

# Board of Education Special Meeting

Monday, January 26, 2026 10:00 AM

KIBSD Central Office Conference Room F140, 722 Mill Bay Road, Kodiak, Alaska 99615

## 1. KIBSD Board of Education

### 2. Preliminaries

2.a. Call to Order

**Speaker (s) :** Board  
President

2.b. Legal Statements

**Speaker (s) :** Board  
President

2.c. Public Notification of Recording

**Speaker (s) :** Board  
President

### 3. Opening Items

3.a. Roll Call

**Speaker (s) :** Board  
President

### 4. Community Comments

### 5. Action Items

5.a. Technology Capital Project

5.b. FY 26 Budget: Winter Revisions and Public  
Hearing

### 6. Board Comments

### 7. Adjournment

7.a. Adjournment



# Board Agenda Item

Kodiak Island Borough School District  
 722 Mill Bay Rd  
 Kodiak, Alaska 99615

Board Mtg. Date 01.26.2026	Reports of the Superintendent <input type="checkbox"/>	Action Item X	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
<b>Subject:</b>	<b>Request to transfer funds from General Fund to Capital Project</b>				
<b>Presenter or Contact Person:</b>	Krista Cowley, Chief Financial Officer Cyndy Mika, Superintendent Walter Barnes, Technology Supervisor				
<b>Summary:</b>	Capital projects are outlined in the Alaska Chart of Accounts as, "A fund used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those or proprietary funds or trust funds). To account for resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by state construction grants, bonded indebtedness and district designated capital projects."				
<b>Financial Implications:</b>	At the January 17 <sup>th</sup> Board Retreat, the District requested the Board start a Technology Capital Project account for technology refresh needs.  Pursuant to BP 346, we are requesting transfer of \$500,000.00 from General Fund to a designated Technology Capital Project.				
<b>Attachments:</b>	None				
<b>Recommendation:</b>	<b>The Administration recommends the Board approve the transfer of funds from General Fund to Capital Projects.</b>				
<b>Motion:</b>	<b>Move to approve the transfer of funds from General Fund to Technology Capital Projects in the amount of \$500,000.00.</b>				



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 01.26.2026	Reports of the Superintendent <input type="checkbox"/>	Action Item X	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other - Discussion <input type="checkbox"/>
<b>Subject:</b>	<b>FY26 WINTER REVISIONS</b>				
<b>Presenter or Contact Person:</b>	Krista Cowley, Chief Financial Officer Cyndy Mika, Superintendent				
<b>Summary:</b>	FY26 WINTER REVISIONS				
<b>Financial Implications:</b>	BP 3100: The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives. The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.				
<b>Attachments:</b>	FY26 Winter Revision Packet consisting of Revised Revenue, Revised Expenditures, Curriculum Requests, and Maintenance Requests				
<b>Recommendation:</b>	<b>The Administration recommends the Board approve the FY26 Winter Revisions.</b>				
<b>Motion:</b>	<b>Superintendent Cyndy Mika is requesting Board action to approve the FY26 Winter Revisions as presented.</b>				

