

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

School District Name: Petersburg School District

Proj. District ADM: 470  
brick & mortar ADM + correspondence ADM

Proj. Intensive count: 17

Proj. SPED count: 73  
Total SPED student count

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

Phone Number: 877-526-7656 ext 102

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**

Petersburg School District  
District Name

Page 2

<b>Beginning Fund Balance: July 1, 2020 (Subject to 10% Limit per AS 14.17.505(a))</b>	1,058,124
<b>(Excluded from the 10% Limit)</b>	-
<b>Total Beginning Fund Balance</b>	<u>\$ 1,058,124</u>

**Revenue**

010 City/Borough Appropriations	(1)	1,800,000	
030 Earnings on Investments	(2)	700	
040 Other Local Revenues	(3)	65,000	
041 Tuition from Students	(4)	-	
042 Tuition - Other Districts	(5)	-	
047 E-Rate Program	(6)	105,504	
050 State Sources	(7)	6,861,054	
100 Federal Sources - Direct	(8)	-	
150 Federal Sources - Through the State	(9)	-	
190 Federal Sources - Other Agencies	(10)	-	
250 Transfers From Other Funds	(11)	0	
<b>Total Revenue</b>			<u>\$ 8,832,258.00</u>

**Expenditures**

100 Instruction	(12)	3,818,139	
200 Special Education Instruction	(13)	1,155,245	
220 Special Education Support Services	(14)	-	
300 Support Services - Students	(15)	321,736	
350 Support Services - Instruction	(16)	692,084	
400 School Administration	(17)	356,497	
450 School Administration Support Services	(18)	251,749	
510 District Administration	(19)	331,400	
550 District Administration Support Services	(20)	283,566	
600 Operations and Maintenance of Plant	(21)	1,146,266	
700 Student Activities	(22)	370,516	
780 Community Services	(23)	0	
900 Other Financing Uses	(24)	0	
<b>Total Expenditures</b>			<u>\$ 8,727,198.00</u>

<b>Ending Fund Balance: June 30, 2021 (Subject to 10% Limit per AS 14.17.505(a))</b>	1,163,184 **
<b>(Excluded from the 10% Limit)</b>	-
<b>Total ending Fund Balance</b>	<u>\$ 1,163,184</u>

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

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

Petersburg School District  
District Name

<b>010 City/Borough Appropriations</b>	<i>Amount</i>
011 City/Borough Direct Appropriation	<u>1,800,000</u>
012 City/Borough "In-Kind" (detail descriptions & dollar amts required for in-kind or budget will be returned)	<u>                    </u>
_____	_____
_____	_____
_____	_____
<b>Total City/Borough Appropriations</b>	<u>\$ 1,800,000</u> <small>Transferred to (1) on page 2</small>
<b>030 Earnings on Investments</b>	
030 Earnings on Investments	<u>700</u>
<b>Total Earnings on Investments</b>	<u>\$ 700</u> <small>Transferred to (2) on page 2</small>
<b>040 Other Local Revenues</b>	
040 Other Local Revenues - Identify:	
APEI Grant	<u>2,000</u>
ALASBO Pcard Rebate	<u>14,000</u>
Borough Insurance Reimbursement	<u>18,000</u>
Misc Local	<u>11,000</u>
Student Fees	<u>20,000</u>
<b>Total Other Local Revenues</b>	<u>\$ 65,000</u> <small>Transferred to (3) on page 2</small>
<b>041 Tuition from Students</b>	
041 Tuition from Students	<u>                    </u>
<b>Total Tuition from Students</b>	<u>\$ -</u> <small>Transferred to (4) on page 2</small>
<b>042 Tuition - Other Districts</b>	
042 Tuition	<u>                    </u>
<b>Total Tuition - Other Districts</b>	<u>\$ -</u> <small>Transferred to (5) on page 2</small>
<b>047 E-Rate Program</b>	
047 E-Rate Program Revenue	<u>105,504</u>
<b>Total E-Rate Program</b>	<u>\$ 105,504</u> <small>Transferred to (6) on page 2</small>

