

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**PRELIMINARY BUDGET**  
**2012-2013**



**KODIAK, ALASKA**  
**[www.kibsd.org](http://www.kibsd.org)**



# **KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

## **PRELIMINARY BUDGET**

For the Fiscal Year Beginning July 1, 2012  
and Ending June 30, 2013

Mr. Stewart McDonald, Superintendent of Schools

Prepared by the Finance Department

Mr. Luke Fulp  
Chief Financial Officer

Ms. Cassee Olin  
Director of Accounting

**Kodiak Island Borough School District  
2012 – 2013 Budget**

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# INTRODUCTORY SECTION



## **Kodiak Island Borough School District**

722 Mill Bay Road  
Kodiak, AK 99615

January 28, 2012

Members of the Board of Education  
Kodiak Island Borough, Alaska

The FY13 Budget is being presented for review by the Kodiak Island Borough School District Board of Education and all other interested parties. The budget document and the audited financial statements are the two primary publications that communicate the District's financial position and future plans for spending.

The Business Department has made a concerted effort to improve budget document. In following the Meritorious Budget Award (MBA) program criteria, established by the Association of School Business Officials International (ASBO), we feel that this document provides a comprehensive picture of the FY13 Preliminary Budget. The budget presented before you includes an introductory, organizational, financial and informational section. Each major section provides readers with critical information to better understand the budget.

### **GOVERNMENT STRUCTURE**

The Kodiak Island Borough School District (KIBSD) operates a public school system under an elected school board, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. KIBSD is required by Alaska Statute to establish, maintain, and operate a system of public schools on an area-wide basis. The Kodiak Island Borough (KIB) Assembly has delegated administrative responsibility to the Kodiak Island Borough School Board but has retained budgetary approval, with respect to local funding, and ownership of all buildings and property. Accordingly, the School District is a discretely presented component unit of the Kodiak Island Borough.

The Kodiak Island Borough School Board is composed of five members who are elected at-large. Per AS 14.12.050, the term of office for each elected member is three years. In accordance with AS 14.12.030 (e), KIBSD has one nonvoting delegate from Kodiak's USCG installation to advise and assist the board and to act as a liaison between the board and the Coast Guard community. The board also has a student representative that serves as a nonvoting, advisory member.

The Kodiak Island Borough School District serves about 2,500 students in grades K-12. KIBSD provides educational services at 14 "brick and mortar" schools. In addition to these schools, the District operates a correspondence program.

The majority of students attend school in the main population center surrounding the City of Kodiak, at the northeastern tip of Kodiak Island. Beyond the six schools located in or around the City of Kodiak, the District operates an additional eight schools in smaller communities throughout the Kodiak Island Archipelago. These communities include: Akhiok, Chiniak, Danger Bay, Karluk, Larsen Bay, Old Harbor, Ouzinkie, and Port Lions.

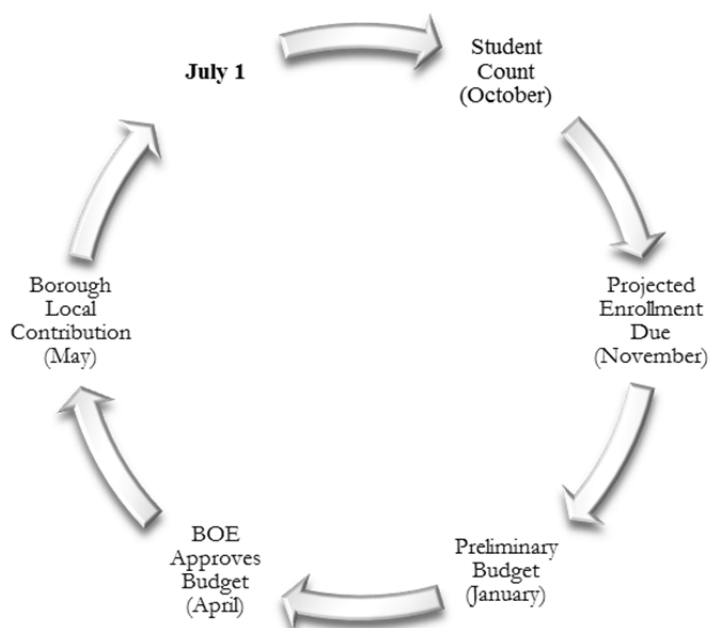
## BUDGET PROCESS

The budget development process for the subsequent year begins with strategic planning sessions in the fall. Stakeholders within the Kodiak Island Borough take part in various strategic planning forums.

These strategy sessions are grounded on a comprehensive needs assessment. The District's needs assessment incorporates data taken from both formal and informal measures. The needs assessment is paired with the school and district-wide plans to come up with a starting point for further development and/or revision of strategic initiatives. This activity and input from our diverse community highlights the continuous improvement component for the District's annual budget.

In January, a preliminary budget is presented to the board of education. The preliminary budget is set by projected enrollment figures for the subsequent year. Based on the projected enrollment, administration determines what resources will be available to fund education and meet the needs of the community.

From January through March, several budget hearings are held for further community input. In April, the school board approves the budget to be presented to the Borough Assembly. The Borough must approve an annual appropriation to KIBSD within thirty (30) days per AS 14.14.060. If the local appropriation is different than the amount of requested funding, the school board will take action in June to approve an adjusted budget before it is submitted to DOEED.



*Figure 1: The budget is due to DOEED by July 15*

### Relevant Statute

**Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c)** Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.



### **Relevant Borough Code**

**KIB Code Sec. 3.15.030 (b)** The school district shall submit to the manager the proposed budget and local support requirements for the school by the thirtieth of April so the major funding can be incorporated into the borough budget and budget message.

### **Relevant Policy**

#### **Budget BP 3100**

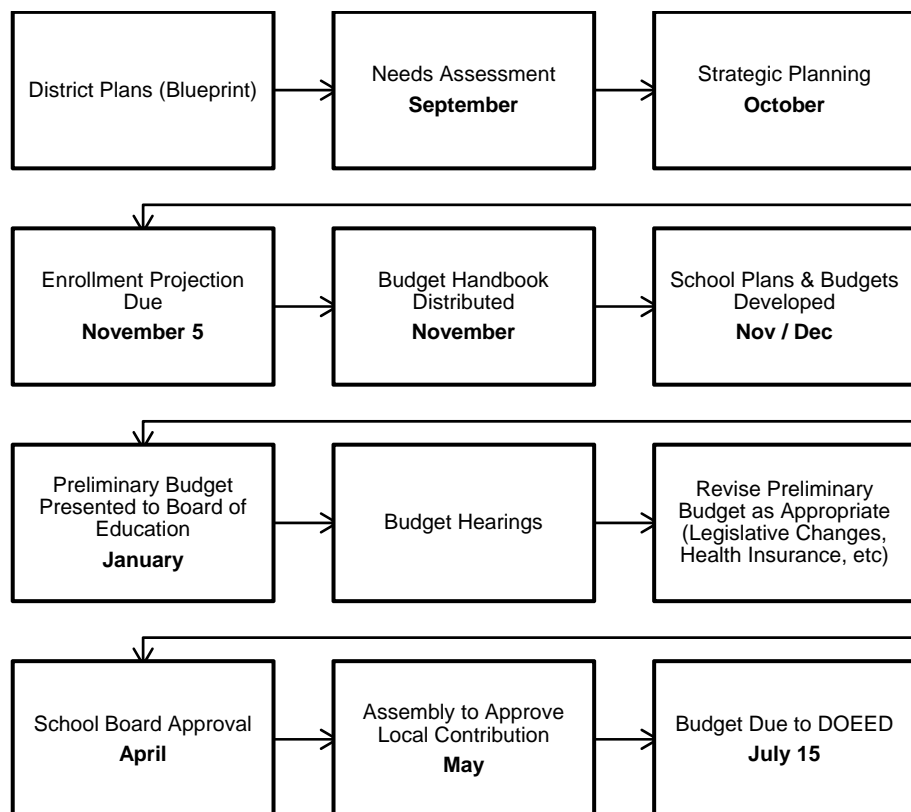
The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives.

The District budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

In order to receive public input early in the budget preparation process, members of the community and staff shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the Board.

### **ANNUAL TIMELINE**

The Board of Education and school district administrators begin the budget process in September of each year. The annual timeline for the budget process is captured in the diagram below.

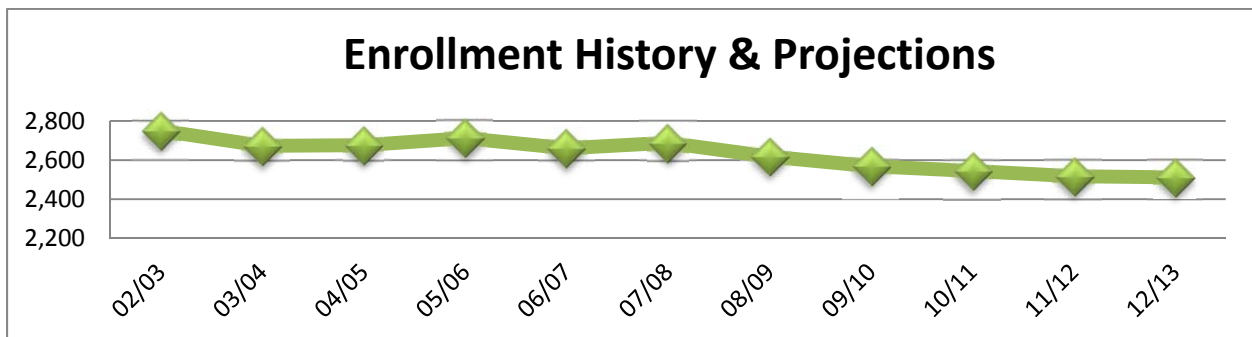


## PROJECTED ENROLLMENT

Based on the October 20 day count period, the following steps were taken by the District in order to estimate student enrollment. (Student enrollment is projected to be 2,512 in FY13.)

1. Grades at all school sites are moved ahead one grade level, assuming 100% cohort survival.
2. Incoming students for town elementary schools are based on the average actual enrollment for the prior three years.
3. For rural sites, Kindergarten enrollment is based on administrative recommendations.
4. Sites affected by feeder schools are adjusted based on 100% cohort survival or a 3 year average of incoming students.

Note: The method used for the high school is slightly different than that of the middle school. Incoming students at KMS represent the sum of fifth graders at town elementary schools, again, assuming 100% cohort survival. KHS, on the other hand, has two private feeder schools: St. Mary's and Kodiak Christian School. Eighth grade enrollment at these two schools was obtained and added to the KMS cohort to come up with an incoming, freshman class at KHS.



## REVENUE BUDGET

The general fund revenue budget of \$46,186,366 was based on a projected enrollment of 2,512. The biggest factor determining KIBSD's operating revenue is the State's foundation formula. Currently, the preliminary budget uses the Governor's proposed funding level for K-12 public education funding.

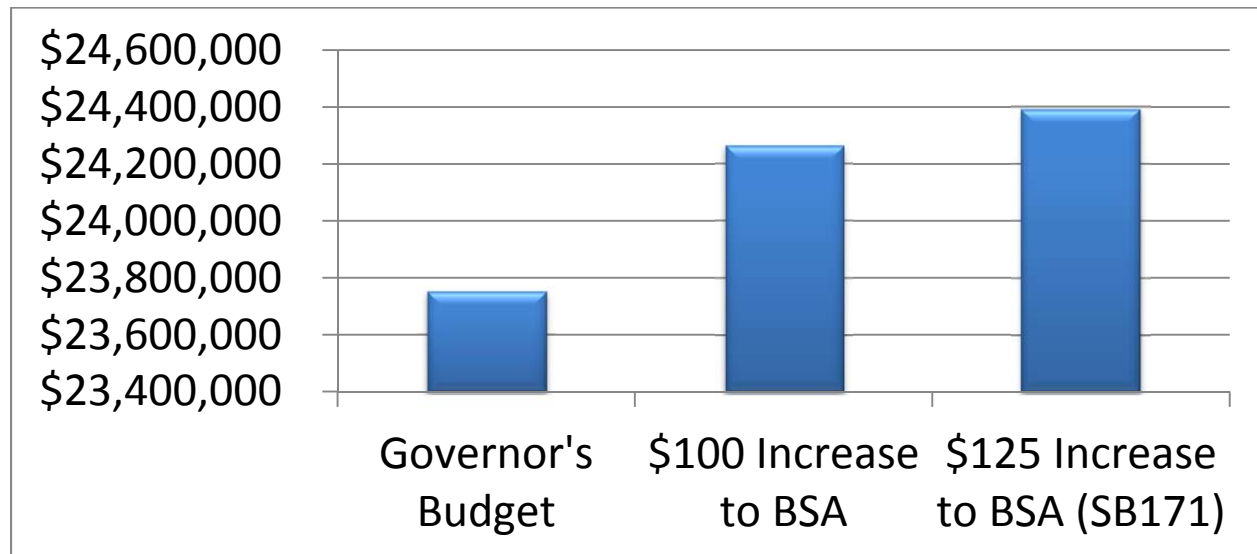
This proposal, by the Governor, includes no new increases to the foundation formula. As such, the only difference in foundation monies is derived from the full implementation of the area cost differential. This amounts to a \$476,950 increase in State Aid. This increase, however, is offset by the loss of one-time supplemental aid under HB108. HB108 provided KIBSD with \$425,298 in FY12.

In the second session of Alaska's 27<sup>th</sup> Legislature, education is already getting attention. Yesterday, the Senate Education Committee heard SB171. This bill provides the following increases to the Base Student Allocation (BSA):

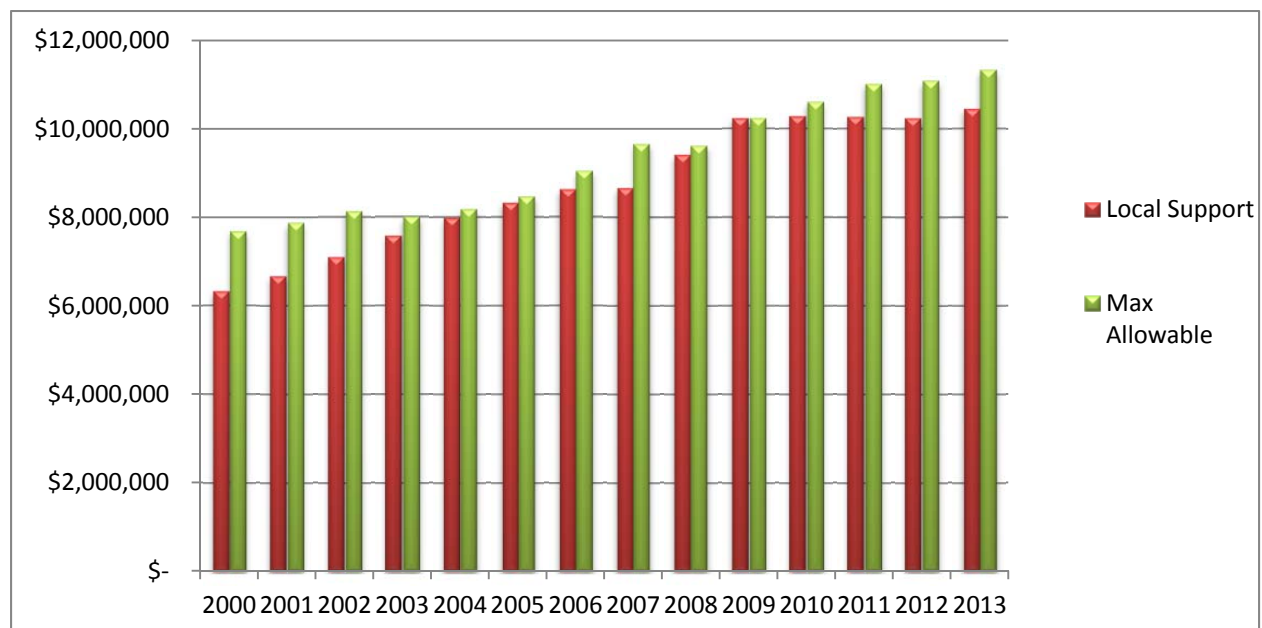
- FY13 - \$125
- FY14 - \$130
- FY15 - \$135

All committee members seemed supportive of the bill and there is hope that the bill will be released from committee soon, maybe as early as Monday, January 30. Testimony will be taken on Monday, and if they finish with testimony they may take action to move the bill on to Senate Finance.

Below is a chart indicating the impact BSA increases would have on our FY13 budget. To be exact, a \$100 increase would be an additional \$513,286 and SB 171, in its current form, would bring KIBSD \$641,607 of additional revenue.



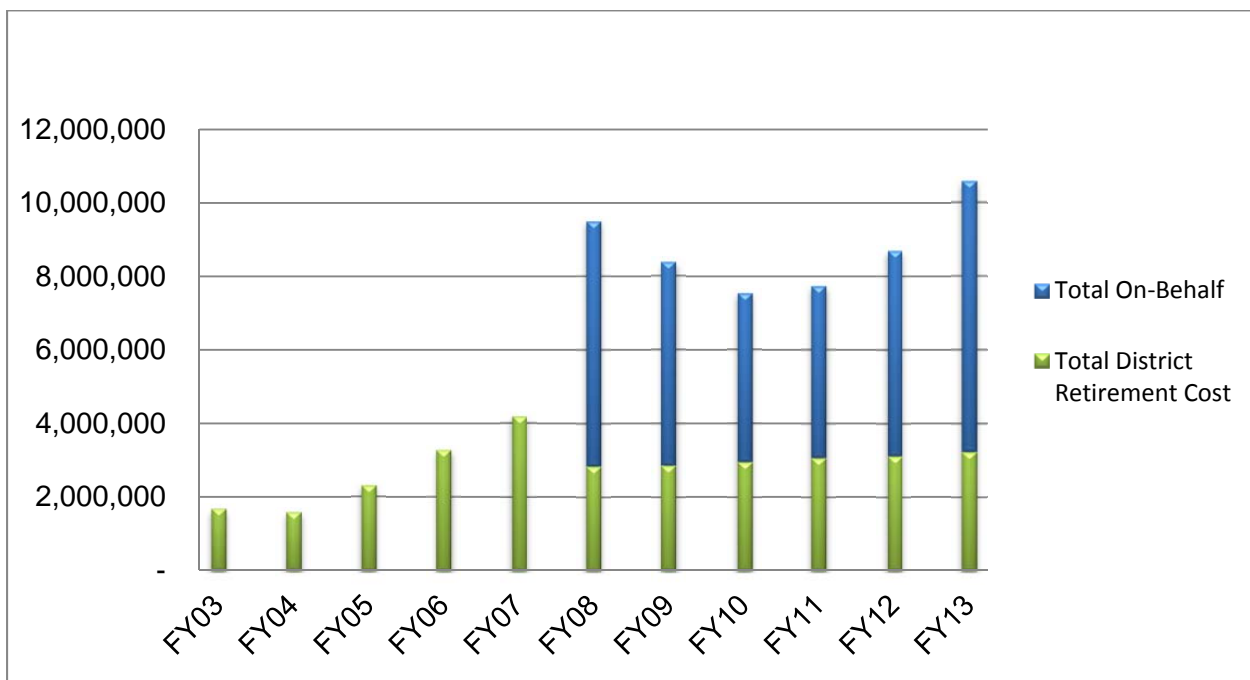
KIBSD's preliminary budget was also based on an additional 2% in local contribution over the current year. Currently, the preliminary budget calls for \$9,553,507 in annual appropriation and \$901,850 in in-kind services. In total, this amounts to \$205,007 increase in local support from KIB and \$880,195 below the maximum allowable.



The local contribution maximum “cap” comes from a calculation defined by State statute (AS 14.17.510). The “cap” increases each year based on both the full taxable value of Kodiak Island Borough as well as basic need determined in the Foundation Formula – both factors have seen increases over the prior year. The Kodiak Island Borough School District received the 2011 Full Value Determination from the Department of Commerce Community and Economic Development of \$1,378,257,100 in real and personal property.

In FY13, on-behalf relief from the State is expected to increase. The actuarial rate for both retirement plans is set to increase over last year's rates. While the rates will increase, resulting in additional revenue of approximately \$1.77M, the expense side of the budget will see an equivalent adjustment, to make the net impact on the FY13 budget zero.

<b>FY12</b>	Employer Rate		On-behalf		Actuarial Rate
<b>TRS</b>	12.56%	+	30.05%	=	42.61%
<b>PERS</b>	22.00%	+	8.76%	=	30.76%
<b>FY13</b>	Employer Rate		On-behalf		Actuarial Rate
<b>TRS</b>	12.56%	+	40.11%	=	52.67%
<b>PERS</b>	22.00%	+	13.84%	=	35.84%



The preliminary budget does not include use of fund balance. For FY2012, KIBSD designated \$890,000 of reserves to support a balanced budget.

In FY12, KIBSD also benefited from the ARRA Education Jobs Fund Bill that provided \$346,488 to support general fund positions. The District will not have this federal assistance in FY2013.

At present, the FY13 budget has a deficit of \$2.96M. In order to present a balanced budget to the Borough, KIBSD will need to project additional revenue, reduce expenses, or a combination of the two.

## EXPENSE BUDGET

Total general fund expenses are set to increase by \$3,853,196. (2,082,788 w/out on-behalf increase) The following significant elements presented within the FY 2013 budget have contributed to this increase:

- Regular movement on the salary schedule from all groups grew the budget by \$316,979.
- Health insurance rates are projected to increase by 7.2%. This adjustment contributed to an overall increase of \$366,928 to District health care costs. Personnel related adjustments added an additional \$240,380 to increased health care costs. Overall, health insurance is up \$607,308 in FY13.
- Energy costs are expected to climb over the next year. Energy, along with other utility services, contributed to an overall increase in utilities of \$82,304.
- Transfers to other funds increased by 308,868. This is due to increased costs in the area of pupil transportation.
- Other increases can be attributed to increased classified time in Maintenance and Special Services; a recalibration of the Correspondence Budget to fully fund student allotments; increased workers compensation premiums; and a projected 5% increase to both property and general liability insurance for the District.

With current staffing levels, KIBSD has maintained the following pupil/teacher ratios. These formulas ensure scalability within the District and help central administration in distributing staff equitably among the schools.

## HIGH SCHOOL / MIDDLE SCHOOL STAFFING (2011 – 2012)

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	<150 ≥150	.50 per school 1 per school	
Assistant Principal	200-350 >350 >700	.50 per school 1 per school 2 per school	
Classroom Teachers	All	1:20 students	Doesn't include: specialists, therapists, counselor:
Librarian	≥600	1 per school	
Counselor	All high schools All middle schools	1 per 250 ADM 1 per 350 ADM	
Athletic Director	>650	1 per high school	
Paraprofessional	All	15% of teacher	

		allocation	
Custodian	All	Average of: 1 per 30,000 sq. ft. 1 per 150 students	
Secretary	All high schools All middle schools	1 per 300 ADM 1 per 200 ADM	
Registrar	All high schools	.50 per 300 ADM	
Accountant III	All high schools	1 per school	
Library Aide	>75 >150 >600	.50 per school* 1 per school* .50 per school	*when no Librarian
Nurses	All	As needed	

#### **ELEMENTARY SCHOOL STAFFING (2011 – 2012)**

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	1 per school	
Classroom Teachers	K-3 4-5	1 per 25 students 1 per 30 students	Doesn't include: specialists, therapists, counselor:
Reading Specialists	All	1 per school	
Custodian	All	Average of: 1 per 15,000 sq. ft. 1 per 100 students	
Secretary III	All	1 per school	
Secretary I	All	.75 per school	
Library Aides	All	.75 per school	
Nurses	All	As needed	
Special Services Personnel	All	As needed	

## K-12 SCHOOL STAFFING (2011 – 2012)

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	>30 >50	.50 per school 1 per school	
Classroom Teachers	<=20 <=30 <=40 <=50 <=60	2 per school 3 per school 3.5 per school 4.5 per school 5 per school	Doesn't include: specialists, therapists, counselors
Paraprofessional	<=20 <=30 <=40 <=50 <=60	1 per school 1.5 per school 2.0 per school 2.5 per school 3 per school	
Custodian	All	Average of: 1 per 10,000 sq. ft.	
Secretary I	<=20 <=30 <=40 <=50 <=60	1 hour 2 hours 3 hours 4 hours 5 hours	
Special Services Personnel		As needed	

### OTHER

The FY13 Budget meets the State of Alaska mandate of 70% of total operating fund expenditures being dedicated to instructional areas. The budget stands at 73.91% instructional and 26.09% instructional support.

### BUDGET HEARINGS / PRESENTATIONS

Prior submitting the budget to KIB, the Kodiak Island Borough School District has seven public hearings scheduled in accordance with the budget development calendar on the District's website. Public comments are encouraged.

Respectfully Submitted,

Stewart McDonald  
Superintendent

Luke Fulp  
Chief Financial Officer

# ORGANIZATIONAL SECTION



## GOVERNMENT STRUCTURE

The Kodiak Island Borough School District (KIBSD) operates a public school system under an elected school board, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. KIBSD is required by Alaska Statute to establish, maintain, and operate a system of public schools on an area-wide basis. The Kodiak Island Borough (KIB) Assembly has delegated administrative responsibility to the Kodiak Island Borough School Board but has retained budgetary approval, with respect to local funding, and ownership of all buildings and property. Accordingly, the School District is a discretely presented component unit of the Kodiak Island Borough.

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The majority of students attend school in the main population center surrounding the City of Kodiak, at the northeastern tip of Kodiak Island. Beyond the six schools located in or around the City of Kodiak, the District operates an additional eight schools in smaller communities throughout the Kodiak Island Archipelago. These communities include: Akhiok, Chiniak, Danger Bay, Karluk, Larsen Bay, Old Harbor, Ouzinkie, and Port Lions.

The Kodiak Island Borough School District encompasses the same area as the Kodiak Island Borough. About two-thirds of the Borough lies in the Kodiak Island Archipelago. The remaining third is located on the Alaska Peninsula, across the Shelikof Strait from Kodiak Island. The Borough encompasses 7,130 square miles, making it slightly smaller than the State of Massachusetts. The Kodiak Island Borough serves a population of 13,811.<sup>1</sup>

The Kodiak Island Archipelago is a large group of islands located approximately 30 miles from the Alaska Peninsula and 100 miles south of the Kenai Peninsula. At 3,672 square miles, Kodiak Island is the Alaska's largest island and the second largest island in the United States.<sup>2</sup>

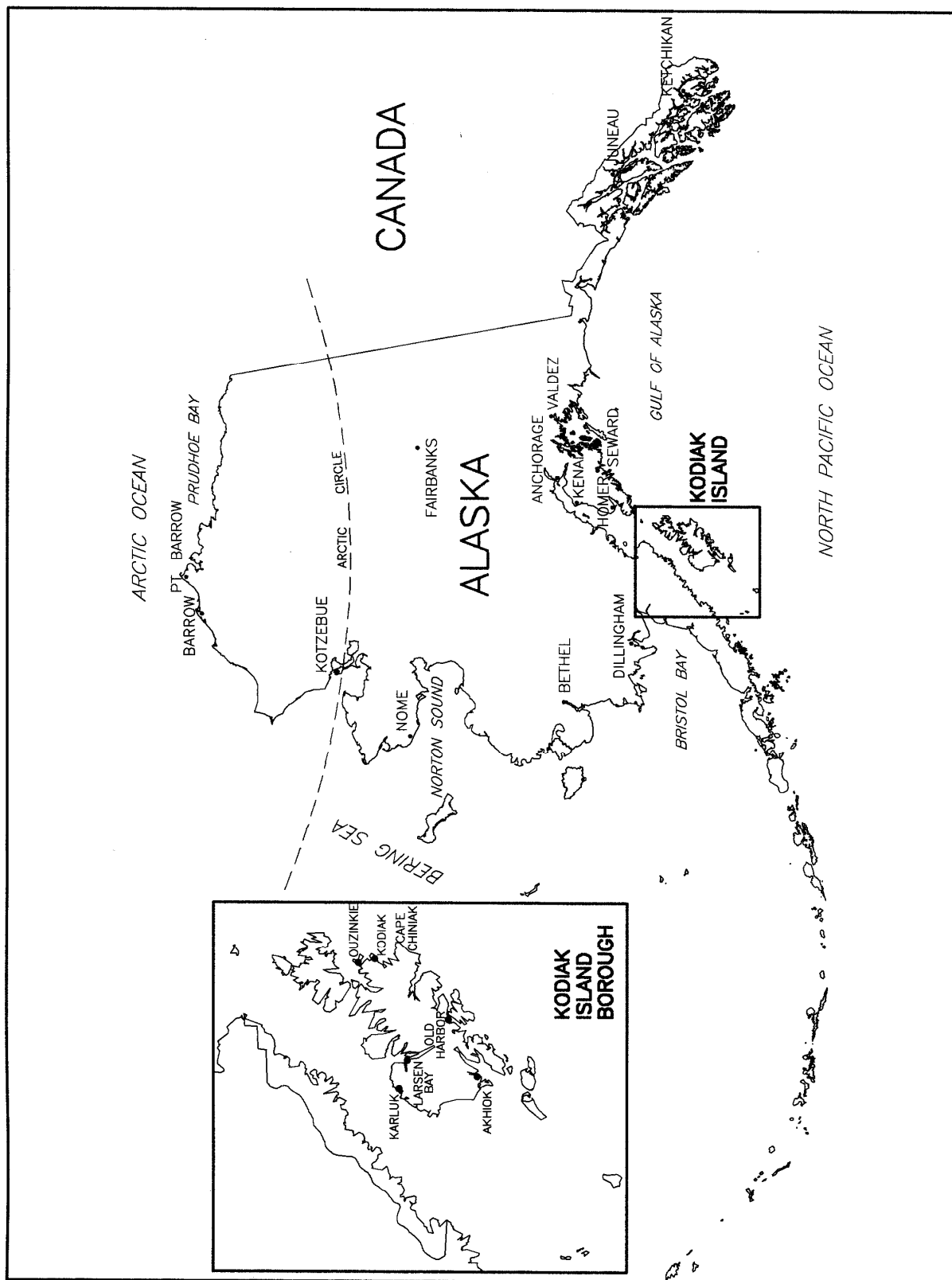
The Borough was incorporated September 30, 1963, as a Second Class Borough by Chapter 146 Sessions, Laws of Alaska 1961, as amended. The powers granted to the Borough include area-wide powers. Area-wide powers are health, education, assessment and collection of taxes for both the Borough and cities within the Borough, planning and zoning, and general administrative services. Non area-wide powers include parks and recreation, economic development, solid waste disposal, and animal control. Service districts within the Kodiak Island Borough provide fire protection, road maintenance and construction, and street lighting. A Mayor/Manager form of government governs the Borough. The Mayor is elected at large while the Borough Assembly appoints the Manager. The Assembly is composed of seven members who are elected at-large.<sup>3</sup>

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<sup>1</sup> (Kodiak Island Borough Annual Operating Budget, 2011)

<sup>2</sup> (Kodiak Alaska's Emerald Isle, 2008)

<sup>3</sup> (Kodiak Island Borough Annual Operating Budget, 2011)



## BOARD OF EDUCATION

The School Board recognizes that the success of the educational system relies heavily on educational planning and ongoing evaluation in order to adapt District programs and activities to the changing needs of society and the community. To guide these efforts, the Board adopts the following definitions for the development of sound and responsible educational policies:

1. **Philosophy** means a composite statement of the relationship between the individual and society based upon beliefs, concepts, and attitudes from which the goals and objectives of the District are derived.
2. **Goal** means a statement of broad direction or intent which is general and timeless and is not concerned with a particular achievement within a specified time period.
3. **Objective** means a specific accomplishment to be achieved which can be measured within a given time and under specifiable conditions and which, if attained, advances the system toward a corresponding goal.

The Board believes that in order for education to succeed there must be an ongoing partnership between educators, parents/guardians, students, families, and the community. The board encourages the participation of all segments of the community so that an educational climate is created which promotes the positive and healthy development of each child.

### Philosophy

In accordance with state education policy, the purpose of education is to help ensure that all students will succeed in their education and work; shape worthwhile and satisfying lives for themselves; exemplify the best values of society; and be effective in improving the character and quality of the world about them.

**Mission Statement:** *The Kodiak Island Borough School District, in close cooperation with our diverse island community, exists to provide an educational program of the highest standard that empowers all students to achieve personal and academic excellence while developing their full potential as responsible, productive citizens.*

### Goals and Objectives

The School Board is committed to excellence and self-evaluation and believes that the public schools exist to meet the needs of students, parents/guardians, families and other community members. The Board finds it important that citizens express their expectations of the schools, and encourages students, parents, families, teachers, and other community members to participate in educational planning for the District.

Every year, the Board adopts written goals for the school district which reflect local needs. These goals are consistent with Board Policy and statewide goals adopted by the State Board of Education. In November 2011, the Board of Education adopted the following goals:

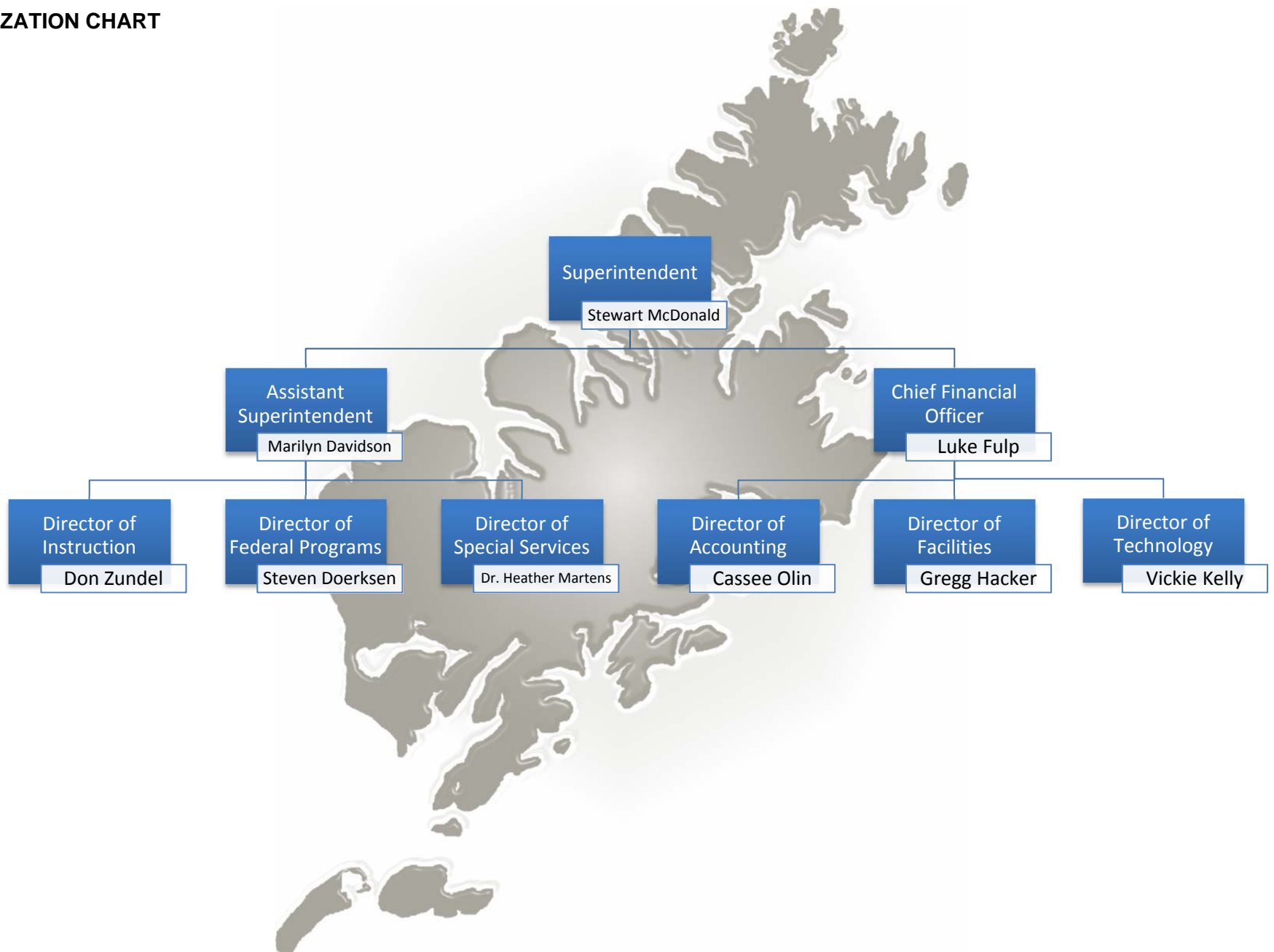
- Increase student achievement
- Promote fiscal responsibility through improved efficiency
- Complete new high school facility
- Strengthen partnerships and involvement with Kodiak Workforce Regional Advisory Council (KWRAC) and the greater Kodiak community
- Prepare students for transition to life after high school
- Enhance student learning in STEAM (science, technology, engineering, arts, and math) through professional development for teachers
- Develop formal staff recognition process

- Promote competency-based education
- Promote the Assets Framework to support students success through family and community involvement

The Superintendent, or designee, is responsible for developing objectives for meeting these goals. To this end, the development and adoption of the budget must be consistent with the District goals and objectives.

At KIBSD, the Superintendent relies on his administrative team to carry out District goals and objectives through the development of school-wide and department initiatives. The following section will serve as a brief introduction to KIBSD's organization structure, highlighting school and department initiatives.

## ORGANIZATION CHART



## **DISTRICT ADMINISTRATION**

### **Office of the Superintendent**

The Superintendent is the chief executive officer and educational leader for the District. He executes all School Board decisions and is accountable to the Board for managing the schools in accordance with board policy. He informs the Board about school programs, practices, and problems and provides professional advice on items requiring board action.

#### **Current Initiatives:**

- Career & Technical Education
- Strategic Planning
  - Opening lines of communication between District and community stakeholders
- Collective Bargaining
- Budget Development Process

### **Office of the Assistant Superintendent**

The Assistant Superintendent is the Superintendent's designee for chief administration of the schools. The Assistant Superintendent is a primary point of contact for matters involving labor relations.

#### **Current Initiatives:**

- Revision of certificated job descriptions
- Revision of certificated evaluation documents and process
- Development/revision of administrative procedures to enhance organizational efficiency

### **Instruction & Assessment**

The Instruction Department manages curriculum review, professional development, 21<sup>st</sup> century teaching and learning, and standards based instruction opportunities for all faculty and staff members.

Closely tied to Federal Programs and Special Services, the Assessment Department is responsible for complying with both Federal and State mandates, administering district-wide assessments, reporting of student performance through both formal and informal measures, and disseminating information regarding changes in State policy and testing guidance.

#### **Current Initiatives for Instruction:**

- Curriculum review for Science and Career Technology
- Standards based instruction, competency based education
- Mathematics initiative
- Professional development focus on 21 Century teaching and learning STEAM program (Science, Technology, Engineering, Art, Mathematics)
- Response to Intervention (RTI), Universal Screening

#### **Current Initiatives for Assessment:**

- English language learner standards and assessment
- Mandated assessment training and delivery
- Career ready standards implementation
- Distribution and communication of test results to stakeholders

## **Federal Programs & Student Services**

Federal Programs is responsible for the compliance and fulfillment of mandates outlined in the Department of Education's consolidated title programs. Student Services addresses student mental and physical health through District health services and counseling programs, as well as through collaboration with various community agencies and public safety officers.

### **Current Initiatives for Federal Programs:**

- Migrant Education recruitment and services
- Indian Education Act (IEA) recruitment and services
- Maintaining budgets for the following services: reading and math intervention, Indian Education, Limited English Proficiency, Migrant Education, professional development, highly qualified mandates, and homeless.

### **Current Initiatives for Student Services:**

- Counseling Program
- Health Services (nursing)
- Wellness Program including Employee Incentive Program
- Kodiak Initiative to Develop Safe Schools (KIDSS)
  - Drug Abuse Resistance Education (DARE)
  - Positive Behavioral Instructional Support
  - Character Education (Six Pillars of Character)
  - Kelso's Wheel
- Emergency Preparedness
- Surveys
  - Youth Risk Behavior Survey (YRBS)
  - School Climate and Connectedness Survey (SCCS)
- Collaboration with community agencies and coalitions, including Healthy Tomorrows, in the areas of mental health and positive behavior for students, including: substance abuse, suicide prevention, and nutrition.

## **Special Services**

District-wide services consist of: occupational and physical therapy, learning disabilities, school psychology, mental health counseling, intensive needs students, life skills, and pre-school development.

### **Current Initiatives:**

- Lindamood-Bell cognitive reading intervention
- Response to Intervention (RTI) as a component of instructional framework
- Professional development in Applied Behavioral Analysis
- Speech Language Therapy Assistant Training Program
- Math Navigator at elementary and middle grades
- Read 180 at KMS
- Universal Screening as a component of instructional framework

## **Business Department**

The Business Department is responsible for all functions of the District's financial operations. There are eleven (11) full-time employees staffed in the Business Office and an additional two (2) full-time employees located at Shipping & Receiving.

Business Department employees are responsible for accounting, payroll, accounts payable, accounts receivable, risk management, employee benefits, fiscal audits, financial reporting,

budgeting, enrollment reporting, cash management, business contracts, procurement, food service, shipping/receiving, district-wide travel, and fixed asset management. Additionally, the Department is responsible for educating and advising stakeholders on legislation affecting school funding.

The Kodiak Island Borough School District adheres to Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), and the State of Alaska Department of Education and Early Development's Uniform Chart of Accounts.

There are two primary documents published through the Business Department: audited financial statements and the operating budget.

**Current Initiatives:**

- Employee portal with self-service options
- ASBO Intl.'s Certificate of Excellence & Meritorious Budget Award
- Travel database
- Continuation of Fresh Fruits & Vegetables and Summer Food Service Programs
- Online payment options for school meals, student fees

**Maintenance & Custodial**

The Maintenance Department includes 10 full-time employees while the Custodial crew consists of 16 full time employees. Per AS 14.14.065 (f), KIBSD provides custodial services and routine maintenance for school buildings. The Borough is then responsible for all major rehabilitation, all construction, and major repairs of school buildings.

The Maintenance Department is also responsible for managing the District's utilities budget and the vehicle fleet.

**Current Initiatives:**

- Coordination of the Kodiak High School Building Project
- Professional development in the areas of HVAC digital controls, refrigeration repair, and high efficiency boiler tuning
- Continued focus on energy conservation
  - Communicating with employees (awareness strategies)
  - Energy efficiency upgrades
  - Quantifying energy usage through preventive maintenance software

**Technology**

The Technology Department consists of five full-time employees. This unit is tasked with district-wide technology coordination including: developing and maintaining the District's technology plan, network administration, server maintenance, E-rate coordination, and District-wide support.

**Current Initiatives:**

- Equipment standardization and software compatibility
  - Adopted technology list
- Server virtualization
- Support of digital learning through Engaging Native Learners In Virtual Education Now Services (ENLIVENS) Project and the USDA RUS grant
- Renewal/replacement planning
- Change management
- Disaster Recover (DR) and back-up planning



- Professional development and cross-training to support District needs

### **Community Schools**

Community Schools coordinates the use of school facilities with Borough communities. Duties are fulfilled by a staff of four full-time employees. The Community Schools unit schedules and facilitates the use of school facilities for activities sponsored by: the Kodiak Island Borough School District, City of Kodiak Parks & Recreation, Kodiak Arts Council, Kodiak College, government agencies, school-age youth groups, non-profit organizations, and business organizations. Community schools also schedules charter bus transportation for field trips, publishes an activity calendar, and operates the Gerald C. Wilson Auditorium.

#### **Current Initiatives:**

- Public access to KHS during phased construction and renovation
- Revision of Community Schools' use agreements to include new high school areas
- Assist in planning of future repairs and upgrades to the Gerald C. Wilson Auditorium

## SECONDARY SCHOOLS

### Kodiak High School

*Bill Watkins, Principal*

*Dawnn Catt, Assistant Principal*

Kodiak High School builds and implements a budget based on a common aim shared by our students, staff, and community.

*AIM: "Increase student successes and decrease student failures, without the loss of enthusiasm for learning."*

The programs listed below have a direct impact on our aim to connect all students to success in high school and post-secondary training.

- Competency based education
  - To change the current system of "Time is the constant, Learning is the Variable" to "Learning is the constant, Time is the Variable." This requires professional development outside of the regular instructional day. Professional development and training is vital to the success of improving instructional delivery and student learning.
- Career Academy/Pathway Model
  - The career academy/pathway model requires KHS to offer courses and hire teachers to deliver the necessary instruction for students to pursue their chosen career(s). A decrease in funding often results in a decrease in staffing. A decrease in staffing results in fewer course offerings to prepare students for particular careers beyond high school.
- Career Technology Education (CTE)
  - Programs to provide students the necessary skills for a variety of careers beyond high school. Federal mandates require us to offer core academic subjects. Federal mandates do not require we offer a CTE program. CTE programs will be cut long before core academic subjects.
- Activities and Clubs
  - Research has proven that students involved in any extracurricular activity in high school have significantly fewer unexcused absences; three time as many participants have a grade-point average higher than 3.0; 50 percent more achieve the highest quartile on math and reading assessments; and 20 percent more are expected to earn a bachelor's degree or higher.
- Visual and Performing Arts
  - Research shows that students who report consistent high levels of involvement in instrumental music over the middle and high school years show significantly higher levels of mathematics proficiency by grade 12. This observation holds true regardless of a student's economic status. There continues to be a direct correlation between music and art education that aids not only student achievement but the actual skills that students learn and need for careers beyond high school.

- Technology for the 21<sup>st</sup> Century Skills
- Alternative choices for an education
  - Learning Center and Learning Café

### **Kodiak Middle School**

*Ron Bryant, Principal*

*Kendra Bartz, Assistant Principal*

Kodiak Middle School serves grades 6-8 and strives to meet the needs of the adolescent learner. The middle grades are a time when students are experiencing vast mental, physical, social, and psychological development. Parents often wonder who the stranger is in their home, but the staff at KMS understand your student's developmental period and work to meet their needs.

#### **Current Initiatives:**

- Advisory drop-out prevention
- KMS continues to use the 16 Characteristics of Highly Effective Middle Schools as a model of what we do for our staff and students
- KMS has implemented Math intervention programs as a means to help more students become proficient
  - Navigator
  - Ramp-Up
  - IXL
- Professional development
  - Step Up to Writing
  - Connected Mathematics Programs
  - Writing across the curriculum

## ELEMENTARY SCHOOLS

Elementary students have the opportunity to participate in many activities over the course of the year. Student involvement opportunities, include spelling bee, geo bee, student council, meaningful work program, battle of the books, art shows, garden club, DARE program, water safety program, orchestra and band groups, food drive, Christmas donations, Coho Carnival, tide pooling, outdoor education, PTA family fund nights, engineering unit of study, peer mediation groups, farm to school program, membership in alliance for healthier generation, and the School Board page program.

### Common Initiatives:

- Lindamood-Bell project (reading intervention)
- Strength in Number (math recovery project)
- Standards based instruction through Pinnacle Software
- 21<sup>st</sup> Century Classroom (integrating technology into instruction)

### East Elementary

*Paul Kubena, Principal*

- Life Skills Program
  - The Life Skills Program at East provides a focus on everyday skill development for moderately to severely disabled Special Education students in grades K-5. Such skills include, but are not limited to, personal and social skills, hygiene, independent life skills, and functional academics. These skills are essential for this population of students to learn providing the basis for school activity and aiding in their successful transition and success
- STEAM Celebration
  - Science, Technology, Engineering, Arts, and Math (STEAM) focus throughout curriculum. The school celebrates an all-day open house featuring individual and group student projects within these various content areas. An elementary forensics competition is also featured certain years on a rotating basis.
- Career Fair
  - This is a Career Technology Education celebration at the elementary level with East School community members and parents holding a night of “career discovery.” Parent volunteers set up stations throughout the school for kids to visit. They provide the opportunity for Q & A sessions telling students about their respective career field and what they needed to learn in school in order to be successful.
- Experiential Discovery & Outdoor Education
  - Fifth grade students embark on a three day and two night adventure learning experience on Woody Island. Members of the Coast Guard, Fish and Game, Audubon Society, and Kodiak Arts Guild all volunteer to provide students with life long memories as they explore: camping, survival skills, Geo-caching, tide pooling, sketching and plant and bird identification.

