

**LAKE AND PENINSULA BOROUGH  
RESOLUTION 16-11**

**A RESOLUTION ACCEPTING AND APPROVING THE ANNUAL OPERATING BUDGET OF THE LAKE AND PENINSULA BOROUGH SCHOOL DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017 (FY 17), AND PROJECTING THE AMOUNT OF MONEY TO BE MADE AVAILABLE FROM BOROUGH REVENUES FOR SCHOOL PURPOSES DURING THAT FISCAL YEAR.**

**WHEREAS**, Article VIII, Section 8.03 of the Lake and Peninsula Borough Charter requires that the Lake and Peninsula Borough School District approve an annual budget and submit it to the Borough Assembly for final action, and

**WHEREAS**, Section 14.14.060 (C) of the Alaska Statutes, provides that a school district within a borough shall submit the district budget for the following school year to the Borough Assembly by May 1 for approval of the total amount of budgeted revenues and expenditures, and

**WHEREAS**, the Statutes provide further that, within 30 days after receipt of the budget, the Assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the School Board with a statement of the sum to be made available, and

**WHEREAS**, the School District submitted its proposed annual budget to the Borough office on April 25, 2016 and the requested local contribution was reviewed and approved by the Borough Assembly on May 9, 2016.

**NOW THEREFORE BE IT RESOLVED**, that the annual operating budget submitted by the School District for FY 2017 is hereby approved, and

**BE IT FURTHER RESOLVED**, that the amount to be made available from the Lake and Peninsula Borough for school purposes in FY 2017 is \$1,347,423.00, which shall be appropriated in the Borough's annual Operating Budget to be adopted no later than June 1, 2016.

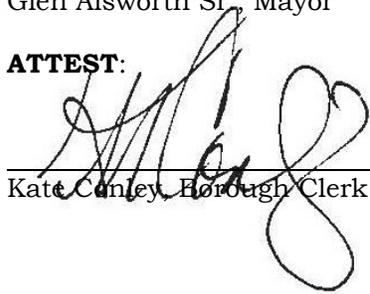
**PASSED AND APPROVED**, by a duly constituted quorum of the Lake and Peninsula Borough Assembly this 9<sup>th</sup> day of May, 2016.

**IN WITNESS THERETO:**



\_\_\_\_\_  
Glen Alsworth Sr., Mayor

**ATTEST:**



\_\_\_\_\_  
Kate Conley, Borough Clerk



**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Summary**

Lake and Peninsula  
District Name

<b>Beginning Fund Balance: July 1, 2016 (Subject to 10% Limit per AS 14.17.505(a))</b>	<u>\$1,480,532</u>
<b>(Excluded from the 10% Limit)</b>	<u>\$2,258,577</u>
<b>Total Beginning Fund Balance</b>	<u>\$3,739,109</u>

**Revenue**

010 City/Borough Appropriations	(1) <u>\$1,347,423</u>	
030 Earnings on Investments	(2) <u>30,000</u>	
040 Other Local Revenues	(3) <u>398,133</u>	
041 Tuition from Students	(4) <u>0</u>	
042 Tuition - Other Districts	(5) <u>0</u>	
047 E-Rate Program	(6) <u>1,825,935</u>	
050 State Sources	(7) <u>9,867,903</u>	
100 Federal Sources - Direct	(8) <u>817,901</u>	
150 Federal Sources - Through the State	(9) <u>194,225</u>	
190 Federal Sources - Other Agencies	(10) <u>0</u>	
250 Transfers From Other Funds	(11) <u>0</u>	
<b>Total Revenue</b>		<u>\$14,481,520</u>

**Expenditures**

100 Instruction	(12) <u>\$5,064,596</u>	
200 Special Education Instruction	(13) <u>891,322</u>	
220 Special Education Support Services	(14) <u>197,728</u>	
300 Support Services - Students	(15) <u>124,630</u>	
350 Support Services - Instruction	(16) <u>2,983,663</u>	
400 School Administration	(17) <u>694,469</u>	
450 School Administration Support Services	(18) <u>57,747</u>	
510 District Administration	(19) <u>633,433</u>	
550 District Administration Support Services	(20) <u>532,295</u>	
600 Operations and Maintenance of Plant	(21) <u>2,604,974</u>	
700 Student Activities	(22) <u>471,795</u>	
780 Community Services	(23) <u>0</u>	
900 Other Financing Uses	(24) <u>400,000</u>	
<b>Total Expenditures</b>		<u>\$14,656,652</u>

