ADOPTED BUDGET

FY 2021-2022

WE PREPARE ALL STUDENTS FOR SUCCESS



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED
BUDGET
2021-2022

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Executive Summary

We prepare all students for success

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2021-2022 (FY 2022) Adopted Budget is presented for review by all stakeholders of the Matanuska-Susitna Borough School District (District). The budget is the financial plan that communicates the District's future plans for revenue and expenditures, and it is with this budget document that the District conveys the organization's goals and objectives to be achieved through the allocation of resources for the upcoming fiscal year.

The FY 2022 Adopted Budget is comprised of four major sections, which are intended to assist the public in navigating the document. The four major sections are:

- Executive Summary Section: A "liftable" introduction that presents a comprehensive summary of information from each section.
- Organizational Section: An overview of the District entity. Items covered within this overview include legal autonomy, level of education provided, geographic area served, number of students, number of schools, major goals, and a description of the budget development process.
- Financial Section: A presentation of the budget, including fund balances, revenues, expenditures, prior year actuals, the current year's budget, and the Adopted Budget.
- Informational Section: Includes schedules and charts to depict historical and future directions of the school entity. The majority of the information presented within this section is meant to supplement schedules provided within the financial section.

In 1961, the State of Alaska adopted the borough structure for first-order administrative subdivisions by statute. Boroughs are an "all purpose" form of government that functions similar to what is referred to as a county in most other states. The Matanuska-Susitna Borough (Borough), which is situated within Southcentral Alaska, and encompasses an area more than 25,000 square miles in size, was incorporated as a second-class borough on January 1, 1964. The Borough has an elected mayor and an elected assembly of seven members. The District is a component unit of the Borough and is governed by an elected school board of seven members. There is also a non-voting student representative. The District operates 47 schools ranging in size from less than 30 to over 2,800 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2021, and ending June 30, 2022, includes three years of actual results from the audited financial statements, the original and revised budgets for FY 2021, and the Adopted Budget for FY 2022.

The budgets represented within this document include the major governmental funds the School Board is legally responsible for and for which revenue can be reasonably projected. All fund types are outlined below:

Governmental Funds

- General Fund (Operating Fund)
- Special revenue funds
  - Student Transportation Fund
  - Food Service Fund
  - Renewal and Replacement Fund
  - Anticipated Special Revenue Funds (Grants)
- Capital Improvement Projects Funds
- Debt Service Fund

Proprietary Funds

- Enterprise Funds
- Internal Service Fund (Workers' Compensation Self-Insurance)

The District follows Governmental Accounting Standards Board (GASB) accounting standards; therefore, the FY 2022 Adopted Budget document is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and accounting policies consistent with those prescribed by the State of Alaska for school districts. The budget is designed to ensure fiscal integrity and accountability throughout the organization. District leaders are responsible for ensuring that expenditures do not exceed total budget allocations for their school

or department. To assist with this task, school principals and department directors are provided access to real-time budget reports generated by the District's enterprise resource planning (ERP) system. All purchase requisitions must be routed through an electronic workflow that reflects the approval levels outlined in school board policy. Budget controls that prohibit overspending budget allocations for each location have also been built into the system's roll-up account codes as an additional safeguard.

Mission of the District

The mission of the District is *to prepare all students for success*. A simple declaration with an ambitious charge, the mission statement focuses on a brighter future for students who are able to advance skills and knowledge in a safe learning environment.

The School Board has established five long-term goals, which are as follows:

1. Improve student success, achievement, and performance.
2. Develop excellent educators and leaders.
3. Use innovative practices to improve the education system.
4. Include families and community members in the education of our students.
5. Promote safe and healthy environments for all.

To efficiently utilize limited resources, the District uses a budgeting model to ensures that funding follows student enrollment. The District achieves this objective by using a system of ratios and metrics based on the number of students served in a school and/or program. Because student enrollment changes from year-to-year, the use of ratios and metrics allows the District to scale budget allocations based on enrollment. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY 2022.

Figure 1

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Additional Allocations ***
Fiscal Year 2021-22	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	32 to 1	NA	$85.00	$5.00	$118.00
Fiscal Year 2020-21	Grades K-2	23 to 1	1 to 6	$66.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$75.00	$5.00	$28.00
	Grades 9-12	32 to 1	NA	$84.00	$5.00	$117.00

Notes:

* PTR applies to core area schools for regular education instruction.
** Elementary Specials include music, physical education, and library.
*** Includes class fees which apply to all students & Accelerated Learning funds which apply to only AP/IB enrolled students.

The District focuses budgeting resources on the instructional area. Prior to FY 2013, Alaska Statute 14.17.510.c stated, "A district shall budget for and spend a minimum of 70 percent of its school district operating expenditures in each fiscal year on the instructional component of the district budget." This provision has since been repealed; however, the 70% mark is still a measure that guides spending throughout the State. The District's FY 2022 Adopted Budget continues to exceed the criteria set forth for instructional funding in AS 14.17.510.c by allocating 78.27% of its operating expenses to the instructional area and 21.73% to instructional support. By allocating this percentage of resources to the instructional area, the School Board is demonstrating its belief that the needs and best interests of students should drive all decisions.

Budget Process

The District works through a budget calendar to adopt a budget for the upcoming fiscal year (outlined in figures 2 and 3).

In February, public input is obtained through online surveys and budget simulations as well as public testimony during regularly scheduled school board meetings. The input received through these various forums is then used to establish educational and budgetary priorities.

Borough Code 3.04.020(b) establishes that the District shall submit to the Assembly the budget for the following fiscal year, together with the District budget message, by the first day of April.

In order to prepare a Budget by April 1st, the District must make certain assumptions for revenue and expenditure categories prior to the conclusion of the State's legislative session. The District does not always know its full funding picture by April 1st. In addition to this funding uncertainty, April 1st is usually before the Public Education Health Trust has established a renewal rate for health insurance premiums. The April 1st deadline also typically precedes the date when collective bargaining agreements are ratified for successive years.

Figure 2

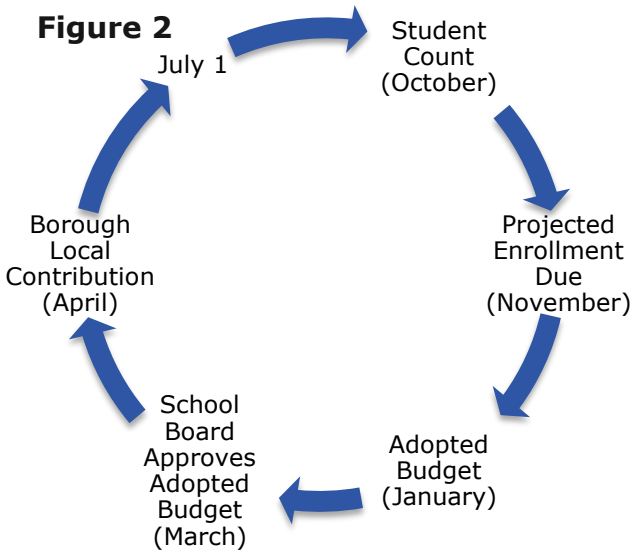


Figure 3

JANUARY	FEBRUARY	MARCH
One School Board Meeting	Two School Board Meetings Borough States Milage Equivalent Podcast Facebook Video Radio Interview Budget Survey Online Balancing Act Survey Online	Two School Board Meetings Joint Borough Assembly School Board Meeting School Board Adoption of the Preliminary Budget Preliminary Adopted Budget Transmitted to Borough
APRIL	**MAY**	**JUNE**
Two School Board Meetings State Legislature Adjourns Borough Sets Minimum Amount to be Available for the District	Two School Board Meetings Borough Budget Deliberations with Possible Adoption	One School Board Meeting Borough Budget Deliberations with Possible Adoption School Board Budget Adoption

In order to form state funding projections, the District looks to the education funding priorities established by the Governor in December. This year, the Governor's Budget prioritized funding programs with funding level as prescribed by statute. For K-12 education, this was interpreted to mean full funding of the State's Foundation Formula.

The District has embraced a system of ratios and metrics to help equitably distribute resources to schools based on the projected number of students each site will be serving in the upcoming school year.

The Preliminary Budget is to be submitted to the Assembly by the last Tuesday in March, along with an official request for local funding. According to AS 14.14.060, the Assembly must approve a minimum amount to be made available for school operations within thirty (30) days following the District's submission of its budget.

After both state and local funding has been determined, the School Board then takes final action to adopt its budget in the May-June time frame. The budget is then to be submitted to the State of Alaska Department of Education and Early Development (DEED) by July 15th. See Figure 2 for the complete budget cycle.

Enrollment

The District follows certain steps in order to accurately forecast student enrollment. For FY 2022, student enrollment was projected to be 19,135 based on the annual student count period held every October.

1. Grades at all school sites were moved ahead one grade level, assuming 100% cohort survival.
2. Kindergarten enrollment was established by analyzing live birth rate data as determined by the State of Alaska, Department of Health and Social Services.

3. Due to COVID-19, the District estimated 75% of students who left brick-and-mortar schools in FY 2021 would return in FY 2022. This enrollment factor, for returning students, was applied at each grade for every school, with the exception of correspondence programs.
4. Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
5. Economic trends and other factors which may assist in determining the accuracy of the projected enrollment are also analyzed and may result in manual adjustments.

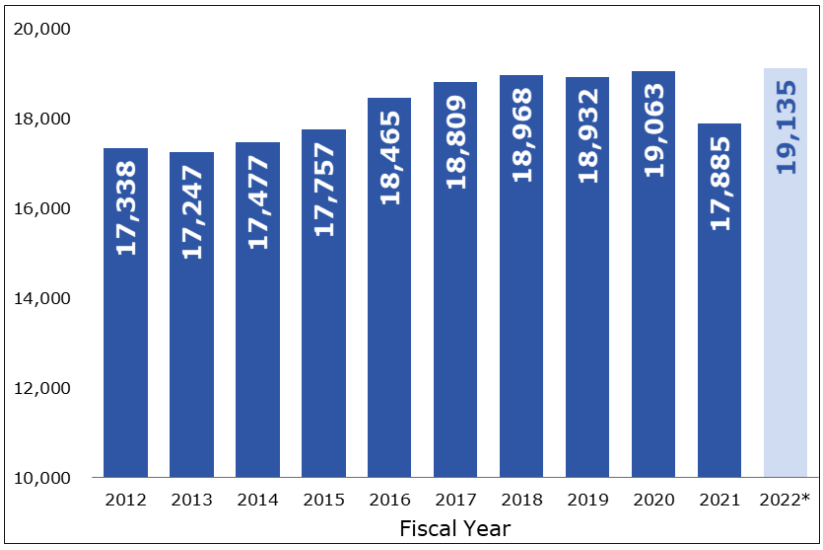
The District's projected enrollment number is required to be submitted to DEED no later than November 5th of each year. Figure 4 displays the District's enrollment history as well as a four-year projection for Fiscal Years 2022-2026. Projected enrollment was determined by using the District's cohort survival method, as specified above.

Figure 4

	ENROLLMENT HISTORY BY YEAR & GRADE						PROJECTION BY YEAR & GRADE				
Grade	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
PK	94	108	114	116	100	92	***100***	*101*	*103*	*104*	*106*
K	1,348	1,489	1,420	1,440	1,443	1,362	***1,443***	*1,463*	*1,483*	*1,504*	*1,525*
1	1,380	1,386	1,511	1,430	1,468	1,343	***1,502***	*1,523*	*1,543*	*1,565*	*1,586*
2	1,417	1,389	1,436	1,532	1,487	1,369	***1,497***	*1,518*	*1,538*	*1,559*	*1,581*
3	1,458	1,490	1,442	1,437	1,446	1,336	***1,505***	*1,526*	*1,547*	*1,568*	*1,589*
4	1,410	1,508	1,516	1,444	1,567	1,340	***1,476***	*1,496*	*1,517*	*1,537*	*1,559*
5	1,408	1,447	1,538	1,517	1,511	1,402	***1,480***	*1,500*	*1,521*	*1,542*	*1,563*
6	1,267	1,451	1,474	1,552	1,521	1,395	***1,439***	*1,459*	*1,479*	*1,499*	*1,519*
7	1,335	1,314	1,448	1,490	1,542	1,393	***1,463***	*1,483*	*1,503*	*1,524*	*1,545*
8	1,320	1,392	1,340	1,454	1,531	1,423	***1,460***	*1,480*	*1,500*	*1,521*	*1,542*
9	1,386	1,383	1,393	1,366	1,475	1,472	***1,542***	*1,563*	*1,585*	*1,606*	*1,628*
10	1,312	1,416	1,374	1,376	1,436	1,395	***1,450***	*1,470*	*1,490*	*1,510*	*1,531*
11	1,269	1,315	1,411	1,349	1,280	1,362	***1,421***	*1,440*	*1,460*	*1,480*	*1,500*
12	1,353	1,378	1,392	1,464	1,274	1,201	***1,357***	*1,376*	*1,394*	*1,414*	*1,433*
TOTAL	**17,757**	**18,466**	**18,809**	**18,966**	**19,080**	**17,885**	***19,135***	***19,397***	***19,663***	***19,933***	***20,206***

Over the last decade, the District has experienced sustained growth. From FY 2012-2020, the District grew by 1,725 students. The Mat-Su Borough School District continues to be the fastest growing school district in the State of Alaska.

Figure 5



Budget Development

The budget is organized by fund, each of which is a separate budgetary and accounting entity. The District is legally required to adopt a budget for each fund on an annual basis. Because the General Fund makes up over 86% of total revenue for all governmental funds, it receives the most attention during the budget development process. However, budgets for the other governmental funds are analyzed and developed using a similar process.

Special revenue fund budgets for grants are built around existing and approved governmental funds with sufficient amounts set aside for expansion and new grant acquisition during the fiscal year. The grants are legally restricted to their designated purpose; therefore, there is less discretion in terms of educational or program priorities within these funds. Typically, expenditures from these funds can only occur to the extent that revenues are available. The amounts for annual budgets are projected based on previous years' experience and any estimated adjustments to revenue from granting agencies.

The budget for the Capital Improvement Plan (CIP) Fund is committed to qualifying projects and is used primarily for facility system upgrades and replacements. Allocations to each project are based on need as determined by the School Board and the Superintendent. Projects brought forth for consideration are a result of an internal ranking process in which nominated projects are scored and prioritized using a combination of evaluation criteria/scoring matrix and administrative recommendations.

Budgets for the proprietary funds are developed with projections based on the analysis of prior years' experience and other factors that would impact the revenues or expenditures in these funds. Proprietary funds are used to track business-type activities for which customers are charged a fee in return for goods and services. The District maintains both types of proprietary funds – enterprise funds (serving primarily external customers) and internal service funds (serving internal customers/departments).

Governor's Budget
The Governor's Budget was released on December 11, 2020. In the Governor's Budget, there was a commitment to funding educational programs based on the funding level prescribed in state law. For K-12 education, this meant funding the State's Foundation Formula with the $5,930 base student allocation (BSA) set in statute. Consequently, this approach also meant one-time funding outside the base student allocation would be reduced by $30 million, when compared to FY 2020 funding levels.

At the center of the Governor's plan was a large permanent fund dividend (PFD), also consistent with state law, combined with a retroactive PFD payment for the short funded portion of FY 2020's PFD. The Governor's fiscal plan also called for constitutional amendments for future taxes, PFD payments, and caps on government spending. (The Governor's updated budget can be found at www.omb.alaska.gov/.)

Legislative Sessions
The 1st Regular Session of the 32nd Legislature came and went without any progress being made on the Governor's fiscal plan or a long-term solution for the PFD. While major components of the public education were fully funded by the Legislature, there was an unwillingness to consider the Governor's large dividend payout. The 1st Regular Session ended on May 19, 2021. Two subsequent special sessions, that ran from May 20-June 18 and June 23-June 28, were necessary to allow the Legislature time to complete their work.

To avert a government shutdown, the Legislature eventually passed a budget at the end of the 2nd Special Session. However, the budget conference committee had tied a number of programs and projects within the budget to funding from the constitutional budget reserve (CBR) which requires a ¾ vote. When the final budget was brought before the House, this supermajority vote failed, so certain programs and projects, while authorized, remained unfunded within the State's operating and capital budgets. Most notably, the School Bond Debt Reimbursement Program was underfunded and a $9 million appropriation for the Houston Middle School Replacement went unfunded. Additionally, a portion of the $1,100 PFD relied on funding from the CBR. Without those funds being made available, the PFD was funded at $525 per person, an amount well below the Governor's request.

On June 30, 2021, Governor Dunleavy did sign the operating budget; however, he also vetoed $1.1 billion of funding, including the $525 PFD. Citing unfinished work on the budget, the Governor called a third special session for August 2021. The Governor is calling on the Legislature to consider a $2,350 PFD and funding for various student scholarship programs. The 3rd Special Session had yet to adjourn by the time of publication for this budget document.

Elementary and Secondary Emergency Relief Funds
In response to the impact COVID-19 has had on K-12 public education across the country, the Federal government has authorized three large economic stimulus bills. The following is an explanation of these funding sources as well as a brief explanation for how they will be used to support ongoing operations for the Mat-Su Borough School District amid and in response to the global pandemic.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, provided relief to schools amid the economic fallout resulting from COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, which ratified Governor Dunleavy's designated use of CARES Act funding.

The CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund may be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act , in addition to other activities to help with the response to COVID-19, such as preparedness and response efforts, sanitation, professional development, and distance learning.

The School Board accepted the CARES Act ESSER grant award in the amount of $3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021 was signed into law on December 27, 2020, and provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The ESSER section of the CRRSA Act allows funds to be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, including preparedness and response efforts, sanitation, improving indoor air quality, professional development, learning loss, quality assessments, and distance learning. The allocation from DEED for the District was $15.8 million.

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan includes classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures include classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which provides revenue to the District to offset some of the costs associated with administration of the grant.

The American Rescue Plan Act of 2021 (ARP) was singed into law on March 11, 2021. The ARP Act provides an additional $122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). Through the ARP Act, the State of Alaska Department of Education & Early Development (DEED) has awarded the Matanuska-Susitna Borough School District $35.5 million. The purpose of the funds is to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. The ESSER section of the ARP Act allows districts to use up to 80% of funds for any activity authorized by the Title 1, Part A formula. Districts must use at least 20% of the funds to address learning loss through the implementation of evidence-based interventions.

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan includes maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools.

General Fund Budget Development

The District relied on the funding amounts set forth in both state law (AS 14.17.400-490) and Borough code (3.04.046) to establish revenue estimates. The projected student count of 19,135 was used in the State's Foundation Formula with a BSA of $5,930 to establish the projection for state funding. On January 28, 2021, the District received a letter from the Borough Manager stating that the Borough would be budgeting $65,841,806 for local education funding. This amount was based on 6.30 mills of the estimated full and true value of taxable real and personal property in the Mat-Su Borough.

The District began developing the expenditure side of the budget in December 2020 by forecasting compensation and benefit costs for all employee groups. This process involved a review of all budgeted positions. Salary increases, for those employees eligible for regular movement within their respective salary schedules, were accounted for during this review. Mandatory benefits such as retirement, Medicare, and Workers' Compensation were also adjusted as a percentage of total salaries. To forecast health insurance premiums, the District analyzed the national trend for health plan renewals and estimated an 8% increase to this cost category with any premium splits based on established language within the collective bargaining agreements.

During the budget development process, estimates for non-personnel expenditures were reviewed with principals and budget managers throughout the District. Metrics supporting site budget allocations were initially maintained from the current year; however, school budget allocations were adjusted based on anticipated enrollment in the upcoming year.

After all location budgets had been compiled, and a thorough analysis of all revenue and expenditures had been completed, the FY 2022 Budget was established with an anticipated revenue deficit of $8.35 million.

On March 3, 2021, the School Board considered a modified budget to reduce 42.26 certified positions and 5.00 non-certified positions from the General Fund, and authorized that these positions be funded from ESSER II Act revenues in FY 2022. These positions are aimed at reducing class sizes, supporting unique instructional needs, and providing health services in core area schools.

The additional funds from the ESSER II allowed the District to preserve its fund balance heading into FY 2022. By reducing 47.26 positions from the General Fund, the District was able to significantly reduce its projected $8.35 million revenue deficit for FY 2022.

The following list of revenue and expenditure adjustments were made to eliminate the deficit and arrive at a balanced budget.

• Add E-Rate Category 2 revenue	$ 938,000
• Add use of unassigned fund balance	$ 4,505,210
• Add E-Rate Category 2 expenditures	$ 1,340,000
• Add five (5) hold teacher positions	$ 569,169
• Add four (4) SPED teacher positions	$ 449,000
• Adjust Indirect for anticipated ESSER II	$ 124,018
• Reassign 42.45 FTE to ESSER II	$(4,452,377)
• Adjust Payroll Reserve to 1%	$(1,033,634)

The FY 2022 Adopted Budget was unanimously approved by the School Board on March 17, 2021. The official request for local funding was established at $65,841,806.

The District learned of actual health insurance premium increases in April 2021. On average, plan options offered by the Public Education Health Trust increased by just under 6%. The District had budgeted an 8% increase in the FY 2022 Preliminary Adopted Budget, so this renewal represented a budgetary savings. The District's executive team, Principals Association, and Mid-Level Managers Association all agreed to move to a Qualified High-Deductible Health Plan with a 90/10 premium split between the District and employees.

Savings generated from the change in healthcare providers was offset by District contributions towards Health Savings Accounts for these employee groups.

On Thursday, May 13, 2021, the Assembly took action to approve its FY 2022 Budget, appropriating $65,841,806 to the District. This is the same amount indicated by the Borough Manager in his letter to the Superintendent in January 2021 and subsequently approved by the School Board in its FY 2022 Preliminary Adopted Budget.

The following budget adjustments represent the major changes to revenue and expenditure accounts to maintain a balanced budget and arrive at the FY 2022 Adopted Budget:

- A $112,345 reduction in E-rate revenue in based on revised costs estimates.
- A $1,304,769 increase in use of fund balance, with the majority of this increase tied to prepaid curriculum expenditures.
- The corresponding entry for prepaid Health and Math curriculum expenditures in the amount of $772,721 to match expenditures to the correct accounting periods for when supplies will be used.
- Salaries and benefits for the District's executive team, Principals Association, Mid-Level Managers Association, and School Board Members were adjusted for negotiated increases and/or to account for the aforementioned change in health insurance coverage.
- An increase to the per student discretionary metric, set at $85 across all grade levels.
- A subsidy to the Food Service Fund in the amount of $199,800, based on further evaluation of expected costs.

When compared to the FY 2022 Preliminary Adopted Budget, the FY 2022 Adopted Budget was very similar with state and local revenue seeing no major adjustments. Total expenditures increased by just over $1 million between the two budgets, representing less than 0.5% of expected costs.
The FY 2022 Adopted Budget was unanimously approved by the School Board on June 2, 2021.

Revenue

All Funds Revenue Summary

Figure 6

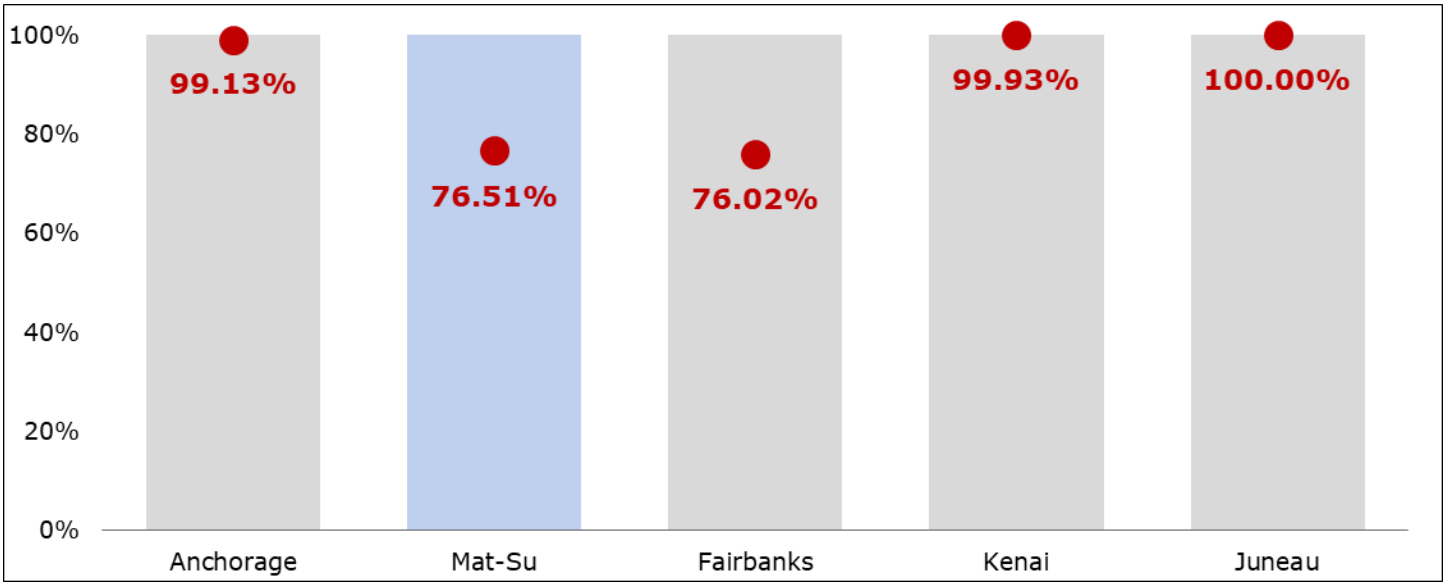
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Budget	FY 2022 Adopted Budget	Change from FY 2021	% of Change
REVENUE FROM LOCAL SOURCES:							
011 Borough Direct Appropriation	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 65,841,806	$ 3,531,658	6%
020 Food Service Meal Sales	-	-	-	-	-	-	0%
044 Local Revenue	516,669	621,273	417,211	134,146	475,000	340,854	254%
046 Other Local Reimbursements	1,708,844	3,415,010	2,024,487	2,333,114	1,283,748	(1,049,366)	-45%
Total Local Source Revenue	**58,066,813**	**62,411,201**	**63,107,630**	**64,777,408**	**67,600,554**	**2,823,146**	**4%**
REVENUE FROM STATE SOURCES:							
051 Foundation Program	169,972,247	169,485,342	169,667,391	173,028,970	170,439,031	(2,589,939)	-1%
052 Quality Schools	537,159	541,059	543,865	555,747	553,087	(2,660)	0%
056 TRS On-Behalf	14,396,752	16,208,585	17,889,178	17,384,963	19,460,606	2,075,643	12%
057 PERS On-Behalf	1,047,303	1,966,871	2,338,553	2,877,415	3,038,299	160,884	6%
090 Other State Revenue	17,329,397	20,209,997	21,404,271	18,799,564	17,096,207	(1,703,357)	-9%
Total State Source Revenue	**203,282,858**	**208,411,854**	**211,843,258**	**212,646,659**	**210,587,230**	**(2,059,429)**	**-1%**
REVENUE FROM FEDERAL SOURCES:							
140 Direct	6,482,589	6,470,748	6,273,749	6,793,501	6,804,273	10,772	0%
047 E-Rate	1,280,412	1,276,298	1,344,024	1,444,796	1,383,261	(61,535)	-4%
152 Medicaid Reimbursement	1,356,014	618,220	18,384	409,500	480,000	70,500	17%
190 Intermediate Agencies	13,244,145	14,678,830	14,710,866	32,468,033	28,383,490	(4,084,543)	-13%
Total Federal Source Revenue	**22,363,160**	**23,044,096**	**22,347,023**	**41,115,830**	**37,051,024**	**(4,064,806)**	**-10%**
TOTAL REVENUE	**$283,712,831**	**$293,867,151**	**$297,297,911**	**$318,539,897**	**$315,238,808**	**$ (3,301,089)**	**-1%**
APPROPRIATIONS & TRANSFERS:							
015 Fund Balance Appropriation	3,788,097	4,235,608	3,411,650	28,139,510	10,527,915	(17,611,595)	-63%
250 Transfers from Other Funds	6,731,916	6,193,493	13,323,153	19,887,564	6,357,029	(13,530,535)	-68%
Total Appropriations & Transfers	**10,520,013**	**10,429,101**	**16,734,803**	**48,027,074**	**16,884,944**	**(31,142,130)**	**-65%**
REVENUES TOTAL	**$294,232,845**	**$304,296,253**	**$314,032,714**	**$366,566,971**	**$332,123,752**	**$(34,443,219)**	**-9%**

In the schedule shown as figure 6, revenue figures are detailed for all funds included in this document. The District is projecting a 1% (3,301,089) decrease in revenue, which does not include the Appropriations and Transfers. The largest reduction is in the federal revenues in the form of grants received by the District.

General Fund Local Revenue

For FY 2022, the District has budgeted a 5.67% increase ($3.53 M) in local funding over the current year, which is based on a $65,841,806 funding request. Figure 7 presents the District's local funding as a percentage of the maximum allowable in comparison with the District's peers. To make an accurate comparison, the District relied on figures obtained from the audited financial reports for FY 2020. The District projects that its FY 2022 local revenue will equate to approximately 81% of the maximum allowable local appropriation.

Figure 7



With the Assembly's passage of Borough Ordinance 18-014 in April of 2018, local education funding will be maintained at 6.30 mills of taxable property within the Borough. This funding commitment provides the District with more stability and allows for continued sustainment of important instructional initiatives that support the overarching mission of *preparing all students for success*.

General Fund State Revenue

The District anticipates receiving approximately 72.3% of its total General Fund revenue from the State of Alaska, which is trending down when compared with prior years. The following sources make up a majority of the revenue that the District expects to receive from the State of Alaska:

- State Foundation Funding Formula
  With a projected student enrollment of 19,135, and a base student allocation (BSA) of $5,930 as provided under AS 14.17.470, the District anticipates a state entitlement of $170,992,118 if the State Legislature appropriates full funding to the State Foundation Formula.
- TRS and PERS On-Behalf Relief
  The State will continue to provide contributions on-behalf of school districts to pay down the unfunded liabilities that exist within the Teacher's Retirement System (TRS) and the Public Employees Retirement System (PERS). These "on-behalf" contributions are calculated using the difference between actuarial rates and the employer pay-in rates as set by the Department of Administration Division of Retirement and Benefits and the State Legislature, respectively. In the FY 2022 Adopted Budget, the District accounted for $19,460,606 in TRS and $3,038,299 in PERS on-behalf payments. Because no cash is transferred between the State and the District, projections for these revenues and the corresponding expenditures are often excluded from budget discussions, reports, and presentations.

General Fund Federal Revenue
Federal revenue represents a very small percentage of General Fund revenue in relation to the State and local funding sources. In FY 2022, the District anticipates receiving an estimated $1,383,261 in E-rate funds and approximately $480,000 in Medicaid revenue as reimbursement for eligible services provided to students.

Revenue for All Other Funds
The revenues accounted for within the Student Transportation Fund have historically been insufficient to cover the costs to provide student transportation. Transfers from the General Fund have been used to cover revenue shortfalls in both the Student Transportation and Food Service Funds. The FY 2022 Adopted Budget includes transfers to other funds in the amount of $2,810,961, which represents a transfer to the Student Transportation Fund of $2,217,561, a transfer to the Food Service fund of $199,800, and a transfer of $393,600 to the Debt Service Fund for Fronteras Spanish Immersion Charter School facility lease payments to the Borough.

Use of Fund Balance
Over the past few years, the District's unassigned fund balance has experienced year-over-year increases. A majority of this increase was not a result of policy changes or a change in budgeting practices. Rather, increases to the District's unassigned fund balance can be attributed to the Governor's proposal to dramatically reduce education funding in the spring of 2019 followed by a statewide school closure in the spring of 2020.

The District experienced a $5.2M increase in unassigned fund balance in FY 2018, as a result of unspent salaries and benefits in the instruction functional area. Other budgetary savings included unspent student allotment funds for correspondence study programs, a savings in district-wide contracts for instructional objectives, reduced spending on technology related services, and a district-wide savings for other purchased services line items.

The District General Fund balance increased significantly in FY 2019. Unassigned fund balance increased by $8,991,230. This growth was primarily attributed to the immediate implementation of District spending and hiring freezes in response to the Governor's budget proposal for FY 2020. The Governor's proposal, released February 13, 2019, considered cutting $40 million of education funding to the Mat-Su Borough School District on an annual basis. The Governor also contested the validity of the education appropriation and threatened to withhold education payments to school districts. This eventually led to a legal dispute between the Legislature and the Governor. In Fiscal Year 2019, the District also experienced recruitment challenges for related service providers and received an unexpected payment from the Alaska Department of Administration Division of Retirement and Benefits in the amount of $950,725 for defined contribution retirement (DCR) employer forfeitures.

The District's unassigned fund balance increased again in FY 2020 by $3,182,155. With the onset of the COVID-19 pandemic, the District transitioned to remote delivery of instruction in March 2020 as a result of a statewide closure of all in-person activities. The District's response to COVID-19 resulted in a number of operational adjustments which impacted the following planned expenditures: limited substitute usage in the second semester, a reduction in additional days being allocated for summer school and student workers, reduced costs associated with heating and powering facilities, a reduction in co-curricular stipends for spring activities, postponement of math curriculum adoption and materials purchases, a delay in the Extended School Year (ESY) program, and reduced spending for student transportation.

In FY 2022, the District is projecting to utilize $5.8 million in unassigned fund balance. Managing fund balance is a critical component of long-term planning. When faced with a financial contingency, inadequate fund balance would be detrimental to the District's ability to continue operations. Conversely, sufficient fund balance reserves allow for "resource smoothing" which can help the District stabilize educational services from year-to-year.

Figure 8 depicts the District's last ten years of General Fund balance.

Figure 8

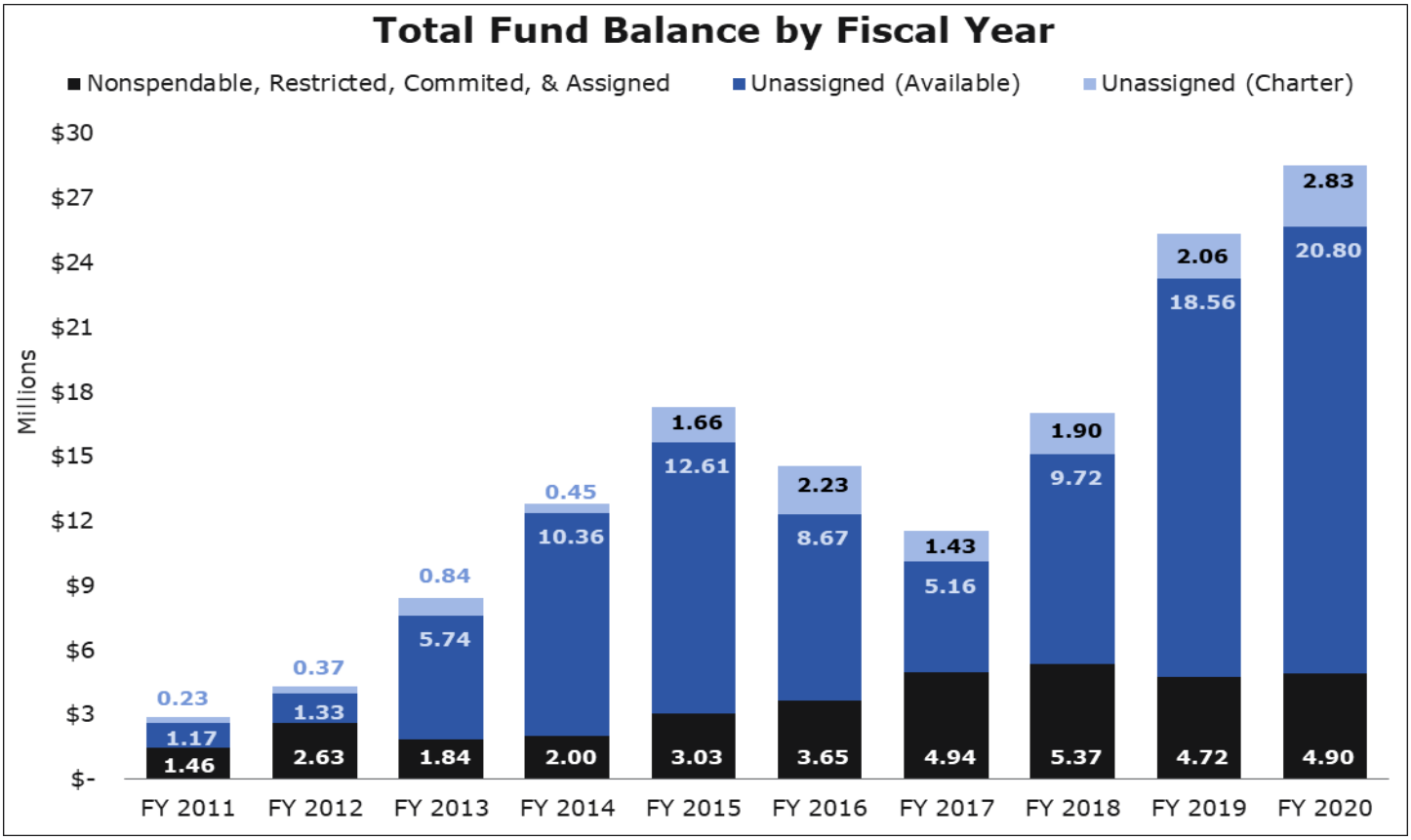


Figure 9

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Budget	FY 2022 Adopted Budget	Change from FY 2021	% of Change
PERSONNEL EXPENDITURE							
310 Certificated Salaries	$ 97,808,589	$ 100,476,060	$ 100,603,398	$ 109,056,692	$ 108,001,004	$ (1,055,688)	-1%
320 Non-Certificated Salaries	39,757,927	40,851,933	41,870,126	42,763,008	44,819,998	2,056,990	5%
360 Employee Benefits	79,201,389	81,993,556	84,906,366	90,949,503	93,132,172	2,182,669	2%
Total Personnel	**216,767,906**	**223,321,549**	**227,379,891**	**242,769,203**	**245,953,174**	**3,183,971**	**1%**
NON-PERSONNEL EXPENDITURE							
410 Professional & Technical Svc	4,559,310	6,130,747	6,309,251	9,196,151	6,986,382	(2,209,769)	-24%
420 Staff Travel	628,331	708,473	471,959	622,793	603,942	(18,851)	-3%
425 Student Travel	887,673	1,032,520	885,185	903,070	981,048	77,978	9%
430 Utilities	2,720,056	3,030,629	3,126,071	3,072,542	2,504,503	(568,039)	-18%
435 Energy	6,208,477	5,743,819	5,441,096	6,813,042	6,366,018	(447,024)	-7%
440 Purchased Services	26,263,044	25,721,076	24,882,219	29,318,130	27,327,217	(1,990,913)	-7%
445 Insurance & Bond Premiums	3,825,778	3,562,638	4,032,412	4,476,879	4,479,708	2,829	0%
450 Supplies & Materials	15,081,393	15,428,591	13,963,224	40,592,374	28,888,904	(11,703,470)	-29%
487 Transportation in Lieu	118,227	27,950	107	1,006	5,010	4,004	398%
490 Other Expenses	1,798,581	1,104,388	471,389	1,115,366	887,136	(228,230)	-20%
495 Indirect	(467,231)	(237,626)	(168,871)	196,771	(265,779)	(462,550)	-235%
500 Capital Outlay	212,876	189,084	156,036	908,762	908,993	231	0%
510 Equipment	863,681	2,384,393	1,676,148	1,618,790	1,535,179	(83,611)	-5%
532 Interest Long-Term Debt	401,222	242,811	237,264	271,449	271,518	69	0%
540 Capital Improvements	406,994	-	-	29,700	30,888	1,188	4%
Total Non-Personnel	**63,508,413**	**65,069,494**	**61,483,490**	**99,136,826**	**81,510,667**	**(17,626,159)**	**-18%**
TOTAL EXPENDITURES	**$280,276,318**	**$288,391,043**	**$288,863,380**	**$341,906,029**	**$327,463,841**	**$(14,442,188)**	**-4%**
550 Transfers to other Funds	4,392,849	4,120,728	16,711,890	24,660,942	4,659,911	(20,001,031)	-81%
EXPENDITURE TOTAL	**$284,669,167**	**$292,511,772**	**$305,575,270**	**$366,566,971**	**$332,123,752**	**$(34,443,219)**	**-9%**

Expenditures

Detailed in Figure 9 are the FY 2022's budgeted expenditures for all funds, which are expected to decrease by $34.4M compared with the budget for FY 2021. This can primarily be attributed to FY 2021's budget including all unspent carry-over funds for charter schools, correspondence allotments, and transfers to the Capital Improvement Plan and Renewal and Replacement Funds.

General Fund Personnel Expenditures

The District is very much a human resource organization, with a majority of expenditures dedicated to compensation and benefit costs. In FY 2022, expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), is projected to total $202,303,079 or 82.56% of total budgeted expenditures. Salary and benefit costs have historically increased from one year to the next. One reason for this trend is because of the regular movement on the salary schedule, which contributes to an approximate increase of 1.36% for certificated salaries and a 3.31% increase for non-certificated salaries. Even without a negotiated increase to the salary schedules, the District can expect to adjust total salaries by these percentages as a result of eligible employees receiving a step increase based on the existing salary schedules. Negotiations with the Mat-Su Education Association (MSEA), the Mat-Su Principals Association (MSPA), the Classified Employee's Association (CEA), and the Mid-Level Management Association (MLMA) resulted in a 2% increase to the MSEA employee salary schedule and a 1.5% increase to the CEA, MSPA, and MLMA employee salary schedules. These adjustments increased the salary amounts in FY 2022 by a total of 1.46% over the current year. To more accurately forecast personnel expenditures, the budget also projects for attrition, regular position vacancies, and employee leaves of absence. Employee benefit costs also generally increase from one year to the next, as many benefit costs are calculated as a percentage of compensation.

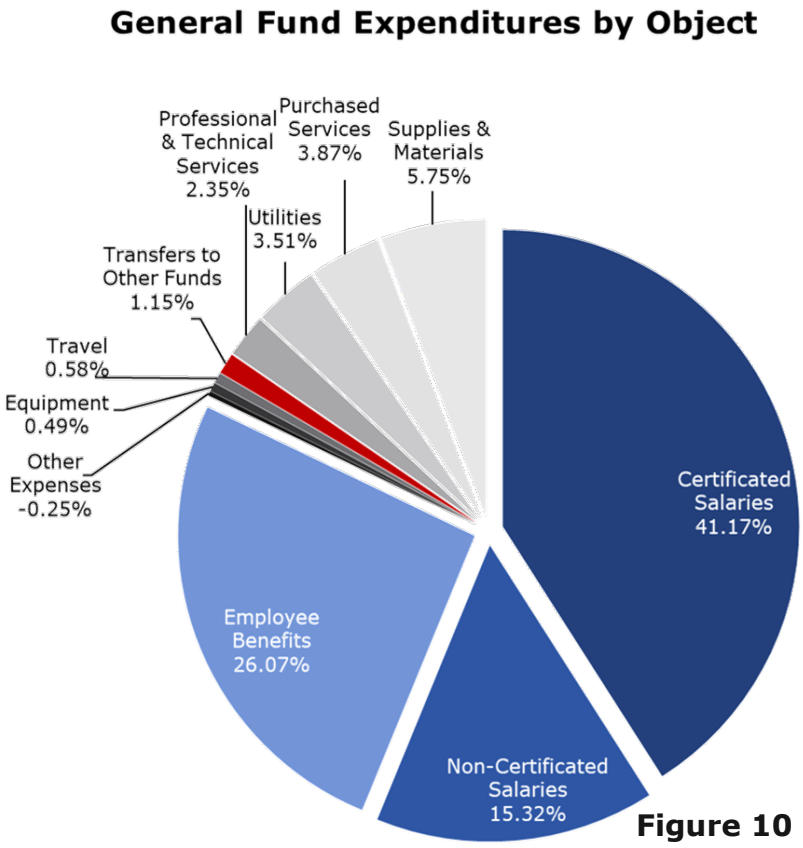
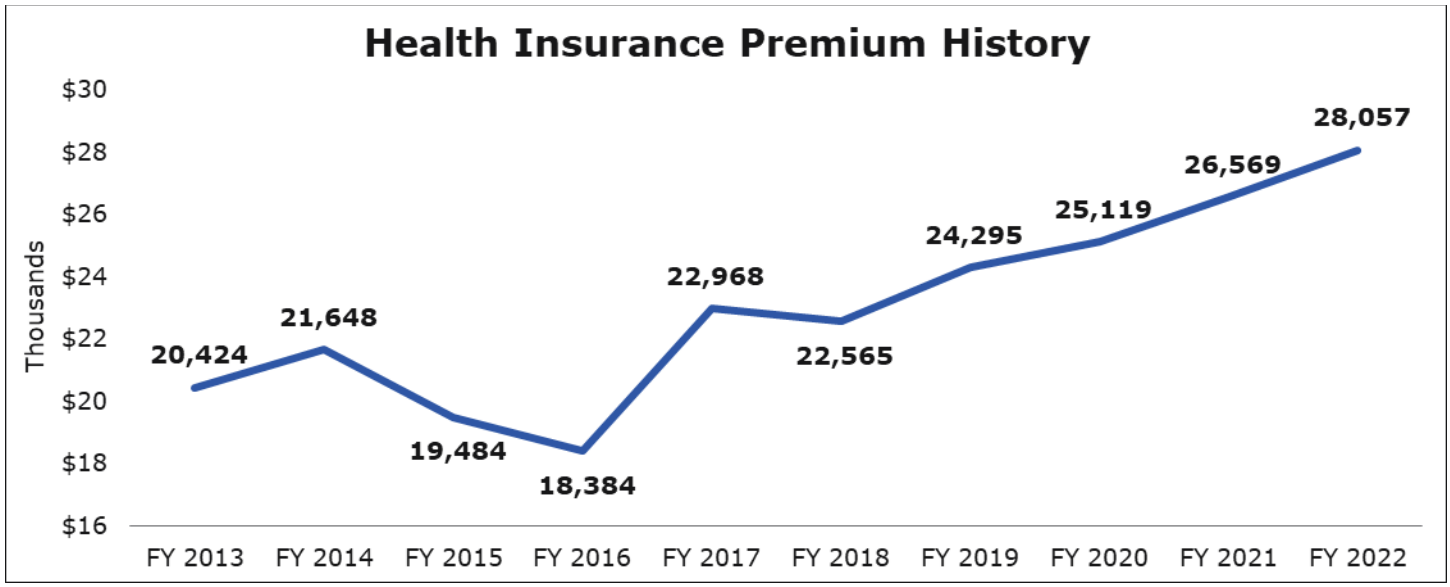


Figure 10

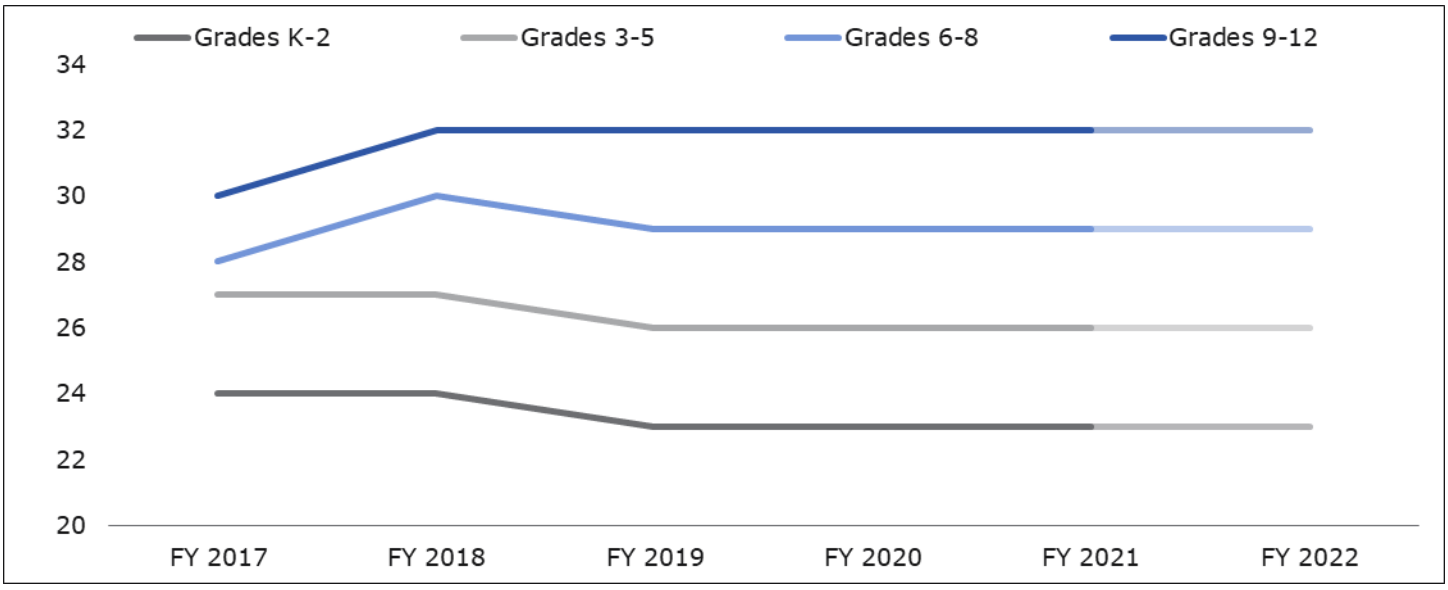
Health insurance, which is one of a number of benefits provided for under the collective bargaining agreements, is a significant cost driver. In FY 2017, health insurance costs increased by 25%, with 12.5% of that increase paid by the District and 12.5% assumed by individual employees. As depicted in Figure 11, average health insurance premiums have increased by 37% over the past ten years (FY 2013 – FY 2022). Health insurance is the second largest cost category behind certified salaries. The District expends over $38 million each year to provide employee health benefits.

Figure 11



Personnel costs are also impacted by staffing levels across the District. The FY 2022 Adopted Budget supports consistent pupil-to-teacher (PTR) ratios when compared to the preceding two fiscal years (Figure 12).

Figure 12



General Fund Non-Personnel Expenditures

The FY 2022 Adopted Budget supports an increase to the metrics for non-personnel budgets over FY 2021. Non-personnel metrics at schools include an allocation for materials and supplies, health supplies, and postage. Where applicable, this metric also includes class fees and per pupil resource allocations for accelerated learning (Figure 13).

Figure 13

TOTAL METRICS - PER PUPIL	FY 2020	FY 2021	FY 2022	Change
Grades K-5	$ 74.25	$ 71.00	**$ 90.00**	$ 19.00
Grades 6-8*	$ 112.25	$ 108.00	**$ 117.00**	$ 9.00
Grades 9-12**	$ 213.25	$ 206.00	**$ 208.00**	$ 2.00

* Includes additional allocation for Class Fees

** Includes additional allocations for Class Fees & Accelerated Learing

The budgets for energy and utilities represent the projected resources needed to heat and operate the District's facilities. For FY 2022, the District is projecting to expend $8,605,517 on energy and utility costs, which include heating oil, natural gas, electricity, refuse services, water and sewer, and internet connectivity for all schools and facilities.

Long-term Forecast

The District has also prepared forecasts of financial condition beyond FY 2022. In the District's long-term forecasts, expenditures are expected to outpace projected revenues, creating a structural deficit in subsequent years. Based on the following assumptions, the District prepared long-term forecasts that extend through FY 2026.

Revenue Assumptions

Local Funding

- Borough revenue is maintained at 6.30 mills of prior year assessed value.
  - Assessed value increases at 2.5% annually per Borough forecast.
- Other revenue maintained with no increase or decrease.

State Funding

- BSA increased by $116 to $6,046 in FY 2024 and is maintained thereafter.
- Intensive count is maintained at 547.
- No one-time grants from the State after FY 2022.
- On-behalf revenue is excluded.

Federal Funding

- Federal revenue maintained with no change.

Use of Fund Balance

- No use of fund balance after FY 2022.

Expenditure Assumptions

Personnel

- Staff funded through the CRRSA ESSER II Funds (42.45 FTE) are reabsorbed into the General Fund in FY 2024 with the sunset of that grant.

Regular Salary Schedule Movement

- In FY 2022, salary schedules increase according to the negotiated agreement for each employee group as outlined below.
  - MSEA increased by 2%.
  - CEA, MLMA, and MSPA increased by 1.5%.
  - All other employee groups are maintained with no increase.
- In FY 2023, salary schedules increase according to the negotiated agreement for each employee group and are maintained thereafter.
  - MSPA and MLMA increased by 1.5%.
  - All other employee groups are maintained with no increase.
- Total certificated salaries increase by 1.36% for regular movement on the salary schedule.
- Total non-certificated salaries increase by 3.31% for regular movement on the salary schedule.

Benefits

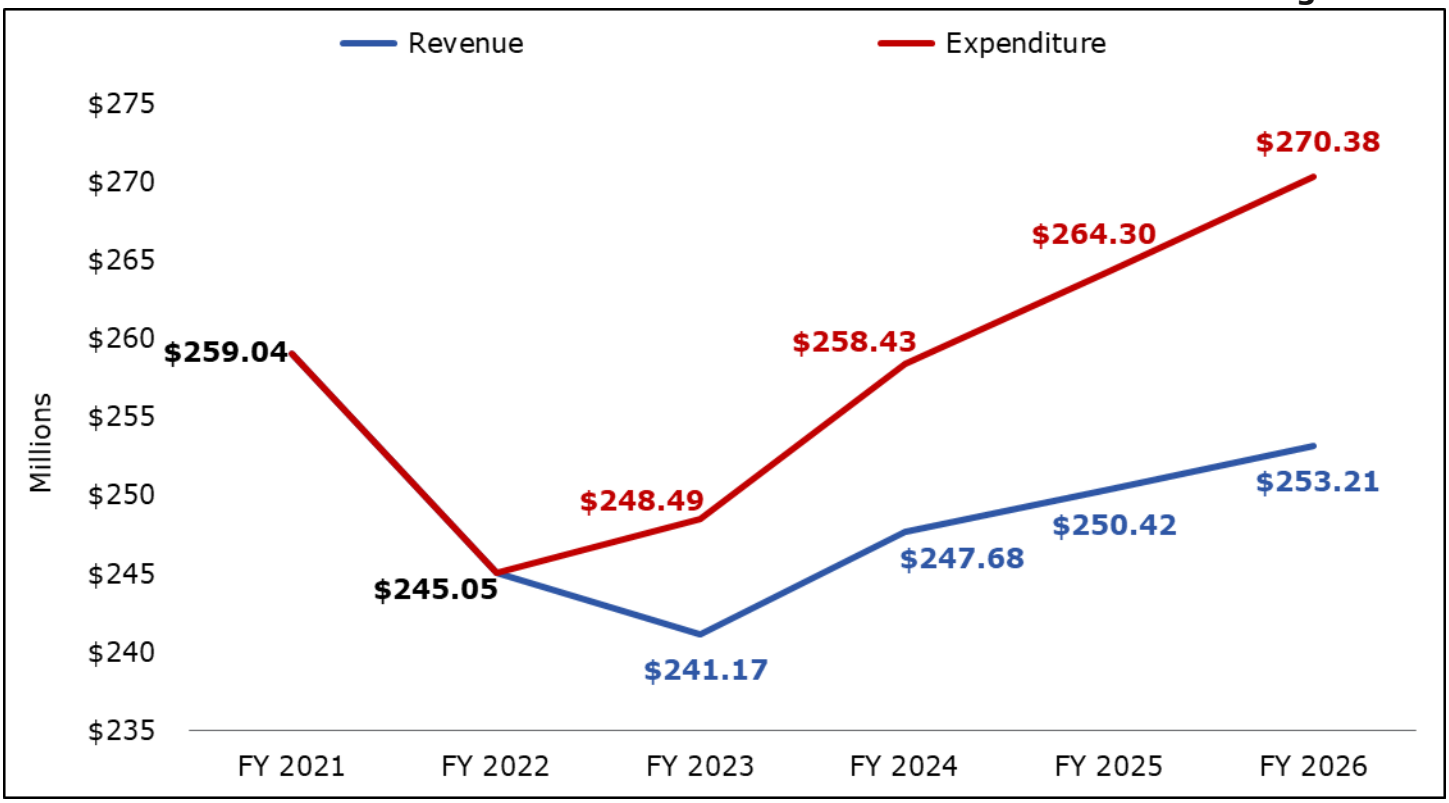
- Health insurance increases at an annual rate of 8%.
  - This increase is split 50/50 between the District and all employee groups.
- All other deduction factors are maintained with any increase due to changes in salary factors.
- Includes a reserve in the amount of 1.00% of total compensation and benefits for payroll contingencies, which has been adjusted for vacancies, attrition, leave without pay, and column movements.
- On-behalf contributions are excluded.

Non-Personnel

- Rates for utilities are maintained and applied to the annual average usage from FY 2017-2019.
- Property and liability insurance increase at a rate of 15%.

- Transfers to other funds includes a transfer to subsidize the Student Transportation Fund and a transfer to the Debt Service Fund for Fronteras Spanish Immersion Charter School lease payment.
- All other planned non-personnel expenditures are maintained with no increase or decrease.

Figure 14



	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue	259,039,347	245,047,164	241,165,822	247,683,025	250,423,482	253,206,924
Expenditure	259,039,347	245,047,164	248,490,390	258,426,742	264,298,160	270,382,521
Excess (Deficit)	**-**	**-**	**(7,324,568)**	**(10,743,717)**	**(13,874,678)**	**(17,175,597)**

The projected deficits in FY 2023, FY 2024, FY 2025, and FY 2026 are $7.32M, $10.74M, $13.87M, and $17.18M, respectively. This trend of expenditures outpacing revenues is referred to as a structural deficit because operations cannot be sustained and changes to the organizational structure, educational programs, and/or service offerings may be required .

Tax Base and Debt Capacity

Alaska Statute does not establish a debt limit for municipal governments. According to Borough Code 3.04.075 Tax Levy Limitation, the total amount of the Borough tax that can be levied during a fiscal year shall not exceed the total amount approved by the Assembly for the preceding year by more than a percentage, which is calculated by adding the percentage increase in the Federal Urban Consumer Price Index for Anchorage from the preceding fiscal year to the average percentage growth or loss in the Borough population over the preceding five fiscal years as determined by the Alaska State Department of Community and Economic Development. Limitations, as stated above, do not apply to the following:

- Taxes on new construction or property improvements which occur during the current fiscal year.
- Taxes required to fund additional services mandated by voter-approved ballot issues.
- Special taxes authorized by voter-approved ballot issues.
- Taxes required to fund the costs of judgments entered against the Borough or to pay principal or interest on bonds.

- Additional taxes collected in service areas under millage rates specifically approved by service area residents.

The District does not possess taxing authority and relies on revenues from the State of Alaska and Borough to support the delivery of educational services. With no increase to the BSA, the Borough Assembly adopted MSB Ordinance 18-065, which set the local education funding amount to be equivalent to 6.30 mills over the five-year period starting in FY 2019. See Figure 15 for a five-year history of tax rates and collections.

Figure 15

Direct & Overlapping Property Tax Rates
(mill levy rate per $1,000 of assessed value)
Last Five Fiscal Years

	Direct Rates				
	FY 2016	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**
Areawide Borough	9.984	9.984	10.332	10.331	10.386
Non-Areawide Borough	0.517	0.525	0.548	0.548	0.057

Property Tax Levies & Collections
Last Five Fiscal Years

	FY 2016	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**
Taxes Levied for the Fiscal Year	$ 130,590,976	$ 138,589,875	$ 144,622,503	$ 152,062,345	$ 156,626,653
Net Tax Levy	$ 119,295,403	$ 126,423,474	$ 131,033,524	$ 137,119,008	$ 140,443,703
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 116,527,024	$ 122,648,889	$ 126,903,605	$ 133,194,431	$ 135,753,457
% of Net Levy	97.68%	97.01%	96.85%	97.14%	96.66%
Collections in Subsquent Years	$ 1,793,793.0	$ 1,940,330	$ 1,682,619	$ 1,072,863	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 118,320,817	$ 124,589,219	$ 128,586,224	$ 134,267,294	$ 135,753,457
% of Net Levy	99.18%	98.55%	98.13%	97.92%	96.66%

Staffing by Function

Figure 16 presents General Fund staffing numbers for all permanent positions. Between FY 2021 and FY 2022, the District plans to decrease staffing charged to the General Fund by 14.05 FTE.

While increasing enrollment projections would normally require increased staffing, 42.45 certified positions were reallocated to ESSER II grant funds for FY 2022. Out of those positions 15.76 were funded by the CARES Act in FY 2021.

Figure 16

	FY 2021 Current	**FY 2022 Adopted**	**Change**
100 - Instruction	812.57	**788.53**	(24.04)
200 - Special Education: Instruction	435.02	**440.91**	5.89
220 - Special Education: Support Services	132.09	**130.39**	(1.70)
300 - Support Services: Students	91.41	**92.93**	1.52
350 - Support Services: Instruction	51.52	**50.52**	(1.00)
400 - School Administration	60.64	**60.49**	(0.15)
450 - School Administration Support	114.81	**122.50**	7.69
510 - District Administration	10.00	**9.00**	(1.00)
550 - District Administration Support	65.30	**66.80**	1.50
600 - Operations & Maintenance	147.13	**146.38**	(0.75)
700 - Student Activities	4.25	**2.25**	(2.00)
	1,924.73	**1,910.69**	**(14.05)**

Performance Results

The District uses many tools to measure and understand the level of learning that is occurring at a district-wide level, a school-wide level, and at the individual student level. These assessments help teachers and staff understand how programs, curriculum, and schools are performing. Needs are identified through this process, and plans can be made for improvement.

Student data also helps ensure that there is equity in education. Each day, educators make decisions for how to teach Alaska's standards. The assessments reflect the degree to which these decisions are effective. At most, students within the District will spend 17 hours a year in testing. This represents 2% of their total time spent in school each year.

In response to the Coronavirus Disease 2019 (COVID-19), the Alaska Department of Education and Early Development (DEED) submitted a request to the U.S. Department of Education (USDE) to waive certain requirements of the Elementary and Secondary Education Act (ESEA) related to assessment requirements.

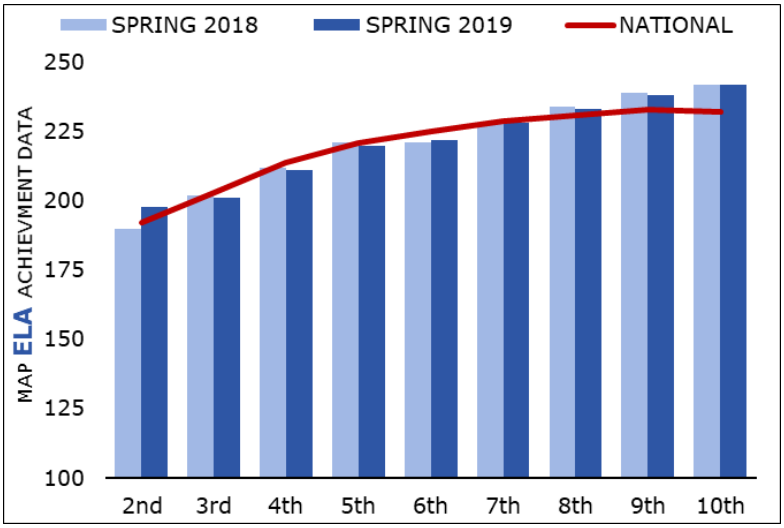
On March 23, 2020, USDE notified DEED that the waiver had been approved. As a result, administration of the Spring 2020 PEAKS content area assessments in Mathematics and English language arts were cancelled. Because of this cancellation, the data presented (Spring 2018 compared to Spring 2019) is the most recent data available.

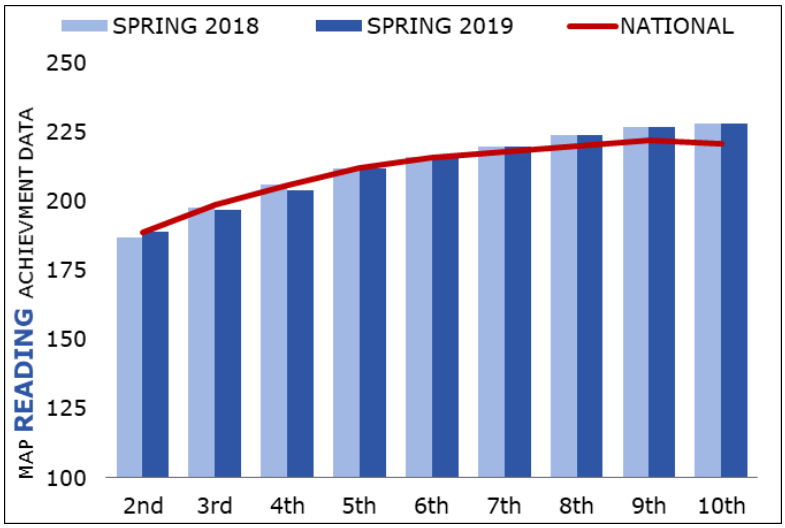
Northwest Education Association's Measures of Academic Progress (NWEA MAP)

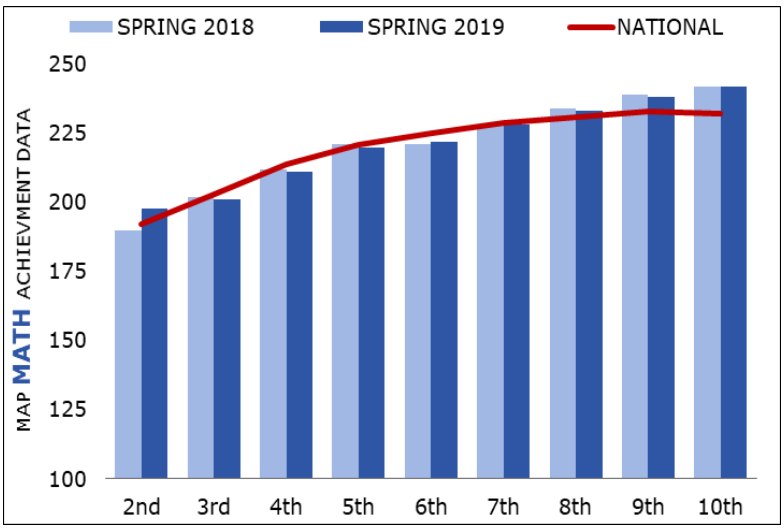
Over the past decade, the District's students have participated in a nationally normed assessment called the MAP assessment. This assessment informs students, parents, and school staff how an individual student's academic achievement compares to their peers across the United States. MAP covers the subjects of English language arts (ELA), reading, and math.

Out of the 54 school districts in Alaska, 51 participated in this assessment. Figure 17 illustrates the District's average grade level Rasch unit (RIT) rankings for Fall 2018 and Spring 2019 testing. Trends indicate that the District students' overall achievement is average. The District's median achievement is at 54%; and median growth is at 50%. This means that half of all the District students' MAP Growth scores (across all subjects measured) were above the 54th percentile. Looking at growth from fall to spring, the median growth percentile for District students was 50%, which is exactly equal to the average national norm for growth. This means that the District students' scores grew at about the same rate as students across the nation.

Figure 17







In general, students in the lower grades have an average MAP score below the national average and by high school the District's students' average MAP scores exceed the national average. This can be attributed to a comprehensive multi-tiered system of support at each school where learning interventions and targeted instruction result in student growth of more than a year within each year.

State Standards & Assessments Performance Evaluation for Alaska's Schools (PEAKS)
In FY 2015, Alaska adopted new and more rigorous literacy and math standards, called the PEAKS assessment. The PEAKS assessment measures a student's understanding of the skills and concepts outlined in the Alaska English language arts (ELA), and mathmatics standards, which have specific expectations for growth in student's skills across all grades. The PEAKS assessments are administered to students in grades 3-9.

A recent study by NWEA indicated that students must be in the 44th to 76th percentile to earn a "proficient" rating on the PEAKS assessment, as compared to the 37th percentile on the previous SBA assessments. In comparison, students need to be above the national average on MAP to be proficient on PEAKS (Figure 18).

Figure 18

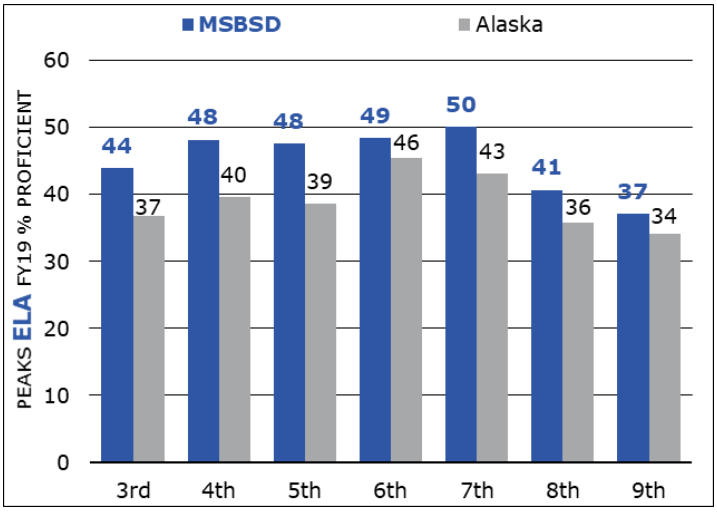
MAP Score Required for PEAKS Proficiency		
Grade	**ELA**	**Math**
3	61	45
4	55	48
5	55	53
6	53	56
7	57	68
8	66	75

Figure 19

	ELA	Math	District Participation
Alaska	**39.3%**	**35.7%**	**90.8%**
Fairbanks	42.0%	39.4%	95.8%
Anchorage	42.3%	39.4%	97.0%
Mat-Su	**45.6%**	**40.9%**	**81.6%**
Juneau	46.3%	40.9%	98.5%
Kenai	47.7%	41.3%	92.7%

While the State mandates the PEAKS assessments, Alaska law recognizes that parents have the right to exclude students from participation in specific instructional activities and statewide assessments. The District has an 81.6% participation rate in this assessment (Figure 19), which is considerably lower than the average state participation rate of 90.8%. A review of school participation rates within the District reveals that some of the highest performing schools also have the highest parent opt out rates. Figure 20 presents the District's standing on PEAKS testing in relation to the State and its peers, the "Big-5" school districts (which includes Anchorage, Mat-Su, Fairbanks, Kenai Peninsula, and Juneau). While the District is third in comparison to the "Big 5", it consistently performs better than the State average (Figure 20) in both Math and ELA.

Figure 20



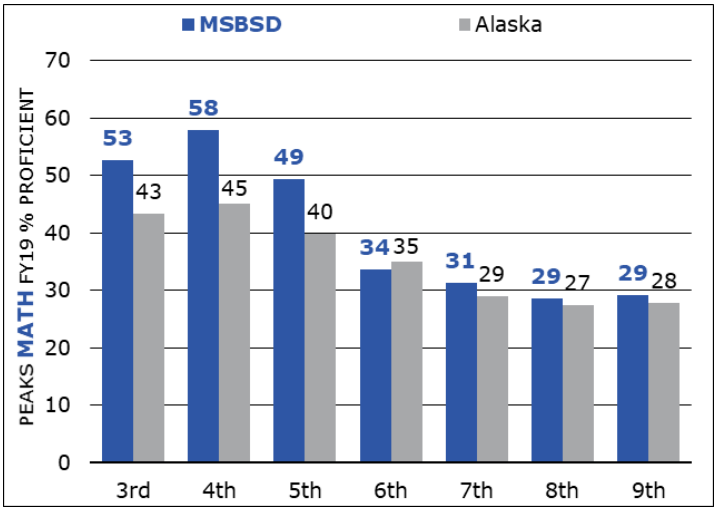
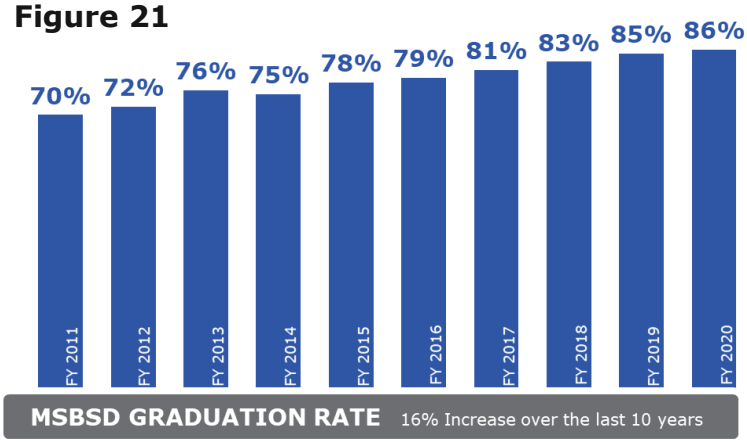


Figure 21



Graduation Rate

The graduation rate is the final measure of student success. Over the past ten years, the District's graduation rate has increased from 70% to 86%. For FY 2020, the State had an average graduation rate of 79.04%. In comparison, the District's graduation rate was 85.74%, with a dropout rate of 2.97%.

Data has shown that students who take at least two career and technical education courses in a row have a 95% graduation rate.

Summary

The FY 2022 Adopted Budget was developed after an extensive review of all expected revenue and expenditure line items. Support for the District's mission is achieved through the equitable distribution of resources. The budget development process relies on a system of ratios and metrics to equitably distribute resources across traditional schools, charter schools, special mission schools, and correspondence schools.

This budget was prepared in accordance with all laws and legal requirements as set forth by the federal government, State of Alaska, Matanuska-Susitna Borough, and the Matanuska-Susitna Borough School District Board of Education. The finances and business processes of the District are subject to internal reviews as well as independent, third-party audits. The District has established sound financial policies and internal controls to ensure that taxpayer funds are expended responsibly.

The District developed this financial plan to carry out its mission: *to prepare all students for success*.

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the District with the Meritorious Budget Award for the fiscal year ending June 30, 2021. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.

This award is valid for a period of one year. We believe our current budget continues to conform to program requirements.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Claire Hertz

Claire Hertz, SFO
President

David J. Lewis

David J. Lewis
Executive Director

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2020-2021 SCHOOL BOARD

Ole Larson, President
Thomas Bergey, Vice President
Ryan Ponder, Clerk
Jim Hart, Member
Dwight Probasco, Member
Jeff Taylor, Member
Dr. Sarah Welton, Member

2020-2021 DISTRICTWIDE ADMINISTRATION

Dr. Randy Trani, Superintendent
Jillian Morrissey, Public Information Officer

Dr. Justin Ainsworth, Associate Superintendent of Instruction
Reese Everett, Associate Superintendent of Instruction
DeeDee Hanes, Associate Superintendent of Instruction
Traci Pedersen, Associate Superintendent of Instruction
Dan Molina, Executive Director of Student Support Services
Dale Sweetser, Assistant Director of Student Support Services
Dr. Katherine Ellsworth, Executive Director of Federal Programs

Luke Fulp, Deputy Superintendent of Business & Operations
Katherine Gardner, Associate Superintendent of Human Resources
Jim Estes, Executive Director of Operations
Zachary Albert, Director of Finance
Tony Weese, Assistant Director of Capital Planning & Construction Manager

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Organizational Section

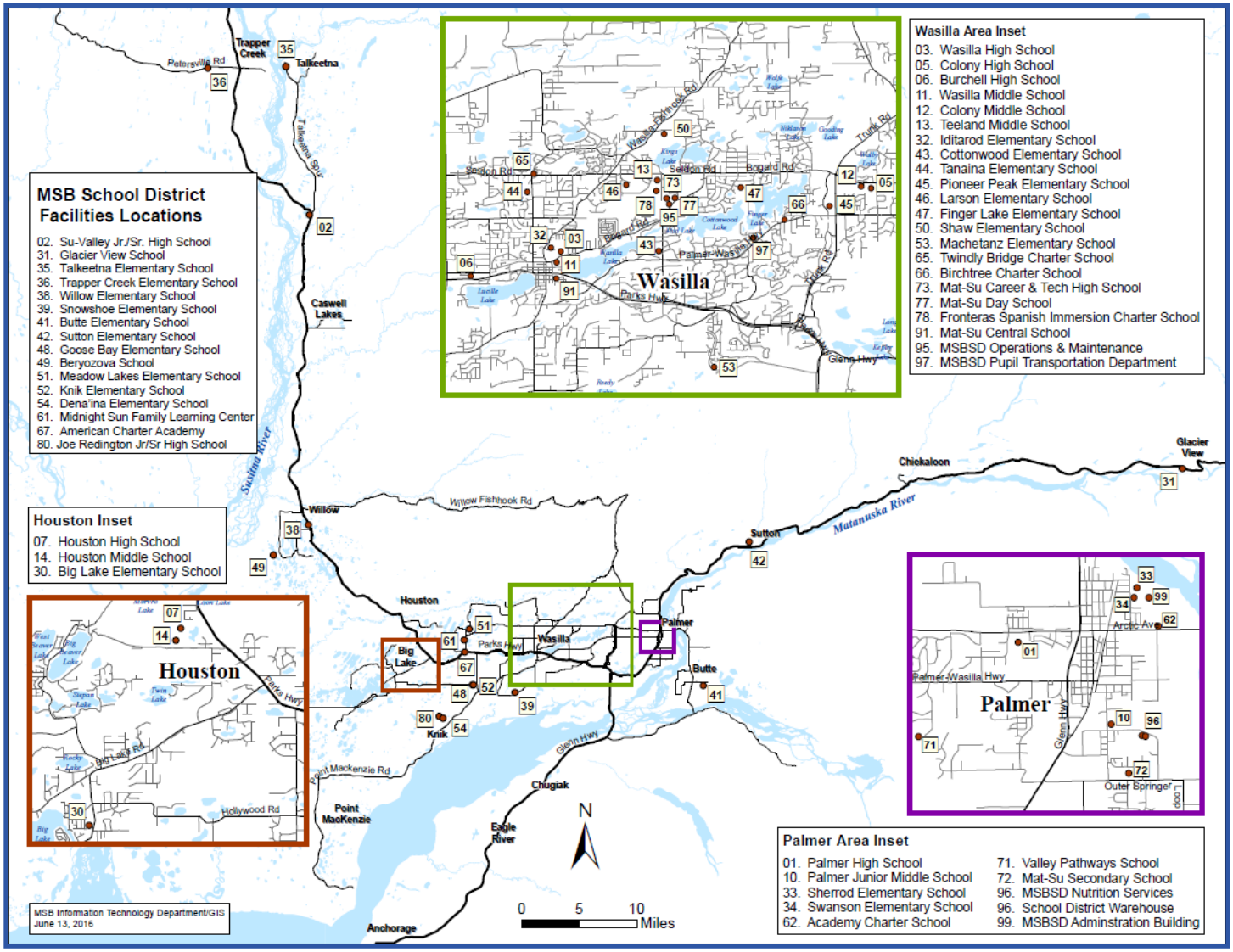
We prepare all students for success

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MSBSD

DISTRICT MAP

School Locations by Area

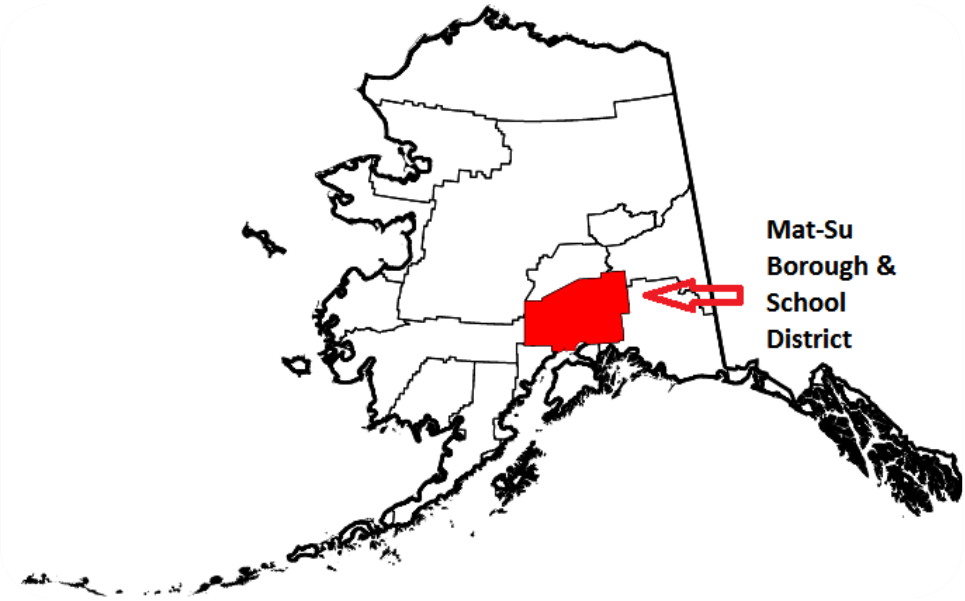


Second Largest School District in the State:

- 47 Schools
- 17,885.13 Student Population (FY 2021)
- 25,258 Square Miles

DISTRICT PROFILE

Figure 1



The Matanuska-Susitna Borough (Borough) is situated within Southcentral Alaska and encompasses an area more than 25,000 square miles in size. The vast topography of the area includes mountain ranges, valleys, glaciers, rivers, lakes, wetlands, tundra, boreal forest, farms, and majestic stretches of pristine wilderness. The Borough includes portions of the Alaska Range to the north, the Chugach Mountain Range to the south, and most of the Talkeetna and Clearwater Ranges towards the interior of the Borough. The three incorporated cities located within the Borough include Wasilla, Palmer, and Houston. The Borough's core area, where a majority of the population lives, is commonly referred to as the "Mat-Su Valley." Aptly named, the Mat-Su Valley is bordered to the east by the Matanuska River and on the west by the Susitna River.

It is estimated that more than 100,000 people currently reside within the Borough, and the population growth is expected to continue. The Borough is located just 35 miles north of Anchorage, enabling more than 34% of the population to commute there for work each day. Estimates based on information obtained from the 2010 US Census indicate that approximately 83% of the Borough population identify as white, 9% identify as two or more races, and 5% identify as American Indian or Alaska Native. The remaining 3% identify as Asian, Black or African American, Native Hawaiian or Pacific Islander, and other or unidentified. A little more than half (52%) of the Borough population is male. A majority of the Borough's households (57%) consist of married couples, with an average family size of four.

Approximately 10% of the Borough's population is made up of veterans, with approximately 95% of those veterans having served in either the Vietnam War or the Gulf War. The education level achieved among the adult (25 years and older) population of the Borough consists of approximately 8% having attained less than a GED or high school diploma, and 32% having attained a GED or high school diploma. About 30% have completed some college coursework but have not completed a degree, and an additional 30% have completed a college degree.

In FY 2021, the Matanuska-Susitna Borough School District (District) served 17,885 students through 47 school locations, with education being delivered using in-person, at-home, correspondence, and blended models. The District provides educational programs to students in pre-kindergarten through 12th grade and strives to put students and families first by providing public school choice with 17 elementary schools, five middle schools, six high schools, seven small attendance area schools, and one comprehensive correspondence/home school program. Additionally, six charter schools and five alternative education schools are located within the District and offer a variety of specialized programs.

The Borough is the fastest growing area within the State of Alaska, and new schools have been added in recent years with construction costs funded by voter-approved bonds. In FY 2017, the District opened new facilities for Dena'ina Elementary School, Iditarod Elementary School, and Fronteras Spanish Immersion Charter School. Portable buildings have also been constructed or relocated in order to support enrollment growth and program needs.

GOVERNMENT STRUCTURE

Alaska Statutes, Title 29, Chapter 35, section 160 (AS 29.35.160) established that the boundaries for a borough constitute a borough school district. Alaska Statutes, Title 14, Chapter 12, sections 030 – 180 provide for the creation of school boards in the State of Alaska and established a school board as the governing body for each district unless the borough assembly also serves as the school board for a district. Although the Borough provides a portion of the revenues, the District is a legally separate political subdivision of the Borough, and the Assembly has delegated the responsibility of establishing, maintaining, and operating a system of public schools to the School Board on an area-wide basis. The financial information for the District is discretely presented as a component unit within the government-wide financial statements of the Borough.

The seven voting members of the School Board determine policy for the operation and management of the District. Members are elected to serve for three-year, overlapping terms. Management of the daily operations of the District have been delegated to the Superintendent.

Pursuant to Alaska Statute 14.12.020(c), the Assembly is to provide the portion of funding that is required to be raised from local sources in order to maintain and operate the District. The Borough also maintains the taxing authority that is needed to repay debt. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings.

Under Borough Code 3.04.110(a)(c), the District had been required to return 25% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The lapsed funds were then placed in the Borough's reserve for school site acquisition. At the end of FY 2014, FY 2015, FY 2016, and FY 2017 the Assembly waived the lapse payments and allowed the District to keep 100% of the increase in unassigned fund balance.

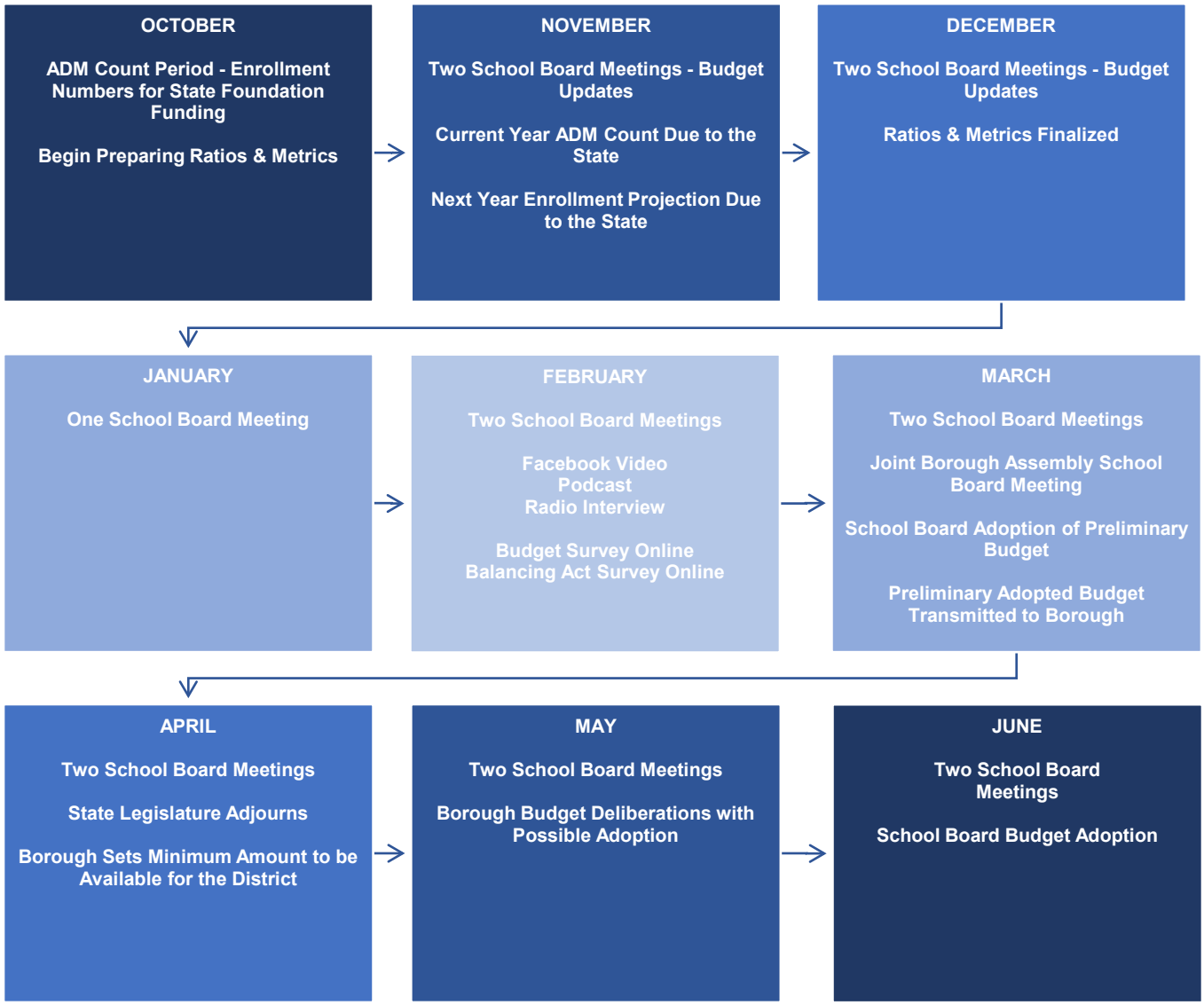
On March 21, 2018, the School Board approved Resolution 18-005, which included a request that the Borough remove all lapse payment requirements under Borough Code 3.04.110 (a)(c). On June 19, 2018, the Assembly voted to adopt MSB Ordinance 18-065, which repealed encumbrance limitations and lapse payment requirements and allowed the District to maintain the fund balance in its General Fund without limitation other than that which is set forth in Alaska Statute 14.17.505(a). Under Alaska Statute 14.17.505(a), a school district is permitted to accumulate unassigned fund balance up to 10% of its general fund expenditures in a given fiscal year. For the District, that 10% percent equates to approximately $25 million.

After HB76 was signed into law by Governor Mike Dunleavy in early 2021, school districts in Alaska were permitted to accumulate a general fund unreserved fund balance in any amount. This provision is repealed June 30, 2025.

BUDGET CALENDAR

The annual budget is a financial plan which is intended to aid in the day-to-day management of school operations. As the District works through the following budget calendar, various assumptions and projections are made in order to create a budget that may be adopted for the upcoming fiscal year.

Figure 2



GOVERNMENTAL FUNDS BUDGET DEVELOPMENT PROCESS

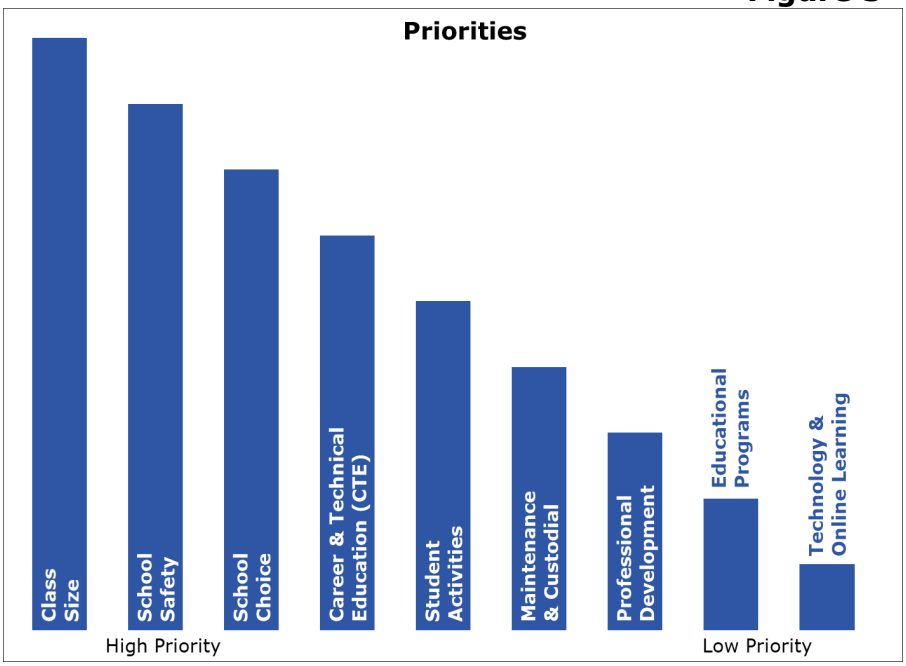
General Fund Budget Development

Board Policy 3100 directs that the District budget be prepared annually using the best possible estimates for enrollment, revenues, and expenditures known at the time. The budget development process begins in October with the 20-day student count, which is administered by the State of Alaska Department of Education and Early Development (DEED). Each district is required to submit projected enrollment for the upcoming fiscal year to DEED by November 5th. The projected enrollment for the District is based on a modified cohort-survival analysis, which is outlined in the Executive Summary of this document.

The next step in the budget development process is to project enrollment for the upcoming year and incorporate the most current information available from the State of Alaska Legislature to project revenues for the budget. This revenue, along with the revenue provided by the Borough, makes up most of the General Fund revenue.

Without having all the information that is necessary in order to accurately predict expenditures, the District must make a number of assumptions in order to create an early projection. For example, from one year to the next the District may need to assume negotiated salary schedule increases; predict the rate at which insurance premiums will change; and/or come up with estimates for escalating utility costs. The District presents a preliminary budget in January with all the budgetary assumptions clearly communicated within the document.

Figure 3



To help stakeholders understand the expenditure plan, information within the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts for Public School Districts. Adherence to this account code structure also assists the District in reporting operating expenditures used for instructional purposes. Although the statutory requirement to expend a minimum of 70% of the annual budget for instruction has been repealed, the District still uses this measure as a guide to spending and as a metric for comparison with other districts throughout the state. By striving to make such a large percentage of resources available to the instructional area, the School Board is demonstrating the belief that the needs and best interests of students should drive all decisions.

Public input for the budget has been sought at School Board meetings as well as through online surveys. The District also utilized the Vimeo platform to host a virtual budget presentation.

The chart in Figure 3 presents the ranking of funding priorities from this year's online survey. The District had 533 respondents to the survey.

From January through March, the School Board deliberates over the preliminary budget and makes adjustments in order to deliver a balanced budget to the Assembly. After the preliminary budget is adopted by the School Board, it is submitted to the Borough Manager

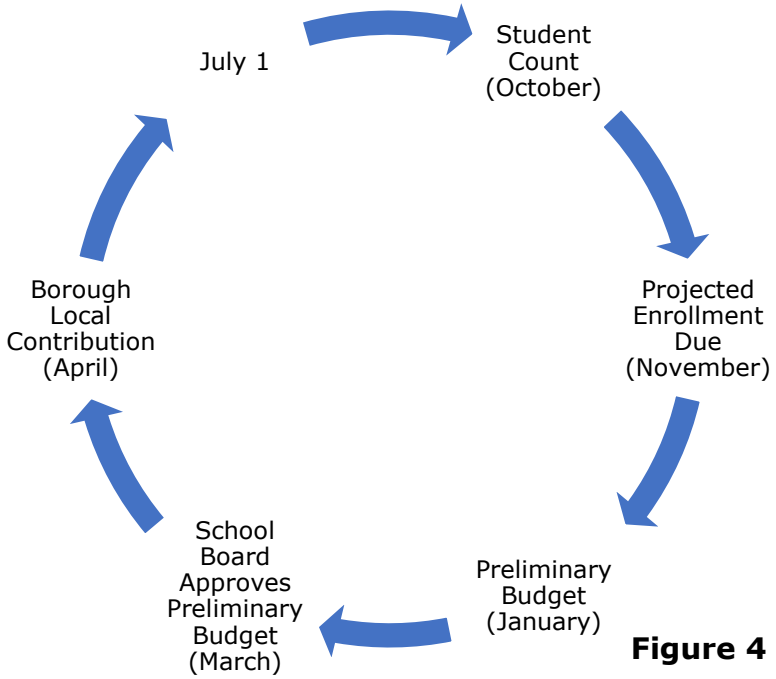


Figure 4

on or before the last Tuesday of March, as is required by Borough Code 3.04.020(b). The budget is required to be formally presented to the Borough Assembly by the first day of April each year, along with a message requesting a specific level of local funding. The District rarely knows the full funding picture at the time the budget is required to be submitted to the Assembly because the April 1st deadline is before the State of Alaska's regular legislative session is scheduled to adjourn in May.

Each year, during the months of April and May, the Assembly prepares its own budget and holds public budget deliberations and hearings. Within 30 days after receipt of the budget, Alaska Statute 14.14.060 requires that an assembly determine the total amount of money to be made available from local sources for school purposes. This legislative requirement mandates that the Assembly must adopt a budget that includes an appropriation for the District by May 31st. In May or June, after both the State and local funding have been determined, the School Board takes action to adopt a final budget. The District's final budget must be submitted to DEED by July 15th.

As required by Title 4 of Alaska Administrative Code, Chapter 9, Article 120, Budget Review, DEED will either approve the District budget or reject the budget if it:

- Is not in the form required by the State;
- Is not balanced; or
- Does not meet the local effort provisions of AS 14.17.

If rejected by DEED, a revised budget must be submitted within 30 days of the rejection notice. If the budget also contains the use of fund balance from the prior year as a substitute for revenue, the budget must be revised and resubmitted if the annual audit shows the fund balance to be less than projected.

The budget methodology that is currently in use has been designed to distribute available resources in a fair, equitable, and sustainable manner, while continuing to meet the Board goals and increase student achievement. This methodology involves the use of prescribed ratios and metrics to distribute available resources for staffing and discretionary funds on an equitable per student or programmatic basis.

The ratios and metrics used for the FY 2022 Adopted Budget as well as a history of ratios and metrics from recent years can be found in Figure 5.

One advantage of using ratios and metrics in the budget process is to provide a responsive correlation to student enrollment. At the start of each school year, the District can quickly adjust for unexpected changes in student enrollment by adding positions where needed. In general, ratios and metrics provide a sound basis for allocating resources based on enrollment.

Figure 5

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2021-2022	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	32 to 1	NA	$85.00	$5.00	$118.00
Fiscal Year 2020-2021	Grades K-2	23 to 1	1 to 6	$66.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$75.00	$5.00	$28.00
	Grades 9-12	32 to 1	NA	$84.00	$5.00	$117.00
Fiscal Year 2019-2020	Grades K-2	23 to 1	1 to 6	$68.50	$5.75	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$77.50	$5.75	$29.00
	Grades 9-12	32 to 1	NA	$86.50	$5.75	$121.00
Fiscal Year 2018-2019	Grades K-2	23 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$86.00	$7.10	$32.32
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$130.00
Fiscal Year 2017-2018	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	27 to 1				
	Grades 6-8	31 to 1	NA	$86.00	$7.10	$32.50
	Grades 9-12	33 to 1	NA	$95.00	$7.10	$130.00

Special Revenue Budget Development Process

Board Policy 3235 provides that the Superintendent or Designee may apply for special revenue grants only upon the express approval of the Board. All grants greater than $50,000 or any grant that involves funding staff positions, must be brought before the Board for a request to pursue funds, the approval of the grant proposal, and acceptance of the grant award.

For grants that are $50,000 or greater, the grant developer will notify the Director of Federal Programs or designee of their intent to write the grant and include information about the amount being requested, any in-kind contributions, grant due date, length of grant period, and an overview of the grant goals, activities, and evaluation. The Director of Federal Programs or designee will then review the proposal and make a preliminary determination as to whether the goals of the grant are in alignment with District goals, and then inform other departments and/or schools of the proposal to facilitate coordination and integration across the District, and request that the proposal be placed on the School Board agenda. Upon meeting all of the criteria outlined, the Finance Director or designee reviews terms and conditions of the grant proposal to include funding sources, financial reporting requirements, local revenue matching requirements, and other provisions that may obligate District operating funds. After that review, the grant developer must submit a preliminary budget to Federal Programs for a final review three days before the grant is presented to the

School Board. In order for the grant request to be submitted to the granting agency, the School Board must first approve the grant. In order for a grant to be approved, the program manager presents to the School Board the grant purpose, amount, granting agency, period of performance, allocation of grant funds, number of staff funded by the grant, and the activities funded by the grant and how they support District goals. Grants funded by State or Federal resources are administered by Federal Programs.

For grants less than $50,000, the grant developer will notify the Director of Federal Programs or designee of their intent to write the grant and include information about the amount being requested, any in-kind contributions, grant due date, length of grant period, and an overview of the grant goals, activities, and evaluation. The Director of Federal Programs or designee will review the proposal and make a preliminary determination as to whether the grant goals are in alignment with District goals, and then inform other departments and/or schools of the proposal to facilitate coordination and integration across the District. The Finance Director or designee will review terms and conditions of the grant proposal to include funding sources, financial reporting requirements, local revenue matching requirements, and other provisions that may obligate District operating funds. Grants under $5,000 which are not funded by State or Federal resources are decentralized.

CAPITAL BUDGET DEVELOPMENT PROCESS

Alaska Statute 14.14.060 requires the Borough to provide for all major rehabilitation, all construction, and major repair of school buildings. The buildings owned by the Borough as well as any related debt are not recorded in the District's financial statements or the budget document. The outstanding debt obligation for Fronteras Spanish Immersion Charter School is recorded on the District's financial statements based on an agreement with the Borough outlining debt repayment terms for the facility. Lease payments which are used to repay Borough debt are incorporated into the General Fund budget.

In June of 2010, the School Board established a Capitalized Improvements Plan (CIP) Fund. This fund is separate from any bond projects and is completely administered by the District. The CIP Fund is supported by transfers from the General Fund for specific projects as approved by the School Board.

Based on criteria established on June 16, 2010, the District designated the Superintendent to manage the CIP projects in a manner which is most beneficial to the District. The Superintendent has the authority to move funds between projects within the fund when a project comes in under budget. The District's deferred maintenance schedule helps determine the prioritization of projects authorized within the CIP Fund.

In 2020, the School Board approved the creation of a special revenue fund to account for resources which have been restricted or committed for projects which do not result in capital assets, but which may span multiple fiscal years and result in the renewal or replacement of assets. The cost associated with these projects has previously been accounted for within the CIP Fund.

The CIP Fund is not included in the preliminary budget document but is included as a part of the District's final Adopted Budget each year.

BUDGET ADMINISTRATION

Prior to July 1st of each year, the budget is in place for the fiscal year which runs through June 30. Staffing needs are assessed at each school and adjusted as necessary before the start of the school year. A fall budget revision is brought before the School Board in August or September in order to adjust charter school budgets for any carry-over funds that have been determined to be available after the preceding year. After the 20-day student count period in October, the District begins work on a winter budget revision. This revision is usually the largest adjustment to the budget, because it captures changes to revenue from the State as a result of student enrollment numbers as well as various expenditure adjustments. This budget revision is usually approved by the School Board in December or January.

The School Board recognizes that General Fund budget revisions may be necessary in order to ensure that the District maintains a balanced budget. Line-item revisions may be requested by unit administrators based on support needs. Per Board Policy 3110, the following provisions apply to budget revision authority within the District:

- Budget revisions within a site location can be made by the budget manager without approval.
- The Deputy Superintendent of Business and Operations, Director of Finance, or their designee is authorized to approve budget revisions between budget locations that do not exceed $100,000.
- The Superintendent or designee is authorized to approve budget revisions between site locations that do not exceed $150,000.
- Revenue adjustments, which increase or decrease the District's total adopted budget, must be submitted to the School Board for ratification.

Additional internal controls have been established for budget transfer requests. While site administrators have responsibility for monitoring and approving how their budgets are expended, additional monitoring occurs at the District administration level. Once budget transfer requests reach $25,000, the budget transfer must be approved by the Budget Supervisor. After approval, an internal control exists within the District's enterprise resource planning's (ERP) system which sends a notification to the Deputy Superintendent of Business and Operations indicating that a budget transfer in an amount greater than $25,000 has been approved. For budget transfer approvals greater than $75,000, a similar notification is also sent to the Superintendent. These notifications keep administration informed of significant transactions to ensure proper oversight.

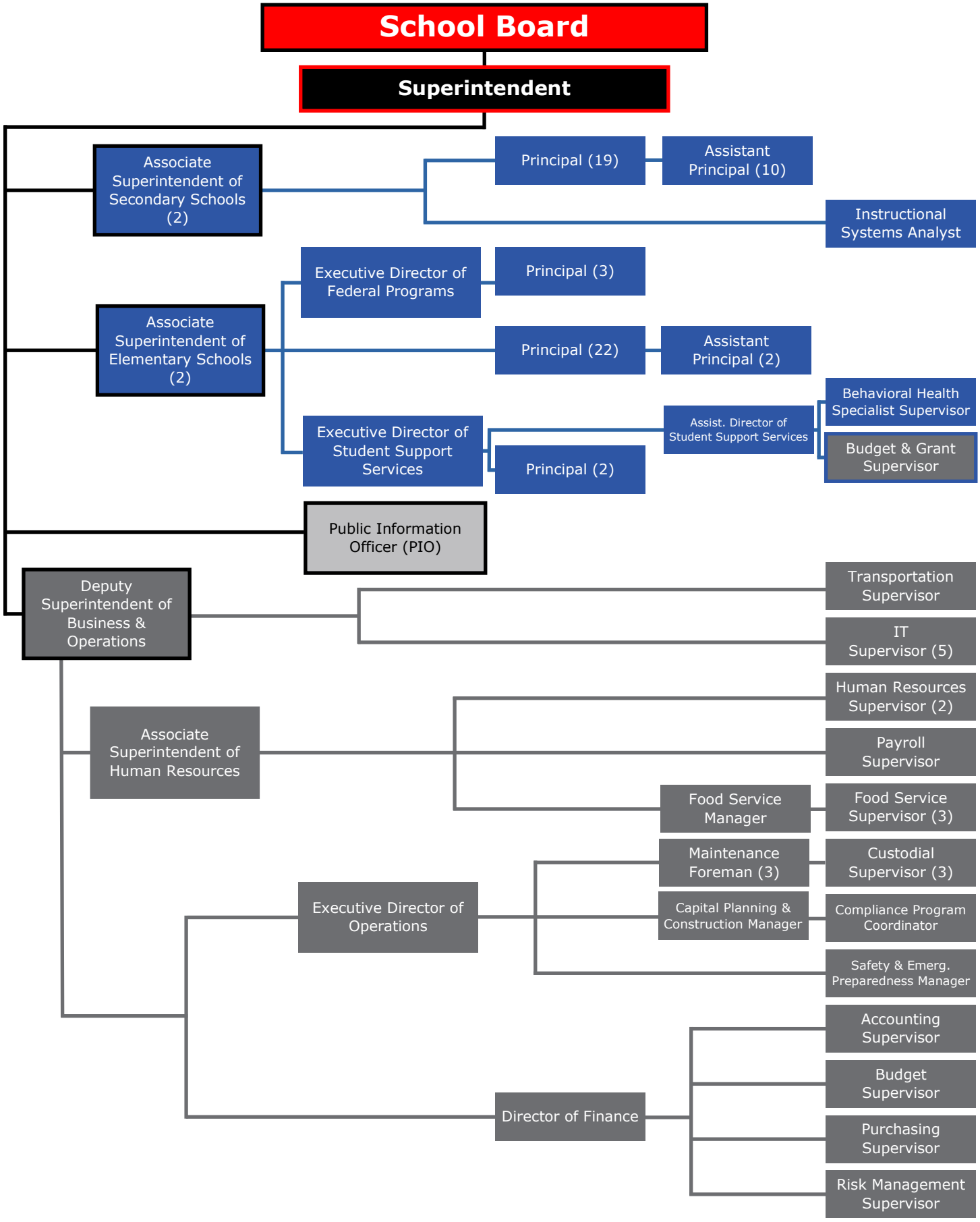
Budget revisions are entered using the District's ERP system and online workflow process. Administrative personnel enter budget transfer requests into the ERP system which are routed for the site administrator's approval and any additional approvals when needed. Entry into the District's ERP system allows each budget transfer to be reflected immediately after approval. The District uses budget roll up codes within the ERP system to ensure that schools and departments have flexibility to spend resources, while still maintaining internal controls that help ensure administrators stay within acceptable budget expenditure parameters. All budget revisions are reported to the School Board in a reading file on a monthly basis.

These internal controls are part of the District's larger comprehensive risk management plan, which also includes information technology system backups and disaster recovery processes. The disaster recovery plan was developed utilizing the District's financial management system functionality in order to switch the data load, processes, and workflow to alternative servers outside the State of Alaska. If an unexpected disruption should occur, key staff have been identified to assist with carrying out critical functions as a part of the District's Disaster Recovery and Business Continuity Plan.

School and department budgets, budget process, and workflows are integrated into the ERP system. The system has integrated modules, each designed to assist the end user with specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee expense, accounts payable, and accounting, which all work hand-in-hand with the District's budget controls.

Later in the fiscal year, the District begins to monitor the fund balances more closely. Board Policy 3470 establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District. The District's Annual Financial Reports present fund balance classified as non-spendable, restricted, committed, assigned, or unassigned. It is the District's policy to use externally restricted resources first, followed by unrestricted resources – committed, assigned, and unassigned – in order as needed.

The entire budget development process has been designed to ensure financial stability for program continuity; to instill public confidence through accountability and transparency; to maintain budget and financial compliance with government authorities; and to assist the District with maintaining appropriate reserves.


School Board
Superintendent
Associate Superintendent of Secondary Schools (2)
Principal (19)
Assistant Principal (10)
Instructional Systems Analyst
Executive Director of Federal Programs
Principal (3)
Associate Superintendent of Elementary Schools (2)
Principal (22)
Assistant Principal (2)
Behavioral Health Specialist Supervisor
Assist. Director of Student Support Services
Executive Director of Student Support Services
Budget & Grant Supervisor
Principal (2)
Public Information Officer (PIO)
Deputy Superintendent of Business & Operations
Transportation Supervisor
IT Supervisor (5)
Human Resources Supervisor (2)
Associate Superintendent of Human Resources
Payroll Supervisor
Food Service Manager
Food Service Supervisor (3)
Maintenance Foreman (3)
Custodial Supervisor (3)
Executive Director of Operations
Capital Planning & Construction Manager
Compliance Program Coordinator
Safety & Emerg. Preparedness Manager
Accounting Supervisor
Budget Supervisor
Director of Finance
Purchasing Supervisor
Risk Management Supervisor

SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

School Board		
School Board President	**School Board**	**Ole Larson**
School Board Vice-President	School Board	Thomas Bergey
School Board Clerk	School Board	Ryan Ponder
School Board Member	School Board	Jim Hart
School Board Member	School Board	Dwight Probasco
School Board Member	School Board	Jeff Taylor
School Board Member	School Board	Dr. Sarah Welton

Office of the Superintendent		
Superintendent	**Office of the Superintendent**	**Dr. Randy Trani**
Officer	Public Information	Jillian Morrissey

Instruction		
Associate Superintendent	Instruction Secondary Schools	Dr. Justin Ainsworth
Associate Superintendent	Instruction Secondary Schools	Reese Everett
Associate Superintendent	Instruction Elementary Schools	Dee Dee Hanes
Associate Superintendent	Instruction Elementary Schools	Traci Pedersen
Executive Director	Student Support Services	Dan Molina
Executive Director	Federal Programs	Dr. Katherine Ellsworth
Assistant Director	Student Support Services	Dale Sweetser
Supervisor	Behavioral Health Specialists	Dennis Boyer
Supervisor	Grants & Budget	Carmel Dehn
Supervisor	Instructional Systems Analyst	Dina Henderson

Business & Operations		
Deputy Superintendent	Business & Operations	Luke Fulp
Associate Superintendent	Human Resources, Payroll, & Food Services	Katherine Gardner
Executive Director	Operations	James Estes
Director	Finance	Zachary Albert
Assistant Director	Capital Planning & Construction Manager	Tony Weese
Supervisor	Accounting	Alicia Campbell
Supervisor	Budget	Charity Phillips-Little
Supervisor	Compliance Program Coordinator	Dan Belanger
Supervisor	Custodial	Billy Burson
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Janean Pralle
Supervisor	Food Services Manager	Diane Russo
Supervisor	Food Services	Mike Graham
Supervisor	Food Services	Kayla Patarini
Supervisor	Food Services	David Williams
Supervisor	Human Resources	Kristin Wouk
Supervisor	IT Applications	Michelle Hoyt
Supervisor	IT Customer Service	Charles Chapman
Supervisor	IT Network Services	Bill Stannard
Supervisor	IT Senior Program Analyst	Justin Michaud
Supervisor	IT Network Systems	Earl Almdale
Supervisor	Maintenance Foreman	Steven Belanger
Supervisor	Maintenance Foreman	Stephen Murray
Supervisor	Maintenance Foreman	Clint Playle
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing/Warehouse	Beth Munson
Supervisor	Human Services Recruitment Coordinator	Bethany Lyons
Supervisor	Risk Management	Nicole Lundstrom
Supervisor	Safety & Emergency Preparedness Manager	Steven Paine
Supervisor	Transportation	Crystal Smith

Instruction Principals and Assistant Principals			
Principal	Academy Charter	Barbara Gerard	Peter Olson (A.P)
Principal	American Charter Academy	Becky Huggins	Stephen Anderson (A.P.)
Principal	Big Lake Elementary	Leigh Magnan	
Principal	Birchtree Charter	Brandt Bowen	Dr. Susan McCauley (A.P.)
Principal	Burchell High Alternative	Michella Lincoln	Daniel Hietala (A.P.)
Principal	Burchell High PACE	Lebron McPhail	
Principal	Butte Elementary	Joshua Rockey	
Principal	Colony High	Brendon McMahon	Michael Looney (A.P.) Tom Lincoln (A.P.)
Principal	Colony Middle	Mary Fulp	Juliane Schultz (A.P.)
Principal	Cottonwood Creek Elementary	Dr. Monica Goyette	Dr. Rory Morse (A.P.)
Principal	Dena'ina Elementary	Andrea Everett	
Principal	Finger Lake Elementary	Susan R. Steele	
Principal	Fred and Sara Machetanz Elementary	Jennifer Dowd	
Principal	Fronteras Spanish Immersion Charter	Jennifer Hutchins	
Principal	Glacier View School	Wendy Taylor	
Principal	Goose Bay Elementary	Ayla Brown	
Principal	Houston Jr-Sr High	Benjamin Howard	Brenna Reintsma (A.P.) Orin Wear (A.P.)
Principal	Iditarod Elementary	Brian Porcello	
Principal	John Shaw Elementary	David Russell	
Principal	Knik Elementary	John Gardner	
Principal	Mat-Su Career and Tech High	Jason Ross	Jim Simmons (A.P.)
Principal	Mat-Su Central School	John Brown	Stacey McIntosh (A.P.)
Principal	Mat-Su Day School	Jeff Nelles	
Principal	Mat-Su Middle College School	Gregory Giauque	
Principal	Meadow Lakes Elementary	Mary Watts	
Principal	Midnight Sun Family Learning Center	Amy Harren	
Principal	Palmer High	Paul Reid	Garth Morgan (A.P.) Dave Booth (A.P.)
Principal	Palmer Jr Middle	Brad Allen	Ryan Geagel (A.P.)
Principal	Pioneer Peak Elementary	Jason Moen	
Principal	Redington Sr Jr-Sr High	Thomas Lytle	Claudia Blydenburgh (A.P.) Matt Swalling (A.P.)
Principal	Ron Larson Elementary	Beckie Murphy	
Principal	Sherrod Elementary	Lorri Cook	
Principal	Snowshoe Elementary	Jason Moore	
Principal	Susitna Valley Jr-Sr High	Lisa Shelby	
Principal	Sutton Elementary	Emily Austin	
Principal	Swanson Elementary	Tammy Halfacre	
Principal	Talkeetna Elementary	Becky Moren	
Principal	Tanaina Elementary	Cheri Mattson	
Principal	Teeland Middle	JoAnn Hinds	
Principal	Trapper Creek Elementary	Allison Wall	
Principal	Twindly Bridge Charter	John Weetman	
Principal	Valley Pathways Alternative	Jim Wanser	
Principal	Wasilla High	Jason Marvel	Tyler Gilligan (A.P.) Karen Bloxsom (A.P.)
Principal	Wasilla Middle	Casey Hull	Allegra Butler (A.P.)
Principal	Willow Elementary /Beryozova School	Jennifer Rinaldi	

DISTRICT MISSION, GOALS & OBJECTIVES

The School Board is an elected body consisting of seven community members and one non-voting student body representative. As the governing body responsible for the stewardship of public funds for education within the Borough, the School Board determines policy for operation and management of the District and sets priorities. The School Board establishes a vision, mission, beliefs, goals, and guiding principles that provide a framework under which the Superintendent operates.

Vision
Mat-Su Borough School District will be a model of excellence in teaching, learning, and engaging all students.

Mission
Mat-Su Borough School District prepares all students for success.

Beliefs
- We believe that the needs and best interests of students drive all decisions.
- All students can and want to learn.
- Educational choices and community participation are essential to student success.

Goals
1. Improve student success, achievement, and performance.
2. Develop excellent educators and leaders.
3. Use innovative practices to improve the education system.
4. Include families and community members in the education of our students.
5. Promote safe and healthy environments for all.

Guiding Principles
These Guiding Principles will drive our decisions in our responsibility to our students, families, and community:
- Stewardship
- Accountability
- Empathy
- Quality
- Integrity
- Respect
- Collaboration
- Commitment

Objectives
In addition to long-term goals, the School Board approves objectives that help accomplish Board Goals. Each Board Goal is supported by specific objectives, as outlined below:
1. Improve student success, achievement, and performance.
    a. Increase graduation rate.
    b. Review curriculum alignment to increase student achievement.
    c. Facilitate District-wide accreditation.
    d. Expand personalized learning.
    e. Innovate and expand career and technical education choices.

2. Develop excellent educators and leaders.
    a. Provide high quality professional development for the District's current and future leaders.
    b. Expand professional development opportunities for specialists.
    c. Enhance professional development opportunities for classified staff.
    d. Advance recruitment efforts.
    e. Evaluate current health insurance plan costs and benefits.

3. Use innovative practices to improve the education system.
    a. Expand access to personalized learning.
    b. Innovate and expand Career and Technical Education choices.

c. Implement and deploy new student information system (SIS).
d. Develop a long-term strategic financial plan.
e. Improve business processes.

4. Include families and community members in the education of our students.
    a. Increase family and community awareness regarding school safety.
    b. Increase communication with families regarding student progress.
    c. Increase opportunities to build relationships with elected officials.
    d. Pursue business partnerships.
    e. Utilize PTA/PTO organizations as communication avenue.

5. Promote safe and healthy environments for all.
    a. Advance long-term capital planning efforts
    b. Implement a District-wide recycling program.
    c. Develop long-term safety and security plan.
    d. Expand access to community-based behavioral health services.
    e. Increase knowledge and skills to staff to provide a safe environment.
    f. Revise and update policies and procedures related to student safety.

Long-Term Strategic Plan
In recent years, the District has utilized a long-term strategic plan which spans multiple fiscal years and includes five key strategic priorities which align with the School Board Goals. However, between a superintendent transition and the near constant challenges presented by the COVID-19 pandemic to keep schools safe and open, the School Board did not adopt any updates to the long-term strategic plan this past year. In addition to the challenges and mitigation costs faced by the District in order to keep schools open and operational, the District was also provided with supplemental resources from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act: Elementary and Secondary School Emergency Relief (ESSER) Fund. The School Board solicited public input on the proposed uses of those resources, and largely maintained the focus of its General Fund resources on the accomplishment of the strategic priorities. The most recent priorities are as follows:

- Student Achievement
- Educational Equity
- School Safety, Security, and Climate
- Innovation
- Facilities Management & Capital Planning

While each priority area is distinct in its nature, they work cohesively to meet the overarching mission of the District *to prepare all students for success*.

ACCOUNTABILITY

The District is accountable to its stakeholders for educational performance. One manner in which the District's educational programs have been measured in the past was the No Child Left Behind (NCLB) Act, also known as the Elementary and Secondary Education Act (ESEA) reauthorization of 2001.

In December 2015, NCLB was repealed and replaced by the Every Student Succeeds Act (ESSA). With this transition, the Alaska Department of Education selected Data Recognition Corp (DRC) for statewide assessments in English language arts, math, and science. This assessment was administered for the first time in the spring of 2017. The English language arts and math portions were administered to grades 3-9, and science was administered to grades 4, 8, and 10.

The State of Alaska's plan for implementing ESSA was approved by the U.S. Department of Education (USDOE) in May 2018. An amendment to the State of Alaska's plan was approved in March 2019.

BASIS OF ACCOUNTING

The District follows Generally Accepted Accounting Principles (GAAP) as provided by the Governmental Accounting Standards Board (GASB). Therefore, the Adopted Budget document is prepared in accordance with GAAP and accounting policies consistent with those prescribed by the State of Alaska for school districts. The annual budget document and the Annual Financial Report are the primary tools for presenting the District's financial plan and performance to its stakeholders. The goal for the District's presentation of data is to improve the quality of information that stakeholders receive regarding the District's use of resources to provide educational programs and support services.

The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available in the period when they are collected or soon enough thereafter to pay for liabilities of the current period. Revenue from grants is recognized as soon as all eligibility requirements imposed by the grantor have been met. Expenditures are recorded when a liability has been incurred, as under accrual accounting.

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

For all funds, revenues are recognized in the year to which they relate, and expenditures are recorded in the period in which they are incurred, if measurable. Within funds, expenditures are tracked by location, function (the purpose of the expenditure), and object (description or type of expenditure), in accordance with the State of Alaska Department of Education and Early Development (DEED) Uniform Chart of Accounts for Public School Districts.

FUNDS

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Information recorded within a fund includes cash and near-cash assets, and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For FY 2022, there are a total of 39 funds with budgeted activity in the Adopted Budget. However, the District reports both governmental and proprietary funds within its Annual Financial Reports, and a historic look at total governmental funds is available within the Informational Section.

Governmental Funds
Governmental funds are used to account for basic services of the District and is virtually synonymous with the governmental activities reported in the district-wide financial statements. These activities are primarily supported by taxes, intergovernmental revenues, and other nonexchange revenues. The governmental funds of the District include the General Fund, a number of special revenue funds, the Capitalized Improvements Plan capital projects fund, and a Debt Service Fund.

The General Fund is the main operating fund used to account for and report all financial resources not accounted for and reported in another fund. The General Fund is designated as Fund 100 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

Special revenue funds are a governmental fund type used to account for and report the proceeds of specific revenue sources which are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. The number range for special revenue funds is fund 200 through fund 399 in the Alaska

Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

The Debt Service Fund is a governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to expenditure for principal and interest. The Matanuska-Susitna Borough owns a majority of the facilities used by the District, and also manages any related debt service. Currently, only the payments to the Borough for the lease obligations for the Fronteras Spanish Immersion Charter School buildings, which were acquired in 2016, are recorded in the Debt Service Fund. The number range for the Debt Service Fund is fund 400 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

The Capitalized Improvement Plan Fund is a capital projects fund, which is a fund type used to account for resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The number range for capital projects funds is funds 500 through fund 579 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

The following is a listing and short description of the funds included within this budget document. A complete audited look at the District's historical governmental funds can be found in the Informational Section.

100 General
The main operating fund used to account for and report all financial resources not accounted for and reported in another fund.

205 Student Transportation
This fund is used to account for revenues and expenditures for student transportation to and from school and other state approved transportation. Revenues include state student transportation revenue as well as any necessary transfers from the school operating fund.

235 Suicide Awareness
Funds granted by the State of Alaska to support Suicide Awareness Prevention and Postvention activities in the schools.

236 Youth In Detention
Funds granted by the State of Alaska to support Mat-Su Secondary student located at the Mat-Su Youth Facility.

243 Mat-Su Borough School Direct Small Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any resources received in these funds are considered to be under the jurisdiction of the District.

244 Mat-Su Borough School Direct Large Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any resources received in these funds are considered to be under the jurisdiction of the District.

253 Alaska Fresh Fruits and Vegetables
Funds used to assist in the purchase of locally grown fruits and vegetables for meals served during the day.

255 Food Service
Funds used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

256 Title I-D, Neglected and Delinquent Youth
Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

260 McKinney-Vento
Funds are used to support transportation and other needs of homeless students.

262 Alternative School Grant 2
Funds granted by the state of Alaska to support healthy student initiatives at identified schools within the District.

264 Title II, Part A
Funds that provide professional development to focus on preparing, training, and recruiting high quality teachers.

266 Carl Perkins
Funds to provide for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development and improvement in current or emerging employment sectors.

270 Title III, Part A English Learners
Funds provided to assist English learners and immigrant children and youth attain English proficiency and high levels of academic achievement in English.

271 Consolidated Administration
Funds provide for staffing to assist with the implementation of grants.

273 Title I, Part A Basic
Funds are used to provide financial assistance to districts and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

274 Title VI, Part B
IDEA Federal Special Education funds to support students with IEP's.

276 Learning Center
Funds are awarded by the state to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

285 Title I, Part C Migrant Education
Funds are used to improve educational opportunities for migratory children to help them succeed in the regular school program and meet the challenging State academic standards.

286 Migrant Education Book Grant
Funds used to provide take home books for eligible Migrant Education Students.

289 CEIS VI-B Grant
IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

291 Preschool VI-B Grant
IDEA Special Education funding for preschool program's students with IEP's.

298 Title VI-A Success
Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska. These funds specifically benefit Mat-Su Borough School District 's alternative schools.

310 Level II School Improvement
Assists identified schools in reaching their goals as a Title I Focus School in the areas of leadership and staff development as well as implementing selected elements of the school's improvement plan.

324 Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act: Elementary and Secondary School Emergency Relief (ESSER II)
Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred from March 13 through September 30, 2023.

349 Coronavirus Aide, Relief, and Economic Security (CARES) Act: Elementary and Secondary School Emergency Relief (ESSER I)
Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred from March 1 through September 30, 2022.

352 Indian Education
Funds provided to meet the unique academic needs of American Indians and Alaskan Native students.

374 Talkeetna Community Enrichment
Funds used to support community enrichment in Talkeetna Alaska. This Community Enrichment Grant has been funded by the Mat-Su Borough; however, grant funding ended June 30, 2021. As of July 1st, 2021, this program for Talkeetna, Trapper Creek, and Willow will be supported through the District's General Fund.

382 Mat-Su Construction Trades
This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development and improvement in current or emerging employment sectors.

387 Mat-Su Health Foundation Grants
Grants awarded at both the School and District Level to help provide a stronger focus on health and wellness to students and employees.

395 Renewal and Replacement
Funds used by the District report on project costs that do not qualify for capitalization.

400 Debt Service
This fund was established on June 7, 2017 with the adoption of School Board resolution 17-007 to account for accumulated resources for Fronteras Spanish Immersion Charter School's long-term debt obligation.

500 Capitalized Improvements Plan (CIP)
Fund used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated resources.

503 Small Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

505 Large Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

506 Bond Reimbursement
All bond sales, managements, and project management are handled by the Borough. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

540 Capitalized Improvements Plan (CIP)
Funds used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds (discontinued use prior to FY 2022).

550 Disaster Relief
Funds used to account for all resources used for acquiring and repairing all capital faculties including real property, initial equipment, additions, and major repairs due to damage accrued during a designated disaster.

Proprietary Funds
There are two types of proprietary funds, which funds are used to account for activities for which customers are charged a fee in return for goods and services.

Enterprise funds are used to track business-type activities which provide goods or services to external users in exchange for a fee. The range for enterprise funds in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts is 600-649.

Internal service funds are used to track activities which provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The number range for internal service funds is fund 650 through fund 699 in

the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

651 Workers' Compensation Fund
A self-insurance internal service fund is used to cover workers' compensation liabilities.

Fiduciary Funds
Fiduciary funds are used to account for assets which are held in a trust agreement or similar where the government acts in a strictly custodial capacity for the benefit of others. Examples include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The resources which would be accounted for within a fiduciary fund are not available to be used to support the District's own programs, and therefore these types of funds would not be included in the budget document. The District also does not currently have any fiduciary funds.

The Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts lists fiduciary funds as being either agency funds in the fund range 700, 710, 720-759 or trust funds in the fund range of 760-769.

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

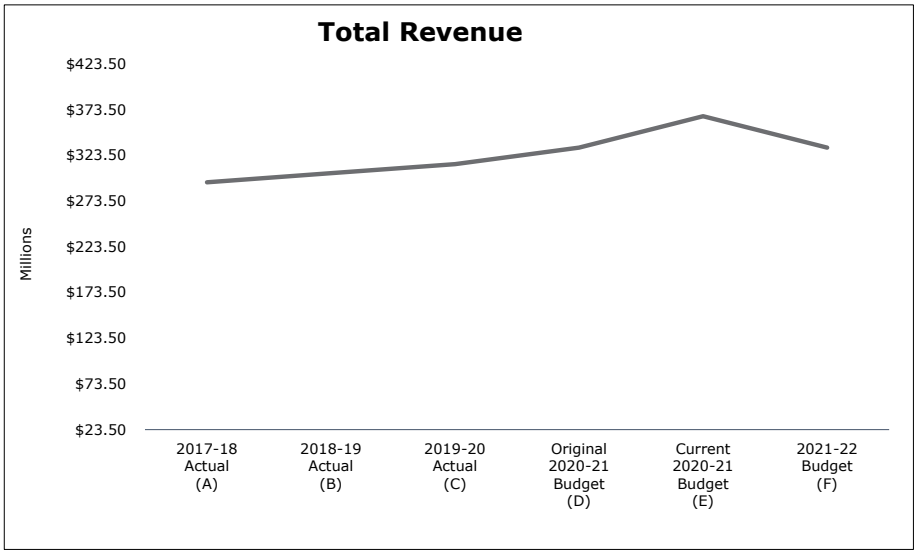
Financial Section

We prepare all students for success

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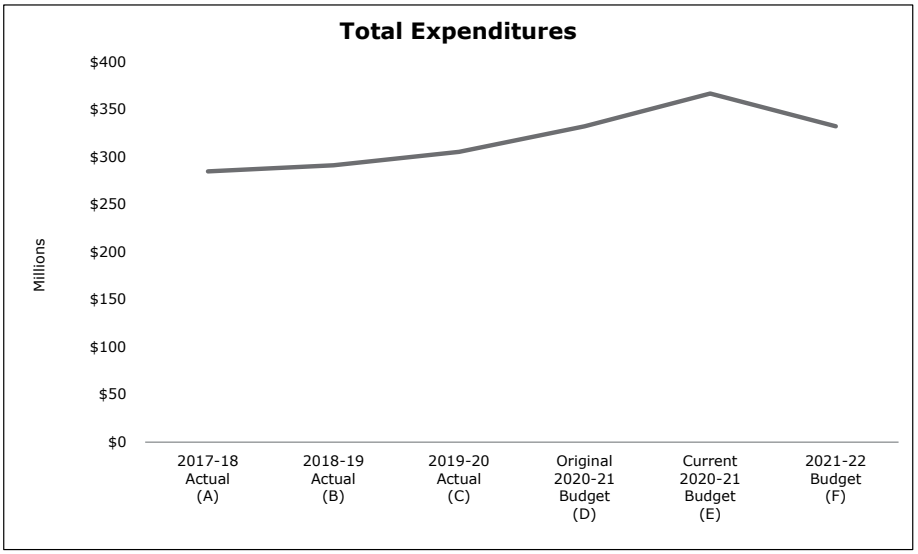
Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ 55,841,300	$ 59,800,198	$ 61,129,364	$ 62,360,148	$ 62,360,148	$ 65,841,806	$ 3,481,658	6%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	516,669	621,273	417,211	590,000	134,146	475,000	340,854	254%
046 Other Local Reimbursements	1,708,844	1,989,730	1,561,055	1,719,260	2,283,114	1,283,748	(999,366)	-44%
Total Local Source Revenue	**58,066,813**	**62,411,201**	**63,107,630**	**64,669,408**	**64,777,408**	**67,600,554**	**2,823,146**	**4%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	169,972,247	169,485,342	169,667,391	169,960,205	173,028,970	170,439,031	(2,589,939)	-1%
052 Quality Schools	537,159	541,059	543,865	547,468	555,747	553,087	(2,660)	0%
056 TRS On-Behalf	14,396,752	16,208,585	17,889,178	17,384,963	17,384,963	19,460,606	2,075,643	12%
057 PERS On-Behalf	1,047,303	1,966,871	2,338,553	2,877,415	2,877,415	3,038,299	160,884	6%
090 Other State Revenue	17,329,397	20,209,997	21,404,271	21,113,770	18,799,564	17,096,207	(1,703,357)	-9%
Total State Source Revenue	**203,282,858**	**208,411,854**	**211,843,258**	**211,883,821**	**212,646,659**	**210,587,230**	**(2,059,429)**	**-1%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	6,482,589	6,470,748	6,273,749	6,655,829	6,793,501	6,804,273	10,772	0%
047 E-Rate	1,280,412	1,276,298	1,344,024	523,008	1,444,796	1,383,261	(61,535)	-4%
152 Medicaid Reimbursement	1,356,014	618,220	18,384	638,539	409,500	480,000	70,500	17%
190 Intermediate Agencies	13,244,145	14,678,830	14,710,866	31,525,379	32,468,033	28,383,490	(4,084,543)	-13%
Total Federal Source Revenue	**22,363,160**	**23,044,096**	**22,347,023**	**39,342,755**	**41,115,830**	**37,051,024**	**(4,064,806)**	**-10%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	3,788,097	4,235,608	3,411,650	7,449,370	28,139,510	10,527,915	(17,611,595)	-63%
250 Transfers from Other Funds	6,731,916	6,193,493	13,323,153	8,771,424	19,887,564	6,357,029	(13,530,535)	-68%
Total Appropriations & Transfers	**10,520,013**	**10,429,101**	**16,734,803**	**16,220,794**	**48,027,074**	**16,884,944**	**(31,142,130)**	**-65%**
TOTAL REVENUE	**$ 294,232,845**	**$ 304,296,253**	**$ 314,032,714**	**$ 332,116,778**	**$ 366,566,971**	**$ 332,123,752**	**$ (34,443,219)**	**-9%**



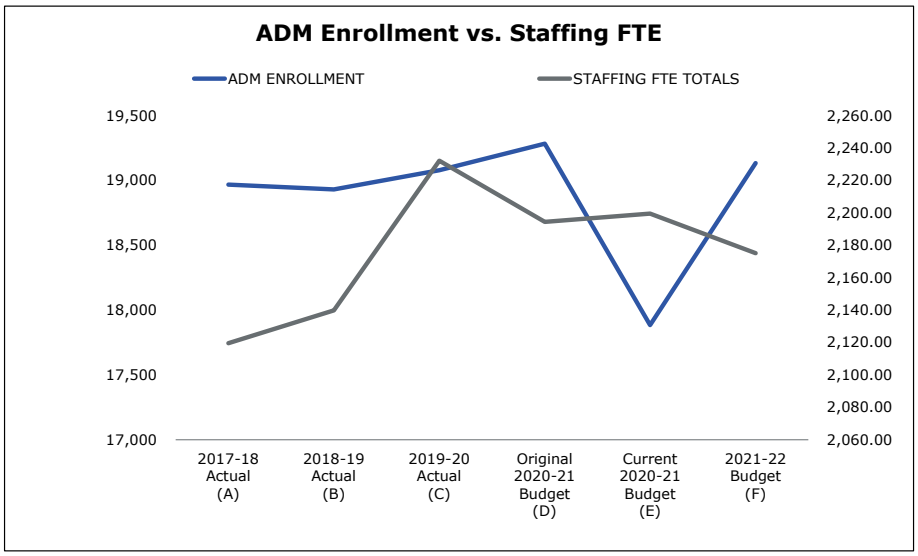
Fund: All Funds Expenditure Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 97,808,589	$ 100,418,222	$ 100,586,232	$ 104,626,219	$ 109,056,692	$ 108,001,004	$ (1,055,688)	-1%
320 Non-Certificated Salaries	39,757,927	40,812,454	41,843,657	43,970,622	42,763,008	44,819,998	2,056,990	5%
360 Employee Benefits	79,201,389	81,974,682	84,894,819	88,319,780	90,949,503	93,132,172	2,182,669	2%
Total Personnel	**216,767,906**	**223,205,358**	**227,324,709**	**236,916,621**	**242,769,203**	**245,953,174**	**3,183,971**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	4,559,310	6,039,086	6,276,451	6,548,191	9,196,151	6,986,382	(2,209,769)	-24%
420 Staff Travel	628,331	708,454	471,959	699,317	622,793	603,942	(18,851)	-3%
425 Student Travel	887,673	1,032,520	885,185	1,023,102	903,070	981,048	77,978	9%
430 Utilities	2,720,056	3,030,629	3,126,071	2,267,761	3,072,542	2,504,503	(568,039)	-18%
435 Energy	6,208,477	5,740,766	5,438,846	7,214,376	6,813,042	6,366,018	(447,024)	-7%
440 Purchased Services	26,263,044	24,986,020	24,552,683	28,438,269	29,316,130	27,327,217	(1,988,913)	-7%
445 Insurance & Bond Premiums	3,825,778	3,562,638	4,032,412	4,640,531	4,476,879	4,506,279	29,400	1%
450 Supplies & Materials	15,081,393	14,959,138	13,919,559	37,814,312	40,592,374	28,888,904	(11,703,470)	-29%
487 Transportation in Lieu	118,227	25,639	107	6,146	1,006	5,010	4,004	398%
490 Other Expenses	1,798,581	1,104,388	471,389	797,552	1,115,366	887,136	(228,230)	-20%
495 Indirect	(467,231)	(237,626)	(168,871)	15,999	196,771	(292,350)	(489,121)	-249%
500 Capital Outlay	212,876	189,084	156,036	624,309	908,762	908,993	231	0%
510 Equipment	863,681	2,376,857	1,676,148	1,290,610	1,570,790	1,535,179	(35,611)	-2%
532 Interest Long-Term Debt	401,222	242,811	237,264	183,104	271,449	271,518	69	0%
540 Capital Improvements	406,994	-	-	-	29,700	30,888	1,188	4%
Total Non-Personnel	**63,508,413**	**63,760,405**	**61,075,240**	**91,563,579**	**99,086,826**	**81,510,667**	**(17,576,159)**	**-18%**
550 Transfers to other Funds	4,392,849	4,120,728	16,711,890	3,586,578	24,660,942	4,659,911	(20,001,031)	-81%
TOTAL EXPENDITURES	**$ 284,669,167**	**$ 291,086,492**	**$ 305,111,838**	**$ 332,066,778**	**$ 366,516,971**	**$ 332,123,752**	**$ (34,393,219)**	**-9%**



Fund: All Funds Staffing Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	9.65	9.79	10.45	10.00	8.74	8.74	-	0%
Administrator	64.79	64.19	64.13	63.98	68.28	66.89	(1.39)	-2%
Classroom Teacher	726.63	763.13	759.63	759.12	728.26	711.96	(16.30)	-2%
SPED Teacher	186.31	218.56	211.83	211.71	205.69	201.89	(3.80)	-2%
Specialist - School	131.59	85.26	104.63	108.61	116.00	127.03	11.03	10%
Counselors	31.29	30.99	34.48	37.78	41.34	38.29	(3.05)	-7%
Nurse	32.92	32.72	32.73	34.27	35.87	32.60	(3.27)	-9%
Specialist - Department	104.58	97.38	102.27	112.58	125.38	112.84	(12.54)	-10%
Total Certificated	**1,287.76**	**1,302.03**	**1,320.15**	**1,338.04**	**1,329.56**	**1,300.24**	**(29.32)**	**-2%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	6.25	6.25	6.25	6.25	6.00	5.00	(1.00)	-17%
Supervisor	33.00	37.50	40.00	40.50	41.00	40.00	(1.00)	-2%
Instructional Aides	354.60	363.42	426.97	378.33	419.44	408.94	(10.50)	-3%
Support Staff	217.50	226.82	235.36	221.09	226.29	239.31	13.02	6%
Custodial Staff	102.23	103.60	103.88	107.13	107.63	108.38	0.75	1%
Specialist - Department	118.29	100.29	99.66	103.13	69.65	73.35	3.70	5%
Total Non-Certificated	**831.87**	**837.88**	**912.12**	**856.44**	**870.01**	**874.98**	**(13.58)**	**-2%**
STAFFING FTE TOTALS	**2,119.63**	**2,139.90**	**2,232.27**	**2,194.48**	**2,199.57**	**2,175.22**	**(42.90)**	**-2%**



Funds granted by the State of Alaska to support Suicide Awareness Prevention and Postvention activities in the schools.

ALL FUNDS OVERVIEW

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. For FY 2022, there are two fund types with budgeted activity in the Adopted Budget. These are governmental funds and proprietary funds.

Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. District governmental funds consist of the General Fund, special revenue funds, the Debt Service Fund, and Capital Improvement Funds. The General Fund is the "operating" fund for the District. In contrast, the special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Debt Service Fund was established on June 7, 2017, with the adoption of School Board Resolution 17-007. This fund is used to account for accumulated resources for long-term debt obligations, which currently include responsibilities for Fronteras Spanish Immersion Charter School, which was acquired in 2016. The Mat-Su Borough owns and manages any related debt service for most school facilities. The CIP funds are used to account for and report 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.

The grants included in this document are primarily entitlement grants or non-competitive grants (provided based on a formula, as prescribed by legislation or regulation) that are on-going. Competitive grants are not included in this budget document, as they cannot be guaranteed year-over-year as continuing revenue for the District. Historical information about the District's governmental funds can be found in the Informational Section.

Proprietary funds are used to track business-type activities that charge customers a fee in return for goods and services. Within the proprietary fund category, there are two distinct fund types. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units or to other governments, on a cost-reimbursement basis.

Revenue Projections

The District is projecting a decrease in revenue of approximately $3.3 million, or 1% from the current year when excluding appropriations and transfers. This projected decrease is primarily the result of two main factors. Within the General Fund, there is a decrease in State funding due to both the changes in enrollment and a reduction from 75% to 50% in the Hold Harmless Provision factor. Within special revenues, there is a 13% reduction in grants from intermediate agencies. These include federal pass-through grants through the State of Alaska. These factors make up an approximate $6.67 million reduction. However, they are offset by an increase in the Borough's direct appropriation and an increase to the on-behalf payments. Historically, the District has been able to bridge budget deficits by utilizing a portion of fund balance. The current FY 2021 budget is projected to utilize $28.14 million from fund balance, while the Adopted Preliminary FY 2022 budget is balanced with a projected use of $10.53 million in additional fund balance. This drastic reduction in use of fund balance can be attributed to a $6 million one-time payment in FY 2021 to the Borough to assist with the rebuild of Houston High School, as well and increased needs to subsidize the Transportation and Food Service funds from severely reduced enrollment due to COVID-19.

Expenditure Projections

Across these governmental funds, total expenditures show a reduction of approximately 4% when excluding transfers between funds. Employee compensation is projected to increase by 1%, or $3.18 million. Almost all other expenditures are projected to be reduced. The largest of the projected expenditure reductions are in supplies and materials and transfers to other funds. The $11.7 million reduction to supplies and materials

is due to the FY 2021 budgets including correspondence student allotment carryover and charter school carryover, and the reduction to anticipated non-competitive grants. The FY 2021 budget for transfers to other funds includes transfers to the Borough, Capital Projects Fund, Renewal and Replacement Fund, and Food Service Fund. No transfers to the Borough, Capital Projects Fund and Renewal and Replacement Fund are included in the FY 2022 budget.

GENERAL FUND OVERVIEW

Funding Sources

The Matanuska-Susitna Borough School District (District) is financially dependent upon funding from the Matanuska-Susitna Borough (Borough) and the State of Alaska (State). The District receives approximately 99% of its funding from these two government sources. For Fiscal Year 2021-2022 (FY 2022), it is estimated that the State of Alaska will contribute 71% of the District's General Fund revenue and, the Borough will supply 28%. The remaining 1% of the District's General Fund revenue consists of approximately 1% Medicaid and E-Rate program funding, fees, and other school generated revenues. The District is planning on using $5.8 million of unassigned fund balance to balance the budget. This use of fund balance represents approximately 25% of the District's total ending unassigned fund balance as reported in the June 30, 2020, Comprehensive Annual Financial Report.

The General Fund budget includes $22.50 million in contributions from the State directly to the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS) on-behalf of the District. The District must record these contributions in the General Fund with an accounting entry that recognizes increases in both revenues and expenditures. Accounting entries for these on-behalf transactions are often excluded from presentation in the financial tables because they do not involve exchanging actual resources between the State and the District.

Revenues are classified in the major categories shown to the right of this page. Most of the District's funding comes from the State Foundation Formula.

The District's total projected General Fund revenue for the FY 2022 Adopted Budget is $267,546,069. This number represents a 4.09% decrease from FY 2021, but only a 1.26% decrease when excluding transfers to other funds. This budget is based on a 5.67% increase to the Borough's Local Contribution, no addition to the BSA within the State Foundation Formula, an increase in the on-behalf contribution of approximately $2.24 million, and no one-time grants from the State.

BOROUGH APPROPRIATION
Local funding appropriated by the Borough for the District's use. Minimum and maximum amounts are set forth by the State in the State Foundation Formula.

OTHER LOCAL REVENUE
Local funding that is not from the State or Federal governments. Generally, this includes school fees, and school-generated funds.

STATE FOUNDATION FORMULA
Funding received from the State on a per student basis. The formula provides for an adjusted membership that is then multiplied by the Base Student Allocation (BSA) to arrive at the Basic Need. Minimum Required Borough Funding pays a portion of the Basic Need.