## **Main Elementary**

*Nancy Moon, Principal*

- Addressing the needs of our students learning English as another language
  - WIDA assessment; English Language Acquisition Program; ACCESS Assessment; Imagine Learning English.
- Science Technology Engineering, Arts, and Math (STEAM) focus throughout and across curriculum.
- Various Artists in Residences; Introduction to Engineering; Lego Robotics; Science and Engineering Exploration; IXL Math; Math Boosters; Reading Counts/SRI and Daily 5
- Experimental Discovery & Outdoor Education
  - Grade level specific for tide pooling; Salmon Life Cycle inclusive of salmon life systems, dissection, rearing salmon, sustainability of habitat; Woody Island Outdoor school; Ocean Connectors Program; Food to Table gardening; Following the tulips;
- Community Partnerships
  - Jr. Achievement presentations; Bayside Fire Station; Dental Hygienists; Big Brother Big Sister Mentors; Cadet Teachers; High School Art Partners focused on available careers in the field of Art;
- Character Counts; Positive Behavior Support; Peer Mediators; Active Student Government; Monthly School Assemblies
- Recycling
  - Recycling of Cartridges for All of Kodiak;
- Scholarship award to local student from funds raised through School Store

## **North Star Elementary**

*Janel Keplinger, Principal*

- Science, Technology, Engineering, Arts, and Math (STEAM) focus across the grade levels.
- Step Up to Writing
  - A focus on writing instruction and progress monitoring across the grade levels. All teams integrating strategies to facilitate writing achievement.
- Alaska 2012
  - A Classroom without Walls- Our 5th graders will travel to the peninsula to attend the Alaska Marine Coastal laboratory, the Sea Life Center and spend time with our “sister” school in Homer. (This is our first expedition)

- Response to Intervention (RTI)
  - Our staff and specialists are working to integrate the many pieces of data to evaluate our progress and to determine appropriate interventions. Our resource and behavior classes are working together to maximize our resources.
- Arts
  - We have scheduled our Artist in Residence and have added an artist to our Family Activity Night.
- Pods
  - Our 4th and 5th grade level team has implemented a “pod” structure to address the diverse needs of their students. Students move from class to class to receive their math, reading and writing instruction.
- Career focus
  - We are participating in the Jr. Achievement program, 5th grade work keys and the Big Brother/Big sister program. We are examining the many ways that we integrate career awareness, which will give us a chance to expand those opportunities.

### **Peterson Elementary**

*Beth Cole, Principal*

- Intervention
  - Early Intervention for students through response to intervention, developmental preschool program, autism awareness program and our resource program.
- Celebrating the Arts
  - Enrichment opportunities for all students to explore rhythm, music and dance through our humanities program. Multiple art opportunities throughout the year hosted by artist, teachers and volunteers. Art celebrations featuring student work; Humanities dance with St. Innocents Academy, Spring art walk, and local artist in residence program.
- Technology integration into daily schedules using:
  - IXL math (for intervention and acceleration),
  - Reading Counts/SRI (Reading comprehension)
  - Daily 5 instruction (Language Arts instruction)
  - Multimedia programs (iMovie, digital storytelling, spelling city, Google sketch up, Colonial Williamsburg, Schoology, brain pop, RAZ kids)

## **K-12 SCHOOLS**

### **Rural Schools**

*Phil Johnson, Principal*

*Stephen Scarpitta, Principal (Old Harbor)*

The Kodiak Island Borough School District's rural schools program is comprised of 8 schools which are located in: Akhiok, Karluk, Larsen Bay, Ouzinkie, Port Lions, Danger Bay, Chiniak, and Old Harbor.

Our collective belief is that rural school students should be engaged in programs (academic, career and technical education, and extra-curricular) of the highest caliber. Programs are rigorous, diverse, and driven by student defined needs as they pertain to their Personal Learning Plans (PLP).

To that end, our rural school academic and athletic program offerings are similar across the Island, as the 'one school concept' becomes the standard. Students in kindergarten through twelfth grade are engaged in core programs that are both authentic and rigorous. Over the last three years, in close cooperation with Kodiak High School, a virtual learning program has introduced highly qualified instruction to high school students in the areas of math, science, language arts, and music.

Students in Rural Schools are now afforded the opportunity to take upper division courses such as Algebra II, Pre-Calculus, Chemistry, Advanced Composition, and Literature. Additionally, students in junior high are now on track with their national counterparts as they register for Pre-Algebra and Algebra I. Other virtual offerings include Natural Resources, Biology, Anatomy, Physiology, Alutiiq Language (K-12), and Music.

Of particular note, is the fact that KIBSD's Virtual Learning Program has twice been nominated by GCI for the prestigious Sylvia Chorp Award. The Sylvia Chorp Award is intended to nationally recognize individual school districts for their innovative, district-wide use of technology. Moreover, KIBSD's virtually learning program has been recognized nationally in an issue of T.H.E. Journal, a national publication whose purpose is to improve and advance the learning process through the use of technology.

While maintaining a strong focus on core academic rigor, efforts are made to embrace local culture and integrate place-based learning at every opportunity. Expanding the worldview of all our children is a priority. This is currently accomplished by infusing diverse learning experiences that build an applied knowledge base that then feeds our children's vision of life in the future. To that end, we are developing a variety of Career and Technical Education programs such as Welding, Carpentry, Culinary Arts, Small Engines, and Business Education.

Rural students are also afforded the opportunity to participate in intensive learning experiences that emphasize Welding, Math, Career Development, Leadership, and Writing for Publication.

Extra-curricular activities include cross-country, archery, marksmanship, volleyball, basketball, wrestling, Native Youth Olympics, and track.

## **BASIS OF ACCOUNTING**

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting.

Under the *modified accrual basis*, 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. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

All governmental funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balances.

## **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 Kodiak Island Borough, allocations received from the State of Alaska, and the United States government. Primary expenditures in the general fund are made for student instruction, operation of plant, and administration.
- 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 type is used to account for capital outlays such as moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, major maintenance, remodel work, and renovations are accounted for by the Kodiak Island Borough.



**Fiduciary Funds**

This fund category is used to account for those assets which the District holds on behalf of others as their agent. This fund type is custodial in nature (assets equal liabilities) and does not involve measurement or results of operations.

- Student Activity Fund
  - The Student Activity Fund accounts for a school's activity accounts. These funds account for student fundraised monies (i.e. athletics, student clubs). As such, students must authorize expenditures to be paid from these funds.

## BUDGET PROCESS

The budget process is governed by local ordinances and policies. In addition to submitting a local funding request to the Borough by April 30, the approved budget is due to DOEED by July 15.

To effectively meet these deadlines and ensure a meaningful budget process, KIBSD values and encourages community feedback.

### Public Input

KIBSD is continually seeking input on the budget, program offerings, and meeting the needs of stakeholders within the community. Because this feedback is critical to the budget development process, KIBSD supports open communication on several levels.

First, the community is encouraged to participate in the District's strategic planning meetings – held in October of each year. During these forums, needs assessment information is distributed to attendees and open dialogue, concerning the District's progress on specific initiatives, ensues. This is a great opportunity to be heard, and to vocalize whether or not you support the direction the District is taking on any particular initiative.

While strategic planning meetings allow for a town hall discussion, KIBSD also supports online surveys, blogs and discussion boards. If your schedule does not afford you the opportunity to attend a strategic planning meeting, these online offerings are an excellent alternative. KIBSD hosts informative discussions on Facebook and Twitter. Meanwhile, the Superintendent provides direct communication opportunities through his own blog. All of these social networking opportunities can be accessed on the School District's homepage at [www.kibsd.org](http://www.kibsd.org).

Lastly, once the preliminary budget has been presented to the public in January, there is an opportunity for public comment during budget hearings scheduled at each Board of Education work session and regular meeting. During the regular meetings, community comments can be made publicly in the Borough Chambers or telephonically. Times and dates for the School Board's work sessions and regular meetings are advertised in the Kodiak Daily Mirror. Regular meetings are broadcast on KMXT 100.1 FM.

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facebook

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## Budget Calendar

September 2011							
S	M	T	W	T	F	S	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30		
October 2011							
S	M	T	W	T	F	S	
						1	
2	3	4	5	6	7	8	3rd - 1st Day of 20 day enrollment count period
9	10	11	12	13	14	15	13th & 14th - Needs Assessment/Strategic Planning Community Meeting
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	24th - Report Card to the Public
30	31						28nd - Twenty day count period ends
November 2011							
S	M	T	W	T	F	S	
		1	2	3	4	5	4th - FY13 Projected Enrollment Report to DOEED
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	19th - Board Goal Setting (Board Retreat)
20	21	22	23	24	25	26	21st - Strategic Plan Approved by BOE
27	28	29	30				
December 2011							
S	M	T	W	T	F	S	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	
January 2012							
S	M	T	W	T	F	S	
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	28th - Preliminary Budget Presented to School Board
29	30	31					

<b>February 2012</b>							
S	M	T	W	T	F	S	
			1	2	3	4	
5	6	7	8	9	10	11	6th - Public Hearing / Budget Analysis
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	20th - Public Hearing / Program Presentation
26	27	28	29				
<b>March 2012</b>							
S	M	T	W	T	F	S	
				1	2	3	
4	5	6	7	8	9	10	5th - Public Hearing / Budget Analysis
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	19th - Public Hearing / Program Presentation
25	26	27	28	29	30	31	
<b>April 2012</b>							
S	M	T	W	T	F	S	
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	9th - Public Hearing / Budget Analysis
15	16	17	18	19	20	21	16th - Public Hearing / Budget Adoption / Board Presentation to Public
22	23	24	25	26	27	28	
29	30						30th - Approved Budget Due to Assembly
<b>May 2012</b>							
S	M	T	W	T	F	S	
		1	2	3	4	5	
6	7	8	9	10	11	12	10th - Board Presentation to Assembly*
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	24th - Assembly to Approve Local Contribution*
27	28	29	30	31			
<b>June 2012</b>							
S	M	T	W	T	F	S	
					1	2	
3	4	5	6	7	8	9	4th - Board to Discuss any Further Changes to Budget
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

\*All dates referring to Borough Assembly meetings are subject to change.

The budget calendar is driven by both Borough ordinance and State statute. These laws require that a school district's budget be approved by the respective governing bodies prior to final submission of the operating budget to DOEED.

**Relevant Statute**

*Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c)* Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

**Relevant Borough Code**

*KIB Code Sec. 3.15.030 (b)* The school district shall submit to the manager the proposed budget and local support requirements for the school by the thirtieth of April so the major funding can be incorporated into the borough budget and budget message.

**Relevant Policy**

*Budget  
BP 3100*

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives.

The District budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

In order to receive public input early in the budget preparation process, members of the community and staff shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the Board.

# FINANCIAL SECTION

Kodiak Island Borough School District  
 Projected FY 13 Enrollment Figures  
 Based on October 3, 2011 To October 28, 2011 Count

															School	Less	Plus	Projected
School	Pre K	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Graduates	Incoming	FY13 Enrollment
Akhiok		3.00	1.00	-	2.00	-	2.00	1.00	2.00	2.00	-	2.00	1.00	1.00	17.00	1.00	1.00	17.00
Big Sandy															-	-	-	-
Chiniak		1.00	1.00	3.00	-	3.00	2.00	2.00	1.00	2.00	-	-			15.00	-	1.00	16.00
Danger Bay		1.00	2.00	-	2.00	2.00	1.00	-	-	1.00	3.00	-	-	1.00	13.00	1.00	2.00	14.00
Karluk		-	2.00	2.00	1.00	3.00	-	2.00	1.00	-	2.00	-	3.00	-	16.00	-	-	16.00
Larsen Bay		1.00	1.00	-	-	2.00	3.00	-	1.00	-	1.00	2.00	-	-	11.00	-	1.00	12.00
Old Harbor		2.00	4.00	1.75	1.00	1.00	3.75	2.00	3.00	4.00	4.00	6.00	3.00	2.00	37.50	2.00	4.00	39.50
Ouzinkie		4.00	1.00	3.00	4.00	3.00	1.00	1.00	-	4.00	4.00	2.00	5.55	1.00	33.55	1.00	3.00	35.55
Port Lions		4.00	1.00	2.00	3.00	2.00	-	1.00	3.00	1.00	2.00	3.00	3.00	1.00	26.00	1.00	1.00	26.00
Peterson	10.13	42.54	39.95	25.50	41.75	28.25	35.00								223.12	45.13	58.14	236.13
Main		47.25	28.40	39.00	36.00	36.00	37.00								223.65	37.00	39.63	226.28
East		51.25	52.45	45.25	55.00	67.20	53.00								324.15	53.00	43.81	314.96
North Star		38.00	44.00	30.45	31.00	42.25	31.00								216.70	31.00	31.63	217.33
Kodiak Middle								167.25	170.00	160.25					497.50	160.25	156.00	493.25
Kodiak High											188.95	205.45	167.55	194.00	755.95	194.00	175.25	737.20
Correspondence		8.00	10.40	14.00	10.00	9.00	13.50	7.00	17.50	4.00	2.00	7.00	3.00	3.00	108.40	3.00	5.33	110.73
<b>Grade Total</b>	<b>10.13</b>	<b>203.04</b>	<b>188.20</b>	<b>165.95</b>	<b>186.75</b>	<b>198.70</b>	<b>182.25</b>	<b>183.25</b>	<b>198.50</b>	<b>178.25</b>	<b>206.95</b>	<b>227.45</b>	<b>186.10</b>	<b>203.00</b>	<b>2,518.52</b>	<b>529.38</b>	<b>522.79</b>	<b>2,511.93</b>

**KIBSD  
FY13  
FOUNDATION FORMULA ESTIMATE**

**1/6/2012**

**SB 84**

**Projected Enrollment**

Based On Actual From October 2011 Twenty Day Count Enrollment Figures

SCHOOL	Estimated 20 Day Enrollment	FORMULA	ADJUSTED ADM
Akhiok	17	39.6	39.60
Chiniak	16	39.6	39.60
Danger Bay	14	39.6	39.60
Karluk	16	39.6	39.60
Larsen Bay	12	39.6	39.60
Old Harbor	40	$55.80 + (1.49 * (40 - 30))$	70.70
Ouizinkie	36	$55.80 + (1.49 * (36 - 30))$	64.74
Port Lions	26	$39.60 + (1.62 * (26 - 20))$	49.32
East	315	$326.10 + (.97 * (315 - 250))$	389.15
Main	226	$218.10 + (1.08 * (226 - 150))$	300.18
North Star	217	$218.10 + (1.08 * (217 - 150))$	290.46
Peterson	236	$218.10 + (1.08 * (236 - 150))$	310.98
KMS	493	$471.6 + (.92 * (493 - 400))$	557.16
KHS/Learning Center	737	$471.6 + (.92 * (737 - 400))$	781.64
	2,401.00		3,012.33
District Cost Factor			1.289
Total After Adjustment for District Cost Factor			3,882.89
Special Needs Factor			1.2
Total After Adjustment for Special Needs Factor			4659.47
Vocational Education Factor			1.01
Total After Adjustment for Voc Ed Funding Factor			4,706.06
Special Education Intensive Factor (13* 26)			338
Adjusted Students + Special Education			5,044.06
Correspondence (111* .80)			88.8
Total District Adjusted ADM			5,132.86
Base Student Allocation Value			5680
<b>Basic Need</b>			<b>\$29,154,645</b>
Required Local Effort $(.004 * 1,157,496,100) (936,735,100 + 220,761,000)$			\$4,629,984
$(1,378,257,100 - 936,735,100 = 441,522,000 * .5 = 220,761,000)$			
Estimated Impact Aid Received			\$1,919,431
Impact Aid Percentage	$(\$4,629,984 / \$10,359,350)$		44.69%
Deductible Impact Aid	$((\$1,919,431 * .90) * .4469)$		\$772,014
Regular State Aid FY 12			\$23,752,647





STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

Division of Community and Regional Affairs

*Sean Parnell, Governor*  
*Susan K. Bell, Commissioner*  
*Scott Ruby, Director*

October 1, 2011



BY: *KB*

*copied to: R. Fulp*

**CERTIFIED/RETURN RECEIPT REQUESTED**  
7010-2780-0000-5221-1781

Superintendent Stewart McDonald  
Kodiak Island Borough School District  
722 Mill Bay Road  
Kodiak, AK 99615

RE: 2011 FULL VALUE DETERMINATION

Dear Superintendent McDonald:

As required by AS 14.17.510 (Public Schools Foundation Program), the Department of Commerce, Community, and Economic Development has determined that, as of January 1, 2011, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	\$ 1,060,389,700
Personal Property	\$ 317,867,400
State Assessed Property (AS 43.56):	\$0

---

TOTAL: \$ 1,378,257,100

This full value determination may be appealed administratively by you within fifteen (15) days of receipt of this notice under the provisions of 3 AAC 130.092. In addition, AS 14.17.510 also allows for judicial review of the determination. If you have any questions concerning this full value determination for 2011, please contact our office at 269-4605.

Sincerely,

Steve Van Sant  
State Assessor

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Borough Revenue Cap Estimate**

FY 2013 Required and Maximum Contribution Estimates

**Using FY13 BSAV of \$5,680 & DCF of 1.289**

Required FY 13 Contribution Options (The Lesser of the Following Two)

A. 2011 Full Tax Value x 4 Mills = \$1,157,496,100.00 x .004 = **\$4,629,984**

B. FY 12 Basic Need x .45% = \$28,716,774.00 x .45% = \$12,922,548

Additional Allowable Local FY 11 Contribution Options ( The Greater of the Following Two)

A. 23% of FY 13 Basic Need = \$29,154,645.00 x .23 = **\$6,705,568**

B. .002 of 2011 Tax Base = \$1,157,496,100.00 x .002 = \$2,314,992

Maximum Local Contribution Allowable FY 13 ( The Sum of the Following Two)

Required Local Contribution = \$ 4,629,984

Additional Allowable Local = \$ 6,705,568

**Total Maximum Allowable Contribution = \$11,335,552**

Projected KIB Support FY 13 \$ 10,455,357

**Amount Below Cap FY 13 \$880,195**

-----

**Calculation of Full Taxable Value Used**

2011 Full Value \$ 1,378,257,100

1999 Full Value \$ 936,735,100

Increase \$ 441,522,000

One Half of Increase \$ 220,761,000

1999 Full Value \$ 936,735,100

One Half of Increase \$ 220,761,000

Full Value Used \$ 1,157,496,100

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 BUDGET**  
**Local Support History**  
**Information Supplied from KIBSD Annual Audits**

<u>Fiscal Year</u>	<u>Appropriation</u>	<u>In-Kind</u>	<u>Local Support</u>	<u>Year-to-Year Difference</u>		<u>Max Allowable</u>	<u>Amount Below the Cap</u>	<u>Percent of Max</u>
2000	\$ 5,556,310	\$ 774,452	\$ 6,330,762	\$ (167,148)	Actual	7,677,799	1,347,037	82%
2001	\$ 5,996,440	\$ 683,261	\$ 6,679,701	\$ 348,939	Actual	7,887,386	1,207,685	85%
2002	\$ 6,331,440	\$ 774,854	\$ 7,106,294	\$ 426,593	Actual	8,139,331	1,033,037	87%
2003	\$ 6,626,440	\$ 955,548	\$ 7,581,988	\$ 475,694	Actual	8,008,468	426,480	95%
2004	\$ 7,049,645	\$ 945,395	\$ 7,995,040	\$ 413,052	Actual	8,188,968	193,928	98%
2005	\$ 7,491,892	\$ 840,548	\$ 8,332,440	\$ 337,400	Actual	8,470,942	138,502	98%
2006	\$ 7,794,690	\$ 837,750	\$ 8,632,440	\$ 300,000	Actual	9,045,101	412,661	95%
2007	\$ 7,775,801	\$ 895,459	\$ 8,671,260	\$ 38,820	Actual	9,663,496	992,236	90%
2008	\$ 8,482,554	\$ 937,858	\$ 9,420,412	\$ 749,152	Actual	9,624,522	204,110	98%
2009	\$ 9,270,768	\$ 972,850	\$ 10,243,618	\$ 823,206	Actual	10,243,618	-	100%
2010	\$ 9,343,500	\$ 946,850	\$ 10,290,350	\$ 46,732	Actual	10,612,781	322,431	97%
2011	\$ 9,494,388	\$ 780,962	\$ 10,275,350	\$ (15,000)	Actual	11,016,766	741,416	93%
<b>2012</b>	<b>\$ 9,481,000</b>	<b>\$ 769,350</b>	<b>\$ 10,250,350</b>	<b>\$ (25,000)</b>	<b>Budgeted</b>	<b>11,098,280</b>	<b>847,930</b>	<b>92%</b>
<b>2013</b>	<b>\$ 9,553,507</b>	<b>\$ 901,850</b>	<b>\$ 10,455,357</b>	<b>\$ 205,007</b>	<b>Budgeted</b>	<b>11,335,552</b>	<b>880,195</b>	<b>92%</b>



**REVENUE**

DESCRIPTION	FY10 ACTUAL	FY11 ACTUAL	BEGINNING FY2012 BUDGET	WINTER REVISED FY2012 BUDGET	RECOMMENDED FY2013 BUDGET
<b><u>LOCAL REVENUE SOURCES:</u></b>					
Annual Appropriation	9,350,269	9,494,388	9,481,000	9,481,000	9,553,507
In-kind Services	940,081	780,962	769,350	769,350	901,850
Use of Facilities	42,715	54,561	80,000	80,000	65,000
AcademicAthletic Fees	11,050	11,100	10,000	10,000	11,000
Village Rent	2,875	5,500	9,000	9,000	6,000
Use of Fund Balance:					
Designated/Undesignated	-	-	631,470	631,470	-
Prior Year Encumbrances	-	-	-	259,949	-
Other	4,037	69,896	10,000	10,000	10,000
E-Rate Reimbursements	658,258	1,120,715	1,231,300	1,231,300	1,256,640
Sub-total Local Sources	11,009,285	11,537,122	12,222,120	12,482,069	11,803,997
<b><u>STATE SOURCES:</u></b>					
Foundation	22,179,252	23,398,575	24,239,520	23,465,985	23,752,647
State Military Contract	879,582	879,582	879,582	879,582	879,582
Quality Schools	78,032	80,389	81,957	80,892	82,126
Supplemental State Aide			425,298	425,298	-
TRS On Behalf	4,263,118	4,186,481	5,033,697	5,033,697	6,484,242
PERS On Behalf	318,193	487,595	552,583	552,583	872,446
Other State Revenue	911	-	-	-	-
Sub-total State Sources	27,719,088	29,032,622	31,212,637	30,438,037	32,071,043
<b><u>FEDERAL SOURCES:</u></b>					
Impact Aid-Military (thru State)	1,787,991	1,971,706	1,650,000	1,950,000	1,950,000
Impact Aid-Military Spec Ed (thru State)	19,240	24,834	50,000	50,000	25,000
Department of Defense	114,479	95,162	104,821	104,821	100,000
Medicaid Contract		16,189	75,000	-	-
Impact Aid-Direct	-	1,676	18,360	18,360	2,000
Impact Aid-Special Ed.	-	-	1,898	1,898	-
Sub-total Federal Sources	1,921,710	2,109,567	1,900,079	2,125,079	2,077,000
<b><u>OTHER SOURCES:</u></b>					
Indirect Cost Factor	364,535	182,108	250,000	250,000	234,326
Sub-total Other Sources	364,535	182,108	250,000	250,000	234,326
<b>TOTAL REVENUE</b>	<b>41,014,618</b>	<b>42,861,419</b>	<b>45,584,836</b>	<b>45,295,185</b>	<b>46,186,366</b>

**OBJECT SUMMARY**

DESCRIPTION	FY10 ACTUAL	FY11 ACTUAL	BEGINNING FY2012 BUDGET	WINTER REVISED FY2012 BUDGET	RECOMMENDED FY2013 BUDGET
Superintendent	130,625	134,544	127,205	131,021	131,021
Asst. Superintendent	119,016	153,648	126,208	121,568	123,192
Principal-Asst./Head Tchr	1,131,374	1,194,041	1,205,669	1,024,350	1,030,712
Managers/Directors-Cert.	359,249	367,344	265,100	257,730	259,380
Teachers	11,716,543	12,146,196	12,446,331	12,101,390	12,530,844
Specialists-Cert.	1,171,901	1,332,075	1,472,154	1,535,730	1,621,090
Extraduty Pay-Cert.	117,913	136,320	117,472	117,472	120,310
Sub-total Certificated Salaries	14,746,621	15,464,168	15,760,139	15,289,261	15,816,549
Managers/Directors-Class.	196,312	227,730	233,856	147,851	115,768
Board Stipends	12,000	12,000	12,000	12,000	12,000
Aides	1,384,437	1,406,758	1,261,193	1,396,251	1,456,857
Support Staff	2,080,605	2,274,453	2,436,778	2,459,231	2,589,359
Specialists/TEA's-Class	40,995	34,409	-	-	20,000
Maintenance/Custodial Staff	1,283,255	1,284,329	1,315,798	1,330,309	1,368,925
Extraduty Pay-Class.	71,182	83,725	61,906	61,906	68,740
Overtime	159,507	136,980	125,679	125,679	148,339
Substitutes/Temporary	240,097	282,548	247,232	247,232	251,475
Sub-total Classified Salaries	5,468,390	5,742,932	5,694,442	5,780,459	6,031,463
Salary/Benefit Contingency	569	-	219,647	-	213,249
Insurance-Health & Life	3,476,420	4,714,171	5,723,670	5,548,683	6,155,991
Unemployment Insurance	76,083	53,596	56,861	57,963	60,195
Worker's Compensation	297,323	326,965	279,280	279,460	336,482
Fica/Medicare Contribution	617,090	648,661	648,024	651,323	676,100
TRS	6,114,878	6,123,303	7,012,440	6,953,300	8,470,066
PERS	1,422,544	1,620,338	1,735,471	1,756,107	2,122,739
Other Employee Benefits	198,054	220,817	186,850	186,850	186,850
Sub-total Fringe Benefits	12,202,961	13,707,851	15,862,243	15,433,686	18,221,672
Life Guard Services	4,486	6,037	10,250	12,250	12,250
Prof'l/Technical Services	448,910	673,946	227,604	441,499	267,000
Inkind Services	940,081	780,962	863,350	863,350	901,850
Staff Travel/Perdiem	260,761	278,424	281,684	290,441	304,479
Student/Chaperone Travel	32,198	14,955	17,885	16,372	17,430
Extra Curricular Travel	380,334	348,517	287,590	306,676	297,581
Electricity	964,220	1,009,618	1,158,700	1,171,862	1,100,125
Fuel-Heating & Cooking	849,748	963,290	1,214,426	1,180,275	1,227,603
Water & Sewer	128,680	137,272	138,662	140,043	150,106
Garbage	126,485	133,484	148,530	151,857	173,610
Communications/Postage	927,091	1,515,726	1,618,490	1,558,856	1,633,753
Other Purchased Services	505,897	670,139	538,881	578,943	487,675
Student Catastrophic Liability Ins	2,224	3,089	2,455	3,031	2,505
Supplies/Media/Materials	914,856	1,387,055	883,038	970,701	1,097,430
Maintenance Supplies	187,760	171,656	190,000	190,000	194,000
Janitorial Supplies	44,520	84,155	75,400	66,426	82,000
Gas & Oil (Vehicles)	12,603	20,316	23,000	25,451	26,600
Other Expense	142,305	116,091	116,699	124,759	126,739
Building Improvements	1,384	19,454	30,000	30,000	30,000
Equipment	679,719	1,317,903	256,368	237,762	205,868
Transfers to Other Funds	266,974	159,582	185,000	431,225	740,093
Sub-total Non-Personnel Costs	7,854,696	9,783,806	8,268,012	8,791,779	9,078,697
Total General Fund	40,272,668	44,698,757	45,584,836	45,295,185	49,148,381

**NON-PERSONNEL SUMMARY BY SITE**

DESCRIPTION	FY10 ACTUAL	FY11 ACTUAL	BEGINNING FY2012 BUDGET	WINTER REVISED FY2012 BUDGET	RECOMMENDED FY2013 BUDGET
<b><u>Secondary</u></b>					
Kodiak High School	1,182,865	1,276,934	1,417,166	1,358,435	1,427,378
Community Swimming Pool	63,273	91,420	100,750	118,210	118,906
Correspondence Study	135,312	121,656	80,940	125,272	206,500
Kodiak Middle School	329,663	342,356	419,736	441,037	448,332
<b><u>Elementary</u></b>					
East Elementary	170,867	215,351	249,585	259,651	259,752
Main Elementary	148,665	167,923	196,462	194,226	202,174
North Star Elementary	143,027	166,513	194,885	215,536	203,862
Peterson Elementary	149,039	169,286	191,027	173,616	185,639
<b><u>Villages</u></b>					
Akhiok School	64,145	73,028	82,822	82,362	85,238
Chiniak School	2,053	21,674	36,348	34,388	28,259
Danger Bay School	15,927	17,680	27,148	21,935	19,302
Karluk School	126,393	53,998	151,055	137,072	122,012
Larsen Bay School	88,909	94,154	119,124	110,173	98,616
Old Harbor School	117,992	133,517	159,626	159,903	145,620
Ouzinkie School	101,420	99,150	137,198	153,158	125,104
Port Lions School	78,620	104,978	114,614	91,012	85,126
Village-Wide Office	614,109	1,094,525	1,089,804	1,094,034	1,200,443
<b><u>District-Wide</u></b>					
D/W Neg. Fringe Benefits	73,740	42,776	46,527	46,527	46,527
District-Wide Services	87,846	398,022	103,657	145,512	526,945
Auditorium	68,390	78,240	98,023	101,603	94,617
Technology	628,521	1,760,524	505,000	458,704	255,000
Quality Schools	21,997	13,747	99	10,000	11,452
Special Services	647,302	993,874	588,490	739,102	588,490
Board of Education	141,336	129,246	105,399	105,399	127,750
Central Administration	311,111	387,859	318,587	393,796	338,587
Business Operations	506,170	267,549	351,240	357,085	402,273
Maintenance & Operations	1,569,031	1,308,244	1,197,700	1,232,806	984,700
Other	266,974	159,582	185,000	431,225	740,093
Total General Fund	7,854,696	9,783,806	8,268,012	8,791,779	9,078,697

**SUMMARY BY FUNCTION**

DESCRIPTION	FY10 ACTUAL	FY11 ACTUAL	BEGINNING FY2012 BUDGET	WINTER REVISED FY2012 BUDGET	RECOMMENDED FY2013 BUDGET
Regular Instruction	15,827,774	17,953,747	17,651,864	17,657,912	19,492,738
Vocational Instruction	752,385	778,581	867,502	812,866	837,736
Correspondence programs	481,243	600,036	583,843	539,280	642,355
Gifted Talented	251,533	206,540	220,454	270,675	275,302
Bilingual/Bicultural	1,060,903	1,109,660	1,201,537	1,195,725	1,214,033
Instruction	18,373,838	20,648,564	20,525,200	20,476,458	22,462,164
Special Education-Instruction	3,600,948	3,795,837	3,913,992	3,650,850	4,106,445
Special Education-Support Services	1,933,312	2,198,407	2,379,609	2,208,813	2,260,571
Support Services-Pupils	1,263,937	1,400,309	1,612,171	1,540,427	1,616,788
Support Services-Instruction	1,259,121	2,683,232	2,671,320	2,985,173	3,489,666
School Administration	1,858,996	1,968,544	2,050,013	1,784,148	1,844,807
School Admin-Support Services	870,996	956,017	1,011,257	1,132,882	1,200,030
District Administration	1,337,877	1,426,967	1,266,963	1,228,667	1,343,848
District Administration-Support Services	2,771,859	2,437,349	2,584,767	2,604,817	2,919,447
Maintenance and Operations	5,900,929	6,162,616	6,680,296	6,560,017	6,463,433
Student Activities	833,880	861,333	704,248	691,708	701,089
Student Transportation Contribution	-	-	-	234,155	540,093
Transfers to Other Funds	266,974	159,582	185,000	197,070	200,000
total	40,272,668	44,698,757	45,584,836	45,295,185	49,148,381

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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>100 Instruction</b>

Sum of AMOUNT LOCATION	OBJECT 310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	380 Housing Allowance / Subsidy	390 Transportation Allowance	410 Professional and Technical Services	420 Staff Travel
110 Kodiak High School	2,934,771	154,823	1,269,785	-	-	-	3,000
117 Correspondence	62,581	98,619	89,228	-	-	20,000	2,000
120 Kodiak Middle School	1,883,025	91,535	723,801	-	-	250	-
240 East Elementary	1,269,676	111,080	617,364	-	-	3,500	-
250 Main Elementary	1,212,694	153,547	657,532	-	-	-	-
260 North Star Elementary	1,046,835	97,491	487,545	-	-	-	-
270 Peterson Elementary	858,412	84,979	309,611	-	-	-	-
360 Akhiok School	114,222	42,294	85,752	-	-	-	-
362 Chiniak School	132,164	14,810	74,791	-	-	-	-
364 Danger Bay School	122,537	15,527	62,269	-	-	-	-
366 Karluk School	134,790	18,247	46,144	-	-	-	-
369 Larsen Bay School	123,412	6,077	46,661	-	-	-	-
371 Old Harbor School	196,933	30,207	124,214	-	-	-	-
373 Ouzinkie School	261,265	27,736	120,846	-	-	-	-
375 Port Lions School	183,367	50,115	128,543	-	-	-	-
380 Village Wide Services	-	-	-	-	-	-	-
410 D/W Negotiated Fringe Benefits	-	-	4,732,191	96,000	21,600	-	-
450 District Wide Services	134,886	1,567	49,357	-	-	34,000	1,000
459 Technology Services	-	-	-	-	-	-	5,000
492 Special Services	-	-	-	-	-	-	2,000
<b>Grand Total</b>	<b>10,671,570</b>	<b>998,654</b>	<b>9,625,634</b>	<b>96,000</b>	<b>21,600</b>	<b>57,750</b>	<b>13,000</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT							
LOCATION	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
110 Kodiak High School	8,730	-	14,500	134,925	-	38,850	4,559,384
117 Correspondence	-	1,500	1,500	164,000	15,000	2,500	456,928
120 Kodiak Middle School	-	-	12,500	61,000	1,000	27,000	2,800,111
240 East Elementary	200	-	8,000	57,075	-	5,000	2,071,895
250 Main Elementary	-	-	9,000	37,000	-	3,530	2,073,303
260 North Star Elementary	2,000	-	9,000	32,335	2,000	3,000	1,680,206
270 Peterson Elementary	3,000	-	8,000	35,500	-	2,680	1,302,182
360 Akhiok School	-	-	-	5,888	-	-	248,156
362 Chiniak School	-	-	-	5,000	-	-	226,765
364 Danger Bay School	-	-	-	4,852	-	-	205,185
366 Karluk School	-	-	-	6,912	-	-	206,093
369 Larsen Bay School	-	-	-	3,015	-	-	179,165
371 Old Harbor School	-	-	2,800	8,500	100	-	362,754
373 Ouzinkie School	-	-	-	6,348	-	2,000	418,195
375 Port Lions School	-	-	-	5,000	-	-	367,025
380 Village Wide Services	-	-	-	7,552	-	-	7,552
410 D/W Negotiated Fringe Benefits	-	-	-	-	-	-	4,849,791
450 District Wide Services	1,500	-	625	53,114	425	35,000	311,474
459 Technology Services	-	-	63,000	50,000	-	10,000	128,000
492 Special Services	-	-	-	4,000	500	1,500	8,000
<b>Grand Total</b>	<b>15,430</b>	<b>1,500</b>	<b>128,925</b>	<b>682,016</b>	<b>19,025</b>	<b>131,060</b>	<b>22,462,164</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>200 Special Education Instruction</b>

<b>Sum of AMOUNT</b>	<b>OBJECT</b>					
<b>LOCATION</b>	<b>310 Certificated Salaries</b>	<b>320 Non-Certificated Salaries</b>	<b>360 Employee Benefits</b>	<b>380 Housing Allowance / Subsidy</b>	<b>390 Transportation Allowance</b>	<b>410 Professional and Technical Services</b>
110 Kodiak High School	381,177	172,744	326,931	-	-	-
120 Kodiak Middle School	277,895	132,191	244,449	-	-	-
240 East Elementary	121,662	68,057	156,801	-	-	-
250 Main Elementary	63,894	77,221	74,292	-	-	-
260 North Star Elementary	68,270	59,894	95,624	-	-	-
270 Peterson Elementary	181,179	5,974	64,639	-	-	-
366 Karluk School	-	17,475	26,471	-	-	-
369 Larsen Bay School	-	438	53	-	-	-
371 Old Harbor School	79,211	7,733	41,000	-	-	-
373 Ouzinkie School	72,209	60	27,771	-	-	-
375 Port Lions School	-	6,223	5,876	-	-	-
410 D/W Negotiated Fringe Benefits	-	-	757,865	10,000	3,600	-
492 Special Services	325,218	20,783	98,025	-	-	2,000
<b>Grand Total</b>	<b>1,570,715</b>	<b>568,793</b>	<b>1,919,797</b>	<b>10,000</b>	<b>3,600</b>	<b>2,000</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT				
LOCATION	420 Staff Travel	430 Utility Services	450 Supplies, Materials, and Media	Grand Total
110 Kodiak High School	-	-	4,500	885,352
120 Kodiak Middle School	-	-	2,500	657,035
240 East Elementary	-	-	1,000	347,520
250 Main Elementary	-	-	500	215,907
260 North Star Elementary	-	-	-	223,788
270 Peterson Elementary	-	-	2,000	253,792
366 Karluk School	-	-	-	43,946
369 Larsen Bay School	-	-	-	491
371 Old Harbor School	-	40	900	128,884
373 Ouzinkie School	-	-	500	100,540
375 Port Lions School	-	-	-	12,099
410 D/W Negotiated Fringe Benefits	-	-	-	771,465
492 Special Services	19,000	-	600	465,626
Grand Total	19,000	40	12,500	4,106,445

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>220 Special Education Support Services</b>

Sum of AMOUNT	OBJECT					
LOCATION	310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	410 Professional and Technical Services	420 Staff Travel	425 Student Travel
410 D/W Negotiated Fringe Benefits	-	-	377,815	-	2,500	-
492 Special Services	926,363	45,271	349,732	429,350	38,000	1,000
<b>Grand Total</b>	<b>926,363</b>	<b>45,271</b>	<b>727,547</b>	<b>429,350</b>	<b>40,500</b>	<b>1,000</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

<b>Sum of AMOUNT</b>						
<b>LOCATION</b>	<b>430 Utility Services</b>	<b>440 Other Purchased Services</b>	<b>450 Supplies, Materials, and Media</b>	<b>490 Other Expenses</b>	<b>510 Equipment</b>	<b>Grand Total</b>
<b>410 D/W Negotiated Fringe Benefits</b>	-	-	-	-	-	<b>380,315</b>
<b>492 Special Services</b>	250	10,000	74,090	500	5,700	<b>1,880,256</b>
<b>Grand Total</b>	<b>250</b>	<b>10,000</b>	<b>74,090</b>	<b>500</b>	<b>5,700</b>	<b>2,260,571</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>300 Support Services - Students</b>

Sum of AMOUNT	OBJECT					
LOCATION	310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	390 Transportation Allowance	420 Staff Travel	425 Student Travel
110 Kodiak High School	228,647	127,127	198,933	-	-	1,000
120 Kodiak Middle School	80,049	29,498	31,161	-	-	-
240 East Elementary	42,450	34,234	31,863	-	-	-
250 Main Elementary	34,792	37,689	37,424	-	-	-
260 North Star Elementary	31,291	38,541	31,643	-	-	-
270 Peterson Elementary	31,291	34,848	42,800	-	-	-
380 Village Wide Services	75,272	-	20,400	-	4,000	-
410 D/W Negotiated Fringe Benefits	-	-	294,581	900	-	-
450 District Wide Services	-	-	-	-	1,200	-
461 Quality Schools	-	53,624	27,680	-	-	-
<b>Grand Total</b>	<b>523,792</b>	<b>355,561</b>	<b>716,485</b>	<b>900</b>	<b>5,200</b>	<b>1,000</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT			
LOCATION	450 Supplies, Materials, and Media	510 Equipment	Grand Total
110 Kodiak High School	4,150	-	559,857
120 Kodiak Middle School	1,000	-	141,708
240 East Elementary	-	-	108,547
250 Main Elementary	-	-	109,905
260 North Star Elementary	-	-	101,475
270 Peterson Elementary	-	-	108,939
380 Village Wide Services	-	-	99,672
410 D/W Negotiated Fringe Benefits	-	-	295,481
450 District Wide Services	7,975	725	9,900
461 Quality Schools	-	-	81,304
Grand Total	13,125	725	1,616,788



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>350 Support Services - Instruction</b>

Sum of AMOUNT	OBJECT					
LOCATION	310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	410 Professional and Technical Services	420 Staff Travel	430 Utility Services
110 Kodiak High School	57,767	10,859	47,656	-	2,000	-
120 Kodiak Middle School	-	31,886	29,844	-	2,500	-
240 East Elementary	-	21,681	18,444	-	1,000	-
250 Main Elementary	-	20,457	35,512	-	-	-
260 North Star Elementary	-	17,630	24,021	-	-	-
270 Peterson Elementary	-	75,510	118,465	-	2,000	-
380 Village Wide Services	-	-	-	-	-	1,148,443
410 D/W Negotiated Fringe Benefits	-	-	306,019	-	-	-
450 District Wide Services	-	-	-	-	-	391,381
451 Auditorium / Community Schools	-	116,513	85,825	12,000	-	-
460 Educational Support Services	465,936	-	169,131	-	-	-
461 Quality Schools	5,850	270	170	4,000	1,000	-
560 Central Administration	-	2,143	201	35,000	20,000	-
<b>Grand Total</b>	<b>529,553</b>	<b>296,949</b>	<b>835,288</b>	<b>51,000</b>	<b>28,500</b>	<b>1,539,824</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT					
LOCATION	440 Other Purchased Services	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
110 Kodiak High School	-	7,300	1,000	-	126,582
120 Kodiak Middle School	-	2,500	-	-	66,730
240 East Elementary	500	2,000	-	-	43,625
250 Main Elementary	-	500	-	-	56,469
260 North Star Elementary	-	2,000	-	-	43,651
270 Peterson Elementary	-	4,000	-	-	199,975
380 Village Wide Services	-	-	-	-	1,148,443
410 D/W Negotiated Fringe Benefits	-	-	-	-	306,019
450 District Wide Services	-	-	-	-	391,381
451 Auditorium / Community Schools	2,650	11,650	-	5,000	233,638
460 Educational Support Services	-	-	-	-	635,067
461 Quality Schools	-	6,452	-	-	17,742
560 Central Administration	20,000	143,000	-	-	220,344
<b>Grand Total</b>	<b>23,150</b>	<b>179,402</b>	<b>1,000</b>	<b>5,000</b>	<b>3,489,666</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>400 School Administration</b>

Sum of AMOUNT	OBJECT					
LOCATION	310 Certificated Salaries	360 Employee Benefits	380 Housing Allowance / Subsidy	390 Transportation Allowance	410 Professional and Technical Services	420 Staff Travel
110 Kodiak High School	213,095	59,654	-	-	-	-
120 Kodiak Middle School	200,035	57,709	-	-	-	2,500
240 East Elementary	105,575	43,353	-	-	-	-
250 Main Elementary	98,605	34,581	-	-	-	1,000
260 North Star Elementary	92,865	23,130	-	-	2,000	2,000
270 Peterson Elementary	97,375	34,396	-	-	-	-
360 Akhiok School	3,755	564	-	-	-	-
362 Chiniak School	3,894	584	-	-	-	-
364 Danger Bay School	3,570	536	-	-	-	-
366 Karluk School	3,708	557	-	-	-	-
369 Larsen Bay School	3,755	564	-	-	-	-
371 Old Harbor School	95,530	34,119	-	-	-	-
373 Ouzinkie School	7,885	1,183	-	-	-	-
375 Port Lions School	4,920	738	-	-	-	-
380 Village Wide Services	96,145	31,358	-	-	-	7,000
410 D/W Negotiated Fringe Benefits	-	414,669	14,000	10,600	-	18,000
<b>Grand Total</b>	<b>1,030,712</b>	<b>737,695</b>	<b>14,000</b>	<b>10,600</b>	<b>2,000</b>	<b>30,500</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT					
LOCATION	430 Utility Services	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
110 Kodiak High School	-	2,000	-	-	274,749
120 Kodiak Middle School	500	1,000	-	-	261,744
240 East Elementary	-	500	-	-	149,428
250 Main Elementary	-	1,500	-	3,000	138,686
260 North Star Elementary	1,000	-	-	-	120,995
270 Peterson Elementary	-	1,500	-	-	133,271
360 Akhiok School	-	-	-	-	4,319
362 Chiniak School	-	-	-	-	4,478
364 Danger Bay School	-	-	-	-	4,106
366 Karluk School	-	-	-	-	4,265
369 Larsen Bay School	-	-	-	-	4,319
371 Old Harbor School	200	100	-	-	129,949
373 Ouzinkie School	-	-	-	-	9,068
375 Port Lions School	-	-	-	-	5,658
380 Village Wide Services	-	-	-	-	134,503
410 D/W Negotiated Fringe Benefits	-	-	8,000	-	465,269
<b>Grand Total</b>	<b>1,700</b>	<b>6,600</b>	<b>8,000</b>	<b>3,000</b>	<b>1,844,807</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>450 School Administration Support Services</b>

<b>Sum of AMOUNT</b>	<b>OBJECT</b>					
<b>LOCATION</b>	<b>320 Non-Certificated Salaries</b>	<b>360 Employee Benefits</b>	<b>420 Staff Travel</b>	<b>430 Utility Services</b>	<b>440 Other Purchased Services</b>	<b>450 Supplies, Materials, and Media</b>
110 Kodiak High School	145,135	78,129	-	750	-	9,500
120 Kodiak Middle School	89,086	49,785	-	250	-	1,000
240 East Elementary	64,474	59,931	-	250	1,300	-
250 Main Elementary	64,451	50,537	-	100	-	500
260 North Star Elementary	62,343	49,825	-	-	-	-
270 Peterson Elementary	56,668	36,897	-	-	-	1,500
360 Akhiok School	3,171	1,230	-	2,000	-	-
362 Chiniak School	3,099	5,814	-	1,688	-	-
364 Danger Bay School	3,059	5,120	-	1,000	-	-
366 Karluk School	3,107	1,105	-	2,000	-	-
369 Larsen Bay School	2,889	1,031	-	2,001	-	-
371 Old Harbor School	17,020	19,462	-	4,000	-	350
373 Ouzinkie School	7,374	2,534	-	3,000	-	1,000
375 Port Lions School	9,694	10,819	-	4,000	-	-
380 Village Wide Services	33,655	20,912	1,700	2,000	-	3,000
410 D/W Negotiated Fringe Benefits	-	91,203	-	-	-	-
450 District Wide Services	51,084	55,418	-	-	-	-
<b>Grand Total</b>	<b>616,309</b>	<b>539,752</b>	<b>1,700</b>	<b>23,039</b>	<b>1,300</b>	<b>16,850</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT			
LOCATION	490 Other Expenses	510 Equipment	Grand Total
110 Kodiak High School	-	-	233,514
120 Kodiak Middle School	-	-	140,121
240 East Elementary	-	-	125,955
250 Main Elementary	-	1,000	116,588
260 North Star Elementary	-	-	112,168
270 Peterson Elementary	-	-	95,065
360 Akhiok School	-	-	6,401
362 Chiniak School	-	-	10,601
364 Danger Bay School	-	-	9,179
366 Karluk School	-	-	6,212
369 Larsen Bay School	-	-	5,921
371 Old Harbor School	80	-	40,912
373 Ouzinkie School	-	-	13,908
375 Port Lions School	-	-	24,513
380 Village Wide Services	-	-	61,267
410 D/W Negotiated Fringe Benefits	-	-	91,203
450 District Wide Services	-	-	106,502
<b>Grand Total</b>	<b>80</b>	<b>1,000</b>	<b>1,200,030</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>510 District Administration</b>

Sum of AMOUNT	OBJECT					
LOCATION	310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	390 Transportation Allowance	410 Professional and Technical Services	420 Staff Travel
410 D/W Negotiated Fringe Benefits	-	-	204,149	6,200	-	5,000
450 District Wide Services	-	11,656	8,052	-	-	-
460 Educational Support Services	100,760	-	34,904	-	-	-
510 Board of Education	-	46,561	16,392	-	40,000	45,000
560 Central Administration	254,213	199,258	241,219	-	1,000	21,809
<b>Grand Total</b>	<b>354,973</b>	<b>257,475</b>	<b>504,716</b>	<b>6,200</b>	<b>41,000</b>	<b>71,809</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT						
LOCATION	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
410 D/W Negotiated Fringe Benefits	-	-	-	3,000	-	218,349
450 District Wide Services	-	-	-	-	-	19,708
460 Educational Support Services	-	-	-	-	-	135,664
510 Board of Education	250	10,000	7,500	25,000	-	190,703
560 Central Administration	1,000	30,000	20,066	2,859	8,000	779,424
Grand Total	1,250	40,000	27,566	30,859	8,000	1,343,848



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>550 District Administration Support Services</b>