<b>Ending Fund Balance: June 30, 2017 (Subject to 10% Limit per AS 14.17.505(a))</b>	<u>\$1,305,400</u> **
<b>(Excluded from the 10% Limit)</b>	<u>\$2,258,577</u>
<b>Total Ending Fund Balance</b>	<u>\$3,563,977</u>

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

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

<b>Total Instructional Expenditures (Functions 100-400)</b>	<b>(a)</b> <u>\$9,956,408</u>
<b>Total Expenditure Codes (Functions 100-780)</b>	<b>(b)</b> <u>\$14,256,652</u>
<b>Total Instructional Expenditures (a) divided by Total Expenditures (b)</b>	<u>70%</u>

**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Revenues**

Lake and Peninsula  
District Name

**010 City/Borough Appropriations**

	Amount	
011 City/Borough Direct Appropriation	<u>1,347,423</u>	
012 City/Borough "In-Kind"		
<u>(detail descriptions &amp; dollar amts required for in-kind)</u>		
<u>In-Kind is a required code and must be presented separately</u>		
<u>or budget will be returned.</u>		
_____		
_____		
<b>Total City/Borough Appropriations</b>		<u><u>\$1,347,423</u></u>

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**030 Earnings on Investments**

030 Earnings on Investments	<u>30,000</u>	
<b>Total Earnings on Investments</b>		<u><u>\$30,000</u></u>

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**040 Other Local Revenues**

040 Other Local Revenues - Identify:		
<u>(provide detail descriptions &amp; dollar amts for local revenues)</u>		
Rents and other	<u>398,133</u>	
_____		
_____		
_____		
<b>Total Other Local Revenues</b>		<u><u>\$398,133</u></u>

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**041 Tuition from Students**

041 Tuition from Students		
<b>Total Tuition from Students</b>		<u><u>\$0</u></u>

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**042 Tuition - Other Districts**

042 Tuition		
<b>Total Tuition - Other Districts</b>		<u><u>\$0</u></u>

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**047 E-Rate Program**

047 E-Rate Program Revenue	<u>1,825,935</u>	
<b>Total E-Rate Program</b>		<u><u>\$1,825,935</u></u>

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula

District Name

<i><b>Function 100 Instruction</b></i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>2,210,000</u>	<u>37.00</u>
320 Non-Certificated Salaries	<u>488,000</u>	<u>18.20</u>
<b>Total Salaries</b>	<u>\$2,698,000</u>	
Employee Benefits		
360 Employee Benefits	<u>1,398,711</u>	
380 Housing Allowance/Subsidy	<u>300,300</u>	
390 Transportation Allowance	<u>29,000</u>	
<b>Total Employee Benefits</b>	<u>\$1,728,011</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$4,426,011</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>25,000</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>60,000</u>	
425 Student Travel	<u>90,000</u>	
430 Utility Services	<u>218,895</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>242,690</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
Dues & Fees	<u>2,000</u>	
	<u></u>	
	<u></u>	
510 Equipment	<u></u>	
<b>Total Non-Personnel</b>	<u><u>\$638,585</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$5,064,596</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 200 Special Education Instruction**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>294,600</u>	<u>4.90</u>
320 Non-Certificated Salaries	<u>249,300</u>	<u>9.10</u>
<b>Total Salaries</b>	<u>\$543,900</u>	
Employee Benefits		
360 Employee Benefits	<u>253,822</u>	
380 Housing Allowance/Subsidy	<u>52,500</u>	
390 Transportation Allowance	<u>2,000</u>	
<b>Total Employee Benefits</b>	<u>\$308,322</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$852,222</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>          </u>	
420 Staff Travel	<u>35,000</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>4,100</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>	<u><u>\$39,100</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$891,322</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 220 Special Education Support Services - Students**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>36,844</u>	<u>0.50</u>
320 Non-Certificated Salaries	<u>          </u>	<u>          </u>
<b>Total Salaries</b>	<u>          \$36,844</u>	
Employee Benefits		
360 Employee Benefits	<u>21,684</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>500</u>	
<b>Total Employee Benefits</b>	<u>          \$22,184</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>          \$59,028</u>	
Non-Personnel		
410 Professional and Technical Services	<u>133,500</u>	
419 Chief Administrator Contract Services	<u>          </u>	
420 Staff Travel	<u>5,000</u>	
425 Student Travel	<u>          </u>	
430 Utility Services	<u>200</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>	
<b>Total Non-Personnel</b>	<u>          \$138,700</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>          \$197,728</u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 300 Support Services - Students**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>35,107</u>	<u>0.50</u>
320 Non-Certificated Salaries	<u>          </u>	<u>          </u>
<b>Total Salaries</b>	<u>          \$35,107</u>	
Employee Benefits		
360 Employee Benefits	<u>55,923</u>	
380 Housing Allowance/Subsidy	<u>21,000</u>	
390 Transportation Allowance	<u>2,500</u>	
<b>Total Employee Benefits</b>	<u>          \$79,423</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>          \$114,530</u>	

