

## General Fund

*To account for resources traditionally associated with school districts  
which are not required to be accounted for in another fund.*

June 30, 2005  
With Comparative Totals for  
June 30, 2004

## BALANCE SHEET

Assets	2005	2004
Cash and investments, at cost	\$ 67,175,865	\$ 61,029,944
Accounts receivable (net of allowances for estimated uncollectibles of \$31,624 in 2005)	1,608,448	831,944
Interest receivable	309,701	189,015
Due from other funds:		
State and Federal Grants Special Revenue Fund	13,190,316	16,156,330
Student Activity Special Revenue Fund	24,334	--
Debt Service Fund	10,598,669	7,007,056
Due from other governments:		
Municipality of Anchorage - property taxes	72,161,161	66,706,361
State of Alaska	921,499	2,090,179
United States Government	42,443	67,852
Prepaid items	2,005,401	1,509,007
Inventory, at weighted average cost	2,064,961	2,030,830
Total assets	\$ 170,102,798	\$ 157,618,518
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts payable	\$ 4,074,517	\$ 3,452,138
Medical claims payable	3,744,586	3,393,256
Due to other funds:		
Internal Service Fund	1,124,121	703,710
Food Service Special Revenue Fund	2,452,630	2,262,680
Student Activity Special Revenue Fund	981,865	929,936
Capital Projects Fund	2,652,936	3,336,188
Accrued salaries and related items:		
Wages and salaries payable	2,295,336	1,926,042
Payroll taxes, other accrued and withheld items	2,509,545	5,039,523
Deferred revenue - property taxes	72,161,161	66,706,361
Total liabilities	91,996,697	87,749,834
Fund balance:		
Reserved:		
Encumbrances	10,093,854	10,433,541
Inventory	2,064,961	2,030,830
Federal Impact Aid	12,534,815	11,988,897
Prepaid items	2,005,401	1,509,007
Self-insurance	16,201,846	9,210,096
Unreserved:		
Designated for subsequent year's expenditures	6,500,000	--
Designated for accrued compensated absences	6,826,898	6,706,442
Undesignated	21,878,326	27,989,871
Total fund balance	78,106,101	69,868,684
Total liabilities and fund balance	\$ 170,102,798	\$ 157,618,518

Fiscal Year Ended June 30, 2005  
With Comparative Totals for  
Fiscal Year Ended June 30, 2004

**SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND  
BALANCE - GAAP BASIS**

	<u>2005</u>	<u>2004</u>
Revenues:		
Revenues from local sources:		
Appropriation from Municipality of Anchorage	\$ 133,412,722	\$ 121,490,634
Reimbursement for school facilities rental	684,176	412,466
Nonresident tuition	24,317	1,075
Interest earnings	1,496,977	539,695
Other revenues	<u>2,468,228</u>	<u>1,370,423</u>
Total revenues from local sources	<u>138,086,420</u>	<u>123,814,293</u>
Revenues from state sources:		
Public school funding program	227,186,292	205,100,316
Transportation	17,048,940	17,019,454
State tuition	--	46,785
Youth detention program	777,146	471,390
Contract school - Providence Heights	172,366	113,913
On-Base tuition	408,484	408,484
Other revenues	<u>386,895</u>	<u>977,607</u>
Total revenues from state sources	<u>245,980,123</u>	<u>224,137,949</u>
Revenues from federal sources:		
Reserve Officers Training Corps	502,459	440,445
Federal Impact Aid	<u>13,904,509</u>	<u>13,347,439</u>
Total revenues from federal sources	<u>14,406,968</u>	<u>13,787,884</u>
Total revenues	<u>398,473,511</u>	<u>361,740,126</u>
Expenditures:		
Current:		
General administration	10,270,182	9,516,769
Instruction	337,499,611	313,984,746
Pupil transportation	15,774,086	15,356,917
Operation and maintenance of plant	21,267,797	19,015,616
Community services and education	1,514,088	2,068,659
Non-departmental	<u>3,763,972</u>	<u>3,956,112</u>
Total expenditures	<u>390,089,736</u>	<u>363,898,819</u>
Excess (deficiency) of revenues over expenditures	8,383,775	(2,158,693)

