

## Budget Revision Narrative

There is one primary revision to the district's budget that is needed due to the increase in the number of FOCUS homeschool students above what was budgeted. Below is the summary of the proposed revision.

We enrolled 120 more students than anticipated. That will impact both our revenue projections and our expenditures as follows.

Revenue	
Estimated Increase in district revenue in the foundation from State of Alaska	\$642,000
Expenses (or loss of revenue)	
FOCUS Allotments for additional 100 students	\$240,000
Additional half time FOCUS teacher (salary and benefits)	\$47,500
Loss of residential stipend	\$236,000
Additional technology, tools, supplies for instruction	<u>\$28,500</u>
<u>Total Expenses</u>	\$552,000
Estimated Difference	\$90,000

One other adjustment that has been made, which the board has seen, is the separation and break down of the funds being received from our partnership with the Aleutian Region School District. That is now categorized as Special Revenue. That is seen on the budget reports given at each of our board meetings as seen on the attached page.

**Alaska Department of Education & Early Development - School Finance  
FY2021 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 because they have formulas. 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 2018 Edition so your budget will not have to be returned to you. The Chart of Accounts is on our website at: [https://education.alaska.gov/publications/chart\\_of\\_accounts.pdf](https://education.alaska.gov/publications/chart_of_accounts.pdf) Effective 7/1/2018.

**Do NOT include cents** when entering balances.

**Include personnel full-time equivalents (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 FY2021, upon which the budget is based, may or may not be the same as submitted for the initial projections. Please breakout the projected ADM as brick & mortar and then correspondence.

**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** the final workbook before submitting to the department.

**Questions? Please contact:**

School Finance

Linda Hall, Audit & Review Analyst

(907) 465-2748 or [linda.hall2@alaska.gov](mailto:linda.hall2@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 & Early Development - School Finance  
FY2021 District Operating Fund Budget  
Signature Page**

School District Name: Chugach School District

Proj. District ADM: 81 +448 = 529  
brick & mortar ADM + correspondence ADM

Proj. Intensive count: 2

Proj. SPED count: 35  
Total SPED student count

Prepared by: \_\_\_\_\_  
Signature/Title Date

Phone Number: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Superintendent's Signature Date

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

\_\_\_\_\_  
Official Signature/Title Date

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Summary**

Chugach School District  
District Name

Page 2

<b>Beginning Fund Balance: July 1, 2020 (Subject to 10% Limit per AS 14.17.505(a))</b>	350,000
<b>(Excluded from the 10% Limit)</b>	800,000
<b>Total Beginning Fund Balance</b>	<u>\$ 1,150,000</u>

**Revenue**

010 City/Borough Appropriations	(1) 0
030 Earnings on Investments	(2) 8000
040 Other Local Revenues	(3) 55,000
041 Tuition from Students	(4) 0
042 Tuition - Other Districts	(5) 0
047 E-Rate Program	(6) 1,167,792
050 State Sources	(7) 5,273,065
100 Federal Sources - Direct	(8) 44,000
150 Federal Sources - Through the State	(9) 0
190 Federal Sources - Other Agencies	(10) 0
250 Transfers From Other Funds	(11) 0
<b>Total Revenue</b>	<u>\$ 6,547,857.00</u>

**Expenditures**

100 Instruction	(12) 3192875
200 Special Education Instruction	(13) 149382
220 Special Education Support Services	(14) 260512
300 Support Services - Students	(15) 0
350 Support Services - Instruction	(16) 1544334
400 School Administration	(17) 108420
450 School Administration Support Services	(18) 0
510 District Administration	(19) 270813
550 District Administration Support Services	(20) 334206
600 Operations and Maintenance of Plant	(21) 452000
700 Student Activities	(22) 0
780 Community Services	(23) 0
900 Other Financing Uses	(24) 48000
<b>Total Expenditures</b>	<u>\$ 6,360,542.00</u>