FY26 Revenue						
		FY26 Revenue w/ Anticipated \$340 BSA Increase (Adopted 6.17.2025)	+ / -	FY26 Fall Revisions w/ approved \$700 BSA Increase (Revised 11.17.2025)	+ / -	FY26 Winter Revisions w/ Hold Harmless (Anticipated 1.26.2026)
<b>LOCAL REVENUE SOURCES:</b>						
	Annual Appropriation/InKind	\$ 12,979,556.50	\$ -	\$ 12,979,556.50	\$ -	\$ 12,979,556.50
	In-kind Services		\$ -		\$ -	
	Use of Facilities	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
	Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
	Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -		\$ -	
	E-Rate Reimbursements	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ 337,535.20	\$ 2,337,535.20
	Sub-total Local Sources	\$ 15,075,556.50	\$ -	\$ 15,075,556.50	\$ 337,535.20	\$ 15,413,091.70
<b>STATE SOURCES:</b>						
			\$ -		\$ -	
	Foundation	\$ 23,250,563.76	\$ 1,867,144.00	\$ 25,117,707.76	\$ 2,102,853.00	\$ 27,220,560.76
	One Time State Grant money	\$ -	\$ -	\$ -	\$ -	\$ -
	State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00
	PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
	Quality Schools	\$ 79,178.00	\$ 205.00	\$ 79,383.00	\$ 4,672.00	\$ 84,055.00
	TRS On Behalf	\$ 2,551,293.00	\$ -	\$ 2,551,293.00	\$ 565,458.00	\$ 3,116,751.00
	PERS On Behalf	\$ 456,434.00	\$ -	\$ 456,434.00	\$ 57,702.00	\$ 514,136.00
	Sub-total State Sources	\$ 27,225,050.76	\$ 1,867,349.00	\$ 29,092,399.76	\$ 2,730,685.00	\$ 31,823,084.76
<b>FEDERAL SOURCES:</b>						
			\$ -		\$ -	
	Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ -	\$ 2,405,992.00	\$ -	\$ 2,405,992.00
	Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ -	\$ 31,231.00	\$ -	\$ 31,231.00
	Department of Defense	\$ 248,393.00	\$ -	\$ 248,393.00	\$ (84,554.00)	\$ 163,839.00
	Impact Aid-Direct	\$ 4,143.00	\$ -	\$ 4,143.00	\$ -	\$ 4,143.00
	Sub-total Federal Sources	\$ 2,689,759.00	\$ -	\$ 2,689,759.00	\$ (84,554.00)	\$ 2,605,205.00
	<b>LOCAL-STATE-FEDERAL REVENUE</b>	<b>\$ 44,990,366.26</b>	<b>\$ 1,867,349.00</b>	<b>\$ 46,857,715.26</b>	<b>\$ 2,983,666.20</b>	<b>\$ 49,841,381.46</b>
<b>OTHER SOURCES:</b>						
			\$ -		\$ -	
	Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
	Use of fund balance	\$ 4,972,353.05	\$ (521,851.85)	\$ 4,450,501.20	\$ (755,016.14)	\$ 3,695,485.06
	Hold Harmless Estimate	\$ 654,070.00	\$ -	\$ 654,070.00	\$ (654,070.00)	
	Sub-total Other Sources	\$ 5,806,423.05	\$ (521,851.85)	\$ 5,284,571.20	\$ (1,409,086.14)	\$ 3,875,485.06
	<b>TOTAL REVENUE</b>	<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>	<b>\$ 1,574,580.06</b>	<b>\$ 53,716,866.52</b>

<b>Expenditures</b>	\$ 50,796,789.31	\$ 52,142,286.46	\$ 53,716,866.52
	\$ -	\$ -	\$ -

2  
**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**Foundation Formula**  
**FY26 Budget Winter Revision with Hold Harmless**

SCHOOL	Working enrollment		ADJUSTED ADM
	ADM	*FORMULA	
Akhiok	13.0000	39.60	39.60
Chiniak	18.0000	39.60	39.60
Port Lions	30.0000	39.60 + (1.62*(30 - 20))	55.80
Old Harbor	38.0000	55.80 + (1.49*(38 - 30))	67.72
Ouzinkie	14.0000	39.60	39.60
East	296.2500	326.10 + (.97*(296.25 - 250))	370.96
Main	203.4000	218.10 + (1.08*(203.4 - 150))	275.77
Peterson	200.7500	218.10 + (1.08*(200.75 - 150))	272.91
KMS	390.3500	326.10 + (.97*(390.35 - 250))	462.24
KHS	506.5000	471.6 + (.92*(506.5 - 400))	569.58
	<u>Local ADM</u>	1,710.2500	2,193.78
	<u>Correspondence</u>	240.9000	2,355.17
		1,951.1500	

**\* District Cost Factor (Cost factor in specific to each school district range from (1.000-2.000))** **1.289**  
Total After Adjustment for District Cost Factor 3,035.81

**\* Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**  
Total After Adjustment for Special Needs Factor 3642.97

**\* Vocational Education Factor (Vocational for students 7-12)** **1.015**  
Total After Adjustment for Voc Ed Funding Factor 3,697.61

