

## **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,  
2000 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.

	2010-11 Approved	2011-12 Approved	2012-13 Approved	2013-14 Approved	2012-13 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

Account Description	2010-11 Actuals	2011-12 Actuals	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Exempt Salaries - PERS	65,223	66,466	66,321	66,997	676
Support Staff	89,916	94,453	98,190	100,000	1,810
Overtime	173	287		1,000	1,000
Benefits	85,163	89,450	94,594	96,023	1,429
Professional & Technical	3,694	3,460	4,000	7,000	3,000
Travel	2,614	-	2,600	3,900	1,300
Mileage	-	-	-	1,500	1,500
Regular Routes	5,992,194	6,391,934	6,628,344	6,787,346	159,002
Special Education Routes	3,052,881	3,866,171	4,252,884	4,358,400	105,516
Special Ed Summer School	283,477	226,787	310,284	294,133	(16,151)
Hazardous Routes Scheduled	129,251	186,348	371,268	279,286	(91,982)
Shuttle	117,856	117,894	145,512	149,000	3,488
Homeless Transportation	89,823	75,748	110,000	110,000	-
Bus Monitors	8,762	7,584	103,435	105,958	2,523
Crossing Guards	75,048	77,089	83,028	85,027	1,999
Purchased Service	5,600	6,564	7,000	7,000	-
Supplies	2,568	1,000	2,000	2,000	-
Software	3,395	3,450		-	-
Equipment (\$500-\$4999)	2,142	-	1,200	1,200	-
Dues & Fees	75	75	-	-	-
	10,009,855	11,214,760	12,280,660	12,455,770	175,110

## 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)
	2010-11 Approved	2011-12 Approved	2012-13 Approved	2013-14 Approved	2012-13 Approved
<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

Account Description	2010-11 Actuals	2011-12 Actuals	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Exempt Salaries - PERS	213,790	217,597	219,421	227,371	7,950
Non-Benefited Aides	154,492	87,490	184,812	186,447	1,635
Support Staff	1,450,032	1,542,738	1,621,587	1,616,690	(4,897)
Overtime	5,234	2,924	5,000	10,000	5,000
Temporaries	32,186	89,481	40,000	40,000	-
Benefits	922,414	984,373	1,062,255	1,121,877	59,622
Professional & Technical	22,657	25,301	25,000	25,000	-
Travel	2,999	2,895	6,000	6,000	-
Mileage	1,776	3,786	6,000	6,000	-
Water/Sewer	8,137	9,638	10,000	10,000	-
Communication	1,321	1,572	3,000	3,000	-
Electricity	116,183	136,630	115,000	150,000	35,000
Heating	77,450	94,052	91,000	100,000	9,000
Purchased Service	1,058	921	2,700	4,000	1,300
Equipment Repairs	94	-	5,000	5,000	-
Supplies	13,886	14,095	23,785	23,785	-
Software	-	1,901	1,000	1,000	-
Equipment (\$500-\$4999)	18,244	14,136	15,000	15,000	-
Food Supplies	2,072,649	2,073,131	2,255,560	2,210,450	(45,110)
Non-Food Supplies	241,716	124,748	308,000	301,840	(6,160)
Dues & Fees	232	241	400	400	-
Equipment (\$5000 or greater)	-	-	25,000	25,000	-
	5,356,550	5,427,650	6,025,520	6,088,860	63,340

## **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

Account Description	2010-11 Actuals	2011-12 Actuals	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Certified Teachers	26,521	13,396	-	-	-
Support Staff	48,027		-	-	-
Overtime	-	1,862	-	-	-
Temporaries	-	21,495	-	-	-
Benefits	9,988	4,793	-	-	-
Professional & Technical	87,386	74,159	-	-	-
Travel	1,885	843	-	-	-
Student Travel	811,864	942,710	-	-	-
Purchased Service	29,034	36,704	-	-	-
Supplies	1,312,893	1,098,179	-	-	-
Software	-	3,270	-	-	-
Equipment (\$500-\$4999)	-	40,124	-	-	-
Miscellaneous	2,873	92,324	-	-	-
Dues & Fees	12,300	1,268	-	-	-
Donations		4,210	-	-	-
Xfer to Other Special Revenue	-	122,408	-	-	-
School Activities	-	-	2,342,770	2,335,300	(7,470)
	2,342,771	2,457,745	2,342,770	2,335,300	(7,470)

## 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.

	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
<b>Local Programs</b>			
Staff Development	137,590	120,000	(17,590)
Options program	46,300	48,700	2,400
Prior year spending authorization	16,900	18,400	1,500
	<u>\$ 200,790</u>	<u>\$ 187,100</u>	<u>\$ (13,690)</u>