(Continued)

Fiscal Year Ended June 30, 2005  
 With Comparative Totals for  
 Fiscal Year Ended June 30, 2004

**SCHEDULE OF REVENUES,  
 EXPENDITURES, AND CHANGES IN FUND  
 BALANCE - GAAP BASIS (Continued)**

	<u>2005</u>	<u>2004</u>
Other financing sources and (uses):		
Proceeds from sale of property and equipment	\$ 25,405	\$ 23,748
Transfers out - Debt Service Fund	<u>(100,539)</u>	<u>--</u>
Total other financing sources and (uses)	<u>(75,134)</u>	<u>23,748</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	8,308,641	(2,134,945)
Fund balance at beginning of year	69,868,684	71,820,702
Increase (decrease) in reserve for inventory	<u>(71,224)</u>	<u>182,927</u>
Fund balance at end of year	<u>\$ 78,106,101</u>	<u>\$ 69,868,684</u>

Fiscal Year Ended June 30, 2005  
 With Comparative Totals for  
 Fiscal Year Ended June 30, 2004

## SCHEDULE OF EXPENDITURES GAAP BASIS

	<u>2005</u>	<u>2004</u>
Current:		
General administration:		
Anchorage School Board	\$ 335,897	\$ 332,098
Superintendent	1,245,489	981,754
Instruction	342,738	351,070
Support services	3,145,331	3,023,663
Planning, communications and development	723,565	641,067
Business management	2,175,044	2,078,222
Employee relations	<u>2,302,118</u>	<u>2,108,895</u>
Total general administration	<u>10,270,182</u>	<u>9,516,769</u>
Instruction:		
Instructional support:		
Curriculum and staff development	6,789,988	6,193,916
Instructional media	2,524,882	2,773,575
Assessment and evaluation	655,604	584,709
Technology/management information systems	<u>7,166,266</u>	<u>6,148,296</u>
Total instructional support	17,136,740	15,700,496
Elementary education	121,499,617	115,155,187
Charter schools	7,403,018	6,766,256
Middle school education	41,242,963	39,425,149
High school education	75,792,590	67,563,443
Special education services:		
Special services	19,882,389	18,284,808
Special education	<u>46,965,154</u>	<u>43,913,592</u>
Total special education services	66,847,543	62,198,400
Bilingual education	<u>7,577,140</u>	<u>7,175,815</u>
Total instruction	<u>337,499,611</u>	<u>313,984,746</u>
Pupil transportation	<u>15,774,086</u>	<u>15,356,917</u>
Operation and maintenance of plant:		
Custodial services	2,401,324	2,147,354
Facilities	17,851,310	15,844,283
Vehicle maintenance	<u>1,015,163</u>	<u>1,023,979</u>
Total operation and maintenance of plant	<u>21,267,797</u>	<u>19,015,616</u>

(Continued)

Fiscal Year Ended June 30, 2005  
 With Comparative Totals for  
 Fiscal Year Ended June 30, 2004

**SCHEDULE OF EXPENDITURES GAAP BASIS (Continued)**

	<u>2005</u>	<u>2004</u>
Community services and education:		
Community services	\$ 1,218,343	\$ 1,219,879
Community education	<u>295,745</u>	<u>848,780</u>
Total community services and education	<u>1,514,088</u>	<u>2,068,659</u>
Non-departmental:		
Contracted services	177,198	54,280
Employee benefits:		
Association benefits	200,615	207,930
Employee assistance	71,853	82,854
Medical insurance - retirees	661,173	667,444
Sick leave bank	<u>258,824</u>	<u>278,029</u>
Total employee benefits	1,192,465	1,236,257
Insurance	1,814,675	2,274,945
Rental land and buildings	1,660,656	1,644,460
Utilities	217,190	329,197
Other non-departmental	<u>(1,298,212)</u>	<u>(1,583,027)</u>
Total non-departmental	<u>3,763,972</u>	<u>3,956,112</u>
Total expenditures	<u>\$ 390,089,736</u>	<u>\$ 363,898,819</u>

