

# SKAGWAY SCHOOL DISTRICT

P. O. Box 497 | 1563 Main Street | Skagway, Alaska 99840 | (907) 983-2960

## MEMORANDUM

TO: Dr. Josh Coughran, Superintendent  
Skagway School Board of Education

FROM: Cindy O'Daniel  
Director of Business Services

DATE: February 16, 2016

SUBJECT: FY15/16 Final Budget Revision #1

Attached for your review and approval is the Skagway School District's FY15/16 Budget Revision #1. We are not required to send this to the State; however, the auditors must see that the Board approves all financial matters.

### **Revenue:**

Operating Fund revenue has been adjusted based on the additional foundation funding from the state based on our actual ADM.

### **Expenses:**

- Teaching supplies has been adjusted for AP History materials and new classroom whiteboards.
- SPED salaries have been adjustment to reflect Mary Jo Pike's absence.
- Support Services – Instruction salaries have been adjusted for work done by teachers prior to the start of school for work on the curriculum.
- Support Services – Increase in library books purchase of books about SE Alaska.
- District Admin – Increase in travel expense in anticipation of the conference in Seattle.
- District Admin – Increase in professional services for attorney's fees.
- District Admin – Increase in 'Other Exp' for the purchase of staff vests.
- District Admin – Support – Increase in accounting software fees.
- District Admin – Support – Increase in bank fees.
- District Admin – Support – Reduction in liability insurance expense based on actual.
- Maintenance & Operations – Increase in property and vehicle insurance based on actual.
- Food Service – Move milk purchase expense to food purchases and increase food revenue and expense projected based on what's recorded year to date.

A motion is needed to approve the FY15/16 Final Budget Revision so it can be officially recorded in the Board minutes.

If you have any questions please call, e-mail [busmgr@skagwayschool.org](mailto:busmgr@skagwayschool.org), or stop by.

**SKAGWAY SCHOOL DISTRICT  
FY 15/16 OPERATING BUDGET**

STUDENT COUNT	88	January 31, 2016 100.85		
	FY16 ADOPTED BUDGET A	FY16 BUDGET REVISION #1 B	FY16 BUDGET REVISION #2 C	FY16 REVISED BUDGET E
<b>REVENUE</b>				
<b>Local Revenue</b>				
Available Fund Balance	\$ -	\$ -	\$ -	\$ -
City Appropriations	\$ 1,228,013	\$ -	\$ -	\$ 1,228,013
Transfer from Teacher Hiring & Recruiting	\$ 66,825	\$ -	\$ -	\$ 66,825
Transfer from Academic Enrichment	\$ 31,205	\$ -	\$ -	\$ 31,205
Other Revenue				
E-Rate Revenue	\$ 25,731	\$ -	\$ -	\$ 25,731
<b>Total Local Revenue</b>	<b>\$ 1,351,774</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,351,774</b>
<b>State Revenue</b>				
Quality School Revenue	\$ 3,396	\$ 758	\$ -	\$ 4,154
Foundation Program	\$ 710,304	\$ 282,572	\$ -	\$ 992,876
Supplimental Aid	\$ -	\$ -	\$ -	\$ -
TRS On-Behalf Relief	\$ 140,547	\$ -	\$ -	\$ 140,547
PERS On-Behalf Relief	\$ 15,147	\$ -	\$ -	\$ 15,147
<b>Total State Revenue</b>	<b>\$ 869,394</b>	<b>\$ 283,330</b>	<b>\$ -</b>	<b>\$ 1,152,724</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,221,168</b>	<b>\$ 283,330</b>	<b>\$ -</b>	<b>\$ 2,504,498</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,221,168</b>	<b>\$ 283,330</b>	<b>\$ -</b>	<b>\$ 2,504,498</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,221,168</b>	<b>\$ 38,269</b>	<b>\$ -</b>	<b>\$ 2,259,437</b>
<b>OPERATING FUND REVENUE EXCESS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 245,061</b>	<b>\$ -</b>	<b>\$ 245,061</b>