<b>Sum of AMOUNT</b>	<b>OBJECT</b>					
<b>LOCATION</b>	<b>320 Non-Certificated Salaries</b>	<b>360 Employee Benefits</b>	<b>390 Transportation Allowance</b>	<b>410 Professional and Technical Services</b>	<b>420 Staff Travel</b>	<b>430 Utility Services</b>
<b>410 D/W Negotiated Fringe Benefits</b>	-	179,285	700	-	7,000	-
<b>459 Technology Services</b>	523,079	245,892	-	40,000	5,000	3,000
<b>460 Educational Support Services</b>	27,852	38,012	-	-	-	-
<b>560 Central Administration</b>	-	-	-	-	19,353	1,000
<b>610 Business Operations</b>	573,702	379,343	-	54,000	10,000	250
<b>710 Maintenance &amp; Operations</b>	250,953	142,726	-	-	2,000	46,500
<b>Grand Total</b>	<b>1,375,586</b>	<b>985,258</b>	<b>700</b>	<b>94,000</b>	<b>43,353</b>	<b>50,750</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT						
LOCATION	440 Other Purchased Services	445 Insurance and Bond Premiums	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
410 D/W Negotiated Fringe Benefits	-	-	-	-	-	186,985
459 Technology Services	30,000	-	30,117	1,000	17,883	895,971
460 Educational Support Services	-	-	-	-	-	65,864
560 Central Administration	5,000	-	4,500	6,000	-	35,853
610 Business Operations	30,000	220,500	10,000	-	2,500	1,280,295
710 Maintenance & Operations	5,000	-	6,300	-	1,000	454,479
Grand Total	70,000	220,500	50,917	7,000	21,383	2,919,447

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>600 Operations and Maintenance of Plant</b>

Sum of AMOUNT	OBJECT						
LOCATION	320 Non-Certificated Salaries	360 Employee Benefits	390 Transportation Allowance	410 Professional and Technical Services	420 Staff Travel	430 Utility Services	435 Energy
110 Kodiak High School	168,433	163,212	-	-	-	61,500	843,831
111 Community Swimming Pool	-	-	-	-	-	11,000	90,706
120 Kodiak Middle School	161,453	164,360	-	-	-	51,500	238,027
240 East Elementary	91,385	91,360	-	-	-	32,500	139,627
250 Main Elementary	88,310	68,041	-	-	-	32,000	105,244
260 North Star Elementary	91,125	102,281	-	-	-	31,000	110,527
270 Peterson Elementary	91,393	108,642	-	-	-	11,156	108,703
360 Akhiok School	23,446	17,529	-	1,400	-	3,150	72,000
362 Chiniak School	13,064	4,565	-	-	-	1,000	19,571
364 Danger Bay School	3,059	5,120	-	-	-	-	13,200
366 Karluk School	13,970	4,997	-	2,300	-	-	110,000
369 Larsen Bay School	19,564	6,777	-	-	-	4,800	88,000
371 Old Harbor School	27,960	27,105	-	-	-	4,400	114,000
373 Ouzinkie School	31,453	10,793	-	-	-	5,400	96,000
375 Port Lions School	51,418	23,491	-	2,300	-	6,310	57,152
380 Village Wide Services	-	-	-	-	2,000	-	-
410 D/W Negotiated Fringe Benefits	-	199,088	700	-	2,500	-	-
451 Auditorium / Community Schools	-	-	-	-	-	6,000	56,117
610 Business Operations	-	-	-	-	-	15,000	51,023
710 Maintenance & Operations	567,373	394,195	-	-	41,000	62,400	14,000
<b>Grand Total</b>	<b>1,443,406</b>	<b>1,391,556</b>	<b>700</b>	<b>6,000</b>	<b>45,500</b>	<b>339,116</b>	<b>2,327,728</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

Sum of AMOUNT						
LOCATION	440 Other Purchased Services	445 Insurance and Bond Premiums	450 Supplies, Materials, and Media	490 Other Expenses	510 Equipment	Grand Total
110 Kodiak High School	-	-	22,000	-	-	1,258,976
111 Community Swimming Pool	7,200	-	10,000	-	-	118,906
120 Kodiak Middle School	-	-	9,500	-	-	624,840
240 East Elementary	-	-	7,300	-	-	362,172
250 Main Elementary	-	-	7,300	-	-	300,895
260 North Star Elementary	-	-	7,000	-	-	341,933
270 Peterson Elementary	600	-	5,000	-	-	325,494
360 Akhiok School	-	-	800	-	-	118,325
362 Chiniak School	-	-	1,000	-	-	39,200
364 Danger Bay School	-	-	250	-	-	21,629
366 Karluk School	-	-	800	-	-	132,067
369 Larsen Bay School	-	-	800	-	-	119,941
371 Old Harbor School	-	-	3,100	-	-	176,565
373 Ouzinkie School	-	-	2,500	-	-	146,146
375 Port Lions School	1,500	-	2,550	-	-	144,721
380 Village Wide Services	-	-	3,000	-	-	5,000
410 D/W Negotiated Fringe Benefits	-	-	-	527	-	202,815
451 Auditorium / Community Schools	-	-	1,200	-	-	63,317
610 Business Operations	-	-	9,000	-	-	75,023
710 Maintenance & Operations	315,000	150,000	231,000	50,500	60,000	1,885,468
<b>Grand Total</b>	<b>324,300</b>	<b>150,000</b>	<b>324,100</b>	<b>51,027</b>	<b>60,000</b>	<b>6,463,433</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>700 Student Activities</b>

<b>Sum of AMOUNT</b>	<b>OBJECT</b>					
<b>LOCATION</b>	<b>310 Certificated Salaries</b>	<b>320 Non-Certificated Salaries</b>	<b>360 Employee Benefits</b>	<b>410 Professional and Technical Services</b>	<b>420 Staff Travel</b>	<b>425 Student Travel</b>
110 Kodiak High School	149,614	53,611	27,449	15,000	5,417	230,225
120 Kodiak Middle School	38,146	12,956	6,823	2,500	-	28,000
240 East Elementary	1,834	-	270	-	-	-
371 Old Harbor School	-	-	-	-	-	7,000
373 Ouzinkie School	-	-	-	-	-	8,356
375 Port Lions School	-	-	-	-	-	5,000
380 Village Wide Services	19,277	6,892	3,480	-	-	19,000
410 D/W Negotiated Fringe Benefits	-	-	35,622	-	-	-
<b>Grand Total</b>	<b>208,871</b>	<b>73,459</b>	<b>73,644</b>	<b>17,500</b>	<b>5,417</b>	<b>297,581</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

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

<b>FUND</b>
<b>FUNCTION</b>

<b>Sum of AMOUNT</b>				
<b>LOCATION</b>	<b>445 Insurance and Bond Premiums</b>	<b>450 Supplies, Materials, and Media</b>	<b>490 Other Expenses</b>	<b>Grand Total</b>
110 Kodiak High School	1,200	9,500	6,500	498,516
120 Kodiak Middle School	1,305	2,000	-	91,730
240 East Elementary	-	-	-	2,104
371 Old Harbor School	-	50	-	7,050
373 Ouzinkie School	-	-	-	8,356
375 Port Lions School	-	1,314	-	6,314
380 Village Wide Services	-	-	2,748	51,397
410 D/W Negotiated Fringe Benefits	-	-	-	35,622
<b>Grand Total</b>	<b>2,505</b>	<b>12,864</b>	<b>9,248</b>	<b>701,089</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

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

<b>FUND</b>	<b>100 General Fund</b>
<b>FUNCTION</b>	<b>900 Other Financing Uses</b>

<b>Sum of AMOUNT</b>	<b>OBJECT</b>	
<b>LOCATION</b>	<b>550 Transfer to Other Funds</b>	<b>Grand Total</b>
<b>900 Other D/W Services</b>	740,093	<b>740,093</b>
<b>Grand Total</b>	<b>740,093</b>	<b>740,093</b>

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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

**Summary of Function By Location**

<b>FUND</b>	<b>100 General Fund</b>
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Sum of AMOUNT	FUNCTION						
LOCATION	100 Instruction	200 Special Education Instruction	220 Special Education Support Services	300 Support Services Students	350 Support Services Instruction	400 School Administration	450 School Administration Support Services
110 Kodiak High School	4,559,384	885,352	-	559,857	126,582	274,749	233,514
111 Community Swimming Pool	-	-	-	-	-	-	-
117 Correspondence	456,928	-	-	-	-	-	-
120 Kodiak Middle School	2,800,111	657,035	-	141,708	66,730	261,744	140,121
240 East Elementary	2,071,895	347,520	-	108,547	43,625	149,428	125,955
250 Main Elementary	2,073,303	215,907	-	109,905	56,469	138,686	116,588
260 North Star Elementary	1,680,206	223,788	-	101,475	43,651	120,995	112,168
270 Peterson Elementary	1,302,182	253,792	-	108,939	199,975	133,271	95,065
360 Akhiok School	248,156	-	-	-	-	4,319	6,401
362 Chiniak School	226,765	-	-	-	-	4,478	10,601
364 Danger Bay School	205,185	-	-	-	-	4,106	9,179
366 Karluk School	206,093	43,946	-	-	-	4,265	6,212
369 Larsen Bay School	179,165	491	-	-	-	4,319	5,921
371 Old Harbor School	362,754	128,884	-	-	-	129,949	40,912
373 Ouzinkie School	418,195	100,540	-	-	-	9,068	13,908
375 Port Lions School	367,025	12,099	-	-	-	5,658	24,513
380 Village Wide Services	7,552	-	-	99,672	1,148,443	134,503	61,267
410 D/W Negotiated Fringe Benefits	4,849,791	771,465	380,315	295,481	306,019	465,269	91,203
450 District Wide Services	311,474	-	-	9,900	391,381	-	106,502
451 Auditorium / Community Schools	-	-	-	-	233,638	-	-
459 Technology Services	128,000	-	-	-	-	-	-
460 Educational Support Services	-	-	-	-	635,067	-	-
461 Quality Schools	-	-	-	81,304	17,742	-	-
492 Special Services	8,000	465,626	1,880,256	-	-	-	-
510 Board of Education	-	-	-	-	-	-	-
560 Central Administration	-	-	-	-	220,344	-	-
610 Business Operations	-	-	-	-	-	-	-
710 Maintenance & Operations	-	-	-	-	-	-	-
900 Other D/W Services	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>22,462,164</b>	<b>4,106,445</b>	<b>2,260,571</b>	<b>1,616,788</b>	<b>3,489,666</b>	<b>1,844,807</b>	<b>1,200,030</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

**Summary of Function By Location**

**FUND**

Sum of AMOUNT						
LOCATION	510 District Administration	550 District Administration Support Services	600 Operations and Maintenance of Plant	700 Student Activities	900 Other Financing Uses	Grand Total
110 Kodiak High School	-	-	1,258,976	498,516	-	8,396,930
111 Community Swimming Pool	-	-	118,906	-	-	118,906
117 Correspondence	-	-	-	-	-	456,928
120 Kodiak Middle School	-	-	624,840	91,730	-	4,784,019
240 East Elementary	-	-	362,172	2,104	-	3,211,246
250 Main Elementary	-	-	300,895	-	-	3,011,753
260 North Star Elementary	-	-	341,933	-	-	2,624,216
270 Peterson Elementary	-	-	325,494	-	-	2,418,718
360 Akhiok School	-	-	118,325	-	-	377,201
362 Chiniak School	-	-	39,200	-	-	281,044
364 Danger Bay School	-	-	21,629	-	-	240,099
366 Karluk School	-	-	132,067	-	-	392,583
369 Larsen Bay School	-	-	119,941	-	-	309,837
371 Old Harbor School	-	-	176,565	7,050	-	846,114
373 Ouzinkie School	-	-	146,146	8,356	-	696,213
375 Port Lions School	-	-	144,721	6,314	-	560,330
380 Village Wide Services	-	-	5,000	51,397	-	1,507,834
410 D/W Negotiated Fringe Benefits	218,349	186,985	202,815	35,622	-	7,803,314
450 District Wide Services	19,708	-	-	-	-	838,965
451 Auditorium / Community Schools	-	-	63,317	-	-	296,955
459 Technology Services	-	895,971	-	-	-	1,023,971
460 Educational Support Services	135,664	65,864	-	-	-	836,595
461 Quality Schools	-	-	-	-	-	99,046
492 Special Services	-	-	-	-	-	2,353,882
510 Board of Education	190,703	-	-	-	-	190,703
560 Central Administration	779,424	35,853	-	-	-	1,035,621
610 Business Operations	-	1,280,295	75,023	-	-	1,355,318
710 Maintenance & Operations	-	454,479	1,885,468	-	-	2,339,947
900 Other D/W Services	-	-	-	-	740,093	740,093
Grand Total	1,343,848	2,919,447	6,463,433	701,089	740,093	49,148,381

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

**Summary of Object Codes By Location**

<b>FUND</b>	<b>100 General Fund</b>
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Sum of AMOUNT	OBJECT						
LOCATION	310 Certificated Salaries	320 Non-Certificated Salaries	360 Employee Benefits	380 Housing Allowance / Subsidy	390 Transportation Allowance	410 Professional and Technical Services	420 Staff Travel
110 Kodiak High School	3,965,071	832,732	2,171,749	-	-	15,000	10,417
111 Community Swimming Pool	-	-	-	-	-	-	-
117 Correspondence	62,581	98,619	89,228	-	-	20,000	2,000
120 Kodiak Middle School	2,479,150	548,605	1,307,932	-	-	2,750	5,000
240 East Elementary	1,541,197	390,911	1,019,386	-	-	3,500	1,000
250 Main Elementary	1,409,985	441,675	957,919	-	-	-	1,000
260 North Star Elementary	1,239,261	367,024	814,069	-	-	2,000	2,000
270 Peterson Elementary	1,168,257	349,372	715,450	-	-	-	2,000
360 Akhiok School	117,977	68,911	105,075	-	-	1,400	-
362 Chiniak School	136,058	30,973	85,754	-	-	-	-
364 Danger Bay School	126,107	21,645	73,045	-	-	-	-
366 Karluk School	138,498	52,799	79,274	-	-	2,300	-
369 Larsen Bay School	127,167	28,968	55,086	-	-	-	-
371 Old Harbor School	371,674	82,920	245,900	-	-	-	-
373 Ouzinkie School	341,359	66,623	163,127	-	-	-	-
375 Port Lions School	188,287	117,450	169,467	-	-	2,300	-
380 Village Wide Services	190,694	40,547	76,150	-	-	-	14,700
410 D/W Negotiated Fringe Benefits	-	-	7,592,487	120,000	44,300	-	35,000
450 District Wide Services	134,886	64,307	112,827	-	-	34,000	2,200
451 Auditorium / Community Schools	-	116,513	85,825	-	-	12,000	-
459 Technology Services	-	523,079	245,892	-	-	40,000	10,000
460 Educational Support Services	566,696	27,852	242,047	-	-	-	-
461 Quality Schools	5,850	53,894	27,850	-	-	4,000	1,000
492 Special Services	1,251,581	66,054	447,757	-	-	431,350	59,000
510 Board of Education	-	46,561	16,392	-	-	40,000	45,000
560 Central Administration	254,213	201,401	241,420	-	-	36,000	61,162
610 Business Operations	-	573,702	379,343	-	-	54,000	10,000
710 Maintenance & Operations	-	818,326	536,921	-	-	-	43,000
900 Other D/W Services	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>15,816,549</b>	<b>6,031,463</b>	<b>18,057,372</b>	<b>120,000</b>	<b>44,300</b>	<b>700,600</b>	<b>304,479</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

**Summary of Object Codes By Location**

**FUND**

Sum of AMOUNT							
LOCATION	425 Student Travel	430 Utility Services	435 Energy	440 Other Purchased Services	445 Insurance and Bond Premiums	450 Supplies, Materials, and Media	490 Other Expenses
110 Kodiak High School	239,955	62,250	843,831	14,500	1,200	193,875	7,500
111 Community Swimming Pool	-	11,000	90,706	7,200	-	10,000	-
117 Correspondence	-	1,500	-	1,500	-	164,000	15,000
120 Kodiak Middle School	28,000	52,250	238,027	12,500	1,305	80,500	1,000
240 East Elementary	200	32,750	139,627	9,800	-	67,875	-
250 Main Elementary	-	32,100	105,244	9,000	-	47,300	-
260 North Star Elementary	2,000	32,000	110,527	9,000	-	41,335	2,000
270 Peterson Elementary	3,000	11,156	108,703	8,600	-	49,500	-
360 Akhiok School	-	5,150	72,000	-	-	6,688	-
362 Chiniak School	-	2,688	19,571	-	-	6,000	-
364 Danger Bay School	-	1,000	13,200	-	-	5,102	-
366 Karluk School	-	2,000	110,000	-	-	7,712	-
369 Larsen Bay School	-	6,801	88,000	-	-	3,815	-
371 Old Harbor School	7,000	8,640	114,000	2,800	-	13,000	180
373 Ouzinkie School	8,356	8,400	96,000	-	-	10,348	-
375 Port Lions School	5,000	10,310	57,152	1,500	-	8,864	-
380 Village Wide Services	19,000	1,150,443	-	-	-	13,552	2,748
410 D/W Negotiated Fringe Benefits	-	-	-	-	-	-	11,527
450 District Wide Services	1,500	391,381	-	625	-	61,089	425
451 Auditorium / Community Schools	-	6,000	56,117	2,650	-	12,850	-
459 Technology Services	-	3,000	-	93,000	-	80,117	1,000
460 Educational Support Services	-	-	-	-	-	-	-
461 Quality Schools	-	-	-	-	-	6,452	-
492 Special Services	1,000	250	-	10,000	-	78,690	1,000
510 Board of Education	-	250	-	10,000	-	7,500	25,000
560 Central Administration	-	2,000	-	55,000	-	167,566	8,859
610 Business Operations	-	15,250	51,023	30,000	220,500	19,000	-
710 Maintenance & Operations	-	108,900	14,000	320,000	150,000	237,300	50,500
900 Other D/W Services	-	-	-	-	-	-	-
Grand Total	315,011	1,957,469	2,327,728	597,675	373,005	1,400,030	126,739

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

**Summary of Object Codes By Location**

**FUND**

Sum of AMOUNT			
LOCATION	510 Equipment	550 Transfer to Other Funds	Grand Total
110 Kodiak High School	38,850	-	8,396,930
111 Community Swimming Pool	-	-	118,906
117 Correspondence	2,500	-	456,928
120 Kodiak Middle School	27,000	-	4,784,019
240 East Elementary	5,000	-	3,211,246
250 Main Elementary	7,530	-	3,011,753
260 North Star Elementary	3,000	-	2,624,216
270 Peterson Elementary	2,680	-	2,418,718
360 Akhiok School	-	-	377,201
362 Chiniak School	-	-	281,044
364 Danger Bay School	-	-	240,099
366 Karluk School	-	-	392,583
369 Larsen Bay School	-	-	309,837
371 Old Harbor School	-	-	846,114
373 Ouzinkie School	2,000	-	696,213
375 Port Lions School	-	-	560,330
380 Village Wide Services	-	-	1,507,834
410 D/W Negotiated Fringe Benefits	-	-	7,803,314
450 District Wide Services	35,725	-	838,965
451 Auditorium / Community Schools	5,000	-	296,955
459 Technology Services	27,883	-	1,023,971
460 Educational Support Services	-	-	836,595
461 Quality Schools	-	-	99,046
492 Special Services	7,200	-	2,353,882
510 Board of Education	-	-	190,703
560 Central Administration	8,000	-	1,035,621
610 Business Operations	2,500	-	1,355,318
710 Maintenance & Operations	61,000	-	2,339,947
900 Other D/W Services	-	740,093	740,093
<b>Grand Total</b>	<b>235,868</b>	<b>740,093</b>	<b>49,148,381</b>

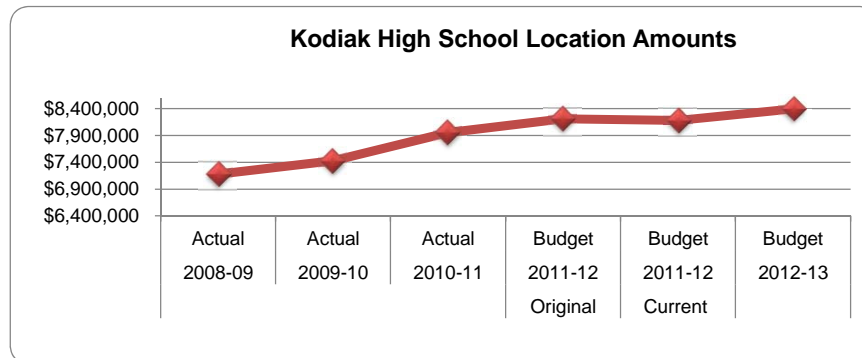
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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 110 KODIAK HIGH SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 3,706,095	\$ 3,803,708	\$ 4,062,693	310 Certificated Salaries	\$ 3,983,943	\$ 3,932,318	\$ 3,965,071	\$ 32,753	1%
\$ 629,979	\$ 664,696	\$ 705,342	320 Non-Certificated Salaries	\$ 736,720	\$ 817,086	\$ 832,732	15,646	2%
1,607,479	1,775,382	1,911,708	360 Employee Benefits	2,071,770	2,072,258	2,171,749	99,491	5%
5,943,553	6,243,786	6,679,743	Subtotal - Personnel Services	6,792,433	6,821,662	6,969,552	147,890	2%
16,503	25,629	14,146	410 Professional and Technical Servi	15,908	15,908	15,000	(908)	-6%
8,833	7,022	5,267	420 Staff Travel	9,700	7,427	10,417	2,990	40%
262,836	290,013	249,179	425 Student Travel	230,275	259,512	239,955	(19,557)	-8%
85	92	24,808	430 Utility Services	58,281	57,381	62,250	4,869	8%
623,432	601,253	715,494	435 Energy	812,748	772,748	843,831	71,083	9%
19,054	13,741	13,937	440 Other Purchased Services	17,872	17,108	14,500	(2,608)	-15%
1,146	1,789	1,870	445 Insurance and Bond Premiums	1,455	1,793	1,200	(593)	-33%
212,414	187,797	183,807	450 Supplies, Materials and Media	210,720	162,533	193,875	31,342	19%
8,728	10,091	11,428	490 Other Expenses	9,991	9,257	7,500	(1,757)	-19%
83,964	45,438	56,532	510 Equipment	50,216	54,768	38,850	(15,918)	-29%
1,236,995	1,182,865	1,276,468	Subtotal - Non Personnel	1,417,166	1,358,435	1,427,378	68,943	5%
<u>\$ 7,180,548</u>	<u>\$ 7,426,651</u>	<u>\$ 7,956,211</u>	Location Totals	<u>\$ 8,209,599</u>	<u>\$ 8,180,097</u>	<u>\$ 8,396,930</u>	<u>\$ 216,833</u>	3%



Kodiak High School was built in 1966. The Kodiak High School community has a vision of high expectations for the future: high achievement, rigorous learning, workplace competencies, and a new and renovated facility to deliver the 21st century education our students deserve. Our vision guarantees that students who leave Kodiak High School will be well prepared to contribute to society. Each student will leave with the necessary skills to meet and exceed the demands of a new century. Our students will be sought after by institutions of high learning and employers needing employees with a 21st century education.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

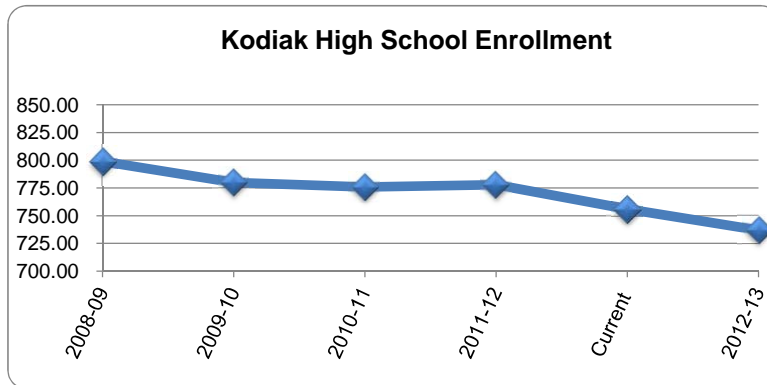
Fund: 100 General Fund - Expenditures  
Location: 110 KODIAK HIGH SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
799.00	780.00	776.00	Enrollment in ADM (K-12)	778.00	756.00	737.00

**FTE's Included In Current Budget**

3.00	3.00	3.00	Administrator	3.00	2.00	2.00
41.40	40.70	41.60	Teacher	40.60	41.80	41.60
4.60	6.00	5.00	Special Education Teacher	5.00	5.00	5.00
1.00	1.00	1.00	Library/Media	1.00	1.00	1.00
3.00	4.00	3.00	Counselors	3.00	3.00	3.00
1.00	1.00	1.00	Athletics	1.00	1.00	1.00
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54.00	55.70	54.60	Certified Subtotal	53.60	53.80	53.60
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6.17	7.04	8.09	Instruction Aides	8.17	8.47	8.47
5.75	4.44	3.88	Support Staff	4.88	6.25	7.00
5.17	5.35	5.29	Custodial Staff	5.29	5.29	5.29
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17.09	16.83	17.26	Classified Subtotal	18.34	20.01	20.76
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71.09	72.53	71.86	Total	71.94	73.81	74.36





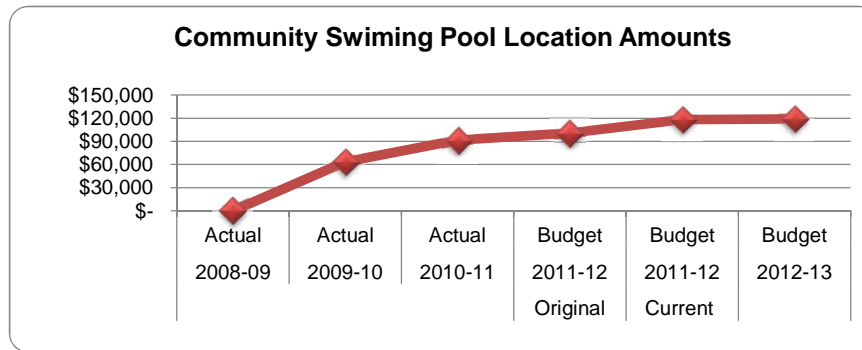
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-13 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 111 COMMUNITY SWIMMING POOL**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
-	-	-	320 Non-Certificated Salaries	-	-	-	-	
-	-	-	360 Employee Benefits	-	-	-	-	
-	-	-	Subtotal - Personnel Services	-	-	-	-	
-	-	-	410 Professional and Technical Serv	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
-	-	-	430 Utility Services	10,250	9,750	11,000	1,250	13%
-	61,399	82,166	435 Energy	82,000	89,000	90,706	1,706	2%
-	-	-	440 Other Purchased Services	-	8,000	7,200	(800)	-10%
-	1,873	9,254	450 Supplies, Materials and Media	8,500	11,460	10,000	(1,460)	-13%
-	-	-	490 Other Expenses	-	-	-	-	
-	-	-	510 Equipment	-	-	-	-	
-	63,272	91,420	Subtotal - Non Personnel	100,750	118,210	118,906	696	1%
\$ -	\$ 63,272	\$ 91,420	Location Totals	\$ 100,750	\$ 118,210	\$ 118,906	\$ 696	1%



The new Kodiak Pool was designed to meet a variety of community and school needs for the next 50 years. The Kodiak Pool was completed in 2009. It is located on a steeply sloping site behind the existing high school. The 20,000 SF facility is comprised of a 6-lane, 25-yard competitive pool with a diving end, an adjacent instructional and toddler area with ADA ramp access, retractable bleachers for spectators, and a generous lobby and greeting area with excellent visibility for staff and visitors.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

Location: 111 COMMUNITY SWIMMING POOL

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
			Enrollment in ADM (K-12)			

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Instructional Aides	-	-	-
-	-	-	Support Staff	-	-	-
-	-	-	Custodial Staff	-	-	-
-	-	-	Classified Subtotal	-	-	-
-	-	-	Total	-	-	-

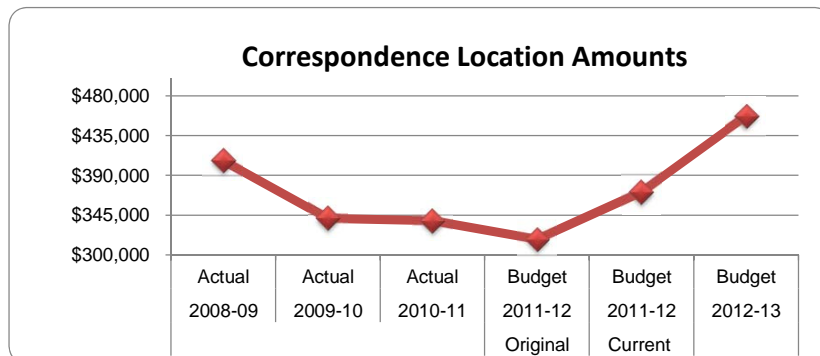
The community swimming pool is staffed by the City of Kodiak. They currently have one full-time pool manager. The school district provides custodial services the clean the pool and commons area. The school district is responsible for the chemicals, custodial supplies, insurance, and utilities for the pool.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 117 Correspondence

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 149,133	\$ 58,845	\$ 60,758	310 Certificated Salaries	\$ 62,581	\$ 62,581	\$ 62,581	\$ -	0%
71,328	86,871	89,787	320 Non-Certificated Salaries	97,066	97,675	98,619	944	1%
78,493	60,300	66,534	360 Employee Benefits	77,130	85,786	89,228	3,442	4%
<u>298,954</u>	<u>206,016</u>	<u>217,079</u>	Subtotal - Personnel Services	<u>236,777</u>	<u>246,042</u>	<u>250,428</u>	<u>4,386</u>	<u>2%</u>
18,716	20,695	20,277	410 Professional and Technical Services	15,000	15,000	20,000	5,000	33%
1,193	1,036	975	420 Staff Travel	1,000	3,500	2,000	(1,500)	-43%
-	-	-	425 Student Travel	-	-	-	-	-
1,969	1,634	941	430 Utility Services	1,000	1,000	1,500	500	50%
-	-	-	435 Energy	-	-	-	-	-
877	1,665	1,327	440 Other Purchased Services	1,500	3,196	1,500	(1,696)	-53%
60,600	92,215	85,506	450 Supplies, Materials and Media	44,690	84,826	164,000	79,174	93%
13,427	11,144	11,318	490 Other Expenses	15,000	15,000	15,000	-	0%
10,829	6,923	1,312	510 Equipment	2,750	2,750	2,500	(250)	-9%
<u>107,611</u>	<u>135,312</u>	<u>121,656</u>	Subtotal - Non Personnel	<u>80,940</u>	<u>125,272</u>	<u>206,500</u>	<u>81,228</u>	<u>65%</u>
<u>\$ 406,565</u>	<u>\$ 341,328</u>	<u>\$ 338,735</u>	Location Totals	<u>\$ 317,717</u>	<u>\$ 371,314</u>	<u>\$ 456,928</u>	<u>\$ 85,614</u>	<u>23%</u>



The KIBSD Correspondence Study Program is essentially a multi-faceted educational opportunity for curriculum development that encompasses our homeschool population.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

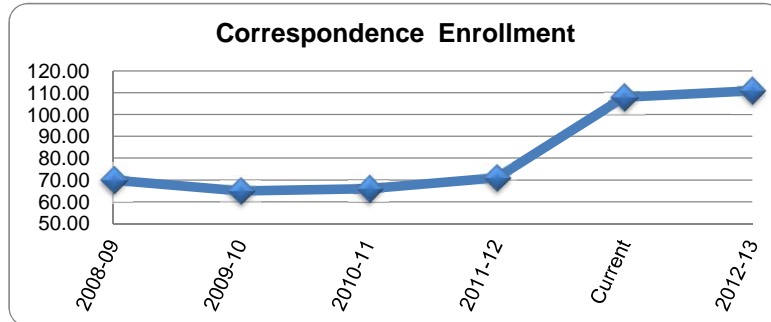
Fund: 100 General Fund - Expenditures  
**Location: 117 CORRESPONDENCE**

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
70.00	65.00	66.00	Enrollment in ADM (K-12)	71.00	108.00	111.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
2.50	1.00	1.00	Teacher	1.00	1.00	1.00
-	-	-	Special Education Teacher	-	-	-
<u>2.50</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
3.00	2.25	2.88	Instructional Aides	2.88	2.88	2.88
-	-	-	Support Staff	-	-	-
-	-	-	Custodial Staff	-	-	-
<u>3.00</u>	<u>2.25</u>	<u>2.88</u>	Classified Subtotal	<u>2.88</u>	<u>2.88</u>	<u>2.88</u>
<u>5.5</u>	<u>3.25</u>	<u>3.88</u>	Total	<u>3.88</u>	<u>3.88</u>	<u>3.88</u>

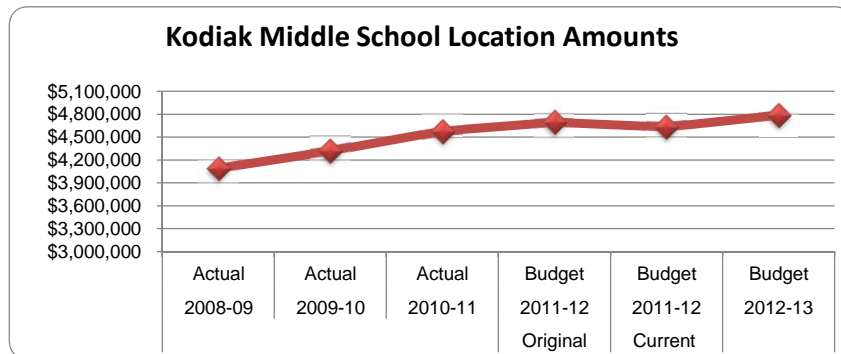


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 120 KODIAK MIDDLE SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 2,213,977	\$ 2,267,164	\$ 2,471,971	310 Certificated Salaries	\$ 2,475,727	\$ 2,394,390	\$ 2,479,150	\$ 84,760	4%
482,199	555,633	572,471	320 Non-Certificated Salaries	526,700	548,296	548,605	309	0%
1,065,904	1,164,758	1,192,648	360 Employee Benefits	1,272,710	1,246,126	1,307,932	61,806	5%
3,762,080	3,987,555	4,237,090	Subtotal - Personnel Services	4,275,137	4,188,812	4,335,687	146,875	4%
1,784	284	1,170	410 Professional and Technical Serv	3,250	2,250	2,500	250	11%
-	441	9,478	420 Staff Travel	5,000	7,745	5,000	(2,745)	-35%
15,819	28,282	27,028	425 Student Travel	27,000	27,000	28,000	1,000	4%
680	-	23,297	430 Utility Services	45,750	45,500	52,250	6,750	15%
197,557	203,233	209,595	435 Energy	211,216	231,099	238,027	6,928	3%
7,313	7,250	7,803	440 Other Purchased Services	12,000	10,141	12,500	2,359	23%
415	436	1,218	445 Insurance and Bond Premiums	1,000	1,238	1,305	67	5%
98,212	79,467	54,762	450 Supplies, Materials and Media	86,000	87,917	80,500	(7,417)	-8%
616	428	1,987	490 Other Expenses	1,000	1,000	1,250	250	25%
4,569	9,842	6,019	510 Equipment	27,520	27,147	27,000	(147)	-1%
326,965	329,663	342,357	Subtotal - Non Personnel	419,736	441,037	448,332	7,295	2%
\$ 4,089,045	\$ 4,317,218	\$ 4,579,447	Location Totals	\$ 4,694,873	\$ 4,629,849	\$ 4,784,019	\$ 154,170	3%



Kodiak Middle School was built in 1954. Kodiak Middle School strives to meet the needs of the adolescent learner. Students have two periods in their lives when they grow and develop more than any other time in their lives: between the ages of 0-4 and 10-15. The middle grades are a time when students are experiencing vast mental, physical, social, and psychological development. Often parents wonder who is this stranger in their home, but the staff at KMS understands your student's developmental period and work to meet their needs.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

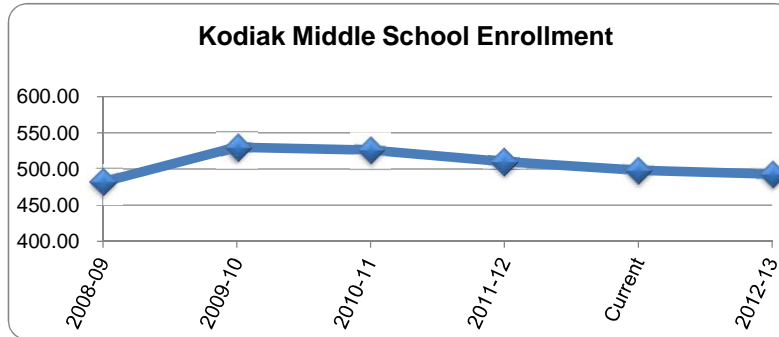
Fund: 100 General Fund - Expenditures  
Location: 120 KODIAK MIDDLE SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
482.00	530.00	526.00	Enrollment in ADM (K-12)	510.00	498.00	493.00

**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.44	26.76	27.00	Teacher	26.00	25.57	26.00
4.00	5.00	4.00	Special Education Teacher	4.00	3.00	4.00
1.00	1.00	1.00	Counselors	1.00	1.00	1.00
<u>27.44</u>	<u>34.76</u>	<u>34.00</u>	Certified Subtotal	<u>33.00</u>	<u>31.57</u>	<u>33.00</u>
4.34	6.72	6.79	Instructional Aides	6.79	8.04	7.61
3.31	2.69	2.75	Support Staff	2.75	2.75	2.75
4.00	4.19	4.38	Custodial Staff	4.38	4.38	4.38
<u>11.65</u>	<u>13.60</u>	<u>13.92</u>	Classified Subtotal	<u>13.92</u>	<u>15.17</u>	<u>14.74</u>
<u>39.09</u>	<u>48.36</u>	<u>47.92</u>	Total	<u>46.92</u>	<u>46.74</u>	<u>47.74</u>

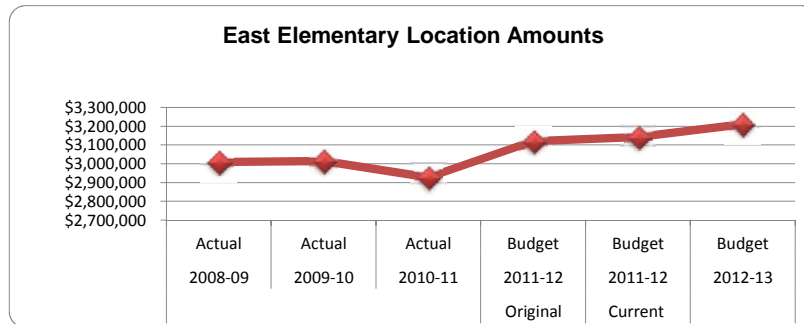


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 240 EAST ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,595,091	\$ 1,554,402	\$ 1,487,106	310 Certificated Salaries	\$ 1,519,857	\$ 1,526,355	\$ 1,541,197	\$ 14,842	1%
407,868	417,814	386,866	320 Non-Certificated Salaries	381,443	385,100	390,911	5,811	2%
848,124	871,107	839,040	360 Employee Benefits	968,886	970,619	1,019,386	48,767	5%
2,851,083	2,843,323	2,713,012	Subtotal - Personnel Services	2,870,186	2,882,074	2,951,494	69,420	2%
100	53	-	410 Professional and Technical Serv	5,000	5,000	3,500	(1,500)	-30%
-	1,775	2,221	420 Staff Travel	250	250	1,000	750	300%
-	177	-	425 Student Travel	200	200	200	-	0%
-	-	16,602	430 Utility Services	32,250	35,748	32,750	(2,998)	-8%
101,097	104,925	120,613	435 Energy	133,040	135,715	139,627	3,912	3%
8,184	7,799	7,440	440 Other Purchased Services	10,500	10,504	9,800	(704)	-7%
49,039	50,581	68,474	450 Supplies, Materials and Media	58,200	62,089	67,875	5,786	9%
-	-	-	490 Other Expenses	-	-	-	-	-
-	5,557	-	510 Equipment	10,145	10,145	5,000	(5,145)	-51%
158,420	170,867	215,350	Subtotal - Non Personnel	249,585	259,651	259,752	101	0%
<u>\$ 3,009,503</u>	<u>\$ 3,014,190</u>	<u>\$ 2,928,362</u>	Location Totals	<u>\$ 3,119,771</u>	<u>\$ 3,141,725</u>	<u>\$ 3,211,246</u>	<u>\$ 69,521</u>	2%



East Elementary was built in 1966. Our professional staff is firmly committed to academic excellence and success for every child. We further support activities designed to promote healthy self-esteem, social skills, and personal vision. East is a community of parents, children, teachers, and staff committed to a school that is safe, where learning is fun, and where their confidence, self-esteem, and knowledge can grow into a strong personal vision for success.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

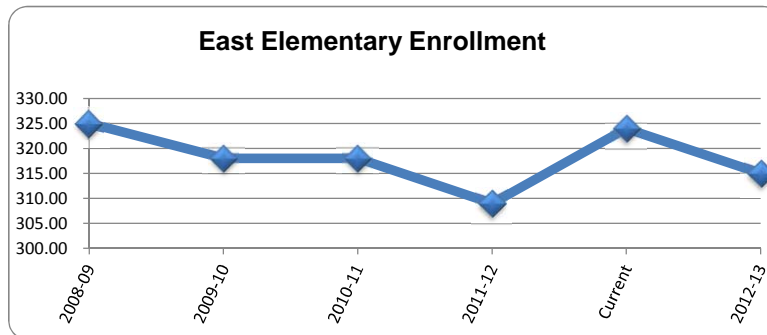
Fund: 100 General Fund - Expenditures  
Location: 240 EAST ELEMENTARY

Date: 01/28/12

2008-09	2009-10	2010-11		2011-12	Current	2012-13
Actual	Actual	Actual	Account Description	Budget	2011-12 Budget	Budget
325.00	318.00	318.00	Enrollment in ADM (9-12)	309.00	324.00	315.00

**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.89	19.89	18.50	Teacher	17.50	17.50	17.50
2.00	2.00	2.00	Special Education Teacher	2.00	2.00	2.00
0.50	0.50	0.50	Counselors	0.50	0.50	0.50
<u>23.39</u>	<u>23.39</u>	<u>22.00</u>	Certified Subtotal	<u>21.00</u>	<u>21.00</u>	<u>21.00</u>
7.25	7.25	6.41	Instructional Aides	6.41	6.48	6.48
3.44	3.44	2.38	Support Staff	2.38	2.38	2.38
2.50	2.50	2.50	Custodial Staff	2.50	2.50	2.50
<u>13.19</u>	<u>13.19</u>	<u>11.29</u>	Classified Subtotal	<u>11.29</u>	<u>11.36</u>	<u>11.36</u>
<u>36.58</u>	<u>36.58</u>	<u>33.29</u>	Total	<u>32.29</u>	<u>32.36</u>	<u>32.36</u>



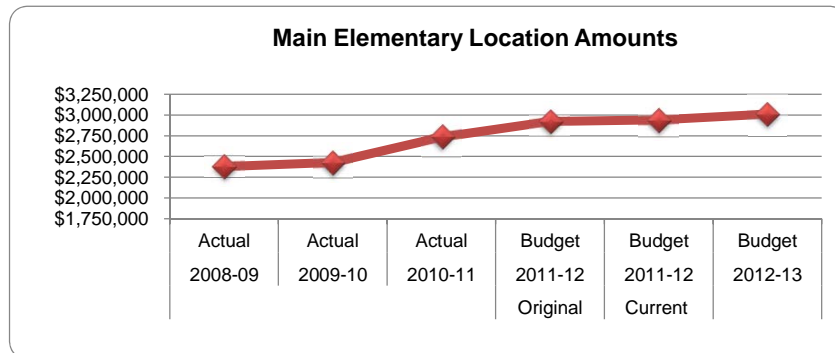


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 250 MAIN ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,180,534	\$ 1,225,943	\$ 1,368,610	310 Certificated Salaries	\$ 1,425,784	\$ 1,390,278	\$ 1,409,985	\$ 19,707	1%
418,606	408,862	432,377	320 Non-Certificated Salaries	429,156	452,928	441,675	(11,253)	-2%
654,588	644,525	765,528	360 Employee Benefits	871,583	904,859	957,919	53,060	6%
24	-	-	390 Transportation Allowance	-	-	-	-	
<u>2,253,752</u>	<u>2,279,330</u>	<u>2,566,515</u>	Subtotal - Personnel Services	<u>2,726,523</u>	<u>2,748,065</u>	<u>2,809,579</u>	<u>61,514</u>	2%
-	53	-	410 Professional and Technical Services	-	-	-	-	
22	-	-	420 Staff Travel	1,000	-	1,000	1,000	
-	-	-	425 Student Travel	-	-	-	-	
-	-	13,272	430 Utility Services	31,950	29,278	32,100	2,822	10%
79,647	78,969	90,839	435 Energy	100,827	102,117	105,244	3,127	3%
9,244	9,978	9,529	440 Other Purchased Services	10,000	10,000	9,000	(1,000)	-10%
35,213	57,408	52,506	450 Supplies, Materials and Media	45,195	45,341	47,300	1,959	4%
-	-	-	490 Other Expenses	-	-	-	-	
907	2,257	1,777	510 Equipment	7,490	7,490	7,530	40	1%
<u>125,033</u>	<u>148,665</u>	<u>167,923</u>	Subtotal - Non Personnel	<u>196,462</u>	<u>194,226</u>	<u>202,174</u>	<u>7,948</u>	4%
<u>\$ 2,378,785</u>	<u>\$ 2,427,995</u>	<u>\$ 2,734,438</u>	Location Totals	<u>\$ 2,922,985</u>	<u>\$ 2,942,291</u>	<u>\$ 3,011,753</u>	<u>\$ 69,462</u>	2%



Main Elementary was built in 1983. The vision for Main Elementary School is for every student to have the opportunity for achievement, personal growth and enrichment with a well-qualified staff and efficient and effective communication among staff, students, families, and community. Each child walking through the halls at our school brings with them his or her unique elements of culture that they share with us. As a dedicated school unit, Main Elementary School nurtures and responds to each child's needs to then celebrate successes. We have various school/business partnerships or interagency partnerships that have enriched services to our students and the families of Main Elementary School. Kiwanis Club presents Terrific Kids awards to students reaching their personal goals. Our U.S. Coast Guard Partners in Education group donates many hours during our celebrations as well as volunteering in the classrooms several hours per week.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

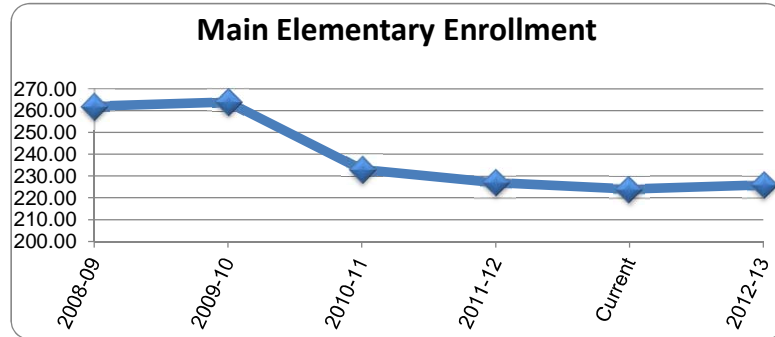
Fund: 100 General Fund - Expenditures  
Location: 250 MAIN ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
262.00	264.00	233.00	Enrollment in ADM (9-12)	227.00	224.00	226.00

**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	16.75	17.25	Teacher	16.25	16.25	16.25
1.00	1.00	1.00	Special Education Teacher	1.00	1.00	1.00
0.50	0.50	0.50	Counselors	0.50	0.50	0.50
19.00	19.25	19.75	Certified Subtotal	18.75	18.75	18.75
7.50	7.75	7.50	Instructional Aides	7.50	7.56	7.56
3.25	2.50	2.38	Support Staff	2.38	2.38	2.38
2.50	2.50	2.50	Custodial Staff	2.50	2.50	2.50
13.25	12.75	12.38	Classified Subtotal	12.38	12.44	12.44
32.25	32.00	32.13	Total	31.13	31.19	31.19