## LOCAL PROGRAMS

<u>Account Description</u>	<u>2010-11 Actuals</u>	<u>2011-12 Actuals</u>	<u>2012-13 Approved Budget</u>	<u>2013-14 Approved Budget</u>	<u>Over(Under) 2012-13 Approved</u>
Certified Teachers	5,130	10,990		-	-
Support Staff	24,509	23,289		-	-
Temporaries		1,275		-	-
Benefits	12,203	14,155		-	-
Professional & Technical	46,713	60,670		-	-
Travel	7,890	-		-	-
Student Travel	366	3,582		-	-
Supplies	21,326	13,720		-	-
Equipment (\$500-\$4999)	-	1,216		-	-
Miscellaneous	160	-		-	-
Dues & Fees	-	3,325		-	-
Local Programs	-	-	200,790	187,100	(13,690)
	<u>118,297</u>	<u>132,222</u>	<u>200,790</u>	<u>187,100</u>	<u>(13,690)</u>

## 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>	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Alaska Construction Academy	156,730	165,000	8,270
Alaska Teacher Mentor Program	479,200	225,900	(253,300)
Legislative Grants	434,500	380,000	(54,500)
Staff Development Contract	25,000	60,000	35,000
Youth First	110,000	100,000	(10,000)
Legislative Safety Funding	-	2,267,000	2,267,000
Prior years spending authorization	231,600	549,000	317,400
	<u>\$ 1,437,030</u>	<u>\$ 3,746,900</u>	<u>\$ 2,309,870</u>

## STATE PROGRAMS

Account Description	2010-11 Actuals	2011-12 Actuals	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Certified Teachers	359,603	194,029		-	-
Support Staff	87,559	46,788		-	-
Overtime	-	358		-	-
Temporaries	-	3,400		-	-
Benefits	164,734	95,466		-	-
Professional & Technical	3,250	31,133		-	-
Travel	40,119	46,399		-	-
Mileage	-	352		-	-
Student Travel	1,726	1,096		-	-
Purchased Service	5,074	481		-	-
Supplies	241,150	114,360		-	-
Equipment (\$500-\$4999)	-	106,866		-	-
Indirect Costs	5,886	4,624		-	-
Equipment (\$5000 or greater)	68,470	96,001		-	-
State Programs	-	-	1,437,030	3,746,900	2,309,870
	977,571	741,353	1,437,030	3,746,900	2,309,870

## 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>	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Alaska Community Learning Centers	\$ 1,520,510	\$ 1,500,000	\$ (20,510)
Carl Perkins, Vocational Education, Basic	318,820	302,900	(15,920)
CTE Plan Implementation	50,000	-	(50,000)
Indian Education Formula Grant	703,560	698,000	(5,560)
Title I Basic	3,519,860	3,343,860	(176,000)
Title I C Migrant	227,510	216,130	(11,380)
Title I, Neglected & Delinquent	175,000	175,000	-
Title IIA, Teacher & Principal Training	1,355,740	1,287,950	(67,790)
Title IIIA, English Language Acquisition	31,130	29,500	(1,630)
Title VI B Special Education	3,774,900	3,586,150	(188,750)
Title VI B Section 619	100,000	100,000	-
McKinney Vento	26,000	26,000	-
Prior years spending authorization	2,969,000	1,350,000	(1,619,000)
	<b>\$ 14,772,030</b>	<b>\$ 12,615,490</b>	<b>\$ (2,156,540)</b>

## FEDERAL PROGRAMS

Account Description	2010-11 Actuals	2011-12 Actuals	2012-13 Approved Budget	2013-14 Approved Budget	Over(Under) 2012-13 Approved
Principals/Assistants	-	104,067	-	-	-
Exempt Salaries - TRS	-	400,695	-	-	-
Certified Teachers	2,639,538	3,309,647	-	-	-
Exempt Salaries - PERS	-	546,344	-	-	-
Non-Benefited Aides	-	366	-	-	-
Support Staff	3,793,969	2,338,626	-	-	-
Overtime	-	23,039	-	-	-
Temporaries	-	564,782	-	-	-
Benefits	2,708,973	3,020,488	-	-	-
Professional & Technical	2,357,241	1,878,375	-	-	-
Travel	562,287	505,847	-	-	-
Mileage	-	9,979	-	-	-
Student Travel	131,766	241,129	-	-	-
Purchased Service	80,532	18,848	-	-	-
Supplies	3,557,018	934,141	-	-	-
Software	-	45,653	-	-	-
Equipment (\$500-\$4999)	-	437,360	-	-	-
Miscellaneous	14,512	-	-	-	-
Stipends	-	13,460	-	-	-
Dues & Fees	-	4,494	-	-	-
Indirect Costs	-	722,917	-	-	-
Equipment (\$5000 or greater)	45,870	144,833	-	-	-
Other Capital Expense	109,850	50,688	-	-	-
Federal Programs	-	-	14,772,030	12,615,490	(2,156,540)
	16,001,556	15,315,778	14,772,030	12,615,490	(2,156,540)