

Kenai Peninsula Borough
School District



FY24 CHART OF ACCOUNTS

WWW.KPBSD.ORG

Account Code Elements

The account code structure consists of three required elements and two optional elements.

- Fund (required)
- School/Location (optional)
- Function (required)
- Program (optional)
- Object (required)

Account Code Elements

- Fund
 - 100 Fund – General Operating Fund
 - 200 through 399 – Special Revenue Funds
 - 710 Fund – Student Activity Fund
- Location
 - 01-96 Location code
Example: Loc 07 - KCHS

Account Code Elements

- Function
 - 3000-3999 Revenue codes
 - 4000-4999 Expenditure codes
 - Example: 4100 Regular Instruction
- Program
 - 0000-9999
 - Example: 0600 Science

Account Code Elements

- Object
 - 3000-5500
 - Example: 3150 Teachers
- Account Code Example 100-07-4100-0600-3150
 - 100 General Fund
 - 07 KCHS
 - 4100 Regular Instruction
 - 0600 Science
 - 3150 Teachers

FY24 Chart of Accounts Categories by Function

- Instruction
 - Regular Instruction
 - Special Education Instruction
 - Special Education Support Services – Student
 - Support Services - Student
 - Support Services – Instruction
 - School Administration

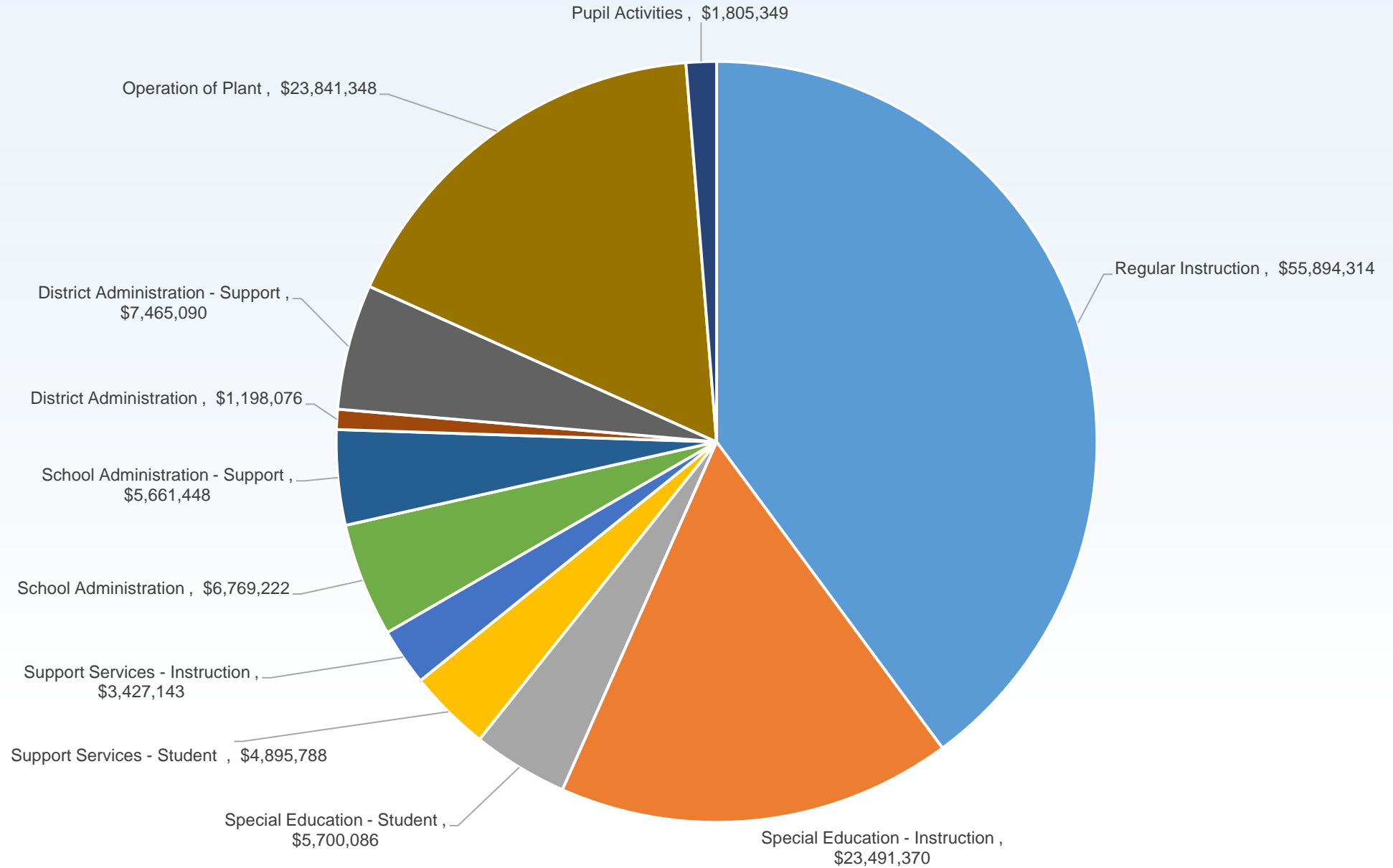
FY24 Chart of Accounts Categories by Function

- Non- Instruction
 - School Administration Support Services
 - District Administration
 - District Administration Support Services
 - Operations and Maintenance of Plant
 - Student Activities