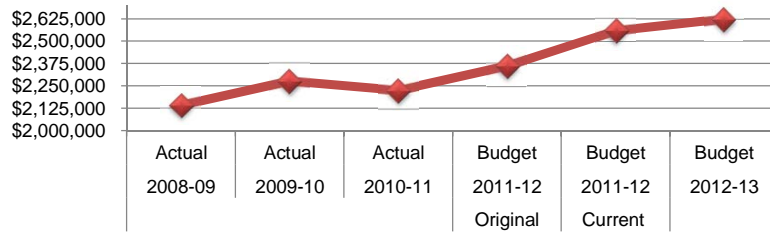
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 260 NORTH STAR ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,102,159	\$ 1,182,343	\$ 1,107,875	310 Certificated Salaries	\$ 1,086,120	\$ 1,233,858	\$ 1,239,261	\$ 5,403	0%
332,354	351,182	341,840	320 Non-Certificated Salaries	354,992	343,555	367,024	23,469	7%
569,813	600,307	609,283	360 Employee Benefits	724,568	765,908	814,069	48,161	6%
<u>2,004,326</u>	<u>2,133,832</u>	<u>2,058,998</u>	Subtotal - Personnel Services	<u>2,165,680</u>	<u>2,343,321</u>	<u>2,420,354</u>	<u>77,033</u>	3%
-	-	-	410 Professional and Technical Serv	4,235	2,000	2,000	-	0%
50	3,124	-	420 Staff Travel	1,000	3,235	2,000	(1,235)	-38%
2,312	3,322	335	425 Student Travel	2,000	2,000	2,000	-	0%
69	-	16,689	430 Utility Services	35,650	34,074	32,000	(2,074)	-6%
92,295	95,441	95,146	435 Energy	105,000	117,432	110,527	(6,905)	-6%
7,497	6,900	6,900	440 Other Purchased Services	8,000	8,004	9,000	996	12%
35,056	29,553	47,442	450 Supplies, Materials and Media	37,000	48,291	41,335	(6,956)	-14%
99	197	-	490 Other Expenses	2,000	500	2,000	1,500	300%
-	4,490	-	510 Equipment	-	-	3,000	3,000	
<u>137,378</u>	<u>143,027</u>	<u>166,512</u>	Subtotal - Non Personnel	<u>194,885</u>	<u>215,536</u>	<u>203,862</u>	<u>(11,674)</u>	-5%
<u>\$ 2,141,704</u>	<u>\$ 2,276,859</u>	<u>\$ 2,225,510</u>	Location Totals	<u>\$ 2,360,565</u>	<u>\$ 2,558,857</u>	<u>\$ 2,624,216</u>	<u>\$ 65,359</u>	3%

**North Star Elementary Location Amounts**



North Star Elementary School opened in 1995 as a community of multiage learners. Teachers and families come to this school because of the strong belief in the multiage philosophy, which allows students to construct meaning and understanding through opportunities afforded them with peers of various ages. Recently, North Star offered families a looping option. Looping allows a student to be with the same teacher for two consecutive years. The shared vision at North Star Elementary School is to have a solid foundation of basic skills where individual talents and ability are internalized and used in every area of study where the environment enables children and adults to engage in successful learning. We attribute our high achievement and success to this shared vision.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures

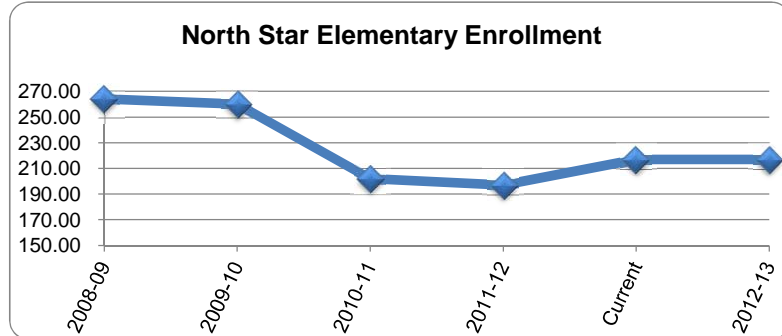
Date: 01/28/12

**Location: 260 NORTH STAR ELEMENTARY**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
264.00	260.00	202.00	Enrollment in ADM (9-12)	197.00	217.00	217.00

**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	13.50	13.25	Teacher	12.25	14.25	14.25
2.00	1.00	1.00	Special Education Teacher	1.00	1.00	1.00
0.50	0.50	0.50	Counselors	0.50	0.50	0.50
<u>22.50</u>	<u>16.00</u>	<u>15.75</u>	Certified Subtotal	<u>14.75</u>	<u>16.75</u>	<u>16.75</u>
5.25	6.81	6.13	Instructional Aides	6.00	5.63	5.63
3.13	2.38	2.38	Support Staff	2.38	2.38	2.38
2.50	2.50	2.50	Custodial Staff	2.50	2.50	2.50
<u>10.88</u>	<u>11.69</u>	<u>11.01</u>	Classified Subtotal	<u>10.88</u>	<u>10.51</u>	<u>10.51</u>
<u><u>33.38</u></u>	<u><u>27.69</u></u>	<u><u>26.76</u></u>	Total	<u><u>25.63</u></u>	<u><u>27.26</u></u>	<u><u>27.26</u></u>

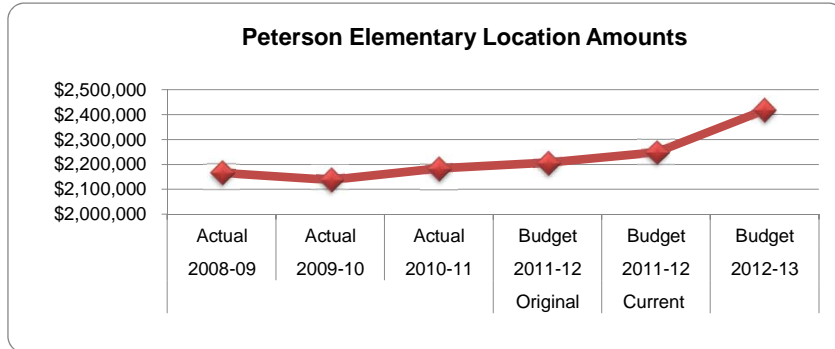


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 270 PETERSON ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,175,475	\$ 1,153,745	\$ 1,185,473	310 Certificated Salaries	\$ 1,166,477	\$ 1,150,618	\$ 1,168,257	\$ 17,639	2%
283,905	281,996	278,500	320 Non-Certificated Salaries	278,043	307,890	349,372	41,482	13%
550,913	552,898	550,146	360 Employee Benefits	570,964	616,630	715,450	98,820	16%
2,010,293	1,988,639	2,014,119	Subtotal - Personnel Services	2,015,484	2,075,138	2,233,079	157,941	8%
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	2,000	-	2,000	2,000	
-	-	2,632	425 Student Travel	3,000	2,500	3,000	500	20%
1,674	1,661	1,656	430 Utility Services	4,312	1,656	11,156	9,500	574%
91,186	87,657	104,398	435 Energy	109,460	109,460	108,703	(757)	-1%
8,887	8,280	9,618	440 Other Purchased Services	9,600	9,604	8,600	(1,004)	-10%
40,940	46,033	46,874	450 Supplies, Materials and Media	50,655	48,396	49,500	1,104	2%
258	169	-	490 Other Expenses	-	-	-	-	
13,200	5,239	4,108	510 Equipment	12,000	2,000	2,680	680	34%
156,145	149,039	169,286	Subtotal - Non Personnel	191,027	173,616	185,639	12,023	7%
<u>\$ 2,166,438</u>	<u>\$ 2,137,678</u>	<u>\$ 2,183,405</u>	Location Totals	<u>\$ 2,206,511</u>	<u>\$ 2,248,754</u>	<u>\$ 2,418,718</u>	<u>\$ 169,964</u>	8%



Peterson Elementary School was built in 1952. It is located near the U.S.C.G. Integrated Support Unit in Kodiak Alaska. They serve students from the Bells Flats Community and the Coast Guard Base. Currently, they have 269 students enrolled in grades K-5. They host two developmental preschool classrooms and the district autism program. They offer students many unique opportunities to excel and explore their talents by being involved in; band, chorus, guitar, orchestra, gardening, spelling bee, geography bee, battle of the books, character counts, and reading counts. They are focused on continuous improvement and offer students the opportunity to excel through our gifted and talented program. They provide academic support and interventions to ensure that all students succeed in their academic career.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

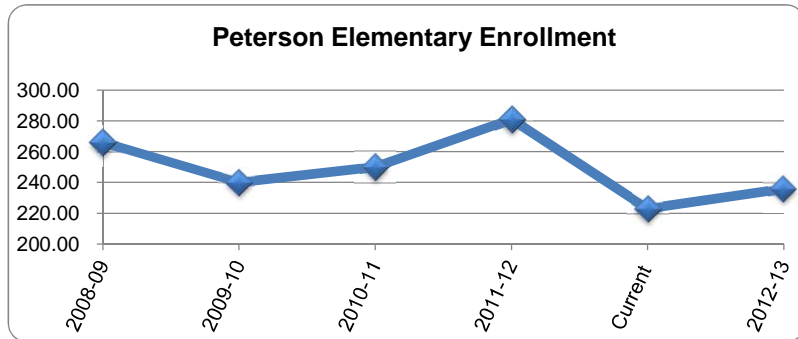
Fund: 100 General Fund - Expenditures  
Location: 270 PETERSON ELEMENTARY

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
266.00	240.00	250.00	Enrollment in ADM (9-12)	281.00	223.00	236.00

**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.54	15.47	14.00	Teacher	13.00	13.00	13.00
4.00	3.00	3.00	Special Education Teacher	3.00	3.00	3.00
0.50	0.50	0.50	Counselors	0.50	0.50	0.50
23.04	19.97	18.50	Certified Subtotal	17.50	17.50	17.50
4.19	4.13	3.25	Instructional Aides	3.25	5.63	5.63
3.13	2.38	2.38	Support Staff	2.38	2.38	2.38
4.00	3.00	3.00	Custodial Staff	3.00	3.00	3.00
11.32	9.51		Classified Subtotal	8.63	11.01	11.01
34.36	29.48	18.50	Total	26.13	28.51	28.51



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

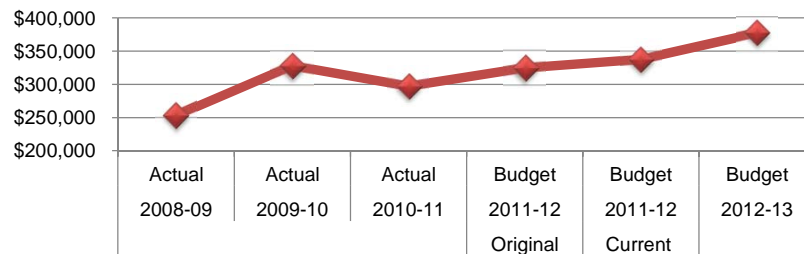
Fund: 100 General Fund - Expenditures

Date: 01/28/12

Location: 360 AKHIOK SCHOOL

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 110,573	\$ 147,131	\$ 108,352	310 Certificated Salaries	\$ 116,070	\$ 113,803	\$ 117,977	\$ 4,174	4%
35,703	50,078	63,218	320 Non-Certificated Salaries	61,722	63,356	68,911	5,555	9%
50,612	66,759	52,092	360 Employee Benefits	64,099	78,155	105,075	26,920	34%
-	-	405	390 Transportation Allowance	-	-	-	-	
<u>196,888</u>	<u>263,968</u>	<u>224,067</u>	Subtotal - Personnel Services	<u>241,891</u>	<u>255,314</u>	<u>291,963</u>	<u>36,649</u>	14%
1,650	1,275	1,615	410 Professional and Technical Service	1,400	1,400	1,400	-	0%
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
1,193	1,358	4,857	430 Utility Services	3,270	6,177	5,150	(1,027)	-17%
49,193	55,104	59,658	435 Energy	69,000	69,000	72,000	3,000	4%
510	600	600	440 Other Purchased Services	-	493	-	(493)	-100%
3,232	5,709	4,361	450 Supplies, Materials and Media	9,152	4,983	6,688	1,705	34%
143	99	254	490 Other Expenses	-	309	-	(309)	-100%
-	-	1,682	510 Equipment	-	-	-	-	
<u>55,921</u>	<u>64,145</u>	<u>73,027</u>	Subtotal - Non Personnel	<u>82,822</u>	<u>82,362</u>	<u>85,238</u>	<u>2,876</u>	3%
<u>\$ 252,809</u>	<u>\$ 328,113</u>	<u>\$ 297,094</u>	Location Totals	<u>\$ 324,713</u>	<u>\$ 337,676</u>	<u>\$ 377,201</u>	<u>\$ 39,525</u>	12%

**Akhiok Location Amounts**



Akhiok School is located on the southern coast of Kodiak Island, Akhiok School is the most distant village on the island. Akhiok School offers a comprehensive kindergarten through twelfth grade educational program. The Alutiiq community of Akhiok is rich in sea life and land animals and was originally a sea otter hunting settlement, founded by early Russian settlers. Akhiok enjoys a strong Russian Orthodox heritage. A subsistence lifestyle exists in Akhiok and significant pride is associated with its maintenance. Parents and residents of Akhiok stress the importance of a good education upon their children.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures

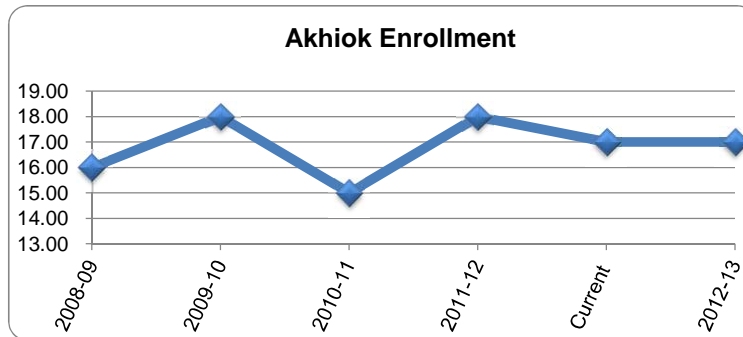
Date: 01/28/12

**Location: 360 AKHIOK**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
16.00	18.00	15.00	Enrollment in ADM (9-12)	18.00	17.00	17.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
2.00	2.00	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
2.00	2.00	2.00	Certified Subtotal	2.00	2.00	2.00
0.25	0.63	1.38	Instruction Aides	1.38	1.64	1.64
0.13	0.13	0.13	Support Staff	0.13	0.13	0.13
0.75	0.75	0.75	Custodial Staff	0.75	0.75	0.75
1.13	1.51	2.26	Classified Subtotal	2.26	2.52	2.52
3.13	3.51	4.26	Total	4.26	4.52	4.52



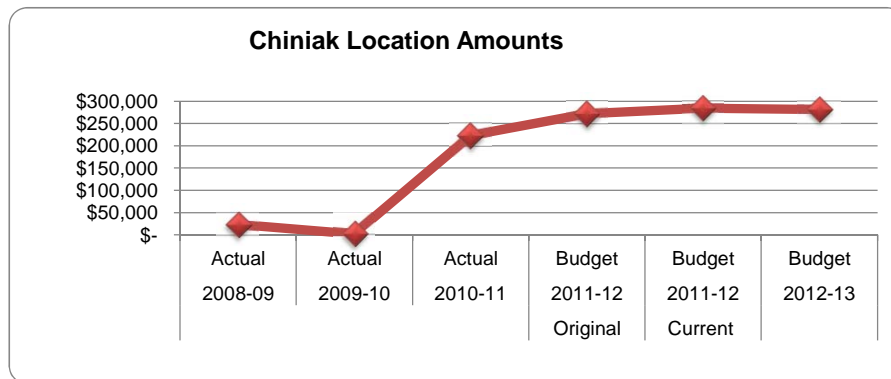


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 362 CHINIAK SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ 125,722	310 Certificated Salaries	\$ 132,164	\$ 136,058	\$ 136,058	\$ -	0%
-	-	22,158	320 Non-Certificated Salaries	24,605	30,645	30,973	328	1%
-	-	53,558	360 Employee Benefits	78,738	82,880	85,754	2,874	3%
-	-	201,438	Subtotal - Personnel Services	235,507	249,583	252,785	3,202	1%
8,190	-	1,820	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
1,132	1,003	1,349	430 Utility Services	2,500	2,882	2,688	(194)	-7%
10,710	1,050	14,714	435 Energy	30,000	25,986	19,571	(6,415)	-25%
3,247	-	-	440 Other Purchased Services	-	420	-	(420)	-100%
-	-	3,693	450 Supplies, Materials and Media	2,848	5,100	6,000	900	18%
-	-	99	490 Other Expenses	-	-	-	-	
-	-	-	510 Equipment	1,000	-	-	-	
23,279	2,053	21,675	Subtotal - Non Personnel	36,348	34,388	28,259	(6,129)	-18%
<u>\$ 23,279</u>	<u>\$ 2,053</u>	<u>\$ 223,113</u>	Location Totals	<u>\$ 271,855</u>	<u>\$ 283,971</u>	<u>\$ 281,044</u>	<u>\$ (2,927)</u>	-1%



Chiniak School was built in 1984. This structure was the culmination of years of hard work by many individuals. The community obtained a direct appropriation from the Alaska State Legislature, late in the session of 1982, and construction of this 8,100 square foot building began in the spring of 1983. Along with a 720 square foot generator/water treatment building, the school is mainly comprised of two large classrooms, a learning resource center, multi-functional kitchen and a large multipurpose gymnasium. Chiniak School is the only village on the Kodiak road system.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

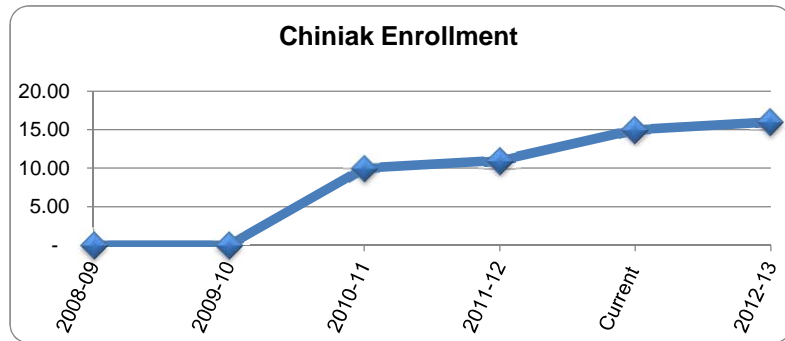
Fund: 100 General Fund - Expenditures  
Location: 362 CHINIAK

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	10.00	Enrollment in ADM (7-12)	11.00	15.00	16.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
-	-	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	2.00	Certified Subtotal	2.00	2.00	2.00
-	-	0.63	Instructional Aides	0.63	0.63	0.63
-	-	0.13	Support Staff	0.13	0.13	0.13
-	-	0.50	Custodial Staff	0.25	0.50	0.50
-	-	1.26	Classified Subtotal	1.01	1.26	1.26
-	-	3.26	Total	3.01	3.26	3.26

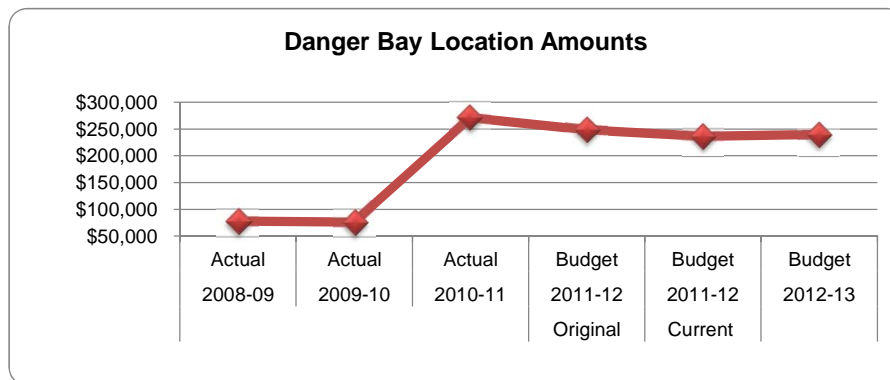


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 364 DANGER BAY SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 42,080	\$ 11,813	\$ 164,081	310 Certificated Salaries	\$ 119,753	\$ 124,794	\$ 126,107	\$ 1,313	1%
14,059	32,387	22,227	320 Non-Certificated Salaries	35,390	20,477	21,645	1,168	6%
10,811	15,911	67,309	360 Employee Benefits	65,951	69,174	73,045	3,871	6%
<u>66,950</u>	<u>60,111</u>	<u>253,617</u>	Subtotal - Personnel Services	<u>221,094</u>	<u>214,445</u>	<u>220,797</u>	<u>6,352</u>	3%
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
(592)	356	337	430 Utility Services	500	89	1,000	911	1024%
9,221	11,903	7,286	435 Energy	16,000	16,000	13,200	(2,800)	-18%
195	225	6,300	440 Other Purchased Services	6,300	444	-	(444)	-100%
2,008	3,443	3,658	450 Supplies, Materials and Media	4,348	3,756	5,102	1,346	36%
-	-	99	490 Other Expenses	-	809	-	(809)	-100%
-	-	-	510 Equipment	-	837	-	(837)	-100%
<u>10,832</u>	<u>15,927</u>	<u>17,680</u>	Subtotal - Non Personnel	<u>27,148</u>	<u>21,935</u>	<u>19,302</u>	<u>(2,633)</u>	-12%
<u>\$ 77,782</u>	<u>\$ 76,038</u>	<u>\$ 271,297</u>	Location Totals	<u>\$ 248,242</u>	<u>\$ 236,380</u>	<u>\$ 240,099</u>	<u>\$ 3,719</u>	2%



Danger Bay School is located on Afognak Island, just north of Kodiak, Danger Bay School Serves the island's only logging community. Danger Bay School offers a comprehensive kindergarten through twelfth grade educational program.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

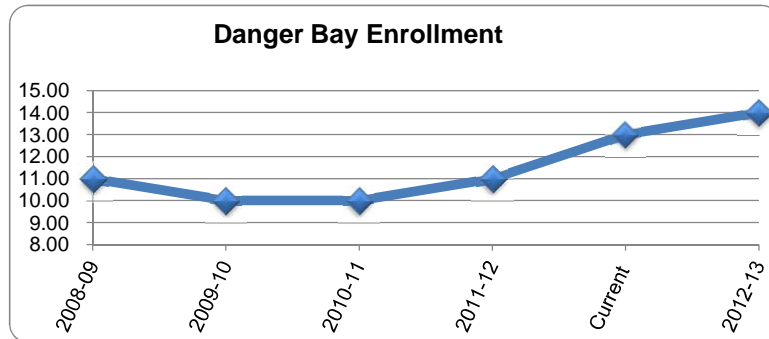
Fund: 100 General Fund - Expenditures  
Location: 364 Danger Bay School

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
11.00	10.00	10.00	Enrollment in ADM (7-12)	11.00	13.00	14.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
1.00	1.00	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
1.00	1.00	2.00	Certified Subtotal	2.00	2.00	2.00
1.69	0.63	1.25	Instructional Aides	1.25	0.63	0.63
0.06	0.13	0.13	Support Staff	0.13	0.13	0.13
0.25	0.25	0.13	Custodial Staff	0.13	0.13	0.13
2.00	1.01	1.51	Classified Subtotal	1.51	0.89	0.89
3.00	2.01	3.51	Total	3.51	2.89	2.89

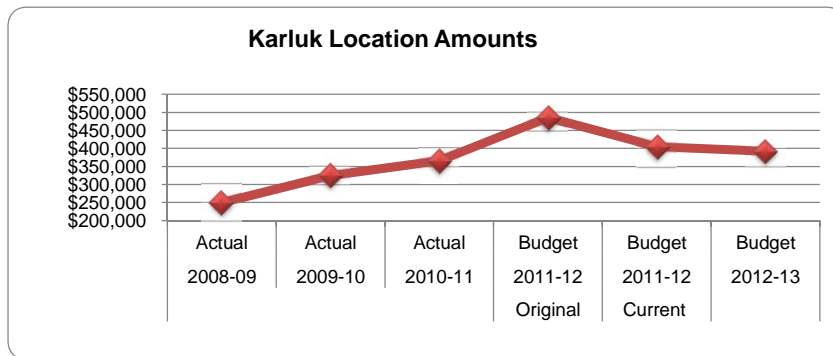


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 366 KARLUK SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 119,154	\$ 126,215	\$ 207,103	310 Certificated Salaries	\$ 215,807	\$ 138,498	\$ 138,498	\$ -	0%
31,229	31,885	35,006	320 Non-Certificated Salaries	36,996	53,290	52,799	(491)	-1%
39,740	40,889	69,823	360 Employee Benefits	81,925	75,922	79,274	3,352	4%
-	-	75	390 Transportation Allowance	-	-	-	-	-
190,123	198,989	312,007	Subtotal - Personnel Services	334,728	267,710	270,571	2,861	1%
2,272	463	-	410 Professional and Technical Services	2,300	-	2,300	2,300	-
-	-	-	420 Staff Travel	-	-	-	-	-
-	-	-	425 Student Travel	-	-	-	-	-
1,874	4,493	1,345	430 Utility Services	2,000	1,973	2,000	27	1%
50,681	116,220	47,713	435 Energy	139,000	126,827	110,000	(16,827)	-13%
828	600	600	440 Other Purchased Services	-	422	-	(422)	-100%
3,334	4,472	3,808	450 Supplies, Materials and Media	7,028	6,523	7,712	1,189	18%
12	145	532	490 Other Expenses	-	600	-	(600)	-100%
-	-	-	510 Equipment	727	727	-	(727)	-100%
59,001	126,393	53,998	Subtotal - Non Personnel	151,055	137,072	122,012	(15,060)	-11%
<u>\$ 249,124</u>	<u>\$ 325,382</u>	<u>\$ 366,005</u>	Location Totals	<u>\$ 485,783</u>	<u>\$ 404,782</u>	<u>\$ 392,583</u>	<u>\$ (12,199)</u>	-3%



Karluk School is located on the southwestern coast of Kodiak Island, Karluk School overlooks the Shelikof Straits and Alaska's Aleutian Range. Karluk School offers a comprehensive kindergarten through twelfth grade educational program. The Alutiiq community of Karluk is well known for its king and sockeye salmon fishery. The Karluk River runs through the center of the community and provides ready access to the abundant fishery. More than 46 registered archaeological sites serve as a reminder of the rich cultural history that exists in Karluk.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

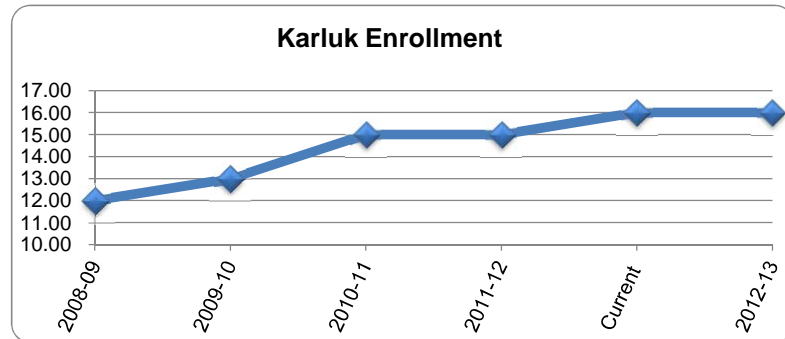
Fund: 100 General Fund - Expenditures  
Location: 366 KARLUK SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
12.00	13.00	15.00	Enrollment in ADM (7-12)	15.00	16.00	16.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
2.00	2.00	2.00	Teacher	2.00	2.00	2.00
-	-	1.00	Special Education Teacher	1.00	-	-
-	-	-	Counselors	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	Certified Subtotal	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>
0.50	0.63	0.63	Instructional Aides	0.63	1.38	1.38
0.13	0.13	0.13	Support Staff	0.13	0.13	0.13
0.50	0.50	0.50	Custodial Staff	0.50	0.50	0.50
<u>1.13</u>	<u>1.26</u>	<u>1.26</u>	Classified Subtotal	<u>1.26</u>	<u>2.01</u>	<u>2.01</u>
<u>3.13</u>	<u>3.26</u>	<u>4.26</u>	Total	<u>4.26</u>	<u>4.01</u>	<u>4.01</u>

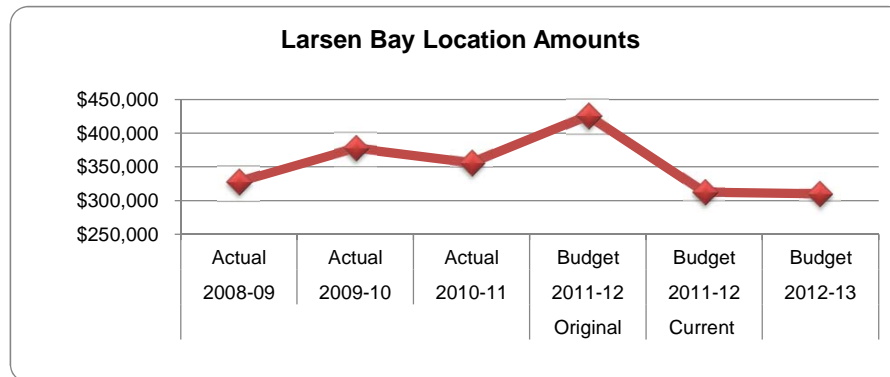


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 369 LARSEN BAY SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 152,364	\$ 185,251	\$ 174,666	310 Certificated Salaries	\$ 197,140	\$ 124,056	\$ 127,167	\$ 3,111	3%
25,995	29,082	27,207	320 Non-Certificated Salaries	30,054	26,536	28,968	2,432	9%
52,327	74,363	59,893	360 Employee Benefits	80,296	51,576	55,086	3,510	7%
<u>230,686</u>	<u>288,696</u>	<u>261,766</u>	Subtotal - Personnel Services	<u>307,490</u>	<u>202,168</u>	<u>211,221</u>	<u>9,053</u>	<u>4%</u>
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	1,000	-	-	-	
6,737	6,702	7,921	430 Utility Services	6,800	6,452	6,801	349	5%
87,793	79,530	82,099	435 Energy	106,000	98,901	88,000	(10,901)	-11%
330	600	600	440 Other Purchased Services	-	1,419	-	(1,419)	-100%
1,858	2,022	3,258	450 Supplies, Materials and Media	5,324	3,201	3,815	614	19%
-	55	275	490 Other Expenses	-	200	-	(200)	-100%
-	-	-	510 Equipment	-	-	-	-	
<u>96,718</u>	<u>88,909</u>	<u>94,153</u>	Subtotal - Non Personnel	<u>119,124</u>	<u>110,173</u>	<u>98,616</u>	<u>(11,557)</u>	<u>-10%</u>
<u>\$ 327,404</u>	<u>\$ 377,605</u>	<u>\$ 355,919</u>	Location Totals	<u>\$ 426,614</u>	<u>\$ 312,341</u>	<u>\$ 309,837</u>	<u>\$ (2,504)</u>	<u>-1%</u>



Larsen Bay School is located on the southwestern coast of Kodiak Island. Larsen Bay School serves a community that integrates a subsistence lifestyle with a commercial fishing and hunting industry. Larsen Bay School offers a comprehensive kindergarten through twelfth grade educational program. The community of Larsen Bay is well situated to serve the commercial and sport fishing activity on the island's west side. Abundant sea life and land animals attract visitors during the summer and fall seasons.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

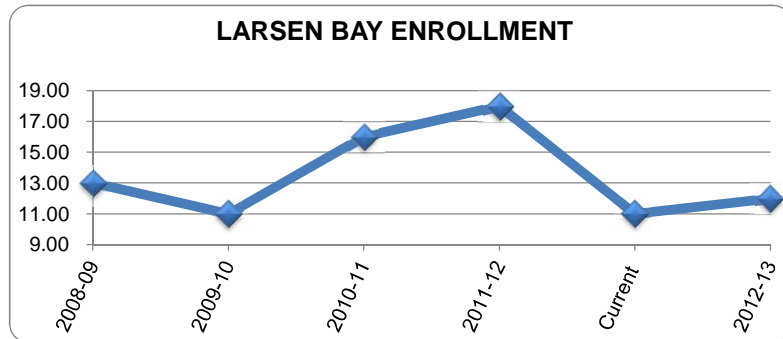
Fund: 100 General Fund - Expenditures  
Location: 369 LARSEN BAY SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
13.00	11.00	16.00	Enrollment in ADM (7-12)	18.00	11.00	12.00

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
2.00	2.00	2.00	Teacher	2.00	2.00	2.00
-	-	1.00	Special Education Teacher	1.00	-	-
-	-	-	Counselors	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	Certified Subtotal	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>
0.50	0.50	0.25	Instructional Aides	0.25	0.25	0.25
0.13	0.13	0.25	Support Staff	0.13	0.13	0.13
0.63	0.63	0.63	Custodial Staff	0.63	0.63	0.63
<u>1.26</u>	<u>1.26</u>	<u>1.13</u>	Classified Subtotal	<u>1.01</u>	<u>1.01</u>	<u>1.01</u>
<u>3.26</u>	<u>3.26</u>	<u>4.13</u>	Total	<u>4.01</u>	<u>3.01</u>	<u>3.01</u>



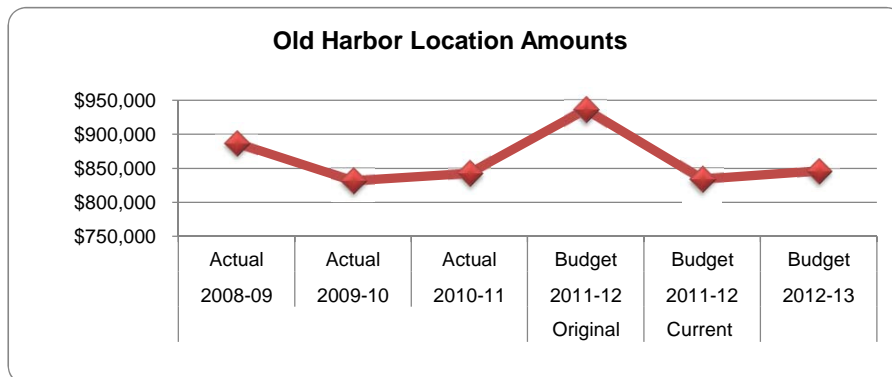


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 371 OLD HARBOR SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 446,828	\$ 414,400	\$ 410,511	310 Certificated Salaries	\$ 430,173	\$ 364,756	\$ 371,674	\$ 6,918	2%
90,842	91,489	91,202	320 Non-Certificated Salaries	95,262	81,495	82,920	1,425	2%
225,261	208,010	207,364	360 Employee Benefits	251,679	227,671	245,900	18,229	8%
-	-	110	390 Transportation Allowance	-	-	-	-	
<u>762,931</u>	<u>713,899</u>	<u>709,187</u>	Subtotal - Personnel Services	<u>777,114</u>	<u>673,922</u>	<u>700,494</u>	<u>26,572</u>	4%
-	-	-	410 Professional and Technical Service	-	-	-	-	
111	-	-	420 Staff Travel	-	-	-	-	
6,654	7,309	2,517	425 Student Travel	7,000	4,287	7,000	2,713	63%
7,213	6,848	8,318	430 Utility Services	9,300	10,949	8,640	(2,309)	-21%
96,618	86,651	108,763	435 Energy	128,000	126,767	114,000	(12,767)	-10%
1,744	600	698	440 Other Purchased Services	2,800	3,045	2,800	(245)	-8%
12,007	14,812	12,673	450 Supplies, Materials and Media	12,150	14,170	13,000	(1,170)	-8%
117	1,154	548	490 Other Expenses	176	485	180	(305)	-63%
-	618	-	510 Equipment	200	200	-	(200)	-100%
<u>124,464</u>	<u>117,992</u>	<u>133,517</u>	Subtotal - Non Personnel	<u>159,626</u>	<u>159,903</u>	<u>145,620</u>	<u>(14,283)</u>	-9%
<u>\$ 887,395</u>	<u>\$ 831,891</u>	<u>\$ 842,704</u>	Location Totals	<u>\$ 936,740</u>	<u>\$ 833,825</u>	<u>\$ 846,114</u>	<u>\$ 12,289</u>	1%



Old Harbor School is located on the Southeast Coast of Kodiak Island, 70 air miles southwest of the City of Kodiak. We are a community that relies on the natural resources of our surrounding sea and upland environment for our livelihood. The sea also provides us with our main means of transportation and access. It is important to note that Old Harbor can only be reached by marine or air transportation. There are no roads leading to Old Harbor. Old Harbor School serves students in grades K - 12.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

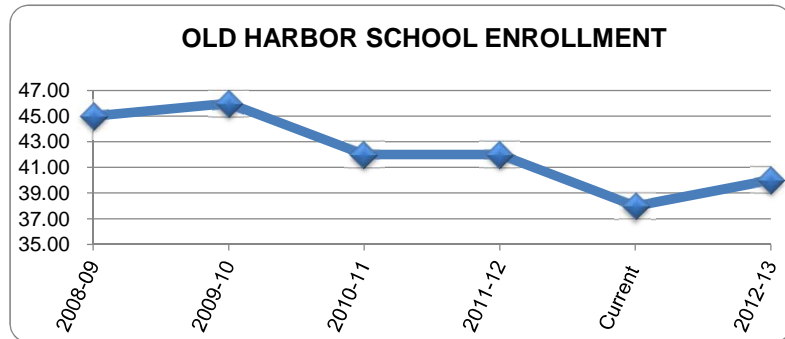
Fund: 100 General Fund - Expenditures  
Location: 371 OLD HARBOR SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
45.00	46.00	42.00	Enrollment in ADM (7-12)	42.00	38.00	40.00

**FTE's Included In Current Budget**

0.50	0.50	1.00	Administrator	1.00	1.00	1.00
5.00	5.00	4.00	Teacher	4.00	4.00	3.00
1.00	1.00	1.00	Special Education Teacher	1.00	1.00	1.00
-	-	-	Counselors	-	-	-
<u>6.50</u>	<u>6.50</u>	<u>6.00</u>	Certified Subtotal	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>
0.50	1.00	0.88	Instructional Aides	0.88	1.13	1.13
0.50	0.50	0.50	Support Staff	0.50	0.50	0.50
1.25	1.38	0.81	Custodial Staff	1.38	0.81	0.81
<u>2.25</u>	<u>2.88</u>	<u>2.19</u>	Classified Subtotal	<u>2.76</u>	<u>2.44</u>	<u>2.44</u>
<u>8.75</u>	<u>9.38</u>	<u>8.19</u>	Total	<u>8.76</u>	<u>8.44</u>	<u>7.44</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

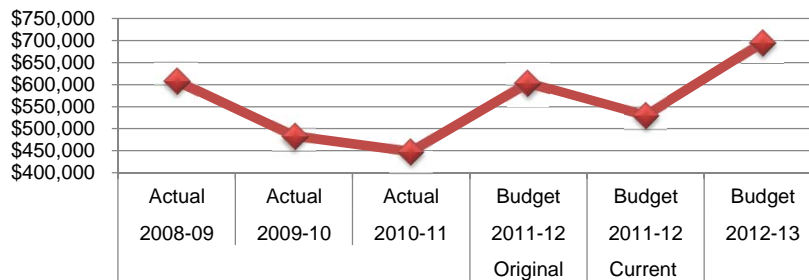
Fund: 100 General Fund - Expenditures

Date: 01/28/12

Location: 373 OUZINKIE SCHOOL

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 310,251	\$ 241,074	\$ 190,736	310 Certificated Salaries	\$ 288,365	\$ 202,563	\$ 341,359	\$ 138,796	69%
50,642	50,046	68,050	320 Non-Certificated Salaries	56,177	66,714	66,623	(91)	0%
115,030	90,847	89,927	360 Employee Benefits	122,663	108,684	163,127	54,443	50%
		45	390 Transportation Allowance	-	-	-		
<u>475,923</u>	<u>381,967</u>	<u>348,758</u>	Subtotal - Personnel Services	<u>467,205</u>	<u>377,961</u>	<u>571,109</u>	<u>193,148</u>	51%
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
1,239	1,599	3,310	425 Student Travel	6,000	6,613	8,356	1,743	26%
8,672	9,359	10,023	430 Utility Services	8,050	11,236	8,400	(2,836)	-25%
110,989	76,415	75,132	435 Energy	112,000	126,107	96,000	(30,107)	-24%
1,077	600	600	440 Other Purchased Services	-	547	-	(547)	-100%
8,211	11,955	9,834	450 Supplies, Materials and Media	9,148	7,346	10,348	3,002	41%
384	99	251	490 Other Expenses	-	309	-	(309)	-100%
2,385	1,393	-	510 Equipment	2,000	1,000	2,000	1,000	100%
<u>132,957</u>	<u>101,420</u>	<u>99,150</u>	Subtotal - Non Personnel	<u>137,198</u>	<u>153,158</u>	<u>125,104</u>	<u>(28,054)</u>	-18%
<u>\$ 608,880</u>	<u>\$ 483,387</u>	<u>\$ 447,908</u>	Location Totals	<u>\$ 604,403</u>	<u>\$ 531,119</u>	<u>\$ 696,213</u>	<u>\$ 165,094</u>	31%

**Ouzinkie Location Amounts**



Ouzinkie School is located 12 miles from the city of Kodiak and accessible only by boat or small plane. The village of Ouzinkie has 167 full-time residents and was once a busy fish processing community. Most community members make a living from commercial salmon fishing and in our Alutiq village subsistence activities are still a major part of life. Ouzinkie School offers a comprehensive education in grades K - 12. We mesh traditional values of a subsistence community with rigorous education standards. The school environment is safe and welcoming to both students and community.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

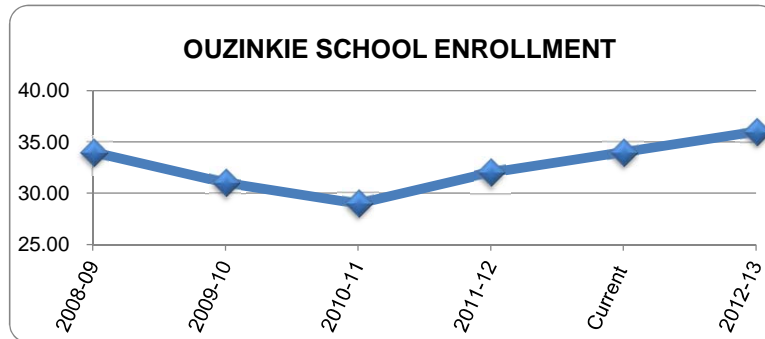
Fund: 100 General Fund - Expenditures  
Location: 373 OUZINKIE SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
34.00	31.00	29.00	Enrollment in ADM (7-12)	32.00	34.00	36.00

**FTE's Included In Current Budget**

-	1.00	-	Administrator	-	-	-
5.00	4.00	3.00	Teacher	3.00	3.00	4.00
0.50	-	1.00	Special Education Teacher	1.00	1.00	1.00
-	-	-	Counselors	-	-	-
<u>5.50</u>	<u>5.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
0.63	0.88	1.25	Instructional Aides	0.63	1.00	1.00
0.25	0.25	0.25	Support Staff	0.25	0.25	0.25
1.00	1.00	1.00	Custodial Staff	1.00	1.00	1.00
<u>1.88</u>	<u>2.13</u>	<u>2.50</u>	Classified Subtotal	<u>1.88</u>	<u>2.25</u>	<u>2.25</u>
<u>7.38</u>	<u>7.13</u>	<u>6.50</u>	Total	<u>5.88</u>	<u>6.25</u>	<u>7.25</u>

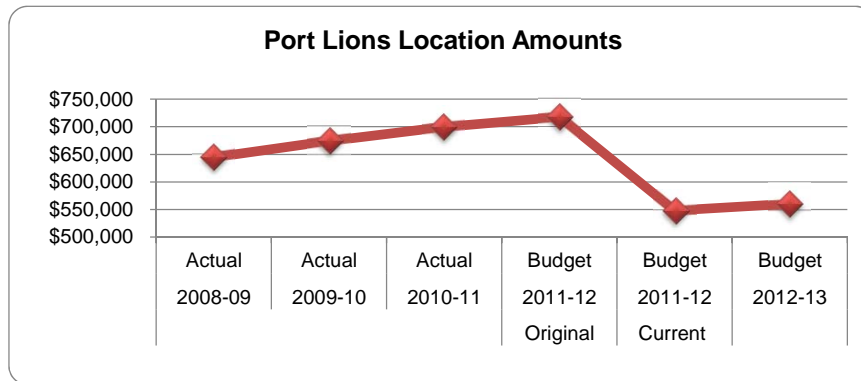


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 375 PORT LIONS SCHOOLS

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 317,436	\$ 319,217	\$ 276,043	310 Certificated Salaries	\$ 284,117	\$ 185,249	\$ 188,287	\$ 3,038	2%
81,209	88,773	109,860	320 Non-Certificated Salaries	99,539	117,273	117,450	177	0%
165,251	192,344	207,047	360 Employee Benefits	219,332	154,518	169,467	14,949	10%
-	-	1,685	390 Transportation Allowance	-	-	-	-	-
<u>563,896</u>	<u>600,334</u>	<u>594,635</u>	Subtotal - Personnel Services	<u>602,988</u>	<u>457,040</u>	<u>475,204</u>	<u>18,164</u>	<u>4%</u>
2,370	1,760	-	410 Professional and Technical Services	2,300	2,500	2,300	(200)	-8%
-	52	-	420 Staff Travel	-	-	-	-	-
5,767	9,670	29,314	425 Student Travel	7,500	3,335	5,000	1,665	50%
3,586	9,524	11,392	430 Utility Services	10,310	12,273	10,310	(1,963)	-16%
58,931	44,996	48,791	435 Energy	83,500	61,523	57,152	(4,371)	-7%
1,948	1,558	1,825	440 Other Purchased Services	-	3,281	1,500	(1,781)	-54%
7,006	5,856	7,232	450 Supplies, Materials and Media	11,004	7,691	8,864	1,173	15%
765	174	6,424	490 Other Expenses	-	409	-	(409)	-100%
-	-	-	510 Equipment	-	-	-	-	-
<u>80,373</u>	<u>73,590</u>	<u>104,978</u>	Subtotal - Non Personnel	<u>114,614</u>	<u>91,012</u>	<u>85,126</u>	<u>(5,886)</u>	<u>-6%</u>
<u>\$ 644,269</u>	<u>\$ 673,924</u>	<u>\$ 699,613</u>	Location Totals	<u>\$ 717,602</u>	<u>\$ 548,052</u>	<u>\$ 560,330</u>	<u>\$ 12,278</u>	<u>2%</u>



The village of Port Lions is located on Kodiak Island, approximately 24 nautical miles from the city of Kodiak and is accessible only by air or water. Port Lions was founded in December, 1964, as part of the relocation of Afognak Village after the 1964 earthquake and tsunami. Port Lions has a second-class city designation governed by a mayor. Our school serves students in kindergarten through twelfth grade. Our community values attendance as an important part of education and student attend school an average of 90% of the time. School staff recognize student achievement in this area by providing monthly rewards for perfect attendance.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

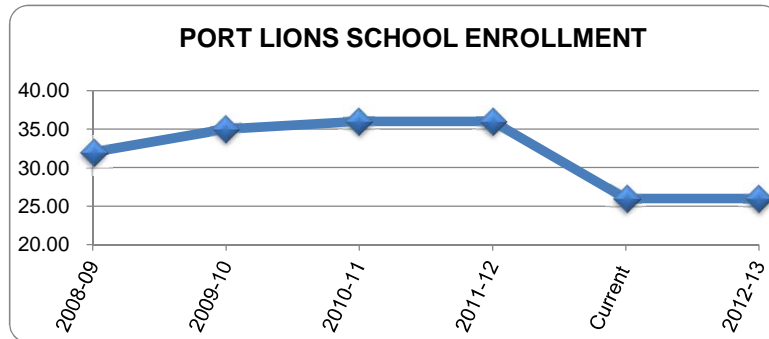
Fund: 100 General Fund - Expenditures  
Location: 375 PORT LIONS SCHOOL

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
32.00	35.00	36.00	Enrollment in ADM (7-12)	36.00	26.00	26.00

**FTE's Included In Current Budget**

0.50	1.00	1.00	Administrator	1.00	-	-
2.80	3.00	3.00	Teacher	3.00	3.00	3.00
0.50	1.00	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>3.80</u>	<u>5.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
0.63	0.63	1.53	Instructional Aides	1.16	1.72	1.75
0.38	0.38	0.38	Support Staff	0.38	0.38	0.38
1.63	1.63	1.63	Custodial Staff	1.63	1.63	1.63
<u>2.64</u>	<u>2.64</u>	<u>3.54</u>	Classified Subtotal	<u>3.17</u>	<u>3.73</u>	<u>3.76</u>
<u>6.44</u>	<u>7.64</u>	<u>7.54</u>	Total	<u>7.17</u>	<u>6.73</u>	<u>6.76</u>