<b>Ending Fund Balance: June 30, 2021 (Subject to 10% Limit per AS 14.17.505(a))</b>	90,069	537,315	8.20%
<b>(Excluded from the 10% Limit)</b>		800,000	
<b>Total ending Fund Balance</b>		<u>\$ 1,247,246</u>	

\*\* Must be greater than or equal to zero

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Revenues**

Chugach School District  
District Name

<b>010 City/Borough Appropriations</b>	<i>Amount</i>
011 City/Borough Direct Appropriation	_____
012 City/Borough "In-Kind"	_____
<b>(detail descriptions &amp; dollar amts required for in-kind or budget will be returned)</b>	
_____	_____
_____	_____
_____	_____
<b>Total City/Borough Appropriations</b>	<b>\$ -</b> <small>Transferred to (1) on page 2</small>
<b>030 Earnings on Investments</b>	
030 Earnings on Investments	8,000
<b>Total Earnings on Investments</b>	<b>\$ 8,000</b> <small>Transferred to (2) on page 2</small>
<b>040 Other Local Revenues</b>	
040 Other Local Revenues - Identify:	
Misc. (Facility rents, etc.)	10,000
_____	_____
Facility Rents-Fairbanks	45,000
_____	_____
_____	_____
<b>Total Other Local Revenues</b>	<b>\$ 55,000</b> <small>Transferred to (3) on page 2</small>
<b>041 Tuition from Students</b>	
041 Tuition from Students	0
<b>Total Tuition from Students</b>	<b>\$ -</b> <small>Transferred to (4) on page 2</small>
<b>042 Tuition - Other Districts</b>	
042 Tuition	0
<b>Total Tuition - Other Districts</b>	<b>\$ -</b> <small>Transferred to (5) on page 2</small>
<b>047 E-Rate Program</b>	
047 E-Rate Program Revenue	1,167,792
<b>Total E-Rate Program</b>	<b>\$ 1,167,792</b> <small>Transferred to (6) on page 2</small>

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Revenues**

Chugach School District  
District Name

**050 State Sources** (051 includes quality schools grants)

	<i>Amount</i>	
51 Foundation Program	4,991,412.00	Was 4,349,244
55 Supplemental Aid		
56 TRS On-Behalf Payments	281,653	was 268,579
57 PERS On-Behalf Payments	33,915	
59 Tuition		
90 Other State Revenues - Identify		

**Total State Sources**

was 4,651,738      \$ 5,273,065  
Transferred to (7) on page 2

**100 Federal Sources - Direct**

110 Impact Aid (Public Law 874 (100%))	44,000
140 Other Federal Revenue - <u>Identify</u>	

**Total Federal Sources - Direct**

\$ 44,000  
Transferred to (8) on page 2

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

**Total Federal Sources - Through the State of Alaska**

\$ -  
Transferred to (9) on page 2

**190 Federal Sources - Other Agencies - Identify:**

**Total Federal Sources - Other Agencies**

\$ -  
Transferred to (10) on page 2

**250 Transfers From Other Funds - Identify:**

**Total Transfers From Other Funds**

\$ -  
Transferred to (11) on page 2

**Total Projected Revenues**

\$ 6,693,921



**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 5

<b>Function 100 Instruction</b>	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	1,080,600	Add Molly 13.5
320 Non-Certificated Salaries	191,204	5.5
<b>Total Salaries</b>	<b>\$ 1,271,804</b>	
<b>Employee Benefits</b>		
360 Employee Benefits	775,071	Molly's ben.
380 Housing Allowance/Subsidy		
390 Transportation Allowance	6,000	
<b>Total Employee Benefits</b>	<b>\$ 781,071</b>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <b>\$ 2,052,875</b>	
<b>Non-Personnel</b>		
410 Professional and Technical Services	470,000	was 330,000
419 Chief Administrator Contract Services		
420 Staff Travel	45,000	
425 Student Travel		
430 Utility Services	95,000	was 75,000
435 Energy		
440 Other Purchased Services	10,000	
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	460,000	was 300,000
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
_____		
510 Equipment	60,000	was 20,000
<b>Total Non-Personnel</b>	<b>\$ 1,140,000</b>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <b>\$ 3,192,875</b>	

