

## **Grant and Special Revenue Funds**

**“Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specific purposes.”**

**State of Alaska, School District Chart of Accounts,  
2012 Edition**

## STUDENT TRANSPORTATION

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

The Student Transportation Fund is used to account for revenues and expenditures for student transportation to and from school and other district approved transportation services. Annual appropriations lapse at year-end to the Transportation Fund, except for that portion related to encumbered amounts.

Management responsibilities include:

- Supervise the student transportation contract.
- Monitor and evaluate contractor performance.
- Design and maintain regular, special education and hazardous bus routes.
- Coordinate charter and shuttle bus services for district curricular and extra-curricular programs.
- Coordinate with parents, schools and contractor to maintain smooth operation of the transportation system.
- Supervise school crossing guard programs.
- Maintain district and contractor compliance with state and federal regulations governing student transportation operations.

	<b>PERSONNEL</b>				Over(Under)
	2011-12 Approved	2012-13 Approved	2013-14 Approved	2014-15 Approved	2013-14 Approved
<b>Professional Staff</b>					
Coordinator	1.00	1.00	1.00	1.00	-
<b>Support Staff</b>					
Route Schedulers	2.00	2.00	2.00	2.00	-
<b>Total Personnel</b>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>

## STUDENT TRANSPORTATION

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Professional Staff	66,466	66,984	66,997	69,591	2,594
Support Staff	94,453	97,486	100,000	99,489	(511)
Overtime/Shift	287	385	1,000	1,000	-
Total Salaries	161,206	164,855	167,997	170,080	2,083
<b>FRINGE BENEFITS</b>					
	89,450	94,593	96,023	104,600	8,577
<b>PURCHASED SERVICES</b>					
Professional & Technical	3,460	8,530	7,000	7,000	-
Travel	-	655	3,900	3,900	-
Mileage	-	-	1,500	1,500	-
Homeless Transportation	75,748	52,853	110,000	110,000	-
Regular Routes	6,391,934	6,616,939	6,787,346	6,981,977	194,631
Hazardous Routes	186,348	197,554	279,286	207,140	(72,146)
Shuttles	117,894	124,114	149,000	153,037	4,037
Crossing Guards	77,089	72,685	85,027	87,312	2,285
Special Education Routes	3,866,171	3,894,934	4,358,400	4,421,527	63,127
Special Education Summer School	226,787	133,892	294,133	278,614	(15,519)
Bus Monitors	7,584	5,155	105,958	108,813	2,855
Purchased Services	6,564	6,103	7,000	7,000	-
Total Purchased Services	10,959,579	11,113,414	12,188,550	12,367,820	179,270
<b>SUPPLIES</b>					
Supplies	1,000	1,108	2,000	2,000	-
Software	3,450	3,530	-	-	-
Total Supplies	4,450	4,638	2,000	2,000	-
<b>EQUIPMENT</b>					
Non-Capitalized Equipment	-	100	1,200	1,200	-
Total Equipment	-	100	1,200	1,200	-
<b>OTHER</b>					
Dues & Fees	75	-	-	-	-
Total Other	75	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>11,214,760</b>	<b>11,377,600</b>	<b>12,455,770</b>	<b>12,645,700</b>	<b>189,930</b>

## NUTRITION SERVICES

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

Nutrition Services accounts for the district's student nutrition program and is funded through charges for meals, proceeds received under the National School Lunch Program and an operating fund subsidy. Annual appropriations lapse at year-end to the Nutrition Services Fund, except for that portion related to encumbered amounts.