STATE ON-BEHALF PAYMENTS
State funding allocated to offset the unfunded pensions obligation for employees. This is an accounting entry, and no actual cash is spent or received by the District.

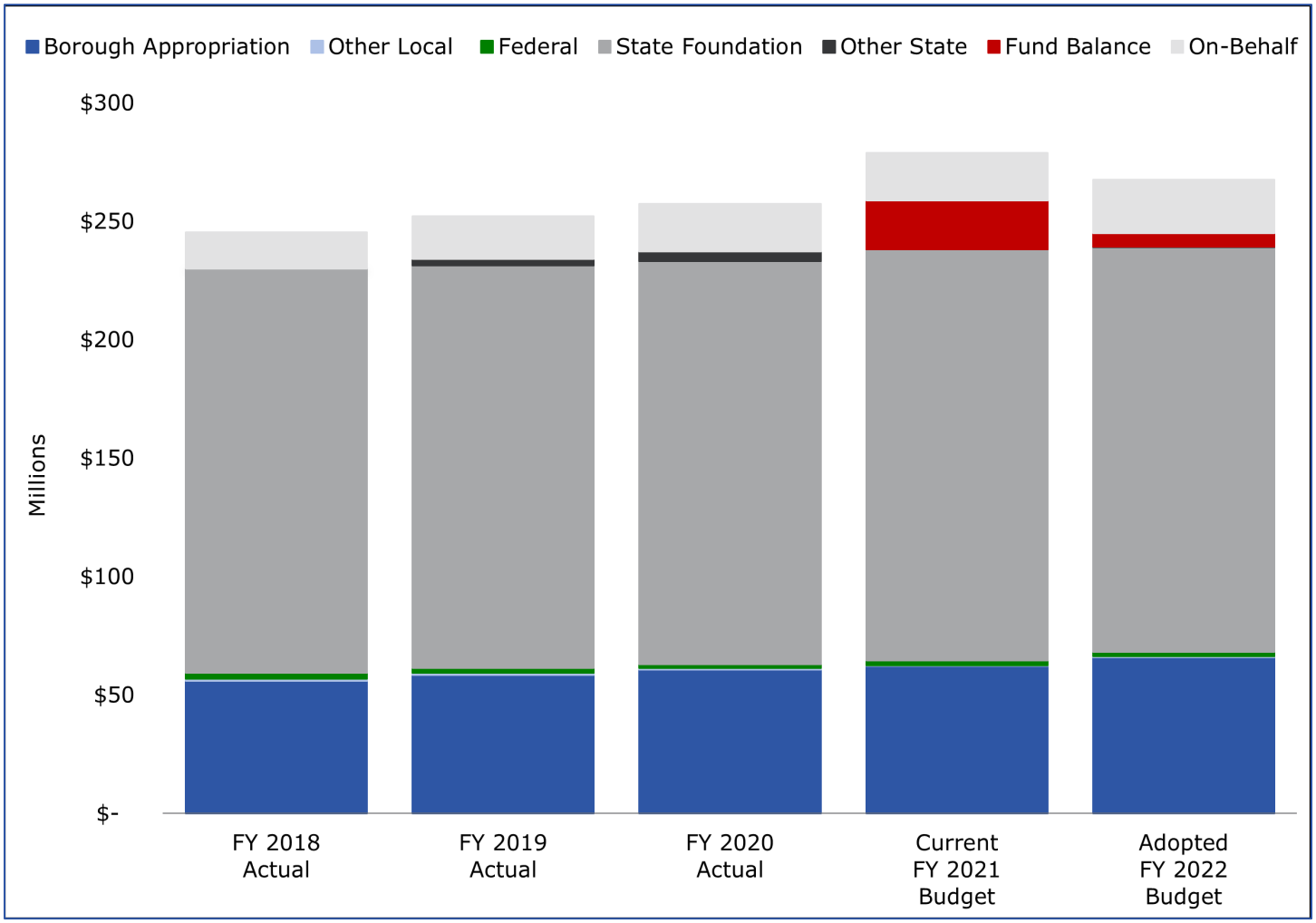
OTHER STATE REVENUE
State funding, including one-time funding, is given in addition to the State Foundation Formula that the Legislature appropriated for educational use.

FEDERAL REVENUE
Funding received from the Federal government for programs such as NCLB, E-Rate, and Medicaid-eligible services.

Including on-behalf payments, the total General Fund revenue within this Adopted Budget equates to an estimated per-pupil funding amount of $13,982. However, the District's estimated per-pupil funding amount for the General Fund is $12,806, excluding on-behalf payments, which is a difference of approximately $1,176. When on-behalf payments are excluded, there is an overall decrease of 5.27% in the proposed funding. When both on-behalf and transfers to other funds are excluded, there is an increase to revenues of 0.43% from FY 2021, which represents the actual revenues that the District will receive. This increase is attributable to the increase in the Borough appropriation.

The table and graph below show a five-year comparison of the revenues for the General Fund by major revenue classification.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Current FY 2021 Budget	Adopted FY 2022 Budget
Borough Appropriation	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	**$ 65,841,806**
Other Local	961,998	1,041,016	827,987	256,510	**475,000**
Federal	2,636,426	1,894,518	1,579,894	1,991,968	**1,863,261**
State Foundation	170,509,407	170,026,401	170,211,256	173,584,717	**170,992,118**
Other State	116,433	2,740,246	3,994,080	64,408	**65,000**
On-Behalf	15,444,055	18,175,456	20,227,731	20,262,378	**22,498,905**
Total Revenue	**245,509,619**	**252,252,554**	**257,506,880**	**258,470,129**	**261,736,090**
Fund Balance	-	-	-	20,478,648	**5,809,979**
	$ 245,509,619	**$ 252,252,554**	**$ 257,506,880**	**$ 278,948,777**	**$ 267,546,069**



State Revenue

The largest proportion of General Fund revenue comes from the State of Alaska Foundation Formula (Formula). This was enacted by the passage of Senate Bill 36 in FY 1998. The intent of the Formula was to bring equity to the allocation of resources across the State. To accomplish this, the Formula includes factors that adjust for school size, area cost differentials, special needs programs and additional costs associated with educating intensive needs students. The average student count drives the Formula during a 20-day period that ends on the fourth Friday in October.

Since its inception, the Formula has seen changes to the district cost factor, the intensive needs factor, and the Base Student Allocation (BSA). Over the past ten years, the Legislature has added a vocational education factor and has adjusted the Minimum Required Local Contribution calculation. In FY 2015, changes were made to the correspondence factor, increasing it from 0.80 to 0.90. Any change to the State Foundation Formula is written into law and remains intact until the law is changed again or repealed.

In 2008, the Legislature enacted a multi-year funding plan with incremental increases to the BSA for a three-year period, commencing in FY 2009 and running through FY 2011. This multi-year funding plan provided districts the ability to engage in more accurate financial planning, enter into long-term bargaining agreements, and keep pace with increasing costs. From FY 2012 through FY 2015, the State applied a more conservative approach to funding education outside of the State Foundation Formula with a series of one-time funding allocations. These changes were precipitated by fluctuations in prices and uncertainty in the oil and gas industry, which is the primary source of Alaska's operating revenue.

In FY 2015, the Legislature passed another multi-year funding plan with the adoption of HB278. In FY 2016, the first year after adoption, the BSA increased by $150, taking it from $5,680 to $5,830. The next two fiscal years the BSA increased by $50 each, making FY 2017's BSA amount $5,880 and FY 2018's BSA amount $5,930. The rate of $5,930 has been maintained through FY 2022.

Governor's Budget

The Governor's Budget was released on December 11, 2020. In the Governor's Budget, there was a commitment to funding educational programs based on the funding level prescribed in state law. For K-12 education, this meant funding the State's Foundation Formula with the $5,930 base student allocation (BSA) set in statute. Consequently, this approach also meant one-time funding outside the base student allocation would be reduced by $30 million, when compared to FY 2020 funding levels.

At the center of the Governor's plan was a large permanent fund dividend (PFD), also consistent with state law, combined with a retroactive PFD payment for the short funded portion of FY 2020's PFD. The Governor's fiscal plan also called for constitutional amendments for future taxes, PFD payments, and caps on government spending. (The Governor's updated budget can be found at www.omb.alaska.gov/.)

Legislative Sessions

The 1st Regular Session of the 32nd Legislature came and went without any progress being made on the Governor's fiscal plan or a long-term solution for the PFD. While major components of the public education were fully funded by the Legislature, there was an unwillingness to consider the Governor's large dividend payout. The 1st Regular Session ended on May 19, 2021. Two subsequent special sessions, that ran from May 20-June 18 and June 23-June 28, were necessary to allow the Legislature time to complete their work.

To avert a government shutdown, the Legislature eventually passed a budget at the end of the 2nd Special Session. However, the budget conference committee had tied a number of programs and projects within the budget to funding from the constitutional budget reserve (CBR) which requires a ¾ vote. When the final budget was brought before the House, this supermajority vote failed, so certain programs and projects, while authorized, remained unfunded within the State's operating and capital budgets. Most notably, the School Bond Debt Reimbursement Program was underfunded and a $9 million appropriation for the Houston Middle School Replacement went unfunded. Additionally, a portion of the $1,100 PFD relied on funding from

the CBR. Without those funds being made available, the PFD was funded at $525 per person, an amount well below the Governor's request.

On June 30, 2021, Governor Dunleavy did sign the operating budget; however, he also vetoed $1.1 billion of funding, including the $525 PFD. Citing unfinished work on the budget, the Governor called a third special session for August 2021. The Governor is calling on the Legislature to consider a $2,350 PFD and funding for various student scholarship programs. The 3rd Special Session had yet to adjourn by the time of publication for this budget document.

Elementary and Secondary Emergency Relief Funds
In response to the impact COVID-19 has had on K-12 public education across the country, the Federal government has authorized three large economic stimulus bills. The following is an explanation of these funding sources as well as a brief explanation for how they will be used to support ongoing operations for the Mat-Su Borough School District amid and in response to the global pandemic.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, provided relief to schools amid the economic fallout resulting from COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, which ratified Governor Dunleavy's designated use of CARES Act funding.

The CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund may be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act , in addition to other activities to help with the response to COVID-19, such as preparedness and response efforts, sanitation, professional development, and distance learning.

The School Board accepted the CARES Act ESSER grant award in the amount of $3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021 was signed into law on December 27, 2020 and provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The ESSER section of the CRRSA Act allows funds to be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, including preparedness and response efforts, sanitation, improving indoor air quality, professional development, learning loss, quality assessments, and distance learning. The allocation from DEED for the District was $15.8 million.

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan includes classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures include classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which provides revenue to the District to offset some of the costs associated with administration of the grant.

The American Rescue Plan Act of 2021 (ARP) was signed into law on March 11, 2021. The ARP Act provides an additional $122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). Through the ARP Act, the State of Alaska Department of Education & Early Development (DEED) has

awarded the Matanuska-Susitna Borough School District $35.5 million. The purpose of the funds is to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. The ESSER section of the ARP Act allows districts to use up to 80% of funds for any activity authorized by the Title 1, Part A formula. Districts must use at least 20% of the funds to address learning loss through the implementation of evidence-based interventions.

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan includes maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools.

The Foundation Formula
The State of Alaska utilizes a Foundation Formula, which provides for an adjusted enrollment figure that is then multiplied by the BSA to determine Basic Need for a district. Basic Need is the product of two figures:

AADM
- Adjusted Average Daily Membership (or the District's enrollment)

BSA
- Base Student Allocation

Enrollment numbers are taken during a 20-day count period, ending on the fourth Friday of October. The 20-day average count determines the initial Average Daily Membership or ADM. Accurate enrollment count during this time frame is imperative, as most of the District's revenue is determined by student enrollment.

After the ADM is determined, that number is utilized in the calculation to establish the Adjusted Average Daily Membership or AADM.

OCTOBER 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

There are six steps in the student-based formula in calculating the AADM:

Step One (a) - School Size Adjustment

1. Adjust ADM for School Size
2. Apply District Cost Factor, or Area Cost Differential
3. Apply Special Needs Factor
4. Apply Vocational & Technical Factor
5. Add Intensive Needs Services Ajusted Count
6. Add Correspondence Student Ajusted Count

Schools are divided into two categories: non-correspondence (regular attendance schools, or "brick and mortar" schools) and correspondence schools (home schools). Non-correspondence schools are adjusted on a school-by-school basis with a table created by the State of Alaska. As shown in the table to the right, the State allocates a larger amount of funds to schools with a lower ADM, accounting for the higher per-pupil facility and administrative overhead costs experienced by smaller schools.

School Size ADM (Enrollment)	Formula
10 - 19.99	39.60
20 - 29.99	39.60 + (1.62 x (ADM - 20))
30 - 74.99	55.80 + (1.49 x (ADM - 30))
75 - 149.99	122.85 + (1.27 x (ADM - 75))
150 - 249.99	218.10 + (1.08 x (ADM - 150))
250 - 399.99	326.10 + (0.97 x (ADM - 250))
400 - 749.99	471.60 + (0.92 x (ADM - 400))
700 & Over	793.60 + (0.84 x (ADM - 750))

STEP 1(a)	19,135.00	Projected Enrollment
	- 2,548.00	Correspondence Projection
	16,587.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,587.00, the new AADM becomes **19,191.04**.

Step One (b) – Hold Harmless Provision AS.14.17.410(b)(1)(E)
"If a school district's ADM adjusted for school size decreases by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as a base fiscal year to offset the decrease.

Eligibility is determined *after* the district's adjusted for school size ADM are calculated and totaled for all schools. The sum total of the district's adjusted for school size ADM is compared against the prior fiscal year's total adjusted for school size ADM to determine if a decrease of 5% or greater has occurred. If the answer is 'yes', then the *prior* fiscal year is locked in as the 'base year' for the next three years.

The Hold Harmless provision is available to school districts over a three-year step-down of 75% in the first year, 50% in the second year, and 25% in the final year, provided the adjusted for school size stays below the established 'base year'."

The District utilized this provision in FY 2021 with FY 2020 as the 'base year'. As such, for FY 2022 a difference of 50% of the change from the base year was added to the adjusted school size ADM.

STEP 1(b)	19,425.59	FY 2020 School Size Adjustment for Hold Harmless
	-19,191.04	School Size Adjustment
	234.55	
	x .50	Hold Harmless Year-2 Factor
	117.28	
	+19,191.04	School Size Adjustment
	19,308.32	

After applying the Hold Harmless factor, the new AADM is **19,308.32**. This number will be used in the calculation of Step 2.

Step Two - District Cost Factor
After the AADM for school size is calculated, the District Cost Factor is applied. Each school district has its own multiplier for the District Cost Factor, determined by the Legislature. This factor provides an area cost differential with Anchorage, the business and economic hub for the State, being the base. The current District Cost Factor for the Matanuska-Susitna Borough School District is 7%.

STEP 2	19,308.32	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,351.58	District Cost Factor Adjustment to be added to the AADM

After applying the District Cost Factor to the AADM from Step 1(b), the new AADM becomes **20,659.90**. This number will be used in the calculation of Step 3.

Step Three - Special Needs Factor
After the District Cost Factor is applied, the Special Needs Factor can then be incorporated into the calculation. The Special Needs Factor includes vocational education, special education, gifted and talented education, and bilingual/bicultural education. The special needs factor is a 20% block grant within the Formula.

STEP 3	20,659.90	AADM from Step 2
	x 0.20	Special Needs Factor
	4,131.98	Special Needs Factor Adjustment to be added to the AADM

After applying the Special Needs Factor to the AADM from Step 2, the new AADM becomes **24,791.88**. This number will be utilized in the calculation of Step 4.

Step Four - Vocational & Technical Education Funding
Introduced in FY 2012, the Vocational Education Factor is an additional block grant aimed at generating additional money to support secondary vocational educational programs. The Vocational and Technical Education Factor is 1.5%.

STEP 4	24,791.88	AADM from Step 3
	x 0.015	Vocational and Technical Education Factor
	371.88	Vocational Education Factor Adjustment to be added to the AADM

After applying the Vocational Education Factor to the AADM from Step 3, the new AADM becomes **25,163.75**. This number will be added to the calculations from Steps 5 and 6.

Step Five - Intensive Services Funding
A school district receives intensive special education funding for students enrolled on the last day of the 20-day count, who meet intensive funding criteria, and have an active Individual Education Plan (IEP) in place. The District's intensive student count is multiplied by 13 and added to the previous AADM after the Vocational and Technical Education Factor.

STEP 5	547.00	Intensive Needs Projection
	X 13.00	Intensive Needs Factor
	7,111.00	Intensive Needs Factor Adjustment to be added to the AADM

After applying the Intensive Needs Factor to the AADM from Step 4, the new AADM becomes **32,274.75**. This number will be added to the calculations from Step 6 to equal the finalized total AADM.

Step Six - Correspondence Programs
Funding for correspondence (home-school) programs is calculated by multiplying the number of students enrolled in correspondence programs by 90%.

STEP 6	2,548.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	2,293.20	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes **34,567.95**. This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2022 throughout the rest of the calculations for the State Foundation Formula.

Step Seven - Calculating Basic Need
After the AADM has been determined, the remainder of the Foundation Formula can be calculated. The AADM is next multiplied by the BSA. The result is the Basic Need, which is considered to be the total amount of revenue that is necessary to educate the projected student population in a particular district. However, this total is not the amount that the District will receive from the State.

STEP 7	34,567.95	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$204,987,971.00	BASIC NEED

Step Eight - Calculating the Minimum Required Local Contribution
Alaska Statute 14.17.410 prescribes a reduction to the Basic Need for education for districts and municipalities - defined as the "Minimum Required Local Contribution." This is the **lesser of** the following:

45% of the Prior Year (PY) Basic Need
OR
2.65 Tax Base for the Borough or Municipality for the Prior Year

For the District this would be the 2.65 mill tax levy option. The calculations are as follows:

The Lesser of:

$206,050,718.00 Prior Year ACTUAL Basic Need		$13,037,335,724.00 Tax Base (2020)
x 0.45	**OR**	x 0.00265 Mill Rate Factor
$ 92,722,823.00		**$ 34,548,940.00**

Step Nine - Calculating the State Foundation Entitlement Funding
The Minimum Required Local Contribution from Step Eight is then subtracted from the Basic Need calculation from Step 7 to arrive at the Net Basic Need.

STEP 9	$204,987,971.00	Basic Need (Step 7)
	-$ 34,548,940.00	Minimum Required Local Contribution (Step 8)
	$170,439,031.00	**Net Basic Need** (State Foundation Entitlement)

Step Ten - Quality Schools Factor
AS 14.17.480 Quality Schools Funding, was a grant that was incorporated into the Foundation Formula in FY 1998. The Quality Schools Funding is calculated using the total AADM for the District multiplied by the Quality Schools Factor of $16.00. It is then added to the Net Basic Need total from Step Nine. This is the final calculation that determines the total amount of State funding that will be received by the District from the State Foundation Formula.

STEP 10	34,567.95	District's Total AADM (Step 6)
	x$ 16.00	Quality Schools Funding Factor
	$553,087.00	**Quality Schools Funding Adjustment**

Final Calculation for Total State Funding:

$170,439,031.00	State Foundation Entitlement (Step 9)
+$ 553,087.00	Quality Schools Funding Adjustment (Step 10)
$170,992,118.00	**Total Foundation Funding**

Step Eleven - Maximum Allowable Local Contribution
AS 14.17.410 provides an opportunity for boroughs and municipalities to contribute to education in their district at a higher rate than the Minimum Required Local Contribution (Step Eight). There is, however, a cap on this amount. The Maximum Allowable Local Contribution is determined by the prior year full value

determination of all real and personal property within the borough or municipality and is the **GREATER** of a 2 mills tax levy **OR** 23% of projected Basic Need plus any additional one-time funds, added to the Minimum Required Local Contribution. For the District, the Maximum Allowable Local Contribution would be $79,738,694. The calculations are as follows:

The Greater of:

$13,037,335,724.00 Tax Base (2020)
x 0.002 Mill Rate Factor
$ 26,074,671.00

OR

$204,987,971.00 Basic Need
x 0.23 23% of Basic Need
$ 46,938,775.00
+$ 34,548,940.00 Minimum Required Local
$81,487,715.00

The following page contains a breakdown of the percentage of revenue generated by each of the State Foundation Formula components.

STATE FOUNDATION FUNDING COMPONENTS

STUDENT ENROLLMENT-48%
ADM: 16,587.00
Student Enrollment is generated by student enrollment prior to any formula adjustments. The official count is an average count of all students enrolled and attending school during the 20-day period ending the last Friday in October. This is called the Average Daily Membership (ADM), and any adjustment to this number creates an Adjusted Average Daily Membership (AADM).



SCHOOL SIZE FACTOR-8%
Adjustment to ADM: 2,721.32
School Size Factor is an adjustment that recognizes the higher per pupil facility costs for smaller schools and the efficiencies gained with larger schools.



DISTRICT COST FACTOR-4%
Adjustment to ADM: 1,351.58
District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.



SPECIAL NEEDS FACTOR-12%
Adjustment to ADM: 4,131.98
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.



VOC-ED FACTOR-1%
Adjustment to ADM: 371.88
Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.



CORRESPONDENCE COUNT-6%
Adjustment to ADM: 2,293.20
Correspondence students are funded at 90% and are not eligible for any of the factors.



INTENSIVE NEEDS FACTOR-20%
Adjustment to ADM: 7,111.00
Intensive Needs Factor is applied only to the enrollment count for special education students with intensive needs as defined under AS 14.17.420



QUALITY SCHOOLS-1%
A grant incorporated into the Foundation Formula in 1998, it was intended to improve student learning. While this adds funding to the formula, it does not impact the AADM.







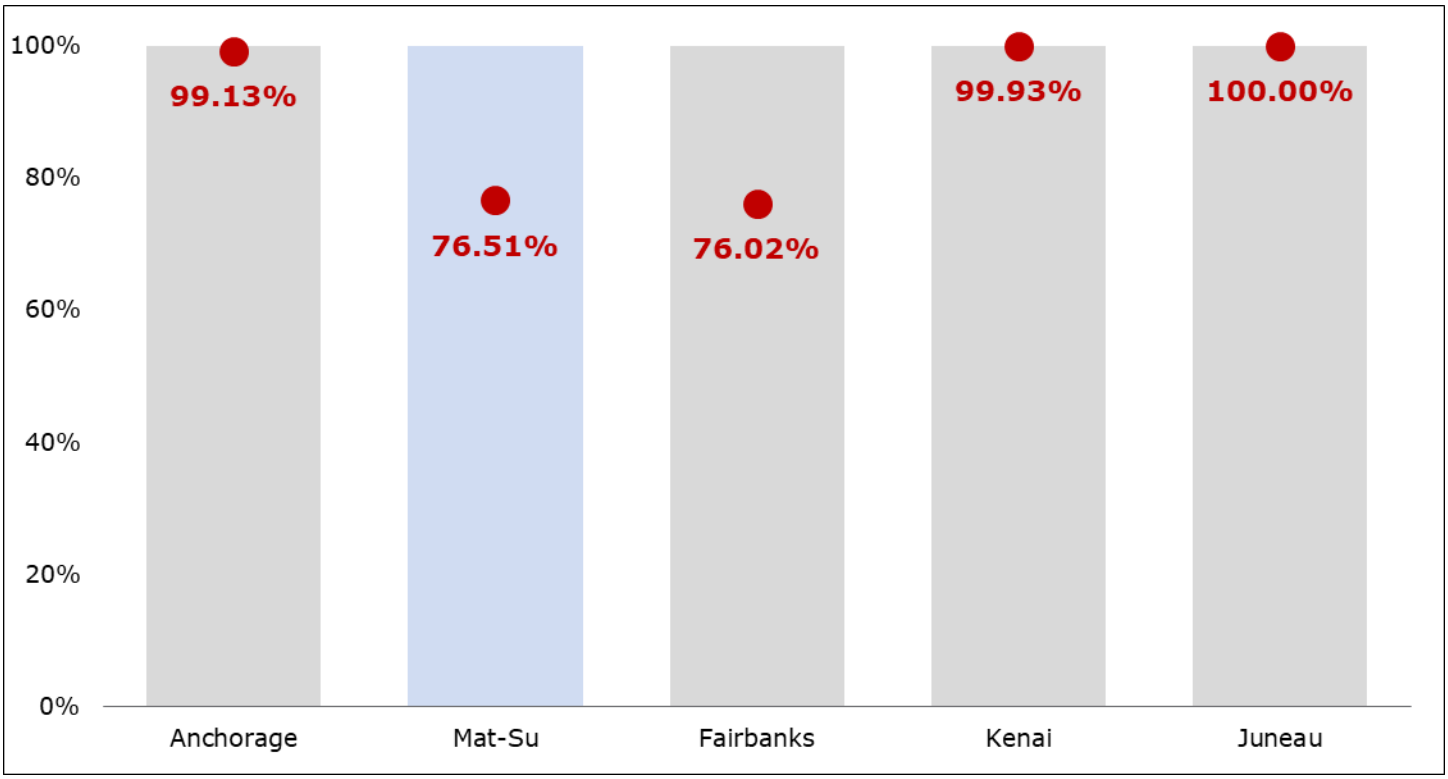
Local Revenue

The Borough's local contribution to education is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the District; the calculations of which are included within the State Foundation Formula. The District is a component unit of the Borough and, as such, has no taxing authority. The Borough is primarily dependent upon property tax revenue to finance its operations and debt obligations. The Borough levies property taxes on real and personal property and provides approximately 27% of the District's General Fund revenue with these taxes.

While the Borough has historically funded the District above the minimum required contribution, the total amount of funding the District could anticipate receiving has been inconsistent from year to year. However, on April 27, 2018, the Borough adopted MSB Ordinance 18-014, which provided local education funding at a rate of 6.30 mills (one thousandth) of the Borough's tax base for a period of five years. This ordinance tied local education funding to the growing tax base, which was intended to correlate with future enrollment growth. The implementation of this long-term funding strategy allowed the District to keep pace with rising operational costs, continue to sustain instructional initiatives, and preserve class size. The local contribution has increased by 17.9% from FY 2018 funding levels due solely to growth within the Borough since the ordinance was enacted. The District is budgeting for a $3.53 million increase in the local contribution, making the District's total request $65,841,806. This is a 5.67% increase over FY 2021.

One of the measures the District uses to compare funding levels to other districts across the state is the percentage of local funding each district receives compared to the maximum amount allowed by State statutes. With the Borough's contribution linked to the millage rate, the FY 2022 local appropriation is equal to 81% of the maximum allowable. The District has long advocated for a local contribution that is more closely aligned with the local funding percentages of the other large school districts in the State. Ranked by size, the five largest school districts in Alaska are: Anchorage, Mat-Su, Fairbanks Northstar, Kenai Peninsula, and Juneau.

The graph below provides a comparison of local contributions as a percentage of the maximum allowable for the "Big 5" districts using FY 2020's audited financial statements.



The table below shows a five-year comparison of the millage rate for the Borough for FY 2017 through FY 2021, as well as the approved millage rate for FY 2022. This includes the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2021 increased by 0.338 mills (to 10.322) from FY 2017, the allocated millage for the Borough's contribution to education has been reduced by 0.174 mills over that same time period.

	2017	2018	2019	2020	2021	*2022*
Contribution to Education	**6.476**	**6.278**	**6.300**	**6.300**	**6.302**	***6.339***
Voter Approved Net Debt Service for School Bonds	1.258	1.210	0.994	1.858	2.313	*1.941*
Net Debt Service for all other Bonds	0.369	0.291	0.524	0.425	0.477	*0.382*
Borough Operations & Capital	0.461	1.023	2.513	1.803	1.230	*1.280*
Unfunded Mandates	1.420	1.530	-	-	-	-
Total Area Wide Mill Rate	**9.984**	**10.332**	**10.331**	**10.386**	**10.322**	***9.942***

Per Alaska Statute 14.14.060, the Borough is responsible for all new construction and debt service. The Borough retains title to most of the land and buildings used by the District. Debt Service is managed by the Borough and is reflected in its financial statements. The buildings for Fronteras Spanish Immersion Charter School are presented as assets on the District's financial statements because District operating funds supported the acquisition of those facilities.

Under State statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote in an election. In 2011, Borough residents supported a $214 million school bond debt issuance. Debt repayment is timed to correspond with expected cash inflows. Prior to 2015, the State of Alaska reimbursed municipalities between 60% and 70% for expenditures incurred for school debt, depending on whether the project was reviewed (60% reimbursement) or approved (70% reimbursement) by the DEED (AS 14.11.100). The bonds issued on behalf of the District were in accordance with a 70/30 split between the State and the Borough. However, the Bond Debt Reimbursement program was suspended from January 1, 2015, until July 1, 2020, and was not funded in the State's budget for FY 2021. This has left the burden of the full debt cost to fall on the Borough and is reflected in the increase in the millage rate dedicated to voter-approved net debt service for school bonds of 1.055 mills from 2017 to 2021.

Fund Balance

Fund balance is the net position of a governmental funds and is defined as the difference between a fund's assets, liabilities, deferred outflows of resources, and deferred inflows of resources. Fund balance is divided into five separate categories: non-spendable, restricted, committed, assigned, and unassigned. Non-spendable fund balance cannot be spent because it is not in a spendable form, such as prepaid items or inventories. Restricted funds have external legal or contractual constraints imposed upon them. Committed funds are amounts that can only be used for specific purposes pursuant to constraints imposed by the District itself through formal resolutions of the District's School Board. Assigned funds represent resources the District intends to use for specific purposes, but which are neither restricted nor committed. The District's Superintendent has the authority to assign amounts to be used for specific purposes. Unassigned fund balance is unrestricted and available for any legal use.

With limited revenues and increasing expenditures, the management and use of fund balance has played a vital role in allowing the District to maintain important instructional programs from year to year. Previously, MSB Ordinance 11-071 mandated that 25% of the increase in the current year's unassigned fund balance lapse back to the Borough. The lapsed funds were to be placed in a reserve for school site acquisition. On March 21, 2018, the School Board adopted Resolution 18-005, which included the local contribution request and also asked that the Borough remove all lapse requirements under that ordinance and Borough Code 3.04.110(c).

On June 19, 2018, the Borough Assembly (Assembly) voted to adopt MSB Ordinance 18-065, which allowed the District to carry over 100% of any unassigned fund balance at the end of the fiscal year. This ordinance repealed any lapse payment and encumbrance requirements previously in place and allowed the District to

maintain its fund balance without limitation other than the 10% of total expenditures limitations as defined by the State of Alaska under AS 14.17.505(a).

Prior to FY 2016, the District experienced increasing General Fund reserves as a result of revenues exceeding expenditures. Unassigned fund balance reached $14.3 million in FY 2015. In FY 2016 and FY 2017, however, the District's expenditures exceeded revenues, resulting in a fund balance use of $2.6 million in FY 2016, and $2.9 million in FY 2017. The use of fund balance was planned and helped sustain District operations in each of those years. Fund balance is a critical component of long-term planning. If faced with a financial contingency, inadequate levels of fund balance would be detrimental to the District's ability to maintain continuity of operations. Conversely, adequate reserve levels allow for "resource smoothing" and can help the District stabilize educational services from year-to-year.

In FY 2018, the District experienced an increase of $5.2M in unassigned fund balance as a result of unspent salaries and benefits in the functional area of instruction. Other budgetary savings included: unspent student allotment funds for correspondence study programs, a savings in district-wide contracts for instructional objectives, reduced spending on technology related services, and a district-wide savings to other purchased services line items.

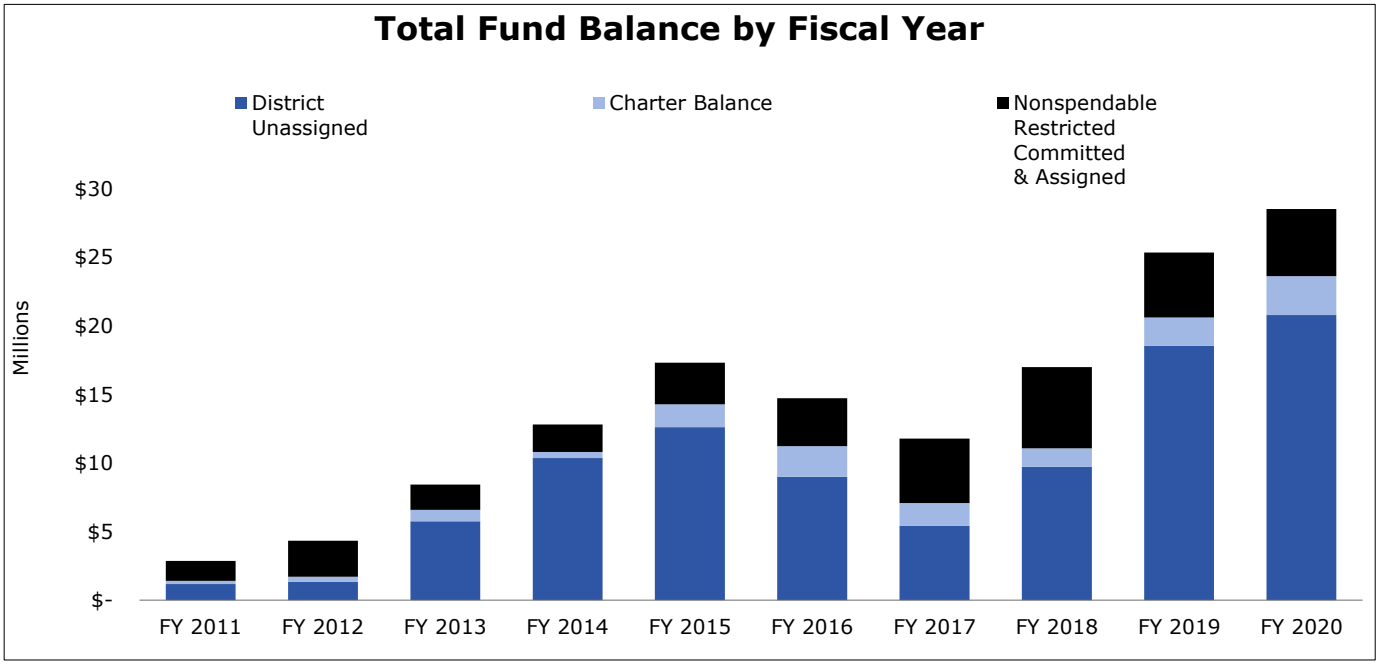
The District reserves continued to grow in FY 2019. General Fund unassigned fund balance increased by $8,991,230. This growth is mainly attributable to the District immediate implementation of spending and hiring freezes in response to the Governor's budget proposal for FY 2020. The Governor's proposal, released February 13, 2019, considered cutting over $40 million of education funding to the Mat-Su Borough School District on an annual basis. In Fiscal Year 2019, the District also experienced recruitment challenges for related service providers and received an unexpected payment from the Alaska Department of Administration Division of Retirement and Benefits in the amount of $950,725 for defined contribution retirement (DCR) employer forfeitures.

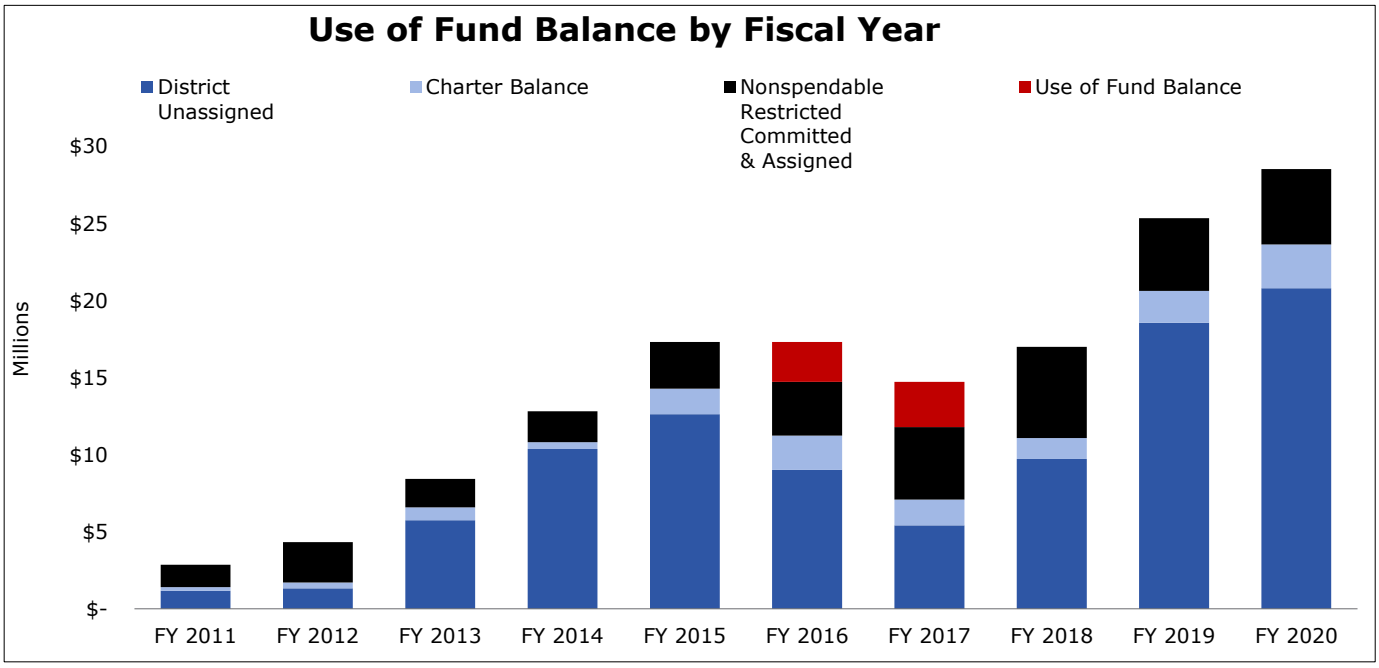
Unassigned fund balance within the General Fund increased by $3,182,155 in FY 2020. The District's response to COVID-19 resulted in a number of operational adjustments that impacted the following expenditures: limited substitute usage in the second semester, a reduction in additional days being allocated for summer school and student workers, reduced costs associated with heating and powering facilities, a reduction in co-curricular stipends for spring activities, postponement of the adoption of math curriculum and materials orders, a delay in the Extended School Year (ESY) program, and reduced spending for student transportation.

While the District is currently expecting to utilize approximately $11.36 million of fund balance for FY 2021, this total includes approximately $3 million in charter school carryover and $1.6 million in correspondent student allotments, leaving approximately $6.9 million, or one third of the Districts current unassigned fund balance to fill the current gap. The FY 2022 Adopted Budget includes the additional use of $5.8 million. If the District utilizes the full amount currently budgeted for out of fund balance, it will be depleted by more than 50%, leaving the District with approximately $9.4 million in unassigned fund balance (excluding charters).

The table and charts on the following page outline the historical changes to the District's fund balance over the past ten years.

	Nonspendable Restricted Committed & Assigned	Charter Balance	District Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
FY 2011	1,462,784	229,170	1,171,765	**2,863,719**	268,459	-
FY 2012	2,625,081	371,495	1,328,391	**4,324,967**	298,946	-
FY 2013	1,844,037	837,805	5,744,741	**8,426,583**	752,526	-
FY 2014	2,003,064	445,929	10,363,796	**12,812,789**	-	-
FY 2015	3,027,460	1,664,621	12,613,914	**17,305,995**	-	-
FY 2016	3,485,292	2,227,407	9,002,734	**14,715,433**	-	2,590,562
FY 2017	4,694,219	1,678,097	5,410,389	**11,782,705**	-	2,932,728
FY 2018	5,924,943	1,346,528	9,721,586	**16,993,057**	-	-
FY 2019	4,724,656	2,057,852	18,557,374	**25,339,882**	-	-
FY 2020	4,896,882	2,830,152	20,795,003	**28,522,037**	-	-





OTHER POSTEMPLOYMENT BENEFIT (OPEB) OBLIGATIONS

General Information about the Defined Benefit (DB) Plans
District employees participate in two defined benefit pension plans. The Teachers' Retirement System (TRS) is a cost sharing, multiple-employer plan, which covers teachers and other eligible participants. The Public Employees' Retirement System (PERS) is a cost sharing multiple-employer plan, which covers eligible state and local government employees, with the exception of teachers. Both plans were established and are administered by the State of Alaska to provide pension, postemployment healthcare, death, and disability benefits. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

Both plans are included in the Comprehensive Annual Financial Reports that include financial statements and other Required Supplementary Information (RSI). Those reports are available via the internet at http://doa.alaska.gov/drb. Actuarial valuation reports, audited financial statements, and other detailed plan information is also available on this website.

The plans have three tiers of employees, based on entry date. For all tiers within the DB pension plans, full retirement benefits are calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. The tiers within the plans establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other OPEB benefits. A complete benefit comparison chart is available at the website noted above.

Both PERS and TRS DB Plans were closed to new entrants on June 30, 2006. New employees hired after that date participate in the PERS/TRS Defined Contribution (DC) Plans.

Historical Context and Special Funding Situation
Historically, the TRS plan has been a cost-sharing plan; while originally, PERS was an agent-multiple-employer plan. In April 2008, the Alaska Legislature passed legislation converting the PERS agent multiple-employer plan to a cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate for both plans, established a state funded "on-behalf" contribution (subject to funding availability), and required that employer contributions be calculated against all PERS/TRS eligible wages, including wages paid to participants of the PERS/TRS defined contribution plans.

Alaska Statutes 14.25.085 and 39.35.255 require the State of Alaska to contribute to the plans an amount such that, when combined with the employer contribution, is sufficient to pay each plans' past service liability contribution rates as adopted by the Alaska Retirement Management Board. As such, both plans are considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows, and disclosures on that basis. The District records the related "on-behalf" contributions as revenue and expense or expenditures as prescribed by GAAP, pursuant to the relevant basis of accounting based on fund type.

It is important to note that the Alaska Legislature has the power and authority to change the aforementioned statutes through the legislative process.

Employee Contribution Rates
District PERS employees are required to contribute 6.75% of their annual covered salary (9.60% for employees on a nine-month payment contract). Teachers and other certificated employees are required to contribute 8.65% of annual covered salary for TRS.

Employer and Other Contribution Rates
There are several contribution rates associated with the pension, healthcare contributions, and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages for PERS and 12.56% of eligible wages for TRS, subject to a wage floor, and other termination events. These rates are applied to all PERS/TRS participating wages, respectively, including those wages attributable to employees in the defined contribution plan. Contributions derived from the defined contribution employee payroll are referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature required the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25-year term, which ends in 2039. This change results in lower ARM Board Rates than previously adopted.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statutes require the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the government-wide financial statements, the on-behalf amounts reflect revenue and expenditure only during the measurement period in which the plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expenditure recognition.

Contribution rates for the year ended June 30, 2020, were determined in the June 30, 2017, actuarial valuation. These rates are outlined in the tables below.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	15.72%	23.73%	6.62%
Postemployment Healthcare	6.28%	4.89%	0.00%
Total PERS Contribution Rates	**22.00%**	**28.62%**	**6.62%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	8.03%	26.56%	17.91%
Postemployment Healthcare	4.53%	3.91%	0.00%
Total TRS Contribution Rates	**12.56%**	**30.47%**	**17.91%**

In 2020, the District was credited with the following contributions to the pension plans:

PERS	District FY 2019 Measurement Period	District FY 2020 Measurement Period
Employer Contributions	3,714,194	3,464,212
Nonemployer Contributions (On-Behalf)	1,966,871	2,338,553
Total PERS Contributions	**$ 5,681,065**	**$ 5,802,765**

TRS	District FY 2019 Measurement Period	District FY 2020 Measurement Period
Employer Contributions	5,076,868	4,529,984
Nonemployer Contributions (On-Behalf)	16,208,585	17,889,178
Total TRS Contributions	**$ 21,285,453**	**$ 22,419,162**

Additionally, employee contributions to the plan totaled $812,658 for PERS and $4,458,235 for TRS during the District fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.
As of June 30, 2020, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension provided to the District. The amount recognized by the District for its proportional share, the related State portion, and the total portion of the net pension liability that was associated with the District totaled $79,924,609 for the Public Employee Retirement System (PERS) and $238,568,884 for the Teachers Retirement System (TRS).

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	57,206,105	96,079,327
State's Proportionate Share	22,718,504	142,489,557
Total NPL for District Associated Costs	**$ 79,924,609**	**$ 238,568,884**

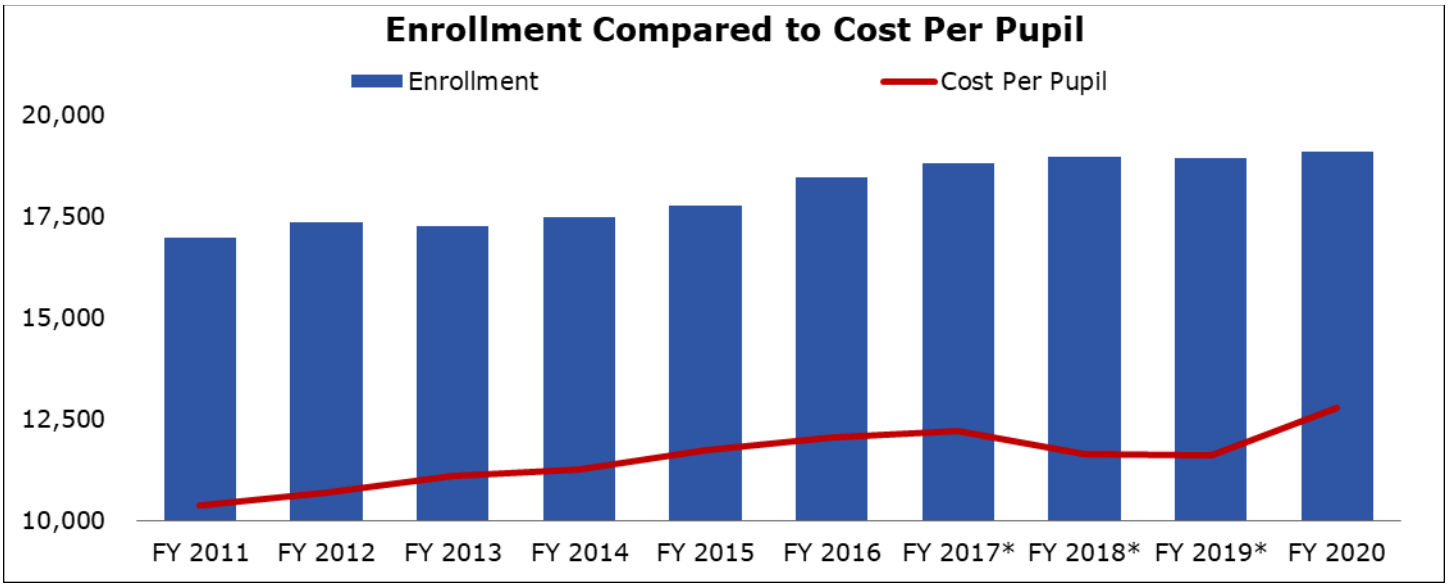
The total pension liability for the June 30, 2019, measurement date was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, to calculate the net pension liability as of that date. The District's proportion of the net pension liability is based on the ratio of the present value of the project future value of projected future contributions for each employer to the present value of project future contributions to the plan for the fiscal years 2020 to 2039. As of the June 30, 2019, measurement date, the District's proportion for PERS was 1.04501%, which was a decrease of 0.10954% from its proportion measured as of June 30, 2018. At the June 19, 2019, measurement date, the District's proportion for TRS was 5.14194%, which was a decrease of 0.02896 from its proportion measured as of June 30, 2018.

HISTORIC EXPENDITURE TREND ANALYSIS BY MAJOR OBJECT

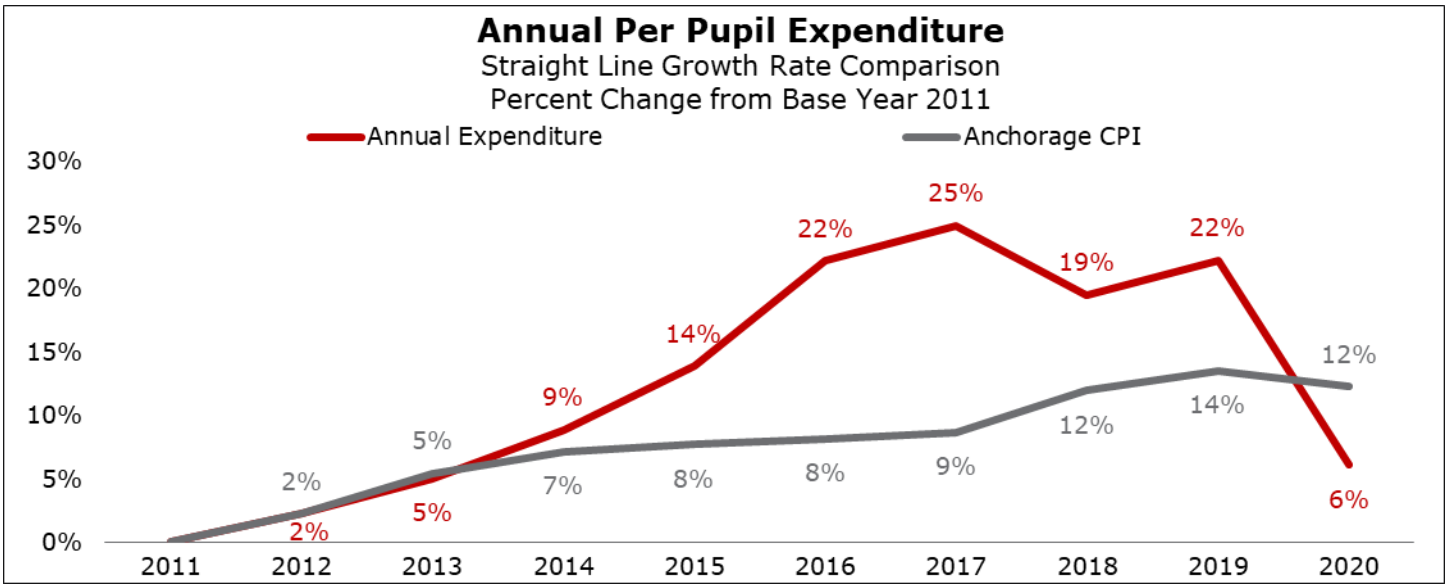
The preparation of the budget for the school year requires the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to aid in the budget process. The following section covers financial trends and highlights the significant cost drivers for the District's General Fund Budget. With the exception of the enrollment table, FY 2021 amounts have been excluded from the analysis because the fiscal year has not been completed and therefore there are no audited financial statements to use for comparison.

Change in Enrollment 10 Year History		
Fiscal Year	Enrollment	Change from Base
FY 2011	16,965	-
FY 2012	17,338	373
FY 2013	17,247	283
FY 2014	17,477	512
FY 2015	17,757	793
FY 2016	18,465	1,500
FY 2017	18,809	1,844
FY 2018	18,968	2,003
FY 2019	18,932	1,967
FY 2020	19,080	2,116
FY 2021	17,885	921

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2011-2020), the District grew by approximately 2,116 students. Because an increase in the number of students has a high correlation with increased costs, the graphs shown below and on the following pages utilize expenditures based on a per-pupil amount rather than depicting the total expenditure for each category. This allows the District to identify cost drivers with greater accuracy. Please note that spending freezes for all non-essential purchases were implemented toward the ends of each FY 2017, FY 2018, and FY 2019, which resulted in reduced expenditures for those years.



The District also looks at expenditure fluctuations in comparison to the change in the Anchorage consumer price index (CPI) to acknowledge the time value of money and track inflationary cost changes in addition to the enrollment driven cost changes.



The following pages contain a breakdown of the District's audited expenditures by major object. These expenditures represent categories that have been identified as primary cost drivers for the District. This is not a complete listing of the District's expenditures. A historic look at the District's total governmental expenditures can be found in the Informational Section of this document.

Enrollments	16,964.56	17,337.80	17,247.39	17,476.51	17,757.49	18,464.59	18,809.04	18,968.44	18,931.80	19,080.25

Straight Line Growth from Base	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Total General Fund Expenditures	244,384,895	254,553,617	270,070,574	281,351,715	505,096,292	287,470,258	291,946,381	279,166,469	287,915,181	254,407,848
On-Behalf Payments	23,681,260	28,752,528	38,318,248	41,046,226	253,789,647	17,920,091	16,242,978	15,444,055	18,175,456	20,227,432
Net Total Expenditures	**220,703,635**	**225,801,089**	**231,752,326**	**240,305,489**	**251,306,645**	**269,550,167**	**275,703,403**	**263,722,414**	**269,739,725**	**234,180,416**
Total Change from Base Year (FY 2011)	-	10,168,722	25,685,679	36,966,820	260,711,397	43,085,363	47,561,486	34,781,574	43,530,286	10,022,953
Percent Total Change from Base Year	0.00%	4.16%	10.51%	15.13%	106.68%	17.63%	19.46%	14.23%	17.81%	4.10%
Net Expenditures Per Pupil	**13,009.69**	**13,023.63**	**13,436.95**	**13,750.20**	**14,152.15**	**14,598.22**	**14,658.03**	**13,903.22**	**14,247.97**	**12,273.45**
Net Percent Change from Base Year	**0.00%**	**2.31%**	**5.01%**	**8.88%**	**13.87%**	**22.13%**	**24.92%**	**19.49%**	**22.22%**	**6.11%**

Historic Expenditure Comparison by Major Object *

Annual Expenditures

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
310 - Certificated Salaries	79,016,148	81,300,008	87,172,311	85,743,900	90,726,667	94,248,108	96,964,222	94,041,894	95,792,736	95,705,956
320 - Non-Certificated Salaries	25,820,612	26,323,300	26,807,303	30,508,284	32,094,407	34,287,629	36,593,389	33,808,679	34,343,454	35,231,590
360 - Employee Benefits	44,705,198	48,498,867	48,529,788	50,441,380	52,500,607	55,763,451	60,659,406	59,051,676	58,291,211	79,569,060
410 - Professional & Technical Services	2,023,815	1,662,727	1,866,568	2,012,898	2,538,623	2,746,120	3,038,424	3,771,543	4,955,943	5,053,726
420 - Staff Travel	440,641	592,771	578,784	602,347	745,110	506,556	608,819	409,176	500,218	326,339
425 - Student Travel	595,884	435,276	483,518	482,910	600,368	668,019	809,404	730,915	889,474	817,887
430 - Utility Services	972,250	1,377,634	1,381,658	1,583,999	1,924,505	2,331,037	2,654,170	2,698,936	3,003,068	3,091,347
435 - Energy	3,984,289	4,395,336	4,320,265	4,312,587	5,159,703	5,370,293	5,868,236	5,992,982	5,526,341	5,224,492
440 - Other Purchased Services	6,622,261	7,833,144	7,274,399	7,625,052	7,582,491	9,692,552	9,280,942	6,711,428	5,806,301	5,947,502
445 - Insurance Bonds & Premiums	1,347,426	1,474,421	1,582,425	1,624,642	1,811,022	2,309,223	1,893,839	1,993,037	1,773,430	2,291,281
450 - Supplies & Materials	9,442,862	10,561,394	10,885,474	11,399,298	11,974,974	13,011,505	10,093,810	10,460,900	9,572,637	9,260,280
500 - Equipment & Capital Outlay	992,047	848,129	278,550	161,674	456,119	1,192,977	1,017,343	822,426	1,002,902	1,154,229
	$175,963,433	$185,303,007	$191,161,043	$196,799,567	$208,114,596	$222,127,470	$229,482,004	$220,493,592	$221,457,715	$243,673,689

Per Pupil Expenditures

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
310 - Certificated Salaries	4,658	4,689	5,054	4,906	5,109	5,104	5,155	4,958	5,021	5,016
320 - Non-Certificated Salaries	1,522	1,518	1,554	1,746	1,807	1,857	1,946	1,782	1,800	1,846
360 - Employee Benefits	2,635	2,797	2,814	2,886	2,957	3,020	3,225	3,113	3,055	4,170
410 - Professional & Technical Services	119	96	108	115	143	149	162	199	260	265
420 - Staff Travel	26	34	34	34	42	27	32	22	26	17
425 - Student Travel	35	25	28	28	34	36	43	39	47	43
430 - Utility Services	57	79	80	91	108	126	141	142	157	162
435 - Energy	235	254	250	247	291	291	312	316	290	274
440 - Other Purchased Services	390	452	422	436	427	525	493	354	304	312
445 - Insurance Bonds & Premiums	79	85	92	93	102	125	101	105	93	120
450 - Supplies & Materials	557	609	631	652	674	705	537	551	502	485
500 - Equipment & Capital Outlay	58	49	16	9	26	65	54	43	53	60
	$ 10,372	$ 10,688	$ 11,083	$ 11,244	$ 11,720	$ 12,030	$ 12,201	$ 11,624	$ 11,607	$ 12,771

Total Change in Per Pupil from Base Year

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
310 - Certificated Salaries	0.00%	0.68%	8.51%	5.34%	9.69%	9.59%	10.68%	6.44%	7.79%	7.69%
320 - Non-Certificated Salaries	0.00%	-0.25%	2.12%	14.69%	18.75%	22.00%	27.82%	17.10%	18.26%	21.32%
360 - Employee Benefits	0.00%	6.15%	6.78%	9.53%	12.19%	14.60%	22.38%	18.14%	15.93%	58.25%
410 - Professional & Technical Services	0.00%	-19.61%	-9.28%	-3.45%	19.84%	24.67%	35.41%	66.67%	117.73%	122.02%
420 - Staff Travel	0.00%	31.63%	29.20%	32.69%	61.55%	5.62%	24.62%	-16.95%	0.93%	-34.15%
425 - Student Travel	0.00%	-28.53%	-20.19%	-21.33%	-3.75%	3.00%	22.51%	9.70%	32.72%	22.04%
430 - Utility Services	0.00%	38.65%	39.78%	58.15%	89.10%	120.28%	146.22%	148.27%	174.63%	182.70%
435 - Energy	0.00%	7.94%	6.65%	5.07%	23.72%	23.84%	32.84%	34.53%	23.32%	16.59%
440 - Other Purchased Services	0.00%	15.74%	8.05%	11.77%	9.39%	34.47%	26.40%	-9.36%	-22.04%	-20.15%
445 - Insurance Bonds & Premiums	0.00%	7.07%	15.51%	17.04%	28.40%	57.46%	26.77%	32.29%	17.02%	51.19%
450 - Supplies & Materials	0.00%	9.44%	13.39%	17.18%	21.15%	26.60%	-3.59%	-0.92%	-9.87%	-12.81%
500 - Equipment & Capital Outlay	0.00%	-16.35%	-72.38%	-84.18%	-56.08%	10.48%	-7.51%	-25.86%	-10.12%	3.45%

This object level comparison is only for the major expenditure objects within the General Fund. As such it does not include a complete veiw of total expenditures.

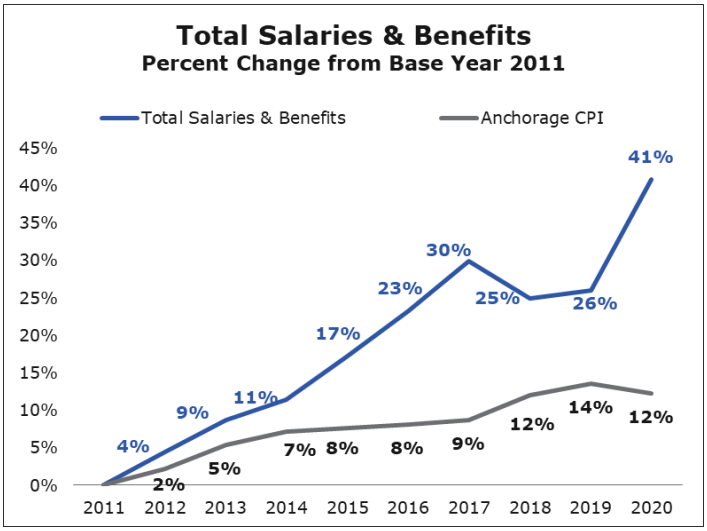
Salaries & Benefits

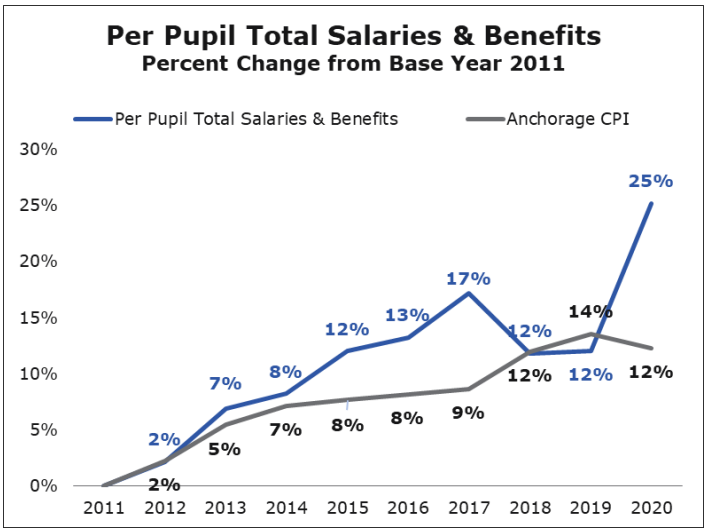
The District has negotiated agreements with four different bargaining units. These agreements cover salaries and benefits as well as other terms and conditions of employment. Salaries and benefits are divided into three major expenditure groups: certificated salaries, non-certificated salaries, and employee benefits, excluding State on-behalf payments. Because these three expenditure groups comprise more than 80% of the District's total annual expenditures, changes to these groups have a significant impact on the District's budget. Over the last decade, these costs have increased by 30%. However, when analyzed on a per-pupil basis, the total increase is 14.5%. Some major factors that influence these expenditure groups include the following:

- Certificated Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule Increases
- Non-Certificated Salaries
  - Number of Schools
  - Additional Facility Space
  - Substitute Utilizations
  - Salary Schedule Increases
- Employee Benefits
  - Insurance Premiums
  - Retirement Benefits
  - Mandatory Benefits
  - Increases as a Percentage of Total Salary Schedule Increases



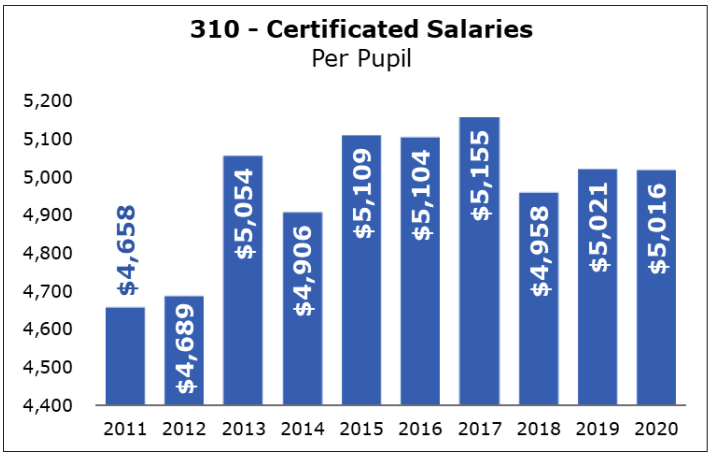
The largest contributor to the increase in expenditures is employee benefits. These expenditures have increased by a total of 78%, or by 58% on a per-pupil basis over the last ten years. District health insurance premiums have increased by 27% since FY 2011. The District has tried to contain these increases by sharing any increase via a 50/50 split with all employee groups. In FY 2018, a cap was implemented with two of the employee groups. This cap provided significant savings to the District, as is shown in the drop from FY 2017 to FY 2019. However, the cap was removed in the last set of negotiated agreements.

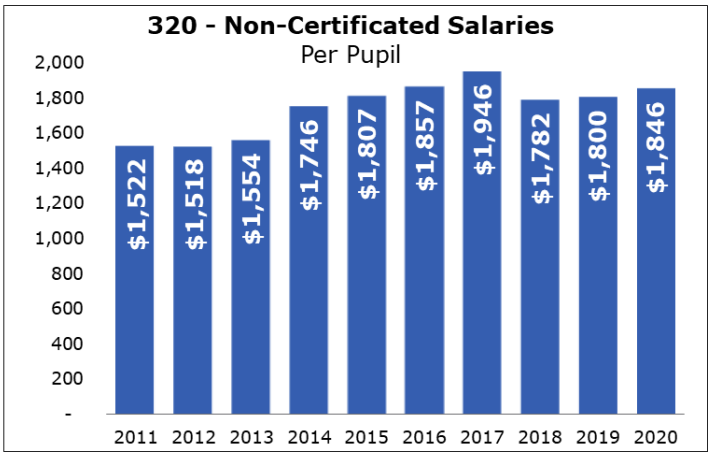


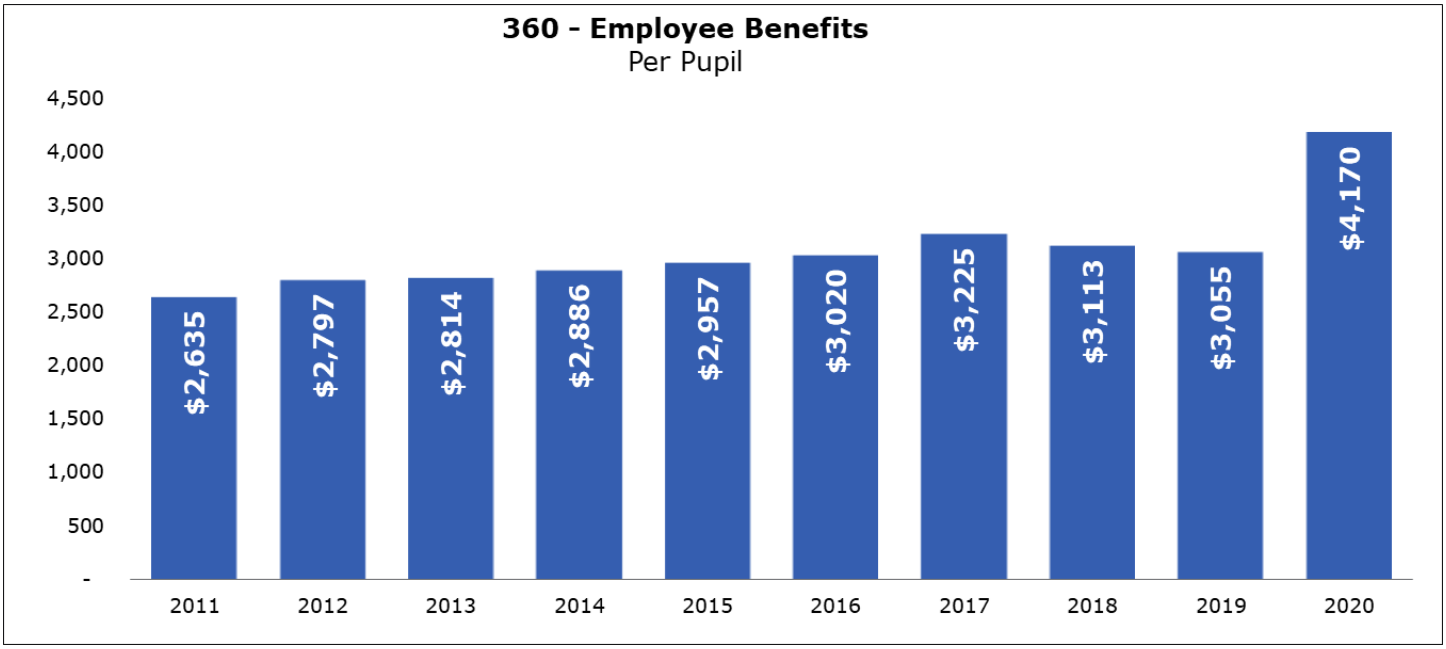


At the end of FY 2020, the District finalized negotiations with the Classified Employee Association (CEA), and in FY 2021, the District finalized negotiations with the Mat-Su Education Association (MSEA). Both of these agreements covered FY 2020 through FY 2022. The agreements included a 1.5% (CEA) and 2% (MSEA) annual increase to their respective salary schedules and, for MSEA, included a return to cost sharing the increases to health insurance. These new agreements had a significant impact to the budget when

looked at as a total. However, they show a more stagnant cost when looked at in comparison to enrollment as a per pupil amount. The changes to these agreements become more apparent within the employee benefits, which grew by more than 50% within this 10-year time frame and increased by almost $1,100 per pupil from FY 2019 to FY 2020.



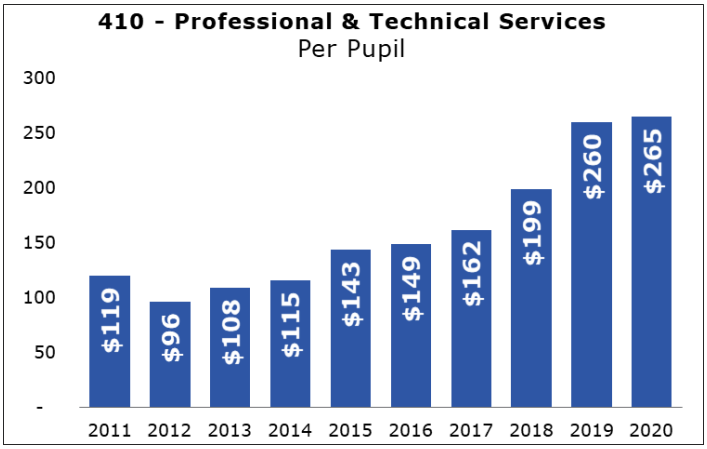




Professional and Technical Services

Professional and technical services include:

- Audits
- Legal Fees
- Presenters and Consultants
- Contracts related to Educational Programs
- Contracts for Related Service Providers
  - Occupational Therapist
  - Physical Therapist
  - Sign Language Interpreter
  - Speech Language Pathologist
  - Other Service-Related Contracts

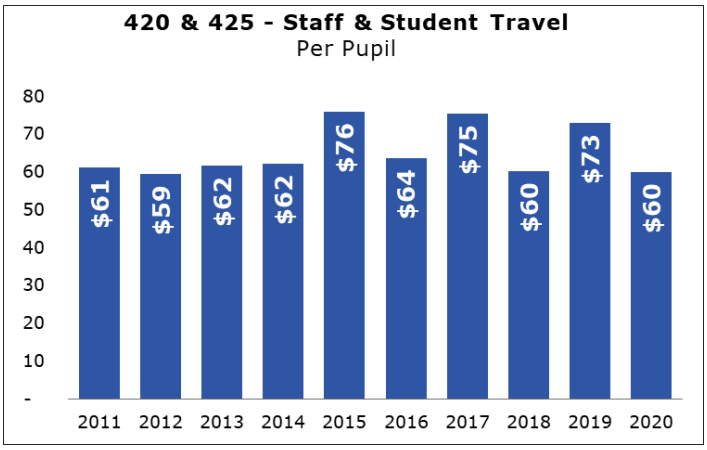


There is a large year-over-year variance in professional and technical services, which is largely due to hard to fill related service provider positions. While implementing various recruitment strategies, more difficult to fill professions continue to be a cost driver within this category. The November 30, 2018, earthquake, which measured 7.1 on the Richter Scale, was also a significant cost driver over the past two years for this category.

Staff and Student Travel

Travel includes both staff and student travel; however, this does not include student transportation to and from home and school, which is recorded in the Student Transportation Fund. Beginning in FY 2011, travel for student activities was recognized within the General Fund, including travel for statewide and national competitions. Large trips that occur every other year are also included as part of student travel. Staff and student travel includes:

- Staff Travel
- Contractual Mileage Reimbursements
- District-Wide Itinerant Job Consolidation
- Student Travel
  - Co-Curricular Travel
  - State Competitions
  - National Competitions
  - Large Student Trips

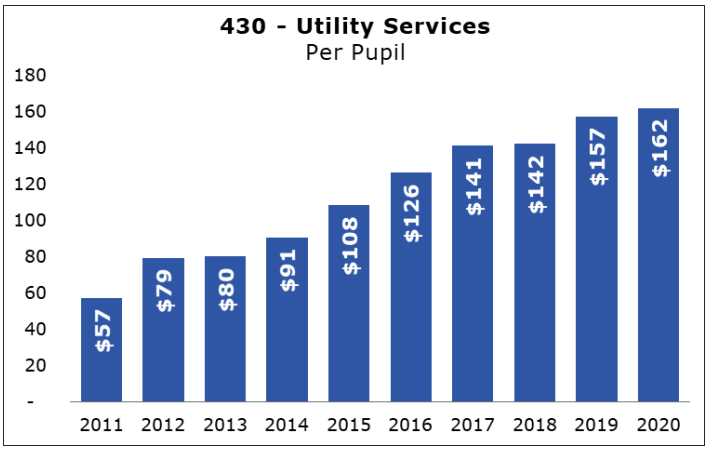


As the District has consolidated positions within schools, the number of employees who receive mileage reimbursements has grown, contributing to increasing costs in this area. However, the District has also tried to minimize the impact from staff travel to the budget and has reduced travel for conferences and training over the past six years. Due to this reduction, staff travel on a per-pupil basis has been reduced by 34%, or $9 from the FY 2011 base year. While the staff portion has reduced, the student side has increased to cover competitions and student trips.

Utility Services

Utility services include:

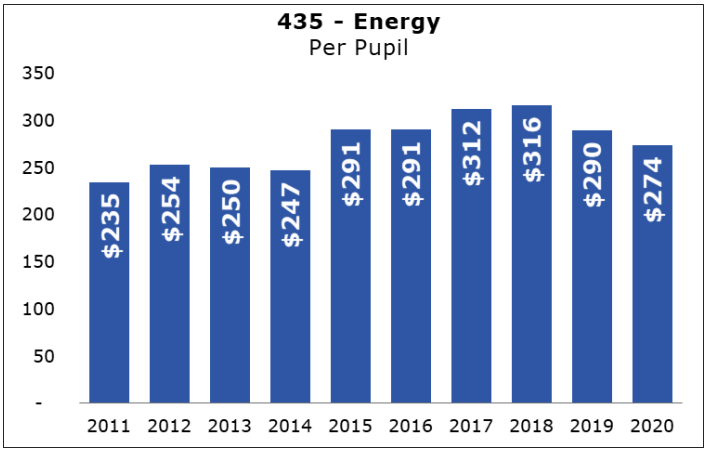
- Water & Sewer
- Garbage
- Communications



The largest component within utility services is communications. This includes costs to increase the District's network infrastructure. The District has worked to install fiber optics in most schools to increase internet speeds and bandwidth. This improvement supports online learning and enhanced school safety and security. There is a corresponding increase to the cost of communications as the District has increased its overall use of on-line learning. A portion of these costs has been offset by additional revenue obtained through E-Rate reimbursements.

The District implemented a recycling program in FY 2018 to help manage waste. The District has also experienced a reduction in water usage due to the closure of the Wasilla and Palmer pools for planned upgrades. After reopening the Wasilla pool in FY 2019, the Borough took on management and operating costs. The Palmer pool was under construction and reopened in FY 2021 with the Borough taking on management and operating costs.

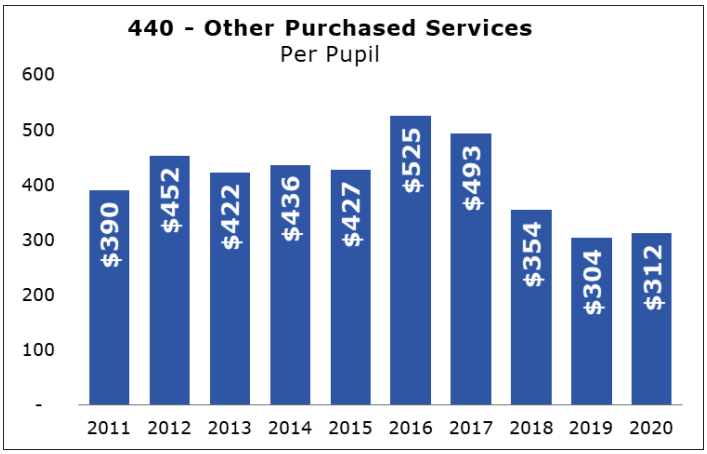
Energy



Energy is used to track expenditures needed to provide heat and power to the District facilities. The overall increase in energy costs over the past decade equates to approximately $1.24 million dollars ($39 per-pupil). The per-pupil total for this object has increased by 17%. The implementation of cost containment measures for this factor has helped maintain or minimize the impact of fluctuations in usage and costs. Cost containment measures include centralized and automated controls for both heat and lights at each facility as well as moving to LED lighting sources where and when possible. The main factors affecting this object are:

- Fluctuations in Fuel Costs
- Rate Increases
- Weather Variables
- Age and Condition of Buildings
- New Construction (increased square footage)

Other Purchased Services



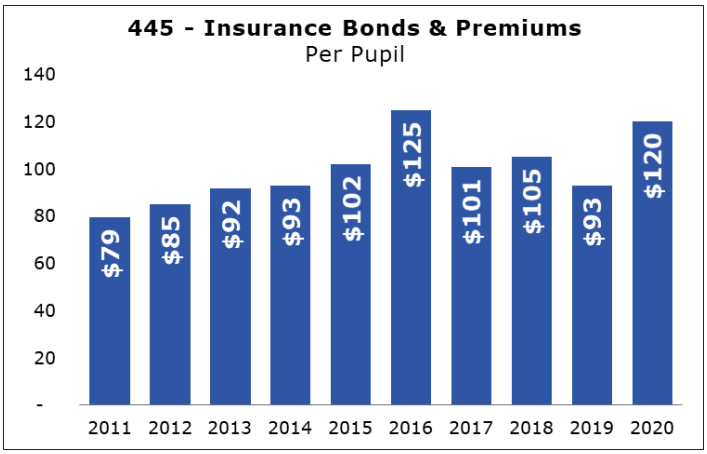
Other purchased services significantly fluctuate year over year. In FY 2011, the District entered into two long-term lease agreements: Birchtree Charter and American Charter Academy. Also in FY 2011, a contract for AdvancePath, a credit recovery program, was added at three schools: Wasilla High, Valley Pathways, and American Charter. During that time, the District also renovated and remodeled Mat-Su Central's leased facility. The District has continued to invest in additional educational and technology-based programs, iTech Cyber Centers, and in collaboration with the University of Alaska, the Mat-Su Middle College. FY 2017 also marked the last year for lease payments for Fronteras Spanish Immersion Charter School as the Borough entered into a USDA loan to purchase their new building. As such, lease expenditures for their building moved to a debt service fund in FY 2018. The District terminated the AdvancePath contract in FY 2018, and during that time also made a concerted effort to reduce advertising and printing costs, as well as other contracts that are not directly student related. Funding for security officers has gradually transitioned away from the General Fund and into grant funds starting in FY 2018. Other Purchased Services includes:

- Advertising Contracts
- Document Services Contracts
- Lease and Rental Agreements
- Security Officers
- Service Agreements

Insurance and Bond Premiums

While national trends have shown an increase in insurance and bond premiums over the last few years, the District has been able to maintain costs with only moderate increases prior to FY 2020. This becomes most apparent when looked at through a per-pupil rate. However, with the addition of new facilities in FY 2016, and the large earthquake in FY 2019, the District did see increases to this expenditure type. Insurance and bond premiums are driven by:

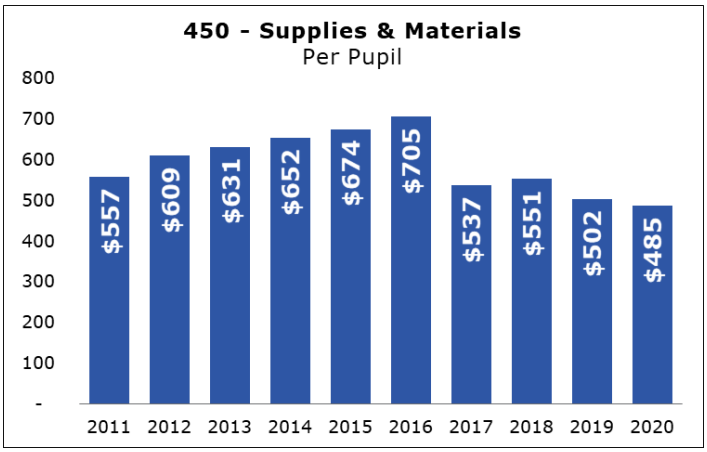
- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses



Supplies and Materials

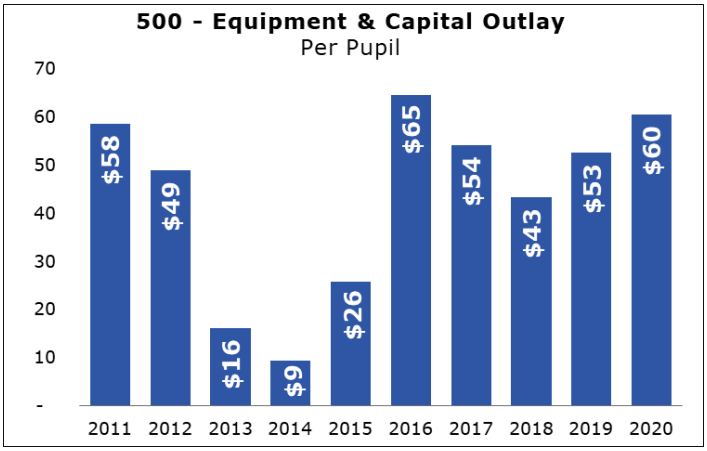
The District utilizes enrollment metrics as a basis to equitably allocate non-personal service budgets to schools in order to provide resources for supplies and materials. This is also where curriculum purchased for the District is recorded. Expenditures were reduced in FY 2017 and FY 2018 based on reduced allocations. FY 2017, FY 2018, and FY 2019 also included year-end spending freezes which greatly impacted the amount spent out of this area. Supplies and materials include:

- Classroom Supplies
- Office Supplies
- Textbooks and Curriculum
- Library Books
- Computers
- Computer Supplies



Equipment and Capital Outlay

Equipment includes any tools or equipment $5,000 and greater, as well as capital outlays such as facility upgrades, systems software, or land acquisition costs. In FY 2016, FY 2017, and FY 2018, the District worked with the Borough and Twindly Bridge Charter to purchase the building site where that school is currently located. The increases depicted in the chart over those years detail the District's cost directly related to that purchase.



The increases in FY 2019 and FY 2020 are mainly attributable to the needs of the District resulting from damages incurred during the earthquake in FY 2019. Purchases included servers, computer and internet hardware, and boilers, as well as the regularly scheduled and planned equipment replacements.

CAPITAL IMPROVEMENT PLAN FUNDS

The State of Alaska defines a Capital Improvement Plan (CIP) Fund as a fund used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major

repairs or improvements to facilities. All construction grants, bonded indebtedness, and district designated capital projects are accounted for in the CIP Funds.

The Borough provides for new school construction, debt services, and maintenance of buildings for the District. All bonded debt and Borough-managed capital improvement plan funds are accounted for by the Borough in their annual budget. This is per Alaska Statute, 14.14.060, and as such the District has no debt obligation. All debt resides within the Borough. As of June 30, 2020, the Borough's FY 2020 Comprehensive Annual Financial Report (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $13,180,690. The Borough's Comprehensive Annual Financial Report is available at http://www.matsugov.us.

Designated Legislative Grants
Designated Legislative Grants are funds set aside through the State's capital budget process and allocated by the Department of Commerce, Community, and Economic Development. The District utilizes five funds to track these designated grants from the State Legislature: Funds 243, 244, 503, 504, and 505. Designated Legislative Grants are grants that are specific and can only be used for the following purposes:

- Feasibility Studies
- Construction Projects
- Building Improvements
- Design and Engineering
- Land Acquisition
- Equipment Purchase, Upgrades, or Repairs

Each year in October, department heads and school principals submit capital project requests to administration. By the end of January, and after a thorough review and scoring of the capital project requests, the highest scoring projects are submitted to the State through the CAPSIS system. The Legislature deliberates and funding for any approved requests are signed into law. The corresponding grant award notifications are sent over the summer months, and resources are made available for the following fiscal year. The resources made available by these grant awards are able to be carried over from year to year until the award is fully expended or until the purpose for which the grant was awarded has been completed. Due to the State's current fiscal climate, no capital project funding requests were approved by the Legislature in FY 2020, FY 2021, or FY 2022.

Capital Projects
In June 2010, the School Board established its own capital projects fund, which is separate from the bond projects and fully administered by the District. The establishment of this fund allowed for an annual review of possible projects with a useful life of over one year and a minimum cost of $5,000. Resources to fund these capital projects comes from remaining, one-time funds which are transferred from the General Fund in years when the school district has excess funds, or when the School Board has voted to transfer funds to support specific capital improvements. If there are not sufficient resources available, no funding for capital projects are approved for that year.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the capital projects fund in a manner which is most beneficial to the District. The Superintendent and/or designee has the authority to move funds within the fund based on need or if any projects come in under budget. The District's deferred maintenance schedule, scoring and capital project evaluation process determines the prioritization of capital projects authorized within the fund. A summary of the District's deferred maintenance projects can be found at https://www.matsuk12.us/Page/48056. This website includes information on the life span, replacement schedules, and associated costs for the District's capital forecast.

Some projects and planned expenditures accounted for within the capital projects fund were not eligible for capitalization, so after a thorough review in FY 2020, the projects and resources within the fund were divided. The non-capitalizable project costs and associated resources were transferred to a Renewal and Replacement Fund, 395, while the capital project costs and associated resources were transferred to a new

Capitalized Improvement Projects Fund, 500. The adoption of these two new funds took place on January 20, 2021, with the approval of Resolution 21-002.

The following list show's all capital improvement projects by fund, along with their estimated completion dates. With the sunset of a majority of the approved legislative grants and voter approved bond funding in FY 2018, most funds and projects within this category will show as completed. The included fund summaries show all CIP funds for completeness.

FUND		PROJECT	FY 2022 BUDGET	ESTIMATED COMPLETION
243		**MSBSD DIRECT SMALL LEGISLATIVE GRANTS**	**$ -**	
	0804	AMC EXANDING MULTI-AGE PRGRAMS	-	COMPLETE
	0805	CREATING COMMUNITY RESPONSE	-	COMPLETE
	0806	LIBRARY & MEDIA UPGRADES	-	COMPLETE
	0807	LIBRARY & TECHNICAL UPGRADES	-	COMPLETE
244		**MSBSD DIRECT LARGE LEGISLATIVE GRANTS**	**$ -**	
	0808	NATIONAL MATH SCIENCE INITIATIVE	-	COMPLETE
500		**CAPITAL IMPROVEMENT PLANNING FUND (CIP)**	**$ 1,509,866**	
	0204	ADA COMPLIANCE	3,710	ONGOING
	0216	PE & PLAYGROUND REFRESH	18,000	ONGOING
	0222	EXTERIOR PAINT CURB APPEAL	100,000	ONGOING
	0229	FENCING & SECURITY UPGRADE	10	COMPLETE
	0260	WATER & SEWER REFRSH	80,000	ONGOING
	0263	CLASSROOM EXPANSION	118,132	ONGOING
	0270	BUILDING EQUIPMENT & SECURITY	1,003,039	ONGOING
	0271	FLEET VEHICLE REFRESH	143,414	ONGOING
	0287	ENERGY IMPROVEMENTS	3,626	ONGOING
	0296	AUDIO & VISUAL SYSTEMS	39,183	FY 2022 QUARTER 2
	0298	PJMSS RENOVATIONS	752	COMPLETE
503		**SMALL LEGILSLATIVE GRANTS**	**$ -**	
	0447	LPW447 IDE PLAYGROUND	-	COMPLETE
	0450	LPW450 BLE PLAYGROUND	-	COMPLETE
	0457	LPW457 SWE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0461	LPW461 VPH LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0469	LPW469 SSE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0473	LPW473 KNE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0476	LPW476 SWE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0479	LPW479 VPS LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0480	LPW480 ACC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0481	LPW481 FRC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0482	LPW482 BTC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0485	LPW485 PHS LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
	0488	LPW488 BTC LIBRARY	-	COMPLETE
	0490	LPW490 DW NETWORK INFRASTRUCTURE	-	COMPLETE
	0493	LEG493 PPE EQUIPMENT & SUPPLIES	-	COMPLETE
	0494	LEG494 WHSE IMPROVEMENTS	-	COMPLETE
	0495	LEG495 GBE SCHOOL EQUIPMENT	-	COMPLETE
	0496	LEG496 MNC SECURITY & FACILITY	-	COMPLETE
	0497	LEG497 BTC LIBRARY	-	COMPLETE
	0498	LEG498 BTE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
	0499	LEG499 BLE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
	0500	LEG500 GVS SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
	0501	LEG501 WHS SPORTS EQUIPMENT	-	COMPLETE
	0502	LEG502 AMC SCHOOL SCIENCE EQUIPMENT	-	COMPLETE
	0506	LEG506 BHS SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
	0507	LEG507 FRC COMPUTER LABS	-	COMPLETE
	0508	LEG508 STE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
	0510	LEG510 BLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0511	LEG511 GBE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0512	LEG512 HHS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0513	LEG513 HMS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0514	LEG514 KNE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0515	LEG515 MLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0516	LEG516 AMC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0517	LEG517 MNC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0518	LEG518 SVS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0519	LEG519 TCE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0520	LEG520 WLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
	0522	PW522 KNE SEPTIC REPAIR	-	COMPLETE
	0523	LEG523 WMS OUTDOOR RECREATIONAL FACILITIES	-	COMPLETE
	0524	LEG524 GVS GYM FLOOR UPGRADE	-	COMPLETE
	0533	LEG533 GVS VAN	-	COMPLETE
	0534	LEG534 AMC STEM EQUIPMENT & MATERIALS	-	COMPLETE
	0535	LEG535 MNC CRISIS PREPAREDNESS	-	COMPLETE
	0536	LEG0536 BLE DIGITAL LITERACY	-	COMPLETE
	0537	LEG 537 BLE INDOOR PE EQUIPMENT	-	COMPLETE
	0538	LEG0538 BTE PORT LABS & IPADS	-	COMPLETE
	0539	LEG539 GBE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE
	0540	LEG540 MLE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE
	0541	LEG541 KNE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE
	0548	LEG548 CWE OUTDOOR SIGNAGE	-	COMPLETE
	0550	LEG542 PHS SWIM SCOREBOARD	-	COMPLETE
	0551	PW 551 BTE SIDEWALK	-	COMPLETE
	0563	PW563 MSD SECURITY UPGRADES	-	COMPLETE

FUND		PROJECT	FY 2022 BUDGET	ESTIMATED COMPLETION
503		**SMALL LEGILSLATIVE GRANTS (CONT.)**	**$ -**	
	0567	PW567 CTHS FIRE SAFETY SYSTEM	-	COMPLETE
505		**LARGE LEGISLATIVE GRANTS**	**$ -**	
	0487	LPW487 STORAGE FACILITY	-	COMPLETE
	0489	LPW489 DW WIRELESS NETWORK	-	COMPLETE
	0490	LPW490 DW NETWORK INFRASTRUCTURE	-	COMPLETE
	0491	LPW491 DW TECHNOLOGY UPGRADES	-	COMPLETE
	0496	LEG496 MNC SECURITY & FACILITY UPGRADES	-	COMPLETE
	0505	LEG505 CHARTER PE EQUIPMENT	-	COMPLETE
	0525	LEG525 HHS LIGHTING	-	COMPLETE
	0531	PW531 BLE EQUIPMENT & TECHNOLOGY RENOVATIONS	-	COMPLETE
	0532	LEG532 VPS EQUIPMENT	-	COMPLETE
	0543	LEG543 ALASKA MIDDLE COLLEGE	-	COMPLETE
	0544	LEG0544 DW CYBER CENTERS	-	COMPLETE
	0546	LEG546 DW STEM INITIATIVE	-	COMPLETE
	0547	LEG547 AIR FORCE JROTC	-	COMPLETE
	0634	STEM & STEAM PROGRAMS	-	COMPLETE
	0636	CYBER CENTER PROGRAMS	-	COMPLETE
	0644	DW SPED PRESCHOOL PROGRAMS	-	COMPLETE
	0679	ALASKA MIDDLE COLLEGE PROGRAMS	-	COMPLETE
	1414	WHS AIR FORCE JROTC PROGRAMS	-	COMPLETE
506		**BOND REIMBURSMENT FUND**	**$ -**	
	0359	PW359 KNE FF&E	-	COMPLETE
	0432	PW432 SAFETY & SECURITY UPGRADES	-	COMPLETE
	0443	PW443 DW IT SAFETY & SECURITY UPGRADES	-	COMPLETE
	0444	PW444 DW SECURITY AUDIT	-	COMPLETE
	0492	PW492 KGB CENTRIFUGAL PARTS	-	COMPLETE
	0526	PW526 PHS CHS ATHLETIC FIELD	-	COMPLETE
	0527	PW527 WHS HHS ATHLETIC FIELD	-	COMPLETE
	0528	PW528 MDS EQUIPMENT	-	COMPLETE
	0529	PW529 DW SECURITY	-	COMPLETE
	0530	PW530 DW PE IMPROVEMENTS	-	COMPLETE
	0530	PW530 DW PE IMPROVEMENTS	-	COMPLETE
	0532	LEG532 VPS EQUIPMENT	-	COMPLETE
	0552	PW552 CTHS ADDITION - EQUIPMENT	-	COMPLETE
	0553	PW553 RJS EQUIPMENT	-	COMPLETE
	0554	PW554 WMS FLOORING REPLACEMENT	-	COMPLETE
	0555	PW555 GYM FLOORING EQUIPMENT	-	COMPLETE
	0556	PW556 GYM FLOORING EQUIPMENT	-	COMPLETE
	0557	PW557 PHS EQUIPMENT & TECHNOLOGY RENOVATION	-	COMPLETE
	0558	PW558 DW ATHLETIC FIELD IMPROVEMENTS	-	COMPLETE
	0559	PW559 IDE EQUIPMENT & TECHNOLOGY	-	COMPLETE
	0560	PW560 DNE EQUIPMENT & TECHNOLOGY	-	COMPLETE
	0561	PW561 DW ADA UPGRADES EQUIPMENT	-	COMPLETE
	0562	PW562 PHS HVAC RENOVATION	-	COMPLETE
	0564	PW564 CTHS FIRE PUMP DRIVES	-	COMPLETE
	0565	PW565 IDE PORTABLE RELOCATION	-	COMPLETE
	0566	PW566 GYM FLOORING REPLACEMENTS	-	COMPLETE
	0568	PW568 ADA PARKING & ACCESS	-	COMPLETE
	0569	PW569 MINI BLIND INSTALLATIONS	-	COMPLETE
	0570	PW570 DW HVAC UPGRADES	-	COMPLETE
	0571	PW571 BLE EQUIPMENT & TECHNOLOGY RENOVATION	-	COMPLETE
	0572	PW-572 TNE BOILER REPLACEMENT	-	COMPLETE
	6822	DW FIRE SAFETY	-	COMPLETE
540		**CAPITAL IMPROVEMENT PLAN FUND (CIP)**	**$ -**	
	0200	FLOORING	-	MOVED TO OTHER FUNDS
	0204	ADA COMPLIANCE	-	MOVED TO OTHER FUNDS
	0208	DISTRICT WIDE IT UPGRADES	-	COMPLETE
	0210	ADMINISTRATIVE BUILDING REMODEL	-	COMPLETE
	0220	PARKING LOT REFRESH	-	MOVED TO OTHER FUNDS
	0221	CHARTER SCHOOL FF&E	-	MOVED TO OTHER FUNDS
	0222	EXTERIOR PAINT CURB APPEAL	-	MOVED TO OTHER FUNDS
	0223	FACILITIES SHED & SNOW SHIELD		COMPLETE
	0224	DW ELECTRONIC SIGNAGE		COMPLETE
	0229	FENCING & SECURITY UPGRADE		MOVED TO OTHER FUNDS
	0234	MCS SOFTWARE TECHNOLOGY REFRESH	-	COMPLETE
	0238	DW TECHNOLOGY EQUIPMENT REPLACE & REFRESH		COMPLETE
	0261	DATA CENTER FIRE ALARM		COMPLETE
	0262	DW FIRE SPRINKLER REPLACEMENT		COMPLETE
	0263	CLASSROOM EXPANSION	-	MOVED TO OTHER FUNDS
	0265	DW DISASTER RECOVERY NETWORK		COMPLETE
	0266	DW EMERGENCY GENERATORS		COMPLETE
	0270	SAFETY & SECURITY UPGRADES	-	MOVED TO OTHER FUNDS

FUND		PROJECT	FY 2022 BUDGET	ESTIMATED COMPLETION
540		**CAPITAL IMPROVEMENT PLAN FUND (CIP) (CONT.)**	**$ -**	
	0271	FLEET VEHICLE REFRESH	-	COMPLETE
	0272	WMS COMPUTER CODE COMMON SPACE	-	COMPLETE
	0277	DW MECHANICAL ELECTRICAL & WATER FACILITIES	-	MOVED TO OTHER FUNDS
	0278	DW COMMUNICATION ROOM IMPOVEMENTS	-	COMPLETE
	0279	BHS ADVANCE PATH FACILITY CONSTRUCTION		COMPLETE
	0280	CHARTER SAFETY & SECURITY IMPROVEMENTS		COMPLETE
	0281	MZE EIFS & TILE		COMPLETE
	0282	CLASSROOM TECHNOLOGY REFRESH	-	MOVED TO OTHER FUNDS
	0284	BLE WATER SYSTEM IMPROVEMENTS		COMPLETE
	0286	STUDENT INFORMATION SYSTEM	-	COMPLETE
	0287	ENERGY IMPROVEMENTS	-	MOVED TO OTHER FUNDS
	0288	DW LUNCH TABLE REFRESH	-	MOVED TO OTHER FUNDS
	0289	DW ENTRY AND RESTROOM IMPROVEMENTS	-	MOVED TO OTHER FUNDS
	0290	BHS STORAGE BUILDING DEMOLITION		COMPLETE
	0291	DW CTE EQUIPMENT REPLACE & REFRESH		COMPLETE
	0293	FIRE SECURITY CODE COMPLIANCE	-	COMPLETE
	0294	TENNIS COURT REFRESH	-	COMPLETE
	0295	FURNISHING RENEWAL & REPLACEMENT	-	MOVED TO OTHER FUNDS
	0296	GYM AUDIO	-	MOVED TO OTHER FUNDS
	0297	TKE ROOF REPAIR REPLACE	-	MOVED TO OTHER FUNDS
	0298	PJMS RENOVATIONS	-	MOVED TO OTHER FUNDS
550		**DISASTER RELIEF FUND**	**$ -**	
	0572	DEBRIS REMOVED (EARTHQUAKE)	-	COMPLETE
	0573	EXTRA EXPEDITED SHIPPING (EARTHQUAKE)	-	COMPLETE
	0575	DEMOS CODE COMP CONSTRUCTION (EARTHQUAKE)	-	COMPLETE
	0577	PROFESSIONAL FEE (EARTHQUAKE)	-	COMPLETE
	0578	EARTHQUAKE RECOVERY OTHER (EARTHQUAKE)	-	COMPLETE
	0579	ATHLETIC FIELD BUILDING LANDSCAPING (EARTHQUAKE)	-	COMPLETE
	0580	PRESERVATION OF PROPERTY (EARTHQUAKE)	-	COMPLETE

FINANCIAL STATEMENTS & TABLES

General Fund
The General Fund is used to track revenues and expenditures required for the day-to-day operation of the District. Revenues come from federal, state, and local sources, and it is often referred to as the Operating Fund.

Revenues and expenditures are presented in the following section using a summary format comparing the prior three years of historical actuals to the current year budget and the projected year (FY 2018-FY 2022). Tables specify whether "on-behalf" payments are included. If it is not specified, the "on-behalf" payments are not included.

General Fund Financial Tables:

- Historical Object Revenue Summary with "on-behalf" - Payments
- Historical Object Revenue Summary
- Historical Function Expenditure Summary with "on-behalf" - Payments
- Historical Function Expenditure Summary
- Historical Object Expenditure with "on-behalf" - Payments
- Historical Object Expenditure Summary
- Historical Expenditure Summary by Function-Object
- Historical Expenditure Summary by Location
- Location Summary
  Location specific tables are positioned so that the financial information is first followed by the staffing and enrollment information for each location. The financial tables depict the actual historical information for each location for the prior three years, the current budget, and the projected expenditures. Tables detail staffing and enrollment as well as a brief description of each location. Staffing levels represented in these sheets include only the permanent positions and exclude temporary or student workers, substitutes, and stipends.

Special Revenue Funds
Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted or committed to expenditures for specific purposes. These funds are contributions of cash or other assets from a government agency or organization.

Funds included in this section are designated as non-competitive or entitlement grants. These funds are for contributions of cash or other assets from a government agency or organization and are from sources that the District considers to be on-going. A complete look at the District's historical audited governmental funds (which includes all grant funds received by the District) can be found in the Informational Section of this document. Grant funds are typically designated for specific purposes. Included in these grants are the Student Transportation and Food Service Funds.

- Summary
- Fund Detail

Debt Service
A debt service fund was established on June 7, 2017, to account for the accumulated resources for Fronteras Spanish Immersion Charter School's long-term debt.

- Summary
- Fund Detail

Capital Projects
Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions, and major repairs or improvements to facilities. All construction grants, bonded indebtedness, and district designated capital projects are accounted for in the Capital Project Funds.

- Summary
- Fund Detail

Proprietary Funds
Funds used to account for activities that receive significant support from fees and charges. Included in this category are both Enterprise and Internal Service funds. Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the District. All funds are shown in Fund Summary format.

- Summary
- Fund Detail

Long-Term Forecasts

- Explanation & Assumptions
- General Fund
  - Expense Detail
  - Revenue Scenario Forecasted Deficits
- Transportation
  - Summary

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General Fund

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Historic Revenue Summary
Revenue by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
011 - Borough Appropriation	55,841,300	58,374,918	60,665,932	62,310,148	**65,841,806**
044 - Facility Use Fees	137,590	164,518	86,804	15,479	**125,000**
046 - Other Local Reimbursement	379,079	447,749	410,776	118,667	**350,000**
048 - Other	445,329	428,749	330,407	122,364	**-**
051 - State Revenue	170,509,407	170,026,401	170,211,256	173,584,717	**170,992,118**
056 - TRS On-Behalf Payments	14,396,752	16,208,585	17,889,178	17,384,963	**19,460,606**
057 - PERS On-Behalf Payments	1,047,303	1,966,871	2,338,553	2,877,415	**3,038,299**
090 - Other State Revenue	116,433	2,740,246	3,994,080	64,408	**65,000**
150 - Direct Federal & E-Rate	1,280,412	1,276,298	1,561,510	1,582,468	**1,383,261**
152 - Medicaid Reimbursement	1,356,014	618,220	18,384	409,500	**480,000**
Total Revenue	**245,509,619**	**252,252,554**	**257,506,880**	**258,470,129**	**261,736,090**
015 - Fund Balance Appropriation	-	-	-	20,478,648	**5,809,979**
Grand Total	**245,509,619**	**252,252,554**	**257,506,880**	**278,948,777**	**267,546,069**

Historic Revenue Summary
Revenue by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
011 - Borough Appropriation	55,841,300	58,374,918	60,665,932	62,310,148	**65,841,806**
044 - Facility Use Fees	137,590	164,518	86,804	15,479	**125,000**
046 - Other Local Reimbursement	379,079	447,749	410,776	118,667	**350,000**
048 - Other	445,329	428,749	330,407	122,364	**-**
051 - State Revenue	170,509,407	170,026,401	170,211,256	173,584,717	**170,992,118**
090 - Other State Revenue	116,433	2,740,246	3,994,080	64,408	**65,000**
150 - Direct Federal & E-Rate	1,280,412	1,276,298	1,561,510	1,582,468	**1,383,261**
152 - Medicaid Reimbursement	1,356,014	618,220	18,384	409,500	**480,000**
Total Revenue	**230,065,564**	**234,077,098**	**237,279,149**	**238,207,751**	**239,237,185**
015 - Fund Balance Appropriation	-	-	-	20,478,648	**5,809,979**
Grand Total	**230,065,564**	**234,077,098**	**237,279,149**	**258,686,399**	**245,047,164**

Historic Expenditure Summary
Expenditure by Function - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
100 - Instruction	101,794,578	102,382,910	102,760,589	116,183,839	**114,228,145**
200 - Special Education Instruction	39,081,449	39,039,945	40,592,744	43,188,556	**44,587,078**
220 - Special Education Support Service	16,060,550	15,904,045	16,421,271	17,793,509	**17,604,994**
300 - Support Services - Students	8,995,374	9,235,099	9,869,909	10,416,087	**10,007,178**
350 - Support Services - Instruction	8,970,031	11,169,016	10,629,081	9,372,418	**9,429,487**
400 - School Administration	9,829,034	10,341,792	10,243,720	11,072,895	**11,401,662**
450 - School Admin. Support	10,522,280	10,355,295	10,077,567	10,829,621	**11,693,841**
510 - District Administration	1,531,827	1,554,316	1,752,654	1,184,025	**1,048,126**
550 - District Admin. Support	10,970,020	12,068,583	13,318,020	15,213,117	**14,427,458**
600 - Operations & Maintenance	24,128,328	24,046,589	24,432,773	26,631,966	**26,351,353**
700 - Student Activities	3,609,356	3,718,095	3,408,857	3,989,408	**3,925,786**
760 - Student Transportation	-	-	-	-	**-**
780 - Community Services	549	2,564	-	-	**30,000**
790 - Food Services	-	-	(7,851)	-	**-**
880 - Capital Improvement Projects	444,271	-	13,500	-	**-**
Total Expenditures	**235,937,647**	**239,818,249**	**243,512,834**	**265,875,442**	**264,735,108**
900 - Other Financing Uses	4,361,620	4,087,481	10,811,891	13,073,335	**2,810,961**
Grand Total	**240,299,267**	**243,905,730**	**254,324,725**	**278,948,777**	**267,546,069**

Historic Expenditure Summary
Expenditure by Function - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
100 - Instruction	93,298,526	92,843,430	92,115,639	105,695,725	**102,346,775**
200 - Special Education Instruction	36,664,727	36,158,389	37,392,996	39,740,972	**40,773,889**
220 - Special Education Support Service	14,903,779	14,613,622	14,945,241	16,336,799	**15,971,727**
300 - Support Services - Students	8,168,632	8,148,826	8,656,425	9,486,058	**8,982,779**
350 - Support Services - Instruction	8,295,454	10,247,315	9,674,749	8,620,921	**8,650,883**
400 - School Administration	8,827,107	9,180,325	9,002,110	9,840,840	**10,000,834**
450 - School Admin. Support	10,360,658	10,066,336	9,755,028	10,356,726	**11,213,725**
510 - District Administration	1,450,628	1,455,494	1,620,278	1,096,932	**976,968**
550 - District Admin. Support	10,798,290	11,800,094	12,997,840	14,784,073	**14,018,880**
600 - Operations & Maintenance	23,932,737	23,684,686	24,001,169	26,018,481	**25,769,417**
700 - Student Activities	3,348,783	3,441,712	3,117,978	3,635,536	**3,500,326**
760 - Student Transportation	-	-	-	-	**-**
780 - Community Services	-	2,564	-	-	**30,000**
790 - Food Services	-	-	(7,851)	-	**-**
880 - Capital Improvement Projects	444,271	-	13,500	-	**-**
Total Expenditures	**220,493,592**	**221,642,793**	**223,285,102**	**245,613,064**	**242,236,203**
900 - Other Financing Uses	4,361,620	4,087,481	10,811,891	13,073,335	**2,810,961**
Grand Total	**224,855,212**	**225,730,274**	**234,096,993**	**258,686,399**	**245,047,164**

Historic Expenditure Summary
Expenditure by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
310 - Certificated Salaries	94,041,894	95,792,736	95,705,956	101,491,525	**100,879,787**
320 - Non-Certificated Salaries	33,808,679	34,343,454	35,231,590	35,801,377	**37,541,149**
360 - Employee Benefits	74,495,731	76,466,667	79,569,060	83,781,949	**86,381,048**
410 - Professional & Technical Services	3,771,543	4,955,943	5,053,726	7,667,519	**5,769,711**
420 - Staff Travel	409,176	500,218	326,339	543,444	**522,455**
425 - Students Travel	730,915	889,474	817,887	726,007	**886,618**
430 - Utility Services	2,698,936	3,003,068	3,091,347	2,661,322	**2,458,749**
435 - Energy	5,992,982	5,526,341	5,224,492	6,481,440	**6,146,768**
440 - Other Purchased Services	6,711,428	5,806,301	5,947,502	7,014,829	**6,802,070**
445 - Insurance Bonds & Premiums	1,993,037	1,773,430	2,291,281	2,676,154	**2,678,821**
450 - Supplies & Materials	9,832,797	9,572,637	9,260,280	15,962,133	**14,098,881**
480 - Tuition & Stipends	66,555	-	-	-	**-**
490 - Other Expenses	1,592,195	1,035,573	448,071	1,008,608	**833,950**
495 - Indirect Costs	(1,030,647)	(850,495)	(608,926)	(897,527)	**(1,453,689)**
510 - Equipment	415,432	1,002,902	1,154,229	926,961	**1,157,902**
540 - Capital Outlay	406,994	-	-	29,700	**30,888**
Total Expenditures	**235,937,647**	**239,818,249**	**243,512,834**	**265,875,442**	**264,735,108**
550 - Transfers to Other Funds	4,361,620	4,087,481	10,811,891	13,073,335	**2,810,961**
Grand Total	**240,299,267**	**243,905,730**	**254,324,725**	**278,948,777**	**267,546,069**

Historic Expenditure Summary
Expenditure by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
310 - Certificated Salaries	94,041,894	95,792,736	95,705,956	101,491,525	**100,879,787**
320 - Non-Certificated Salaries	33,808,679	34,343,454	35,231,590	35,801,377	**37,541,149**
360 - Employee Benefits	59,051,676	58,291,211	59,341,328	63,519,571	**63,882,143**
410 - Professional & Technical Services	3,771,543	4,955,943	5,053,726	7,667,519	**5,769,711**
420 - Staff Travel	409,176	500,218	326,339	543,444	**522,455**
425 - Student Travel	730,915	889,474	817,887	726,007	**886,618**
430 - Utility Services	2,698,936	3,003,068	3,091,347	2,661,322	**2,458,749**
435 - Energy	5,992,982	5,526,341	5,224,492	6,481,440	**6,146,768**
440 - Other Purchased Services	6,711,428	5,806,301	5,947,502	7,014,829	**6,802,070**
445 - Insurance Bonds & Premiums	1,993,037	1,773,430	2,291,281	2,676,154	**2,678,821**
450 - Supplies & Materials	9,832,797	9,572,637	9,260,280	15,962,133	**14,098,881**
480 - Tuition & Stipends	66,555	-	-	-	**-**
490 - Other Expenses	1,592,195	1,035,573	448,071	1,008,608	**833,950**
495 - Indirect Costs	(1,030,647)	(850,495)	(608,926)	(897,527)	**(1,453,689)**
510 - Equipment	415,432	1,002,902	1,154,229	926,961	**1,157,902**
540 - Capital Outlay	406,994	-	-	29,700	**30,888**
Total Expenditures	**220,493,592**	**221,642,793**	**223,285,102**	**245,613,064**	**242,236,203**
550 - Transfers to Other Funds	4,361,620	4,087,481	10,811,891	13,073,335	**2,810,961**
Grand Total	**224,855,212**	**225,730,274**	**234,096,993**	**258,686,399**	**245,047,164**

Historic Expenditure Summary
Expenditure by Function - Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
100 - Instruction	**93,298,526**	**92,843,430**	**92,115,639**	**105,695,725**	**102,346,775**
310 - Certificated Salaries	55,586,666	56,677,882	56,929,891	59,775,882	**59,790,310**
320 - Non-Certificated Salaries	3,277,807	2,847,254	2,543,731	3,385,912	**4,298,152**
360 - Benefits & Deductions	24,724,243	24,227,457	24,112,818	26,669,037	**25,827,893**
410 - Professional & Technical Services	1,257,978	2,217,852	2,181,134	4,564,171	**2,400,633**
420 - Staff Travel	53,302	54,058	28,802	62,394	**51,331**
425 - Student Travel	273,282	450,129	407,946	252,025	**354,151**
430 - Utility Services	3,669	352,824	395,964	578,259	**428,393**
440 - Other Purchased Services	1,360,917	809,464	735,437	788,684	**950,707**
445 - Insurance Bonds & Premiums	6,349,258	296	-	-	**-**
450 - Supplies & Materials	399,942	4,869,315	4,458,144	8,856,217	**7,608,239**
490 - Other Expenses	11,462	329,378	321,772	731,989	**615,209**
510 - Equipment	-	7,521	-	31,156	**21,757**
200 - Special Education Instruction	**36,664,727**	**36,158,389**	**37,392,996**	**39,740,972**	**40,773,889**
310 - Certificated Salaries	14,432,563	14,230,932	14,119,909	15,415,970	**15,236,981**
320 - Non-Certificated Salaries	9,131,265	9,262,348	9,948,132	10,057,992	**10,776,516**
360 - Benefits & Deductions	12,633,819	12,437,673	13,189,803	13,981,830	**14,508,219**
410 - Professional & Technical Services	9,105	8,115	4,315	6,681	**8,000**
420 - Staff Travel	2,937	1,210	2,066	2,351	**600**
425 - Student Travel	7,529	4,588	3,482	5,000	**1,600**
440 - Other Purchased Services	10,275	12,428	229	-	**-**
450 - Supplies & Materials	330,186	200,979	125,040	271,118	**241,973**
490 - Other Expenses	107,048	116	20	30	**-**
220 - Special Education Support Srvs	**14,903,779**	**14,613,621**	**14,945,241**	**16,336,799**	**15,971,727**
310 - Certificated Salaries	7,221,228	7,091,708	7,240,582	7,974,265	**7,717,916**
320 - Non-Certificated Salaries	1,437,323	1,546,016	1,745,605	1,782,028	**1,783,012**
360 - Benefits & Deductions	3,861,767	3,664,237	3,891,322	4,284,249	**4,098,552**
410 - Professional & Technical Services	1,592,346	2,034,690	1,713,835	1,806,752	**2,012,487**
420 - Staff Travel	106,965	104,335	79,818	90,493	**87,760**
425 - Student Travel	6,354	5,559	14,526	7,800	**8,000**
430 - Utility Services	25	-	149	1,150	**1,000**
440 - Other Purchased Services	51,652	47,111	3,989	37,646	**42,000**
450 - Supplies & Materials	505,832	114,737	245,282	351,482	**220,000**
480 - Tuition & Stipends	66,555	-	-	-	**-**
490 - Other Expenses	53,732	5,229	810	934	**1,000**
510 - Equipment	-	-	9,323	-	**-**
300 - Support Services - Students	**8,168,632**	**8,148,826**	**8,656,425**	**9,486,058**	**8,982,779**
310 - Certificated Salaries	4,479,479	4,739,431	4,923,970	5,174,080	**4,725,757**
320 - Non-Certificated Salaries	1,217,097	1,089,477	1,094,656	1,385,851	**1,390,880**
360 - Benefits & Deductions	2,210,345	2,120,502	2,273,315	2,612,705	**2,474,281**
410 - Professional & Technical Services	86,450	3,500	16,873	20,240	**18,408**
420 - Staff Travel	4,686	4,060	1,458	5,524	**6,942**
425 - Student Travel	-	1,030	-	-	**-**
440 - Other Purchased Services	26,757	37,086	20,380	40,501	**33,174**
450 - Supplies & Materials	143,664	151,608	176,004	230,084	**177,337**
490 - Other Expenses	154	2,131	2,807	2,967	**53,000**
510 - Equipment	-	-	146,962	14,106	**103,000**
350 - Support Services - Instruction	**8,295,454**	**10,247,315**	**9,674,749**	**8,620,921**	**8,650,883**
310 - Certificated Salaries	3,610,113	4,004,565	3,493,257	3,715,767	**3,693,064**
320 - Non-Certificated Salaries	221,173	1,352,048	1,371,266	885,105	**816,430**
360 - Benefits & Deductions	1,492,176	2,188,946	1,995,340	1,821,484	**1,812,822**
410 - Professional & Technical Services	82,504	12,641	190,552	73,576	**677,734**
420 - Staff Travel	50,807	139,197	48,054	97,749	**59,093**
425 - Student Travel	-	2,278	1,712	9,670	**10,000**
430 - Utility Services	2,066,520	1,830,851	1,939,228	923,809	**863,928**
440 - Other Purchased Services	239,356	15,813	14,439	86,305	**85,860**
450 - Supplies & Materials	247,076	664,684	599,984	942,561	**560,474**
490 - Other Expenses	285,729	25,388	13,147	40,720	**47,478**
510 - Equipment	-	10,904	7,770	24,175	**24,000**

400 - School Administration	**8,827,107**	**9,180,325**	**9,002,110**	**9,840,840**	**10,000,834**
310 - Certificated Salaries	6,540,179	6,828,026	6,724,639	7,293,500	**7,268,325**
360 - Benefits & Deductions	2,176,914	2,250,920	2,176,015	2,417,771	**2,614,102**
410 - Professional & Technical Services	-	-	1,495	250	**-**
420 - Staff Travel	75,133	73,419	69,970	81,016	**-**
440 - Other Purchased Services	2,167	256	500	-	**-**
450 - Supplies & Materials	23,328	21,036	24,718	41,925	**32,256**
490 - Other Expenses	9,386	6,668	4,773	6,212	**6,465**
510 - Equipment	-	-	-	-	**2,000**
450 - School Admin. Support	**10,360,658**	**10,066,336**	**9,755,028**	**10,356,726**	**11,213,725**
320 - Non-Certificated Salaries	5,608,432	5,544,530	5,408,241	5,471,219	**5,921,849**
360 - Benefits & Deductions	3,828,154	3,616,210	3,577,090	3,729,641	**4,123,143**
410 - Professional & Technical Services	35,636	6,400	-	-	**-**
420 - Staff Travel	4,185	9,117	1,766	5,603	**32,625**
430 - Utility Services	58,038	45,549	48,950	71,465	**55,954**
440 - Other Purchased Services	576,208	612,054	504,805	772,023	**870,212**
450 - Supplies & Materials	228,667	219,416	213,313	303,540	**207,142**
490 - Other Expenses	21,338	7,570	863	3,235	**2,800**
510 - Equipment	-	5,490	-	-	**-**
510 - District Administration	**1,450,628**	**1,455,494**	**1,620,278**	**1,096,932**	**976,968**
310 - Certificated Salaries	473,642	490,105	623,996	212,229	**234,999**
320 - Non-Certificated Salaries	350,267	361,488	368,462	313,077	**318,464**
360 - Benefits & Deductions	426,010	423,370	393,946	306,090	**199,972**
410 - Professional & Technical Services	567	1,682	30,026	2,611	**2,611**
420 - Staff Travel	51,412	46,507	49,606	98,662	**78,817**
425 - Student Travel	1,891	-	201	1,967	**1,967**
440 - Other Purchased Services	111,232	94,867	125,055	105,228	**105,228**
450 - Supplies & Materials	16,788	28,456	19,216	30,746	**30,746**
490 - Other Expenses	18,819	9,019	9,770	26,322	**4,164**
550 - District Admin. Support	**10,798,290**	**11,800,094**	**12,997,840**	**14,784,073**	**14,018,880**
310 - Certificated Salaries	51,317	21,567	51,261	9,000	**21,316**
320 - Non-Certificated Salaries	5,066,242	4,709,048	4,911,645	4,982,452	**5,041,069**
360 - Benefits & Deductions	2,970,821	2,656,362	2,867,003	2,787,480	**3,006,864**
410 - Professional & Technical Services	686,271	660,501	884,179	1,185,733	**641,137**
420 - Staff Travel	44,680	61,146	41,554	94,274	**116,709**
430 - Utility Services	78,136	10,734	15,464	46,829	**52,100**
440 - Other Purchased Services	1,023,893	960,352	1,327,594	1,388,024	**1,401,998**
445 - Insurance Bonds & Premiums	590,706	362,893	437,954	859,355	**530,694**
450 - Supplies & Materials	363,656	1,734,590	2,071,301	3,401,853	**3,615,990**
490 - Other Expenses	605,793	556,715	16,832	69,664	**56,659**
495 - Indirect Costs	(1,030,647)	(850,495)	(608,926)	(897,527)	**(1,453,689)**
510 - Equipment	347,422	916,681	981,979	827,236	**957,145**
540 - Capital Outlay	-	-	-	29,700	**30,888**
600 - Operations & Maintenance	**23,932,737**	**23,684,686**	**24,001,169**	**26,018,481**	**25,769,417**
320 - Non-Certificated Salaries	6,846,805	6,917,980	7,304,696	7,088,926	**7,175,531**
360 - Benefits & Deductions	4,309,155	4,283,704	4,475,847	4,470,349	**4,692,154**
410 - Professional & Technical Services	20,686	10,562	31,317	7,505	**8,701**
420 - Staff Travel	14,475	7,054	2,999	5,136	**8,892**
430 - Utility Services	492,548	763,110	691,592	1,039,191	**1,057,374**
435 - Energy	5,992,982	5,526,341	5,224,492	6,481,440	**6,146,768**
440 - Other Purchased Services	3,218,925	3,153,192	3,093,855	3,615,741	**3,183,986**
445 - Insurance Bonds & Premiums	1,402,331	1,410,241	1,853,327	1,816,799	**2,148,127**
450 - Supplies & Materials	1,600,476	1,543,088	1,304,013	1,459,069	**1,287,884**
490 - Other Expenses	15,083	7,108	10,836	4,037	**10,000**
510 - Equipment	19,271	62,306	8,195	30,288	**50,000**

700 - Student Activities	**3,348,783**	**3,441,710**	**3,117,978**	**3,635,536**	**3,500,326**
310 - Certificated Salaries	1,657,923	1,718,445	1,611,110	1,931,860	**2,202,139**
320 - Non-Certificated Salaries	641,052	700,840	522,405	437,787	**8,226**
360 - Benefits & Deductions	418,272	421,766	396,772	438,935	**524,141**
420 - Staff Travel	594	115	246	242	**2,000**
425 - Student Travel	441,859	425,890	390,020	449,545	**510,900**
430 - Utility Services	-	-	-	453	**-**
440 - Other Purchased Services	90,046	63,677	107,719	180,677	**128,905**
450 - Supplies & Materials	23,866	24,728	23,265	73,539	**86,840**
490 - Other Expenses	75,171	86,251	66,441	122,498	**37,175**
780 - Community Services	**-**	**2,564**	**-**	**-**	**30,000**
320 - Non-Certificated Salaries	-	2,500	-	-	**-**
360 - Benefits & Deductions	-	64	-	-	**-**
450 - Supplies & Materials	-	-	-	-	**30,000**
790 - Food Services	**-**	**-**	**(7,851)**	**-**	**-**
320 - Non-Certificated Salaries	-	-	92	-	**-**
360 - Benefits & Deductions	-	-	(7,943)	-	**-**
880 - Capital Improvement Projects	**444,271**	**-**	**13,500**	**-**	**-**
440 - Other Purchased Services	-	-	13,500	-	**-**
510 - Equipment	37,277	-	-	-	**-**
540 - Other Capital Outlay	406,994	-	-	-	**-**
900 - Other Financing Uses	**4,361,620**	**4,087,481**	**10,811,891**	**13,073,335**	**2,810,961**
550 - Transfers to Other Funds	4,361,620	4,087,481	10,811,891	13,073,335	**2,810,961**
Grand Total	**224,855,212**	**225,730,271**	**234,096,993**	**258,686,399**	**245,047,164**

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Historic Expenditure Summary
Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Spring Revision	FY 2022 Proposed Budget
Elementary School	**61,606,203**	**62,924,040**	**63,994,264**	**66,303,296**	**67,287,200**
Big Lake Elementary	3,680,732	3,771,047	3,797,633	4,109,114	**3,956,595**
Butte Elementary	2,857,420	3,044,515	2,884,426	2,928,462	**3,010,983**
Cottonwood Creek Elementary	4,236,721	4,118,937	4,175,802	4,369,891	**4,391,187**
Dena'ina Elementary	3,404,434	3,475,677	3,529,914	3,673,486	**3,707,746**
Finger Lake Elementary	3,383,990	3,290,500	3,245,124	3,736,939	**3,850,562**
Fred & Sara Machetanz Elementary	3,969,099	3,990,737	4,030,783	4,559,963	**4,664,324**
Goose Bay Elementary	3,079,532	2,990,842	3,109,838	3,301,730	**3,331,177**
Iditarod Elementary	3,772,831	3,863,990	3,913,723	3,989,570	**4,010,351**
John Shaw Elementary	3,662,689	4,070,281	4,609,016	4,706,259	**4,784,632**
Knik Elementary	2,761,422	2,905,132	2,934,738	2,911,117	**2,985,557**
Meadow Lakes Elementary	3,923,662	3,937,680	3,616,725	3,377,888	**3,620,279**
Pioneer Peak Elementary	3,968,853	4,065,483	4,067,376	4,149,433	**4,097,832**
Ron Larson Elementary	3,846,210	4,082,130	4,334,680	4,431,214	**4,518,490**
Sherrod Elementary	3,807,264	3,889,994	3,749,219	4,403,726	**4,202,071**
Snowshoe Elementary	3,505,053	3,737,467	3,877,784	3,621,037	**3,607,599**
Swanson Elementary	3,923,248	3,743,797	4,076,185	4,185,266	**4,497,780**
Tanaina Elementary	3,823,043	3,945,833	4,041,298	3,848,201	**4,050,035**
Middle School	**26,528,253**	**23,681,372**	**23,292,507**	**25,104,899**	**24,598,996**
Colony Middle	5,385,318	5,767,651	5,873,264	5,880,570	**5,914,680**
Houston Middle	3,978,263	134,974	382,971	357,163	**-**
Palmer Jr Middle	5,148,265	5,324,869	5,016,198	5,490,649	**5,618,031**
Teeland Middle	6,351,354	6,585,308	5,940,846	6,899,108	**6,796,222**
Wasilla Middle	5,665,053	5,868,570	6,079,229	6,477,409	**6,270,063**
High School	**39,197,207**	**43,572,802**	**42,509,111**	**46,303,665**	**44,443,162**
Colony High	8,266,001	8,132,354	7,846,689	8,720,261	**8,474,203**
Houston High	4,085,288	102,324	363,975	238,170	**-**
Houston Jr/Sr High	-	7,900,853	6,895,131	7,475,484	**7,547,286**
Joe Redington Sr. Jr/Sr High	5,321,992	5,741,156	5,793,815	6,228,359	**5,933,564**
Mat-Su Career & Technical High	5,137,303	5,614,578	5,636,779	6,522,665	**5,958,351**
Palmer High	8,001,068	7,799,830	7,688,791	8,304,041	**8,178,643**
Wasilla High	8,385,556	8,281,708	8,283,931	8,814,685	**8,351,115**
Small Attendance Area	**8,507,611**	**8,772,149**	**8,637,554**	**8,804,920**	**8,619,278**
Beryozova	215,117	233,349	260,293	291,225	**282,299**
Glacier View	834,549	810,593	827,640	860,141	**914,927**
Sutton Elementary	820,526	866,882	894,414	961,008	**953,263**
Su-Valley Jr/Sr High	2,965,139	3,069,997	2,999,497	3,052,292	**2,778,052**
Talkeetna Elementary	1,570,844	1,526,280	1,482,564	1,489,310	**1,523,860**
Trapper Creek Elementary	526,004	567,424	568,658	455,764	**441,271**
Willow Elementary	1,575,433	1,697,623	1,604,488	1,695,180	**1,725,606**
Alternative/Correspondence School	**16,763,439**	**16,790,773**	**17,548,944**	**22,908,568**	**19,834,988**
Burchell High	2,833,960	2,551,644	2,300,100	2,320,373	**2,218,954**
Valley Pathways	1,685,343	1,732,402	1,763,314	1,917,705	**1,936,528**
Mat-Su Youth Facility (Mat-Su Secondary)	144,338	94	157,110	103,412	**132,882**
Mat-Su Day School	2,727,305	2,807,701	2,902,736	2,879,126	**2,922,169**
Mat-Su Middle College	1,480,710	1,503,369	1,758,329	1,884,716	**1,942,838**
Mat-Su Central	7,891,784	8,195,563	8,667,355	13,803,236	**10,681,617**
Charter School	**18,410,425**	**18,661,816**	**17,827,460**	**22,117,510**	**19,294,940**
Academy Charter	2,696,880	2,924,795	2,760,576	3,383,079	**2,947,193**
American Charter	2,398,327	2,411,831	2,189,018	2,838,634	**2,367,046**
Birchtree Charter	4,648,309	4,548,622	4,154,465	4,670,902	**4,330,434**
Fronteras Spanish Immersion Charter	3,130,695	3,351,673	3,612,733	3,615,742	**3,605,614**
Midnight Sun Family Learning Center Charte	2,523,848	2,732,872	2,601,890	2,950,385	**2,681,133**
Twindly Bridge Charter	3,012,367	2,692,024	2,508,779	4,658,768	**3,363,520**

District Wide	**53,842,073**	**51,327,324**	**60,287,154**	**67,143,541**	**60,968,600**
Accounting Department	652,486	782,238	739,500	850,844	**905,370**
Administration Building	213,153	211,079	212,984	234,005	**246,422**
Budget & Finance	330,543	363,506	366,744	948,285	**474,840**
Business Services	550,993	547,958	528,570	471,981	**401,401**
Career & Technical Education	1,477,619	1,310,629	1,235,095	406,249	**1,532,689**
Custodial Services	1,208,958	1,230,030	1,024,754	839,130	**995,666**
District Warehouse	395,121	401,590	377,555	403,804	**431,178**
District Wide Services	9,875,600	6,228,203	13,867,137	10,927,833	**4,420,609**
Education & Instruction	2,877,808	3,534,080	3,511,769	4,307,692	**6,120,300**
Equal Employment Opportunity	40,341	38,804	37,610	35,900	**5,657**
Facilities	5,807,284	6,059,597	6,261,641	6,646,091	**6,413,859**
Federal Programs	1,496,935	1,584,509	1,510,922	1,572,651	**1,720,785**
Food Service	209,448	13,414	313,439	1,215,825	**199,800**
Health Services	80,328	77,584	77,559	151,270	**147,137**
Human Resources & Labor Relations	1,154,221	1,146,360	1,064,643	1,084,727	**1,190,071**
Information & Technology	6,893,360	7,340,767	8,400,332	10,044,367	**10,669,406**
Medicaid Reimbursement	569,917	82,408	39,881	70,829	**79,042**
Office of the Superintendent	410,505	432,005	524,664	427,724	**458,114**
Operating Reserves	-	-	-	739,282	**463,994**
Payroll Department	603,993	670,066	704,126	715,885	**719,460**
Planning & Demography	906	7,381	-	-	**-**
Public Information Office	174,312	193,600	212,416	223,318	**230,102**
Purchasing Department	676,425	694,704	716,573	635,955	**618,640**
Quality Schools	510,051	539,589	546,770	555,747	**507,117**
Risk Management	2,055,115	2,075,792	2,706,528	3,245,984	**2,927,794**
Safety & Emergency Preparedness	152,857	189,834	175,458	244,937	**191,000**
School Board	407,367	372,306	369,203	443,156	**307,949**
Student Support Services	13,872,263	14,194,449	14,282,527	15,989,487	**16,012,076**
Student Transportation	1,010,940	836,622	351,028	3,382,740	**2,218,245**
Talented & Gifted Program	133,222	168,220	127,728	327,843	**359,877**
Grand Total	**224,855,212**	**225,730,276**	**234,096,993**	**258,686,399**	**245,047,164**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**22,682,875**	**163,640**	**9,830,005**	**1,500**	**1,900**
Big Lake Elementary	1,121,313	-	470,696	-	-
Butte Elementary	1,043,259	-	423,028	-	100
Cottonwood Creek Elementary	1,617,653	41,774	702,008	-	-
Dena'ina Elementary	1,251,171	-	467,508	-	-
Finger Lake Elementary	1,373,252	850	616,167	-	1,050
Fred & Sara Machetanz Elementary	1,674,457	36,985	756,895	-	750
Goose Bay Elementary	940,285	-	453,889	-	-
Iditarod Elementary	1,475,828	-	643,963	-	-
John Shaw Elementary	1,694,739	26,824	663,273	-	-
Knik Elementary	1,015,007	-	442,191	-	-
Meadow Lakes Elementary	934,546	-	417,735	-	-
Pioneer Peak Elementary	1,393,059	-	595,745	1,500	-
Ron Larson Elementary	1,375,925	-	640,049	-	-
Sherrod Elementary	1,608,763	31,718	709,455	-	-
Snowshoe Elementary	1,148,200	-	521,893	-	-
Swanson Elementary	1,758,975	25,489	778,335	-	-
Tanaina Elementary	1,256,443	-	527,175	-	-
Middle School	**8,149,595**	**2,800**	**3,517,434**	**-**	**-**
Colony Middle	2,028,349	1,500	883,932	-	-
Palmer Jr Middle	1,695,854	300	713,863	-	-
Teeland Middle	2,236,198	1,000	987,118	-	-
Wasilla Middle	2,189,194	-	932,521	-	-
High School	**14,124,842**	**8,601**	**5,985,504**	**-**	**1,239**
Colony High	2,859,263	6,118	1,240,115	-	-
Houston Jr/Sr High	2,088,477	483	858,156	-	97
Joe Redington Sr. Jr/Sr High	1,813,749	-	803,025	-	500
Mat-Su Career & Technical High	2,539,596	-	1,042,840	-	142
Palmer High	2,101,019	-	871,786	-	-
Wasilla High	2,722,738	2,000	1,169,582	-	500
Small Attendance Area	**2,608,637**	**84,555**	**1,183,144**	**-**	**6,750**
Beryozova	75,342	6,929	46,318	-	-
Glacier View	307,652	38,320	155,129	-	660
Sutton Elementary	350,760	-	161,920	-	360
Su-Valley Jr/Sr High	718,897	26,824	313,818	-	-
Talkeetna Elementary	510,844	250	222,423	-	4,160
Trapper Creek Elementary	124,183	12,232	59,508	-	760
Willow Elementary	520,959	-	224,028	-	810
Alternative/Correspondence School	**2,774,049**	**107,102**	**1,139,359**	**2,272,500**	**6,320**
AK Middle College	87,566	-	37,301	1,192,500	-
Burchell High	549,248	54,724	244,497	-	2,320
Mat-Su Central	1,522,538	52,378	596,122	1,080,000	4,000
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	614,697	-	261,439	-	-
Charter School	**5,974,306**	**993,302**	**3,524,065**	**82,500**	**13,500**
Academy Charter	1,328,547	56,459	626,967	2,500	10,000
American Charter	742,184	224,450	551,533	-	-
Birchtree Charter	1,602,821	117,969	826,723	-	-
Fronteras Spanish Immersion Charter	1,242,676	172,517	727,262	-	-
Midnight Sun Family Learning Center	587,133	376,907	601,013	-	1,500
Twindly Bridge Charter	470,945	45,000	190,567	80,000	2,000
District Wide	**3,476,006**	**2,938,152**	**648,382**	**44,133**	**21,622**
Career & Technical Education	718,220	-	271,592	-	6,441
District Wide Services	579,288	2,113,582	401,277	-	-
Education & Instruction	398,788	-	156,038	44,133	1,750
Federal Programs	962,885	49,017	466,948	-	13,300
Information & Technology	-	-	-	-	-
Operating Reserves	544,992	661,581	(742,579)	-	-
Quality Schools Grant	153,000	112,813	52,890	-	-
Talented & Gifted Program	118,833	1,159	42,216	-	131
Grand Total	**59,790,310**	**4,298,152**	**25,827,893**	**2,400,633**	**51,331**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	425 Students Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	**2,300**	**1,275**	**2,007**	**434,369**	**1,859**
Big Lake Elementary	-	-	483	20,926	-
Butte Elementary	-	-	-	18,704	300
Cottonwood Creek Elementary	-	1,000	-	31,350	-
Dena'ina Elementary	-	-	-	26,220	150
Finger Lake Elementary	1,800	-	650	23,815	-
Fred & Sara Machetanz Elementary	-	-	-	33,628	-
Goose Bay Elementary	-	-	100	16,040	-
Iditarod Elementary	-	-	-	34,810	-
John Shaw Elementary	500	-	774	29,381	300
Knik Elementary	-	-	-	26,741	500
Meadow Lakes Elementary	-	275	-	18,126	409
Pioneer Peak Elementary	-	-	-	32,954	-
Ron Larson Elementary	-	-	-	24,496	-
Sherrod Elementary	-	-	-	27,997	200
Snowshoe Elementary	-	-	-	19,040	-
Swanson Elementary	-	-	-	25,501	-
Tanaina Elementary	-	-	-	24,640	-
Middle School	**2,300**	**-**	**2,900**	**223,474**	**2,500**
Colony Middle	-	-	-	65,597	-
Palmer Jr Middle	2,300	-	1,900	39,786	2,000
Teeland Middle	-	-	1,000	62,783	-
Wasilla Middle	-	-	-	55,308	500
High School	**4,382**	**-**	**20,253**	**446,974**	**3,722**
Colony High	-	-	6,403	114,914	2,000
Houston Jr/Sr High	-	-	2,500	68,490	200
Joe Redington Sr. Jr/Sr High	1,000	-	5,000	39,148	500
Mat-Su Career & Technical High	3,382	-	-	80,924	-
Palmer High	-	-	-	54,700	722
Wasilla High	-	-	6,350	88,798	300
Small Attendance Area	**3,400**	**500**	**218**	**82,194**	**900**
Beryozova	-	-	-	9,900	50
Glacier View	-	-	-	13,834	-
Sutton Elementary	2,000	500	-	8,500	-
Su-Valley Jr/Sr High	-	-	-	19,280	250
Talkeetna Elementary	1,400	-	85	6,080	350
Trapper Creek Elementary	-	-	133	11,850	-
Willow Elementary	-	-	-	12,750	250
Alternative/Correspondence School	**275,725**	**400,000**	**635,739**	**2,363,841**	**308,475**
AK Middle College	-	-	-	129,089	2,000
Burchell High	-	-	483	11,237	-
Mat-Su Central	275,000	400,000	635,256	2,211,250	305,500
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	1,740	-
Valley Pathways	725	-	-	10,525	975
Charter School	**43,000**	**25,000**	**142,501**	**1,577,252**	**60,766**
Academy Charter	30,000	-	8,500	150,298	500
American Charter	3,000	-	-	49,714	8,266
Birchtree Charter	-	-	-	96,327	-
Fronteras Spanish Immersion Charter	-	-	-	48,572	-
Midnight Sun Family Learning Center	-	-	30,001	102,466	2,000
Twindly Bridge Charter	10,000	25,000	104,000	1,129,875	50,000
District Wide	**23,044**	**1,618**	**147,089**	**2,480,135**	**236,987**
Career & Technical Education	22,609	218	7,659	273,734	33,071
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	19,340	1,245,968	200,000
Federal Programs	-	1,400	9,600	11,888	-
Information & Technology	-	-	-	827,351	-
Operating Reserves	-	-	-	-	-
Quality Schools Grant	-	-	109,620	78,631	-
Talented & Gifted Program	435	-	870	42,563	3,916
Grand Total	**354,151**	**428,393**	**950,707**	**7,608,239**	**615,209**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 110 - Instruction

	510 Equipment	Grand Total
Elementary	-	**33,121,730**
Big Lake Elementary	-	**1,613,418**
Butte Elementary	-	**1,485,391**
Cottonwood Creek Elementary	-	**2,393,785**
Dena'ina Elementary	-	**1,745,049**
Finger Lake Elementary	-	**2,017,584**
Fred & Sara Machetanz Elementary	-	**2,502,715**
Goose Bay Elementary	-	**1,410,314**
Iditarod Elementary	-	**2,154,601**
John Shaw Elementary	-	**2,415,791**
Knik Elementary	-	**1,484,439**
Meadow Lakes Elementary	-	**1,371,091**
Pioneer Peak Elementary	-	**2,023,258**
Ron Larson Elementary	-	**2,040,470**
Sherrod Elementary	-	**2,378,133**
Snowshoe Elementary	-	**1,689,133**
Swanson Elementary	-	**2,588,300**
Tanaina Elementary	-	**1,808,258**
Middle School	-	**11,901,003**
Colony Middle	-	**2,979,378**
Palmer Jr Middle	-	**2,456,003**
Teeland Middle	-	**3,288,099**
Wasilla Middle	-	**3,177,523**
High School	-	**20,595,517**
Colony High	-	**4,228,813**
Houston Jr/Sr High	-	**3,018,403**
Joe Redington Sr. Jr/Sr High	-	**2,662,922**
Mat-Su Career & Technical High	-	**3,666,884**
Palmer High	-	**3,028,227**
Wasilla High	-	**3,990,268**
Small Attendance Area	-	**3,970,298**
Beryozova	-	**138,539**
Glacier View	-	**515,595**
Sutton Elementary	-	**524,040**
Su-Valley Jr/Sr High	-	**1,079,069**
Talkeetna Elementary	-	**745,592**
Trapper Creek Elementary	-	**208,666**
Willow Elementary	-	**758,797**
Alternative/Correspondence School	-	**10,283,110**
AK Middle College	-	**1,448,456**
Burchell High	-	**862,509**
Mat-Su Central	-	**7,082,044**
Mat-Su Youth Facility (Mat-Su Secondary)	-	**1,740**
Valley Pathways	-	**888,361**
Charter School	-	**12,436,192**
Academy Charter	-	**2,213,771**
American Charter	-	**1,579,147**
Birchtree Charter	-	**2,643,840**
Fronteras Spanish Immersion Charter	-	**2,191,027**
Midnight Sun Family Learning Center	-	**1,701,020**
Twindly Bridge Charter	-	**2,107,387**
District Wide	**21,757**	**10,038,925**
Career & Technical Education	21,757	**1,355,301**
District Wide Services	-	**3,094,147**
Education & Instruction	-	**2,066,017**
Federal Programs	-	**1,515,038**
Information & Technology	-	**827,351**
Operating Reserves	-	**463,994**
Quality Schools Grant	-	**506,954**
Talented & Gifted Program	-	**210,123**
Grand Total	**21,757**	**102,346,775**

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FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 200 - Special Education Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**6,780,716**	**5,220,206**	**7,044,411**	**-**	**-**
Big Lake Elementary	505,127	397,609	528,737	-	-
Butte Elementary	251,694	231,301	296,751	-	-
Cottonwood Creek Elementary	461,574	290,136	396,401	-	-
Dena'ina Elementary	356,394	313,319	408,951	-	-
Finger Lake Elementary	297,447	315,273	375,646	-	-
Fred & Sara Machetanz Elementary	393,818	342,536	470,438	-	-
Goose Bay Elementary	360,801	339,967	417,416	-	-
Iditarod Elementary	441,063	238,541	372,796	-	-
John Shaw Elementary	419,753	426,848	547,414	-	-
Knik Elementary	309,312	126,463	216,546	-	-
Meadow Lakes Elementary	432,968	361,371	505,474	-	-
Pioneer Peak Elementary	396,021	301,619	387,958	-	-
Ron Larson Elementary	470,375	452,085	586,199	-	-
Sherrod Elementary	389,415	195,018	331,773	-	-
Snowshoe Elementary	441,768	220,856	324,595	-	-
Swanson Elementary	378,412	259,644	396,185	-	-
Tanaina Elementary	474,774	407,620	481,131	-	-
Middle School	**2,181,628**	**1,171,974**	**1,941,463**	**-**	**-**
Colony Middle	532,010	243,499	438,763	-	-
Palmer Jr Middle	566,750	318,135	514,097	-	-
Teeland Middle	584,356	311,077	537,589	-	-
Wasilla Middle	498,512	299,263	451,014	-	-
High School	**3,372,647**	**1,969,332**	**3,074,724**	**-**	**-**
Colony High	533,729	283,881	475,229	-	-
Houston Jr/Sr High	734,326	434,848	715,414	-	-
Joe Redington Sr. Jr/Sr High	443,959	289,224	415,787	-	-
Mat-Su Career & Technical High	223,085	168,610	203,799	-	-
Palmer High	744,088	459,241	679,121	-	-
Wasilla High	693,460	333,528	585,374	-	-
Small Attendance Area	**538,133**	**418,830**	**579,256**	**-**	**-**
Beryozova	-	15,328	1,434	-	-
Glacier View	34,979	-	17,271	-	-
Sutton Elementary	34,979	25,489	25,250	-	-
Su-Valley Jr/Sr High	238,491	137,751	220,079	-	-
Talkeetna Elementary	83,164	111,647	138,877	-	-
Willow Elementary	146,520	128,615	176,345	-	-
Alternative/Correspondence School	**1,674,813**	**634,015**	**1,332,632**	**-**	**-**
Burchell High	175,132	-	74,601	-	-
Mat-Su Central	325,358	-	141,059	-	-
Mat-Su Day School	969,697	634,015	1,023,599	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	64,706	-	24,286	-	-
Valley Pathways	139,920	-	69,087	-	-
Charter School	**293,492**	**153,466**	**257,399**	**-**	**-**
Academy Charter	55,710	-	22,326	-	-
American Charter	7,285	-	1,044	-	-
Birchtree Charter	130,150	116,747	161,798	-	-
Fronteras Spanish Immersion Charter	39,758	-	17,650	-	-
Midnight Sun Family Learning Center	-	36,719	33,945	-	-
Twindly Bridge Charter	60,589	-	20,636	-	-
District Wide	**395,552**	**1,208,693**	**278,334**	**8,000**	**600**
District Wide Services	-	1,027,340	94,823	-	-
Information & Technology	-	-	-	-	-
Student Support Services	395,552	181,353	183,511	8,000	600
Grand Total	**15,236,981**	**10,776,516**	**14,508,219**	**8,000**	**600**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 200 - Special Education Instruction