FY24 General Fund Budget by Function

	FY24 Budgeted		
Regular Instruction	\$	55,894,314	39.88%
Special Education - Instruction		23,491,370	16.76%
Special Education Support Services - Students		5,700,086	4.07%
Support Services - Students		4,895,788	3.49%
Support Services - Instruction		3,427,143	2.45%
School Administration		6,769,222	4.83%
Instruction Subtotal		100,177,923	\$ 100,177,923 71.48%
School Administration Support Services		5,661,448	4.04%
District Administration		1,198,076	0.85%
District Administration Support Services		7,465,090	5.33%
Operations and Maintenance of Plant		23,841,348	17.01%
Student Activities		1,805,349	1.29%
Instruction Support Subtotal		39,971,311	\$ 39,971,311 28.52%
Total Expenditures			\$ 140,149,234 100.00%
Transfers to Other Funds		695,000	695,000
Total Expenditures and Transfers	\$	140,844,234	\$ 140,844,234

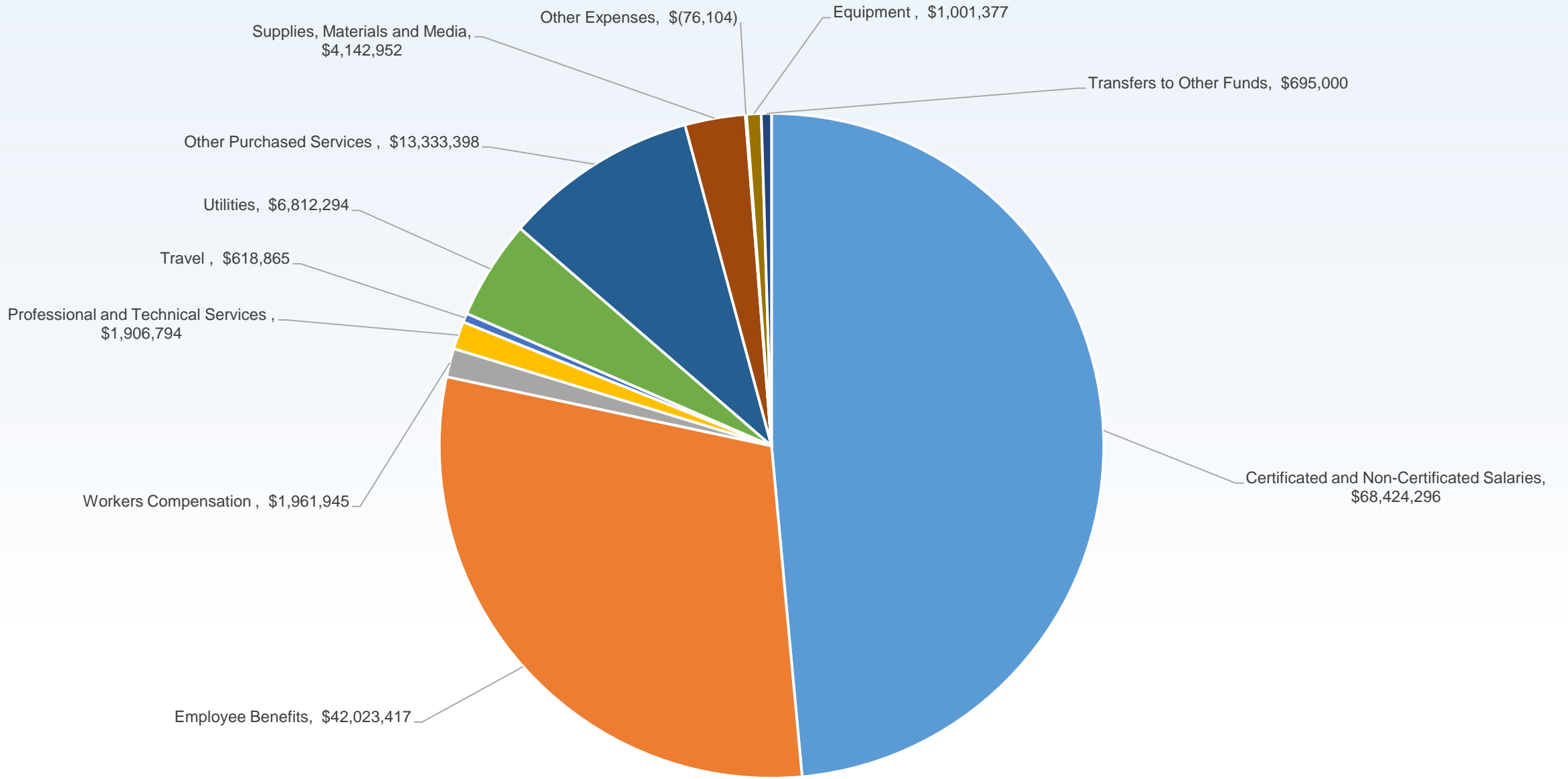
FY24 Expenditures by Function



FY24 General Fund Budget by Object

	<u>FY24 Budget</u>
Certificated and Non-Certificated Salaries	\$68,424,296
Employee Benefits	42,023,417
Workers Compensation	1,961,945
Professional and Technical Services	1,906,794
Travel	618,865
Utilities	6,812,294
Other Purchased Services	13,333,398
Supplies, Materials and Media	4,142,952
Other Expenses	(76,104)
Equipment	1,001,377
Transfer to Other Funds	<u>695,000</u>
Total Expenditures	\$140,844,234

FY24 Expenditures by Object



KPBSD Finance Department: go.kpbsd.org/finance

***The mission of the Kenai Peninsula Borough School District:
Supporting Students in Life Success***



www.kpbsd.org

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