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
Current:						
General administration:						
Anchorage School Board:						
Personnel services	\$ 120,567	\$ --	\$ 120,567	\$ 120,600	\$ 120,600	\$ 33
Employee benefits	21,616	--	21,616	21,629	21,629	13
Purchased services	169,445	61,382	230,827	233,900	233,900	3,073
Supplies and materials	12,707	(413)	12,294	12,600	12,600	306
Capital outlay	11,562	(4,067)	7,495	--	7,500	5
Total Anchorage School Board	335,897	56,902	392,799	388,729	396,229	3,430
Superintendent:						
Personnel services	331,596	--	331,596	339,318	341,338	9,742
Employee benefits	89,349	--	89,349	89,039	89,881	532
Purchased services	802,745	(46,324)	756,421	579,000	895,201	138,780
Supplies and materials	8,129	(281)	7,848	9,950	8,684	836
Capital outlay	13,670	(5,658)	8,012	--	8,209	197
Total superintendent	1,245,489	(52,263)	1,193,226	1,017,307	1,343,313	150,087
Instruction:						
Personnel services	172,858	--	172,858	174,463	176,463	3,605
Employee benefits	45,299	--	45,299	46,326	46,694	1,395
Purchased services	122,122	2,357	124,479	60,000	129,703	5,224
Supplies and materials	2,459	(1,646)	813	2,453	2,453	1,640
Capital outlay	--	--	--	--	--	--
Total instruction	342,738	711	343,449	283,242	355,313	11,864
Support services:						
Personnel services	2,163,408	--	2,163,408	2,293,879	2,292,291	128,883
Employee benefits	874,702	--	874,702	893,921	893,989	19,287
Purchased services	54,013	7,552	61,565	72,288	68,897	7,332
Supplies and materials	39,690	8,235	47,925	58,100	59,554	11,629
Capital outlay	13,518	11,289	24,807	30,546	29,663	4,856
Total support services	3,145,331	27,076	3,172,407	3,348,734	3,344,394	171,987
Planning, communications and development:						
Personnel services	383,795	--	383,795	376,814	376,814	(6,981)
Employee benefits	142,483	--	142,483	141,925	141,925	(558)
Purchased services	172,589	(1,834)	170,755	162,350	164,925	(5,830)
Supplies and materials	4,681	5,714	10,395	11,050	10,751	356
Capital outlay	20,017	(17,932)	2,085	--	360	(1,725)
Total planning, communications and development	723,565	(14,052)	709,513	692,139	694,775	(14,738)
Business management:						
Personnel services	1,561,262	--	1,561,262	1,696,720	1,696,720	135,458
Employee benefits	555,264	--	555,264	597,456	597,456	42,192
Purchased services	13,998	1,234	15,232	4,310	14,884	(348)
Supplies and materials	25,584	(3,074)	22,510	33,240	23,057	547
Capital outlay	18,936	6,390	25,326	23,000	25,328	2
Total business management	2,175,044	4,550	2,179,594	2,354,726	2,357,445	177,851

(Continued)