	425 Students Travel	450 Supplies & Materials	Grand Total
Elementary	**-**	**18,771**	**19,064,104**
Big Lake Elementary	-	1,000	**1,432,473**
Butte Elementary	-	1,100	**780,846**
Cottonwood Creek Elementary	-	-	**1,148,111**
Dena'ina Elementary	-	1,200	**1,079,864**
Finger Lake Elementary	-	750	**989,116**
Fred & Sara Machetanz Elementary	-	-	**1,206,792**
Goose Bay Elementary	-	400	**1,118,584**
Iditarod Elementary	-	-	**1,052,400**
John Shaw Elementary	-	1,000	**1,395,015**
Knik Elementary	-	-	**652,321**
Meadow Lakes Elementary	-	1,500	**1,301,313**
Pioneer Peak Elementary	-	780	**1,086,378**
Ron Larson Elementary	-	5,641	**1,514,300**
Sherrod Elementary	-	2,000	**918,206**
Snowshoe Elementary	-	1,000	**988,219**
Swanson Elementary	-	2,400	**1,036,641**
Tanaina Elementary	-	-	**1,363,525**
Middle School	**400**	**8,050**	**5,303,515**
Colony Middle	-	550	**1,214,822**
Palmer Jr Middle	400	3,000	**1,402,382**
Teeland Middle	-	4,000	**1,437,022**
Wasilla Middle	-	500	**1,249,289**
High School	**-**	**15,123**	**8,431,826**
Colony High	-	-	**1,292,839**
Houston Jr/Sr High	-	1,300	**1,885,888**
Joe Redington Sr. Jr/Sr High	-	5,000	**1,153,970**
Mat-Su Career & Technical High	-	1,823	**597,317**
Palmer High	-	2,000	**1,884,450**
Wasilla High	-	5,000	**1,617,362**
Small Attendance Area	**-**	**1,750**	**1,537,969**
Beryozova	-	-	**16,762**
Glacier View	-	-	**52,250**
Sutton Elementary	-	500	**86,218**
Su-Valley Jr/Sr High	-	350	**596,671**
Talkeetna Elementary	-	500	**334,188**
Willow Elementary	-	400	**451,880**
Alternative/Correspondence School	**1,200**	**27,121**	**3,669,781**
Burchell High	-	-	**249,733**
Mat-Su Central	-	-	**466,417**
Mat-Su Day School	1,200	27,121	**2,655,632**
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	**88,992**
Valley Pathways	-	-	**209,007**
Charter School	**-**	**8,200**	**712,557**
Academy Charter	-	-	**78,036**
American Charter	-	-	**8,329**
Birchtree Charter	-	-	**408,695**
Fronteras Spanish Immersion Charter	-	-	**57,408**
Midnight Sun Family Learning Center	-	8,200	**78,864**
Twindly Bridge Charter	-	-	**81,225**
District Wide	**-**	**162,958**	**2,054,137**
District Wide Services	-	-	**1,122,163**
Information & Technology	-	45,000	**45,000**
Student Support Services	-	117,958	**886,974**
Grand Total	**1,600**	**241,973**	**40,773,889**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**149,222**	**-**	**65,852**	**-**	**-**
Big Lake Elementary	9,322	-	4,998	-	-
Butte Elementary	8,981	-	4,944	-	-
Cottonwood Creek Elementary	12,456	-	5,488	-	-
Finger Lake Elementary	9,322	-	4,998	-	-
Fred & Sara Machetanz Elementary	9,322	-	1,469	-	-
Goose Bay Elementary	9,993	-	5,103	-	-
Iditarod Elementary	10,443	-	5,173	-	-
John Shaw Elementary	9,322	-	4,998	-	-
Knik Elementary	11,114	-	5,279	-	-
Pioneer Peak Elementary	8,986	-	4,945	-	-
Ron Larson Elementary	13,008	-	5,576	-	-
Sherrod Elementary	10,329	-	1,626	-	-
Snowshoe Elementary	8,986	-	1,416	-	-
Swanson Elementary	9,658	-	5,051	-	-
Tanaina Elementary	7,980	-	4,788	-	-
Middle School	**41,874**	**-**	**17,180**	**-**	**-**
Colony Middle	9,322	-	4,998	-	-
Palmer Jr Middle	13,458	-	5,645	-	-
Teeland Middle	9,322	-	1,469	-	-
Wasilla Middle	9,772	-	5,068	-	-
High School	**66,001**	**-**	**28,033**	**-**	**-**
Colony High	13,458	-	5,645	-	-
Houston Jr/Sr High	10,664	-	5,208	-	-
Joe Redington Sr. Jr/Sr High	9,658	-	5,051	-	-
Mat-Su Career & Technical High	10,779	-	5,225	-	-
Palmer High	12,456	-	5,488	-	-
Wasilla High	8,986	-	1,416	-	-
Alternative/Correspondence School	**-**	**32,629**	**10,209**	**-**	**-**
Mat-Su Day School	-	32,629	10,209	-	-
Charter School	**69,012**	**-**	**9,888**	**84,000**	**-**
Academy Charter	4,087	-	585	15,000	-
Fronteras Spanish Immersion Charter	38,204	-	5,475	-	-
Midnight Sun Family Learning Center	26,721	-	3,828	39,000	-
Twindly Bridge Charter	-	-	-	30,000	-
District Wide	**7,391,807**	**1,750,383**	**3,967,390**	**1,928,487**	**87,760**
District Wide Services	-	32,925	3,039	-	-
Education & Instruction	106,527	-	40,271	-	-
Information & Technology	-	-	-	-	-
Medicaid Reimbursement	-	22,216	18,426	-	-
Student Support Services	7,285,280	1,695,242	3,905,654	1,928,487	87,760
Grand Total	**7,717,916**	**1,783,012**	**4,098,552**	**2,012,487**	**87,760**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	425 Students Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	-	-	-	-	-
Big Lake Elementary	-	-	-	-	-
Butte Elementary	-	-	-	-	-
Cottonwood Creek Elementary	-	-	-	-	-
Finger Lake Elementary	-	-	-	-	-
Fred & Sara Machetanz Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	-	-
Iditarod Elementary	-	-	-	-	-
John Shaw Elementary	-	-	-	-	-
Knik Elementary	-	-	-	-	-
Pioneer Peak Elementary	-	-	-	-	-
Ron Larson Elementary	-	-	-	-	-
Sherrod Elementary	-	-	-	-	-
Snowshoe Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	-	-
Tanaina Elementary	-	-	-	-	-
Middle School	-	-	-	-	-
Colony Middle	-	-	-	-	-
Palmer Jr Middle	-	-	-	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	-	-	-	-	-
High School	-	-	-	-	-
Colony High	-	-	-	-	-
Houston Jr/Sr High	-	-	-	-	-
Joe Redington Sr. Jr/Sr High	-	-	-	-	-
Mat-Su Career & Technical High	-	-	-	-	-
Palmer High	-	-	-	-	-
Wasilla High	-	-	-	-	-
Alternative/Correspondence School	-	-	-	-	-
Mat-Su Day School	-	-	-	-	-
Charter School	-	-	-	-	-
Academy Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	8,000	1,000	42,000	220,000	1,000
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	-	-	-
Information & Technology	-	-	-	15,000	-
Medicaid Reimbursement	-	-	38,400	-	-
Student Support Services	8,000	1,000	3,600	205,000	1,000
Grand Total	**8,000**	**1,000**	**42,000**	**220,000**	**1,000**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	Grand Total
Elementary	**215,074**
Big Lake Elementary	**14,320**
Butte Elementary	**13,925**
Cottonwood Creek Elementary	**17,944**
Finger Lake Elementary	**14,320**
Fred & Sara Machetanz Elementary	**10,791**
Goose Bay Elementary	**15,096**
Iditarod Elementary	**15,616**
John Shaw Elementary	**14,320**
Knik Elementary	**16,393**
Pioneer Peak Elementary	**13,931**
Ron Larson Elementary	**18,584**
Sherrod Elementary	**11,955**
Snowshoe Elementary	**10,402**
Swanson Elementary	**14,709**
Tanaina Elementary	**12,768**
Middle School	**59,054**
Colony Middle	**14,320**
Palmer Jr Middle	**19,103**
Teeland Middle	**10,791**
Wasilla Middle	**14,840**
High School	**94,034**
Colony High	**19,103**
Houston Jr/Sr High	**15,872**
Joe Redington Sr. Jr/Sr High	**14,709**
Mat-Su Career & Technical High	**16,004**
Palmer High	**17,944**
Wasilla High	**10,402**
Alternative/Correspondence School	**42,838**
Mat-Su Day School	**42,838**
Charter School	**162,900**
Academy Charter	**19,672**
Fronteras Spanish Immersion Charter	**43,679**
Midnight Sun Family Learning Center	**69,549**
Twindly Bridge Charter	**30,000**
District Wide	**15,397,827**
District Wide Services	**35,964**
Education & Instruction	**146,798**
Information & Technology	**15,000**
Medicaid Reimbursement	**79,042**
Student Support Services	**15,121,023**
Grand Total	**15,971,727**

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FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 300 - Support Services - Students

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**1,043,463**	**307,094**	**503,478**	**-**	**500**
Big Lake Elementary	52,824	17,002	31,552	-	-
Butte Elementary	50,893	19,212	29,851	-	-
Cottonwood Creek Elementary	70,583	21,858	33,177	-	-
Dena'ina Elementary	47,926	14,475	27,750	-	-
Finger Lake Elementary	122,783	17,125	72,507	-	-
Fred & Sara Machetanz Elementary	52,824	20,396	10,285	-	-
Goose Bay Elementary	43,304	15,837	24,738	-	-
Iditarod Elementary	59,178	14,730	30,735	-	500
John Shaw Elementary	98,809	24,349	37,871	-	-
Knik Elementary	48,161	17,430	24,539	-	-
Meadow Lakes Elementary	62,146	16,901	36,462	-	-
Pioneer Peak Elementary	50,922	20,153	29,948	-	-
Ron Larson Elementary	73,709	19,138	33,397	-	-
Sherrod Elementary	58,531	15,023	10,664	-	-
Snowshoe Elementary	50,922	14,730	9,446	-	-
Swanson Elementary	54,728	23,153	31,939	-	-
Tanaina Elementary	45,220	15,582	28,617	-	-
Middle School	**1,000,455**	**255,228**	**524,713**	**-**	**-**
Colony Middle	189,740	139,239	140,320	-	-
Palmer Jr Middle	229,739	76,260	149,056	-	-
Teeland Middle	332,289	18,253	124,596	-	-
Wasilla Middle	248,687	21,476	110,741	-	-
High School	**1,452,911**	**467,310**	**879,705**	**500**	**500**
Colony High	313,720	74,838	165,016	-	-
Houston Jr/Sr High	339,530	90,675	195,202	-	-
Joe Redington Sr. Jr/Sr High	123,830	93,529	114,789	500	500
Mat-Su Career & Technical High	148,740	-	66,932	-	-
Palmer High	342,607	133,430	236,576	-	-
Wasilla High	184,484	74,838	101,190	-	-
Small Attendance Area	**95,460**	**14,127**	**57,256**	**-**	**-**
Beryozova	-	-	-	-	-
Glacier View	-	-	-	-	-
Sutton Elementary	-	5,373	514	-	-
Su-Valley Jr/Sr High	34,430	-	17,185	-	-
Talkeetna Elementary	34,430	3,929	19,543	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	26,600	4,825	20,014	-	-
Alternative/Correspondence School	**941,348**	**-**	**369,297**	**-**	**-**
AK Middle College	92,300	-	38,042	-	-
Burchell High	295,061	-	117,010	-	-
Mat-Su Central	450,074	-	174,353	-	-
Mat-Su Day School	-	-	-	-	-
Valley Pathways	103,913	-	39,892	-	-
Charter School	**31,611**	**102,199**	**44,915**	**-**	**-**
Academy Charter	-	31,884	9,532	-	-
American Charter	21,066	-	3,018	-	-
Birchtree Charter	10,545	19,187	7,248	-	-
Fronteras Spanish Immersion Charter	-	45,928	24,705	-	-
Midnight Sun Family Learning Center	-	200	16	-	-
Twindly Bridge Charter	-	5,000	396	-	-
District Wide	**160,509**	**244,922**	**94,917**	**17,908**	**5,942**
District Wide Services	-	244,922	22,606	-	-
Education & Instruction	81,304	-	36,321	-	5,000
Health Services	79,205	-	35,990	4,000	942
Information & Technology	-	-	-	13,908	-
Safety & Emergency Preparedness	-	-	-	-	-
Grand Total	**4,725,757**	**1,390,880**	**2,474,281**	**18,408**	**6,942**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 300 - Support Services - Students

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	510 Equipment	Grand Total
Elementary	-	19,238	-	-	1,873,773
Big Lake Elementary	-	2,417	-	-	103,795
Butte Elementary	-	967	-	-	100,923
Cottonwood Creek Elementary	-	500	-	-	126,118
Dena'ina Elementary	-	900	-	-	91,051
Finger Lake Elementary	-	725	-	-	213,140
Fred & Sara Machetanz Elementary	-	1,300	-	-	84,805
Goose Bay Elementary	-	350	-	-	84,229
Iditarod Elementary	-	600	-	-	105,743
John Shaw Elementary	-	1,725	-	-	162,754
Knik Elementary	-	500	-	-	90,630
Meadow Lakes Elementary	-	2,250	-	-	117,759
Pioneer Peak Elementary	-	967	-	-	101,990
Ron Larson Elementary	-	967	-	-	127,211
Sherrod Elementary	-	1,000	-	-	85,218
Snowshoe Elementary	-	2,000	-	-	77,098
Swanson Elementary	-	870	-	-	110,690
Tanaina Elementary	-	1,200	-	-	90,619
Middle School	-	6,165	-	-	1,786,561
Colony Middle	-	1,239	-	-	470,538
Palmer Jr Middle	-	1,426	-	-	456,481
Teeland Middle	-	2,000	-	-	477,138
Wasilla Middle	-	1,500	-	-	382,404
High School	-	10,049	-	-	2,810,975
Colony High	-	1,147	-	-	554,721
Houston Jr/Sr High	-	1,000	-	-	626,407
Joe Redington Sr. Jr/Sr High	-	1,500	-	-	334,648
Mat-Su Career & Technical High	-	2,048	-	-	217,720
Palmer High	-	2,354	-	-	714,967
Wasilla High	-	2,000	-	-	362,512
Small Attendance Area	-	2,440	-	-	169,283
Beryozova	-	50	-	-	50
Glacier View	-	290	-	-	290
Sutton Elementary	-	500	-	-	6,387
Su-Valley Jr/Sr High	-	350	-	-	51,965
Talkeetna Elementary	-	500	-	-	58,402
Trapper Creek Elementary	-	350	-	-	350
Willow Elementary	-	400	-	-	51,839
Alternative/Correspondence School	-	4,525	-	-	1,315,170
AK Middle College	-	1,500	-	-	131,842
Burchell High	-	1,100	-	-	413,171
Mat-Su Central	-	1,450	-	-	625,877
Mat-Su Day School	-	300	-	-	300
Valley Pathways	-	175	-	-	143,980
Charter School	3,000	1,000	-	-	182,725
Academy Charter	-	-	-	-	41,416
American Charter	-	1,000	-	-	25,084
Birchtree Charter	-	-	-	-	36,980
Fronteras Spanish Immersion Charter	3,000	-	-	-	73,633
Midnight Sun Family Learning Center	-	-	-	-	216
Twindly Bridge Charter	-	-	-	-	5,396
District Wide	30,174	133,920	53,000	103,000	844,292
District Wide Services	-	-	2,000	-	269,528
Education & Instruction	7,500	9,000	50,000	-	189,125
Health Services	10,000	16,000	1,000	-	147,137
Information & Technology	10,260	91,920	-	103,000	219,088
Safety & Emergency Preparedness	2,414	17,000	-	-	19,414
Grand Total	33,174	177,337	53,000	103,000	8,982,779

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 350 - Support Services - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**1,659,432**	**-**	**649,292**	**-**	**-**
Big Lake Elementary	128,052	-	55,435	-	-
Butte Elementary	42,684	-	18,479	-	-
Cottonwood Creek Elementary	59,072	-	32,839	-	-
Dena'ina Elementary	131,353	-	55,952	-	-
Finger Lake Elementary	36,080	-	17,445	-	-
Fred & Sara Machetanz Elementary	141,256	-	57,503	-	-
Goose Bay Elementary	34,979	-	17,271	-	-
Iditarod Elementary	39,381	-	6,199	-	-
John Shaw Elementary	142,756	-	57,737	-	-
Knik Elementary	37,181	-	17,616	-	-
Meadow Lakes Elementary	72,159	-	34,887	-	-
Pioneer Peak Elementary	173,797	-	62,663	-	-
Ron Larson Elementary	133,555	-	32,771	-	-
Sherrod Elementary	136,855	-	33,289	-	-
Snowshoe Elementary	139,056	-	57,159	-	-
Swanson Elementary	117,045	-	53,712	-	-
Tanaina Elementary	94,171	-	38,335	-	-
Middle School	**94,171**	**-**	**38,335**	**2,000**	**-**
Colony Middle	-	-	-	2,000	-
Palmer Jr Middle	94,171	-	38,335	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	-	-	-	-	-
High School	**372,280**	**-**	**129,126**	**-**	**-**
Colony High	89,767	-	14,121	-	-
Houston Jr/Sr High	-	-	-	-	-
Joe Redington Sr. Jr/Sr High	94,171	-	38,335	-	-
Mat-Su Career & Technical High	-	-	-	-	-
Palmer High	94,171	-	38,335	-	-
Wasilla High	94,171	-	38,335	-	-
Small Attendance Area	**194,708**	**4,908**	**84,057**	**-**	**-**
Beryozova	55,771	-	26,425	-	-
Glacier View	-	4,908	472	-	-
Sutton Elementary	-	-	-	-	-
Su-Valley Jr/Sr High	94,171	-	38,335	-	-
Talkeetna Elementary	17,490	-	2,760	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	27,276	-	16,065	-	-
Alternative/Correspondence School	**167,130**	**56,158**	**106,496**	**-**	**-**
Burchell High	69,959	-	34,543	-	-
Mat-Su Central	97,171	36,637	50,266	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	19,521	21,687	-	-
Valley Pathways	-	-	-	-	-
Charter School	**39,758**	**32,256**	**50,315**	**500**	**3,493**
Academy Charter	-	-	-	-	-
Birchtree Charter	-	32,256	32,665	-	-
Fronteras Spanish Immersion Charter	39,758	-	17,650	-	-
Midnight Sun Family Learning Center	-	-	-	500	100
Twindly Bridge Charter	-	-	-	-	3,393
District Wide	**1,165,585**	**723,108**	**755,201**	**675,234**	**55,600**
Career & Technical Education	45,330	-	18,892	-	-
District Wide Services	38,407	62,065	6,983	-	-
Education & Instruction	938,196	4,533	301,552	675,234	54,910
Federal Programs	34,568	-	11,593	-	690
Information & Technology	-	656,386	375,472	-	-
Operations & Maintenance	-	-	-	-	-
Quality Schools Grant	-	124	39	-	-
Talented & Gifted Program	109,084	-	40,670	-	-
Grand Total	**3,693,064**	**816,430**	**1,812,822**	**677,734**	**59,093**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 350 - Support Services - Instruction

	425 Students Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	**-**	**166,120**	**-**	**26,029**	**-**
Big Lake Elementary	-	11,700	-	1,450	-
Butte Elementary	-	11,700	-	1,850	-
Cottonwood Creek Elementary	-	12,860	-	3,000	-
Dena'ina Elementary	-	11,700	-	1,300	-
Finger Lake Elementary	-	11,700	-	1,232	-
Fred & Sara Machetanz Elementary	-	11,700	-	3,000	-
Goose Bay Elementary	-	12,860	-	500	-
Iditarod Elementary	-	11,700	-	-	-
John Shaw Elementary	-	11,700	-	1,100	-
Knik Elementary	-	-	-	1,800	-
Meadow Lakes Elementary	-	11,700	-	2,000	-
Pioneer Peak Elementary	-	11,700	-	967	-
Ron Larson Elementary	-	11,700	-	-	-
Sherrod Elementary	-	-	-	3,450	-
Snowshoe Elementary	-	11,700	-	-	-
Swanson Elementary	-	-	-	2,380	-
Tanaina Elementary	-	11,700	-	2,000	-
Middle School	**-**	**67,728**	**-**	**12,445**	**2,000**
Colony Middle	-	16,932	-	3,745	-
Palmer Jr Middle	-	16,932	-	3,700	2,000
Teeland Middle	-	16,932	-	2,000	-
Wasilla Middle	-	16,932	-	3,000	-
High School	**-**	**113,881**	**-**	**19,881**	**-**
Colony High	-	19,890	-	-	-
Houston Jr/Sr High	-	14,431	-	3,600	-
Joe Redington Sr. Jr/Sr High	-	19,890	-	3,000	-
Mat-Su Career & Technical High	-	19,890	-	1,281	-
Palmer High	-	19,890	-	-	-
Wasilla High	-	19,890	-	12,000	-
Small Attendance Area	**-**	**71,041**	**-**	**2,800**	**-**
Beryozova	-	3,855	-	-	-
Glacier View	-	12,860	-	-	-
Sutton Elementary	-	7,633	-	500	-
Su-Valley Jr/Sr High	-	16,932	-	1,300	-
Talkeetna Elementary	-	11,700	-	-	-
Trapper Creek Elementary	-	6,361	-	1,000	-
Willow Elementary	-	11,700	-	-	-
Alternative/Correspondence School	**-**	**56,858**	**25**	**24,600**	**-**
Burchell High	-	16,932	-	1,000	-
Mat-Su Central	-	16,712	25	21,600	-
Mat-Su Day School	-	10,354	-	2,000	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	-	12,860	-	-	-
Charter School	**-**	**74,564**	**1,000**	**13,305**	**-**
Academy Charter	-	25,164	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	27,400	-	-	-
Midnight Sun Family Learning Center	-	-	1,000	11,200	-
Twindly Bridge Charter	-	22,000	-	2,105	-
District Wide	**10,000**	**313,736**	**84,835**	**461,414**	**45,478**
Career & Technical Education	-	-	-	-	-
District Wide Services	-	304,731	-	-	25,478
Education & Instruction	10,000	-	79,835	231,350	20,000
Federal Programs	-	-	-	7,064	-
Information & Technology	-	-	5,000	223,000	-
Operations & Maintenance	-	9,005	-	-	-
Quality Schools Grant	-	-	-	-	-
Talented & Gifted Program	-	-	-	-	-
Grand Total	**10,000**	**863,928**	**85,860**	**560,474**	**47,478**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 350 - Support Services - Instruction

	510 Equipment	Grand Total
Elementary	-	**2,500,873**
Big Lake Elementary	-	**196,637**
Butte Elementary	-	**74,713**
Cottonwood Creek Elementary	-	**107,771**
Dena'ina Elementary	-	**200,305**
Finger Lake Elementary	-	**66,457**
Fred & Sara Machetanz Elementary	-	**213,459**
Goose Bay Elementary	-	**65,610**
Iditarod Elementary	-	**57,280**
John Shaw Elementary	-	**213,293**
Knik Elementary	-	**56,597**
Meadow Lakes Elementary	-	**120,746**
Pioneer Peak Elementary	-	**249,127**
Ron Larson Elementary	-	**178,026**
Sherrod Elementary	-	**173,594**
Snowshoe Elementary	-	**207,915**
Swanson Elementary	-	**173,137**
Tanaina Elementary	-	**146,206**
Middle School	-	**216,679**
Colony Middle	-	**22,677**
Palmer Jr Middle	-	**155,138**
Teeland Middle	-	**18,932**
Wasilla Middle	-	**19,932**
High School	-	**635,168**
Colony High	-	**123,778**
Houston Jr/Sr High	-	**18,031**
Joe Redington Sr. Jr/Sr High	-	**155,396**
Mat-Su Career & Technical High	-	**21,171**
Palmer High	-	**152,396**
Wasilla High	-	**164,396**
Small Attendance Area	-	**357,514**
Beryozova	-	**86,051**
Glacier View	-	**18,240**
Sutton Elementary	-	**8,133**
Su-Valley Jr/Sr High	-	**150,738**
Talkeetna Elementary	-	**31,950**
Trapper Creek Elementary	-	**7,361**
Willow Elementary	-	**55,041**
Alternative/Correspondence School	-	**411,267**
Burchell High	-	**122,434**
Mat-Su Central	-	**222,411**
Mat-Su Day School	-	**12,354**
Mat-Su Youth Facility (Mat-Su Secondary)	-	**41,208**
Valley Pathways	-	**12,860**
Charter School	-	**215,191**
Academy Charter	-	**25,164**
Birchtree Charter	-	**64,921**
Fronteras Spanish Immersion Charter	-	**84,808**
Midnight Sun Family Learning Center	-	**12,800**
Twindly Bridge Charter	-	**27,498**
District Wide	**24,000**	**4,314,191**
Career & Technical Education	-	**64,222**
District Wide Services	-	**437,664**
Education & Instruction	24,000	**2,339,610**
Federal Programs	-	**53,915**
Information & Technology	-	**1,259,858**
Operations & Maintenance	-	**9,005**
Quality Schools Grant	-	**163**
Talented & Gifted Program	-	**149,754**
Grand Total	**24,000**	**8,650,883**

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FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 400 - School Administration

	310 Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	450 Supplies & Materials	490 Other Expenses
Elementary	**1,991,483**	**718,076**	**13,333**	**12,156**	**200**
Big Lake Elementary	109,834	42,478	720	200	200
Butte Elementary	118,890	43,897	720	-	-
Cottonwood Creek Elementary	128,690	45,431	720	500	-
Dena'ina Elementary	116,559	43,531	720	-	-
Finger Lake Elementary	116,559	20,011	1,220	2,500	-
Fred & Sara Machetanz Elementary	128,690	45,431	720	-	-
Goose Bay Elementary	107,682	42,141	720	1,000	-
Iditarod Elementary	112,031	42,823	720	-	-
John Shaw Elementary	128,690	45,431	720	1,000	-
Knik Elementary	118,890	43,897	720	-	-
Meadow Lakes Elementary	114,273	43,173	720	-	-
Pioneer Peak Elementary	121,267	44,268	720	-	-
Ron Larson Elementary	114,273	43,173	720	-	-
Sherrod Elementary	107,682	42,141	720	-	-
Snowshoe Elementary	128,690	45,431	720	-	-
Swanson Elementary	99,893	40,922	1,313	5,456	-
Tanaina Elementary	118,890	43,897	720	1,500	-
Middle School	**1,068,190**	**394,863**	**9,180**	**3,550**	**615**
Colony Middle	232,620	87,003	2,040	1,300	615
Palmer Jr Middle	240,924	88,303	2,040	1,750	-
Teeland Middle	352,904	131,126	3,060	-	-
Wasilla Middle	241,742	88,431	2,040	500	-
High School	**2,262,242**	**809,602**	**23,760**	**1,250**	**2,000**
Colony High	522,969	183,084	5,280	-	-
Houston Jr/Sr High	380,879	135,534	3,960	500	-
Joe Redington Sr. Jr/Sr High	369,328	133,727	3,960	750	-
Mat-Su Career & Technical High	267,964	92,555	2,640	-	-
Palmer High	370,519	133,912	3,960	-	-
Wasilla High	350,583	130,790	3,960	-	2,000
Small Attendance Area	**393,043**	**150,084**	**6,420**	**1,800**	**1,400**
Glacier View	54,224	21,141	660	-	-
Sutton Elementary	45,372	19,745	360	1,000	-
Su-Valley Jr/Sr High	138,275	46,950	3,420	700	700
Talkeetna Elementary	51,473	20,710	660	-	-
Trapper Creek Elementary	54,224	21,141	660	-	-
Willow Elementary	49,475	20,397	660	100	700
Alternative/Correspondence School	**765,455**	**284,298**	**9,080**	**1,500**	**2,250**
AK Middle College	122,163	44,427	1,320	1,500	-
Burchell High	170,660	64,671	1,980	-	1,500
Mat-Su Central	337,756	128,782	4,460	-	750
Valley Pathways	134,876	46,418	1,320	-	-
Charter School	**776,892**	**256,161**	**15,913**	**12,000**	**-**
Academy Charter	129,925	42,728	2,460	-	-
American Charter	103,446	38,933	2,720	6,000	-
Birchtree Charter	166,242	48,108	1,073	-	-
Fronteras Spanish Immersion Charter	129,925	42,728	720	-	-
Midnight Sun Family Learning Center	104,297	39,055	1,220	-	-
Twindly Bridge Charter	143,057	44,609	7,720	6,000	-
District Wide	**11,020**	**1,018**	**-**	**-**	**-**
District Wide Services	11,020	1,018	-	-	-
Grand Total	**7,268,325**	**2,614,102**	**77,686**	**32,256**	**6,465**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 400 - School Administration

	510 Equipment	Grand Total
Elementary	**-**	**2,735,248**
Big Lake Elementary	-	**153,432**
Butte Elementary	-	**163,507**
Cottonwood Creek Elementary	-	**175,341**
Dena'ina Elementary	-	**160,810**
Finger Lake Elementary	-	**140,290**
Fred & Sara Machetanz Elementary	-	**174,841**
Goose Bay Elementary	-	**151,543**
Iditarod Elementary	-	**155,574**
John Shaw Elementary	-	**175,841**
Knik Elementary	-	**163,507**
Meadow Lakes Elementary	-	**158,166**
Pioneer Peak Elementary	-	**166,255**
Ron Larson Elementary	-	**158,166**
Sherrod Elementary	-	**150,543**
Snowshoe Elementary	-	**174,841**
Swanson Elementary	-	**147,584**
Tanaina Elementary	-	**165,007**
Middle School	**-**	**1,476,398**
Colony Middle	-	**323,578**
Palmer Jr Middle	-	**333,017**
Teeland Middle	-	**487,090**
Wasilla Middle	-	**332,713**
High School	**-**	**3,098,854**
Colony High	-	**711,333**
Houston Jr/Sr High	-	**520,873**
Joe Redington Sr. Jr/Sr High	-	**507,765**
Mat-Su Career & Technical High	-	**363,159**
Palmer High	-	**508,391**
Wasilla High	-	**487,333**
Small Attendance Area	**-**	**552,747**
Glacier View	-	**76,025**
Sutton Elementary	-	**66,477**
Su-Valley Jr/Sr High	-	**190,045**
Talkeetna Elementary	-	**72,843**
Trapper Creek Elementary	-	**76,025**
Willow Elementary	-	**71,332**
Alternative/Correspondence School	**-**	**1,062,583**
AK Middle College	-	**169,410**
Burchell High	-	**238,811**
Mat-Su Central	-	**471,748**
Valley Pathways	-	**182,614**
Charter School	**2,000**	**1,062,966**
Academy Charter	-	**175,113**
American Charter	-	**151,099**
Birchtree Charter	-	**215,423**
Fronteras Spanish Immersion Charter	-	**173,373**
Midnight Sun Family Learning Center	-	**144,572**
Twindly Bridge Charter	2,000	**203,386**
District Wide	**-**	**12,038**
District Wide Services	-	**12,038**
Grand Total	**2,000**	**10,000,834**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 450 - School Admin. Support

	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	430 Utility Services	440 Other Purchased Services
Elementary	**1,784,155**	**1,239,193**	**-**	**13,946**	**194,903**
Big Lake Elementary	124,896	84,968	-	483	13,537
Butte Elementary	79,300	47,762	-	1,500	14,228
Cottonwood Creek Elementary	103,203	73,418	-	250	6,456
Dena'ina Elementary	101,570	77,683	-	1,000	14,761
Finger Lake Elementary	102,970	50,834	-	898	7,579
Fred & Sara Machetanz Elementary	77,290	70,092	-	1,892	14,761
Goose Bay Elementary	131,097	100,025	-	3,150	13,694
Iditarod Elementary	111,461	80,773	-	-	14,761
John Shaw Elementary	61,633	53,713	-	300	5,278
Knik Elementary	111,587	80,814	-	1,100	13,096
Meadow Lakes Elementary	132,451	98,806	-	1,350	13,412
Pioneer Peak Elementary	127,666	97,313	-	-	6,632
Ron Larson Elementary	107,985	79,690	-	483	13,412
Sherrod Elementary	99,040	72,118	-	300	15,503
Snowshoe Elementary	114,803	47,379	-	-	13,201
Swanson Elementary	82,907	68,394	-	240	6,457
Tanaina Elementary	114,296	55,411	-	1,000	8,135
Middle School	**720,751**	**523,831**	**-**	**8,056**	**100,559**
Colony Middle	194,813	129,791	-	2,756	24,960
Palmer Jr Middle	134,826	88,080	-	1,300	25,299
Teeland Middle	198,740	153,975	-	1,000	25,235
Wasilla Middle	192,372	151,985	-	3,000	25,065
High School	**1,490,786**	**1,016,978**	**-**	**17,916**	**69,995**
Colony High	292,624	206,290	-	4,588	16,977
Houston Jr/Sr High	270,205	199,270	-	3,350	12,185
Joe Redington Sr. Jr/Sr High	185,617	103,804	-	2,850	9,211
Mat-Su Career & Technical High	231,310	141,207	-	3,200	10,663
Palmer High	257,394	195,269	-	2,928	9,922
Wasilla High	253,636	171,138	-	1,000	11,037
Small Attendance Area	**302,317**	**232,189**	**1,600**	**2,771**	**40,542**
Beryozova	-	-	-	-	942
Glacier View	54,229	39,912	-	374	2,359
Sutton Elementary	54,229	39,912	-	350	3,613
Su-Valley Jr/Sr High	72,571	68,524	1,400	852	16,258
Talkeetna Elementary	55,375	40,271	200	220	2,359
Trapper Creek Elementary	27,064	8,461	-	425	1,810
Willow Elementary	38,849	35,109	-	550	13,201
Alternative/Correspondence School	**854,926**	**585,146**	**25**	**10,100**	**83,831**
AK Middle College	59,366	41,518	-	-	-
Burchell High	46,443	37,480	-	50	12,438
Mat-Su Central	536,560	347,857	25	9,000	59,304
Mat-Su Day School	59,220	41,473	-	-	3,298
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	942
Valley Pathways	153,337	116,818	-	1,050	7,849
Charter School	**653,952**	**515,195**	**31,000**	**3,165**	**15,000**
Academy Charter	35,460	33,623	-	665	-
American Charter	36,097	33,682	-	-	-
Birchtree Charter	85,053	71,473	-	-	-
Fronteras Spanish Immersion Charter	141,272	111,304	-	-	-
Midnight Sun Family Learning Center	59,251	40,737	-	500	-
Twindly Bridge Charter	296,819	224,376	31,000	2,000	15,000

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 450 - School Admin. Support

	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	**44,839**	**-**	**3,277,036**
Big Lake Elementary	1,934	-	**225,818**
Butte Elementary	942	-	**143,732**
Cottonwood Creek Elementary	1,500	-	**184,827**
Dena'ina Elementary	1,000	-	**196,014**
Finger Lake Elementary	1,500	-	**163,781**
Fred & Sara Machetanz Elementary	2,000	-	**166,035**
Goose Bay Elementary	3,000	-	**250,966**
Iditarod Elementary	-	-	**206,995**
John Shaw Elementary	5,000	-	**125,924**
Knik Elementary	500	-	**207,097**
Meadow Lakes Elementary	2,000	-	**248,019**
Pioneer Peak Elementary	3,000	-	**234,611**
Ron Larson Elementary	4,593	-	**206,163**
Sherrod Elementary	2,500	-	**189,461**
Snowshoe Elementary	10,000	-	**185,383**
Swanson Elementary	3,870	-	**161,868**
Tanaina Elementary	1,500	-	**180,342**
Middle School	**19,000**	**500**	**1,372,697**
Colony Middle	2,000	-	**354,320**
Palmer Jr Middle	4,000	-	**253,505**
Teeland Middle	11,000	500	**390,450**
Wasilla Middle	2,000	-	**374,422**
High School	**37,800**	**-**	**2,633,475**
Colony High	4,000	-	**524,479**
Houston Jr/Sr High	2,000	-	**487,010**
Joe Redington Sr. Jr/Sr High	2,800	-	**304,282**
Mat-Su Career & Technical High	-	-	**386,380**
Palmer High	22,000	-	**487,513**
Wasilla High	7,000	-	**443,811**
Small Attendance Area	**1,603**	**-**	**581,022**
Beryozova	-	-	**942**
Glacier View	128	-	**97,002**
Sutton Elementary	-	-	**98,104**
Su-Valley Jr/Sr High	600	-	**160,205**
Talkeetna Elementary	500	-	**98,925**
Trapper Creek Elementary	125	-	**37,885**
Willow Elementary	250	-	**87,959**
Alternative/Correspondence School	**72,000**	**300**	**1,606,328**
AK Middle College	1,500	-	**102,384**
Burchell High	1,500	-	**97,911**
Mat-Su Central	67,000	300	**1,020,046**
Mat-Su Day School	-	-	**103,991**
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	**942**
Valley Pathways	2,000	-	**281,054**
Charter School	**30,700**	**2,000**	**1,251,012**
Academy Charter	-	-	**69,748**
American Charter	8,200	-	**77,979**
Birchtree Charter	-	-	**156,526**
Fronteras Spanish Immersion Charter	5,000	-	**257,576**
Midnight Sun Family Learning Center	2,500	-	**102,988**
Twindly Bridge Charter	15,000	2,000	**586,195**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 450 - School Admin. Support

	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	430 Utility Services	440 Other Purchased Services
District Wide	**114,962**	**10,611**	**-**	**-**	**365,382**
District Wide Services	114,962	10,611	-	-	365,382
Education & Instruction	-	-	-	-	-
Grand Total	**5,921,849**	**4,123,143**	**32,625**	**55,954**	**870,212**

FY 2021 Expenditure Summary
Function - Object - Location

Fund	100 - General Operating Fund
State Function	450 - School Admin. Support

	450 Supplies & Materials	490 Other Expenses	Grand Total
District Wide	**1,200**	**-**	**492,155**
District Wide Services	-	-	**490,955**
Education & Instruction	1,200	-	**1,200**
Grand Total	**207,142**	**2,800**	**11,213,725**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 510 - District Administration

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
District Wide	**234,999**	**318,464**	**199,972**	**2,611**	**78,817**
Business & Operations	-	158,899	75,227	-	2,760
District Wide Services	-	2,488	230	-	-
Office of the Superintendent	234,999	-	59,084	-	15,408
Public Information Office	-	110,577	59,754	-	2,417
School Board	-	46,500	5,677	2,611	58,232
Grand Total	**234,999**	**318,464**	**199,972**	**2,611**	**78,817**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 510 - District Administration

	425 Students Travel	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
District Wide	**1,967**	**105,228**	**30,746**	**4,164**	**976,968**
Business & Operations	-	-	-	-	**236,886**
District Wide Services	-	-	-	-	**2,718**
Office of the Superintendent	-	-	8,703	2,877	**321,071**
Public Information Office	-	33,845	17,692	1,287	**225,572**
School Board	1,967	71,383	4,351	-	**190,721**
Grand Total	**1,967**	**105,228**	**30,746**	**4,164**	**976,968**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 550 - District Admin. Support

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Middle School	-	-	-	-	-
Palmer Jr Middle	-	-	-	-	-
High School	-	-	-	-	-
Houston Jr/Sr High	-	-	-	-	-
Charter School	-	-	-	-	-
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**21,316**	**5,041,069**	**3,006,864**	**641,137**	**116,709**
Accounting Department	-	441,018	323,790	1,500	4,100
Administration Building	-	-	-	-	-
Business & Operations	-	70,847	45,102	4,000	3,200
Career & Technical Education	-	67,079	43,926	-	-
Chief Financial Office	-	293,592	165,235	-	5,100
District Warehouse	-	209,947	147,501	-	-
District Wide Services	-	55,191	5,094	364,885	-
Education & Instruction	-	387,305	208,313	-	-
Equal Employment Opportunity	-	-	-	-	-
Federal Programs	-	47,854	26,443	-	-
Human Resources and Labor Contracts	21,316	690,078	394,318	10,443	33,204
Information & Technology	-	1,506,851	853,998	216,794	57,760
Office of the Superintendent	-	83,883	50,268	-	-
Operations & Maintenance	-	119,584	84,086	-	-
Payroll Department	-	424,611	272,714	-	3,362
Public Information Office	-	3,487	1,043	-	-
Purchasing Department	-	367,836	219,806	-	4,000
Risk Management	-	97,924	62,695	43,515	5,783
Safety & Emergency Preparedness	-	102,161	57,125	-	200
School Board	-	71,821	45,407	-	-
Student Support Services	-	-	-	-	-
Grand Total	**21,316**	**5,041,069**	**3,006,864**	**641,137**	**116,709**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 550 - District Admin. Support

	430 Utility Services	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
Middle School	**-**	**-**	**-**	**700**	**-**
Palmer Jr Middle	-	-	-	700	-
High School	**-**	**-**	**-**	**500**	**-**
Houston Jr/Sr High	-	-	-	500	-
Charter School	**-**	**-**	**-**	**-**	**-**
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**52,100**	**1,401,998**	**530,694**	**3,614,790**	**56,659**
Accounting Department	-	126,217	-	7,745	1,000
Administration Building	15,000	-	-	6,066	-
Business & Operations	100	11,000	-	27,266	3,000
Career & Technical Education	-	2,161	-	-	-
Chief Financial Office	-	4,892	-	2,521	3,500
District Warehouse	-	3,250	-	12,592	-
District Wide Services	-	31,960	-	16,500	200
Education & Instruction	-	2,892	-	-	-
Equal Employment Opportunity	-	-	-	5,004	653
Federal Programs	-	1,810	-	-	-
Human Resources and Labor Contracts	-	8,703	25,047	6,962	-
Information & Technology	36,000	1,109,489	-	3,489,475	41,000
Office of the Superintendent	-	2,892	-	-	-
Operations & Maintenance	-	1,810	-	-	-
Payroll Department	-	12,615	-	3,079	3,079
Public Information Office	-	-	-	-	-
Purchasing Department	1,000	14,310	-	9,191	2,000
Risk Management	-	56,918	505,647	23,389	2,127
Safety & Emergency Preparedness	-	7,000	-	5,000	100
School Board	-	-	-	-	-
Student Support Services	-	4,079	-	-	-
Grand Total	**52,100**	**1,401,998**	**530,694**	**3,615,990**	**56,659**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 550 - District Admin. Support

	495 Indirect Costs	510 Equipment	540 Capital Software	Grand Total
Middle School	**-**	**-**	**-**	**700**
Palmer Jr Middle	-	-	-	**700**
High School	**-**	**-**	**-**	**500**
Houston Jr/Sr High	-	-	-	**500**
Charter School	**696,414**	**-**	**-**	**696,414**
Academy Charter	136,966	-	-	**136,966**
American Charter	76,834	-	-	**76,834**
Birchtree Charter	146,933	-	-	**146,933**
Fronteras Spanish Immersion Charter	120,771	-	-	**120,771**
Midnight Sun Family Learning Center	88,101	-	-	**88,101**
Twindly Bridge Charter	126,809	-	-	**126,809**
District Wide	**(2,150,103)**	**957,145**	**30,888**	**13,321,266**
Accounting Department	-	-	-	**905,370**
Administration Building	-	-	-	**21,066**
Business & Operations	-	-	-	**164,515**
Career & Technical Education	-	-	-	**113,166**
Chief Financial Office	-	-	-	**474,840**
District Warehouse	-	-	-	**373,290**
District Wide Services	(2,150,103)	-	-	**(1,676,273)**
Education & Instruction	-	-	-	**598,510**
Equal Employment Opportunity	-	-	-	**5,657**
Federal Programs	-	-	-	**76,107**
Human Resources and Labor Contracts	-	-	-	**1,190,071**
Information & Technology	-	957,145	30,888	**8,299,400**
Office of the Superintendent	-	-	-	**137,043**
Operations & Maintenance	-	-	-	**205,480**
Payroll Department	-	-	-	**719,460**
Public Information Office	-	-	-	**4,530**
Purchasing Department	-	-	-	**618,143**
Risk Management	-	-	-	**797,998**
Safety & Emergency Preparedness	-	-	-	**171,586**
School Board	-	-	-	**117,228**
Student Support Services	-	-	-	**4,079**
Grand Total	**(1,453,689)**	**957,145**	**30,888**	**14,018,880**

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FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 600 - Operations & Maintenance

	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
Elementary	**1,286,880**	**976,489**	**-**	**-**	**340,526**
Big Lake Elementary	43,764	36,645	-	-	23,689
Butte Elementary	74,777	69,307	-	-	12,207
Cottonwood Creek Elementary	83,100	48,948	-	-	15,009
Dena'ina Elementary	68,912	67,475	-	-	12,076
Finger Lake Elementary	82,248	48,682	-	-	18,941
Fred & Sara Machetanz Elementary	65,618	43,487	-	-	25,834
Goose Bay Elementary	62,198	42,421	-	-	26,252
Iditarod Elementary	76,141	69,733	-	-	17,391
John Shaw Elementary	72,769	68,680	-	-	22,698
Knik Elementary	80,713	71,160	-	-	12,334
Meadow Lakes Elementary	72,392	45,604	-	-	23,132
Pioneer Peak Elementary	82,252	48,683	-	-	19,643
Ron Larson Elementary	81,212	48,359	-	-	18,499
Sherrod Elementary	79,312	70,724	-	-	21,800
Snowshoe Elementary	87,791	73,391	-	-	20,365
Swanson Elementary	83,100	48,948	-	-	29,792
Tanaina Elementary	90,581	74,242	-	-	20,864
Middle School	**535,138**	**419,965**	**-**	**-**	**113,706**
Colony Middle	118,637	60,083	-	-	23,980
Palmer Jr Middle	112,486	104,079	-	-	29,032
Teeland Middle	145,978	114,539	-	-	25,887
Wasilla Middle	158,037	141,264	-	-	34,807
High School	**1,095,851**	**801,945**	**-**	**-**	**213,112**
Colony High	181,449	125,636	-	-	32,307
Houston Jr/Sr High	192,398	106,097	-	-	25,471
Joe Redington Sr. Jr/Sr High	144,552	91,135	-	-	21,231
Mat-Su Career & Technical High	151,749	116,341	-	-	21,356
Palmer High	238,658	212,395	-	-	56,220
Wasilla High	187,045	150,341	-	-	56,527
Small Attendance Area	**248,982**	**189,333**	**-**	**-**	**142,531**
Beryozova	3,058	286	-	-	4,933
Glacier View	28,759	31,958	-	-	6,208
Sutton Elementary	28,759	9,000	-	-	65,691
Su-Valley Jr/Sr High	70,209	67,880	-	-	22,955
Talkeetna Elementary	31,959	32,957	-	-	16,563
Trapper Creek Elementary	30,243	9,464	-	-	7,400
Willow Elementary	55,995	37,788	-	-	18,781
Alternative/Correspondence School	**212,597**	**89,461**	**-**	**-**	**65,264**
AK Middle College	-	-	-	-	-
Burchell High	76,245	23,850	-	-	22,115
Mat-Su Central	44,331	36,823	-	-	21,442
Mat-Su Day School	33,824	10,581	-	-	4,383
Valley Pathways	58,197	18,207	-	-	17,324
Charter School	**169,658**	**182,880**	**-**	**-**	**55,600**
Academy Charter	39,396	46,311	-	-	10,600
American Charter	48,893	54,906	-	-	5,000
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	67,511	66,228	-	-	9,000
Midnight Sun Family Learning Center	-	-	-	-	22,000
Twindly Bridge Charter	13,858	15,435	-	-	9,000

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 600 - Operations & Maintenance

	435 Energy	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
Elementary	**1,610,202**	**179,862**	**-**	**4,559**	**-**
Big Lake Elementary	88,065	17,640	-	967	-
Butte Elementary	61,303	24,420	-	-	-
Cottonwood Creek Elementary	81,161	2,640	-	500	-
Dena'ina Elementary	60,498	19,760	-	-	-
Finger Lake Elementary	87,431	2,640	-	-	-
Fred & Sara Machetanz Elementary	149,145	14,870	-	-	-
Goose Bay Elementary	77,972	19,860	-	200	-
Iditarod Elementary	88,545	4,400	-	-	-
John Shaw Elementary	108,915	2,200	-	500	-
Knik Elementary	125,454	18,980	-	-	-
Meadow Lakes Elementary	123,215	32,760	-	150	-
Pioneer Peak Elementary	62,890	2,640	-	242	-
Ron Larson Elementary	119,808	1,760	-	-	-
Sherrod Elementary	114,681	1,012	-	1,500	-
Snowshoe Elementary	75,489	11,640	-	-	-
Swanson Elementary	97,079	-	-	-	-
Tanaina Elementary	88,551	2,640	-	500	-
Middle School	**1,057,488**	**7,260**	**-**	**1,000**	**-**
Colony Middle	240,769	4,620	-	-	-
Palmer Jr Middle	209,147	-	-	-	-
Teeland Middle	310,698	2,640	-	-	-
Wasilla Middle	296,874	-	-	1,000	-
High School	**2,164,748**	**97,496**	**-**	**500**	**-**
Colony High	402,496	8,580	-	-	-
Houston Jr/Sr High	290,381	42,926	-	-	-
Joe Redington Sr. Jr/Sr High	187,025	38,400	-	500	-
Mat-Su Career & Technical High	301,331	7,590	-	-	-
Palmer High	483,575	-	-	-	-
Wasilla High	499,940	-	-	-	-
Small Attendance Area	**428,330**	**167,272**	**-**	**-**	**-**
Beryozova	3,403	28,275	-	-	-
Glacier View	49,259	7,100	-	-	-
Sutton Elementary	44,762	13,320	-	-	-
Su-Valley Jr/Sr High	159,705	26,342	-	-	-
Talkeetna Elementary	63,109	15,000	-	-	-
Trapper Creek Elementary	40,735	15,770	-	-	-
Willow Elementary	67,357	61,465	-	-	-
Alternative/Correspondence School	**278,270**	**751,135**	**-**	**4,200**	**-**
AK Middle College	-	80,000	-	-	-
Burchell High	99,319	110	-	2,000	-
Mat-Su Central	40,437	638,095	-	1,200	-
Mat-Su Day School	26,106	32,160	-	-	-
Valley Pathways	112,408	770	-	1,000	-
Charter School	**320,916**	**1,371,200**	**18,331**	**54,000**	**1,000**
Academy Charter	50,000	36,000	-	5,000	-
American Charter	98,000	229,400	-	10,000	-
Birchtree Charter	70,916	586,200	-	-	-
Fronteras Spanish Immersion Charter	40,000	-	17,000	10,000	-
Midnight Sun Family Learning Center	39,000	412,600	-	5,000	-
Twindly Bridge Charter	23,000	107,000	1,331	24,000	1,000

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 600 - Operations & Maintenance

	510 Equipment	Grand Total
Elementary	-	**4,398,518**
Big Lake Elementary	-	**210,770**
Butte Elementary	-	**242,014**
Cottonwood Creek Elementary	-	**231,358**
Dena'ina Elementary	-	**228,721**
Finger Lake Elementary	-	**239,942**
Fred & Sara Machetanz Elementary	-	**298,954**
Goose Bay Elementary	-	**228,903**
Iditarod Elementary	-	**256,210**
John Shaw Elementary	-	**275,762**
Knik Elementary	-	**308,641**
Meadow Lakes Elementary	-	**297,253**
Pioneer Peak Elementary	-	**216,350**
Ron Larson Elementary	-	**269,638**
Sherrod Elementary	-	**289,029**
Snowshoe Elementary	-	**268,676**
Swanson Elementary	-	**258,919**
Tanaina Elementary	-	**277,378**
Middle School	-	**2,134,557**
Colony Middle	-	**448,089**
Palmer Jr Middle	-	**454,744**
Teeland Middle	-	**599,742**
Wasilla Middle	-	**631,982**
High School	-	**4,373,652**
Colony High	-	**750,468**
Houston Jr/Sr High	-	**657,273**
Joe Redington Sr. Jr/Sr High	-	**482,843**
Mat-Su Career & Technical High	-	**598,367**
Palmer High	-	**990,848**
Wasilla High	-	**893,853**
Small Attendance Area	-	**1,176,448**
Beryozova	-	**39,955**
Glacier View	-	**123,284**
Sutton Elementary	-	**161,532**
Su-Valley Jr/Sr High	-	**347,091**
Talkeetna Elementary	-	**159,588**
Trapper Creek Elementary	-	**103,612**
Willow Elementary	-	**241,386**
Alternative/Correspondence School	-	**1,400,927**
AK Middle College	-	**80,000**
Burchell High	-	**223,639**
Mat-Su Central	-	**782,328**
Mat-Su Day School	-	**107,054**
Valley Pathways	-	**207,906**
Charter School	-	**2,173,585**
Academy Charter	-	**187,307**
American Charter	-	**446,199**
Birchtree Charter	-	**657,116**
Fronteras Spanish Immersion Charter	-	**209,739**
Midnight Sun Family Learning Center	-	**478,600**
Twindly Bridge Charter	-	**194,624**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 600 - Operations & Maintenance

	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
District Wide	**3,626,425**	**2,032,081**	**8,701**	**8,892**	**126,635**
Administration Building	39,674	12,409	-	-	13,066
Custodial Services	388,795	214,288	242	1,097	554
District Warehouse	8,456	2,645	-	-	4,599
District Wide Services	202,172	18,660	-	-	73,761
Information & Technology	-	-	-	-	3,709
Operations & Maintenance	2,987,328	1,784,079	8,459	7,795	29,765
Purchasing Department	-	-	-	-	497
Risk Management	-	-	-	-	-
Student Transportation	-	-	-	-	684
Grand Total	**7,175,531**	**4,692,154**	**8,701**	**8,892**	**1,057,374**

FY 2021 Expenditure Summary
Function - Object - Location

Fund: 100 - General Operating Fund
State Function: 600 - Operations & Maintenance

	435 Energy	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
District Wide	**286,814**	**609,761**	**2,129,796**	**1,223,625**	**9,000**
Administration Building	160,207	-	-	-	-
Custodial Services	-	500	-	366,190	-
District Warehouse	31,188	11,000	-	-	-
District Wide Services	-	204,167	-	-	-
Information & Technology	-	-	-	-	-
Operations & Maintenance	95,419	394,094	-	857,435	9,000
Purchasing Department	-	-	-	-	-
Risk Management	-	-	2,129,796	-	-
Student Transportation	-	-	-	-	-
Grand Total	**6,146,768**	**3,183,986**	**2,148,127**	**1,287,884**	**10,000**

FY 2021 Expenditure Summary
Function - Object - Location

Fund	100 - General Operating Fund
State Function	600 - Operations & Maintenance

	510 Equipment	Grand Total
District Wide	**50,000**	**10,111,730**
Administration Building	-	**225,356**
Custodial Services	24,000	**995,666**
District Warehouse	-	**57,888**
District Wide Services	-	**498,760**
Information & Technology	-	**3,709**
Operations & Maintenance	26,000	**6,199,374**
Purchasing Department	-	**497**
Risk Management	-	**2,129,796**
Student Transportation	-	**684**
Grand Total	**50,000**	**25,769,417**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 700 - Student Activities

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	425 Students Travel
Elementary	**82,790**	**-**	**18,054**	**-**	**-**
Big Lake Elementary	4,870	-	1,062	-	-
Butte Elementary	4,870	-	1,062	-	-
Cottonwood Creek Elementary	4,870	-	1,062	-	-
Dena'ina Elementary	4,870	-	1,062	-	-
Finger Lake Elementary	4,870	-	1,062	-	-
Fred & Sara Machetanz Elementary	4,870	-	1,062	-	-
Goose Bay Elementary	4,870	-	1,062	-	-
Iditarod Elementary	4,870	-	1,062	-	-
John Shaw Elementary	4,870	-	1,062	-	-
Knik Elementary	4,870	-	1,062	-	-
Meadow Lakes Elementary	4,870	-	1,062	-	-
Pioneer Peak Elementary	4,870	-	1,062	-	-
Ron Larson Elementary	4,870	-	1,062	-	-
Sherrod Elementary	4,870	-	1,062	-	-
Snowshoe Elementary	4,870	-	1,062	-	-
Swanson Elementary	4,870	-	1,062	-	-
Tanaina Elementary	4,870	-	1,062	-	-
Middle School	**285,600**	**-**	**62,232**	**-**	**-**
Colony Middle	71,400	-	15,558	-	-
Palmer Jr Middle	71,400	-	15,558	-	-
Teeland Middle	71,400	-	15,558	-	-
Wasilla Middle	71,400	-	15,558	-	-
High School	**1,421,547**	**-**	**347,614**	**-**	**-**
Colony High	220,600	-	48,069	-	-
Houston Jr/Sr High	260,308	-	56,721	-	-
Joe Redington Sr. Jr/Sr High	260,308	-	56,721	-	-
Mat-Su Career & Technical High	75,004	-	16,345	-	-
Palmer High	308,166	-	85,741	-	-
Wasilla High	297,161	-	84,017	-	-
Small Attendance Area	**196,250**	**-**	**47,747**	**-**	**-**
Glacier View	26,472	-	5,769	-	-
Sutton Elementary	1,948	-	424	-	-
Su-Valley Jr/Sr High	161,986	-	40,282	-	-
Talkeetna Elementary	1,948	-	424	-	-
Trapper Creek Elementary	1,948	-	424	-	-
Willow Elementary	1,948	-	424	-	-
Alternative/Correspondence School	**35,296**	**-**	**7,688**	**-**	**-**
AK Middle College	8,824	-	1,922	-	-
Burchell High	8,824	-	1,922	-	-
Mat-Su Central	8,824	-	1,922	-	-
Valley Pathways	8,824	-	1,922	-	-
Charter School	**3,868**	**-**	**555**	**-**	**900**
American Charter	-	-	-	-	900
Midnight Sun Family Learning Center	3,868	-	555	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**176,788**	**8,226**	**40,251**	**2,000**	**510,000**
District Wide Services	105,738	3,814	23,393	-	-
Education & Instruction	13,694	4,412	4,360	1,000	510,000
Federal Programs	57,356	-	12,498	1,000	-
Grand Total	**2,202,139**	**8,226**	**524,141**	**2,000**	**510,900**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 700 - Student Activities

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	-	-	-	**100,844**
Big Lake Elementary	-	-	-	**5,932**
Butte Elementary	-	-	-	**5,932**
Cottonwood Creek Elementary	-	-	-	**5,932**
Dena'ina Elementary	-	-	-	**5,932**
Finger Lake Elementary	-	-	-	**5,932**
Fred & Sara Machetanz Elementary	-	-	-	**5,932**
Goose Bay Elementary	-	-	-	**5,932**
Iditarod Elementary	-	-	-	**5,932**
John Shaw Elementary	-	-	-	**5,932**
Knik Elementary	-	-	-	**5,932**
Meadow Lakes Elementary	-	-	-	**5,932**
Pioneer Peak Elementary	-	-	-	**5,932**
Ron Larson Elementary	-	-	-	**5,932**
Sherrod Elementary	-	-	-	**5,932**
Snowshoe Elementary	-	-	-	**5,932**
Swanson Elementary	-	-	-	**5,932**
Tanaina Elementary	-	-	-	**5,932**
Middle School	-	-	-	**347,832**
Colony Middle	-	-	-	**86,958**
Palmer Jr Middle	-	-	-	**86,958**
Teeland Middle	-	-	-	**86,958**
Wasilla Middle	-	-	-	**86,958**
High School	-	-	-	**1,769,161**
Colony High	-	-	-	**268,669**
Houston Jr/Sr High	-	-	-	**317,029**
Joe Redington Sr. Jr/Sr High	-	-	-	**317,029**
Mat-Su Career & Technical High	-	-	-	**91,349**
Palmer High	-	-	-	**393,907**
Wasilla High	-	-	-	**381,178**
Small Attendance Area	-	-	-	**243,997**
Glacier View	-	-	-	**32,241**
Sutton Elementary	-	-	-	**2,372**
Su-Valley Jr/Sr High	-	-	-	**202,268**
Talkeetna Elementary	-	-	-	**2,372**
Trapper Creek Elementary	-	-	-	**2,372**
Willow Elementary	-	-	-	**2,372**
Alternative/Correspondence School	-	-	-	**42,984**
AK Middle College	-	-	-	**10,746**
Burchell High	-	-	-	**10,746**
Mat-Su Central	-	-	-	**10,746**
Valley Pathways	-	-	-	**10,746**
Charter School	-	**1,300**	**1,175**	**7,798**
American Charter	-	1,300	175	**2,375**
Midnight Sun Family Learning Center	-	-	-	**4,423**
Twindly Bridge Charter	-	-	1,000	**1,000**
District Wide	**128,905**	**85,540**	**36,000**	**987,710**
District Wide Services	-	-	-	**132,945**
Education & Instruction	125,000	84,574	36,000	**779,040**
Federal Programs	3,905	966	-	**75,725**
Grand Total	**128,905**	**86,840**	**37,175**	**3,500,326**

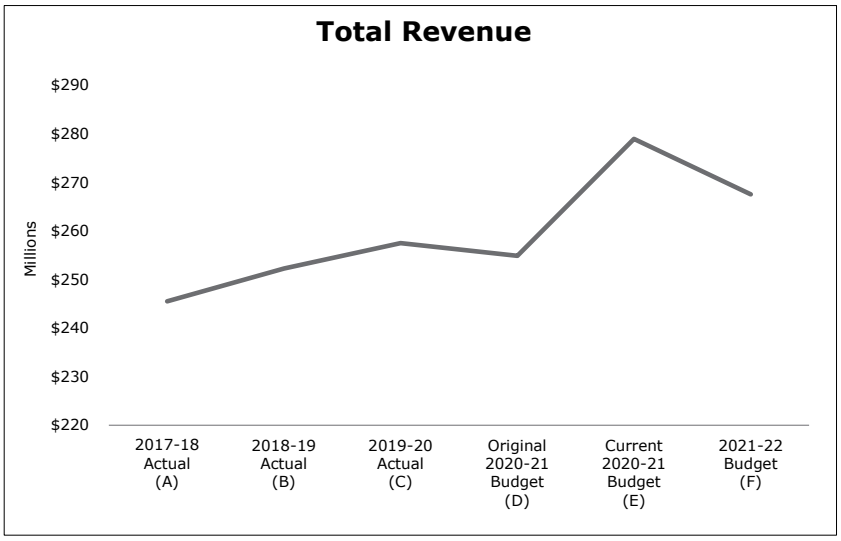
FY 2021 Expenditure Summary
Function - Object - Location

Fund	100 - General Operating Fund
State Function	900 - Other Financing Uses

	550 Transfers to Other Funds	Grand Total
Charter School	**393,600**	**393,600**
Fronteras Spanish Immersion Charter	393,600	**393,600**
District Wide	**2,417,361**	**2,417,361**
Food Service	199,800	**199,800**
Student Transportation	2,217,561	**2,217,561**
Grand Total	**2,810,961**	**2,810,961**

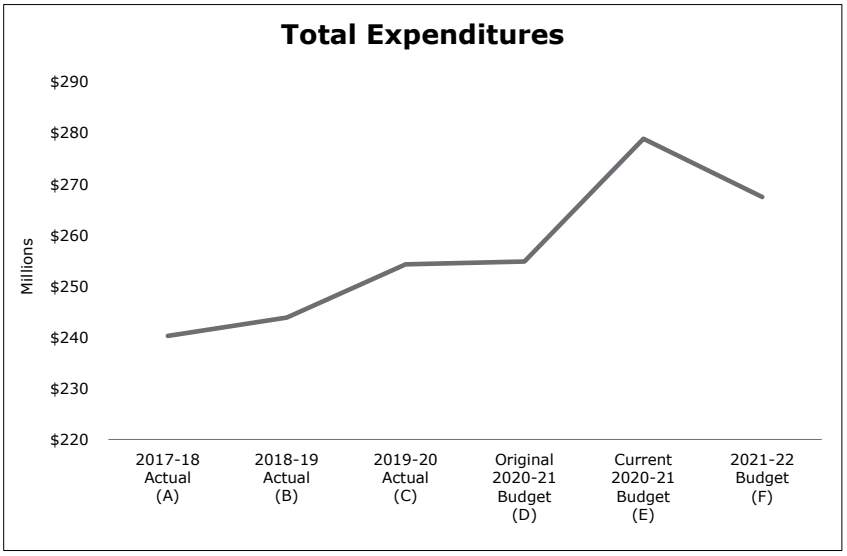
Fund: 100 General Fund Revenue Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 62,310,148	$ 65,841,806	$ 3,531,658	6%
020 Food Services Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	516,669	593,267	417,211	590,000	134,146	475,000	340,854	254%
046 Other Local Reimbursements	445,329	447,749	410,776	-	122,364	-	(122,364)	-100%
Total Local Source Revenue	**56,803,298**	**59,415,934**	**61,493,919**	**62,900,148**	**62,566,658**	**66,316,806**	**3,750,148**	**6%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	169,972,247	169,485,342	169,667,391	169,960,205	173,028,970	170,439,031	(2,589,939)	-1%
052 Quality Schools	537,159	541,059	543,865	547,468	555,747	553,087	(2,660)	0%
056 TRS On-Behalf	14,396,752	16,208,585	17,889,178	17,384,963	17,384,963	19,460,606	2,075,643	12%
057 PERS On-Behalf	1,047,303	1,966,871	2,338,553	2,877,415	2,877,415	3,038,299	160,884	6%
090 Other State Revenue	116,433	2,740,246	3,994,080	65,000	64,408	65,000	592	1%
Total State Source Revenue	**186,069,894**	**190,942,103**	**194,433,067**	**190,835,051**	**193,911,503**	**193,556,023**	**(355,480)**	**0%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	-	-	217,486	-	137,672	-	(137,672)	-100%
047 E-Rate	1,280,412	1,276,298	1,344,024	523,008	1,444,796	1,383,261	(61,535)	-4%
152 Medicaid Reimbursement	1,356,014	618,220	18,384	638,539	409,500	480,000	70,500	17%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Federal Source Revenue	**2,636,426**	**1,894,518**	**1,579,894**	**1,161,547**	**1,991,968**	**1,863,261**	**(128,707)**	**-6%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	-	-	-	-	20,478,648	5,809,979	(14,668,669)	-72%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**20,478,648**	**5,809,979**	**(14,668,669)**	**-72%**
REVENUE TOTAL	**$ 245,509,618**	**$ 252,252,555**	**$ 257,506,880**	**$ 254,896,746**	**$ 278,948,777**	**$ 267,546,069**	**$ (11,402,708)**	**-4%**



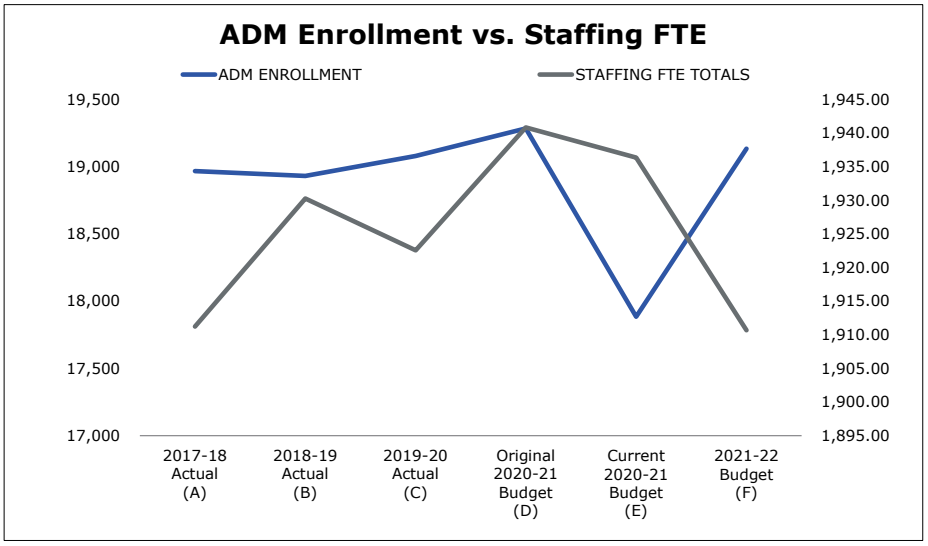
Fund: 100 General Fund Expenditure Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 94,041,894	$ 95,792,736	$ 95,705,956	$ 97,068,471	$ 101,491,525	$ 100,879,787	$ (611,738)	-1%
320 Non-Certificated Salaries	33,808,679	34,343,454	35,231,590	36,859,677	35,801,377	37,541,149	1,739,772	5%
360 Employee Benefits	74,495,731	76,466,667	79,569,060	81,186,547	83,781,949	86,381,048	2,599,099	3%
Total Personnel	**202,346,304**	**206,602,857**	**210,506,606**	**215,114,695**	**221,074,851**	**224,801,984**	**3,727,133**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	3,771,543	4,955,943	5,053,725	4,859,869	7,667,519	5,769,711	(1,897,808)	-25%
420 Staff Travel	409,177	500,219	326,339	558,520	543,444	522,455	(20,989)	-4%
425 Student Travel	730,916	889,473	817,887	818,693	726,007	886,618	160,611	22%
430 Utilities	2,698,936	3,003,069	3,091,348	2,216,339	2,661,322	2,458,749	(202,573)	-8%
435 Energy	5,992,982	5,526,342	5,224,492	6,949,391	6,481,440	6,146,768	(334,672)	-5%
440 Purchased Services	6,711,427	5,806,300	5,947,501	7,494,630	7,014,829	6,802,070	(212,759)	-3%
445 Insurance & Bond Premiums	1,993,038	1,773,430	2,291,281	2,851,247	2,676,154	2,678,821	2,667	0%
450 Supplies & Materials	9,832,795	9,572,637	9,260,280	11,411,411	15,962,133	14,098,881	(1,863,252)	-12%
480 Tuition	66,555	-	-	-	-	-	-	0%
490 Other Expenses	1,592,196	1,035,573	448,071	607,051	1,008,608	833,950	(174,658)	-17%
495 Indirect Cost	(1,030,647)	(850,495)	(608,926)	(1,035,976)	(897,527)	(1,453,689)	(556,162)	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	415,432	1,002,902	1,154,229	1,046,443	926,961	1,157,902	230,941	25%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	406,994	-	-	-	29,700	30,888	1,188	4%
Total Non-Personnel	**33,591,344**	**33,215,392**	**33,006,227**	**37,777,618**	**44,800,591**	**39,933,124**	**(4,867,467)**	**-11%**
550 Transfers to Other Funds	4,361,620	4,087,480	10,811,890	2,004,433	13,073,335	2,810,961	(10,262,374)	-78%
TOTAL EXPENDITURES	**$ 240,299,268**	**$ 243,905,729**	**$ 254,324,723**	**$ 254,896,746**	**$ 278,948,777**	**$ 267,546,069**	**$ (11,402,708)**	**-4%**



Fund: 100 General Fund Staffing Summary
Location: District Wide
Date: 6/2/2021

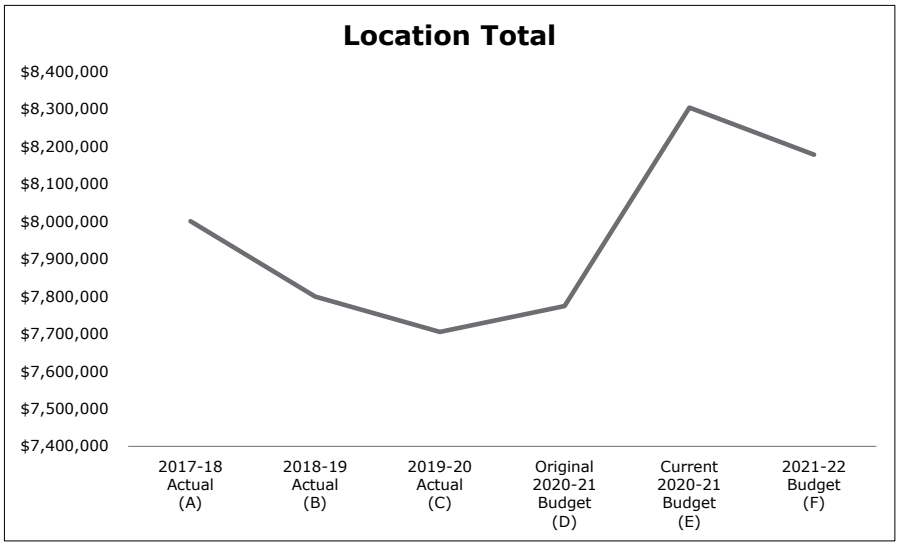
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18968.46**	**18931.80**	**19080.25**	**19285.00**	**17885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	7.85	7.99	7.99	6.49	6.49	6.49	-	0%
Administrator	62.79	62.69	61.69	60.23	63.89	62.99	(0.90)	-1%
Classroom Teacher	691.25	732.58	732.58	718.25	688.31	678.35	(9.96)	-1%
SPED Teacher	186.31	212.56	207.06	205.83	207.69	198.09	(9.60)	-5%
Specialist - Schools	129.09	83.51	85.01	95.08	104.09	92.18	(11.91)	-11%
Counselor	31.29	30.99	30.49	30.99	34.80	32.75	(2.05)	-6%
Nurse	32.42	32.22	31.62	31.82	31.03	30.73	(0.30)	-1%
Specialist - Department	103.08	96.38	95.38	97.87	99.93	104.18	4.25	4%
Total Certificated	**1,244.08**	**1,258.92**	**1,251.82**	**1,246.56**	**1,236.23**	**1,205.76**	**(30.47)**	**-2%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	6.25	6.25	6.25	6.25	6.00	5.00	(1.00)	-17%
Supervisor	24.50	29.00	28.50	32.00	33.00	33.00	-	0%
Instructional Aides	288.65	302.73	299.73	326.50	322.00	330.75	8.76	3%
Support Staff	131.13	133.38	134.38	128.88	139.43	156.50	17.07	12%
Custodial Staff	102.23	103.60	101.60	103.88	103.13	102.375	(0.75)	-1%
Specialist - Department	107.41	89.41	93.28	89.78	89.58	70.30	(19.28)	-22%
Total Non-Certificated	**667.17**	**671.37**	**670.74**	**694.29**	**700.14**	**704.93**	**4.79**	**1%**
STAFFING FTE TOTALS	**1,911.25**	**1,930.29**	**1,922.56**	**1,940.85**	**1,936.36**	**1,910.69**	**(25.68)**	**-1%**



The fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund.

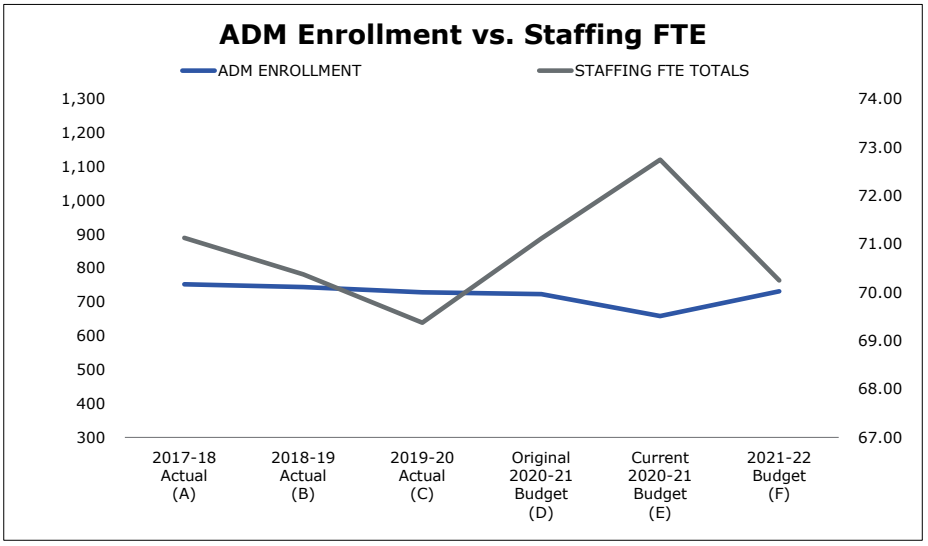
Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 4,109,905	$ 3,865,073	$ 3,855,070	$ 3,910,393	$ 4,108,336	$ 3,973,026	$ (135,310)	-3%
320 Non-Certificated Salaries	885,369	964,379	1,049,867	927,418	1,069,785	1,088,723	18,938	2%
360 Employee Benefits	2,252,131	2,234,301	2,206,380	2,254,597	2,427,248	2,458,623	31,375	1%
Total Personnel	**7,247,404**	**7,063,753**	**7,111,318**	**7,092,408**	**7,605,369**	**7,520,372**	**(84,997)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	797	-	(797)	-100%
420 Staff Travel	10,811	13,016	8,593	3,960	3,960	3,960	-	0%
425 Student Travel	76,000	75,750	76,695	-	56,743	-	(56,743)	-100%
430 Utilities	48,198	97,986	84,986	93,536	60,654	79,038	18,384	30%
435 Energy	479,944	411,626	271,299	494,520	342,453	483,575	141,122	41%
440 Purchased Services	16,963	21,698	31,365	9,922	55,510	9,922	(45,588)	-82%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	105,812	102,095	111,839	80,125	120,797	81,054	(39,743)	-33%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	15,935	13,906	9,254	-	57,758	722	(57,036)	-99%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**753,663**	**736,077**	**594,031**	**682,063**	**698,672**	**658,271**	**(40,401)**	**-6%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 8,001,068**	**$ 7,799,830**	**$ 7,705,349**	**$ 7,774,471**	**$ 8,304,041**	**$ 8,178,643**	**$ (125,398)**	**-2%**



Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/2/2021

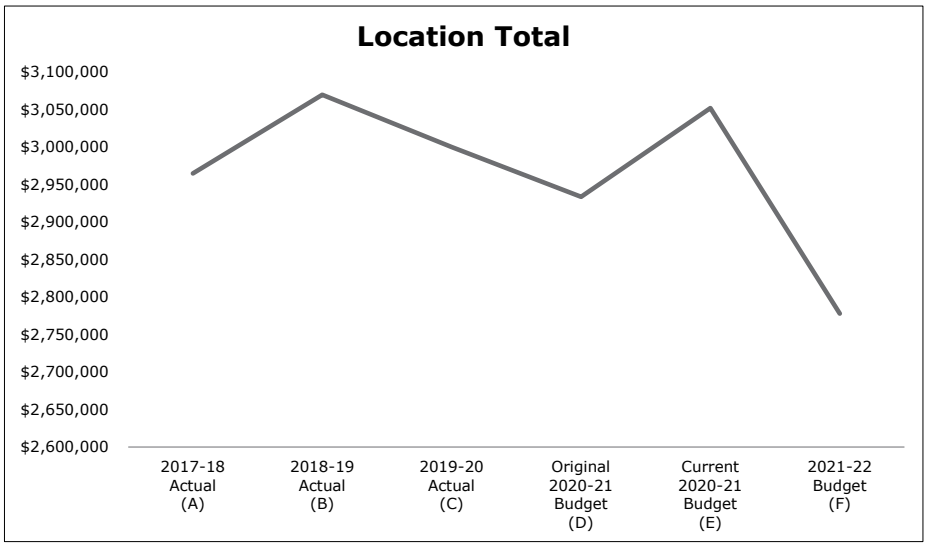
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**752.90**	**744.78**	**729.08**	**724.00**	**658.93**	**732.00**	**73.07**	**11%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	2.00	3.00	3.00	3.00	-	0%
Classroom Teacher	27.00	30.00	30.00	27.00	23.00	22.00	(1.00)	-4%
SPED Teacher	9.00	10.00	10.00	10.00	9.00	9.00	-	0%
Specialist - Schools	8.00	2.00	2.00	5.99	8.50	7.00	(1.50)	-18%
Counselor	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**51.00**	**49.00**	**48.00**	**49.99**	**47.50**	**45.00**	**(2.50)**	**-5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	0.75	0.75	1.00	1.00	1.00	-	0%
Instructional Aides	8.63	9.63	9.63	9.63	12.25	12.25	-	0%
Support Staff	5.50	5.00	5.00	5.50	6.00	6.00	-	0%
Custodial Staff	6.00	6.00	6.00	5.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**20.13**	**21.38**	**21.38**	**21.13**	**25.25**	**25.25**	**-**	**0%**
STAFFING FTE TOTALS	**71.13**	**70.38**	**69.38**	**71.12**	**72.75**	**70.25**	**(2.50)**	**-3%**



Palmer High School was built in 1976 with renovations in 1982, 1987 and 2018. Since 1999, it has housed the International Baccalaureate (IB) program. In addition to IB, Palmer High School offers a variety of CTE courses including culinary arts, auto shop, wood shop, business courses, and one of the only agriculture programs in the State.

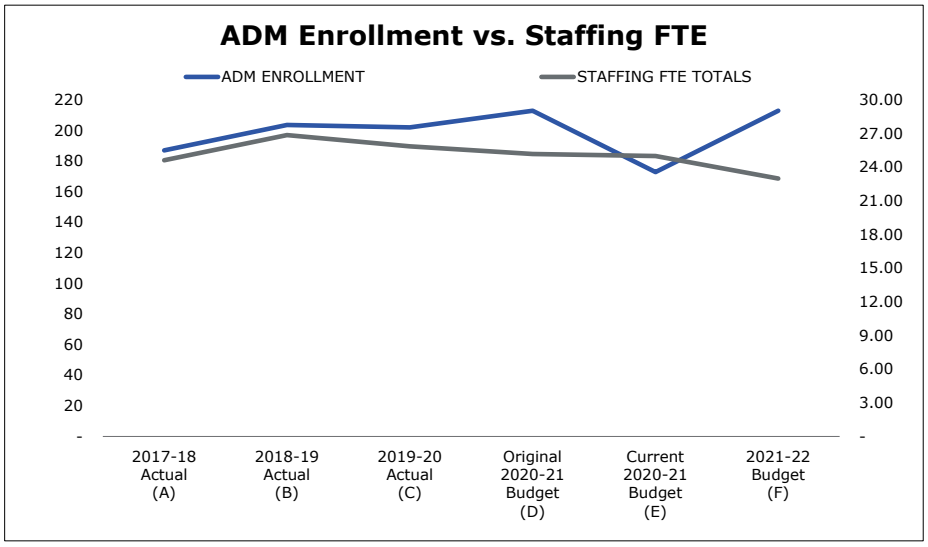
Fund: 100 General Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,490,536	$ 1,536,984	$ 1,523,073	$ 1,488,492	$ 1,536,263	$ 1,386,250	$ (150,013)	-10%
320 Non-Certificated Salaries	323,434	319,348	293,802	284,114	319,464	307,355	(12,109)	-4%
360 Employee Benefits	845,623	872,304	859,463	849,407	870,444	813,053	(57,391)	-7%
Total Personnel	**2,659,593**	**2,728,636**	**2,676,338**	**2,622,013**	**2,726,171**	**2,506,658**	**(219,513)**	**-8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	408	-	-	200	-	(200)	-100%
420 Staff Travel	3,090	2,682	1,669	4,704	1,729	4,820	3,091	179%
425 Student Travel	40,833	38,875	35,782	-	36,186	-	(36,186)	-100%
430 Utilities	8,851	52,494	55,580	40,923	44,712	40,739	(3,973)	-9%
435 Energy	207,161	182,556	172,755	209,895	154,882	159,705	4,823	3%
440 Purchased Services	19,855	41,932	41,900	33,778	59,733	42,600	(17,133)	-29%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	100%
450 Supplies & Materials	22,959	20,039	15,306	21,772	22,060	22,580	520	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,797	2,375	1,036	919	3,204	950	(2,254)	-70%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	3,415	-	(3,415)	-100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**305,546**	**341,361**	**324,028**	**311,991**	**326,121**	**271,394**	**(54,727)**	**-17%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,965,139**	**$ 3,069,997**	**$ 3,000,366**	**$ 2,934,004**	**$ 3,052,292**	**$ 2,778,052**	**$ (274,240)**	**-9%**



Fund: 100 General Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/2/2021

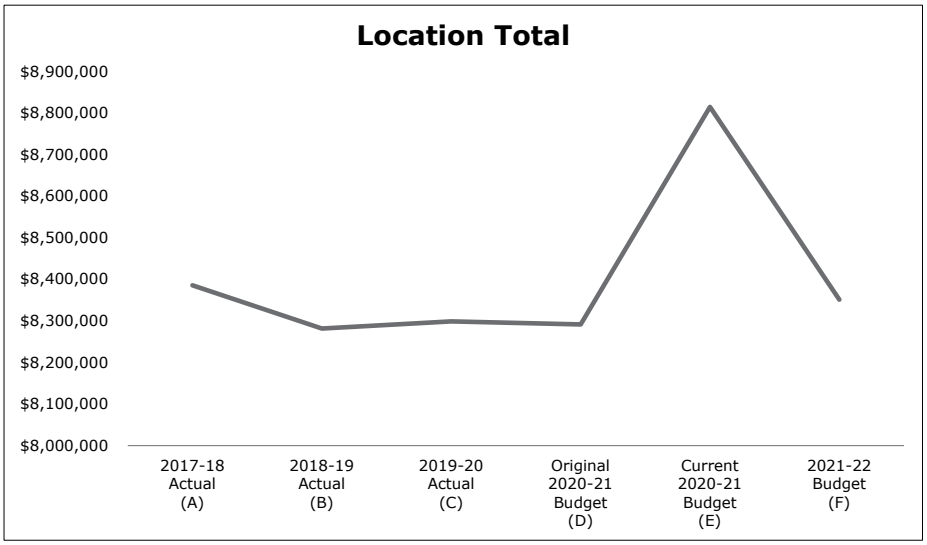
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**187.10**	**203.70**	**202.15**	**213.00**	**172.90**	**213.00**	**40.10**	**23%**
CERTIFICATED FTE								
Director	-	-	-	0.00	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.00	10.50	9.50	8.94	7.00	7.00	-	0%
SPED Teacher	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Schools	3.00	2.25	2.25	2.25	3.25	2.25	(1.00)	-31%
Counselor	-	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**16.50**	**18.25**	**17.25**	**16.69**	**15.75**	**13.75**	**(2.00)**	**-13%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.13	3.63	3.63	4.50	5.25	5.25	-	0%
Support Staff	2.00	3.00	3.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**8.13**	**8.63**	**8.63**	**8.50**	**9.25**	**9.25**	**-**	**0%**
STAFFING FTE TOTALS	**24.63**	**26.88**	**25.88**	**25.19**	**25.00**	**23.00**	**(2.00)**	**-8%**



Su-Valley Junior/Senior High School was built in 2009, after the previous structure burned down. Su-Valley has a certified, award winning "green school" design. It hosts several programs, including iTech/APEX, Battle of the Books, Student Government, and Business Professionals of America, along with several competitive sports teams.

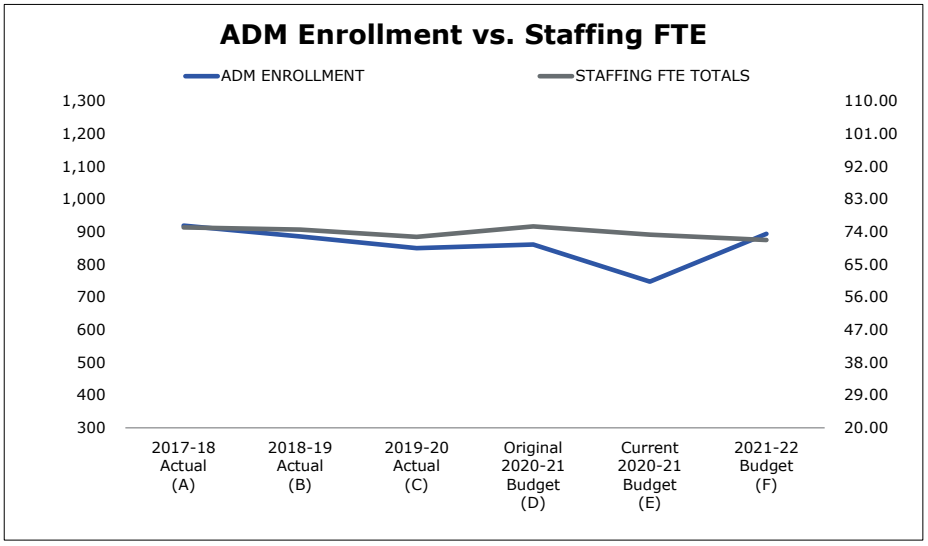
Fund: 100 General Fund
Location: 003 Wasilla High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 4,258,391	$ 4,226,994	$ 4,245,277	$ 4,203,990	$ 4,504,972	$ 4,351,583	$ (153,389)	-3%
320 Non-Certificated Salaries	904,795	965,062	987,000	917,701	861,566	851,047	(10,519)	-1%
360 Employee Benefits	2,350,242	2,405,161	2,438,239	2,464,398	2,452,682	2,432,183	(20,499)	-1%
Total Personnel	**7,513,428**	**7,597,217**	**7,670,515**	**7,586,089**	**7,819,220**	**7,634,813**	**(184,407)**	**-2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	40,159	-	-	-	2,000	-	(2,000)	-100%
420 Staff Travel	11,453	6,561	4,433	4,443	3,960	4,460	500	13%
425 Student Travel	94,009	56,373	59,833	-	61,010	-	(61,010)	-100%
430 Utilities	46,020	85,699	83,039	79,850	89,511	77,417	(12,094)	-14%
435 Energy	526,542	342,329	343,780	517,287	610,282	499,940	(110,342)	-18%
440 Purchased Services	28,070	29,068	49,030	9,800	65,603	17,387	(48,216)	-73%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	110,414	152,114	75,529	93,969	112,204	114,798	2,594	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	15,462	12,349	12,816	-	50,895	2,300	(48,595)	-95%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**872,129**	**684,491**	**628,460**	**705,349**	**995,465**	**716,302**	**(279,163)**	**-28%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 8,385,556**	**$ 8,281,708**	**$ 8,298,975**	**$ 8,291,438**	**$ 8,814,685**	**$ 8,351,115**	**$ (463,570)**	**-5%**



Fund: 100 General Fund
Location: 003 Wasilla High School
Date: 6/2/2021

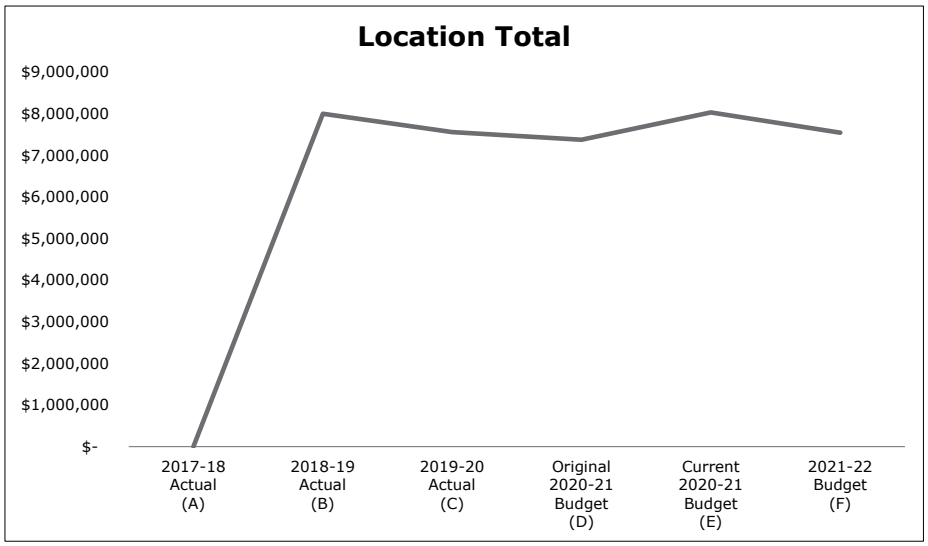
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**919.00**	**885.72**	**850.14**	**861.00**	**747.60**	**894.00**	**146.40**	**20%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	29.50	35.00	34.00	33.00	26.50	27.00	0.50	2%
SPED Teacher	9.00	9.00	9.00	10.00	9.00	9.00	-	0%
Specialist - Schools	8.00	2.00	2.00	3.00	10.00	9.00	(1.00)	-10%
Counselor	4.00	4.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**54.50**	**54.00**	**52.00**	**53.00**	**52.50**	**51.00**	**(1.50)**	**-3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	9.75	9.63	9.63	10.50	8.75	8.75	-	0%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	6.00	5.00	5.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**20.75**	**20.63**	**20.63**	**22.50**	**20.75**	**20.75**	**-**	**0%**
STAFFING FTE TOTALS	**75.25**	**74.63**	**72.63**	**75.50**	**73.25**	**71.75**	**(1.50)**	**-2%**



Wasilla High School was built in 1976. At 210,886 square feet, it is the largest school in the Mat-Su Valley. Wasilla High School hosts the iTech/APEX program, along with Airforce JROTC, National Honor Society, Skills USA, Student Council, and several competitive sports teams. The Wasilla High School pool is used by students and the public alike.

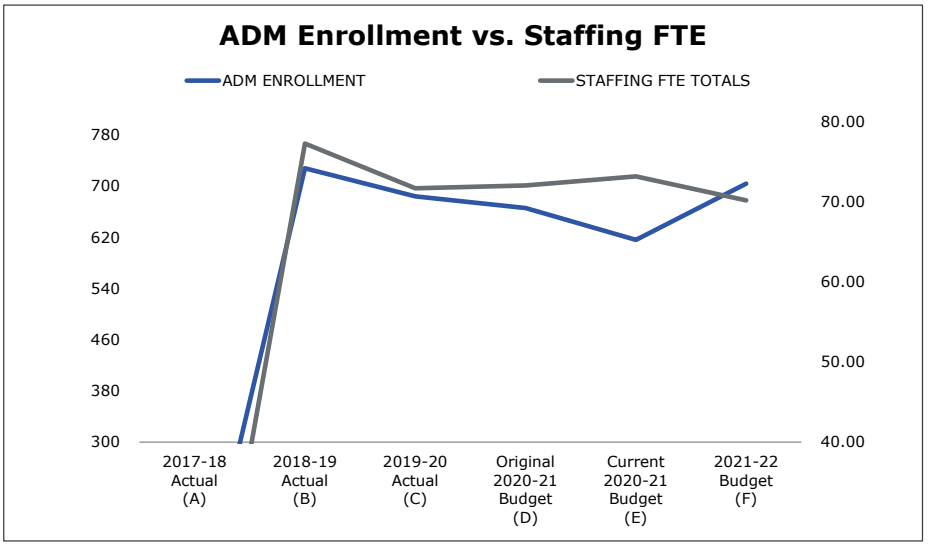
Fund: 100 General Fund
Location: 004 Houston Jr/Sr High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ 4,011,556	$ 3,769,341	$ 3,634,669	$ 4,022,708	$ 3,814,184	$ (208,524)	-5%
320 Non-Certificated Salaries	-	1,020,929	1,016,426	934,688	1,044,424	988,609	(55,815)	-5%
360 Employee Benefits	-	2,407,151	2,209,774	2,188,514	2,349,487	2,271,602	(77,885)	-3%
Total Personnel	**-**	**7,439,635**	**6,995,541**	**6,757,871**	**7,416,619**	**7,074,395**	**(342,224)**	**-5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	4,261	3,126	4,057	7,802	4,057	(3,745)	-48%
425 Student Travel	-	75,313	66,736	-	66,240	-	(66,240)	-100%
430 Utilities	-	77,220	77,780	51,891	64,721	43,252	(21,469)	-33%
435 Energy	-	249,247	265,499	331,208	317,401	290,381	(27,020)	-9%
440 Purchased Services	-	66,061	79,581	164,342	77,126	57,611	(19,515)	-25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	84,943	69,185	69,770	77,336	77,390	54	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	6,496	5,050	-	7,880	200	(7,680)	-97%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**563,542**	**566,957**	**621,268**	**618,506**	**472,891**	**(145,615)**	**-24%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ -**	**$ 8,003,177**	**$ 7,562,498**	**$ 7,379,139**	**$ 8,035,125**	**$ 7,547,286**	**$ (487,839)**	**-6%**



Fund: 100 General Fund
Location: 004 Houston Jr/Sr High School
Date: 6/2/2021

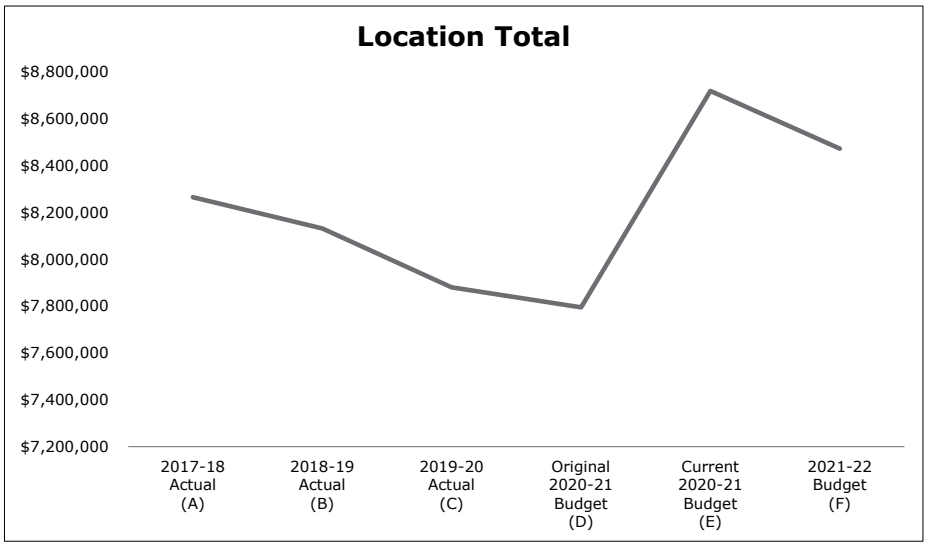
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**728.20**	**684.20**	**666.00**	**616.07**	**704.00**	**87.93**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	4.00	3.00	2.00	3.00	3.00	-	0%
Classroom Teacher	-	34.00	31.00	32.00	24.00	23.00	(1.00)	-4%
SPED Teacher	-	13.00	12.00	11.00	11.00	11.00	-	0%
Specialist - Schools	-	1.00	1.50	2.00	8.00	6.00	(2.00)	-25%
Counselor	-	2.50	3.00	3.00	3.00	3.00	-	0%
Nurse	-	1.60	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**56.10**	**51.50**	**51.00**	**50.00**	**47.00**	**(3.00)**	**-6%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	9.25	9.25	9.12	11.25	11.25	-	0%
Support Staff	-	6.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	-	5.00	5.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**21.25**	**20.25**	**21.12**	**23.25**	**23.25**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**77.35**	**71.75**	**72.12**	**73.25**	**70.25**	**(3.00)**	**-4%**



Houston Middle School, built in 1985, originally housed both Houston Middle School and Houston High School. It hosts a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program. Houston High School was built in 2003. In addition to hosting an iTech/APEX program, Houston High School has a strong music program, various sports teams, Business Professionals of America, Peer Helpers, and National Honor Society.

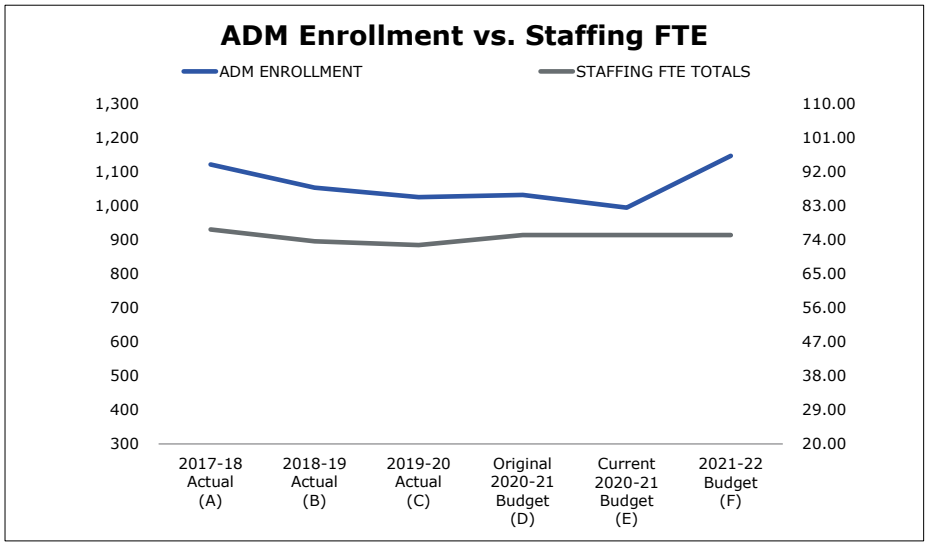
Fund: 100 General Fund
Location: 005 Colony High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 4,484,165	$ 4,198,311	$ 4,084,375	$ 4,055,334	$ 4,601,785	$ 4,553,506	$ (48,279)	-1%
320 Non-Certificated Salaries	837,882	949,031	901,226	818,083	879,976	838,910	(41,066)	-5%
360 Employee Benefits	2,310,643	2,289,983	2,230,405	2,256,606	2,491,418	2,463,205	(28,213)	-1%
Total Personnel	**7,632,690**	**7,437,325**	**7,216,006**	**7,130,023**	**7,973,179**	**7,855,621**	**(117,558)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	675	-	(675)	-100%
420 Staff Travel	14,562	25,035	5,200	4,347	3,972	5,280	1,308	33%
425 Student Travel	75,994	80,000	69,167	-	57,541	-	(57,541)	-100%
430 Utilities	16,957	68,935	65,317	54,870	40,533	56,785	16,252	40%
435 Energy	340,331	337,042	349,219	429,387	397,221	402,496	5,275	1%
440 Purchased Services	21,493	37,033	34,073	63,936	53,423	31,960	(21,463)	-40%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	141,540	130,173	129,165	112,850	129,175	120,061	(9,114)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	22,435	16,811	12,600	-	64,542	2,000	(62,542)	-97%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**633,312**	**695,029**	**664,740**	**665,390**	**747,082**	**618,582**	**(128,500)**	**-17%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 8,266,001**	**$ 8,132,354**	**$ 7,880,746**	**$ 7,795,413**	**$ 8,720,261**	**$ 8,474,203**	**$ (246,058)**	**-3%**



Fund: 100 General Fund
Location: 005 Colony High School
Date: 6/2/2021

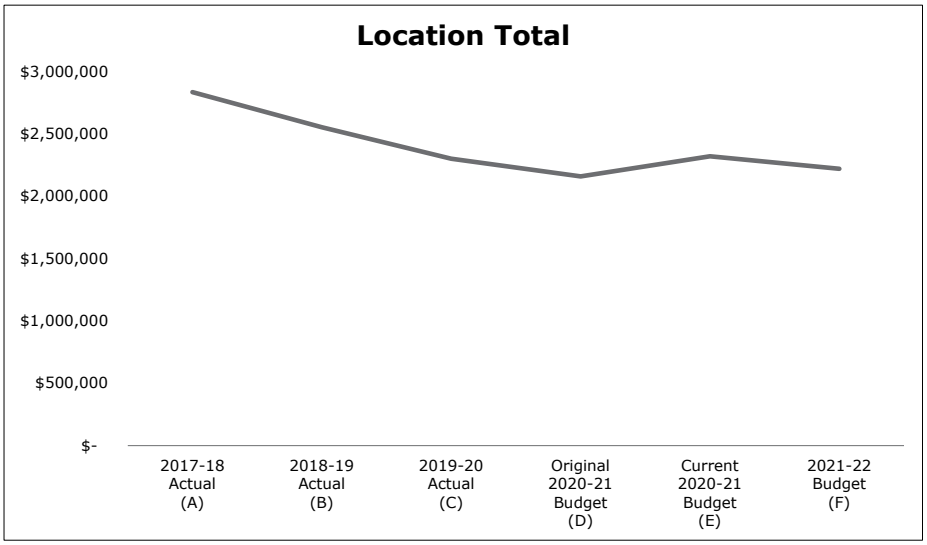
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,121.48**	**1,053.64**	**1,025.33**	**1,032.00**	**994.73**	**1,147.00**	**152.27**	**15%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	4.00	1.00	33%
Classroom Teacher	35.00	36.50	35.50	38.00	31.00	33.00	2.00	6%
SPED Teacher	7.00	7.00	7.00	6.00	7.00	7.00	-	0%
Specialist - Schools	8.50	2.00	2.00	4.00	11.00	9.00	(2.00)	-18%
Counselor	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**58.50**	**53.50**	**52.50**	**56.00**	**57.00**	**57.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	7.25	7.13	7.13	6.25	6.25	6.25	-	0%
Support Staff	5.00	6.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	6.00	6.00	6.00	6.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**18.25**	**20.13**	**20.13**	**19.25**	**18.25**	**18.25**	**-**	**0%**
STAFFING FTE TOTALS	**76.75**	**73.63**	**72.63**	**75.25**	**75.25**	**75.25**	**-**	**0%**



Colony High School was built in 1988 but the school was not occupied by students until the 1992 school year. Colony High School has the largest grounds of any school in the Mat-Su Valley, at 14.7 acres. It boasts extensive cross country trails, large playing fields, and a high ropes course. Programatically, Colony High School includes iTech/APEX, National Honor Society, and Army JROTC.

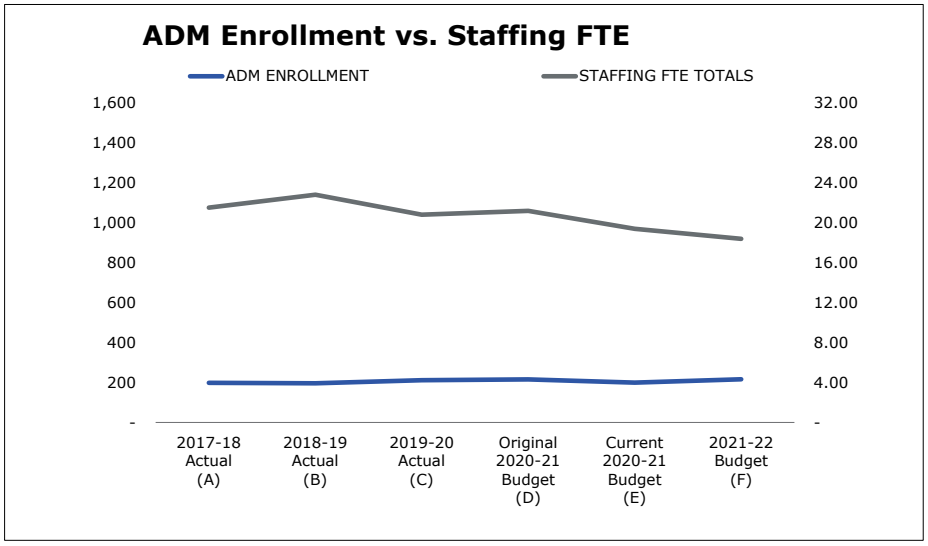
Fund: 100 General Fund
Location: 006 Burchell High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,454,366	$ 1,457,863	$ 1,388,208	$ 1,275,399	$ 1,359,601	$ 1,268,884	$ (90,717)	-7%
320 Non-Certificated Salaries	180,738	190,417	187,534	165,156	171,154	177,412	6,258	4%
360 Employee Benefits	679,836	656,141	575,737	541,522	618,227	598,574	(19,653)	-3%
Total Personnel	**2,314,939**	**2,304,421**	**2,151,479**	**1,982,077**	**2,148,982**	**2,044,870**	**(104,112)**	**-5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,415	4,206	2,895	4,990	5,253	4,300	(953)	-18%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,655	52,439	50,924	42,794	40,510	39,097	(1,413)	-3%
435 Energy	94,358	80,520	72,143	96,289	91,273	99,319	8,046	9%
440 Purchased Services	389,025	92,449	4,463	14,511	14,562	13,031	(1,531)	-11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	13,352	14,170	15,621	17,260	17,260	16,837	(423)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,217	3,438	2,574	483	2,533	1,500	(1,033)	-41%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**519,021**	**247,222**	**148,621**	**176,327**	**171,391**	**174,084**	**2,693**	**2%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,833,960**	**$ 2,551,644**	**$ 2,300,100**	**$ 2,158,404**	**$ 2,320,373**	**$ 2,218,954**	**$ (101,419)**	**-4%**



Fund: 100 General Fund
Location: 006 Burchell High School
Date: 6/2/2021

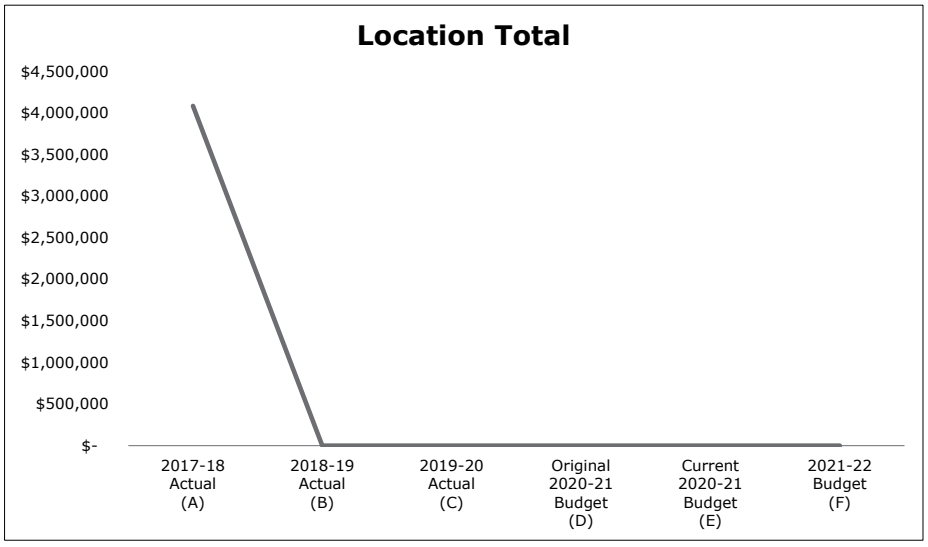
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**198.50**	**195.90**	**211.57**	**215.00**	**199.25**	**216.00**	**16.75**	**8%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.50	2.99	2.99	1.99	1.50	1.50	-	0%
Classroom Teacher	10.00	10.00	9.00	10.00	8.00	7.00	(1.00)	-13%
SPED Teacher	2.50	1.00	1.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	1.00	1.00	-	1.00	1.00	-	0%
Counselor	1.50	2.00	2.00	1.00	2.00	2.00	-	0%
Nurse	1.00	0.80	0.80	0.80	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**16.50**	**17.79**	**16.79**	**15.79**	**15.00**	**14.00**	**(1.00)**	**-7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.50	0.50	2.13	0.63	0.63	-	0%
Support Staff	2.50	2.00	2.00	1.50	2.00	2.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.75	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**5.00**	**5.00**	**4.00**	**5.38**	**4.38**	**4.38**	**-**	**0%**
STAFFING FTE TOTALS	**21.50**	**22.79**	**20.79**	**21.17**	**19.38**	**18.38**	**(1.00)**	**-5%**



Burchell High School was established in 1989 as an alternative to traditional education. Burchell High School is a community supported trauma sensitive school whose mission is to provide hope through education. Burchell has two educational pathways: APEX and Summit Learning. Summit Learning is project-based and prepares 9-12th grade students for 21st century skills such as problem solving, collaboration, creative and critical thinking.

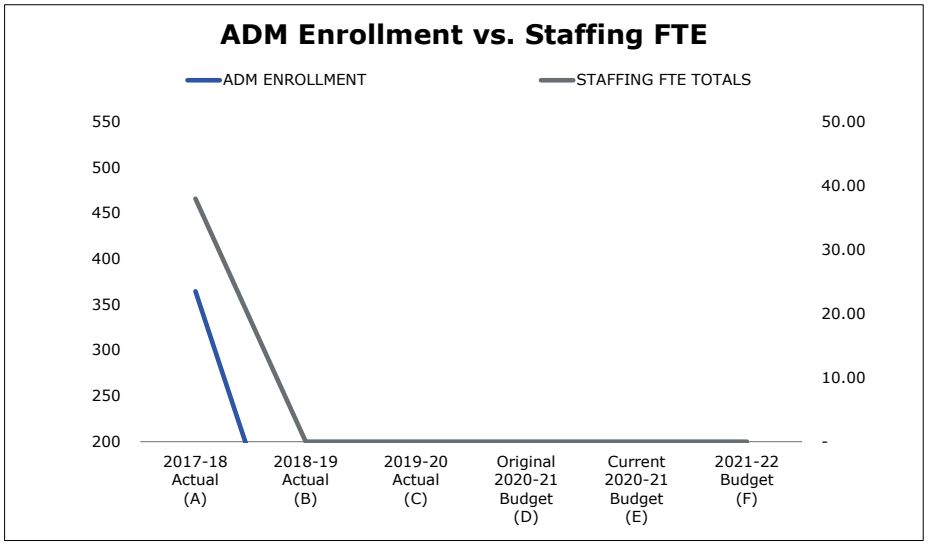
Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,053,814	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	477,033	-	-	-	-	-	-	0%
360 Employee Benefits	1,143,944	-	-	-	-	-	-	0%
Total Personnel	**3,674,791**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,581	-	-	-	-	-	-	0%
425 Student Travel	52,102	-	-	-	-	-	-	0%
430 Utilities	13,429	-	-	-	-	-	-	0%
435 Energy	252,436	-	-	-	-	-	-	0%
440 Purchased Services	43,773	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	42,391	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,785	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**410,497**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 4,085,288**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/2/2021

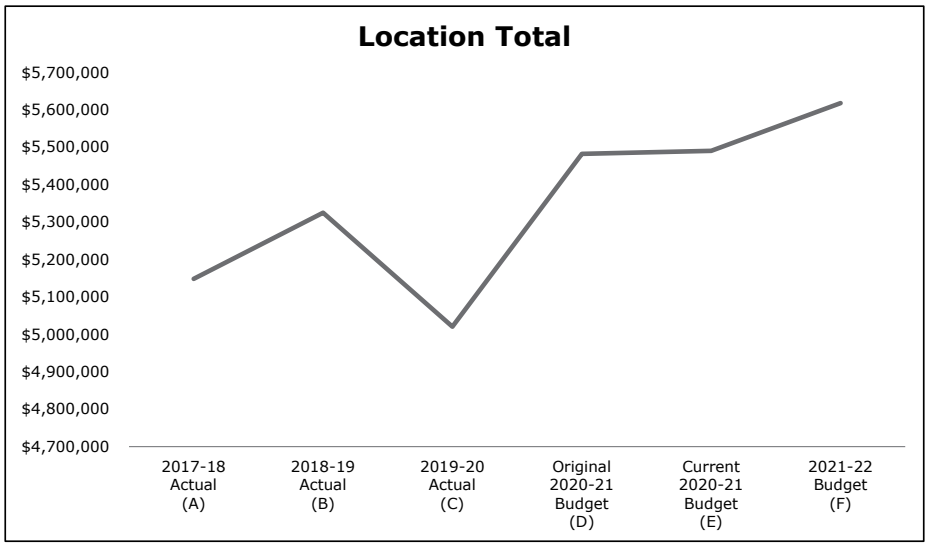
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**364.60**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	-	-	-	-	-	-	0%
Classroom Teacher	12.00	-	-	-	-	-	-	0%
SPED Teacher	6.00	-	-	-	-	-	-	0%
Specialist - Schools	5.50	-	-	-	-	-	-	0%
Counselor	1.50	-	-	-	-	-	-	0%
Nurse	1.00	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**28.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.00	-	-	-	-	-	-	0%
Support Staff	3.00	-	-	-	-	-	-	0%
Custodial Staff	3.00	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**10.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**38.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Houston High School was built in 2003. In addition to hosting an iTech/APEX program, Houston High School has a strong music program, various sports teams, Business Professionals of America, Peer Helpers, and National Honor Society. After the earthquake on 11/30/2018, Houston High and Houston Middle were combined into Houston Jr/Sr High due to severe damage to the Houston Middle building.

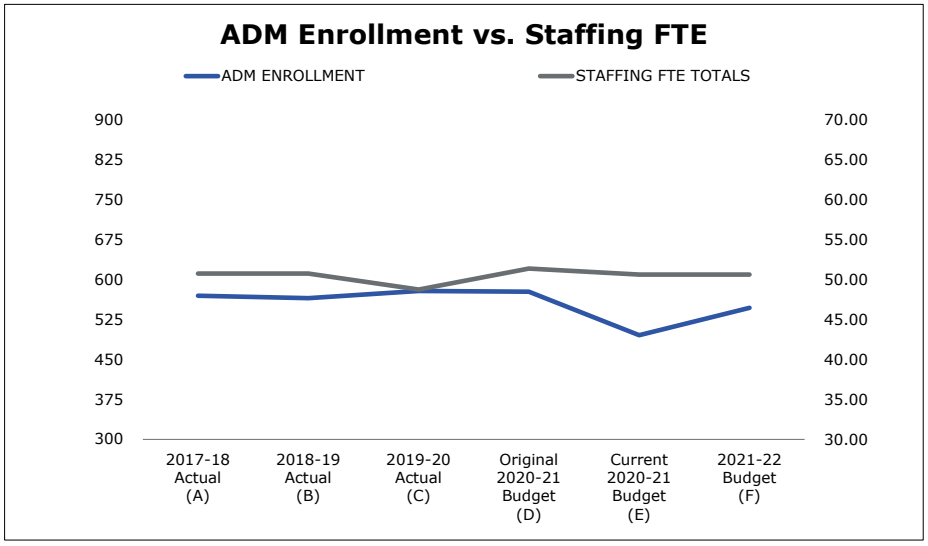
Fund: 100 General Fund
Location: 010 Palmer Jr Middle School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,759,965	$ 2,855,297	$ 2,646,569	$ 2,805,147	$ 2,863,137	$ 2,912,296	$ 49,159	2%
320 Non-Certificated Salaries	584,918	566,724	628,789	690,391	623,092	642,007	18,915	3%
360 Employee Benefits	1,528,117	1,571,631	1,471,674	1,610,953	1,668,082	1,717,016	48,934	3%
Total Personnel	**4,873,001**	**4,993,652**	**4,747,032**	**5,106,491**	**5,154,311**	**5,271,319**	**117,008**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	60	291	558	2,040	2,040	2,040	-	0%
425 Student Travel	2,974	4,236	1,058	2,297	2,297	2,700	403	18%
430 Utilities	22,296	63,592	60,561	53,667	35,498	47,264	11,766	33%
435 Energy	186,819	174,248	162,310	234,047	212,650	209,147	(3,503)	-2%
440 Purchased Services	1,221	25,932	10,337	27,295	27,295	27,199	(96)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	61,574	62,487	37,557	56,358	54,716	54,362	(354)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	321	431	1,270	-	1,842	4,000	2,158	117%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**275,265**	**331,218**	**273,651**	**375,704**	**336,338**	**346,712**	**10,374**	**3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 5,148,265**	**$ 5,324,869**	**$ 5,020,683**	**$ 5,482,195**	**$ 5,490,649**	**$ 5,618,031**	**$ 127,382**	**2%**



Fund: 100 General Fund
Location: 010 Palmer Jr Middle School
Date: 6/2/2021

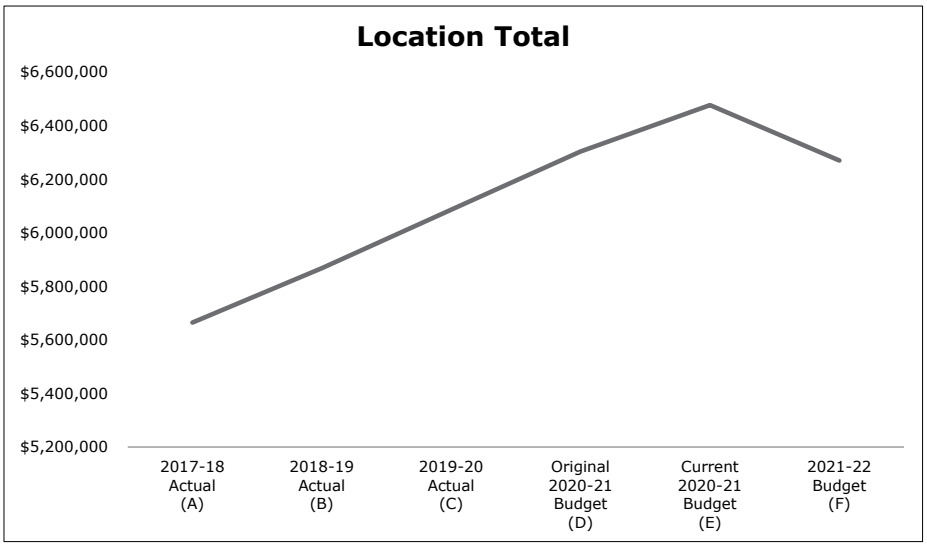
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**569.55**	**565.15**	**578.55**	**577.00**	**495.55**	**547.00**	**51.45**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	21.00	22.00	21.00	20.00	20.00	20.00	-	0%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	1.00	1.00	1.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**34.00**	**35.00**	**34.00**	**33.00**	**34.00**	**34.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	1.00	1.00	1.00	-	0%
Instructional Aides	8.75	7.75	7.75	10.38	8.63	8.63	-	0%
Support Staff	4.00	4.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**16.75**	**15.75**	**14.75**	**18.38**	**16.63**	**16.63**	**-**	**0%**
STAFFING FTE TOTALS	**50.75**	**50.75**	**48.75**	**51.38**	**50.63**	**50.63**	**-**	**0%**



Palmer Jr Middle School is one of the oldest school in the Mat-Su Valley, being constructed in 1953 and serving as the original Palmer High School until 1976. Palmer Jr Middle School has many academic offerings such as STEM (Science, Technology, Engineering and Math), computers/coding, advanced level classes for all grade levels and high caliber electives such as art, music/choir and survey of languages (Spanish and American Sign Language). It also offers many sports activities including basketball, volleyball, wresting, track and Native Youth Olympics.

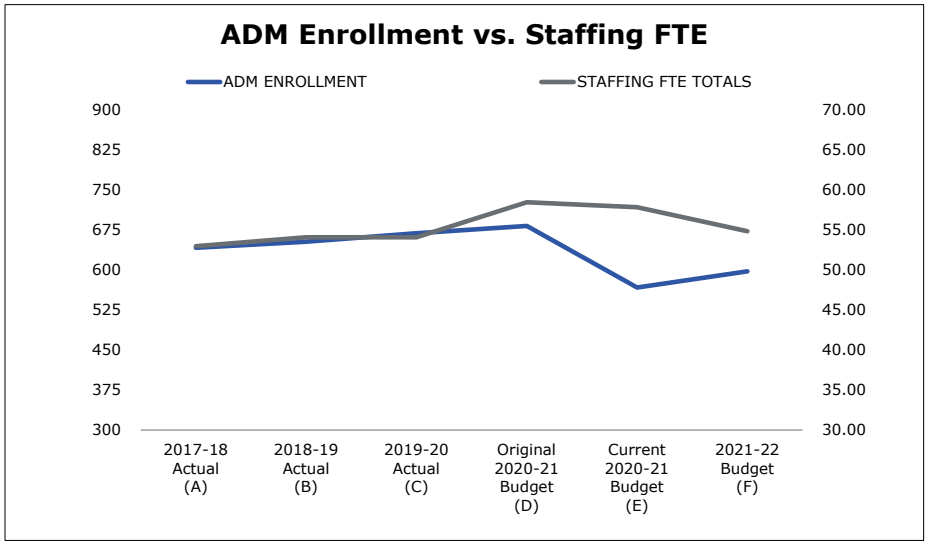
Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 3,006,133	$ 3,025,798	$ 3,110,717	$ 3,192,383	$ 3,414,614	$ 3,259,307	$ (155,307)	-5%
320 Non-Certificated Salaries	608,412	667,317	754,556	790,012	654,482	671,148	16,666	3%
360 Employee Benefits	1,684,385	1,761,717	1,842,584	1,946,831	1,936,563	1,896,582	(39,981)	-2%
Total Personnel	**5,298,930**	**5,454,833**	**5,707,858**	**5,929,226**	**6,005,659**	**5,827,037**	**(178,622)**	**-3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	40,123	-	-	-	-	-	-	0%
420 Staff Travel	2,165	1,020	1,020	2,040	2,040	2,040	-	0%
425 Student Travel	-	1,703	-	-	-	-	-	0%
430 Utilities	21,707	66,265	62,482	55,946	61,640	54,739	(6,901)	-11%
435 Energy	245,945	261,252	249,267	221,167	311,909	296,874	(15,035)	-5%
440 Purchased Services	1,571	23,387	9,677	25,065	25,065	25,065	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,505	59,081	55,189	70,696	71,096	63,808	(7,288)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,107	1,029	872	-	-	500	500	100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**366,123**	**413,737**	**378,507**	**374,914**	**471,750**	**443,026**	**(28,724)**	**-6%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 5,665,053**	**$ 5,868,570**	**$ 6,086,365**	**$ 6,304,140**	**$ 6,477,409**	**$ 6,270,063**	**$ (207,346)**	**-3%**



Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/2/2021

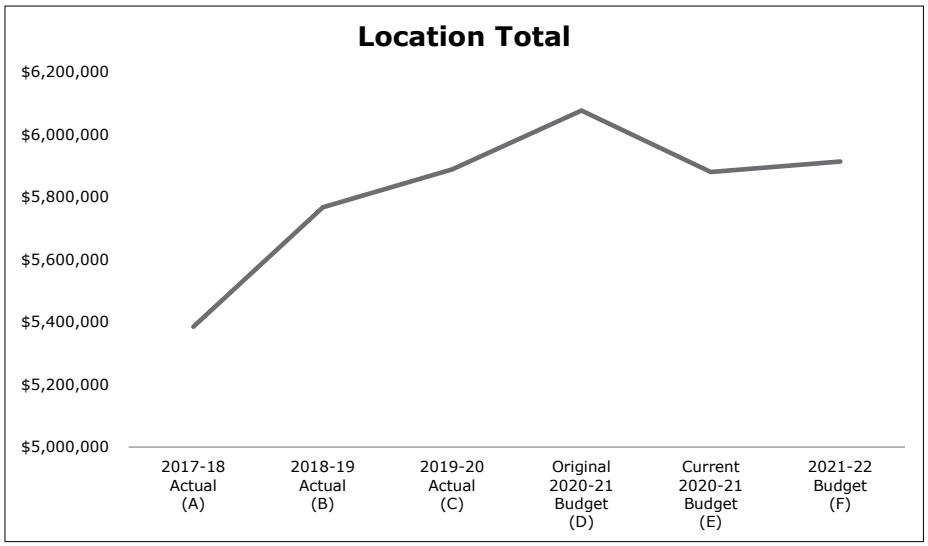
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**641.95**	**653.35**	**669.50**	**683.00**	**567.45**	**598.00**	**30.55**	**5%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	25.00	25.00	25.00	26.00	24.00	(2.00)	-8%
SPED Teacher	6.00	6.00	6.00	7.00	8.00	7.00	(1.00)	-13%
Specialist - Schools	1.00	1.00	1.00	2.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**37.00**	**37.00**	**37.00**	**39.00**	**41.00**	**38.00**	**(3.00)**	**-7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	8.00	9.13	9.13	11.50	7.88	7.88	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**16.00**	**17.13**	**17.13**	**19.50**	**16.88**	**16.88**	**-**	**0%**
STAFFING FTE TOTALS	**53.00**	**54.13**	**54.13**	**58.50**	**57.88**	**54.88**	**(3.00)**	**-5%**



Built in 1962, Wasilla Middle School is the second-oldest middle school in the Mat-Su Valley. Apart from various sports teams and music programs, Wasilla Middle School hosts a STEM (Science, Technology, Engineering, and Math) program.

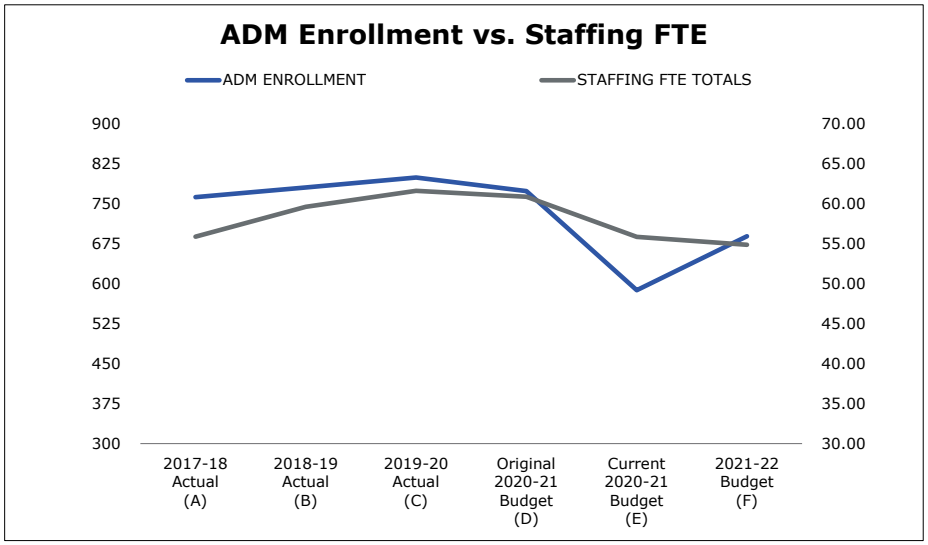
Fund: 100 General Fund
Location: 012 Colony Middle School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,860,589	$ 3,040,191	$ 3,070,722	$ 3,088,800	$ 3,059,452	$ 3,063,441	$ 3,989	0%
320 Non-Certificated Salaries	591,781	654,256	710,552	702,559	679,040	697,688	18,648	3%
360 Employee Benefits	1,616,101	1,695,654	1,755,359	1,814,538	1,736,015	1,760,448	24,433	1%
Total Personnel	**5,068,471**	**5,390,102**	**5,536,633**	**5,605,897**	**5,474,507**	**5,521,577**	**47,070**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	1,051	-	249	2,000	1,751	703%
420 Staff Travel	3,040	3,154	3,550	3,007	2,498	2,040	(458)	-18%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,553	56,491	52,623	41,933	30,916	43,668	12,752	41%
435 Energy	213,869	210,912	205,163	282,495	261,546	240,769	(20,777)	-8%
440 Purchased Services	4,800	25,749	8,497	67,477	28,407	29,580	1,173	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	80,618	81,244	81,425	76,772	81,096	74,431	(6,665)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,966	-	140	-	1,351	615	(736)	-54%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**316,847**	**377,550**	**352,449**	**471,684**	**406,063**	**393,103**	**(12,960)**	**-3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 5,385,318**	**$ 5,767,651**	**$ 5,889,081**	**$ 6,077,581**	**$ 5,880,570**	**$ 5,914,680**	**$ 34,110**	**1%**



Fund: 100 General Fund
Location: 012 Colony Middle School
Date: 6/2/2021

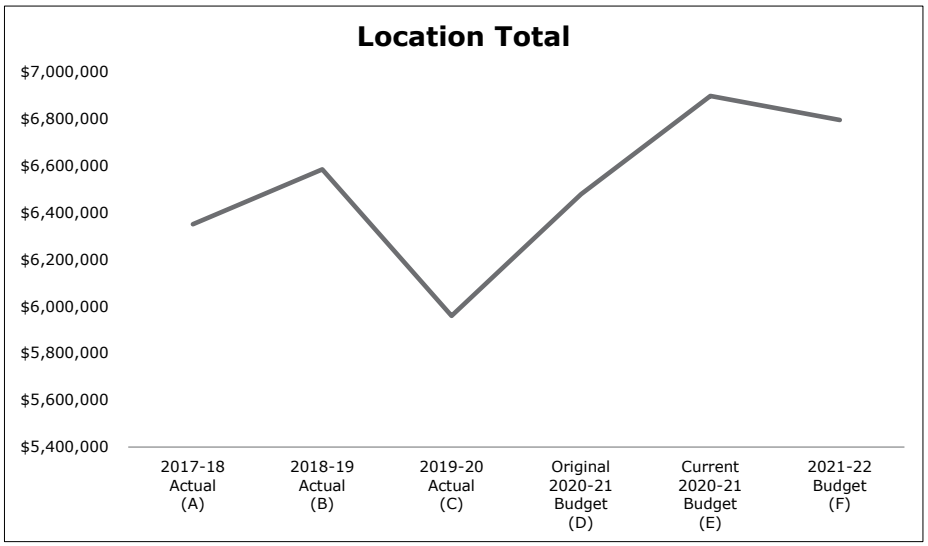
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**762.45**	**780.65**	**799.35**	**774.00**	**587.90**	**689.00**	**101.10**	**17%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	27.00	27.00	29.00	30.00	28.00	27.00	(1.00)	-4%
SPED Teacher	7.00	7.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	1.00	2.00	2.00	1.00	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**40.00**	**41.00**	**43.00**	**43.00**	**40.00**	**39.00**	**(1.00)**	**-3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	1.00	1.00	1.00	-	0%
Instructional Aides	6.88	8.63	8.63	8.88	6.88	6.88	-	0%
Support Staff	5.00	5.00	5.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	5.00	5.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**15.88**	**18.63**	**18.63**	**17.88**	**15.88**	**15.88**	**-**	**0%**
STAFFING FTE TOTALS	**55.88**	**59.63**	**61.63**	**60.88**	**55.88**	**54.88**	**(1.00)**	**-2%**



Colony Middle School was built in 1988. Like other Mat-Su Borough School District middle schools, it hosts a STEM (Science, Technology, Engineering, and Math) program. Colony Middle School also has strong athletic, arts and music programs. We are here to make good things happen for others.

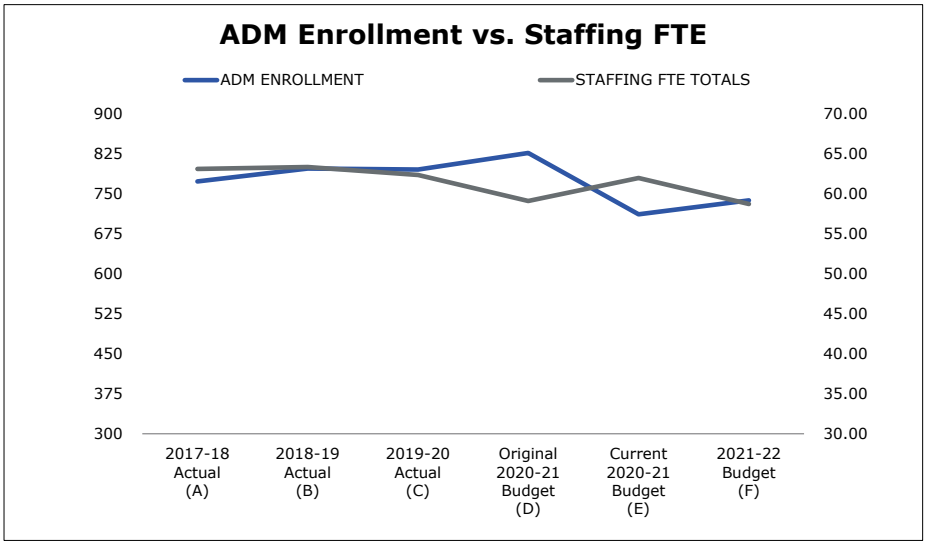
Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 3,259,422	$ 3,456,009	$ 3,229,300	$ 3,493,574	$ 3,671,193	$ 3,586,469	$ (84,724)	-2%
320 Non-Certificated Salaries	783,159	715,203	628,017	617,089	666,988	675,048	8,060	1%
360 Employee Benefits	1,943,708	1,995,305	1,732,745	1,872,799	2,088,127	2,065,970	(22,157)	-1%
Total Personnel	**5,986,289**	**6,166,517**	**5,590,063**	**5,983,462**	**6,426,308**	**6,327,487**	**(98,821)**	**-2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	96	1,017	150	3,060	3,061	3,060	(1)	0%
425 Student Travel	1,203	1,035	568	-	-	-	-	0%
430 Utilities	12,047	55,323	52,633	42,684	46,658	43,819	(2,839)	-6%
435 Energy	270,392	260,445	239,378	335,790	318,355	310,698	(7,657)	-2%
440 Purchased Services	3,716	28,205	9,530	28,146	29,610	28,875	(735)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	77,362	72,046	65,100	85,900	74,941	81,783	6,842	9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	250	719	2,788	966	175	500	325	186%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**365,066**	**418,790**	**370,148**	**496,546**	**472,800**	**468,735**	**(4,065)**	**-1%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 6,351,354**	**$ 6,585,308**	**$ 5,960,210**	**$ 6,480,008**	**$ 6,899,108**	**$ 6,796,222**	**$ (102,886)**	**-1%**



Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/2/2021

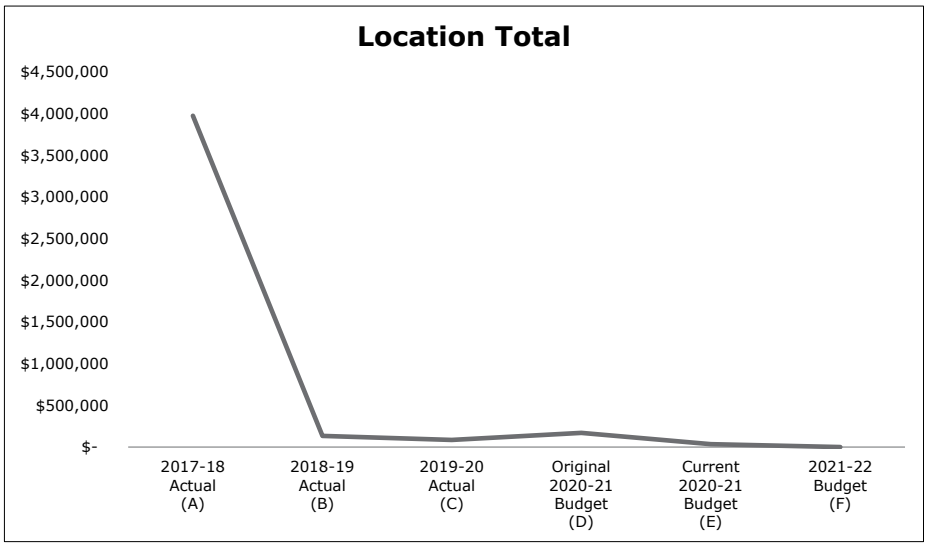
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**773.69**	**797.65**	**796.00**	**827.00**	**711.90**	**738.00**	**26.10**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	3.00	3.00	2.00	3.00	3.00	-	0%
Classroom Teacher	29.00	30.00	30.00	31.00	29.00	27.00	(2.00)	-7%
SPED Teacher	8.00	8.00	7.00	7.00	8.00	7.00	(1.00)	-13%
Specialist - Schools	-	-	-	-	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**42.00**	**44.00**	**43.00**	**43.00**	**45.00**	**42.00**	**(3.00)**	**-7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	1.00	1.00	1.00	-	0%
Instructional Aides	13.13	11.38	11.38	7.13	8.00	7.75	(0.25)	-3%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**21.13**	**19.38**	**19.38**	**16.13**	**17.00**	**16.75**	**(0.25)**	**-1%**
STAFFING FTE TOTALS	**63.13**	**63.38**	**62.38**	**59.13**	**62.00**	**58.75**	**(3.25)**	**-5%**



The newest middle school in the Mat-Su Valley, Teeland Middle School was built in 2001. It is one of few middle schools to have a co-ed wrestling team. In addition, Teeland Middle School hosts the STEM (Science, Technology, Engineering, and Math) program.

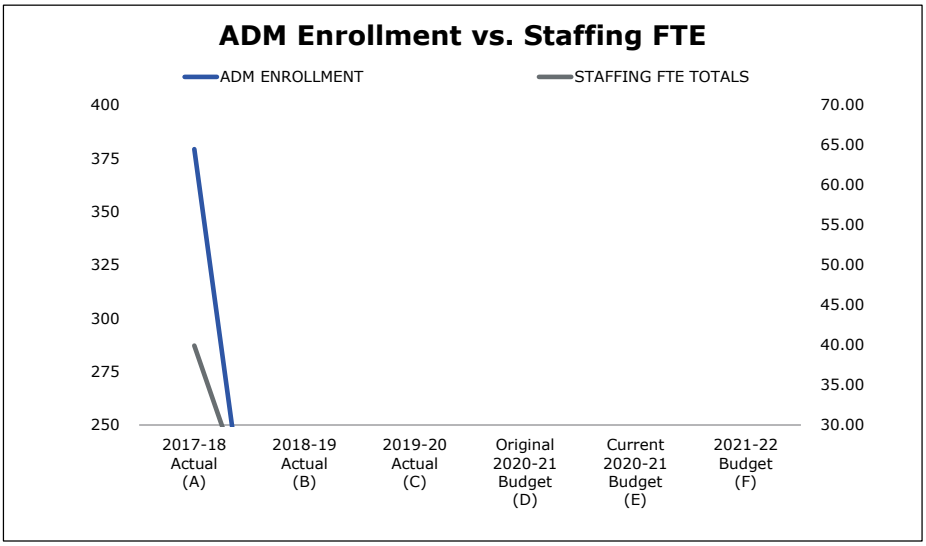
Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,878,110	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	567,581	-	-	-	-	-	-	0%
360 Employee Benefits	1,247,023	-	-	-	-	-	-	0%
Total Personnel	**3,692,714**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,168	-	-	-	-	-	-	0%
425 Student Travel	1,357	-	-	-	-	-	-	0%
430 Utilities	14,621	5,001	-	12,407	-	-	-	0%
435 Energy	196,988	129,973	85,208	157,748	35,692	-	(35,692)	-100%
440 Purchased Services	27,888	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,563	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	965	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**285,548**	**134,974**	**85,208**	**170,155**	**35,692**	**-**	**(35,692)**	**-100%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,978,263**	**$ 134,974**	**$ 85,208**	**$ 170,155**	**$ 35,692**	**$ -**	**$ (35,692)**	**-100%**



Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/2/2021

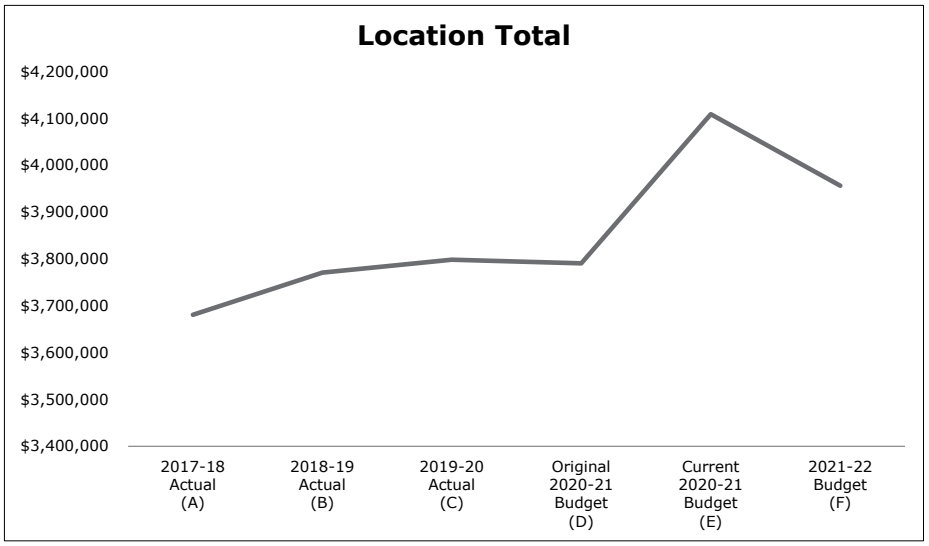
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**379.40**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	-	-	-	-	-	-	0%
Classroom Teacher	16.00	-	-	-	-	-	-	0%
SPED Teacher	7.00	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	-	-	-	-	-	-	0%
Nurse	0.80	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**26.80**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.13	-	-	-	-	-	-	0%
Support Staff	3.00	-	-	-	-	-	-	0%
Custodial Staff	3.00	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**13.13**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**39.93**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Houston Middle School, built in 1985, originally housed both Houston Middle School and Houston High School. It hosts a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program. After the earthquake on 11/30/2018, Houston High and Houston Middle were combined into Houston Jr/Sr High due to severe damage to the Houston Middle building.