	January 31, 2016			
	FY16 ADOPTED BUDGET	FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>EXPENDITURES</b>				
<b>Regular Instruction</b>				
Certificated Salaries	\$ 534,087	\$ -	\$ -	\$ 534,087
Non-Certificated Salaries	\$ 28,506	\$ -	\$ -	\$ 28,506
Aide Salaries	\$ -	\$ -	\$ -	\$ -
Substitutes/Temp Salaries	\$ 15,600	\$ -	\$ -	\$ 15,600
Employee Benefits	\$ 394,108	\$ -	\$ -	\$ 394,108
Teaching Supplies	\$ 20,500	\$ 5,000	\$ -	\$ 25,500
Textbooks	\$ -	\$ -	\$ -	\$ -
Periodicals	\$ 500	\$ -	\$ -	\$ 500
Communication/Internet (60% postage)	\$ 1,475	\$ -	\$ -	\$ 1,475
Other Purchased Services	\$ 1,000	\$ -	\$ -	\$ 1,000
Supplies/Media/Materials	\$ 7,500	\$ 6,000	\$ -	\$ 13,500
Dues & Fees	\$ 500	\$ -	\$ -	\$ 500
Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total Regular Instruction</b>	<b>\$ 1,003,776</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ 1,014,776</b>
<b>Special Education</b>				
Certificated Salaries	\$ 63,717	\$ (53,342)	\$ -	\$ 10,375
Aides Salaries	\$ 35,098	\$ -	\$ -	\$ 35,098
Substitutes/Temporary	\$ 6,000	\$ 50,750	\$ -	\$ 56,750
Employee Benefits	\$ 36,511	\$ -	\$ -	\$ 36,511
Travel	\$ 5,000	\$ -	\$ -	\$ 5,000
Other Purchased Services	\$ 200	\$ -	\$ -	\$ 200
Professional/Technical Services	\$ 1,700	\$ -	\$ -	\$ 1,700
Teaching Supplies	\$ 2,000	\$ -	\$ -	\$ 2,000
Textbooks	\$ -	\$ -	\$ -	\$ -
Periodicals	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -
Other - Testing	\$ 1,200	\$ -	\$ -	\$ 1,200
Dues & Fees	\$ 1,200	\$ -	\$ -	\$ 1,200
<b>Total Special Education</b>	<b>\$ 152,626</b>	<b>\$ (2,592)</b>	<b>\$ -</b>	<b>\$ 150,034</b>
<b>Spec. Ed Support Services</b>				
Professional/Tech Services	\$ 15,000	\$ -	\$ -	\$ 15,000
<b>Total Spec Ed Supp Svcs</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>Support Services - Students</b>				
Support Staff Salaries (25% Admin Asst)	\$ 35,200	\$ -	\$ -	\$ 35,200
Employee Benefits	\$ 48,092	\$ -	\$ -	\$ 48,092
Professional/Technical Services	\$ 3,750	\$ -	\$ -	\$ -
Other Purchased Services	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 1,000	\$ -	\$ -	\$ 1,000
Other/Testing	\$ 500	\$ -	\$ -	\$ 500
Dues & Subscriptions	\$ -	\$ 6,000	\$ -	\$ 6,000
<b>Total Support Svcs Students</b>	<b>\$ 88,542</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 94,542</b>