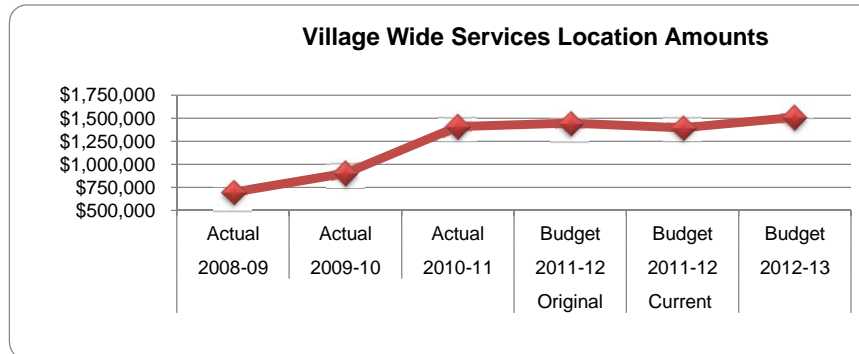


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 380 VILLAGE WIDE SERVICES

Date: 01/28/11

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 134,070	\$ 180,807	\$ 198,907	310 Certificated Salaries	\$ 217,989	\$ 188,489	\$ 190,694	\$ 2,205	1%
45,260	47,680	48,214	320 Non-Certificated Salaries	43,506	40,638	40,547	(91)	0%
48,159	59,522	67,071	360 Employee Benefits	94,468	70,473	76,150	5,677	8%
<u>227,489</u>	<u>288,009</u>	<u>314,192</u>	Subtotal - Personnel Services	<u>355,963</u>	<u>299,600</u>	<u>307,391</u>	<u>7,791</u>	<u>3%</u>
780	-	1,528	410 Professional and Technical Services	-	-	-	-	
16,686	15,299	15,980	420 Staff Travel	16,700	22,500	14,700	(7,800)	-35%
16,697	50,838	45,776	425 Student Travel	19,000	15,101	19,000	3,899	26%
422,376	510,639	1,006,126	430 Utility Services	1,040,104	1,039,707	1,150,443	110,736	11%
-	1,328	-	435 Energy	700	700	-	(700)	-100%
835	1,095	840	440 Other Purchased Services	-	397	-	(397)	-100%
7,771	8,029	14,155	450 Supplies, Materials and Media	10,552	11,534	13,552	2,018	17%
3,721	8,359	8,890	490 Other Expenses	2,748	2,542	2,748	206	8%
1,478	18,522	1,231	510 Equipment	-	1,553	-	(1,553)	-100%
<u>470,344</u>	<u>614,109</u>	<u>1,094,526</u>	Subtotal - Non Personnel	<u>1,089,804</u>	<u>1,094,034</u>	<u>1,200,443</u>	<u>106,409</u>	<u>10%</u>
<u>\$ 697,833</u>	<u>\$ 902,118</u>	<u>\$ 1,408,718</u>	Location Totals	<u>\$ 1,445,767</u>	<u>\$ 1,393,634</u>	<u>\$ 1,507,834</u>	<u>\$ 114,200</u>	<u>8%</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 380 VILLAGE WIDE SERVICES**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
1.00	1.00	2.00	Counselors	2.00	1.00	1.00
2.00	2.00	3.00	Certified Subtotal	3.00	2.00	2.00
-	-	-	Instructional Aides	-	-	-
1.00	1.00	1.00	Support Staff	1.00	1.00	1.00
-	-	-	Custodial Staff	-	-	-
1.00	1.00	1.00	Classified Subtotal	1.00	1.00	1.00
3.00	3.00	4.00	Total	4.00	3.00	3.00



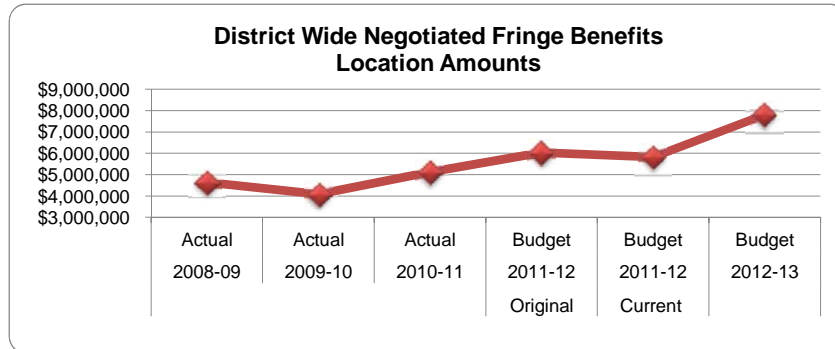
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 410 DISTRICT WIDE NEGOTIATED FRINGE BENEFITS**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ 162,703	\$ -	\$ 154,562	\$ 154,562	
-	569	-	320 Non-Certificated Salaries	56,944	-	58,687	58,687	
4,606,475	4,005,388	5,074,058	360 Employee Benefits	5,773,130	5,773,130	7,543,538	1,770,408	31%
4,606,475	4,005,957	5,074,058	Subtotal - Personnel Services	5,992,777	5,773,130	7,756,787	1,983,657	34%
-	-	-	410 Professional and Technical Service	-	-	-	-	
25,109	30,274	30,721	420 Staff Travel	24,527	24,527	35,000	10,473	43%
-	-	-	425 Student Travel	-	-	-	-	
-	-	-	430 Utility Services	5,000	5,000	-	(5,000)	-100%
-	-	-	435 Energy	-	-	-	-	
-	-	-	440 Other Purchased Services	-	-	-	-	
-	-	-	450 Supplies, Materials and Media	-	-	-	-	
14,335	43,466	12,056	490 Other Expenses	17,000	17,000	11,527	(5,473)	-32%
-	-	-	510 Equipment	-	-	-	-	
39,444	73,740	42,777	Subtotal - Non Personnel	46,527	46,527	46,527	-	0%
<u>\$ 4,645,919</u>	<u>\$ 4,079,697</u>	<u>\$ 5,116,835</u>	Location Totals	<u>\$ 6,039,304</u>	<u>\$ 5,819,657</u>	<u>\$ 7,803,314</u>	<u>\$ 1,983,657</u>	34%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 410 DISTRICT WIDE NEGOTIATED FRINGE BENEFITS**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Instructional Aides	-	-	-
-	-	-	Support Staff	-	-	-
-	-	-	Custodial Staff	-	-	-
-	-	-	Classified Subtotal	-	-	-
-	-	-	Total	-	-	-

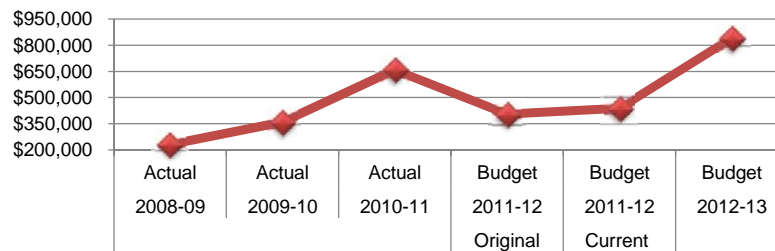
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 450 DISTRICT WIDE SERVICES

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 98,484	\$ 137,623	\$ 111,588	310 Certificated Salaries	\$ 131,822	\$ 131,822	\$ 134,886	\$ 3,064	2%
38,358	50,955	60,558	320 Non-Certificated Salaries	63,619	60,237	64,307	4,070	7%
55,034	82,622	88,217	360 Employee Benefits	106,860	101,061	112,827	11,766	12%
191,876	271,200	260,363	Subtotal - Personnel Services	302,301	293,120	312,020	18,900	6%
-	36,924	35,000	410 Professional and Technical Serv	-	34,000	34,000	-	0%
1,472	5,000	3,084	420 Staff Travel	1,200	2,000	2,200	200	10%
2,592	4,940	8,755	425 Student Travel	1,500	1,500	1,500	-	0%
-	61	1,101	430 Utility Services	-	1,067	391,381	390,314	36581%
-	-	-	435 Energy	-	-	-	-	-
6,547	8,887	7,482	440 Other Purchased Services	625	12,475	625	(11,850)	-95%
19,047	30,212	159,558	450 Supplies, Materials and Media	45,900	45,838	61,089	15,251	33%
422	429	-	490 Other Expenses	425	625	425	(200)	-32%
9,969	1,393	183,043	510 Equipment	54,007	48,007	35,725	(12,282)	-26%
40,049	87,846	398,023	Subtotal - Non Personnel	103,657	145,512	526,945	381,433	262%
\$ 231,925	\$ 359,046	\$ 658,386	Location Totals	\$ 405,958	\$ 438,632	\$ 838,965	\$ 400,333	91%

**District Wide Services Location Amounts**



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 450 DISTRICT WIDE SERVICES**

Date: 01/28/12

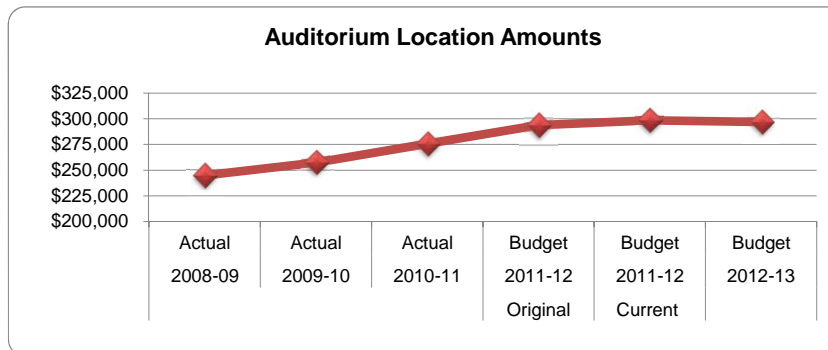
2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Administrator	-	-	-
4.00	2.00	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
-	-	-	Instructional Aides	-	-	-
1.50	1.75	1.95	Support Staff	1.95	2.70	2.70
-	-	-	Custodial Staff	-	-	-
<u>1.50</u>	<u>1.75</u>	<u>1.95</u>	Classified Subtotal	<u>1.95</u>	<u>2.70</u>	<u>2.70</u>
<u>5.50</u>	<u>3.75</u>	<u>3.95</u>	Total	<u>3.95</u>	<u>4.70</u>	<u>4.70</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 451 AUDITORIUM

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
109,025	117,249	122,553	320 Non-Certificated Salaries	114,639	114,639	116,513	1,874	2%
67,682	71,706	74,883	360 Employee Benefits	81,021	82,142	85,825	3,683	4%
176,707	188,955	197,436	Subtotal - Personnel Services	195,660	196,781	202,338	5,557	3%
6,459	4,288	6,037	410 Professional and Technical Services	10,000	12,000	12,000	-	0%
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
-	-	2,168	430 Utility Services	8,600	6,032	6,000	(32)	-1%
48,490	52,416	55,852	435 Energy	55,000	61,148	56,117	(5,031)	-8%
858	2,315	1,781	440 Other Purchased Services	2,650	2,650	2,650	-	0%
8,623	7,109	8,937	450 Supplies, Materials and Media	9,900	14,706	12,850	(1,856)	-13%
-	-	-	490 Other Expenses	-	-	-	-	
3,631	2,262	3,466	510 Equipment	11,873	5,067	5,000	(67)	-1%
68,061	68,390	78,241	Subtotal - Non Personnel	98,023	101,603	94,617	(6,986)	-7%
<u>\$ 244,768</u>	<u>\$ 257,345</u>	<u>\$ 275,677</u>	Location Totals	<u>\$ 293,683</u>	<u>\$ 298,384</u>	<u>\$ 296,955</u>	<u>\$ (1,429)</u>	0%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 451 AUDITORIUM**

Date: 01/28/12

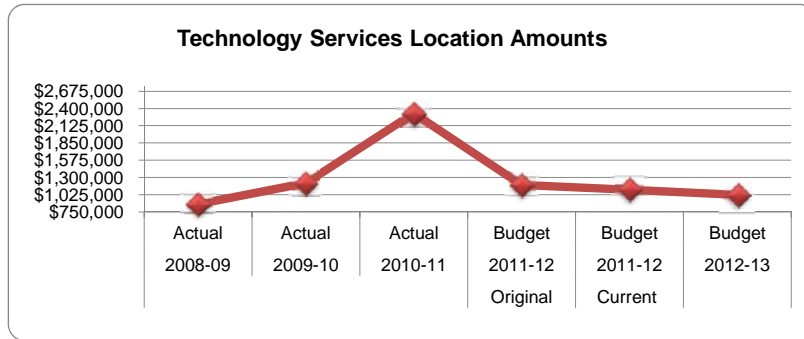
2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
0.63	0.63	0.63	Instructional Aides	0.63	0.63	0.63
2.31	2.31	2.31	Support Staff	2.31	2.31	2.31
-	-	-	Custodial Staff	-	-	-
2.94	2.94	2.94	Classified Subtotal	2.94	2.94	2.94
2.94	2.94	2.94	Total	2.94	2.94	2.94

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 459 TECHNOLOGY SERVICES

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -		
397,175	429,200	408,313	320 Non-Certificated Salaries	460,538	438,149	523,079		0%
141,467	151,782	153,368	360 Employee Benefits	215,758	207,409	245,892		0%
<u>538,642</u>	<u>580,982</u>	<u>561,681</u>	Subtotal - Personnel Services	<u>676,296</u>	<u>645,558</u>	<u>768,971</u>	<u>123,413</u>	<u>19%</u>
8,725	121,420	87,892	410 Professional and Technical Servio	40,000	79,230	40,000	(39,230)	-50%
7,624	10,542	15,736	420 Staff Travel	8,000	10,000	10,000	-	0%
-	-	-	425 Student Travel	-	-	-	-	
167,879	139,186	201,635	430 Utility Services	252,000	183,558	3,000	(180,558)	-98%
-	-	-	435 Energy	-	-	-	-	
76,998	50,221	149,463	440 Other Purchased Services	165,000	117,873	93,000	(24,873)	-21%
69,823	51,261	348,967	450 Supplies, Materials and Media	20,000	52,744	80,117	27,373	52%
2,082	494	2,573	490 Other Expenses	-	3,200	1,000	(2,200)	-69%
4,879	255,397	954,258	510 Equipment	20,000	12,099	27,883	15,784	130%
<u>338,010</u>	<u>628,521</u>	<u>1,760,524</u>	Subtotal - Non Personnel	<u>505,000</u>	<u>458,704</u>	<u>255,000</u>	<u>(203,704)</u>	<u>-44%</u>
<u>\$ 876,652</u>	<u>\$ 1,209,503</u>	<u>\$ 2,322,205</u>	Location Totals	<u>\$ 1,181,296</u>	<u>\$ 1,104,262</u>	<u>\$ 1,023,971</u>	<u>\$ (80,291)</u>	<u>-7%</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 459 TECHNOLOGY SERVICES**

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Instructional Aides	-	-	-
6.00	6.00	6.95	Support Staff	6.95	7.00	7.00
-	-	-	Custodial Staff	-	-	-
6.00	6.00	6.95	Classified Subtotal	6.95	7.00	7.00
6.00	6.00	6.95	Total	6.95	7.00	7.00



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

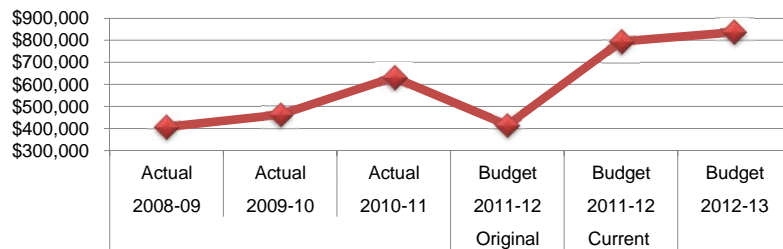
Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 460 EDUCATIONAL SUPPORT SERVICES**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 308,960	\$ 340,766	\$ 475,838	310 Certificated Salaries	\$ 307,213	\$ 569,351	\$ 566,696	\$ (2,655)	0%
-	11,141	310	320 Non-Certificated Salaries	-	-	27,852	27,852	
98,382	111,142	156,778	360 Employee Benefits	108,819	225,131	242,047	16,916	8%
407,342	463,049	632,926	Subtotal - Personnel Services	416,032	794,482	836,595	42,113	5%
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
-	-	-	430 Utility Services	-	-	-	-	
-	-	-	435 Energy	-	-	-	-	
-	-	-	440 Other Purchased Services	-	-	-	-	
-	-	-	450 Supplies, Materials and Media	-	-	-	-	
-	-	-	490 Other Expenses	-	-	-	-	
-	-	-	510 Equipment	-	-	-	-	
-	-	-	Subtotal - Non Personnel	-	-	-	-	
\$ 407,342	\$ 463,049	\$ 632,926	Location Totals	\$ 416,032	\$ 794,482	\$ 836,595	\$ 42,113	5%

**Educational Support Services Location Amounts**



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 460 EDUCATIONAL SUPPORT SERVICES**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

2.50	1.50	1.50	Administrator	1.50	1.50	1.50
-	3.00	2.00	Teacher	2.00	5.00	5.00
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>2.50</u>	<u>4.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.50</u>	<u>6.50</u>	<u>6.50</u>
0.20	0.20	-	Instructional Aides	-	-	-
-	-	-	Support Staff	-	-	-
-	-	-	Custodial Staff	-	-	-
<u>0.20</u>	<u>0.20</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>2.70</u></u>	<u><u>4.70</u></u>	<u><u>3.50</u></u>	Total	<u><u>3.50</u></u>	<u><u>6.50</u></u>	<u><u>6.50</u></u>

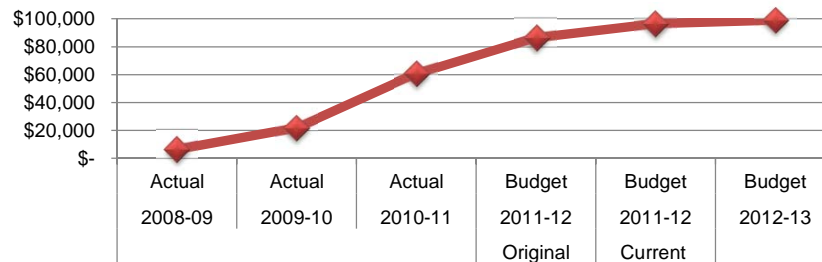
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 461 QUALITY SCHOOLS

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ 422	310 Certificated Salaries	\$ 5,850	\$ 5,850	\$ 5,850	\$ -	0%
625	-	32,256	320 Non-Certificated Salaries	53,573	53,573	53,894	321	1%
94	-	14,112	360 Employee Benefits	26,873	27,103	27,850	747	3%
719	-	46,790	Subtotal - Personnel Services	86,296	86,526	87,594	1,068	1%
-	3,700	3,250	410 Professional and Technical Service	-	4,000	4,000	-	0%
1,825	-	956	420 Staff Travel	-	1,000	1,000	-	0%
-	-	-	425 Student Travel	-	-	-	-	-
-	2,676	-	430 Utility Services	-	-	-	-	-
-	-	-	435 Energy	-	-	-	-	-
950	12,188	2,381	440 Other Purchased Services	-	-	-	-	-
2,877	2,561	7,050	450 Supplies, Materials and Media	99	5,000	6,452	1,452	29%
10	872	110	490 Other Expenses	-	-	-	-	-
-	-	-	510 Equipment	-	-	-	-	-
5,662	21,997	13,747	Subtotal - Non Personnel	99	10,000	11,452	1,452	15%
\$ 6,381	\$ 21,997	\$ 60,537	Location Totals	\$ 86,395	\$ 96,526	\$ 99,046	\$ 2,520	3%

**Quality Schools Location Amounts**



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 461 QUALITY SCHOOLS**

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

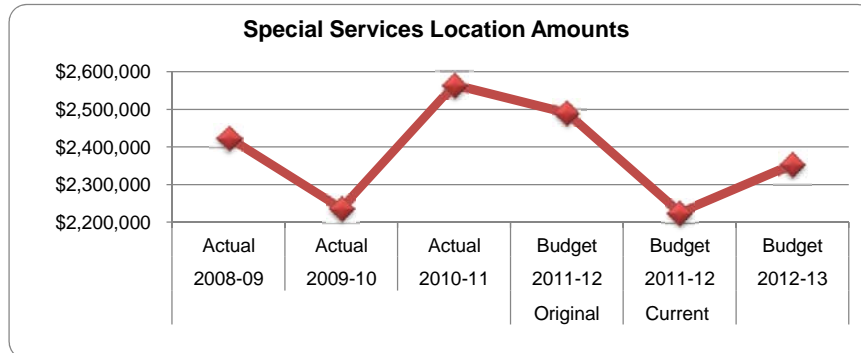
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Instructional Aides	-	-	-
-	-	1.00	Support Staff	1.00	1.00	1.00
-	-	-	Custodial Staff	-	-	-
-	-	1.00	Classified Subtotal	1.00	1.00	1.00
-	-	1.00	Total	1.00	1.00	1.00

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 492 SPECIAL SERVICES

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,161,783	\$ 1,045,781	\$ 961,165	310 Certificated Salaries	\$ 1,339,774	\$ 1,060,985	\$ 1,251,581	\$ 190,596	18%
136,547	152,609	205,564	320 Non-Certificated Salaries	43,575	65,914	66,054	140	0%
396,798	391,192	405,182	360 Employee Benefits	518,521	359,509	447,757	88,248	25%
						-		
1,695,128	1,589,582	1,571,911	Subtotal - Personnel Services	1,901,870	1,486,408	1,765,392	278,984	19%
461,176	499,997	801,526	410 Professional and Technical Serv	441,850	583,850	431,350	(152,500)	-26%
52,862	43,063	50,464	420 Staff Travel	57,000	56,950	59,000	2,050	4%
53,454	16,382	430	425 Student Travel	1,000	1,000	1,000	-	0%
60	17	40	430 Utility Services	1,000	1,000	250	(750)	-75%
-	-	-	435 Energy	-	-	-	-	
12,218	16,896	18,614	440 Other Purchased Services	12,000	4,325	10,000	5,675	131%
44,044	55,528	111,366	450 Supplies, Materials and Media	49,200	76,932	78,690	1,758	2%
61,601	9,110	4,498	490 Other Expenses	1,000	1,455	1,000	(455)	-31%
44,079	6,307	6,936	510 Equipment	25,440	13,590	7,200	(6,390)	-47%
729,494	647,300	993,874	Subtotal - Non Personnel	588,490	739,102	588,490	(150,612)	-20%
<u>\$ 2,424,622</u>	<u>\$ 2,236,882</u>	<u>\$ 2,565,785</u>	Location Totals	<u>\$ 2,490,360</u>	<u>\$ 2,225,510</u>	<u>\$ 2,353,882</u>	<u>\$ 128,372</u>	6%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 492 SPECIAL SERVICES**

Date: 01/28/12

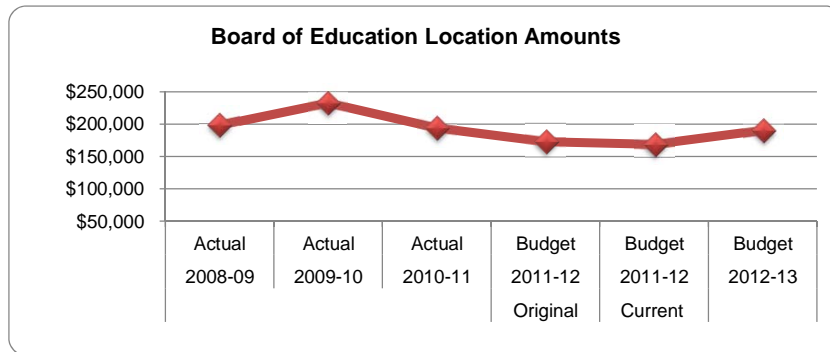
2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
-	-	-	Teacher	-	-	-
16.00	18.00	14.00	Special Education Teacher	17.00	14.00	16.00
-	-	-	Counselors	-	-	-
<u>17.00</u>	<u>19.00</u>	<u>15.00</u>	Certified Subtotal	<u>18.00</u>	<u>15.00</u>	<u>17.00</u>
2.00	2.00	0.25	Instructional Aides	0.25	0.25	0.25
1.00	1.00	1.00	Support Staff	1.00	1.00	1.00
-	-	-	Custodial Staff	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>1.25</u>	Classified Subtotal	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>
<u>20.00</u>	<u>22.00</u>	<u>16.25</u>	Total	<u>19.25</u>	<u>16.25</u>	<u>18.25</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 510 BOARD OF EDUCATION

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
42,579	43,905	44,570	320 Non-Certificated Salaries	46,436	46,436	46,561	125	0%
15,823	47,288	20,183	360 Employee Benefits	20,923	16,036	16,392	356	2%
<u>58,402</u>	<u>91,193</u>	<u>64,753</u>	Subtotal - Personnel Services	<u>67,359</u>	<u>62,472</u>	<u>62,953</u>	<u>481</u>	<u>1%</u>
62,427	37,015	47,498	410 Professional and Technical Serv	54,961	54,961	40,000	(14,961)	-27%
37,191	39,525	46,209	420 Staff Travel	34,104	31,104	45,000	13,896	45%
561	-	76	425 Student Travel	-	-	-	-	
238	78	49	430 Utility Services	-	100	250	150	150%
-	-	-	435 Energy	-	-	-	-	
5,701	13,727	10,705	440 Other Purchased Services	6,534	9,534	10,000	466	5%
9,046	10,677	7,339	450 Supplies, Materials and Media	5,800	5,700	7,500	1,800	32%
24,247	20,395	17,370	490 Other Expenses	4,000	5,000	25,000	20,000	400%
-	19,919	-	510 Equipment	-	-	-	-	
<u>139,411</u>	<u>141,336</u>	<u>129,246</u>	Subtotal - Non Personnel	<u>105,399</u>	<u>106,399</u>	<u>127,750</u>	<u>21,351</u>	<u>20%</u>
<u>\$ 197,813</u>	<u>\$ 232,529</u>	<u>\$ 193,999</u>	Location Totals	<u>\$ 172,758</u>	<u>\$ 168,871</u>	<u>\$ 190,703</u>	<u>\$ 21,832</u>	<u>13%</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 510 BOARD OF EDUCATION**

Date: 01/28/12

2008-09	2009-10	2010-11		2011-12	Current	2012-13
Actual	Actual	Actual	Account Description	Budget	2011-12	Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Instructional Aides	-	-	-
0.50	0.50	0.50	Support Staff	0.50	0.50	0.50
-	-	-	Custodial Staff	-	-	-
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

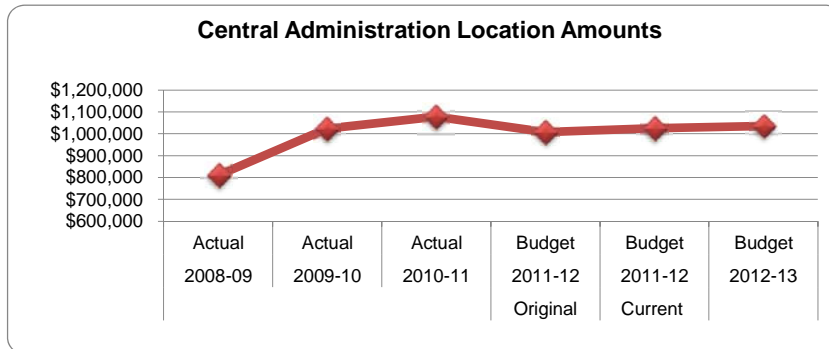


**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 560 CENTRAL ADMINISTRATION

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 273,595	\$ 350,393	\$ 314,399	310 Certificated Salaries	\$ 253,413	\$ 252,589	\$ 254,213	\$ 1,624	1%
176,208	188,966	178,112	320 Non-Certificated Salaries	200,525	175,534	201,401	25,867	15%
177,012	173,753	198,377	360 Employee Benefits	235,652	203,126	241,420	38,294	19%
626,815	713,112	690,888	Subtotal - Personnel Services	689,590	631,249	697,034	65,785	10%
6,193	9,030	18,266	410 Professional and Technical Services	23,000	24,000	36,000	12,000	50%
52,076	70,238	70,324	420 Staff Travel	62,603	65,603	61,162	(4,441)	-7%
-	-	89	425 Student Travel	-	-	-	-	-
127	419	181	430 Utility Services	2,000	2,100	2,000	(100)	-5%
-	-	-	435 Energy	-	-	-	-	-
21,853	20,310	100,160	440 Other Purchased Services	32,000	101,233	55,000	(46,233)	-46%
90,472	196,599	180,996	450 Supplies, Materials and Media	176,125	176,301	167,566	(8,735)	-5%
10,534	4,292	11,713	490 Other Expenses	8,859	11,559	8,859	(2,700)	-23%
2,115	10,223	6,130	510 Equipment	14,000	13,000	8,000	(5,000)	-38%
183,370	311,111	387,859	Subtotal - Non Personnel	318,587	393,796	338,587	(55,209)	-14%
<u>\$ 810,185</u>	<u>\$ 1,024,223</u>	<u>\$ 1,078,747</u>	Location Totals	<u>\$ 1,008,177</u>	<u>\$ 1,025,045</u>	<u>\$ 1,035,621</u>	<u>\$ 10,576</u>	1%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 560 CENTRAL ADMINISTRATION**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

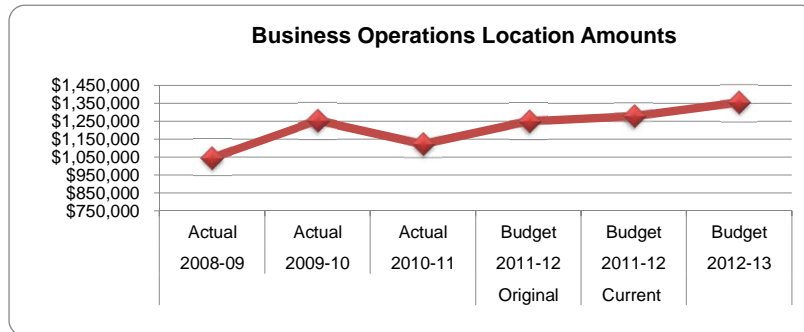
3.00	2.00	3.00	Administrator	2.00	2.00	2.00
2.00	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>5.00</u>	<u>2.00</u>	<u>3.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
-	-	-	Instructional Aides	-	-	-
3.50	3.50	3.50	Support Staff	3.50	3.50	3.50
-	-	-	Custodial Staff	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Classified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>8.50</u>	<u>5.50</u>	<u>6.50</u>	Total	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 -2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 610 BUSINESS OPERATIONS

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
431,113	469,465	536,252	320 Non-Certificated Salaries	544,898	559,576	573,702	14,126	3%
250,640	276,876	319,374	360 Employee Benefits	352,721	362,189	379,343	17,154	5%
681,753	746,341	855,626	Subtotal - Personnel Services	897,619	921,765	953,045	31,280	3%
304,463	302,930	165,565	410 Professional and Technical Service	247,000	247,000	274,500	27,500	11%
6,478	5,995	8,531	420 Staff Travel	10,000	7,000	10,000	3,000	43%
-	-	-	425 Student Travel	-	-	-	-	
16	612	11,307	430 Utility Services	11,705	13,055	15,250	2,195	17%
35,481	43,806	42,195	435 Energy	50,135	54,630	51,023	(3,607)	-7%
5,941	121,855	26,723	440 Other Purchased Services	18,500	19,000	30,000	11,000	58%
7,793	12,614	9,314	450 Supplies, Materials and Media	12,900	9,900	19,000	9,100	92%
3,048	8,483	3,914	490 Other Expenses	-	-	-	-	
-	9,875	-	510 Equipment	1,000	6,500	2,500	(4,000)	-62%
363,220	506,170	267,549	Subtotal - Non Personnel	351,240	357,085	402,273	45,188	13%
<u>\$ 1,044,973</u>	<u>\$ 1,252,511</u>	<u>\$ 1,123,175</u>	Location Totals	<u>\$ 1,248,859</u>	<u>\$ 1,278,850</u>	<u>\$ 1,355,318</u>	<u>\$ 76,468</u>	6%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 610 BUSINESS OPERATIONS**

Date: 01/28/12

2008-09	2009-10	2010-11		2011-12	Current	2012-13
Actual	Actual	Actual	Account Description	Budget	2011-12	Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

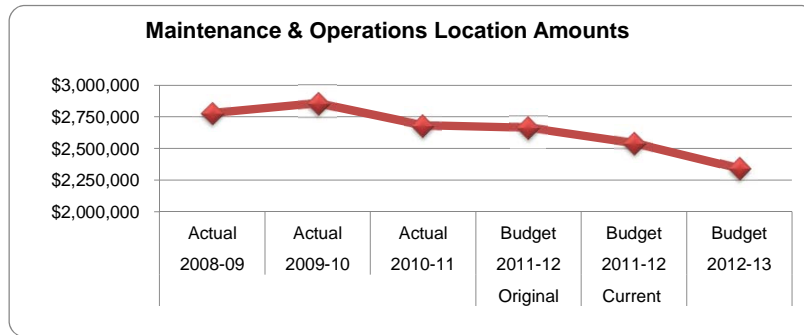
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
-	-	-	Instructional Aides	-	-	-
7.00	8.00	8.00	Support Staff	8.00	8.00	8.00
-	-	-	Custodial Staff	-	-	-
8.00	9.00	9.00	Classified Subtotal	9.00	9.00	9.00
8.00	9.00	9.00	Total	9.00	9.00	9.00

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 710 MAINTENANCE & OPERATIONS

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
836,755	816,426	855,617	320 Non-Certificated Salaries	879,268	813,447	818,326	4,879	1%
492,940	472,721	519,604	360 Employee Benefits	585,556	495,611	536,921	41,310	8%
<u>1,329,695</u>	<u>1,289,147</u>	<u>1,375,221</u>	Subtotal - Personnel Services	<u>1,464,824</u>	<u>1,309,058</u>	<u>1,355,247</u>	<u>46,189</u>	4%
459,365	467,859	431,180	410 Professional and Technical Service	391,000	391,000	416,000	25,000	6%
21,805	27,374	18,480	420 Staff Travel	47,600	47,600	43,000	(4,600)	-10%
-	-	-	425 Student Travel	-	-	-	-	
465,516	480,510	420,212	430 Utility Services	323,100	332,719	108,900	(223,819)	-67%
12,774	11,665	12,457	435 Energy	29,500	26,977	14,000	(12,977)	-48%
46,209	58,111	108,386	440 Other Purchased Services	67,000	68,828	54,000	(14,828)	-22%
287,330	225,413	184,912	450 Supplies, Materials and Media	239,000	250,300	237,300	(13,000)	-5%
46,393	22,652	21,752	490 Other Expenses	54,500	54,500	50,500	(4,000)	-7%
3,600	1,384	19,454	500 Capital Outlay	30,000	30,000	30,000	-	0%
107,494	274,063	91,411	510 Equipment	16,000	30,882	31,000	118	0%
<u>1,450,486</u>	<u>1,569,031</u>	<u>1,308,244</u>	Subtotal - Non Personnel	<u>1,197,700</u>	<u>1,232,806</u>	<u>984,700</u>	<u>(248,106)</u>	-20%
<u>\$ 2,780,181</u>	<u>\$ 2,858,178</u>	<u>\$ 2,683,465</u>	Location Totals	<u>\$ 2,662,524</u>	<u>\$ 2,541,864</u>	<u>\$ 2,339,947</u>	<u>\$ (201,917)</u>	-8%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 710 Maintenance and Operations**

2008-09	2009-10	2010-11		2011-12	Current	2012-13
Actual	Actual	Actual	Account Description	Budget	2011-12	Budget
					Budget	
-	-	-	Enrollment in ADM (7-12)	-	-	-

**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Administrator	1.00	1.00	-
-	-	-	Instructional Aides	-	-	-
4.00	4.00	5.00	Support Staff	5.00	5.00	5.00
9.00	8.00	7.00	Maintenance Staff	7.00	7.00	8.00
1.84	1.84	2.59	Custodial Staff	2.59	2.59	2.67
15.84	14.84	15.59	Classified Subtotal	15.59	15.59	15.67
15.84	14.84	15.59	Total	15.59	15.59	15.67

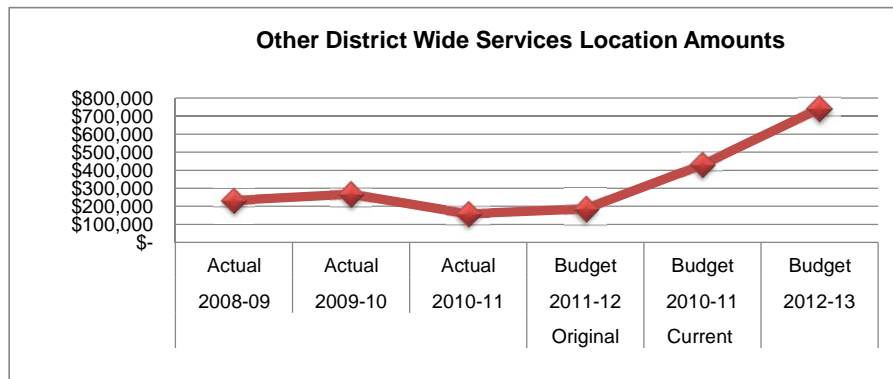
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 -2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/28/12

**Location: 900 OTHER DISTRICT WIDE SERVICES**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2010-11 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
-	-	-	320 Non-Certificated Salaries	-	-	-	-	
-	-	-	360 Employee Benefits	-	-	-	-	
-	-	-	Subtotal - Personnel Services	-	-	-	-	
-	-	-	410 Professional and Technical Service	-	-	-	-	
-	-	-	420 Staff Travel	-	-	-	-	
-	-	-	425 Student Travel	-	-	-	-	
-	-	-	430 Utility Services	-	-	-	-	
-	-	-	435 Energy	-	-	-	-	
-	-	-	440 Other Purchased Services	-	-	-	-	
-	-	-	450 Supplies, Materials and Media	-	-	-	-	
-	-	-	490 Other Expenses	-	-	-	-	
233,951	266,974	159,582	550 Transfers	185,000	431,225	740,093	308,868	72%
-	-	-	510 Equipment	-	-	-	-	
233,951	266,974	159,582	Subtotal - Non Personnel	185,000	431,225	740,093	308,868	72%
<u>\$ 233,951</u>	<u>\$ 266,974</u>	<u>\$ 159,582</u>	Location Totals	<u>\$ 185,000</u>	<u>\$ 431,225</u>	<u>\$ 740,093</u>	<u>\$ 308,868</u>	72%



# Special Revenue Grants



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	<u>Pupil Transportation</u>	<u>Kinsman Grant</u>	<u>Food Service</u>	<u>Fresh Fruits &amp; Vegetables</u>
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	1,423,793	-	-	-
Intergovernmental - Federal	-	175,000	797,556	57,016
Food sales	-	-	245,417	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	16,000	-
Total Revenues	<u>1,423,793</u>	<u>175,000</u>	<u>1,058,973</u>	<u>57,016</u>
Other financing sources:				
Use of Fund Balance	-	-	-	-
Operating transfers in	<u>540,093</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>1,963,886</u>	<u>175,000</u>	<u>1,258,973</u>	<u>57,016</u>
Expenditures:				
Current:				
Instruction	-	175,000	-	-
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	1,963,886	-	-	-
Food service	-	-	1,258,973	57,016
Total Expenditures	<u>1,963,886</u>	<u>175,000</u>	<u>1,258,973</u>	<u>57,016</u>
Other Financing Uses:				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>1,963,886</u>	<u>175,000</u>	<u>1,258,973</u>	<u>57,016</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	<u>Preschool Disabled</u>	<u>Title VIB</u>	<u>Carl D. Perkins</u>	<u>School Improvement</u>
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	15,403	639,204	44,232	4,386
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>15,403</u>	<u>639,204</u>	<u>44,232</u>	<u>4,386</u>
Other financing sources:				
Use of Fund Balance	-	-	-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	<u>15,403</u>	<u>639,204</u>	<u>44,232</u>	<u>4,386</u>
Expenditures:				
Current:				
Instruction	15,403	639,204	44,232	4,386
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	<u>15,403</u>	<u>639,204</u>	<u>44,232</u>	<u>4,386</u>
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	<u>15,403</u>	<u>639,204</u>	<u>44,232</u>	<u>4,386</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	<u>Title IA</u> <u>Basic</u>	<u>Title IA</u> <u>Highly Qualified</u>	<u>Title IA</u> <u>Prof. Devel.</u>	<u>Title IC</u> <u>Migrant</u>
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	437,260	26,089	52,179	219,247
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>437,260</u>	<u>26,089</u>	<u>52,179</u>	<u>219,247</u>
Other financing sources:				
Use of Fund Balance	-	-	-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	<u>437,260</u>	<u>26,089</u>	<u>52,179</u>	<u>219,247</u>
Expenditures:				
Current:				
Instruction	437,260	26,089	52,179	219,247
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	<u>437,260</u>	<u>26,089</u>	<u>52,179</u>	<u>219,247</u>
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	<u>437,260</u>	<u>26,089</u>	<u>52,179</u>	<u>219,247</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2011 - 2012  
With Comparative Totals for Prior Years**

	<u>Title IIA</u> <u>Teacher Training</u>	<u>Title III</u> <u>ELA</u>	<u>Title IA</u> <u>Parent Involve.</u>	<u>Title IA</u> <u>Choice/SES</u>
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	195,099	19,915	5,218	5,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>195,099</u>	<u>19,915</u>	<u>5,218</u>	<u>5,000</u>
Other financing sources:				
Use of Fund Balance	-	-	-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	<u>195,099</u>	<u>19,915</u>	<u>5,218</u>	<u>5,000</u>
Expenditures:				
Current:				
Instruction	195,099	19,915	5,218	5,000
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	<u>195,099</u>	<u>19,915</u>	<u>5,218</u>	<u>5,000</u>
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	<u>195,099</u>	<u>19,915</u>	<u>5,218</u>	<u>5,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012 - 2013  
With Comparative Totals for Prior Years**

	<u>Title VII</u> <u>Indian Education</u>	<u>ENLIVEN</u> <u>Grant</u>
Revenues:		
Intergovernmental - Local	\$ -	\$ -
Intergovernmental - State	-	-
Intergovernmental - Federal	179,425	690,145
Food sales	-	-
Corporate Grants and User fees	-	-
Other revenues	-	-
Total Revenues	<u>179,425</u>	<u>690,145</u>
Other financing sources:		
Use of Fund Balance	-	-
Operating transfers in	-	-
Total Revenues and Other Financing Sources	<u>179,425</u>	<u>690,145</u>
Expenditures:		
Current:		
Instruction	179,425	690,145
School Administration	-	-
Data Processing services	-	-
Supporting services - pupil	-	-
Community services	-	-
Operation of Plant	-	-
Pupil transportation	-	-
Food service	-	-
Total Expenditures	<u>179,425</u>	<u>690,145</u>
Other Financing Uses:		
Operating transfers out	-	-
Total Expenditures and Other Financing Uses	<u>179,425</u>	<u>690,145</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Use:	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>
Residual Equity Transfers In - Operating Fund	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	<u>Budgeted 2012-13</u>	<u>Current Budget 2011-12</u>	<u>Actual 2010-11</u>	<u>Actual 2009-10</u>	<u>Actual 2008-09</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	
Intergovernmental - State	\$ 1,423,793	\$ 1,473,605	1,615,510	1,468,460	1,410,363
Intergovernmental - Federal	\$ 3,562,374	\$ 3,562,374	4,173,556	3,626,283	2,892,124
Food sales	\$ 245,417	\$ 245,417	245,213	245,386	256,514
Corporate Grants and User fees	\$ -	\$ -	-	-	-
Other revenues	\$ 16,000	\$ 16,000	73	15,113	18,904
Total Revenues	<u>5,247,584</u>	<u>5,297,396</u>	<u>6,034,352</u>	<u>5,355,242</u>	<u>4,577,905</u>
Other financing sources:					
Use of Fund Balance	-	217,147	159,582	-	-
Operating transfers in	<u>740,093</u>	<u>431,225</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>5,987,677</u>	<u>5,945,768</u>	<u>6,193,934</u>	<u>5,355,242</u>	<u>4,577,905</u>
Expenditures:					
Current:					
Instruction	2,707,802	2,707,802	3,519,094	2,841,888	2,158,350
School Administration	-	-	-	-	-
Data Processing services	-	-	-	-	-
Supporting services - pupil	-	-	-	-	-
Community services	-	-	-	-	-
Operation of Plant	-	-	-	-	-
Pupil transportation	1,963,886	1,924,907	1,497,194	1,343,151	1,286,380
Food service	1,315,989	1,315,989	1,204,663	1,170,203	1,133,175
Total Expenditures	<u>5,987,677</u>	<u>5,948,698</u>	<u>6,220,951</u>	<u>5,355,242</u>	<u>4,577,905</u>
Other Financing Uses:					
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>5,987,677</u>	<u>5,948,698</u>	<u>6,220,951</u>	<u>5,355,242</u>	<u>4,577,905</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financi	<u>-</u>	<u>(2,930)</u>	<u>(27,017)</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Ye	<u>-</u>	<u>244,146</u>	<u>244,164</u>	<u>-</u>	<u>-</u>
Residual Equity Transfers In - Operating Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ 241,216</u>	<u>\$ 217,147</u>	<u>\$ -</u>	<u>\$ -</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 205 Pupil Transportation

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	Local Sources				\$ -	
1,407,470	1,466,225	1,470,177	State of Alaska	1,473,605	1,473,605	1,423,793		
1,407,470	1,466,225	1,470,177	Total Revenue	1,473,605	1,473,605	1,423,793	-	-
<u>Other Financing Sources</u>								
-	-	-	Use of Fund Balance	217,147	217,147		(217,147)	(100)
-	-	-	Transfer From Other Funds	234,155	234,155		(234,155)	(100)
-	-	-	Total Other Financing Sources	451,302	451,302	540,093	(451,302)	(100)
1,407,470	1,466,225	1,470,177	Total Revenue & Other Financing Sources	1,924,907	1,924,907	1,963,886	\$ 38,979	
<u>Expenditure</u>								
-	-	-	Non-Certified Salaries	-	-	-	-	
-	-	-	Employee Benefits	-	-	-	-	
-	-	-	Subtotal - Personnel Services	-	-	-	-	
-	-	-	Professional-Technical Services	-	-	-	-	-
1,231,317	1,276,842	1,402,962	Student Travel	1,824,907	1,824,907	1,861,862	36,955	2
-	-	-	Utility Services	-	-	-	-	
-	-	-	Other Purchased Services	-	-	-	-	
55,063	66,309	94,232	Supplies, Materials, and Media	100,000	100,000	102,024	2,024	2
-	-	-	Other Expenses	-	-	-	-	
1,286,380	1,343,151	1,497,194	Subtotal - Other	1,924,907	1,924,907	1,963,886	38,979	2
-	-	-	Equipment	-	-	-	-	-
1,286,380	1,343,151	1,497,194	Fund Total	1,924,907	1,924,907	1,963,886	38,979	2
121,090	123,074	(27,017)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
	121,090	244,164	Fund Balance, Beginning of Year	-	-	-	-	
\$ 121,090	\$ 244,164	\$ 217,147	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

Pupil Transportation is to provide pupil transportation to and from school.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 233 Legislative Grant - Middle School Playground Equipment, 08-DC-318

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 2,893	\$ 2,235	\$ -	Intergovernmental - State				\$ -	
<u>Expenditure</u>								
-	-	-	Certified Salaries				-	
-	-	-	Non-Certified Salaries				-	
-	-	-	Employee Benefits				-	
-	-	-	Subtotal - Personnel Services	-	-	-	-	
-	-	-	Professional-Technical Services				-	-
-	-	-	Staff Travel				-	-
-	-	-	Other Purchased Services				-	
2,893	(33)	-	Supplies, Media, & Materials				-	
-	-	-	Other Expenses				-	
-	-	-	Indirect Costs				-	
2,893	(33)	-	Subtotal - Other	-	-	-	-	
-	2,268	-	Equipment	-	-	-	-	-
2,893	2,235	-	Fund Total	-	-	-	-	
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Legislative Grant of Middle School Playground Equipment was to provide the Kodiak Middle School with playground equipment.