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
Employee relations:						
Personnel services	\$ 1,581,121	\$ --	\$ 1,581,121	\$ 1,572,568	\$ 1,575,772	\$ (5,349)
Employee benefits	568,338	--	568,338	570,902	572,052	3,714
Purchased services	111,004	93,631	204,635	244,900	227,462	22,827
Supplies and materials	14,806	3,237	18,043	19,550	21,542	3,499
Capital outlay	26,849	3,013	29,862	2,653	29,242	(620)
Total employee relations	2,302,118	99,881	2,401,999	2,410,573	2,426,070	24,071
Total general administration	10,270,182	122,805	10,392,987	10,495,450	10,917,539	524,552
Instruction:						
Instructional support:						
Curriculum and staff development:						
Personnel services	4,436,403	--	4,436,403	4,470,599	4,548,922	112,519
Employee benefits	1,251,180	--	1,251,180	1,330,103	1,338,650	87,470
Purchased services	229,336	47,028	276,364	370,128	325,486	49,122
Supplies and materials	612,770	82,340	695,110	716,240	750,165	55,055
Capital outlay	260,299	55,182	315,481	315,313	326,627	11,146
Total curriculum and staff development	6,789,988	184,550	6,974,538	7,202,383	7,289,850	315,312
Instructional media:						
Personnel services	1,250,559	--	1,250,559	1,250,145	1,259,275	8,716
Employee benefits	483,356	--	483,356	481,178	482,628	(728)
Purchased services	347,037	72,538	419,575	437,562	424,517	4,942
Supplies and materials	409,147	45,836	454,983	462,406	449,435	(5,548)
Capital outlay	34,783	6,879	41,662	11,529	35,792	(5,870)
Total instructional media	2,524,882	125,253	2,650,135	2,642,820	2,651,647	1,512
Assessment and evaluation:						
Personnel services	419,721	--	419,721	510,874	545,063	125,342
Employee benefits	135,773	--	135,773	176,209	183,389	47,616
Purchased services	14,771	(2,294)	12,477	53,500	19,228	6,751
Supplies and materials	54,417	(8,536)	45,881	92,476	92,583	46,702
Capital outlay	30,922	(26,076)	4,846	929	4,852	6
Total assessment and evaluation	655,604	(36,906)	618,698	833,988	845,115	226,417
Technology/management information systems:						
Personnel services	2,959,930	--	2,959,930	2,963,676	2,963,909	3,979
Employee benefits	1,047,351	--	1,047,351	1,063,353	1,063,872	16,521
Purchased services	2,121,913	131,028	2,252,941	2,234,911	2,253,835	894
Supplies and materials	674,414	(4,578)	669,836	722,225	670,151	315
Capital outlay	362,658	(187,700)	174,958	80,999	163,499	(11,459)
Total technology/management information systems	7,166,266	(61,250)	7,105,016	7,065,164	7,115,266	10,250
Total instructional support	17,136,740	211,647	17,348,387	17,744,355	17,901,878	553,491

(Continued)

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
<b>Elementary education:</b>						
Personnel services	\$ 84,424,600	\$ --	\$ 84,424,600	\$ 84,475,413	\$ 86,216,547	\$ 1,791,947
Employee benefits	27,736,650	--	27,736,650	27,504,261	27,922,066	185,416
Purchased services	6,088,043	330,008	6,418,051	9,091,655	6,749,526	331,475
Supplies and materials	2,922,991	270,524	3,193,515	2,508,094	3,271,809	78,294
Capital outlay	322,422	15,442	337,864	160,651	355,883	18,019
Other	4,911	1,193	6,104	5,520	6,365	261
Total elementary education	121,499,617	617,167	122,116,784	123,745,594	124,522,196	2,405,412
<b>Charter schools:</b>						
Personnel services	3,644,785	--	3,644,785	4,068,869	3,650,082	5,297
Employee benefits	1,228,327	--	1,228,327	1,392,618	1,243,686	15,359
Purchased services	1,795,156	(159,743)	1,635,413	1,603,298	1,673,002	37,589
Supplies and materials	522,062	12,103	534,165	619,618	537,484	3,319
Capital outlay	158,953	(51,476)	107,477	106,013	111,556	4,079
Other	53,735	10,162	63,897	61,504	63,905	8
Total charter schools	7,403,018	(188,954)	7,214,064	7,851,920	7,279,715	65,651
<b>Middle school education:</b>						
Personnel services	27,988,305	--	27,988,305	28,391,825	28,311,495	323,190
Employee benefits	9,281,420	--	9,281,420	9,403,970	9,464,925	183,505
Purchased services	2,086,006	47,838	2,133,844	3,312,134	2,178,640	44,796
Supplies and materials	1,289,101	(315,067)	974,034	762,779	996,152	22,118
Capital outlay	529,184	63,380	592,564	213,970	598,220	5,656
Other	68,947	6,740	75,687	63,000	77,362	1,675
Total middle school education	41,242,963	(197,109)	41,045,854	42,147,678	41,626,794	580,940
<b>High school education:</b>						
Personnel services	49,985,932	--	49,985,932	50,611,942	51,332,839	1,346,907
Employee benefits	16,530,674	--	16,530,674	16,657,197	16,889,046	358,372
Purchased services	5,588,669	77,544	5,666,213	7,147,360	5,961,478	295,265
Supplies and materials	2,491,054	(17,238)	2,473,816	2,484,274	2,524,540	50,724
Capital outlay	848,252	(32,853)	815,399	417,734	865,454	50,055
Other	348,009	(15,842)	332,167	310,725	334,348	2,181
Total high school education	75,792,590	11,611	75,804,201	77,629,232	77,907,705	2,103,504
<b>Special education services:</b>						
Special services:						
Personnel services	14,324,804	--	14,324,804	14,069,266	14,096,152	(228,652)
Employee benefits	4,925,107	--	4,925,107	4,952,670	4,887,707	(37,400)
Purchased services	425,497	1,379	426,876	282,016	397,106	(29,770)
Supplies and materials	120,189	(10,848)	109,341	104,770	112,269	2,928
Capital outlay	86,792	(34,697)	52,095	57,102	52,522	427
Total special services	19,882,389	(44,166)	19,838,223	19,465,824	19,545,756	(292,467)