	January 31, 2016			
	FY16 ADOPTED BUDGET	FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>EXPENDITURES</b>				
<b>Support Svcs Instruction</b>				
Certificated Salaries	\$ 500	\$ 4,500	\$ -	\$ 5,000
Support Staff Salary (25% Tech Support)	\$ 17,743	\$ -	\$ -	\$ 17,743
Subs/Temp Salaries (Library)	\$ 19,902	\$ -	\$ -	\$ 19,902
Employee Benefits	\$ 18,574	\$ -	\$ -	\$ 18,574
Professional & Technical Svcs	\$ 1,000	\$ -	\$ -	\$ 1,000
Travel (teacher prof dev)	\$ 5,000	\$ -	\$ -	\$ 5,000
Other Purchased Services	\$ 500	\$ -	\$ -	\$ 500
Supplies, Materials, Media	\$ 3,000	\$ 500	\$ -	\$ 3,500
Library Books	\$ 2,500	\$ 550	\$ -	\$ 3,050
Periodicals	\$ 750	\$ -	\$ -	\$ 750
Communications (E-Rate Services)	\$ 25,731	\$ -	\$ -	\$ 25,731
<b>Total Support Svcs</b>	<b>\$ 95,200</b>	<b>\$ 5,550</b>	<b>\$ -</b>	<b>\$ 100,750</b>
<b>School Administration</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Principal Salary (50% Supt)	\$ 62,300	\$ -	\$ -	\$ 62,300
Support Staff Salaries (Curriculum Review)	\$ -	\$ -	\$ -	\$ -
Subs/Temp Salary (Teacher in Charge)	\$ 3,000	\$ -	\$ -	\$ 3,000
Employee Benefits	\$ 36,698	\$ -	\$ -	\$ 36,698
Other Purchased Services	\$ -	\$ -	\$ -	\$ -
Staff Travel	\$ 7,500	\$ -	\$ -	\$ 7,500
Office Expense	\$ 1,000	\$ -	\$ -	\$ 1,000
Other Expense (Supt. Expense)	\$ 1,000	\$ -	\$ -	\$ 1,000
Dues & Fees	\$ 1,500	\$ -	\$ -	\$ 1,500
<b>Total School Administration</b>	<b>\$ 112,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,998</b>
<b>School Admin Support Services</b>				
Support Staff Salaries (37% Admin Asst)	\$ 43,580	\$ -	\$ -	\$ 43,580
Substitute/Temp Salaries	\$ 4,500	\$ -	\$ -	\$ 4,500
Employee Benefits	\$ 36,997	\$ -	\$ -	\$ 36,997
Staff Travel	\$ -	\$ -	\$ -	\$ -
Professional/Tech Svcs	\$ 3,000	\$ -	\$ -	\$ 3,000
Comm/Phone/Postage	\$ 2,000	\$ -	\$ -	\$ 2,000
(45% of telephone; 15% of postage)	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 4,000	\$ -	\$ -	\$ 4,000
Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total Admin Support Services</b>	<b>\$ 94,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,077</b>
<b>District Administration</b>				
Superintendent Salary (50% Supt)	\$ 62,300	\$ -	\$ -	\$ 62,300
Non-Cert./Board Salary	\$ 1,500	\$ -	\$ -	\$ 1,500
Support Staff Salaries (38% Admin Asst.)	\$ 28,035	\$ -	\$ -	\$ 28,035
Substitute/Temp Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 57,722	\$ -	\$ -	\$ 57,722
Travel	\$ 5,000	\$ 7,500	\$ -	\$ 12,500
Professional/Tech Services	\$ 2,000	\$ 1,000	\$ -	\$ 3,000
Communications/Telephone	\$ 2,500	\$ -	\$ -	\$ 2,500
Other Purchased Services	\$ 1,000	\$ -	\$ -	\$ 1,000
Fidelity Bonds & Insurance	\$ 1,000	\$ -	\$ -	\$ 1,000
Office Supplies	\$ 3,000	\$ -	\$ -	\$ 3,000
Other Expenses (Board expense)	\$ 2,000	\$ 1,500	\$ -	\$ 3,500
Dues & Fees	\$ 6,000	\$ -	\$ -	\$ 6,000
Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total District Admin</b>	<b>\$ 172,057</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 182,057</b>