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 235 Education Job Fund Grant

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	Intergovernmental - Federal	\$ -	\$ 346,488	\$ -	\$ (346,488)	(100)
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	260,239	-	(260,239)	(100)
-	-	-	Non-Certified Salaries	-	-	-	-	-
-	-	-	Employee Benefits	-	86,249	-	(86,249)	(100)
-	-	-	Subtotal - Personnel Services	-	346,488	-	(346,488)	(100)
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel;	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
-	-	-	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
-	-	-	Indirect Costs	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	Equipment	-	-	-	-	-
-	-	-	Fund Total	-	346,488	-	(346,488)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Education Jobs Fund (Ed Jobs) program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2011-2012 school year.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 250 Math Science Partnership \* Kinsman Grant

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ 172,492	Intergovernmental - Federal	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	-
<u>Expenditure</u>								
-	-	6,892	Certified Salaries	39,680	39,680	30,000	(9,680)	(24)
-	-	1,229	Non-Certified Salaries	14,000	14,000	14,000	-	-
-	-	2,193	Employee Benefits	7,985	7,985	10,000	2,015	25
-	-	10,314	Subtotal - Personnel Services	61,665	61,665	54,000	(7,665)	(12)
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	24,821	Staff Travel	9,000	9,000	20,000	11,000	-
-	-	125,952	Other Purchased Services	80,212	80,212	80,000	-	-
-	-	1,331	Supplies, Media, & Materials	8,475	8,475	5,352	(3,123)	(37)
-	-	30	Other Expenses	-	-	-	-	-
-	-	10,024	Indirect Costs	15,648	15,648	15,648	-	-
-	-	162,158	Subtotal - Other	113,335	113,335	121,000	7,665	7
-	-	-	Equipment	-	-	-	-	-
-	-	172,472	Fund Total	175,000	175,000	175,000	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Math Science Partnership or Kinsman Grant is to provide training and support for our math and science curriculums.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 255 Food Service

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 237,456	\$ 245,291	\$ 230,051	Type A Lunch-Pupils	\$ 245,417	\$ 245,417	\$ 245,417	\$ -	-
18,904	15,113	15,162	Other Local Revenue	16,000	16,000	16,000	-	-
154	95	73	Earnings on Investments	-	-	-	-	-
670,164	682,262	743,665	Intergovernmental Federal	755,556	755,556	755,556	-	-
38,672	41,824	37,065	USDA	42,000	42,000	42,000	-	-
<u>965,350</u>	<u>984,585</u>	<u>1,026,016</u>	Total Revenue	<u>1,058,973</u>	<u>1,058,973</u>	<u>1,058,973</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>								
148,981	164,708	159,582	Transfer From Other Funds	197,070	197,070	200,000	2,930	-
<u>1,114,331</u>	<u>1,149,293</u>	<u>1,185,598</u>	Total Revenue & Other Financing Sources	<u>1,256,043</u>	<u>1,256,043</u>	<u>1,258,973</u>	<u>2,930</u>	<u>0</u>
<u>Expenditure</u>								
188,346	185,831	219,377	Non-Certified Salaries	231,339	231,339	231,339	-	-
129,389	154,566	189,832	Employee Benefits	214,099	214,099	214,099	-	-
<u>317,735</u>	<u>340,397</u>	<u>409,209</u>	Subtotal - Personnel Services	<u>445,438</u>	<u>445,438</u>	<u>445,438</u>	<u>-</u>	<u>-</u>
-	41,906	-	Professional/Technical services	-	-	-	-	-
3,648	2,672	2,698	Staff Travel	5,000	5,000	5,000	-	-
-	7	-	Communications	8,000	8,000	8,000	-	-
1,759	1,810	1,283	Other Purchased Services	2,000	2,000	2,000	-	-
753,355	736,173	747,253	Supplies, Material, and Media	756,005	756,005	758,935	2,930	-
33,558	26,328	21,347	Other Expenses	30,600	30,600	30,600	-	-
<u>792,320</u>	<u>808,896</u>	<u>772,581</u>	Subtotal - Other	<u>801,605</u>	<u>801,605</u>	<u>804,535</u>	<u>2,930</u>	<u>0</u>
<u>4,276</u>	<u>-</u>	<u>3,808</u>	Equipment	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>-</u>
<u>1,114,331</u>	<u>1,149,293</u>	<u>1,185,598</u>	Fund Total	<u>1,256,043</u>	<u>1,256,043</u>	<u>1,258,973</u>	<u>2,930</u>	<u>0</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Food Service Department has one full time accountant. The accountant is responsible for the menu planning, nutritional analysis, annual food purchases, weekly perishable food purchases, reporting of free and reduced status, and monthly reimbursement reports. The food service department is committed to working on and implementing the 2010 reauthorization and changes to our Child Nutrition Program.

We also participate in the Summer Food Program (SFSP). The SFSP Provides nutritious meals to children during the summer vacation period. Meals are provided to children 18 years and under are free to all students who show up during the scheduled time. The site eligibility if the site is in an area where 50% or more of the children residing in the area are eligible for free and reduced price school meals. For the last four years, Main elementary has served as our site for the Summer Food Program. We have some of our village sites participate in the program and staffing has allowed.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 256 Fresh Fruit & Vegetable Program

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>								
18,844	20,910	19,065	Intergovernmental - Federal	57,016	57,016	60,000	2,984	5
18,844	20,910	19,065	Total Revenue	57,016	57,016	60,000	2,984	5
<u>Expenditure</u>								
1,226	1,527	1,327	Non-Certified Salaries	15,000	15,000	15,000	-	-
131	166	178	Employee Benefits	5,000	5,000	5,000	-	-
1,357	1,693	1,505	Subtotal - Personnel Services	20,000	20,000	20,000	-	-
-	-	-	Professional/Technical services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Communications	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
13,956	19,217	16,743	Supplies, Material, and Media	27,016	27,016	30,000	2,984	-
1,132	-	817	Other Expenses	10,000	10,000	10,000	-	-
15,088	19,217	17,560	Subtotal - Other	37,016	37,016	40,000	2,984	8
2,399	2,399	-	Equipment	-	-	-	-	-
18,844	23,309	19,065	Fund Total	57,016	57,016	60,000	2,984	5
Excess (Deficiency) of Revenues over Expenditures							-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Our district has participated in the Fresh Fruit and Vegetable Program (FFVP) for four years. The FFVP funding comes from the USDA. A school is eligible if enrollment is 50% or greater students eligible for school meals. This year we have 10 sites participating in the program and we are eligible to receive \$57,016. The grant monies allow the district to provide a snack to be served of either fresh fruit or fresh vegetable during the school day as long as it is not served during the breakfast or lunch serving time. This program has been received well by the students, staff, and parents.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

Fund 260 Preschool Disabled

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 19,895	\$ 9,643	\$ 11,803	Intergovernmental - Federal	\$ 15,403	\$ 15,403	\$ 15,403	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
12,768	5,299	6,892	Non-Certified Salaries	8,163	8,163	8,163	-	-
5,494	3,613	4,225	Employee Benefits	5,863	5,863	5,863	-	-
18,262	8,912	11,117	Subtotal - Personnel Services	14,026	14,026	14,026	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
-	-	-	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
1,633	731	686	Indirect Costs	1,377	1,377	1,377	-	-
1,633	731	686	Subtotal - Other	1,377	1,377	1,377	-	-
-	-	-	Equipment	-	-	-	-	-
19,895	9,643	11,803	Fund Total	15,403	15,403	15,403	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The preschool disabled grant is federal funds that are allocated to support the provision of special education and related services to individuals with disabilities between the ages of 3 through 5.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

Fund 261 Title VI-B

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 634,884	\$ 643,645	\$ 641,435	Intergovernmental - Federal	\$ 639,204	\$ 639,204	\$ 639,204	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
362,865	343,531	346,492	Non-Certified Salaries	375,000	375,000	375,000	-	-
217,014	251,320	257,666	Employee Benefits	201,434	201,434	201,434	-	-
579,879	594,851	604,158	Subtotal - Personnel Services	576,434	576,434	576,434	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
1,565	-	-	Staff Trave;	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	15	-	Other Purchased Services	-	-	-	-	-
1,339	-	-	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
52,101	48,779	37,277	Indirect Costs	62,770	62,770	62,770	-	-
55,005	48,794	37,277	Subtotal - Other	62,770	62,770	62,770	-	-
-	-	-	Equipment	-	-	-	-	-
634,884	643,645	641,435	Fund Total	639,204	639,204	639,204	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title VI-B of the Individuals with Disabilities Education Act is a federal program that provides funding for districts to supplement the level of special education and related services provided to students with disabilities who are enrolled in special education programs.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 264 Carl Perkins

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 55,238	\$ 47,963	\$ 59,800	Federal Sources passed through the Sta	\$ 44,232	\$ 44,232	\$ 44,232	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
-	-	-	Non-Certified Salaries	-	-	-	-	-
-	-	-	Employee Benefits	-	-	-	-	-
-	-	-		-	-	-	-	-
438	1,025	1,396	Professional-Technical Services	1,500	1,500	1,500	-	-
10,033	12,521	5,051	Staff Travel	3,000	3,000	3,000	-	-
7,828	6,897	4,183	Student Travel	5,000	5,000	5,000	-	-
-	-	-	Utility Services	-	-	-	-	-
5,034	-	-	Other Purchased Services	-	-	-	-	-
12,438	24,536	40,910	Supplies, Materials, and Media	32,000	32,000	32,000	-	-
5,970	700	692	Other Expenses	1,847	1,847	1,847	-	-
2,630	2,284	2,876	Indirect Costs	885	885	885	-	-
44,371	47,963	55,108	Subtotal - Other	44,232	44,232	44,232	-	-
-	-	4,692	Equipment	-	-	-	-	-
44,371	47,963	59,800	Fund Total	44,232	44,232	44,232	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Carl D. Perkins Career and Technical Education Grant (Perkins) is a federal grant that helps assure that career and technical programs are academically rigorous and up-to-date with the needs of the business and industry. The purpose of Perkins is to provide students with the academic and technical skills needed to be successful in their postsecondary and career choices.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 267 Migrant Education Book Program

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 3,711	\$ 5,690	\$ 5,690	Federal Sources passed through the Sta	\$ -	\$ 6,138	\$ 5,000	\$ (1,138)	(19)
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
-	-	-	Non-Certified Salaries	-	-	-	-	-
-	-	-	Employee Benefits	-	-	-	-	-
-	-	-		-	-	-	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
3,711	5,690	5,690	Supplies, Materials, and Media	-	6,138	5,000	(1,138)	(19)
-	-	-	Other Expenses	-	-	-	-	-
-	-	-	Indirect Costs	-	-	-	-	-
3,711	5,690	5,690	Subtotal - Other	-	6,138	5,000	(1,138)	(19)
10,867	-	-	Equipment	-	-	-	-	-
14,578	5,690	5,690	Fund Total	-	6,138	5,000	(1,138)	(19)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title IC, Migrant Education Book Program, receive a book allocation with which to purchase and distribute books to eligible migrant students. Districts are encouraged to use this program to build upon literacy activities both in school and in the students' homes.



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 269 Title I, School Improvement

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 9,512	\$ 21,571	\$ 4,163	Federal Sources passed through the Sta	\$ 4,386	\$ 4,386	\$ 5,000	\$ 614	14
<u>Expenditure</u>								
5,895	7,630	-	Certified Salaries	-	-	-	-	
1,054	-	-	Non-Certified Salaries	-	-	-	-	
1,137	2,288	-	Employee Benefits	-	-	-	-	
8,086	9,918	-		-	-	-	-	
-	8,748	-	Professional-Technical Services	-	-	-	-	
-	-	-	Staff Travel	-	-	-	-	
-	-	-	Student Travel	-	-	-	-	
-	-	-	Utility Services	-	-	-	-	
-	-	-	Other Purchased Services	-	-	-	-	
1,426	1,270	1,288	Supplies, Materials, and Media	3,955	3,955	4,542	587	15
-	-	-	Other Expenses	-	-	-	-	-
-	1,635	242	Indirect Costs	431	431	458	27	6
1,426	11,653	1,530	Subtotal - Other	4,386	4,386	5,000	614	14
-	-	2,633	Equipment	-	-	-	-	
9,512	21,571	4,163	Fund Total	4,386	4,386	5,000	614	14
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

In conjunction with Title I funds for school improvement reserved under section 1003(a) of the ESEA, School Improvement Grants under section 1003(g) of the ESEA are used to improve student achievement in Title I schools identified for improvement, corrective action, or restructuring so as to enable those schools to make adequate yearly progress (AYP) and exit improvement status.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 280 Title IA - Basic

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 506,898	\$ 572,944	\$ 472,408	Intergovernmental - Federal	\$ 437,260	\$ 437,260	\$ 437,260	\$ -	-
<u>Expenditure</u>								
281,018	320,072	313,599	Certified Salaries	295,086	295,086	295,086	-	-
48,152	44,848	10,925	Non-Certified Salaries	-	-	-	-	-
135,874	149,543	116,470	Employee Benefits	103,075	103,075	103,075	-	-
465,044	514,463	440,994	Subtotal - Personnel Services	398,161	398,161	398,161	-	-
100	7,509	-	Professional-Technical Services	-	-	-	-	-
-	651	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
217	6,900	3,960	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
41,537	43,421	27,454	Indirect Costs	39,099	39,099	39,099	-	-
41,854	58,481	31,414	Subtotal - Other	39,099	39,099	39,099	1	0
-	-	-	Equipment	-	-	-	-	-
506,898	572,944	472,408	Fund Total	437,260	437,260	437,260	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 281 Title 1-A, Highly Qualified

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 3,564	\$ 10,012	\$ 3,289	Intergovernmental - Federal	\$ 26,089	\$ 26,089	\$ 26,089	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
-	-	-	Non-Certified Salaries	-	-	-	-	-
415	901	1,105	Employee Benefits	2,197	2,197	2,197	-	-
415	901	1,105	Subtotal - Personnel Services	2,197	2,197	2,197	-	-
-	1	-	Professional-Technical Services	-	-	-	-	-
1,317	6,169	1,389	Staff Travel	15,756	15,756	15,756	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
1,325	1,118	99	Supplies, Media, & Materials	1,000	1,000	1,000	-	-
507	1,207	505	Other Expenses	5,000	5,000	5,000	-	-
-	616	191	Indirect Costs	2,136	2,136	2,136	-	-
3,149	9,111	2,184	Subtotal - Other	23,892	23,892	23,892	1	0
-	-	-	Equipment	-	-	-	-	-
3,564	10,012	3,289	Fund Total	26,089	26,089	26,089	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title IA, Highly Qualified is a set aside from Title IA Basic, for activities specifically designed to ensure that all teachers in Title I schools are highly qualified.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 282 Title IA, Professional Development

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 68,306	\$ 91,864	\$ 49,096	Intergovernmental - Federal	\$ 52,179	\$ 52,179	\$ 52,179	\$ -	-
<u>Expenditure</u>								
14,220	29,931	12,810	Certified Salaries	10,000	10,000	10,000	-	-
3,925	7,180	3,018	Non-Certified Salaries	9,000	9,000	9,000	-	-
1,694	6,147	3,633	Employee Benefits	1,200	1,200	1,200	-	-
19,839	43,258	19,461	Subtotal - Personnel Services	20,200	20,200	20,200	-	-
25,653	11,818	3,666	Professional-Technical Services	12,813	12,813	12,813	-	-
18,846	27,988	22,116	Staff Travel	10,000	10,000	10,000	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
3,968	1,577	600	Supplies, Media, & Materials	4,000	4,000	4,000	-	-
-	261	400	Other Expenses	500	500	500	-	-
-	6,962	2,853	Indirect Costs	4,666	4,666	4,666	-	-
48,467	48,606	29,635	Subtotal - Other	31,979	31,979	31,979	1	0
-	-	-	Equipment	-	-	-	-	-
68,306	91,864	49,096	Fund Total	52,179	52,179	52,179	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title IA, Professional Development is a set aside from Title IA Basic, this grant is for professional development needs related to the reasons the district is not making adequate yearly progress (AYP).

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 283 Title I-C, Migrant

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 199,917	\$ 292,703	\$ 244,020	Intergovernmental - Federal	\$ 219,247	\$ 219,247	\$ 219,247	\$ -	-
<u>Expenditure</u>								
58,717	49,964	42,398	Certified Salaries	55,000	55,000	55,000	-	-
55,139	67,177	104,464	Non-Certified Salaries	69,655	69,655	69,655	-	-
36,337	39,402	71,462	Employee Benefits	30,000	30,000	30,000	-	-
150,193	156,543	218,324	Subtotal - Personnel Services	154,655	154,655	154,655	-	-
-	-	-	Professional-Technical Services	4,158	4,158	4,158	-	-
129	659	-	Staff Travel	5,000	5,000	5,000	-	-
-	-	-	Student Travel	-	-	-	-	-
2,000	-	155	Utility Services	-	-	-	-	-
418	-	-	Other Purchased Services	-	-	-	-	-
29,493	32,266	10,762	Supplies, Media, & Materials	4,000	4,000	4,000	-	-
72	444	-	Other Expenses	-	-	-	-	-
16,406	22,183	14,180	Indirect Costs	16,479	16,479	16,479	-	-
48,518	55,552	25,097	Subtotal - Other	29,637	29,637	29,637	1	0
1,206	80,608	599	Equipment	34,955	34,955	34,955	-	-
199,917	292,703	244,020	Fund Total	219,247	219,247	219,247	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 284 Title IIA, Teacher Training

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 138,817	\$ 260,806	\$ 248,728	Intergovernmental - Federal	\$ 195,099	\$ 195,099	\$ 195,099	\$ -	-
<u>Expenditure</u>								
6,630	60,518	136,761	Certified Salaries	102,653	102,653	102,653	-	-
9,037	9,333	3,335	Non-Certified Salaries	10,000	10,000	10,000	-	-
1,600	18,154	41,093	Employee Benefits	24,000	24,000	24,000	-	-
17,267	88,005	181,189	Subtotal - Personnel Services	136,653	136,653	136,653	-	-
7,743	27,882	15,461	Professional-Technical Services	10,000	10,000	10,000	-	-
70,278	84,597	31,829	Staff Travel	21,000	21,000	21,000	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
11,363	7,500	2,498	Other Purchased Services	10,000	10,000	10,000	-	-
10,594	23,382	3,507	Supplies, Media, & Materials	-	-	-	-	-
6,683	9,675	2,843	Other Expenses	-	-	-	-	-
11,392	19,765	11,401	Indirect Costs	17,446	17,446	17,446	-	-
118,053	172,801	67,539	Subtotal - Other	58,446	58,446	58,446	1	0
3,497	-	-	Equipment	-	-	-	-	-
138,817	260,806	248,728	Fund Total	195,099	195,099	195,099	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title II, Part A is for teacher and principal training and recruitment.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 286 Title IIIA, English Language Acquisition

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 20,674	\$ 14,482	\$ 13,506	Intergovernmental - Federal	\$ 19,915	\$ 19,915	\$ 19,915	\$ -	-
<u>Expenditure</u>								
	-	-	Certified Salaries	-	-	-	-	-
435	-	-	Non-Certified Salaries	-	-	-	-	-
41	-	-	Employee Benefits	-	-	-	-	-
476	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
4,637	9,206	348	Staff Travel	7,000	7,000	7,000	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	2,375	7,622	Other Purchased Services	6,112	6,112	6,112	-	-
11,400	2,606	5,271	Supplies, Media, & Materials	6,413	6,413	6,413	-	-
-	-	-	Other Expenses	-	-	-	-	-
405	295	265	Indirect Costs	390	390	390	-	-
16,442	14,482	13,506	Subtotal - Other	19,915	19,915	19,915	1	0
3,756	-	-	Equipment	-	-	-	-	-
20,674	14,482	13,506	Fund Total	19,915	19,915	19,915	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title III is for english language acquisition, language enhancement and academic achievement.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 288 Title IA, Parent Involvement 1%

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 991	\$ 991	Intergovernmental - Federal	\$ 5,218	\$ 5,218	\$ 5,218	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
-	-	-	Non-Certified Salaries	-	-	-	-	-
-	-	-	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
-	916	916	Supplies, Media, & Materials	4,751	4,751	4,751	-	-
-	-	-	Other Expenses	-	-	-	-	-
-	75	75	Indirect Costs	467	467	467	-	-
-	991	991	Subtotal - Other	5,218	5,218	5,218	1	0
-	-	-	Equipment	-	-	-	-	-
-	991	991	Fund Total	5,218	5,218	5,218	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title IA, Parent Involvement is for Title I schools to have parent involvement activities.



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 289 Title IA, Choice (SES)

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	Intergovernmental - Federal	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	-	-	-	-
-	-	-	Non-Certified Salaries	-	-	-	-	-
-	-	-	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	4,553	4,553	4,553	-	-
-	-	-	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
-	-	-	Indirect Costs	447	447	447	-	-
-	-	-	Subtotal - Other	5,000	5,000	5,000	1	0
-	-	-	Equipment	-	-	-	-	-
-	-	-	Fund Total	5,000	5,000	5,000	1	0
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Title IA, Choice/SES is a set aside from Title IA Basic, is to be used for direct services to students, or outreach.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**

Fund: 292 Alaska Youth First

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 101,800	\$ 75,000	Intergovernmental - State	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)	(100)
<u>Expenditure</u>								
-	-	720	Certified Salaries	-	-	-	-	-
-	39,811	61,549	Non-Certified Salaries	52,000	52,000	-	(52,000)	(100)
-	-	8,910	Employee Benefits	10,000	10,000	-	(10,000)	(100)
-	39,811	71,179	Subtotal - Personnel Services	62,000	62,000	-	(62,000)	(100)
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	9,500	9,500	-	(9,500)	(100)
-	-	-	Student Travel	-	-	-	-	-
-	46,284	83	Other Purchased Services	-	-	-	-	-
-	1,134	3,738	Supplies, Media, & Materials	3,500	3,500	-	(3,500)	(100)
-	-	-	Indirect Costs	-	-	-	-	-
-	47,418	3,821	Subtotal - Other	13,000	13,000	-	(13,000)	(100)
-	4,326	-	Equipment	-	-	-	-	-
-	91,555	75,000	Fund Total	75,000	75,000	-	(75,000)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

Fund: 350 Title VII, Indian Education

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 166,498	\$ 160,960	\$ 165,410	Direct from Federal	\$ 179,425	\$ 179,425	\$ 179,425	\$ -	-
<u>Expenditure</u>								
-	-	22,242	Certified Salaries	-	-	-	-	-
78,763	68,797	70,344	Non-Certified Salaries	104,297	104,297	104,297	-	-
78,385	79,965	63,211	Employee Benefits	57,508	57,508	57,508	-	-
157,148	148,762	155,797	Subtotal - Personnel Services	161,805	161,805	161,805	-	-
-	-	-	Professional-Technical Services	-	-	-	-	-
-	-	-	Staff Travel	-	-	-	-	-
-	-	-	Student Travel	-	-	-	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
-	-	-	Supplies, Media, & Materials	-	-	-	-	-
-	-	-	Other Expenses	-	-	-	-	-
9,350	12,198	9,613	Indirect Costs	17,620	17,620	17,620	-	-
-	-	-		17,620	17,620	17,620	-	-
-	-	-	Equipment	-	-	-	-	-
166,498	160,960	165,410	Fund Total	179,425	179,425	179,425	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

Fund: 351 ANSWER Grant

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 336,530	\$ 646,213	\$ 851,255	Direct from Federal	\$ -	\$ 208,095	\$ -	\$ (208,095)	(100)
<u>Expenditure</u>								
167,565	313,278	461,625	Certified Salaries	-	85,000	-	-	-
14,334	23,646	25,974	Non-Certified Salaries	-	-	-	-	-
56,846	91,737	130,071	Employee Benefits	-	15,000	-	(15,000)	(100)
238,745	428,661	617,670	Subtotal - Personnel Services	-	100,000	-	(100,000)	(100)
16,692	9,081	45,830	Professional-Technical Services	-	10,660	-	(10,660)	(100)
30,045	25,920	49,424	Staff Travel	-	15,000	-	(15,000)	-
-	92,894	37,519	Student Travel	-	-	-	-	-
-	86	233	Utility Services	-	3,827	-	(3,827)	-
465	-	998	Other Purchased Services	-	-	-	-	-
14,786	31,562	34,313	Supplies, Media, & Materials	-	60,000	-	(60,000)	(100)
623	4,766	3,063	Other Expenses	-	-	-	-	-
27,617	48,974	49,470	Indirect Costs	-	18,608	-	(18,608)	(100)
90,228	213,283	220,850	Subtotal - Other	-	108,095	-	(108,095)	(100)
7,557	4,269	12,735	Equipment	-	-	-	-	-
336,530	646,213	851,255	Fund Total	-	208,095	-	(208,095)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Native Success Within Education and Retention is to establish a comprehensive support framework to reduce barriers, increase academic rigor, foster vision-setting and integrate culture into our Native students' learning experience, resulting in fewer students who drop out and more students with higher academic performance, who graduate prepared.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

Fund: 352 ENLIVEN Grant

Date: 01/28/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	Direct from Federals	\$ -	\$ 684,145	\$ 690,145	\$ 6,000	1
<u>Expenditure</u>								
-	-	-	Certified Salaries	-	311,421	322,320	-	-
-	-	-	Non-Certified Salaries	-	15,444	15,985	541	4
-	-	-	Employee Benefits	-	73,918	76,505	2,587	3
-	-	-	Subtotal - Personnel Services	-	400,783	414,810	14,027	3
-	-	-	Professional-Technical Services	-	111,479	112,075	596	1
-	-	-	Staff Travel	-	8,575	9,020	445	-
-	-	-	Student Travel	-	66,250	66,250	-	-
-	-	-	Utility Services	-	-	-	-	-
-	-	-	Other Purchased Services	-	-	-	-	-
-	-	-	Supplies, Media, & Materials	-	27,842	24,842	(3,000)	(11)
-	-	-	Other Expenses	-	8,000	-	(8,000)	(100)
-	-	-	Indirect Costs	-	61,216	63,148	1,932	3
-	-	-	Subtotal - Other	-	283,362	275,335	(8,027)	(3)
-	-	-	Equipment	-	-	-	-	-
-	-	-	Fund Total	-	684,145	690,145	6,000	1
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Engaging Native Learners In Virtual Education Now (ENLIVEN), endeavor to educate our Alaska Native students in the skills and values necessary to succeed in Western society, while maintaining the cultural integrity of their Alutiiq roots.

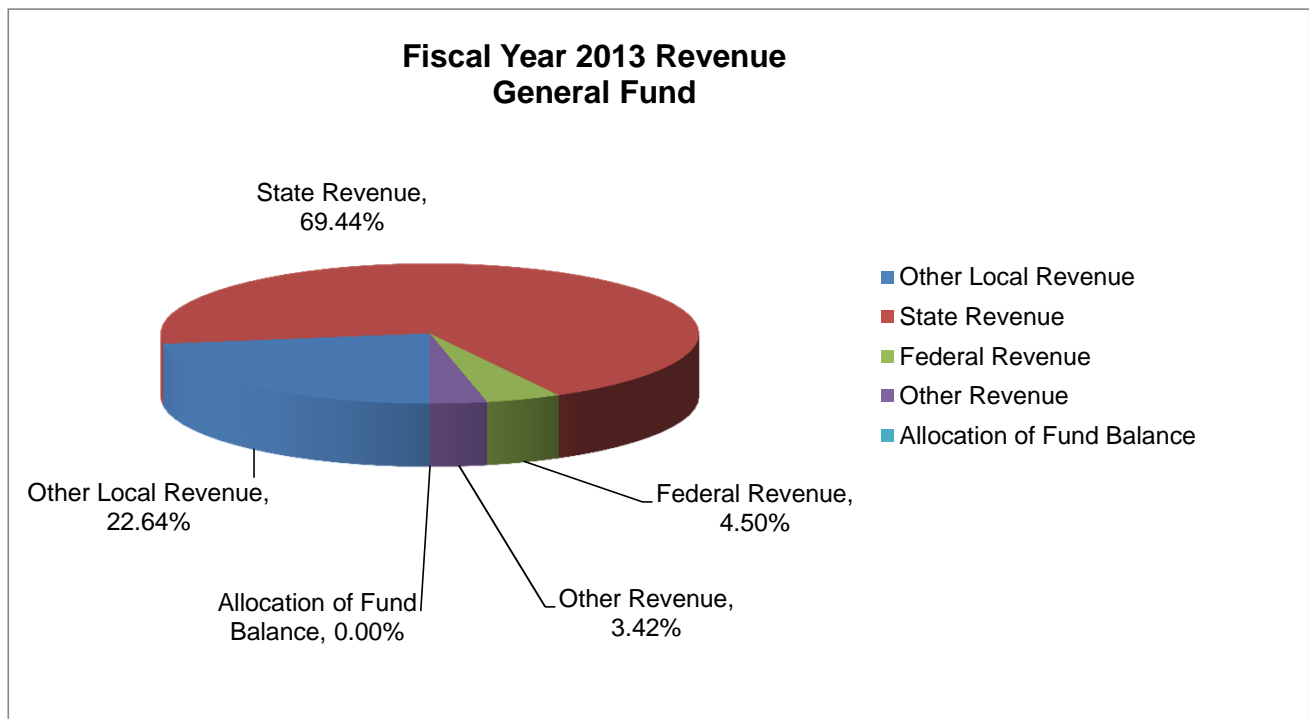
# INFORMATIONAL SECTION

**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Revenue**

<b>Other Local Revenue</b>	\$ 10,455,357	22.64%
<b>State Revenue</b>	32,071,043	69.44%
<b>Federal Revenue</b>	2,077,000	4.50%
<b>Other Revenue</b>	1,582,966	3.42%
<b>Allocation of Fund Balance</b>	<u>-</u>	0.00%
<b>Total Revenue Budget</b>	<u><u>\$ 46,186,366</u></u>	<u><u>100.00%</u></u>

As this chart illustrates, the primary source of funding for the Kodiak Island Borough School District is the State of Alaska. The Kodiak Island Borough funds the District's local contribution, through a funding appropriation and in-kind services. An amount comes from the federal government in the form of Impact Aid. The category of "Other Revenue" includes Indirect Cost Factor and E-Rate revenue.



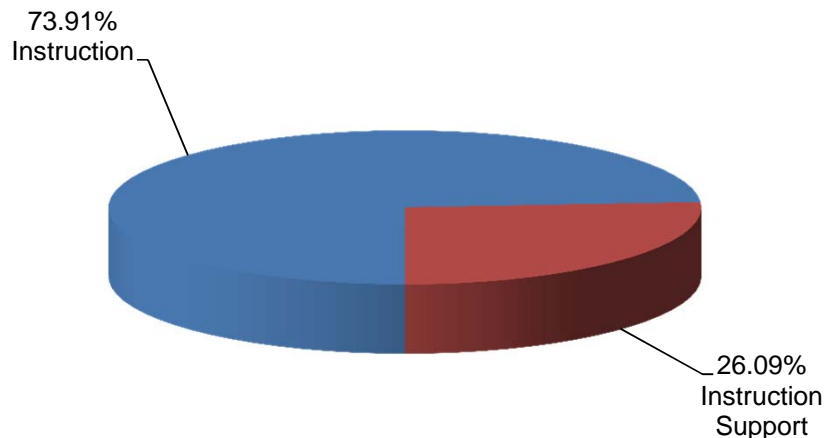
**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Expenditures by Function**

Regular Instruction	\$ 22,462,164		
Special Education - Instruction	4,106,445		
Special Education - Student	2,260,571		
Support Services - Student	1,616,788		
Support Services - Instruction	3,489,666		
School Administration	<u>1,844,807</u>		
<b>Instruction Subtotal</b>	<b>35,780,441</b>	<b>\$ 35,780,441</b>	<b>73.91%</b>
School Administration - Support	1,200,030		
District Administration	1,343,848		
District Administration - Support	2,919,447		
Operation of Plant	6,463,433		
Pupil Activities	<u>701,089</u>		
<b>Instruction Support Subtotal</b>	<b>12,627,847</b>	<b>12,627,847</b>	<b>26.09%</b>
<b>Total Expenditures</b>		<b>\$ 48,408,288</b>	<b>100.00%</b>
Transfers to Other Funds	<u>740,093</u>	<b>740,093</b>	
<b>Total Expenditures and Transfers</b>	<b>49,148,381</b>	<b>\$ 49,148,381</b>	

By law, 70 percent of a school district's budget must go toward instruction. KIBSD easily meets that requirement, as instruction is the District's top priority.

**Instruction and Instruction Support Expenditures  
General Fund**

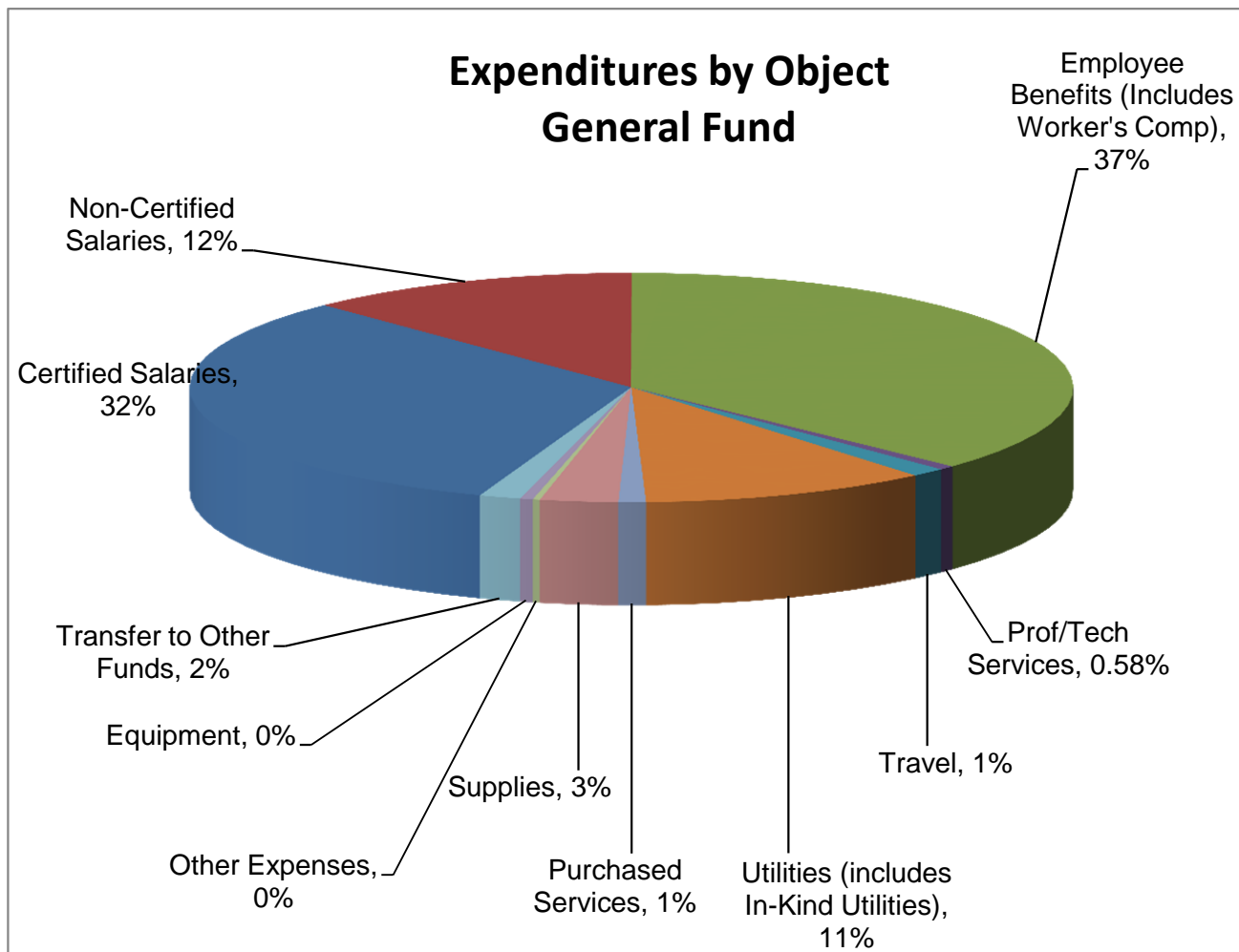




**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Expenditures by Object**

Certified Salaries	\$ 15,816,549	32%
Non-Certified Salaries	6,031,463	12%
Employee Benefits (Includes Worker's Comp)	18,221,672	37%
Professional/Technical Services	279,250	1%
Travel	619,490	1%
Utilities (includes In-Kind Utilities)	5,187,047	11%
Purchased Services	490,180	1%
Supplies	1,400,030	3%
Other Expenses	126,739	0%
Equipment	235,868	0%
Transfer to Other Funds	740,093	2%
	<u>\$ 49,148,381</u>	<u>100.00%</u>

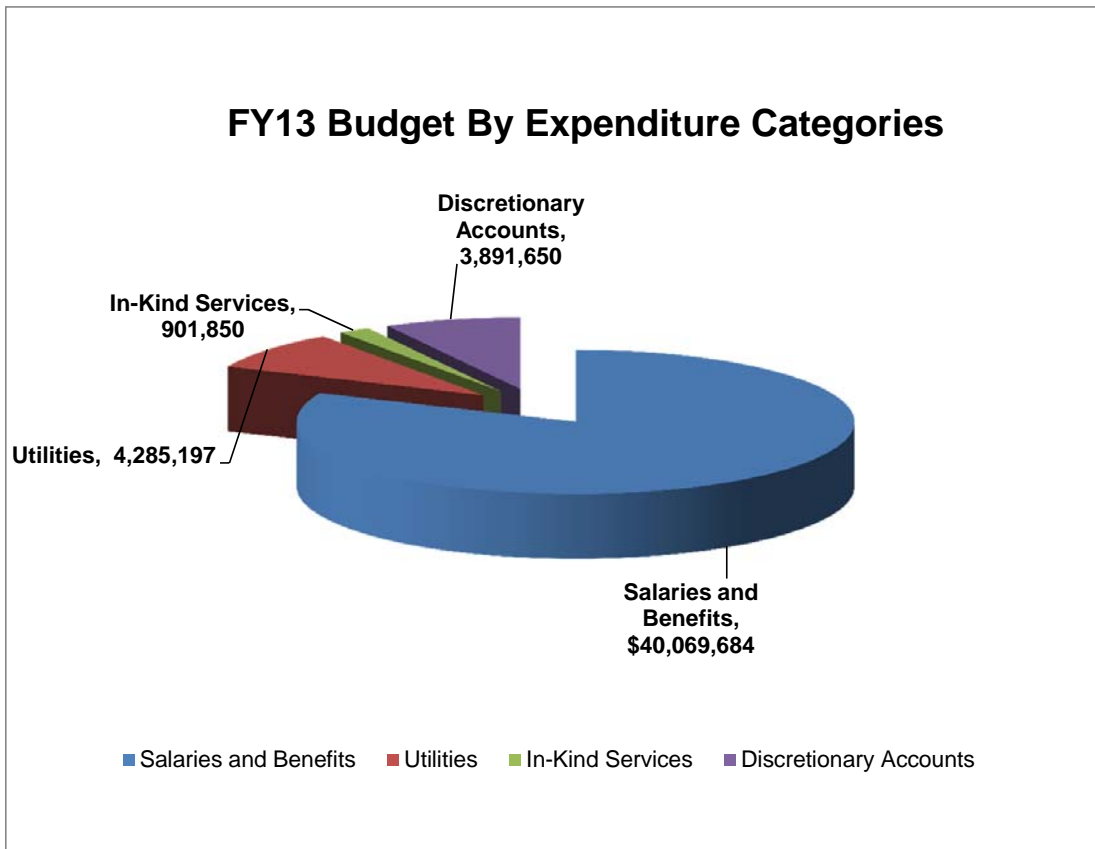


**Kodiak Island Borough School District  
General Fund FY13 Budget**

The FY13 general fund budget reflects:

Revenue	\$ 46,186,366
Expenditures	<u>49,148,381</u>
Difference	<u>\$ (2,962,015)</u>

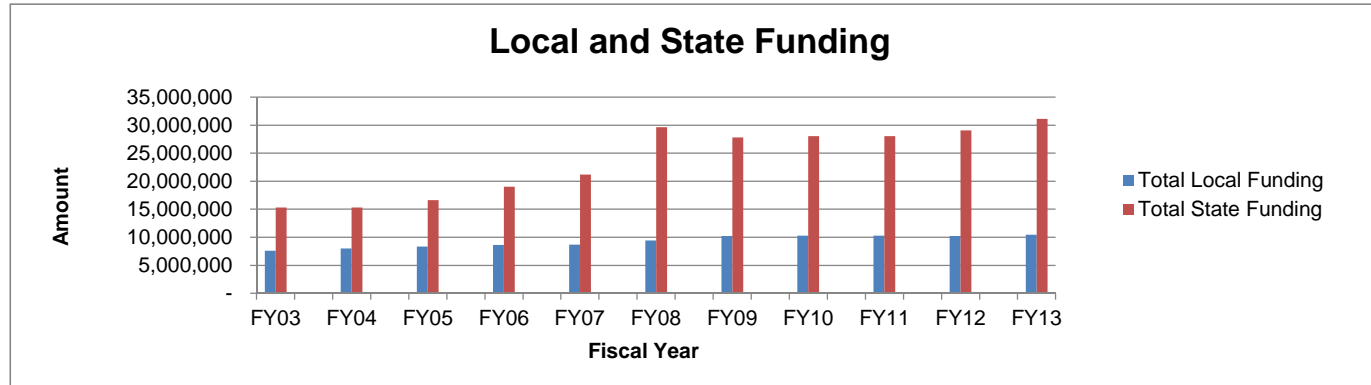
Expenditure Category	FY13 Budget	% Of Total	FY12 Budget	% Of Total	FY11 Actual	% Of Total
Salaries and Benefits	\$ 40,069,684	81.53%	\$ 37,316,824	81.86%	\$ 34,555,680	81.40%
Utilities	4,285,197	8.72%	4,278,808	9.39%	3,862,772	9.10%
In-Kind Services	901,850	1.83%	863,350	1.89%	803,350	1.89%
Discretionary Accounts	3,891,650	7.92%	3,125,854	6.86%	3,230,221	7.61%
	<u>\$ 49,148,381</u>	<u>100.00%</u>	<u>\$ 45,584,836</u>	<u>100.00%</u>	<u>\$ 42,452,023</u>	<u>100.00%</u>



**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Local and State Funding**

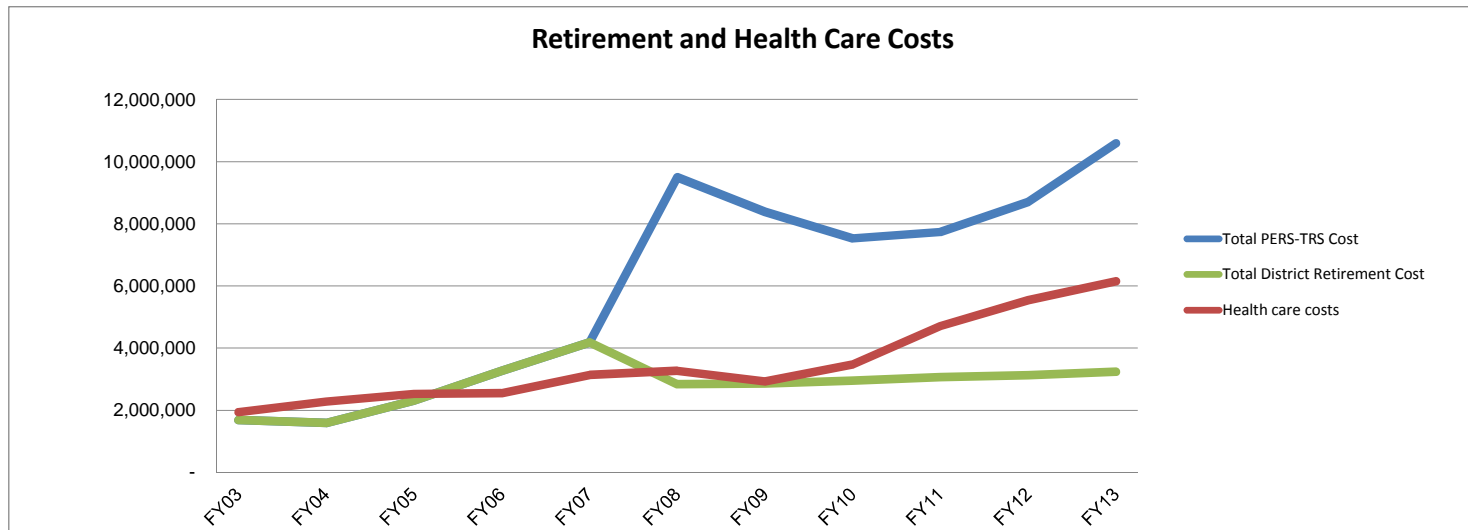
											<b>Budget</b>	
	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>		<b>FY12</b>	<b>FY13</b>
<b>Local Funding:</b>												
Borough In-Kind	955,548	945,395	840,548	837,750	895,459	937,858	1,003,961	940,081	780,962		769,350	901,850
Borough Appropriatio	6,626,440	7,049,645	7,491,892	7,794,690	7,775,801	8,482,554	9,239,657	9,350,269	9,494,388		9,481,000	9,553,507
<b>Total Local Funding</b>	<u>7,581,988</u>	<u>7,995,040</u>	<u>8,332,440</u>	<u>8,632,440</u>	<u>8,671,260</u>	<u>9,420,412</u>	<u>10,243,618</u>	<u>10,290,350</u>	<u>10,275,350</u>		<u>10,250,350</u>	<u>10,455,357</u>
<b>State Funding:</b>												
Foundation Program	15,308,815	15,330,142	16,647,513	19,045,176	21,175,911	22,981,800	22,324,243	23,449,161	23,398,575		23,465,985	23,752,647
TRS/PERS On-Behal	-	-	-	-	-	6,662,392	5,525,847	4,581,311	4,674,076		5,586,280	7,356,688
<b>Total State Funding</b>	<u>15,308,815</u>	<u>15,330,142</u>	<u>16,647,513</u>	<u>19,045,176</u>	<u>21,175,911</u>	<u>29,644,192</u>	<u>27,850,090</u>	<u>28,030,472</u>	<u>28,072,651</u>		<u>29,052,265</u>	<u>31,109,335</u>



**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Retirement and Health Care Costs**

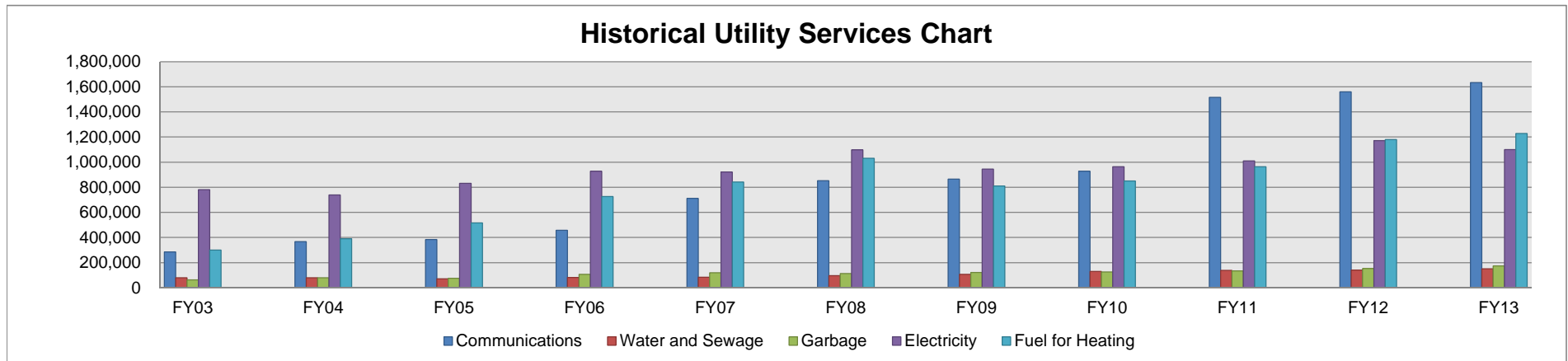
Fiscal Year										Budget	
	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
District TRS cost	1,344,207	1,421,482	1,951,925	2,716,533	3,399,554	1,805,141	1,824,099	1,851,760	1,936,822	1,919,603	1,985,824
District PERS cost	342,706	167,028	358,643	555,622	791,537	1,039,328	1,039,328	1,104,351	1,132,743	1,203,524	1,250,293
<b>Total District Retirement Cost</b>	<b>1,686,913</b>	<b>1,588,510</b>	<b>2,310,568</b>	<b>3,272,155</b>	<b>4,191,091</b>	<b>2,844,469</b>	<b>2,863,427</b>	<b>2,956,111</b>	<b>3,069,565</b>	<b>3,123,127</b>	<b>3,236,117</b>
State TRS contribution	-	-	-	-	-	6,098,576	4,794,669	4,263,118	4,186,481	5,033,697	6,484,242
State PERS contribution	-	-	-	-	-	563,816	731,178	318,193	487,595	552,583	872,446
<b>Total State Retirement Contribution</b>						<b>6,662,392</b>	<b>5,525,847</b>	<b>4,581,311</b>	<b>4,674,076</b>	<b>5,586,280</b>	<b>7,356,688</b>
<b>Total PERS-TRS Cost</b>	<b>1,686,913</b>	<b>1,588,510</b>	<b>2,310,568</b>	<b>3,272,155</b>	<b>4,191,091</b>	<b>9,506,861</b>	<b>8,389,274</b>	<b>7,537,422</b>	<b>7,743,641</b>	<b>8,709,407</b>	<b>10,592,805</b>
<b>Health care costs</b>	<b>1,948,352</b>	<b>2,283,171</b>	<b>2,530,523</b>	<b>2,546,804</b>	<b>3,141,620</b>	<b>3,269,134</b>	<b>2,930,507</b>	<b>3,476,420</b>	<b>4,714,171</b>	<b>5,548,683</b>	<b>6,155,991</b>



**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Utility Costs**

	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	<b>Budget</b>	
										FY12	FY13
Communications	284,680	367,996	383,736	457,407	711,834	851,927	865,640	927,091	1,515,726	1,558,856	1,633,753
Water and Sewage	78,539	78,943	71,264	82,130	83,590	96,572	107,399	128,680	137,272	140,043	150,106
Garbage	61,645	78,556	74,195	106,041	119,805	112,495	122,057	126,485	133,484	151,857	173,610
Electricity	781,457	738,777	831,106	928,680	922,124	1,098,283	945,518	964,220	1,009,618	1,171,862	1,100,125
Fuel for Heating	299,305	390,857	515,891	726,411	840,782	1,029,711	810,579	849,748	963,290	1,180,275	1,227,603
<b>Total</b>	<b>1,505,626</b>	<b>1,655,129</b>	<b>1,876,192</b>	<b>2,300,669</b>	<b>2,678,135</b>	<b>3,188,988</b>	<b>2,851,193</b>	<b>2,996,224</b>	<b>3,759,390</b>	<b>4,202,893</b>	<b>4,285,197</b>

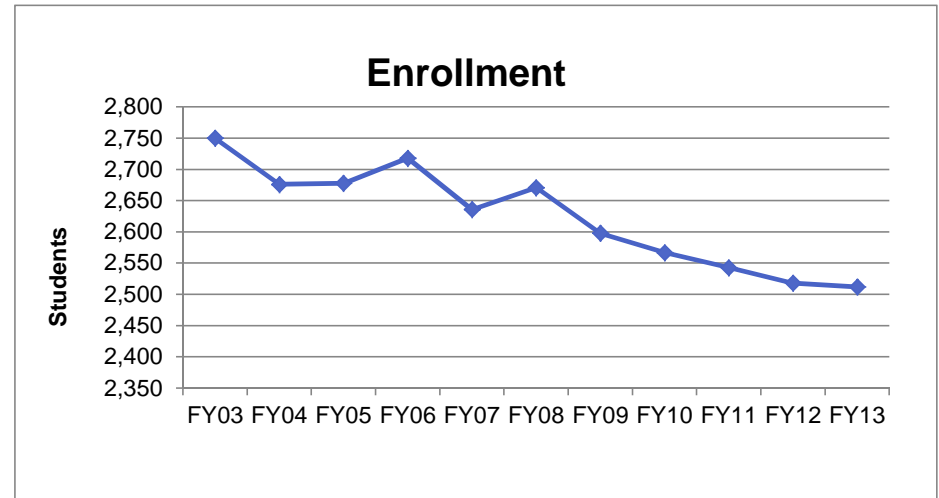
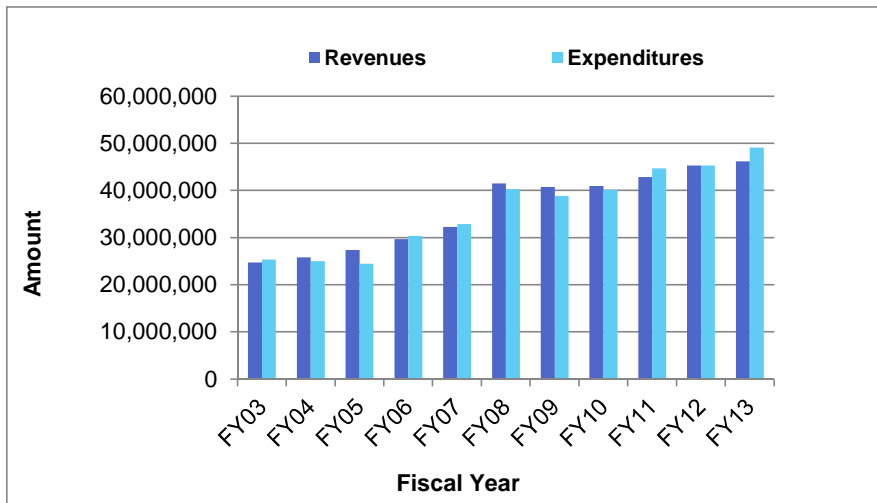


As fuel oil and electricity costs have increased, so have the District's utility bills. The District operates 14 schools.