<b>PERSONNEL</b>					Over(Under)
	2011-12	2012-13	2013-14	2014-15	2013-14
	<u>Approved</u>	<u>Approved</u>	<u>Approved</u>	<u>Approved</u>	<u>Approved</u>
<b>Professional Staff</b>					
Director of Nutrition Services	1.00	1.00	1.00	1.00	-
Assistant Director	1.00	1.00	1.00	1.00	-
Nutrition Services Supervisor	1.00	1.00	1.00	1.00	-
<b>Support Staff</b>					
Secretarial Support	2.00	2.00	2.00	2.00	-
Food & Nutrition Staff	59.68	59.68	59.68	59.68	-
Warehouse and Drivers	5.53	5.53	5.53	5.53	-
<b>Total Personnel</b>	<u>70.21</u>	<u>70.21</u>	<u>70.21</u>	<u>70.21</u>	<u>-</u>

## NUTRITION SERVICES

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Recommended	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Professional Staff	217,597	221,616	227,371	235,459	8,088
Non-Benefited Aides	87,490	146,189	186,447	176,527	(9,920)
Support Staff	1,542,738	1,564,355	1,616,690	1,637,653	20,963
Temporaries	89,481	15,388	40,000	40,000	-
Overtime/Shift	2,924	3,870	10,000	10,000	-
Total Salaries	<u>1,940,230</u>	<u>1,951,418</u>	<u>2,080,508</u>	<u>2,099,639</u>	<u>19,131</u>
<b>FRINGE BENEFITS</b>	984,373	1,021,713	1,121,877	1,173,384	51,507
<b>PURCHASED SERVICES</b>					
Professional & Technical	25,301	23,653	25,000	25,000	-
Communications	1,572	1,000	3,000	3,000	-
Travel	2,895	2,193	6,000	6,000	-
Mileage	3,786	2,698	6,000	6,000	-
Electricity	136,630	136,365	150,000	150,000	-
Heating	94,052	93,222	100,000	100,000	-
Water/Sewer	9,638	10,701	10,000	12,000	2,000
Purchased Services	921	1,114	4,000	3,000	(1,000)
Equipment Repair	-	2,715	5,000	5,000	-
Total Purchased Services	<u>274,795</u>	<u>273,661</u>	<u>309,000</u>	<u>310,000</u>	<u>1,000</u>
<b>SUPPLIES</b>					
Supplies	14,095	17,205	23,785	23,787	2
Software	1,901	204	1,000	-	(1,000)
Food Supplies	2,073,131	2,009,346	2,210,450	2,054,000	(156,450)
Non-Food Supplies	124,748	87,997	301,840	94,750	(207,090)
Total Supplies	<u>2,213,875</u>	<u>2,114,752</u>	<u>2,537,075</u>	<u>2,172,537</u>	<u>(364,538)</u>
<b>EQUIPMENT</b>					
Capitalized Equipment	-	49,856	25,000	25,000	-
Non-Capitalized Equipment	14,136	14,097	15,000	15,000	-
Total Equipment	<u>14,136</u>	<u>63,953</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>OTHER</b>					
Dues & Fees	241	249	400	400	-
Total Other	<u>241</u>	<u>249</u>	<u>400</u>	<u>400</u>	<u>-</u>
<b>DEPARTMENT TOTAL</b>	<u>5,427,650</u>	<u>5,425,746</u>	<u>6,088,860</u>	<u>5,795,960</u>	<u>(292,900)</u>

## **SCHOOL ACTIVITIES**

### **PROGRAM SECTION DESCRIPTION AND OBJECTIVES**

- Estimated funding for school activities is based on a three year average of actual expenditures in the fund. School activity funds are controlled by the district, are non-lapsing funds and are budgeted in one account for budgetary control purposes only.
- There are no permanent positions budgeted in the School Activity Fund.