**+ Special Education Intensive Factor** **1339**  
Adjusted Students + Special Education 5,036.61

**+ Correspondence (ADM \* 90)** **216,810**  
Total District Adjusted ADM 5,253.42

**\* Base Student Allocation Value (BSAV)** **6660**  
**= Basic Need \$34,987,777**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145

Impact Aid 2,306,479

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid \*.9 \* x% \$1,064,071

**Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid)** **\$ 27,220,561**

**+ Quality Schools** **\$ 84,055**

**= TOTAL STATE ENTITLEMENT** **\$ 27,304,616**

\* Formula+school size 10-19.99 uses flat 39.60 ADM

## KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates  
FY26 Budget Winter Revision with Hold Harmless**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills =	\$2,529,488,770	x .00265 =	<b>\$6,703,145</b>
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or

B. Basic Need

PY Basic Need x .45%	31,917,409	x 45% =	\$14,362,834
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Estimated Additional Allowable Local Contribution Options ( The Greater of the Following Two)

A. 23% of Basic Need =	35,071,832	x .23 =	<b>\$8,066,521</b>
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or

B. .002 of Tax Base =	\$2,529,488,770	x .002 =	\$5,058,978
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Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution	\$6,703,145
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+ Additional Allowable Local	\$ 8,066,521
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<b>= Total Estimated Maximum Allowable Local Contribution</b>	<b>\$14,769,666</b>
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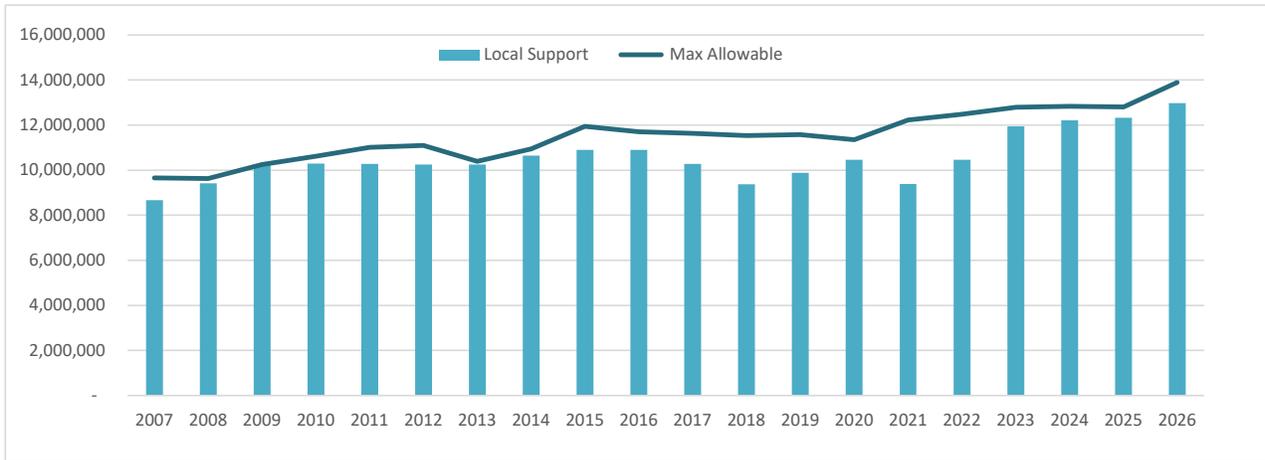
<b>KIB Support</b>	<b>\$ 12,979,557</b>
<b>Percentage of Maximum</b>	<b>87.88%</b>

<b>Amount Below Cap</b>	<b>\$1,790,110</b>
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Prior Year Support	\$ 12,316,558
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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
Local Support History  
Information from KIBSD Annual Audits**

