

**Alaska Department of Education & Early Development - School Finance
FY2016 District Operating Fund Budget
Instructions**

- Completing the workbook** - In order to use the spreadsheet capabilities, save this internet version to your computer and open the saved document through your Excel program. This spreadsheet automatically calculates totals after each activity, then automatically fills the operating fund budget summary on page 2. Many cells are protected against input. Use the Tab key to navigate through the document to complete the budget.
- Uniform Chart of Accounts** - Please code according to the required codes AND DESCRIPTIONS in the State of Alaska Uniform Chart of Accounts 2014 Edition so your budget will not have to be returned to you. The Chart of Accounts is on our website at http://education.alaska.gov/publications/chart_of_accounts.pdf
- Do NOT include cents** when entering balances.
- Include personnel full-time equivalent's (FTE's)** for each salary listed in the expenditure functions.
- Fund balances** - please manually enter the beginning and ending unreserved and reserved fund balances.
- Leave blank** any required fund, function, or object code that is not applicable to your district.
- ADM** - The district ADM for FY2016, upon which the budget is based, may or may not be the same as submitted for the initial projections.
- TRS/PERS On-behalf** - The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund using object revenue codes 056 and 057. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditures.
- Proofread and check for accuracy** final workbook before submitting to the department.

Questions? Please contact:

School Finance
Helen Hesson, Audit & Review Analyst
(907) 465-8682 or elena.hesson@alaska.gov

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

Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget
Signature Page

School District Name: Yukon Flats School District

Projected District ADM: 240

Prepared by: Andrew Leavitt, Business Manager 6/8/2015
Signature/Title Date

Phone Number: 907-662-2515 x32

Approved by:  6/8/15
Superintendent's Signature Date

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

Official Signature/Title Date

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Summary**

Yukon Flats School District
District Name

Beginning Fund Balance: July 1, 2015 (Subject to 10% Limit per AS 14.17.505(a))	<u>\$442,670</u>
(Excluded from the 10% Limit)	<u>\$1,006,770</u>
Total Beginning Fund Balance	<u>\$1,449,440</u>

Revenue

010 City/Borough Appropriations	(1) <u>\$0</u>	
030 Earnings on Investments	(2) <u>538</u>	
040 Other Local Revenues	(3) <u>0</u>	
041 Tuition from Students	(4) <u>0</u>	
042 Tuition - Other Districts	(5) <u>0</u>	
047 E-Rate Program	(6) <u>1,530,822</u>	
050 State Sources	(7) <u>7,308,634</u>	
100 Federal Sources - Direct	(8) <u>804,930</u>	
150 Federal Sources - Through the State	(9) <u>0</u>	
190 Federal Sources - Other Agencies	(10) <u>0</u>	
250 Transfers From Other Funds	(11) <u>0</u>	
Total Revenue		<u>\$9,644,924</u>

Expenditures

100 Instruction	(12) <u>\$2,769,102</u>	
200 Special Education Instruction	(13) <u>643,960</u>	
220 Special Education Support Services	(14) <u>157,028</u>	
300 Support Services - Students	(15) <u>131,952</u>	
350 Support Services - Instruction	(16) <u>2,161,085</u>	
400 School Administration	(17) <u>264,441</u>	
450 School Administration Support Services	(18) <u>162,740</u>	
510 District Administration	(19) <u>502,471</u>	
550 District Administration Support Services	(20) <u>330,148</u>	
600 Operations and Maintenance of Plant	(21) <u>2,580,593</u>	
700 Student Activities	(22) <u>64,500</u>	
780 Community Services	(23) <u>0</u>	
900 Other Financing Uses	(24) <u>51,950</u>	
Total Expenditures		<u>\$9,819,970</u>

Ending Fund Balance: June 30, 2016 (Subject to 10% Limit per AS 14.17.505(a))	<u>\$269,464</u> **
(Excluded from the 10% Limit)	<u>\$1,004,930</u>
Total Ending Fund Balance	<u>\$1,274,394</u>

** Must be greater than or equal to zero

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

Total Instructional Expenditures (Functions 100-400)	(a) <u>\$6,127,567</u>
Total Expenditure Codes (Functions 100-780)	(b) <u>\$9,768,020</u>
Total Instructional Expenditures (a) divided by Total Expenditures (b)	<u>63%</u>

**Alaska Department of Education and Early Development- School Finance
FY2016 School Operating Fund Budget Revenues**

Yukon Flats School District
District Name

010 City/Borough Appropriations

- 011 City/Borough Direct Appropriation
- 012 City/Borough "In-Kind"

(detail descriptions & dollar amts required for in-kind)
In-Kind is a required code and must be presented separately
or budget will be returned.