## SCHOOL ACTIVITIES

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Certificated salaries	13,396	16,913	-	-	-
Non-certificated salaries	23,357	19,347	-	-	-
Total Salaries	<u>36,753</u>	<u>36,260</u>	-	-	-
<b>FRINGE BENEFITS</b>					
	4,793	5,926	-	-	-
<b>PURCHASED SERVICES</b>					
Professional & Technical	74,159	72,578	-	-	-
Travel	843	3,775	-	-	-
Student Travel	942,710	925,732	-	-	-
Purchased Services	36,704	41,282	-	-	-
Total Purchased Services	<u>1,054,416</u>	<u>1,043,367</u>	-	-	-
<b>SUPPLIES</b>					
Supplies	1,101,449	1,108,758	-	-	-
Total Supplies	<u>1,101,449</u>	<u>1,108,758</u>	-	-	-
<b>EQUIPMENT</b>					
Capitalized Equipment	40,124	5,095	-	-	-
Total Equipment	<u>40,124</u>	<u>5,095</u>	-	-	-
<b>OTHER</b>					
Other Expenses	97,802	95,847	-	-	-
Transfers to other funds	122,408	163,158	-	-	-
School Activities	-	-	2,335,300	2,458,400	123,100
Total Other	<u>220,210</u>	<u>259,005</u>	<u>2,335,300</u>	<u>2,458,400</u>	<u>123,100</u>
<b>DEPARTMENT TOTAL</b>	<u><u>2,457,745</u></u>	<u><u>2,458,411</u></u>	<u><u>2,335,300</u></u>	<u><u>2,458,400</u></u>	<u><u>123,100</u></u>

## LOCAL PROGRAMS

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

The Local Programs Fund accounts for programs funded by non-federal and non-state sources. Appropriations do not lapse at year end. Subsequent appropriations to the Local Programs Fund require School Board action by individual program.

<b>Local Programs</b>	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Staff Development	120,000	81,700	(38,300)
Options Program	48,700	30,000	(18,700)
Fee Based After Schools Program	-	71,190	71,190
Prior year spending authorization	18,400	-	(18,400)
	<u>\$ 187,100</u>	<u>\$ 182,890</u>	<u>\$ (4,210)</u>



## LOCAL PROGRAMS

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Certified Salaries	10,990	28,926	-	-	-
Non-Certificated Salaries	24,564	63,186	-	-	-
Total Salaries	35,554	92,112	-	-	-
<b>FRINGE BENEFITS</b>					
	14,155	31,820	-	-	-
<b>PURCHASED SERVICES</b>					
Professional & Technical	60,670	61,788	-	-	-
Student Travel	3,582	-	-	-	-
Total Purchased Services	64,252	61,788	-	-	-
<b>SUPPLIES</b>					
Supplies	13,720	17,933	-	-	-
Total Supplies	13,720	17,933	-	-	-
<b>EQUIPMENT</b>					
Non-Capital Equipment	1,216	1,136	-	-	-
Total Equipment	1,216	1,136	-	-	-
<b>OTHER</b>					
Miscellaneous	3,325	-	-	-	-
Local Programs	-	-	187,100	182,890	(4,210)
Total Other	3,325	-	187,100	182,890	(4,210)
Total	132,222	204,789	187,100	182,890	(4,210)

## STATE PROGRAMS

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- The amounts shown for State Programs are only estimates of the level of State support expected. Each individual State grant requires acceptance by the School Board before appropriations are authorized.
- Benefited positions may be funded in the State Programs Fund, depending on the scope and needs of the program as defined in the grant application.

<b>State Programs</b>	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Alaska Construction Academy	165,000	140,000	(25,000)
Legislative Grants	380,000	318,570	(61,430)
Legislative Safety Funding	2,267,000	1,500,000	(767,000)
Classroom Technology Upgrades	-	238,700	238,700
We the People	-	25,000	25,000
Staff Development Contract	60,000	30,000	(30,000)
Youth First	100,000	98,000	(2,000)
Alaska Teacher Mentor Program	225,900	-	(225,900)
Prior years spending authorization	549,000	-	(549,000)
	<u>\$ 3,746,900</u>	<u>\$ 2,350,270</u>	<u>\$ (1,396,630)</u>