<u>Fiscal Year</u>	<u>Appropriation</u>	<u>In-Kind</u>	<u>Local Support</u>	<u>Year-to-Year Difference</u>		<u>Max Allowable</u>	<u>Amount Below the Cap</u>	<u>Percent of Max</u>
2007	7,775,801	895,459	8,671,260	38,820	Actual	9,663,496	992,236	89.73%
2008	8,482,554	937,858	9,420,412	749,152	Actual	9,624,522	204,110	97.88%
2009	9,270,768	972,850	10,243,618	823,206	Actual	10,243,618	-	100.00%
2010	9,343,500	946,850	10,290,350	46,732	Actual	10,612,781	322,431	96.96%
2011	9,494,388	780,962	10,275,350	(15,000)	Actual	11,016,766	741,416	93.27%
2012	9,481,000	769,350	10,250,350	(25,000)	Actual	11,098,280	847,930	92.36%
2013	9,348,500	901,850	10,250,350	-	Actual	10,388,388	138,038	98.67%
2014	9,795,870	853,850	10,649,720	399,370	Actual	10,946,091	296,371	97.29%
2015	10,090,250	815,350	10,905,600	255,880	Actual	11,955,244	1,049,644	91.22%
2016	10,154,238	751,362	10,905,600		Actual	11,705,821	800,221	93.16%
2017	9,366,500	911,000	10,277,500	(628,100)	Actual	11,630,705	1,353,205	88.37%
2018	8,947,500	430,000	9,377,500	(900,000)	Actual	11,537,978	2,160,478	81.28%
2019	9,460,244	430,000	9,890,244	512,744	Actual	11,579,181	1,688,937	85.41%
2020	10,025,244	430,000	10,455,244	565,000	Actual	11,345,168	889,924	92.16%
2021	8,960,089	430,000	9,390,089	(1,065,155)	Actual	12,226,547	2,836,458	76.80%
2022	10,025,244	430,000	10,455,244	1,065,155	Actual	12,492,896	2,037,652	83.69%
2023	11,405,244	550,000	11,955,244	1,500,000	Actual	12,798,209	842,965	93.41%
2024	11,655,244	550,000	12,205,244	250,000	Actual	12,835,778	630,534	95.09%
2025	11,666,558	650,000	12,316,558	111,314	Actual	12,814,579	498,021	96.11%
2026	12,329,557	650,000	12,979,557	662,999	Adopted	13,891,877	912,321	93.43%



## FY26 Projected Expense By Object Code

Account Number	Description	FY26 Expenditures w/ Anticipated \$340 BSA Increase (Adopted 6.17.2025)	+ / -	FY26 Fall Revisions Expenditures w/ approved \$700 BSA Increase (Revised 11.17.2025)	+ / -	FY26 Winter Revisions Expenditures w/ Hold Harmless (Anticipated 1.26.2026)
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$ 16,804,958.23	\$ (645,849.57)	\$ 16,159,108.66	\$ -	\$ 16,159,108.66
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$ 8,512,760.23	\$ 555,293.71	\$ 9,068,053.94	\$ -	\$ 9,068,053.94
100.000.000.0000.330.0000	CLASSIFIED, TEA	\$ 171,375.00	\$ -	\$ 171,375.00	\$ -	\$ 171,375.00
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$ 15,753,262.00	\$ 1,165,351.55	\$ 16,918,613.55	\$ -	\$16,918,613.55
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$ 78,000.00	\$ 14,428.00	\$ 92,428.00	\$ -	\$ 92,428.00
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$ 53,000.00	\$ 10,573.46	\$ 63,573.46	\$ -	\$ 63,573.46
<b>Sub-Total Personnel</b>		<b>\$ 41,453,355.46</b>	<b>\$ 1,099,797.15</b>	<b>\$ 42,553,152.61</b>	<b>\$ -</b>	<b>\$ 42,553,152.61</b>
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$ 757,107.00	\$ -	\$ 757,107.00	\$ (8,500.00)	\$ 748,607.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 210,449.00	\$ -	\$ 210,449.00	\$ (3,800.00)	\$ 206,649.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 411,683.85	\$ -	\$ 411,683.85	\$ 10,836.56	\$ 422,520.41
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 4,591,374.00	\$ -	\$ 4,591,374.00	\$ 337,535.20	\$ 4,928,909.20
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$ 1,251,733.00	\$ -	\$ 1,251,733.00	\$ (34,698.10)	\$ 1,217,034.90
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,609,370.00	\$ -	\$ 1,609,370.00	\$ 390,115.43	\$ 1,999,485.43
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 78,817.00	\$ -	\$ 78,817.00	\$ (30,210.00)	\$ 48,607.00
100.000.000.0000.510.0000	EQUIPMENT	\$ -	\$ -	\$ -	\$ 96,679.35	\$ 96,679.35
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 432,900.00	\$ 245,700.00	\$ 678,600.00	\$ 816,621.62	\$ 1,495,221.62
<b>Sub-total Non Personnel</b>		<b>\$ 9,343,433.85</b>	<b>\$ 245,700.00</b>	<b>\$ 9,589,133.85</b>	<b>\$ 1,574,580.06</b>	<b>\$ 11,163,713.91</b>
<b>Total Expense</b>		<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>	<b>\$ 1,574,580.06</b>	<b>\$ 53,716,866.52</b>