	January 31, 2016			
	FY16 ADOPTED BUDGET A	FY16 BUDGET REVISION #1 B	FY16 BUDGET REVISION #2 C	FY16 REVISED BUDGET E
<b>EXPENDITURES</b>				
<b>District Admin Support Services</b>				
Support Staff Salary	\$ 68,200	\$ -	\$ -	\$ 68,200
Substitutes/Temp Salary	\$ 450	\$ -	\$ -	\$ 450
Employee Benefits	\$ 53,146	\$ -	\$ -	\$ 53,146
Travel	\$ 4,000	\$ -	\$ -	\$ 4,000
Pro/Tech Svcs (Audit;Software)	\$ 26,000	\$ 7,000	\$ -	\$ 33,000
Other Purchased Services	\$ 500	\$ -	\$ -	\$ 500
Equipment	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 2,000	\$ -	\$ -	\$ 2,000
Dues & Fees	\$ 1,200	\$ 500	\$ -	\$ 1,700
Liability Insurance	\$ 7,000	\$ (1,273)	\$ -	\$ 5,727
<b>Total Distr Admin Support Services</b>	<b>\$ 162,496</b>	<b>\$ 6,227</b>	<b>\$ -</b>	<b>\$ 168,723</b>
<b>Maintenance &amp; Operation</b>				
Maintenance/Custodian Salary	\$ 67,049	\$ -	\$ -	\$ 67,049
Substitutes/Temp Salaries	\$ 600	\$ -	\$ -	\$ 600
Employee Benefits	\$ 45,247	\$ -	\$ -	\$ 45,247
Professional/Technical Services	\$ 53,000	\$ -	\$ -	\$ 53,000
Staff Travel	\$ -	\$ -	\$ -	\$ -
Other Purchased Services	\$ 1,000	\$ -	\$ -	\$ 1,000
Repair of Building	\$ 1,000	\$ -	\$ -	\$ 1,000
Repair of Equipment	\$ 1,000	\$ -	\$ -	\$ 1,000
Repair of Site	\$ 1,000	\$ -	\$ -	\$ 1,000
Janitorial Supplies	\$ 5,000	\$ -	\$ -	\$ 5,000
Gas & Oil	\$ 2,000	\$ -	\$ -	\$ 2,000
Small Tools	\$ 500	\$ -	\$ -	\$ 500
Maintenance Supplies	\$ 15,000	\$ -	\$ -	\$ 15,000
Electricity	\$ 50,000	\$ -	\$ -	\$ 50,000
Fuel for Heating	\$ 60,000	\$ -	\$ -	\$ 60,000
Communications	\$ 1,000	\$ -	\$ -	\$ 1,000
Property & Vehicle Insurance	\$ 16,000	\$ 2,084	\$ -	\$ 18,084
Office Supplies	\$ 500	\$ -	\$ -	\$ 500
Dues & Fees	\$ 500	\$ -	\$ -	\$ 500
Equipment	\$ 4,000	\$ -	\$ -	\$ 4,000
<b>Total Maint &amp; Operation</b>	<b>\$ 324,396</b>	<b>\$ 2,084</b>	<b>\$ -</b>	<b>\$ 326,480</b>
<b>Student Activities</b>				
Employee Benefits	\$ -	\$ -	\$ -	\$ -
<b>Total Student Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS OUT</b>				
Transfer to Academic Enrichment	255 \$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	500 \$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,221,168</b>	<b>\$ 38,269</b>	<b>\$ -</b>	<b>\$ 2,259,437</b>