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

Petersburg School District  
District Name

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

	<i>Amount</i>
51 Foundation Program	6148104
55 Supplemental Aid	_____
56 TRS On-Behalf Payments	604964
57 PERS On-Behalf Payments	107986
59 Tuition	_____
90 Other State Revenues - Identify	_____
_____	_____
_____	_____
<b>Total State Sources</b>	<b>\$ 6,861,054</b>

Transferred to (7) on page 2

**100 Federal Sources - Direct**

110 Impact Aid (Public Law 874 (100%))	_____
140 Other Federal Revenue - <b>Identify</b>	_____
_____	_____
<b>Total Federal Sources - Direct</b>	<b>\$ -</b>

Transferred to (8) on page 2

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

_____	_____
_____	_____
<b>Total Federal Sources - Through the State of Alaska</b>	<b>\$ -</b>

Transferred to (9) on page 2

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

_____	_____
_____	_____
<b>Total Federal Sources - Other Agencies</b>	<b>\$ -</b>

Transferred to (10) on page 2

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

_____	_____
_____	_____
<b>Total Transfers From Other Funds</b>	<b>\$ -</b>

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<b>Total Projected Revenues</b>	<b>\$ 8,119,308</b>
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## Alaska Department of Education & Early Development - School Finance FY2021 District Operating Fund Budget Expenditures

Petersburg School District  
District Name

Page 5

<i>Function 100 Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	2,217,995	30.4
320 Non-Certificated Salaries	40,500	0.81
<b>Total Salaries</b>	<b>\$ 2,258,495</b>	
Employee Benefits		
360 Employee Benefits	1313444	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<b>\$ 1,313,444</b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b>\$ 3,571,939</b>	
Non-Personnel		
410 Professional and Technical Services		
419 Chief Administrator Contract Services		
420 Staff Travel	1500	
425 Student Travel	3000	
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	225000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
<u>PHS VHS, HS ACCREDITATION, ODDESSEY WARE</u>	16,700	
510 Equipment		
<b>Total Non-Personnel</b>	<b>\$ 246,200</b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b>\$ 3,818,139</b>	

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

Petersburg School District  
District Name

Page 6

<i>Function 200 Special Education Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>312,808</u>	<u>4</u>
320 Non-Certificated Salaries	<u>376,866</u>	<u>13.44</u>
<b>Total Salaries</b>	<b>\$ <u>689,674</u></b>	
Employee Benefits		
360 Employee Benefits	<u>460571</u>	
380 Housing Allowance/Subsidy	<u>                    </u>	
390 Transportation Allowance	<u>                    </u>	
<b>Total Employee Benefits</b>	<b>\$ <u>460,571</u></b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b>\$ <u>1,150,245</u></b>	
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>                    5000</u>	
480 Tuition and Stipends	<u>                    </u>	
490 Other Expenses - Identify:	<u>                    </u>	
510 Equipment	<u>                    </u>	
Total Non-Personnel	<u>                    \$5,000</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b>\$ <u>1,155,245</u></b>	

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

Petersburg School District  
District Name

Page 7

<b>Function 220 Special Education Support Services - Students</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	_____	_____
320 Non-Certificated Salaries	_____	_____
<b>Total Salaries</b>	<u><u>\$ -</u></u>	
Employee Benefits		
360 Employee Benefits	_____	
380 Housing Allowance/Subsidy	_____	
390 Transportation Allowance	_____	
<b>Total Employee Benefits</b>	<u><u>\$ -</u></u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$ -</u></u>	
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	_____	
<b>Total Non-Personnel</b>	<u><u>\$ -</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$ -</u></u>	

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

Petersburg School District  
District Name

Page 8

**Function 300 Support Services - Students**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	145,386	2
320 Non-Certificated Salaries	46,000	1.24
<b>Total Salaries</b>	<b>\$ 191,386</b>	
Employee Benefits		
360 Employee Benefits	122150	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<b>\$ 122,150</b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b>\$ 313,536</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	8200	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
<b>Total Non-Personnel</b>	<b>\$ 8,200</b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b>\$ 321,736</b>	