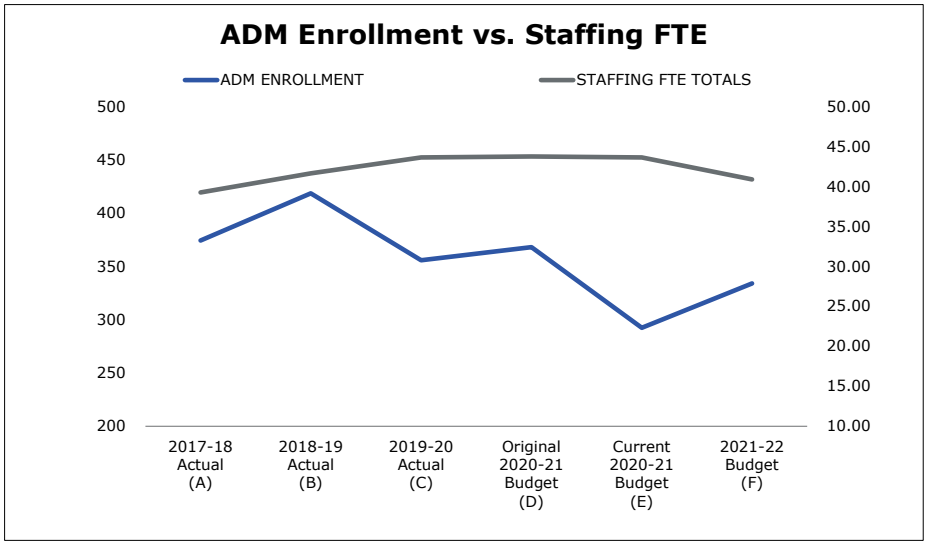
Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,881,210	$ 1,906,331	$ 1,954,125	$ 1,905,979	$ 1,950,457	$ 1,931,342	$ (19,115)	-1%
320 Non-Certificated Salaries	455,106	495,227	518,906	538,018	614,661	583,271	(31,390)	-5%
360 Employee Benefits	1,200,077	1,190,085	1,152,041	1,147,377	1,337,780	1,256,571	(81,209)	-6%
Total Personnel	**3,536,393**	**3,591,643**	**3,625,072**	**3,591,374**	**3,902,898**	**3,771,184**	**(131,714)**	**-3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	911	720	720	720	-	0%
425 Student Travel	197	25	-	-	-	-	-	0%
430 Utilities	13,377	42,675	40,826	37,510	36,917	35,872	(1,045)	-3%
435 Energy	87,789	79,712	82,164	109,414	107,824	88,065	(19,759)	-18%
440 Purchased Services	14,135	28,194	27,958	25,864	34,578	31,660	(2,918)	-8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,063	27,460	21,572	25,094	25,694	28,894	3,200	12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,058	618	-	483	483	200	(283)	-59%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**144,339**	**179,404**	**173,430**	**199,085**	**206,216**	**185,411**	**(20,805)**	**-10%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,680,732**	**$ 3,771,047**	**$ 3,798,503**	**$ 3,790,459**	**$ 4,109,114**	**$ 3,956,595**	**$ (152,519)**	**-4%**



Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/2/2021

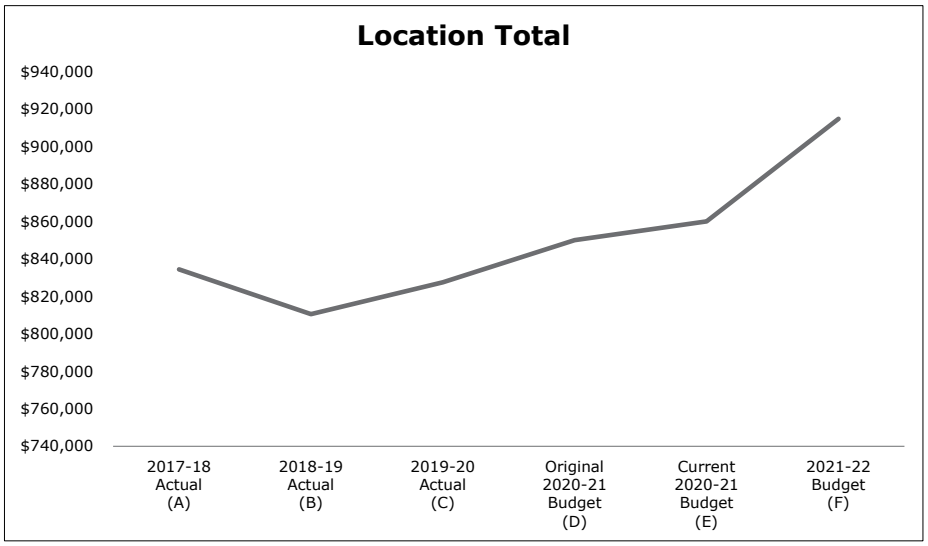
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**374.23**	**418.53**	**355.70**	**368.00**	**292.38**	**334.00**	**41.62**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	18.00	15.00	16.50	16.50	-	0%
SPED Teacher	6.00	7.00	7.00	8.00	8.00	7.00	(1.00)	-13%
Specialist - Schools	4.00	3.50	3.50	4.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**27.00**	**28.50**	**30.50**	**29.50**	**28.00**	**27.00**	**(1.00)**	**-4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	9.13	9.13	10.25	12.13	10.38	(1.75)	-14%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**12.25**	**13.13**	**13.13**	**14.25**	**15.63**	**13.88**	**(1.75)**	**-11%**
STAFFING FTE TOTALS	**39.25**	**41.63**	**43.63**	**43.75**	**43.63**	**40.88**	**(2.75)**	**-6%**



Big Lake Elementary School was built in 1964, the same year as Alaska's great earthquake. At just over 57,000 square feet, it is the second largest elementary school in the Mat-Su Valley. Over 350 students attend Big Lake Elementary each year where they not only participate in a rigorous academic program but also enjoy many after school activities such as cross country skiing and Lego Robotics.

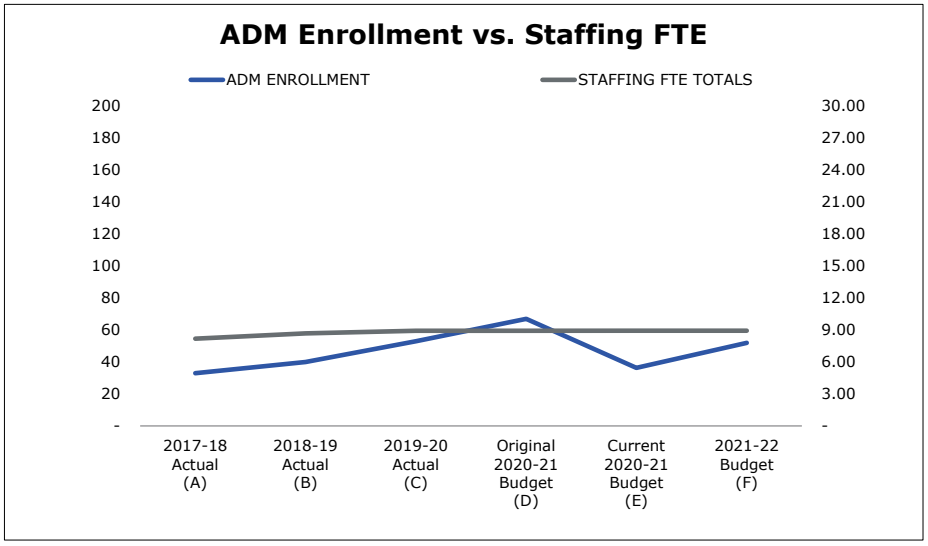
Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 322,773	$ 297,569	$ 361,469	$ 384,546	$ 407,653	$ 423,327	$ 15,674	4%
320 Non-Certificated Salaries	172,543	182,204	141,455	129,086	110,204	126,216	16,012	15%
360 Employee Benefits	257,595	222,945	223,767	230,267	245,573	271,652	26,079	11%
Total Personnel	**752,912**	**702,719**	**726,692**	**743,899**	**763,430**	**821,195**	**57,765**	**8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	2,654	3,224	1,320	(1,904)	-59%
425 Student Travel	2,657	2,517	764	-	4,352	-	(4,352)	-100%
430 Utilities	2,724	32,017	22,287	15,819	13,308	19,442	6,134	46%
435 Energy	63,247	61,710	57,448	66,464	54,598	49,259	(5,339)	-10%
440 Purchased Services	6,977	6,034	7,505	10,169	9,748	9,459	(289)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,270	3,836	11,189	11,096	11,096	14,252	3,156	28%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	442	441	435	-	385	-	(385)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**81,637**	**107,874**	**100,948**	**106,202**	**96,711**	**93,732**	**(2,979)**	**-3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 834,549**	**$ 810,593**	**$ 827,640**	**$ 850,101**	**$ 860,141**	**$ 914,927**	**$ 54,786**	**6%**



Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/2/2021

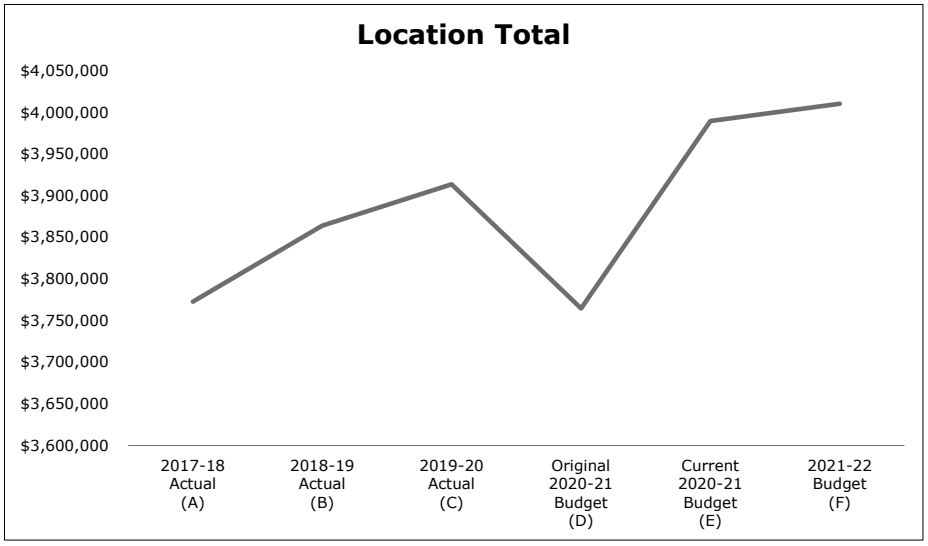
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**33.00**	**40.00**	**53.00**	**67.00**	**36.40**	**52.00**	**15.60**	**43%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.50	3.00	4.00	4.00	4.00	4.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**4.50**	**4.50**	**5.50**	**5.50**	**5.50**	**5.50**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.69	2.19	1.44	1.44	1.44	1.44	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**3.69**	**4.19**	**3.44**	**3.44**	**3.44**	**3.44**	**-**	**0%**
STAFFING FTE TOTALS	**8.19**	**8.69**	**8.94**	**8.94**	**8.94**	**8.94**	**-**	**0%**



Glacier View School is for students in kindergarten through 12th grade. Located near the Matanuska Glacier, the school boasts great views, an outdoors-oriented curriculum, and a zamboni shed. The school building, built in 1995, is a common gathering place for the local community.

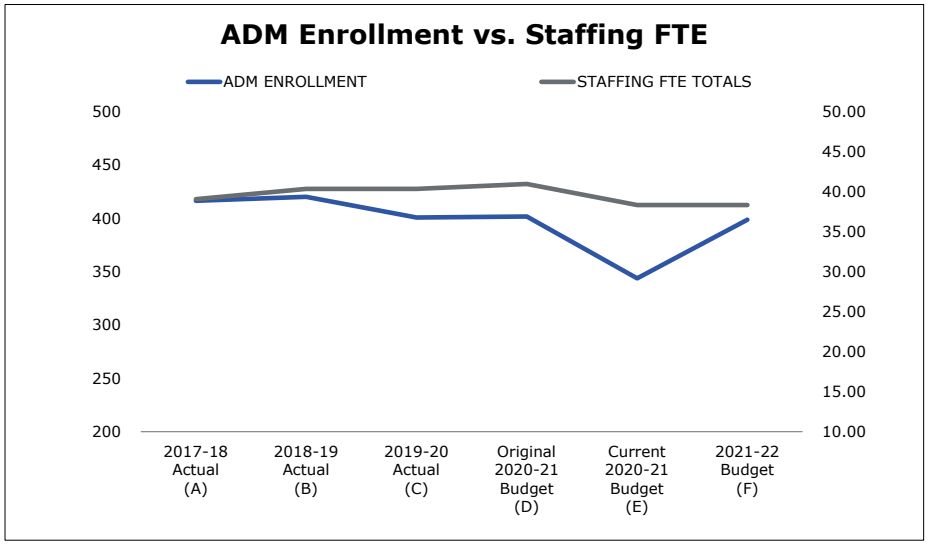
Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,095,493	$ 2,133,090	$ 2,107,687	$ 1,974,712	$ 2,141,927	$ 2,142,794	$ 867	0%
320 Non-Certificated Salaries	375,157	383,188	435,279	435,496	426,183	440,873	14,690	3%
360 Employee Benefits	1,154,740	1,192,354	1,201,203	1,158,256	1,245,719	1,253,257	7,538	1%
Total Personnel	**3,625,390**	**3,708,632**	**3,744,169**	**3,568,464**	**3,813,829**	**3,836,924**	**23,095**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	438	-	26,162	25,000	-	-	-	0%
420 Staff Travel	1,490	940	720	1,203	1,203	1,220	17	1%
425 Student Travel	-	145	228	-	-	-	-	0%
430 Utilities	40,734	40,710	38,536	48,574	50,405	29,091	(21,314)	-42%
435 Energy	74,522	75,503	77,015	91,833	94,393	88,545	(5,848)	-6%
440 Purchased Services	1,350	3,435	3,240	3,435	-	19,161	19,161	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,312	33,794	23,654	26,100	29,740	35,410	5,670	19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,595	831	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**147,441**	**155,359**	**169,555**	**196,145**	**175,741**	**173,427**	**(2,314)**	**-1%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,772,831**	**$ 3,863,990**	**$ 3,913,723**	**$ 3,764,609**	**$ 3,989,570**	**$ 4,010,351**	**$ 20,781**	**1%**



Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/2/2021

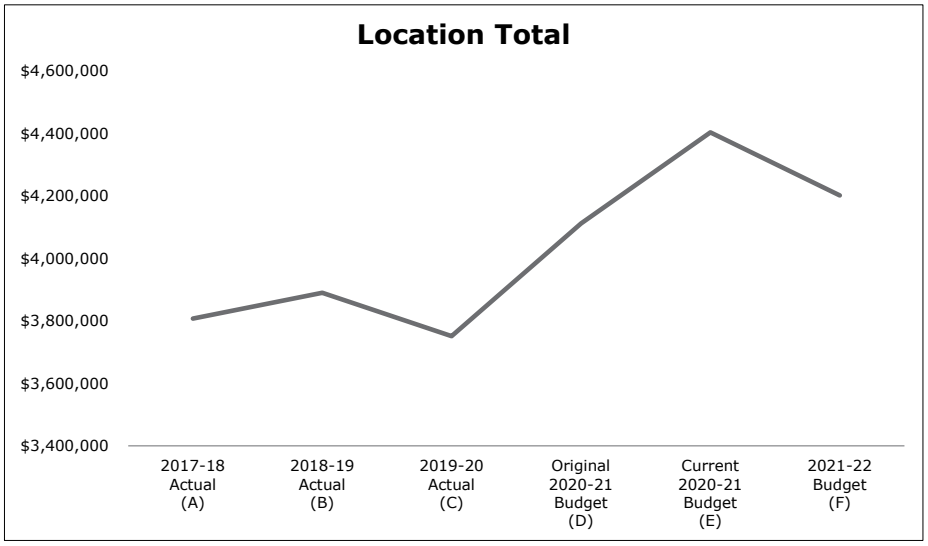
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**416.80**	**420.45**	**400.95**	**402.00**	**343.95**	**399.00**	**55.05**	**16%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	20.00	20.00	19.00	18.50	18.50	-	0%
SPED Teacher	6.00	7.00	7.00	6.00	5.99	5.99	-	0%
Specialist - Schools	3.70	1.50	1.50	2.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**28.70**	**30.50**	**30.50**	**29.50**	**26.99**	**26.99**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.91	5.88	5.88	7.50	6.88	6.88	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**10.41**	**9.88**	**9.88**	**11.50**	**11.38**	**11.38**	**-**	**0%**
STAFFING FTE TOTALS	**39.11**	**40.38**	**40.38**	**41.00**	**38.37**	**38.37**	**-**	**0%**



Iditarod Elementary was originally built in 1971 and was rebuilt at its current site in 2016. Iditarod is a community school of about 450 students from PK - 5. Iditarod is a student centered school with several district programs, before and after school opportunities for students, and a dedicated staff. Named after Alaska's great sled dog race, Iditarod Elementary School is a hub to the Wasilla community it proudly serves.

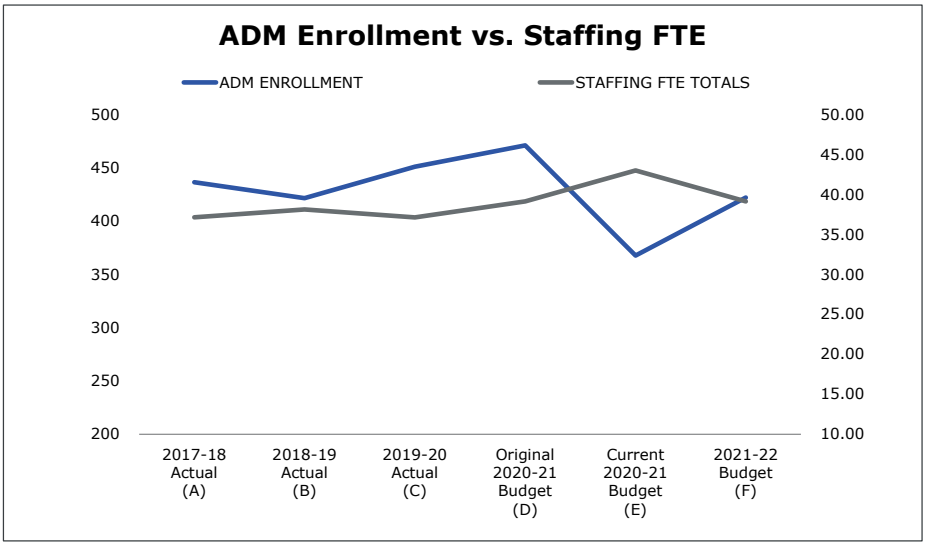
Fund: 100 General Fund
Location: 033 Sherrod Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,255,771	$ 2,252,775	$ 2,150,176	$ 2,304,837	$ 2,460,629	$ 2,316,445	$ (144,184)	-6%
320 Non-Certificated Salaries	310,182	337,997	396,197	431,246	419,393	420,111	718	0%
360 Employee Benefits	1,093,441	1,139,994	1,071,346	1,180,592	1,336,976	1,272,852	(64,124)	-5%
Total Personnel	**3,659,394**	**3,730,766**	**3,617,719**	**3,916,675**	**4,216,998**	**4,009,408**	**(207,590)**	**-5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,842	749	785	720	720	720	-	0%
425 Student Travel	208	281	214	-	-	-	-	0%
430 Utilities	12,022	15,599	13,278	27,800	22,023	22,100	77	0%
435 Energy	98,666	94,076	87,501	117,705	114,330	114,681	351	0%
440 Purchased Services	2,306	14,715	6,935	16,248	14,348	16,515	2,167	15%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,565	29,239	24,743	32,814	35,114	38,447	3,333	9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	260	4,570	165	193	193	200	7	4%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**147,870**	**159,228**	**133,621**	**195,480**	**186,728**	**192,663**	**5,935**	**3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,807,264**	**$ 3,889,994**	**$ 3,751,340**	**$ 4,112,155**	**$ 4,403,726**	**$ 4,202,071**	**$ (201,655)**	**-5%**



Fund: 100 General Fund
Location: 033 Sherrod Elementary School
Date: 6/2/2021

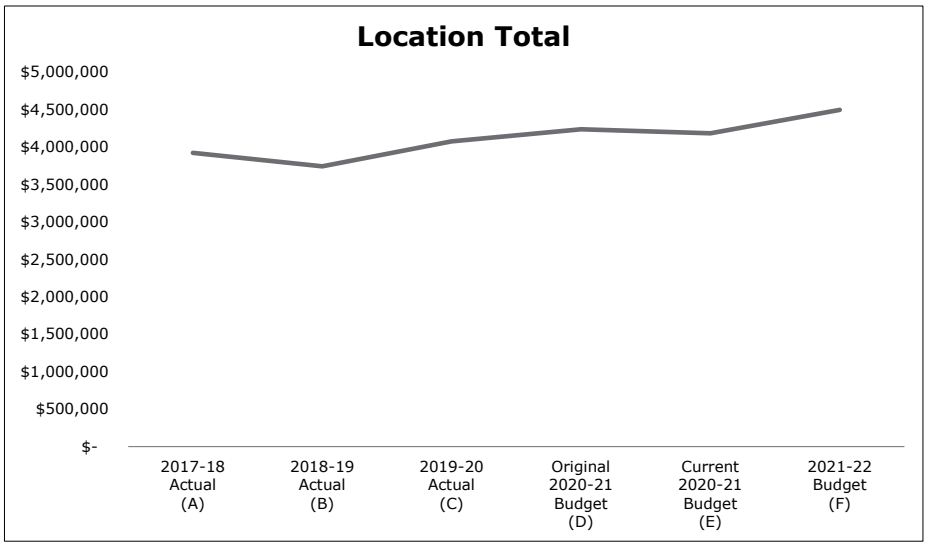
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**436.35**	**421.45**	**451.00**	**471.00**	**367.65**	**422.00**	**54.35**	**15%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	18.00	17.00	16.00	20.00	18.00	(2.00)	-10%
SPED Teacher	5.00	5.00	5.00	5.00	6.00	5.00	(1.00)	-17%
Specialist - Schools	6.00	3.50	3.50	4.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**29.00**	**28.50**	**27.50**	**27.50**	**30.50**	**27.50**	**(3.00)**	**-10%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.63	5.63	5.63	7.63	8.00	7.13	(0.87)	-11%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**8.13**	**9.63**	**9.63**	**11.63**	**12.50**	**11.63**	**(0.87)**	**-7%**
STAFFING FTE TOTALS	**37.13**	**38.13**	**37.13**	**39.13**	**43.00**	**39.13**	**(3.87)**	**-9%**



Sherrod Elementary School was built in 2003. Activities at Sherrod Elementary School include basketball, cross-country running, and a choir program. Sherrod is also host to a Blended Academy, a K-5 hybrid model of education taking the best of a traditional school combined with online learning. During the school day, students will engage in cooperative learning projects integrating content areas such as science, social studies, and art. Online, students will work at an individualized pace to master literacy and math skills with scaffolded support from their teacher.

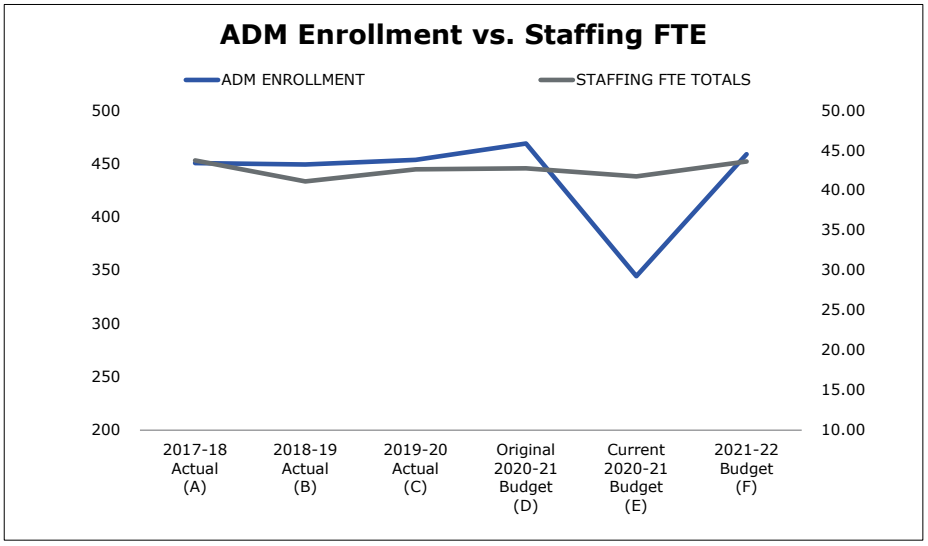
Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,001,373	$ 2,110,019	$ 2,255,368	$ 2,287,349	$ 2,312,000	$ 2,423,581	$ 111,581	5%
320 Non-Certificated Salaries	554,250	394,733	442,570	488,725	390,120	474,293	84,173	22%
360 Employee Benefits	1,226,227	1,091,827	1,231,886	1,272,849	1,305,676	1,424,548	118,872	9%
Total Personnel	**3,781,850**	**3,596,580**	**3,929,825**	**4,048,923**	**4,007,796**	**4,322,422**	**314,626**	**8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	1,495	-	-	-	-	0%
420 Staff Travel	1,359	1,483	120	1,687	1,687	1,313	(374)	-22%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	16,029	21,495	20,752	35,793	27,866	30,032	2,166	8%
435 Energy	89,174	86,046	86,453	113,920	108,877	97,079	(11,798)	-11%
440 Purchased Services	1,499	6,456	6,456	6,457	6,457	6,457	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,173	31,399	30,974	32,383	32,583	40,477	7,894	24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	164	338	110	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**141,398**	**147,218**	**146,360**	**190,240**	**177,470**	**175,358**	**(2,112)**	**-1%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,923,248**	**$ 3,743,797**	**$ 4,076,185**	**$ 4,239,163**	**$ 4,185,266**	**$ 4,497,780**	**$ 312,514**	**7%**



Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/2/2021

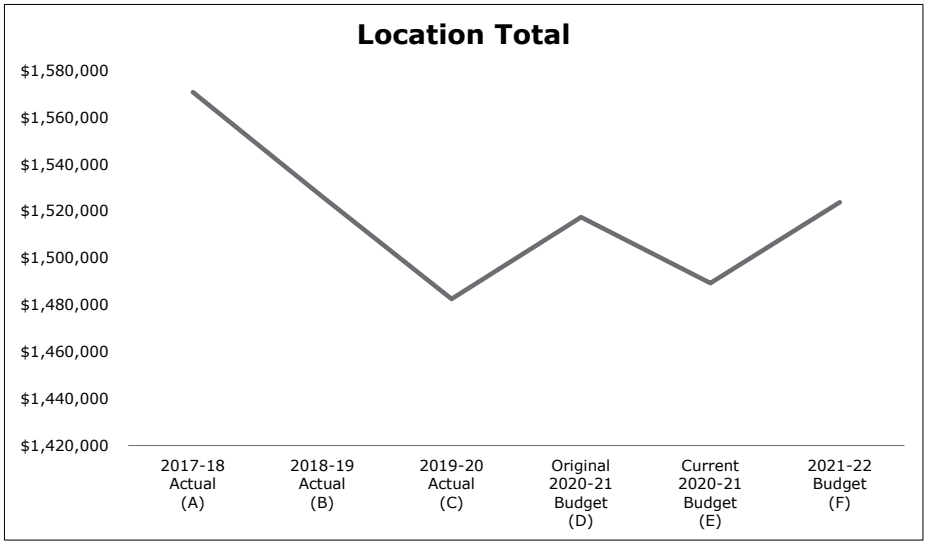
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**450.65**	**449.40**	**453.65**	**469.00**	**344.50**	**459.00**	**114.50**	**33%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	19.00	20.00	20.00	21.50	22.50	1.00	5%
SPED Teacher	4.00	5.00	5.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.00	3.50	4.00	4.00	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**27.00**	**29.50**	**31.00**	**30.00**	**29.00**	**30.00**	**1.00**	**3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	12.25	7.63	7.63	8.75	8.25	9.13	0.88	11%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**16.75**	**11.63**	**11.63**	**12.75**	**12.75**	**13.63**	**0.88**	**7%**
STAFFING FTE TOTALS	**43.75**	**41.13**	**42.63**	**42.75**	**41.75**	**43.63**	**1.88**	**5%**



Swanson Elementary School, built in 1953, is one of the oldest school buildings in the Mat-Su Valley. Swanson Elementary School serves students in grades Pre-K through 2. It provides a dance club and arts and crafts activities for the students.

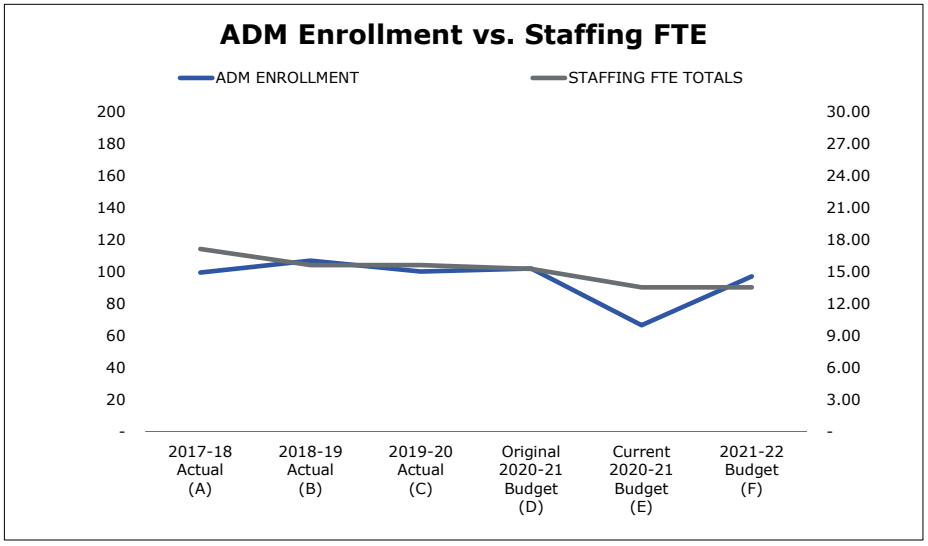
Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 703,290	$ 714,117	$ 684,751	$ 705,023	$ 698,954	$ 699,349	$ 395	0%
320 Non-Certificated Salaries	230,867	187,444	203,742	204,739	184,590	203,160	18,570	10%
360 Employee Benefits	528,578	481,768	469,363	483,548	467,572	477,965	10,393	2%
Total Personnel	**1,462,735**	**1,383,329**	**1,357,856**	**1,393,310**	**1,351,116**	**1,380,474**	**29,358**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	99	-	(99)	-100%
420 Staff Travel	3,129	2,475	2,296	4,297	5,090	5,020	(70)	-1%
425 Student Travel	-	-	-	1,378	-	1,400	1,400	100%
430 Utilities	9,596	38,042	38,344	22,528	33,626	28,483	(5,143)	-15%
435 Energy	79,624	86,402	64,803	78,981	61,159	63,109	1,950	3%
440 Purchased Services	8,653	10,585	13,801	9,579	28,719	17,444	(11,275)	-39%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,674	4,928	5,134	7,436	9,501	27,580	18,079	190%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	435	519	328	-	-	350	350	100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**108,109**	**142,951**	**124,708**	**124,199**	**138,194**	**143,386**	**5,192**	**4%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,570,844**	**$ 1,526,280**	**$ 1,482,564**	**$ 1,517,509**	**$ 1,489,310**	**$ 1,523,860**	**$ 34,550**	**2%**



Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/2/2021

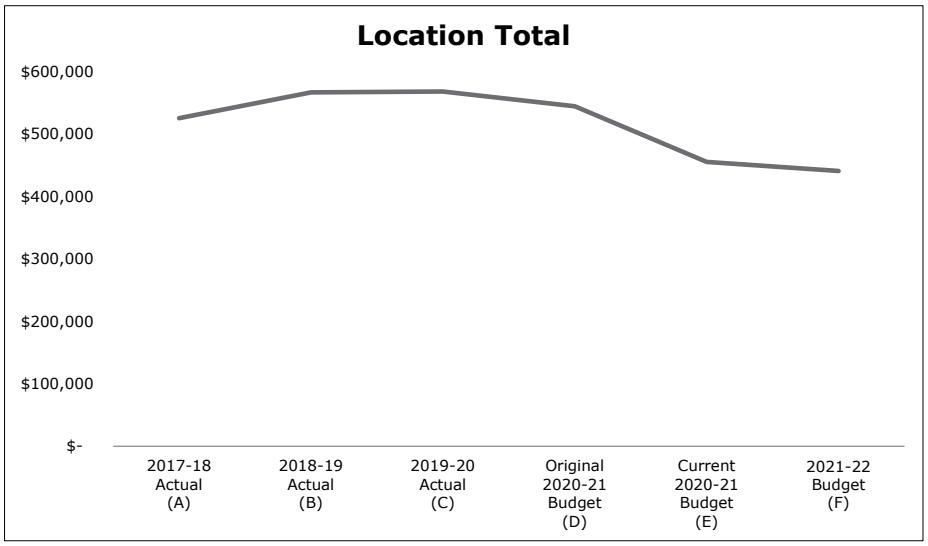
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**99.50**	**106.90**	**100.05**	**102.00**	**66.50**	**97.00**	**30.50**	**46%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
SPED Teacher	2.00	2.00	2.00	1.00	1.00	1.00	-	0%
Specialist - Schools	1.00	1.25	1.25	1.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**10.50**	**10.75**	**10.75**	**9.75**	**8.75**	**8.75**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.63	2.88	2.88	3.50	2.78	2.78	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**6.63**	**4.88**	**4.88**	**5.50**	**4.78**	**4.78**	**-**	**0%**
STAFFING FTE TOTALS	**17.13**	**15.63**	**15.63**	**15.25**	**13.53**	**13.53**	**-**	**0%**



Talkeetna Elementary School was built in 1964, the same year as Alaska's great earthquake. Talkeetna Elementary School is the neighborhood school for students living in and around the community of Talkeetna. It serves students in grades K through 6 and has a co-ed basketball team.

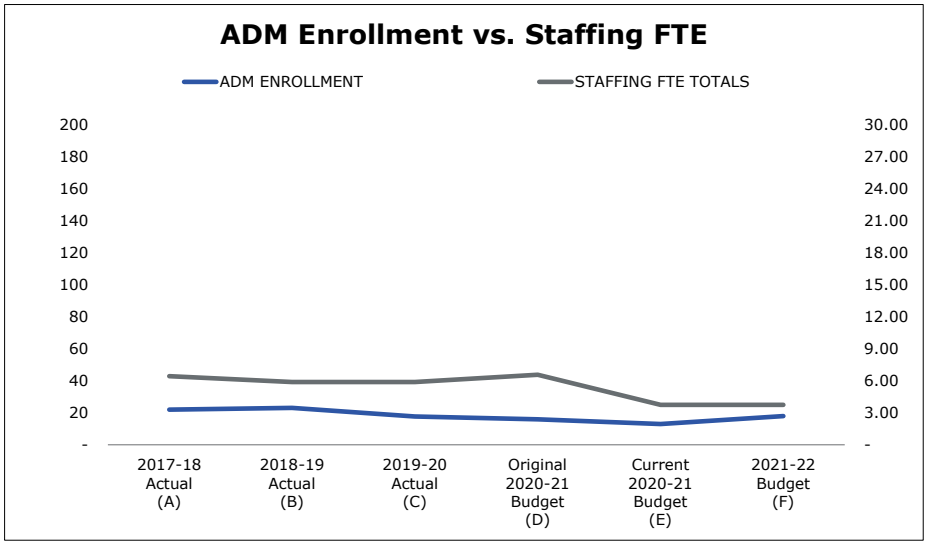
Fund: 100 General Fund
Location: 036 Trapper Creek Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 201,412	$ 230,202	$ 225,764	$ 240,901	$ 180,141	$ 180,355	$ 214	0%
320 Non-Certificated Salaries	126,191	111,483	141,575	106,081	70,208	69,539	(669)	-1%
360 Employee Benefits	132,945	139,194	119,925	113,744	94,806	98,998	4,192	4%
Total Personnel	**460,548**	**480,880**	**487,264**	**460,726**	**345,155**	**348,892**	**3,737**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,745	1,861	1,745	1,010	1,580	1,420	(160)	-10%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	2,694	18,839	18,274	13,218	20,091	14,186	(5,905)	-29%
435 Energy	49,236	50,731	41,318	46,163	46,333	40,735	(5,598)	-12%
440 Purchased Services	7,568	10,614	14,228	16,075	34,748	17,713	(17,035)	-49%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,202	4,499	5,735	7,857	7,857	18,325	10,468	133%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11	-	95	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**65,456**	**86,545**	**81,394**	**84,323**	**110,609**	**92,379**	**(18,230)**	**-16%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 526,004**	**$ 567,424**	**$ 568,658**	**$ 545,049**	**$ 455,764**	**$ 441,271**	**$ (14,493)**	**-3%**



Fund: 100 General Fund
Location: 036 Trapper Creek Elementary School
Date: 6/2/2021

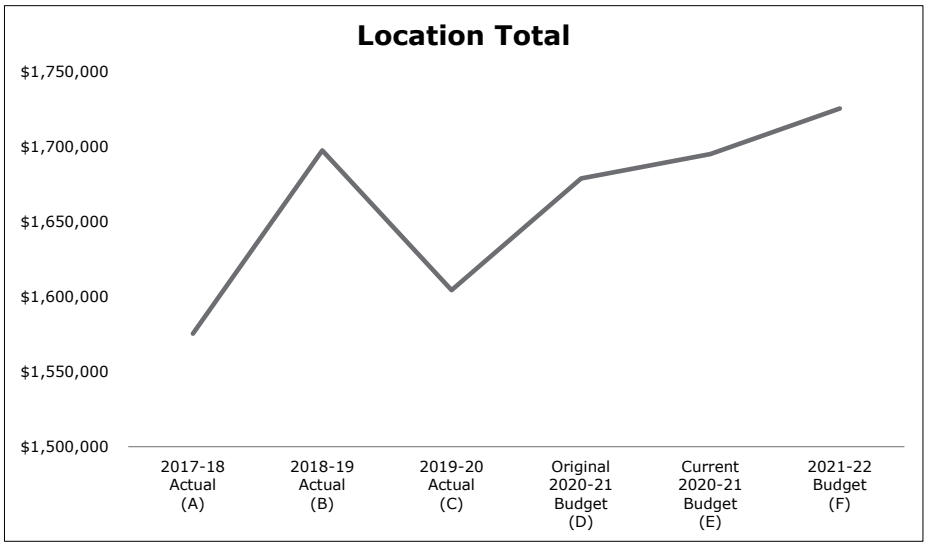
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**22.00**	**23.10**	**17.75**	**16.00**	**13.00**	**18.00**	**5.00**	**38%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	0.20	0.20	0.20	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**3.00**	**3.20**	**3.20**	**3.20**	**2.00**	**2.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.94	1.19	1.19	1.88	0.25	0.25	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**3.44**	**2.69**	**2.69**	**3.38**	**1.75**	**1.75**	**-**	**0%**
STAFFING FTE TOTALS	**6.44**	**5.89**	**5.89**	**6.58**	**3.75**	**3.75**	**-**	**0%**



Trapper Creek Elementary is a small school in a beautiful rural setting at the foot of Denali. Its multi-grade classrooms provide students with the opportunity to learn at their own pace. They also offer a variety of after school activities focused on expanding student experiences and have a long-standing cross-country ski program. They strive to encourage a love of learning in all students.

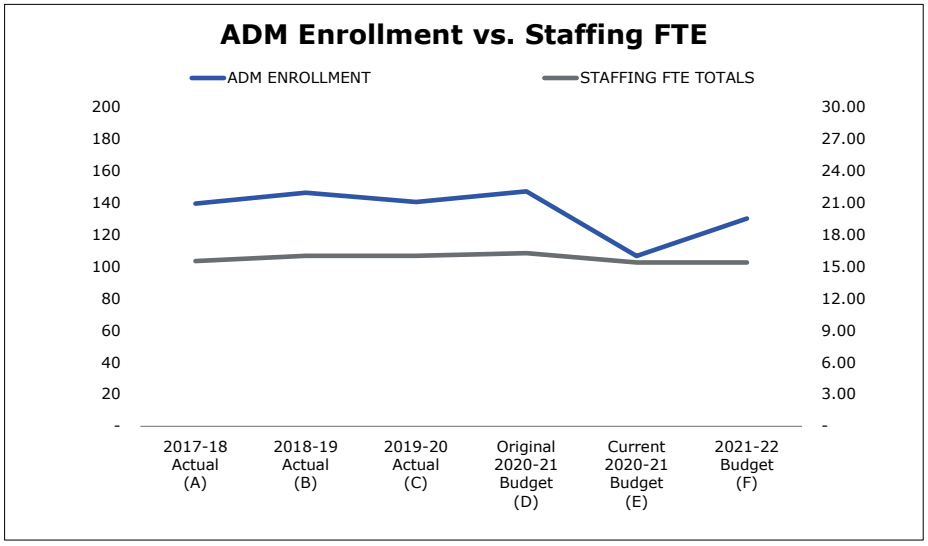
Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 767,419	$ 817,747	$ 749,229	$ 782,432	$ 771,951	$ 772,778	$ 827	0%
320 Non-Certificated Salaries	199,372	222,512	199,607	202,704	219,481	228,284	8,803	4%
360 Employee Benefits	483,686	507,130	499,538	525,744	526,275	530,170	3,895	1%
Total Personnel	**1,450,477**	**1,547,389**	**1,448,374**	**1,510,880**	**1,517,707**	**1,531,232**	**13,525**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,845	1,556	1,393	1,252	1,822	1,470	(352)	-19%
425 Student Travel	411	-	-	-	-	-	-	0%
430 Utilities	5,055	38,120	35,951	26,171	29,808	31,031	1,223	4%
435 Energy	80,059	69,916	70,104	101,236	67,198	67,357	159	0%
440 Purchased Services	25,133	36,309	39,080	26,126	65,382	74,666	9,284	14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,273	3,365	8,724	12,296	12,296	18,900	6,604	54%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,180	968	863	967	967	950	(17)	-2%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**124,955**	**150,234**	**156,114**	**168,048**	**177,473**	**194,374**	**16,901**	**10%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,575,433**	**$ 1,697,623**	**$ 1,604,488**	**$ 1,678,928**	**$ 1,695,180**	**$ 1,725,606**	**$ 30,426**	**2%**



Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/2/2021

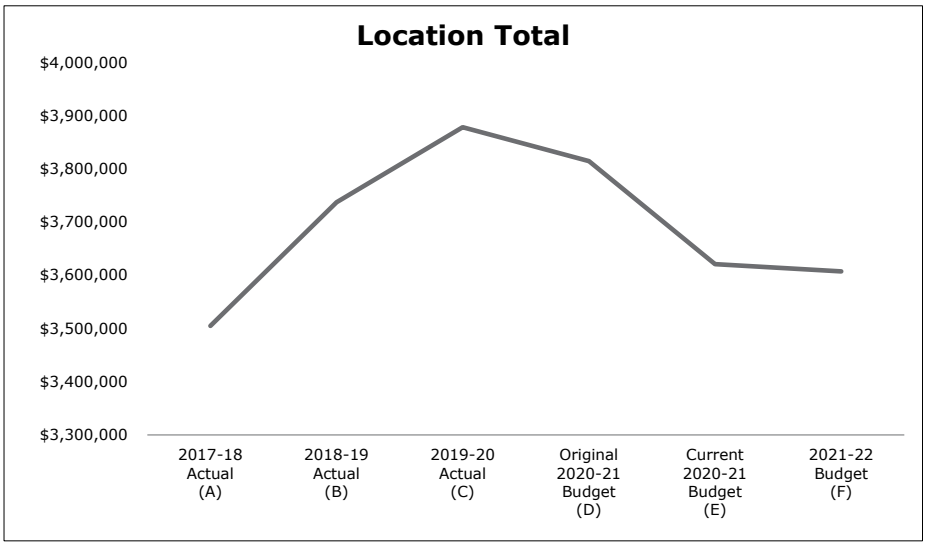
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**139.35**	**146.18**	**140.35**	**147.00**	**106.55**	**130.00**	**23.45**	**22%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.50	1.50	1.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**10.50**	**11.00**	**11.00**	**11.00**	**10.00**	**10.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	2.50	2.50	2.75	2.88	2.88	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**5.00**	**5.00**	**5.00**	**5.25**	**5.38**	**5.38**	**-**	**0%**
STAFFING FTE TOTALS	**15.50**	**16.00**	**16.00**	**16.25**	**15.38**	**15.38**	**-**	**0%**



Willow Elementary School, built in 1964, serves preschool through 5th grade students in Willow and the surrounding area. Willow staff take pride in providing outstanding educational opportunities for all students, and appreciate the support of several local organizations that assist in this endeavor. Willow Elementary is a true community school, something that is evident from the moment you walk through their doors. They invite you to stop in for a visit any time!

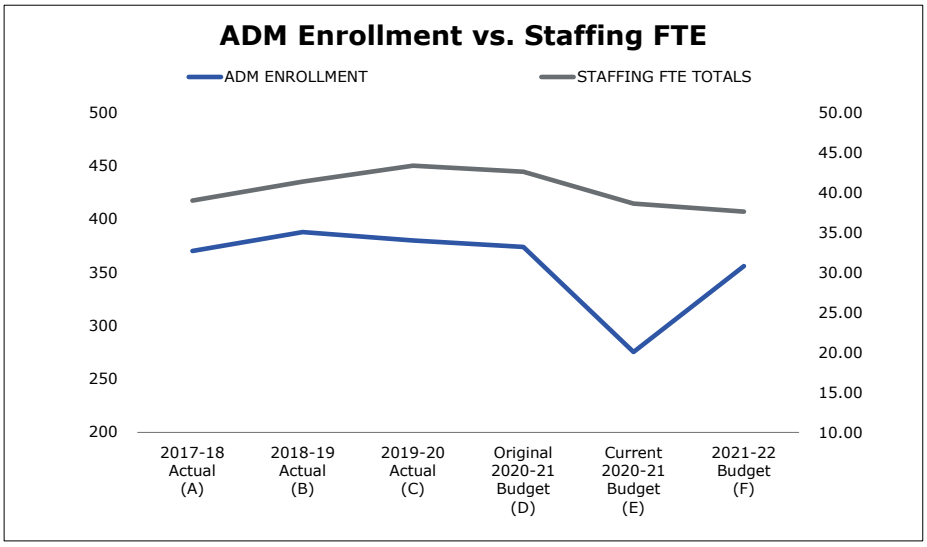
Fund: 100 General Fund
Location: 039 Snowshoe Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,783,518	$ 1,864,097	$ 1,990,543	$ 1,934,089	$ 1,946,949	$ 1,922,492	$ (24,457)	-1%
320 Non-Certificated Salaries	470,047	531,012	546,369	547,867	395,751	438,180	42,429	11%
360 Employee Benefits	1,136,059	1,186,074	1,192,574	1,172,651	1,106,075	1,081,772	(24,303)	-2%
Total Personnel	**3,389,624**	**3,581,183**	**3,729,486**	**3,654,607**	**3,448,775**	**3,442,444**	**(6,331)**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	778	920	980	720	720	720	-	0%
425 Student Travel	-	160	745	-	-	-	-	0%
430 Utilities	6,103	38,682	38,804	31,070	35,099	32,065	(3,034)	-9%
435 Energy	67,606	63,264	67,895	78,058	79,660	75,489	(4,171)	-5%
440 Purchased Services	15,240	23,329	17,257	24,021	29,686	24,841	(4,845)	-16%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,574	29,389	22,461	26,497	27,097	32,040	4,943	18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	129	540	938	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**115,430**	**156,284**	**149,080**	**160,366**	**172,262**	**165,155**	**(7,107)**	**-4%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,505,053**	**$ 3,737,467**	**$ 3,878,566**	**$ 3,814,973**	**$ 3,621,037**	**$ 3,607,599**	**$ (13,438)**	**0%**



Fund: 100 General Fund
Location: 039 Snowshoe Elementary School
Date: 6/2/2021

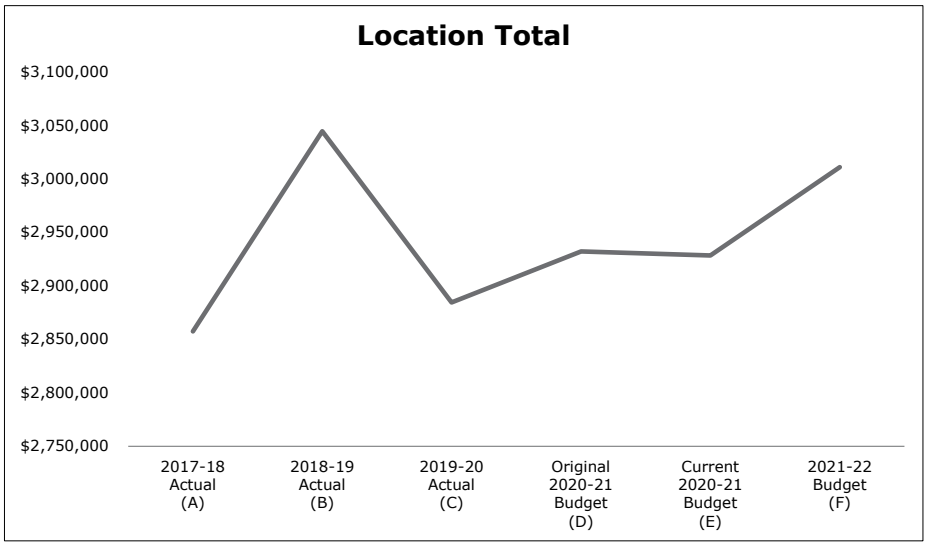
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**370.25**	**388.00**	**380.03**	**374.00**	**275.45**	**356.00**	**80.55**	**29%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	17.00	19.00	16.00	16.50	15.50	(1.00)	-6%
SPED Teacher	5.00	4.00	4.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.50	3.50	3.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**25.00**	**26.50**	**28.50**	**27.50**	**26.00**	**25.00**	**(1.00)**	**-4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.50	10.88	10.88	11.13	7.13	7.13	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**14.00**	**14.88**	**14.88**	**15.13**	**12.63**	**12.63**	**-**	**0%**
STAFFING FTE TOTALS	**39.00**	**41.38**	**43.38**	**42.63**	**38.63**	**37.63**	**(1.00)**	**-3%**



Built in 1979, Snowshoe Elementary School hosts several sports and programs. Sports include girls and boys basketball and co-ed cross-country running. Students may also choose to participate in Battle of the Books and a band program.

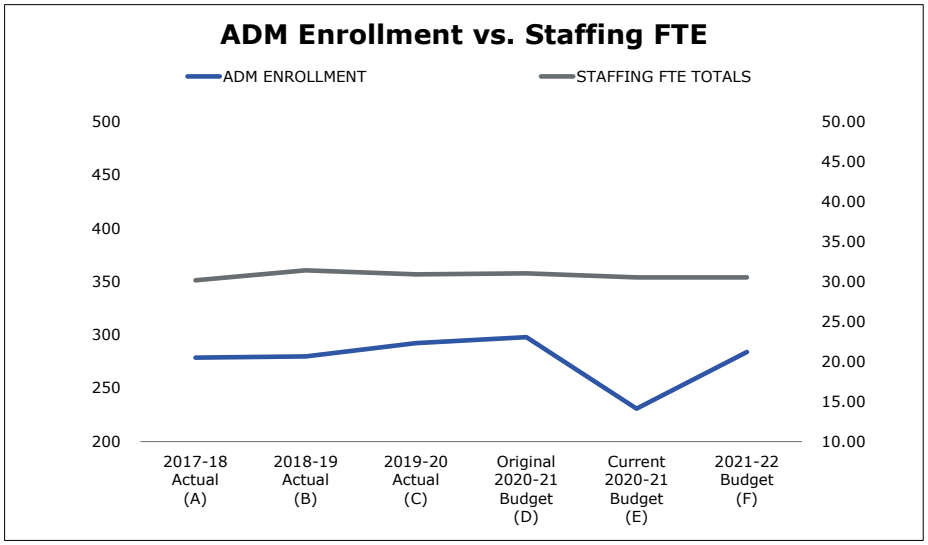
Fund: 100 General Fund
Location: 041 Butte Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,506,226	$ 1,505,251	$ 1,497,359	$ 1,507,346	$ 1,515,686	$ 1,521,271	$ 5,585	0%
320 Non-Certificated Salaries	345,140	415,546	390,621	398,951	372,477	404,590	32,113	9%
360 Employee Benefits	907,770	994,917	875,576	894,177	892,739	935,081	42,342	5%
Total Personnel	**2,759,136**	**2,915,714**	**2,763,556**	**2,800,474**	**2,780,902**	**2,860,942**	**80,040**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	796	1,775	948	1,040	1,040	820	(220)	-21%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,449	34,638	32,135	23,806	22,678	25,407	2,729	12%
435 Energy	57,250	53,348	53,004	63,186	64,465	61,303	(3,162)	-5%
440 Purchased Services	12,160	20,251	18,767	23,828	40,428	38,648	(1,780)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,059	18,729	16,016	19,292	18,466	23,563	5,097	28%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	570	59	-	483	483	300	(183)	-38%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**98,284**	**128,800**	**120,870**	**131,635**	**147,560**	**150,041**	**2,481**	**2%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,857,420**	**$ 3,044,515**	**$ 2,884,426**	**$ 2,932,109**	**$ 2,928,462**	**$ 3,010,983**	**$ 82,521**	**3%**



Fund: 100 General Fund
Location: 041 Butte Elementary School
Date: 6/2/2021

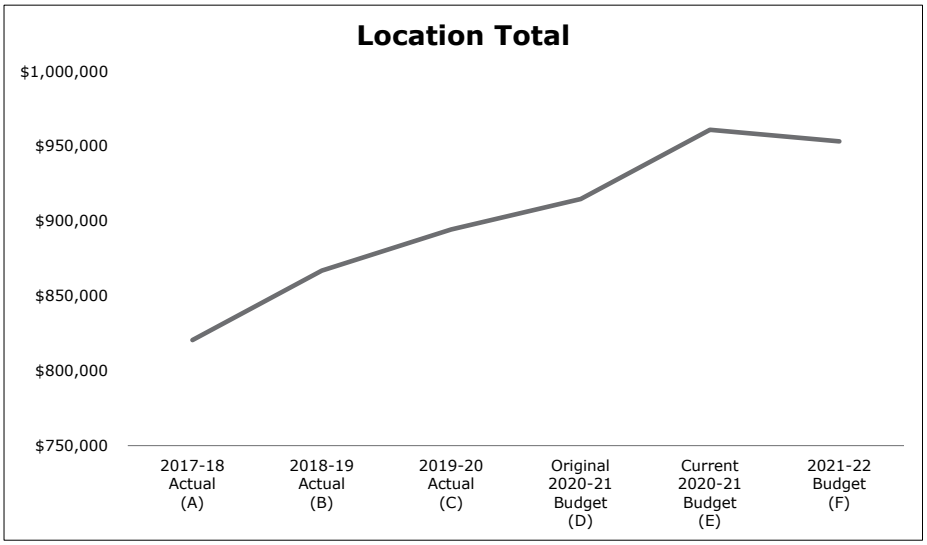
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**278.85**	**279.97**	**292.42**	**298.00**	**230.90**	**284.00**	**53.10**	**23%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	12.00	12.00	12.00	14.00	14.00	-	0%
SPED Teacher	2.50	4.00	3.50	4.50	4.00	4.00	-	0%
Specialist - Schools	2.50	2.50	2.50	2.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**20.80**	**20.30**	**19.80**	**20.80**	**20.30**	**20.30**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.13	7.13	7.13	6.25	6.25	6.25	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.25	-	-	-	-	-	-	0%
Total Non-Certificated	**9.38**	**11.13**	**11.13**	**10.25**	**10.25**	**10.25**	**-**	**0%**
STAFFING FTE TOTALS	**30.18**	**31.43**	**30.93**	**31.05**	**30.55**	**30.55**	**-**	**0%**



Butte Elementary School was built in 1978. Located in the community of Butte, the elementary school provides opportunities in co-ed basketball, co-ed cross country, Yearbook, and Battle of the Books.

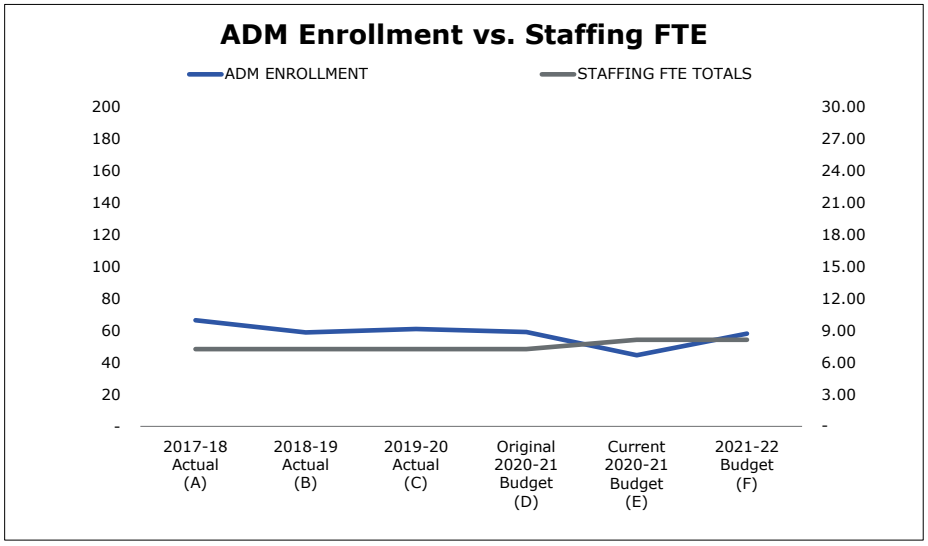
Fund: 100 General Fund
Location: 042 Sutton Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 382,103	$ 376,348	$ 395,801	$ 393,687	$ 440,054	$ 433,059	$ (6,995)	-2%
320 Non-Certificated Salaries	100,206	100,447	106,846	106,090	117,545	113,850	(3,695)	-3%
360 Employee Benefits	245,216	248,916	250,475	255,758	251,792	256,765	4,973	2%
Total Personnel	**727,526**	**725,711**	**753,122**	**755,535**	**809,391**	**803,674**	**(5,717)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	1,705	-	-	-	-	-	0%
420 Staff Travel	720	829	720	720	690	720	30	4%
425 Student Travel	300	752	-	1,934	(300)	2,000	2,300	100%
430 Utilities	4,598	52,583	53,806	65,982	78,658	74,174	(4,484)	-6%
435 Energy	58,209	55,922	43,293	60,296	41,873	44,762	2,889	7%
440 Purchased Services	21,094	21,566	31,436	19,303	17,743	16,933	(810)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,080	7,801	12,036	11,022	12,953	11,000	(1,953)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	13	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**93,000**	**141,171**	**141,291**	**159,257**	**151,617**	**149,589**	**(2,028)**	**-1%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 820,526**	**$ 866,882**	**$ 894,414**	**$ 914,792**	**$ 961,008**	**$ 953,263**	**$ (7,745)**	**-1%**



Fund: 100 General Fund
Location: 042 Sutton Elementary School
Date: 6/2/2021

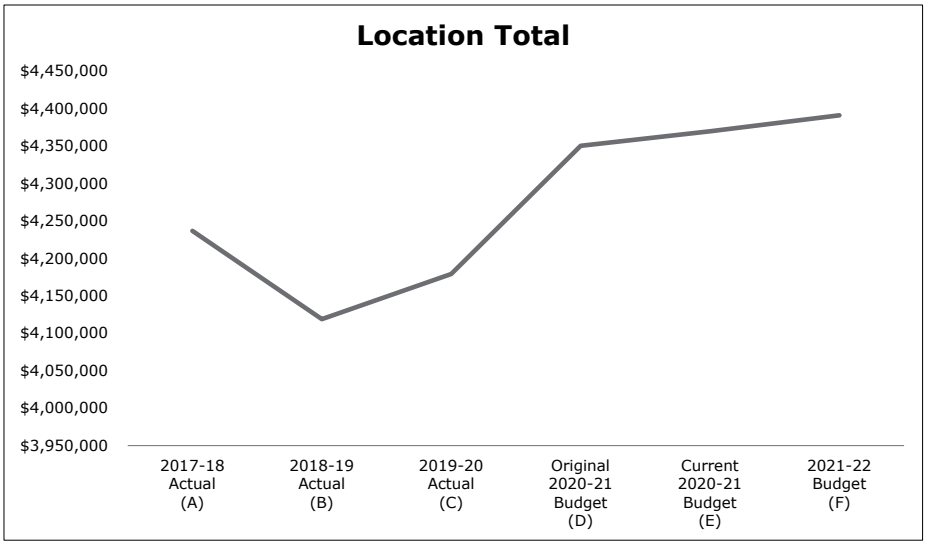
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**66.39**	**58.75**	**60.95**	**59.00**	**44.50**	**58.00**	**13.50**	**30%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.75	2.75	2.75	2.75	3.00	3.50	0.50	17%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.75	0.75	0.75	0.75	0.50	-	(0.50)	-100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.25	0.25	0.25	1.13	1.13	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	0.25	-	-	-	-	-	-	0%
Total Non-Certificated	**2.25**	**2.25**	**2.25**	**2.25**	**3.13**	**3.13**	**-**	**0%**
STAFFING FTE TOTALS	**7.25**	**7.25**	**7.25**	**7.25**	**8.13**	**8.13**	**-**	**0%**



Known as a "Small Attendance Rural School," Sutton Elementary was built in 1988. At just over 25,000 sqaure feet, it is one of the smaller elementary schools in the Mat-Su Valley. Sutton Elementary serves students in grades K-5 and offers Battle of the Books to the students.

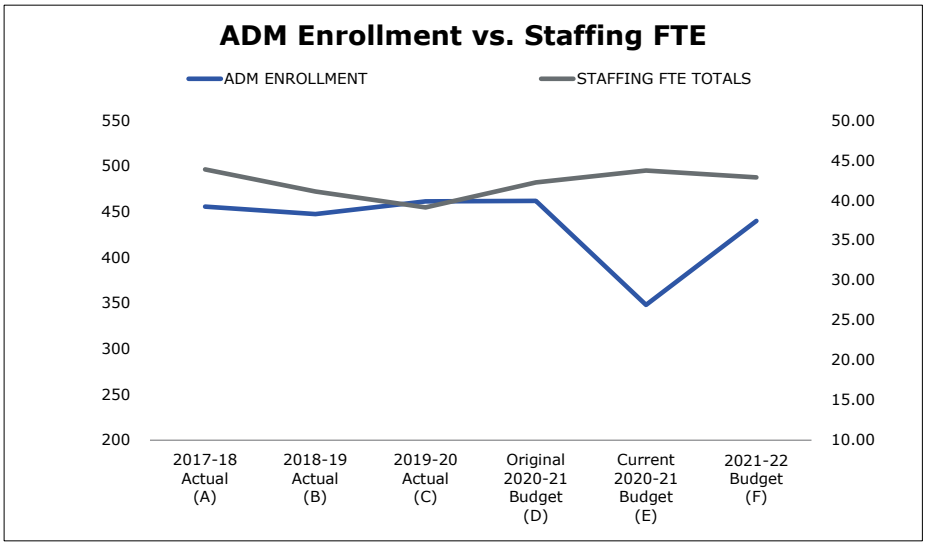
Fund: 100 General Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,343,922	$ 2,299,455	$ 2,369,222	$ 2,407,215	$ 2,396,409	$ 2,354,898	$ (41,511)	-2%
320 Non-Certificated Salaries	472,748	445,737	480,069	520,604	485,973	540,071	54,098	11%
360 Employee Benefits	1,296,118	1,221,156	1,178,815	1,267,914	1,324,231	1,338,772	14,541	1%
Total Personnel	**4,112,788**	**3,966,348**	**4,028,106**	**4,195,733**	**4,206,613**	**4,233,741**	**27,128**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,355	720	2,400	2,040	1,344	720	(624)	-46%
425 Student Travel	-	2,611	354	-	-	-	-	0%
430 Utilities	8,566	39,437	38,520	28,604	36,787	29,119	(7,668)	-21%
435 Energy	77,203	70,756	68,766	84,855	84,759	81,161	(3,598)	-4%
440 Purchased Services	79	8,400	6,994	6,456	9,096	9,096	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	34,960	30,586	34,096	32,732	31,292	37,350	6,058	19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,770	79	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**123,933**	**152,589**	**151,130**	**154,687**	**163,278**	**157,446**	**(5,832)**	**-4%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 4,236,721**	**$ 4,118,937**	**$ 4,179,236**	**$ 4,350,420**	**$ 4,369,891**	**$ 4,391,187**	**$ 21,296**	**0%**



Fund: 100 General Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/2/2021

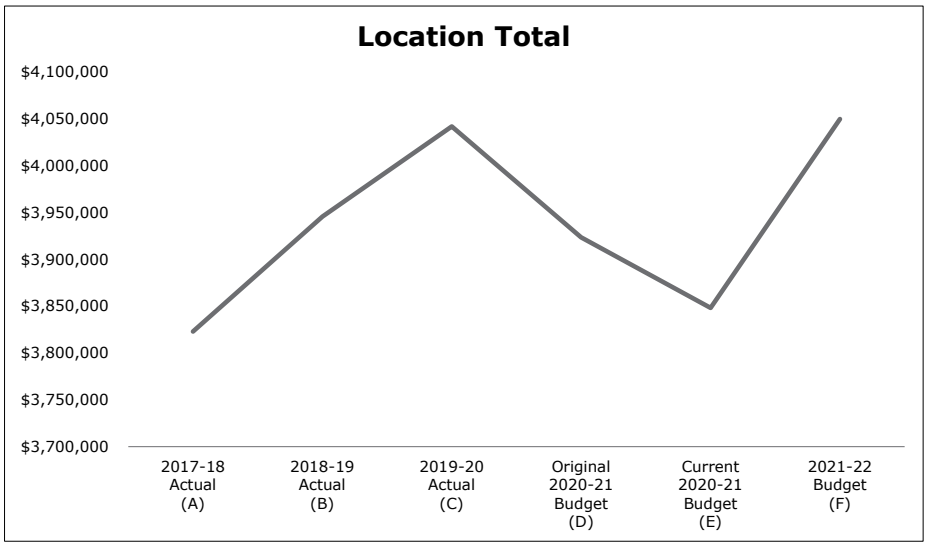
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**455.65**	**447.45**	**461.45**	**462.00**	**348.10**	**440.00**	**91.90**	**26%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	2.00	2.00	1.00	(1.00)	-50%
Classroom Teacher	20.50	18.50	17.50	17.50	21.00	20.00	(1.00)	-5%
SPED Teacher	5.00	6.00	5.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.00	3.00	3.00	1.25	1.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**30.50**	**29.50**	**27.50**	**29.50**	**31.25**	**29.25**	**(2.00)**	**-6%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.88	7.63	7.63	8.75	8.00	9.13	1.13	14%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**13.38**	**11.63**	**11.63**	**12.75**	**12.50**	**13.63**	**1.13**	**9%**
STAFFING FTE TOTALS	**43.88**	**41.13**	**39.13**	**42.25**	**43.75**	**42.88**	**(0.87)**	**-2%**



Cottonwood Creek Elementary School was built in 1983. Today, the school hosts such programs as Pre-K, STEAM (Science, Technology, Engineering, Art, and Math), basketball, and choir.

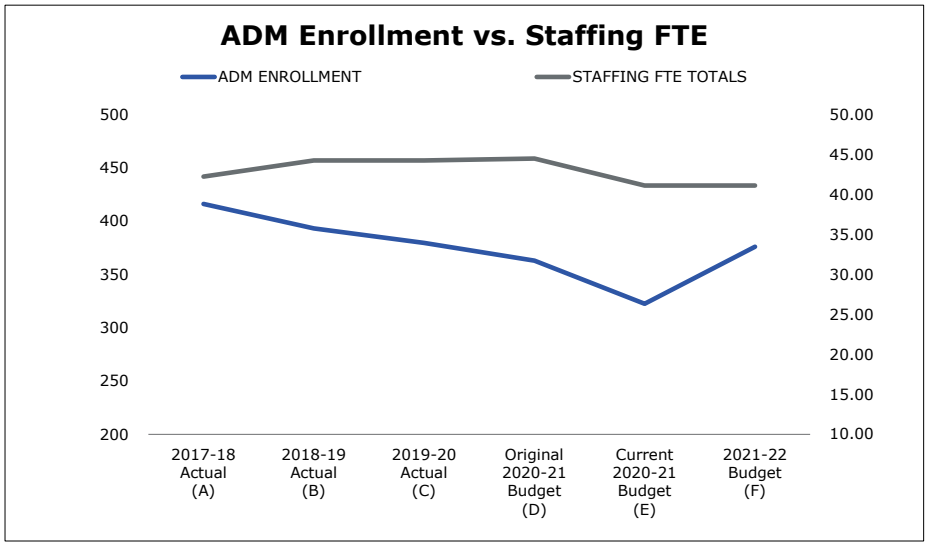
Fund: 100 General Fund
Location: 044 Tanaina Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,921,292	$ 1,964,396	$ 1,985,296	$ 1,877,801	$ 1,931,659	$ 2,002,348	$ 70,689	4%
320 Non-Certificated Salaries	569,976	587,640	656,921	679,768	570,761	628,079	57,318	10%
360 Employee Benefits	1,205,933	1,253,686	1,257,694	1,230,034	1,183,607	1,254,658	71,051	6%
Total Personnel	**3,697,200**	**3,805,722**	**3,899,911**	**3,787,603**	**3,686,027**	**3,885,085**	**199,058**	**5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	720	720	720	720	-	0%
425 Student Travel	892	-	-	-	-	-	-	0%
430 Utilities	7,931	40,459	39,337	34,118	39,004	33,564	(5,440)	-14%
435 Energy	80,837	75,593	73,646	68,911	90,626	88,551	(2,075)	-2%
440 Purchased Services	1,837	6,456	8,099	10,068	9,422	10,775	1,353	14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,209	16,884	19,900	22,182	22,402	31,340	8,938	40%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	416	-	554	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**125,842**	**140,111**	**142,256**	**135,999**	**162,174**	**164,950**	**2,776**	**2%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,823,043**	**$ 3,945,833**	**$ 4,042,167**	**$ 3,923,602**	**$ 3,848,201**	**$ 4,050,035**	**$ 201,834**	**5%**



Fund: 100 General Fund
Location: 044 Tanaina Elementary School
Date: 6/2/2021

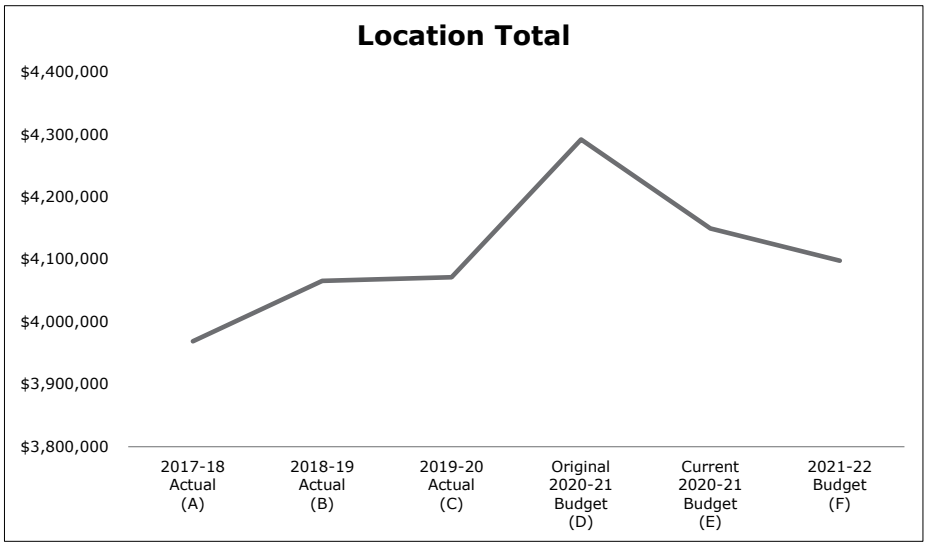
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**416.17**	**393.18**	**379.65**	**363.00**	**322.50**	**376.00**	**53.50**	**17%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	18.00	17.00	16.50	16.50	-	0%
SPED Teacher	5.00	5.00	5.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.50	3.50	3.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**28.00**	**28.50**	**28.50**	**28.50**	**26.00**	**26.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.75	11.75	11.75	12.00	10.63	10.63	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**14.25**	**15.75**	**15.75**	**16.00**	**15.13**	**15.13**	**-**	**0%**
STAFFING FTE TOTALS	**42.25**	**44.25**	**44.25**	**44.50**	**41.13**	**41.13**	**-**	**0%**



Tanaina Elementary School, home of the Timberwolves and the color purple, was built in 1985 and has become a very integral part of its community. A wide variety of before and after school activities are available to help ensure a fun and healthy environment for the entire school population. An Anti-Bullying policy is in place and has created an atmosphere that helps children feel safe and supported while also enhancing the already positive reputation of the school. Tanaina's staff truly does care about the safety, well-being, and the future of all of their students.

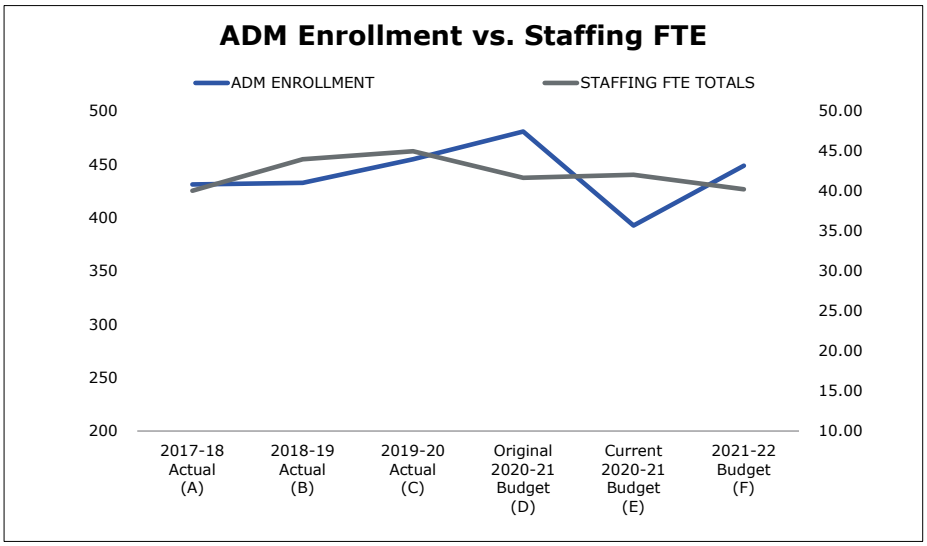
Fund: 100 General Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,117,626	$ 2,116,704	$ 2,143,474	$ 2,267,688	$ 2,141,163	$ 2,148,922	$ 7,759	0%
320 Non-Certificated Salaries	496,290	530,266	556,929	577,677	578,622	531,690	(46,932)	-8%
360 Employee Benefits	1,257,269	1,290,308	1,244,552	1,307,537	1,292,875	1,272,585	(20,290)	-2%
Total Personnel	**3,871,186**	**3,937,277**	**3,944,955**	**4,152,902**	**4,012,660**	**3,953,197**	**(59,463)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	876	-	-	1,934	1,934	1,500	(434)	-22%
420 Staff Travel	825	720	1,190	720	720	720	-	0%
425 Student Travel	-	-	78	-	-	-	-	0%
430 Utilities	5,323	38,356	36,705	30,512	26,586	31,343	4,757	18%
435 Energy	60,736	55,346	53,596	64,507	67,251	62,890	(4,361)	-6%
440 Purchased Services	2,265	5,076	6,915	8,576	7,118	9,272	2,154	30%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,701	28,519	27,391	32,764	33,164	38,910	5,746	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	941	189	645	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**97,667**	**128,206**	**126,521**	**139,013**	**136,773**	**144,635**	**7,862**	**6%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,968,853**	**$ 4,065,483**	**$ 4,071,476**	**$ 4,291,915**	**$ 4,149,433**	**$ 4,097,832**	**$ (51,601)**	**-1%**



Fund: 100 General Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/2/2021

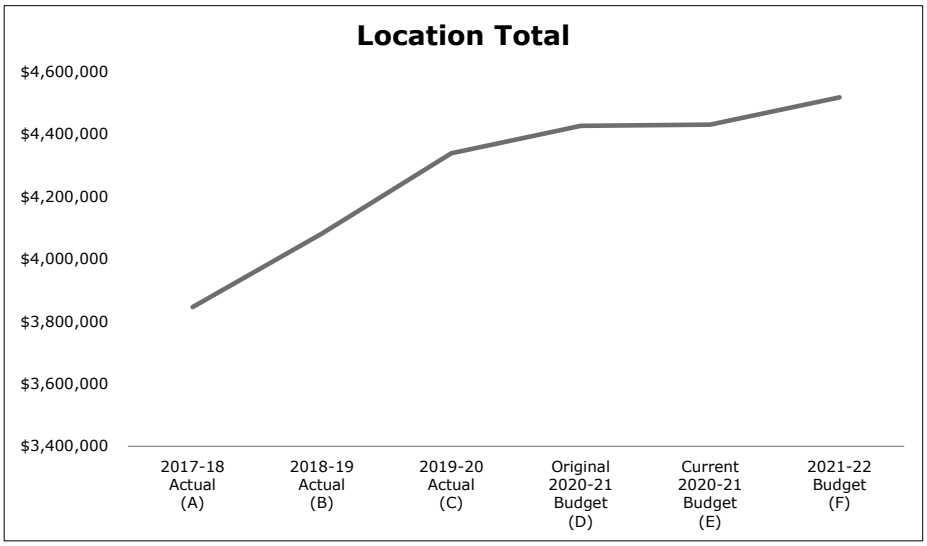
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**431.43**	**432.83**	**454.90**	**481.00**	**392.80**	**449.00**	**56.20**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	16.00	17.00	17.00	20.00	20.00	-	0%
SPED Teacher	4.50	8.00	8.00	5.00	4.00	4.00	-	0%
Specialist - Schools	4.00	3.50	3.50	3.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**28.50**	**29.50**	**30.50**	**27.50**	**27.50**	**27.50**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.06	10.50	10.50	10.19	10.06	8.25	(1.81)	-18%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**11.56**	**14.50**	**14.50**	**14.19**	**14.56**	**12.75**	**(1.81)**	**-12%**
STAFFING FTE TOTALS	**40.06**	**44.00**	**45.00**	**41.69**	**42.06**	**40.25**	**(1.81)**	**-4%**



Built in 1985, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves nearly 450 students (Go Mountaineers!) of all abilities, grades preK-5. The mission of our school is to work together with families and the community to provide a safe, positive learning environment where all students can be successful, life-long learners.

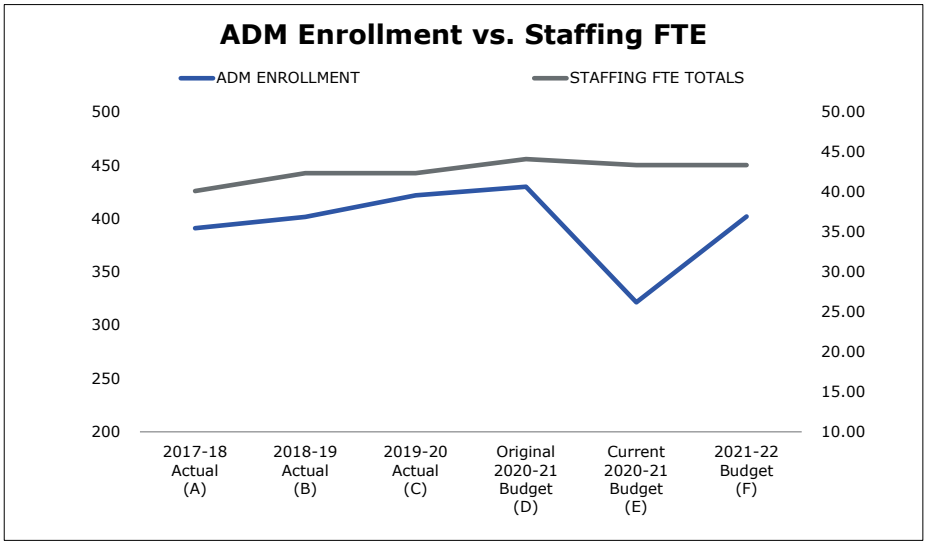
Fund: 100 General Fund
Location: 046 Larson Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,980,814	$ 2,032,195	$ 2,054,247	$ 2,057,775	$ 2,162,559	$ 2,185,715	$ 23,156	1%
320 Non-Certificated Salaries	503,223	573,006	703,969	716,165	611,010	660,420	49,410	8%
360 Employee Benefits	1,218,239	1,296,974	1,407,171	1,454,767	1,435,176	1,470,276	35,100	2%
Total Personnel	**3,702,276**	**3,902,175**	**4,165,387**	**4,228,707**	**4,208,745**	**4,316,411**	**107,666**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,419	920	720	720	720	720	-	0%
425 Student Travel	-	155	-	-	-	-	-	0%
430 Utilities	6,420	37,964	36,636	30,365	36,033	30,682	(5,351)	-15%
435 Energy	103,755	99,422	100,841	122,344	140,968	119,808	(21,160)	-15%
440 Purchased Services	1,573	12,488	6,541	14,708	13,612	15,172	1,560	11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,150	28,726	29,073	30,536	30,838	35,697	4,859	16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	618	280	360	-	298	-	(298)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**143,934**	**179,955**	**174,170**	**198,673**	**222,469**	**202,079**	**(20,390)**	**-9%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,846,210**	**$ 4,082,130**	**$ 4,339,558**	**$ 4,427,380**	**$ 4,431,214**	**$ 4,518,490**	**$ 87,276**	**2%**



Fund: 100 General Fund
Location: 046 Larson Elementary School
Date: 6/2/2021

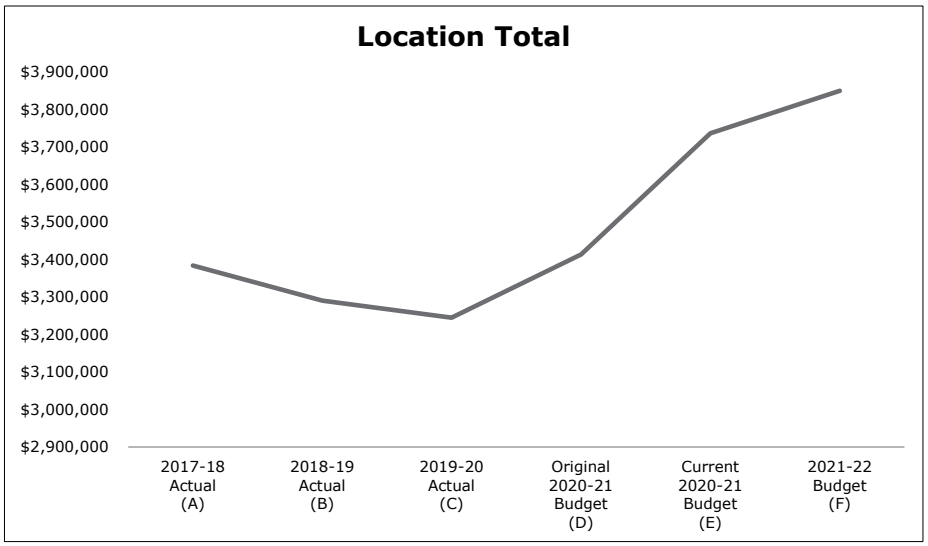
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**391.00**	**401.75**	**421.98**	**430.00**	**321.55**	**402.00**	**80.45**	**25%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	17.00	17.00	17.00	18.00	18.00	-	0%
SPED Teacher	4.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.50	2.50	2.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**27.00**	**27.50**	**27.50**	**27.50**	**27.50**	**27.50**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.63	10.88	10.88	12.63	11.38	11.38	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**13.13**	**14.88**	**14.88**	**16.63**	**15.88**	**15.88**	**-**	**0%**
STAFFING FTE TOTALS	**40.13**	**42.38**	**42.38**	**44.13**	**43.38**	**43.38**	**-**	**0%**



Since 2002, Larson Elementary has been community hub for activities, and a popular neighborhood school. Larson houses an Applied Behavioral Analysis (ABA) program, 2 Pre-K programs as well as a Behavior Support Program (BSP). The school also offers a variety of before and after school activities such as track, cross country running, basketball, Spanish, chess and a variety of other clubs. Larson has a strong music program offering band/choir and the Junior Native Youth Olympics is one of the most successful activities in the school.

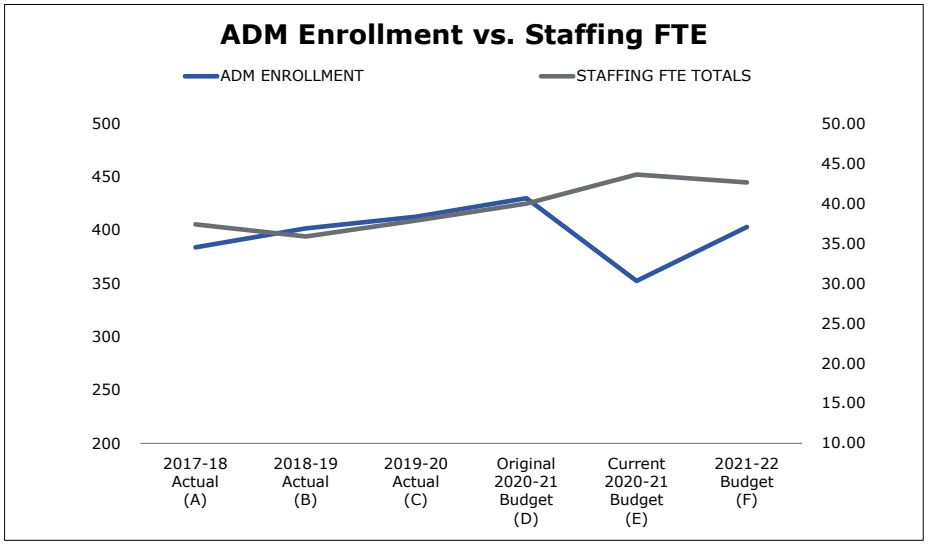
Fund: 100 General Fund
Location: 047 Finger Lake Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,793,664	$ 1,753,727	$ 1,732,574	$ 1,792,559	$ 1,975,537	$ 1,960,313	$ (15,224)	-1%
320 Non-Certificated Salaries	414,408	383,468	387,512	428,857	430,466	518,466	88,000	20%
360 Employee Benefits	1,052,846	972,206	977,827	1,030,286	1,159,958	1,207,352	47,394	4%
Total Personnel	**3,260,918**	**3,109,400**	**3,097,913**	**3,251,702**	**3,565,961**	**3,686,131**	**120,170**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,261	1,424	720	2,653	720	2,270	1,550	215%
425 Student Travel	128	195	400	1,837	400	1,800	1,400	350%
430 Utilities	5,208	38,601	37,150	31,460	36,727	31,539	(5,188)	-14%
435 Energy	86,225	77,552	75,259	91,084	92,909	87,431	(5,478)	-6%
440 Purchased Services	1,628	7,829	6,572	10,973	10,898	10,869	(29)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,768	54,883	27,110	24,026	29,324	30,522	1,198	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,855	616	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**123,073**	**181,100**	**147,211**	**162,033**	**170,978**	**164,431**	**(6,547)**	**-4%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,383,990**	**$ 3,290,500**	**$ 3,245,124**	**$ 3,413,735**	**$ 3,736,939**	**$ 3,850,562**	**$ 113,623**	**3%**



Fund: 100 General Fund
Location: 047 Finger Lake Elementary School
Date: 6/2/2021

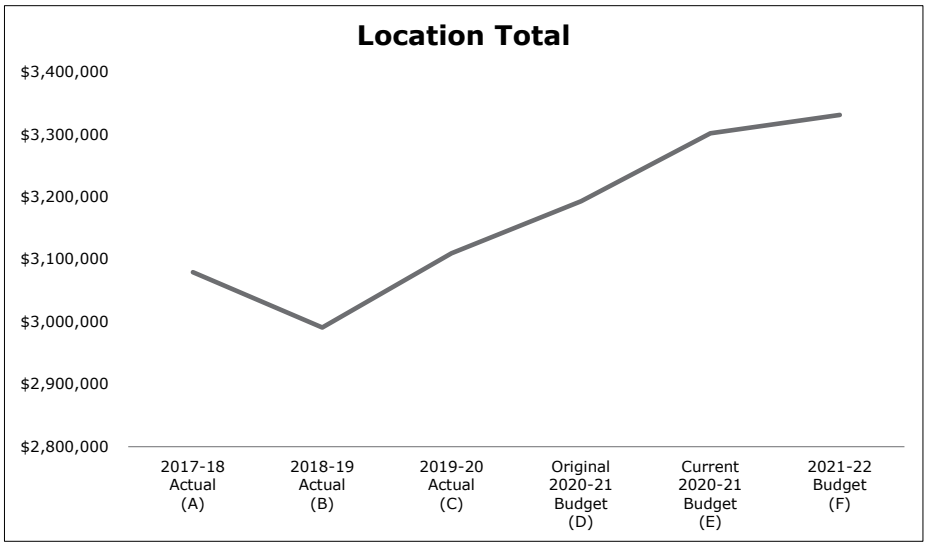
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**383.80**	**401.62**	**412.62**	**430.00**	**352.35**	**403.00**	**50.65**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.50	17.00	19.00	18.00	19.00	18.00	(1.00)	-5%
SPED Teacher	4.00	3.00	3.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	2.50	2.50	2.50	2.50	1.50	(1.00)	-40%
Counselor	-	-	-	-	-	1.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**26.00**	**24.50**	**26.50**	**27.50**	**28.50**	**27.50**	**(1.00)**	**-4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.88	7.38	7.38	8.50	10.63	10.63	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**11.38**	**11.38**	**11.38**	**12.50**	**15.13**	**15.13**	**-**	**0%**
STAFFING FTE TOTALS	**37.38**	**35.88**	**37.88**	**40.00**	**43.63**	**42.63**	**(1.00)**	**-2%**



Finger Lake Elementary School is gem tucked away in the woods off Bogard Road. It was one of three elementary schools built in 1985 and serves students in Pre-K through grade 5. FLE has the following district-wide programs: Talented & Gifted 3-5th (choice option), Student Support PK, Applied Behavior Analysis (ABA), Intensive Resource, Resource and a Federal Programs Title 1 PK. Finger Lake also offers several extracurricular activities, clubs, and sports. Come see us to learn more!

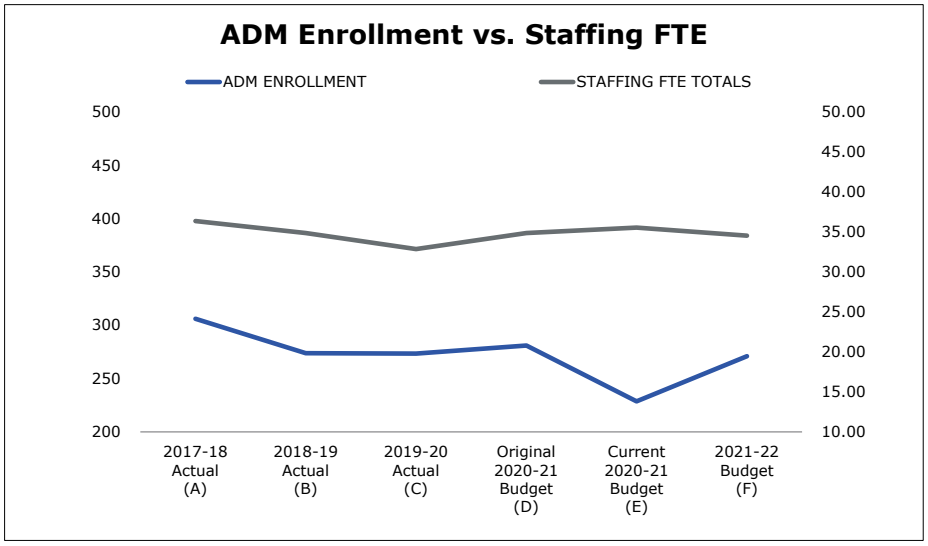
Fund: 100 General Fund
Location: 048 Goose Bay Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,442,419	$ 1,443,464	$ 1,412,436	$ 1,438,820	$ 1,528,940	$ 1,501,914	$ (27,026)	-2%
320 Non-Certificated Salaries	525,636	425,563	515,087	525,291	521,019	549,099	28,080	5%
360 Employee Benefits	984,556	963,433	1,022,072	1,061,337	1,080,707	1,104,066	23,359	2%
Total Personnel	**2,952,610**	**2,832,461**	**2,949,596**	**3,025,448**	**3,130,666**	**3,155,079**	**24,413**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,440	1,640	720	720	720	-	0%
425 Student Travel	-	80	-	-	-	-	-	0%
430 Utilities	8,652	45,228	54,020	45,491	44,239	42,262	(1,977)	-4%
435 Energy	73,896	68,488	64,301	75,219	76,790	77,972	1,182	2%
440 Purchased Services	20,346	25,132	25,496	28,759	31,596	33,654	2,058	7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,689	18,013	14,785	17,519	17,719	21,490	3,771	21%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,620	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**126,922**	**158,381**	**160,242**	**167,708**	**171,064**	**176,098**	**5,034**	**3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,079,532**	**$ 2,990,842**	**$ 3,109,838**	**$ 3,193,156**	**$ 3,301,730**	**$ 3,331,177**	**$ 29,447**	**1%**



Fund: 100 General Fund
Location: 048 Goose Bay Elementary School
Date: 6/2/2021

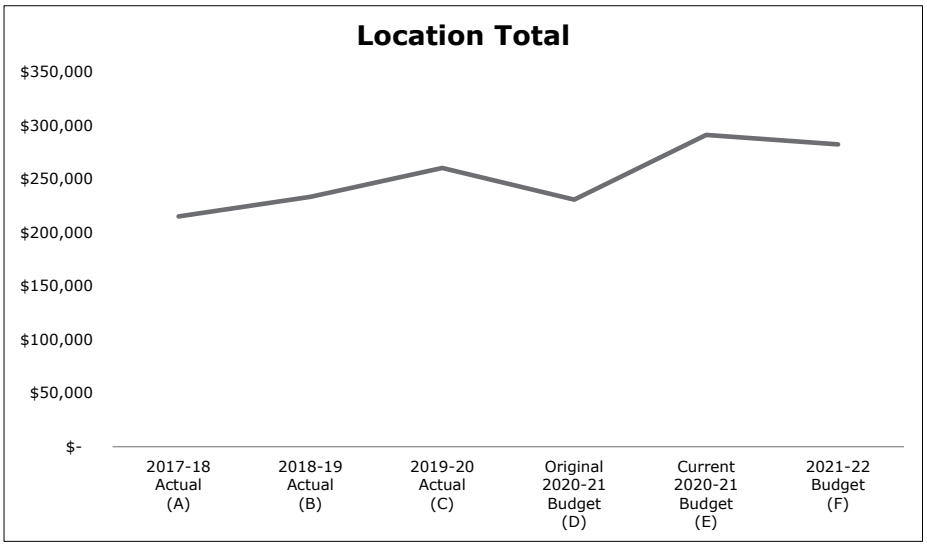
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**306.15**	**273.95**	**273.40**	**281.00**	**228.68**	**271.00**	**42.32**	**19%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.50	14.00	13.00	13.00	14.00	13.00	(1.00)	-7%
SPED Teacher	4.00	5.00	4.00	5.00	5.00	5.00	-	0%
Specialist - Schools	2.00	1.50	1.50	1.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**22.50**	**22.50**	**20.50**	**21.50**	**21.30**	**20.30**	**(1.00)**	**-5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.38	7.38	7.38	9.38	9.75	9.75	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	3.00	3.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**13.88**	**12.38**	**12.38**	**13.38**	**14.25**	**14.25**	**-**	**0%**
STAFFING FTE TOTALS	**36.38**	**34.88**	**32.88**	**34.88**	**35.55**	**34.55**	**(1.00)**	**-3%**



Goose Bay Elementary school was built in 1992. The school houses grades Pre-K through 2 and serves one of the fastest-growing areas in the State.

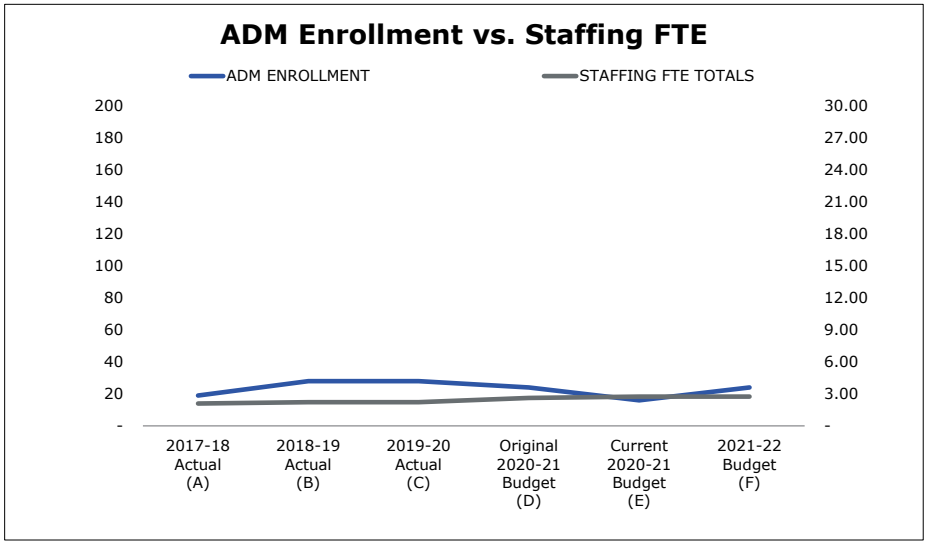
Fund: 100 General Fund
Location: 049 Beryozova School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 118,677	$ 120,148	$ 124,718	$ 119,402	$ 137,215	$ 131,113	$ (6,102)	-4%
320 Non-Certificated Salaries	17,165	11,135	21,868	25,217	24,530	25,315	785	3%
360 Employee Benefits	54,158	66,050	66,573	67,539	76,363	74,463	(1,900)	-2%
Total Personnel	**190,001**	**197,332**	**213,158**	**212,158**	**238,108**	**230,891**	**(7,217)**	**-3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	100	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	1,995	11,207	17,485	8,154	18,791	8,788	(10,003)	-53%
435 Energy	10,741	9,174	10,348	-	5,313	3,403	(1,910)	-36%
440 Purchased Services	10,830	13,286	17,323	8,024	26,467	29,217	2,750	10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	843	2,230	1,890	2,466	2,466	9,950	7,484	303%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	708	20	90	-	80	50	(30)	-38%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**25,116**	**36,018**	**47,135**	**18,644**	**53,117**	**51,408**	**(1,709)**	**-3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 215,117**	**$ 233,349**	**$ 260,293**	**$ 230,802**	**$ 291,225**	**$ 282,299**	**$ (8,926)**	**-3%**



Fund: 100 General Fund
Location: 049 Beryozova School
Date: 6/2/2021

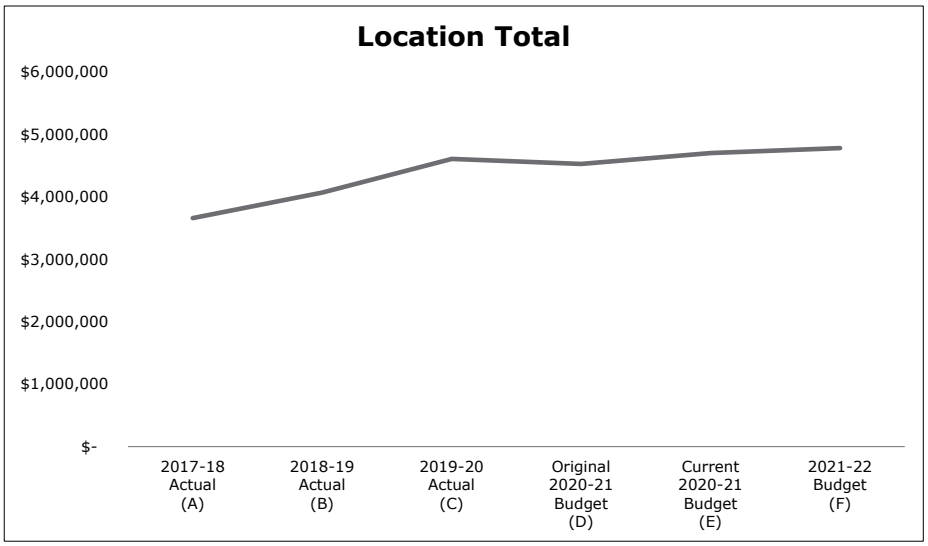
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**19.00**	**28.00**	**28.00**	**24.00**	**16.00**	**24.00**	**8.00**	**50%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.75	1.75	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	0.50	0.50	0.50	-	0%
Support Staff	-	0.13	0.13	-	0.13	0.13	-	0%
Custodial Staff	0.10	0.10	0.10	0.13	0.13	0.13	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**0.10**	**0.23**	**0.23**	**0.63**	**0.75**	**0.75**	**-**	**0%**
STAFFING FTE TOTALS	**2.10**	**2.23**	**2.23**	**2.63**	**2.75**	**2.75**	**-**	**0%**



Beryozova School serves students in grades K-12. It is a special mission school with a focus on Russian Language, strongly grounded in the tradition of the culture. Students are known for making traditional crafts as part of their curriculum.

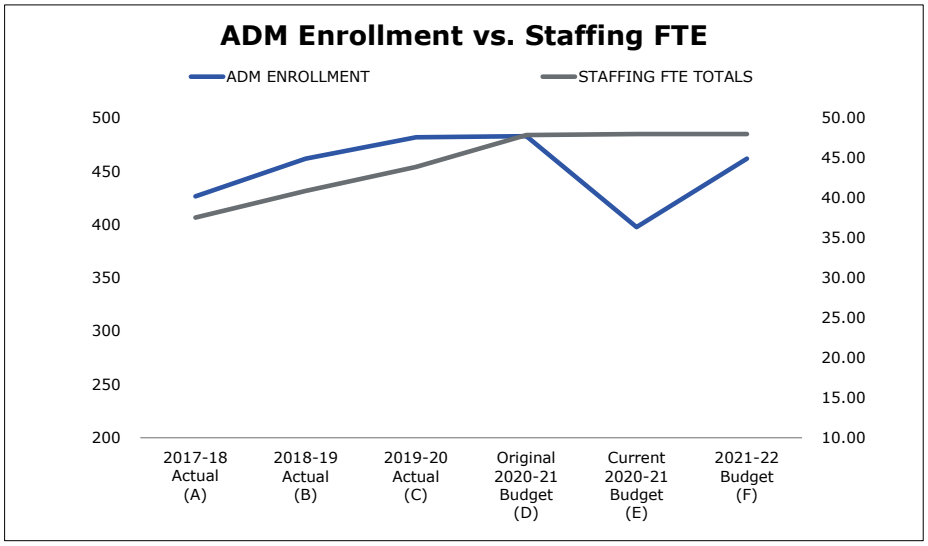
Fund: 100 General Fund
Location: 050 John Shaw Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,894,603	$ 2,104,025	$ 2,425,600	$ 2,355,431	$ 2,493,073	$ 2,498,939	$ 5,866	0%
320 Non-Certificated Salaries	481,880	519,597	593,024	601,628	555,991	612,423	56,432	10%
360 Employee Benefits	1,149,042	1,278,770	1,420,146	1,385,310	1,444,992	1,480,179	35,187	2%
Total Personnel	**3,525,525**	**3,902,392**	**4,438,770**	**4,342,369**	**4,494,056**	**4,591,541**	**97,485**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,104	1,463	740	720	720	720	-	0%
425 Student Travel	-	-	3,654	483	483	500	17	4%
430 Utilities	7,092	41,408	41,078	34,089	37,095	34,698	(2,397)	-6%
435 Energy	93,540	88,919	89,639	111,971	133,357	108,915	(24,442)	-18%
440 Purchased Services	1,616	5,278	6,191	7,672	7,672	8,252	580	8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,100	30,312	31,009	32,667	32,586	39,706	7,120	22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	712	510	760	290	290	300	10	3%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**137,164**	**167,890**	**173,070**	**187,892**	**212,203**	**193,091**	**(19,112)**	**-9%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,662,689**	**$ 4,070,281**	**$ 4,611,840**	**$ 4,530,261**	**$ 4,706,259**	**$ 4,784,632**	**$ 78,373**	**2%**



Fund: 100 General Fund
Location: 050 John Shaw Elementary School
Date: 6/2/2021

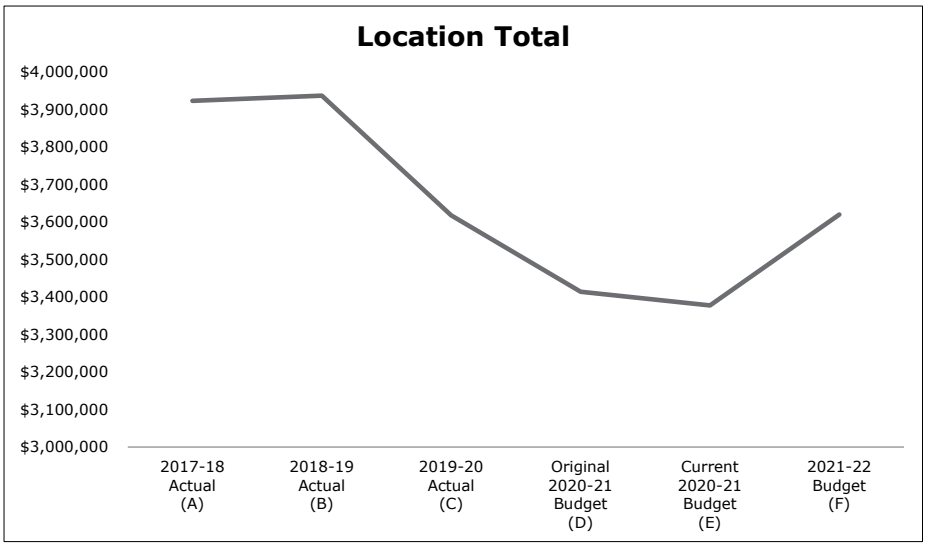
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**426.60**	**461.95**	**482.00**	**483.00**	**397.68**	**462.00**	**64.32**	**16%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	19.00	22.00	21.00	21.00	21.00	-	0%
SPED Teacher	3.00	4.00	4.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.17	2.50	2.50	3.50	2.00	1.50	(0.50)	-25%
Counselor	-	-	-	-	-	0.50	0.50	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**26.17**	**27.50**	**30.50**	**32.50**	**31.00**	**31.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.88	9.38	9.38	11.38	13.50	13.50	-	0%
Support Staff	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**11.38**	**13.38**	**13.38**	**15.38**	**17.00**	**17.00**	**-**	**0%**
STAFFING FTE TOTALS	**37.55**	**40.88**	**43.88**	**47.88**	**48.00**	**48.00**	**-**	**0%**



John Shaw Elementary School was built in 2006. Apart from serving students in grades Pre-K through 5, it houses and facilitates the Mat-Su Borough School District's Deaf and Hard of Hearing program(s). Students attending Shaw Elementary can also participate in basketball and cross-country running.

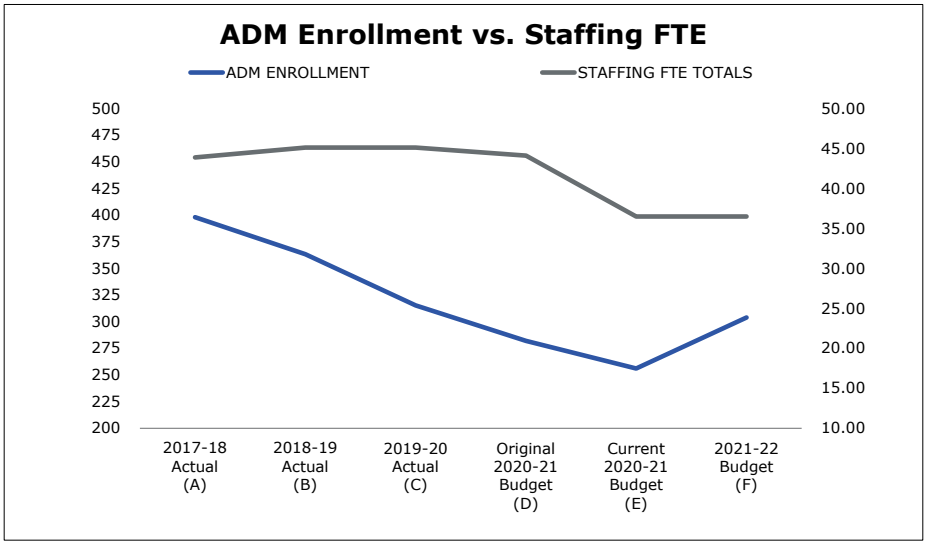
Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,938,994	$ 1,809,470	$ 1,599,389	$ 1,447,840	$ 1,538,266	$ 1,620,962	$ 82,696	5%
320 Non-Certificated Salaries	559,405	641,998	593,972	604,323	521,930	583,115	61,185	12%
360 Employee Benefits	1,255,892	1,272,309	1,221,775	1,144,145	1,099,803	1,183,203	83,400	8%
Total Personnel	**3,754,291**	**3,723,777**	**3,415,135**	**3,196,308**	**3,159,999**	**3,387,280**	**227,281**	**7%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	237	-	-	-	-	-	0%
420 Staff Travel	1,440	1,343	950	720	720	720	-	0%
425 Student Travel	-	15	-	-	-	-	-	0%
430 Utilities	11,919	42,133	41,450	36,818	39,071	36,457	(2,614)	-7%
435 Energy	107,964	110,551	106,338	132,741	114,585	123,215	8,630	8%
440 Purchased Services	21,545	31,619	37,432	28,432	43,963	46,172	2,209	5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,996	28,004	17,089	19,375	19,075	26,026	6,951	36%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	508	-	66	-	475	409	(66)	-14%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**169,372**	**213,902**	**203,324**	**218,086**	**217,889**	**232,999**	**15,110**	**7%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,923,662**	**$ 3,937,680**	**$ 3,618,459**	**$ 3,414,394**	**$ 3,377,888**	**$ 3,620,279**	**$ 242,391**	**7%**



Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/2/2021

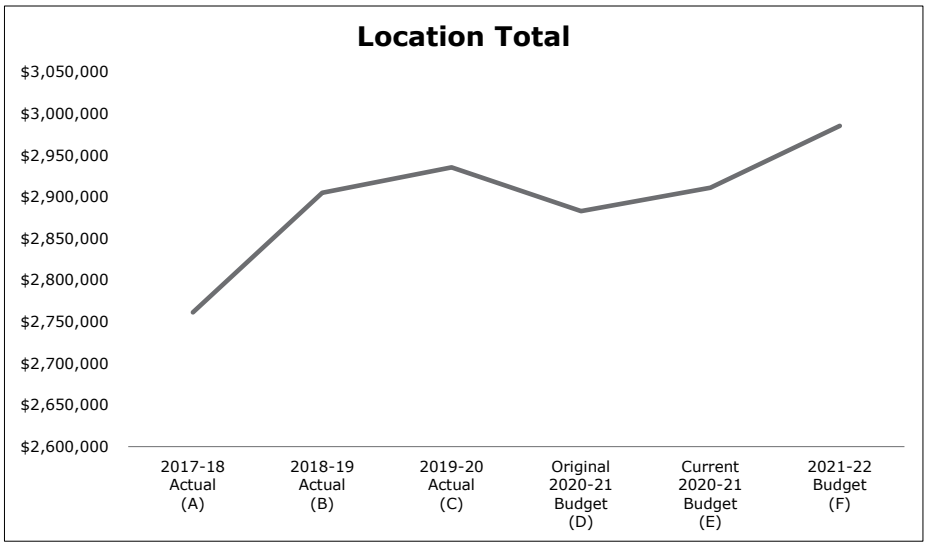
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**398.10**	**363.38**	**315.40**	**282.00**	**256.10**	**304.00**	**47.90**	**19%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	16.00	16.00	16.00	12.00	13.00	1.00	8%
SPED Teacher	6.00	7.00	7.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.50	3.50	3.50	2.50	1.50	(1.00)	-40%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**29.00**	**28.50**	**28.50**	**27.50**	**22.50**	**22.50**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.38	12.63	12.63	12.63	9.50	9.50	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**14.88**	**16.63**	**16.63**	**16.63**	**14.00**	**14.00**	**-**	**0%**
STAFFING FTE TOTALS	**43.88**	**45.13**	**45.13**	**44.13**	**36.50**	**36.50**	**-**	**0%**



Meadow Lakes Elementary School was built in 2001. It serves students in Pre-K through grade 5. In addition to offering basketball and cross-country running, Meadow Lakes Elementary students can participate in Native Youth Olympics (NYO), assist in developing the yearbook, and play in the concert band.

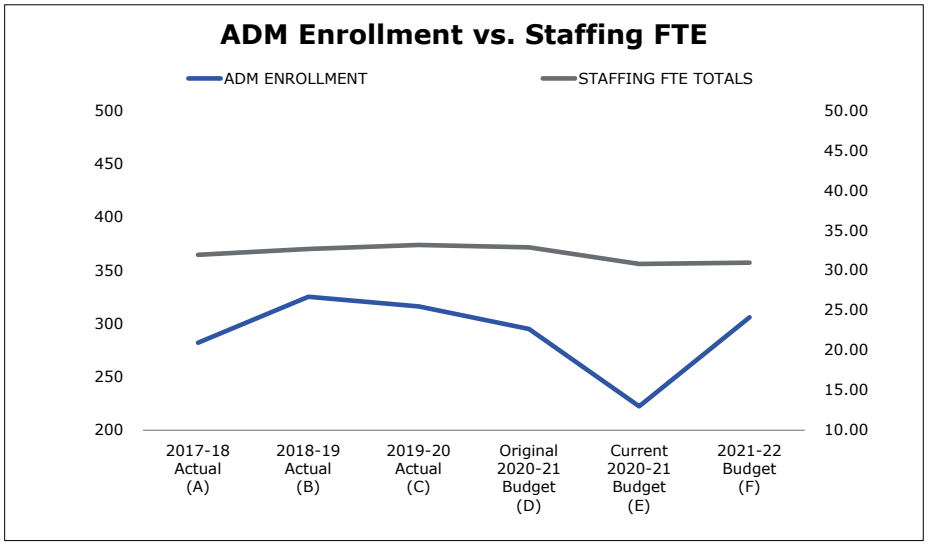
Fund: 100 General Fund
Location: 052 Knik Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,491,151	$ 1,525,802	$ 1,570,458	$ 1,465,220	$ 1,521,476	$ 1,544,535	$ 23,059	2%
320 Non-Certificated Salaries	291,335	323,436	335,969	357,440	316,179	336,193	20,014	6%
360 Employee Benefits	828,952	899,063	876,122	860,127	872,487	903,104	30,617	4%
Total Personnel	**2,611,437**	**2,748,301**	**2,782,549**	**2,682,787**	**2,710,142**	**2,783,832**	**73,690**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	75	-	(75)	-100%
420 Staff Travel	1,440	1,216	720	720	720	720	-	0%
425 Student Travel	309	1,330	-	-	-	-	-	0%
430 Utilities	6,749	9,600	8,443	18,531	11,670	13,434	1,764	15%
435 Energy	103,825	96,928	100,564	129,547	134,039	125,454	(8,585)	-6%
440 Purchased Services	18,649	24,423	24,660	28,016	30,691	32,076	1,385	5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,189	23,133	18,518	22,972	23,297	29,541	6,244	27%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,826	200	240	483	483	500	17	4%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**149,986**	**156,831**	**153,146**	**200,269**	**200,975**	**201,725**	**750**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,761,422**	**$ 2,905,132**	**$ 2,935,694**	**$ 2,883,056**	**$ 2,911,117**	**$ 2,985,557**	**$ 74,440**	**3%**



Fund: 100 General Fund
Location: 052 Knik Elementary School
Date: 6/2/2021

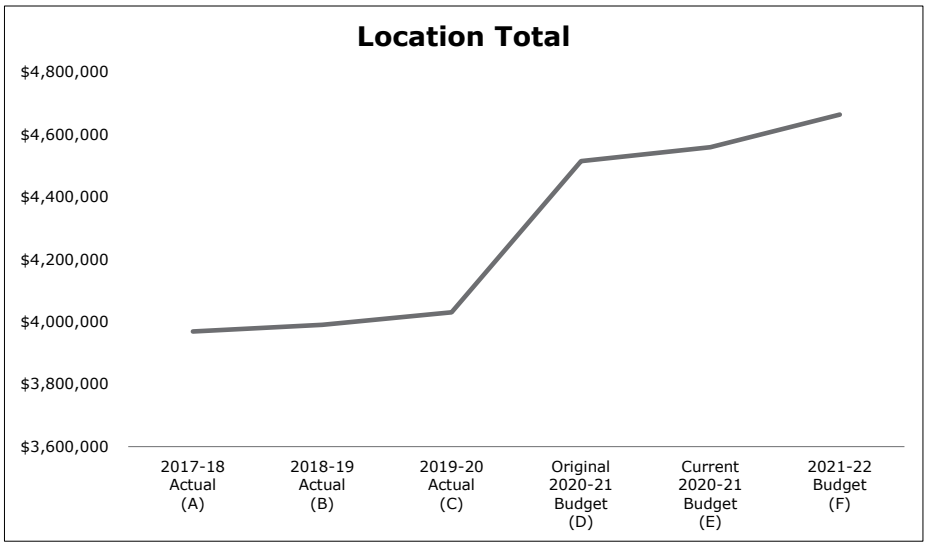
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**282.00**	**325.20**	**316.10**	**295.00**	**222.40**	**306.00**	**83.60**	**38%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	13.00	13.00	11.00	13.00	13.15	0.15	1%
SPED Teacher	4.00	3.50	3.50	4.00	4.50	4.50	-	0%
Specialist - Schools	4.50	3.00	3.50	6.00	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	1.00	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**22.30**	**21.30**	**21.80**	**23.00**	**21.80**	**21.95**	**0.15**	**1%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.13	7.38	7.38	5.88	4.50	4.50	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**9.63**	**11.38**	**11.38**	**9.88**	**9.00**	**9.00**	**-**	**0%**
STAFFING FTE TOTALS	**31.93**	**32.68**	**33.18**	**32.88**	**30.80**	**30.95**	**0.15**	**0%**



Knik Elementary School, built in 2007, serves students in grades 3 through 5. They also have an Emotionally Disturbed program for their Special Education students. The school offers basketball and cross-country running to its students. Knik is also host to a Blended Academy, a K-5 hybrid model of education taking the best of a traditional school combined with online learning. During the school day, students will engage in cooperative learning projects integrating content areas such as science, social studies, and art. Online, students will work at an individualized pace to master literacy and math skills with scaffolded support from their teacher.

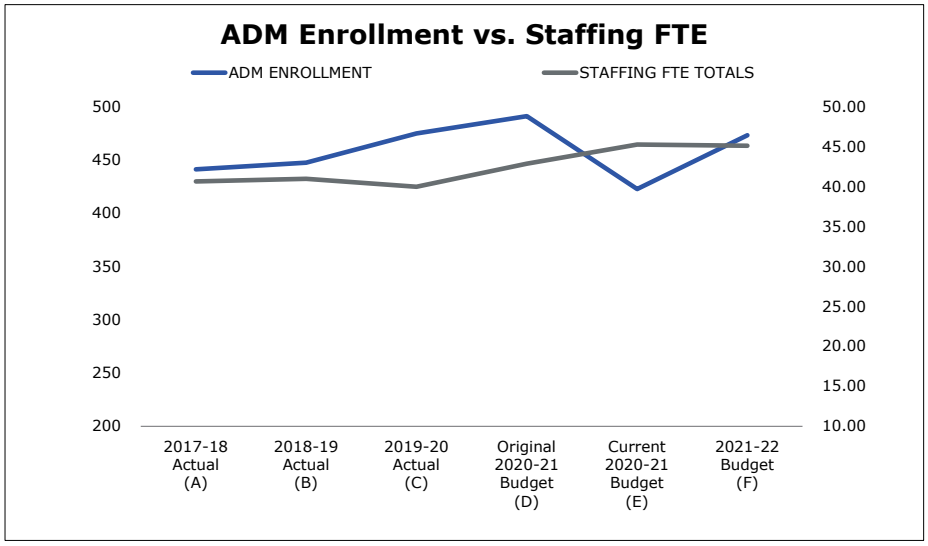
Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,222,213	$ 2,189,405	$ 2,101,544	$ 2,284,463	$ 2,418,230	$ 2,405,237	$ (12,993)	-1%
320 Non-Certificated Salaries	321,030	370,862	458,761	507,484	496,612	542,825	46,213	9%
360 Employee Benefits	1,226,625	1,224,393	1,239,851	1,382,564	1,416,574	1,456,662	40,088	3%
Total Personnel	**3,769,867**	**3,784,660**	**3,800,157**	**4,174,511**	**4,331,416**	**4,404,724**	**73,308**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,018	1,633	3,227	1,687	802	1,470	668	83%
425 Student Travel	-	1,694	-	-	-	-	-	0%
430 Utilities	10,111	42,112	42,826	43,984	45,615	39,426	(6,189)	-14%
435 Energy	132,820	102,605	126,487	226,653	114,902	149,145	34,243	30%
440 Purchased Services	19,742	34,164	36,426	35,916	32,411	29,631	(2,780)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	35,541	22,245	21,185	32,434	33,925	39,928	6,003	18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	778	475	-	892	-	(892)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	847	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**199,232**	**206,077**	**230,626**	**340,674**	**228,547**	**259,600**	**31,053**	**14%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,969,099**	**$ 3,990,737**	**$ 4,030,783**	**$ 4,515,185**	**$ 4,559,963**	**$ 4,664,324**	**$ 104,361**	**2%**



Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/2/2021

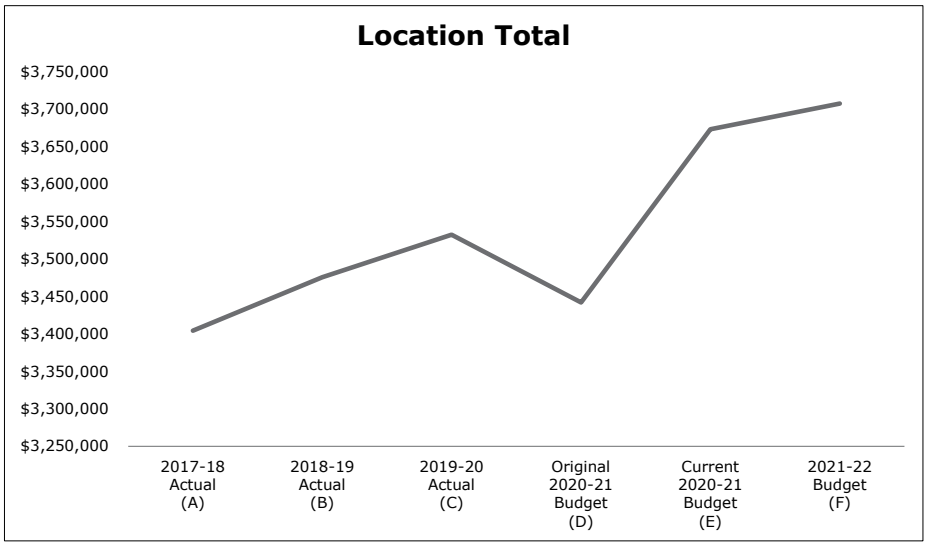
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**441.18**	**447.45**	**474.83**	**491.00**	**422.63**	**473.00**	**50.37**	**12%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	20.00	17.00	17.00	18.00	20.50	19.50	(1.00)	-5%
SPED Teacher	5.00	7.00	6.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**31.00**	**30.00**	**29.00**	**29.00**	**31.50**	**30.50**	**(1.00)**	**-3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.13	6.97	6.97	9.84	9.75	10.61	0.86	9%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**9.63**	**10.97**	**10.97**	**13.84**	**13.75**	**14.61**	**0.86**	**6%**
STAFFING FTE TOTALS	**40.63**	**40.97**	**39.97**	**42.84**	**45.25**	**45.11**	**(0.14)**	**0%**



Machetanz Elementary is a STEM school focusing on Science, Engineering, Technology and Math with an emphasis on Place-Based Service Learning & Art. The school was built in 2009 overlooking the Palmer Hay Flats and serves students in grades Pre-K through 5. Machetanz Elementary offers a variety of before and after school clubs and sports for students to participate. Students and staff at Machetanz works closely with community members and agencies to teach science and engineering concepts and provide service opportunities within our community.

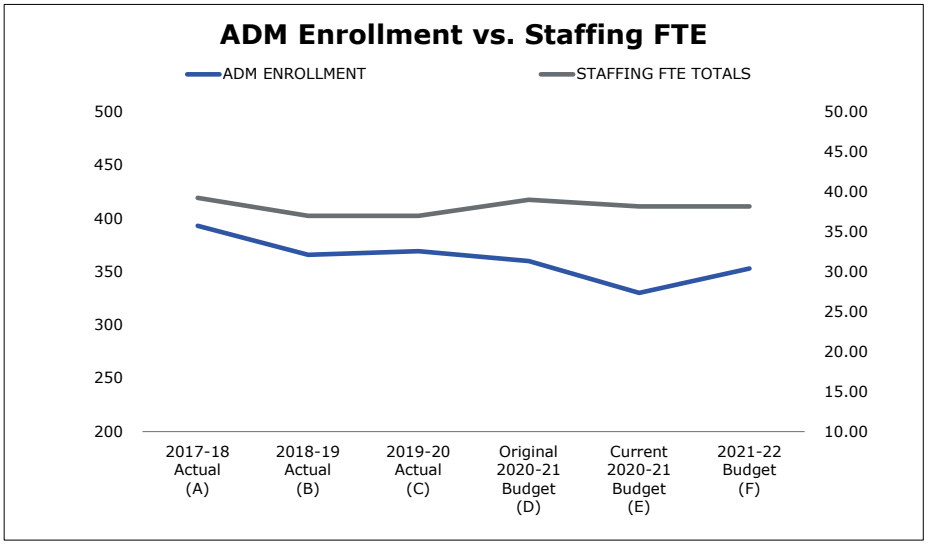
Fund: 100 General Fund
Location: 054 Dena'ina Elementary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,785,603	$ 1,895,580	$ 1,866,686	$ 1,783,405	$ 1,894,020	$ 1,908,273	$ 14,253	1%
320 Non-Certificated Salaries	390,238	341,607	437,928	457,797	468,236	498,276	30,040	6%
360 Employee Benefits	1,091,654	1,090,752	1,092,335	1,075,892	1,146,954	1,149,912	2,958	0%
Total Personnel	**3,267,495**	**3,327,939**	**3,396,950**	**3,317,094**	**3,509,210**	**3,556,461**	**47,251**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4	720	720	1,106	1,796	720	(1,076)	-60%
425 Student Travel	-	15	-	-	-	-	-	0%
430 Utilities	7,438	34,461	33,097	24,432	32,779	24,776	(8,003)	-24%
435 Energy	87,050	81,421	67,123	59,203	86,222	60,498	(25,724)	-30%
440 Purchased Services	14,690	10,610	13,696	15,570	18,463	34,521	16,058	87%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,558	19,673	20,446	24,471	24,871	30,620	5,749	23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	199	838	657	145	145	150	5	3%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**136,939**	**147,737**	**135,739**	**124,927**	**164,276**	**151,285**	**(12,991)**	**-8%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 3,404,434**	**$ 3,475,677**	**$ 3,532,689**	**$ 3,442,021**	**$ 3,673,486**	**$ 3,707,746**	**$ 34,260**	**1%**



Fund: 100 General Fund
Location: 054 Dena'ina Elementary School
Date: 6/2/2021

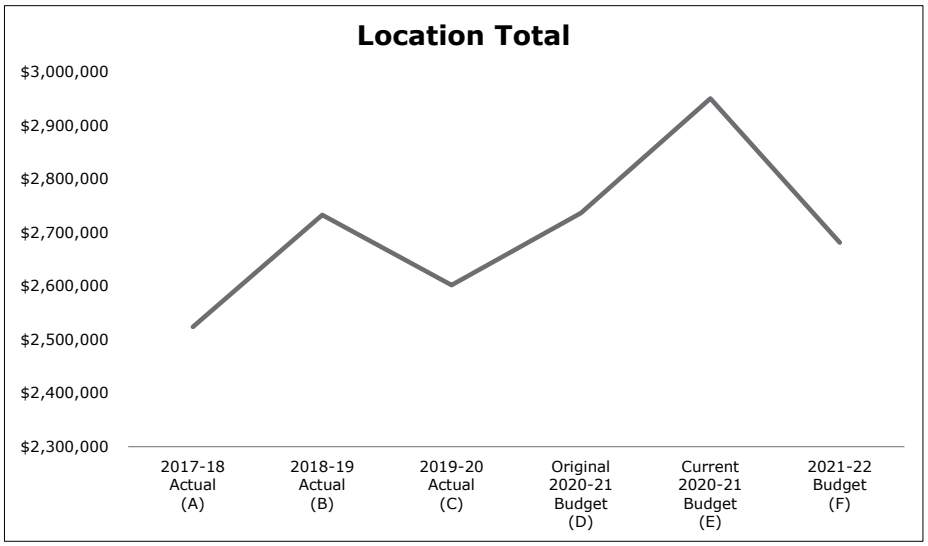
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**393.15**	**365.95**	**369.40**	**360.00**	**330.18**	**353.00**	**22.82**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	19.00	19.00	17.00	16.50	16.50	-	0%
SPED Teacher	4.00	4.00	4.00	5.00	5.00	5.00	-	0%
Specialist - Schools	2.00	1.50	1.50	2.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**27.00**	**26.50**	**26.50**	**26.50**	**24.80**	**24.80**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	6.50	6.50	8.50	8.88	8.88	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**12.25**	**10.50**	**10.50**	**12.50**	**13.38**	**13.38**	**-**	**0%**
STAFFING FTE TOTALS	**39.25**	**37.00**	**37.00**	**39.00**	**38.18**	**38.18**	**-**	**0%**



Dena'ina Elementary School is the most recently built elementary school, completed in 2016. Dena'ina serves students in grades Pre-K through five. It serves one of the fastest-growing regions in the Mat-Su Borough.

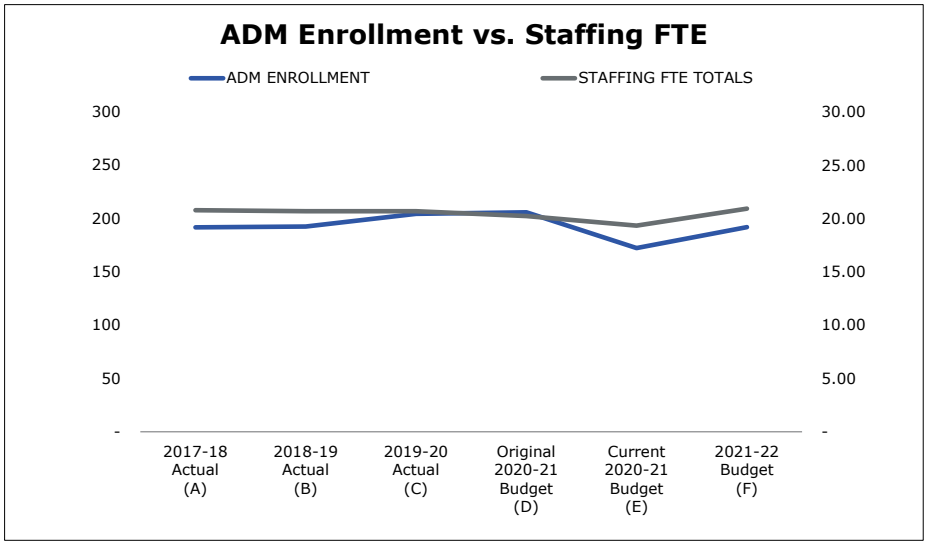
Fund: 100 General Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 699,892	$ 741,398	$ 680,367	$ 640,272	$ 769,891	$ 722,019	$ (47,872)	-6%
320 Non-Certificated Salaries	415,726	449,773	497,288	479,729	507,214	473,077	(34,137)	-7%
360 Employee Benefits	620,080	654,044	626,007	667,937	735,540	719,149	(16,391)	-2%
Total Personnel	**1,735,698**	**1,845,215**	**1,803,663**	**1,787,938**	**2,012,645**	**1,914,245**	**(98,400)**	**-5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	1,552	2,713	-	-	39,200	39,500	300	1%
420 Staff Travel	1,500	4,370	720	2,820	2,040	2,820	780	38%
425 Student Travel	7,226	14,482	5,783	10,000	-	-	-	0%
430 Utilities	4,888	25,024	24,032	9,514	17,148	22,500	5,352	31%
435 Energy	41,537	36,194	36,045	9,394	38,547	39,000	453	1%
440 Purchased Services	462,979	513,512	481,562	509,600	480,234	443,601	(36,633)	-8%
445 Insurance & Bond Premiums	417	713	-	-	847	-	(847)	-100%
450 Supplies & Materials	102,960	175,605	169,073	308,496	252,929	129,366	(123,563)	-49%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	10,208	160	35	8,000	8,000	2,000	(6,000)	-75%
495 Indirect Cost	75,251	105,110	80,978	90,722	98,795	88,101	(10,694)	-11%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	9,775	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**708,518**	**887,656**	**798,227**	**948,546**	**937,740**	**766,888**	**(170,852)**	**-18%**
550 Transfers to Other Funds	79,632	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,523,848**	**$ 2,732,872**	**$ 2,601,890**	**$ 2,736,484**	**$ 2,950,385**	**$ 2,681,133**	**$ (269,252)**	**-9%**



Fund: 100 General Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/2/2021

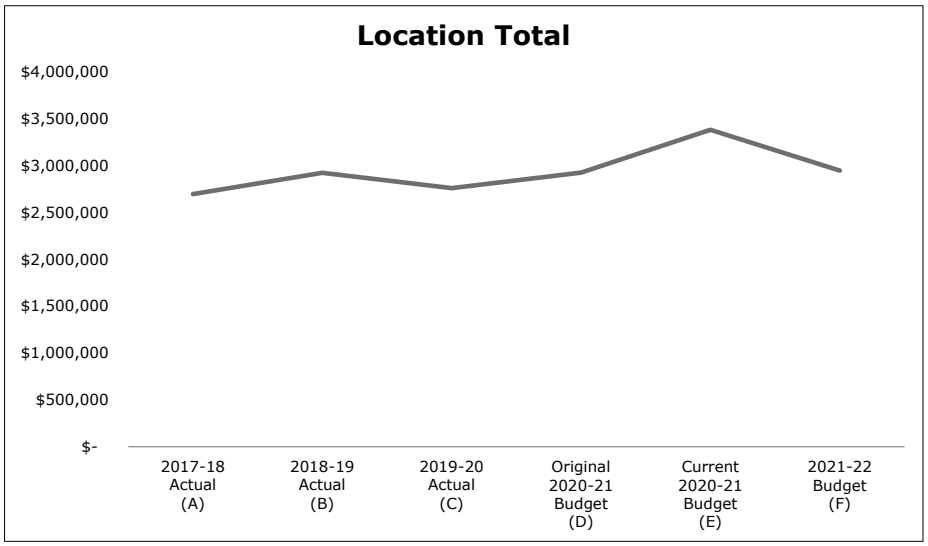
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**191.80**	**192.65**	**204.60**	**206.00**	**172.45**	**192.00**	**19.55**	**11%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	7.00	8.00	8.00	8.00	-	0%
SPED Teacher	1.00	1.00	1.00	-	-	0.65	0.65	100%
Specialist - Schools	0.60	0.50	0.50	-	0.10	0.84	0.74	744%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	0.20	0.20	100%
Total Certificated	**9.60**	**9.50**	**9.50**	**9.00**	**9.10**	**10.69**	**1.59**	**18%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.00	10.00	10.00	10.25	9.25	9.25	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.20	0.20	0.20	-	-	-	-	0%
Total Non-Certificated	**11.20**	**11.20**	**11.20**	**11.25**	**10.25**	**10.25**	**-**	**0%**
STAFFING FTE TOTALS	**20.80**	**20.70**	**20.70**	**20.25**	**19.35**	**20.94**	**1.59**	**8%**



Midnight Sun Family Learning Center is a charter school that serves students in grades K-8. The school functions in a multi-age structure, allowing students to learn at their pace and level.

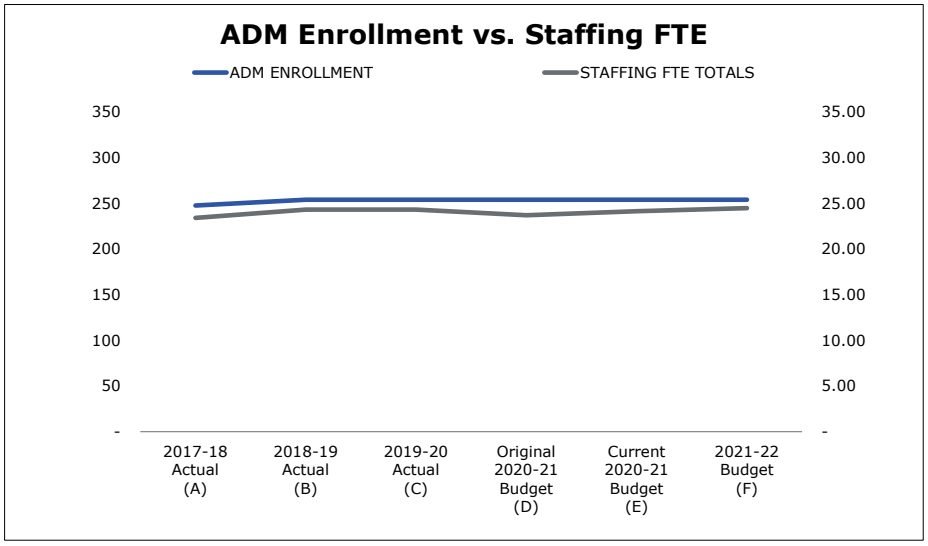
Fund: 100 General Fund
Location: 062 Academy Charter School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,367,239	$ 1,437,292	$ 1,413,717	$ 1,358,512	$ 1,557,781	$ 1,518,269	$ (39,512)	-3%
320 Non-Certificated Salaries	193,877	199,133	180,253	204,509	213,990	163,199	(50,791)	-24%
360 Employee Benefits	726,935	748,407	680,405	718,024	872,787	782,072	(90,715)	-10%
Total Personnel	**2,288,051**	**2,384,831**	**2,274,375**	**2,281,045**	**2,644,558**	**2,463,540**	**(181,018)**	**-7%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	240	450	-	-	17,500	17,500	100%
420 Staff Travel	4,902	30,959	33,268	69,328	71,024	12,460	(58,564)	-82%
425 Student Travel	82,333	106,599	90,082	85,000	84,836	30,000	(54,836)	-65%
430 Utilities	5,688	35,311	35,993	9,500	13,196	36,429	23,233	176%
435 Energy	45,916	45,599	48,422	59,000	58,200	50,000	(8,200)	-14%
440 Purchased Services	42,977	69,841	15,442	44,400	44,400	44,500	100	0%
445 Insurance & Bond Premiums	24,221	24,217	-	26,571	26,571	-	(26,571)	-100%
450 Supplies & Materials	100,231	108,993	160,953	228,072	288,481	155,298	(133,183)	-46%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,482	5,711	369	15,000	15,000	500	(14,500)	-97%
495 Indirect Cost	97,078	112,492	101,222	109,055	127,535	136,966	9,431	7%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	9,278	-	(9,278)	-100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**408,830**	**539,963**	**486,201**	**645,926**	**738,521**	**483,653**	**(254,868)**	**-35%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,696,880**	**$ 2,924,795**	**$ 2,760,576**	**$ 2,926,971**	**$ 3,383,079**	**$ 2,947,193**	**$ (435,886)**	**-13%**



Fund: 100 General Fund
Location: 062 Academy Charter School
Date: 6/2/2021

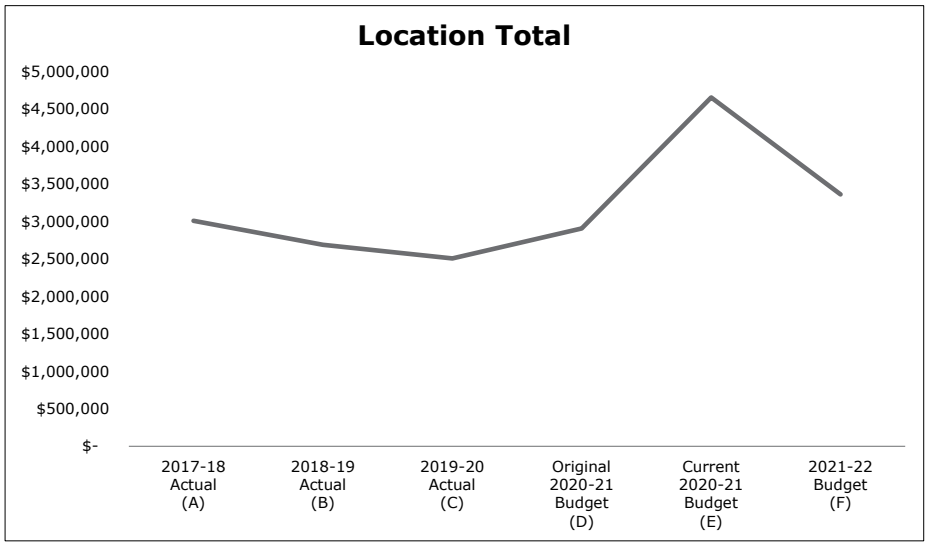
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**247.65**	**254.00**	**254.00**	**254.00**	**253.95**	**254.00**	**0.05**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.90	1.90	1.90	1.90	1.90	1.00	(0.90)	-47%
Classroom Teacher	14.69	15.16	15.16	15.08	15.58	16.97	1.39	9%
SPED Teacher	0.60	0.60	0.60	-	0.60	0.60	-	0%
Specialist - Schools	0.35	0.35	0.35	0.60	-	0.41	0.41	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**17.54**	**18.01**	**18.01**	**17.58**	**18.08**	**18.98**	**0.90**	**5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.37	2.81	2.81	2.63	2.75	3.00	0.25	9%
Support Staff	2.00	2.00	2.00	2.00	1.81	1.00	(0.81)	-45%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**5.87**	**6.31**	**6.31**	**6.13**	**6.06**	**5.50**	**(0.56)**	**-9%**
STAFFING FTE TOTALS	**23.41**	**24.32**	**24.32**	**23.71**	**24.14**	**24.48**	**0.34**	**1%**



Academy Charter School serves students in grades K-8. Students can participate in Advance Path, work on the robotics team, learn Spanish, and practice Tae Kwan Do.

