Kuspuk School District 2/6/18 Board Meeting

REVENUE	FY18	FY18 Revenue	Difference
Foundation	\$6,400,000	\$3,664,367	-\$2,735,633
Impact Aid	\$2,400,000	\$2,619,411	\$219,411
E-Rate/Broadband Assist.Grant	\$4,400,000	\$1,669,954	-\$2,730,046
Interest	\$8,000	\$19,737	\$11,737
Other	\$15,000	\$20,103	\$5,103
TOTAL REVENUE	\$13,223,000	\$7,993,572	-\$5,229,428

EXPENSES FY18 FY18 Expenses Difference Certified Salaries \$3,033,910 \$1,307,250 \$1,726,661 Classified Salaries \$1,810,500 \$751,690 \$1,058,810 Subs/Temps/X-Duty \$120,000 \$191,728 -\$71,728 Board Stipends \$32,000 \$14,800 \$17,200 Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$17,846 \$2				
Classified Salaries \$1,810,500 \$751,690 \$1,058,810 Subs/Temps/X-Duty \$120,000 \$191,728 -\$71,728 Board Stipends \$32,000 \$14,800 \$17,200 Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,389 \$	EXPENSES	FY18	FY18 Expenses	Difference
Classified Salaries \$1,810,500 \$751,690 \$1,058,810 Subs/Temps/X-Duty \$120,000 \$191,728 -\$71,728 Board Stipends \$32,000 \$14,800 \$17,200 Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,389 \$	_			
Subs/Temps/X-Duty \$120,000 \$191,728 -\$71,728 Board Stipends \$32,000 \$14,800 \$17,200 Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,350 \$32,650 <	Certified Salaries	\$3,033,910	\$1,307,250	\$1,726,661
Board Stipends \$32,000 \$14,800 \$17,200 Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816	Classified Salaries	\$1,810,500	\$751,690	\$1,058,810
Benefits \$2,261,796 \$968,493 \$1,293,303 TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816	Subs/Temps/X-Duty	\$120,000	\$191,728	-\$71,728
TOTAL PAYROLL \$7,258,207 \$3,233,961 \$4,024,246 Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402	Board Stipends	\$32,000	\$14,800	\$17,200
Prof/Tech \$80,000 \$58,113 \$21,887 Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$7,000 \$2,000 \$5,000	Benefits	\$2,261,796	\$968,493	\$1,293,303
Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000	TOTAL PAYROLL	\$7,258,207	\$3,233,961	\$4,024,246
Travel \$40,000 \$34,254 \$5,746 Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000				
Student Travel \$150,000 \$113,720 \$36,280 Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,7	Prof/Tech	\$80,000	\$58,113	\$21,887
Water/Sewer \$125,000 \$73,696 \$51,304 E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 <t< td=""><td>Travel</td><td>\$40,000</td><td>\$34,254</td><td>\$5,746</td></t<>	Travel	\$40,000	\$34,254	\$5,746
E-Rate/Broadband Assist.Grant \$4,400,000 \$1,669,954 \$2,730,046 Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$2,000 \$5,000 Indirect Cost \$-\$22,000 \$-\$10,226 \$-\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Student Travel	\$150,000	\$113,720	\$36,280
Communications Costs \$170,000 \$40,851 \$129,149 Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Water/Sewer	\$125,000	\$73,696	\$51,304
Fuel \$318,060 \$237,758 \$80,302 Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	E-Rate/Broadband Assist.Grant	\$4,400,000	\$1,669,954	\$2,730,046
Contract Services \$80,000 \$38,774 \$41,226 Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Communications Costs	\$170,000	\$40,851	\$129,149
Insurance \$240,000 \$238,819 \$1,182 School & Office Supplies \$20,000 \$17,846 \$2,154 Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Fuel	\$318,060	\$237,758	\$80,302
School & Office Supplies\$20,000\$17,846\$2,154Curriculum Adoption\$20,000\$17,771\$2,229Technology\$20,000\$17,389\$2,611Maintenance Supplies\$150,000\$117,350\$32,650Electricity\$325,000\$180,184\$144,816Dues & Fees\$40,000\$39,598\$402Transfer of Funds Food Svc/Housing\$100,000\$0\$100,000Scholarship\$7,000\$2,000\$5,000Indirect Cost-\$22,000-\$10,226-\$11,774TOTAL NON-PAYROLL\$6,263,060\$2,887,848\$3,375,212	Contract Services	\$80,000	\$38,774	\$41,226
Curriculum Adoption \$20,000 \$17,771 \$2,229 Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Insurance	\$240,000	\$238,819	\$1,182
Technology \$20,000 \$17,389 \$2,611 Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	School & Office Supplies	\$20,000	\$17,846	\$2,154
Maintenance Supplies \$150,000 \$117,350 \$32,650 Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Curriculum Adoption	\$20,000	\$17,771	\$2,229
Electricity \$325,000 \$180,184 \$144,816 Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Technology	\$20,000	\$17,389	\$2,611
Dues & Fees \$40,000 \$39,598 \$402 Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Maintenance Supplies	\$150,000	\$117,350	\$32,650
Transfer of Funds Food Svc/Housing \$100,000 \$0 \$100,000 Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Electricity	\$325,000	\$180,184	\$144,816
Scholarship \$7,000 \$2,000 \$5,000 Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Dues & Fees	\$40,000	\$39,598	\$402
Indirect Cost -\$22,000 -\$10,226 -\$11,774 TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Transfer of Funds Food Svc/Housing	\$100,000	\$0	\$100,000
TOTAL NON-PAYROLL \$6,263,060 \$2,887,848 \$3,375,212	Scholarship	\$7,000	\$2,000	\$5,000
	Indirect Cost	-\$22,000	-\$10,226	-\$11,774
TOTAL EXPENSES \$13,521,267 \$6,121,809 \$7,399,458	TOTAL NON-PAYROLL	\$6,263,060	\$2,887,848	\$3,375,212
TOTAL EXPENSES \$13,521,267 \$6,121,809 \$7,399,458				
	TOTAL EXPENSES	\$13,521,267	\$6,121,809	\$7,399,458