**SKAGWAY SCHOOL DISTRICT  
FY 15/16 STUDENT ACTIVITY BUDGET**

	January 31, 2016			
	FY16 ADOPTED BUDGET	FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>REVENUE</b>				
<b>Local Revenue</b>				
City Appropriation	\$ 258,171	\$ -	\$ -	\$ 258,171
Transfer from Fund Balance	\$ 8,129	\$ -	\$ -	\$ 8,129
<b>Total Local Revenue</b>	<b>\$ 266,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,300</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>\$ 266,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,300</b>
<b>EXPENDITURES</b>				
Certificated Extra-Duty Pay	\$ 12,719	\$ -	\$ -	\$ 12,719
Non-Certificated Extra-Duty Pay	\$ 30,055	\$ -	\$ -	\$ 30,055
Employee Benefits	\$ 4,840	\$ -	\$ -	\$ 4,840
Extra Curricular Travel	\$ 106,658	\$ -	\$ -	\$ 106,658
Staff Travel	\$ 3,080	\$ -	\$ -	\$ 3,080
Professional/Tech Services	\$ 9,023	\$ -	\$ -	\$ 9,023
Other Purchases	\$ 9,200	\$ -	\$ -	\$ 9,200
Extra Curr. Teach. Supplies	\$ 7,900	\$ -	\$ -	\$ 7,900
Equipment - 2 Lg SUV or Similar	\$ 80,000	\$ -	\$ -	\$ -
Communications-Cell Phone	\$ 1,200	\$ -	\$ -	\$ 1,200
Student Accident Insurance	\$ 850	\$ -	\$ -	\$ 850
Supplies/Media/Materials	\$ -	\$ -	\$ -	\$ -
Other Expense	\$ -	\$ -	\$ -	\$ -
Extra Curr. Dues	\$ 775	\$ -	\$ -	\$ 775
<b>Total Student Activities</b>	<b>\$ 266,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,300</b>
<b>STUDENT ACTIVITY REVENUE</b>	<b>\$ 266,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,300</b>
<b>STUDENT ACTIVITY EXPEND.</b>	<b>\$ 266,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,300</b>
<b>FUND BALANCE/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SKAGWAY SCHOOL DISTRICT  
FY 15/16 SPECIAL REVENUE FUND BUDGET**

	January 31, 2016			
	FY16 ADOPTED BUDGET	FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>FUND 205 STUDENT TRANSPORTATION</b>				
<b>REVENUE</b>				
State Revenue	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
In-Lieu Transportation Contract	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>FUND 230 TEACHING &amp; LEARNING SUPPORT</b>				
<b>REVENUE</b>				
State Revenue	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Sub/Temp Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Staff Travel	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>FUND 235 TITLE II-A TEACHER &amp; PRINCIPAL TRAINING &amp; RECRUITMENT</b>				
<b>REVENUE</b>				
State Revenue	\$ -	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Staff Travel	\$ -	\$ -	\$ -	\$ -
Dues and Fees	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND 253 TITLE VI-B SPED GRANT</b>				
<b>REVENUE</b>				
State Revenue	\$ -	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Professional/Technical Services	\$ -	\$ -	\$ -	\$ -
<b>Total TITLE VI-B Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND 256 SECTION 619 PRESCHOOL DISABLED SPED GRANT</b>				
<b>REVENUE</b>				
State Revenue	\$ -	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Professional/Technical Services	\$ -	\$ -	\$ -	\$ -
<b>Total Section 619 Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SKAGWAY SCHOOL DISTRICT  
FY 15/16 FOOD SERVICE PROGRAM BUDGET**