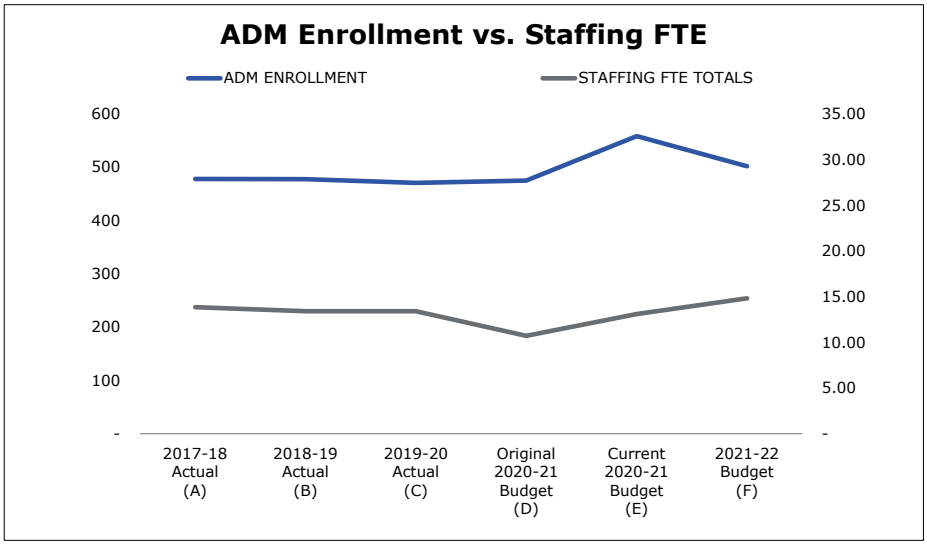
Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 627,355	$ 615,108	$ 530,452	$ 496,866	$ 496,866	$ 674,591	$ 177,725	36%
320 Non-Certificated Salaries	287,298	305,645	269,973	303,889	303,889	360,677	56,788	19%
360 Employee Benefits	340,899	338,873	329,956	398,771	398,771	496,019	97,248	24%
Total Personnel	**1,255,553**	**1,259,626**	**1,130,381**	**1,199,526**	**1,199,526**	**1,531,287**	**331,761**	**28%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	35,147	244,713	197,061	81,649	81,649	110,000	28,351	35%
420 Staff Travel	4,909	3,592	11,426	1,420	1,420	44,113	42,693	3007%
425 Student Travel	106,651	95,251	74,496	10,000	31,500	10,000	(21,500)	-68%
430 Utilities	6,969	85,605	109,578	35,964	40,464	58,000	17,536	43%
435 Energy	21,714	22,273	22,708	22,273	22,273	23,000	727	3%
440 Purchased Services	469,664	312,078	281,404	486,500	583,100	226,000	(357,100)	-61%
445 Insurance & Bond Premiums	5,384	6,659	1,331	1,331	1,331	1,331	-	0%
450 Supplies & Materials	503,350	461,385	534,164	911,118	1,438,533	1,176,980	(261,553)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	94,854	44,771	56,853	51,800	54,860	54,000	(860)	-2%
495 Indirect Cost	108,173	103,539	89,461	108,036	178,234	126,809	(51,425)	-29%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	52,531	-	-	-	2,000	2,000	100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	400,000	-	-	-	-	-	-	0%
Total Non-Personnel	**1,756,815**	**1,432,397**	**1,378,482**	**1,710,091**	**2,433,364**	**1,832,233**	**(601,131)**	**-25%**
550 Transfers to Other Funds	-	-	-	-	1,025,878	-	(1,025,878)	-100%
LOCATION TOTALS	**$ 3,012,367**	**$ 2,692,024**	**$ 2,508,863**	**$ 2,909,617**	**$ 4,658,768**	**$ 3,363,520**	**$ (1,295,248)**	**-28%**



Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/2/2021

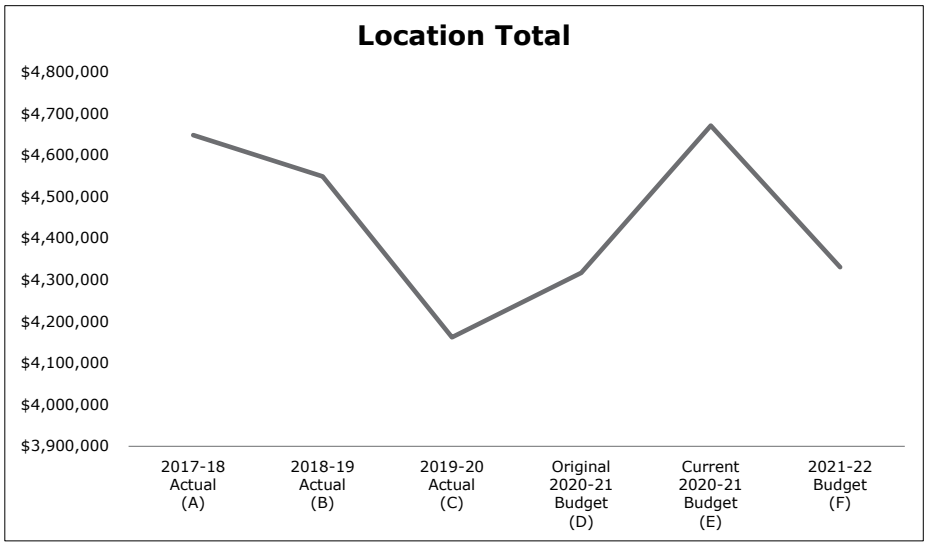
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**478.05**	**477.75**	**470.85**	**475.00**	**558.60**	**502.00**	**(56.60)**	**-10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	4.48	5.48	5.48	3.98	5.98	5.98	-	0%
SPED Teacher	0.98	0.49	0.49	0.49	0.62	0.81	0.19	31%
Specialist - Schools	1.00	0.20	0.20	1.00	-	0.54	0.54	100%
Counselor	0.40	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**7.86**	**7.17**	**7.17**	**6.47**	**7.60**	**8.33**	**0.73**	**10%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	1.00	1.00	-	-	-	-	0%
Support Staff	5.00	5.00	5.00	4.00	5.00	6.00	1.00	20%
Custodial Staff	0.25	0.25	0.25	0.25	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**6.00**	**6.25**	**6.25**	**4.25**	**5.50**	**6.50**	**1.00**	**18%**
STAFFING FTE TOTALS	**13.86**	**13.42**	**13.42**	**10.72**	**13.10**	**14.83**	**1.73**	**13%**



Twindly Bridge Charter School is a distance-learning/Correspondence school. It serves students in grades K-12. In addition to completing school work at home, students may choose to enroll in classes at Twindly Bridge, participate in field trips, and get involved with various clubs. It also has a drive thru coffee shop run by the students.

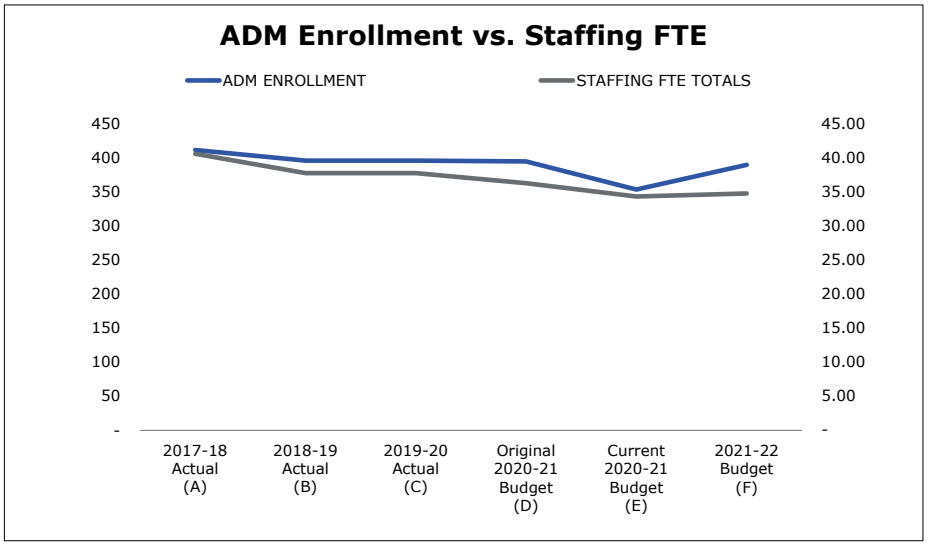
Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,070,698	$ 2,113,632	$ 1,967,345	$ 2,004,059	$ 1,998,059	$ 1,909,758	$ (88,301)	-4%
320 Non-Certificated Salaries	519,182	428,632	441,327	355,682	361,682	371,212	9,530	3%
360 Employee Benefits	1,057,271	1,029,016	969,169	1,158,066	1,041,566	1,148,015	106,449	10%
Total Personnel	**3,647,151**	**3,571,280**	**3,377,841**	**3,517,807**	**3,401,307**	**3,428,985**	**27,678**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	700	-	-	-	-	-	0%
420 Staff Travel	15,788	10,674	1,460	1,073	1,073	1,073	-	0%
425 Student Travel	3,432	264	1,111	-	-	-	-	0%
430 Utilities	3,213	24,316	21,913	7,300	7,300	-	(7,300)	-100%
435 Energy	63,834	64,523	64,372	77,000	77,000	70,916	(6,084)	-8%
440 Purchased Services	680,740	627,988	497,851	528,000	558,500	586,200	27,700	5%
445 Insurance & Bond Premiums	815	815	-	-	-	-	-	0%
450 Supplies & Materials	80,459	70,035	59,479	40,100	465,661	96,327	(369,334)	-79%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,497	1,129	1,050	-	-	-	-	0%
495 Indirect Cost	148,382	176,897	137,010	145,821	160,061	146,933	(13,128)	-8%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,001,158**	**977,342**	**784,246**	**799,294**	**1,269,595**	**901,449**	**(368,146)**	**-29%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 4,648,309**	**$ 4,548,622**	**$ 4,162,087**	**$ 4,317,101**	**$ 4,670,902**	**$ 4,330,434**	**$ (340,468)**	**-7%**



Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/2/2021

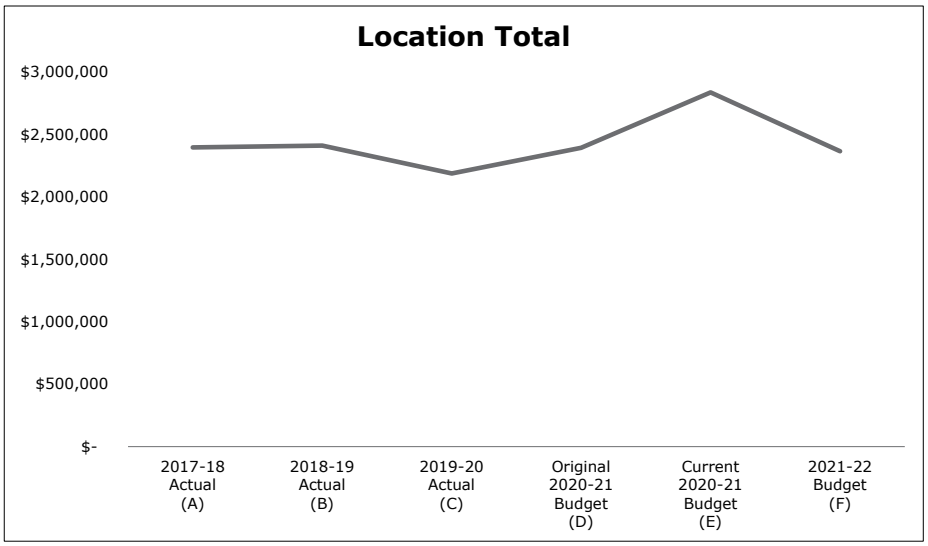
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**411.85**	**396.20**	**396.20**	**395.00**	**353.80**	**390.00**	**36.20**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	1.49	1.49	1.49	-	0%
Classroom Teacher	20.00	20.50	20.50	21.50	19.00	20.00	1.00	5%
SPED Teacher	2.49	3.49	3.49	2.49	2.49	2.00	(0.49)	-20%
Specialist - Schools	1.00	1.00	1.00	-	-	0.97	0.97	100%
Counselor	0.40	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.50	0.20	(0.30)	-60%
Specialist - Department	1.45	-	-	-	-	-	-	0%
Total Certificated	**27.54**	**27.19**	**27.19**	**25.68**	**23.48**	**24.66**	**1.18**	**5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.34	7.84	7.84	7.88	8.13	8.13	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	0.75	0.75	0.75	0.75	0.75	-	(0.75)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**13.09**	**10.59**	**10.59**	**10.63**	**10.88**	**10.13**	**(0.75)**	**-7%**
STAFFING FTE TOTALS	**40.63**	**37.78**	**37.78**	**36.31**	**34.36**	**34.79**	**0.43**	**1%**



Birchtree Charter School opened during the 2010-2011 school year. It currently serves students in grades K-8. Birchtree's curriculum and methodology is Waldorf-inspired.

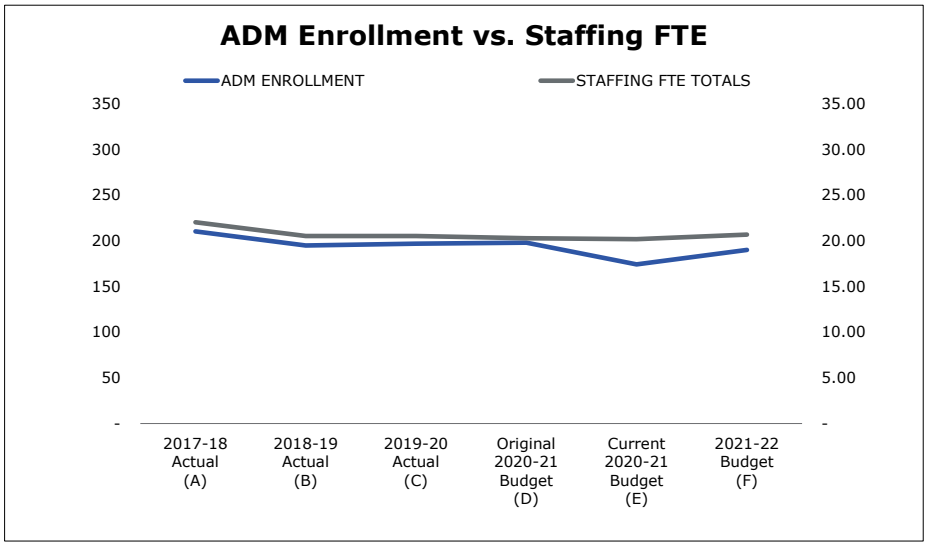
Fund: 100 General Fund
Location: 067 American Charter Academy
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 994,882	$ 956,581	$ 945,605	$ 1,064,509	$ 1,064,509	$ 873,981	$ (190,528)	-18%
320 Non-Certificated Salaries	301,984	303,715	237,603	219,780	219,780	309,440	89,660	41%
360 Employee Benefits	671,969	667,225	553,150	666,314	666,314	683,116	16,802	3%
Total Personnel	**1,968,835**	**1,927,521**	**1,736,357**	**1,950,603**	**1,950,603**	**1,866,537**	**(84,066)**	**-4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,409	1,320	1,320	6,440	6,440	2,720	(3,720)	-58%
425 Student Travel	2,802	-	934	-	-	3,900	3,900	100%
430 Utilities	2,680	24,351	24,624	4,000	4,000	5,000	1,000	25%
435 Energy	67,239	65,878	64,410	90,000	90,000	98,000	8,000	9%
440 Purchased Services	248,309	247,344	246,110	219,400	219,400	229,400	10,000	5%
445 Insurance & Bond Premiums	146	117	-	-	-	-	-	0%
450 Supplies & Materials	28,068	51,697	44,266	30,541	456,745	76,214	(380,531)	-83%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,049	841	868	8,537	8,587	8,441	(146)	-2%
495 Indirect Cost	75,791	92,763	70,129	78,902	96,875	76,834	(20,041)	-21%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	5,984	5,984	-	(5,984)	-100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**429,492**	**484,310**	**452,661**	**443,804**	**888,031**	**500,509**	**(387,522)**	**-44%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,398,327**	**$ 2,411,831**	**$ 2,189,018**	**$ 2,394,407**	**$ 2,838,634**	**$ 2,367,046**	**$ (471,588)**	**-17%**



Fund: 100 General Fund
Location: 067 American Charter Academy
Date: 6/2/2021

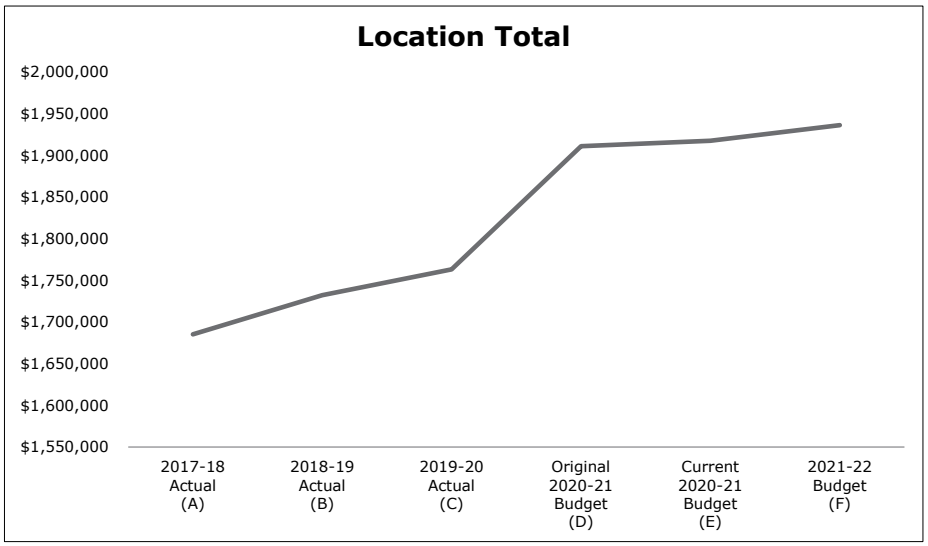
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**210.30**	**194.90**	**196.90**	**198.00**	**174.20**	**190.00**	**15.80**	**9%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	0.90	0.80	0.80	1.00	2.00	1.00	(1.00)	-50%
Classroom Teacher	12.75	11.85	11.85	12.00	11.00	10.00	(1.00)	-9%
SPED Teacher	0.25	0.25	0.25	0.20	0.10	0.45	0.35	350%
Specialist - Schools	0.30	0.30	0.30	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.33	0.33	0.33	0.33	0.33	0.33	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**14.53**	**13.53**	**13.53**	**13.53**	**13.43**	**11.78**	**(1.65)**	**-12%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.00	4.00	4.00	4.00	4.00	6.15	2.15	54%
Support Staff	2.00	2.00	2.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.00	1.00	1.75	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**7.50**	**7.00**	**7.00**	**6.75**	**6.75**	**8.90**	**2.15**	**32%**
STAFFING FTE TOTALS	**22.03**	**20.53**	**20.53**	**20.28**	**20.18**	**20.68**	**0.50**	**2%**



American Charter Academy, founded during the 2010-2011 school year, grew out of Mid-Valley High School's transformation. It serves students in grades 2 through 12 and offers Advance Path for high-school age students. Students can also participate in the Engineering Club, Science Olympiad, and learn guitar, among other opportunities.

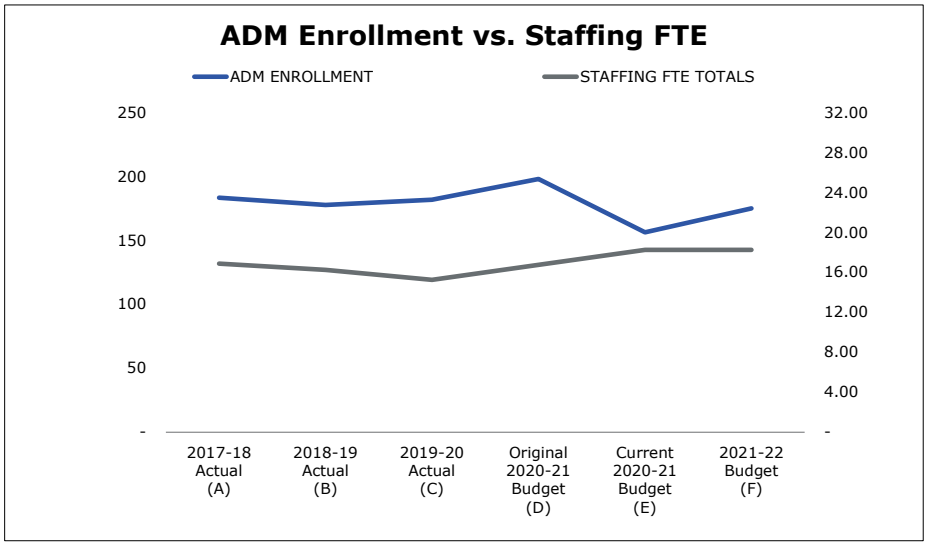
Fund: 100 General Fund
Location: 071 Valley Pathways High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 819,292	$ 917,421	$ 905,493	$ 879,097	$ 988,754	$ 1,002,230	$ 13,476	1%
320 Non-Certificated Salaries	245,934	216,375	209,136	207,957	205,119	211,534	6,415	3%
360 Employee Benefits	496,388	437,944	489,314	503,572	533,024	553,783	20,759	4%
Total Personnel	**1,561,614**	**1,571,741**	**1,603,944**	**1,590,626**	**1,726,897**	**1,767,547**	**40,650**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	1,320	1,320	1,320	-	0%
425 Student Travel	16	30	-	725	725	725	-	0%
430 Utilities	5,774	39,955	38,948	30,416	24,686	31,234	6,548	27%
435 Energy	96,219	94,053	97,972	223,713	137,754	112,408	(25,346)	-18%
440 Purchased Services	1,110	8,162	6,484	48,664	8,619	8,619	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,650	15,317	12,907	15,874	15,574	13,700	(1,874)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,640	1,824	1,739	-	2,130	975	(1,155)	-54%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**123,729**	**160,661**	**159,370**	**320,712**	**190,808**	**168,981**	**(21,827)**	**-11%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,685,343**	**$ 1,732,402**	**$ 1,763,314**	**$ 1,911,338**	**$ 1,917,705**	**$ 1,936,528**	**$ 18,823**	**1%**



Fund: 100 General Fund
Location: 071 Valley Pathways High School
Date: 6/2/2021

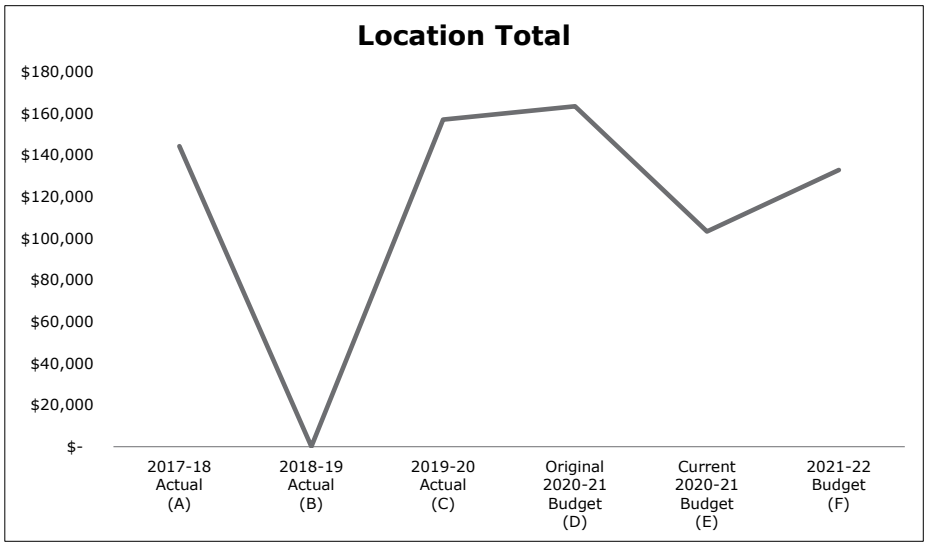
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**183.35**	**177.68**	**181.75**	**198.00**	**156.30**	**175.00**	**18.70**	**12%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	8.00	7.00	7.00	8.00	8.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	-	-	1.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**11.00**	**12.00**	**11.00**	**12.00**	**13.50**	**13.50**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	0.25	0.25	-	-	-	-	0%
Instructional Aides	1.38	-	-	-	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	1.50	1.00	1.00	1.75	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**5.88**	**4.25**	**4.25**	**4.75**	**4.75**	**4.75**	**-**	**0%**
STAFFING FTE TOTALS	**16.88**	**16.25**	**15.25**	**16.75**	**18.25**	**18.25**	**-**	**0%**



Valley Pathways is a high school choice program with small class sizes, individualized instruction, flexible scheduling, and can provide opportunities for early graduation. We have both acceleration and remediation classes that are tailored to fit your student's needs. Our facilities have state of the art technology in every classroom and we are a One-to-One school with each student receiving a Chromebook as a take home device. We offer education in a supportive and nurturing environment where students can find success.

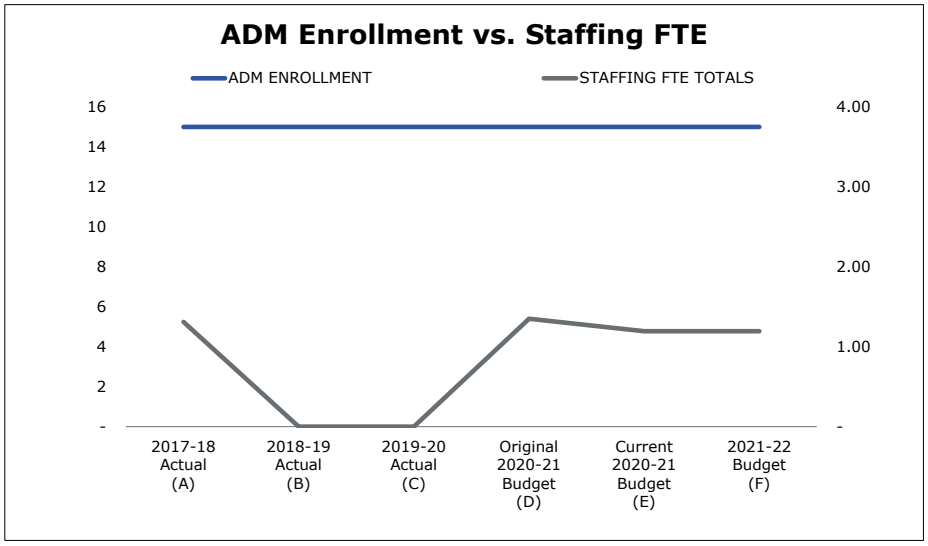
Fund: 100 General Fund
Location: 072 Mat-Su Secondary School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 44,627	$ -	$ 40,859	$ 60,975	$ 40,003	$ 64,706	$ 24,703	62%
320 Non-Certificated Salaries	49,739	-	59,820	46,805	18,199	19,521	1,322	7%
360 Employee Benefits	48,974	-	45,872	53,435	35,168	45,973	10,805	31%
Total Personnel	**143,340**	**-**	**146,551**	**161,215**	**93,370**	**130,200**	**36,830**	**39%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	8,294	-	7,581	-	(7,581)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	942	942	942	942	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	887	94	1,163	1,339	1,339	1,740	401	30%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	110	-	160	-	180	-	(180)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**997**	**94**	**10,559**	**2,281**	**10,042**	**2,682**	**(7,360)**	**-73%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 144,338**	**$ 94**	**$ 157,110**	**$ 163,496**	**$ 103,412**	**$ 132,882**	**$ 29,470**	**28%**



Fund: 100 General Fund
Location: 072 Mat-Su Secondary School
Date: 6/2/2021

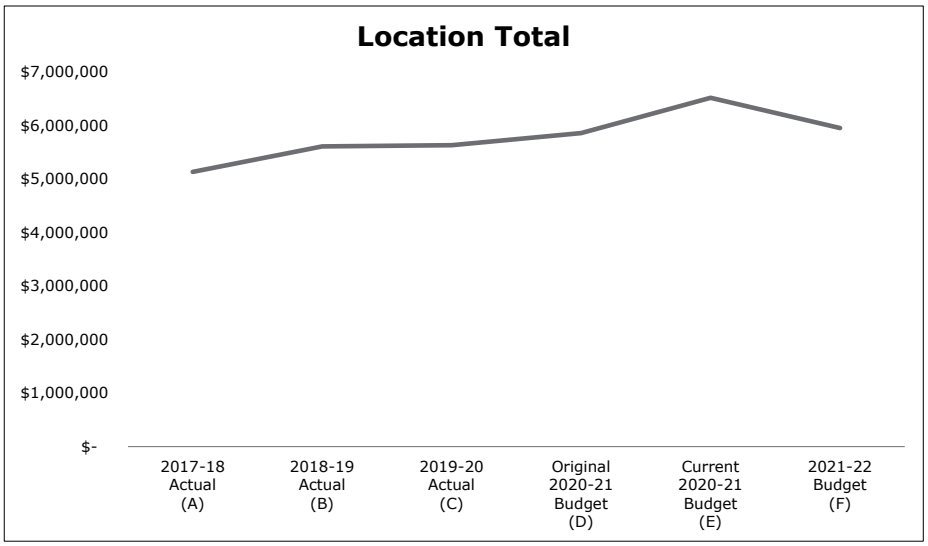
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**-**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	0.50	-	-	0.60	0.60	0.60	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**0.50**	**-**	**-**	**0.60**	**0.60**	**0.60**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.81	-	-	0.75	0.59	0.59	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**0.81**	**-**	**-**	**0.75**	**0.59**	**0.59**	**-**	**0%**
STAFFING FTE TOTALS	**1.31**	**-**	**-**	**1.35**	**1.19**	**1.19**	**-**	**0%**



Mat-Su Secondary School is located within the Mat-Su Youth Detention Facility. Students work to achieve academic success, earn high school credits, and develop skills necessary for appropriate involvement in the community.

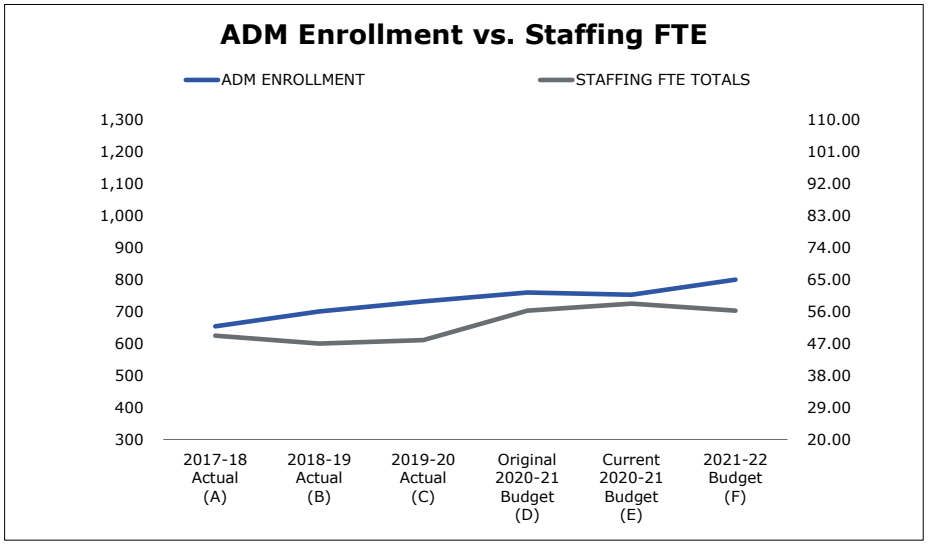
Fund: 100 General Fund
Location: 073 Career and Technical High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,798,008	$ 3,060,057	$ 3,217,833	$ 3,234,852	$ 3,602,114	$ 3,265,168	$ (336,946)	-9%
320 Non-Certificated Salaries	382,484	417,189	468,934	515,342	520,139	551,669	31,530	6%
360 Employee Benefits	1,365,975	1,493,145	1,531,580	1,637,680	1,787,644	1,685,244	(102,400)	-6%
Total Personnel	**4,546,466**	**4,970,391**	**5,218,347**	**5,387,874**	**5,909,897**	**5,502,081**	**(407,816)**	**-7%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	220,459	205,000	-	-	900	-	(900)	-100%
420 Staff Travel	1,320	2,305	1,953	2,775	2,815	2,782	(33)	-1%
425 Student Travel	4,264	4,002	1,961	3,220	-	3,382	3,382	100%
430 Utilities	8,016	58,118	57,572	41,765	48,720	44,446	(4,274)	-9%
435 Energy	257,341	255,667	250,793	335,525	405,085	301,331	(103,754)	-26%
440 Purchased Services	295	12,003	9,574	14,286	23,591	18,253	(5,338)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	92,637	99,843	97,716	78,975	104,099	86,076	(18,023)	-17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,504	7,248	216	-	27,558	-	(27,558)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**590,837**	**644,187**	**419,785**	**476,546**	**612,768**	**456,270**	**(156,498)**	**-26%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 5,137,303**	**$ 5,614,578**	**$ 5,638,132**	**$ 5,864,420**	**$ 6,522,665**	**$ 5,958,351**	**$ (564,314)**	**-9%**



Fund: 100 General Fund
Location: 073 Career and Technical High School
Date: 6/2/2021

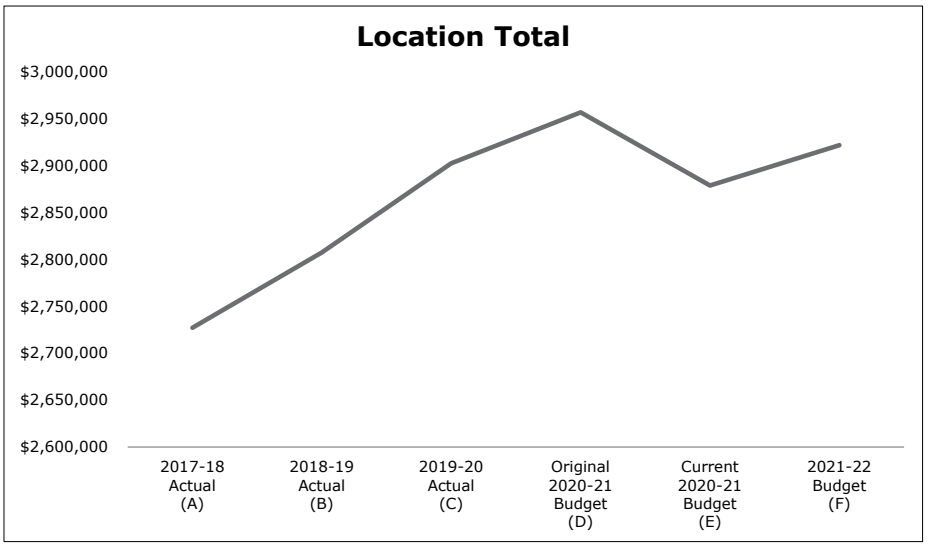
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**654.00**	**700.50**	**732.35**	**760.00**	**752.65**	**800.00**	**47.35**	**6%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	20.00	31.26	32.26	34.00	21.00	21.00	-	0%
SPED Teacher	2.00	2.00	2.00	3.00	3.00	3.00	-	0%
Specialist - Schools	13.00	-	-	1.00	15.00	14.00	(1.00)	-7%
Counselor	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)	-50%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**40.00**	**38.26**	**39.26**	**43.00**	**44.00**	**42.00**	**(2.00)**	**-5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	1.75	5.25	5.25	5.25	-	0%
Support Staff	4.00	4.00	4.00	4.00	5.00	5.00	-	0%
Custodial Staff	3.50	3.00	3.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**9.25**	**8.75**	**8.75**	**13.25**	**14.25**	**14.25**	**-**	**0%**
STAFFING FTE TOTALS	**49.25**	**47.01**	**48.01**	**56.25**	**58.25**	**56.25**	**(2.00)**	**-3%**



The Mat-Su Career and Technical High School, built in 2007, serves students in grades 9 through 12. It offers career pathways students can choose to follow, designed to help prepare them for a post-graduation career. The tracks are Agriculture and Natural Resources, Architecture, Construction, and Engineering, Business and Information Technology, Culinary Arts, Hospitality, and Tourism, Health Services, Human Services, Therapeutic Services, Health and Sports Fitness, and Transportation and Manufacturing.

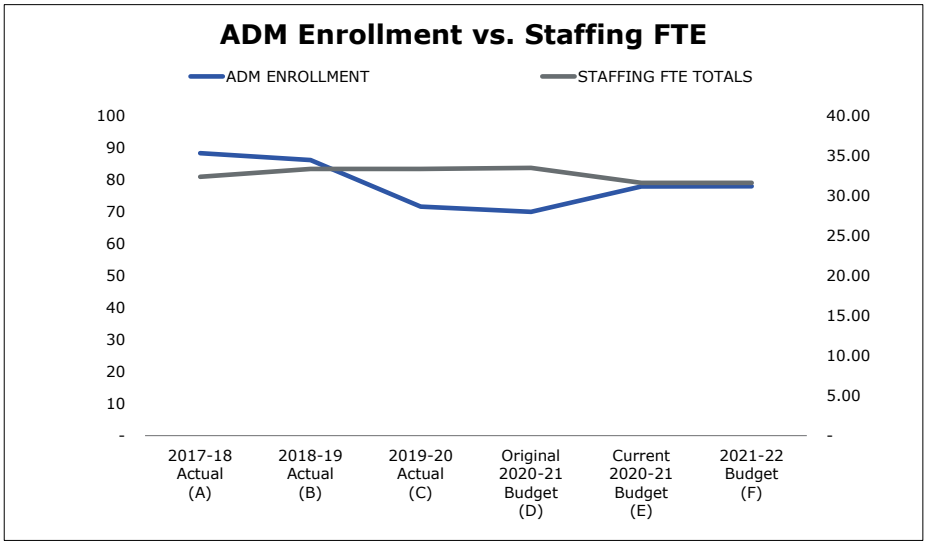
Fund: 100 General Fund
Location: 077 Mat-Su Day School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 927,861	$ 930,911	$ 996,054	$ 999,677	$ 955,423	$ 969,697	$ 14,274	1%
320 Non-Certificated Salaries	715,192	719,061	770,801	781,582	718,611	759,688	41,077	6%
360 Employee Benefits	974,722	1,021,383	1,004,079	1,051,356	1,052,019	1,085,862	33,843	3%
Total Personnel	**2,617,775**	**2,671,355**	**2,770,934**	**2,832,615**	**2,726,053**	**2,815,247**	**89,194**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,927	1,024	958	-	-	-	-	0%
425 Student Travel	6,197	4,123	2,964	4,835	5,000	1,200	(3,800)	-76%
430 Utilities	3,263	25,865	24,799	13,998	22,705	14,737	(7,968)	-35%
435 Energy	52,350	50,810	50,268	52,259	65,850	26,106	(39,744)	-60%
440 Purchased Services	24,778	33,644	31,387	30,326	29,206	35,458	6,252	21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,062	20,291	20,856	23,207	29,842	29,421	(421)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	952	590	570	-	470	-	(470)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**109,530**	**136,347**	**131,802**	**124,625**	**153,073**	**106,922**	**(46,151)**	**-30%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,727,305**	**$ 2,807,701**	**$ 2,902,736**	**$ 2,957,240**	**$ 2,879,126**	**$ 2,922,169**	**$ 43,043**	**1%**



Fund: 100 General Fund
Location: 077 Mat-Su Day School
Date: 6/2/2021

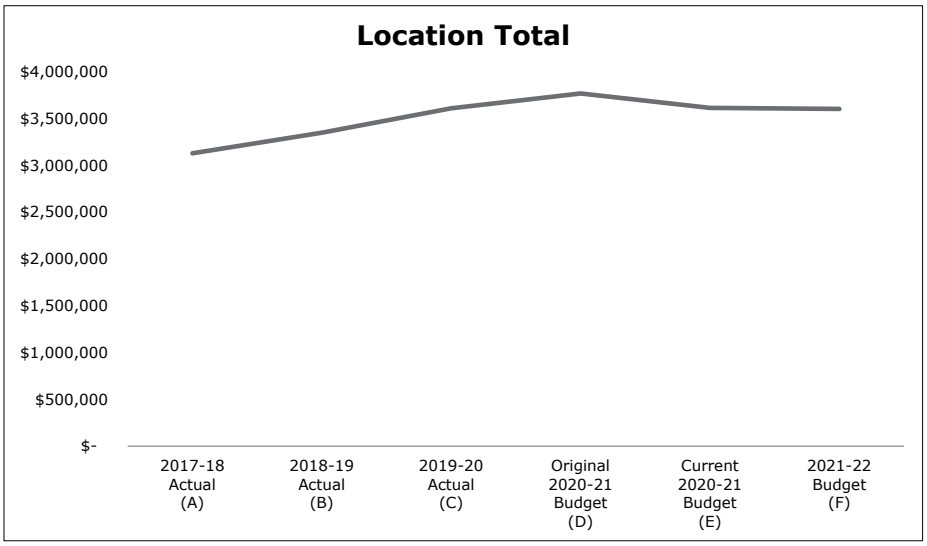
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**88.35**	**86.20**	**71.60**	**70.00**	**77.95**	**78.00**	**0.05**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	13.00	14.00	14.00	14.00	13.00	13.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**13.00**	**14.00**	**14.00**	**14.00**	**13.00**	**13.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	16.63	17.38	17.38	17.50	16.63	15.75	(0.88)	-5%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.88	0.88	88%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	0.75	-	-	-	-	-	-	0%
Total Non-Certificated	**19.38**	**19.38**	**19.38**	**19.50**	**18.63**	**18.63**	**0.00**	**0%**
STAFFING FTE TOTALS	**32.38**	**33.38**	**33.38**	**33.50**	**31.63**	**31.63**	**0.00**	**0%**



Mat-Su Day School's building was completed in 2015 and serves students in grades K-12. The school focuses on assisting special needs students become successful and transition back into traditional elementary, middle, and high schools.

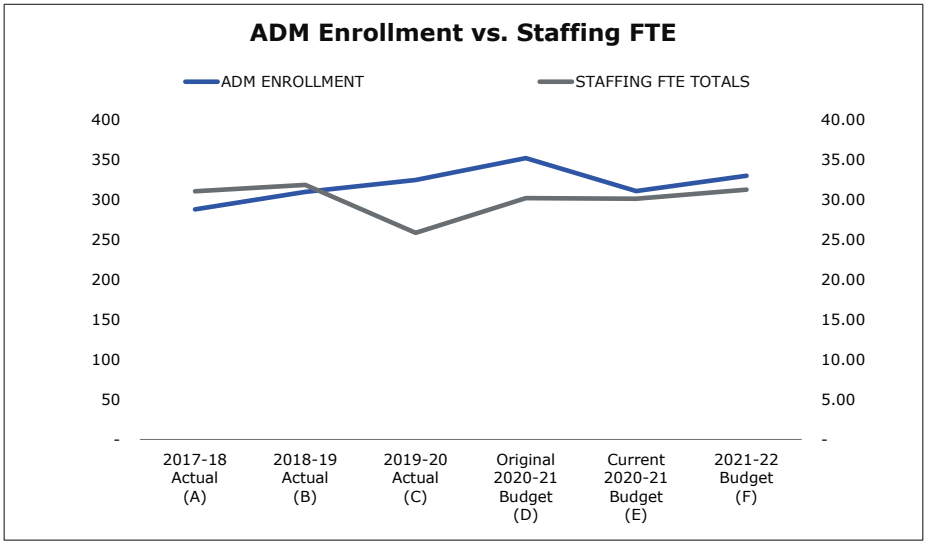
Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,202,401	$ 1,308,573	$ 1,431,532	$ 1,489,146	$ 1,477,747	$ 1,490,321	$ 12,574	1%
320 Non-Certificated Salaries	419,147	447,451	418,937	433,189	448,081	427,228	(20,853)	-5%
360 Employee Benefits	786,038	815,408	813,643	985,398	833,226	1,013,002	179,776	22%
Total Personnel	**2,407,586**	**2,571,432**	**2,664,113**	**2,907,733**	**2,759,054**	**2,930,551**	**171,497**	**6%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,738	43,527	1,915	2,720	1,021	720	(301)	-29%
425 Student Travel	69	145	-	-	-	-	-	0%
430 Utilities	3,582	35,459	32,247	14,700	35,321	36,400	1,079	3%
435 Energy	41,775	39,436	36,163	50,000	43,436	40,000	(3,436)	-8%
440 Purchased Services	98,887	66,404	70,759	502,600	24,902	3,000	(21,902)	-88%
445 Insurance & Bond Premiums	15,623	15,620	-	17,000	14,954	17,000	2,046	14%
450 Supplies & Materials	146,392	154,386	178,109	142,819	211,374	63,572	(147,802)	-70%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,951	7,891	285	10,000	-	-	-	0%
495 Indirect Cost	98,257	117,372	130,415	122,595	132,080	120,771	(11,309)	-9%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	8,834	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**423,109**	**480,241**	**449,893**	**862,434**	**463,088**	**281,463**	**(181,625)**	**-39%**
550 Transfers to Other Funds	300,000	300,000	498,727	-	393,600	393,600	-	0%
LOCATION TOTALS	**$ 3,130,695**	**$ 3,351,673**	**$ 3,612,733**	**$ 3,770,167**	**$ 3,615,742**	**$ 3,605,614**	**$ (10,128)**	**0%**



Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/2/2021

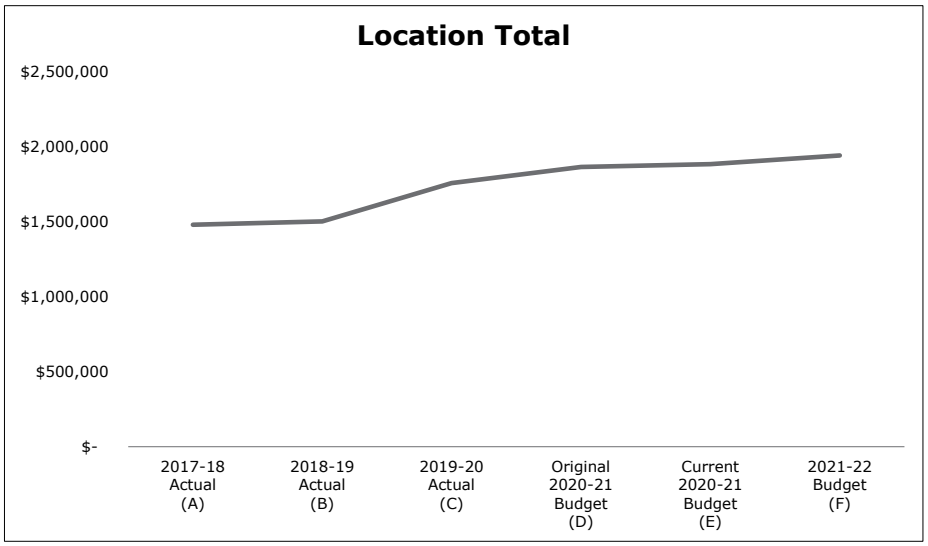
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**287.85**	**309.75**	**324.70**	**352.00**	**310.75**	**330.00**	**19.25**	**6%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	16.00	17.00	17.00	17.50	0.50	3%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	0.91	0.91	0.50	0.50	1.38	0.88	176%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.60	-	-	-	-	-	-	0%
Total Certificated	**17.60**	**18.41**	**18.41**	**19.00**	**19.00**	**20.38**	**1.38**	**7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.44	8.44	2.44	6.19	6.13	5.88	(0.25)	-4%
Support Staff	3.00	3.00	5.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	2.00	-	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**13.44**	**13.44**	**7.44**	**11.19**	**11.13**	**10.88**	**(0.25)**	**-2%**
STAFFING FTE TOTALS	**31.04**	**31.85**	**25.85**	**30.19**	**30.13**	**31.26**	**1.13**	**4%**



Fronteras Spanish Immersion Charter School instructs students in grades K-8 in both Spanish and English. Throughout the school year, Fronteras hosts multiple English and Spanish Spelling Bees, Spanish Adjetivos competitions, and various Spanish culture community events. Fronteras recently moved into a newly constructed building that opened the start of the FY 2017 school year.

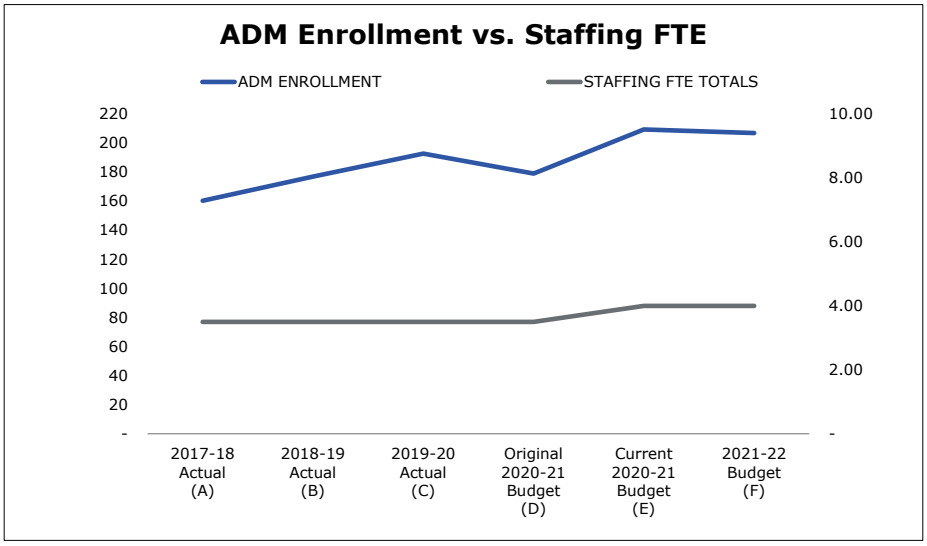
Fund: 100 General Fund
Location: 079 Mat-Su Middle College
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 276,161	$ 283,801	$ 292,758	$ 291,862	$ 301,803	$ 310,853	$ 9,050	3%
320 Non-Certificated Salaries	29,560	31,066	31,058	33,047	60,995	59,366	(1,629)	-3%
360 Employee Benefits	115,104	118,450	118,430	121,045	156,922	163,210	6,288	4%
Total Personnel	**420,826**	**433,316**	**442,246**	**445,954**	**519,720**	**533,429**	**13,709**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	845,707	918,814	1,107,432	1,218,791	1,187,598	1,192,500	4,902	0%
420 Staff Travel	1,715	2,671	1,999	1,707	2,972	1,320	(1,652)	-56%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	1,003	707	17,398	483	11,408	-	(11,408)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	53,887	50,565	75,000	75,000	28,000	80,000	52,000	186%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	151,242	95,567	104,858	122,421	122,621	133,589	10,968	9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,330	1,729	9,396	2,417	12,397	2,000	(10,397)	-84%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,059,885**	**1,070,053**	**1,316,083**	**1,420,819**	**1,364,996**	**1,409,409**	**44,413**	**3%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,480,710**	**$ 1,503,369**	**$ 1,758,329**	**$ 1,866,773**	**$ 1,884,716**	**$ 1,942,838**	**$ 58,122**	**3%**



Fund: 100 General Fund
Location: 079 Mat-Su Middle College
Date: 6/2/2021

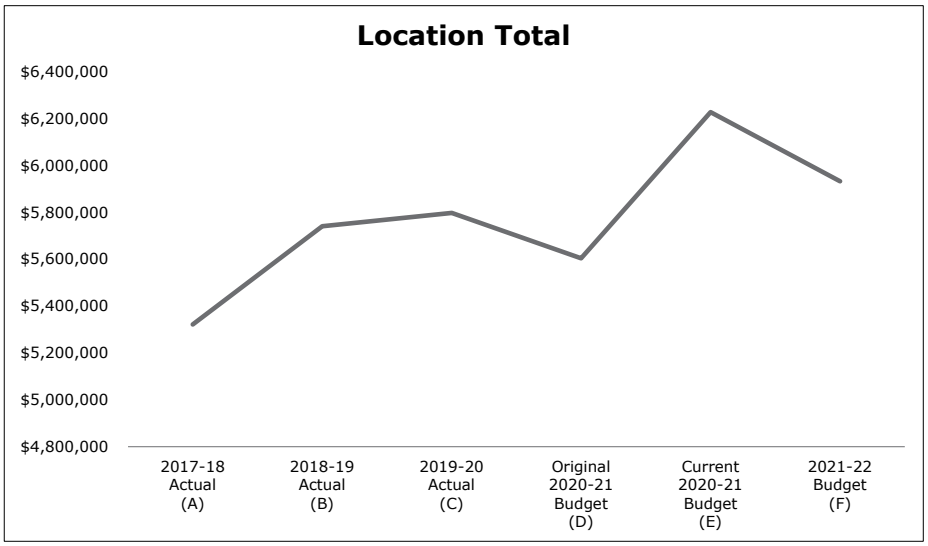
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**160.35**	**177.00**	**192.75**	**179.00**	**209.40**	**207.00**	**(2.40)**	**-1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.50	0.50	0.50	0.50	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**3.50**	**3.50**	**3.50**	**3.50**	**4.00**	**4.00**	**-**	**0%**



Mat-Su Middle College (formerly Alaska Middle College) was founded in the 2012-2013 school year through a partnership with the University of Alaska. The school campus moved from Eagle River to Mat-Su in 2017. It offers junior and senior students an opportunity to earn college credit while still enrolled in high school.

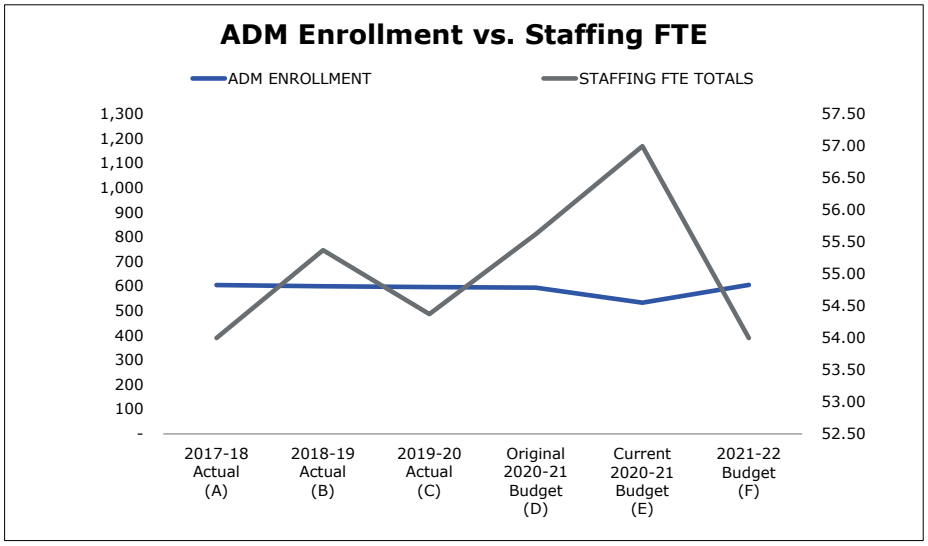
Fund: 100 General Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,886,992	$ 3,093,571	$ 3,092,344	$ 2,985,649	$ 3,280,792	$ 3,115,003	$ (165,789)	-5%
320 Non-Certificated Salaries	524,857	593,699	632,768	633,174	650,011	712,922	62,911	10%
360 Employee Benefits	1,483,814	1,640,946	1,661,206	1,632,627	1,762,577	1,762,374	(203)	0%
Total Personnel	**4,895,663**	**5,328,216**	**5,386,318**	**5,251,450**	**5,693,380**	**5,590,299**	**(103,081)**	**-2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	703	-	-	483	1,007	500	(507)	-50%
420 Staff Travel	2,640	2,640	2,640	3,606	4,443	4,960	517	12%
425 Student Travel	54,321	64,312	45,620	967	63,834	1,000	(62,834)	-98%
430 Utilities	13,306	59,960	57,201	42,697	49,241	43,971	(5,270)	-11%
435 Energy	246,281	222,275	217,166	217,661	200,638	187,025	(13,613)	-7%
440 Purchased Services	39,483	19,601	36,845	28,025	59,031	52,611	(6,420)	-11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	66,229	40,783	46,644	59,450	144,625	52,698	(91,927)	-64%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,368	3,370	5,925	-	12,160	500	(11,660)	-96%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**426,330**	**412,941**	**412,040**	**352,889**	**534,979**	**343,265**	**(191,714)**	**-36%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 5,321,992**	**$ 5,741,156**	**$ 5,798,358**	**$ 5,604,339**	**$ 6,228,359**	**$ 5,933,564**	**$ (294,795)**	**-5%**



Fund: 100 General Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/2/2021

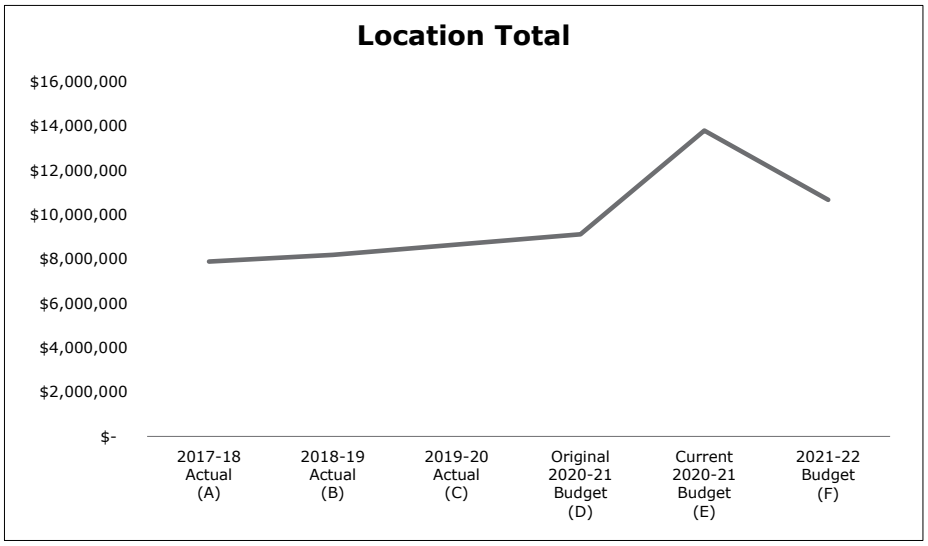
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**605.20**	**600.80**	**596.82**	**595.00**	**533.65**	**606.00**	**72.35**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Classroom Teacher	22.00	26.00	25.00	25.00	22.00	21.00	(1.00)	-5%
SPED Teacher	7.00	7.00	7.00	6.00	7.00	6.00	(1.00)	-14%
Specialist - Schools	5.00	2.00	2.00	2.00	3.00	3.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)	-50%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**39.00**	**40.00**	**39.00**	**38.00**	**38.00**	**35.00**	**(3.00)**	**-8%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	0.50	0.50	0.50	1.00	1.00	-	0%
Instructional Aides	6.50	6.88	6.88	9.13	10.00	9.50	(0.50)	-5%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.50	0.50	13%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	0.50	-	-	-	-	-	-	0%
Total Non-Certificated	**15.00**	**15.38**	**15.38**	**17.63**	**19.00**	**19.00**	**-**	**0%**
STAFFING FTE TOTALS	**54.00**	**55.38**	**54.38**	**55.63**	**57.00**	**54.00**	**(3.00)**	**-5%**



Redington Sr. Jr/Sr High educates grades 6-12, with fully comprehensive middle and high school programs. Redington is the most recently completed middle/high school, completed in 2015.

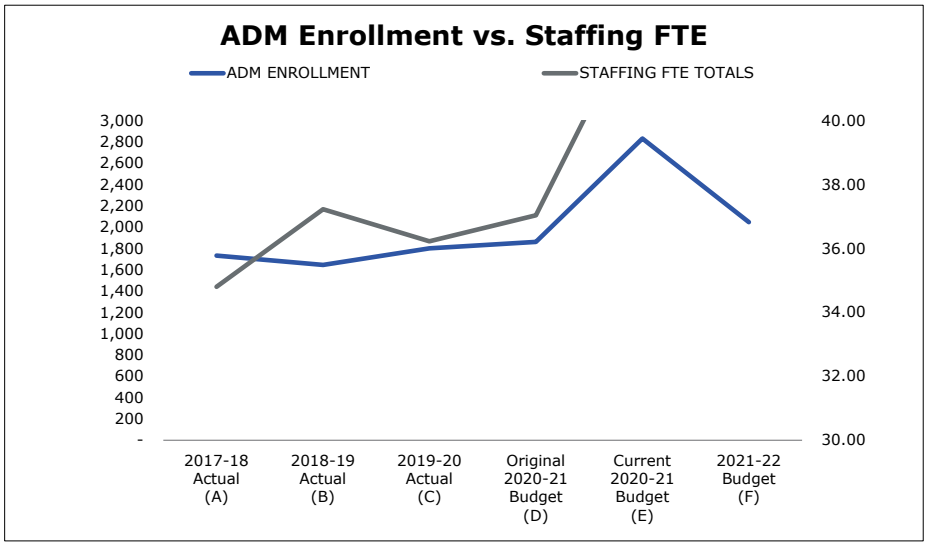
Fund: 100 General Fund
Location: 091 Mat-Su Central School
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 2,067,805	$ 2,368,156	$ 2,439,331	$ 2,230,454	$ 2,746,059	$ 2,741,721	$ (4,338)	0%
320 Non-Certificated Salaries	589,219	554,796	584,146	541,732	659,838	669,906	10,068	2%
360 Employee Benefits	1,121,601	1,220,985	1,209,559	1,158,176	1,407,968	1,477,184	69,216	5%
Total Personnel	**3,778,625**	**4,143,938**	**4,233,036**	**3,930,362**	**4,813,865**	**4,888,811**	**74,946**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	72,579	798,515	865,421	470,000	3,237,030	1,080,000	(2,157,030)	-67%
420 Staff Travel	6,366	6,550	5,647	7,857	7,920	8,485	565	7%
425 Student Travel	38,920	198,891	223,662	121,257	123,400	275,000	151,600	123%
430 Utilities	15,520	345,955	385,632	172,663	610,877	447,154	(163,723)	-27%
435 Energy	41,851	46,705	48,741	55,560	58,218	40,437	(17,781)	-31%
440 Purchased Services	1,035,195	1,184,317	1,256,949	1,196,219	1,054,994	1,332,680	277,686	26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,853,543	1,206,336	1,384,355	2,998,977	3,446,597	2,302,500	(1,144,097)	-33%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	49,186	258,108	258,608	169,138	450,335	306,550	(143,785)	-32%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	6,248	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**4,113,160**	**4,051,625**	**4,429,016**	**5,191,671**	**8,989,371**	**5,792,806**	**(3,196,565)**	**-36%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 7,891,784**	**$ 8,195,563**	**$ 8,662,052**	**$ 9,122,033**	**$ 13,803,236**	**$ 10,681,617**	**$ (3,121,619)**	**-23%**



Fund: 100 General Fund
Location: 091 Mat-Su Central School
Date: 6/2/2021

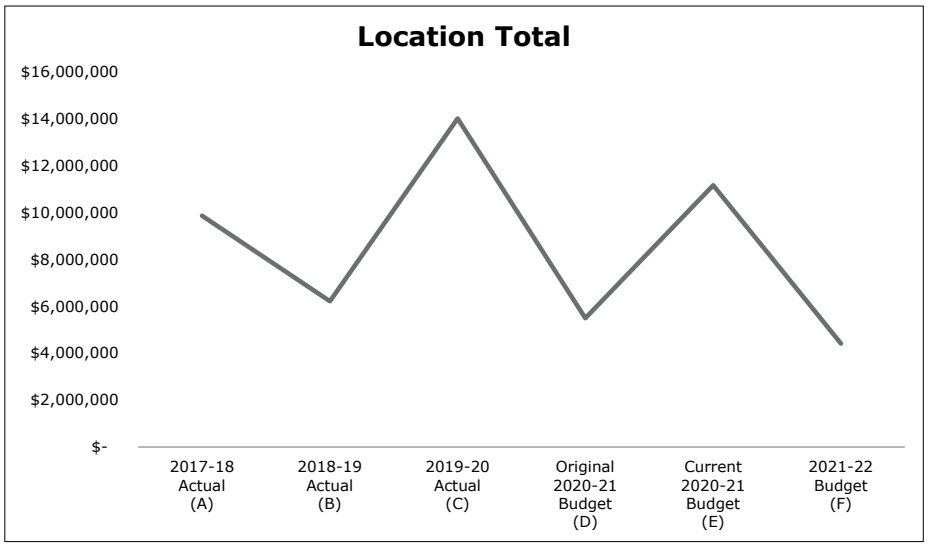
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,732.48**	**1,645.19**	**1,801.30**	**1,861.00**	**2,831.40**	**2,046.00**	**(785.40)**	**-28%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	2.00	1.85	2.00	3.00	1.00	50%
Classroom Teacher	15.33	16.33	14.33	15.75	17.00	16.00	(1.00)	-6%
SPED Teacher	2.49	2.49	2.49	2.75	3.99	3.99	-	0%
Specialist - Schools	3.00	5.00	5.00	3.74	3.25	1.00	(2.25)	-69%
Counselor	1.49	1.49	1.49	1.99	2.80	4.25	1.45	52%
Nurse	0.49	0.49	0.49	0.49	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**23.80**	**26.80**	**25.80**	**26.57**	**29.54**	**28.74**	**(0.80)**	**-3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.00	0.42	0.42	0.46	2.62	2.62	-	0%
Support Staff	7.00	9.00	9.00	9.00	10.50	10.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**11.00**	**10.42**	**10.42**	**10.46**	**14.12**	**14.12**	**-**	**0%**
STAFFING FTE TOTALS	**34.80**	**37.22**	**36.22**	**37.03**	**43.66**	**42.86**	**(0.80)**	**-2%**



Mat-Su Central School was originally founded in 1972. It offers a home learning/correspondence program for students in grades K-12. In 2018, Mat-Su Central opened up satellite location in Palmer which similarly to their Wasilla campus offers on-site class opportunities.

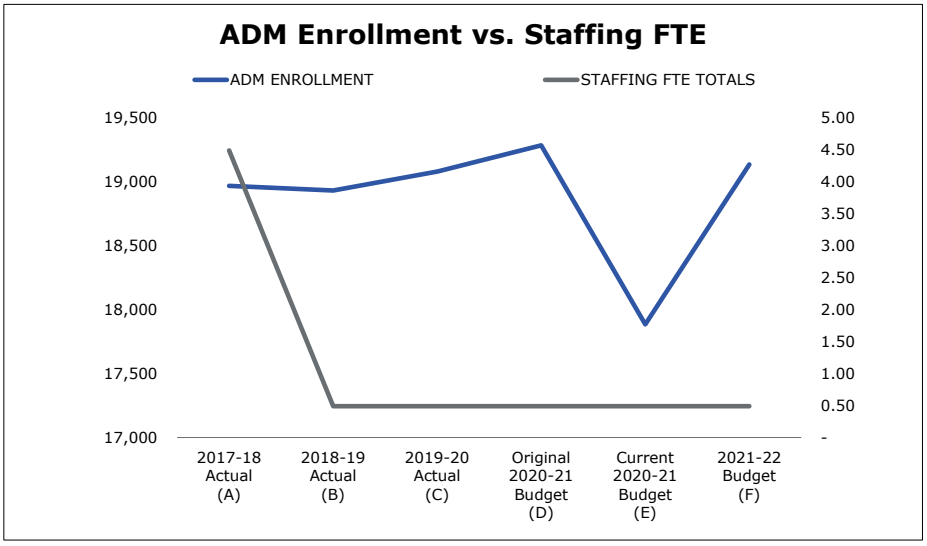
Fund: 100 General Fund
Location: 501 District Wide Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 237,378	$ 144,050	$ 254,476	$ 728,140	$ 205,913	$ 723,433	$ 517,520	251%
320 Non-Certificated Salaries	3,873,409	3,559,837	2,969,095	4,136,753	3,532,158	3,870,481	338,323	10%
360 Employee Benefits	708,957	(1,158,276)	472,844	687,436	331,481	587,734	256,253	77%
Total Personnel	**4,819,743**	**2,545,611**	**3,696,415**	**5,552,329**	**4,069,552**	**5,181,648**	**1,112,096**	**27%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	341,641	264,097	357,945	418,633	449,633	364,885	(84,748)	-19%
420 Staff Travel	1,368	34	-	-	-	-	-	0%
425 Student Travel	43,428	13,082	5,448	-	-	-	-	0%
430 Utilities	2,090,018	699,030	748,713	410,464	337,718	378,492	40,774	12%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,007,692	360,778	379,948	791,898	721,824	601,509	(120,315)	-17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	254,148	448,791	92,705	21,274	21,274	16,500	(4,774)	-22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	186,576	517,659	2,352	2,000	27,478	27,678	200	1%
495 Indirect Cost	(1,633,580)	(1,558,670)	(1,218,140)	(1,691,107)	(1,691,107)	(2,150,103)	(458,996)	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**2,291,291**	**744,801**	**368,971**	**(46,838)**	**(133,180)**	**(761,039)**	**(627,859)**	**0%**
550 Transfers to Other Funds	2,764,565	2,937,791	9,962,446	-	7,241,461	-	(7,241,461)	-100%
LOCATION TOTALS	**$ 9,875,600**	**$ 6,228,203**	**$ 14,027,832**	**$ 5,505,491**	**$ 11,177,833**	**$ 4,420,609**	**$ (6,757,224)**	**-60%**



Fund: 100 General Fund
Location: 501 District Wide Services
Date: 6/2/2021

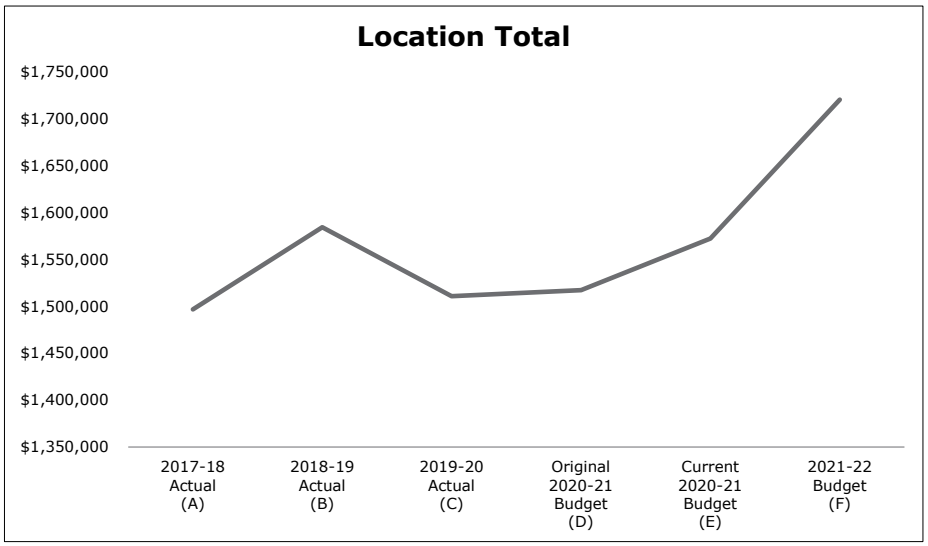
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	1.49	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.49	0.49	0.49	0.49	0.49	-	0%
Total Certificated	**4.49**	**0.49**	**0.49**	**0.49**	**0.49**	**0.49**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**4.49**	**0.49**	**0.49**	**0.49**	**0.49**	**0.49**	**-**	**0%**



District-Wide Services funds an itinerant librarian and all substitutes.

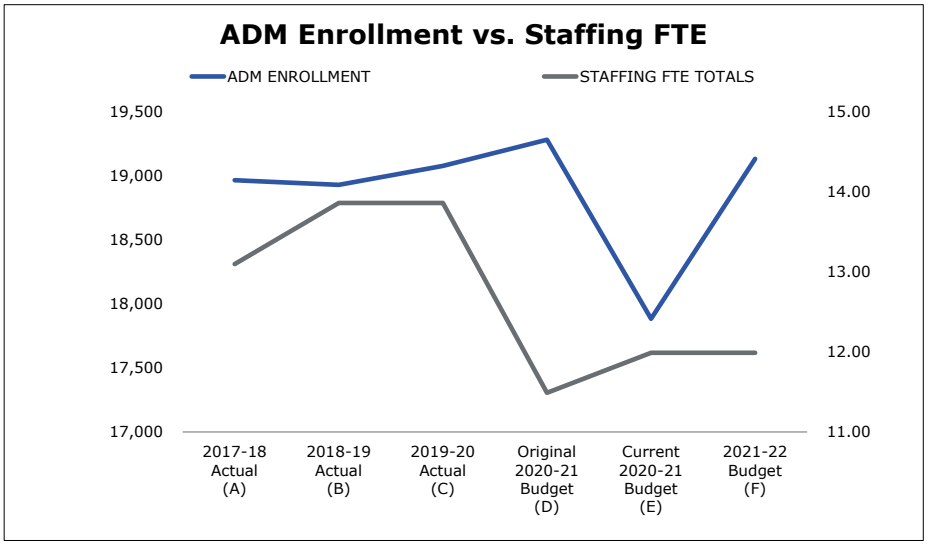
Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 878,699	$ 961,915	$ 939,761	$ 955,904	$ 942,992	$ 1,054,809	$ 111,817	12%
320 Non-Certificated Salaries	137,485	135,215	109,044	71,847	104,048	96,871	(7,177)	-7%
360 Employee Benefits	449,116	466,652	440,206	436,494	471,497	517,482	45,985	10%
Total Personnel	**1,465,300**	**1,563,783**	**1,489,011**	**1,464,245**	**1,518,537**	**1,669,162**	**150,625**	**10%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	9,789	9,596	9,142	13,054	13,485	14,990	1,505	11%
425 Student Travel	2,977	659	560	13,064	13,064	-	(13,064)	-100%
430 Utilities	-	-	-	153	153	1,400	1,247	815%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,406	169	-	3,286	3,286	15,315	12,029	366%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,996	10,052	12,109	19,010	19,010	19,918	908	5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	467	250	100	4,633	5,116	-	(5,116)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**31,635**	**20,726**	**21,911**	**53,200**	**54,114**	**51,623**	**(2,491)**	**-5%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,496,935**	**$ 1,584,509**	**$ 1,510,922**	**$ 1,517,445**	**$ 1,572,651**	**$ 1,720,785**	**$ 148,134**	**9%**



Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/2/2021

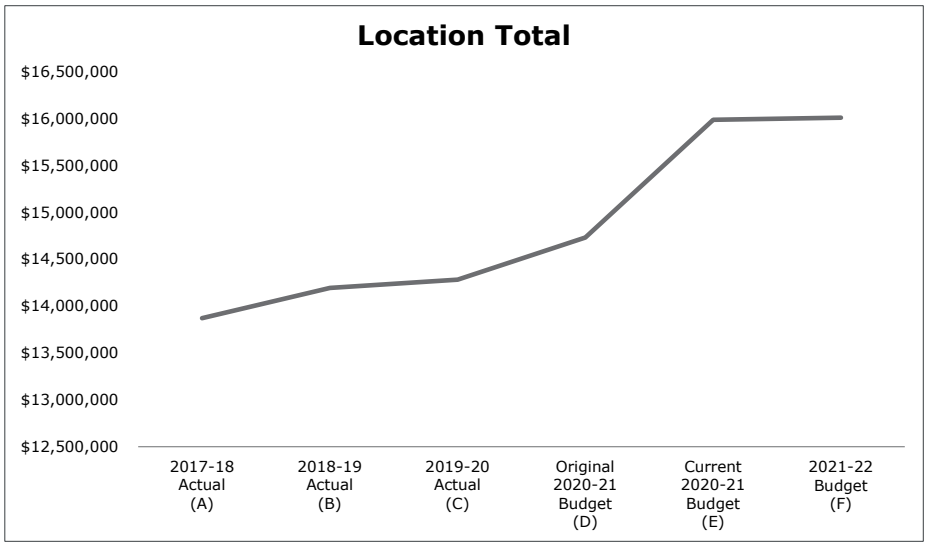
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	0.85	0.99	0.99	0.99	0.99	0.99	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	2.00	2.00	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	10.00	9.00	9.00	9.00	9.00	9.00	-	0%
Total Certificated	**10.85**	**11.99**	**11.99**	**9.99**	**9.99**	**9.99**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Support Staff	0.75	0.38	0.38	0.50	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Total Non-Certificated	**2.25**	**1.88**	**1.88**	**1.50**	**2.00**	**2.00**	**-**	**0%**
STAFFING FTE TOTALS	**13.10**	**13.87**	**13.87**	**11.49**	**11.99**	**11.99**	**-**	**0%**



Federal Programs acquires and facilitates grants to assist students district-wide. These grants fund Title I assistance, teachers for English Language Learners, help for Families in Transition, various preschools, and assists in running the Native Youth Olympics and Alaska Native American Indian Education.

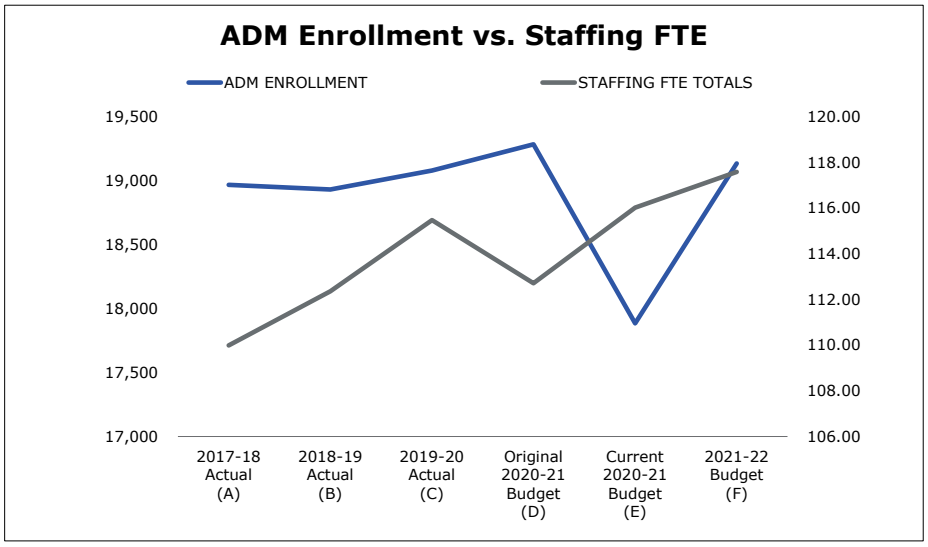
Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 7,010,099	$ 6,927,786	$ 7,064,088	$ 7,200,603	$ 7,924,616	$ 7,680,832	$ (243,784)	-3%
320 Non-Certificated Salaries	1,294,440	1,345,092	1,483,477	1,501,604	1,638,728	1,876,595	237,867	15%
360 Employee Benefits	3,652,739	3,531,480	3,622,501	3,665,660	4,078,367	4,089,165	10,798	0%
Total Personnel	**11,957,279**	**11,804,358**	**12,170,066**	**12,367,867**	**13,641,711**	**13,646,592**	**4,881**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	1,061,652	2,004,182	1,686,799	1,942,703	1,774,433	1,936,487	162,054	9%
420 Staff Travel	107,350	105,016	80,322	99,267	91,239	88,360	(2,879)	-3%
425 Student Travel	6,354	5,559	14,526	14,505	7,800	8,000	200	3%
430 Utilities	25	-	149	-	1,150	1,000	(150)	-13%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	33,689	13,123	897	4,562	8,965	7,679	(1,286)	-14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	479,786	256,982	319,775	302,513	463,255	322,958	(140,297)	-30%
480 Tuition	66,555	-	-	-	-	-	-	0%
490 Other Expenses	159,573	5,229	810	1,934	934	1,000	66	7%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	9,323	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,914,984**	**2,390,091**	**2,112,601**	**2,365,484**	**2,347,776**	**2,365,484**	**17,708**	**1%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 13,872,263**	**$ 14,194,449**	**$ 14,282,668**	**$ 14,733,351**	**$ 15,989,487**	**$ 16,012,076**	**$ 22,589**	**0%**



Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/2/2021

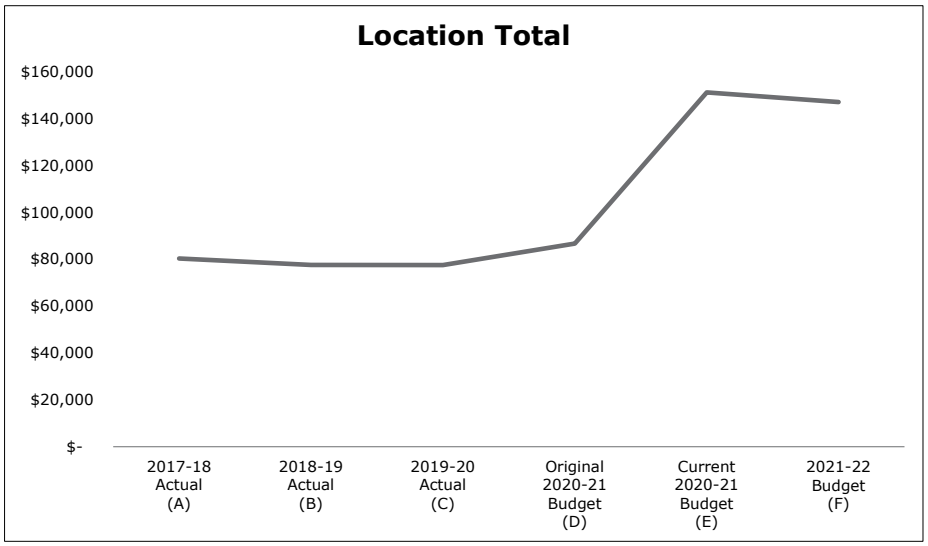
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	2.00	2.00	2.00	1.00	1.00	1.00	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	1.00	10.24	10.24	7.30	7.30	2.00	(5.30)	-73%
Specialist - Schools	1.00	-	-	-	-	0.80	0.80	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	83.28	77.41	77.41	80.38	81.44	82.50	1.06	1%
Total Certificated	**87.28**	**89.65**	**89.65**	**88.68**	**89.74**	**86.30**	**(3.44)**	**-4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	1.25	1.25	1.25	1.25	5.00	13.28	8.28	166%
Support Staff	1.00	1.00	2.00	2.00	1.00	15.50	14.50	1450%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	19.46	19.46	21.58	19.78	19.28	1.50	(17.78)	-92%
Total Non-Certificated	**22.71**	**22.71**	**25.83**	**24.03**	**26.28**	**31.29**	**5.01**	**19%**
STAFFING FTE TOTALS	**109.99**	**112.36**	**115.48**	**112.71**	**116.02**	**117.59**	**1.57**	**1%**



Student Support Services provides services and assistance to special needs students in the Mat-Su Valley. These services include speech development assistance, physical therapy sessions, testing coordinators, and development of IEPs for qualifying students.

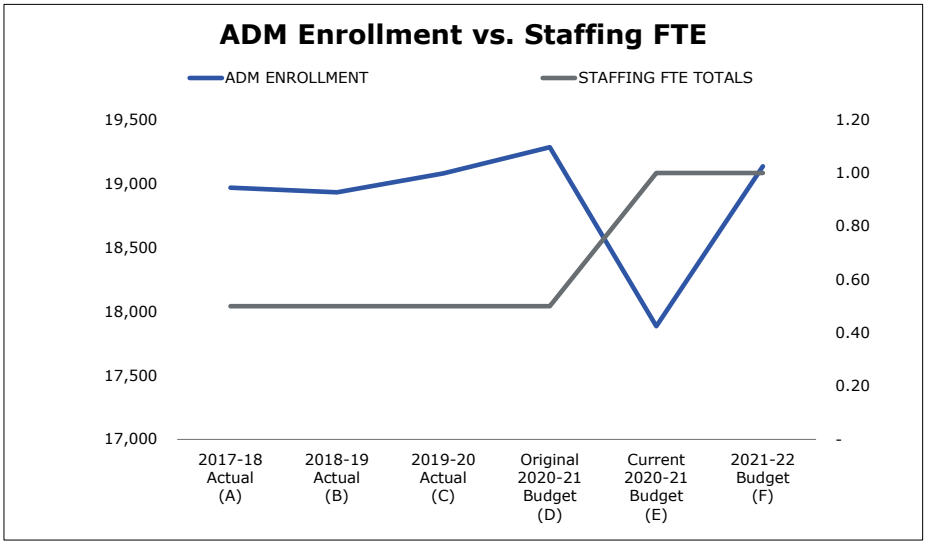
Fund: 100 General Fund
Location: 504 Health Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 40,195	$ 40,062	$ 43,425	$ 38,313	$ 83,586	$ 79,205	$ (4,381)	-5%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	16,682	16,836	17,028	16,496	35,742	35,990	248	1%
Total Personnel	**56,876**	**56,897**	**60,453**	**54,809**	**119,328**	**115,195**	**(4,133)**	**-3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,384	6,384	4,000	(2,384)	-37%
420 Staff Travel	2,478	3,158	976	4,383	4,383	942	(3,441)	-79%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	8,487	7,369	8,132	9,670	9,670	10,000	330	3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,857	6,660	3,690	13,538	10,538	16,000	5,462	52%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	130	-	807	967	967	1,000	33	3%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**23,451**	**20,687**	**17,106**	**31,942**	**31,942**	**31,942**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 80,328**	**$ 77,584**	**$ 77,559**	**$ 86,751**	**$ 151,270**	**$ 147,137**	**$ (4,133)**	**-3%**



Fund: 100 General Fund
Location: 504 Health Services
Date: 6/2/2021

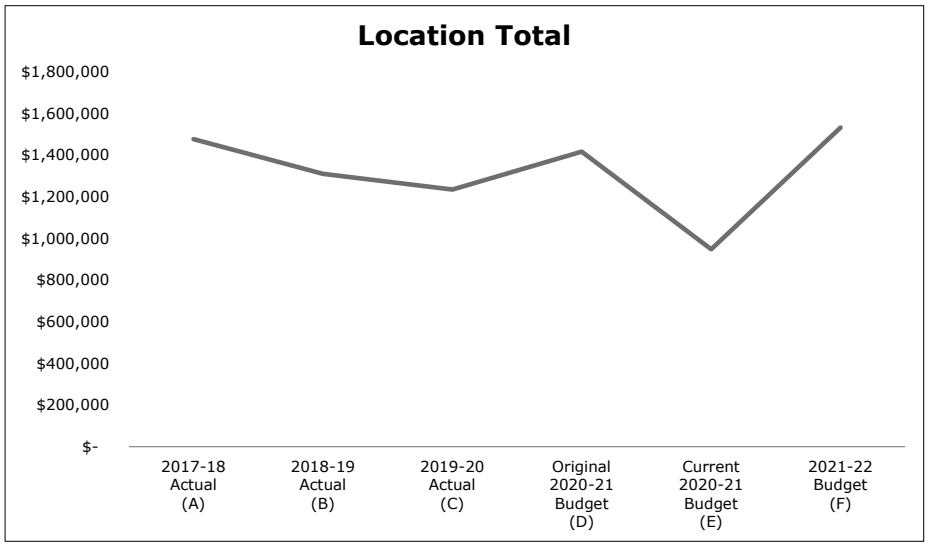
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.00**	**-**	**0%**



Health Services provides district-wide support to all Mat-Su Borough School District nurses.

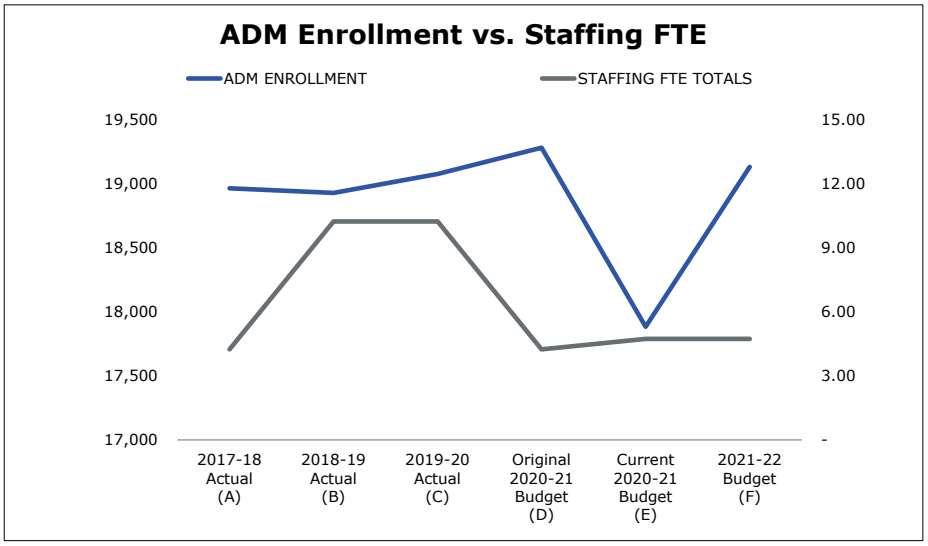
Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 706,974	$ 670,158	$ 670,700	$ 671,409	$ 440,884	$ 763,550	$ 322,666	73%
320 Non-Certificated Salaries	59,590	64,740	66,857	66,085	66,171	67,079	908	1%
360 Employee Benefits	334,256	290,261	309,617	314,454	207,388	334,410	127,022	61%
Total Personnel	**1,100,821**	**1,025,160**	**1,047,174**	**1,051,948**	**714,443**	**1,165,039**	**450,596**	**63%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	6,584	-	-	-	-	-	0%
420 Staff Travel	3,923	3,640	3,220	6,441	4,178	6,441	2,263	54%
425 Student Travel	18,942	9,853	7,669	22,609	8,249	22,609	14,360	174%
430 Utilities	-	-	-	218	218	218	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,946	34,309	29,681	7,659	23,944	9,820	(14,124)	-59%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	256,799	224,104	147,216	273,734	151,103	273,734	122,631	81%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	58,733	1,064	135	33,071	13,071	33,071	20,000	153%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	11,462	5,916	-	21,757	21,757	21,757	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	6,994	-	-	-	-	-	-	0%
Total Non-Personnel	**376,799**	**285,469**	**187,920**	**365,489**	**222,520**	**367,650**	**145,130**	**65%**
550 Transfers to Other Funds	-	-	-	-	11,322	-	(11,322)	-100%
LOCATION TOTALS	**$ 1,477,619**	**$ 1,310,629**	**$ 1,235,095**	**$ 1,417,437**	**$ 948,285**	**$ 1,532,689**	**$ 584,404**	**62%**



Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/2/2021

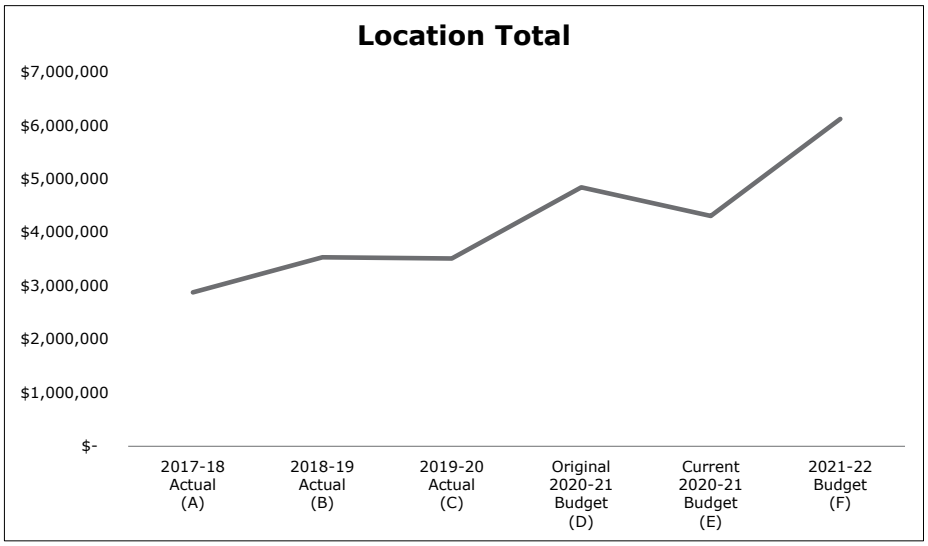
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	6.00	6.00	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	3.25	3.25	3.25	2.75	3.74	0.75	(2.99)	-80%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.50	-	2.99	2.99	100%
Total Certificated	**3.25**	**9.25**	**9.25**	**3.25**	**3.74**	**3.74**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.25**	**10.25**	**10.25**	**4.25**	**4.74**	**4.74**	**-**	**0%**



Career and Technical Education oversees career and technical programs in various schools. These programs include welding, wood working, culinary arts, health services, and more.

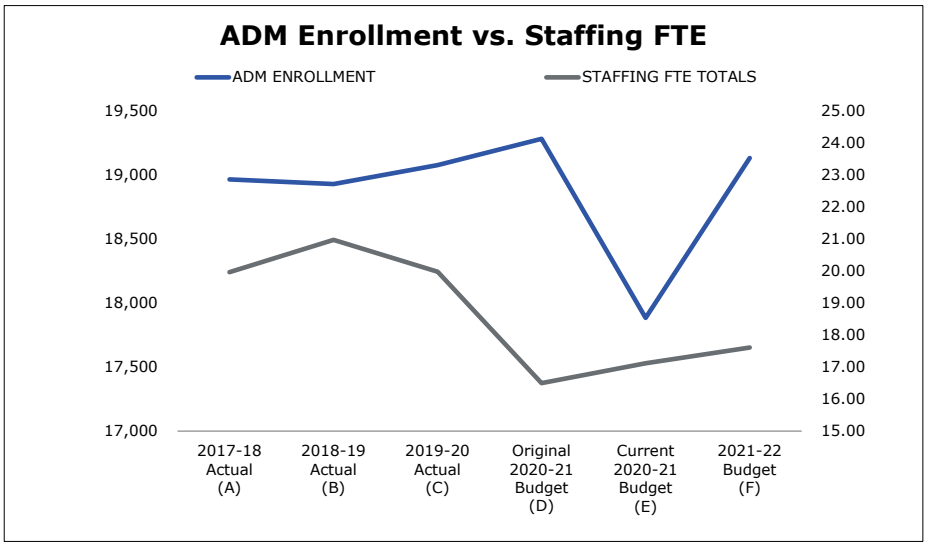
Fund: 100 General Fund
Location: 506 Education & Instruction
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,289,318	$ 1,611,805	$ 1,561,777	$ 1,692,949	$ 1,658,083	$ 1,538,509	$ (119,574)	-7%
320 Non-Certificated Salaries	387,765	417,184	410,188	343,738	410,718	396,250	(14,468)	-4%
360 Employee Benefits	595,064	741,523	686,554	773,140	764,493	746,855	(17,638)	-2%
Total Personnel	**2,272,146**	**2,770,511**	**2,658,518**	**2,809,827**	**2,833,294**	**2,681,614**	**(151,680)**	**-5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	9,995	86,200	211,471	116,204	124,067	719,367	595,300	480%
420 Staff Travel	43,394	67,783	19,718	78,365	64,955	62,660	(2,295)	-4%
425 Student Travel	1,278	28,814	26,594	522,180	100,246	520,000	419,754	419%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	230,313	33,636	34,198	239,323	163,738	234,567	70,829	43%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	234,290	501,959	534,759	866,860	927,045	1,572,092	645,047	70%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	86,392	34,273	18,741	183,730	70,172	306,000	235,828	336%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	10,904	7,770	24,175	24,175	24,000	(175)	-1%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**605,662**	**763,569**	**853,251**	**2,030,837**	**1,474,398**	**3,438,686**	**1,964,288**	**133%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,877,808**	**$ 3,534,080**	**$ 3,511,769**	**$ 4,840,664**	**$ 4,307,692**	**$ 6,120,300**	**$ 1,812,608**	**42%**



Fund: 100 General Fund
Location: 506 Education & Instruction
Date: 6/2/2021

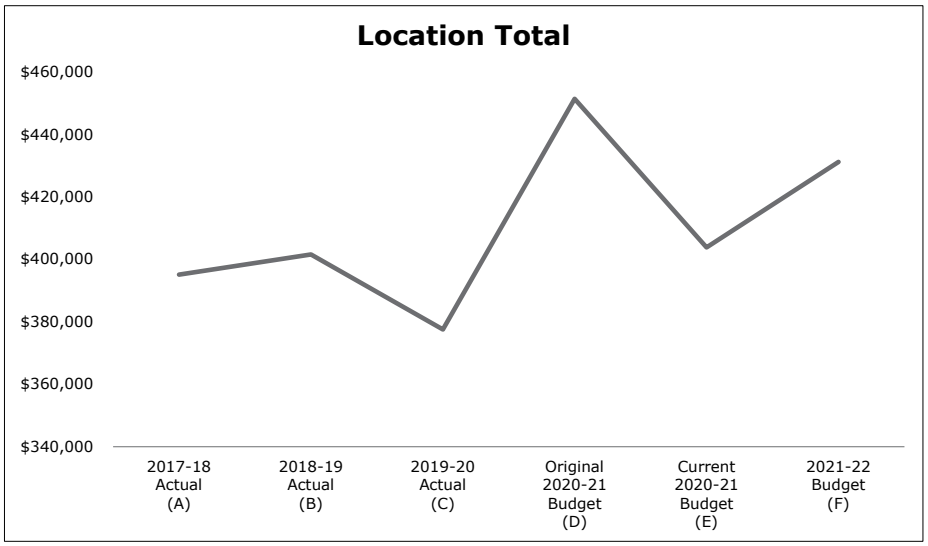
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	4.00	4.00	4.00	3.50	3.50	3.50	-	0%
Administrator	0.49	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	3.73	3.00	3.00	1.00	-	0.49	0.49	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	6.75	8.48	7.48	6.50	8.00	8.00	-	0%
Total Certificated	**14.97**	**15.48**	**14.48**	**11.00**	**11.50**	**11.99**	**0.49**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.50	4.00	4.00	3.50	3.62	4.62	1.00	28%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	1.00	1.00	-	(1.00)	-100%
Total Non-Certificated	**5.00**	**5.50**	**5.50**	**5.50**	**5.62**	**5.62**	**(0.00)**	**0%**
STAFFING FTE TOTALS	**19.97**	**20.98**	**19.98**	**16.50**	**17.12**	**17.61**	**0.49**	**3%**



The Office of Instruction supports all schools, educational programs, and content areas within the district. This location's budget is used to fund major costs to schools outside of their established metrics, such as graduation ceremonies, new curriculum, and textbook orders.

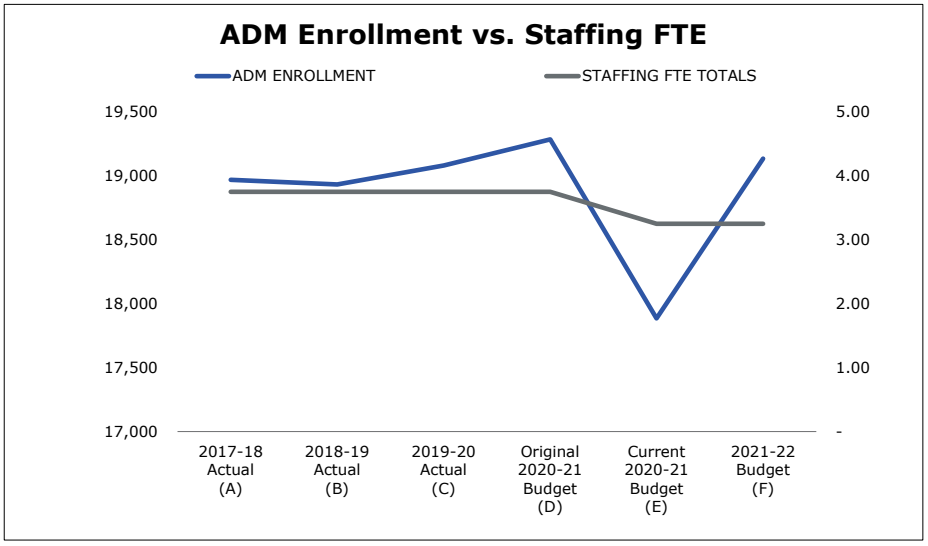
Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	184,398	193,312	208,081	208,317	211,523	218,403	6,880	3%
360 Employee Benefits	124,245	132,288	137,099	142,109	141,698	150,146	8,448	6%
Total Personnel	**308,643**	**325,600**	**345,179**	**350,426**	**353,221**	**368,549**	**15,328**	**4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	3,122	4,986	3,745	9,507	5,303	4,599	(704)	-13%
435 Energy	28,839	22,113	11,994	69,620	19,753	31,188	11,435	58%
440 Purchased Services	6,961	7,206	6,074	6,285	8,760	14,250	5,490	63%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,501	11,894	10,555	15,557	16,767	12,592	(4,175)	-25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1	8	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	37,055	29,790	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**86,478**	**75,991**	**32,375**	**100,969**	**50,583**	**62,629**	**12,046**	**24%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 395,121**	**$ 401,590**	**$ 377,555**	**$ 451,395**	**$ 403,804**	**$ 431,178**	**$ 27,374**	**7%**



Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/2/2021

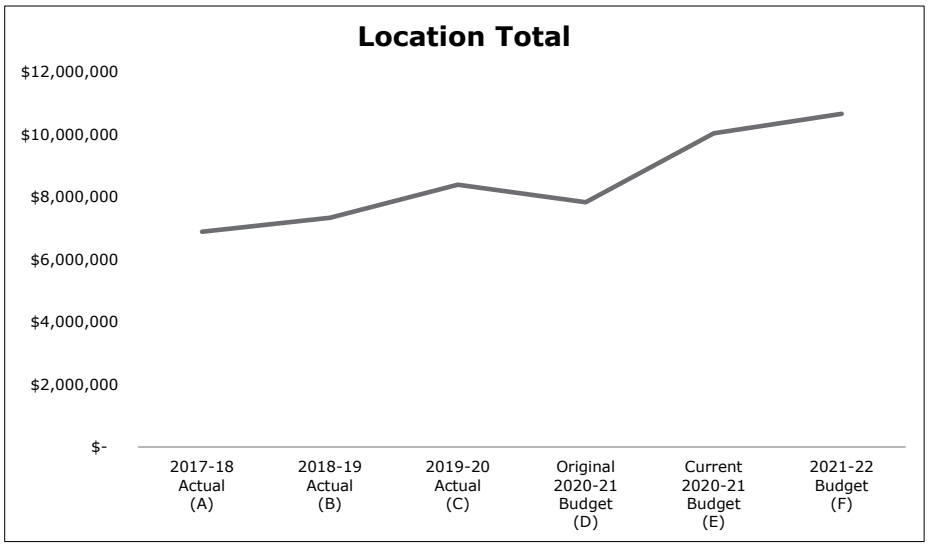
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Total Non-Certificated	**3.75**	**3.75**	**3.75**	**3.75**	**3.25**	**3.25**	**-**	**0%**
STAFFING FTE TOTALS	**3.75**	**3.75**	**3.75**	**3.75**	**3.25**	**3.25**	**-**	**0%**



The Mat-Su Borough School District Warehouse is the hub of all shipping and receiving. In addition to delivering orders to schools, the warehouse staff sorts mail, delivers intra-district mail, keeps an inventory of items on hand, and pulls orders for paper and custodial supplies.

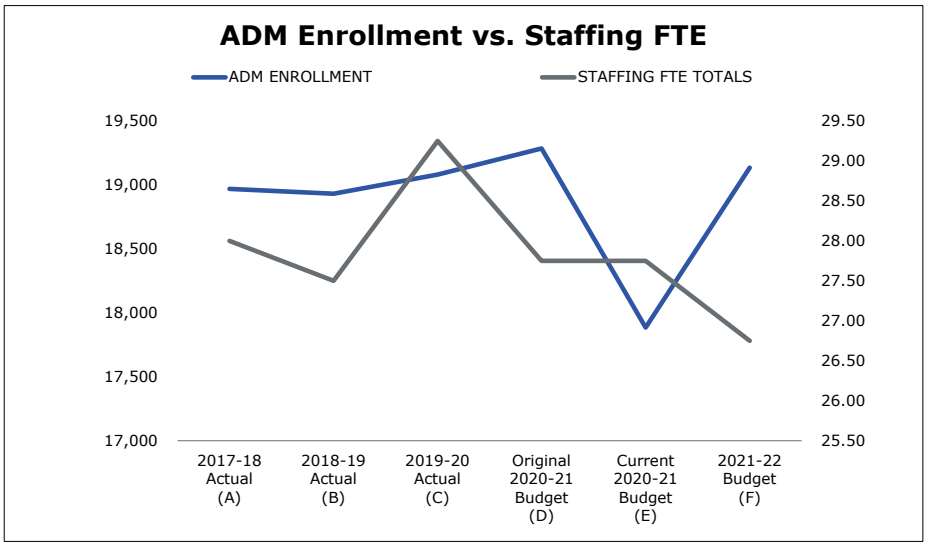
Fund: 100 General Fund
Location: 508 Information & Technology
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,922,332	1,988,050	2,097,465	2,083,612	2,120,165	2,163,237	43,072	2%
360 Employee Benefits	1,096,857	1,115,954	1,161,814	1,187,720	1,130,345	1,229,470	99,125	9%
Total Personnel	**3,019,189**	**3,104,003**	**3,259,280**	**3,271,332**	**3,250,510**	**3,392,707**	**142,197**	**4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	384,633	223,935	257,393	282,598	318,938	230,702	(88,236)	-28%
420 Staff Travel	27,725	37,564	33,904	55,945	57,095	57,760	665	1%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	65,950	1,981	2,984	37,957	34,853	39,709	4,856	14%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	825,819	683,405	1,098,655	1,071,992	1,101,185	1,124,749	23,564	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,520,384	2,402,571	2,612,829	2,130,189	4,361,569	4,691,746	330,177	8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	729,658	415	6,347	49,175	49,175	41,000	(8,175)	-17%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	320,001	886,891	1,128,941	941,342	841,342	1,060,145	218,803	26%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	29,700	30,888	1,188	4%
Total Non-Personnel	**3,874,171**	**4,236,763**	**5,141,052**	**4,569,198**	**6,793,857**	**7,276,699**	**482,842**	**7%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 6,893,360**	**$ 7,340,767**	**$ 8,400,332**	**$ 7,840,530**	**$ 10,044,367**	**$ 10,669,406**	**$ 625,039**	**6%**



Fund: 100 General Fund
Location: 508 Information & Technology
Date: 6/2/2021

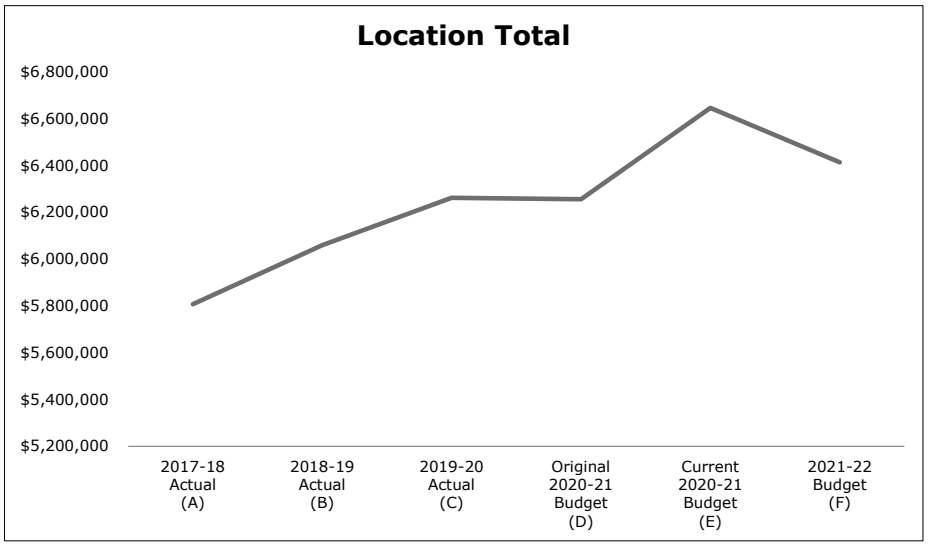
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Supervisor	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Instructional Aides	-	8.75	8.75	8.75	10.75	12.25	1.50	14%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	22.00	12.75	14.50	13.00	11.00	9.50	(1.50)	-14%
Total Non-Certificated	**28.00**	**27.50**	**29.25**	**27.75**	**27.75**	**26.75**	**(1.00)**	**-4%**
STAFFING FTE TOTALS	**28.00**	**27.50**	**29.25**	**27.75**	**27.75**	**26.75**	**(1.00)**	**-4%**



Information Technology is responsible for all information and technology services, contracts, hardware, and software, district-wide. This includes specific programs housed at school sites (such as Gaggle, AIMS Web, and MAP). IT also provides support for hardware and software throughout all 47 school locations, along with operational support and maintenance of management applications (such as MUNIS, Pulse, and SharePoint).

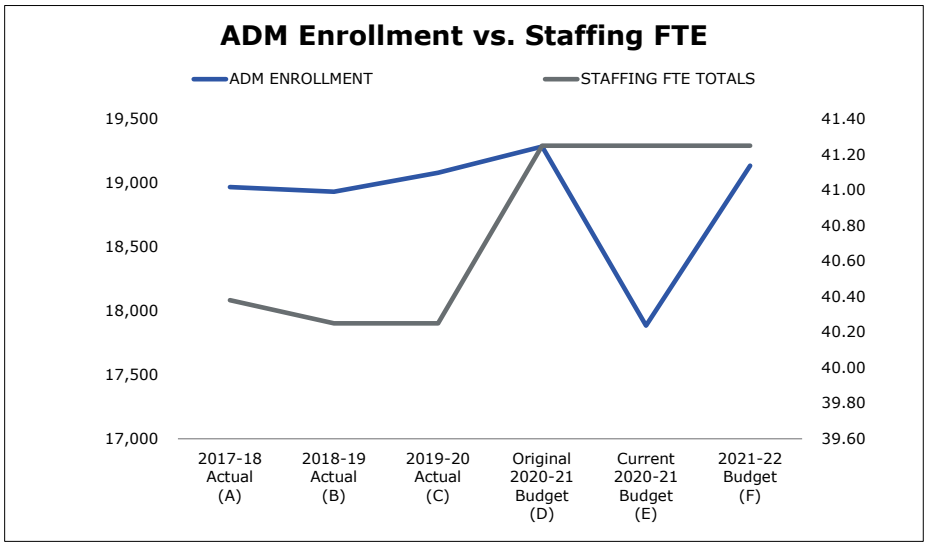
Fund: 100 General Fund
Location: 509 Facilities
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,808,132	2,894,954	3,140,674	3,048,191	3,179,406	3,106,912	(72,494)	-2%
360 Employee Benefits	1,583,736	1,646,945	1,709,736	1,729,955	1,798,974	1,868,165	69,191	4%
Total Personnel	**4,391,868**	**4,541,898**	**4,850,410**	**4,778,146**	**4,978,380**	**4,975,077**	**(3,303)**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	20,686	10,322	4,705	14,505	7,505	8,459	954	13%
420 Staff Travel	13,218	6,743	2,999	10,931	5,136	7,795	2,659	52%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	12,897	37,093	45,579	61,678	67,411	38,770	(28,641)	-42%
435 Energy	3,508	67,618	46,573	107,607	71,085	95,419	24,334	34%
440 Purchased Services	330,671	385,622	394,748	338,763	488,523	395,904	(92,619)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	983,077	1,005,792	897,721	904,391	950,203	857,435	(92,768)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,048	4,509	10,711	10,637	3,937	9,000	5,063	129%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	33,004	-	8,195	29,010	21,010	26,000	4,990	24%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,410,109**	**1,517,699**	**1,411,230**	**1,477,522**	**1,614,810**	**1,438,782**	**(176,028)**	**-11%**
550 Transfers to Other Funds	5,307	-	-	-	52,901	-	(52,901)	-100%
LOCATION TOTALS	**$ 5,807,284**	**$ 6,059,597**	**$ 6,261,641**	**$ 6,255,668**	**$ 6,646,091**	**$ 6,413,859**	**$ (232,232)**	**-3%**



Fund: 100 General Fund
Location: 509 Facilities
Date: 6/2/2021

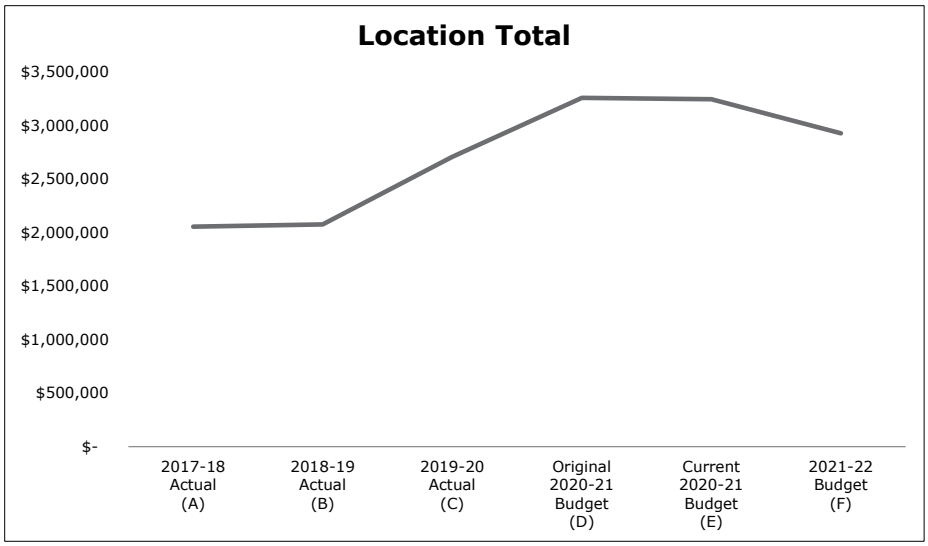
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	2.00	2.00	2.00	-	0%
Custodial Staff	0.38	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	33.00	33.00	33.00	33.00	33.00	33.00	-	0%
Total Non-Certificated	**40.38**	**40.25**	**40.25**	**41.25**	**41.25**	**41.25**	**-**	**0%**
STAFFING FTE TOTALS	**40.38**	**40.25**	**40.25**	**41.25**	**41.25**	**41.25**	**-**	**0%**



Facilities is responsible for upkeep and general maintenance of all school district locations. This includes painting, repairing equipment, plowing/shoveling snow, sanding parking lots and sidewalks, mowing grass, preventive maintenance, etc.

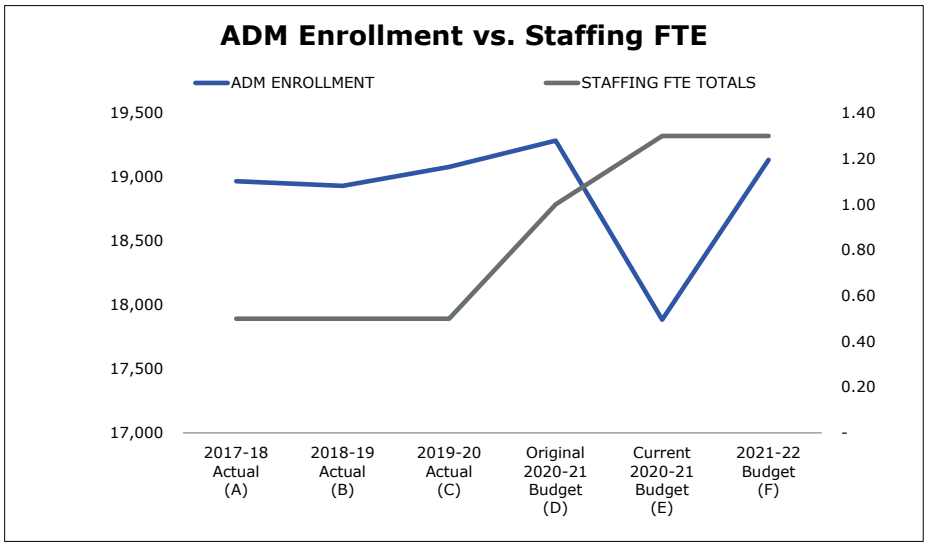
Fund: 100 General Fund
Location: 510 Risk Management
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	30,216	32,087	59,732	98,030	91,769	97,924	6,155	7%
360 Employee Benefits	19,596	20,649	37,402	59,255	58,397	62,695	4,298	7%
Total Personnel	**49,812**	**52,736**	**97,134**	**157,285**	**150,166**	**160,619**	**10,453**	**7%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	3,088	117,936	268,340	212,515	381,525	43,515	(338,010)	-89%
420 Staff Travel	275	5,834	312	5,783	5,783	5,783	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	30,850	63,164	5,625	50,543	50,543	56,918	6,375	13%
445 Insurance & Bond Premiums	1,946,432	1,725,240	2,289,950	2,806,345	2,632,451	2,635,443	2,992	0%
450 Supplies & Materials	19,678	70,251	45,162	23,389	23,389	23,389	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,982	40,632	5	2,127	2,127	2,127	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**2,005,303**	**2,023,057**	**2,609,394**	**3,100,702**	**3,095,818**	**2,767,175**	**(328,643)**	**-11%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 2,055,115**	**$ 2,075,792**	**$ 2,706,528**	**$ 3,257,987**	**$ 3,245,984**	**$ 2,927,794**	**$ (318,190)**	**-10%**



Fund: 100 General Fund
Location: 510 Risk Management
Date: 6/2/2021

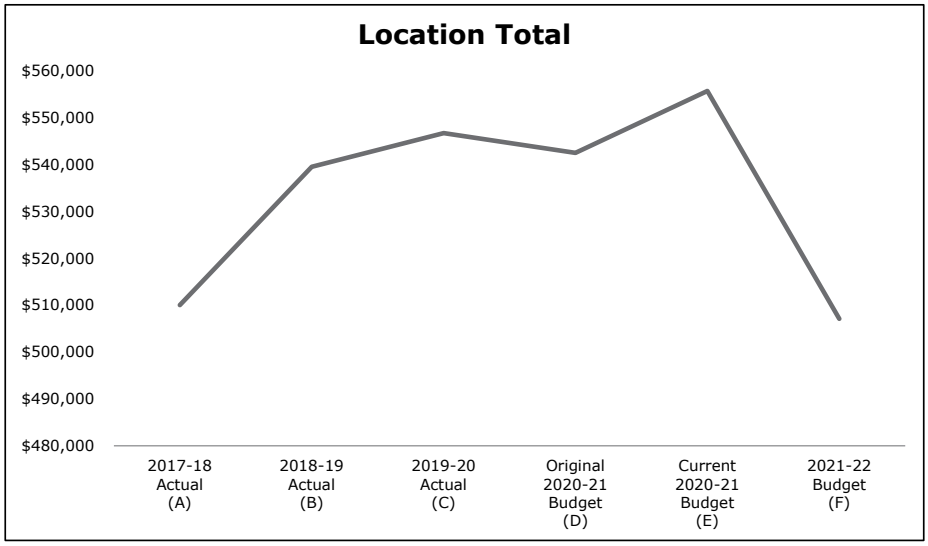
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	-	0.30	0.30	-	0%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**1.00**	**1.30**	**1.30**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**1.00**	**1.30**	**1.30**	**-**	**0%**



Risk Management handles all OSHA and Worker's Comp claims district-wide, and manages the Early Return to Work program. In addition to mandatory reporting of all incidents, Risk Management tracks payments from insurance and settlement companies as well as the status of each claim.

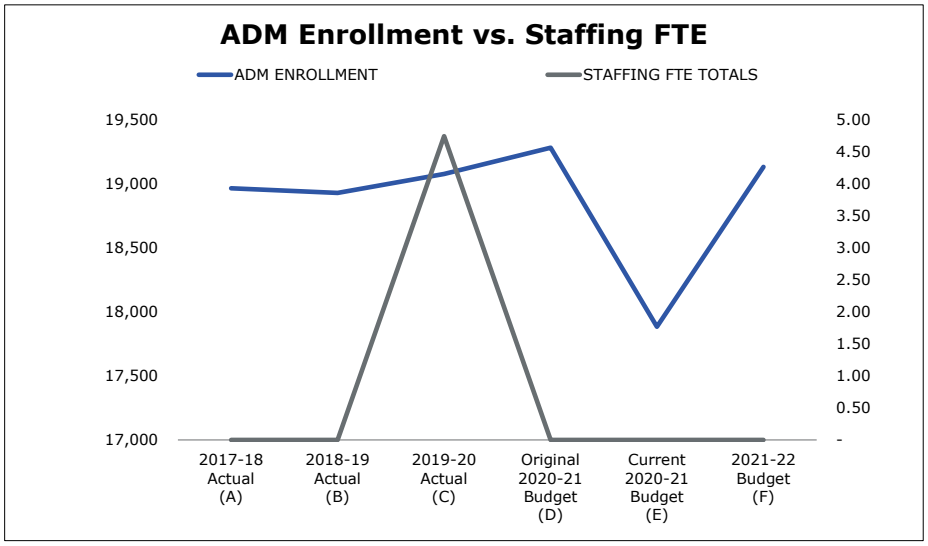
Fund: 100 General Fund
Location: 511 Quality Schools
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 217,134	$ 103,500	$ 114,772	$ 110,925	$ 57,750	$ 153,000	$ 95,250	165%
320 Non-Certificated Salaries	76,266	153,951	145,291	156,378	190,872	112,937	(77,935)	-41%
360 Employee Benefits	59,595	36,599	48,094	59,632	62,294	52,929	(9,365)	-15%
Total Personnel	**352,996**	**294,050**	**308,157**	**326,935**	**310,916**	**318,866**	**7,950**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	92,785	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	92,644	-	109,620	109,620	100%
445 Insurance & Bond Premiums	-		-	-	-	-	-	0%
450 Supplies & Materials	64,271	245,539	238,613	122,978	244,831	78,631	(166,200)	-68%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**157,056**	**245,539**	**238,613**	**215,622**	**244,831**	**188,251**	**(56,580)**	**-23%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 510,051**	**$ 539,589**	**$ 546,770**	**$ 542,557**	**$ 555,747**	**$ 507,117**	**$ (48,630)**	**-9%**



Fund: 100 General Fund
Location: 511 Quality Schools
Date: 6/2/2021

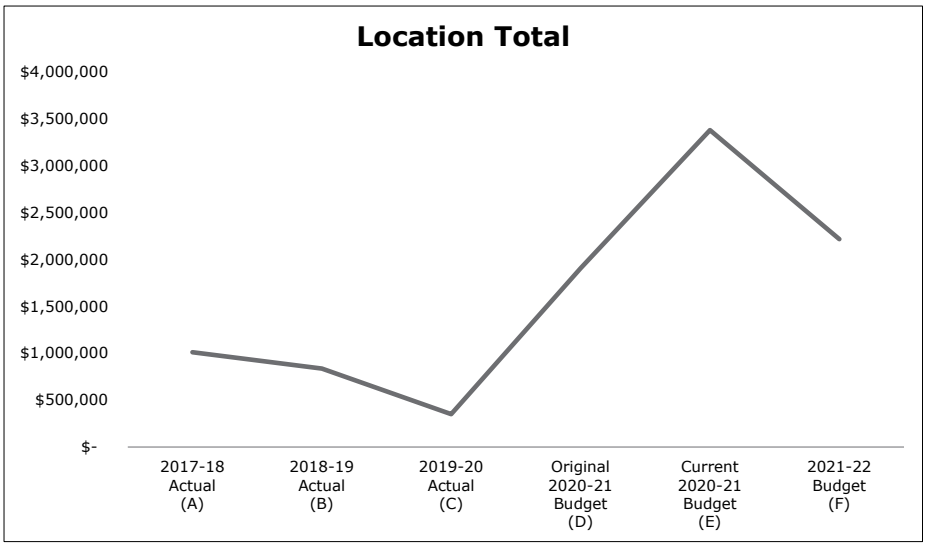
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	4.75	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**4.75**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**4.75**	**-**	**-**	**-**	**-**	**0%**



Quality Schools is a program intended to improve student learning to align with state standards. This program is funded by the State Foundation Funding calculation and provides $16.00 per Adjusted Average Daily Membership (AADM).

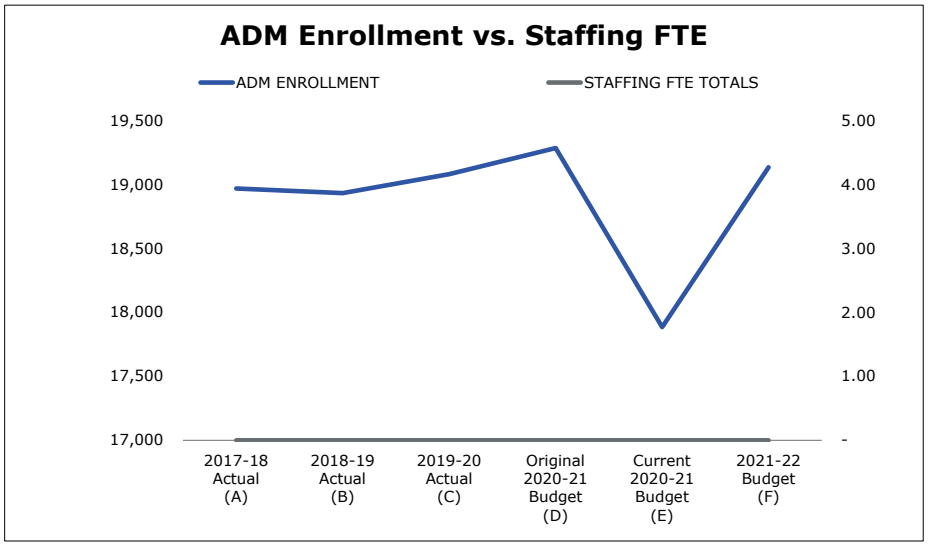
Fund: 100 General Fund
Location: 512 Student Transportation
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	128	-	-	-	-	-	-	0%
430 Utilities	-	345	310	606	392	684	292	74%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	1,147	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**128**	**345**	**310**	**1,753**	**392**	**684**	**292**	**74%**
550 Transfers to Other Funds	1,010,812	836,277	350,718	1,906,761	3,382,348	2,217,561	(1,164,787)	-34%
LOCATION TOTALS	**$ 1,010,940**	**$ 836,622**	**$ 351,028**	**$ 1,908,514**	**$ 3,382,740**	**$ 2,218,245**	**$ (1,164,495)**	**-34%**



Fund: 100 General Fund
Location: 512 Student Transportation
Date: 6/2/2021

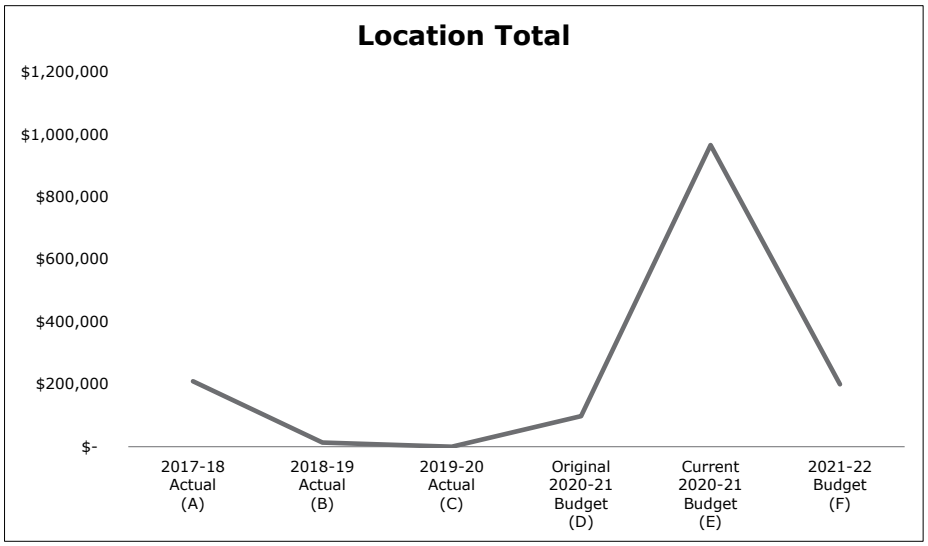
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Student Transportation within the General Fund accounts for field trips and student activity transportation prepaid by Student Transportation and reimbursed from the individual sites.

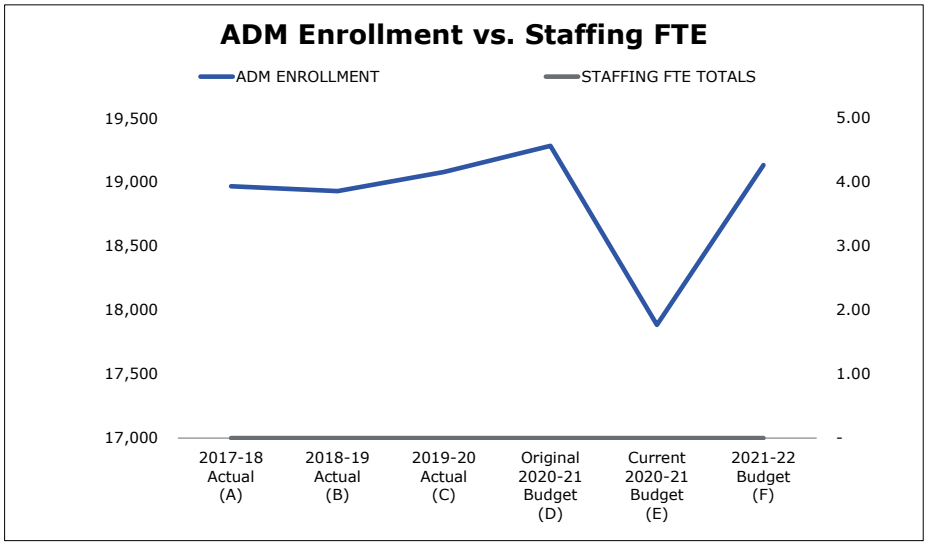
Fund: 100 General Fund
Location: 513 Food Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	7,292	-	-	-	-	-	-	0%
360 Employee Benefits	851	-	-	-	-	-	-	0%
Total Personnel	**8,143**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to Other Funds	201,305	13,414	-	97,672	965,825	199,800	(766,025)	-79%
LOCATION TOTALS	**$ 209,448**	**$ 13,414**	**$ -**	**$ 97,672**	**$ 965,825**	**$ 199,800**	**$ (766,025)**	**-79%**



Fund: 100 General Fund
Location: 513 Food Services
Date: 6/2/2021

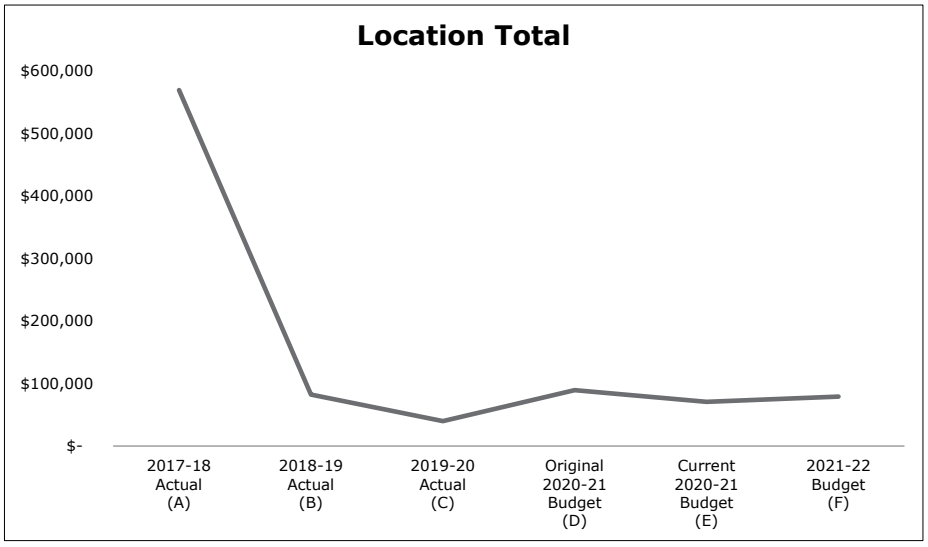
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Food Services within the General Fund accounts for reimbursements for meals served outside of regular school hours for activities such as summer sport camps.

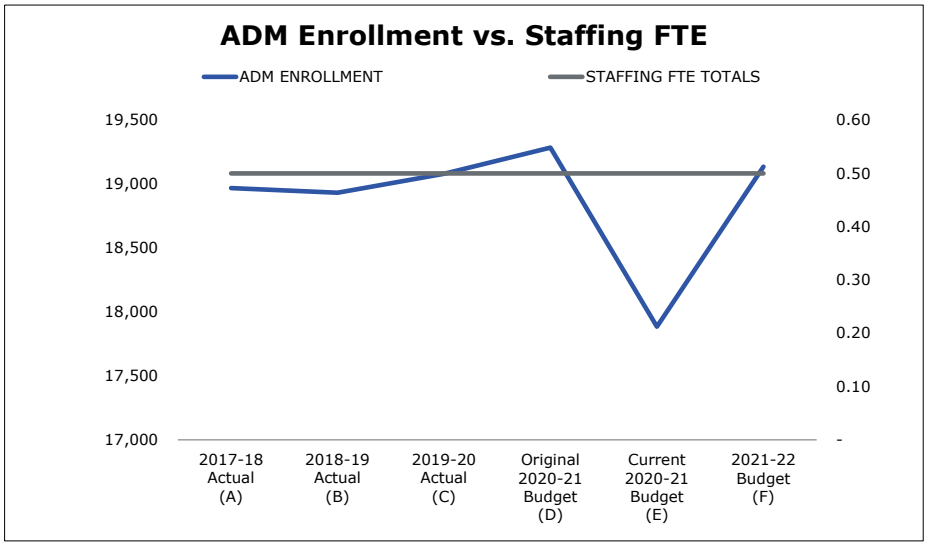
Fund: 100 General Fund
Location: 514 Medicaid Reimbursement
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	17,264	18,246	20,039	20,691	20,694	22,216	1,522	7%
360 Employee Benefits	16,183	17,766	16,751	17,577	17,375	18,426	1,051	6%
Total Personnel	**33,447**	**36,012**	**36,790**	**38,268**	**38,069**	**40,642**	**2,573**	**7%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	508,233	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	28,238	46,396	3,092	51,083	32,760	38,400	5,640	17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**536,470**	**46,396**	**3,092**	**51,083**	**32,760**	**38,400**	**5,640**	**17%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 569,917**	**$ 82,408**	**$ 39,881**	**$ 89,351**	**$ 70,829**	**$ 79,042**	**$ 8,213**	**12%**



Fund: 100 General Fund
Location: 514 Medicaid Reimbursement
Date: 6/2/2021

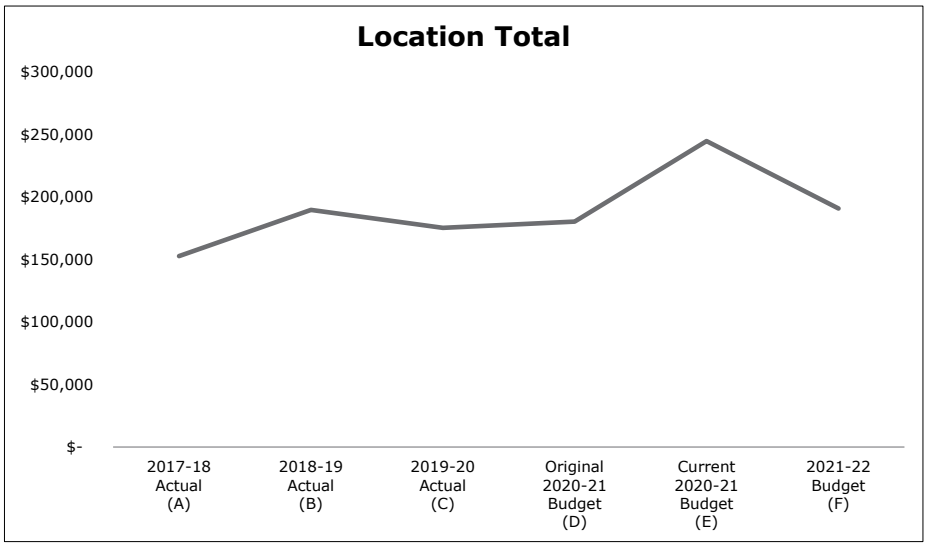
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



This location is identified as the cost center for reporting all Medicaid eligible claims paid to the State of Alaska Department of Health and Social Services. Once claims have been reimbursed, those funds are recorded under a revenue category.

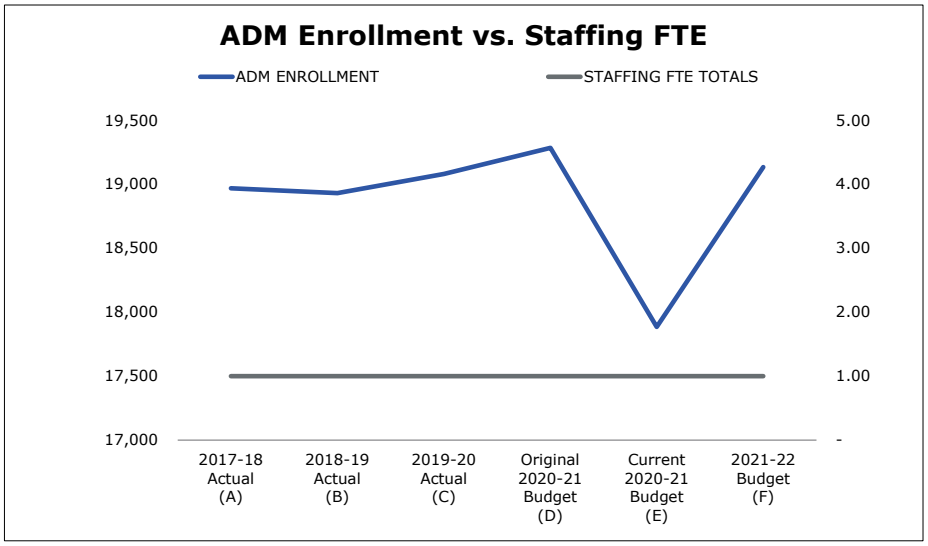
Fund: 100 General Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	81,416	88,945	97,304	97,360	101,047	102,161	1,114	1%
360 Employee Benefits	46,479	49,923	51,116	51,460	53,784	57,125	3,341	6%
Total Personnel	**127,895**	**138,868**	**148,420**	**148,820**	**154,831**	**159,286**	**4,455**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	19,278	-	-	-	-	-	-	0%
420 Staff Travel	97	22	-	193	93	200	107	115%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,976	5,864	2,496	10,441	19,636	9,414	(10,222)	-52%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,017	44,595	24,532	20,790	70,087	22,000	(48,087)	-69%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	595	485	10	290	290	100	(190)	-66%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**24,962**	**50,966**	**27,038**	**31,714**	**90,106**	**31,714**	**(58,392)**	**-65%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 152,857**	**$ 189,834**	**$ 175,458**	**$ 180,534**	**$ 244,937**	**$ 191,000**	**$ (53,937)**	**-22%**



Fund: 100 General Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/2/2021

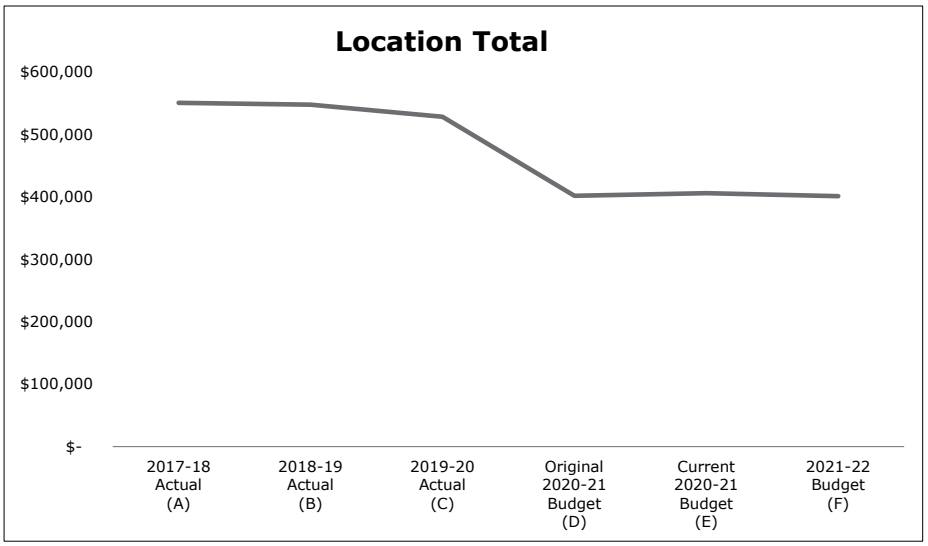
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Safety, Security, and Emergency Preparedness works with Business, Operations, & Instruction to plan for and ensure the safety of students, staff, and buildings in the case of an emergency.

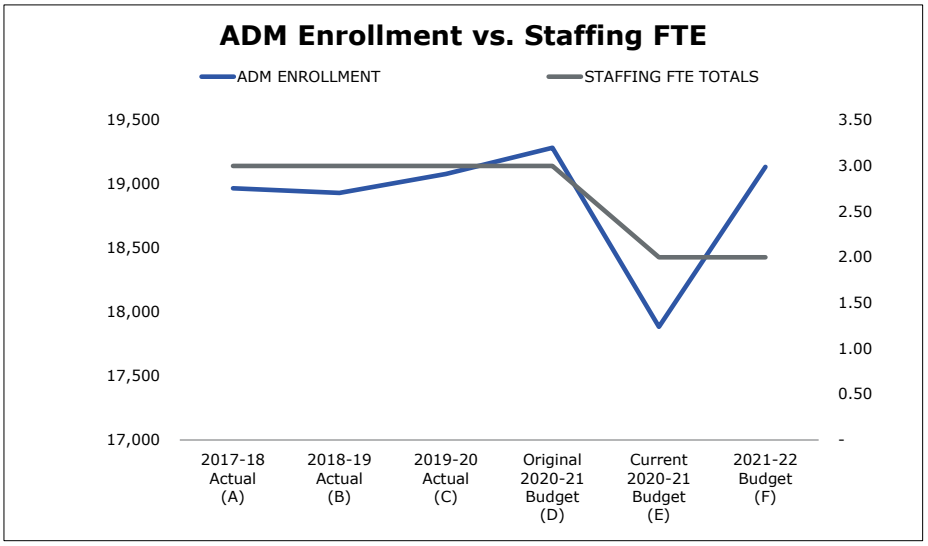
Fund: 100 General Fund
Location: 516 Business Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	321,441	330,362	343,620	236,083	239,127	229,746	(9,381)	-4%
360 Employee Benefits	159,762	165,028	166,206	114,646	114,651	120,329	5,678	5%
Total Personnel	**481,203**	**495,390**	**509,825**	**350,729**	**353,778**	**350,075**	**(3,703)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	40,344	22,750	-	-	275	4,000	3,725	1355%
420 Staff Travel	4,169	3,514	2,977	6,289	8,934	5,960	(2,974)	-33%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	222	-	72	72	100	28	39%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	8,816	2,997	300	6,769	10,000	11,000	1,000	10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,660	18,221	13,438	33,361	28,355	27,266	(1,089)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,802	4,865	2,030	4,835	4,835	3,000	(1,835)	-38%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**69,790**	**52,568**	**18,745**	**51,326**	**52,471**	**51,326**	**(1,145)**	**-2%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 550,993**	**$ 547,958**	**$ 528,570**	**$ 402,055**	**$ 406,249**	**$ 401,401**	**$ (4,848)**	**-1%**



Fund: 100 General Fund
Location: 516 Business Services
Date: 6/2/2021

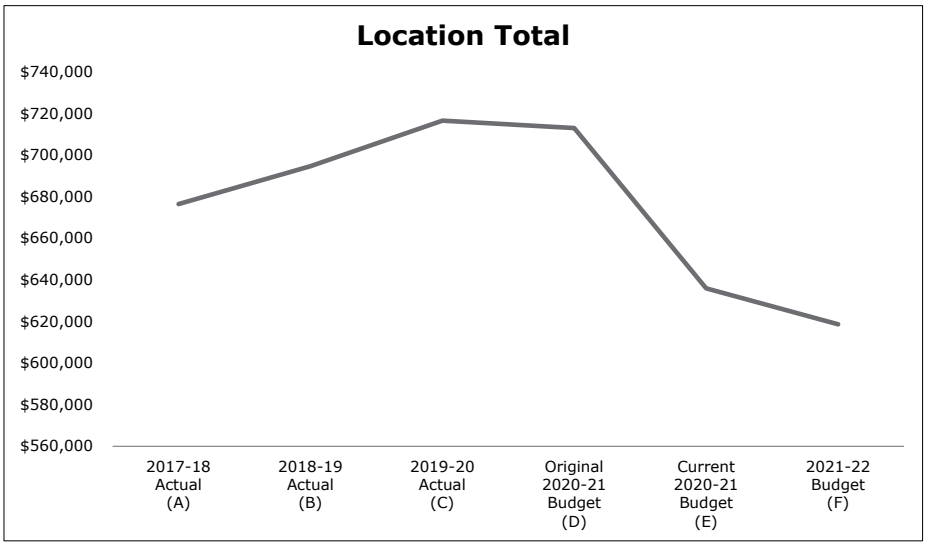
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**3.00**	**3.00**	**3.00**	**3.00**	**2.00**	**2.00**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**3.00**	**3.00**	**2.00**	**2.00**	**-**	**0%**



Business Services oversees finance and operations for the District. The Deputy Superintendent of Business and Operations supervises Facilites, Transportation, Human Resources/Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.