**Kodiak Island Borough School District  
General Fund FY13 Budget**

**Revenues and Expenditures vs. Enrollment**

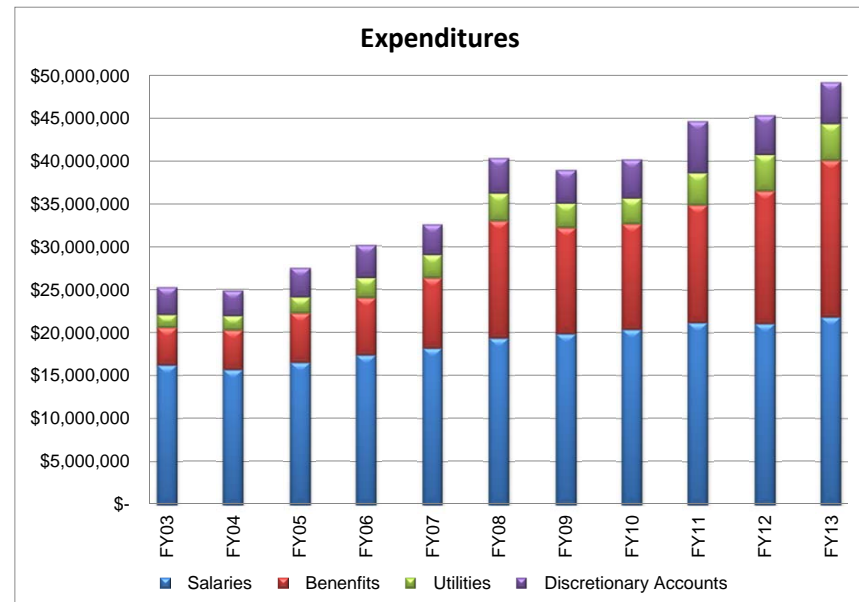
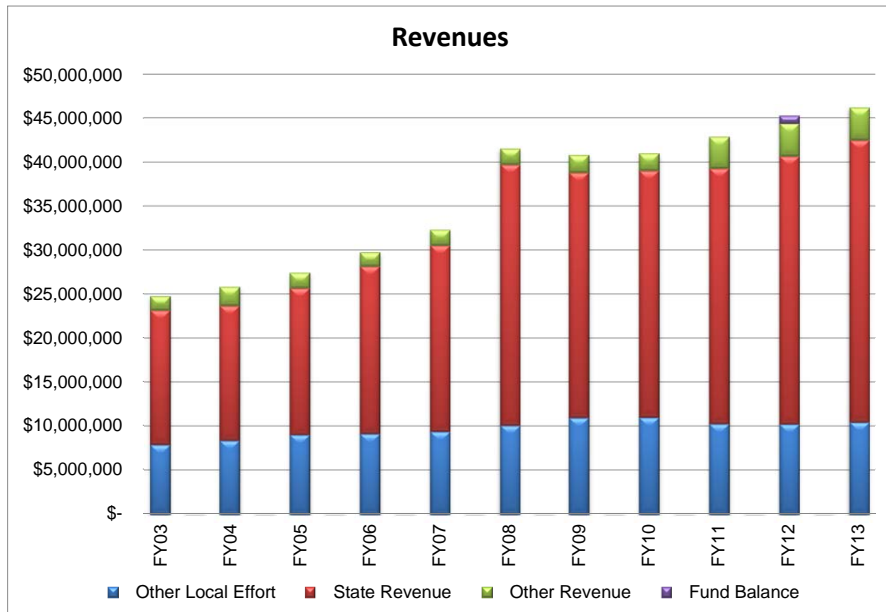
	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	Budget	
										FY12	FY13
Revenues	24,756,235	25,821,197	27,399,800	29,732,176	32,315,055	41,541,805	40,791,783	40,989,985	42,861,419	45,295,185	46,186,366
Expenditures	25,334,429	25,034,357	24,478,013	30,367,946	32,933,300	40,294,861	38,894,385	40,159,766	44,698,757	45,295,185	49,148,381
Enrollment	2,750	2,676	2,678	2,718	2,636	2,671	2,598	2,567	2,543	2,518	2,512



**Kodiak Island Borough School District  
General Fund FY13 Budget**

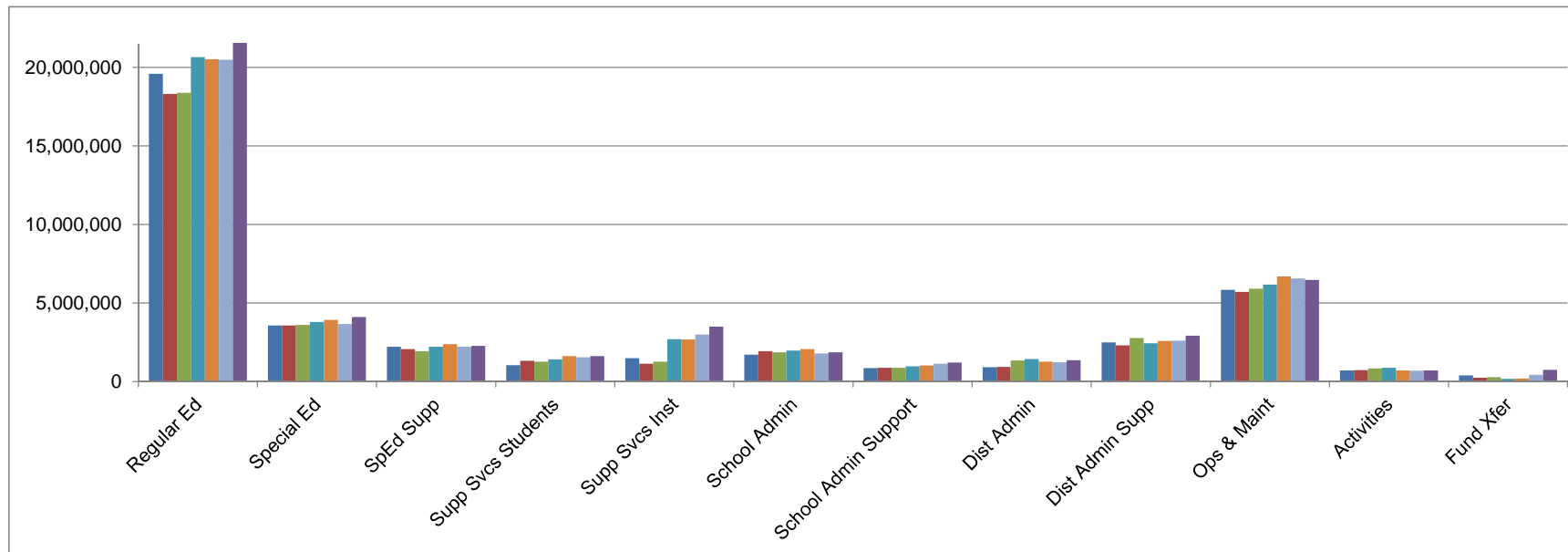
**Revenues and Expenditures**

	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	Budget	
										FY12	FY13
Revenues & Other Financing Sources:											
Other Local Effort	\$ 7,892,973	\$ 8,382,952	\$ 9,048,439	\$ 9,149,461	\$ 9,388,163	\$ 10,100,839	\$ 10,989,826	\$ 11,009,285	\$ 10,275,350	\$ 10,250,350	\$ 10,455,357
State Revenue	15,308,815	15,330,142	16,647,513	19,045,176	21,175,911	29,644,192	27,850,090	28,030,472	29,032,622	30,438,037	32,071,043
Other Revenue	1,554,447	2,108,103	1,703,848	1,537,539	1,750,981	1,796,774	1,951,867	1,950,228	3,553,447	3,715,379	3,659,966
Fund Balance	-	-	-	-	-	-	-	-	-	891,419	-
Total Revenue:	<u>\$ 24,756,235</u>	<u>\$ 25,821,197</u>	<u>\$ 27,399,800</u>	<u>\$ 29,732,176</u>	<u>\$ 32,315,055</u>	<u>\$ 41,541,805</u>	<u>\$ 40,791,783</u>	<u>\$ 40,989,985</u>	<u>\$ 42,861,419</u>	<u>\$ 45,295,185</u>	<u>\$ 46,186,366</u>
Expenditures & Other Financing Sources:											
Salaries	\$ 16,270,571	\$ 15,712,193	\$ 16,511,044	\$ 17,380,510	\$ 18,246,747	\$ 19,391,772	\$ 19,870,132	\$ 20,408,922	\$ 21,207,100	\$ 21,069,720	\$ 21,848,012
Benenefits	4,353,505	4,568,524	5,702,636	6,662,328	8,167,800	13,646,167	12,335,034	12,279,585	13,707,851	15,433,686	18,221,672
Utilities	1,505,625	1,655,130	1,876,190	2,299,571	2,678,112	3,188,988	2,850,962	2,993,450	3,759,390	4,202,893	4,285,197
Discretionary Accounts	3,148,486	2,906,956	3,388,143	3,775,675	3,526,872	4,067,934	3,838,257	4,477,809	6,024,416	4,588,886	4,793,500
Total Expenditures	<u>\$ 25,278,187</u>	<u>\$ 24,842,803</u>	<u>\$ 27,478,013</u>	<u>\$ 30,118,084</u>	<u>\$ 32,619,531</u>	<u>\$ 40,294,861</u>	<u>\$ 38,894,385</u>	<u>\$ 40,159,766</u>	<u>\$ 44,698,757</u>	<u>\$ 45,295,185</u>	<u>\$ 49,148,381</u>
Difference	<u>\$ (521,952)</u>	<u>\$ 978,394</u>	<u>\$ (78,213)</u>	<u>\$ (385,908)</u>	<u>\$ (304,476)</u>	<u>\$ 1,246,944</u>	<u>\$ 1,897,398</u>	<u>\$ 830,219</u>	<u>\$ (1,837,338)</u>	<u>\$ -</u>	<u>\$ (2,962,015)</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**FY 2012-2013**  
**Expenditure History by Function**  
**(in Dollars)**

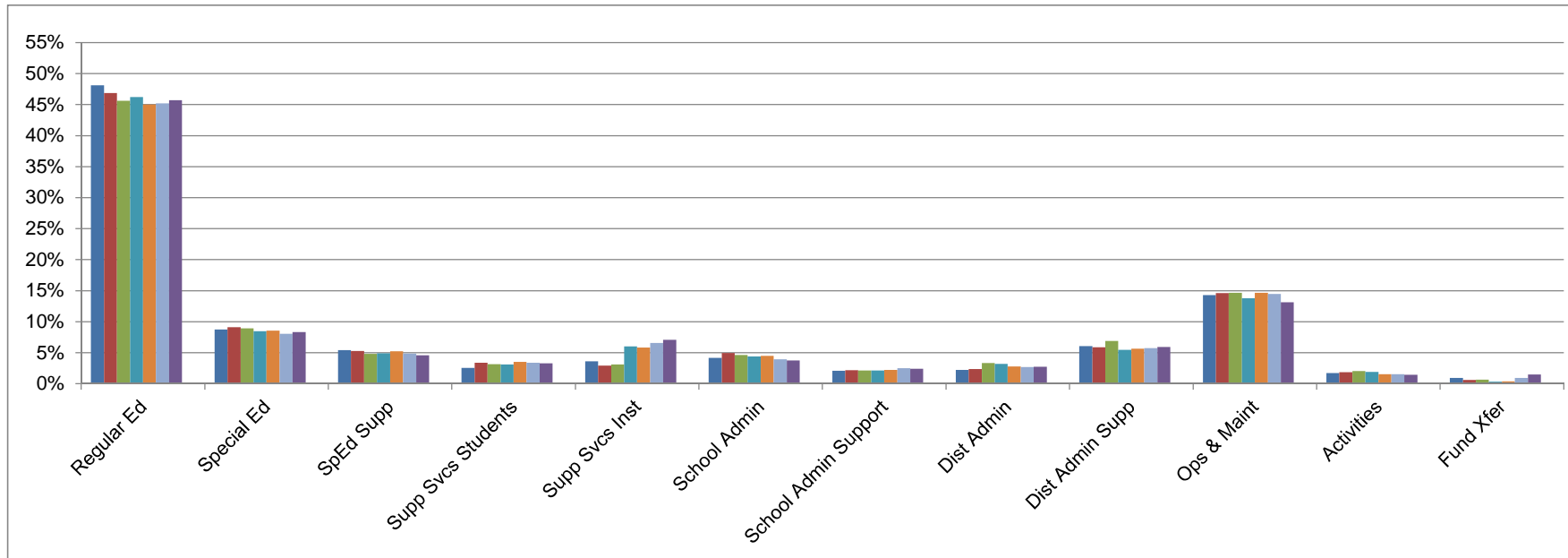
	Regular Ed	Special Ed	SpEd Supp	Supp Svcs Students	Supp Svcs Inst	School Admin	School Admin Support	Dist Admin	Dist Admin Supp	Ops & Maint	Activities	Fund Xfer	Total
FY08	19,595,135	3,566,234	2,215,416	1,040,763	1,476,066	1,704,923	844,433	901,016	2,477,473	5,827,831	707,176	377,136	40,733,602
FY09	18,300,165	3,554,549	2,064,047	1,322,830	1,136,109	1,929,037	863,522	923,312	2,296,234	5,706,685	720,223	233,951	39,050,664
FY10	18,373,838	3,600,948	1,933,312	1,263,937	1,259,121	1,858,996	870,996	1,337,877	2,771,859	5,900,929	833,880	266,975	40,272,668
FY11	20,648,564	3,795,837	2,198,407	1,400,309	2,683,232	1,968,544	956,017	1,426,967	2,437,349	6,162,616	861,333	159,582	44,698,757
FY12 Orig	20,525,200	3,913,992	2,379,609	1,612,171	2,671,320	2,050,013	1,011,257	1,266,963	2,584,767	6,680,296	704,248	185,000	45,584,836
FY12 Rev	20,476,458	3,650,850	2,208,813	1,540,427	2,985,173	1,784,148	1,132,882	1,228,667	2,604,817	6,560,017	691,708	431,225	45,295,185
FY13 Orig	22,462,164	4,106,445	2,260,571	1,616,788	3,489,666	1,844,807	1,200,030	1,343,848	2,919,447	6,463,433	701,089	740,093	49,148,381





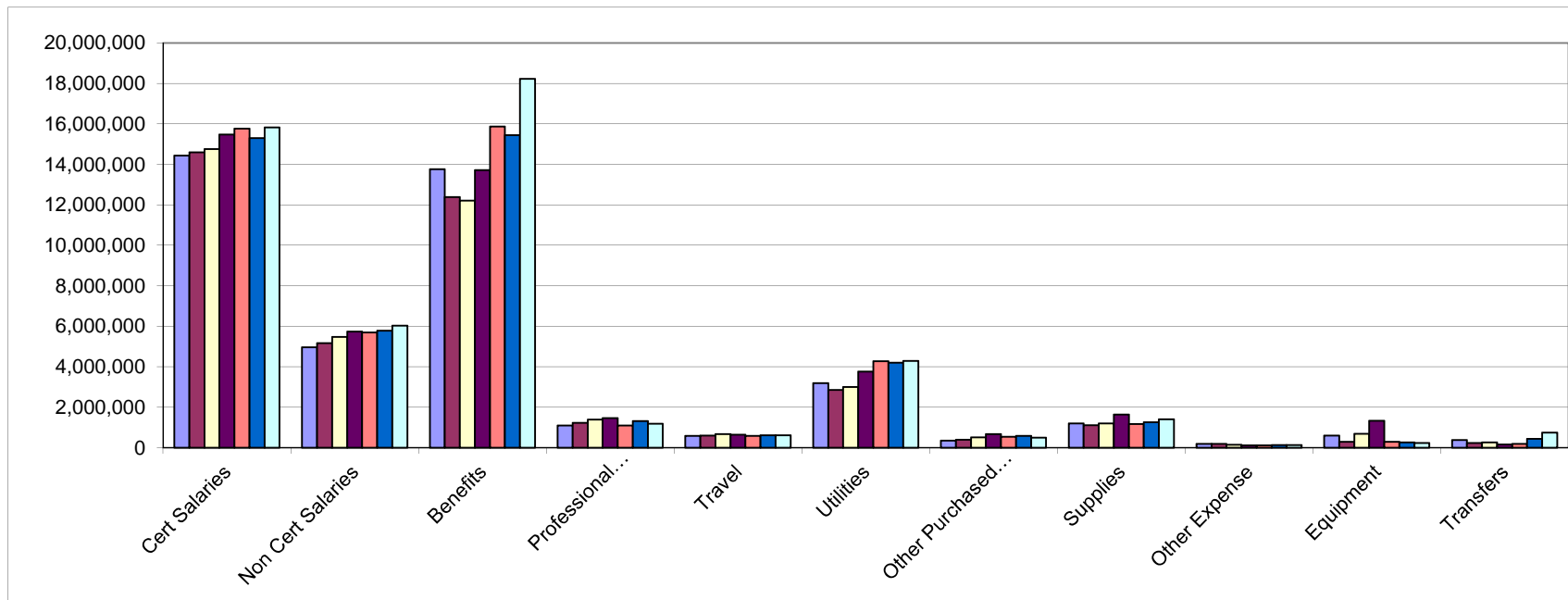
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**FY 2012-2013**  
**Expenditure History by Function**  
**(Percentage)**

	Regular Ed	Special Ed	SpEd Supp	Supp Svcs Students	Supp Svcs Inst	School Admin	School Admin Support	Dist Admin	Dist Admin Supp	Ops & Maint	Activities	Fund Xfer	Instructional %
FY08	48.11%	8.76%	5.44%	2.56%	3.62%	4.19%	2.07%	2.21%	6.08%	14.31%	1.74%	0.93%	72.66%
FY09	46.86%	9.10%	5.29%	3.39%	2.91%	4.94%	2.21%	2.36%	5.88%	14.61%	1.84%	0.60%	72.49%
FY10	45.62%	8.94%	4.80%	3.14%	3.13%	4.62%	2.16%	3.32%	6.88%	14.65%	2.07%	0.66%	70.25%
FY11	46.19%	8.49%	4.92%	3.13%	6.00%	4.40%	2.14%	3.19%	5.45%	13.79%	1.93%	0.36%	73.14%
FY12 Orig	45.03%	8.59%	5.22%	3.54%	5.86%	4.50%	2.22%	2.78%	5.67%	14.65%	1.54%	0.41%	72.73%
FY12 Rev	45.21%	8.06%	4.88%	3.40%	6.59%	3.94%	2.50%	2.71%	5.75%	14.48%	1.53%	0.95%	72.07%
FY13 Orig	45.70%	8.36%	4.60%	3.29%	7.10%	3.75%	2.44%	2.73%	5.94%	13.15%	1.43%	1.51%	72.80%



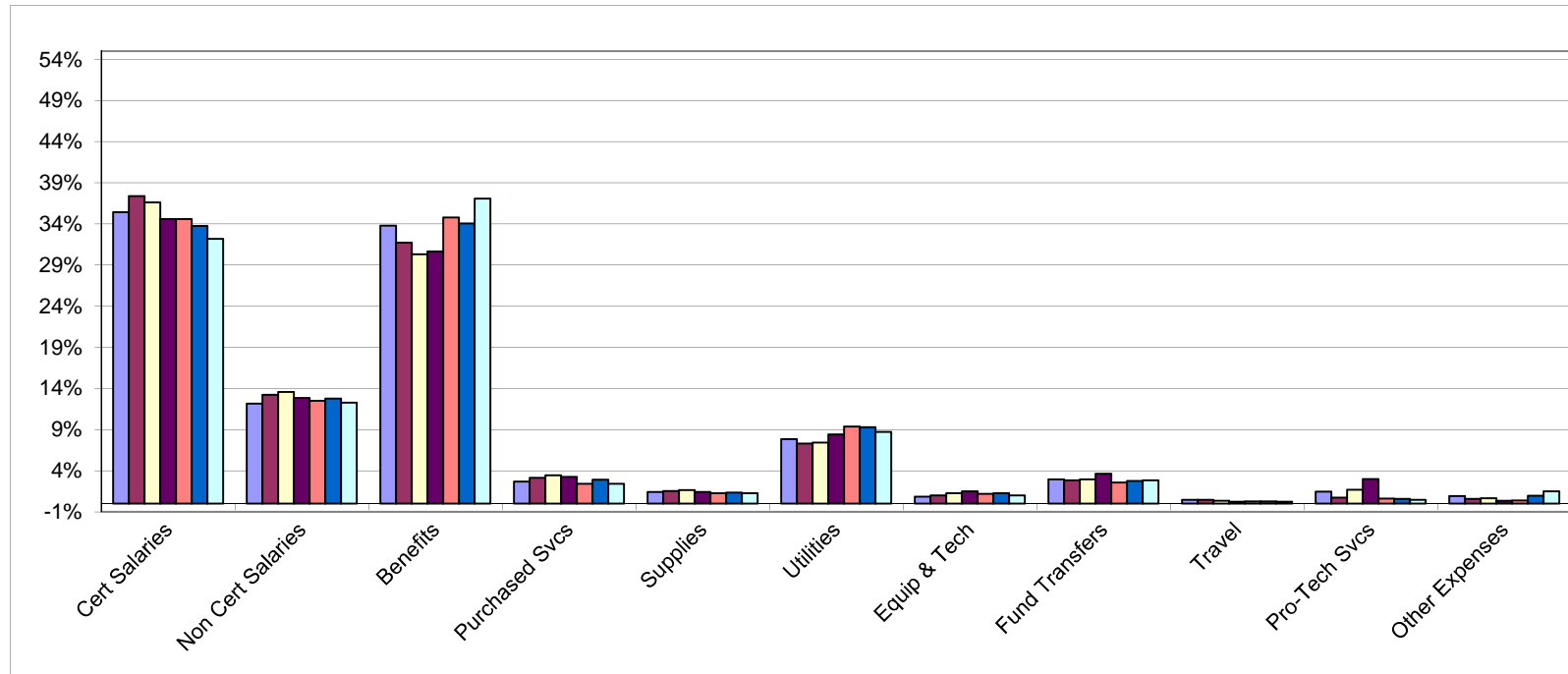
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**  
**Expenditure History by Object Code**  
**(in Dollars)**

	Cert Salaries	Non Cert Salaries	Benefits	Professional Technical Services	Travel	Utilities	Other Purchased Services	Supplies	Other Expense	Equipment	Transfers	Total
FY08	14,428,842	4,959,743	13,755,466	1,099,182	586,740	3,188,988	345,899	1,201,442	194,774	595,390	377,136	40,733,602
FY09	14,598,041	5,169,562	12,384,877	1,221,471	601,269	2,851,192	390,505	1,115,954	190,745	293,098	233,951	39,050,665
FY10	14,746,621	5,468,390	12,202,961	1,393,478	673,293	2,996,224	508,121	1,193,199	142,305	681,102	266,974	40,272,668
FY11	15,464,168	5,742,932	13,707,851	1,460,945	641,896	3,759,390	673,228	1,635,317	116,091	1,337,357	159,582	44,698,757
FY12 Orig	15,760,139	5,694,442	15,862,243	1,101,204	587,159	4,278,808	538,881	1,171,438	119,154	286,368	185,000	45,584,836
FY12 Rvsd	15,289,261	5,780,459	15,433,686	1,317,099	613,489	4,202,893	581,974	1,252,578	124,759	267,762	431,225	45,295,185
FY13 Orig	15,816,549	6,031,463	18,221,672	1,181,100	619,490	4,285,197	490,180	1,400,030	126,739	235,868	740,093	49,148,381



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**  
**Expenditure History by Object Code**  
**(Percentage)**

	Cert Salaries	Non Cert Salaries	Benefits	Purchase d Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY08	35.42%	12.18%	33.77%	2.70%	1.44%	7.83%	0.85%	2.95%	0.48%	1.46%	0.93%	81.37%
FY09	37.38%	13.24%	31.71%	3.13%	1.54%	7.30%	1.00%	2.86%	0.49%	0.75%	0.60%	82.34%
FY10	36.62%	13.58%	30.30%	3.46%	1.67%	7.44%	1.26%	2.96%	0.35%	1.69%	0.66%	80.50%
FY11	34.60%	12.85%	30.67%	3.27%	1.44%	8.41%	1.51%	3.66%	0.26%	2.99%	0.36%	78.11%
FY12 Orig	34.57%	12.49%	34.80%	2.42%	1.29%	9.39%	1.18%	2.57%	0.26%	0.63%	0.41%	81.86%
FY12 Rvsd	33.75%	12.76%	34.07%	2.91%	1.35%	9.28%	1.28%	2.77%	0.28%	0.59%	0.95%	80.59%
FY13	32.18%	12.27%	37.07%	2.40%	1.26%	8.72%	1.00%	2.85%	0.26%	0.48%	1.51%	81.53%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

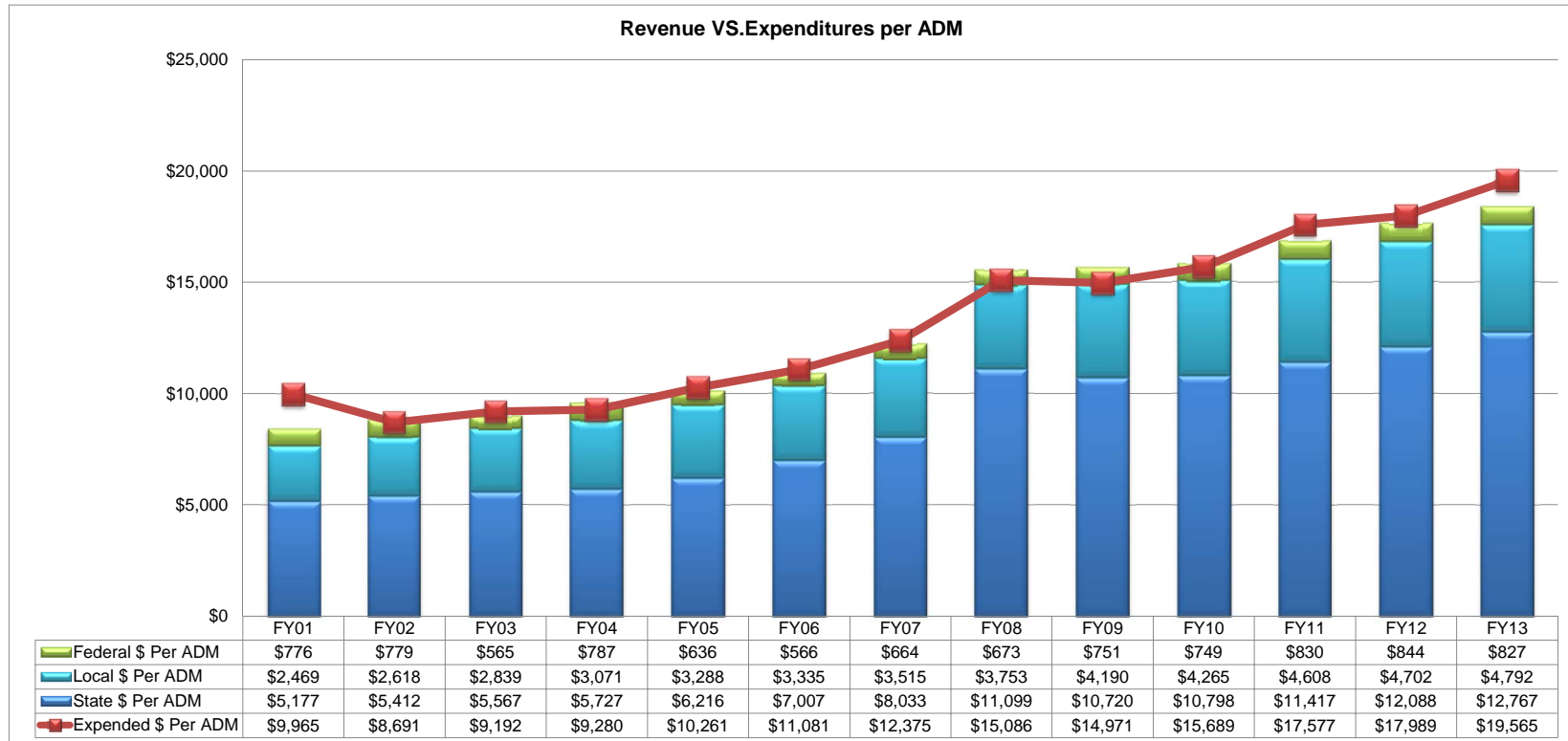
**General Fund Operating Revenues by Source  
Last Ten Fiscal Years**

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
2001-02	7,106,294	2,198,789	15,266,884	278,881	24,850,848
2002-03	7,581,988	1,554,447	15,308,815	224,710	24,669,960
2003-04	7,995,040	2,108,103	15,330,142	225,344	25,658,629
2004-05	8,332,440	1,703,848	16,647,513	472,565	27,156,366
2005-06	8,632,440	1,537,539	19,045,176	431,161	29,646,316
2006-07	8,671,260	1,750,981	21,175,911	594,961	32,193,113
2007-08	9,420,412	1,796,774	29,644,192	603,110	41,464,488
2008-09	10,243,618	1,951,867	27,850,090	642,267	40,687,842
2009-10	10,290,350	1,950,228	28,030,472	658,258	40,929,308
2010-11	10,275,350	2,119,955	29,245,875	1,261,772	42,902,952

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

**General Fund Budget  
Revenue vs Expenditures**

	Budget												
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
ADM*	2,774	2,821	2,750	2,677	2,678	2,718	2,636	2,671	2,598	2,567	2,543	2,518	2,512
Local \$	\$6,849,887	\$7,385,175	\$7,806,698	\$8,220,384	\$8,805,005	\$9,063,601	\$9,266,221	\$10,023,522	\$10,885,885	\$10,948,608	\$11,719,230	\$11,840,650	\$12,038,323
Local \$ Per ADM	\$2,469	\$2,618	\$2,839	\$3,071	\$3,288	\$3,335	\$3,515	\$3,753	\$4,190	\$4,265	\$4,608	\$4,702	\$4,792
State \$	\$14,360,773	\$15,266,884	\$15,308,815	\$15,330,142	\$16,647,513	\$19,045,176	\$21,175,911	\$29,644,192	\$27,850,090	\$27,719,088	\$29,032,622	\$30,438,037	\$32,071,043
State \$ Per ADM	\$5,177	\$5,412	\$5,567	\$5,727	\$6,216	\$7,007	\$8,033	\$11,099	\$10,720	\$10,798	\$11,417	\$12,088	\$12,767
Federal \$	\$2,154,008	\$2,198,789	\$1,554,447	\$2,108,103	\$1,703,848	\$1,537,539	\$1,750,981	\$1,796,774	\$1,951,867	\$1,921,710	\$2,109,567	\$2,125,079	\$2,077,000
Federal \$ Per ADM	\$776	\$779	\$565	\$787	\$636	\$566	\$664	\$673	\$751	\$749	\$830	\$844	\$827
Revenue \$	\$23,364,668	\$24,850,848	\$24,669,960	\$25,658,629	\$27,156,366	\$29,646,316	\$32,193,113	\$41,464,488	\$40,687,842	\$40,589,406	\$43,161,419	\$44,703,766	\$46,436,366
Revenue \$ Per ADM	\$8,423	\$8,809	\$8,971	\$9,585	\$10,141	\$10,907	\$12,213	\$15,524	\$15,661	\$15,812	\$16,973	\$17,754	\$18,486
Expended \$	\$27,642,270	\$24,518,143	\$25,278,187	\$24,842,803	\$27,478,013	\$30,118,084	\$32,619,531	\$40,294,861	\$38,894,385	\$40,272,668	\$44,698,757	\$45,295,185	\$49,148,381
Expended \$ Per ADM	\$9,965	\$8,691	\$9,192	\$9,280	\$10,261	\$11,081	\$12,375	\$15,086	\$14,971	\$15,689	\$17,577	\$17,989	\$19,565

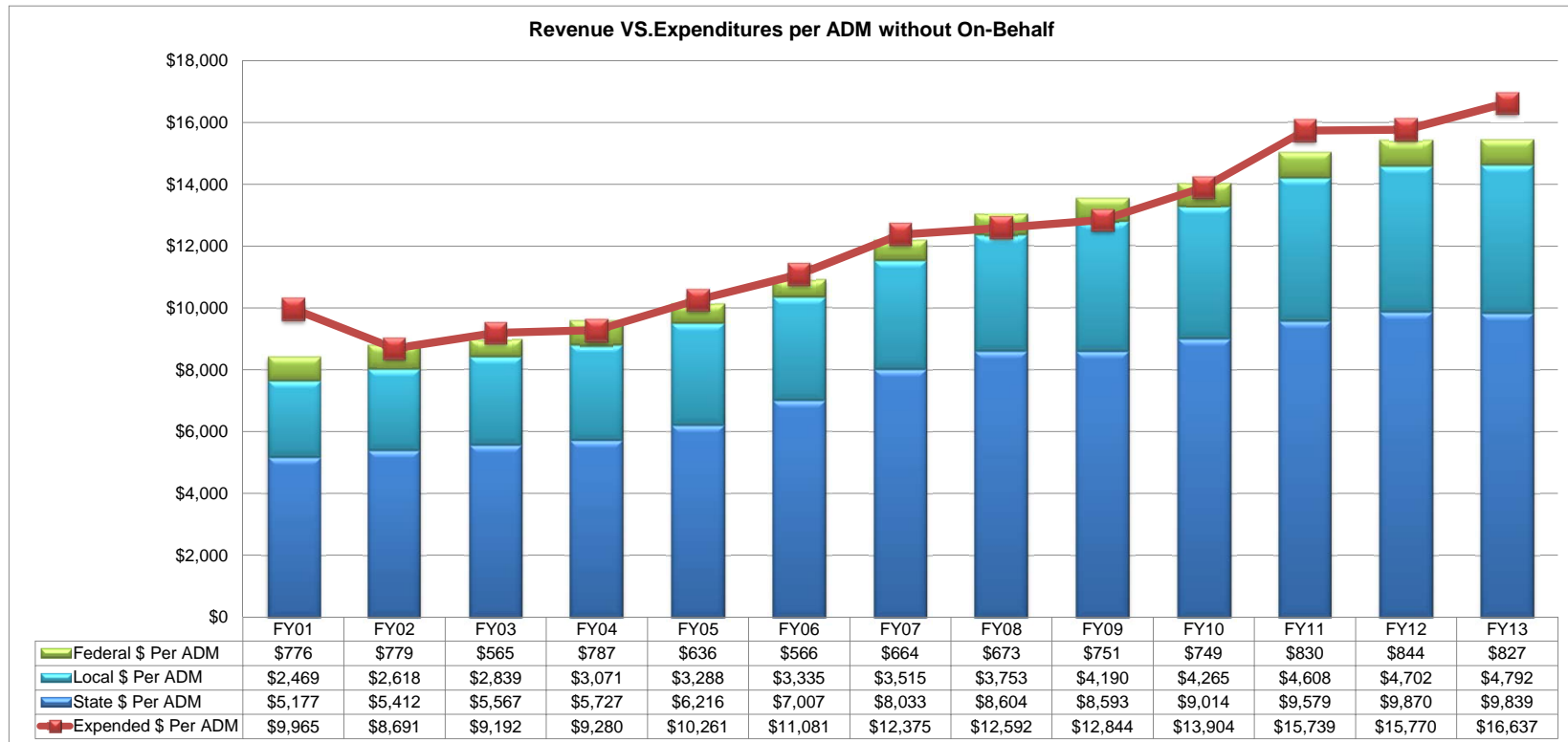


\* Average Daily Membership

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012-2013 Budget**

**General Fund Budget  
Revenue vs Expenditures without On-Behalf**

												Budget	
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
ADM*	2,774	2,821	2,750	2,677	2,678	2,718	2,636	2,671	2,598	2,567	2,543	2,518	2,512
Local \$	\$6,849,887	\$7,385,175	\$7,806,698	\$8,220,384	\$8,805,005	\$9,063,601	\$9,266,221	\$10,023,522	\$10,885,885	\$10,948,608	\$11,719,230	\$11,840,650	\$12,038,323
Local \$ Per ADM	\$2,469	\$2,618	\$2,839	\$3,071	\$3,288	\$3,335	\$3,515	\$3,753	\$4,190	\$4,265	\$4,608	\$4,702	\$4,792
State \$	\$14,360,773	\$15,266,884	\$15,308,815	\$15,330,142	\$16,647,513	\$19,045,176	\$21,175,911	\$22,981,800	\$22,324,243	\$23,137,777	\$24,358,546	\$24,851,757	\$24,714,355
State \$ Per ADM	\$5,177	\$5,412	\$5,567	\$5,727	\$6,216	\$7,007	\$8,033	\$8,604	\$8,593	\$9,014	\$9,579	\$9,870	\$9,839
Federal \$	\$2,154,008	\$2,198,789	\$1,554,447	\$2,108,103	\$1,703,848	\$1,537,539	\$1,750,981	\$1,796,774	\$1,951,867	\$1,921,710	\$2,109,567	\$2,125,079	\$2,077,000
Federal \$ Per ADM	\$776	\$779	\$565	\$787	\$636	\$566	\$664	\$673	\$751	\$749	\$830	\$844	\$827
Revenue \$	\$23,364,668	\$24,850,848	\$24,669,960	\$25,658,629	\$27,156,366	\$29,646,316	\$32,193,113	\$34,802,096	\$35,161,995	\$36,008,095	\$38,487,343	\$39,117,486	\$39,079,678
Revenue \$ Per ADM	\$8,423	\$8,809	\$8,971	\$9,585	\$10,141	\$10,907	\$12,213	\$13,030	\$13,534	\$14,027	\$15,135	\$15,535	\$15,557
Expended \$	\$27,642,270	\$24,518,143	\$25,278,187	\$24,842,803	\$27,478,013	\$30,118,084	\$32,619,531	\$33,632,469	\$33,368,538	\$35,691,357	\$40,024,681	\$39,708,905	\$41,791,693
Expended \$ Per ADM	\$9,965	\$8,691	\$9,192	\$9,280	\$10,261	\$11,081	\$12,375	\$12,592	\$12,844	\$13,904	\$15,739	\$15,770	\$16,637



\* Average Daily Membership

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**General Fund  
Schedule of Fund Balance  
June 30, 2011**

	Actual FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Fund Balance									
Reserved:									
Encumbrances	\$ 100,201	\$ 364,058	\$ 275,946	\$ 191,212	\$ 106,322	\$ 224,915	\$ 136,942	\$ 177,170	\$ 256,950
Inventories	262,938	244,143	290,637	339,126	312,011	386,188	318,047	405,726	320,381
Prepaid Expenses	-	-	-	-	-	-	-	-	9,236
Unreserved:									
Designated:									
Compensated absences	199,109	195,878	203,880	214,094	211,503	258,710	335,995	387,834	410,559
Subsequent year expenditures	747,537	792,741	800,907	364,846	304,431	683,071	1,197,203	1,764,579	529,137
Undesignated	905,183	1,404,882	1,103,827	930,149	467,340	722,512	1,917,354	1,784,440	998,678
Total Fund Balance	<u>\$ 2,214,968</u>	<u>\$ 3,001,702</u>	<u>\$ 2,675,197</u>	<u>\$ 2,039,427</u>	<u>\$ 1,401,607</u>	<u>\$ 2,275,396</u>	<u>\$ 3,905,541</u>	<u>\$ 4,519,749</u>	<u>\$ 2,524,941</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**All Governmental Funds  
Schedule of Fund Balance  
June 30, 2011**

	Actual FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Fund Balance									
Reserved:									
Encumbrances	\$ 330,722	\$ 461,460	\$ 322,003	\$ 191,212	\$ 106,322	\$ 224,915	\$ 136,942	\$ 177,170	\$ 256,950
Inventories	262,938	244,143	290,637	339,126	312,011	386,188	318,047	405,726	320,381
Prepaid Expenses	-	-	-	-	-	-	-	-	9,236
Unreserved:									
Designated:									
Compensated absences	199,109	195,878	203,880	214,094	211,503	258,710	335,995	387,834	410,559
Subsequent year expenditures	747,537	792,741	800,907	364,846	304,431	683,071	1,197,203	1,764,579	529,137
Undesignated, reported in:									
General Fund	905,183	1,404,882	1,103,827	930,149	467,340	722,512	1,917,354	1,784,440	998,678
Special Revenue Fund	(230,521)	46,187	112,707	-	-	-	121,090	244,164	217,147
Capital Project Funds	61,946	95,020	98,392	123,060	55,465	89,439	143,299	22,967	883
Total Fund Balance	<u>\$ 2,276,914</u>	<u>\$ 3,240,311</u>	<u>\$ 2,932,353</u>	<u>\$ 2,162,487</u>	<u>\$ 1,457,072</u>	<u>\$ 2,364,835</u>	<u>\$ 4,169,930</u>	<u>\$ 4,786,880</u>	<u>\$ 2,742,971</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**  
**General Fund Expenditures by Location**

Loc	Description	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	Budget		
												FY11	FY12	FY13
110	Kodiak High School	\$ 4,775,286	\$ 4,896,998	\$ 5,495,095	\$ 5,391,567	\$ 5,853,955	\$ 6,515,222	\$ 6,932,930	\$ 6,896,952	\$ 7,180,548	\$ 7,426,651	\$ 7,956,153	\$ 8,180,097	\$ 8,396,930
111	Community Swimming Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,272	\$ 91,420	\$ 118,210	\$ 118,906
117	Kodiak Learning Center	78,345	118,115	159,412	162,333	306,340	344,511	349,788	441,592	406,565	341,328	338,733	371,314	456,928
120	Kodiak Middle School	2,509,378	2,652,861	2,884,295	2,752,218	3,036,685	3,326,472	3,380,093	3,572,654	4,089,045	4,317,218	4,579,196	4,629,849	4,784,019
240	East Elementary	2,532,784	2,611,478	2,672,270	2,613,465	2,400,739	2,573,113	2,581,478	2,894,189	3,009,503	3,014,190	2,928,250	3,141,725	3,211,246
250	Main Elementary	1,646,666	1,780,348	1,826,847	1,895,385	2,125,958	2,284,070	2,416,153	2,400,739	2,378,785	2,427,995	2,734,223	2,942,291	3,011,753
260	North Star Elementary	1,907,359	2,063,023	2,034,372	1,896,918	2,238,951	2,582,427	2,680,891	2,516,075	2,141,704	2,276,859	2,225,332	2,558,857	2,624,216
270	Peterson Elementary	1,933,304	1,904,808	1,896,483	1,706,993	1,837,434	2,079,673	2,253,653	2,342,662	2,166,438	2,137,678	2,182,955	2,248,754	2,418,718
360	Akhiok School	115,562	177,159	160,507	185,386	170,510	203,086	217,075	273,627	252,809	328,113	297,096	337,676	377,201
362	Chiniak School	231,240	231,057	233,329	226,656	205,761	178,548	203,245	194,689	23,280	2,053	223,116	283,971	281,044
364	Danger Bay School	58,213	73,280	66,654	79,181	33,908	78,967	-	136,182	77,782	76,038	271,178	236,380	240,099
366	Karluk School	184,937	239,134	223,426	861	-	152,321	197,481	292,490	249,124	325,382	366,005	404,782	392,583
369	Larsen Bay School	184,937	239,134	223,426	220,487	217,750	235,555	269,713	283,301	327,404	377,605	355,920	312,341	309,837
371	Old Harbor School	6,271,756	619,667	631,560	580,630	565,336	626,790	666,629	720,350	887,395	831,891	842,705	833,825	846,114
373	Ouzinkie School	577,186	535,125	550,961	429,914	512,878	495,918	508,793	552,015	608,880	483,387	447,908	531,119	696,213
375	Port Lions School	552,542	593,346	577,841	559,565	569,511	630,523	540,773	632,357	649,858	678,954	699,612	548,052	560,330
380	Village Wide Services	383,068	382,736	300,137	366,590	442,683	455,795	593,870	629,839	697,833	902,118	1,408,718	1,393,634	1,507,834
410	Negotiated Fringe Benefits	(142,171)	99,574	(881,306)	(336,212)	(160,622)	(570,301)	209,454	6,345,926	4,645,919	4,079,697	4,995,605	5,819,657	7,803,314
450	District Wide Services	27,990	180,345	41,705	181,315	281,143	54,312	178,783	257,144	231,925	359,046	658,384	438,632	838,965
451	Auditorium	184,515	198,065	213,159	210,081	220,783	244,040	248,513	267,018	244,768	257,345	275,677	298,384	296,955
459	Technology	306,554	869,800	457,746	401,764	558,626	592,552	892,355	1,043,391	876,652	1,209,503	2,322,355	1,104,262	1,023,971
460	Educational Support Services	306,554	869,800	291,784	176,203	234,463	315,488	469,217	467,465	407,342	463,049	632,926	794,482	836,595
461	Quality Schools	306,554	869,800	357,209	2,850	198,568	18,216	75,468	39,691	6,381	21,997	60,537	96,526	99,046
492	District Wide Special Services	839,330	957,247	1,583,809	1,802,308	2,076,633	2,241,514	2,488,749	2,324,100	2,424,622	2,236,884	2,565,785	2,225,510	2,353,882
510	Board of Education	118,314	108,202	160,346	109,666	54,908	58,414	160,790	159,602	197,813	232,529	193,999	167,871	190,703
560	District Wide Administration	523,525	855,026	873,076	751,694	921,613	1,172,917	959,561	1,167,651	810,185	1,024,223	1,078,747	1,025,045	1,035,621
610	Business Operations	781,553	739,263	696,629	863,279	928,046	1,112,333	1,105,077	1,002,163	1,044,973	1,252,511	1,123,175	1,278,850	1,355,318
710	Maintenance Department	1,456,660	1,613,232	1,931,607	1,928,235	2,033,329	1,924,418	2,031,595	2,502,602	2,780,181	2,858,178	2,683,465	2,541,864	2,339,947
900	Transfers to Other Funds	-	-	-	-	-	-	313,769	377,136	233,951	266,974	159,582	431,225	740,093
		<u>\$ 28,651,941</u>	<u>\$ 26,478,623</u>	<u>\$ 25,662,379</u>	<u>\$ 25,159,332</u>	<u>\$ 27,865,889</u>	<u>\$ 29,926,894</u>	<u>\$ 32,925,896</u>	<u>\$ 40,733,602</u>	<u>\$ 39,051,665</u>	<u>\$ 40,272,668</u>	<u>\$ 44,698,757</u>	<u>\$ 45,295,185</u>	<u>\$ 49,148,381</u>