Amount

Total City/Borough Appropriations

\$0

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030 Earnings on Investments

- 030 Earnings on Investments

Total Earnings on Investments

538

\$538

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040 Other Local Revenues

- 040 Other Local Revenues - Identify:

(provide detail descriptions & dollar amts for local revenues)

Total Other Local Revenues

\$0

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041 Tuition from Students

- 041 Tuition from Students

Total Tuition from Students

\$0

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042 Tuition - Other Districts

- 042 Tuition

Total Tuition - Other Districts

\$0

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047 E-Rate Program

- 047 E-Rate Program Revenue

Total E-Rate Program

1,530,822

\$1,530,822

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Revenues**

Yukon Flats School District
District Name

050 State Sources (051 includes quality schools grants)

051 Foundation Program	<u>6,815,121</u>
055 Supplemental Aid	<u> </u>
056 TRS On-Behalf Payments	<u>426,111</u>
057 PERS On-Behalf Payments	<u>67,403</u>
059 Tuition	<u> </u>
090 Other State Revenues - Identify	<u> </u>

Total State Sources \$7,308,634

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100 Federal Sources - Direct

Amount

110 Impact Aid (Public Law 874 (100%))	<u>804,930</u>
140 Other Federal Revenue - Identify	<u> </u>

Total Federal Sources - Direct \$804,930

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150 Federal Sources - Through the State of Alaska - Identify:

Total Federal Sources - Through the State	<u><u>\$0</u></u>

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190 Federal Sources - Other Agencies - Identify:

Total Federal Sources - Other Agencies	<u><u>\$0</u></u>

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250 Transfers From Other Funds - Identify:

Total Transfers From Other Funds	<u><u>\$0</u></u>

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Total Projected Revenues \$9,644,924

**Alaska Department of Education and Early Development - School Finance
 FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
 District Name

<i>Function 100 Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>1,504,183</u>	<u>24.00</u>
320 Non-Certificated Salaries	<u>167,690</u>	<u>8.00</u>
Total Salaries	<u>\$1,671,873</u>	
Employee Benefits		
360 Employee Benefits	<u>1,090,029</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
Total Employee Benefits	<u>\$1,090,029</u>	
	<u>\$2,761,902</u>	
Non-Personnel		
410 Professional and Technical Services	<u></u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>3,500</u>	
425 Student Travel	<u></u>	
430 Utility Services	<u></u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u></u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
Alaska Teacher Placement dues	<u>3,700</u>	
	<u></u>	
	<u></u>	
510 Equipment	<u></u>	
Total Non-Personnel		<u>\$7,200</u>
		<u>\$2,769,102</u>