(Continued)

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
<b>Special education:</b>						
Personnel services	\$ 33,733,475	\$ --	\$ 33,733,475	\$ 34,178,549	\$ 34,128,788	\$ 395,313
Employee benefits	12,512,843	--	12,512,843	12,772,452	12,755,747	242,904
Purchased services	323,624	28,835	352,459	371,378	374,811	22,352
Supplies and materials	283,598	(19,412)	264,186	272,324	276,126	11,940
Capital outlay	99,614	(25,033)	74,581	132,559	82,445	7,864
Other	12,000	--	12,000	--	12,000	--
Total special education	46,965,154	(15,610)	46,949,544	47,727,262	47,629,917	680,373
Total special education services	66,847,543	(59,776)	66,787,767	67,193,086	67,175,673	387,906
<b>Bilingual education:</b>						
Personnel services	5,193,263	--	5,193,263	5,724,262	5,736,154	542,891
Employee benefits	2,294,982	--	2,294,982	2,487,592	2,489,855	194,873
Purchased services	19,979	--	19,979	46,175	33,686	13,707
Supplies and materials	67,533	(14,820)	52,713	56,250	56,550	3,837
Capital Outlay	1,383	(1,300)	83	--	--	(83)
Total bilingual education	7,577,140	(16,120)	7,561,020	8,314,279	8,316,245	755,225
Total instruction	337,499,611	378,466	337,878,077	344,626,144	344,730,206	6,852,129
<b>Pupil transportation:</b>						
Personnel services	3,642,808	--	3,642,808	3,406,318	3,407,309	(235,499)
Employee benefits	1,961,270	--	1,961,270	1,871,944	1,872,593	(88,677)
Purchased services	9,427,607	(18,321)	9,409,286	9,761,213	9,627,779	218,493
Supplies and materials	524,246	(486)	523,760	483,478	527,478	3,718
Capital outlay	146,686	(27,742)	118,944	36,855	115,855	(3,089)
Other	71,469	--	71,469	73,000	73,000	1,531
Total pupil transportation	15,774,086	(46,549)	15,727,537	15,632,808	15,624,014	(103,523)
<b>Operation and maintenance of plant:</b>						
<b>Custodial services:</b>						
Personnel services	916,286	--	916,286	1,010,456	1,042,632	126,346
Employee benefits	305,152	--	305,152	468,205	499,538	194,386
Purchased services	182,376	(5,999)	176,377	267,865	177,162	785
Supplies and materials	839,770	43,219	882,989	856,026	882,640	(349)
Capital outlay	157,740	(64,168)	93,572	89,755	89,955	(3,617)
Total custodial services	2,401,324	(26,948)	2,374,376	2,692,307	2,691,927	317,551
<b>Facilities:</b>						
Personnel services	8,000,036	--	8,000,036	8,295,156	8,179,010	178,974
Employee benefits	3,406,159	--	3,406,159	3,504,161	3,444,146	37,987
Purchased services	3,269,200	360,722	3,629,922	3,816,528	3,640,835	10,913
Supplies and materials	2,335,890	(368,851)	1,967,039	1,829,130	1,899,899	(67,140)
Capital outlay	840,025	(252,391)	587,634	386,305	562,197	(25,437)
Total facilities	17,851,310	(260,520)	17,590,790	17,831,280	17,726,087	135,297
<b>Vehicle maintenance:</b>						
Personnel services	426,285	--	426,285	421,719	421,719	(4,566)
Employee benefits	182,852	--	182,852	183,939	183,939	1,087
Purchased services	76,276	--	76,276	76,374	76,374	98
Supplies and materials	282,859	178	283,037	283,174	283,174	137
Capital outlay	46,891	--	46,891	46,750	46,750	(141)
Total vehicle maintenance	1,015,163	178	1,015,341	1,011,956	1,011,956	(3,385)
Total operation and maintenance of plant	21,267,797	(287,290)	20,980,507	21,535,543	21,429,970	449,463