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**General Fund Expenditures by Object**

													BUDGET	
Object	Description	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
311.	Superintendent	90,000	102,046	103,156	110,593	109,451	109,687	114,296	111,058	113,506	130,625	134,544	127,205	131,021
312.	Asst. Superintendent	-	-	-	-	-	-	-	103,095	118,048	119,016	153,648	126,208	123,192
313.	Principal-Asst./Head Tchr	770,183	870,867	800,789	683,408	743,174	881,295	915,854	968,171	1,168,129	1,131,374	1,194,041	1,205,669	1,030,712
314.	Managers/Directors-Cert.	80,143	254,493	325,102	357,042	436,604	424,490	523,500	432,875	239,984	359,249	367,344	265,100	259,380
315.	Teachers	8,786,295	9,341,281	9,941,768	9,743,291	10,285,040	10,520,986	10,825,028	11,446,333	11,564,675	11,716,543	12,146,196	12,446,331	12,530,844
318.	Specialists-Cert.	704,021	842,553	991,609	885,671	872,754	986,103	1,101,293	1,249,981	1,289,662	1,171,901	1,332,075	1,472,154	1,621,090
317.	Extraduty Pay-Cert.	90,378	96,823	76,267	106,945	102,769	109,933	115,358	117,329	104,038	117,913	136,320	117,472	120,310
Sub-total Certificated Salaries		10,521,020	11,508,063	12,238,691	11,886,950	12,549,792	13,032,494	13,595,329	14,428,842	14,598,041	14,746,621	15,464,168	15,760,139	15,816,549
321.	Managers/Directors-Class.	208,264	208,206	243,959	187,773	175,744	187,687	186,116	168,426	183,080	196,312	227,730	233,856	115,768
330.	Board Stipends	12,000	11,800	-	12,000	12,000	12,000	12,200	11,800	12,200	12,000	12,000	12,000	12,000
323.	Aides	797,763	867,449	884,879	825,733	995,484	1,011,435	1,153,210	1,294,954	1,278,153	1,384,437	1,406,758	1,261,193	1,456,857
324.	Support Staff	1,179,309	1,308,045	1,371,224	1,443,212	1,470,388	1,523,318	1,651,499	1,828,955	1,945,157	2,080,605	2,274,453	2,436,778	2,589,359
333.	Specialists/TEA's-Class	27,677	15,524	72,413	3,767	7,969	27,975	26,926	32,646	69,506	40,995	34,409	-	20,000
325.	Maintenance/Custodial Staff	340,285	327,243	392,931	397,210	1,139,084	1,161,075	1,210,672	1,251,493	1,273,634	1,283,255	1,284,329	1,315,798	1,368,925
341.	Extraduty Pay-Class.	39,074	35,690	49,040	40,908	43,377	42,965	48,428	49,558	58,696	71,182	83,725	61,906	68,740
343.	Overtime	14,718	27,411	21,335	17,765	22,473	30,730	63,729	85,515	119,262	159,507	136,980	125,679	148,339
329.	Substitutes/Temporary	182,947	189,960	215,235	190,009	210,420	213,840	266,702	236,396	229,873	240,097	282,548	247,232	251,475
Sub-total Classified Salaries		3,575,169	3,771,692	3,251,016	3,118,377	4,076,939	4,211,025	4,619,482	4,959,743	5,169,562	5,468,390	5,742,932	5,694,442	6,031,463
345.	Salary/Benefit Contingency	-	-	-	-	-	-	-	-	-	569	-	219,647	213,249
361.	Insurance-Health & Life	1,719,345	2,320,065	1,948,352	2,283,171	2,530,523	2,546,804	3,141,620	3,269,134	2,930,507	3,476,420	4,714,171	5,723,670	6,155,991
362.	Unemployment Insurance	22,061	33,346	20,960	64,333	39,583	10,136	17,112	3,036	32,785	76,083	53,596	56,861	60,195
363.	Worker's Compensation	87,157	39,682	115,999	161,780	261,864	267,168	234,830	302,249	238,187	297,323	326,965	279,280	336,482
364.	Fica/Medicare Contribution	391,743	422,758	455,721	435,937	465,360	488,499	530,751	567,757	591,271	617,090	648,661	648,024	676,100
365.	TRS	1,261,756	1,263,843	1,344,207	1,421,482	1,951,925	2,716,533	3,399,554	7,903,717	6,618,768	6,114,878	6,123,303	7,012,440	8,470,066
366.	PERS	278,047	327,523	342,706	167,028	358,643	555,622	791,537	1,547,908	1,770,506	1,422,544	1,620,338	1,735,471	2,122,739
367.	Hepatitis Vaccine	2,053	525	70	975	460	90	65	278	760	690	-	1,400	1,400
380.	Housing Allowance	69,037	63,641	53,777	53,195	43,877	57,705	59,200	70,109	90,866	93,844	87,410	120,000	120,000
391.	Transportation Allowance	12,620	16,633	17,464	16,570	17,686	18,334	20,113	22,670	22,565	30,399	32,697	20,300	20,300
392.	Moving Allowance	22,382	24,328	25,565	24,137	21,443	24,311	18,922	28,008	37,432	34,300	38,094	24,000	24,000
369.	Other Employee Benefits	18,311	18,748	28,683	28,189	23,400	24,597	47,288	40,602	51,229	38,821	62,616	21,150	186,850
Sub-total Fringe Benefits		3,884,512	4,531,092	4,353,504	4,656,797	5,714,764	6,709,799	8,260,992	13,755,466	12,384,877	12,202,961	13,707,851	15,862,243	18,221,672
													(Continued)	

**(Continued)**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**General Fund Expenditures by Object**

													BUDGET	
Object	Description	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
411.	Life Guard Services	4,648	8,153	6,045	5,518	4,051	5,670	9,200	5,401	6,841	4,486	6,037	10,250	12,250
410.	Prof'l/Technical Services	62,800	74,977	88,876	103,701	124,627	137,135	84,360	155,923	210,669	448,910	673,946	227,604	267,000
412.	Inkind-Audit	49,341	31,924	34,893	62,425	32,935	33,453	44,567	20,575	39,375	21,015	29,400	37,000	40,000
415.	Inkind-Mental Health	381,343	381,350	381,345	381,350	381,350	381,350	381,350	381,350	381,350	381,350	381,350	381,350	381,350
417.	Inkind-Data Processing	126,010	126,650	126,650	126,650	103,362	103,362	103,362	75,000	75,000	40,000	-	-	-
444.	Inkind-Grounds Maintenance	6,564	54,507	18,334	41,346	32,820	58,248	75,073	91,677	118,495	80,163	110,115	110,000	110,000
442.	Inkind-Maintenance	-	10,250	8,595	-	-	-	-	2,186	547	11,745	1,000	-	-
503.	Inkind-remodeling	5,463	57,150	17,859	123	999	21,291	5,666	-	-	-	-	-	-
447.	Inkind-Liability Insurance	114,539	113,023	367,808	333,501	289,082	240,046	285,440	367,070	389,194	405,809	259,097	335,000	370,500
420.	Staff Travel/Perdiem	135,647	175,153	156,053	176,260	191,408	218,677	210,999	271,553	233,337	260,761	780,962	281,684	304,479
429.	SPED Buses	-	-	-	-	-	-	11,702	21,768	52,026	16,293	780,962	-	-
425.	Student/Chaperone Travel	22,885	19,219	28,629	38,015	101,015	53,005	20,059	20,346	18,625	15,904	278,424	17,885	17,430
426.	Extra Curricular Travel	240,467	303,897	320,030	216,466	229,783	296,364	276,481	273,072	297,280	380,334	-	287,590	297,581
436.	Electricity	808,840	779,464	781,457	738,777	831,106	928,680	922,124	1,098,283	945,518	964,220	14,955	1,158,700	1,100,125
438.	Fuel-Heating & Cooking	409,949	370,740	299,305	390,857	515,891	726,411	840,782	1,029,711	810,579	849,748	348,517	1,214,426	1,227,603
431.	Water & Sewer	78,153	77,207	78,539	78,943	71,264	82,130	83,590	96,572	107,399	128,680	348,517	138,662	150,106
432.	Garbage	57,460	57,507	61,645	78,556	74,195	106,041	119,805	112,495	122,057	126,485	1,009,618	148,530	173,610
433.	Communications/Postage	355,092	346,511	284,680	367,996	383,733	457,407	711,834	851,927	865,640	927,091	963,290	1,618,490	1,633,753
440.	Other Purchased Services	230,491	294,306	291,069	315,421	320,679	347,148	449,351	244,049	249,049	366,000	137,272	382,881	331,675
441.	Rentals	-	-	-	-	-	-	-	100,290	139,897	139,897	133,484	156,000	156,000
449.	Student Catastrophic Liability	-	677	993	1,085	1,194	1,362	1,634	1,560	1,560	2,224	1,515,726	2,455	3,000
450.	Supplies/Media/Materials	593,836	731,859	822,682	663,637	850,457	913,967	881,781	988,852	794,499	914,856	1,387,055	883,038	1,094,430
452.	Maintenance Supplies	127,617	120,846	122,080	123,966	169,358	191,754	169,896	196,644	211,257	187,760	171,656	190,000	194,000
453.	Janitorial Supplies	41,611	56,411	44,341	5,198	47,732	62,593	69,627	66	100,409	44,520	84,155	75,400	82,000
456.	Warehouse Inventory Adj.	(1,247)	417	660	22,406	3,279	3,865	3,127	-	-	33,461	(27,865)	-	-
458.	Gas & Oil (Vehicles)	5,640	5,189	6,704	7,792	11,749	15,911	17,634	15,879	9,789	12,603	20,316	23,000	26,600
480.	Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-
485.	Stipends	-	-	12,000	-	-	-	-	-	-	-	-	-	-
490.	Other Expense	119,612	260,442	76,698	91,236	156,371	170,071	110,195	125,233	129,786	133,195	116,091	116,699	126,739
492.	Legal Settlements	-	-	-	-	-	-	61,000	69,542	60,958	9,110	-	-	-
502.	Building Improvements	70,386	76,655	154,236	22,816	48,033	20,290	12,874	5,475	3,600	1,384	-	30,000	30,000
510.	Equipment	247,509	275,672	204,681	259,324	315,937	394,596	172,819	589,915	289,498	679,719	19,454	256,368	205,868
550.	Transfers to Other Funds	164,105	121,550	56,242	191,554	285,145	297,447	313,769	377,136	233,951	266,974	1,317,903	185,000	740,093
599.	Reimbursable Expenses	-	-	(700)	(3,094)	-	1,000	-	-	-	-	159,582	-	-
Sub-total Non-Personnel Costs		4,458,761	4,931,706	4,852,429	4,841,825	5,577,555	6,269,274	6,450,101	7,589,551	6,898,185	7,854,696	9,783,806	8,268,012	9,078,697
Total General Fund		22,439,462	24,742,553	24,695,640	24,503,949	27,919,050	30,222,592	32,925,904	40,733,602	39,050,665	40,272,668	44,698,757	45,584,836	49,148,381

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012 - 2013 Budget**  
**General Fund Expenditures by Function**

Function	Description	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	Budget		
												FY11	FY12	FY13
100	Regular Instruction	\$ 9,773,727	\$ 10,255,477	\$ 10,018,422	\$ 10,688,582	\$ 10,355,648	\$ 11,048,091	\$ 13,384,167	\$ 17,275,985	\$ 15,947,998	\$ 15,827,774	\$ 17,953,747	\$ 17,657,912	19,492,738
120	Bilingual/Bicultural Instruction	616,429	641,881	667,591	621,113	713,957	836,300	980,147	983,688	1,009,019	1,060,903	1,109,660	1,195,725	1,214,033
130	Gifted/Talented Instruction	128,794	143,403	156,710	91,505	104,662	86,086	110,146	215,868	233,413	251,533	206,540	270,675	275,302
140	Correspondence Programs	78,345	118,115	159,411	162,333	180,696	217,334	349,788	447,359	427,197	481,243	600,036	539,280	642,355
160	Vocational Instruction	702,765	701,255	838,595	654,607	570,019	642,766	722,695	672,235	682,539	752,385	778,581	812,866	837,736
200	Special Education Instruction	1,635,172	1,897,783	2,135,362	2,306,353	2,760,697	2,841,063	3,073,125	3,566,234	3,554,549	3,600,948	3,795,837	3,650,850	4,106,445
220	Special Education Support Serv	1,226,483	1,338,112	1,427,509	1,529,263	1,029,125	1,178,524	1,890,845	2,215,416	2,064,047	1,933,312	2,198,407	2,208,813	2,260,571
300	Support Services - Students	517,628	496,913	589,140	508,503	528,205	616,888	660,024	1,040,763	1,322,830	1,263,937	1,400,309	1,540,427	1,616,788
350	Support Services - Instruction	654,320	1,187,710	1,350,783	791,378	906,746	768,756	1,203,159	1,476,066	1,136,109	1,259,121	2,683,232	2,985,173	3,489,666
400	School Administration	1,026,250	1,107,812	1,117,034	900,962	892,042	1,085,064	1,297,346	1,704,923	1,929,037	1,858,996	1,968,544	1,784,148	1,844,807
450	School Administration - Support	503,751	615,599	571,306	552,835	573,798	610,477	700,604	844,433	863,522	870,996	956,017	1,132,882	1,200,030
500	District Administration	381,967	409,565	471,478	467,080	370,323	366,058	528,897	901,016	923,312	1,337,877	1,426,967	1,228,667	1,343,848
550	District Administration Support Sv	945,776	1,397,907	1,391,766	1,440,492	1,214,054	1,395,278	2,232,054	2,477,473	2,296,234	2,771,859	2,437,349	2,604,817	2,919,447
600	Operation and Maintenance of Pl	3,580,438	3,728,044	3,956,108	3,830,975	1,725,977	1,987,276	4,838,045	5,827,831	5,706,685	5,900,929	6,162,616	6,560,017	6,463,433
700	Pupil Activity	595,106	628,947	586,472	632,719	242,380	273,699	793,521	905,023	720,223	833,880	861,333	691,708	701,089
900	Fund Transfers	72,511	74,030	-	44,117	-	-	161,341	179,289	233,951	266,974	159,582	431,225	740,093
Total Expenditures		<u>\$ 22,439,462</u>	<u>\$ 24,742,553</u>	<u>\$ 25,437,687</u>	<u>\$ 25,222,817</u>	<u>\$ 22,168,329</u>	<u>\$ 23,953,660</u>	<u>\$ 32,925,904</u>	<u>\$ 40,733,602</u>	<u>\$ 39,050,665</u>	<u>\$ 40,272,667</u>	<u>\$ 44,698,757</u>	<u>\$ 45,295,185</u>	<u>\$ 49,148,381</u>

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## 2012-2013 General Fund Budget Enrollment History and Projections

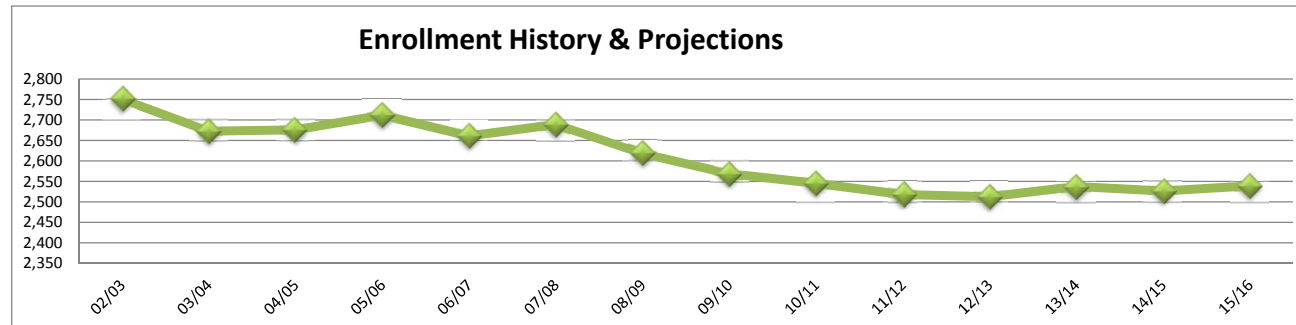
Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment.

The Kodiak Island Borough School District completes the enrollment projections annually. Based on the October 20 day count period for a given year, the following data is used by the District to project the following year's students.

1. Grades at all school sites are moved ahead one grade level, assuming 100% cohort survival.
2. Incoming students for town elementary schools are based on the average actual enrollment for the prior three years.
3. For rural sites, Kindergarten enrollment is based on administrator recommendation. Beyond FY2013, however, a three-year average is utilized.
4. Sites affected by feeder schools are adjusted based on 100% cohort survival or 3 year average of incoming students.

Note: The method used for the projecting high school students beyond FY2013 is different than that of the middle school. Incoming students at KMS represents the sum of fifth graders at town elementary schools, again, assuming 100% cohort survival. KHS, on the other hand, uses a 3 year average; based on the premise that the two private schools in Kodiak, St. Mary's and Kodiak Christian School, only serve grades K-8. Therefore, those students also feed into the high school's incoming 9th grade every fall.

Year	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
02/03	10	211	204	197	196	198	202	229	221	234	268	197	182	202	2,751	-2.62%
03/04	20	168	191	197	193	196	192	200	232	227	236	231	192	198	2,673	-2.84%
04/05	20	215	163	191	197	186	191	189	200	220	249	239	225	191	2,676	0.11%
05/06	16	188	202	183	183	196	200	196	203	210	238	245	218	234	2,712	1.35%
06/07	30	169	188	204	199	191	196	204	194	188	215	224	240	219	2,661	-1.88%
07/08	27	199	183	206	205	198	199	207	199	203	209	215	215	224	2,689	1.05%
08/09	23	172	193	184	198	202	196	195	205	186	223	199	215	227	2,618	-2.64%
09/10	14	167	176	207	181	190	206	191	204	206	199	216	194	218	2,569	-1.87%
10/11	11	196	166	187	206	187	174	205	180	204	227	192	206	204	2,545	-0.93%
11/12	10	203	188	166	187	199	182	183	199	178	207	227	186	203	2,518	-1.06%
12/13	11	181	203	188	166	187	199	182	183	199	193	207	227	186	2,512	-0.24%
13/14	11	189	181	203	188	166	187	199	182	183	221	193	207	227	2,537	1.00%
14/15	11	193	189	181	203	188	166	187	199	182	206	221	193	207	2,526	-0.43%
15/16	11	190	193	189	181	203	188	166	187	199	212	206	221	193	2,539	0.51%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

**Average Pupil/Teacher Ratio  
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2001-02	201.03	2,821	14.03
2002-03	220.55	2,750	12.47
2003-04	198.66	2,677	13.48
2004-05	206.41	2,678	12.97
2005-06	214.07	2,718	12.70
2006-07	208.52	2,636	12.64
2007-08	217.78	2,671	12.26
2008-09	202.62	2,598	12.82
2009-10	209.09	2,567	12.28
2010-11	217.92	2,480	11.38

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

<u>Loc</u>	<u>School or Department</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>Current FY12 Budget</u>	<u>Projected FY13 Budget</u>	<u>Change FY12 To FY13</u>
110	Kodiak High School	71.09	72.53	74.90	76.13	75.93	(0.20)
117	Learning Center	5.50	3.25	5.00	4.00	3.70	(0.30)
120	Kodiak Middle School	39.09	48.36	49.24	49.38	49.38	-
240	East Elementary	36.58	37.25	36.50	35.63	35.63	-
250	Main Elementary	32.25	32.00	35.42	34.08	30.32	(3.76)
260	North Star Elementary	33.38	27.69	29.35	30.73	30.81	0.08
270	Peterson Elementary	34.36	29.48	28.21	30.59	31.21	0.62
360	Akhiok School	3.13	3.51	6.00	6.16	6.16	-
362	Chiniak School	-	-	4.01	3.96	4.00	0.04
364	Danger Bay School	3.00	2.01	3.99	2.99	2.99	-
366	Karluk School	3.13	3.26	6.00	4.50	5.00	0.50
369	Larsen Bay School	3.26	3.26	5.00	4.00	4.00	-
371	Old Harbor School	8.75	9.88	9.84	9.17	8.17	(1.00)
373	Ouzinkie School	7.38	7.13	6.29	6.67	8.00	1.33
375	Port Lions School	6.44	7.64	7.64	7.48	7.86	0.38
380	Village Wide Services	3.00	3.00	4.00	3.00	3.00	-
450	District Wide Services	5.50	3.75	4.20	5.20	5.20	-
451	Auditorium	2.94	2.94	2.94	2.94	2.94	-
459	Technology Services	6.00	6.00	6.95	6.53	6.53	-
460	Educational Support Services	2.70	4.88	3.50	6.50	6.50	-
461	Quality Schools	-	-	1.00	1.00	1.00	-
492	Special Services	20.00	22.00	16.50	16.50	18.67	2.17
510	Board of Education	0.50	0.50	0.50	0.50	0.50	-
560	Central Administration	8.50	5.50	6.50	5.50	5.50	-
610	Business Operations	8.00	9.00	9.00	9.00	9.00	-
710	Maintenace & Operations	15.84	14.84	15.67	15.00	15.67	0.67
<b>TOTALS</b>		<b>360.32</b>	<b>359.66</b>	<b>378.15</b>	<b>377.14</b>	<b>377.67</b>	<b>0.53</b>

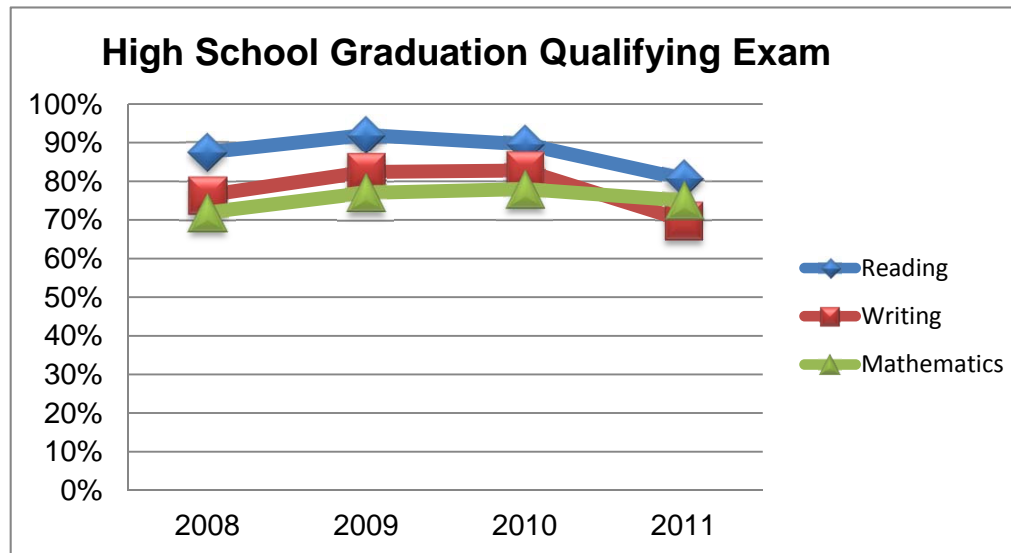
**Kodiak Island Borough School District  
General Fund Staff - All Locations**

	Budget				
	FY09	FY10	FY11	FY12	FY13
<b>Certified Staff</b>					
Administrators	17.50	17.50	17.50	14.50	14.50
Teachers	163.07	158.93	154.60	156.80	156.60
Special Education Teachers	35.60	38.00	34.00	31.00	34.00
Library/Media	1.00	1.00	1.50	1.00	1.00
Counselors	7.00	8.00	8.00	7.00	7.00
Athletics	1.00	1.00	1.00	1.00	1.00
Total Certified Staff	225.17	224.43	216.60	211.30	214.10
<b>Classified Staff</b>					
Administrators	2.00	2.00	2.00	1.33	1.00
Instructional Aides	45.23	50.61	69.93	77.20	72.97
Support Staff	50.40	46.60	48.93	49.38	49.17
Maintenance Staff	9.00	8.00	7.00	7.00	8.00
Custodial Staff	28.52	28.02	33.69	30.93	32.43
Total Classified Staff	135.15	135.23	161.55	165.84	163.57
Total Staff	360.32	359.66	378.15	377.14	377.67

**Kodiak Island Borough School District  
2012 - 2013 Budget**

**High School Graduation Qualifying Exam**

	2008	2009	2010	2011
Reading	88%	92%	90%	81%
Writing	76%	82%	83%	70%
Mathematics	72%	77%	78%	75%

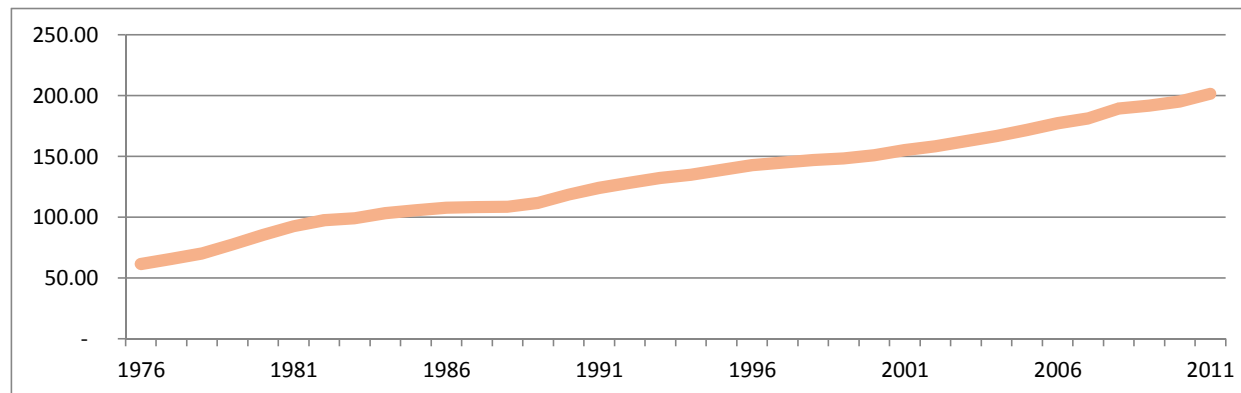




**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**2012-2013 Budget**

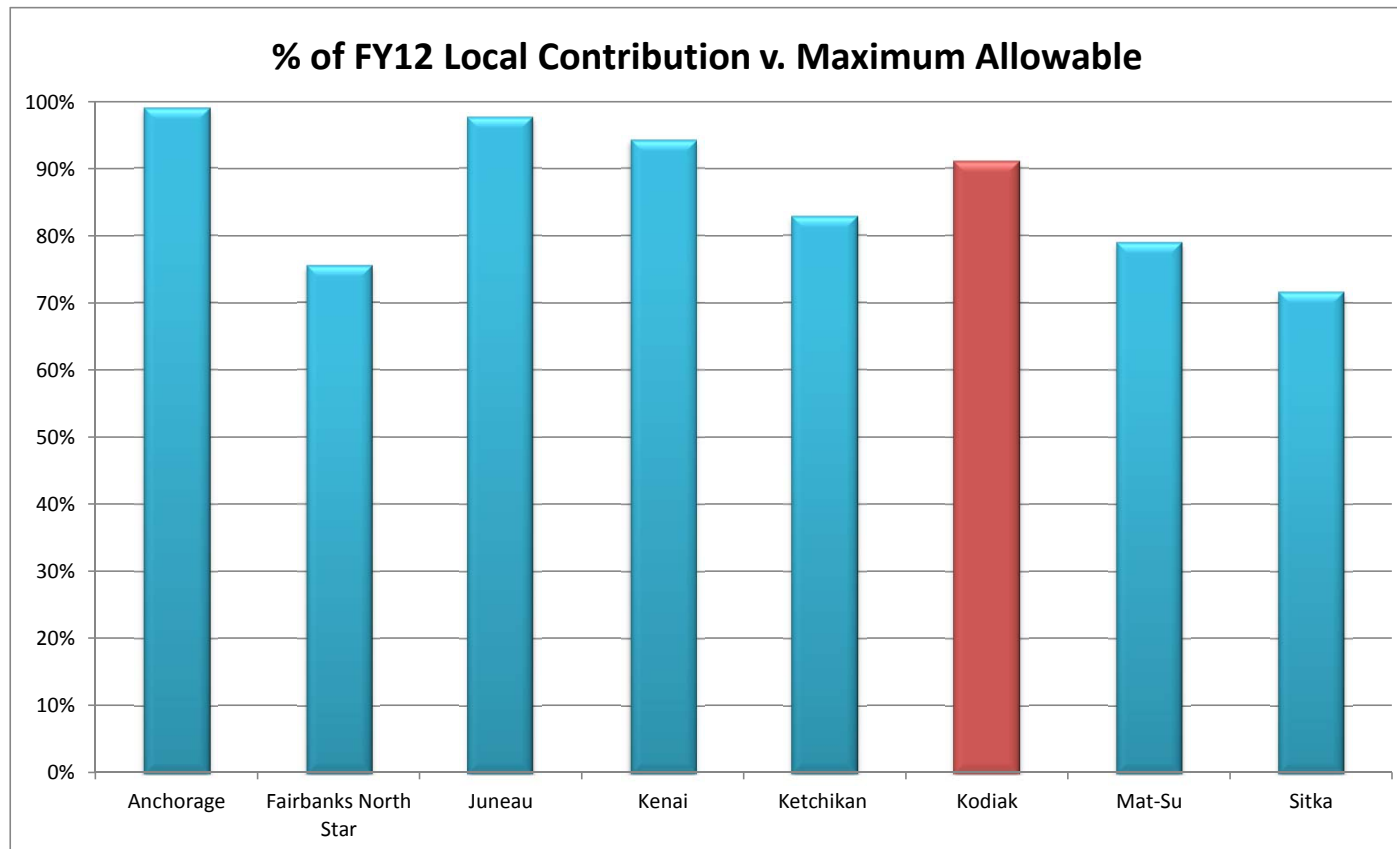
**Anchorage Consumer Price Index (CPI)**

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1976	61.50	4.40	7.15%	1994	135.00	2.80	2.12%
1977	65.60	4.10	6.67%	1995	138.90	3.90	2.89%
1978	70.20	4.60	7.01%	1996	142.70	3.80	2.74%
1979	77.60	7.40	10.54%	1997	144.80	2.10	1.47%
1980	85.50	7.90	10.18%	1998	146.90	2.10	1.45%
1981	92.40	6.90	8.07%	1999	148.40	1.50	1.02%
1982	97.40	5.00	5.41%	2000	150.90	2.50	1.68%
1983	99.20	1.80	1.85%	2001	155.20	4.30	2.85%
1984	103.30	4.10	4.13%	2002	158.20	3.00	1.93%
1985	105.80	2.50	2.42%	2003	162.50	4.30	2.72%
1986	107.80	2.00	1.89%	2004	166.70	4.20	2.58%
1987	108.20	0.40	0.37%	2005	171.80	5.10	3.06%
1988	108.60	0.40	0.37%	2006	177.30	5.50	3.20%
1989	111.70	3.10	2.85%	2007	181.24	3.94	2.22%
1990	118.60	6.90	6.18%	2008	189.50	8.26	4.56%
1991	124.00	5.40	4.55%	2009	191.70	2.20	1.16%
1992	128.20	4.20	3.39%	2010	195.10	3.40	1.77%
1993	132.20	4.00	3.12%	2011	201.43	3.20	1.64%



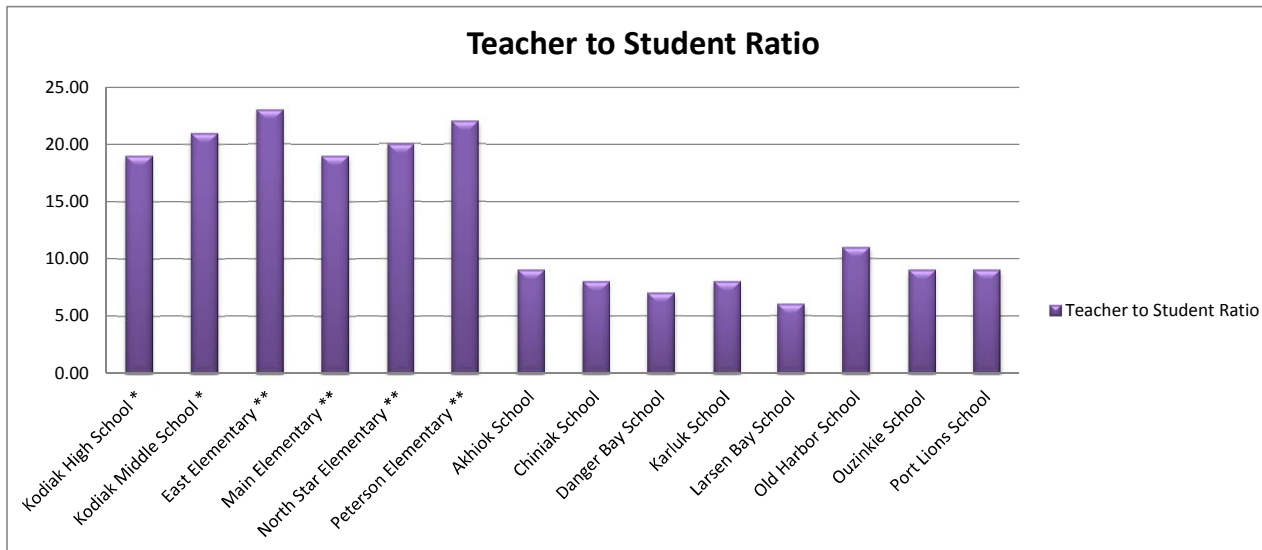
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
FY 2012-2013 BUDGET  
% OF FY12 LOCAL CONTRIBUTION VS. MAXIMUM ALLOWABLE**

<u>School District</u>	<u>Maximum Local Contribution</u>	<u>Actual Local Contribution</u>	<u>Difference between Cap vs Actual</u>	<u>Percentage</u>
Anchorage	\$ 198,249,847	\$ 196,307,312	\$ 1,942,535	99%
Fairbanks North Star	\$ 62,709,825	\$ 47,359,300	\$ 15,350,525	76%
Juneau	\$ 26,061,159	\$ 25,451,000	\$ 610,159	98%
Kenai	\$ 45,872,444	\$ 43,251,135	\$ 2,621,309	94%
Ketchikan	\$ 10,439,243	\$ 8,650,000	\$ 1,789,243	83%
Kodiak	\$ 11,246,661	\$ 10,250,350	\$ 996,311	91%
Mat-Su	\$ 61,174,902	\$ 48,347,365	\$ 12,827,537	79%
Sitka	\$ 7,017,341	\$ 5,026,975	\$ 1,990,366	72%



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
FY 2012 -2013 BUDGET  
REGULAR EDUCATION  
TEACHER TO STUDENT RATIOS**

	<u># of Students</u>	<u># of Regular Instruction Teachers</u>	<u>Teacher to Student Ratio</u>
Kodiak High School *	737	38.10	1:19
Kodiak Middle School *	493	23.50	1:21
East Elementary **	315	13.50	1:23
Main Elementary **	226	11.75	1:19
North Star Elementary **	217	10.75	1:20
Peterson Elementary **	226	10.50	1:22
Akhiok School	17	2.00	1:09
Chiniak School	16	2.00	1:08
Danger Bay School	14	2.00	1:07
Karluk School	16	2.00	1:08
Larsen Bay School	12	2.00	1:06
Old Harbor School	40	3.50	1:11
Ouzinkie School	36	4.00	1:09
Port Lions School	26	3.00	1:09



\* includes regular instruction, CTE, and music instruction

\*\* includes regular education without interventionists and elementary music

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## Account Structure Components

### Code Structure:

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<b>X</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XX</b>

This code structure describes the fiscal year which in the account is for. This code is required for our accounting system.

9	Fiscal Year 2009
0	Fiscal Year 2010
1	Fiscal Year 2011
2	Fiscal Year 2012
3	Fiscal Year 2013

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<b>X</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XX</b>

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.

This code is required for all transactions.

### **FUND CODES**

100	School Operating (General Fund)	268	Youth Risk Behavior Survey	710	High School Student Funds
102	Alaska Staff Development Cont.	269	Title I, School Improvement	720	Student Funds – Other Sites
103	Future Educators of America	280	Title IA, Basic		
104	Enhanced HS Seafood Science	281	Title IA, Highly Qualified		
105	New Visions	282	Title IA, 10% Prof. Develop.		
106	Artists in Residence	283	Title IC, Migrant		
110	Avant-Garde Foundation	284	Title IIA, Teacher Training		
111	Kodiak Regional Construction	286	Title IIIA, English Language		
205	Pupil Transportation	287	Title IV, Safe & Drug Free		
234	CTE Grant	288	Title, Parent Involvement 1%		
235	Education Job Fund Program	289	Title IA, Choice/SES		
255	Cafeteria Fund	292	Alaska Youth First		
256	Fresh Fruits & Vegetables	350	Indian Education		
260	Pre-School Disabled	351	ANSWER Grant		
261	Title VIB	352	ENLIVEN Grant		
264	Carl Perkins	370	Chugach – KAYW		
267	Migrant Education Book Program	500	Impact Aid - Construction		

## KODIAK ISLAND BOROUGH SCHOOL DISTRICT

### Account Structure Components

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<u>X</u>	XXX	<u>XXX</u>	XXX	XXX	XXX	XX

Location codes are used to identify the site for a particular budget. (Example, school or department)

#### **LOCATION CODES:**

110	Kodiak High School	369	Larsen Bay School	492	Special Services
111	Community Swimming Pool	371	Old Harbor School	510	Board of Education
117	Correspondence	373	Ouzinkie School	550	All Kodiak City Schools
120	Kodiak Middle School	375	Port Lions School	560	Central Administration
240	East Elementary	380	Village Wide Services	610	Business Operations
250	Main Elementary	410	D/W Negotiated Fringe Benefits	710	Maintenance & Operations
260	North Star Elementary	450	District Wide Services	900	Other D/W Services
270	Peterson Elementary	451	Auditorium		
360	Akhiok School	453	Cafeteria Summer Lunch Prog.		
362	Chiniak School	459	Technology Services		
364	Danger Bay School	460	Educational Support Services		
366	Karluk School	461	Quality School		

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<u>X</u>	XXX	<u>XXX</u>	<u>XXX</u>	XXX	XXX	XX

#### **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.

100	Regular Instruction	550	District Administration – Support Services
120	Bilingual/Bicultural Instruction	551	Fiscal Services
130	Gifted/Talented Instruction	552	Internal Services
140	Alternative Instruction	553	Personnel Services
160	Vocational Instruction	555	Data Processing Services
200	Special Education Instruction	600	Operation & Maintenance of Plant
220	Special Ed Support Services-Students	700	Pupil Activities
300	Support Services – Instruction	760	Pupil Transportation
320	Guidance Services	780	Community Services
350	Support Services-Instruction	790	Food Services
352	Library Services	880	Construction & Facilities Acquisition
400	School Administration	900	Other Financing Uses
450	School Administration Support	000	Undesignated
510	District Administration		
511	Board of Education		
512	Office of the Superintendent		
513	Asst Supt Instruction		

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## Account Structure Components

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
X	XXX	XXX	XXX	XXX	XXX	XX

This code is to identify a plan of activities and procedures, which are designated to accomplish predetermined objectives.

001	FY2001		051	CLB – Extended Learning Class	101	Village Challenge
002	Teacher of the Year		052	CLB – Future Educators	102	OSF – Student Council
003	CLB-Tennis		053	CLB – Key Club	103	OSF – Cultural Events
010	SCL-EQUIP-Repair		054	CLB – Fisheries Club	104	OSF – Illuani Magazine
011	SCL-AASG Conf.		055	CLB – National Honor Society	105	SCH – Welding Dual
012	FY 2002		056	FY 2006	106	CLB – Fencing
013	SCL-Vending		057	CLB – Spanish Club	107	CLB – Hockey
014	CLB- Int'l Club		058	CLB – VICA	108	CLB – AK Native Indian
015	CLB – Career Club		059	CLB – Woods Club	109	CLB – Computer Tech
016	ATH – Baseball		060	CLB – Welding(Metals) Club	110	CLB – Break Dance
017	ATH – Softball		061	Yearbook	111	GCL – Class of '11
018	ATH – Basketball/Frosh		062	PUB – Yearbook	112	GCL – Class of '12
019	ATH – Varsity Basketball*Boys		063	CLB – Close Up Travel	113	GCL – Class of '13
020	ATH – Varsity Basketball*Girls		064	CLB- PEP Club	114	GCL – Class of '14
021	ATH – Cheerleaders		065	CLB – Future Nurses of America	115	GCL – Class of '15
022	ATH – Cross Country		066	CLB – Guardian	191	Foreign Languages
023	FY 2003		067	FY 2007	196	Electives
024	SCH – General Scholarship		068	CLB – Travel Club	210	Mathematics
025	ATH – Swimming		069	CLB – Tsunami Bowl	303	Elementary – Chorus
026	ATH – Track		070	CLB – Conflict Mediation	304	Elementary – Band/Orc
027	ATH – Volleyball		071	CLB – FFA	305	Preschool Program
028	ATH – Wrestling		072	SCH – J.Baglien Memorial	310	Art
029	MUS – Band		073	GCL – Class of '95	312	Photography
030	MUS – Chorus		074	GCL – Class of '96	320	Drama
031	SCH – Music Memorial, Sallee		075	SCH – Brea Thomas Memorial	362	Quality Schools Initiative
032	CLB – Literature Club		076	CLB – FCCLA	367	Assessment
033	PUB – Newspaper		077	CLB – KHS Youth Alive	410	Basic Physical Education
034	FY 2004		078	FY 2008	425	Recycling
035	GCL – Class of '97		079	OTH – KHS Pictures	430	Facilities Review
036	GCL – Class of '98		080	Language Arts	435	Energy Projects
037	GCL – Class of '99		081	GCL – Class of '02	460	Health
038	GCL – Class of '00		082	GCL – Class of '03	480	Multimedia Skills
039	GCL – Class of '01		084	GCL – Class of '04	590	Social Studies
040	All-General/Miscellaneous		085	GCL – Class of '05	670	Science
041	CLB – Art Club		086	GCL – Class of '06	710	Business
042	CLB – Auditorium/Tech Club		087	GCL – Class of '07	810	Mechanical Drawing
043	CLB – Auto Club		088	GCL – Class of '08	811	Careers Class
044	CLB – Climbing Club		089	GCL – Class of '09	820	Graphics
045	FY 2005		090	GCL – Class of '10	825	Metal Working
046	ATH – Dance Team		091	OTH – Post Prom	830	Auto Mechanics
047	CLB – Drafting Club		092	OTH – Teacher Social Fund	840	Wood Working
048	CLB - Drama Club		093	OTH – Friends of the Library	891	Custodial Inventory
049	CLB – Partner Club		094	OTH – SAT Prep	913	Home Economics
050	CLB – E.O.P. Club		097	Jason Arnold Memorial	929	Special Educ –Self Cont.

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## Account Structure Components

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<u>X</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XX</u>

**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 balances in a specific fund.

### Revenue Object Codes

011	City/Borough – Direct Appropriation	047	E-Rate Revenue
012	In-Kind Services performed by City/Borough	050	Revenue from State Sources
020	Food Services	100	Revenue from Federal Sources-Direct
030	Earnings on Investments	150	Revenue from Fed. Sources – Through State
040	Other Local Revenue	190	Revenue from Other Federal Sources
041	Tuition from Students	200	Other Sources
042	Tuition from Other Districts	250	Transfers from Other Funds

### Expenditures Object Codes

310	Certificated Salaries	480	Tuition & Stipends
320	Non-Certificated Salaries	490	Other Expenses
360	Employee Benefits	495	Indirect Costs
380	Housing Allowance/Subsidy	500	Capital Outlay
390	Transportation Allowance	510	Equipment
410	Professional & Technical Services	520	Land
419	Chief Admin. Contract Services	523	Buildings and Improvements Purchased
420	Staff Travel	525	Depreciation
425	Student Travel	532	Interest on Long-Term Debt
430	Utility Services	533	Redemption on Prin. On Long-Term Debt
440	Other Purchased Services	540	Other Capital Outlay Expenses
445	Insurance and Bond Premiums	550	Transfer to Other Funds
450	Supplies, Media, & Materials	560	Other Noncurrent Debits

### Balance Sheet Object Codes

#### Assets

610	Cash	650	Inventories
620	Investments	660	Prepaid Expenses
630	Accounts Receivable	670	Other Assets
640	Due from Other Funds		

#### Property, Plant and Equipment

681	Land	686	Accumulated Depreciation
682	Buildings	691	Amount Available in Debt Service Fund
683	Improvements Other Than Buildings	692	Amount to be provided for ret. of LT Debt
684	Equipment		

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## Account Structure Components

### Liabilities

710	Accounts Payable	760	Deferred Revenue
720	Payroll Accruals and Liabilities	770	Due to Other Funds
740	Leases and Contracts Payable	780	Due to Other Funds – Ext. Groups & Agen.
750	Loans Payable – Current	790	Long-Term Liabilities

### Fund Balance

810	Fund Balance Reserved	815	Reserved for Prepayments
811	Reserved for Encumbrances	816	Reserved for Self-Insurance
812	Reserved for Inventories	820	Fund Balance Unreserved – Designated
813	Reserved for Retirement Incentive Program	830	Fund Balance Unreserved - Undesignated
814	Reserved for Impact Aid Advance	850	Investments in General Fixed Assets

<u>Year</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>	<u>Element</u>
<u>X</u>	XXX	XXX	XXX	XXX	XXX	<u>XX</u>

The code element is for distinguishing between different object types with one object code.

01	Certificated Salaries	75	Custodial Supplies Inventory
05	Classified Salaries	77	Food Inventory
15	Non-Personnel Costs	78	Fuel Inventory
19	Non-Personnel Costs – Maintenance		
70	Central Stores Supplies		



## **Glossary of Terms**

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

Insurance.

<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.
<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the School District follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	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.
<b>Capital Outlay</b>	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.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups, that are set aside for the employee's benefit.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report (CAFR)</b>	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.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the School District's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KAA</b>	Kodiak Administrators Association
<b>KIBSD</b>	Kodiak Island Borough School District
<b>KBEA</b>	Kodiak Borough Education Association
<b>KIESA</b>	Kodiak Island Education Support Employees
<b>Maintenance Contracts</b>	Service agreements for copiers, typewriters, postage meters, and telephones.
<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. (.001)
<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 delivery service charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.
<b>School District Administration</b>	A portion of the overall Borough budget is under the control of the KIB 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, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.

**RIP**

Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.

**Single Audit**

An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**Special Revenue Fund**

A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**Specialists**

Counselors, psychologists, speech therapists and occupational/physical therapists.

**Support Staff**

Secretaries, accountants, bookkeepers, clerks, custodians, warehouse and purchasing staff.

**Teachers**

Certificated staff members (not including administrators and specialists).