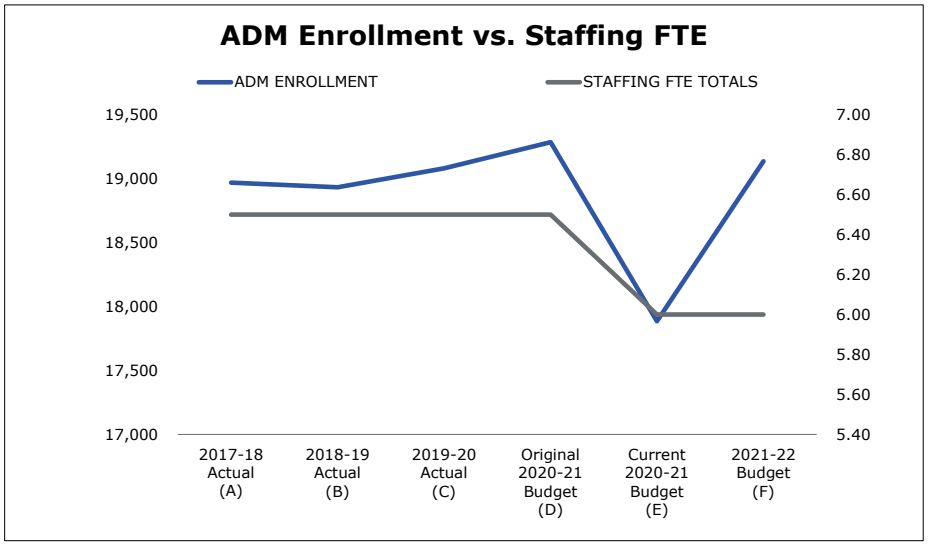
Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	397,513	410,736	424,957	409,258	375,707	367,836	(7,871)	-2%
360 Employee Benefits	254,300	265,718	265,626	271,844	216,567	219,806	3,239	1%
Total Personnel	**651,813**	**676,454**	**690,583**	**681,102**	**592,274**	**587,642**	**(4,632)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,798	3,955	1,255	5,318	5,318	4,000	(1,318)	-25%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	1,377	823	534	1,890	1,487	1,497	10	1%
435 Energy	-	-	10,095	-	12,143	-	(12,143)	-100%
440 Purchased Services	3,821	8,757	9,289	12,447	12,447	14,310	1,863	15%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,156	3,532	3,664	10,836	10,836	9,191	(1,645)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,461	1,183	1,153	1,450	1,450	2,000	550	38%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**24,612**	**18,250**	**25,990**	**31,941**	**43,681**	**30,998**	**(12,683)**	**-29%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 676,425**	**$ 694,704**	**$ 716,573**	**$ 713,043**	**$ 635,955**	**$ 618,640**	**$ (17,315)**	**-3%**



Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/2/2021

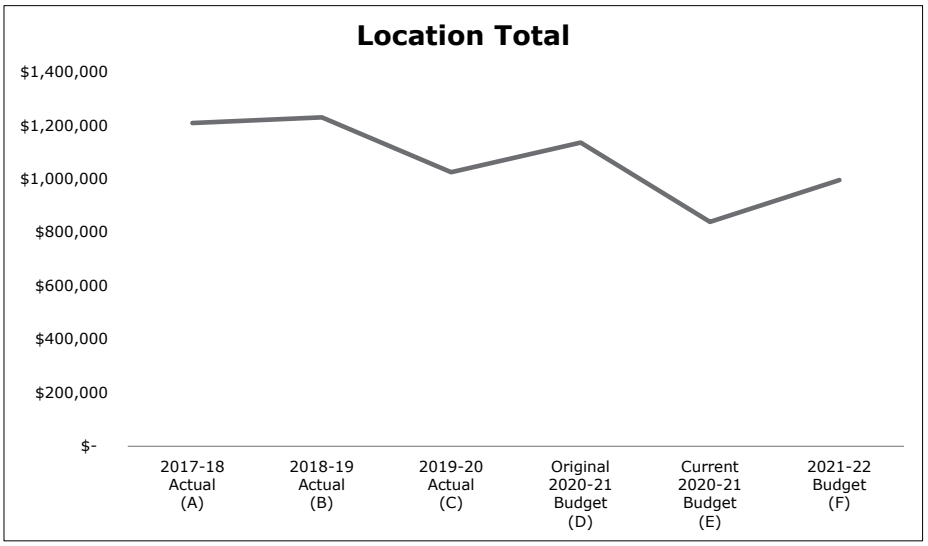
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Total Non-Certificated	**6.50**	**6.50**	**6.50**	**6.50**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.50**	**6.50**	**6.50**	**6.50**	**6.00**	**6.00**	**-**	**0%**



The Purchasing Department, housed in the Warehouse, is responsible for all purchasing within the District. Additionally, the Purchasing Department facilitates the invitation to bid and request for proposal process.

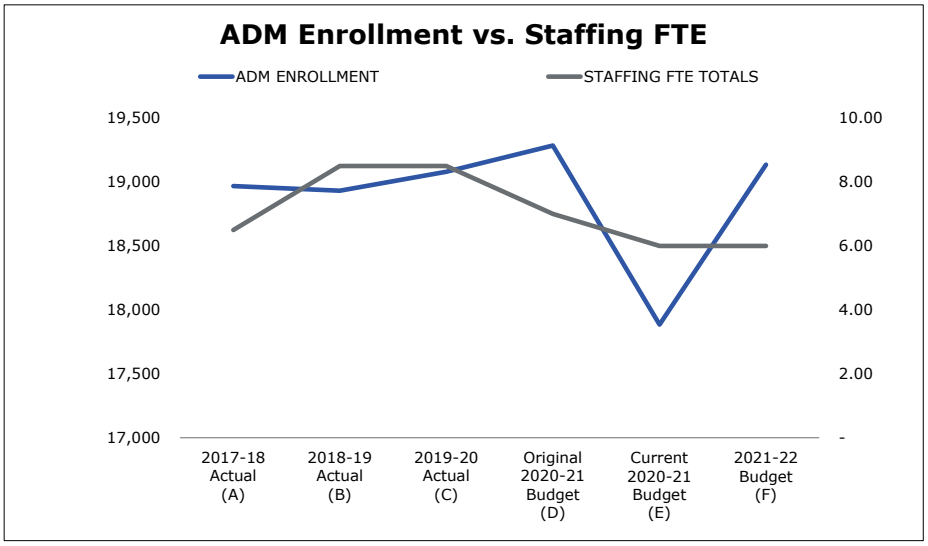
Fund: 100 General Fund
Location: 519 Custodial Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	510,341	513,881	469,752	469,000	381,855	388,795	6,940	2%
360 Employee Benefits	259,591	282,907	246,550	274,508	201,231	214,288	13,057	6%
Total Personnel	**769,932**	**796,787**	**716,302**	**743,508**	**583,086**	**603,083**	**19,997**	**3%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	242	-	242	242	100%
420 Staff Travel	1,257	114	-	967	-	1,097	1,097	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	255	468	495	447	554	107	24%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	12	157	-	435	-	500	500	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	437,757	430,143	307,984	366,212	255,597	366,190	110,593	43%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	2,574	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	24,175	-	24,000	24,000	100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**439,026**	**433,243**	**308,452**	**392,526**	**256,044**	**392,583**	**136,539**	**53%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,208,958**	**$ 1,230,030**	**$ 1,024,754**	**$ 1,136,034**	**$ 839,130**	**$ 995,666**	**$ 156,536**	**19%**



Fund: 100 General Fund
Location: 519 Custodial Services
Date: 6/2/2021

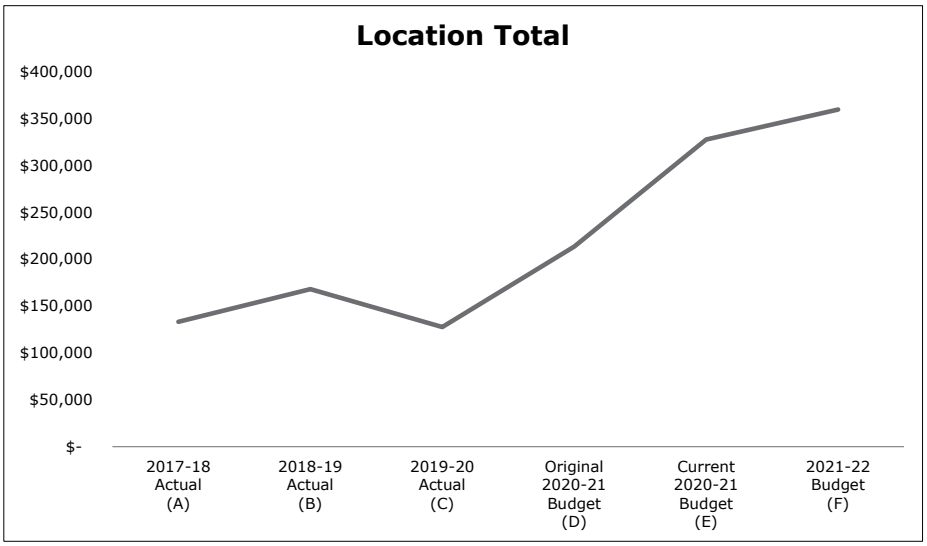
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	1.50	3.50	3.50	2.00	1.00	1.00	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Total Non-Certificated	**6.50**	**8.50**	**8.50**	**7.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.50**	**8.50**	**8.50**	**7.00**	**6.00**	**6.00**	**-**	**0%**



Custodial Services provides management services for all custodial workers across the district. They are responsible for maintaining clean, safe, and usable working conditions.

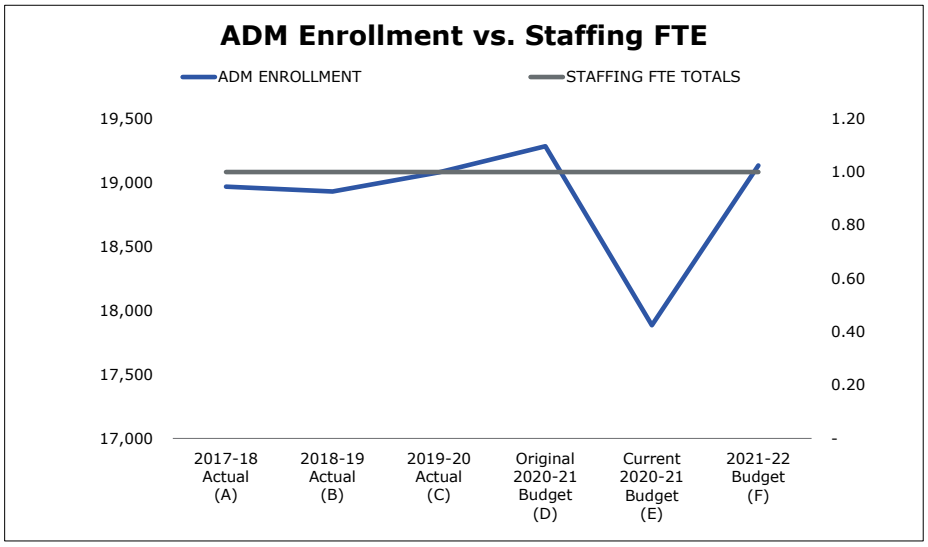
Fund: 100 General Fund
Location: 530 Talented and Gifted Instruction
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 91,335	$ 122,227	$ 91,102	$ 125,077	$ 203,418	$ 227,917	$ 24,499	12%
320 Non-Certificated Salaries	-	1,125	-	-	-	1,159	1,159	100%
360 Employee Benefits	35,004	40,487	34,756	40,559	79,710	82,886	3,176	4%
Total Personnel	**126,339**	**163,839**	**125,858**	**165,636**	**283,128**	**311,962**	**28,834**	**10%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,046	-	59	131	131	131	-	0%
425 Student Travel	116	148	-	435	435	435	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	870	870	870	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,674	3,221	1,574	42,563	39,363	42,563	3,200	8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,048	1,013	238	3,916	3,916	3,916	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**6,883**	**4,381**	**1,871**	**47,915**	**44,715**	**47,915**	**3,200**	**7%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 133,222**	**$ 168,220**	**$ 127,728**	**$ 213,551**	**$ 327,843**	**$ 359,877**	**$ 32,034**	**10%**



Fund: 100 General Fund
Location: 530 Talented and Gifted Instruction
Date: 6/2/2021

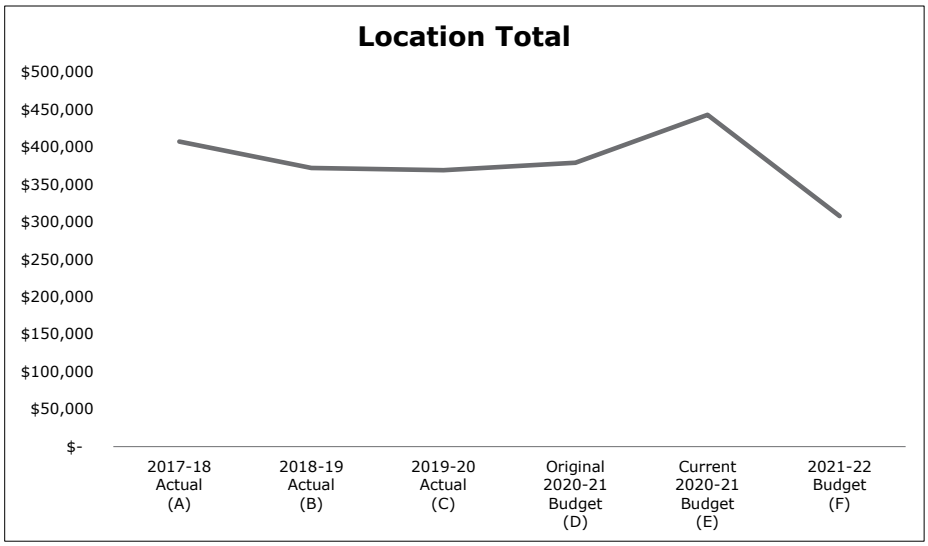
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Talented and Gifted Instruction is the cost center for TAG programs across the District. The location is set-up to assist in furthering student development by challenging high-achieving students to be more successful.

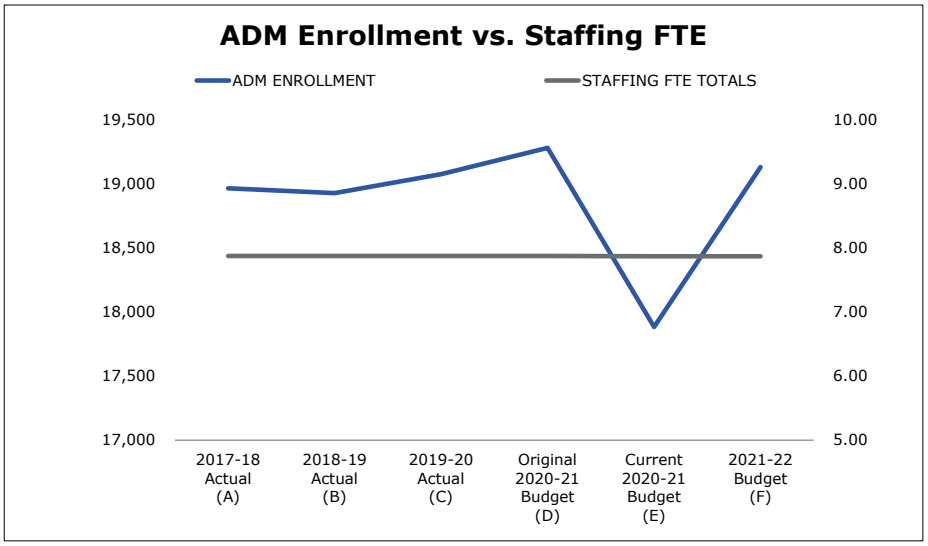
Fund: 100 General Fund
Location: 601 School Board
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	92,739	90,959	91,287	89,079	98,774	118,321	19,547	20%
360 Employee Benefits	169,093	169,382	130,409	133,117	166,580	51,084	(115,496)	-69%
Total Personnel	**261,832**	**260,341**	**221,696**	**222,196**	**265,354**	**169,405**	**(95,949)**	**-36%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	567	1,682	29,896	2,611	2,611	2,611	-	0%
420 Staff Travel	27,869	23,888	31,957	54,632	75,332	58,232	(17,100)	-23%
425 Student Travel	1,891	-	-	1,967	1,967	1,967	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	99,232	76,532	79,718	71,383	71,383	71,383	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,597	6,547	5,936	4,351	4,351	4,351	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,380	3,317	-	22,158	22,158	-	(22,158)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**145,535**	**111,965**	**147,507**	**157,102**	**177,802**	**138,544**	**(39,258)**	**-22%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 407,367**	**$ 372,306**	**$ 369,203**	**$ 379,298**	**$ 443,156**	**$ 307,949**	**$ (135,207)**	**-31%**



Fund: 100 General Fund
Location: 601 School Board
Date: 6/2/2021

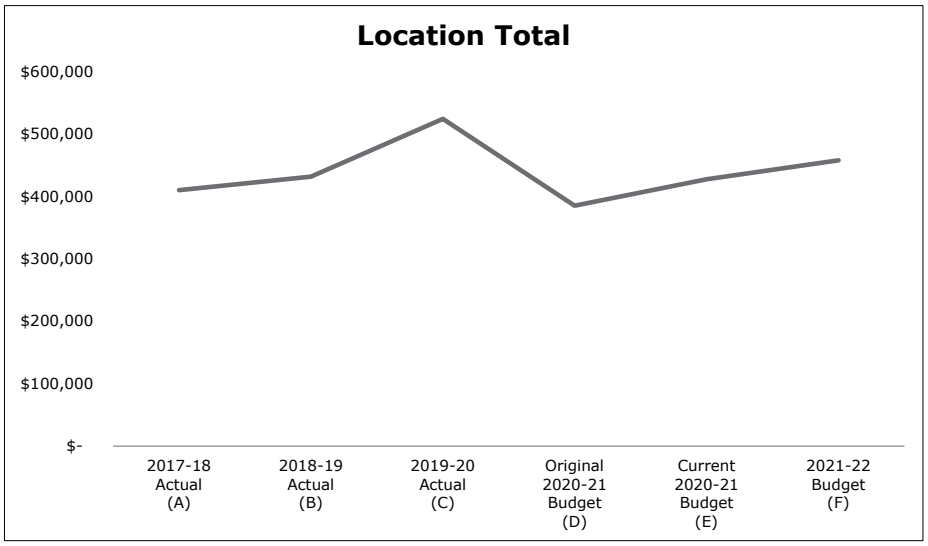
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.88	0.88	0.88	0.88	0.88	0.88	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**



The School Board location is the cost center for the district's governing board. The board hires the Superintendent for the Mat-Su Borough School District. The board is comprised of seven members who are assisted by an executive assistant. The board establishes goals, sets policy, and lays out annual objectives for the school district to focus on achieving.

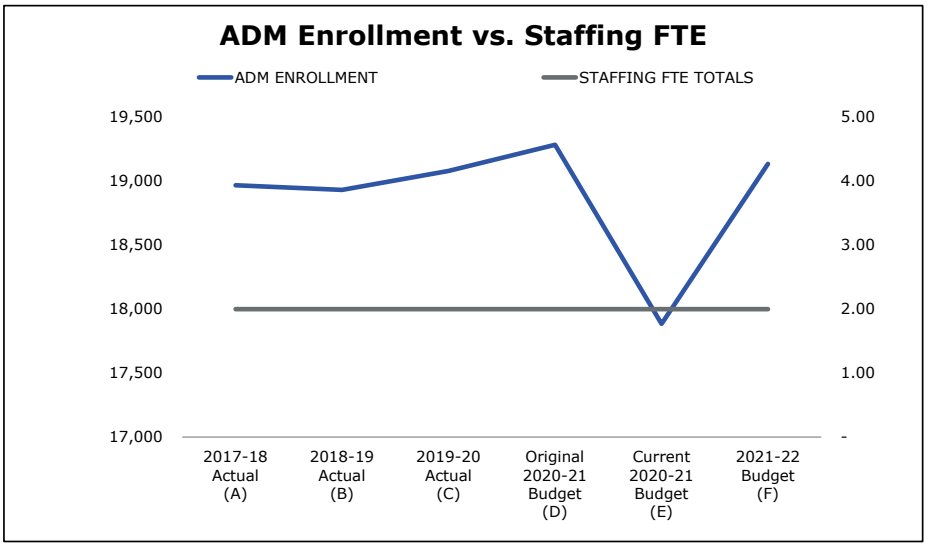
Fund: 100 General Fund
Location: 602 Office of the Superintendent
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 205,004	$ 218,534	$ 316,426	$ 175,001	$ 212,229	$ 234,999	$ 22,770	11%
320 Non-Certificated Salaries	81,038	84,487	81,988	82,691	82,723	83,883	1,160	1%
360 Employee Benefits	98,274	103,392	104,035	97,884	102,792	109,352	6,560	6%
Total Personnel	**384,316**	**406,413**	**502,449**	**355,576**	**397,744**	**428,234**	**30,490**	**8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	130	-	-	-	-	0%
420 Staff Travel	15,555	13,852	9,107	15,408	15,508	15,408	(100)	-1%
425 Student Travel	-	-	201	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	180	88	2,892	2,892	2,892	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,450	5,859	6,913	8,703	8,703	8,703	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,184	5,702	5,775	2,877	2,877	2,877	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**26,189**	**25,592**	**22,215**	**29,880**	**29,980**	**29,880**	**(100)**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 410,505**	**$ 432,005**	**$ 524,664**	**$ 385,456**	**$ 427,724**	**$ 458,114**	**$ 30,390**	**7%**



Fund: 100 General Fund
Location: 602 Office of the Superintendent
Date: 6/2/2021

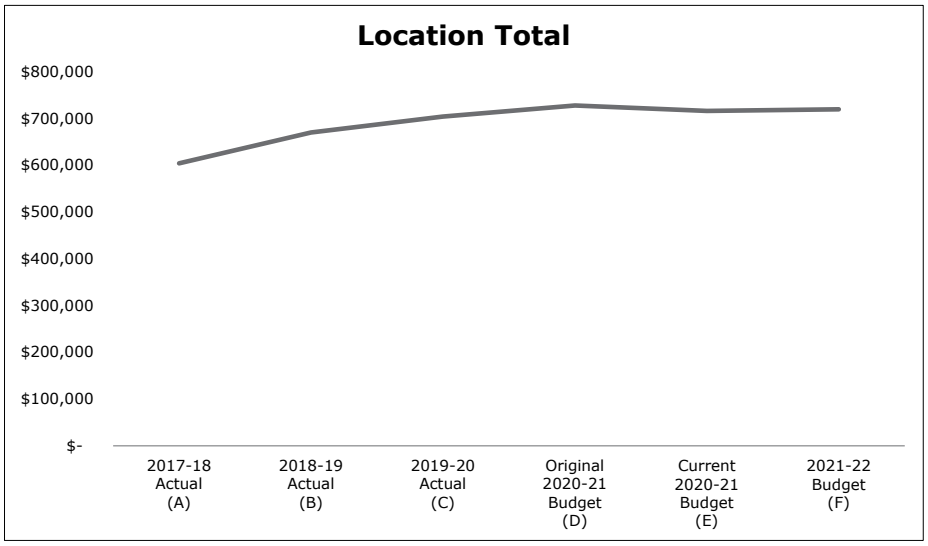
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



The Mat-Su Borough School District Superintendent is the chief executive for the school district. The Superintendent ensures funding is received, Board objectives are met, and student success remains the most important aspect of the District.

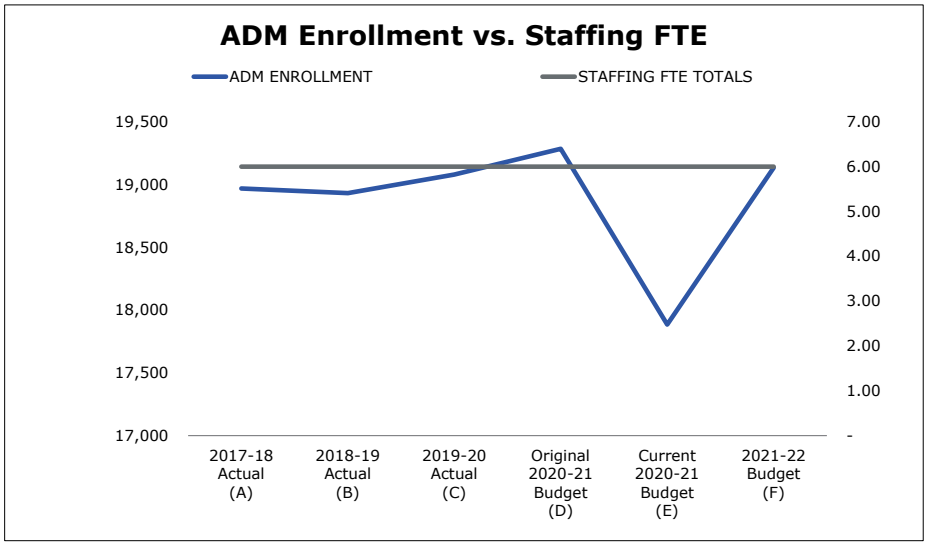
Fund: 100 General Fund
Location: 604 Payroll Department
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	356,651	402,611	431,397	436,850	426,986	424,611	(2,375)	-1%
360 Employee Benefits	226,537	254,283	260,591	268,649	266,764	272,714	5,950	2%
Total Personnel	**583,188**	**656,894**	**691,988**	**705,499**	**693,750**	**697,325**	**3,575**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	127	-	799	3,362	3,362	3,362	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	16,021	9,082	8,025	12,615	12,615	12,615	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,963	3,711	2,194	3,079	3,079	3,079	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	694	379	1,120	3,079	3,079	3,079	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**20,805**	**13,172**	**12,138**	**22,135**	**22,135**	**22,135**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 603,993**	**$ 670,066**	**$ 704,126**	**$ 727,634**	**$ 715,885**	**$ 719,460**	**$ 3,575**	**0%**



Fund: 100 General Fund
Location: 604 Payroll Department
Date: 6/2/2021

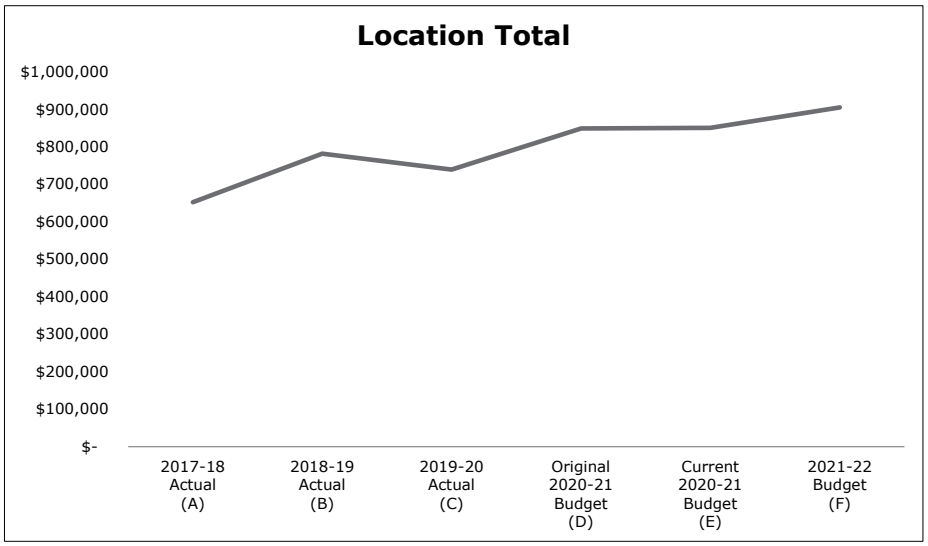
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Total Non-Certificated	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**



The Payroll and Benefits Department is responsible for ensuring all employees are paid correctly and on time for each pay period. They also report mandatory information to the state, work closely with Human Resources to ensure proper processing of employee benefits each pay period, and verify all deductions are taken in accordance with the law.

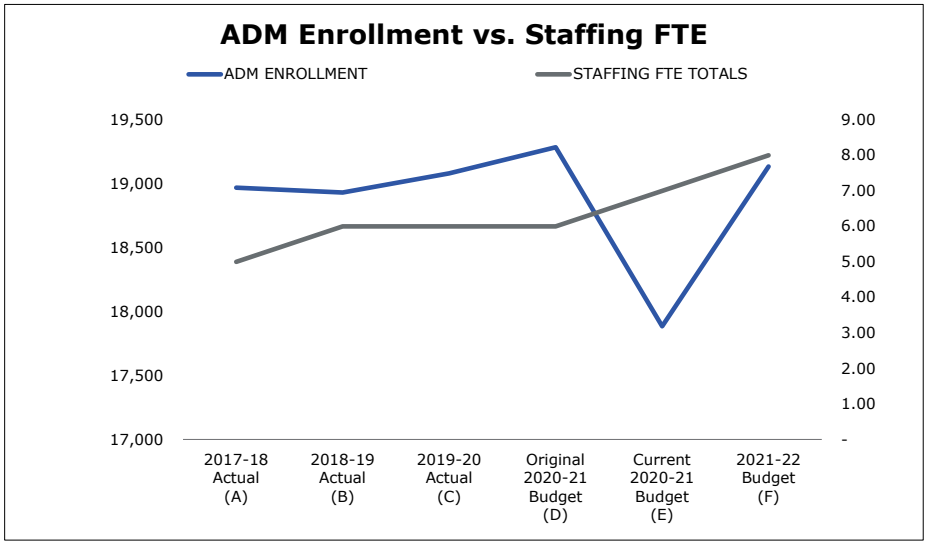
Fund: 100 General Fund
Location: 605 Accounting Department
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	353,041	398,575	369,262	422,469	432,507	441,018	8,511	2%
360 Employee Benefits	205,262	248,222	241,396	286,390	277,775	323,790	46,015	17%
Total Personnel	**558,303**	**646,797**	**610,658**	**708,859**	**710,282**	**764,808**	**54,526**	**8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	1,500	1,500	100%
420 Staff Travel	3,287	3,552	379	7,223	2,510	4,100	1,590	63%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	84,653	120,654	122,370	129,249	130,549	126,217	(4,332)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,109	10,973	5,824	3,481	6,894	7,745	851	12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	135	261	270	609	609	1,000	391	64%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**94,183**	**135,441**	**128,842**	**140,562**	**140,562**	**140,562**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 652,486**	**$ 782,238**	**$ 739,500**	**$ 849,421**	**$ 850,844**	**$ 905,370**	**$ 54,526**	**6%**



Fund: 100 General Fund
Location: 605 Accounting Department
Date: 6/2/2021

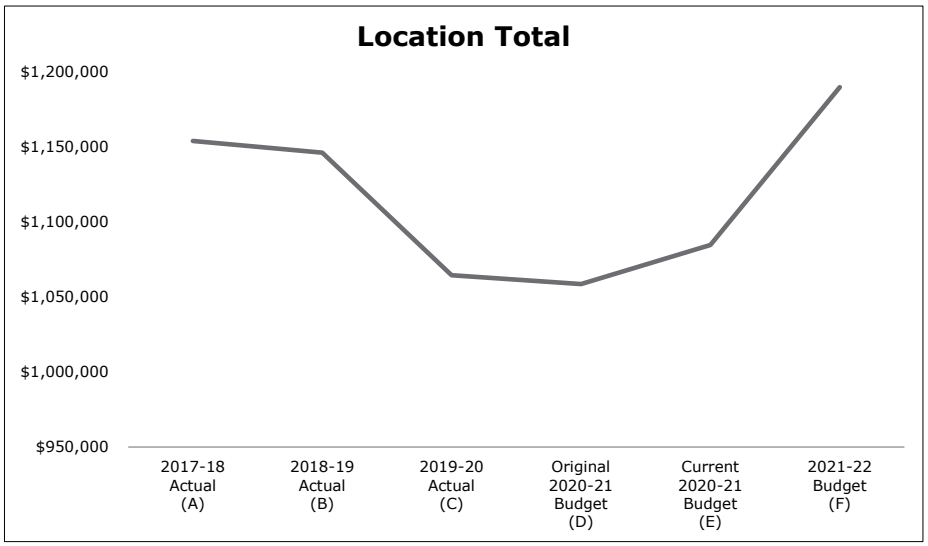
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	5.00	5.00	5.00	6.00	7.00	1.00	17%
Total Non-Certificated	**5.00**	**6.00**	**6.00**	**6.00**	**7.00**	**8.00**	**1.00**	**14%**
STAFFING FTE TOTALS	**5.00**	**6.00**	**6.00**	**6.00**	**7.00**	**8.00**	**1.00**	**14%**



The Accounting Department is responsible for the proper identification and classification of account codes and analyzing, recording, and reporting for revenues and expenditures for all funds of the district. The accounting department's duties include reviewing invoices, paying vendors, and submitting financial data to the State of Alaska.

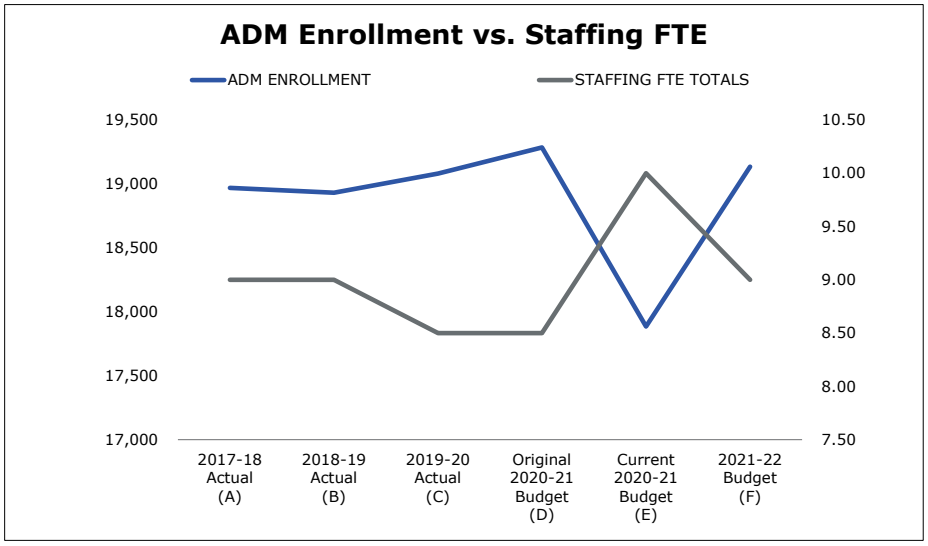
Fund: 100 General Fund
Location: 606 Human Resources and Labor Relations
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 15,585	$ 30,206	$ 15,165	$ -	$ 9,000	$ 21,316	$ 12,316	137%
320 Non-Certificated Salaries	634,815	610,013	577,111	582,657	595,517	690,078	94,561	16%
360 Employee Benefits	372,056	376,054	349,029	344,846	347,381	394,318	46,937	14%
Total Personnel	**1,022,456**	**1,016,273**	**941,304**	**927,503**	**951,898**	**1,105,712**	**153,814**	**16%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	26,493	34,330	34,474	46,860	46,860	10,443	(36,417)	-78%
420 Staff Travel	6,446	8,396	4,056	14,944	16,554	33,204	16,650	101%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	13,232	24,973	45,196	28,703	28,703	8,703	(20,000)	-70%
445 Insurance & Bond Premiums	-	50	-	-	-	25,047	25,047	100%
450 Supplies & Materials	49,569	57,625	37,794	36,361	36,361	6,962	(29,399)	-81%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	30,949	4,713	1,819	4,351	4,351	-	(4,351)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	5,076	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**131,765**	**130,087**	**123,338**	**131,219**	**132,829**	**84,359**	**(48,470)**	**-36%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 1,154,221**	**$ 1,146,360**	**$ 1,064,643**	**$ 1,058,722**	**$ 1,084,727**	**$ 1,190,071**	**$ 105,344**	**10%**



Fund: 100 General Fund
Location: 606 Human Resources and Labor Relations
Date: 6/2/2021

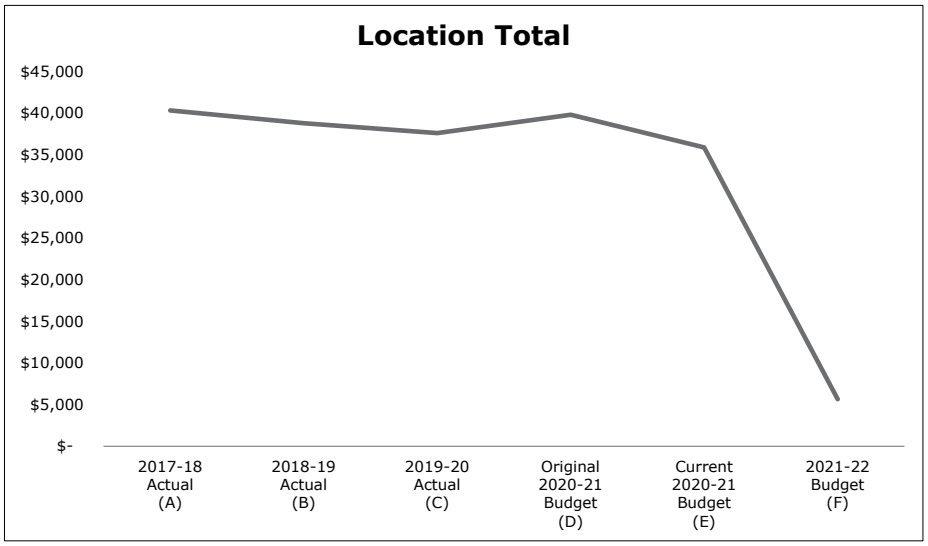
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	2.00	2.00	1.50	1.50	2.00	2.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	-50%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Total Non-Certificated	**9.00**	**9.00**	**8.50**	**8.50**	**10.00**	**9.00**	**(1.00)**	**-10%**
STAFFING FTE TOTALS	**9.00**	**9.00**	**8.50**	**8.50**	**10.00**	**9.00**	**(1.00)**	**-10%**



Human Resources is responsible for labor relations, contract negotiations with bargaining units, benefits administration, and works closely with Payroll, among other items.

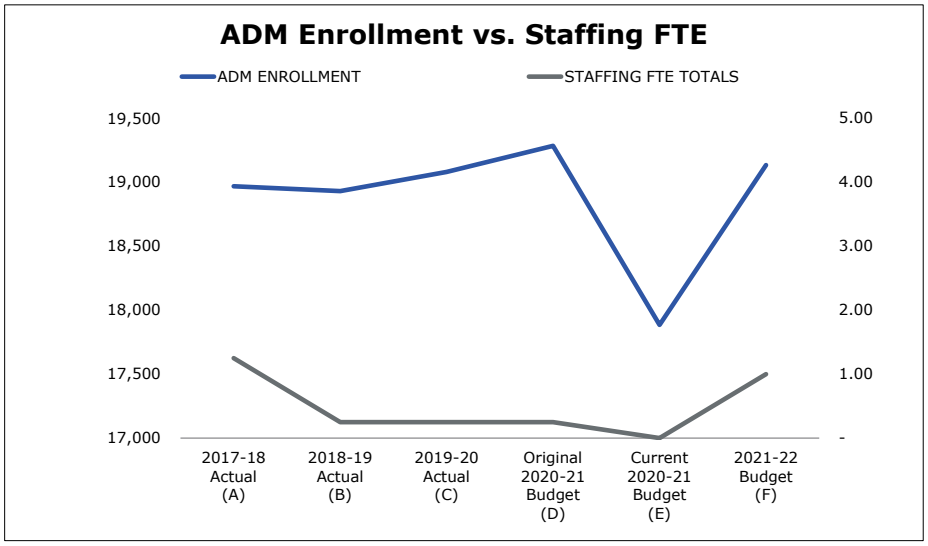
Fund: 100 General Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	30,416	30,140	30,743	30,743	28,013	-	(28,013)	-100%
360 Employee Benefits	3,437	3,450	2,976	3,421	2,230	-	(2,230)	-100%
Total Personnel	**33,853**	**33,590**	**33,719**	**34,164**	**30,243**	**-**	**(30,243)**	**-100%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,224	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,605	4,554	3,231	5,004	5,004	5,004	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	660	660	660	653	653	653	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**6,488**	**5,214**	**3,891**	**5,657**	**5,657**	**5,657**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 40,341**	**$ 38,804**	**$ 37,610**	**$ 39,821**	**$ 35,900**	**$ 5,657**	**$ (30,243)**	**-84%**



Fund: 100 General Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/2/2021

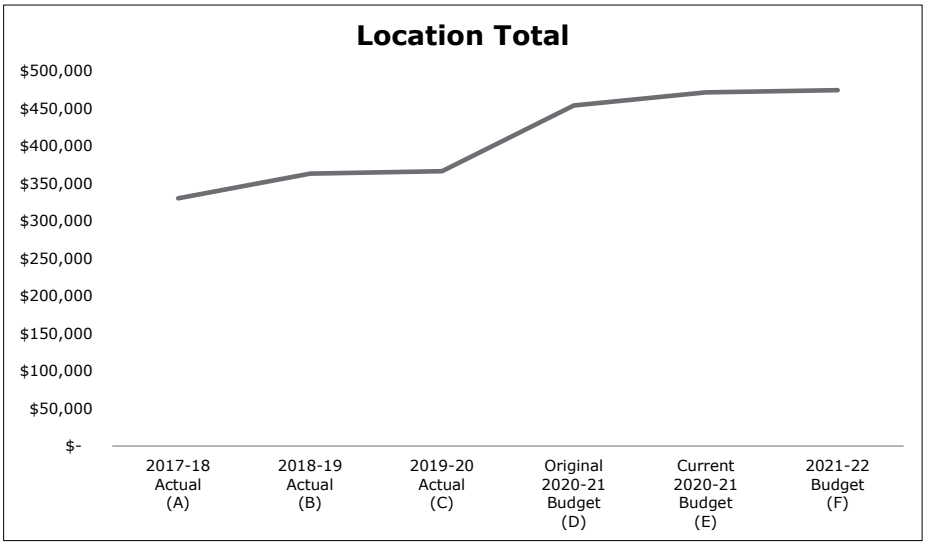
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	0.25	0.25	0.25	0.25	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	-	-	-	-	1.00	1.00	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.25**	**0.25**	**0.25**	**0.25**	**-**	**1.00**	**1.00**	**100%**
STAFFING FTE TOTALS	**1.25**	**0.25**	**0.25**	**0.25**	**-**	**1.00**	**1.00**	**100%**



The Equal Employment Opportunity Office seeks to ensure fair practices in hiring, staffing, behavior, and attitudes toward all employees. The EEO office handles all discrimination complaints and assists in finding resolutions.

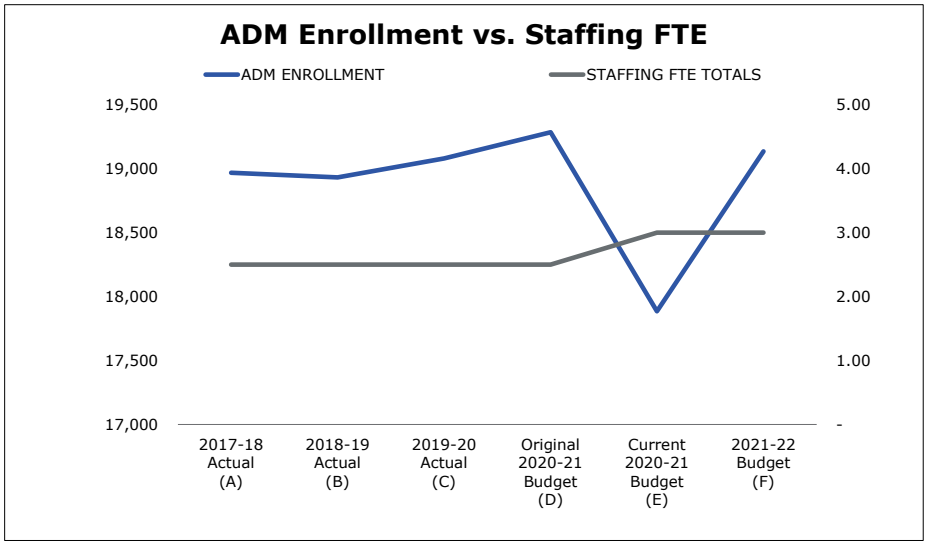
Fund: 100 General Fund
Location: 609 Budget & Finance
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	217,040	247,241	239,083	285,067	291,894	293,592	1,698	1%
360 Employee Benefits	104,392	110,010	116,415	153,312	156,954	165,235	8,281	5%
Total Personnel	**321,432**	**357,251**	**355,498**	**438,379**	**448,848**	**458,827**	**9,979**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	1,875	-	(1,875)	-100%
420 Staff Travel	1,293	1,068	633	7,204	30	5,100	5,070	16900%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	550	1,950	3,617	4,192	4,892	700	17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,731	1,581	5,432	2,224	13,941	2,521	(11,420)	-82%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,087	3,057	3,230	2,968	3,095	3,500	405	13%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**9,111**	**6,255**	**11,246**	**16,013**	**23,133**	**16,013**	**(7,120)**	**-31%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 330,543**	**$ 363,506**	**$ 366,744**	**$ 454,392**	**$ 471,981**	**$ 474,840**	**$ 2,859**	**1%**



Fund: 100 General Fund
Location: 609 Budget & Finance
Date: 6/2/2021

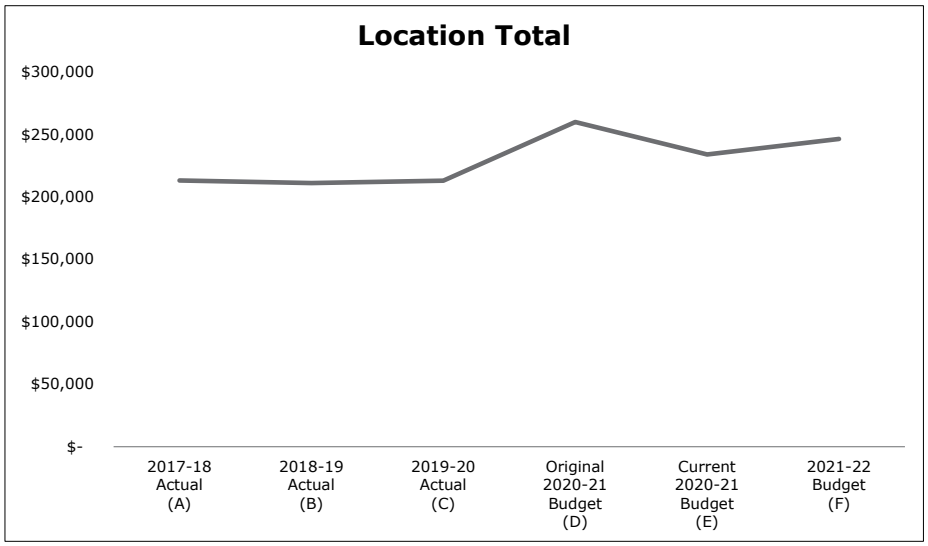
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	1.00	1.00	-	0%
Total Non-Certificated	**2.50**	**2.50**	**2.50**	**2.50**	**3.00**	**3.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.50**	**2.50**	**2.50**	**2.50**	**3.00**	**3.00**	**-**	**0%**



The Chief Financial Officer is responsible for overseeing all financial departments and Risk Management. During the 2012-2013 school year, the Budget and Finance Department merged with the Chief Financial Officer in order to consolidate financial information.

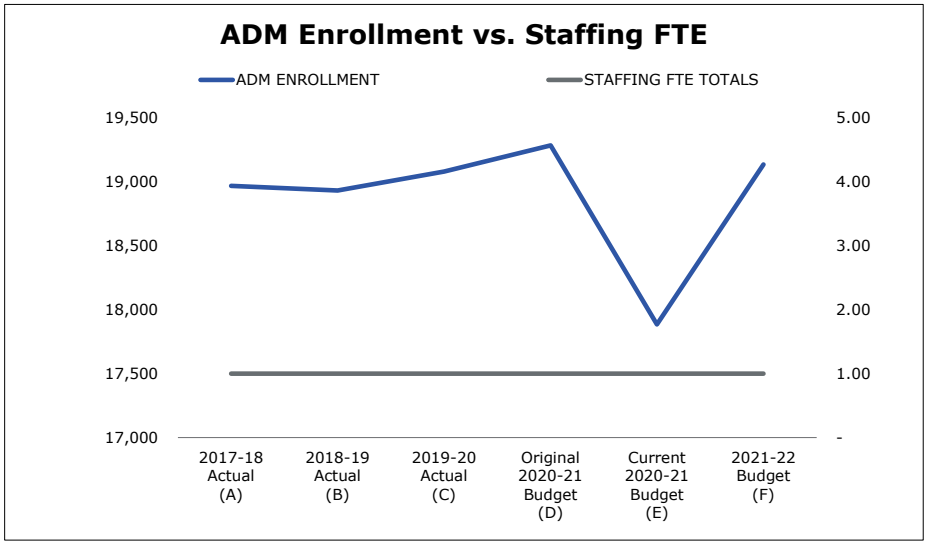
Fund: 100 General Fund
Location: 610 Administration Building
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	31,548	33,746	36,884	37,236	37,517	39,674	2,157	6%
360 Employee Benefits	10,021	10,711	11,212	11,648	11,454	12,409	955	8%
Total Personnel	**41,569**	**44,457**	**48,096**	**48,884**	**48,971**	**52,083**	**3,112**	**6%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	20,527	21,899	24,972	24,969	29,242	28,066	(1,176)	-4%
435 Energy	145,822	139,663	134,842	175,655	145,363	160,207	14,844	10%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,235	5,060	5,073	10,429	10,429	6,066	(4,363)	-42%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**171,584**	**166,622**	**164,887**	**211,053**	**185,034**	**194,339**	**9,305**	**5%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 213,153**	**$ 211,079**	**$ 212,984**	**$ 259,937**	**$ 234,005**	**$ 246,422**	**$ 12,417**	**5%**



Fund: 100 General Fund
Location: 610 Administration Building
Date: 6/2/2021

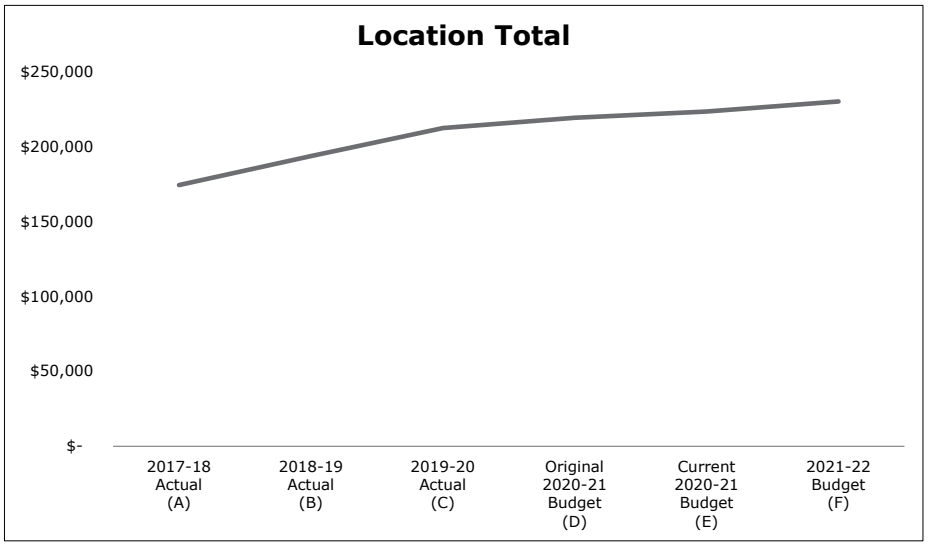
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



The District Administration Building houses most of the administrative departments, with the exception of Facilities, Custodial Services, Purchasing/Warehouse, and Food Service. It is the headquarters for the school district.

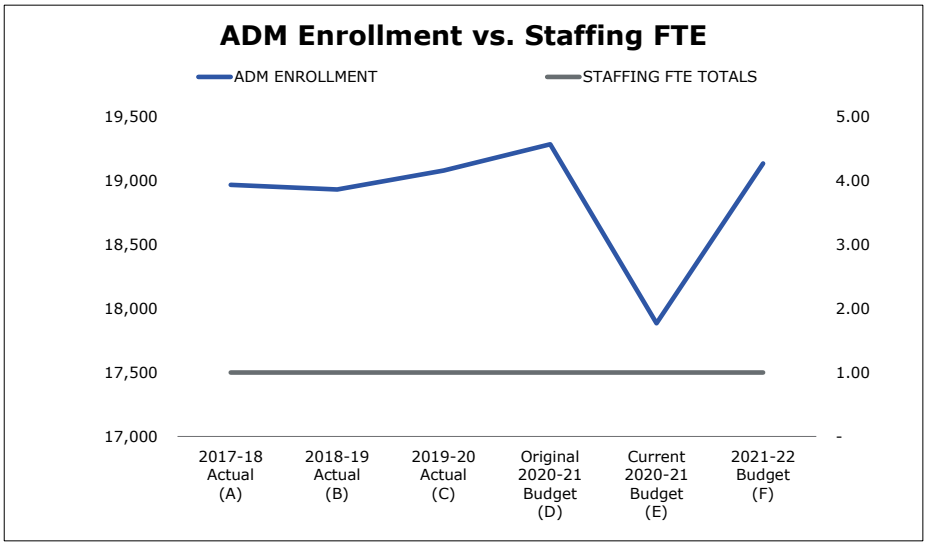
Fund: 100 General Fund
Location: 611 Public Information Office
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	100,393	102,661	103,273	108,885	110,950	114,064	3,114	3%
360 Employee Benefits	50,454	53,486	54,009	55,060	57,127	60,797	3,670	6%
Total Personnel	**150,847**	**156,147**	**157,283**	**163,945**	**168,077**	**174,861**	**6,784**	**4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,468	3,247	3,022	2,417	2,417	2,417	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	12,000	18,155	45,250	33,845	33,845	33,845	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,741	16,050	6,367	17,692	17,692	17,692	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,257	-	495	1,287	1,287	1,287	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**23,465**	**37,453**	**55,133**	**55,241**	**55,241**	**55,241**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 174,312**	**$ 193,600**	**$ 212,416**	**$ 219,186**	**$ 223,318**	**$ 230,102**	**$ 6,784**	**3%**



Fund: 100 General Fund
Location: 611 Public Information Office
Date: 6/2/2021

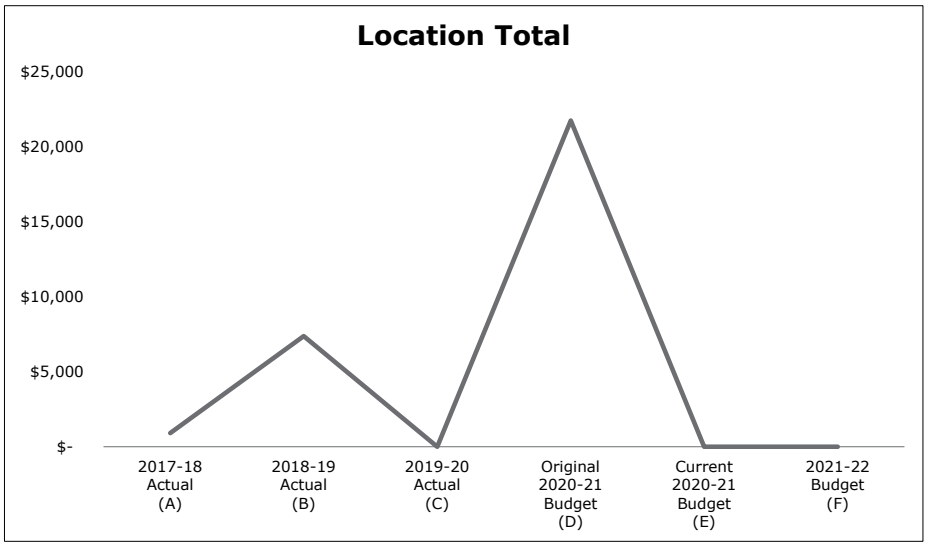
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



The Public Information Office is responsible for publishing all information about the school district. The PIO oversees social media use, publications posted online and in print, and updates the District website.

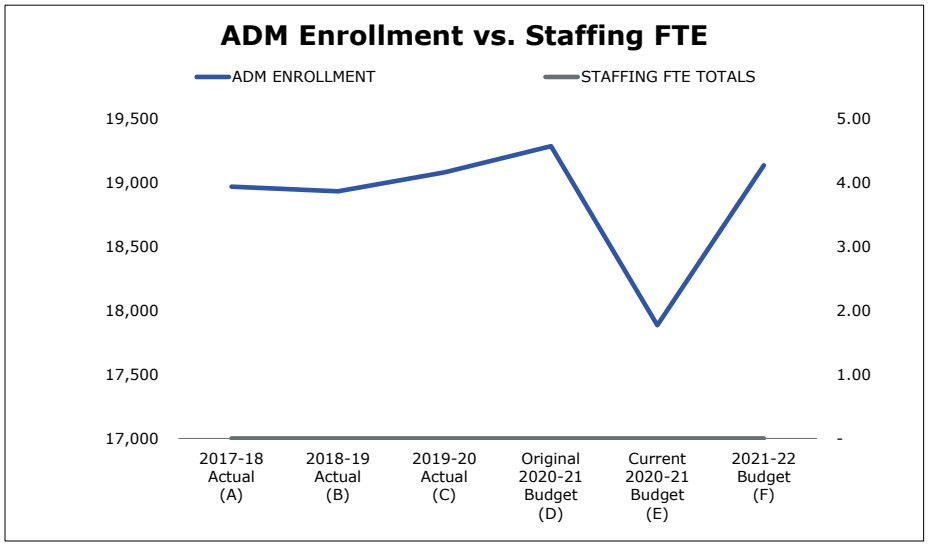
Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	906	7,381	-	21,757	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**906**	**7,381**	**-**	**21,757**	**-**	**-**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 906**	**$ 7,381**	**$ -**	**$ 21,757**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/2/2021

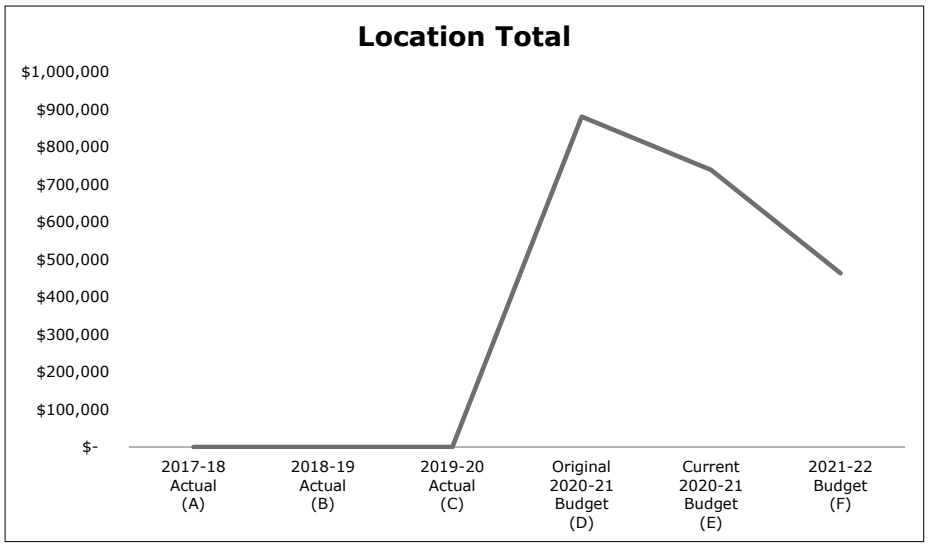
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Planning and Demography reviews boundaries exemptions and analyzes Borough growth trends.

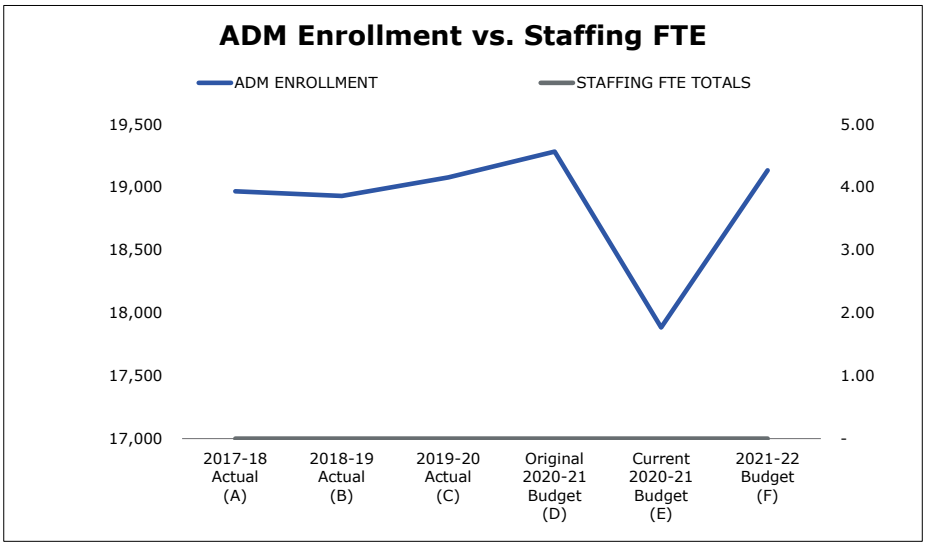
Fund: 100 General Fund
Location: 699 Operating Reserves
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ 767,519	$ 366,244	$ 544,992	$ 178,748	49%
320 Non-Certificated Salaries	-	-	-	642,171	273,047	661,581	388,534	142%
360 Employee Benefits	-	-	-	(528,084)	99,991	(742,579)	(842,570)	-100%
Total Personnel	**-**	**-**	**-**	**881,606**	**739,282**	**463,994**	**(275,288)**	**-37%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 881,606**	**$ 739,282**	**$ 463,994**	**$ (275,288)**	**-37%**



Fund: 100 General Fund
Location: 699 Operating Reserves
Date: 6/2/2021

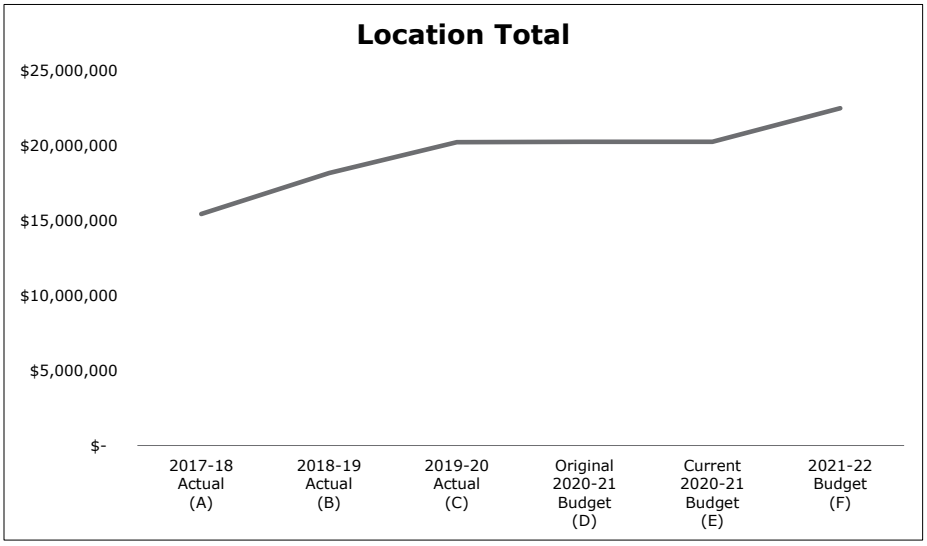
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Location 699 accounts for any necessary contingencies within the budget. These funds cover such instances as: emergencies in school buildings, non-receipt of anticipated revenues, transfers to other funds, and payroll contingencies.

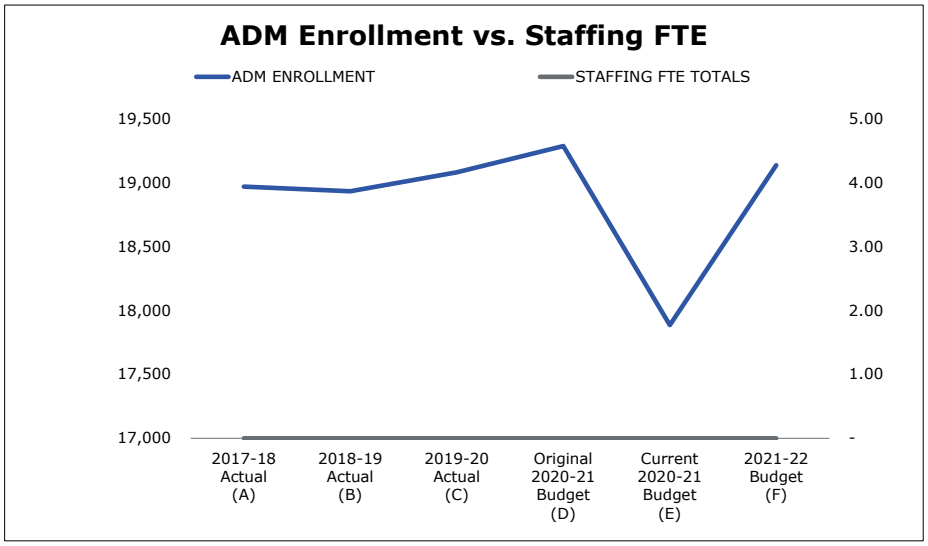
Fund: 100 General Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	15,444,055	18,175,456	20,227,732	20,262,378	20,262,378	22,498,905	2,236,527	11%
Total Personnel	**15,444,055**	**18,175,456**	**20,227,732**	**20,262,378**	**20,262,378**	**22,498,905**	**2,236,527**	**11%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
LOCATION TOTALS	**$ 15,444,055**	**$ 18,175,456**	**$ 20,227,732**	**$ 20,262,378**	**$ 20,262,378**	**$ 22,498,905**	**$ 2,236,527**	**11%**



Fund: 100 General Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Location 999 is the cost center for required on-behalf-of contributions to the Teachers Retirement System (TRS) and the Public Employees Retirement System (PERS).

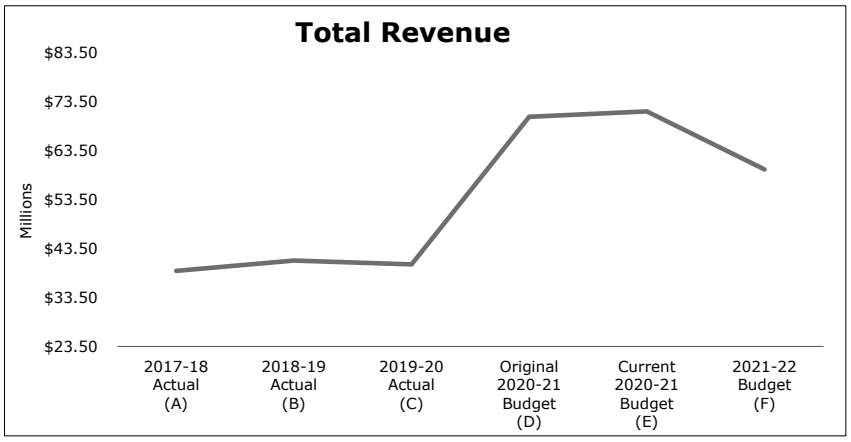
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Special Revenue Funds

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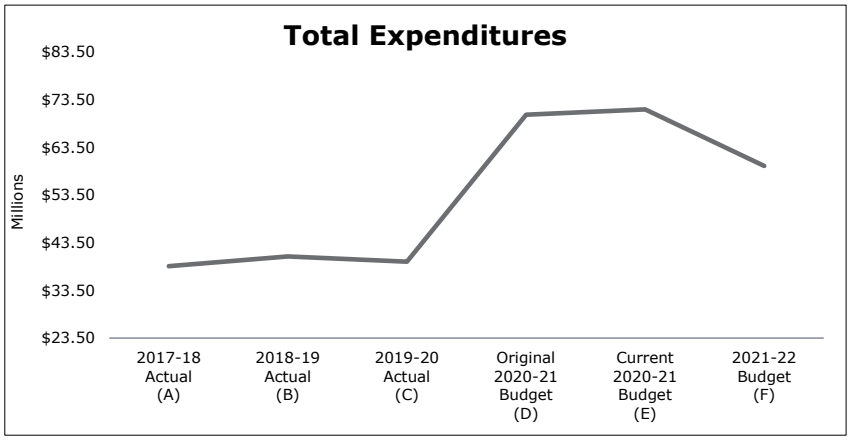
Fund: Special Revenue Funds Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
020 Food Services Meal Sales	1,097,620	1,212,213	999,167	1,695,360	50,317	1,264,848	1,214,531	2414%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	165,547	322,344	143,249	20,000	461,490	15,000	(446,490)	-97%
Total Local Source Revenue	**1,263,167**	**1,534,557**	**1,142,416**	**1,715,360**	**511,807**	**1,279,848**	**768,041**	**150%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 School Improvement	-	-	-	-	-	-	-	0%
056 TRS On-Behalf	-	-	-	-	-	-	-	0%
057 PERS On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenue	17,046,491	17,332,450	17,392,965	21,005,881	18,692,267	16,952,207	(1,740,060)	-9%
Total State Source Revenue	**17,046,491**	**17,332,450**	**17,392,965**	**21,005,881**	**18,692,267**	**16,952,207**	**(1,740,060)**	**-9%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	6,482,589	6,635,520	6,056,263	6,655,829	7,161,319	6,883,273	(278,046)	-4%
047 E-Rate	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	12,703,519	14,448,705	14,708,044	31,525,379	32,468,033	28,383,490	(4,084,543)	-13%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Federal Source Revenue	**19,186,108**	**21,084,225**	**20,764,307**	**38,181,208**	**39,629,352**	**35,266,763**	**(4,362,589)**	**-11%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	225,174	225,144	217,386	2,717,151	2,912,695	1,230,350	(1,682,345)	-58%
250 Transfers from Other Funds	1,212,117	849,690	751,237	6,783,321	9,757,541	4,910,031	(4,847,510)	-50%
Total Appropriations & Transfers	**1,437,291**	**1,074,834**	**968,623**	**9,500,472**	**12,670,235**	**6,140,381**	**(6,529,854)**	**-52%**
REVENUE TOTAL	**$ 38,933,057**	**$ 41,026,067**	**$ 40,268,311**	**$ 70,402,921**	**$ 71,503,660**	**$ 59,639,199**	**$ (11,864,462)**	**-17%**



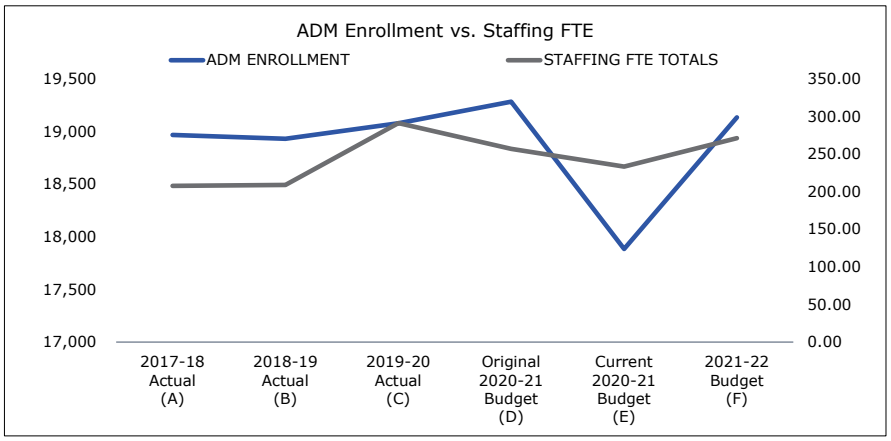
Fund: Special Revenue Funds Expense Summary
Location: District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURES								
310 Certificated Salaries	$ 3,610,065	$ 4,568,153	$ 4,834,922	$ 7,557,398	$ 7,564,817	$ 7,292,758	$ (272,059)	0%
320 Non-Certificated Salaries	5,836,966	6,389,262	6,580,942	7,081,478	6,932,165	7,382,857	450,691	7%
360 Employee Benefits	4,578,969	5,439,455	5,301,067	7,107,464	7,141,785	6,823,314	(318,472)	-4%
Total Personnel	**14,026,000**	**16,396,870**	**16,716,930**	**21,746,340**	**21,638,768**	**21,498,928**	**(139,840)**	**-1%**
NON-PERSONNEL EXPENDITURES								
410 Professional & Technical Svc	504,238	712,427	895,007	1,336,231	1,310,798	1,049,243	(261,555)	-25%
420 Staff Travel	219,154	208,235	145,620	140,797	79,349	81,487	2,138	3%
425 Student Travel	156,757	143,047	67,298	204,409	177,063	94,430	(82,633)	0%
430 Utilities	21,120	27,560	34,723	51,422	411,220	45,754	(365,466)	-89%
435 Energy	215,495	214,424	214,354	264,985	331,602	219,250	(112,352)	-34%
440 Purchased Services	17,602,503	17,590,222	16,614,451	20,041,012	19,854,706	19,287,070	(567,636)	-3%
445 Insurance & Bond Premiums	20,330	20,327	-	22,510	33,951	25,887	(8,064)	-24%
450 Supplies & Materials	4,734,922	4,359,591	4,178,919	23,530,426	24,281,426	13,993,171	(10,288,255)	-42%
487 Transportation in Lieu	1,919	4,504	107	5,000	-	5,000	5,000	-100%
490 Other Expenses	206,385	68,840	23,319	190,501	106,758	53,186	(53,572)	-50%
495 Indirect Cost	869,562	880,563	590,212	1,221,104	1,292,074	1,402,670	110,596	8%
510 Equipment	11,807	7,842	35,223	66,038	237,766	34,173	(203,593)	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**24,564,193**	**24,237,583**	**22,799,233**	**47,074,436**	**48,116,711**	**36,291,321**	**(11,825,391)**	**-25%**
550 Transfers to other Funds	-	-	-	1,582,145	1,748,181	1,848,950	100,769	5%
FUND TOTAL	**$ 38,590,194**	**$ 40,634,453**	**$ 39,516,163**	**$ 70,402,921**	**$ 71,503,660**	**$ 59,639,199**	**$ (11,864,461)**	**-17%**



Fund: Special Revenue Funds Staffing Summary
Location: District Wide
Date: 6/2/2021

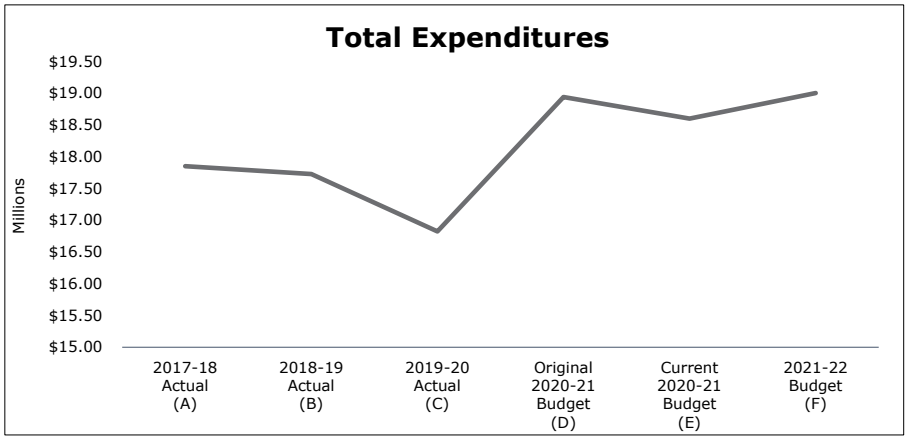
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**-1%**
CERTIFICATED FTE								
Director	1.80	1.80	3.96	4.01	2.75	2.75	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	1.50	4.40	2.00	3.90	3.90	-	0%
Classroom Teacher	35.38	27.31	38.64	35.10	22.20	33.61	11.41	34%
SPED Teacher	-	6.00	5.40	6.77	3.93	3.80	(0.13)	-3%
Specialist - School	2.50	5.00	12.90	18.30	13.15	34.85	21.70	62%
Counselors	-	-	3.49	6.79	5.54	5.54	-	0%
Nurse	0.50	0.50	0.91	4.34	1.27	1.87	0.60	32%
Specialist - Department	1.50	1.00	4.40	15.71	8.41	8.66	0.25	3%
Total Certificated	**43.68**	**43.11**	**74.10**	**93.01**	**61.15**	**94.98**	**33.83**	**36%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	8.50	8.50	8.00	8.50	8.00	7.00	(1.00)	-14%
Instructional Aides	65.95	60.69	100.47	54.44	76.66	78.18	1.52	2%
Support Staff	86.37	93.43	105.48	93.91	84.86	82.81	(2.05)	-2%
Custodial Staff	-	-	-	4.00	0.50	6.00	5.50	-100%
Specialist - Department	3.38	3.38	3.38	3.38	2.35	2.35	-	0%
Total Non-Certificated	**164.20**	**166.00**	**217.33**	**164.24**	**172.37**	**176.34**	**3.97**	**2%**
STAFFING FTE TOTALS	**207.88**	**209.11**	**291.42**	**257.25**	**233.52**	**271.32**	**37.80**	**14%**



Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects.

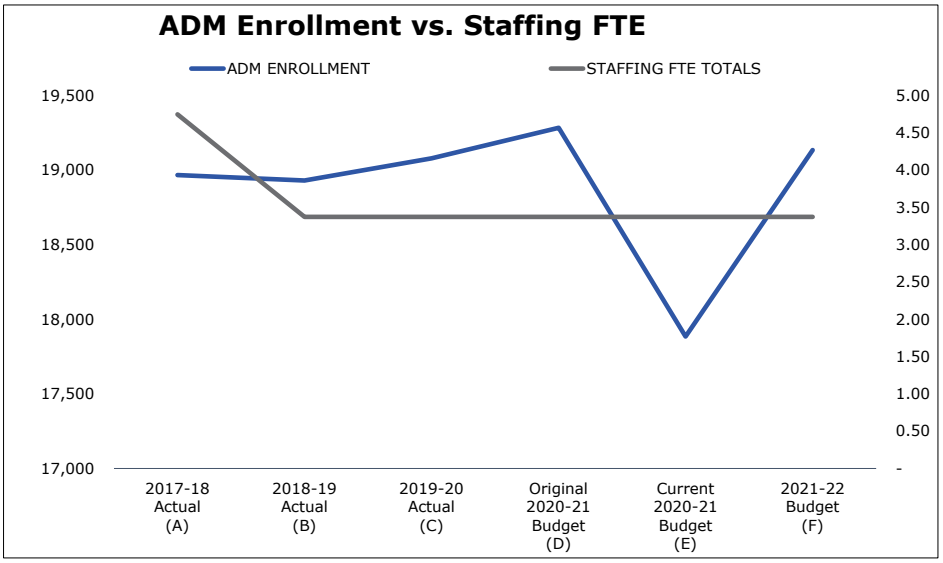
Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	16,841,720	16,892,904	17,008,574	17,033,745	14,684,029	16,786,368	2,102,339	14%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**16,841,720**	**16,892,904**	**17,008,574**	**17,033,745**	**14,684,029**	**16,786,368**	**2,102,339**	**13%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	534,792	-	(534,792)	-100%
250 Transfers from Other Funds	1,010,812	836,277	350,718	1,906,761	3,382,348	2,217,561	(1,164,787)	-34%
Total Appropriations & Transfers	**1,010,812**	**836,277**	**350,718**	**1,906,761**	**3,917,140**	**2,217,561**	**(1,699,579)**	**-77%**
Total Revenue	**17,852,532**	**17,729,181**	**17,359,292**	**18,940,506**	**18,601,169**	**19,003,929**	**402,760**	**2%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	247,670	200,425	217,301	225,498	229,648	237,666	8,018	3%
360 Employee Benefits	164,729	136,965	138,580	144,933	145,534	154,717	9,183	6%
Total Personnel	**412,399**	**337,391**	**355,881**	**370,431**	**375,182**	**392,383**	**17,201**	**4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	500	282	500	218	44%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	17,431,640	17,383,695	16,460,516	18,548,875	18,208,170	18,590,696	382,526	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,332	3,429	5,419	15,000	16,835	15,000	(1,835)	-12%
487 Transportation in Lieu	1,919	4,504	107	5,000	-	5,000	5,000	-100%
490 Other Expenses	243	161	2,577	700	700	350	(350)	-50%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**17,440,133**	**17,391,790**	**16,468,619**	**18,570,075**	**18,225,987**	**18,611,546**	**385,559**	**2%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**17,852,532**	**17,729,181**	**16,824,500**	**18,940,506**	**18,601,169**	**19,003,929**	**402,760**	**2%**
FUND TOTAL	**$ -**	**$ -**	**$ 534,792**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/2/2021

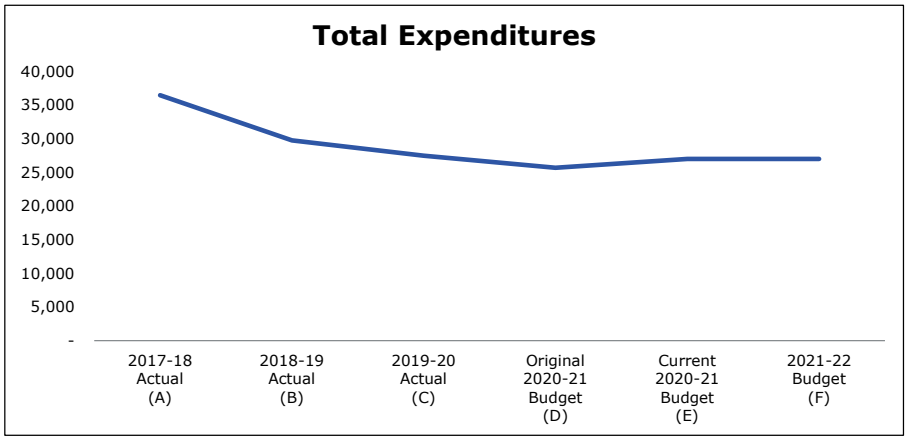
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.75	2.38	2.38	2.38	2.38	2.38	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**4.75**	**3.38**	**3.38**	**3.38**	**3.38**	**3.38**	**-**	**0%**
STAFFING FTE TOTALS	**4.75**	**3.38**	**3.38**	**3.38**	**3.38**	**3.38**	**-**	**0%**



This fund is used to account for revenues and expenditures for student transportation to and from school and other State-approved student transportation. Revenues include State transportation revenue and any transfers from the District's Operating Fund.

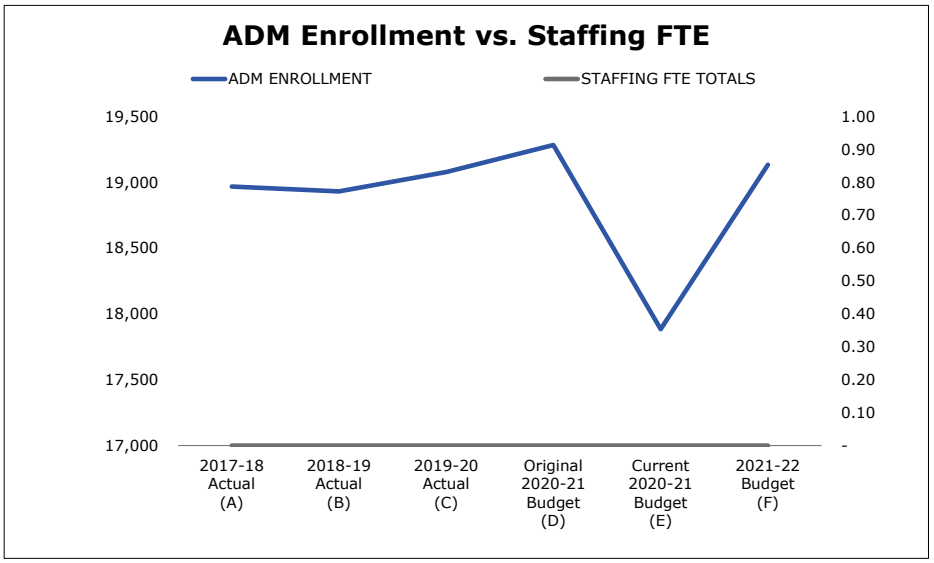
Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	36,480	29,780	27,490	25,700	27,000	27,000	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**36,480**	**29,780**	**27,490**	**25,700**	**27,000**	**27,000**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**36,480**	**29,780**	**27,490**	**25,700**	**27,000**	**27,000**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 5,250	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	83	480	300	1,350	-	-	-	0%
360 Employee Benefits	164	48	28	125	-	-	-	0%
Total Personnel	**5,496**	**528**	**328**	**1,475**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	15,655	4,536	11,536	12,000	464	4%
420 Staff Travel	8,086	5,241	1,210	2,600	2,600	3,000	400	15%
425 Student Travel	535	539	1,247	1,900	-	-	-	0%
430 Utilities	-	-	-	3,150	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	13,975	14,000	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,689	7,911	8,003	12,039	11,564	10,348	(1,216)	-11%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	2,699	1,561	1,047	-	1,300	1,652	352	27%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**30,984**	**29,251**	**27,162**	**24,225**	**27,000**	**27,000**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**36,480**	**29,780**	**27,490**	**25,700**	**27,000**	**27,000**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/2/2021

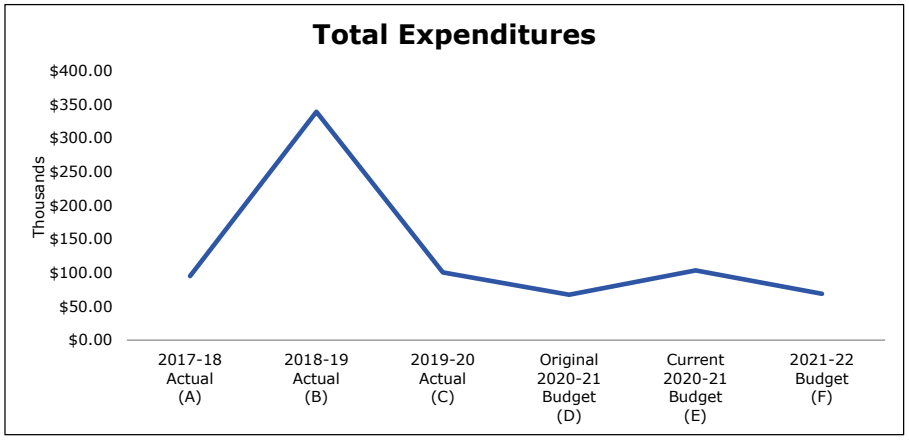
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds granted by the State of Alaska to support Suicide Awareness Prevention and Postvention activities in the schools.

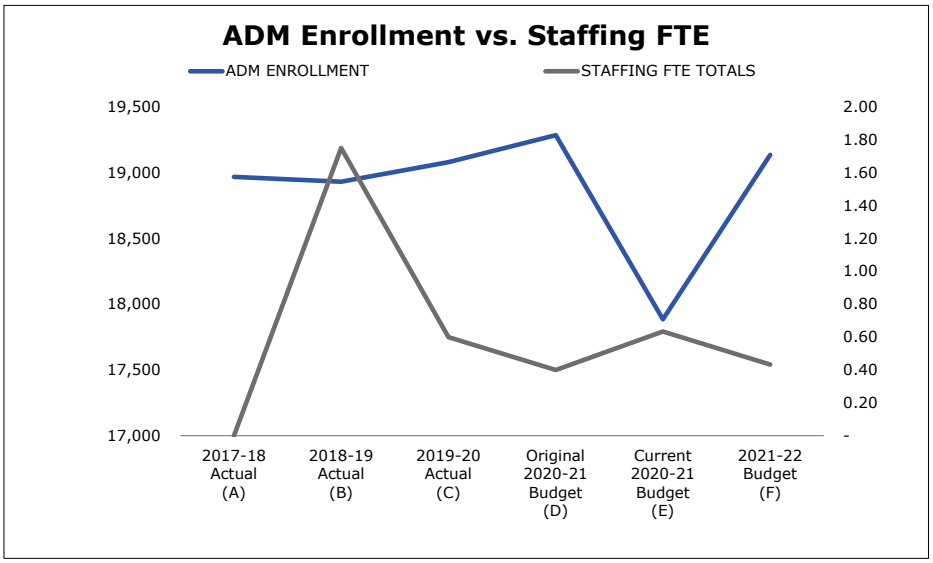
Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	95,115	339,207	100,652	67,414	103,670	68,839	(34,831)	-34%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**95,115**	**339,207**	**100,652**	**67,414**	**103,670**	**68,839**	**(34,831)**	**-34%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**95,115**	**339,207**	**100,652**	**67,414**	**103,670**	**68,839**	**(34,831)**	**-34%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 53,503	$ 160,348	$ 69,100	$ 43,877	$ 69,106	$ 46,068	$ (23,038)	-33%
320 Non-Certificated Salaries	-	55,782	2,989	-	-	-	-	0%
360 Employee Benefits	18,234	84,486	24,080	15,894	25,695	19,330	(6,365)	-25%
Total Personnel	**71,738**	**300,616**	**96,169**	**59,771**	**94,801**	**65,398**	**(29,403)**	**-31%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	3,005	11,123	-	-	-	-	-	0%
420 Staff Travel	13,335	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	8,292	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	942	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	3,284	4,483	3,915	3,876	-	(3,876)	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	100	-	-	-	-	-	0%
495 Indirect Cost	7,037	14,850	-	3,728	4,993	3,441	(1,552)	-31%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**23,377**	**38,591**	**4,483**	**7,643**	**8,869**	**3,441**	**(5,428)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**95,115**	**339,207**	**100,652**	**67,414**	**103,670**	**68,839**	**(34,831)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/2/2021

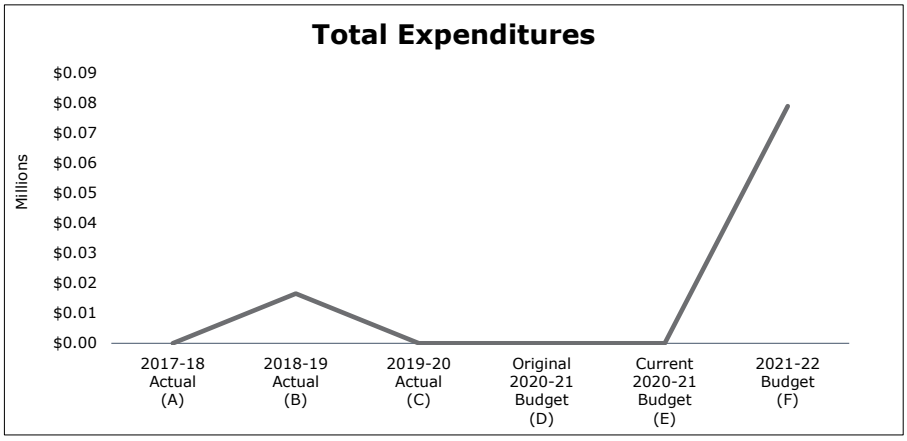
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	1.00	0.40	0.40	0.63	0.43	(0.20)	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.20	-	-	-	-	0%
Total Certificated	**-**	**1.00**	**0.60**	**0.40**	**0.63**	**0.43**	**(0.20)**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.75	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**0.75**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**1.75**	**0.60**	**0.40**	**0.63**	**0.43**	**(0.20)**	**0%**



Funds granted by the State of Alaska to support Mat-Su Secondary.

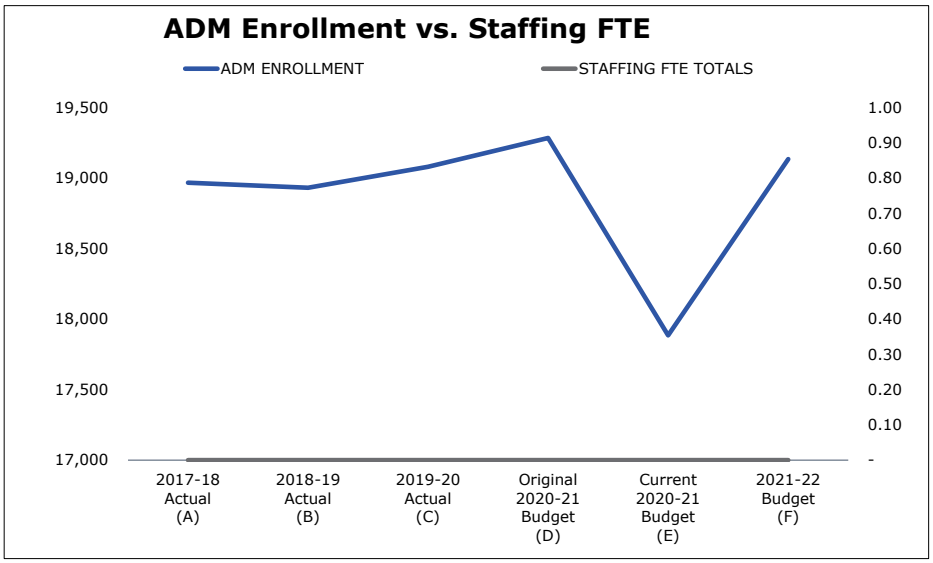
Fund: 253 Fresh Fruit and Vegetables
Location: 513 Food Service
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	164,772	-	-	-	79,000	79,000	-100%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**164,772**	**-**	**-**	**-**	**79,000**	**79,000**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**-**	**164,772**	**-**	**-**	**-**	**79,000**	**79,000**	**-100%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	16,550	-	-	-	79,000	79,000	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**16,550**	**-**	**-**	**-**	**79,000**	**79,000**	**-100%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**16,550**	**-**	**-**	**-**	**79,000**	**79,000**	**-100%**
FUND TOTAL	**$ -**	**$ 148,222**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 253 Fresh Fruit and Vegetables
Location: 513 Food Service
Date: 6/2/2021

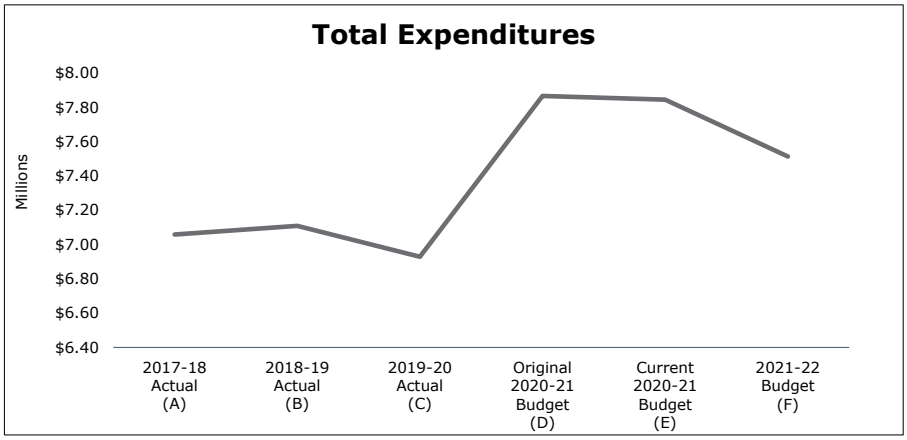
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to assist in the purchase of locally grown fruits and vegetables for meals served during the day.

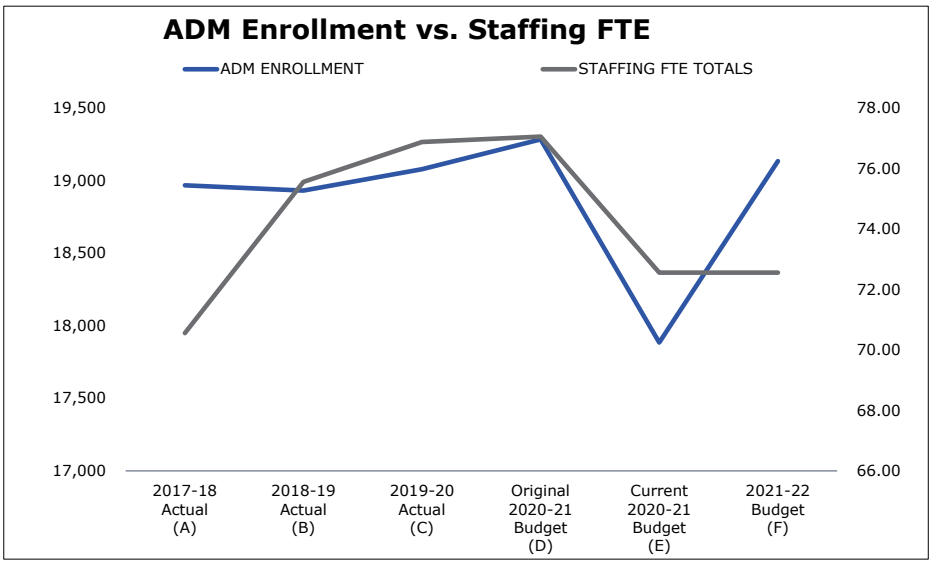
Fund: 255 Food Service
Location: 513 Food Service
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ 1,097,620	$ 1,212,213	$ 999,167	$ 1,695,360	$ 50,317	$ 1,264,848	$ 1,214,531	96%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	5,860,151	5,883,121	5,529,116	6,073,928	6,579,418	6,248,513	(330,905)	-5%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**6,957,771**	**7,095,334**	**6,528,283**	**7,769,288**	**6,629,735**	**7,513,361**	**883,626**	**13%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	201,305	13,414	400,519	97,672	1,215,825	-	(1,215,825)	-100%
Total Appropriations & Transfers	**201,305**	**13,414**	**400,519**	**97,672**	**1,215,825**	**-**	**(1,215,825)**	**100%**
Total Revenue	**7,159,076**	**7,108,748**	**6,928,802**	**7,866,960**	**7,845,560**	**7,513,361**	**(332,199)**	**-4%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,546,942	2,659,445	2,717,468	2,647,624	2,551,597	2,539,195	(12,402)	0%
360 Employee Benefits	1,175,915	1,210,375	1,214,745	1,210,358	1,179,389	1,233,334	53,945	5%
Total Personnel	**3,722,856**	**3,869,820**	**3,932,213**	**3,857,982**	**3,730,986**	**3,772,529**	**41,543**	**1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	750	-	(750)	100%
420 Staff Travel	6,061	4,312	3,833	5,262	4,512	5,437	925	21%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	17,337	16,886	16,600	21,872	22,884	16,394	(6,490)	-28%
435 Energy	215,495	214,424	214,354	264,985	331,602	219,250	(112,352)	-34%
440 Purchased Services	55,573	98,028	95,388	55,678	55,246	82,017	26,771	48%
445 Insurance & Bond Premiums	20,330	20,327	-	22,510	33,951	25,887	(8,064)	-24%
450 Supplies & Materials	2,980,725	2,884,950	2,665,894	3,598,239	3,509,170	3,391,847	(117,323)	-3%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	39,673	-	520	40,432	432	-	(432)	-100%
495 Indirect Cost	65	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	156,027	-	(156,027)	100%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**3,335,258**	**3,238,927**	**2,996,589**	**4,008,978**	**4,114,574**	**3,740,832**	**(373,742)**	**-9%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**7,058,114**	**7,108,748**	**6,928,802**	**7,866,960**	**7,845,560**	**7,513,361**	**(332,199)**	**-4%**
FUND TOTAL	**$ 100,962**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 255 Food Service
Location: 513 Food Service
Date: 6/2/2021

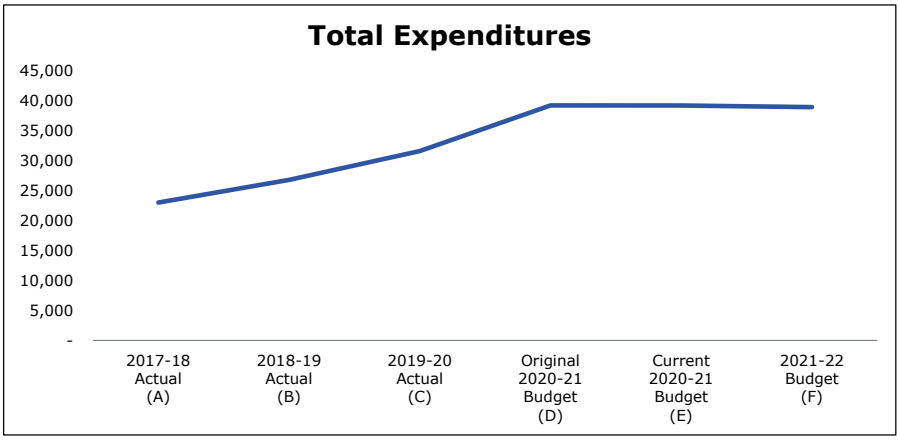
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	66.56	71.56	72.88	73.06	68.56	68.56	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**70.56**	**75.56**	**76.88**	**77.06**	**72.56**	**72.56**	**-**	**0%**
STAFFING FTE TOTALS	**70.56**	**75.56**	**76.88**	**77.06**	**72.56**	**72.56**	**-**	**0%**



This fund is used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

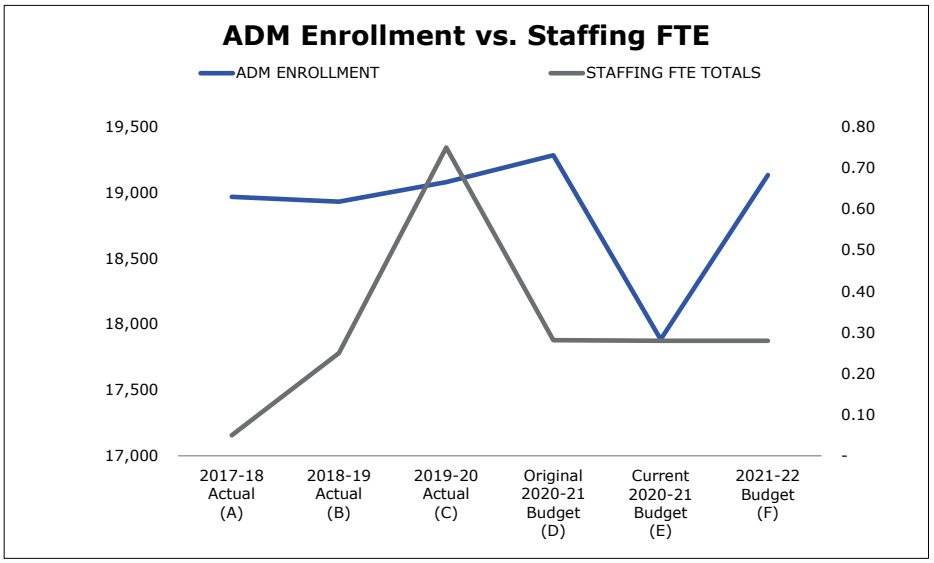
Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	23,045	26,837	31,658	33,395	33,395	35,000	1,605	5%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**23,045**	**26,837**	**31,658**	**33,395**	**33,395**	**35,000**	**1,605**	**5%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	5,886	5,886	4,000	(1,886)	-32%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**5,886**	**5,886**	**4,000**	**(1,886)**	**-32%**
Total Revenue	**23,045**	**26,837**	**31,658**	**39,281**	**39,281**	**39,000**	**(281)**	**-1%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,791	$ -	$ -	$ 3,750	$ 1	$ -	$ (1)	-100%
320 Non-Certificated Salaries	11,478	15,320	19,940	10,899	9,672	10,500	828	9%
360 Employee Benefits	8,070	10,111	10,512	10,539	9,331	10,300	969	10%
Total Personnel	**21,340**	**25,431**	**30,452**	**25,189**	**19,004**	**20,800**	**1,796**	**9%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	2,000	2,000	2,000	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	8,200	14,385	12,000	(2,385)	-17%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	2,000	2,000	1,813	(187)	-9%
495 Indirect Cost	1,705	1,406	1,206	1,892	1,892	2,387	495	26%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,705**	**1,406**	**1,206**	**14,092**	**20,277**	**18,200**	**(2,077)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**23,045**	**26,837**	**31,658**	**39,281**	**39,281**	**39,000**	**(281)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/2/2021

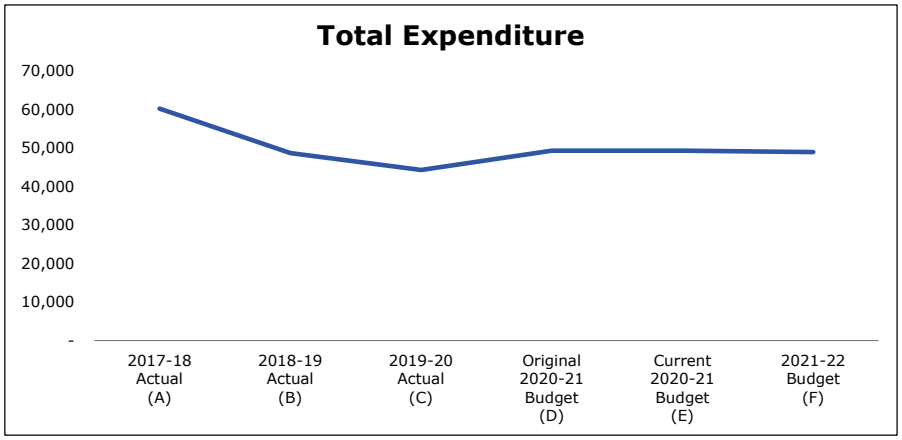
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.05	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	0.50	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**0.05**	**-**	**0.50**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.25	0.25	0.28	0.28	0.28	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**0.25**	**0.25**	**0.28**	**0.28**	**0.28**	**-**	**0%**
STAFFING FTE TOTALS	**0.05**	**0.25**	**0.75**	**0.28**	**0.28**	**0.28**	**-**	**0%**



Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

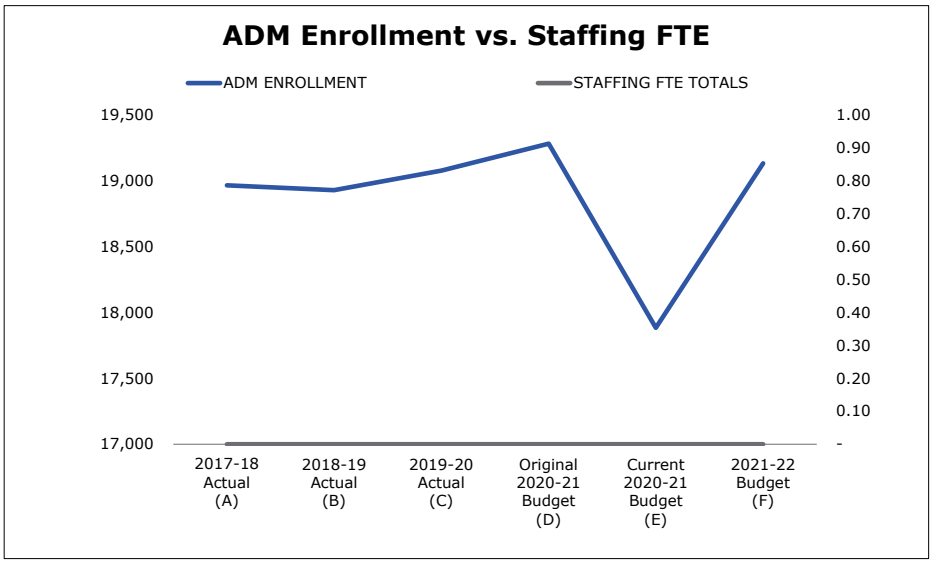
Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	60,271	48,715	44,333	49,347	49,347	49,000	(347)	-1%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**60,271**	**48,715**	**44,333**	**49,347**	**49,347**	**49,000**	**(347)**	**-1%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**60,271**	**48,715**	**44,333**	**49,347**	**49,347**	**49,000**	**(347)**	**-1%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	1,200	-	-	-	-	-	0%
420 Staff Travel	4,302	3,157	2,632	4,250	1,000	1,000	-	0%
425 Student Travel	1,308	1,860	-	17,900	5,025	5,000	(25)	0%
430 Utilities	-	-	-	-	1,780	2,000	220	12%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	731	-	1,712	2,500	1,500	2,500	1,000	67%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	47,874	38,215	36,240	21,170	37,365	35,000	(2,365)	-6%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	1,597	1,730	2,060	1,150	300	502	202	67%
495 Indirect Cost	4,459	2,553	1,689	2,377	2,377	2,998	621	26%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**60,271**	**48,715**	**44,333**	**49,347**	**49,347**	**49,000**	**(347)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**60,271**	**48,715**	**44,333**	**49,347**	**49,347**	**49,000**	**(347)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/2/2021

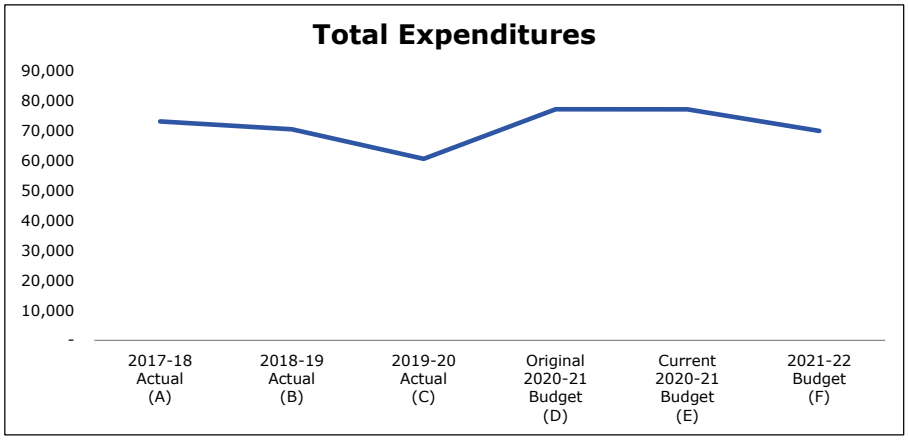
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to support transportation and other needs of homeless students.

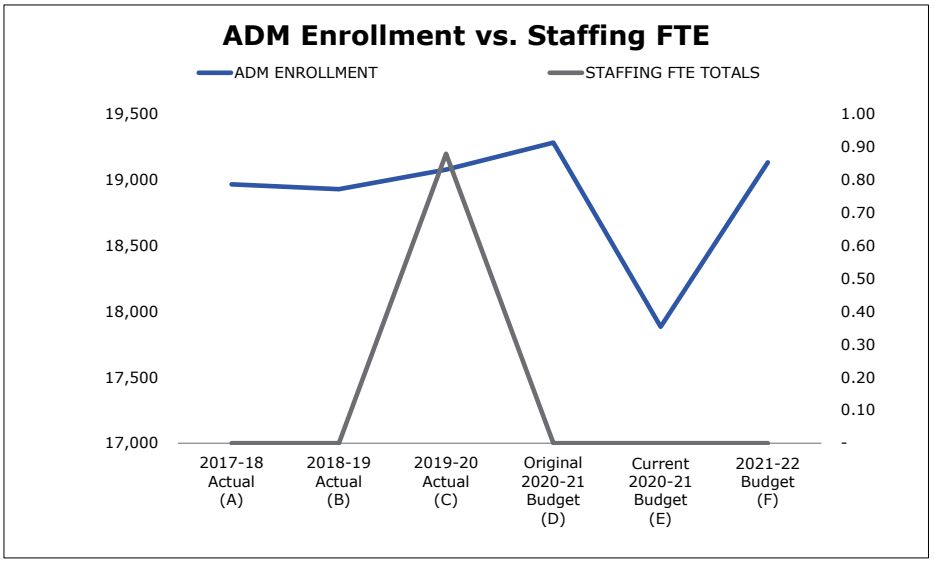
Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								0%
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	73,176	70,560	60,671	77,250	77,250	70,000	(7,250)	-9%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**73,176**	**70,560**	**60,671**	**77,250**	**77,250**	**70,000**	**(7,250)**	**-9%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**73,176**	**70,560**	**60,671**	**77,250**	**77,250**	**70,000**	**(7,250)**	**-9%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,000	$ 1,800	$ 500	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	4,423	5,236	4,892	-	-	-	-	0%
360 Employee Benefits	5,946	6,120	5,305	-	-	-	-	0%
Total Personnel	**11,369**	**13,155**	**10,697**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	6,470	15,040	10,030	9,500	5,500	5,500	-	0%
420 Staff Travel	584	2,976	812	-	4,009	4,000	(9)	0%
425 Student Travel	3,619	1,053	1,775	2,509	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	20,453	2,109	1,349	3,500	5,010	5,000	(10)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,107	32,429	32,897	58,020	59,010	51,216	(7,794)	-13%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	160	100	800	-	-	-	-	0%
495 Indirect Cost	5,414	3,697	2,311	3,721	3,721	4,284	563	15%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**61,807**	**57,404**	**49,974**	**77,250**	**77,250**	**70,000**	**(7,250)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**73,176**	**70,560**	**60,671**	**77,250**	**77,250**	**70,000**	**(7,250)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/2/2021

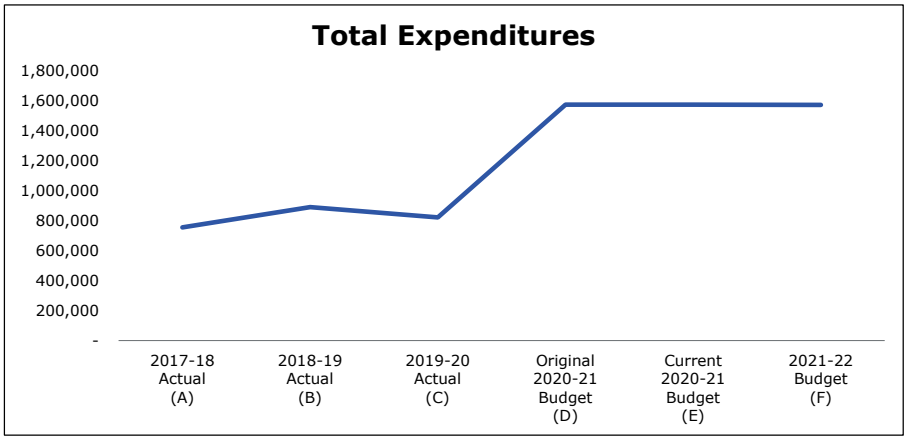
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	0.21	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**0.21**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.67	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**0.67**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.88**	**-**	**-**	**-**	**-**	**0%**



Funds granted by the State of Alaska to support healthy student initiatives at identified schools within the District.

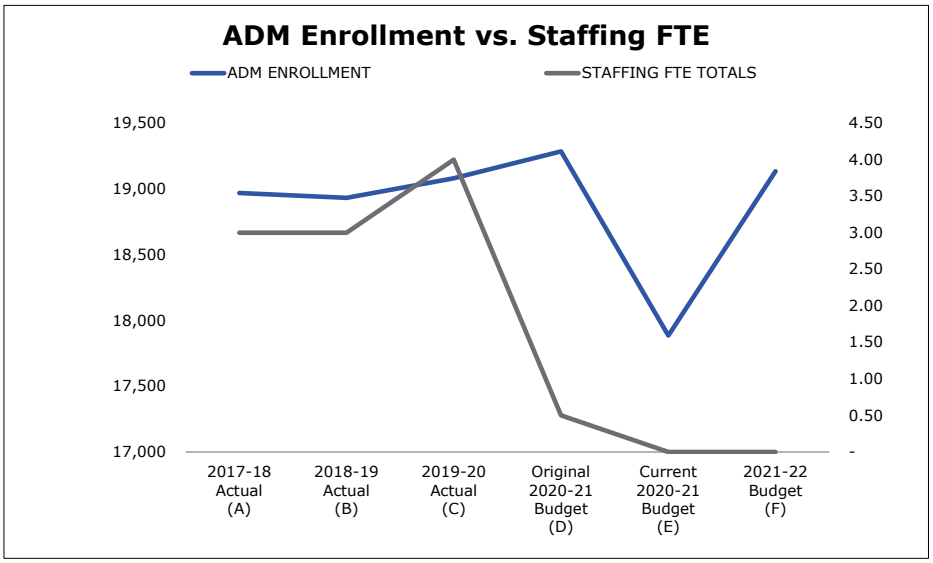
Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	756,322	892,203	822,744	1,273,635	1,273,635	1,575,000	301,365	24%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**756,322**	**892,203**	**822,744**	**1,273,635**	**1,273,635**	**1,575,000**	**301,365**	**24%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	302,850	302,850	-	(302,850)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**302,850**	**302,850**	**-**	**(302,850)**	**-100%**
Total Revenue	**756,322**	**892,203**	**822,744**	**1,576,485**	**1,576,485**	**1,575,000**	**(1,485)**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 292,788	$ 315,415	$ 331,240	$ 332,675	$ 263,018	$ 250,000	$ (13,018)	-5%
320 Non-Certificated Salaries	52,539	79,824	63,394	204,686	172,038	200,000	27,962	16%
360 Employee Benefits	110,456	109,301	112,569	40,008	43,076	50,000	6,924	16%
Total Personnel	**455,783**	**504,540**	**507,203**	**577,369**	**478,131**	**500,000**	**21,869**	**5%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	119,100	141,805	142,147	87,700	141,487	125,000	(16,487)	-12%
420 Staff Travel	78,489	109,074	62,206	26,750	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,179	2,817	-	-	4,635	19,000	14,365	310%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,636	87,213	64,936	63,450	72,338	60,000	(12,338)	-17%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	26,176	-	14,912	73,128	-	-	-	0%
495 Indirect Cost	55,959	46,753	31,340	41,917	41,917	46,000	4,083	10%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**300,539**	**387,663**	**315,541**	**292,945**	**260,376**	**250,000**	**(10,376)**	**0%**
550 Transfers to other Funds	-	-	-	706,171	837,978	825,000	(12,978)	-2%
Total Expenditures	**756,322**	**892,203**	**822,744**	**1,576,485**	**1,576,485**	**1,575,000**	**(1,485)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/2/2021

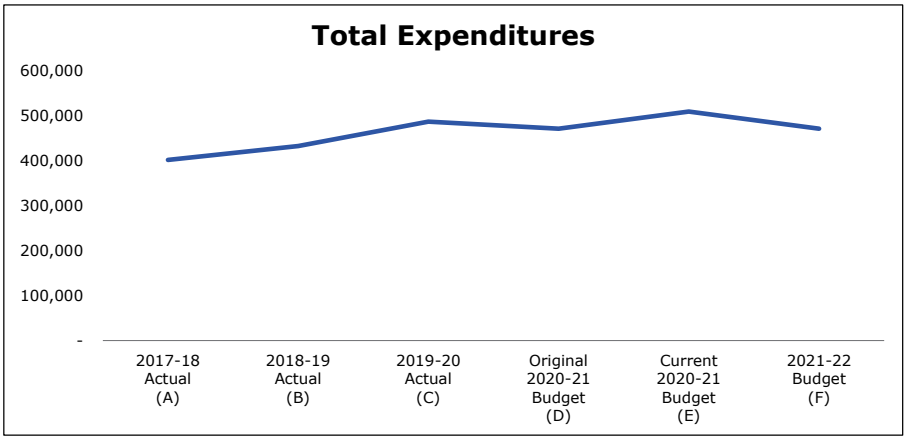
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	1.00	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	3.00	3.00	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**3.00**	**3.00**	**4.00**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	0.50	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**0.50**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**4.00**	**0.50**	**-**	**-**	**-**	**0%**



Funds provide professionals development to focus on preparing, training, and recruiting high quality teachers.

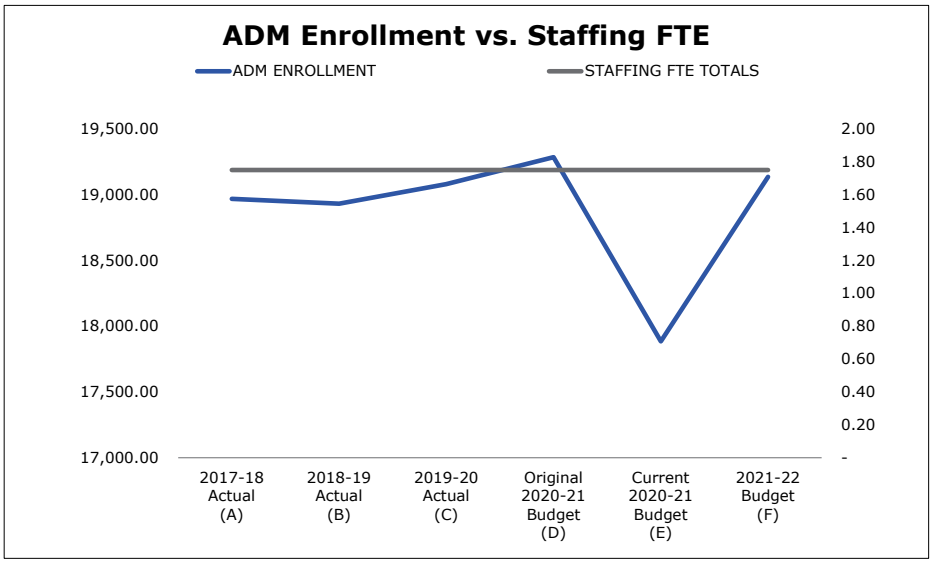
Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	402,383	433,413	487,645	471,981	510,095	471,981	(38,114)	-7%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**402,383**	**433,413**	**487,645**	**471,981**	**510,095**	**471,981**	**(38,114)**	**-7%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**402,383**	**433,413**	**487,645**	**471,981**	**510,095**	**471,981**	**(38,114)**	**-7%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 131,872	$ 137,241	$ 155,773	$ 161,861	$ 175,061	$ 178,000	$ 2,939	2%
320 Non-Certificated Salaries	6,467	3,583	2,548	10,500	7,098	7,500	402	6%
360 Employee Benefits	57,694	58,744	59,998	970	68,079	69,000	921	1%
Total Personnel	**196,033**	**199,568**	**218,319**	**173,331**	**250,238**	**254,500**	**4,262**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	849	-	(849)	-100%
420 Staff Travel	12,298	16,551	11,179	18,450	-	18,500	18,500	100%
425 Student Travel	-	-	683	3,000	1,500	3,000	1,500	100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	18,947	17,150	55,937	59,687	30,000	(29,687)	-50%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	146,802	167,140	187,359	162,229	144,054	112,381	(31,673)	-22%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	28,089	3,100	499	-	500	500	-	0%
495 Indirect Cost	19,161	20,265	17,233	18,373	23,115	23,100	(15)	0%
510 Equipment	-	7,842	35,223	40,661	30,152	30,000	(152)	-1%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**206,350**	**233,845**	**269,326**	**298,650**	**259,857**	**217,481**	**(42,376)**	**-16%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**402,383**	**433,413**	**487,645**	**471,981**	**510,095**	**471,981**	**(38,114)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/2/2021

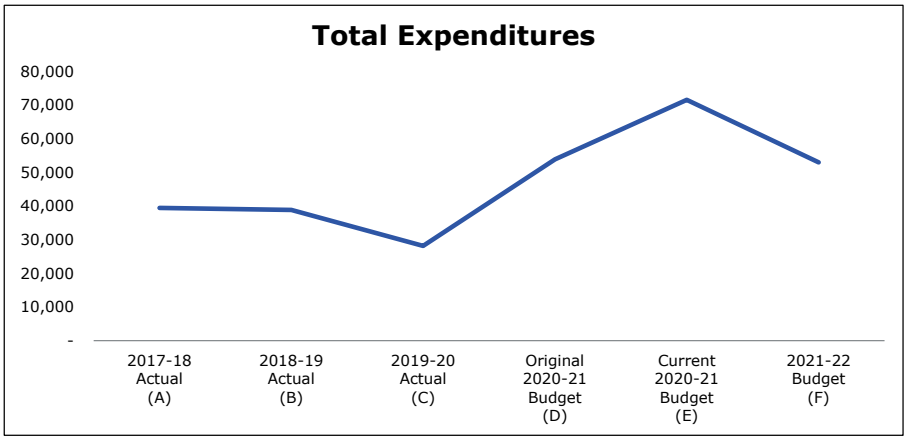
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.75	1.25	1.25	1.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	0.50	0.50	0.50	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**1.75**	**1.75**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.75**	**1.75**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**0%**



This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

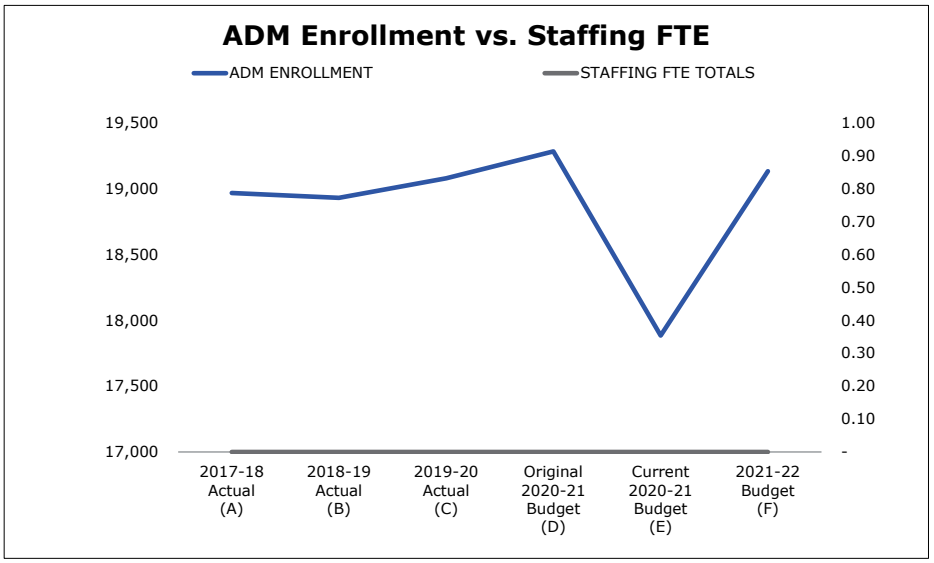
Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	39,458	38,852	28,180	52,865	52,865	53,000	135	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**39,458**	**38,852**	**28,180**	**52,865**	**52,865**	**53,000**	**135**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	1,057	18,723	-	(18,723)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**1,057**	**18,723**	**-**	**(18,723)**	**-100%**
Total Revenue	**39,458**	**38,852**	**28,180**	**53,922**	**71,588**	**53,000**	**(18,588)**	**-26%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ 2,138	$ 3,556	$ 9,932	$ 10,523	$ 9,900	$ (623)	-6%
320 Non-Certificated Salaries	2,312	-	150	-	300	-	(300)	-100%
360 Employee Benefits	211	342	263	1,555	1,666	1,555	(111)	-7%
Total Personnel	**2,523**	**2,480**	**3,969**	**11,487**	**12,489**	**11,455**	**(1,034)**	**-8%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	19,547	10,800	-	-	-	-	-	0%
420 Staff Travel	-	180	-	3,905	3,905	-	(3,905)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	660	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,220	24,631	22,538	34,927	50,740	30,350	(20,390)	-40%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	9,735	-	600	-	-	-	-	0%
495 Indirect Cost	774	762	1,073	2,546	3,397	3,245	(152)	-4%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**36,935**	**36,373**	**24,211**	**41,378**	**58,042**	**33,595**	**(24,447)**	**0%**
550 Transfers to other Funds	-	-	-	1,057	1,057	7,950	6,893	652%
Total Expenditures	**39,458**	**38,852**	**28,180**	**53,922**	**71,588**	**53,000**	**(18,588)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/2/2021

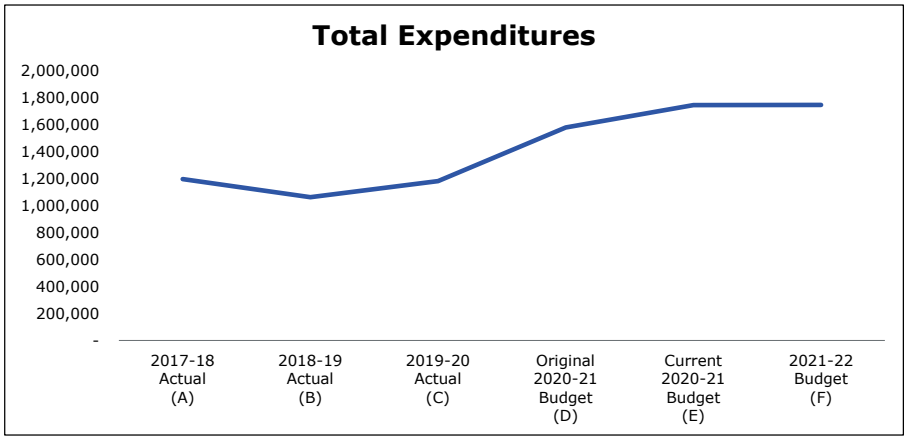
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds provided to assist English learners and immigrant children and youth, to attain English proficiency and high levels of academic achievement in English.

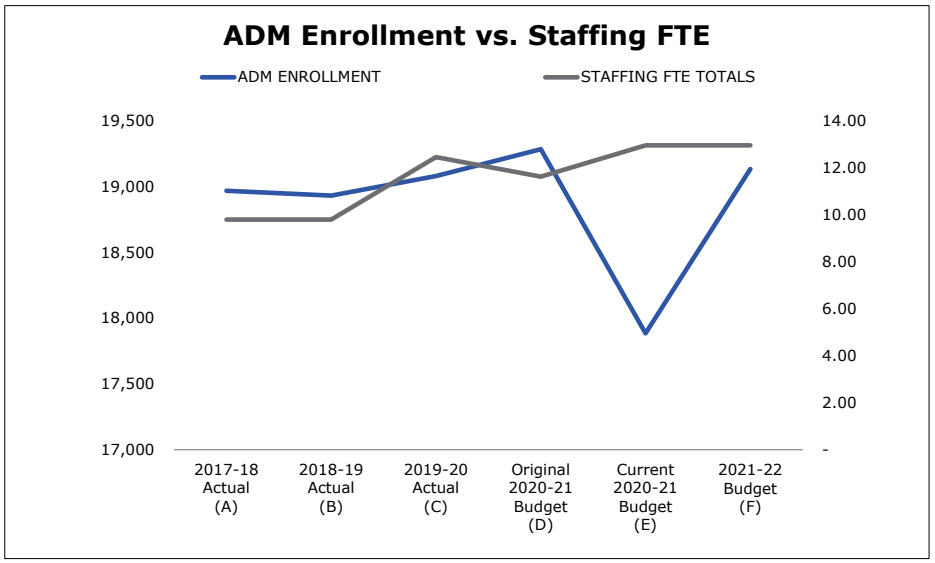
Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	1,198,942	1,064,468	1,184,457	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**1,198,942**	**1,064,468**	**1,184,457**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	1,582,145	1,748,181	1,750,000	1,819	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**1,582,145**	**1,748,181**	**1,750,000**	**1,819**	**0%**
Total Revenue	**1,198,942**	**1,064,468**	**1,184,457**	**1,582,145**	**1,748,181**	**1,750,000**	**1,819**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 517,456	$ 436,250	$ 535,259	$ 827,027	$ 827,027	$ 830,000	$ 2,973	0%
320 Non-Certificated Salaries	243,427	249,898	258,246	217,348	217,348	220,000	2,652	1%
360 Employee Benefits	331,321	303,237	329,837	443,323	443,323	445,000	1,677	0%
Total Personnel	**1,092,203**	**989,384**	**1,123,342**	**1,487,698**	**1,487,698**	**1,495,000**	**7,302**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	5,000	5,000	-	0%
420 Staff Travel	12,186	8,105	6,682	3,850	3,850	4,000	150	4%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,504	528	-	1,000	1,000	1,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,853	10,301	9,315	13,397	174,432	137,900	(36,532)	-21%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	489	369	-	-	-	-	-	0%
495 Indirect Cost	88,708	55,780	45,118	76,200	76,200	107,100	30,900	41%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**106,739**	**75,083**	**61,115**	**94,447**	**260,482**	**255,000**	**(5,482)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**1,198,942**	**1,064,468**	**1,184,457**	**1,582,145**	**1,748,180**	**1,750,000**	**1,820**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/2/2021

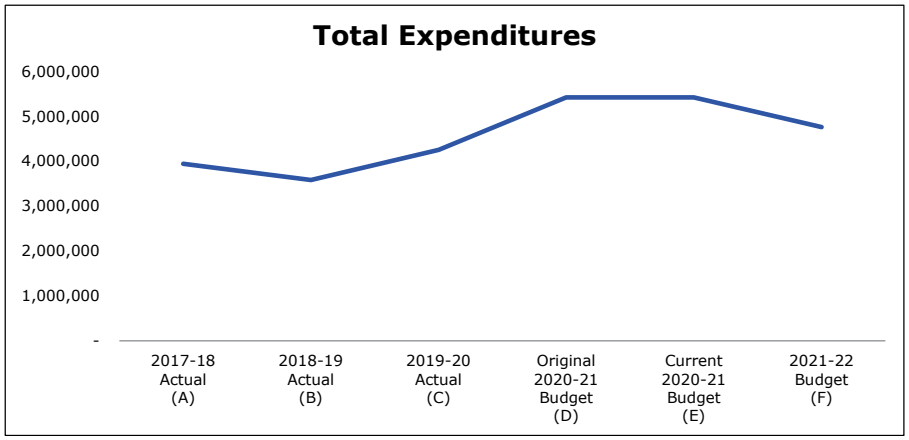
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	1.80	1.80	1.96	2.51	1.25	1.25	-	100%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	0.50	0.50	1.90	1.90	-	100%
Classroom Teacher	3.00	3.00	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	2.00	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	5.26	5.96	5.96	-	100%
Total Certificated	**4.80**	**4.80**	**4.46**	**8.27**	**9.11**	**9.11**	**-**	**100%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.50	4.50	8.00	3.35	3.85	3.85	-	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**5.00**	**5.00**	**8.00**	**3.35**	**3.85**	**3.85**	**-**	**100%**
STAFFING FTE TOTALS	**9.80**	**9.80**	**12.46**	**11.62**	**12.96**	**12.96**	**-**	**100%**



Funds provide for staffing to assist with the implementation of grants.

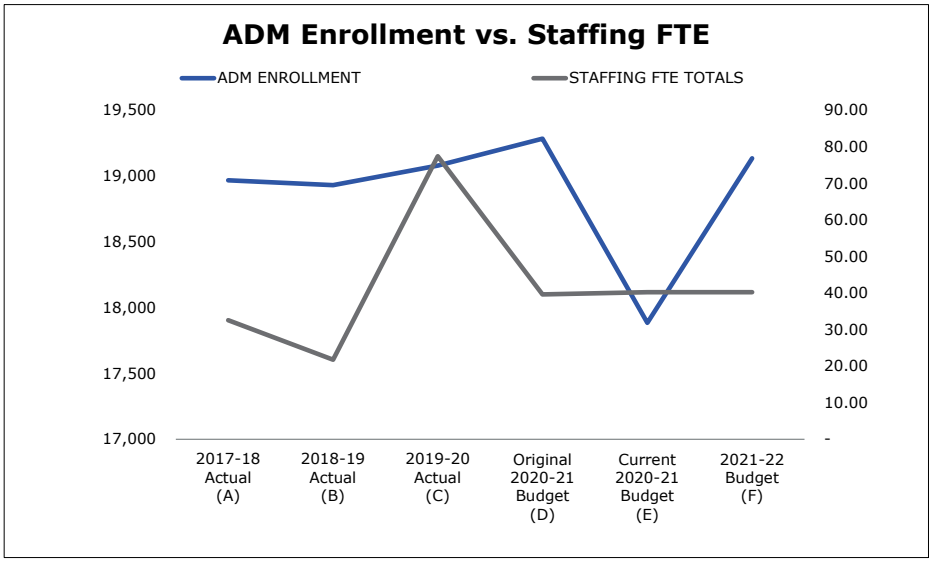
Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	3,945,780	3,582,824	4,252,662	4,762,210	4,762,210	4,762,210	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**3,945,780**	**3,582,824**	**4,252,662**	**4,762,210**	**4,762,210**	**4,762,210**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	660,565	660,565	-	(660,565)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**660,565**	**660,565**	**-**	**(660,565)**	**-100%**
Total Revenue	**3,945,780**	**3,582,824**	**4,252,662**	**5,422,775**	**5,422,775**	**4,762,210**	**(660,565)**	**-12%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 1,164,869	$ 1,206,641	$ 1,361,207	$ 1,434,552	$ 1,546,272	$ 1,244,000	$ (302,272)	-20%
320 Non-Certificated Salaries	554,650	577,105	930,291	943,770	840,260	687,000	(153,260)	-18%
360 Employee Benefits	689,369	692,295	949,704	1,028,019	1,069,618	900,000	(169,618)	-16%
Total Personnel	**2,408,887**	**2,476,042**	**3,241,202**	**3,406,341**	**3,456,150**	**2,831,000**	**(625,150)**	**-18%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	60,461	49,313	101,843	86,995	85,612	70,500	(15,112)	-18%
420 Staff Travel	52,054	25,593	14,341	15,000	10,500	30,600	20,100	191%
425 Student Travel	60,982	33,636	19,451	50,020	46,458	38,000	(8,458)	-18%
430 Utilities	2,700	1,253	4,921	7,400	8,510	3,000	(5,510)	-65%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,415	14,101	7,782	9,734	18,328	10,000	(8,328)	-45%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,097,620	657,754	699,958	1,240,905	1,161,383	1,178,110	16,727	1%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	79,415	60,044	1,173	20,708	35,378	46,000	10,623	30%
495 Indirect Cost	174,245	265,087	161,991	244,757	244,009	200,000	(44,009)	-18%
510 Equipment	-	-	-	6,000	2,010	-	(2,010)	-100%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**1,536,893**	**1,106,782**	**1,011,460**	**1,681,519**	**1,612,188**	**1,576,210**	**(35,978)**	**0%**
550 Transfers to other Funds	-	-	-	334,915	354,438	355,000	562	0%
Total Expenditures	**3,945,780**	**3,582,824**	**4,252,662**	**5,422,775**	**5,422,775**	**4,762,210**	**(660,565)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/2/2021

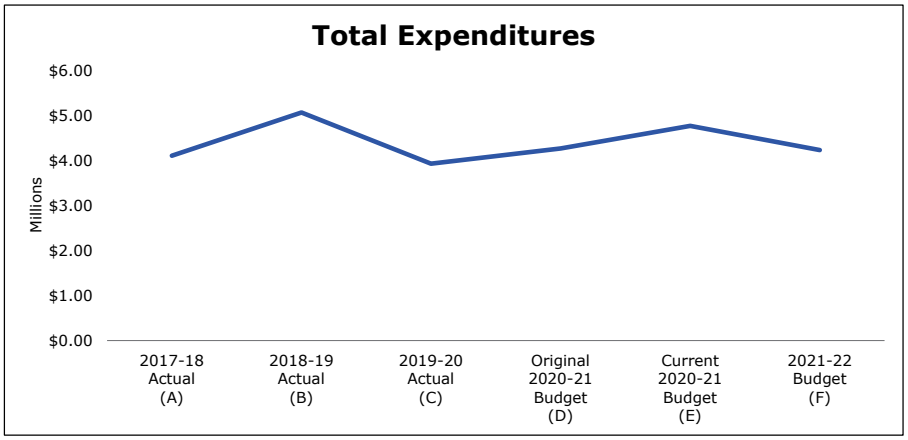
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	2.00	-	-	-	-	0%
Classroom Teacher	16.87	9.08	22.26	8.75	9.25	9.25	-	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	2.85	5.30	4.00	4.00	-	100%
Counselors	-	-	2.19	3.54	3.29	3.29	-	100%
Nurse	-	-	0.20	0.27	0.27	0.27	-	0%
Specialist - Department	-	-	-	0.50	0.25	0.25	-	0%
Total Certificated	**16.87**	**9.08**	**29.50**	**18.36**	**17.06**	**17.06**	**-**	**100%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	15.70	12.69	44.58	21.31	23.17	23.17	-	100%
Support Staff	-	-	3.38	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**15.70**	**12.69**	**47.95**	**21.31**	**23.17**	**23.17**	**-**	**100%**
STAFFING FTE TOTALS	**32.57**	**21.77**	**77.45**	**39.66**	**40.22**	**40.22**	**-**	**100%**



Funds are used to provide extra resources to help improve instruction in high poverty schools and to ensure that these schools have the same opportunity as other children to meet challenging state academic standards.

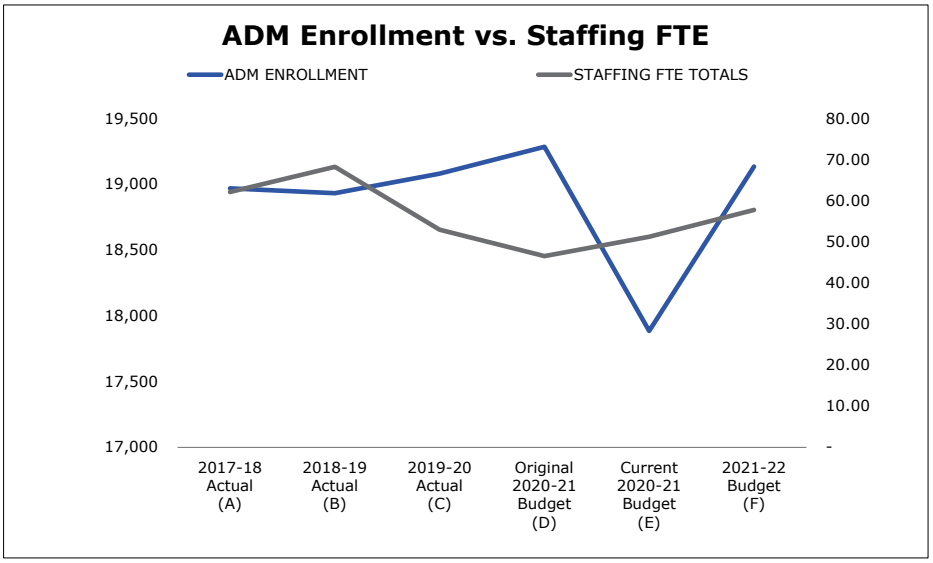
Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	4,137,773	5,108,446	3,942,000	3,881,740	4,783,606	4,243,460	(540,146)	-11%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**4,137,773**	**5,108,446**	**3,942,000**	**3,881,740**	**4,783,606**	**4,243,460**	**(540,146)**	**-11%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	400,000	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**400,000**	**-**	**-**	**-**	**0%**
Total Revenue	**4,137,773**	**5,108,446**	**3,942,000**	**4,281,740**	**4,783,606**	**4,243,460**	**(540,146)**	**-11%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 336,658	$ 559,340	$ 705,227	$ 743,228	$ 683,107	$ 700,000	$ 16,893	2%
320 Non-Certificated Salaries	1,824,828	2,208,829	1,615,740	1,582,953	1,674,624	1,700,700	26,076	2%
360 Employee Benefits	1,449,326	1,961,538	1,381,392	1,724,430	1,562,400	1,600,500	38,100	2%
Total Personnel	**3,610,811**	**4,729,707**	**3,702,359**	**4,050,611**	**3,920,131**	**4,001,200**	**81,069**	**2%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	36,500	3,000	17,560	-	30,000	5,000	(25,000)	-83%
420 Staff Travel	8,285	20,707	8,571	-	5,000	-	(5,000)	-100%
425 Student Travel	-	-	-	-	-	2,500	2,500	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,400	16,600	14,999	18,000	18,000	20,000	2,000	11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	140,758	44,764	48,354	44,000	532,300	-	(532,300)	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	4,114	-	-	-	20,000	-	(20,000)	-100%
495 Indirect Cost	306,147	267,694	150,157	169,129	227,975	214,760	(13,215)	-6%
510 Equipment	-	-	-	-	30,200	-	(30,200)	-100%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**510,204**	**352,764**	**239,641**	**231,129**	**863,475**	**242,260**	**(621,215)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**4,121,015**	**5,082,471**	**3,942,000**	**4,281,740**	**4,783,606**	**4,243,460**	**(540,146)**	**0%**
FUND TOTAL	**$ 16,758**	**$ 25,975**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

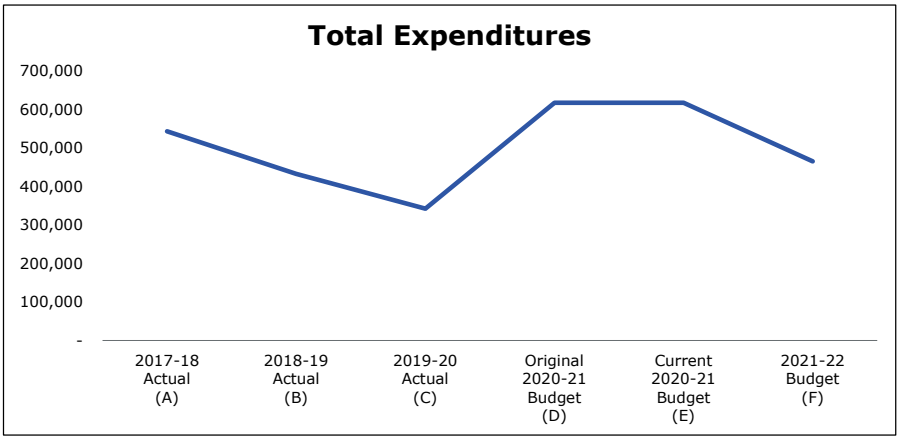
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.50	1.00	1.40	1.00	1.40	1.40	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	4.00	4.00	4.00	3.00	3.00	-	0%
Specialist - School	1.00	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	1.00	0.50	(0.50)	-100%
Specialist - Department	1.50	1.00	1.80	1.80	1.00	2.00	1.00	50%
Total Certificated	**4.50**	**6.50**	**8.70**	**8.30**	**7.40**	**7.90**	**0.50**	**6%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-50%
Instructional Aides	44.00	47.00	27.00	21.00	35.00	40.00	5.00	13%
Support Staff	7.25	8.37	10.85	10.85	3.50	5.50	2.00	36%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.38	3.38	3.38	3.38	2.35	2.35	-	0%
Total Non-Certificated	**57.63**	**61.75**	**44.23**	**38.23**	**43.85**	**49.85**	**6.00**	**12%**
STAFFING FTE TOTALS	**62.13**	**68.25**	**52.93**	**46.53**	**51.25**	**57.75**	**6.50**	**11%**



Funds to support special education students with IEP's.