<b>Curriculum FY26 Winter Revisions Request</b>	
Fastbridge renewal (secondary progress monitoring, 100 licenses)	\$ 1,048.00
Really Great Reading subscription renewal (K-1 reading supplementary resource)	\$ 3,669.00
Transition to Algebra replacement workbooks (prealgebra textbooks)	\$ 2,134.00
mClass math (elementary screener & progress monitoring)	\$ 4,000.00
PowerSchool renewal (Schoology, enrollment, SIS licensing)	\$ 52,341.44
NWEA for MAP Growth licenses for grades 10-11	\$ 6,090.00
February in-service (supplies, honorarium[s], guest/elder luncheon)	\$ 3,000.00
Rural travel related to February in-service (estimated)	\$ 12,000.00
ELA curriculum review TEAs	\$ 12,640.80
Seesaw (not needed if we go with Parent Square)	\$ 8,500.00
<b>Total</b>	<b>\$ 105,423.24</b>

<b>Maintenance FY26 Winter Revisions Request</b>	
<b>Emergent Issues</b>	
Port Lions - fire alarm system replacement (in-kind portion)	\$ 50,000.00
Small work orders/repairs/maintenance 4 months x \$12,000/month	\$ 48,000.00
Winter vehicle equipment repairs	\$ 12,000.00
Truck bed replacement for 505 (truck carries gravel spreader in winter)	\$ 15,000.00
Replacement snow plow & shipping	\$ 15,000.00
Peterson - circulating pump VFD (variable frequency drive)	\$ 5,500.00
Port Lions - heat loop zone valves and circulation pumps	\$ 24,000.00
Port Lions - kitchen upright reach in freezer	\$ 5,000.00
All buildings - LED lighting x 600 lamps	\$ 15,000.00
All buildings - HVAC sensors, connectors, controls	\$ 20,000.00
KHS CTE wing - worm drive air compressor replacement	\$ 10,500.00
KHS parking lot lighting - lift rental and bulb replacements	\$ 7,000.00
Arctic Care support - custodial/maintenance OT labor	\$ 6,000.00
Arctic Care support - restroom supplies & extra dumpster tips	\$ 2,300.00
Custodial equipment (1 shampoo machine \$3200, 6 vacuums \$3000, 2 buffers \$1800)	\$ 8,000.00
Food Services - freezer safety mats	\$ 2,000.00
Spring travel to villages for PM's (5 trips x 3 staff x \$300 RT or 2 charters x \$2600 ea)	\$ 5,200.00
Temporary labor during June - 3 people	\$ 15,000.00
Pool - UV system repairs	\$ 5,500.00
Vehicle gas	\$ 4,000.00
KHS - culinary arts room appliance repairs/replacements	\$ 15,000.00
Chiniak - heating circulation pumps/piping	\$ 25,000.00
<b>Subtotal</b>	<b>\$ 315,000.00</b>
<b>Important</b>	
Food Services -rain canopy for outdoor freezers	\$ 35,000.00
Middle School - commons sound dampening	\$ 20,000.00
Main elementary - plumbing project	\$ 20,000.00
Auditorium - drama pod planetary gear replacement	\$ 25,000.00
<b>Subtotal</b>	<b>\$ 100,000.00</b>
<b>Important, but more likely to occur in FY27</b>	
East Elementary - parking lot curb modification	\$ 3,000.00
Pool - main circulation pump VFD & flow meter	\$ 12,000.00
Pool - heat exchanger VFDs (located in HS boiler room - quote is \$19800)	\$ 20,000.00
Pool - On site chlorine generator (instead of salt cells - 4 salt cells x \$5,000 ea)	\$ 25,000.00
<b>Subtotal</b>	<b>\$ 60,000.00</b>
<b>Total</b>	<b>\$ 475,000.00</b>