	January 31, 2016			
	FY16 ADOPTED BUDGET	FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>REVENUE</b>				
<b>Local Revenue</b>				
City Appropriations	\$ 71,480	\$ -	\$ -	\$ 71,480
Food Service	\$ 7,500	\$ -	\$ -	\$ 7,500
Type A Student Meals	\$ 17,500	\$ 6,750	\$ -	\$ 24,250
Transfer from Fund Balance	\$ 3,856	\$ -	\$ -	\$ 3,856
<b>Total Local Revenue</b>	<b>\$ 100,336</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ 107,086</b>
<b>State Revenue</b>				
USDA Food Service Reimb.	\$ -	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS IN</b>				
Transfer from Operating Fund	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 100,336</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ 107,086</b>
<b>EXPENDITURES</b>				
Non-Certificated Salaries	\$ 32,038	\$ -	\$ -	\$ 32,038
Aide Salaries	\$ -	\$ -	\$ -	\$ -
Substitutes/Temp Salaries	\$ 600	\$ -	\$ -	\$ 600
Employee Benefits	\$ 28,198	\$ -	\$ -	\$ 28,198
Staff Travel	\$ -	\$ -	\$ -	\$ -
Repair of Equipment	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 5,000	\$ -	\$ -	\$ 5,000
Food Purchases	\$ 30,000	\$ 10,750	\$ -	\$ 40,750
Milk Purchases	\$ 4,000	\$ (4,000)	\$ -	\$ -
Dues and Fees	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 500	\$ -	\$ -	\$ 500
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,336</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ 107,086</b>
<b>FOOD SERVICE REVENUE</b>	<b>\$ 100,336</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ 107,086</b>
<b>FOOD SERVICE EXPEND.</b>	<b>\$ 100,336</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ 107,086</b>
<b>FUND BALANCE/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SKAGWAY SCHOOL DISTRICT  
FY 15/16 SPECIAL REVENUE FUND BUDGET**

	FY16 ADOPTED BUDGET	January 31, 2016 FY16 BUDGET REVISION #1	FY16 BUDGET REVISION #2	FY16 REVISED BUDGET
	A	B	C	E
<b>FUND 360 FEDERAL REAP GRANT</b>				
<b>REVENUE</b>				
Federal Revenue	\$ 14,115	\$ -	\$ -	\$ 14,115
<b>Total Federal Revenue</b>	<b>\$ 14,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,115</b>
<b>EXPENDITURES</b>				
Professional/Tech Services	\$ -		\$ -	\$ -
Staff Travel	\$ 14,115		\$ -	\$ 14,115
Supplies, Materials, Media	\$ -	\$ -	\$ -	\$ -
Dues and Fees	\$ -	\$ -	\$ -	\$ -
<b>Total Federal REAP Expenditures</b>	<b>\$ 14,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,115</b>
<b>FUND 361 INDIAN ED GRANT</b>				
<b>REVENUE</b>				
Federal Revenue	\$ 4,000	\$ -	\$ -	\$ 4,000
<b>Total Federal Revenue</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>EXPENDITURES</b>				
Non-Certificated Salaries	\$ 3,132		\$ -	\$ 3,132
Employee Benefits	\$ 868		\$ -	\$ 868
<b>Total Indian Ed Grant Expend.</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>FUND 371 PRESCHOOL PROGRAM</b>				
<b>REVENUE</b>				
City Appropriation	\$ 76,035	\$ -	\$ -	\$ 76,035
Available Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Local Revenue</b>	<b>\$ 76,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,035</b>
<b>EXPENDITURES</b>				
Non-Certificated Salary	\$ 8,604	\$ -	\$ -	\$ 8,604
Certificated Salary	\$ 46,962	\$ -	\$ -	\$ 46,962
Substitutes/Temp Salary	\$ 600	\$ -	\$ -	\$ 600
Employee Benefits	\$ 18,369	\$ -	\$ -	\$ 18,369
Teaching Supplies	\$ 1,500	\$ -	\$ -	\$ 1,500
<b>Total Preschool Expenditures</b>	<b>\$ 76,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,035</b>
<b>FUND 372 VOCATIONAL TECHNOLOGY</b>				
<b>REVENUE</b>				
City Appropriation	\$ 88,674	\$ -	\$ -	\$ 88,674
Transfer from Fund Balance	\$ 4,845	\$ -	\$ -	\$ 4,845
<b>Total Local Revenue</b>	<b>\$ 93,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,519</b>
<b>EXPENDITURES</b>				
Certificated Salary	\$ 50,008	\$ -	\$ -	\$ 50,008
Substitutes/Temp Salary	\$ 600	\$ -	\$ -	\$ 600
Employee Benefits	\$ 28,911	\$ -	\$ -	\$ 28,911
Other Purchased Services (VHS)	\$ 8,500	\$ -	\$ -	
Teaching Supplies	\$ 5,000	\$ -	\$ -	\$ 5,000
Dues & Fees	\$ 500	\$ -	\$ -	\$ 500
<b>Total Voc Tech Expenditures</b>	<b>\$ 93,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,519</b>