Non-Personnel

410 Professional and Technical Services	<u>          </u>	
420 Staff Travel	<u>10,000</u>	
425 Student Travel	<u>          </u>	
430 Utility Services	<u>100</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>	
<b>Total Non-Personnel</b>	<u>          \$10,100</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>          \$124,630</u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 400 School Administration**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>404,182</u>	<u>4.00</u>
<b>Total Salaries</b>	<u>\$404,182</u>	
Employee Benefits		
360 Employee Benefits	<u>205,837</u>	
380 Housing Allowance/Subsidy	<u>36,750</u>	
390 Transportation Allowance	<u>2,500</u>	
<b>Total Employee Benefits</b>	<u>\$245,087</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$649,269</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>          </u>	
419 Chief Administrator Contract Services	<u>          </u>	
420 Staff Travel	<u>40,000</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>1,200</u>	
480 Tuition and Stipends	<u>          </u>	
490 Other Expenses - Identify:		
Dues & Fees	<u>4,000</u>	
<u>  </u>	<u>          </u>	
<u>  </u>	<u>          </u>	
510 Equipment	<u>          </u>	
<b>Total Non-Personnel</b>	<u><u>\$45,200</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$694,469</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 450 School Administration Support Services**

	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	<u>35,411</u>	<u>1.10</u>
<b>Total Salaries</b>	<u>\$35,411</u>	
Employee Benefits		
360 Employee Benefits	<u>18,836</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>          </u>	
<b>Total Employee Benefits</b>	<u>\$18,836</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$54,247</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>3,000</u>	
435 Energy	<u>          </u>	
440 Other Purchased Services	<u>          </u>	
445 Insurance and Bond Premiums	<u>          </u>	
450 Supplies, Materials and Media	<u>500</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>	<u><u>\$3,500</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$57,747</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 510 District Administration**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>207,786</u>	<u>2.00</u>
320 Non-Certificated Salaries	<u>          </u>	<u>          </u>
<b>Total Salaries</b>	<u>          \$207,786</u>	
Employee Benefits		
360 Employee Benefits	<u>292,047</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>1,400</u>	
<b>Total Employee Benefits</b>	<u>          \$293,447</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>          \$501,233</u>	
Non-Personnel		
410 Professional and Technical Services	<u>18,000</u>	
419 Chief Administrator Contract Services	<u>          </u>	
420 Staff Travel	<u>60,000</u>	
425 Student Travel	<u>          </u>	
430 Utility Services	<u>8,500</u>	
435 Energy	<u>          </u>	
440 Other Purchased Services	<u>3,700</u>	
445 Insurance and Bond Premiums	<u>          </u>	
450 Supplies, Materials and Media	<u>15,000</u>	
480 Tuition and Stipends	<u>15,000</u>	
490 Other Expenses - Identify:		
Dues & Fees	<u>12,000</u>	
	<u>          </u>	
	<u>          </u>	
510 Equipment	<u>          </u>	
<b>Total Non-Personnel</b>	<u>          \$132,200</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>          \$633,433</u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula

District Name

**Function 550 District Administration Support Services**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>322,790</u>	<u>4.15</u>
<b>Total Salaries</b>	<u>\$322,790</u>	
Employee Benefits		
360 Employee Benefits	<u>153,305</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance	<u>3,500</u>	
<b>Total Employee Benefits</b>	<u>\$156,805</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$479,595</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>30,000</u>	
420 Staff Travel	<u>10,000</u>	
425 Student Travel		
430 Utility Services	<u>600</u>	
435 Energy		
440 Other Purchased Services	<u>4,500</u>	
445 Insurance and Bond Premiums	<u>35,600</u>	
450 Supplies, Materials and Media	<u>12,000</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
_____		
495 Indirect Costs	<u>(40,000)</u>	
510 Equipment		
<b>Total Non-Personnel</b>	<u><u>\$52,700</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$532,295</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula