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

Petersburg School District  
District Name

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<i>Function 350 Support Services - Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>169,653</u>	<u>2</u>
320 Non-Certificated Salaries	<u>56,206</u>	<u>1.37</u>
<b>Total Salaries</b>	<u><u>\$ 225,859</u></u>	
Employee Benefits		
360 Employee Benefits	<u>95726</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>          </u>	
<b>Total Employee Benefits</b>	<u><u>\$ 95,726</u></u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u><u>\$ 321,585</u></u>	
 Non-Personnel		
410 Professional and Technical Services	<u>47000</u>	
420 Staff Travel	<u>          </u>	
425 Student Travel	<u>          </u>	
430 Utility Services	<u>137280</u>	
435 Energy	<u>          </u>	
440 Other Purchased Services	<u>45219</u>	
445 Insurance and Bond Premiums	<u>20000</u>	
450 Supplies, Materials and Media	<u>121000</u>	
480 Tuition and Stipends	<u>          </u>	
490 Other Expenses - Identify:	<u>          </u>	
_____	<u>          </u>	
_____	<u>          </u>	
_____	<u>          </u>	
510 Equipment	<u>          </u>	
<b>Total Non-Personnel</b>	<u><u>\$ 370,499</u></u>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <u><u>\$ 692,084</u></u>	

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

Petersburg School District  
District Name

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**Function 400 School Administration**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	215,591	2
<b>Total Salaries</b>	<u>\$ 215,591</u>	
Employee Benefits		
360 Employee Benefits	131706	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 131,706</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>\$ 347,297</u>	

Non-Personnel

410 Professional and Technical Services		
419 Chief Administrator Contract Services		
420 Staff Travel	4000	
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	4000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Membership for professional organizations	1,200	
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 9,200</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$ 356,497</u>	

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

Petersburg School District  
District Name

**Function 450 School Administration Support Services**

	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	<u>121,929</u>	<u>3.62</u>
<b>Total Salaries</b>	<b>\$ 121,929</b>	
Employee Benefits		
360 Employee Benefits	<u>116870</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>          </u>	
<b>Total Employee Benefits</b>	<b>\$ 116,870</b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b>\$ 238,799</b>	
 Non-Personnel		
410 Professional and Technical Services	<u>          </u>	
420 Staff Travel	<u>          </u>	
425 Student Travel	<u>          </u>	
430 Utility Services	<u>8600</u>	
435 Energy	<u>          </u>	
440 Other Purchased Services	<u>          </u>	
445 Insurance and Bond Premiums	<u>          </u>	
450 Supplies, Materials and Media	<u>4350</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>	
<b>Total Non-Personnel</b>	<b>\$ 12,950</b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b>\$ 251,749</b>	

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

Petersburg School District  
District Name

**Function 510 District Administration**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>136,620</u>	<u>1</u>
320 Non-Certificated Salaries	<u>50,500</u>	<u>1</u>
<b>Total Salaries</b>	<b><u>\$ 187,120</u></b>	
Employee Benefits		
360 Employee Benefits	<u>91310</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
<b>Total Employee Benefits</b>	<b><u>\$ 91,310</u></b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b><u>\$ 278,430</u></b>	

Non-Personnel

410 Professional and Technical Services	<u>10000</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>8000</u>	
425 Student Travel	<u></u>	
430 Utility Services	<u>1600</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>17000</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
_____	<u>16,370</u>	
_____	<u></u>	
_____	<u></u>	
510 Equipment	<u></u>	
<b>Total Non-Personnel</b>	<b><u>\$ 52,970</u></b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b><u>\$ 331,400</u></b>	