Kuspuk School District

FY18

REVENUE

Foundation Entitlement Amount from the State

Impact Aid Federal Funds - Student

E-Rate Payments Amount that is expected to be reimbursed to KSD by USAC

Interest Earned from Bank
Other GCI rental and Misc Revenue

TOTAL REVENUE

EXPENSES

Certified Salaries Administrators / Certificated Employees

Classified Salaries Non-Certified - Teacher Aides / Maint. Cooks Custodians/

Subs/Temps/X-Duty

Substitute / Temporary / Extra Duty Pay

Board Stipends

Monthly & Stipends to Board Member

Benefits Cert 41.06% Class 56.70% Health/Unempl/Workers Comp/SocSec. & Fica Med /Retirement

TOTAL PAYROLL

Prof/Tech Audit Prep & Annual Audit & Legal Service Fees

Travel Staff & Board Travel Student Travel Athletic/Academic Travel

Water/Sewer Water and Sewer Monthly Costs

E-Rate Reimbursable Amount that is expected to be reimbursed to KSD by USAC

Communications Internet and Distance Learning (KSD's portion)/Phones/Postage/Fax

Contract Services Services performed, not related to Payroll Insurance Auto , Property and Liability Insurance

School & Office Supplies Basic school / office supplies Curriculum Adoption Textbooks for Curriculum

Technology Computers equip. /Licensing /Repairs

Maintenance Supplies Supplies / Parts Electricity Light & Power

Fuel Heating Fuel / Gasoline

Dues & Fees Registration / Annual Dues / Memberships

Transfer of Funds-Food/Housing Food Service / Teacher Housing

Scholarship Paid to Institutes for Students Attending Indirect Cost 2.4% Districts Approved Rate from Grants

TOTAL NON-PAYROLL