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 200 Special Education Instruction	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>294,049</u>	<u>4.00</u>
320 Non-Certificated Salaries	<u>115,174</u>	<u>6.00</u>
Total Salaries	<u>\$409,223</u>	
Employee Benefits		
360 Employee Benefits	<u>234,736</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u>\$234,736</u>	
 Total Salaries & Employee Benefits	 <u><u>\$643,960</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u> </u>	
420 Staff Travel	<u> </u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u> </u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
510 Equipment	<u> </u>	
Total Non-Personnel	<u><u>\$0</u></u>	
 Total Salaries, Benefits, Non-Personnel	 <u><u>\$643,960</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 220 Special Education Support Services - Students	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>90,722</u>	<u>1.00</u>
320 Non-Certificated Salaries	<u> </u>	<u> </u>
Total Salaries	<u> \$90,722</u>	
Employee Benefits		
360 Employee Benefits	<u>56,606</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u> \$56,606</u>	
Total Salaries & Employee Benefits	<u> \$147,328</u>	
Non-Personnel		
410 Professional and Technical Services	<u>1,500</u>	
419 Chief Administrator Contract Services	<u> </u>	
420 Staff Travel	<u>2,500</u>	
425 Student Travel	<u>2,000</u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>2,500</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:		
SEAWeb computer automation service	<u>1,200</u>	
_____	<u> </u>	
_____	<u> </u>	
510 Equipment	<u> </u>	
Total Non-Personnel	<u> \$9,700</u>	
Total Salaries, Benefits, Non-Personnel	<u> \$157,028</u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 300 Support Services - Students	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>84,313</u>	<u>1.00</u>
320 Non-Certificated Salaries	<u> </u>	<u> </u>
Total Salaries	<u> \$84,313</u>	
Employee Benefits		
360 Employee Benefits	<u>42,639</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u> \$42,639</u>	
Total Salaries & Employee Benefits	<u> \$126,952</u>	
Non-Personnel		
410 Professional and Technical Services	<u> </u>	
420 Staff Travel	<u>4,000</u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>1,000</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
510 Equipment	<u> </u>	
Total Non-Personnel	<u> \$5,000</u>	
Total Salaries, Benefits, Non-Personnel	<u> \$131,952</u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 350 Support Services - Instruction	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	90,900	1.00
320 Non-Certificated Salaries	145,148	2.00
Total Salaries	<u>\$236,048</u>	
Employee Benefits		
360 Employee Benefits	168,043	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	<u>\$168,043</u>	
Total Salaries & Employee Benefits	<u><u>\$404,091</u></u>	
Non-Personnel		
410 Professional and Technical Services	10,000	
420 Staff Travel	10,000	
425 Student Travel		
430 Utility Services	1,671,995	
435 Energy		
440 Other Purchased Services	3,000	
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	62,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____	_____	
_____	_____	
_____	_____	
510 Equipment		
Total Non-Personnel	<u>\$1,756,995</u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$2,161,085</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 400 School Administration

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	150,867	2.00
Total Salaries	<u>\$150,867</u>	
Employee Benefits		
360 Employee Benefits	86,303	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	<u>\$86,303</u>	
Total Salaries & Employee Benefits	<u><u>\$237,171</u></u>	
Non-Personnel		
410 Professional and Technical Services		
419 Chief Administrator Contract Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services	20,520	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	6,750	
480 Tuition and Stipends		
490 Other Expenses - Identify:		

510 Equipment		
Total Non-Personnel	<u>\$27,270</u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$264,441</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 450 School Administration Support Services	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	<u>82,000</u>	<u>2.00</u>
Total Salaries		<u>\$82,000</u>
Employee Benefits		
360 Employee Benefits	<u>80,740</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits		<u>\$80,740</u>
Total Salaries & Employee Benefits		<u><u>\$162,740</u></u>
Non-Personnel		
410 Professional and Technical Services	<u> </u>	
420 Staff Travel	<u> </u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u> </u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
<u> </u>	<u> </u>	
510 Equipment	<u> </u>	
Total Non-Personnel		<u><u>\$0</u></u>
Total Salaries, Benefits, Non-Personnel		<u><u>\$162,740</u></u>

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 510 District Administration

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>145,000</u>	<u>1.00</u>
320 Non-Certificated Salaries	<u>65,500</u>	<u>1.00</u>
Total Salaries	<u>\$210,500</u>	
Employee Benefits		
360 Employee Benefits	<u>140,921</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
Total Employee Benefits	<u>\$140,921</u>	
Total Salaries & Employee Benefits	<u><u>\$351,421</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>50,000</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>45,000</u>	
425 Student Travel	<u></u>	
430 Utility Services	<u>32,000</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u>1,000</u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>5,800</u>	
480 Tuition and Stipends	<u>750</u>	
490 Other Expenses - Identify:		
Alaska School Activities Assn dues	<u>1,500</u>	
CEACC, AASB	<u>15,000</u>	
510 Equipment	<u></u>	
Total Non-Personnel	<u><u>\$151,050</u></u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$502,471</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 550 District Administration Support Services	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>175,850</u>	<u>3.00</u>
Total Salaries	<u>\$175,850</u>	
Employee Benefits		
360 Employee Benefits	<u>127,464</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u>\$127,464</u>	
Total Salaries & Employee Benefits	<u><u>\$303,314</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>12,000</u>	
420 Staff Travel	<u>3,000</u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u>25,000</u>	
450 Supplies, Materials and Media	<u>5,000</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:		
dues and fees	<u>1,200</u>	
_____	<u> </u>	
_____	<u> </u>	
495 Indirect Costs	<u>(19,366)</u>	
510 Equipment	<u> </u>	
Total Non-Personnel	<u><u>\$26,834</u></u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$330,148</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 600 Operations and Maintenance of Plant