(Continued)

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES,  
 BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
Community services and education:						
Community services:						
Personnel services	\$ 842,992	\$ --	\$ 842,992	\$ 745,500	\$ 750,442	\$ (92,550)
Employee benefits	336,515	--	336,515	265,103	266,717	(69,798)
Purchased services	5,337	(2,500)	2,837	3,510	4,347	1,510
Supplies and materials	5,660	3,608	9,268	10,250	9,405	137
Capital outlay	27,839	(11,326)	16,513	16,411	16,419	(94)
Total community services	1,218,343	(10,218)	1,208,125	1,040,774	1,047,330	(160,795)
Community education:						
Personnel services	121,259	--	121,259	100,665	109,913	(11,346)
Employee benefits	40,493	--	40,493	37,396	38,101	(2,392)
Purchased services	120,368	(99)	120,269	103,200	120,885	616
Supplies and materials	9,352	(306)	9,046	3,900	9,093	47
Capital outlay	4,273	(4,273)	--	--	--	--
Total community education	295,745	(4,678)	291,067	245,161	277,992	(13,075)
Total community services and education	1,514,088	(14,896)	1,499,192	1,285,935	1,325,322	(173,870)
Non-departmental:						
Personnel services	454,326	--	454,326	1,747,102	679,824	225,498
Employee benefits	828,327	(680)	827,647	641,254	656,133	(171,514)
Purchased services	98,549	10,780	109,329	420,371	92,010	(17,319)
Supplies and materials	(41,671)	--	(41,671)	26,000	52,198	93,869
Capital outlay	52,139	10,174	62,313	150,880	107,631	45,318
Other	2,372,302	--	2,372,302	2,150,750	2,492,390	120,088
Total non-departmental	3,763,972	20,274	3,784,246	5,136,357	4,080,186	295,940
Total current	\$ 390,089,736	\$ 172,810	\$ 390,262,546	\$ 398,712,237	\$ 398,107,237	\$ 7,844,691