Transferred to (12) on page 2



**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 6

**Function 200 Special Education Instruction**

Amount

Personnel FTE

Salaries

310 Certificated Salaries	<u>100,000</u>	<u>1.5</u>
320 Non-Certificated Salaries		
<b>Total Salaries</b>	<b><u>\$ 100,000</u></b>	

Employee Benefits

360 Employee Benefits	<u>37,382</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<b><u>\$ 37,382</u></b>	

**Total Salaries & Employee Benefits** **\$ 137,382**

Non-Personnel

410 Professional and Technical Services	
420 Staff Travel	<u>5,000</u>
425 Student Travel	
430 Utility Services	
435 Energy	
440 Other Purchased Services	
445 Insurance and Bond Premiums	
450 Supplies, Materials and Media	<u>12,000</u>
480 Tuition and Stipends	
490 Other Expenses - Identify:	

510 Equipment		
Total Non-Personnel		\$17,000
<b>Total Salaries, Benefits, Non-Personnel</b>	<b><u>\$ 149,382</u></b>	

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**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 7

<i>Function 220 Special Education Support Services - Students</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	93,000	1
320 Non-Certificated Salaries		
<b>Total Salaries</b>	<u>\$ 93,000</u>	
Employee Benefits		
360 Employee Benefits	34,765	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 35,512</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>\$ 128,512</u>	
Non-Personnel		
410 Professional and Technical Services	55,000	
419 Chief Administrator Contract Services		
420 Staff Travel	60,000	
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services	5,000	
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	12,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
_____		
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 132,000</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$ 260,512</u>	

Transferred to (14) on page 2

## Alaska Department of Education & Early Development - School Finance FY2021 District Operating Fund Budget Expenditures

Chugach School District  
District Name

Page 8

<b>Function 300 Support Services - Students</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries		
<b>Total Salaries</b>	\$ -	
Employee Benefits		
360 Employee Benefits		
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	\$ -	
<b>Total Salaries &amp; Employee Benefits</b>	\$ -	
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		
<b>Total Non-Personnel</b>	\$ -	
<b>Total Salaries, Benefits, Non-Personnel</b>	\$ -	

Transferred to (15) on page 2

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 9

<i>Function 350 Support Services - Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>65,000</u>	<u>2.5</u>
<b>Total Salaries</b>		
Employee Benefits		
360 Employee Benefits	<u>54,000</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 54,000</u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u>\$ 54,000</u>	
Non-Personnel		
410 Professional and Technical Services	<u>75,000</u>	
420 Staff Travel	<u>15,000</u>	
425 Student Travel		
430 Utility Services	<u>1,315,334</u>	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	<u>20,000</u>	Same
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 1,425,334</u>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <u>\$ 1,544,334</u>	

Transferred to (16) on page 2

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 10

**Function 400 School Administration**

Amount

Personnel FTE

Salaries

310 Certificated Salaries

78,000

0.5

**Total Salaries**

\$ 78,000

Employee Benefits

360 Employee Benefits

30,420

380 Housing Allowance/Subsidy

390 Transportation Allowance

**Total Employee Benefits**

\$ 30,420

**Total Salaries & Employee Benefits**

\$ 108,420

Non-Personnel

410 Professional and Technical Services

419 Chief Administrator Contract 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**

\$ -

**Total Salaries, Benefits, Non-Personnel**

\$ 108,420

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**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 11

**Function 450 School Administration Support Services**

Amount

Personnel FTE

Salaries

320 Non-Certificated Salaries

**Total Salaries**

\_\_\_\_\_ \$ - \_\_\_\_\_

Employee Benefits

360 Employee Benefits

380 Housing Allowance/Subsidy

390 Transportation Allowance

**Total Employee Benefits**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ \$ - \_\_\_\_\_

**Total Salaries & Employee Benefits**

\_\_\_\_\_ \$ - \_\_\_\_\_

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**

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\_\_\_\_\_  
\_\_\_\_\_ \$ - \_\_\_\_\_