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>418,681</u>	<u>9.00</u>
Total Salaries	<u>\$418,681</u>	
Employee Benefits		
360 Employee Benefits	<u>353,412</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	<u>\$353,412</u>	
Total Salaries & Employee Benefits	<u><u>\$772,093</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>110,000</u>	
420 Staff Travel	<u>12,000</u>	
425 Student Travel		
430 Utility Services	<u>112,800</u>	
435 Energy	<u>1,303,400</u>	
440 Other Purchased Services	<u>16,000</u>	
445 Insurance and Bond Premiums	<u>130,000</u>	
450 Supplies, Materials and Media	<u>124,300</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		

510 Equipment		
Total Non-Personnel	<u><u>\$1,808,500</u></u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$2,580,593</u></u>	

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

Function 700 Student Activities	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	_____	_____
320 Non-Certificated Salaries	_____	_____
Total Salaries		<u>\$0</u>
Employee Benefits		
360 Employee Benefits	_____	
380 Housing Allowance/Subsidy	_____	
390 Transportation Allowance	_____	
Total Employee Benefits		<u>\$0</u>
Total Salaries & Employee Benefits		<u><u>\$0</u></u>
Non-Personnel		
410 Professional and Technical Services	_____	
420 Staff Travel	_____	
425 Student Travel	<u>64,500</u>	
430 Utility Services	_____	
435 Energy	_____	
440 Other Purchased Services	_____	
445 Insurance and Bond Premiums	_____	
450 Supplies, Materials and Media	_____	
480 Tuition and Stipends	_____	
490 Other Expenses - Identify:		
_____	_____	
_____	_____	
_____	_____	
510 Equipment	_____	
Total Non-Personnel		<u><u>\$64,500</u></u>
Total Salaries, Benefits, Non-Personnel		<u><u>\$64,500</u></u>

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Yukon Flats School District
District Name

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

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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Other Financing Uses**

Yukon Flats School District

District Name

Function 900 Other Financing Uses

Amount

Transfers To:

550 Transfer to Other Funds

(Provide a detailed explanation for all transfers)

School lunch program	150,000
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Voc Ed building	5,000
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teacher housing	(83,050)
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Pupil trans	(20,000)
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Total Other Financing Uses	<u>\$51,950</u>
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**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget TRS/PERS Functional Breakdown**

Yukon Flats School District
District Name

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

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

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

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

	TRS	PERS
Total On-Behalf Revenue from page 4	<u>426,111</u>	<u>67,403</u>
Function 100 On-Behalf Expenditures	<u>283,098</u>	<u>14,931</u>
Function 200 On-Behalf Expenditures	<u>49,136</u>	<u>5,718</u>
Function 220 On-Behalf Expenditures	<u>15,160</u>	
Function 300 On-Behalf Expenditures	<u>14,089</u>	<u>4,152</u>
Function 350 On-Behalf Expenditures	<u>15,189</u>	<u>4,583</u>
Function 400 On-Behalf Expenditures	<u>25,210</u>	
Function 450 On-Behalf Expenditures		<u>4,204</u>
Function 510 On-Behalf Expenditures	<u>24,230</u>	<u>3,374</u>
Function 550 On-Behalf Expenditures		<u>9,127</u>
Function 600 On-Behalf Expenditures		<u>21,314</u>
Function 700 On-Behalf Expenditures		
Function 780 On-Behalf Expenditures		
Total On-Behalf Employee Benefits by Function	<u>426,111</u>	<u>67,403</u>

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