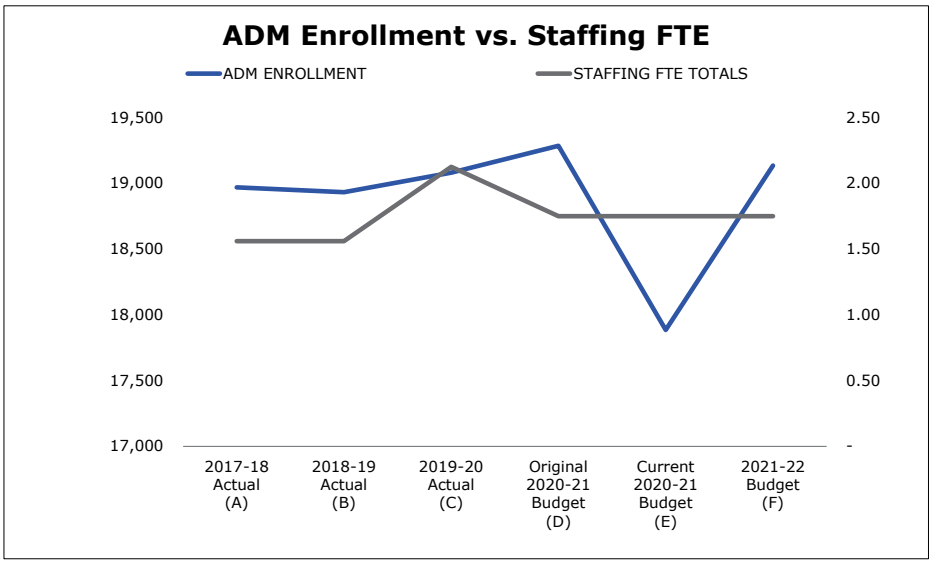
Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	543,920	433,129	342,785	465,997	465,997	465,997	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**543,920**	**433,129**	**342,785**	**465,997**	**465,997**	**465,997**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	152,215	152,215	-	(152,215)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**152,215**	**152,215**	**-**	**(152,215)**	**-100%**
Total Revenue	**543,920**	**433,129**	**342,785**	**618,212**	**618,212**	**465,997**	**(152,215)**	**-25%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 229,199	$ 197,308	$ 118,546	$ 249,748	$ 244,002	$ 190,000	$ (54,002)	-22%
320 Non-Certificated Salaries	336	619	40,403	62,655	59,892	57,000	(2,892)	-5%
360 Employee Benefits	53,301	54,117	46,592	68,996	82,350	75,000	(7,350)	-9%
Total Personnel	**282,836**	**252,044**	**205,541**	**381,398**	**386,245**	**322,000**	**(64,245)**	**-17%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	85,646	71,397	61,963	85,219	88,595	70,000	(18,595)	-21%
420 Staff Travel	19,141	8,699	8,063	5,790	970	1,000	30	3%
425 Student Travel	54,896	46,819	43,920	65,000	65,000	32,500	(32,500)	-50%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,008	40	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	50,370	29,022	10,241	51,030	47,627	11,978	(35,649)	-75%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	1,780	2,411	-	-	-	-	-	0%
495 Indirect Cost	40,244	22,697	13,057	29,775	29,775	28,519	(1,256)	-4%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**261,084**	**181,085**	**137,244**	**236,814**	**231,967**	**143,997**	**(87,970)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**543,920**	**433,129**	**342,785**	**618,212**	**618,212**	**465,997**	**(152,215)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/2/2021

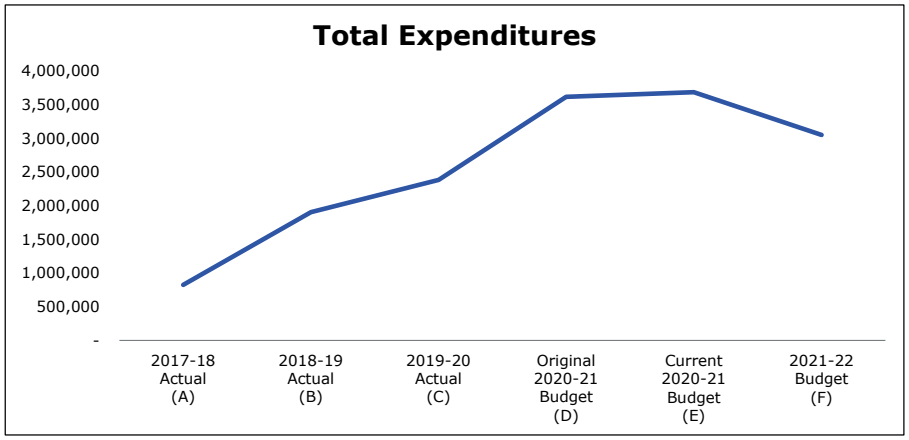
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	0.25	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**0.50**	**0.50**	**0.75**	**0.50**	**0.50**	**0.50**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.06	1.06	1.38	1.25	1.25	1.25	-	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**1.06**	**1.06**	**1.38**	**1.25**	**1.25**	**1.25**	**-**	**100%**
STAFFING FTE TOTALS	**1.56**	**1.56**	**2.13**	**1.75**	**1.75**	**1.75**	**-**	**100%**



Funds are awarded by the State to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

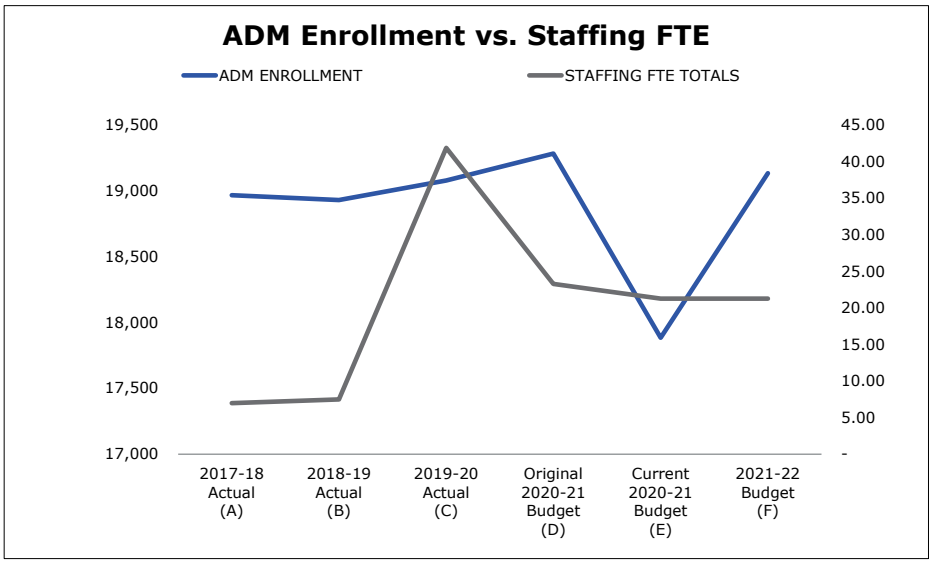
Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	825,114	1,904,270	2,385,677	2,802,838	2,802,838	2,802,838	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**825,114**	**1,904,270**	**2,385,677**	**2,802,838**	**2,802,838**	**2,802,838**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	817,465	885,551	250,000	(635,551)	-72%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**817,465**	**885,551**	**250,000**	**(635,551)**	**-72%**
Total Revenue	**825,114**	**1,904,270**	**2,385,677**	**3,620,303**	**3,688,389**	**3,052,838**	**(635,551)**	**-17%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 397,078	$ 741,029	$ 853,947	$ 925,486	$ 978,866	$ 869,948	$ (108,918)	-11%
320 Non-Certificated Salaries	30,911	187,936	489,917	374,111	374,670	333,115	(41,555)	-11%
360 Employee Benefits	186,835	387,095	673,839	788,033	788,033	622,013	(166,020)	-21%
Total Personnel	**614,823**	**1,316,060**	**2,017,703**	**2,087,630**	**2,141,569**	**1,825,076**	**(316,493)**	**-15%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	24,610	188,281	167,670	187,200	180,162	185,000	4,838	3%
420 Staff Travel	1,532	1,514	124	1,500	1,500	1,500	-	0%
425 Student Travel	31,357	57,327	222	58,080	58,080	8,080	(50,000)	-86%
430 Utilities	1,083	1,130	1,384	16,300	16,300	19,000	2,700	17%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	13,950	25,431	11,623	500	7,538	500	(7,038)	-93%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	76,539	214,592	96,002	548,234	547,675	200,200	(347,475)	-63%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	170	148	75	32,500	32,500	4,021	(28,479)	-88%
495 Indirect Cost	61,049	99,788	90,874	148,356	148,356	148,461	105	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**210,291**	**588,210**	**367,974**	**992,670**	**992,111**	**566,762**	**(425,349)**	**0%**
550 Transfers to other Funds	-	-	-	540,002	554,708	661,000	106,292	19%
Total Expenditures	**825,114**	**1,904,270**	**2,385,677**	**3,620,302**	**3,688,388**	**3,052,838**	**(635,550)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/2/2021

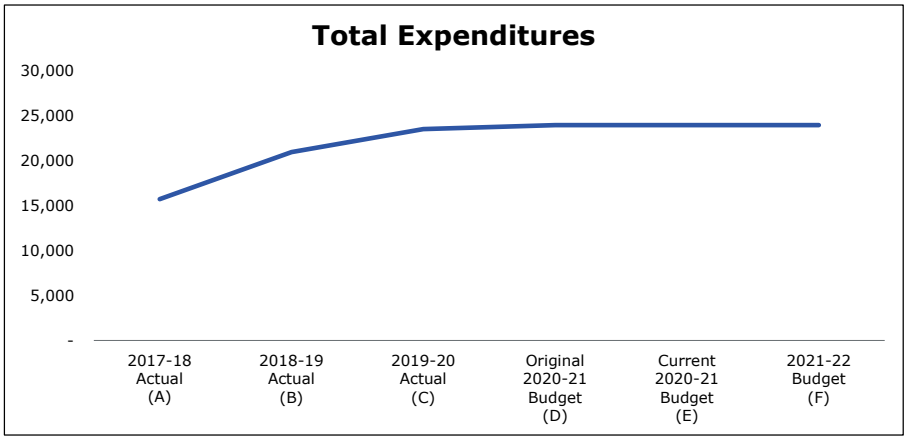
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	6.23	6.23	7.56	5.10	5.10	5.10	-	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	3.80	5.10	3.40	3.40	-	100%
Counselors	-	-	0.80	1.75	1.75	1.75	-	100%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	2.00	0.90	-	-	-	0%
Total Certificated	**6.23**	**6.23**	**14.16**	**12.85**	**10.25**	**10.25**	**-**	**100%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	25.63	10.45	11.02	11.02	-	100%
Support Staff	0.75	1.25	2.13	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**0.75**	**1.25**	**27.75**	**10.45**	**11.02**	**11.02**	**-**	**100%**
STAFFING FTE TOTALS	**6.98**	**7.48**	**41.91**	**23.30**	**21.27**	**21.27**	**-**	**100%**



Funds are used to improve educational opportunities for migratory children to help them succeed in the regular school program and meet the challenging State academic standards

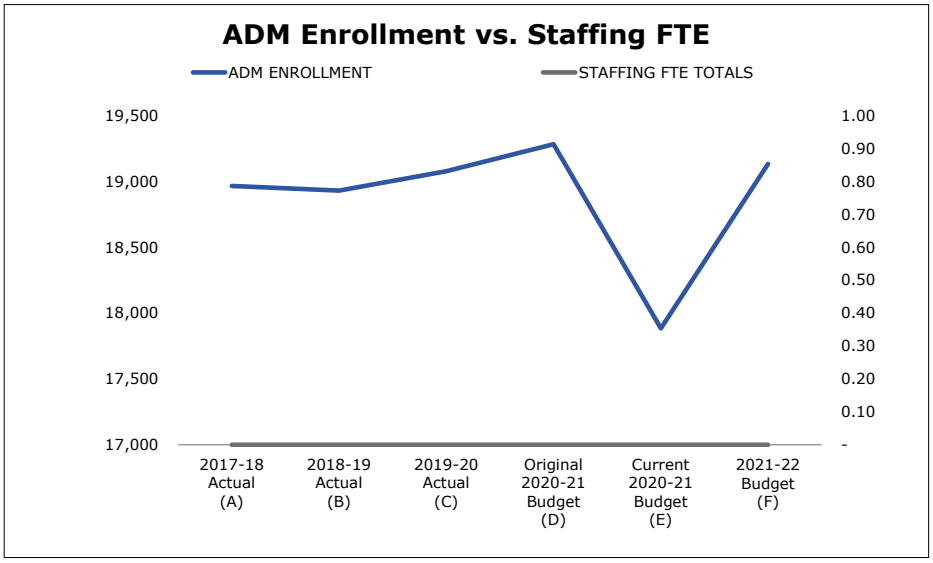
Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	15,750	20,988	23,559	24,000	24,000	24,000	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**15,750**	**20,988**	**23,559**	**24,000**	**24,000**	**24,000**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**15,750**	**20,988**	**23,559**	**24,000**	**24,000**	**24,000**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,750	20,988	23,559	24,000	24,000	24,000	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**15,750**	**20,988**	**23,559**	**24,000**	**24,000**	**24,000**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**15,750**	**20,988**	**23,559**	**24,000**	**24,000**	**24,000**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/2/2021

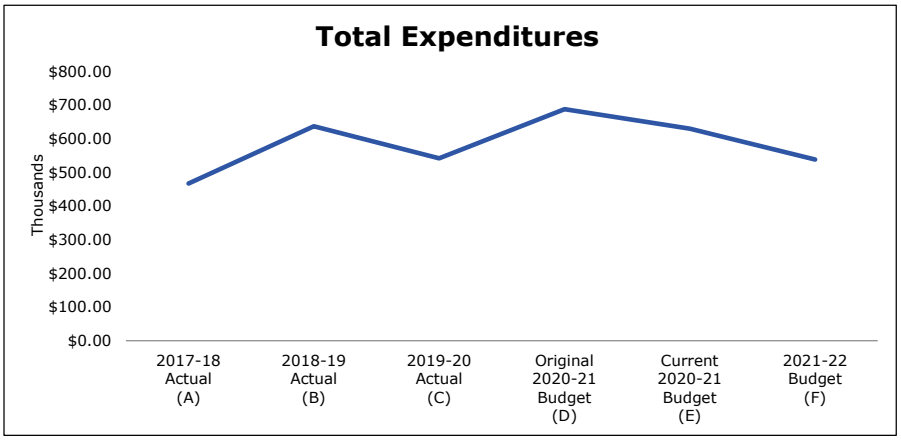
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to provide take home books for eligible Migrant Education Students.

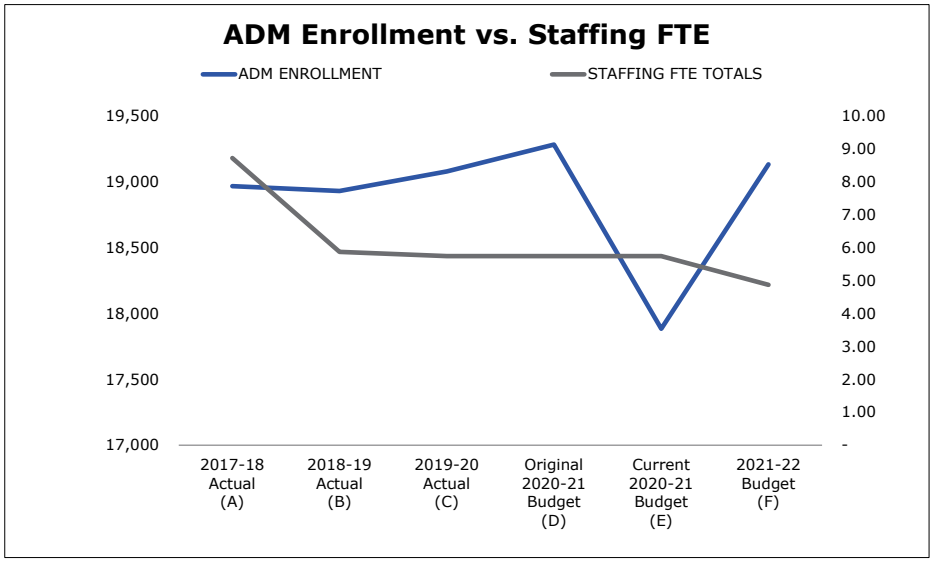
Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	467,297	637,205	542,046	688,126	630,454	538,480	(91,974)	-15%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**467,297**	**637,205**	**542,046**	**688,126**	**630,454**	**538,480**	**(91,974)**	**-15%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**467,297**	**637,205**	**542,046**	**688,126**	**630,454**	**538,480**	**(91,974)**	**-15%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 62,073	$ 383,416	$ 313,564	$ 403,046	$ 336,379	$ 320,000	$ (16,379)	-5%
320 Non-Certificated Salaries	244,318	25,788	62,590	71,262	67,097	35,000	(32,097)	-48%
360 Employee Benefits	126,331	194,610	145,245	186,637	196,613	157,545	(39,068)	-20%
Total Personnel	**432,722**	**603,814**	**521,399**	**660,945**	**600,089**	**512,545**	**(87,544)**	**-15%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	34,575	33,391	20,647	27,181	30,365	25,935	(4,430)	-15%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**34,575**	**33,391**	**20,647**	**27,181**	**30,365**	**25,935**	**(4,430)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**467,297**	**637,205**	**542,046**	**688,126**	**630,454**	**538,480**	**(91,974)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

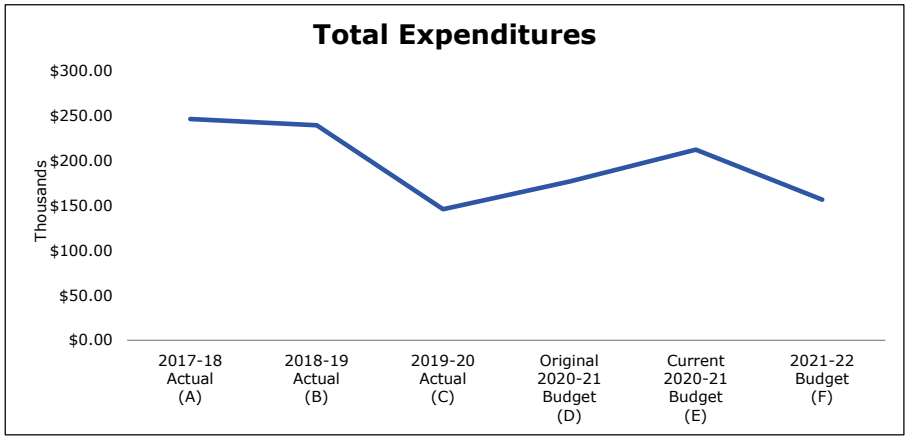
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.23	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	0.50	5.00	4.00	4.00	4.00	4.00	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**0.73**	**5.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.25	-	-	-	-	-	-	0%
Support Staff	1.75	0.88	1.75	1.75	1.75	0.88	(0.88)	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**8.00**	**0.88**	**1.75**	**1.75**	**1.75**	**0.88**	**(0.88)**	**100%**
STAFFING FTE TOTALS	**8.73**	**5.88**	**5.75**	**5.75**	**5.75**	**4.88**	**(0.88)**	**-18%**



IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

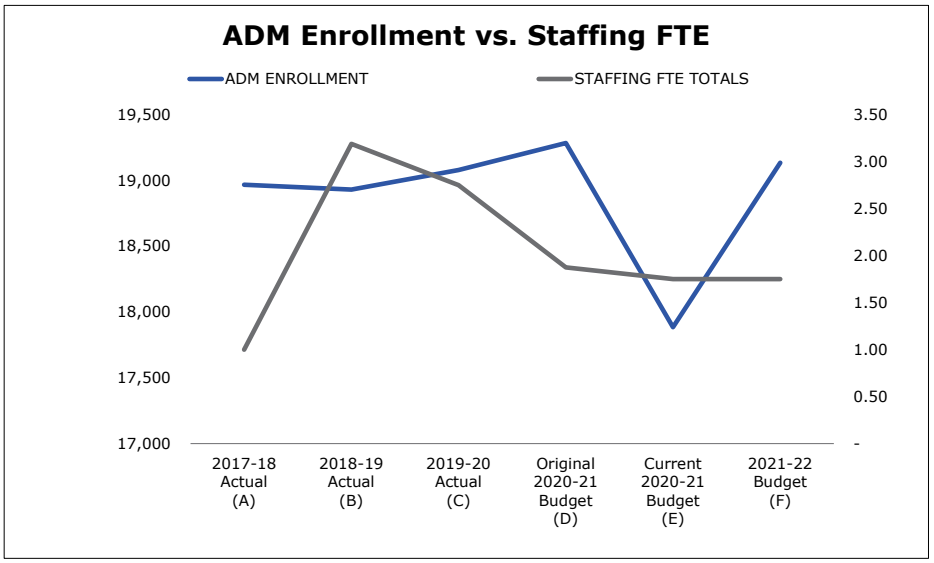
Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	246,520	239,608	145,998	151,915	212,261	156,658	(55,603)	-26%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**246,520**	**239,608**	**145,998**	**151,915**	**212,261**	**156,658**	**(55,603)**	**-26%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	25,000	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**25,000**	**-**	**-**	**-**	**0%**
Total Revenue	**246,520**	**239,608**	**145,998**	**176,915**	**212,261**	**156,658**	**(55,603)**	**-26%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 104,263	$ 65,813	$ 61,704	$ 75,133	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	16,579	18,555	32,796	24,546	61,679	65,352	3,673	6%
360 Employee Benefits	37,960	55,149	27,236	39,399	59,777	61,307	1,530	3%
Total Personnel	**158,802**	**139,517**	**121,735**	**139,078**	**121,456**	**126,659**	**5,203**	**4%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	38,837	28,679	16,240	25,000	5,000	5,000	-	0%
420 Staff Travel	1,537	1,387	-	-	-	2,000	2,000	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	469	469	625	800	800	900	100	13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,011	56,999	1,836	5,049	74,782	14,172	(60,610)	-81%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	14,625	-	1	-	-	-	-	0%
495 Indirect Cost	18,240	12,556	5,561	6,988	10,223	7,927	(2,296)	-22%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**87,718**	**100,091**	**24,263**	**37,837**	**90,805**	**29,999**	**(60,806)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**246,520**	**239,608**	**145,998**	**176,915**	**212,261**	**156,658**	**(55,603)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/2/2021

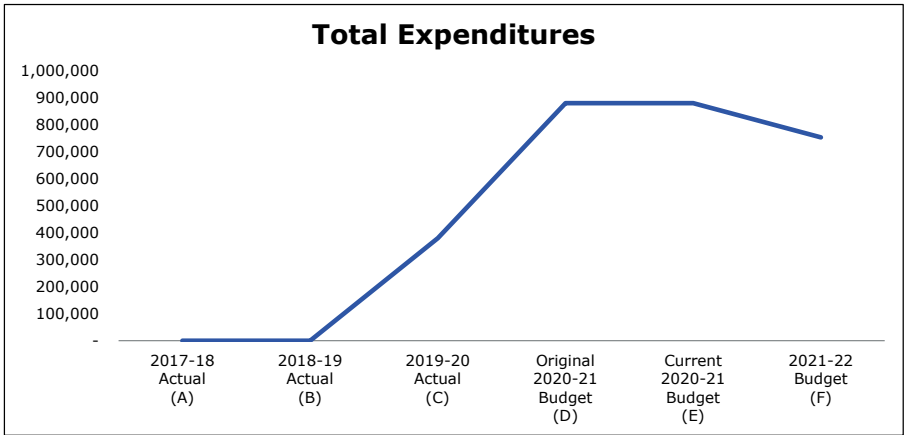
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	1.00	1.00	1.00	-	-	-	0%
Specialist - School	1.00	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	1.75	1.75	-	0%
Support Staff	-	2.19	1.75	0.88	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**2.19**	**1.75**	**0.88**	**1.75**	**1.75**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**3.19**	**2.75**	**1.88**	**1.75**	**1.75**	**-**	**0%**



IDEA Federal Special Education funds to support preschool students with IEP's.

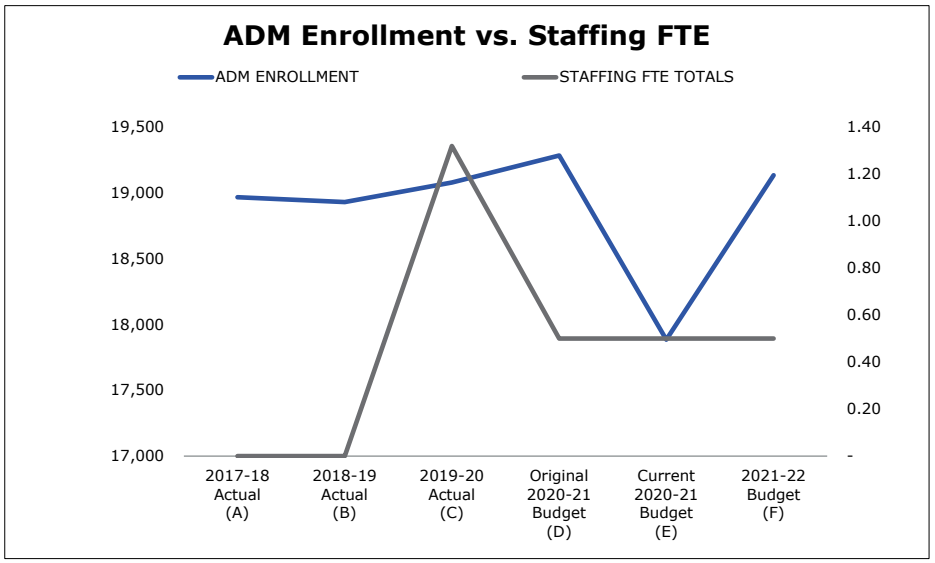
Fund: 298 Title VI-A Success
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	379,724	631,564	631,564	631,564	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**379,724**	**631,564**	**631,564**	**631,564**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	248,511	248,511	122,000	(126,511)	-51%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**248,511**	**248,511**	**122,000**	**(126,511)**	**-51%**
Total Revenue	**-**	**-**	**379,724**	**880,075**	**880,075**	**753,564**	**(126,511)**	**-14%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ 13,525	$ 44,000	$ 9,020	$ 43,010	$ 33,990	377%
320 Non-Certificated Salaries	-	-	38,562	38,576	51,053	106,164	55,111	108%
360 Employee Benefits	-	-	17,072	18,956	37,364	45,429	8,065	22%
Total Personnel	**-**	**-**	**69,159**	**101,532**	**97,437**	**194,603**	**97,166**	**100%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	286,436	699,071	640,373	477,210	(163,163)	-25%
420 Staff Travel	-	-	-	1,200	1,200	1,200	-	0%
425 Student Travel	-	-	-	5,000	-	4,350	4,350	-100%
430 Utilities	-	-	-	-	1,000	-	(1,000)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	9,665	12,000	85,728	30,736	(54,992)	-64%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	18,885	11,950	-	(11,950)	-100%
495 Indirect Cost	-	-	14,464	42,387	42,387	45,465	3,078	7%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**310,565**	**778,543**	**782,638**	**558,961**	**(223,677)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**-**	**379,724**	**880,075**	**880,075**	**753,564**	**(126,511)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 298 Title VI-A Success
Location: 502 Federal Programs
Date: 6/2/2021

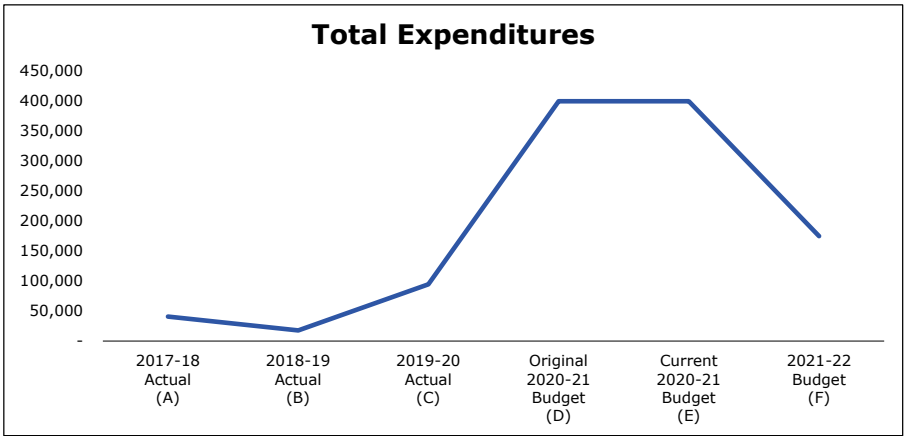
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	0.50	0.50	0.50	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.82	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**0.82**	**0.50**	**0.50**	**0.50**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.50	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**0.50**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**1.32**	**0.50**	**0.50**	**0.50**	**-**	**0%**



Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska and specifically benefits MSBSD's alternative schools.

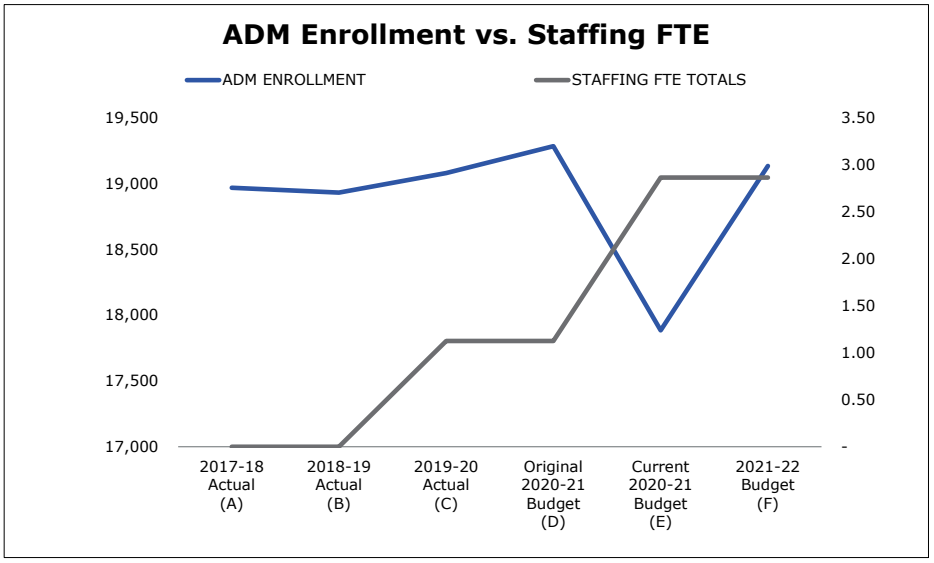
Fund: 310 Title I-A Level II School Improvement
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	40,943	17,746	94,576	399,785	399,785	175,000	(224,785)	-56%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**40,943**	**17,746**	**94,576**	**399,785**	**399,785**	**175,000**	**(224,785)**	**-56%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**40,943**	**17,746**	**94,576**	**399,785**	**399,785**	**175,000**	**(224,785)**	**-56%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ 18,890	$ 93,975	$ 85,032	$ 40,000	$ (45,032)	-53%
320 Non-Certificated Salaries	-	83	20,201	76,555	69,673	23,000	(46,673)	-67%
360 Employee Benefits	-	7	16,015	104,814	101,494	33,000	(68,494)	-67%
Total Personnel	**-**	**90**	**55,106**	**275,344**	**256,199**	**96,000**	**(160,199)**	**-63%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	37,000	15,476	18,600	18,000	18,000	9,000	(9,000)	-50%
420 Staff Travel	-	-	1,832	8,872	8,902	8,500	(402)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	913	1,250	14,124	78,314	95,472	50,790	(44,682)	-47%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	2,000	-	(2,000)	-100%
495 Indirect Cost	3,029	930	4,914	19,255	19,212	10,710	(8,502)	-44%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**40,943**	**17,656**	**39,470**	**124,441**	**143,586**	**79,000**	**(64,586)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**40,943**	**17,746**	**94,576**	**399,785**	**399,785**	**175,000**	**(224,785)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 310 Title I-A Level II School Improvement
Location: 502 Federal Programs
Date: 6/2/2021

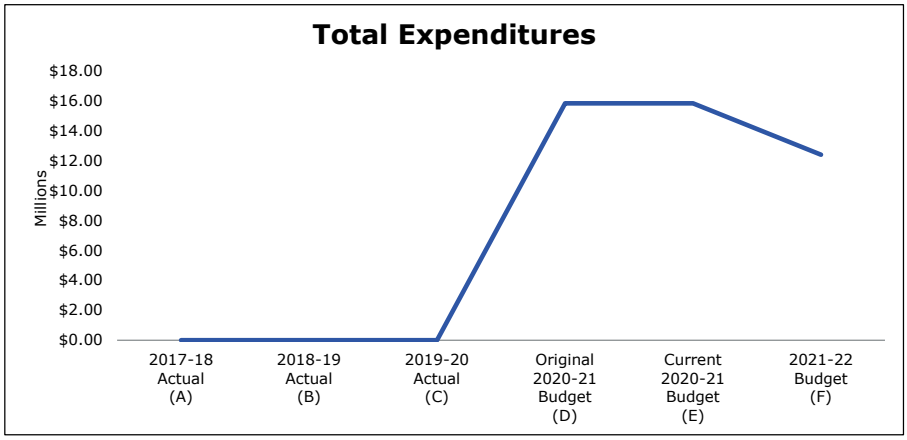
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.25	0.25	0.25	0.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	0.65	0.65	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**0.25**	**0.25**	**0.90**	**0.90**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.88	0.88	1.97	1.97	-	100%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**0.88**	**0.88**	**1.97**	**1.97**	**-**	**100%**
STAFFING FTE TOTALS	**-**	**-**	**1.13**	**1.13**	**2.87**	**2.87**	**-**	**100%**



Assists identified schools in reaching their goals as a Title I Focus School in the areas of Leadership and staff development as well as implementing selected elements of the school's improvement plan.

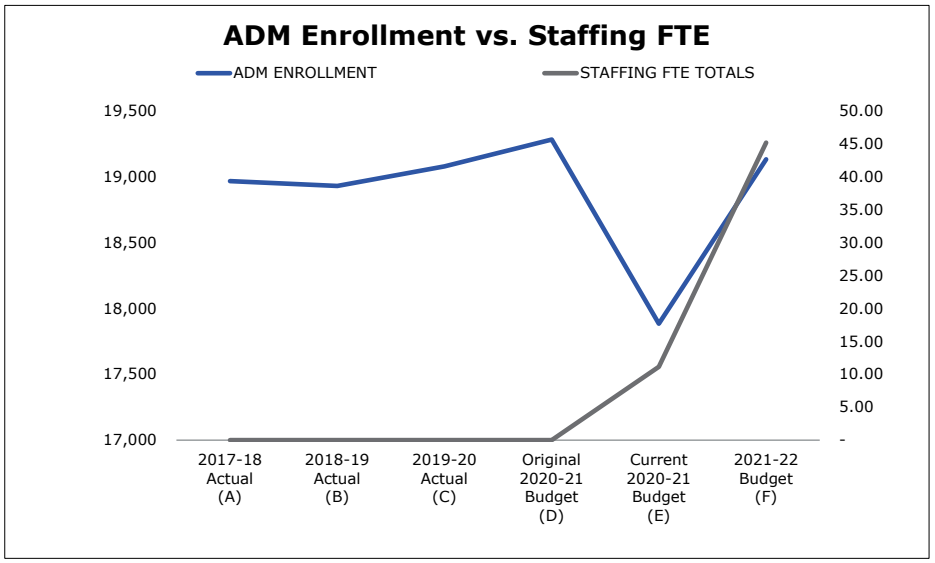
Fund: 324 ESSER II COVID-19 Relief
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	15,835,981	15,835,981	12,399,302	(3,436,679)	-22%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**-**	**15,835,981**	**15,835,981**	**12,399,302**	**(3,436,679)**	**-22%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**-**	**-**	**-**	**15,835,981**	**15,835,981**	**12,399,302**	**(3,436,679)**	**-22%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ 364,050	$ 364,050	$ 2,088,737	$ 1,724,687	474%
320 Non-Certificated Salaries	-	-	-	244,630	244,630	1,000,000	755,370	309%
360 Employee Benefits	-	-	-	317,616	317,616	1,114,198	796,582	251%
Total Personnel	**-**	**-**	**-**	**926,296**	**926,296**	**4,202,935**	**3,276,639**	**354%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	20,273	20,273	-	(20,273)	-100%
420 Staff Travel	-	-	-	30,618	30,618	-	(30,618)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	500	500	-	(500)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	11,505	11,505	-	(11,505)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	14,668,395	14,668,395	7,823,585	(6,844,810)	-47%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	500	500	-	(500)	-100%
495 Indirect Cost	-	-	-	164,894	164,894	372,782	207,888	126%
510 Equipment	-	-	-	13,000	13,000	-	(13,000)	-100%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**14,909,685**	**14,909,685**	**8,196,367**	**(6,713,318)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**-**	**-**	**15,835,981**	**15,835,981**	**12,399,302**	**(3,436,679)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 324 ESSER II COVID-19 Relief
Location: 502 Federal Programs
Date: 6/2/2021

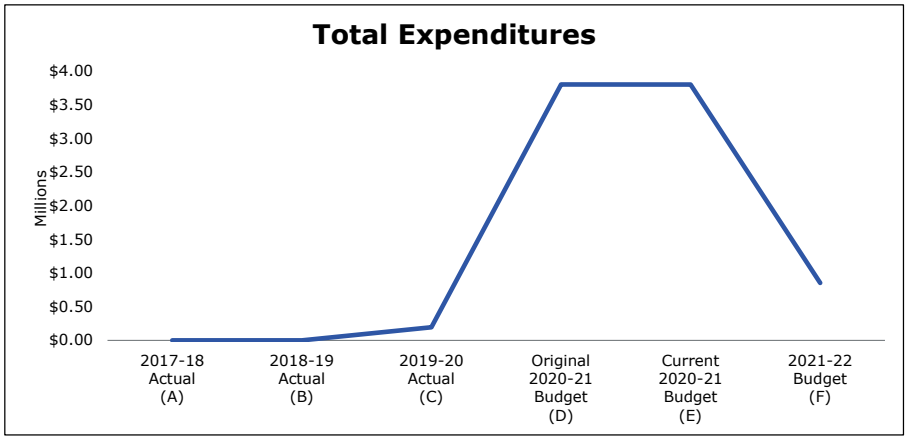
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	3.85	15.76	11.91	100%
SPED Teacher	-	-	-	-	0.30	0.37	0.07	0%
Specialist - School	-	-	-	-	0.50	22.00	21.50	-100%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	1.10	1.10	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**4.65**	**39.23**	**34.58**	**100%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	3.00	-	(3.00)	100%
Support Staff	-	-	-	-	3.00	-	(3.00)	100%
Custodial Staff	-	-	-	-	0.50	6.00	5.50	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**6.50**	**6.00**	**(0.50)**	**100%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**11.15**	**45.23**	**34.08**	**100%**



Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through September 2023.

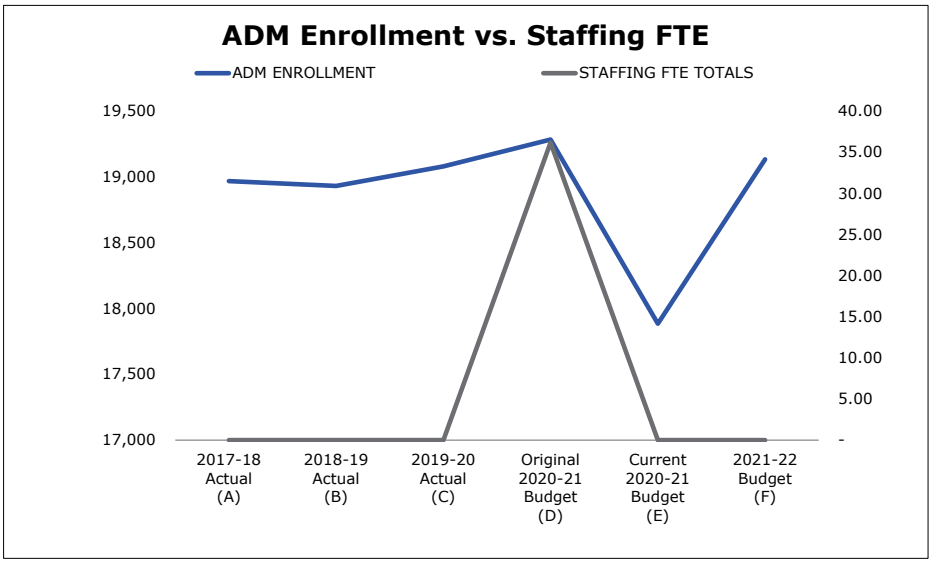
Fund: 349 Cares Act
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	195,578	3,801,772	3,800,318	-	(3,800,318)	-100%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**195,578**	**3,801,772**	**3,800,318**	**-**	**(3,800,318)**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	854,350	854,350	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**854,350**	**854,350**	**-100%**
Total Revenue	**-**	**-**	**195,578**	**3,801,772**	**3,800,318**	**854,350**	**(2,945,968)**	**-78%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ 1,531,901	$ 1,561,987	$ 186,534	$ (1,375,453)	-88%
320 Non-Certificated Salaries	-	-	-	261,723	238,332	133,485	(104,847)	-44%
360 Employee Benefits	-	-	-	786,256	803,338	99,830	(703,508)	-88%
Total Personnel	**-**	**-**	**-**	**2,579,880**	**2,603,657**	**419,849**	**(2,183,808)**	**-84%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	21,500	21,500	21,500	-	0%
420 Staff Travel	-	-	23,754	12,000	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	11,818	200	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	830	-	2,211	-	(2,211)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	151,726	1,005,088	989,845	292,143	(697,702)	-70%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	7,450	183,104	183,104	120,858	(62,246)	-34%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**195,578**	**1,221,892**	**1,196,660**	**434,501**	**(762,159)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**-**	**195,578**	**3,801,772**	**3,800,318**	**854,350**	**(2,945,968)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 349 Cares Act
Location: 502 Federal Programs
Date: 6/2/2021

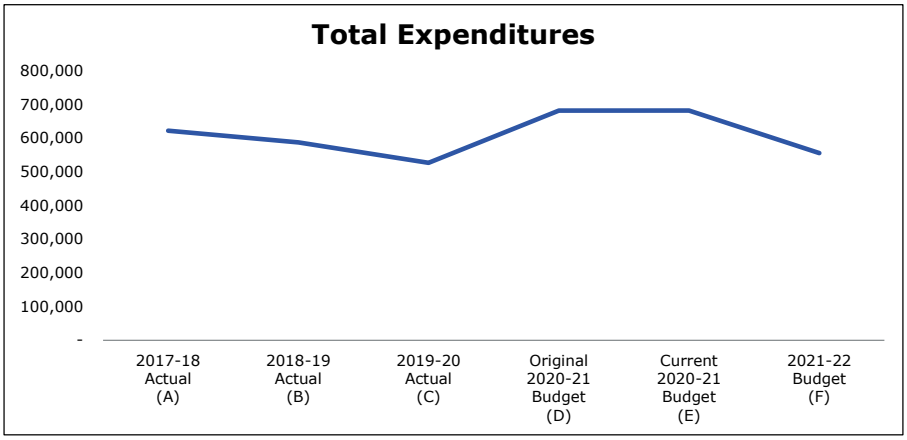
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	17.25	-	-	-	0%
SPED Teacher	-	-	-	1.37	-	-	-	0%
Specialist - School	-	-	-	3.00	-	-	-	0%
Counselors	-	-	-	1.00	-	-	-	0%
Nurse	-	-	-	3.57	-	-	-	0%
Specialist - Department	-	-	-	6.00	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**32.19**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	4.00	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**4.00**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**36.19**	**-**	**-**	**-**	**0%**



Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through Spetember 2022

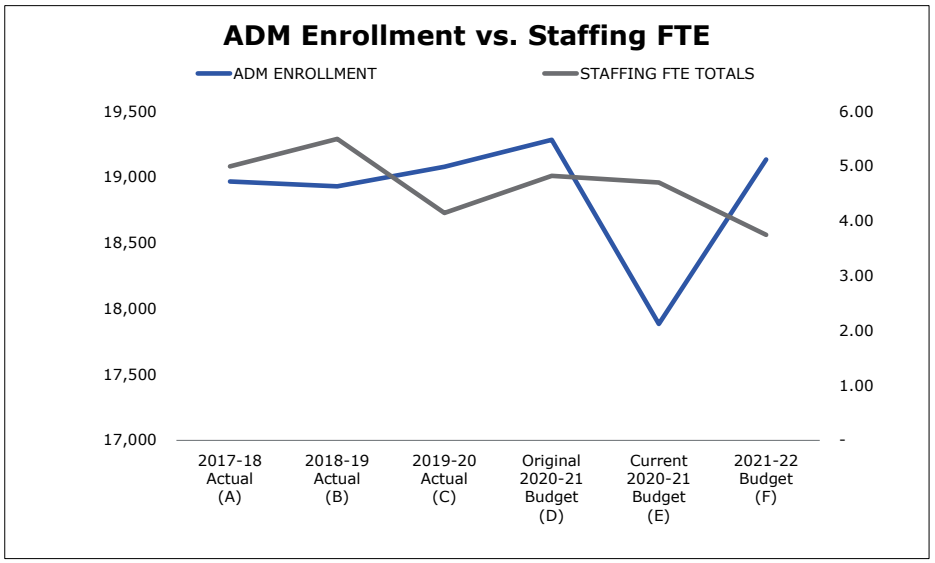
Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	622,438	587,627	527,147	581,901	581,901	555,760	(26,141)	-4%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**622,438**	**587,627**	**527,147**	**581,901**	**581,901**	**555,760**	**(26,141)**	**-4%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	100,396	100,396	-	(100,396)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**100,396**	**100,396**	**-**	**(100,396)**	**-100%**
Total Revenue	**622,438**	**587,627**	**527,147**	**682,297**	**682,297**	**555,760**	**(126,537)**	**-19%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 311,365	$ 313,762	$ 270,271	$ 278,563	$ 341,771	$ 276,554	$ (65,217)	-19%
320 Non-Certificated Salaries	32,877	35,733	52,850	70,095	49,858	27,179	(22,679)	-45%
360 Employee Benefits	161,473	165,866	146,415	167,662	192,355	128,122	(64,232)	-33%
Total Personnel	**505,715**	**515,361**	**469,536**	**516,320**	**583,984**	**431,856**	**(152,128)**	**-26%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	5,533	16,200	17,760	66,600	19,801	36,000	16,199	82%
420 Staff Travel	1,265	738	234	750	783	750	(33)	-4%
425 Student Travel	3,541	1,387	-	1,000	1,000	1,000	-	0%
430 Utilities	-	-	-	1,500	4,860	4,860	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	622	838	178	1,050	1,643	1,050	(593)	-36%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	59,588	22,023	19,359	60,553	37,365	47,198	9,833	26%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	120	288	-	-	-	-	-	0%
495 Indirect Cost	46,053	30,793	20,080	34,524	32,861	33,046	185	1%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**116,723**	**72,266**	**57,611**	**165,977**	**98,313**	**123,904**	**25,591**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**622,438**	**587,627**	**527,147**	**682,297**	**682,296**	**555,760**	**(126,537)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/2/2021

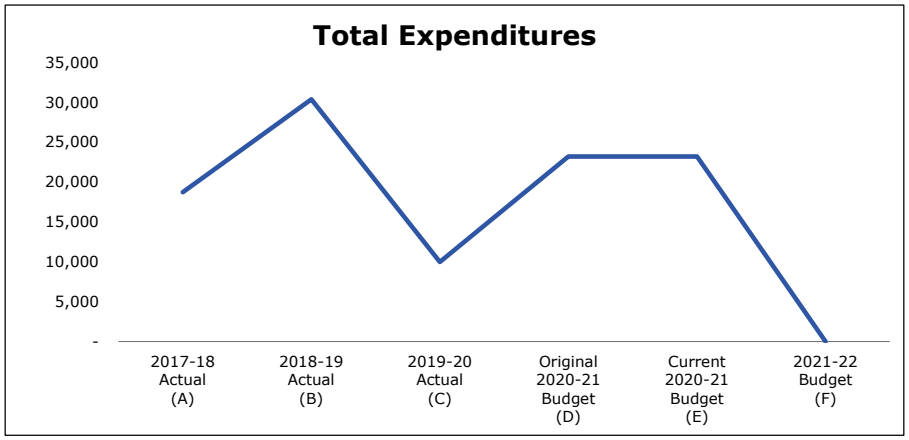
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	0.10	0.10	-	0%
Classroom Teacher	4.25	4.25	3.00	2.50	2.50	2.00	(0.50)	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	0.90	0.60	0.80	0.20	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.40	0.50	0.45	0.45	-	0%
Total Certificated	**4.25**	**4.25**	**3.40**	**3.90**	**3.65**	**3.35**	**(0.30)**	**100%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.25	0.53	0.48	-	(0.48)	0%
Support Staff	0.75	1.25	0.50	0.40	0.58	0.40	(0.18)	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**0.75**	**1.25**	**0.75**	**0.93**	**1.06**	**0.40**	**(0.66)**	**100%**
STAFFING FTE TOTALS	**5.00**	**5.50**	**4.15**	**4.83**	**4.71**	**3.75**	**(0.96)**	**100%**



Funds provided to meet the unique academic needs of American Indians and Alaskan Native students.

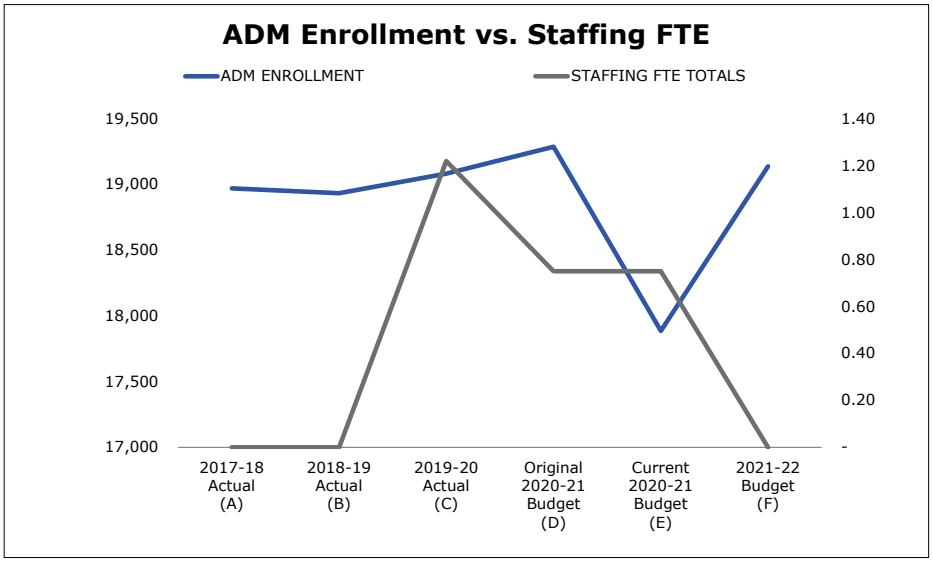
Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	18,729	30,394	9,999	20,000	20,000	-	(20,000)	-100%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**18,729**	**30,394**	**9,999**	**20,000**	**20,000**	**-**	**(20,000)**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	3,206	3,206	-	(3,206)	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**3,206**	**3,206**	**-**	**(3,206)**	**-100%**
Total Revenue	**18,729**	**30,394**	**9,999**	**23,206**	**23,206**	**-**	**(23,206)**	**-100%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ 8,738	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	17,127	27,146	801	12,697	12,697	-	(12,697)	-100%
360 Employee Benefits	1,602	2,596	48	3,984	3,984	-	(3,984)	-100%
Total Personnel	**18,729**	**29,742**	**9,587**	**16,681**	**16,681**	**-**	**(16,681)**	**-100%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	1,202	1,202	-	(1,202)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	287	412	4,825	4,825	-	(4,825)	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	365	-	498	498	-	(498)	-100%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**652**	**412**	**6,525**	**6,525**	**-**	**(6,525)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**18,729**	**30,394**	**9,999**	**23,206**	**23,206**	**-**	**(23,206)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/2/2021

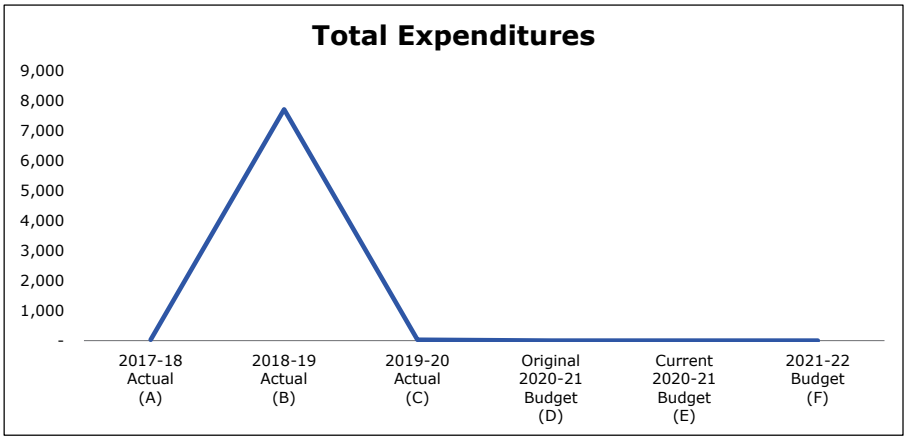
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.75	0.75	-	(0.75)	0%
Total Certificated	**-**	**-**	**-**	**0.75**	**0.75**	**-**	**(0.75)**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	1.22	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**1.22**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**1.22**	**0.75**	**0.75**	**-**	**(0.75)**	**0%**



Funds used to support community enrichment in Talkeetna Alaska.

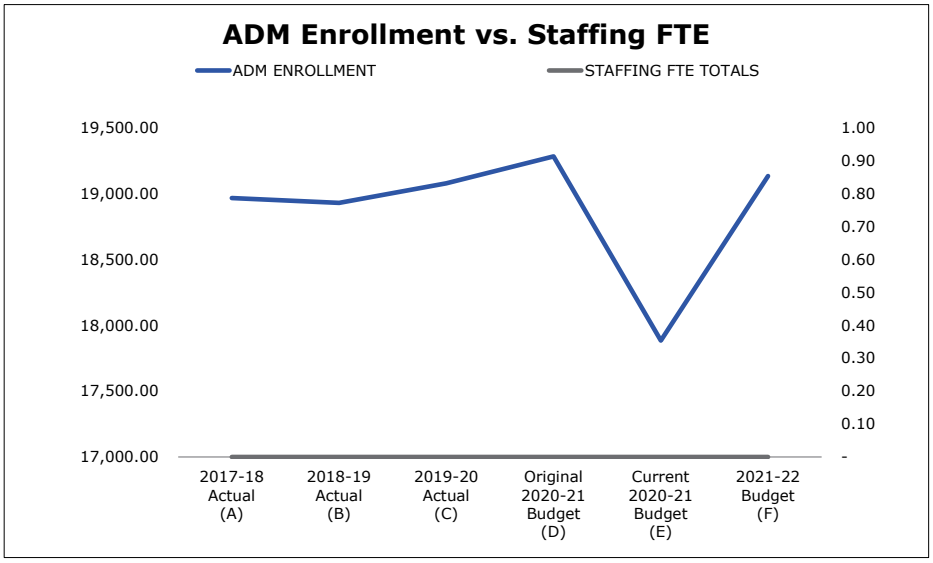
Fund: 382 Mat-Su Construction Trade
Location: 505 Career & Technical Education
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
	-	-	-	-	-	-	-	
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	225,174	225,144	217,386	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**225,174**	**225,144**	**217,386**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**225,174**	**225,144**	**217,386**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	30	1,950	30	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	5,753	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	25	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**30**	**7,728**	**30**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**30**	**7,728**	**30**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 225,144**	**$ 217,416**	**$ 217,356**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 382 Mat-Su Construction Trade
Location: 505 Career & Technical Education
Date: 6/2/2021

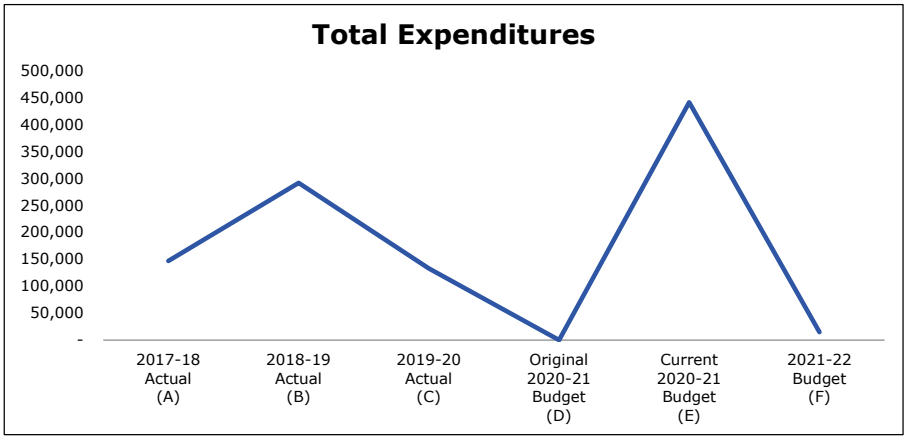
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

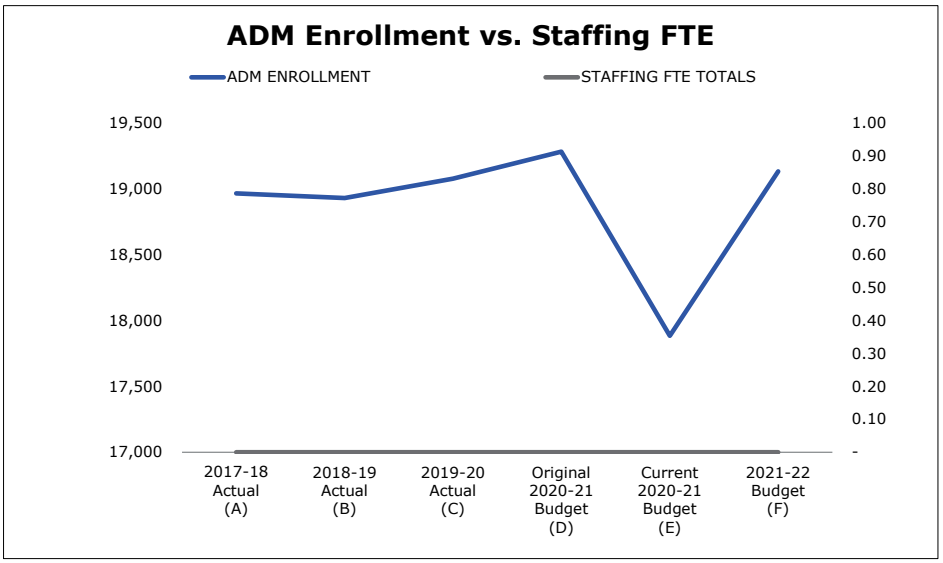
Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	146,818	291,950	133,250	-	441,490	15,000	(426,490)	-97%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**146,818**	**291,950**	**133,250**	**-**	**441,490**	**15,000**	**(426,490)**	**-97%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**146,818**	**291,950**	**133,250**	**-**	**441,490**	**15,000**	**(426,490)**	**-97%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 900	$ 47,653	$ 13,875	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	37,475	9,563	-	-	-	-	0%
360 Employee Benefits	33	6,451	1,592	-	-	-	-	0%
Total Personnel	**933**	**91,579**	**25,030**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	67,529	160,113	39,103	-	11,723	-	(11,723)	-100%
420 Staff Travel	-	-	147	-	-	-	-	0%
425 Student Travel	520	426	-	-	-	-	-	0%
430 Utilities	-	-	-	-	355,104	-	(355,104)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	26,895	9,726	2,269	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,135	30,106	66,599	-	74,663	15,000	(59,663)	-80%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	102	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	11,807	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**145,885**	**200,371**	**108,220**	**-**	**441,490**	**15,000**	**(426,490)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**146,818**	**291,950**	**133,250**	**-**	**441,490**	**15,000**	**(426,490)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/2/2021

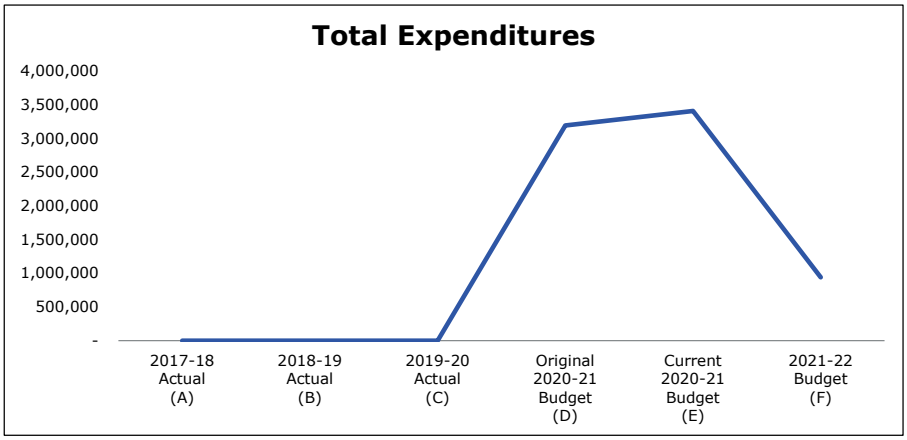
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds help provide a stronger focus on health and wellness to students and employees.

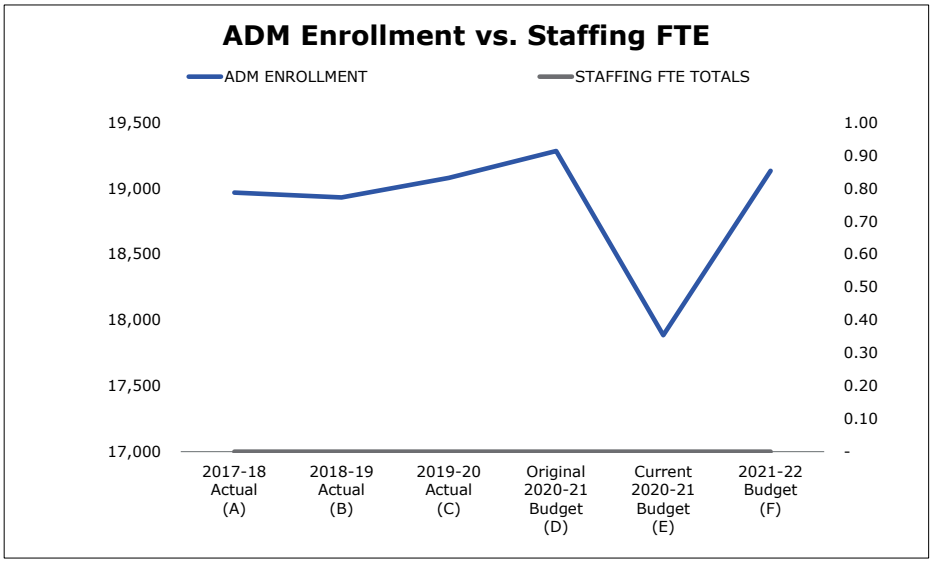
Fund: 395 Referesh & Replacement
Location: 609 Business Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	3,196,743	3,411,187	942,470	(2,468,717)	-72%
Total Appropriations & Transfers	**-**	**-**	**-**	**3,196,743**	**3,411,187**	**942,470**	**(2,468,717)**	**-72%**
Total Revenue	**-**	**-**	**-**	**3,196,743**	**3,411,187**	**942,470**	**(2,468,717)**	**-72%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ 34,594	$ 69,594	$ 20,007	$ (49,587)	-71%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	4,957	10,751	3,133	(7,618)	-71%
Total Personnel	**-**	**-**	**-**	**39,551**	**80,345**	**23,140**	**(57,205)**	**-71%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	22,637	22,637	20,533	(2,104)	-9%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	1,330,731	1,458,231	524,407	(933,824)	-64%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	1,797,447	1,843,597	370,217	(1,473,380)	-80%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	6,377	6,377	4,173	(2,204)	-35%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**3,157,192**	**3,330,842**	**919,330**	**(2,411,512)**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**-**	**-**	**3,196,743**	**3,411,187**	**942,470**	**(2,468,717)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 395 Referesh & Replacement
Location: 609 Business Services
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used by the District report on project costs that do not qualify for capitalization.

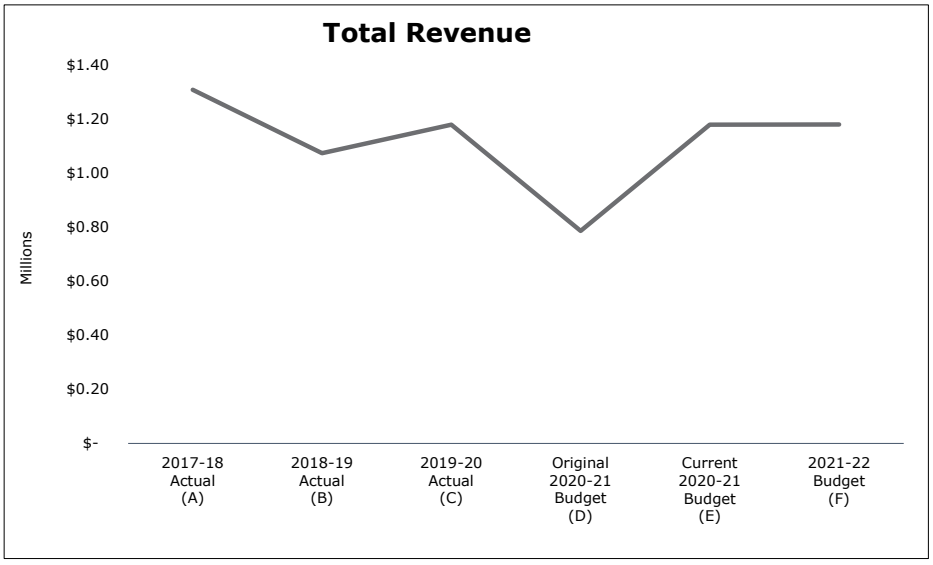
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Debt Service Fund

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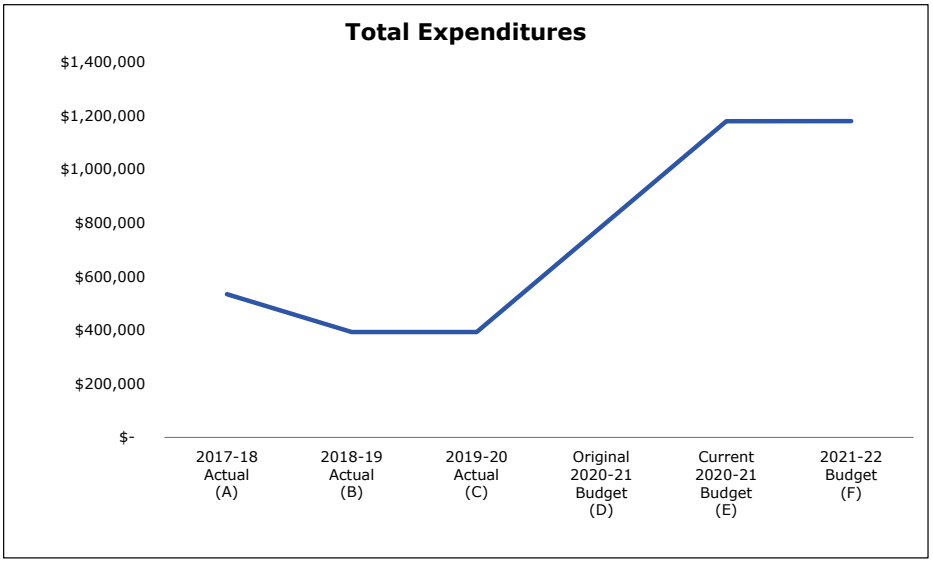
Fund: 400 Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
Total Local Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS On-Behalf	-	-	-	-	-	-	-	0%
057 PERS On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
Total State Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	-	-	-	-	-	-	-	0%
047 E-Rate	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Federal Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	1,009,000	774,534	681,234	786,661	786,611	786,911	300	0%
250 Transfers from Other Funds	300,000	300,000	498,727	-	393,600	393,600	-	0%
Total Appropriations & Transfers	**1,309,000**	**1,074,534**	**1,179,961**	**786,661**	**1,180,211**	**1,180,511**	**300**	**0%**
REVENUE TOTAL	**$ 1,309,000**	**$ 1,074,534**	**$ 1,179,961**	**$ 786,661**	**$ 1,180,211**	**$ 1,180,511**	**$ 300**	**0%**



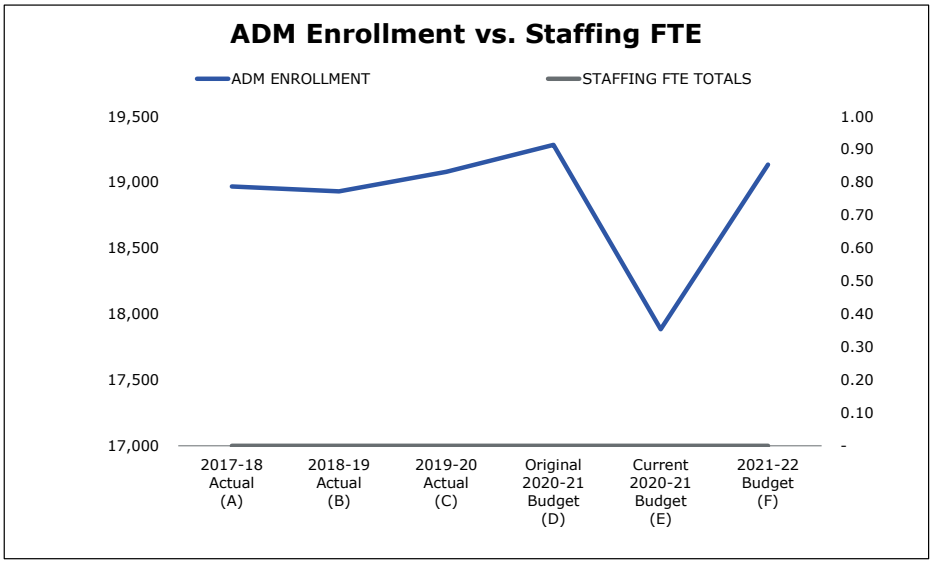
Fund: 400 Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	133,244	150,489	156,036	603,557	908,762	908,993	231	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	401,222	242,811	237,264	183,104	271,449	271,518	69	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**534,466**	**393,300**	**393,300**	**786,661**	**1,180,211**	**1,180,511**	**300**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	**$ 534,466**	**$ 393,300**	**$ 393,300**	**$ 786,661**	**$ 1,180,211**	**$ 1,180,511**	**$ 300**	**0%**



Fund: 400 Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



This fund was established on June 7, 2017 with the adoption of School Board resolution 17-007 to account for accumulated resources for Fronteras Spanish Immersion Charter School's long-term debt obligation.

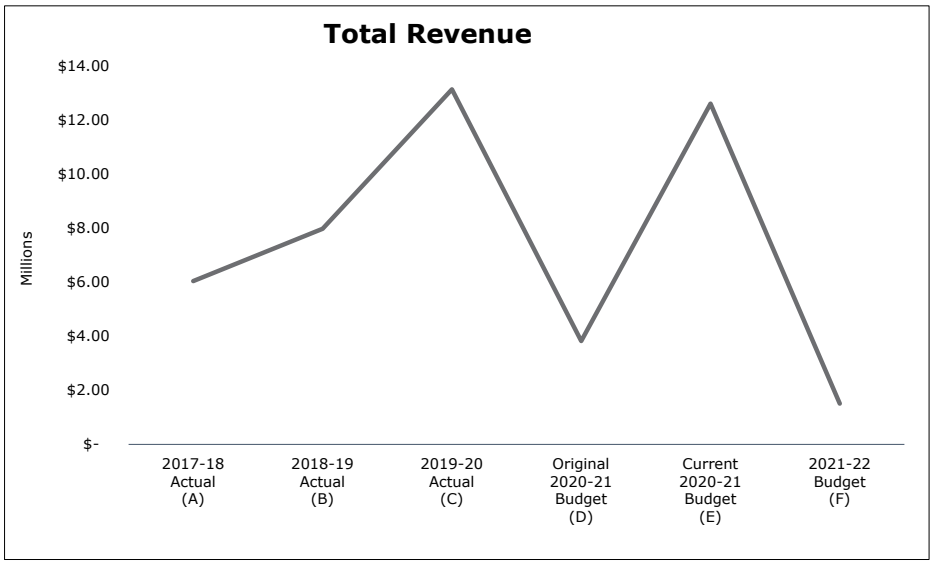
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Capital Improvement Funds

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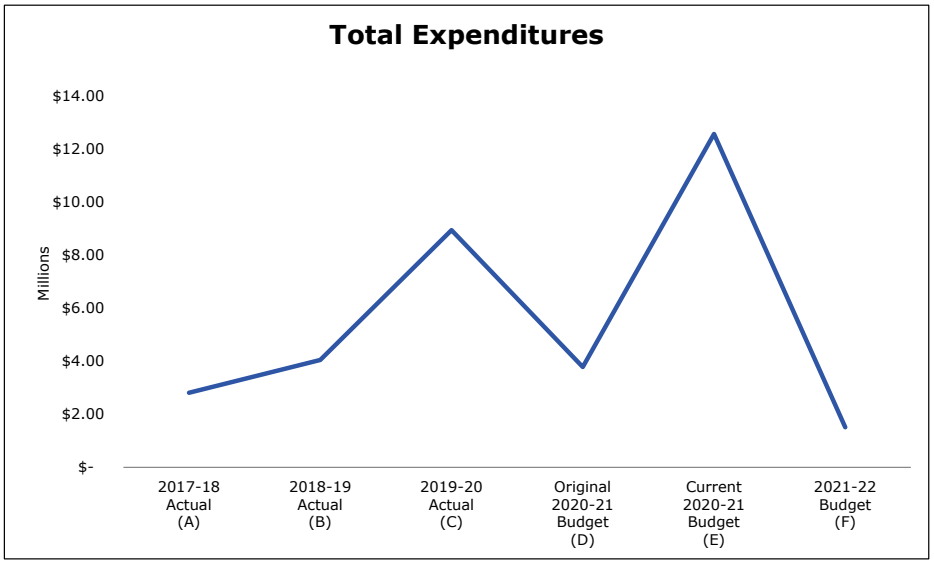
Fund: Capital Projects Funds Summary
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ -	$ 1,425,280	$ 463,432	$ 50,000	$ 50,000	$ -	$ (50,000)	-100%
020 Food Services Meal Sales	-	-	-	-	-	-	-	0%
044 Local	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
Total Local Source Revenue	**-**	**1,425,280**	**463,432**	**50,000**	**50,000**	**-**	**(50,000)**	**-100%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS On-Behalf	-	-	-	-	-	-	-	0%
057 PERS On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenue	69,609	120,751	17,226	42,889	42,889	-	(42,889)	-100%
Total State Source Revenue	**69,609**	**120,751**	**17,226**	**42,889**	**42,889**	**-**	**(42,889)**	**-100%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	-	-	-	-	-	-	-	0%
047 E-Rate	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	540,626	230,125	2,822	-	-	-	-	0%
Total Federal Source Revenue	**540,626**	**230,125**	**2,822**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	2,553,923	3,235,930	2,513,030	3,736,478	3,736,478	1,509,866	(2,226,612)	-60%
250 Transfers from Other Funds	2,880,730	2,971,038	10,145,050	-	8,784,926	-	(8,784,926)	-100%
Total Appropriations & Transfers	**5,434,653**	**6,206,968**	**12,658,080**	**3,736,478**	**12,521,404**	**1,509,866**	**(11,011,538)**	**-88%**
REVENUE TOTAL	**$ 6,044,888**	**$ 7,983,124**	**$ 13,141,560**	**$ 3,829,367**	**$ 12,614,293**	**$ 1,509,866**	**$ (11,104,427)**	**-88%**



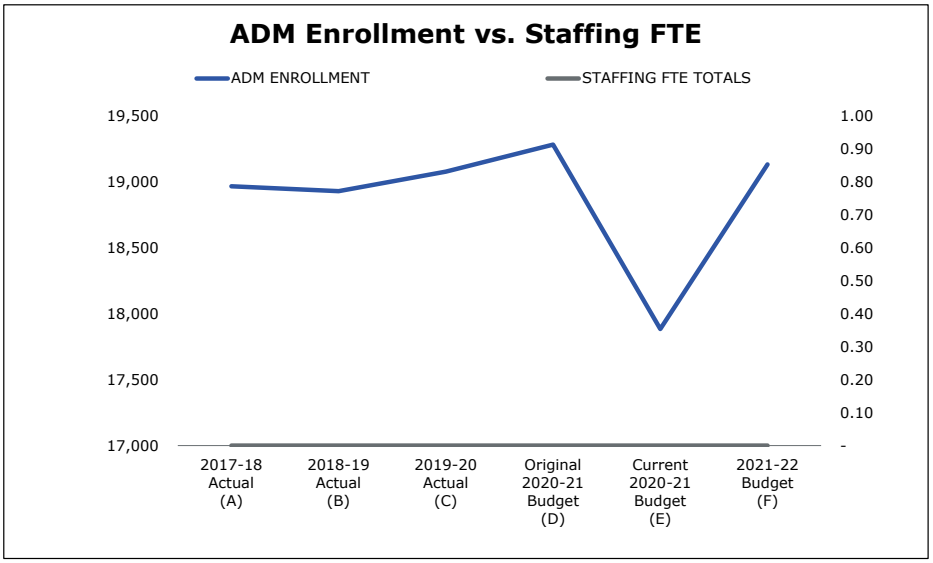
Fund: Capital Improvement Planning Summary
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 46,846	$ 41,375	$ 41,566	$ 350	$ 350	$ -	$ (350)	-100%
320 Non-Certificated Salaries	13,538	41	-	-	-	-	-	0%
360 Employee Benefits	5,691	3,484	5,885	6	6	-	(6)	-100%
Total Personnel	**66,075**	**44,900**	**47,451**	**356**	**356**	**-**	**(356)**	**-100%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	86,842	192,134	186,569	182,091	47,834	-	(47,834)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,948,321	1,589,498	1,990,731	902,597	2,444,615	1,240,594	(1,204,021)	-49%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	416,811	1,026,910	480,360	2,663,575	125,726	136,755	11,029	9%
490 Other Expenses	49,753	21,110	-	996	996	-	(996)	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	79,632	38,595	-	20,752	-	-	-	0%
510 Equipment	130,295	1,098,419	336,539	9,000	208,288	132,517	(75,771)	-36%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**2,711,654**	**3,966,666**	**2,994,199**	**3,779,011**	**2,827,459**	**1,509,866**	**(1,241,822)**	**-44%**
550 Transfers to other Funds	31,229	33,248	5,900,000	-	9,736,478	-	(9,736,478)	-100%
TOTAL EXPENDITURES	**$ 2,808,958**	**$ 4,044,814**	**$ 8,941,650**	**$ 3,779,367**	**$ 12,564,293**	**$ 1,509,866**	**$ (10,978,656)**	**-87%**



Fund: Capital Improvement Planning Summary
Location: 501 District Wide
Date: 6/2/2021

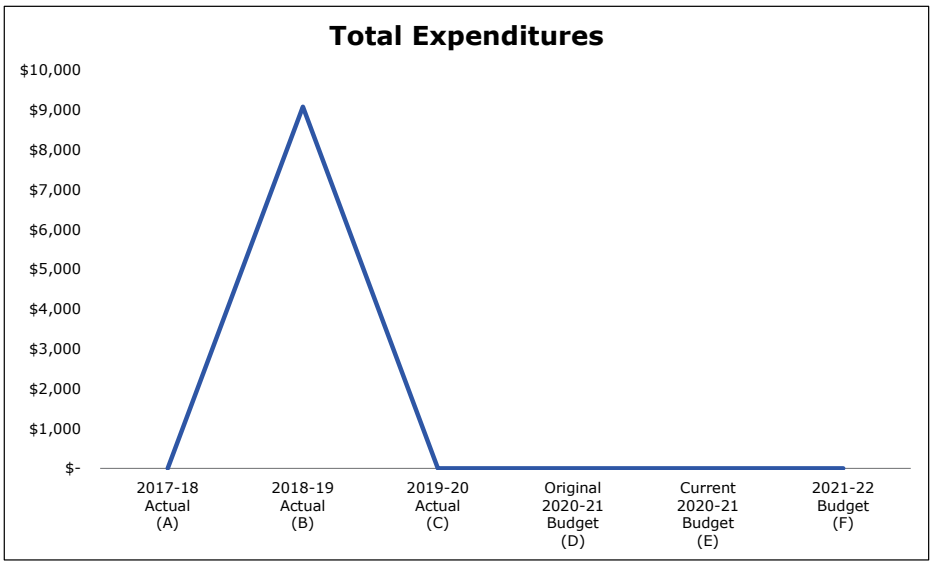
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

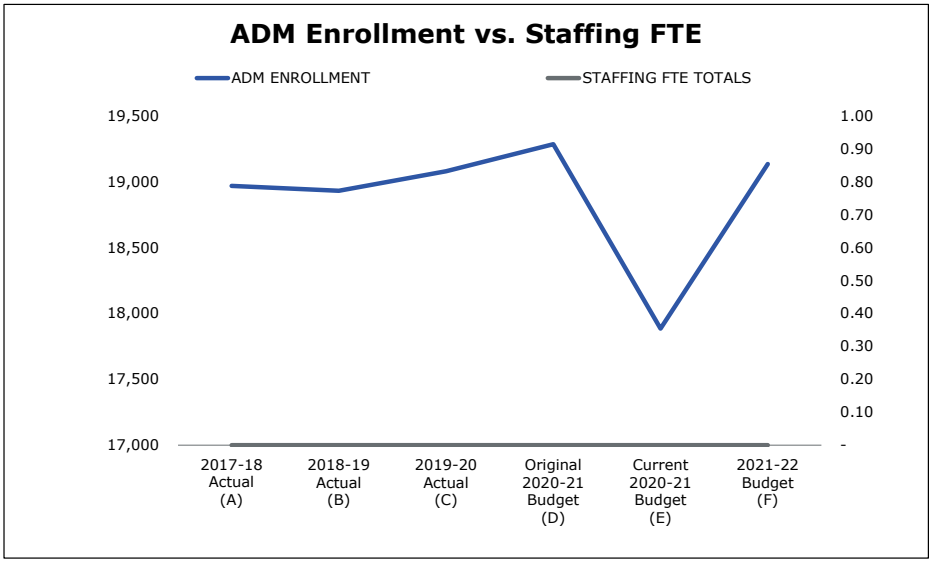
Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	9,088	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**9,088**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**-**	**9,088**	**-**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	9,088	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**9,088**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**9,088**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

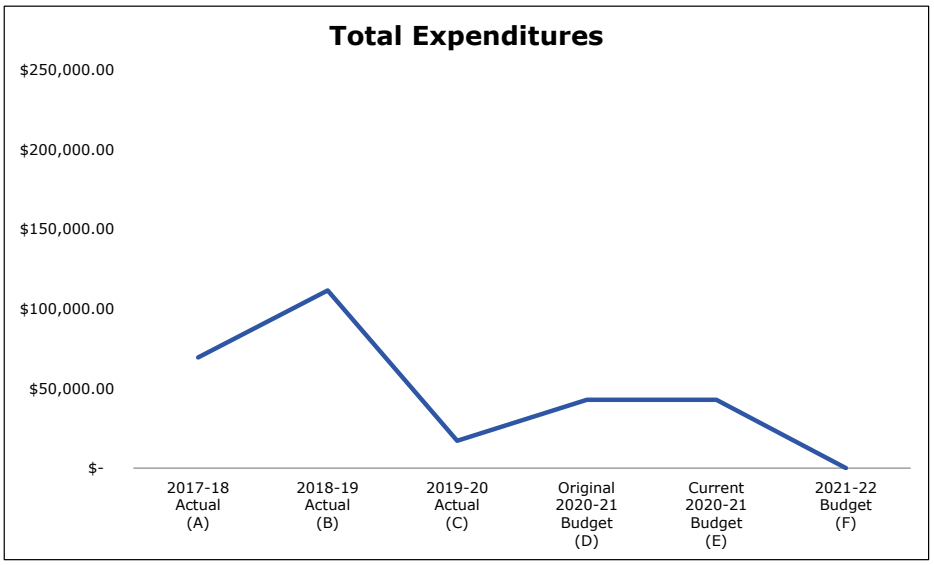
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the District.

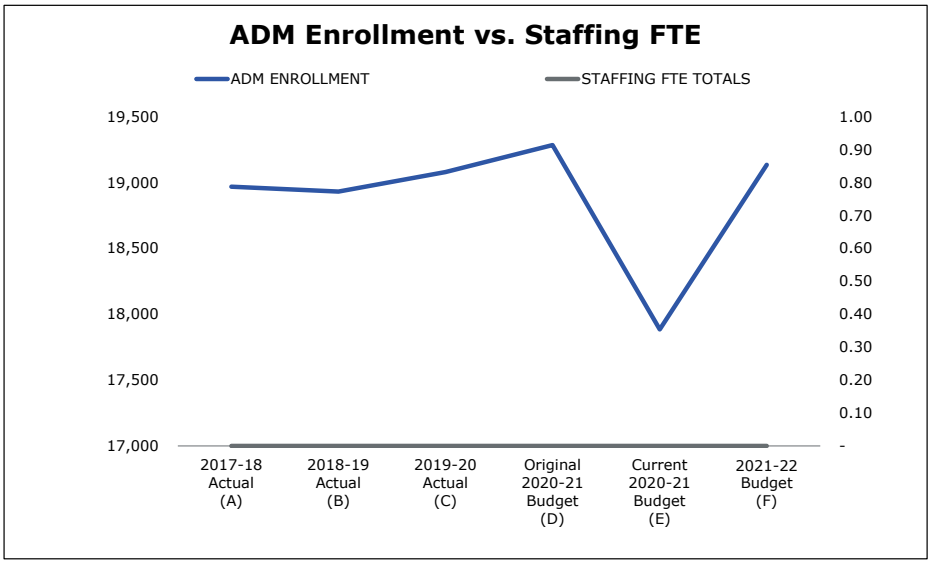
Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	69,609	111,663	17,226	42,889	42,889	-	(42,889)	-100%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**69,609**	**111,663**	**17,226**	**42,889**	**42,889**	**-**	**(42,889)**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**69,609**	**111,663**	**17,226**	**42,889**	**42,889**	**-**	**(42,889)**	**-100%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 23,800	$ 27,325	$ 1,400	$ 350	$ 350	$ -	$ (350)	-100%
320 Non-Certificated Salaries	-	41	-	-	-	-	-	0%
360 Employee Benefits	712	1,075	43	6	6	-	(6)	-100%
Total Personnel	**24,512**	**28,441**	**1,443**	**356**	**356**	**-**	**(356)**	**-100%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	63,960	(299)	41,475	41,475	-	(41,475)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,497	762	16,082	62	62	-	(62)	-100%
490 Other Expenses	43,600	18,500	-	996	996	-	(996)	-100%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**45,097**	**83,222**	**15,783**	**42,533**	**42,533**	**-**	**(42,533)**	**-100%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**69,609**	**111,663**	**17,226**	**42,889**	**42,889**	**-**	**(42,889)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

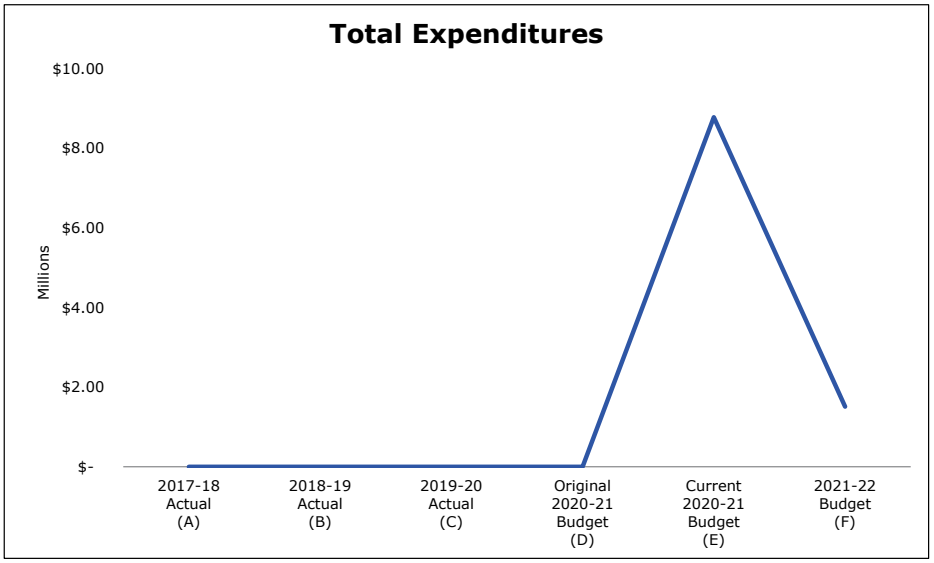
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and orgainzations for identified purposes in amounts greater than $300,000. Any funds expended in this fund are considered under the jurisdiction of the District.

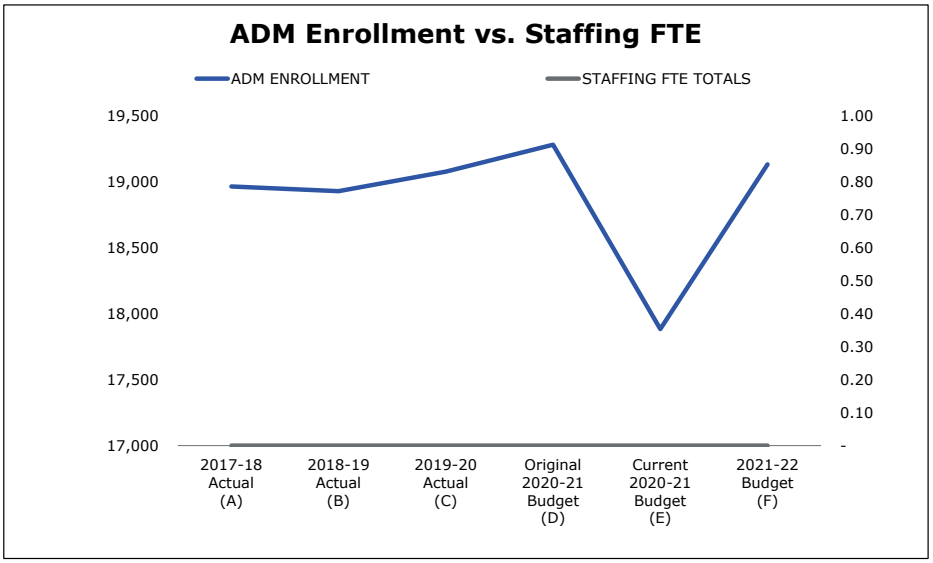
Fund: 500 Capital Improvement Planning
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	1,509,866	1,509,866	100%
250 Transfers from Other Funds	-	-	-	-	8,784,926	-	(8,784,926)	-100%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**8,784,926**	**1,509,866**	**(7,275,060)**	**-83%**
Total Revenue	**-**	**-**	**-**	**-**	**8,784,926**	**1,509,866**	**(7,275,060)**	**-83%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	6,359	-	(6,359)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	2,444,615	1,240,594	(1,204,021)	-49%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	125,664	136,755	11,091	9%
490 Other Expenses	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	208,288	132,517	(75,771)	-36%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**-**	**-**	**-**	**2,784,926**	**1,509,866**	**(1,199,289)**	**-43%**
550 Transfers to other Funds	-	-	-	-	6,000,000	-	(6,000,000)	-100%
Total Expenditures	**-**	**-**	**-**	**-**	**8,784,926**	**1,509,866**	**(7,199,289)**	**-82%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,771**	**0%**



Fund: 500 Capital Improvement Planning
Location: 501 District Wide
Date: 6/2/2021

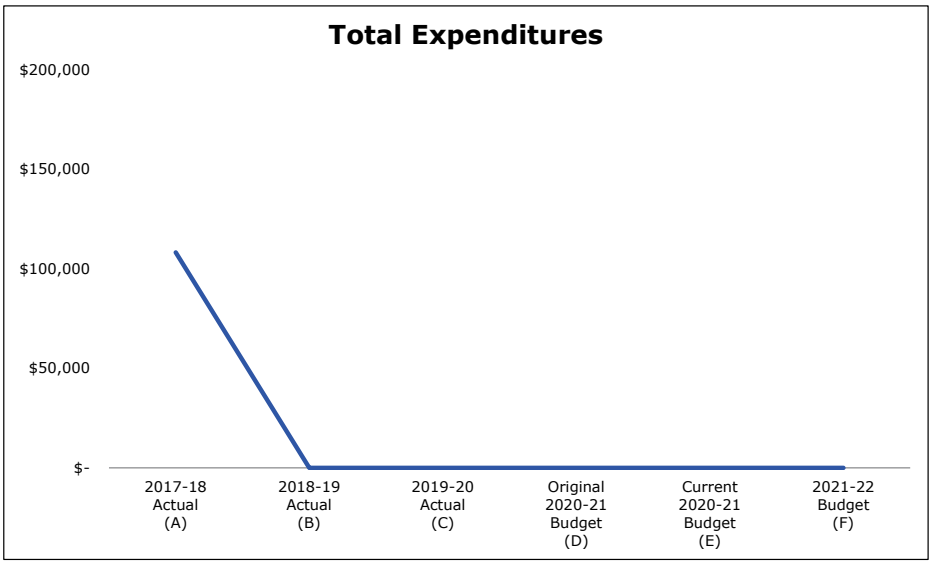
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

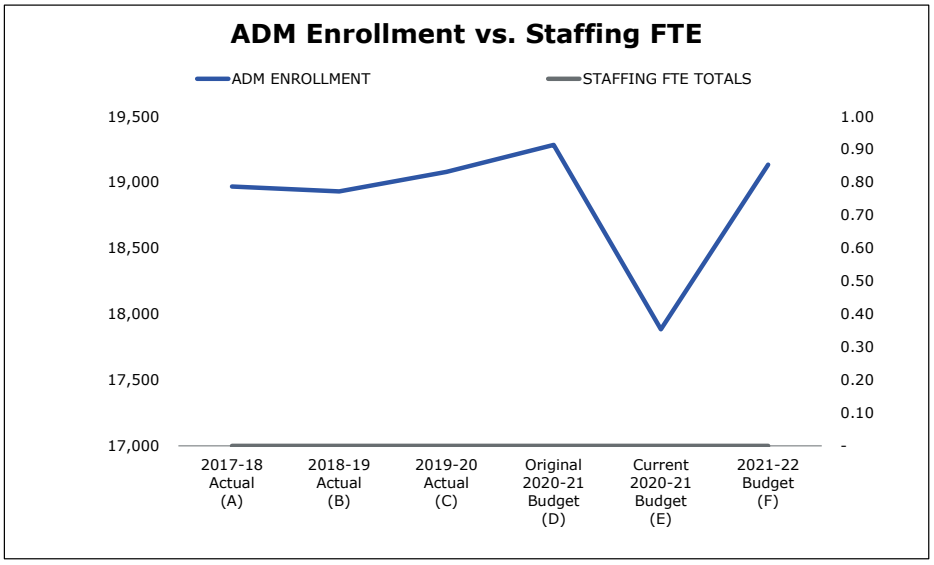
Fund: 503 Small Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	108,323	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**108,323**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**108,323**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	48,627	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	54,146	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	5,550	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**108,323**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**108,323**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 503 Small Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

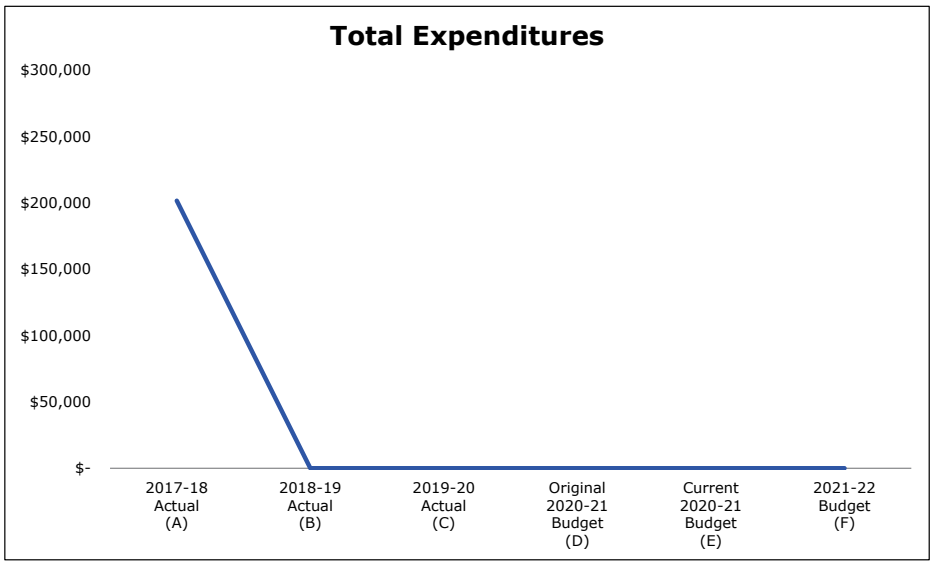
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

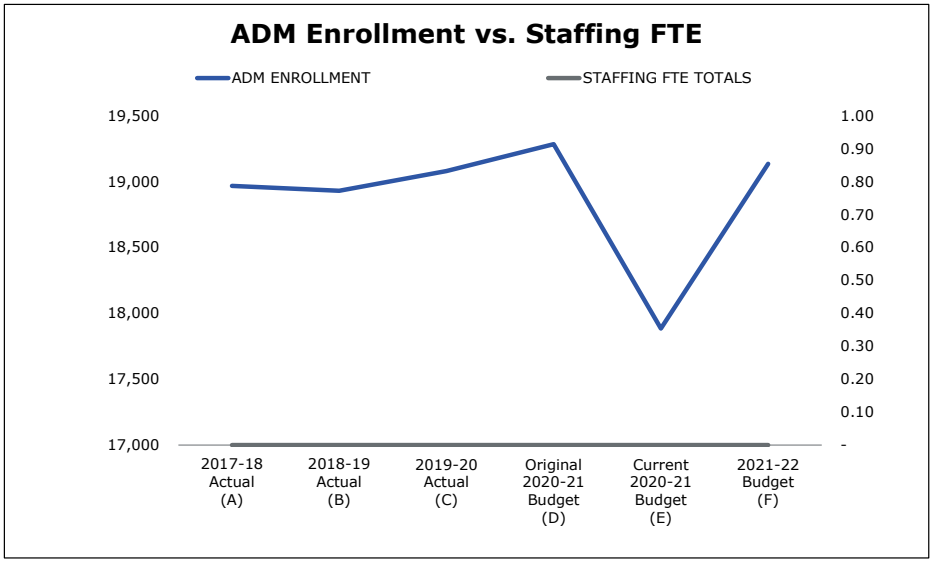
Fund: 505 Large Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	201,769	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**201,769**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**201,769**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	89,733	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	112,036	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**201,769**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**201,769**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 505 Large Legislative Grants
Location: 501 District Wide
Date: 6/2/2021

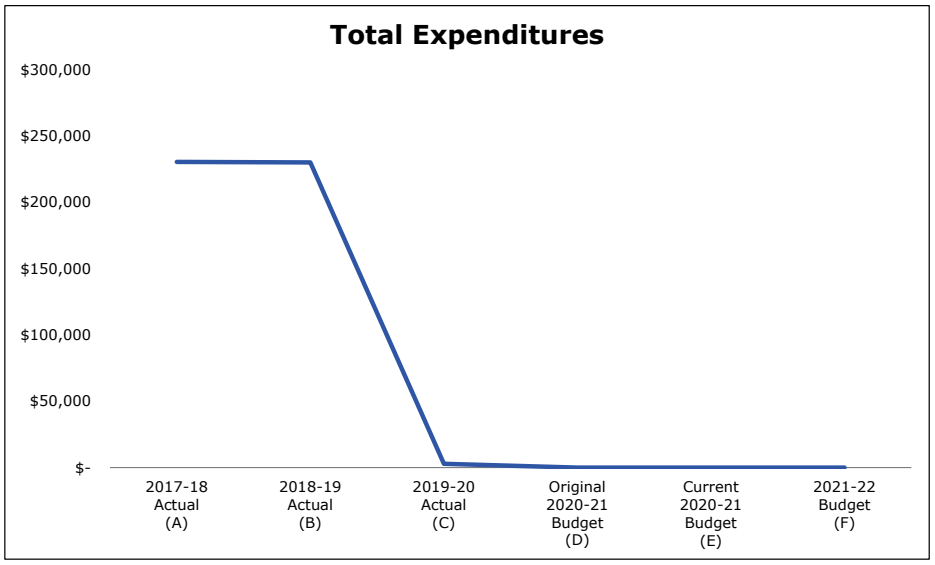
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

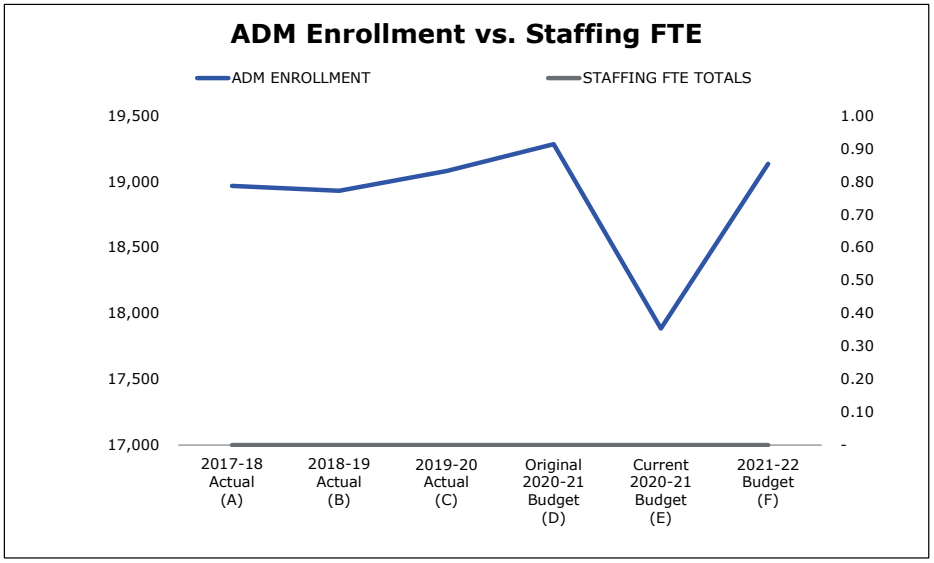
Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	230,534	230,125	2,822	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**230,534**	**230,125**	**2,822**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**230,534**	**230,125**	**2,822**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	29,653	53,880	2,822	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	87,440	19,596	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	113,441	156,649	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**230,534**	**230,125**	**2,822**	**-**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**230,534**	**230,125**	**2,822**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/2/2021

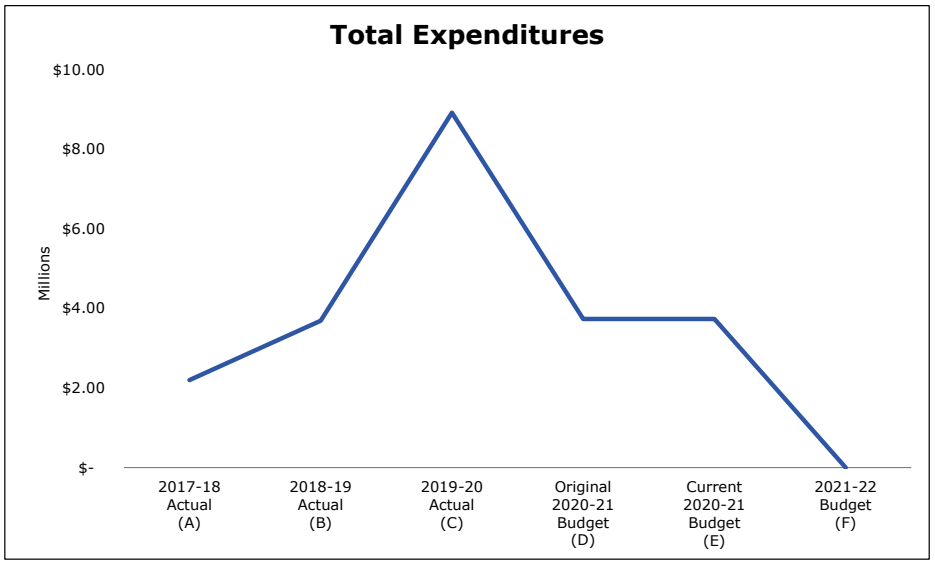
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



All bond sales, managements, and project management is handled by the Borough. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

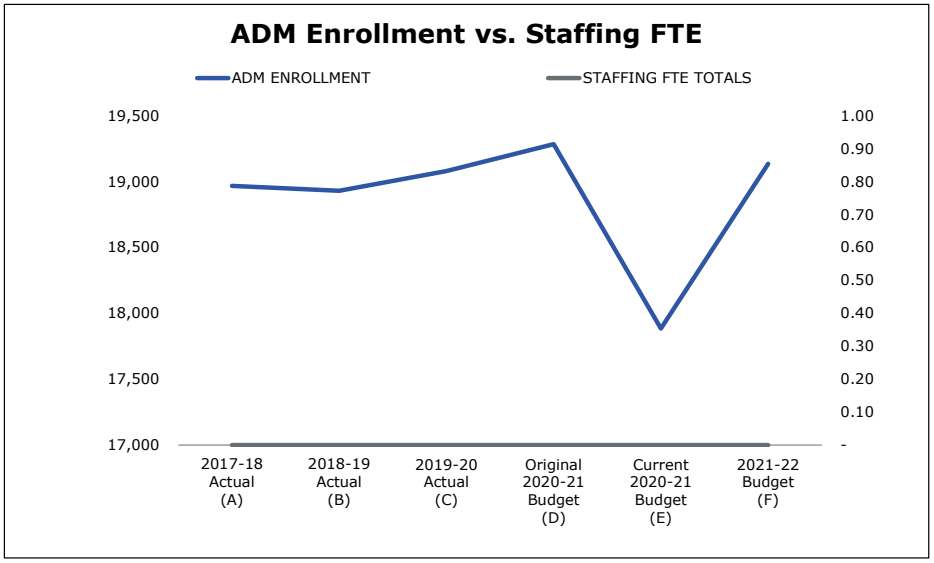
Fund: 540 Capital Improvement Planning
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	2,553,923	3,235,930	2,513,030	3,736,478	3,736,478	-	(3,736,478)	-100%
250 Transfers from Other Funds	2,880,730	2,971,038	10,145,050	-	-	-	-	0%
Total Appropriations & Transfers	**5,434,653**	**6,206,968**	**12,658,080**	**3,736,478**	**3,736,478**	**-**	**(3,736,478)**	**-100%**
Total Revenue	**5,434,653**	**6,206,968**	**12,658,080**	**3,736,478**	**3,736,478**	**-**	**(3,736,478)**	**-100%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 23,046	$ 14,050	$ 40,166	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	13,538	-	-	-	-	-	-	0%
360 Employee Benefits	4,979	2,409	5,842	-	-	-	-	0%
Total Personnel	**41,563**	**16,459**	**46,008**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	86,842	128,174	186,868	140,616	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,780,308	1,535,618	1,987,909	902,597	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	161,692	997,464	464,278	2,663,513	-	-	-	0%
490 Other Expenses	6,153	2,610	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	79,632	38,595	-	20,752	-	-	-	0%
510 Equipment	11,304	941,770	336,539	9,000	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**2,125,931**	**3,644,231**	**2,975,594**	**3,736,478**	**-**	**-**	**-**	**0%**
550 Transfers to other Funds	31,229	33,248	5,900,000	-	3,736,478	-	(3,736,478)	-100%
Total Expenditures	**2,198,723**	**3,693,938**	**8,921,602**	**3,736,478**	**3,736,478**	**-**	**(3,736,478)**	**-100%**
FUND TOTAL	**$ (3,235,930)**	**$ (2,513,030)**	**$ (3,736,478)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 540 Capital Improvement Planning
Location: 501 District Wide
Date: 6/2/2021

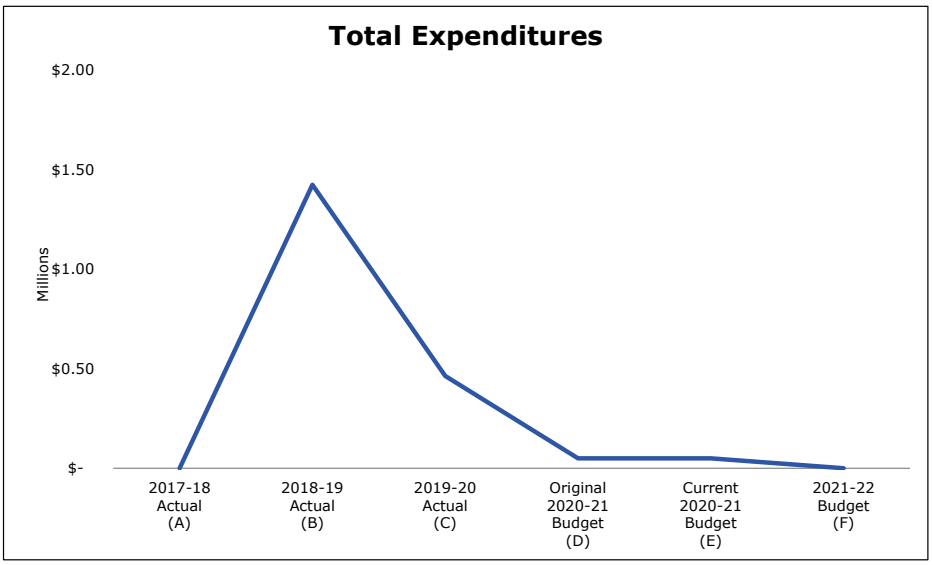
	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

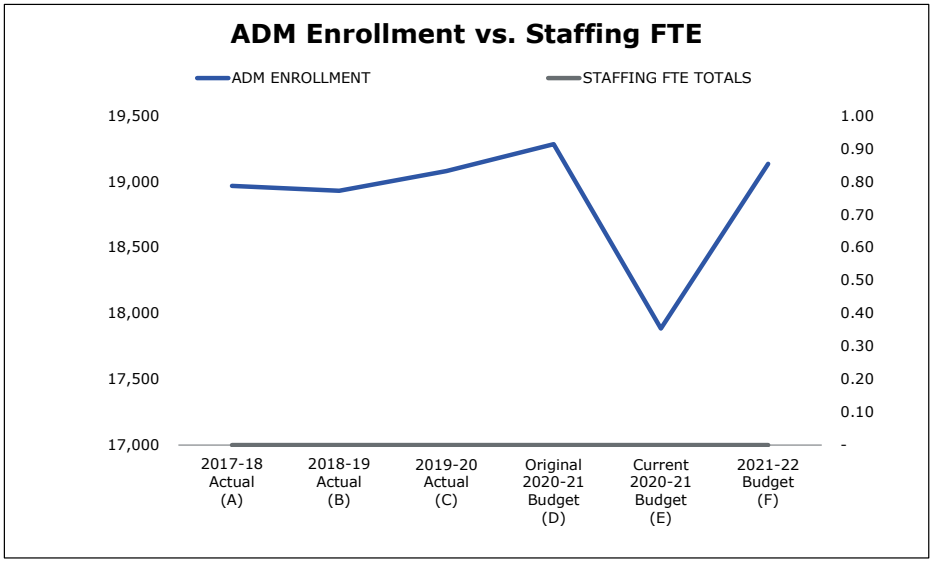
Fund: 550 Disaster Relief Fund
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Food Service Meal Sales	$ -	$ 1,425,280	$ 463,432	$ 50,000	$ 50,000	$ -	$ -	-100%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Total Direct Revenue	**-**	**1,425,280**	**463,432**	**50,000**	**50,000**	**-**	**-**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**-**	**1,425,280**	**463,432**	**50,000**	**50,000**	**-**	**(50,000)**	**-100%**
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ 57,838	$ 17,166	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	39,479	26,469	-	-	-	-	0%
360 Employee Benefits	-	18,874	11,547	-	-	-	-	0%
Total Personnel	**-**	**116,191**	**55,182**	**-**	**-**	**-**	**-**	**0%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	-	91,661	32,800	-	-	-	-	0%
420 Staff Travel	-	19	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	3,053	2,250	-	-	-	-	0%
440 Purchased Services	-	735,056	329,536	2,000	2,000	-	(2,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	469,453	43,665	-	-	-	-	0%
490 Other Expenses	-	2,311	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	7,536	-	48,000	48,000	-	(48,000)	-100%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**-**	**1,309,089**	**408,250**	**50,000**	**50,000**	**-**	**(50,000)**	**-100%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Total Expenditures	**-**	**1,425,280**	**463,432**	**50,000**	**50,000**	**-**	**(50,000)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 550 Disaster Relief Fund
Location: 501 District Wide
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds (discontinued use prior to FY 2022).

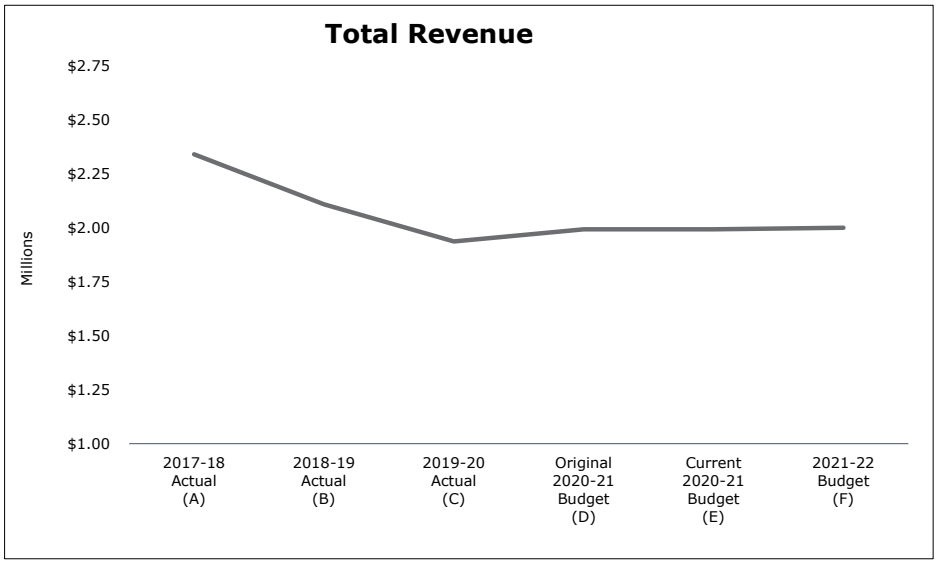
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Proprietary Funds

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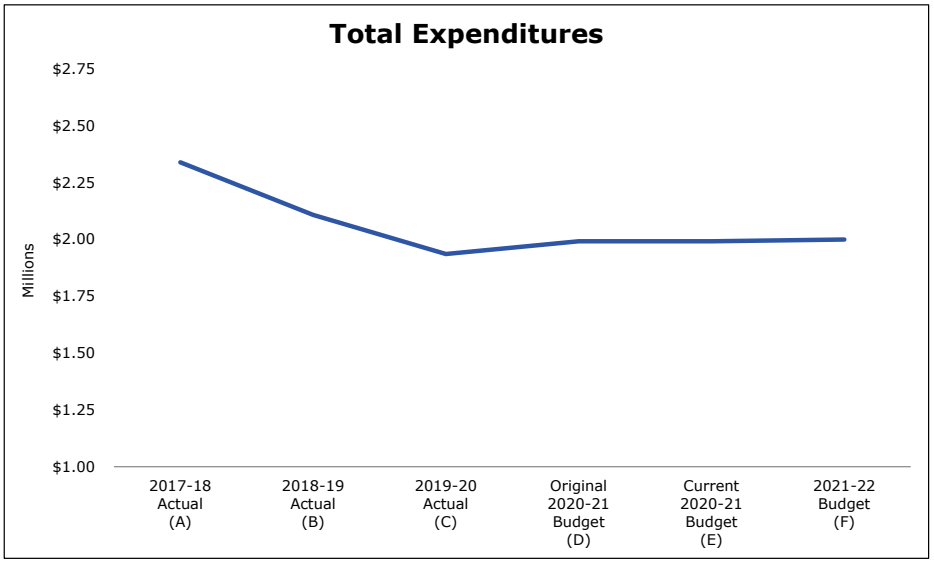
Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
011 Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	-	28,006	-	-	-	-	-	0%
046 Other Local Reimbursements	348	7,424	7,863	3,900	3,900	3,900	-	0%
Total Local Source Revenue	**348**	**35,430**	**7,863**	**3,900**	**3,900**	**3,900**	**-**	**0%**
REVENUE FROM STATE SOURCES:								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS On-Behalf	-	-	-	-	-	-	-	0%
057 PERS On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
Total State Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
140 Direct	-	-	-	-	-	-	-	0%
047 E-Rate	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Federal Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS:								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	2,339,069	2,072,765	1,928,139	1,988,103	1,988,103	1,995,868	7,765	0%
Total Appropriations & Transfers	**2,339,069**	**2,072,765**	**1,928,139**	**1,988,103**	**1,988,103**	**1,995,868**	**7,765**	**0%**
REVENUE TOTAL	**$ 2,339,418**	**$ 2,108,195**	**$ 1,936,002**	**$ 1,992,003**	**$ 1,992,003**	**$ 1,999,768**	**$ 7,765**	**0%**



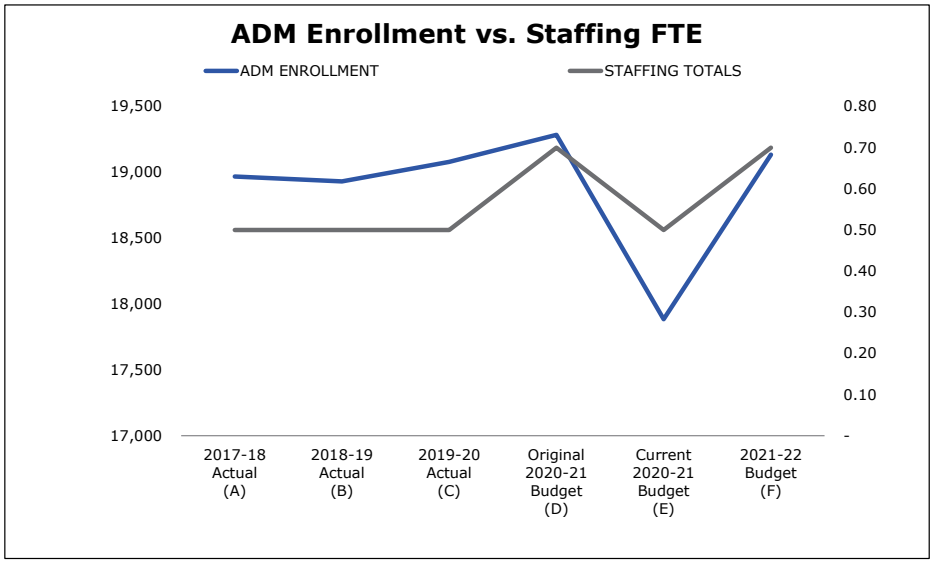
Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ 109,784	$ 15,958	$ 3,788	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	98,744	79,697	31,125	29,466	29,466	29,478	12	0%
360 Employee Benefits	120,999	65,076	18,807	25,763	25,763	25,290	(473)	-2%
Total Personnel	**329,527**	**160,732**	**53,720**	**55,229**	**55,229**	**54,768**	**(461)**	**-1%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Svc	196,687	178,582	141,150	170,000	170,000	170,000	-	0%
420 Staff Travel	-	-		-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	793	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	1,812,411	1,768,882	1,741,131	1,766,774	1,766,774	1,775,000	8,226	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay	-	-	-	-	-	-	-	0%
Total Non-Personnel	**2,009,891**	**1,947,463**	**1,882,281**	**1,936,774**	**1,936,774**	**1,945,000**	**8,226**	**0%**
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	**$ 2,339,418**	**$ 2,108,195**	**$ 1,936,002**	**$ 1,992,003**	**$ 1,992,003**	**$ 1,999,768**	**$ 7,765**	**0%**



Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/2/2021

	2017-18 Actual (A)	2018-19 Actual (B)	2019-20 Actual (C)	Original 2020-21 Budget (D)	Current 2020-21 Budget (E)	2021-22 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,968.46**	**18,931.80**	**19,080.25**	**19,285.00**	**17,885.13**	**19,135.00**	**1,249.87**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.70	0.50	0.70	0.20	0%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.70**	**0.50**	**0.70**	**0.20**	**0%**
STAFFING TOTALS	**0.50**	**0.50**	**0.50**	**0.70**	**0.50**	**0.70**	**0.20**	**0%**



A self-insurance internal service fund used to cover workers' compensation liabilities.

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LONG-TERM FORECAST

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LONG-TERM FORECASTS

Fiscal forecasting is a method of long-range budgeting. It is a business tool used:

- To predict trends, shortfalls, and other possible fiscal surprises
- For planning and setting a base line for future budgets
- To track changes and observe anomalies

Forecasts have a relatively short life span as more accurate and up to date data becomes available after a forecast has been completed and are most accurate when given a broad spectrum of assumptions vs. a more detailed model.

As the District continues to grow, expenditures may exceed revenues, resulting in a structural deficit. To arrive at a balanced budget the District must seek new revenue sources or reduce expenditures.

The following assumptions were used to create the Long-Term Forecast:

Revenue Assumptions
Following best practices, the District is outlining three separate revenue scenarios within the General Fund Long-Term Forecasts.

Scenario A - Pessimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2023-FY 2026
- Base Student Allocation (BSA) maintained at $5,930, with no increase from FY 2022-FY 2026
- No State one-time funds
- All other revenues are maintained with no change

Scenario B - Moderate

- Borough funding at 6.3 mills with an annual increase to the tax base of 2.5% from FY 2023-FY 2026
- Base Student Allocation (BSA) increased by $116 to $6,046 in FY 2024 and maintained thereafter
- No State one-time funds
- All other revenues are maintained with no change

Scenario C – Optimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 4% from FY 2023-FY 2026
- Base Student Allocation (BSA) increases by $100 annually from FY 2023-FY 2026
- No State one-time funds
- All other revenues are maintained with no change

Expenditure Assumptions
Expenditures are maintained in all scenarios based on the assumptions listed below.

Personnel

- Staff funded through the CRRSA ESSER II Funds (42.45 FTE) are reabsorbed into the General Fund in FY 2024 with the sunset of that grant

Regular Salary Schedule Movement

- In FY 2022, salary schedules increase according to the negotiated agreement for each employee group as outlined below
    - MSEA increased by 2%
    - CEA, MLMA, and MSPA increased by 1.5%
    - All other employee groups are maintained with no increase
- In FY 2023, salary schedules increase according to the negotiated agreement for each employee group and are maintained thereafter

  - MSPA and MLMA increased by 1.5%
  - All other employee groups are maintained with no increase
- Total certificated salaries increase by 1.36% for regular movement on the salary schedule
- Total non-certificated salaries increase by 3.31% for regular movement on the salary schedule

Benefits

- Health insurance increases at an annual rate of 8%
  - Increase is split 50/50 between the District and all employee groups
- All other deduction factors are maintained with any increase due to an increase in salary factors
- Includes a reserve of 1% of total compensation and benefits, which was then adjusted for vacancies, attrition, leave without pay, and column movements
- Excludes on-behalf payments

Non-Personnel

- School site non-personnel budgets are maintained, with any increase or decrease to only to projected changes in enrollment
- Department non-personnel budget are maintained with zero increase or decrease
- Utility rates are maintained and applied to the annual average use from FY 2017-FY 2019
- Property and liability insurance increase at an annual rate of 15%
- Transfers to other funds includes a subsidy to the Student Transportation Fund and an annual transfer to Debt Service Fund
- All other non-personnel accounts are maintained with no change

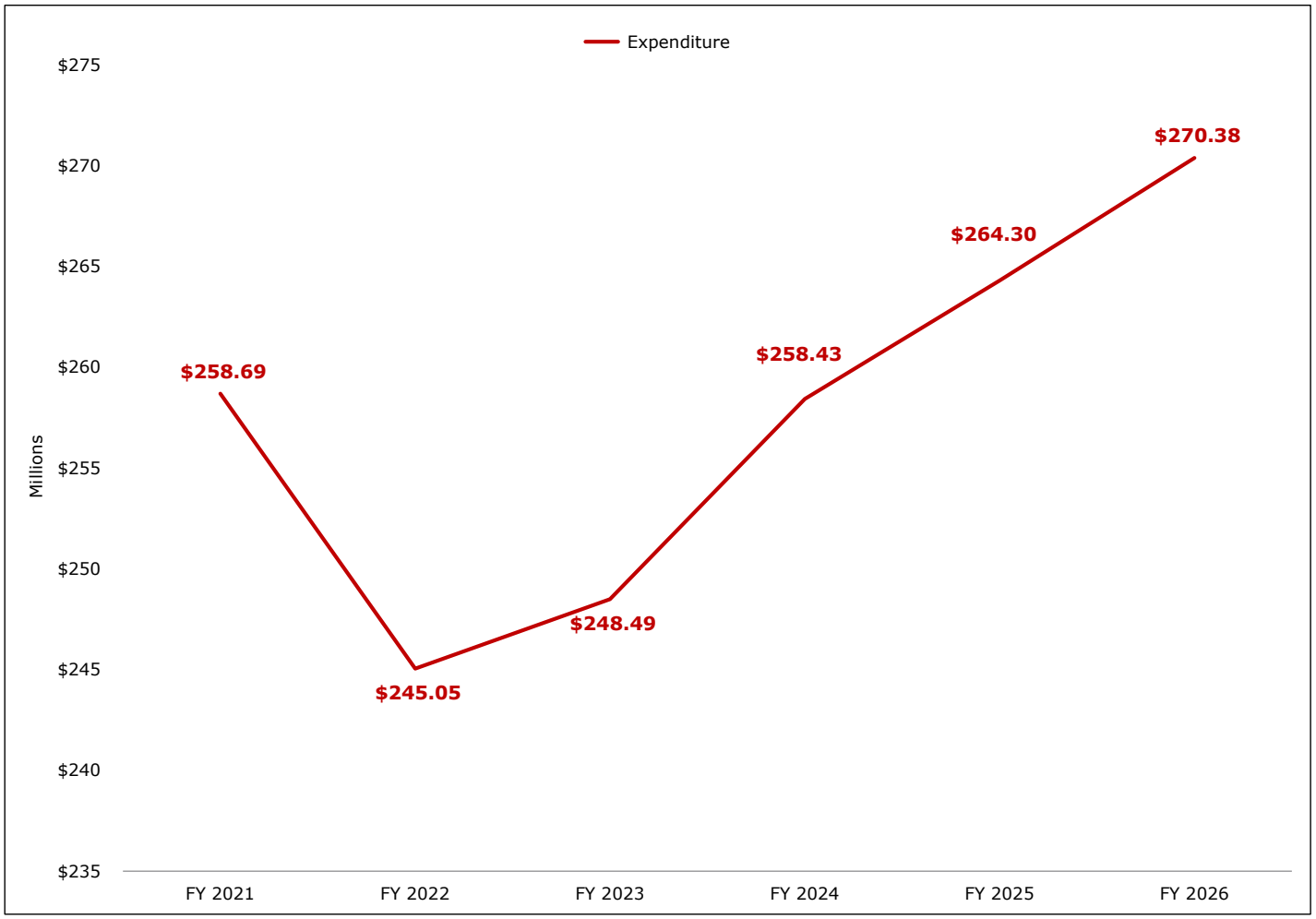
The tables on the following pages are organized by fund with information through FY 2026. They include the FY 2021 Budget with five years of projections. Expenditures are detailed in fund-object order similar to the layout found in the prior financial pages.

Long-Term Forecast Listing

- General Fund
- Student Transportation Fund

LONG-TERM FORECAST: EXPENDITURE SUMMARY

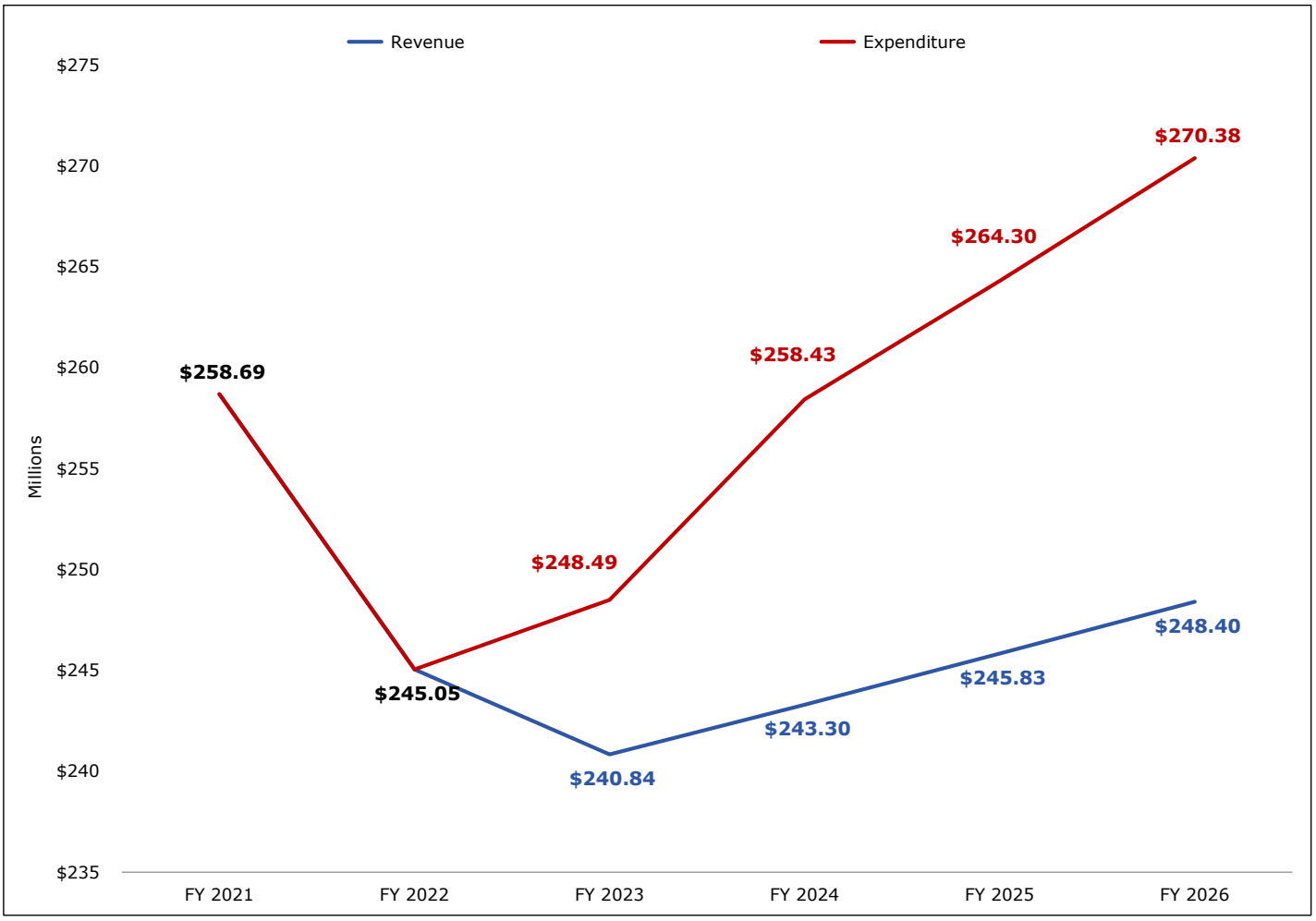
GENERAL FUND



	FY 2021 Current Budget	FY 2022 Adopted Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Personnel						
310 - Certificated Salaries	101,491,525	**100,879,787**	102,365,550	106,688,624	108,139,589	109,610,287
320 - Non-Certificated Salaries	35,801,377	**37,541,149**	38,826,545	40,243,980	41,576,056	42,952,223
360 - Employee Benefits	63,519,571	**63,882,143**	64,920,389	68,294,242	70,573,641	72,935,532
Total Personnel	**200,812,473**	**202,303,079**	**206,112,484**	**215,226,846**	**220,289,286**	**225,498,042**
Non-Personnel						
410 - Professional & Technical Srvs	7,667,519	**5,769,711**	5,769,711	5,769,711	5,769,711	5,769,711
420 - Staff Travel	543,444	**522,455**	522,455	522,455	522,455	522,455
425 - Student Travel	726,007	**886,618**	886,618	886,618	886,618	886,618
430 - Utility Services	2,661,322	**2,458,749**	1,821,925	1,867,474	1,914,161	1,962,015
435 - Energy	6,481,440	**6,146,768**	6,268,662	6,425,379	6,586,013	6,750,663
440 - Other Purchased Services	7,014,829	**6,802,070**	6,802,070	6,802,070	6,802,070	6,802,070
445 - Insurance Bonds & Premiums	2,676,154	**2,678,821**	3,080,644	3,542,741	4,074,152	4,685,275
450 - Supplies & Materials	15,962,133	**14,098,881**	14,098,881	14,098,881	14,098,881	14,098,881
490 - Other Expenses	1,008,608	**833,950**	833,950	833,950	833,950	833,950
495 - Indirect Cost	(897,527)	**(1,453,689)**	(1,453,689)	(1,453,689)	(1,453,689)	(1,453,689)
510 - Equipment	926,961	**1,157,902**	1,157,902	1,157,902	1,157,902	1,157,902
540 - Other Capital Outlay	29,700	**30,888**	30,888	30,888	30,888	30,888
Total Non-Personnel	**44,800,590**	**39,933,124**	**39,820,017**	**40,484,380**	**41,223,112**	**42,015,851**
Total Expenditures	**245,613,064**	**242,236,203**	**245,932,501**	**255,711,226**	**261,512,398**	**267,513,893**
550 - Transfers to Other Funds	13,073,335	**2,810,961**	2,557,889	2,715,516	2,785,762	2,868,628
Grand Total	**$258,686,399**	**$245,047,164**	**248,490,390**	**$258,426,742**	**$264,298,160**	**$270,382,521**

LONG-TERM FORECAST: SCENARIO A - PESSIMISTIC

GENERAL FUND



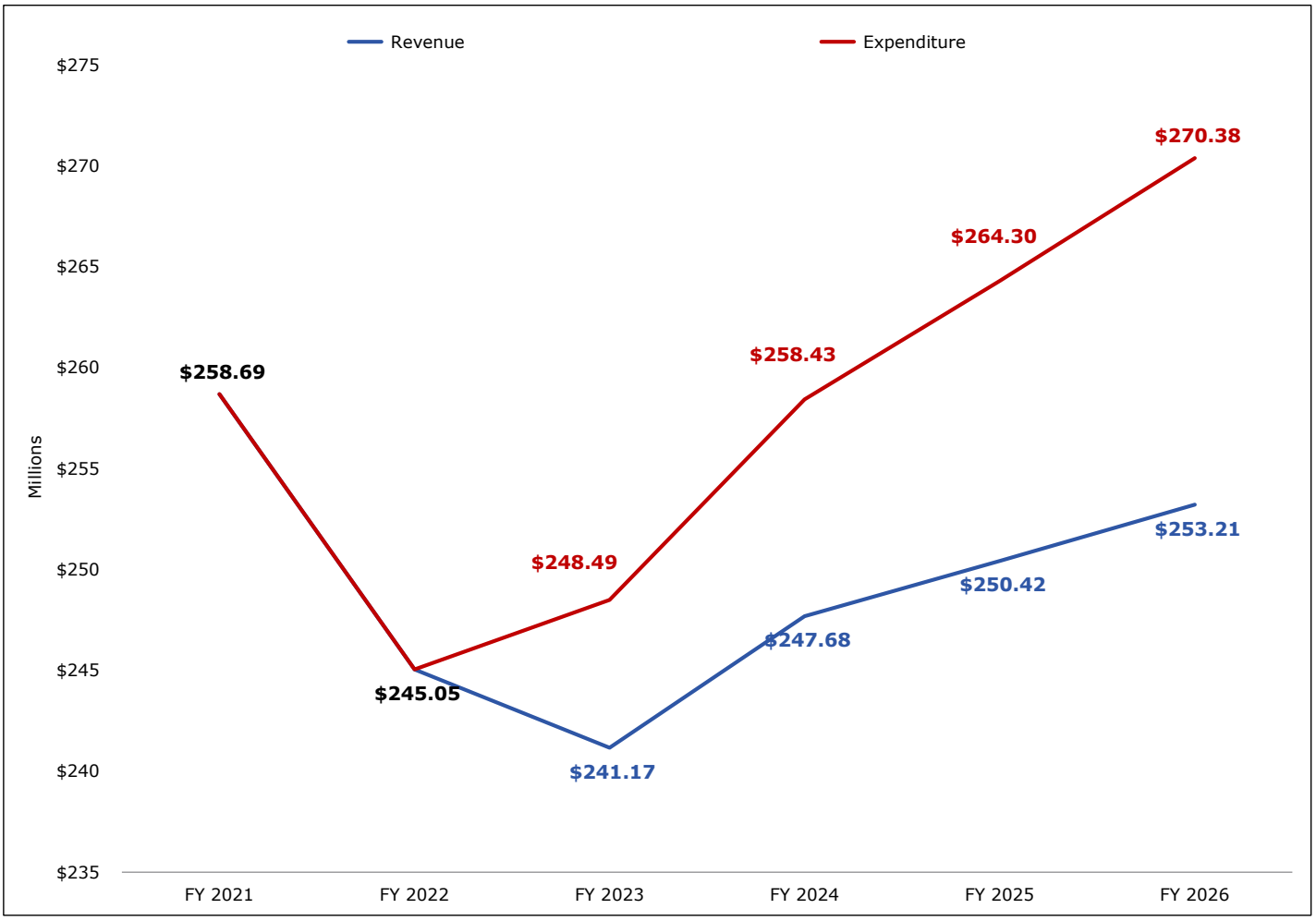
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue	258,686,399	**245,047,164**	240,836,613	243,298,604	245,831,563	248,399,554
Expenditure	258,686,399	**245,047,164**	248,490,390	258,426,742	264,298,160	270,382,521
Excess (Deficit)	**-**	**-**	**(7,653,777)**	**(15,128,138)**	**(18,466,597)**	**(21,982,967)**

Revenue Assumptions

Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2023-2026
Base Student Allocation (BSA) maintained at $5,930, with no increase
Intensive student count maintained at 547
No State one-time funds
All other revenues maintained with no change

LONG-TERM FORECAST: SCENARIO B - MODERATE

GENERAL FUND



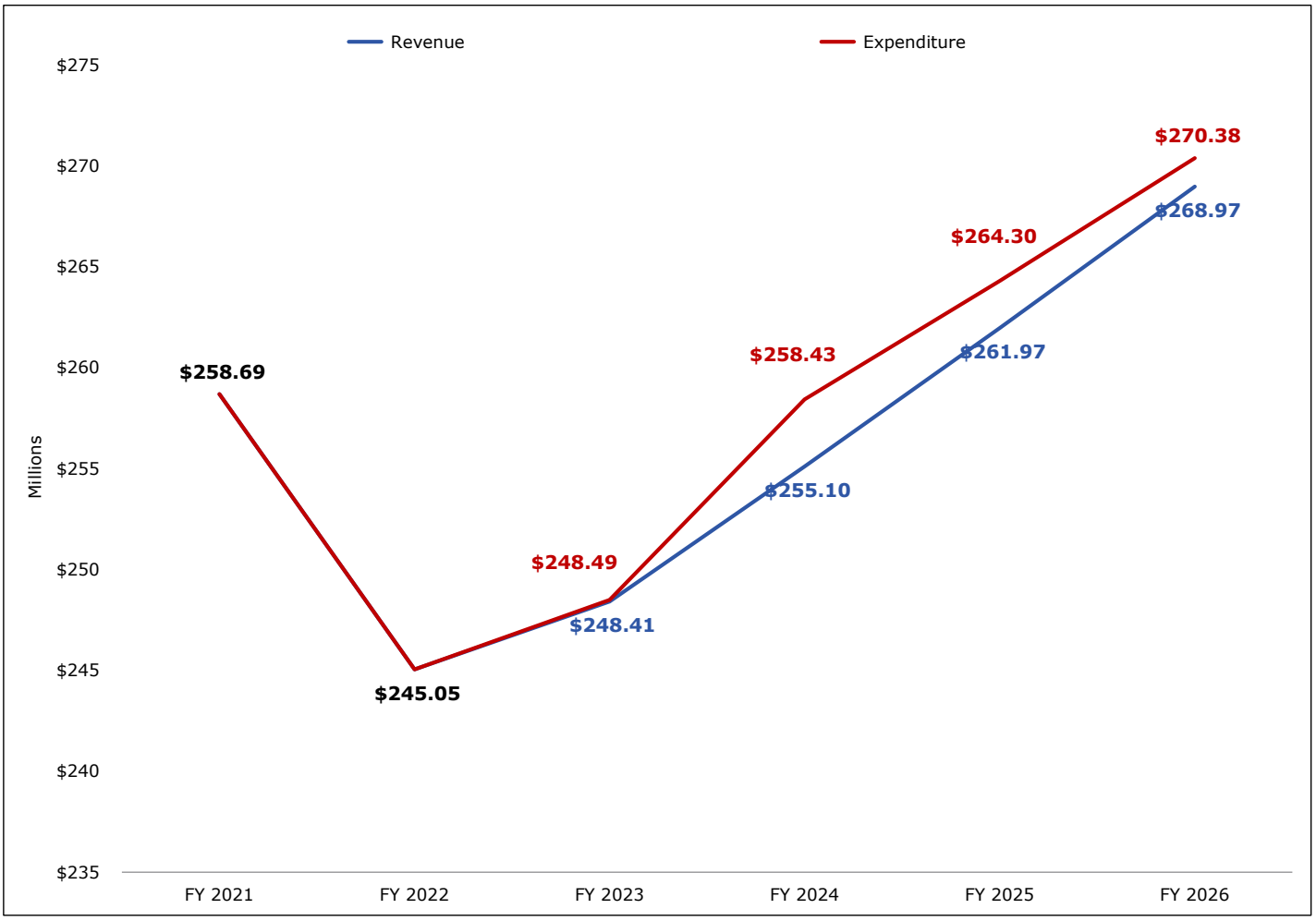
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue	258,686,399	**245,047,164**	241,165,822	247,683,025	250,423,482	253,206,924
Expenditure	258,686,399	**245,047,164**	248,490,390	258,426,742	264,298,160	270,382,521
Excess (Deficit)	**-**	**-**	**(7,324,568)**	**(10,743,717)**	**(13,874,678)**	**(17,175,597)**

Revenue Assumptions

Borough funding at 6.3 mills with an annual increase to the tax base of 2.5% from FY 2023-2026
Base Student Allocation (BSA) increased by $116 to $6,046 in FY 2024 and maintained thereafter
Intensive student count maintained at 547
No State one-time funds
All other revenues maintained with no change

LONG-TERM FORECAST: SCENARIO C - OPTIMISTIC

GENERAL FUND



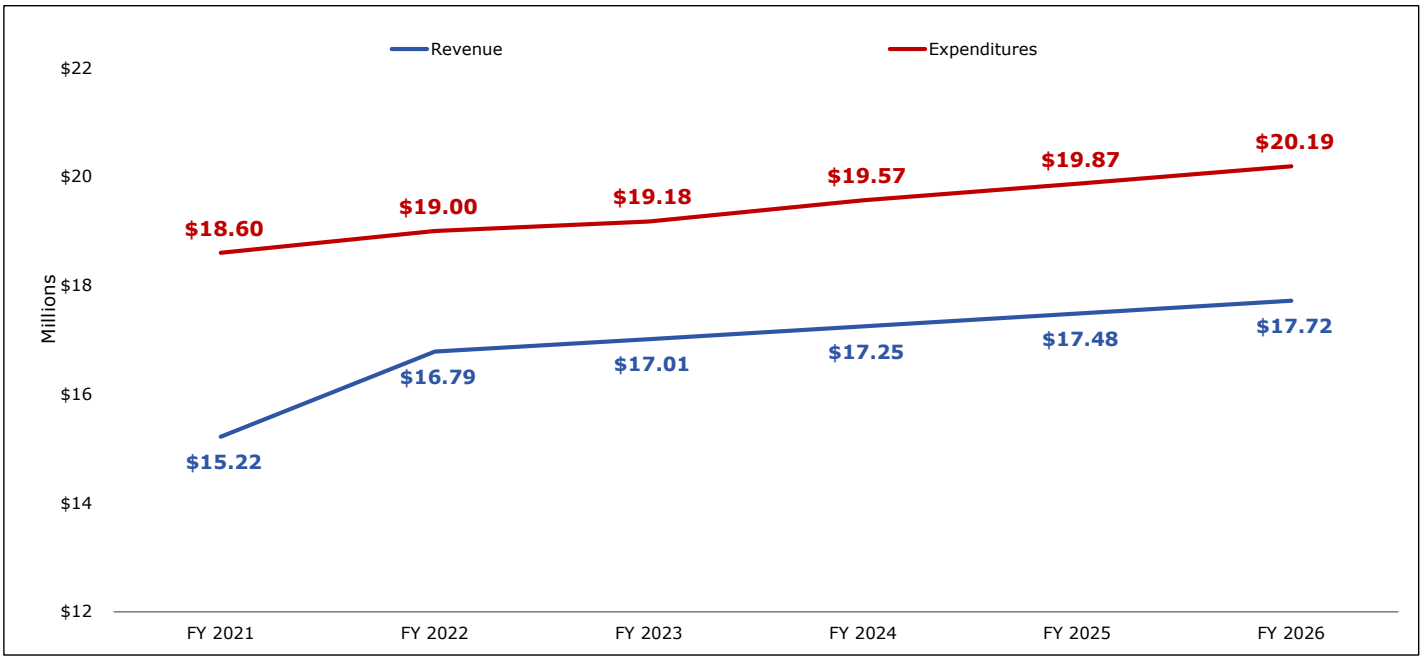
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue	258,686,399	**245,047,164**	248,408,808	255,099,385	261,965,491	268,972,904
Expenditure	258,686,399	**245,047,164**	248,490,390	258,426,742	264,298,160	270,382,521
Excess (Deficit)	**-**	**-**	**(81,582)**	**(3,327,357)**	**(2,332,669)**	**(1,409,617)**

Revenue Assumptions

Borough funding at 6.3 mills with an annual increase to the tax base of 4% from FY 2023-2026
Base Student Allocation (BSA) increased by $100 annually form FY 2023-2026
Intensive student count maintained at 547
No State one-time funds
All other revenues maintained with no change

LONG-TERM FORECAST: SUMMARY

Transportation Fund



	FY 2021 Current Budget	FY 2022 Adopted Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
ADM Enrollment	**17,885.13**	**19,135.00**	**19,397.00**	**19,663.00**	**19,933.00**	**20,206.00**
REVENUE						
065 Student Transportation	$ 14,567,596	**$ 16,669,935**	$ 16,898,070	$ 17,130,225	$ 17,365,395	$ 17,603,580
090 Other State Revenue	116,433	**116,433**	116,433	116,433	116,433	116,433
015 Fund Balance Appropriation	534,792	**-**	-	-	-	-
Revenue	**$ 15,218,821**	**$ 16,786,368**	**$ 17,014,503**	**$ 17,246,658**	**$ 17,481,828**	**$ 17,720,013**
EXPENDITURES						
Personnel						
320 Non-Certificated Salaries	$ 229,648	**$ 237,666**	$ 245,597	$ 253,793	$ 262,263	$ 271,015
360 Employee Benefits	145,534	**154,717**	163,533	169,517	175,720	182,155
Total Personnel	**375,182**	**392,383**	**409,130**	**423,310**	**437,983**	**453,170**
Non-Personnel						
430 Utilities	282	**282**	282	282	282	282
440 Purchased Services	18,208,170	**18,590,696**	18,748,461	19,124,414	19,414,807	19,720,671
450 Supplies & Materials	16,835	**16,835**	16,835	16,835	16,835	16,835
490 Other Expenses	700	**350**	700	350	700	700
Total Non-Personnel	**18,225,987**	**18,608,163**	**18,766,278**	**19,141,881**	**19,432,624**	**19,738,488**
Expenditures	**$ 18,601,169**	**$ 19,000,546**	**$ 19,175,409**	**$ 19,565,191**	**$ 19,870,607**	**$ 20,191,658**
Excess (Deficit)	**(3,382,348)**	**(2,214,178)**	**(2,160,906)**	**(2,318,533)**	**(2,388,779)**	**(2,471,645)**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Additional Assumptions:

Revenue

State revenue factor maintained at $1,005 per non-correspondent student, with any change due to a change in enrollment.