**Total Salaries, Benefits, Non-Personnel**

\_\_\_\_\_ \$ - \_\_\_\_\_

Transferred to (18) on page 2

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 12

**Function 510 District Administration**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	-35 145,000	1
320 Non-Certificated Salaries		
<b>Total Salaries</b>	<b>\$ 145,000</b>	
Employee Benefits		
360 Employee Benefits	36,813	-8887
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<b>\$ 36,813</b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b>\$ 181,813</b>	

Non-Personnel

410 Professional and Technical Services	30,000	
419 Chief Administrator Contract Services		
420 Staff Travel	50,000	
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	1,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
AASB Dues	8,000	
510 Equipment		
<b>Total Non-Personnel</b>	<b>\$ 89,000</b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b>\$ 270,813</b>	

Transferred to (19) on page 2

#NAME?

Chugach School District  
District Name

Page 13

<i>Function 550</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>90,000</u>	<u>1</u>
<b>Total Salaries</b>	<u>\$ 90,000</u>	
Employee Benefits		
360 Employee Benefits	<u>30,706</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 30,706</u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u>\$ 120,706</u>	
 Non-Personnel		
410 Professional and Technical Services	<u>140,000</u>	
420 Staff Travel	<u>25,000</u>	
425 Student Travel		
430 Utility Services	<u>20,000</u>	
435 Energy		
440 Other Purchased Services	<u>8,000</u>	
445 Insurance and Bond Premiums	<u>25,000</u>	
450 Supplies, Materials and Media	<u>30,000</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
<u>Dues and Memberships-Inacol, CEE, Costco</u>	<u>5,500</u>	
495 Indirect Costs	<u>(40,000)</u>	
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 213,500</u>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <u>\$ 334,206</u>	

Transferred to (20) on page 2



**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 14

<b>Function 600 Operations and Maintenance of Plant</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	76,000	0.5
320 Non-Certificated Salaries	37,000	
<b>Total Salaries</b>	<u>\$ 113,000</u>	
Employee Benefits		
360 Employee Benefits	49,000	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 49,000</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>\$ 162,000</u>	
Non-Personnel		
410 Professional and Technical Services	20,000	
420 Staff Travel	8,000	
425 Student Travel		
430 Utility Services	10,000	
435 Energy	160,000	
440 Other Purchased Services	15,000	
445 Insurance and Bond Premiums	50,000	
450 Supplies, Materials and Media	27,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
_____		
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 290,000</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$ 452,000</u>	

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**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 15

<b>Function 700 Student Activities</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	_____	_____
320 Non-Certificated Salaries	_____	_____
<b>Total Salaries</b>	<u>\$ -</u>	
Employee Benefits		
360 Employee Benefits	_____	
380 Housing Allowance/Subsidy	_____	
390 Transportation Allowance	_____	
<b>Total Employee Benefits</b>	<u>\$ -</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<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	_____	
<b>Total Non-Personnel</b>	<u>\$ -</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$ -</u>	

Transferred to (22) on page 2

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 16

**Function 780 Community Services**

Amount

Personnel FTE

Salaries

310 Certificated Salaries

320 Non-Certificated Salaries

**Total Salaries**

Employee Benefits

360 Employee Benefits

380 Housing Allowance/Subsidy

390 Transportation Allowance

**Total Employee Benefits**

**Total Salaries & Employee Benefits**

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**

**Total Salaries, Benefits, Non-Personnel**

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\_\_\_\_\_ \$ -

Transferred to (23) on page 2

**Alaska Department of Education & Early Development - School Finance  
FY2021 District Operating Fund Budget Expenditures**

Chugach School District  
District Name

Page 17

**Function 900 Other Financing Uses**

Amount

Transfers To:

550 Transfer to Other Funds

Breakfast Program	48,000
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**Total Other Financing Uses**