FY26 Revenue						
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	Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
	Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -		\$ -	
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	Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
	Use of fund balance	\$ 4,972,353.05	\$ (521,851.85)	\$ 4,450,501.20	\$ (1,255,016.14)	\$ 3,195,485.06
	Hold Harmless Estimate	\$ 654,070.00	\$ -	\$ 654,070.00	\$ (654,070.00)	
	Sub-total Other Sources	\$ 5,806,423.05	\$ (521,851.85)	\$ 5,284,571.20	\$ (1,909,086.14)	\$ 3,375,485.06
	<b>TOTAL REVENUE</b>	<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>	<b>\$ 1,074,580.06</b>	<b>\$ 53,216,866.52</b>

<b>Expenditures</b>	\$ 50,796,789.31	\$ 52,142,286.46	\$ 53,216,866.52
	\$ -	\$ -	\$ -

## FY26 Projected Expense By Object Code

Account Number	Description	FY26 Expenditures w/ Anticipated \$340 BSA Increase (Adopted 6.17.2025)	+ / -	FY26 Fall Revisions Expenditures w/ approved \$700 BSA Increase (Revised 11.17.2025)	+ / -	FY26 Winter Revisions Expenditures w/ Hold Harmless (Anticipated 1.26.2026)
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$ 16,804,958.23	\$ (645,849.57)	\$ 16,159,108.66	\$ -	\$ 16,159,108.66
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$ 8,512,760.23	\$ 555,293.71	\$ 9,068,053.94	\$ -	\$ 9,068,053.94
100.000.000.0000.330.0000	CLASSIFIED, TEA	\$ 171,375.00	\$ -	\$ 171,375.00	\$ -	\$ 171,375.00
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$ 15,753,262.00	\$ 1,165,351.55	\$ 16,918,613.55	\$ -	\$16,918,613.55
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$ 78,000.00	\$ 14,428.00	\$ 92,428.00	\$ -	\$ 92,428.00
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$ 53,000.00	\$ 10,573.46	\$ 63,573.46	\$ -	\$ 63,573.46
<b>Sub-Total Personnel</b>		<b>\$ 41,453,355.46</b>	<b>\$ 1,099,797.15</b>	<b>\$ 42,553,152.61</b>	<b>\$ -</b>	<b>\$ 42,553,152.61</b>
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$ 757,107.00	\$ -	\$ 757,107.00	\$ (8,500.00)	\$ 748,607.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 210,449.00	\$ -	\$ 210,449.00	\$ (3,800.00)	\$ 206,649.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 411,683.85	\$ -	\$ 411,683.85	\$ 10,836.56	\$ 422,520.41
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 4,591,374.00	\$ -	\$ 4,591,374.00	\$ 337,535.20	\$ 4,928,909.20
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$ 1,251,733.00	\$ -	\$ 1,251,733.00	\$ (34,698.10)	\$ 1,217,034.90
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,609,370.00	\$ -	\$ 1,609,370.00	\$ 390,115.43	\$ 1,999,485.43
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 78,817.00	\$ -	\$ 78,817.00	\$ (30,210.00)	\$ 48,607.00
100.000.000.0000.510.0000	EQUIPMENT	\$ -	\$ -	\$ -	\$ 96,679.35	\$ 96,679.35
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 432,900.00	\$ 245,700.00	\$ 678,600.00	\$ 316,621.62	\$ 995,221.62
<b>Sub-total Non Personnel</b>		<b>\$ 9,343,433.85</b>	<b>\$ 245,700.00</b>	<b>\$ 9,589,133.85</b>	<b>\$ 1,074,580.06</b>	<b>\$ 10,663,713.91</b>
<b>Total Expense</b>		<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>	<b>\$ 1,074,580.06</b>	<b>\$ 53,216,866.52</b>