## STATE PROGRAMS

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Certified Salaries	194,029	76,848	-	-	-
Non-Certificated Salaries	50,546	61,974	-	-	-
Total Salaries	244,575	138,822	-	-	-
<b>FRINGE BENEFITS</b>					
	95,466	45,705	-	-	-
<b>PURCHASED SERVICES</b>					
Professional & Technical	31,133	52,186	-	-	-
Travel	46,751	30,077	-	-	-
Student Travel	1,096	4,203	-	-	-
Purchased Services	481	2,139	-	-	-
Total Purchased Services	79,461	88,605	-	-	-
<b>SUPPLIES</b>					
Supplies	114,360	241,172	-	-	-
Software	-	14,034	-	-	-
Food Supplies	-	8,085	-	-	-
Total Supplies	114,360	263,291	-	-	-
<b>EQUIPMENT</b>					
Non-Capital Equipment	106,866	299,137	-	-	-
Capital Equipment	96,001	31,237	-	-	-
Total Equipment	202,867	330,374	-	-	-
<b>OTHER</b>					
Dues & Fees	-	-	-	-	-
Indirect Costs	4,624	4,836	-	-	-
State Programs	-	-	3,746,900	2,350,270	(1,396,630)
Total Other	4,624	4,836	3,746,900	2,350,270	(1,396,630)
<b>Total</b>	<b>741,353</b>	<b>871,633</b>	<b>3,746,900</b>	<b>2,350,270</b>	<b>(1,396,630)</b>

## FEDERAL PROGRAMS

### PROGRAM SECTION DESCRIPTION AND OBJECTIVES

- The amounts shown for Federal Programs are only estimates of the level of Federal support expected. Each individual Federal grant requires acceptance by the School Board before appropriations are authorized.
- Benefited positions may be funded in the Federal Programs Fund, depending on the scope and needs of the program as defined in the grant application.

<b>Federal Programs</b>	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Alaska Community Learning Centers	\$ 1,500,000	\$ 1,470,000	\$ (30,000)
Carl Perkins, Vocational Education, Basic	302,900	332,560	29,660
Indian Education Formula Grant	698,000	720,000	22,000
Title I Basic	3,343,860	3,607,280	263,420
Title I C Migrant	216,130	255,850	39,720
Title I, Neglected & Delinquent	175,000	144,000	(31,000)
Title IIA, Teacher & Principal Training	1,287,950	1,148,200	(139,750)
Title IIIA, English Language Acquisition	29,500	31,400	1,900
Title VIB Special Education	3,686,150	4,632,650	946,500
Statewide Mentor Urban Growth	-	118,700	118,700
McKinney Vento	26,000	45,800	19,800
Prior years spending authorization	1,350,000	-	(1,350,000)
	<u>\$ 12,615,490</u>	<u>\$ 12,506,440</u>	<u>\$ (109,050)</u>

## FEDERAL PROGRAMS

Description	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over(Under) 2013-14 Approved
<b>SALARIES</b>					
Certificated Salaries	3,814,409	2,244,228	-	-	-
Non-Certificated Salaries	3,473,157	3,640,279	-	-	-
Total Salaries	7,287,566	5,884,507	-	-	-
<b>FRINGE BENEFITS</b>					
	3,020,488	2,665,683	-	-	-
<b>PURCHASED SERVICES</b>					
Professional & Technical	1,878,375	1,222,639	-	-	-
Travel	515,826	842,613	-	-	-
Student Travel	241,129	274,974	-	-	-
Purchased Services	18,848	24,917	-	-	-
Total Purchased Services	2,654,178	2,365,143	-	-	-
<b>SUPPLIES</b>					
Supplies	934,141	927,303	-	-	-
Software	45,653	388,856	-	-	-
Other Expenses	-	-	-	-	-
Total Supplies	979,794	1,316,159	-	-	-
<b>EQUIPMENT</b>					
Non-Capital Equipment	437,360	223,881	-	-	-
Capital Equipment/Purchases	195,521	32,364	-	-	-
Total Equipment	632,881	256,245	-	-	-
<b>OTHER</b>					
Miscellaneous	17,954	15,334	-	-	-
Indirect Costs	722,917	625,191	-	-	-
Federal Programs	-	-	12,615,490	12,506,440	(109,050)
Total Other	740,871	640,525	12,615,490	12,506,440	(109,050)
<b>Total</b>	<b>15,315,778</b>	<b>13,128,262</b>	<b>12,615,490</b>	<b>12,506,440</b>	<b>(109,050)</b>