**\$ 48,000**

Transferred to (24) on page 2

## Alaska Department of Education & Early Development - School Finance FY2021 School Operating Fund Budget TRS/PERS Functional Breakdown

Chugach School District  
District Name

Page 18

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
<b>Total On-Behalf Revenue from page 4</b>		281,653	33,915
Function 100 On-Behalf Expenditures	17.91%, 8.85%	193,535	16,922
Function 200 On-Behalf Expenditures		17,910	
Function 220 On-Behalf Expenditures		16,656	
Function 300 On-Behalf Expenditures			
Function 350 On-Behalf Expenditures			5,753
Function 400 On-Behalf Expenditures		13,970	
Function 450 On-Behalf Expenditures			
Function 510 On-Behalf Expenditures		25,970	
Function 550 On-Behalf Expenditures			7,965
Function 600 On-Behalf Expenditures		13,612	3,275
Function 700 On-Behalf Expenditures			
Function 780 On-Behalf Expenditures			
<b>Total On-Behalf Employee Benefits by Function</b>		281653	33,915

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.



# Chugach School District

## Voyage to Excellence



### CHUGACH SCHOOL DISTRICT GENERAL FUNDS

12/21/20

#### Current Year-To-Date Budget & Expenditures

From July 1, 2020 - December 21, 2020

Fund #	Description	Budget	Year-To-Date	% Spent	
100-100	Instruction	\$ 2,797,730.00	\$ 2,379,614.00	85.06%	
	Scholarship	\$ 5,000.00	\$ 5,000.00	100.00%	
100-200	SPED Instruction	\$ 142,382.00	\$ 37,087.39	26.05%	
100-220	SPED Support	\$ 228,512.00	\$ 111,936.71	48.99%	
100-350	Support Services-Instruction	\$ 1,544,334.00	\$ 184,670.16	11.96%	\$ 40,456.70
100-400	School Administration	\$ 108,420.00	\$ 34,020.70	31.38%	\$ 90,428.49
100-510	District Administration	\$ 225,700.00	\$ 79,629.39	35.28%	
100-511	Board Of Education	\$ 89,000.00	\$ 17,211.49	19.34%	
100-550	District Administration Support	\$ 334,206.00	\$ 273,172.99	81.74%	\$ 293,778.31
100-600	Operations & Maintenance	\$ 452,000.00	\$ 264,318.13	58.48%	
100-600	Other Financing Issues	\$ 48,000.00	\$ 16,562.06	34.50%	
	<b>TOTAL</b>	<b>\$ 5,970,284.00</b>	<b>\$ 3,386,660.96</b>	<b>56.73%</b>	

390-500 Voyage To Excellence General VTE Expenses not covered by other revenue sources  
 390-540 VTE Residential Stipend State Stipend as \$1,200/per student for 9 months

Interested earned in Savings to date = \$  
 Bank of America Points =

#### ARSD DISTRICT GENERAL FUNDS

Current Year-To-Date Budget & Expenditures  
 From July 1, 2020 - December 21, 2020

Fund #	Description	Budget	Year-To-Date	% Spent	
410-199	Unallocated	\$ 59,500.00	\$ -	0.00%	
400-199	School Administration	\$ 11,000.00	\$ 4,591.65	41.74%	
400-199	Benefits	\$ 3,600.00	\$ 1,844.35		
510-199	District Administration	\$ 20,000.00	\$ 7,811.12	39.06%	
510-199	Benefits	\$ 6,000.00	\$ 2,987.98	41.67%	
550-199	District Administration Support	\$ 5,400.00	\$ 2,250.00		
550-199	Benefits	\$ 2,000.00	\$ 1,027.82	86.64%	
550-199	District Administration Support	\$ 20,000.00	\$ 17,327.50	0.00%	
600-199	Operations & Maintenance	\$ 2,500.00	\$ -	0.00%	
	<b>TOTAL</b>	<b>\$ 130,000.00</b>	<b>\$ 37,840.42</b>	<b>29.11%</b>	\$ 3,424,501.38

Contract amount with ARSD = \$130,000.00