District Name

**Function 600 Operations and Maintenance of Plant**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>708,205</u>	<u>17.00</u>
<b>Total Salaries</b>	<u>\$708,205</u>	
Employee Benefits		
360 Employee Benefits	<u>334,469</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance	<u>500</u>	
<b>Total Employee Benefits</b>	<u>\$334,969</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$1,043,174</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>37,000</u>	
420 Staff Travel	<u>150,000</u>	
425 Student Travel		
430 Utility Services	<u>65,000</u>	
435 Energy	<u>920,000</u>	
440 Other Purchased Services	<u>20,000</u>	
445 Insurance and Bond Premiums	<u>140,000</u>	
450 Supplies, Materials and Media	<u>229,800</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
_____		
_____		
_____		
510 Equipment		
<b>Total Non-Personnel</b>	<u><u>\$1,561,800</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$2,604,974</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula

District Name

<b>Function 700 Student Activities</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>92,750</u>	<u>1.50</u>
320 Non-Certificated Salaries	<u>36,850</u>	<u>1.50</u>
<b>Total Salaries</b>	<u>\$129,600</u>	
Employee Benefits		
360 Employee Benefits	<u>67,095</u>	
380 Housing Allowance/Subsidy	<u>          </u>	
390 Transportation Allowance	<u>          </u>	
<b>Total Employee Benefits</b>	<u>\$67,095</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$196,695</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>          </u>	
420 Staff Travel	<u>4,000</u>	
425 Student Travel	<u>262,000</u>	
430 Utility Services	<u>          </u>	
435 Energy	<u>          </u>	
440 Other Purchased Services	<u>800</u>	
445 Insurance and Bond Premiums	<u>1,300</u>	
450 Supplies, Materials and Media	<u>3,000</u>	
480 Tuition and Stipends	<u>          </u>	
490 Other Expenses - Identify:		
Dues & Fees	<u>4,000</u>	
<u>  </u>	<u>          </u>	
<u>  </u>	<u>          </u>	
510 Equipment	<u>          </u>	
<b>Total Non-Personnel</b>	<u><u>\$275,100</u></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$471,795</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget Expenditures**

Lake and Peninsula  
District Name

**Function 780 Community Services**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	_____	_____
320 Non-Certificated Salaries	_____	_____
<b>Total Salaries</b>	_____	<b>\$0</b>
Employee Benefits		
360 Employee Benefits	_____	
380 Housing Allowance/Subsidy	_____	
390 Transportation Allowance	_____	
<b>Total Employee Benefits</b>	_____	<b>\$0</b>
<b>Total Salaries &amp; Employee Benefits</b>	_____	<b>\$0</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>\$0</b>
<b>Total Salaries, Benefits, Non-Personnel</b>	_____	<b>\$0</b>

Transferred to (23) on page 2

**Alaska Department of Education and Early Development - School Finance  
 FY2017 School Operating Fund Budget Other Financing Uses**

Lake and Peninsula  
 District Name

**Function 900 Other Financing Uses**

Amount

Transfers To:

550 Transfer to Other Funds

**(Provide a detailed explanation for all transfers)**

Food Services	400,000	
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Total Other Financing Uses		<b>\$400,000</b>
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**Alaska Department of Education and Early Development - School Finance  
FY2017 School Operating Fund Budget TRS/PERS Functional Breakdown**

Lake and Peninsula  
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.

	<b>TRS</b>	<b>PERS</b>
<b>Total On-Behalf Revenue from page 4</b>	<u>622,766</u>	<u>75,151</u>
Function 100 On-Behalf Expenditures	<u>332,381</u>	<u>10,230</u>
Function 200 On-Behalf Expenditures	<u>51,237</u>	<u>5,585</u>
Function 220 On-Behalf Expenditures	<u>10,784</u>	
Function 300 On-Behalf Expenditures	<u>29,851</u>	<u>8,748</u>
Function 350 On-Behalf Expenditures	<u>88,839</u>	<u>9,343</u>
Function 400 On-Behalf Expenditures	<u>62,487</u>	
Function 450 On-Behalf Expenditures		<u>1,136</u>
Function 510 On-Behalf Expenditures	<u>32,995</u>	<u>432</u>
Function 550 On-Behalf Expenditures		<u>12,705</u>
Function 600 On-Behalf Expenditures		<u>26,669</u>
Function 700 On-Behalf Expenditures	<u>14,192</u>	<u>303</u>
Function 780 On-Behalf Expenditures		
<b>Total On-Behalf Employee Benefits by Function</b>	<u>622,766</u>	<u>75,151</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.*