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

Petersburg School District  
District Name

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**Function 550 District Administration Support Services**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>88,684</u>	<u>1</u>
320 Non-Certificated Salaries	<u>14,000</u>	<u>0.25</u>
<b>Total Salaries</b>	<b><u>\$ 102,684</u></b>	
Employee Benefits		
360 Employee Benefits	<u>55982</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
<b>Total Employee Benefits</b>	<b><u>\$ 55,982</u></b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b><u>\$ 158,666</u></b>	

Non-Personnel

410 Professional and Technical Services	<u>62500</u>	
420 Staff Travel	<u>3000</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>65000</u>	
450 Supplies, Materials and Media	<u>900</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
FRONTLINE & MISC FEES	<u>8,500</u>	
_____	<u></u>	
_____	<u></u>	
_____	<u></u>	
495 Indirect Costs	<u>15000.00</u>	
510 Equipment	<u></u>	
<b>Total Non-Personnel</b>	<b><u>\$ 124,900</u></b>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<b><u>\$ 283,566</u></b>	

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

Petersburg School District  
District Name

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<i>Function 600 Operations and Maintenance of Plant</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>299,200</u>	<u>6.37</u>
<b>Total Salaries</b>	<u>\$ 299,200</u>	
Employee Benefits		
360 Employee Benefits	<u>166832</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u>\$ 166,832</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>\$ 466,032</u>	
 Non-Personnel		
410 Professional and Technical Services	<u>15000</u>	
420 Staff Travel	<u>2500</u>	
425 Student Travel		
430 Utility Services	<u>88980</u>	
435 Energy	<u>345000</u>	
440 Other Purchased Services	<u>40000</u>	
445 Insurance and Bond Premiums	<u>94254</u>	
450 Supplies, Materials and Media	<u>89500</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
<u>SCHOOLDUDE AND MISC SUBSCRIPTIONS</u>	<u>5,000</u>	
510 Equipment		
<b>Total Non-Personnel</b>	<u>\$ 680,234</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$ 1,146,266</u>	

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

Petersburg School District  
District Name

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**Function 700 Student Activities**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>94,937</u>	<u>0.46</u>
320 Non-Certificated Salaries	<u>49,671</u>	
<b>Total Salaries</b>	<u><u>\$ 144,608</u></u>	
Employee Benefits		
360 Employee Benefits	<u>57508</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
<b>Total Employee Benefits</b>	<u><u>\$ 57,508</u></u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u><u>\$ 202,116</u></u>	

Non-Personnel

410 Professional and Technical Services		
420 Staff Travel	<u>5200</u>	
425 Student Travel	<u>130000</u>	
430 Utility Services	<u>1200</u>	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	<u>25000</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Region V Dues and Participation Fees	<u>7,000</u>	
510 Equipment		
<b>Total Non-Personnel</b>	<u><u>\$ 168,400</u></u>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <u><u>\$ 370,516</u></u>	

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

Petersburg School District  
District Name

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**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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\_\_\_\_\_

\$ -

\$ -

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\_\_\_\_\_

\$ -

\$ -

Transferred to (23) on page 2



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

Petersburg School District  
District Name

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**Function 900 Other Financing Uses**

Amount

Transfers To:

550 Transfer to Other Funds


**Total Other Financing Uses**

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

Petersburg School District  
District Name

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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.

	<b>TRS</b>	<b>PERS</b>
<b>Total On-Behalf Revenue from page 4</b>	604964	107986
Function 100 On-Behalf Expenditures	390942	1726
Function 200 On-Behalf Expenditures	63726	31849
Function 220 On-Behalf Expenditures		
Function 300 On-Behalf Expenditures	40440	20698
Function 350 On-Behalf Expenditures	30277	4443
Function 400 On-Behalf Expenditures	38397	
Function 450 On-Behalf Expenditures		10658
Function 510 On-Behalf Expenditures	24179	3268
Function 550 On-Behalf Expenditures		7849
Function 600 On-Behalf Expenditures		24338
Function 700 On-Behalf Expenditures	17003	3157
Function 780 On-Behalf Expenditures		
<b>Total On-Behalf Employee Benefits by Function</b>	604964	107986

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.