**SKAGWAY SCHOOL DISTRICT  
FY 15/16SPECIAL REVENUE FUND BUDGET**

	January 31, 2016			
	FY16 ADOPTED BUDGET A	FY16 BUDGET REVISION #1 B	FY16 BUDGET REVISION #2 C	FY16 REVISED BUDGET E
<b>FUND 373 TECHNOLOGY IMPROVEMENT</b>				
<b>REVENUE</b>				
City Appropriation	\$ 81,790	\$ -	\$ -	\$ 81,790
Other Local Revenue	\$ -	\$ -	\$ -	\$ -
	<b>\$ 81,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,790</b>
<b>EXPENDITURES</b>				
Non-Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Communications - Broadband	\$ 22,290	\$ -	\$ -	\$ 22,290
Staff Travel	\$ 10,000	\$ -	\$ -	\$ 10,000
Professional/Technical Services	\$ 1,500	\$ -	\$ -	\$ 1,500
Other Purchased Services	\$ 1,500	\$ -	\$ -	\$ 1,500
Equipment Repair	\$ 1,500	\$ -	\$ -	\$ 1,500
Supplies/Materials/Media	\$ 1,500	\$ 15,000	\$ -	\$ 16,500
Teaching Supplies	\$ 1,500	\$ -	\$ -	\$ 1,500
Equipment	\$ 30,000	\$ (15,000)	\$ -	\$ 15,000
Dues & Fees	\$ 12,000	\$ -	\$ -	\$ 12,000
<b>Total Tech. Impr. Expenditures</b>	<b>\$ 81,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,790</b>
<b>FUND 374 ACADEMIC ENRICHMENT</b>				
<b>REVENUE</b>				
Interfund Transfer - from Operating Fund	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Staff Travel	\$ -	\$ -	\$ -	\$ -
Supplies, Materials, Media	\$ -	\$ -	\$ -	\$ -
Transfer to the Operating Fund	\$ -	\$ 31,205	\$ -	\$ 31,205
	<b>\$ -</b>	<b>\$ 31,205</b>	<b>\$ -</b>	<b>\$ 31,205</b>
<b>FUND 376 MUSIC PROGRAM</b>				
<b>REVENUE</b>				
City Appropriation	\$ 25,913	\$ -	\$ -	\$ 25,913
Other Local Revenue	\$ -	\$ -	\$ -	\$ -
	<b>\$ 25,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,913</b>
<b>EXPENDITURES</b>				
Non Certificated Salaries	\$ 21,941	\$ -	\$ -	\$ 21,941
Employee Benefits	\$ 1,972	\$ -	\$ -	\$ 1,972
Teaching Supplies	\$ 2,000	\$ -	\$ -	\$ 2,000
	<b>\$ 25,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,913</b>
<b>FUND 500 CAPITAL PROJECT FUND</b>				
<b>REVENUE</b>				
Federal Revenue - Traditional Council	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS IN FROM OPERATING</b>				
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Professional/Technical Services	\$ -	\$ -	\$ -	\$ -
Repair of Site	\$ -	\$ 3,649	\$ -	\$ 3,649
Maintenance Supplies	\$ -	\$ 1,960	\$ -	\$ 1,960
Equipment	\$ -	\$ 1,886	\$ -	\$ 1,886
Capital Outlay	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ 7,495</b>	<b>\$ -</b>	<b>\$ 7,495</b>
<b>TOTAL FY16 SKAGWAY SCHOOL DISTRICT BUDGET</b>	<b>\$ 2,883,176</b>	<b>\$ 83,719</b>	<b>\$ -</b>	<b>\$ 2,966,895</b>