Fiscal Year Ended June 30, 2005

**SCHEDULE OF EXPENDITURES  
BY FUNCTION, ACTIVITY, AND OBJECT  
GAAP BASIS**

	Personnel Services	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total
Current:							
General administration:							
Anchorage School Board	\$ 120,567	\$ 21,616	\$ 169,445	\$ 12,707	\$ 11,562	\$ --	\$ 335,897
Superintendent	331,596	89,349	802,745	8,129	13,670	--	1,245,489
Instruction	172,858	45,299	122,122	2,459	--	--	342,738
Support Services	2,163,408	874,702	54,013	39,690	13,518	--	3,145,331
Planning, communications and development	383,795	142,483	172,589	4,681	20,017	--	723,565
Business management	1,561,262	555,264	13,998	25,584	18,936	--	2,175,044
Employee relations	1,581,121	568,338	111,004	14,806	26,849	--	2,302,118
Total general administration	6,314,607	2,297,051	1,445,916	108,056	104,552	--	10,270,182
Instruction:							
Instructional support:							
Curriculum and staff development	4,436,403	1,251,180	229,336	612,770	260,299	--	6,789,988
Instructional media	1,250,559	483,356	347,037	409,147	34,783	--	2,524,882
Assessment and evaluation	419,721	135,773	14,771	54,417	30,922	--	655,604
Technology/manage- ment information systems	2,959,930	1,047,351	2,121,913	674,414	362,658	--	7,166,266
Total instructional support	9,066,613	2,917,660	2,713,057	1,750,748	688,662	--	17,136,740
Elementary education	84,424,600	27,736,650	6,088,043	2,922,991	322,422	4,911	121,499,617
Charter Schools	3,644,785	1,228,327	1,795,156	522,062	158,953	53,735	7,403,018
Middle School education	27,988,305	9,281,420	2,086,006	1,289,101	529,184	68,947	41,242,963
High School education	49,985,932	16,530,674	5,588,669	2,491,054	848,252	348,009	75,792,590
Special education services:							
Special services	14,324,804	4,925,107	425,497	120,189	86,792	--	19,882,389
Special education	33,733,475	12,512,843	323,624	283,598	99,614	12,000	46,965,154
Total special education services	48,058,279	17,437,950	749,121	403,787	186,406	12,000	66,847,543
Bilingual education	5,193,263	2,294,982	19,979	67,533	1,383	--	7,577,140
Total instruction	228,361,777	77,427,663	19,040,031	9,447,276	2,735,262	487,602	337,499,611
Pupil transportation	3,642,808	1,961,270	9,427,607	524,246	146,686	71,469	15,774,086
Operation and maintenance of plant:							
Custodial services	916,286	305,152	182,376	839,770	157,740	--	2,401,324
Facilities	8,000,036	3,406,159	3,269,200	2,335,890	840,025	--	17,851,310
Vehicle maintenance	426,285	182,852	76,276	282,859	46,891	--	1,015,163
Total operation and maintenance of plant	9,342,607	3,894,163	3,527,852	3,458,519	1,044,656	--	21,267,797

(Continued)

**SCHEDULE OF EXPENDITURES  
BY FUNCTION, ACTIVITY, AND OBJECT  
GAAP BASIS (Continued)**

Fiscal Year Ended June 30, 2005

	Personnel Services	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total
Community services and education							
Community services	\$ 842,992	\$ 336,515	\$ 5,337	\$ 5,660	\$ 27,839	\$ --	\$ 1,218,343
Community education	121,259	40,493	120,368	9,352	4,273	--	295,745
Total community services and education	<u>964,251</u>	<u>377,008</u>	<u>125,705</u>	<u>15,012</u>	<u>32,112</u>	<u>--</u>	<u>1,514,088</u>
Non-departmental:							
Contracted services	--	--	177,198	--	--	--	177,198
Employee benefits:							
Association benefits	142,810	57,805	--	--	--	--	200,615
Employee assistance	--	71,853	--	--	--	--	71,853
Medical insurance retirees	--	66,173	--	--	--	--	66,173
Sick leave bank	238,144	20,680	--	--	--	--	258,824
Total employee benefits	<u>380,954</u>	<u>216,511</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>597,465</u>
Insurance	--	--	--	--	--	1,814,675	1,814,675
Rental land and buildings	--	--	1,660,656	--	--	--	1,660,656
Utilities	--	--	217,190	--	--	--	217,190
Other non-departmental	<u>73,372</u>	<u>611,816</u>	<u>(1,956,495)</u>	<u>(41,671)</u>	<u>52,139</u>	<u>557,627</u>	<u>(703,212)</u>
Total non-departmental	<u>454,326</u>	<u>828,327</u>	<u>98,549</u>	<u>(41,671)</u>	<u>52,139</u>	<u>2,372,302</u>	<u>3,763,972</u>
Total	<u>\$ 249,080,376</u>	<u>\$ 86,785,482</u>	<u>\$ 33,665,660</u>	<u>\$ 13,511,438</u>	<u>\$ 4,115,407</u>	<u>\$ 2,931,373</u>	<u>\$ 390,089,736</u>