Expenditure

Employee costs adjusted as outlined in the General Fund
Contract rates increased by a 10-year average of the CPI
Other Expenses alternatively increased to cover licensing requirements
All other expenditures maintained with no change

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Informational Section

We prepare all students for success

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INFORMATIONAL SECTION

The data presented within this section is to help shareholders further understand the District's and the Borough's structure and finances. As well as to provide additional background and context for the decisions made during the budget process.

Unless otherwise noted, all information within this section is audited actual data. All audited data is as of June 30, 2020.

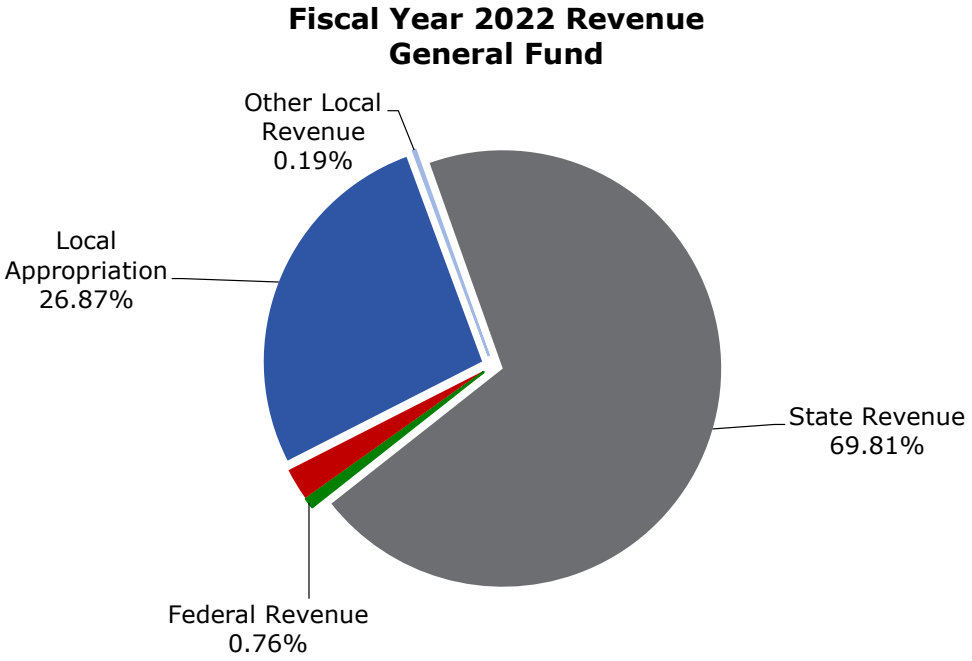
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General Fund Revenue

Local Appropriation	$ 65,841,806	26.87%
Other Local Revenue	475,000	0.19%
State Revenue	171,057,118	69.81%
Federal Revenue	1,863,261	0.76%
Allocation of Fund Balance	5,809,979	2.37%
Total Revenue Budget	$ 245,047,164	100.00%

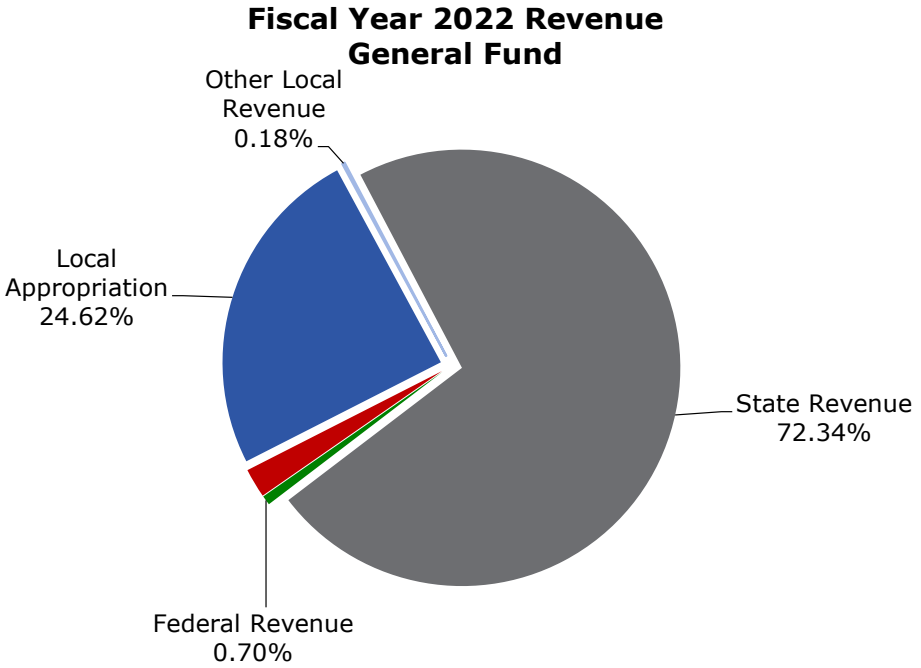
As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. Federal revenue is primarily Medicaid reimbursements and E-Rate revenue.



General Fund Revenue
With On-Behalf

Local Appropriation	$ 65,841,806	24.62%
Other Local Revenue	475,000	0.18%
State Revenue	193,556,023	72.34%
Federal Revenue	1,863,261	0.70%
Allocation of Fund Balance	5,809,979	2.17%
Total Revenue Budget	$ 267,546,069	100.01%

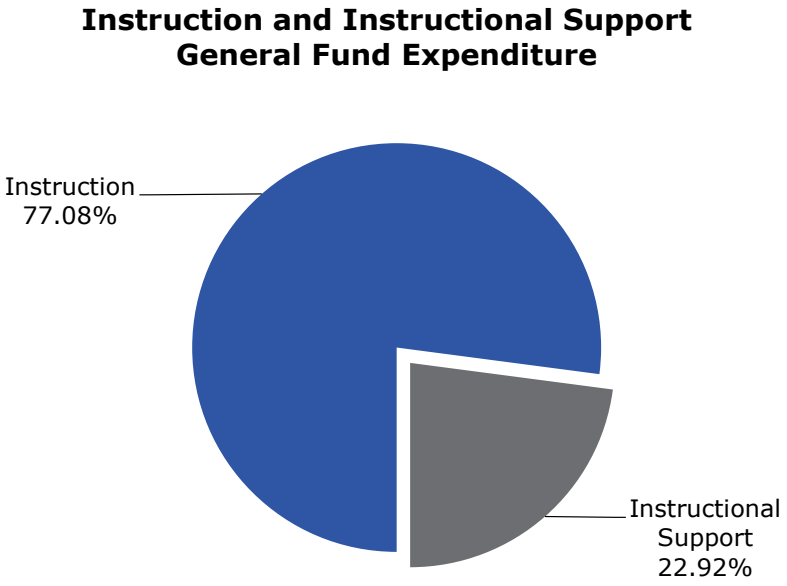
As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. Federal revenue is primarily Medicaid Reimbursements and E-Rate revenue.



General Fund Expenditure by Function

Regular Instruction	$102,346,775		
Special Education - Instruction	40,773,889		
Special Education - Student	15,971,727		
Support Services - Student	8,982,779		
Support Services - Instruction	8,650,883		
School Administration	10,000,834		
Instruction Subtotal	$186,726,887	**$186,726,887**	**77.08%**
School Administration - Support	$11,213,725		
District Administration	976,968		
District Administration - Support	14,018,880		
Operations and Maintenance	25,769,417		
Student Transportation	-		
Student Activities	3,500,326		
Community Services	30,000		
Instructional Support Subtotal	$55,509,316	**$55,509,316**	**22.92%**
Total Expenditures		**$242,236,203**	**100.00%**
Transfers to Other Funds	2,810,961	**2,810,961**	
Total Expenditure and Transfers	$245,047,164	**$ 245,047,164**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY 2022 budget designates 77% of the operating budget to instructional expenses, as depicted in blue.

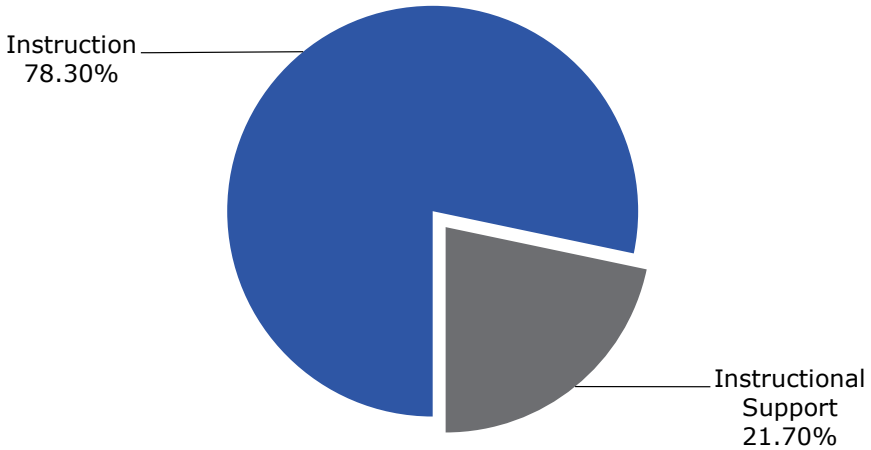


General Fund Expenditure by Function
With On-Behalf

Regular Instruction	$114,228,145		
Special Education - Instruction	44,587,078		
Special Education - Student	17,604,994		
Support Services - Student	10,007,178		
Support Services - Instruction	9,429,487		
School Administration	11,401,662		
Instruction Subtotal	207,258,544	**$ 207,258,544**	**78.30%**
School Administration - Support	$11,693,841		
District Administration	1,048,126		
District Administration - Support	14,427,458		
Operations and Maintenance	26,351,353		
Student Transportation	-		
Student Activities	3,925,786		
Community Services	30,000		
Instructional Support Subtotal	$57,476,564	**57,446,564**	**21.70%**
Total Expenditures		**$ 264,705,108**	**100.00%**
Transfers to Other Funds	2,810,961	**2,810,961**	
Total Expenditure and Transfers	267,546,069	**$ 267,516,069**	

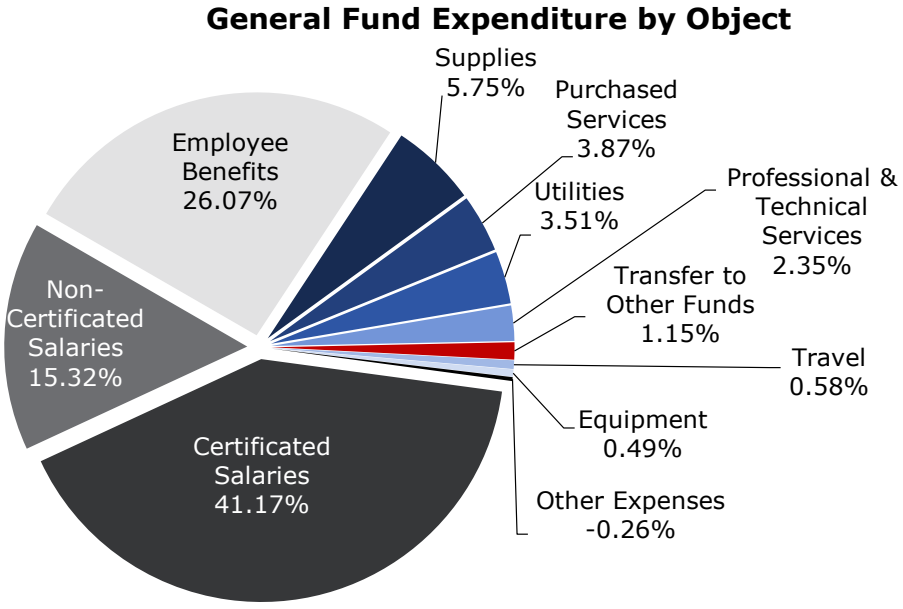
Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY 2022 budget (with on-behalf included) designates 78% of the operating budget to instructional expenses, as depicted in blue.

Instruction and Instructional Support
General Fund Expenditure



General Fund Expenditure by Object

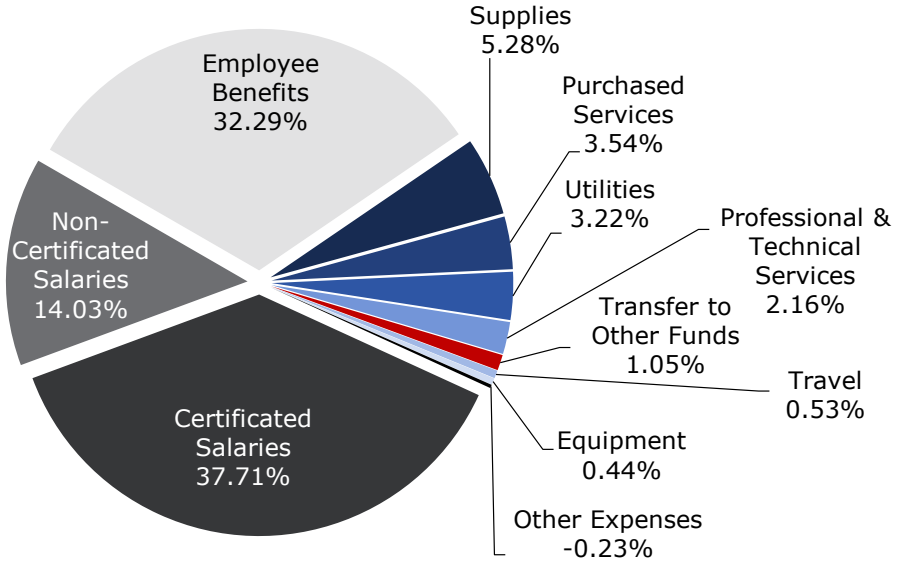
Certificated Salaries	$100,879,787	41.18%
Non-Certificated Salaries	37,541,149	15.32%
Employee Benefits	63,882,143	26.07%
Professional/Technical Services	5,769,711	2.35%
Travel	1,409,073	0.58%
Utilities	8,605,517	3.51%
Purchased Services	9,480,891	3.87%
Supplies	14,098,881	5.75%
Tuition & Stipends	-	0.00%
Other Expenses	(619,739)	-0.25%
Equipment	1,188,790	0.49%
Transfer to Other Funds	2,810,961	1.15%
	$ 245,047,164	100.02%



General Fund Expenditure by Object
With On-Behalf

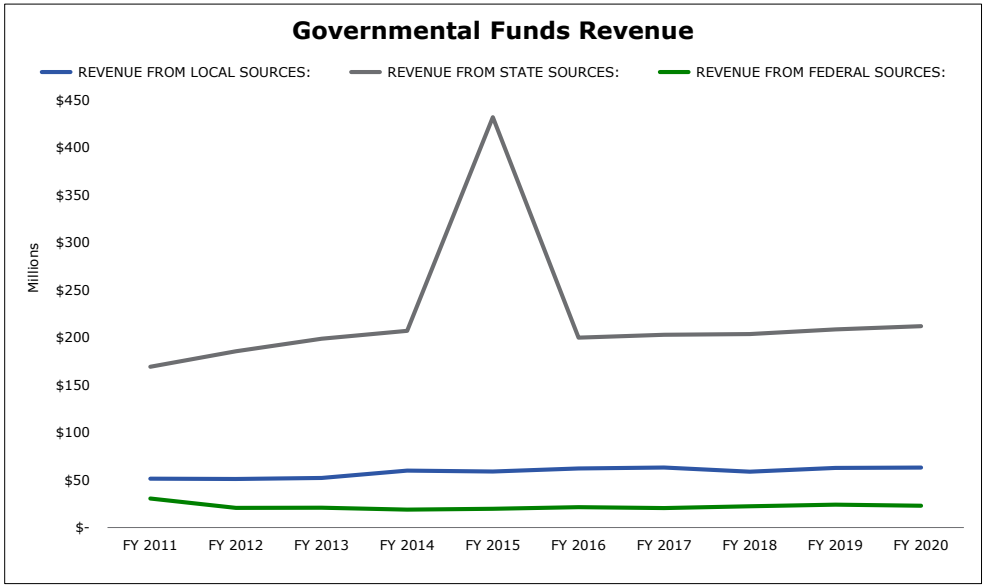
Certificated Salaries	$100,879,787	37.70%
Non-Certificated Salaries	37,541,149	14.03%
Employee Benefits	86,381,048	32.29%
Professional/Technical Services	5,769,711	2.16%
Travel	1,409,073	0.53%
Utilities	8,605,517	3.22%
Purchased Services	9,480,891	3.54%
Supplies	14,098,881	5.27%
Tuition & Stipends	-	0.00%
Other Expenses	(619,739)	-0.23%
Equipment	1,188,790	0.44%
Transfer to Other Funds	2,810,961	1.05%
	$267,546,069	100.00%

General Fund Expenditure by Object



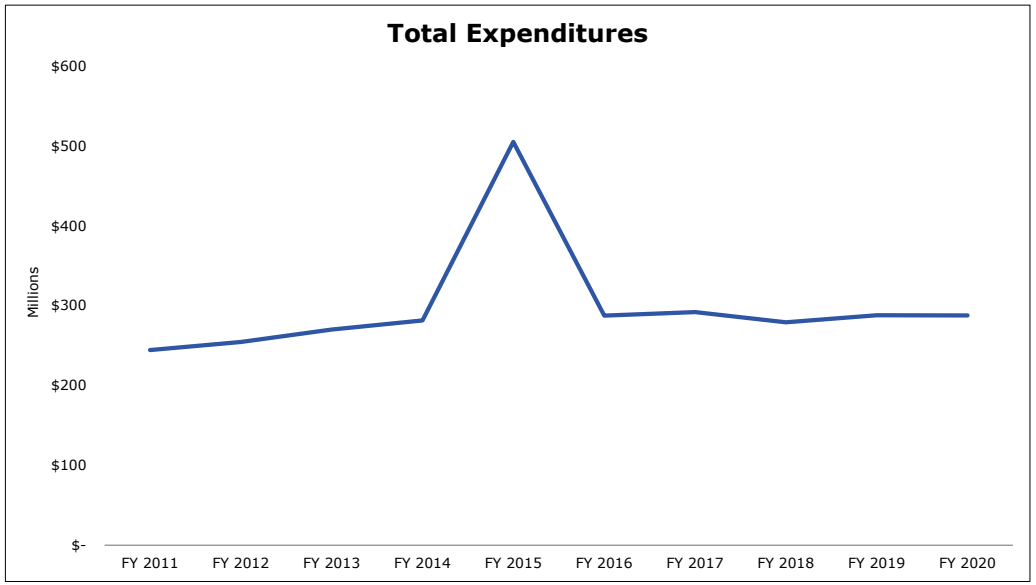
All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2011	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 48,078,905	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932
E-Rate Reimbursement	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
Food Services	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,180,345	924,359
Earnings On Investments	988	651	373	351	1,185	34	34	37	53	16
Other Local Revenue	2,050,752	1,660,026	2,113,217	7,504,075	6,635,854	8,435,083	6,214,888	1,919,618	3,283,467	1,570,975
Total Revenue From Local Sources	**51,470,814**	**51,110,689**	**52,197,268**	**59,874,824**	**59,037,352**	**62,140,701**	**63,171,400**	**58,858,575**	**62,838,783**	**63,161,282**
REVENUE FROM STATE SOURCES:										
Foundation Program	$ 132,987,274	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 163,573,688	$ 169,628,235	$ 169,972,248	$ 169,485,342	$ 170,211,256
School Improvement	441,704	459,962	466,013	476,483	496,904	517,671	531,101	537,159	541,059	543,865
Energy Relief Grant	-	2,361,367	2,929,851	2,517,299	5,300,487	-	-	-	-	-
Senate Bill 18	-	-	-	2,996,786	-	-	-	-	-	-
TRS On-Behalf	21,480,287	25,502,869	34,140,205	36,858,926	239,848,269	16,045,044	14,735,551	14,396,752	16,208,585	17,889,178
PERS On-Behalf	2,200,973	3,249,659	4,178,043	4,187,300	13,941,378	1,875,047	1,507,427	1,047,303	1,966,871	2,338,553
Other State Revenue	12,133,717	14,793,929	15,835,467	16,164,379	17,283,941	17,834,064	16,457,713	17,777,841	20,413,336	20,898,625
Total Revenue From State Sources	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**	**431,947,912**	**199,845,514**	**202,860,027**	**203,731,303**	**208,615,193**	**211,881,477**
REVENUE FROM FEDERAL SOURCES:										
Direct	$ 968,294	$ 1,271,425	$ 1,457,073	$ 1,073,904	$ 852,066	$ 778,384	$ 804,092	$ 629,961	$ 594,830	$ 752,961
E-Rate	373,968	956,307	818,873	977,158	1,222,684	2,437,337	1,349,403	1,280,412	1,276,298	1,344,024
Medicaid Reimbursement	223,583	1,032,785	1,005,974	166,098	1,150,746	1,066,987	1,090,092	1,356,014	618,220	18,384
AK & Other Intermediate Agencies	28,981,400	17,429,596	17,566,958	16,641,195	16,443,827	17,103,205	17,170,462	19,069,002	21,502,486	20,831,288
Total Revenue From Federal Sources	**30,547,245**	**20,690,113**	**20,848,878**	**18,858,355**	**19,669,323**	**21,385,913**	**20,414,049**	**22,335,389**	**23,991,834**	**22,946,657**
REVENUE TOTALS	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,128**	**$ 286,445,476**	**$ 284,925,267**	**$ 295,445,810**	**$ 297,989,416**



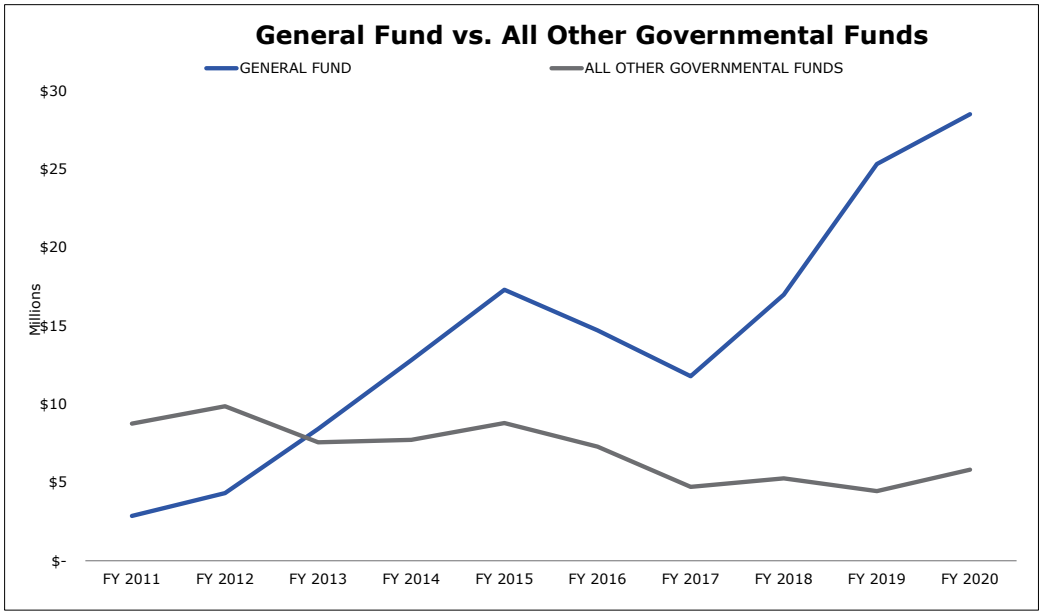
All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Instruction	$ 100,802,148	$ 103,499,291	$ 111,582,158	$ 116,008,960	$ 240,362,437	$ 108,132,268	$ 110,759,936	$ 107,417,063	$ 108,758,800	$ 109,373,711
Special Education Instruction	34,289,387	34,909,793	37,968,642	39,595,992	72,343,485	39,130,728	42,212,271	41,630,066	42,447,550	42,948,462
Special Education Support Svc. - Students	12,557,209	13,404,443	14,356,252	14,977,473	31,087,214	16,183,342	17,240,183	17,795,980	17,547,078	17,876,281
Support Services - Students	9,195,799	9,276,323	10,118,303	10,296,301	21,320,389	9,853,439	10,599,150	9,684,574	10,320,728	10,905,975
Support Services - Instruction	13,803,008	11,622,599	12,869,796	11,881,290	26,037,639	13,534,368	12,575,788	11,471,417	14,565,633	14,323,543
School Administration	8,668,554	8,658,489	9,241,119	9,727,761	23,633,598	9,911,971	10,212,836	10,256,013	10,866,725	10,628,388
School Administration Support Services	8,687,576	8,409,581	9,335,527	10,349,865	12,078,209	10,699,171	11,344,458	10,522,280	10,355,295	10,091,986
District Administration	2,126,610	2,153,297	2,495,089	2,341,882	3,942,710	2,322,675	2,281,051	1,543,480	1,561,093	1,752,654
District Administration Support Services	11,305,014	11,277,610	11,108,804	9,808,134	12,527,440	15,122,521	12,659,529	12,363,490	13,365,885	14,322,826
Operations And Maintenance Of Plant	20,609,278	24,274,025	23,049,191	24,054,428	26,728,663	26,129,500	26,131,547	24,810,971	25,277,087	24,911,300
Student Activities	3,617,914	3,817,013	4,127,607	4,289,527	7,299,072	3,534,412	3,770,079	3,622,219	3,718,195	3,441,325
Student Transportation Service	12,491,970	14,037,739	14,971,166	14,628,406	15,287,959	17,051,828	18,040,165	17,452,335	17,519,061	16,524,347
Student Transportation Service-student Act	-	-	-	-	-	-	809,345	-	-	-
Adult And Continuing Education Instruction	-	-	-	-	-	-	-	400,198	228,364	300,153
Community Services	112,312	71,929	28,425	24,700	25,746	20,854	23,151	22,222	83,800	14,204
Food Services	5,920,471	5,923,944	6,134,367	6,310,791	6,513,662	6,801,723	7,103,929	6,901,329	6,870,276	6,687,893
Debt Service: Principal	-	-	-	-	-	-	-	133,244	150,489	156,036
Debt Service: Interest	-	-	-	-	-	-	-	401,222	242,811	237,264
Capital Outlay	197,645	3,217,541	2,684,128	7,056,205	5,908,069	9,041,458	6,182,963	2,738,366	4,036,311	3,226,660
TOTAL EXPENDITURES	**$ 244,384,895**	**$ 254,553,617**	**$ 270,070,574**	**$ 281,351,715**	**$ 505,096,292**	**$ 287,470,258**	**$ 291,946,381**	**$ 279,166,469**	**$ 287,915,181**	**$ 287,723,008**



Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GENERAL FUND										
Nonspendable	$ 962,784	$ 2,125,081	$ 1,344,040	$ 1,503,064	$ 1,623,546	$ 1,763,837	$ 2,587,589	$ 2,600,665	$ 2,304,658	$ 2,332,448
Restricted	-	-	-	-	903,914	1,221,455	1,606,630	1,768,396	1,919,998	2,064,434
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-	-
Assigned	-	-	-	-	-	-	-	500,000	500,000	500,000
Unassigned	1,400,935	1,699,886	6,582,546	10,809,725	14,278,535	11,230,141	7,088,486	11,623,996	20,615,226	23,625,155
Total General Fund	**$ 2,863,719**	**$ 4,324,967**	**$ 8,426,586**	**$ 12,812,789**	**$ 17,305,995**	**$ 14,715,433**	**$ 11,782,705**	**$ 16,993,057**	**$ 25,339,882**	**$ 28,522,037**
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable, Reported In:										
Special Revenue Funds	540,394	540,361	645,710	630,557	633,195	563,139	879,944	758,689	667,038	1,781,642
Restricted	5,745	5,764	5,768	5,772	5,776	5,780	4,282	4,285	4,289	4,290
Committed, Reported In:										
Capital Projects Funds	7,227,733	8,000,740	6,080,793	5,895,826	6,654,120	4,857,129	3,053,923	3,735,930	3,013,030	3,736,478
Assigned, Reported In:										
Special Revenue Funds	1,529,129	1,321,630	835,841	1,195,490	1,499,642	1,859,118	1,010,450	775,924	682,624	1,326,551
Unassigned, Reported In:										
Special Revenue Funds	(540,394)	-	-	-	-	-	(231,610)	(9,393)	82,258	(1,032,346)
Total All Other Governmental Funds	**$ 8,762,607**	**$ 9,868,495**	**$ 7,568,112**	**$ 7,727,645**	**$ 8,792,733**	**$ 7,285,166**	**$ 4,716,989**	**$ 5,265,435**	**$ 4,449,239**	**$ 5,816,615**
Total Fund Balance for All Funds	**$ 11,626,326**	**$ 14,193,462**	**$ 15,994,698**	**$ 20,540,434**	**$ 26,098,728**	**$ 22,000,599**	**$ 16,499,694**	**$ 22,258,492**	**$ 29,789,121**	**$ 34,338,652**

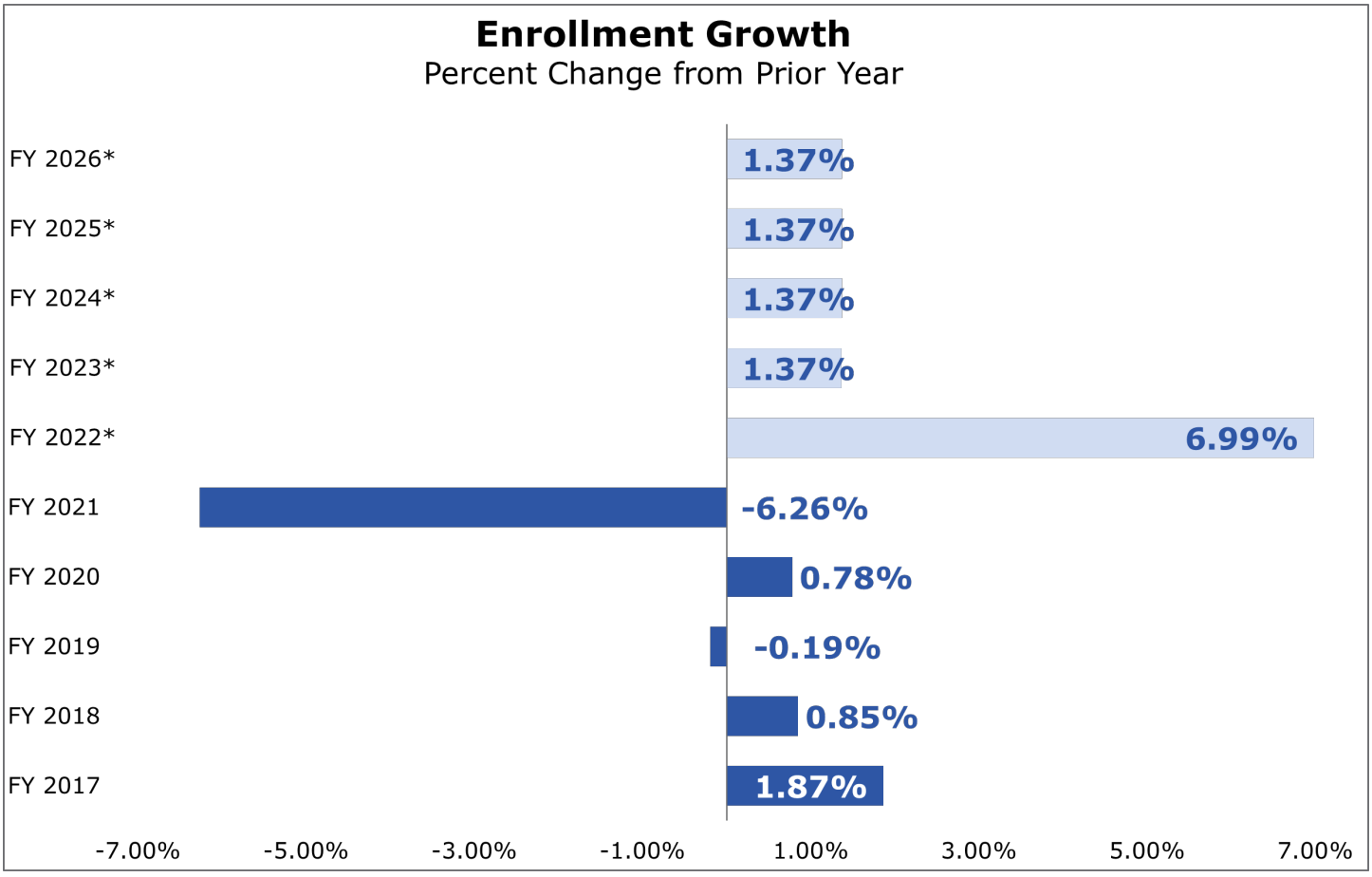


ENROLLMENT HISTORY & PROJECTION

Enrollment is projected using a modified two-year cohort survival analysis. This process tracks the students as they move from grade to grade. Cohort survival analysis does not account for in or out migration during times of economic uncertainty or pandemic. Additionally, the District hosts an annual public meeting with a presentation from a local economist, providing an opportunity for the District to receive additional demographic updates from expert business leaders from throughout the Mat-Su Valley's community. The input from this meeting and other significant and relevant information related to the District is used as the basis to fine tune projections. Using this projection methodology, the District has had an average variance of less than 0.50% when comparing the projected enrollment with the ADM Count at the end of the count period. In the last 20 years, no year (outside of FY 2016, when the District had an unanticipated influx of more than 700 students and FY 2020 when the District saw a reduction of almost 1,200 due to COVID-19) has shown a variance greater than 1.87% from its projected enrollment. Since enrollment makes up such a large portion of the District's State revenue calculation, it is critical for the District to accurately project enrollment.

Student enrollment determines over 50% of the District's State Foundation revenue. Daily enrollment of full time equivalency (time spent in school, not a physical count) is taken from the count period, as set by the state. This is a period of four weeks that ends the last Friday in October. That daily enrollment is used to determine the Average Daily Membership (ADM). This number is then used to calculate State funding through the State Foundation Formula.

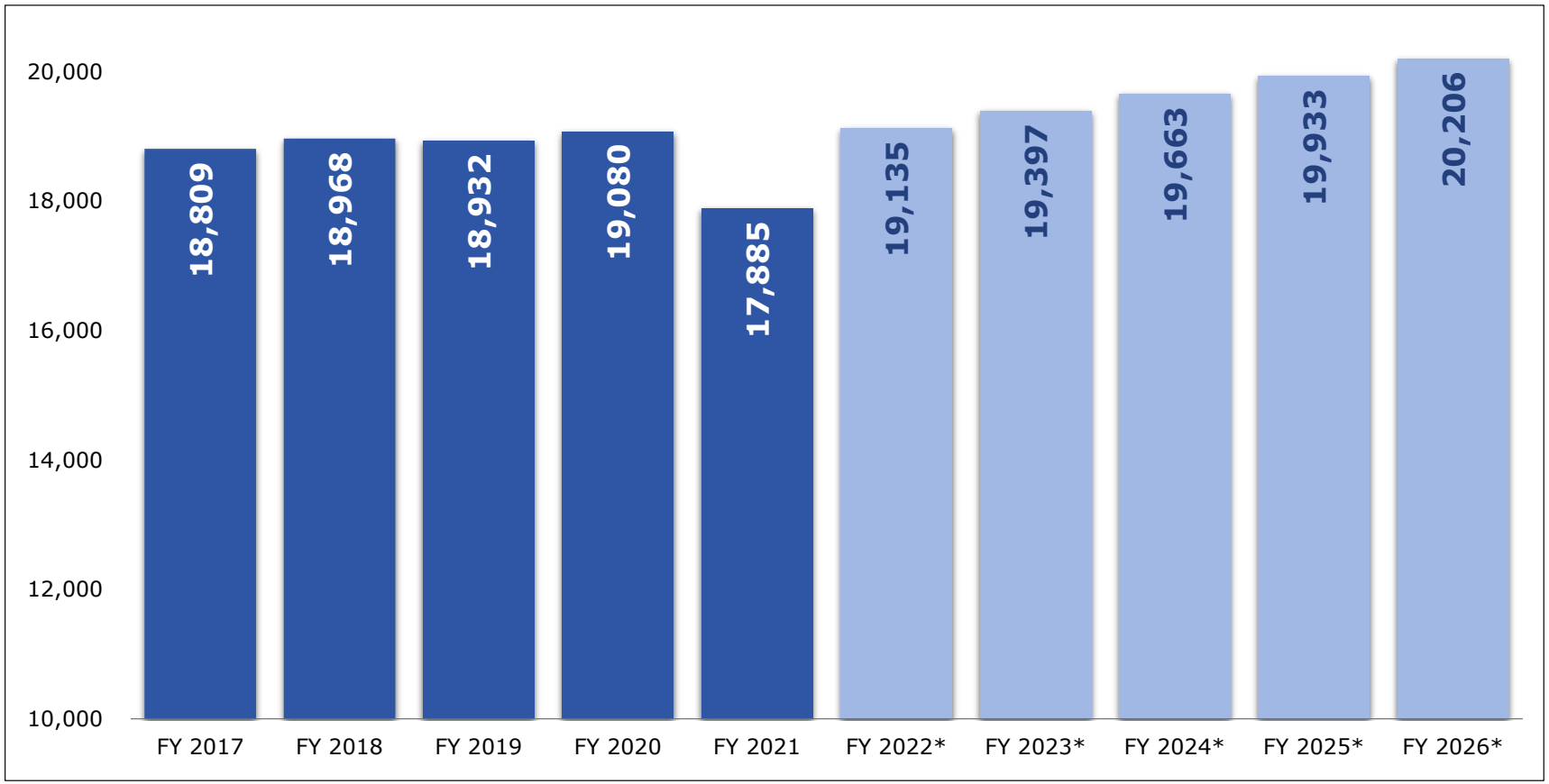
For projecting FY 2022 enrollment, due to COVID-19, the District applied a return rate of 75% from lost enrollment at each grade for every school, with the exception of correspondence programs. A factor of the average growth over the past 10 years for the District was then applied for FY 2023-2026.



5 Years Historic Enrollment with 5 Years Enrollment Projection

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	FY 2023*	FY 2024*	FY 2025*	FY 2026*
Enrollment (ADM)	18,809	18,968	18,932	19,080	17,885	19,135	19,397	19,663	19,933	20,206
Change from PY	344	159	(37)	148	(1,195)	1,250	262	266	270	273
% Change from PY	1.87%	0.85%	-0.19%	0.78%	-6.26%	6.99%	1.37%	1.37%	1.37%	1.37%

* Projected



Enrollment History by Grade Level

Last Ten Fiscal Years, One Year Projection

Fiscal Year	PK	KG	1	2	3	4	5	Total Elem	6	7	8	Total MS	9	10	11	12	Total HS	Grand Total	Change	Percentage Change
FY2011	110	1,187	1,328	1,217	1,267	1,258	1,318	**7,686**	1,318	1,268	1,309	**3,895**	1,329	1,320	1,602	1,134	**5,384**	**16,964**	303	1.8%
FY2012	119	1,413	1,305	1,327	1,257	1,270	1,294	**7,984**	1,357	1,292	1,273	**3,923**	1,289	1,333	1,355	1,453	**5,431**	**17,338**	374	2.2%
FY2013	116	1,334	1,405	1,350	1,351	1,239	1,293	**8,087**	1,304	1,382	1,293	**3,979**	1,281	1,261	1,278	1,362	**5,182**	**17,247**	(89)	-0.5%
FY2014	113	1,323	1,383	1,430	1,374	1,358	1,261	**8,242**	1,298	1,297	1,379	**3,975**	1,299	1,274	1,272	1,414	**5,260**	**17,477**	230	1.3%
FY2015	94	1,348	1,380	1,417	1,458	1,410	1,408	**8,516**	1,267	1,335	1,320	**3,922**	1,386	1,312	1,269	1,353	**5,319**	**17,757**	282	1.6%
FY2016	108	1,489	1,386	1,389	1,490	1,508	1,447	**8,816**	1,451	1,314	1,392	**4,158**	1,383	1,416	1,315	1,378	**5,491**	**18,465**	709	4.0%
FY2017	114	1,420	1,511	1,436	1,442	1,516	1,538	**8,976**	1,474	1,448	1,340	**4,262**	1,393	1,374	1,411	1,392	**5,570**	**18,808**	344	1.9%
FY2018	116	1,440	1,430	1,532	1,437	1,444	1,517	**8,915**	1,552	1,490	1,454	**4,496**	1,366	1,376	1,349	1,466	**5,557**	**18,968**	160	0.9%
FY2019	119	1,513	1,435	1,410	1,520	1,478	1,472	**8,947**	1,523	1,530	1,469	**4,522**	1,445	1,348	1,303	1,367	**5,463**	**18,932**	(35)	-0.2%
FY2020	100	1,444	1,469	1,488	1,447	1,566	1,510	**9,024**	1,519	1,544	1,529	**4,592**	1,473	1,435	1,281	1,274	**5,464**	**19,080**	149	0.8%
FY2021	92	1,360	1,340	1,367	1,335	1,338	1,401	**8,234**	1,396	1,397	1,420	**4,212**	1,472	1,399	1,363	1,204	**5,438**	**17,885**	(1,195)	-6.3%
FY2022	*100*	*1,443*	*1,502*	*1,497*	*1,505*	*1,476*	*1,480*	***9,003***	*1,439*	*1,463*	*1,460*	***4,362***	*1,542*	*1,450*	*1,421*	*1,357*	***5,770***	**19,135**	*1,250*	6.99%

Projected or Unaudited Year

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2011-21

ENROLLMENT

5 Years Enrollment History with 5 Years Enrollment Projection by School

	FY 2017 ADM Count	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
Elementary Schools										
030 Big Lake Elementary	387.52	374.23	418.53	355.70	**292.38**	334.00	339.00	344.00	349.00	354.00
032 Iditarod Elementary	381.90	416.80	420.45	400.95	**343.95**	399.00	404.00	410.00	416.00	422.00
033 Sherrod Elementary	428.15	436.35	421.45	451.00	**376.65**	412.00	428.00	434.00	440.00	446.00
034 Swanson Elementary	446.55	450.65	449.40	453.65	**344.50**	459.00	465.00	471.00	477.00	484.00
039 Snowshoe Elementary	406.20	370.25	388.00	380.03	**275.45**	347.00	361.00	366.00	371.00	376.00
041 Butte Elementary	274.10	278.85	279.97	292.42	**230.90**	284.00	288.00	292.00	296.00	300.00
043 Cottonwood Creek Elementary	492.60	455.65	447.45	461.45	**348.10**	440.00	446.00	452.00	458.00	464.00
044 Tanaina Elementary	423.50	416.17	393.18	379.65	**322.50**	376.00	381.00	386.00	391.00	396.00
045 Pioneer Peak Elementary	431.40	431.43	432.82	454.90	**392.80**	439.00	455.00	461.00	467.00	473.00
046 Larson Elementary	408.90	391.00	401.75	421.98	**321.55**	402.00	408.00	414.00	420.00	426.00
047 Finger Lake Elementary	368.23	383.80	401.62	412.62	**352.35**	393.00	409.00	415.00	421.00	427.00
048 Goose Bay Elementary	319.10	306.15	273.95	273.40	**228.68**	271.00	275.00	279.00	283.00	287.00
050 John Shaw Elementary	407.45	426.60	461.95	482.00	**397.68**	462.00	468.00	474.00	480.00	487.00
051 Meadow Lakes Elementary	418.28	398.10	363.30	315.40	**256.10**	304.00	308.00	312.00	316.00	320.00
052 Knik Elementary	283.10	282.00	325.20	316.10	**222.40**	306.00	310.00	314.00	318.00	322.00
053 Fred & Sarah Machetanz Elementary	472.20	441.18	447.45	474.83	**422.63**	462.00	479.00	486.00	493.00	500.00
054 Dena'ina Elementary	400.75	393.15	365.99	369.40	**330.18**	353.00	358.00	363.00	368.00	373.00
Middle Schools										
010 Palmer Middle	559.20	569.55	565.15	578.55	**495.55**	547.00	554.00	562.00	570.00	578.00
011 Wasilla Middle	583.25	641.95	653.35	669.50	**567.45**	598.00	606.00	614.00	622.00	631.00
012 Colony Middle	742.90	762.45	780.65	799.35	**578.90**	689.00	698.00	708.00	718.00	728.00
013 Teeland Middle	746.10	773.69	797.65	796.00	**711.90**	721.00	748.00	758.00	768.00	779.00
014 Houston Middle	338.60	379.40	383.15	354.65	**241.65**	338.00	343.00	348.00	353.00	358.00
High Schools										
001 Palmer High	807.45	752.90	745.28	729.08	**658.93**	737.00	742.00	752.00	762.00	772.00
003 Wasilla High	1,028.95	919.00	885.72	850.14	**747.60**	909.00	906.00	918.00	931.00	944.00
005 Colony High	1,134.80	1,121.48	1,053.64	1,025.33	**994.73**	1,167.00	1,164.00	1,180.00	1,197.00	1,212.00
007 Houston High	389.30	364.60	345.05	329.55	**374.42**	366.00	371.00	376.00	381.00	386.00
073 Mat-Su Career & Technical High	580.55	654.00	700.50	732.35	**752.65**	751.00	811.00	822.00	833.00	844.00
080 Joe Redington Jr/Sr High	521.20	605.20	600.80	596.81	**533.65**	614.00	614.00	622.00	631.00	640.00
Small Attendance Area										
002 Su Valley Jr/Sr High	188.80	187.10	203.70	202.15	**172.90**	213.00	216.00	219.00	222.00	225.00
031 Glacier View	32.25	33.00	40.00	53.00	**36.40**	52.00	53.00	54.00	55.00	56.00
035 Talkeetna Elementary	111.95	99.50	106.90	100.05	**66.50**	97.00	98.00	99.00	100.00	101.00
036 Trapper Creek Elementary	24.15	22.00	23.10	17.75	**13.00**	18.00	18.00	18.00	18.00	18.00
038 Willow Elementary	131.00	139.35	146.18	140.35	**106.55**	130.00	132.00	134.00	136.00	138.00
042 Sutton Elementary	60.29	66.39	58.75	60.95	**44.50**	58.00	59.00	60.00	61.00	62.00
049 Beryozava	28.00	19.00	28.00	28.00	**16.00**	24.00	24.00	24.00	24.00	24.00

ENROLLMENT

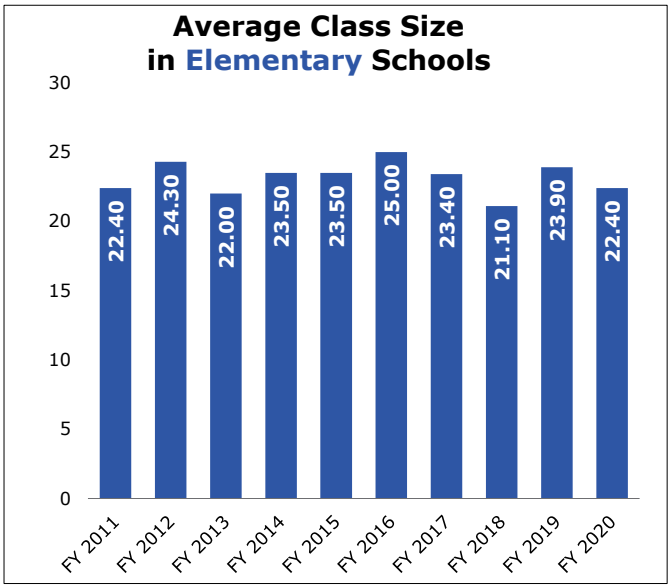
5 Years Enrollment History with 5 Years Enrollment Projection by School

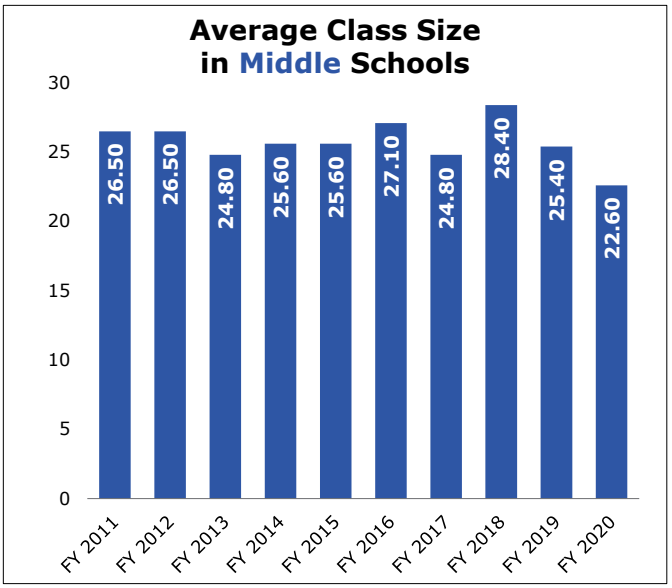
	FY 2017 ADM Count	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
Charter Schools										
061 Midnight Sun Family Learning Center	184.00	191.80	192.65	204.60	**172.45**	192.00	195.00	198.00	201.00	204.00
062 Academy Charter	244.25	247.65	254.00	254.00	**253.95**	254.00	257.00	261.00	265.00	269.00
065 Twindly Bridge Charter	451.40	478.05	477.75	470.85	**558.60**	570.00	509.00	516.00	523.00	530.00
066 Birchtree Charter	412.70	411.85	396.20	396.20	**353.80**	390.00	395.00	400.00	405.00	411.00
067 American Charter Academy	187.75	210.30	194.90	196.90	**174.20**	190.00	193.00	196.00	199.00	202.00
078 Fronteras Spanish Immersion Charter	289.00	287.85	309.75	324.70	**310.75**	330.00	335.00	340.00	345.00	350.00
Alternative/Correspondence										
006 Burchell High	252.55	198.50	195.90	211.57	**199.25**	216.00	219.00	222.00	225.00	228.00
071 Valley Pathways Alternative	178.80	183.35	177.68	181.75	**156.30**	175.00	177.00	179.00	181.00	183.00
072 Mat-Su Youth Facility	15.00	15.00	15.00	15.00	**15.00**	15.00	15.00	15.00	15.00	15.00
077 Mat-Su Day School	84.52	88.35	86.20	71.60	**77.95**	78.00	79.00	80.00	81.00	82.00
079 Mat-Su Middle College	117.00	160.35	177.00	192.75	**209.40**	207.00	210.00	213.00	216.00	219.00
091 Mat-Su Central Correspondence	1,633.40	1,732.48	1,644.74	1,801.30	**2,831.40**	2,046.00	2,074.00	2,102.00	2,131.00	2,160.00
TOTAL	**18,809.04**	**18,968.46**	**18,931.80**	**19,080.25**	**17,885.13**	**19,135.00**	**19,397.00**	**19,663.00**	**19,933.00**	**20,206.00**

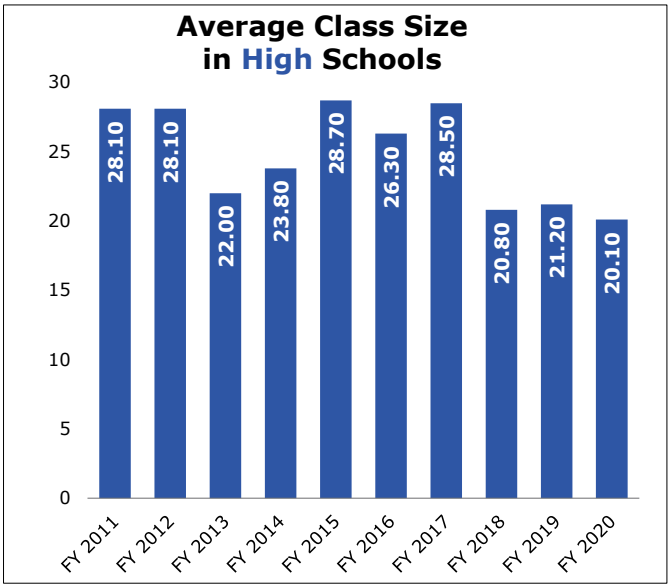
HISTORIC AVERAGE CLASS SIZE *

Last Ten School Years

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Elementary	21.90	22.40	24.30	22.00	23.50	23.50	25.00	23.40	21.10	23.90	22.40
Middle	24.10	26.50	26.50	24.80	25.60	25.60	27.10	24.80	28.40	25.40	22.60
Senior High	23.20	28.10	28.10	22.00	23.80	28.70	26.30	28.50	20.80	21.20	20.10







* Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size reflects the number of students enrolled in all classes throughout the district except correspondence study.

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2021-2022	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	32 to 1	NA	$85.00	$5.00	$118.00
Fiscal Year 2020-2021	Grades K-2	23 to 1	1 to 6	$66.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$75.00	$5.00	$28.00
	Grades 9-12	32 to 1	NA	$84.00	$5.00	$117.00
Fiscal Year 2019-2020	Grades K-2	23 to 1	1 to 6	$68.50	$5.75	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$77.50	$5.75	$29.00
	Grades 9-12	32 to 1	NA	$86.50	$5.75	$121.00
Fiscal Year 2018-2019	Grades K-2	23 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$86.00	$7.10	$32.32
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$130.00
Fiscal Year 2017-2018	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	27 to 1				
	Grades 6-8	31 to 1	NA	$86.00	$7.10	$32.50
	Grades 9-12	33 to 1	NA	$95.00	$7.10	$130.00
Fiscal Year 2016-2017	Grades K-2	25 to 1	1 to 6	$90.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$100.00	$7.88	$35.00
	Grades 9-12	28 to 1	NA	$110.00	$7.88	$80.00

Notes:

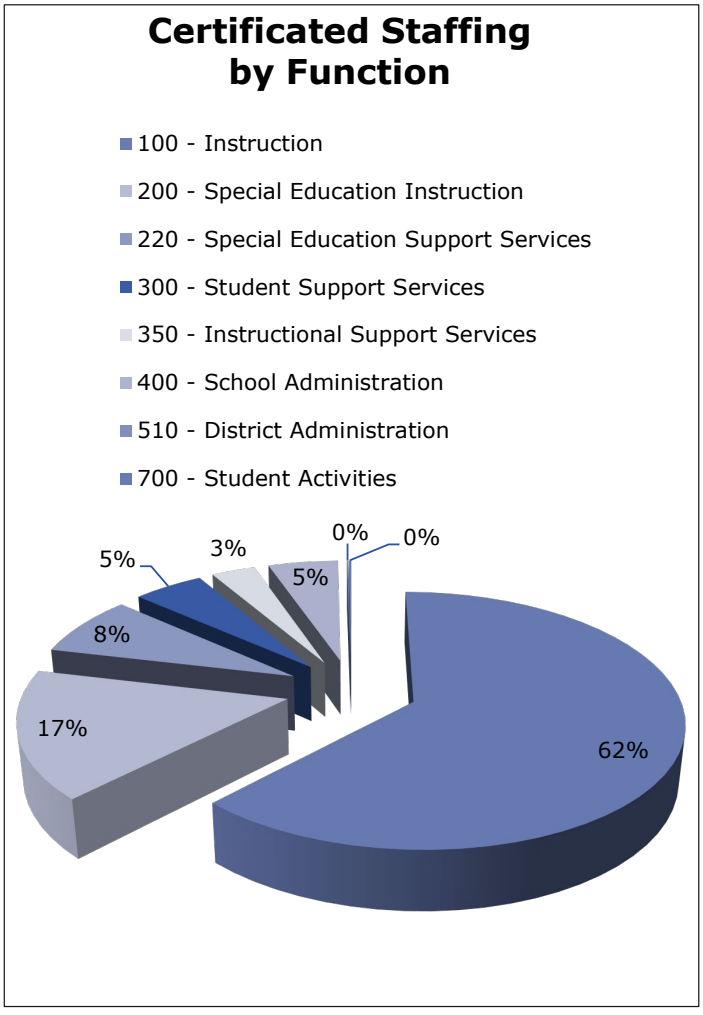
* PTR applies to core area schools for regular education instruction.

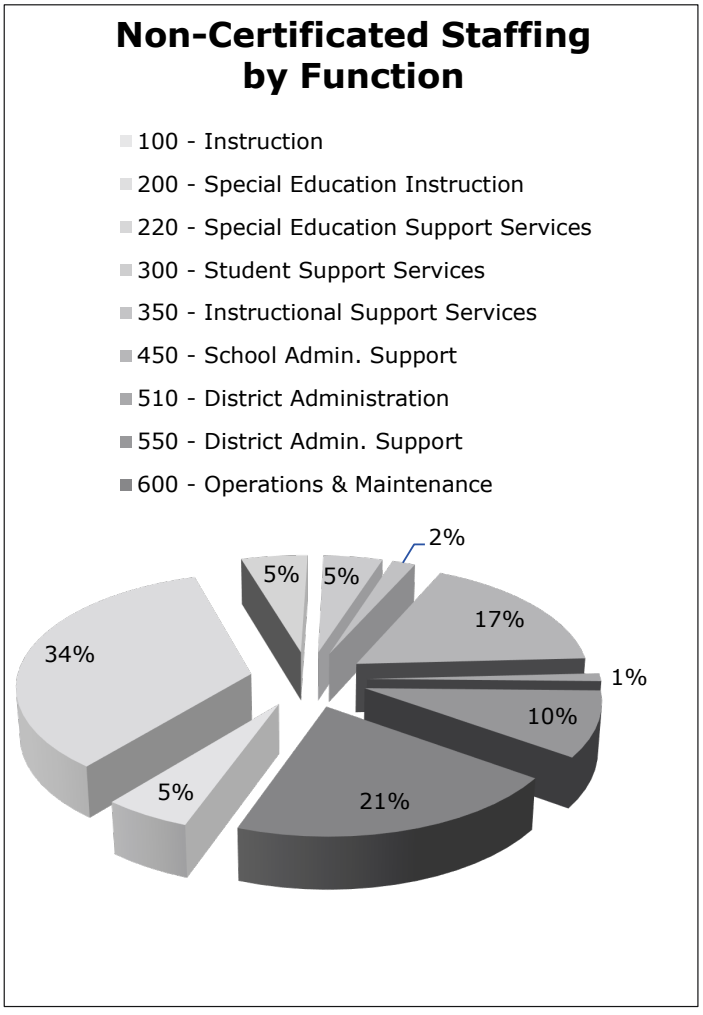
** Elementary Specials include music, physical education, and library.

*** Includes class fees which apply to all students & Accelerated Learning funds.
In FY 2017, Accelerated Learning funds were applied only to the core area high schools as a blanket allocation for total enrollment at $50 per student.
In FY 2018, Accelerated Learning funds were increased to $100 per student and applied only to those students who are actually enrolled in an IB/AP class District Wide.

FY 2022 Staffing by Function
6/2/2021

	Certificated	Non-Certificated	Total Staffing
100 - Instruction	750.82	37.71	**788.53**
200 - Special Education Instruction	198.09	242.82	**440.91**
220 - Special Education Support Services	94.36	36.03	**130.39**
300 - Student Support Services	60.76	32.16	**92.92**
350 - Instructional Support Services	37.99	12.53	**50.52**
400 - School Administration	60.49	-	**60.49**
450 - School Admin. Support	-	122.50	**122.50**
510 - District Administration	1.00	8.00	**9.00**
550 - District Admin. Support	-	66.80	**66.80**
600 - Operations & Maintenance	-	146.38	**146.38**
700 - Student Activities	2.25	-	**2.25**
780 - Community Services	-	-	**-**
900 - Other Financing Uses	-	-	**-**
Total Staffing	**1,205.76**	**704.93**	**1,910.69**





Enrollment	18,809.04	18,968.45	18,931.80	19,080.25	19,285.00	17,885.13	19,135.00

Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
Director	8.35	7.85	7.99	6.49	6.49	6.49	**6.49**
Administrator	61.39	62.79	62.69	60.23	62.48	64.38	**62.99**
Classroom Teacher	678.08	691.25	735.82	721.00	724.02	688.81	**678.35**
SPED Teacher	180.21	186.31	212.56	206.43	204.94	200.39	**198.09**
Specialist - Schools	141.03	129.09	80.26	91.73	90.31	99.85	**92.18**
Counselor	33.48	31.29	30.99	30.99	30.99	34.80	**32.75**
Nurse	32.05	32.42	32.22	31.82	29.93	31.03	**30.73**
Specialist - Departments	108.49	103.08	96.38	97.87	96.87	110.97	**104.18**
Total Certificated	**1,243.08**	**1,244.08**	**1,258.92**	**1,246.56**	**1,246.03**	**1,236.72**	**1,205.76**

Non-Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
School Board	7.00	7.00	7.00	7.00	7.00	7.00	**7.00**
Director	7.00	6.25	6.25	6.25	6.25	6.00	**5.00**
Supervisor	22.00	24.50	29.00	32.00	32.00	33.00	**33.00**
Instructional Aides	291.05	288.65	302.73	326.50	323.89	342.78	**330.75**
Support Staff	150.13	131.13	133.38	129.88	127.18	141.43	**156.50**
Custodial	119.11	102.23	103.60	103.88	103.13	103.13	**102.38**
Specialist - Department	108.93	114.41	96.41	95.78	99.05	66.80	**70.30**
Total Non-Certificated	**705.22**	**674.17**	**678.37**	**701.29**	**698.50**	**700.14**	**704.93**

Total General Fund	1,948.29	1,918.25	1,937.29	1,947.85	1,944.53	1,936.86	1,910.69

The table above summarizes the District total permanent General Fund employees by classification as shown in the Location Summary pages in this document. It excludes temporary and student workers, stipends, and substitutes. The District is the largest employer for the Mat-Su Borough area. The District employs more than 3,000 full-time, part-time, and temporary positions; all of which serve our schools and administration. About half of the District employees are certificated teachers or administrators.

District staffing has a great impact on the educational opportunities provided to students. In the General Fund, the District will expend approximately $224.80 million on employee salaries and benefits, which represents roughly 84% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,910 full-time equivalent (FTE) positions; 1,206 of them certificated. This represents a reduction of 31 certificated staffing in the General Fund, or 2.5%. The majority of these reductions were Classroom Teachers and Specialist – Departments (Occupational and Physical Therapists, Speech Pathologists, Program Coordinators). The budget includes 705 non-certificated FTE positions. This represents a reduction of 4 FTE, or less than 1% reduction from the previous year. Overall, the District reduced its General Fund staffing by approximately 26 FTE, which represents a reduction of 1.35% from FY 2021's staffing.

However, these reductions actually represent changes in funding sources rather than an overall reduction to the total staffing of the District. When looking at all funding sources the District's staffing has been stable; with grants being able to support what the General Fund has not. Within the Special Revenue Funds, staffing increased by approximately 38 FTE, or 16%. The majority of these additions were in the certificated classifications with notable increases to Classroom Teachers and Specialists – Schools (Instructional Coaches & Teachers on Special Assignments). Certificated staffing for the District across all funds increased by roughly 3 FTE, while non-certificated staffing saw an increase of almost 9 FTE, mainly in Support Staff and Custodial. There is a total increase of 0.55% from FY 2021, when comparing staffing across all funds, which shows the Districts overall staffing levels have been stable with an average annual fluctuation of less than 0.25%.

Special Revenue Funds Staffing Summary

Enrollment	18,809.04	18,968.45	18,931.80	19,080.25	19,285.00	17,885.13	19,135.00

Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
Director	1.50	1.80	1.80	3.96	3.51	2.25	**2.25**
Administrator	-	2.00	1.50	3.90	1.50	3.90	**3.90**
Classroom Teacher	26.32	35.38	27.31	38.64	35.10	39.45	**33.61**
SPED Teacher	5.00	-	6.00	5.40	6.77	5.30	**3.80**
Specialist - Schools	1.00	2.50	5.00	12.90	18.30	16.15	**34.85**
Counselor	3.00	-	-	3.49	6.79	6.54	**5.54**
Nurse	-	0.50	0.50	0.91	4.34	4.84	**1.87**
Specialist - Departments	2.25	1.50	1.00	4.40	15.71	14.41	**8.66**
Total Certificated	**39.07**	**43.68**	**43.11**	**73.60**	**92.01**	**92.84**	**94.48**

Non-Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
School Board	-	-	-	-	-	-	**-**
Director	-	-	-	-	-	-	**-**
Supervisor	9.50	8.50	8.50	8.00	8.50	8.00	**7.00**
Instructional Aides	62.66	65.95	60.69	100.47	54.44	76.66	**78.19**
Support Staff	95.70	86.37	93.43	105.48	93.91	84.86	**82.81**
Custodial	-	-	-	-	4.00	4.50	**6.00**
Specialist - Department	2.75	3.38	3.38	3.38	3.38	2.35	**2.35**
Total Non-Certificated	**170.61**	**164.20**	**166.00**	**217.33**	**164.24**	**176.37**	**176.35**

Total Special Revenue	209.68	207.88	209.11	290.92	256.25	269.21	270.83

Proprietary Funds Staffing Summary

Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
Director	-	-	-	-	-	**-**	**-**
Administrator	-	-	-	-	-	**-**	**-**
Classroom Teacher	-	-	-	-	-	**-**	**-**
SPED Teacher	-	-	-	-	-	**-**	**-**
Specialist - Schools	-	-	-	-	-	**-**	**-**
Counselor	-	-	-	-	-	**-**	**-**
Nurse	-	-	-	-	-	**-**	**-**
Specialist - Departments	-	-	-	-	-	**-**	**-**
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Non-Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
School Board	-	-	-	-	-	-	**-**
Director	-	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	-	**-**
Instructional Aides	-	-	-	-	-	-	**-**
Support Staff	-	-	-	-	-	-	**-**
Custodial	-	-	-	-	-	-	**-**
Specialist - Department	0.50	0.50	0.50	0.50	0.70	0.50	**0.70**
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**	**0.50**	**0.70**

Total Proprietary	0.50	0.50	0.50	0.50	0.70	0.50	0.70

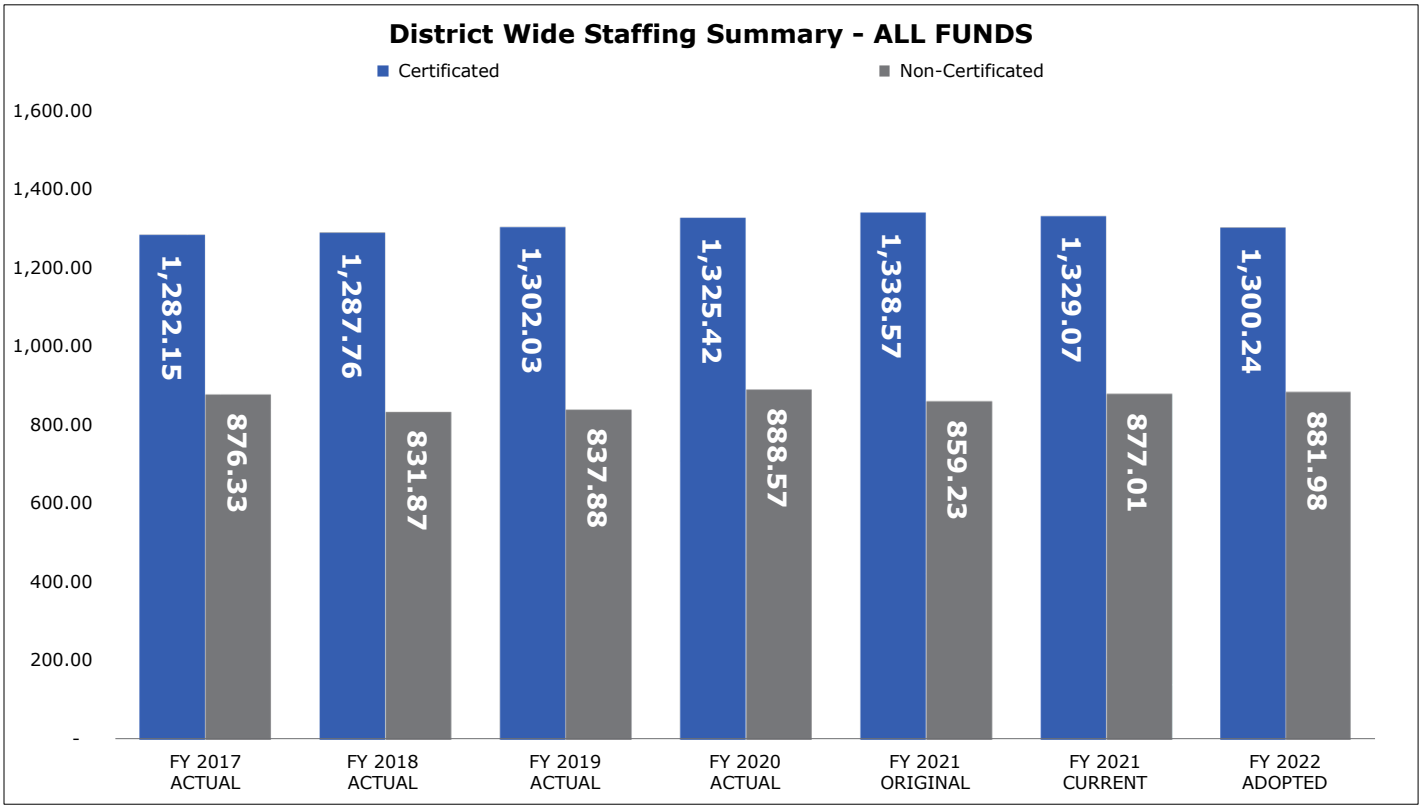
District Wide Staffing Summary - ALL FUNDS

Enrollment	18,809.04	18,968.46	18,931.80	19,080.25	19,285.00	17,885.13	19,135.00

Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
Director	9.85	9.65	9.79	11.95	10.00	**8.74**	**8.74**
Administrator	61.39	64.79	64.19	65.59	61.73	**67.79**	**66.89**
Classroom Teacher	704.40	726.63	759.89	771.22	753.35	**727.76**	**711.96**
SPED Teacher	185.21	186.31	218.56	212.46	212.60	**212.99**	**201.89**
Specialist - Schools	142.03	131.59	88.51	97.91	113.38	**120.24**	**127.03**
Counselor	36.48	31.29	30.99	33.98	37.78	**41.34**	**38.29**
Nurse	32.05	32.92	32.72	32.53	36.16	**35.87**	**32.60**
Specialist - Departments	110.74	104.58	97.38	99.78	113.58	**114.34**	**112.84**
Total Certificated	**1,282.15**	**1,287.76**	**1,302.03**	**1,325.42**	**1,338.57**	**1,329.07**	**1,300.24**

Non-Certificated	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ORIGINAL	FY 2021 CURRENT	FY 2022 ADOPTED
School Board	7.00	7.00	7.00	7.00	7.00	**7.00**	**7.00**
Director	7.00	6.25	6.25	6.25	6.25	**6.00**	**5.00**
Supervisor	31.50	33.00	37.50	36.50	40.50	**41.00**	**40.00**
Instructional Aides	353.71	354.60	363.42	400.19	380.94	**398.66**	**408.94**
Support Staff	245.83	217.50	226.82	239.86	222.79	**224.29**	**239.31**
Custodial	119.11	102.23	103.60	101.60	107.88	**107.63**	**108.38**
Specialist - Department	112.18	111.29	93.29	97.16	93.86	**92.43**	**73.35**
Total Non-Certificated	**876.33**	**831.87**	**837.88**	**888.57**	**859.23**	**877.01**	**881.98**

Total District Staffing	2,158.47	2,119.63	2,139.91	2,213.98	2,197.80	2,206.08	2,182.22



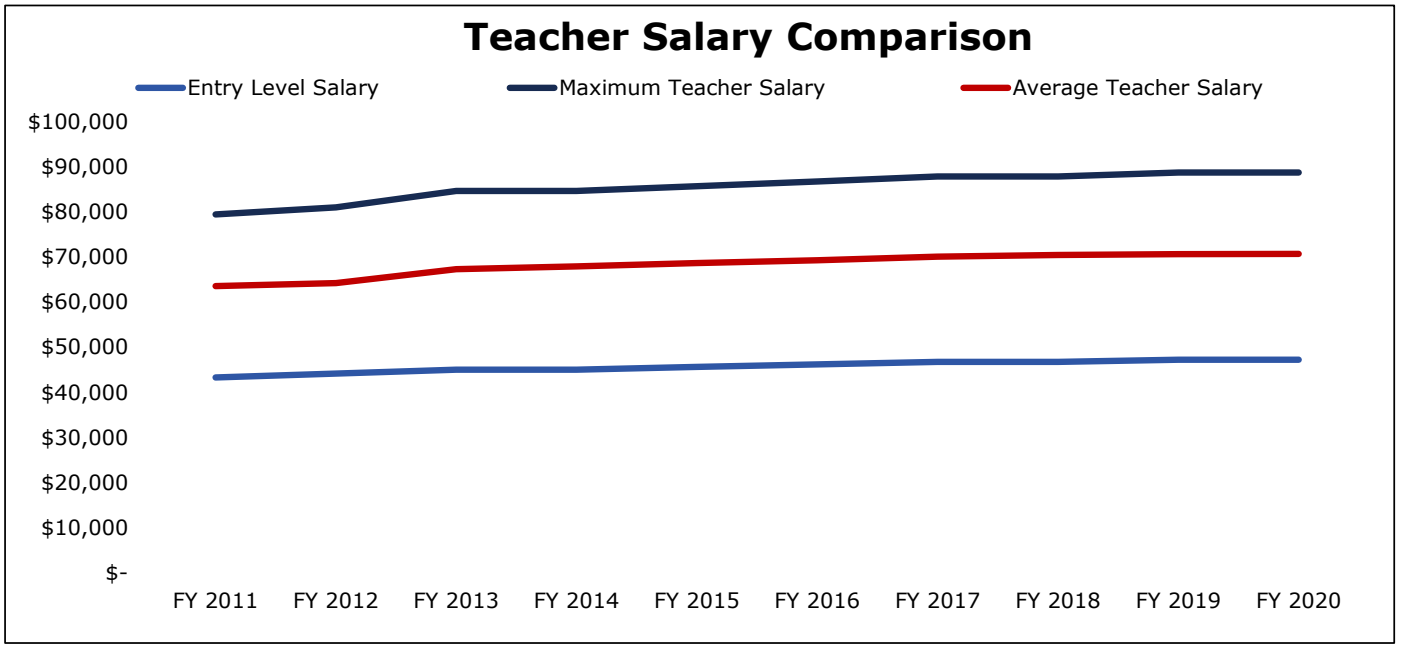
Teacher Salary Information
Last Ten School Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Entry Level Salary[a]	$ 43,328	$ 44,195	$ 45,079	$ 45,079	$ 45,642	$ 46,213	$ 46,790	$ 46,790	$ 47,258	$ 47,258
Maximum Teacher Salary[b]	79,455	81,044	84,645	84,645	85,704	86,775	87,860	87,860	88,739	88,739
Average Teacher Salary[c]	63,574	64,265	67,333	67,924	68,665	69,275	70,098	70,480	70,671	70,708
% of Teachers at Max Column(s)[d]	34%	35%	40%	46%	44%	46%	46%	48%	49%	50%

[a] Entry level salary represents a teacher with a bachelor degree and no experience.
[b] Maximum salary represents a teacher with a masters degree, plus 45 additional credits, and at least 13 years of teaching experience.
[c] Average teacher salary is based on a scattergram of contracted certificated salaries for that school year.
[d] The teacher salary schedule has seven columns:

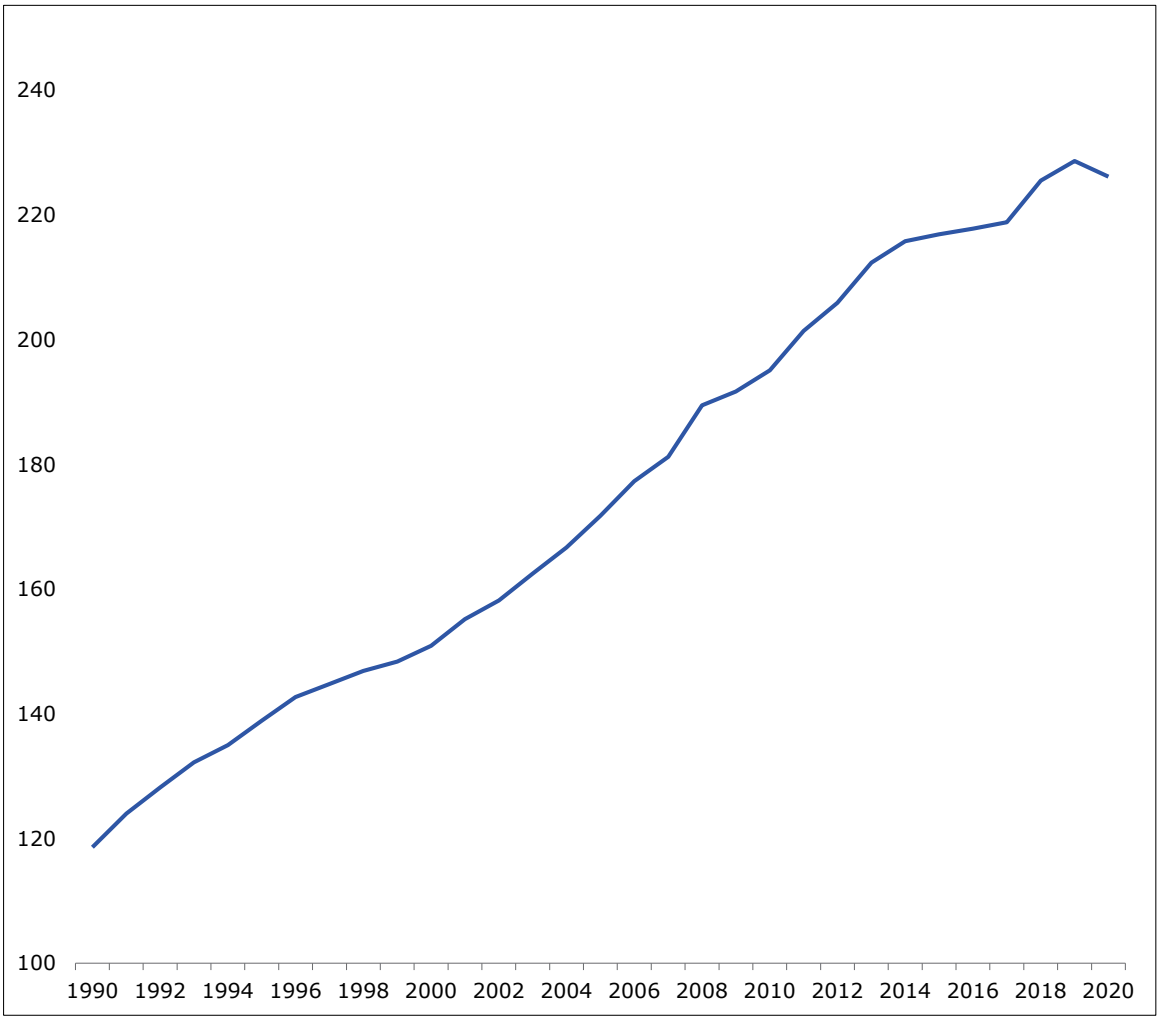
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

The percentrage of teacher FTE at maximum in each column is the percentage of the total teacher FTE.



30 Years Historic Comparison of the Anchorage Consumer Price Index (CPI)

Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1991	124.00	5.40	**4.55%**	**2006**	177.30	5.50	**3.20%**
1992	128.20	4.20	**3.39%**	**2007**	181.24	3.94	**2.22%**
1993	132.20	4.00	**3.12%**	**2008**	189.50	8.26	**4.56%**
1994	135.00	2.80	**2.12%**	**2009**	191.70	2.20	**1.16%**
1995	138.90	3.90	**2.89%**	**2010**	195.10	3.40	**1.77%**
1996	142.70	3.80	**2.74%**	**2011**	201.43	6.33	**3.24%**
1997	144.80	2.10	**1.47%**	**2012**	205.92	4.49	**2.23%**
1998	146.90	2.10	**1.45%**	**2013**	212.38	6.46	**3.14%**
1999	148.40	1.50	**1.02%**	**2014**	215.81	3.43	**1.61%**
2000	150.90	2.50	**1.68%**	**2015**	216.91	1.10	**0.51%**
2001	155.20	4.30	**2.85%**	**2016**	217.83	0.92	**0.42%**
2002	158.20	3.00	**1.93%**	**2017**	218.87	1.04	**0.48%**
2003	162.50	4.30	**2.72%**	**2018**	225.55	6.67	**3.05%**
2004	166.70	4.20	**2.58%**	**2019**	228.68	3.13	**1.39%**
2005	171.80	5.10	**3.06%**	**2020**	226.15	(2.52)	**-1.10%**



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

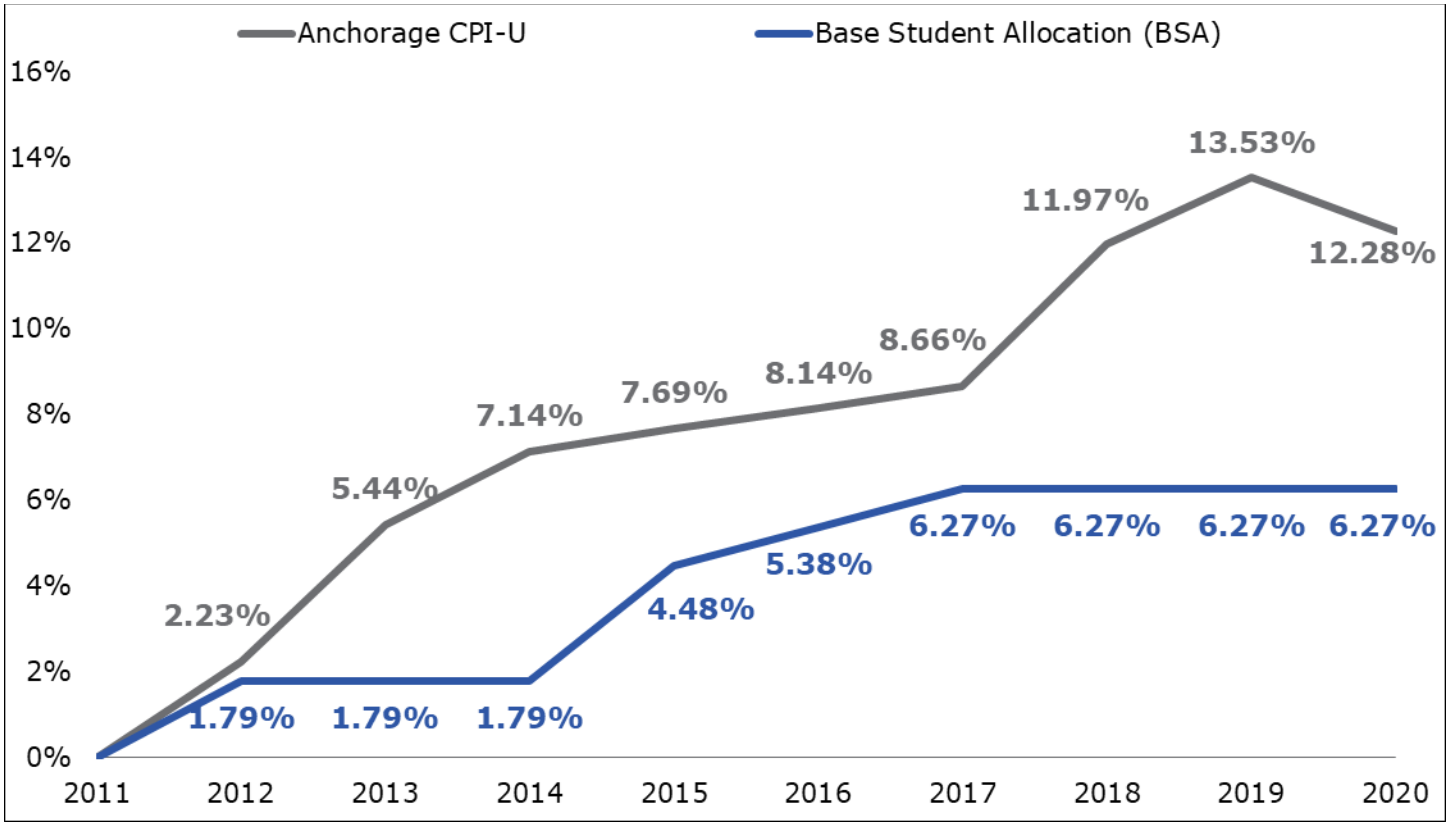
State Foundation Formula and the Base Student Allocation (BSA)

The Base Student Allocation (BSA) is the amount that is applied to the District's Adjusted Average Daily Membership (AADM). These two factors determine the District's Basic Need, or the minimum amount of funding needed to be able to run a district. During the FY 2011 school year, the legislature forward funded the State Foundation Formula with an increase to the BSA of $100 per fiscal year. From FY 2012-2014 the legislature and governor chose to supplement the State Foundation formula with a series of one-time funding payments, instead of committing to an increase that may not have been fiscally sustainable due to fluctuations in the oil markets. With the adoption of HB278, the legislature once again forward funded education by three years with both one-time funds and incremental increases to the BSA of $150 in FY 2015, and $50 in FY 2016 & FY 2017, in addition to a series of one-time grants each year for those three years. This increased the FY 2017 BSA from the prior year by 0.17%. However, that forward funding ended after FY 2017, and the BSA has been maintained at FY 2017 levels since then.

The severe decline in oil prices has caused a projected deficit of approximately $3.5 billion within the State's budget. With this in mind, the State eliminated both FY 2016 & FY 2017 additional one-time funds. For FY 2019 & FY 2020, in lieu of increasing the BSA, the legislature again opted to allocate one-time grants of approximately $78 per AADM in FY 2019 and $116 per AADM in FY 2020. For the 2021 and 2022 school years the State once again flat funded the BSA, but without the supplement of a one-time grant.

The graph below outlines the changes to State Foundation funding as compared to the Anchorage Consumer Price Index for all Urban Consumers (CPI-U) from the base year 2011, as adopted by the legislature. The CPI-U is an economic indicator used to measure inflation and the time value of money. As illustrated in the graph below, the CPI-U has increased at a significant rate far outpacing the increase experienced by the BSA. This results in a decrease to the spending power of the District from year to year.

The charts on the following pages outline the State Foundation Formula, and a history of total State funding received by the District.

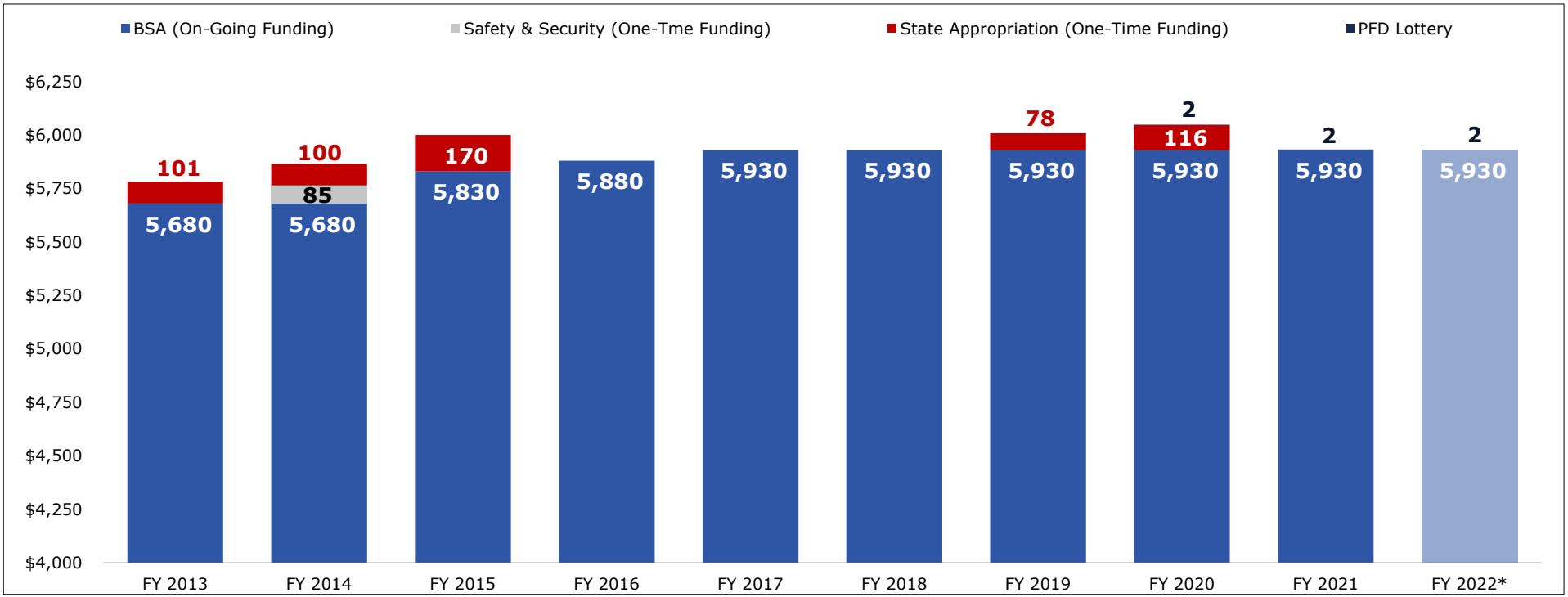


10 Year History of State Funding:

Per Adjusted Average Daily Membership (AADM)

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*
BSA (On-Going Funding)	5,680	5,680	5,830	5,880	5,930	5,930	5,930	5,930	5,930	5,930
Safety & Security (One-Tme Funding)	-	85	-	-	-	-	-	-	-	-
State Appropriation (One-Time Funding)	101	100	170	-	-	-	78	116	-	-
PFD Lottery	-	-	-	-	-	-	-	2	2	2
	$ 5,781	**$ 5,865**	**$ 6,000**	**$ 5,880**	**$ 5,930**	**$ 5,930**	**$ 6,008**	**$ 6,048**	**$ 5,932**	**$ 5,932**

*Projected



2020-21 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	17,885.13	20-day Average Count
B	17,180.66	Adjusted for School Size (less Correspondence)
C	19,425.59	FY 2020 'Base Year' size adjustment for Hold Harmless
D	17,180.66	Adjusted for School Size (less Correspondence)
E	2,244.93	= C - D
F	75%	Hold Harmless Year - 2 Factor
G	1,683.70	= E x F
H	18,864.36	AADM with Hold Harmless (= D + G)
I	0.070	District Cost Factor
J	1,320.51	= H x I
K	20,184.87	= H + J
L	0.20	Special Needs Factor
M	4,036.97	= K x L
N	24,221.84	= *K* + *M*
O	0.015	
P	363.33	= N x O
Q	24,585.17	= N + P
R	3,390.00	Correspondence Count
S	0.90	Correspondence Factor
T	3,051.00	Adjusted Correspondence Count (= R x S)
U	27,636.17	= Q + T
V	547.00	Intensive Needs Count
W	13.00	Intensive Needs Factor
X	7,111.00	= V X W
Y	34,747.17	Total ADM (= U + X)

2021-22 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	19,135.00	20-day Average Count
B	19,191.04	Adjusted for School Size (less Correspondence)
C	19,425.59	FY 2020 'Base Year' size adjustment for Hold Harm
D	19,191.04	Adjusted for School Size (less Correspondence)
E	234.55	= C - D
F	50%	Hold Harmless Year - 2 Factor
G	117.28	= E x F
H	19,308.32	AADM with Hold Harmless (= D + G)
I	0.070	District Cost Factor
J	1,351.58	= H x I
K	20,659.90	= H + J
L	0.20	Special Needs Factor
M	4,131.98	= K x L
N	24,791.88	= *K* + *M*
O	0.015	
P	371.88	= N x O
Q	25,163.75	= N + P
R	2,548.00	Correspondence Count
S	0.90	Correspondence Factor
T	2,293.20	Adjusted Correspondence Count (= R x S)
U	27,456.95	= Q + T
V	547.00	Intensive Needs Count
W	13.00	Intensive Needs Factor
X	7,111.00	= V X W
Y	34,567.95	Total ADM (= U + X)

2020-21 State Foundation Formula

Calculation of Foundation Funding

Z	34,747.17	Total ADM (= U + X)
AA	5,930.00	Base Student Allocation
AB	206,050,713.00	Basic Need (= Z x AA)
AC	32,944,658.00	Minimum Required Local
AD	173,106,055.00	= AB - AC
AE	16.00	Quality Schools Factor
AF	555,955.00	= Z x AE
AG	-	One-Time State Grant
AH	-	
AI	173,662,010.00	Total Foundation Funding (= W + Y)

2021-22 State Foundation Formula

Calculation of Foundation Funding

Z	34,567.95	Total ADM (= U + X)
AA	5,930.00	Base Student Allocation
AB	204,987,971.00	Basic Need (= Z x AA)
AC	34,548,940.00	Minimum Required Local
AD	170,439,031.00	= AB - AC
AE	16.00	Quality Schools Factor
AF	553,087.00	= Z x AE
AG	-	One-Time State Grant
AH	-	
AI	170,992,118.00	Total Foundation Funding (= W + Y)

2020-21 State Foundation Formula

Calculation of Minimum Required Local Contribution

The minimum required local contribution is the LESSER of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mils

TAX BASE (2019)	$	12,431,946,562
Times 2.65 mils		0.00265
	$	32,944,658

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	201,569,832
Times 45%		0.45
	$	90,706,424

Minimum Required Local Contribution	$	32,944,658

2020-21 State Foundation Formula

Calculation of Maximum Local Contribution allowed

The maximum allowable local contribution is the GREATER of:

A An additional 2 mils of the tax base

Tax Base	$	12,431,946,562
Times 2 mils		0.002
	$	24,863,893

OR

B 23% of basic plus the minimum required local contribution

Basic need	$	203,452,331
Times 23%		0.23
23% of basic need	$	46,794,036
Minimum required local contribution	$	32,944,658
	$	79,738,694

Maximum Local Contribution Allowed	$	79,738,694

2021-22 State Foundation Formula

Calculation of Minimum Required Local Contribution

The minimum required local contribution is the LESSER of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mils

TAX BASE (2020)	$	13,037,335,724
Times 2.65 mils		0.00265
	$	34,548,940

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	204,081,629
Times 45%		0.45
	$	91,836,733

Minimum Required Local Contribution	$	34,548,940

2021-22 State Foundation Formula

Calculation of Maximum Local Contribution allowed

The maximum allowable local contribution is the GREATER of:

A An additional 2 mils of the tax base

Tax Base	$	13,037,335,724
Times 2 mils		0.002
	$	26,074,671

OR

B 23% of basic plus the minimum required local contribution

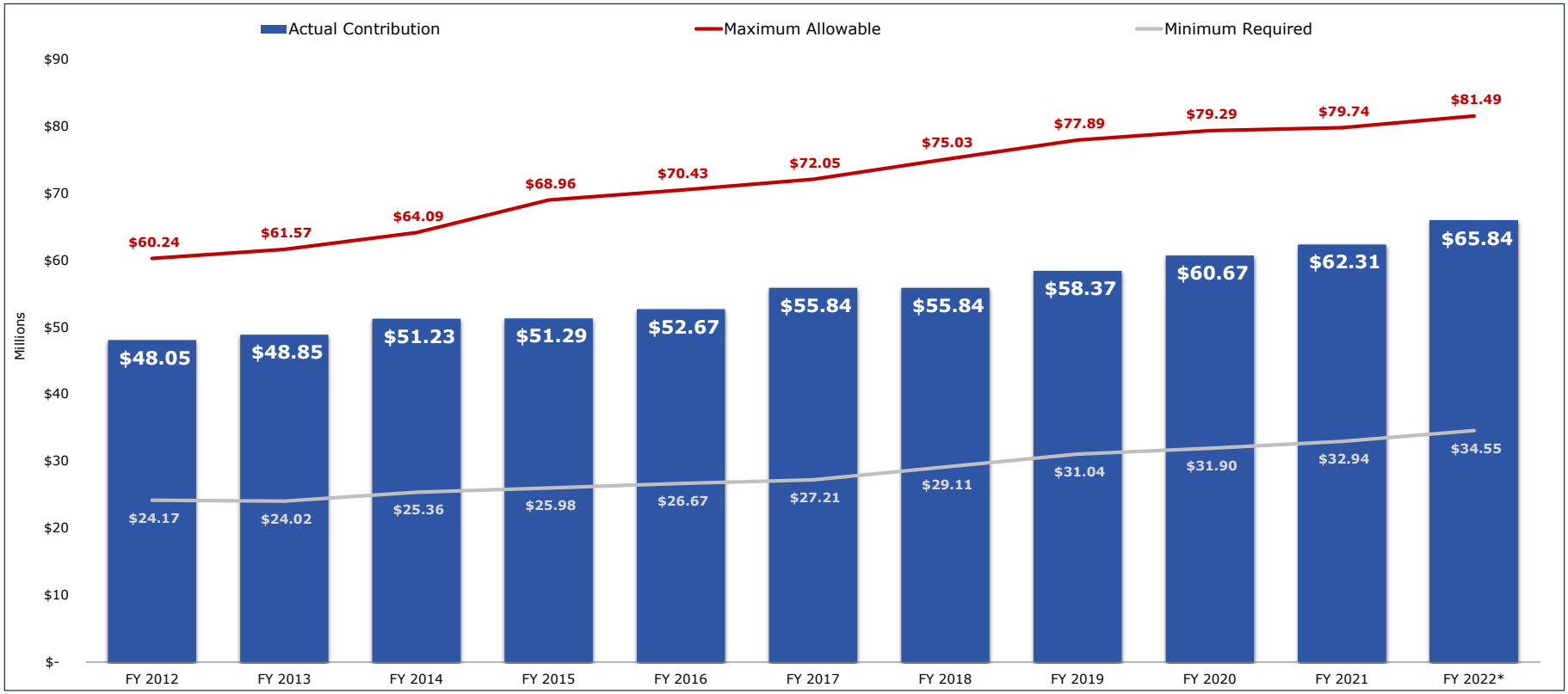
Basic need	$	204,081,629
Times 23%		0.23
23% of basic need	$	46,938,775
Minimum required local contribution	$	34,548,940
	$	81,487,713

Maximum Local Contribution Allowed	$	81,487,713

Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

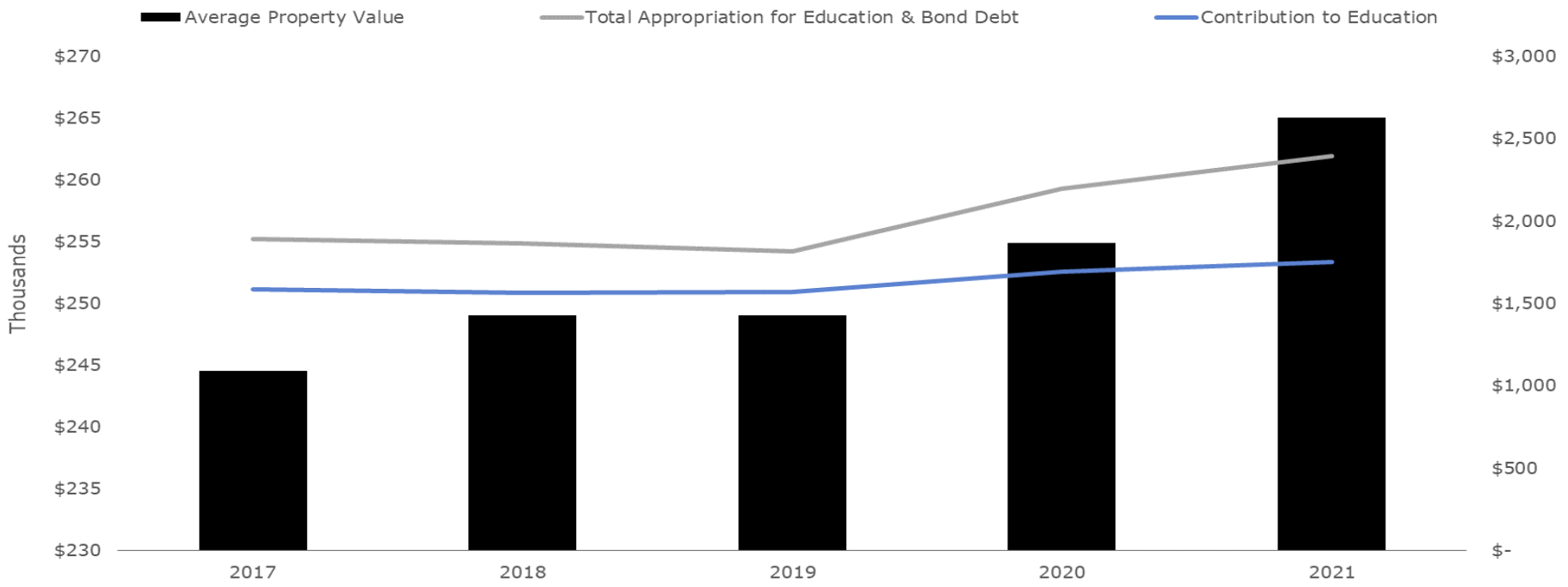
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*
Actual % of Maximum	80%	79%	80%	74%	75%	78%	74%	75%	77%	78%	81%
Maximum Allowable	**$ 60,235,162**	**$ 61,574,725**	**$ 64,094,583**	**$ 68,958,493**	**$ 70,427,904**	**$ 72,046,766**	**$ 75,025,466**	**$ 77,894,632**	**$ 79,292,520**	**$ 79,738,694**	**$ 81,487,715**
Actual Contribution	**$ 48,048,419**	**$ 48,845,260**	**$ 51,226,720**	**$ 51,291,720**	**$ 52,665,941**	**$ 55,841,300**	**$ 55,841,300**	**$ 58,374,918**	**$ 60,665,932**	**$ 62,310,148**	**$ 65,841,806**
Minimum Required	**$ 24,167,203**	**$ 24,018,753**	**$ 25,355,209**	**$ 25,982,579**	**$ 26,670,537**	**$ 27,211,000**	**$ 29,112,441**	**$ 31,044,783**	**$ 31,902,441**	**$ 32,944,658**	**$ 34,548,940**
Enrollment (ADM)	17,338	17,247	17,477	17,757	18,465	18,809	18,968	18,932	19,080	17,885	19,135
Per Pupil Contribution	**$ 2,771**	**$ 2,832**	**$ 2,931**	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**	**$ 3,083**	**$ 3,180**	**$ 3,484**	**$ 3,441**

* Projected or Unaudited Amounts



Impact of Educational Funding on the Average Tax Payer

What money is spent on:	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
Average Property Value	**$244,500**		**$249,055**		**$249,055**		**$254,845**		**$265,011**	
Contribution to Education	6.476	$ 1,583	6.278	$ 1,564	6.300	$ 1,569	6.300	$ 1,694	6.300	$ 1,752
Net Debt Service for School Bonds	1.258	308	1.210	301	0.994	248	1.858	500	2.310	642
Net Debt Service for all other Bonds	0.369	90	0.291	72	0.524	131	0.425	114	0.480	133
Borough Operations & Capital	0.461	113	1.023	255	2.513	626	1.803	326	1.232	343
Unfunded Mandates	1.420	347	1.530	381	0.000	0	0.000	0	0.000	0
Total Mill Rate & Average Tax Payer Cost	**9.984**	**$2,441**	**10.332**	**$2,573**	**10.331**	**$2,574**	**10.386**	**$2,793**	**10.322**	**$2,870**



* FY 2021 Average Property Value and Mill Rate calculations are estimates, as these numbers are not yet available.
* Mill Rates shown are from the Matanuska-Susitna Borough's Approved Budget documents, and are based on adopted rates.

YOUR PROPERTY TAX DOLLARS AT WORK

MATANSUSKA-SUSITNA BOROUGH, ALASKA 2021

MATANUSKA-SUSITNA BOROUGH TAX BILL AND MILL RATE

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $2,938 in property taxes (both areawide and non-areawide), based on an average assessed value of $283,203.

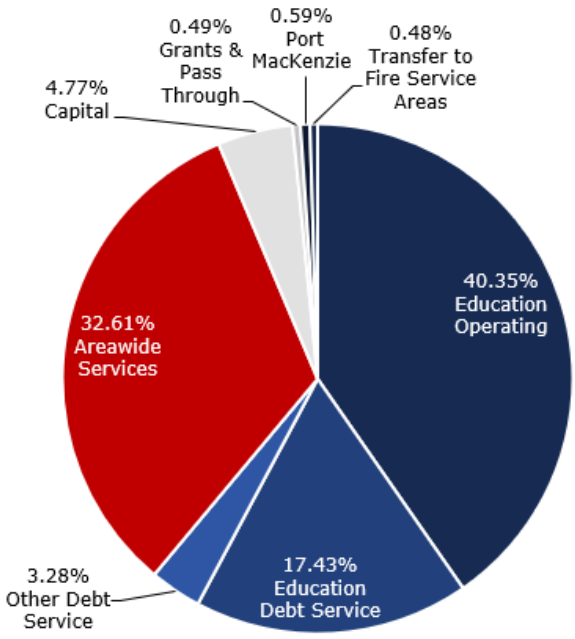
A mill rate, or mill levy is the rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of $1 tax per $1,000 of assessed value.

Contribution to education makes up the largest distribution of tax funds with a mill rate equivalent of 6.34 Mills.

9.942

2021 Areawide Mill Rate

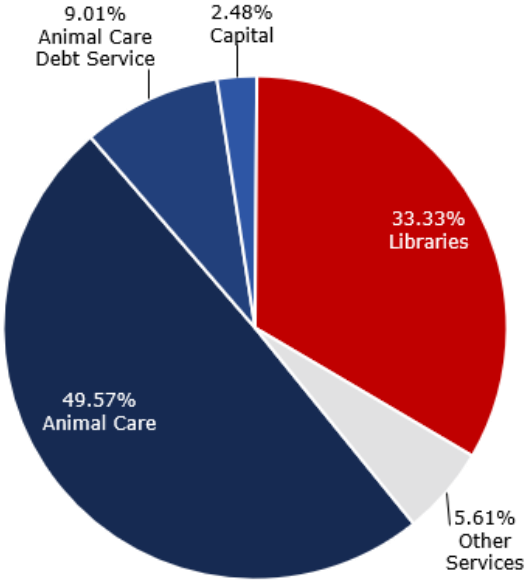
FY 2022 Areawide Expenditures			
Education Operating	40.35%	$ 65.84	M
Education Debt Service	17.43%	28.45	M
Other Debt Service	3.28%	5.36	M
Areawide Services	32.61%	53.21	M
Capital	4.77%	7.78	M
Grants & Pass Through	0.49%	0.81	M
Port MacKenzie	0.59%	0.97	M
Transfer to Fire Service Areas	0.48%	0.78	M
Total Expenditure	**100.00%**	**$163.20**	**M**



0.432

2021 Non-Areawide Mill Rate

FY 2022 Non-Areawide Expenditures			
Animal Care	49.57%	$ 2.70	M
Animal Care Debt Service	9.01%	0.49	M
Capital	2.48%	0.14	M
Libraries	33.33%	1.82	M
Other Services	5.61%	0.31	M
Total Expenditure	**100.00%**	**$ 5.45**	**M**



The Borough contains three incorporated cities: Houston, Palmer, and Wasilla. Eighty-five percent (85%) of the Borough's population reside outside of the three cities. Today's population of 112,604 is an increase of about ninety percent (90%) since 2000.

The Borough provides services on an areawide basis both within and outside the incorporated cities. Non-Areawide services are provided only outside of the incorporated cities.

Tax areas/Service areas are each assess a separate mill levy, set annually by the Borough Assembly. City property taxes are also collected by the Borough. There are 5 general tax areas within the Borough: Areawide, Non-Areawide, Road Service Areas, Fire Service Areas, and Special Service Areas.

CALCULATION OF TAX BILL

The calculation of the average assessed value of $283,203, with a mill rate of 10.374 (9.942 Areawide plus 0.432 Non-Areawide), comes to a total of $2,938 for the average homeowners property tax.

$$\frac{\text{Assessed Value x Mill Rate}}{1000} = \text{Yearly Tax Bill}$$

$$\frac{\$283{,}203 \times 10.374}{1000} = \$2{,}938$$

ON THE DOLLAR HOW THE AVERAGE $2,816 AREAWIDE 2021 TAX BILL IS SPENT

Areawide		
Education Operating	$ 1,795	$ 0.64
Education Debt Service	550	0.20
Other Debt	108	0.04
Borough Operations & Capital Projects	363	0.13
Total Expenditure	**$ 2,816**	**$ 1.00**



ON THE QUARTER HOW THE AVERAGE $122 NON-AREAWIDE 2021 TAX BILL IS SPENT

Non-Areawide		
Capital & Transfers	$ 7	$ 0.01
Libraries	41	0.08
Animal Control	71	0.15
Other Services	3	0.01
	$ 122	**$ 0.25**



MATANUSKA-SUSITNA BOROUGH BUDGET SUMMARY

The Borough's budget is developed each year between December and the third week of April, when the manager's proposed budget is presented to the Assembly. Public hearings are held throughout the Borough prior to the budget's adoption. The fiscal year 2022 Comprehensive Annual Budget was adopted by the Assembly on May 13, 2021.

This $424.3 million budget includes: $261.4 million in education operations (including pass through funds from the State and Federal governments); $59.1 million in borough operations; and $103.7 million in debt service, capital projects, and operations of Fire Service Areas, Road Service Areas, enterprise funds and other service areas.

This information was taken from the Borough Pamphlet: Your Property Tax Dollars (2021). Which provides answers to commonly asked tax questions.

More information is available on the Matanuska-Susitna Borough Website: www.matsugov.us.

MATANUSKA-SUSITNA BOROUGH TAX INFORMATION

The primary source of income generated for the Matanuska-Susitna Borough is through property taxes. The Borough in turn provides approximately 25% of the District's funding from these revenues. The following information taken from the Borough Pamphlet: *For the Property Owner Who Wants to Know (Reviewed/Updated 20110)* provides answers to commonly asked tax questions.

What do Property Values have to do with taxes?
Properties are appraised so that the costs of schools, and fire protection, and other public benefits are borne by everyone in proportion to the amount of money the individual properties are worth.

What is Full and True Value?
Finding the full and true value of a property involves estimating the price most people would pay for it in its present condition. It's not quite that simple, however, because the assessor has to find what this value would be for every property, no matter how big or small. But the assessor's job doesn't stop there. Each year it has to be done all over again, because the market value of almost everything changes from one year to the next.

How is Property Appraised?
The assessor's office first reviews all the property to be assessed, then values it. Accurate appraisals require constant research and digging for significant facts to the full and true (fair market) value of a property.

To find the value of any piece of property the assessor must first know what other properties similar to it are selling for, what it would cost to replace it, how much it takes to operate and keep it in repair, what rent it may earn, and many other facts affecting its value, such as the current rate of interest charged for borrowing the money to buy or build properties like it. Using these facts, the assessor can interpret the property value in three different ways as explained below.

- **Sales Comparison Approach**
  The first and most commonly used method compares the property to be assessed to others that have sold recently. These prices, however, must be analyzed very carefully to get true picture.
  One property may have sold for more than it was really worth because the buyer was in a hurry and would pay any price. Another may have sold for less money than it was actually worth because the owner needed cash right away. The property was sold to the first person who made an offer.
  When using the sales comparison approach the assessor must always consider such overpricing or underpricing and analyze many sales to arrive at a fair valuation for the property. Size, quality, condition, location and time of sales are also important factors to consider.
- **Cost Approach**
  A second way to value your property is based on how much money it would take at current material and labor costs, to replace the property with one similar in utility. If the property is not new, the assessor must also estimate depreciation of the structures and how much the lot would be worth if vacant.
- **Income Approach**
  The third way is to evaluate how much income the property would produce if it were rented as an apartment house, a store, or a warehouse. The assessor must consider operating expenses, taxes, insurance, maintenance costs, and the return most people would expect on their property.

Why do Assessed Values change from year to year?
When market value changes, naturally so does the assessed value. For instance, if a garage was added to a home, the assessed value would increase. However, if a property were in poor repair the assessed value would decrease. The assessor has not created the value. People make value by their transactions in the marketplace. State law requires that property be assessed at its full and true value each and every year. The assessor has the legal responsibility to study those transactions and appraise properties accordingly. Values change in the market place, whether improvements are made or not.

What is the correlation between Assessed Value and the Mill Rate?
The assessor's office does not control the total amount of taxes collected. The assessor's primary responsibility is to find the full and true value (fair market value) of property within the Borough, so that only the fair share of that property is paid into the tax burden of the entire Borough.

A tax rate applied to a property's assessed value determines the amount of taxes paid on that property. The tax rate is determined by the Borough Assembly.

Public Information
The assessor's office also keeps track of property ownership, maintains maps of parcel boundaries, keeps descriptions of building and property characteristics updated, and keeps track of individuals and properties eligible for exemptions.

Property Tax Relief
Several programs exist to provide property tax relief to selected groups of property owners, such as property owners over 65 years of age or disabled veterans with 50% or greater service connected disability. Please contact the assessment office for more detailed information and application forms for these programs:

Matanuska-Susitna Borough
350 E. Dahlia Ave
Palmer AK, 99645

Real Property: 907 745-9642
Personal Property: 907 745-9637

What are the Rights and Responsibilities of Property Owners?
If the opinion of the property owner differs from the assessors on the value of a property, the owner should go to the Borough's Assessor's office and discuss the matter. Staff will be glad to answer any questions about the appraisal and explain how to appeal if an agreement cannot be reached. The assessor's office relies on the property owner for information, and appreciates it when updated and accurate information is provided.

The charts and graphs on the following pages help to better illustrate the Borough's historical information on revenue, taxes, and debt.

Direct and Overlapping Property Tax Rates
(mill levy rate per $1000 of assessed value)
Last Ten Fiscal Years

	Direct Rates									
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Areawide Borough	9.956	10.051	9.691	9.852	9.662	9.984	9.984	10.332	10.310	10.386
Non-Areawide Borough	0.394	0.425	0.489	0.520	0.520	0.517	0.525	0.548	0.548	0.057
City of Palmer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City of Wasilla	-	-	-	-	-	-	-	-	-	-
City of Houston	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Service Area Number 2	2.94	2.94	3.05	3.05	3.24	3.43	3.43	3.43	3.43	3.43
Service Area Number 4	3.71	3.96	4.06	4.41	4.59	4.82	4.59	4.59	4.59	4.59
Service Area Number 7	1.32	1.32	1.39	1.39	1.39	1.07	0.91	0.91	0.91	0.91
Service Area Number 8	8.51	8.22	4.00	4.00	-	-	-	-	-	-

	Overlapping Rates									
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Serivce Area Number 9	2.41	2.58	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78
Serivce Area Number 14	1.66	1.66	1.77	1.77	1.77	1.86	1.85	1.85	1.85	1.85
Serivce Area Number 15	4.11	4.11	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Serivce Area Number 16	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Serivce Area Number 17	2.75	2.75	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92
Serivce Area Number 19	2.62	2.51	2.51	2.51	2.51	2.51	2.51	2.50	2.51	2.51
Serivce Area Number 20	3.39	3.62	3.86	3.86	3.50	3.50	3.50	3.50	3.50	3.50
Serivce Area Number 21	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57
Serivce Area Number 23	4.01	4.29	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59
Serivce Area Number 24	1.84	1.84	1.95	1.95	2.04	2.04	2.04	2.04	2.04	2.04
Serivce Area Number 25	1.53	1.61	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Serivce Area Number 26	3.04	3.23	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Serivce Area Number 27	3.24	3.24	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Serivce Area Number 28	2.00	2.00	2.00	2.00	2.00	2.00	1.99	1.99	1.99	1.99
Serivce Area Number 29	2.73	2.73	2.89	2.89	2.89	3.01	3.12	3.12	3.12	3.12
Serivce Area Number 30	3.74	3.97	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41
Serivce Area Number 31	3.35	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68
Serivce Area Number 33 *	-	-	-	-	-	-	-	-	-	-
Serivce Area Number 34 *	-	-	-	-	-	-	-	-	-	-
Serivce Area Number 35	1.21	1.29	1.37	1.46	1.34	2.75	2.75	2.75	2.75	2.75
Serivce Area Number 69	7.33	8.21	9.12	9.12	9.12	9.12	9.40	9.40	9.40	9.40
Serivce Area Number 130	1.83	1.92	1.97	1.99	1.99	1.99	2.15	2.15	2.12	2.12
Serivce Area Number 131	3.47	3.68	4.13	3.24	3.24	3.24	3.24	3.24	3.24	3.24
Serivce Area Number 132	0.84	0.88	0.88	0.90	0.90	0.94	0.96	0.96	0.96	0.96
Serivce Area Number 135 *	3.00	3.00	2.96	2.96	2.96	3.21	3.21	3.21	3.21	3.21
Serivce Area Number 136	0.56	1.56	1.67	1.67	1.78	1.88	2.20	2.20	2.20	2.20

Note: Fire Service Area (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

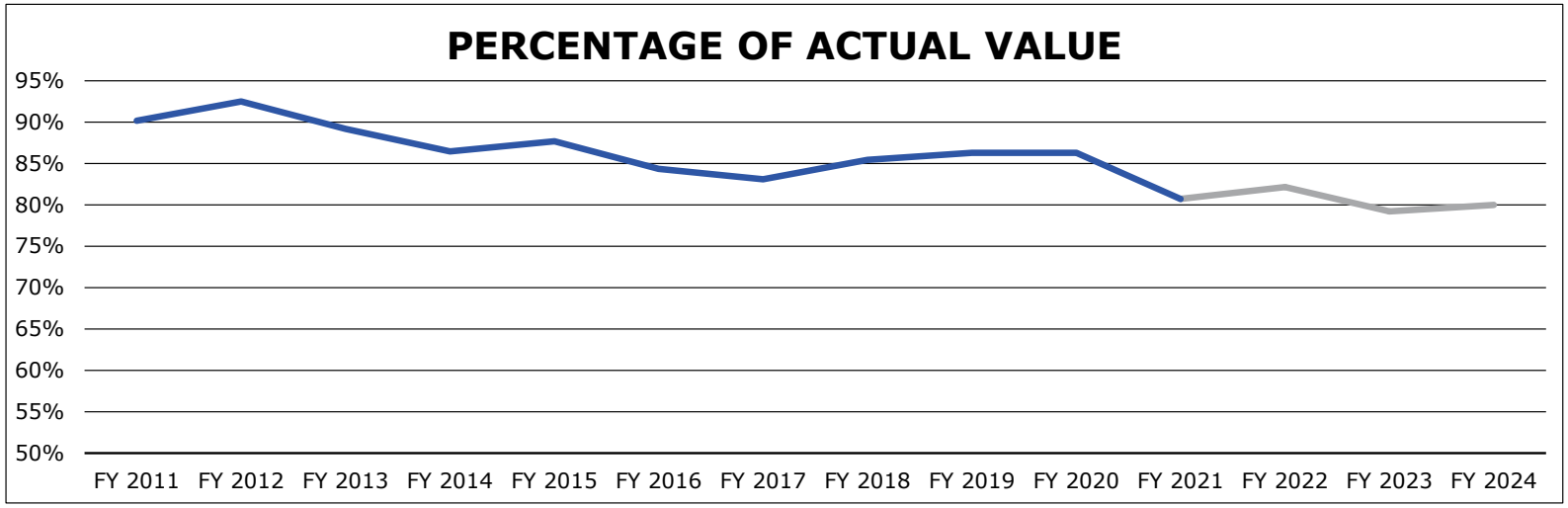
* In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA #135.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2020. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Assessed & Estimated Actual Value of Taxable Property
10 Year Historic Actuals, 1 Year Estimated, & 4 Years Projeced

	REAL PROPERTY ($)	PERSONAL PROPERTY ($)	TAX EXEMPT PROPERTY ($)	TOTAL TAXABLE ASSESSED VALUE ($)	DIRECT TAX RATE	LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	PERCENTAGE OF ACTUAL VALUE
FY 2011	9,538,236,712	70,594,984	1,399,139,093	8,209,692,603	9.956	9,103,817,690	90.18%
FY 2012	9,844,733,062	71,482,452	1,532,187,448	8,384,028,066	10.051	9,063,680,270	92.50%
FY 2013	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
FY 2014	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
FY 2015	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
FY 2016	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
FY 2017	11,827,850,040	57,210,951	2,149,070,847	9,735,990,144	9.984	11,505,889,072	83.11%
FY 2018	12,143,847,289	55,474,108	2,189,734,774	10,009,586,623	10.332	11,715,012,530	85.44%
FY 2019	12,607,655,917	56,166,810	2,276,424,441	10,387,398,286	10.331	12,038,657,130	86.28%
FY 2020	12,607,655,917	56,166,810	2,276,424,441	10,387,398,286	10.331	12,038,657,130	86.28%
FY 2021	*14,010,182,250*	*56,818,157*	*2,825,190,593*	*11,282,420,842*	*10.605*	*13,975,598,436*	*80.73%*
FY 2022	*13,368,693,263*	*56,876,703*	*2,600,007,050*	*10,847,722,497*	*10.524*	*13,203,490,096*	*82.16%*
FY 2023	*14,693,988,167*	*57,275,385*	*3,075,716,463*	*11,741,712,435*	*10.697*	*14,822,230,765*	*79.22%*
FY 2024	*15,255,194,046*	*57,990,578*	*3,197,481,363*	*12,184,903,154*	*10.696*	*15,231,716,880*	*80.00%*

Estimated & Projected



Property Tax Levies and Collections
Last Ten Fiscal Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Taxes Levied for the Fiscal Year	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976	$ 138,589,875	$ 144,622,503	$ 152,062,345	$ 156,626,653
Net Tax Levy	102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403	$ 126,423,474	$ 131,033,524	$ 137,119,008	$ 140,443,703
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024	$ 122,648,889	$ 126,903,605	$ 133,194,431	$ 135,753,457
% of Levy	96.58%	96.01%	96.47%	96.48%	96.91%	97.68%	97.01%	96.85%	97.14%	96.66%
Collections in Subsequent Years	$ 3,272,308	$ 3,832,540	$ 3,202,428	$ 3,066,061	$ 2,672,639	$ 1,793,793	$ 1,940,330	$ 1,682,619	$ 1,072,863	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 102,227,306	$ 105,714,397	$ 105,524,045	$ 109,175,769	$ 110,958,635	$ 118,320,817	$ 124,589,219	$ 128,586,224	$ 134,267,294	$ 135,753,457
% of Net Levy	99.77%	99.62%	99.49%	99.26%	99.30%	99.18%	98.55%	98.13%	97.92%	96.66%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2020. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Borough Debt & the School District

In prior years as a component unit of the Matanuska-Susitna Borough the District did not hold, or manage any debt incurred on its behalf. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. As such, the Borough is responsible for new construction and debt service. Accordingly, physical plant expenditures for debt services and the taxing authority necessary to repay debt lies with the Borough, not with the District. However, in FY 2016, with assistance of the Borough, the District built the new Fronteras Spanish Immersion Charter School. This capital lease is reflected on the District's financials and a debt service fund was established to account for the accumulation of funds for the long-term debt obligations associated with Fronteras Spanish Immersion Charter School.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough taxpayers. Although the District may assist in the management of capital project expenditures, the Borough is responsible for all debt incurred. There is no fiscal impact to the District's General Fund for this debt. While the State of Alaska does not set a legal debt margin for municipalities, in 1983 the Borough adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value. The Borough's FY 2020 adopted mill rate totaled 10.386, a marginal increase from 2019. The notable increase is accounted for in Voter Approved Net Debt Service for Education.

In 2019, the current certified roll for the Borough represented an areawide general obligation debt of 2.80% of assessed valuation. This is well below their legal limit. Debt repayment is timed to correspond with expected cash inflows. In prior years, the State of Alaska reimbursed municipalities for expenditures incurred for school debt from 60% to 70% depending on whether the project has been reviewed (60% reimbursement) or approved (70% reimbursement) by the Department of Education and Early Development. These have not been funded by the State for fiscal year 2020, 2021, or for 2022 causing an increase to the millage dedicated to school debt.

The mill levy rate for the Borough is per $1,000 of assessed value.

Matanuska-Susitna Borough Area Wide Mill Rate
5 Years Historic Breakdown of Adopted Mill Rate

	2017	2018	2019	2020	2021	*2022*
Contribution to Education	6.476	6.278	6.300	6.300	6.302	*6.339*
Voter Approved Net Debt Service for School Bonds	1.258	1.210	0.994	1.858	2.313	*1.941*
Net Debt Service for all other Bonds	0.369	0.291	0.524	0.425	0.477	*0.382*
Borough Operations & Capital	0.461	1.023	2.513	1.803	1.230	*1.280*
Unfunded Mandates	1.420	1.530	-	-	-	-
Total Area Wide Mill Rate	**9.984**	**10.332**	**10.331**	**10.386**	**10.322**	***9.942***

Computation of Direct and Overlapping Debt
As of 6/30/2020

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	224,575,000	100%	$	224,575,000
Certificates of Participations		-			
Animal Care Facility		15,680,000	100%		15,680,000
Public Safety Building		1,930,000	100%		1,930,000
Notes Payable					
AK Clean Water Fund Loans		986,361	100%		986,361
USDA		6,616,267	100%		6,616,267
University Of Alaska		156,640	100%		156,640
Parks & Recreation		20,400,000	100%		20,400,000
Transportation		24,465,000	100%		24,465,000
Unamortized Bond Premiums		31,129,886	100%		31,129,886
Total	**$**	**325,939,154**		**$**	**325,939,154**
Cities within the Borough, (Palmer and Wasilla) General Obligation Bonds as of June 30, 2019					
Palmer Ice Rink		555,000	100%		555,000
Total	**$**	**555,000**	**100%**	**$**	**555,000**
Net Direct and Overlapping Debt				**$**	**326,494,154**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. This information is for the most recent fiscal year available by publication date of the District Budget Book.

Outstanding Debt by Type
Last Ten Fiscal Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 299,455,000	$ 335,920,000	$ 314,755,000	$ 313,680,000	$ 290,020,000	$ 269,440,000.00	$ 255,315,000.00
Certificates of Participation	7,100,000	6,390,000	5,645,000	13,450,000	12,195,000	10,885,000	20,585,000	19,130,000	17,610,000	16,030,000
Notes Payable	359,063	347,777	329,698	311,347	292,721	6,781,005	7,490,497	7,248,163	7,759,268	6,722,723
Unamortized Bond Premium	5,812,872	15,848,933	18,592,433	22,851,440	33,411,389	30,910,711	36,415,101	33,744,998	31,129,886	29,935,814
Capital Leases	-	-	-	-	-	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 5,735,000	$ 5,250,000	$ 4,750,000	$ 4,230,000	$ 3,690,000	$ 3,125,000.00	$ 2,545,000.00
Notes Payable	4,606,769	4,561,767	4,434,462	4,346,366	4,395,179	6,147,994	5,956,722	6,857,169	10,572,460	6,722,723
Unamortized Bond Premium	123,452	684,094	625,457	566,821	508,184	449,547	390,911	332,274	273,637	215,001
TOTAL PRIMARY GOVERNMENT	**209,462,156**	**297,342,571**	**306,237,050**	**346,715,974**	**391,972,473**	**374,679,257**	**388,748,231**	**361,022,604**	**339,910,251**	**317,486,261**
% of Personal Income	5.74%	7.72%	7.19%	7.90%	8.33%	8.00%	8.14%	7.87%	NA	NA
Per Capita	2,354	3,243	3,194	3,534	3,878	3,597	3,649	3,355	3,214	2,944

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2020. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Ratios of Net General Bonded Debt Outstanding
As of 6/30/2020

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Population	$ 88,995	$ 91,697	$ 95,877	$ 98,104	$ 101,068	$ 104,157	$ 106,532	$ 107,610	$ 105,743.00	$ 107,829.00
Assessed Property Value	8,209,692,603	8,384,028,066	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623	10,387,398,286	10,767,072,702
General Obligation Bonds	197,396,324	286,043,027	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066	327,787,272	303,968,523	288,010,815
Debt Services Monies	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905	957,077	4,789,381	4,893,305	6,017,111	5,339,817
Total Outstanding Debt	**196,379,536**	**285,004,936**	**294,786,585**	**327,501,669**	**373,988,668**	**349,908,181**	**349,933,685**	**322,893,967**	**297,951,412**	**282,670,998**
Legal Debt Limit*	574,678,482	586,881,965	597,314,502	609,156,731	630,285,403	648,638,271	681,519,310	700,671,064	727,117,880	753,695,089
% of the Debt Limit	34.17%	48.56%	49.35%	53.76%	59.34%	53.95%	51.35%	46.08%	40.98%	37.50%
Total Outsanding Debt Cost Per Capita	$ 2,206.64	$ 3,108.12	$ 3,074.63	$ 3,338.31	$ 3,700.37	$ 3,359.43	$ 3,284.78	$ 3,000.59	$ 2,817.69	$ 2,621.47
% of Taxable Assessed Value of Property*	2.40%	3.41%	3.47%	3.78%	4.17%	3.79%	3.64%	3.27%	2.93%	2.67%

Note: There is no legal debt margin for municipalities in the State of Alaska. In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value

Ratios of Net General Bonded Debt Outstanding
As of 6/30/2020

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Population	88,995	91,697	95,877	98,104	101,068	104,157	106,532	107,610	105,743	107,829
Assessed Property Value	8,209,692,603	8,384,028,066	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623	10,387,398,286	10,767,072,702
General Obligation Bonds	197,396,324	286,043,027	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066	327,787,272	303,968,523	288,010,815
Debt Services Monies	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905	957,077	4,789,381	4,893,305	6,017,111	5,339,817
Total Outstanding Debt	**196,379,536**	**285,004,936**	**294,786,585**	**327,501,669**	**373,988,668**	**349,908,181**	**349,933,685**	**322,893,967**	**297,951,412**	**282,670,998**
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% of the Debt Limit	34.17%	48.56%	49.35%	53.76%	59.34%	53.95%	51.35%	46.08%	40.98%	37.50%
Total Outsanding Debt Cost Per Capita	$ 2,206.64	$ 3,108.12	$ 3,074.63	$ 3,338.31	$ 3,700.37	$ 3,359.43	$ 3,284.78	$ 3,000.59	$ 2,817.69	$ 2,621.47
% of Taxable Assessed Value of Property	2.40%	3.41%	3.47%	3.78%	4.17%	3.79%	3.64%	3.27%	2.93%	2.67%

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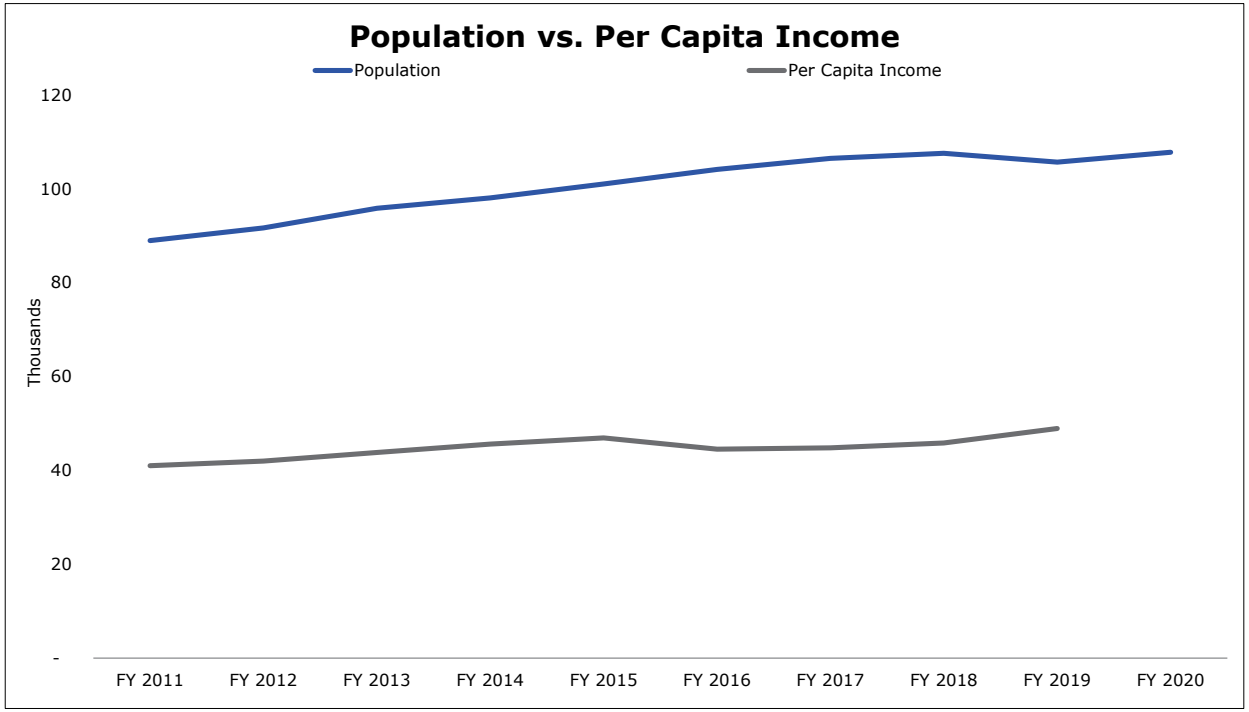
Demographic and Economic Statistics
Last Ten Calendar Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Population	88,995	91,697	95,877	98,104	101,068	104,157	106,532	107,610	105,743	107,829
Personal Income (thousands of $)	$ 3,649,774	$ 3,852,961	$ 4,201,678	$ 4,474,367	$ 4,743,687	$ 4,637,103	$ 4,772,994	$ 4,938,943	$ 5,301,382	NA
Per Capita Income	$ 41,011	$ 42,018	$ 43,824	$ 45,608	$ 46,936	$ 44,520.00	$ 44,803.00	$ 45,879.00	$ 48,943.00	NA
School Enrollment	16,965	17,338	17,247	17,477	17,757	18,466	18,809	18,968	18,932	19,609
Unemployment Rate	8.9%	8.6%	7.3%	7.2%	8.6%	8.1%	8.2%	7.2%	6.5%	7.6%

Note: Data for calendar year 2020 was not available from the state of Alaska at the publication date of this document. NA refers to "Not Available."

Source:

Note: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



Principal Taxable Properties
2020 Compared to 2011 (10 year Comparison)

	2020			2011		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 111,810,900	1	1.12%	$ 101,466,020	1	1.33%
Enstar Natural Gas	63,983,000	2	0.64%	42,403,100	2	0.52%
Fred Meyer Stores, Inc.	53,449,265	3	0.53%	40,275,375	4	0.49%
Alaska Hotel Properties, Inc.	40,647,200	4	0.41%	40,975,800	3	0.47%
Wal-Mart Stores, Inc.	29,636,400	5	0.30%	28,832,333	5	0.37%
Cook Inlet Region, Inc.	27,602,600	6	0.28%	17,580,800	10	0.26%
Global Finance & Investments S.A./Gary Lundgren	24,862,500	7	0.25%	-	0	0.30%
GCI Cable/Alaska Wireless	23,037,200	8	0.23%	20,569,437	8	0.32%
Maple Springs	19,119,200	9	0.19%	-	0	0.45%
DBC, LLC/Target	18,273,900	10	0.18%	23,761,415	6	-
Alaska Pipeline Co.	-		-	21,338,100	7	0.27%
Lowes HIW Inc.	-		-	20,512,014	9	0.00%
	$ 412,422,165		**4.13%**	**$ 357,714,394**		**4.78%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2020. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Total Employment by Type of Employer
2020 Compared to 2011 (10 year Comparison)

	2020		2011	
Employer Type	**Rank**	**Employees**	**Rank**	**Employees**
Trade, Transportation, and Utilities	1	4,990	1	4,417
Educational and Health Services	2	4,962	2	3,707
Local Government	3	3,374	3	3,045
Leisure and Hospitality	4	3,060	4	2,516
Construction	5	2,495	5	1,505
Professional and Business Services	6	1,433	7	1,159
State Government	7	1,427	6	1,185
Other Services	8	960	8	743
Financial Activities	9	859	9	738
Information	10	512	10	642
Manufacturing	11	310	12	209
Federal Government	12	230	11	216
Natural Resources and Mining	13	206	13	182
Unclassified Employers	14	3	14	38
Total Employees		**24,821**		**20,302**

Note: Beginning in 2012, according to the Alaska Department of Labor, their non-disclosure rules no longer allow them to provide employment information that relates to or identifies employers for the current or previous years. Therefore, we are providing total employment by type of employer for the current year and nine years ago.

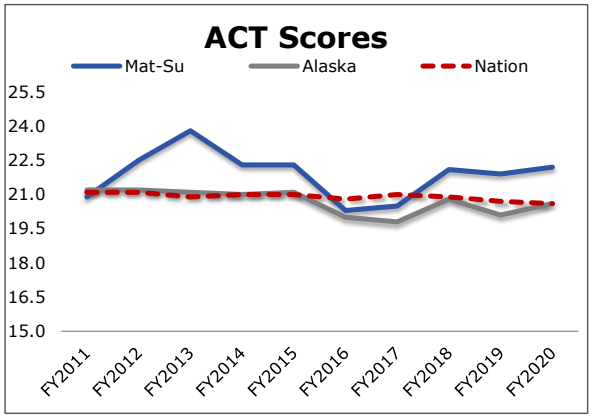
Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. This information is for the most recent fiscal year available by publication date of the School District Budget Document.
Alaska Department of Labor, Research and Analysis Division.

Comparative Results from College Entrance Exams
Last Ten School Years

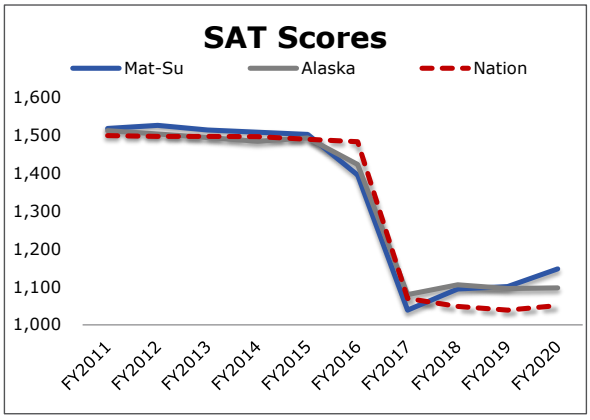
	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	20.9	22.5	23.8	22.3	22.3	20.3	20.5	22.1	21.9	22.2
Alaska	21.2	21.2	21.1	21.0	21.1	20.0	19.8	20.8	20.1	20.6
Nation	21.1	21.1	20.9	21.0	21.0	20.8	21.0	20.9	20.7	20.6
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,519	1,527	1515	1509	1503	1396	1039	1095	1101	1148
Alaska	1,513	1,504	1495	1485	1494	1424	1080	1106	1096	1098
Nation	1,500	1,498	1498	1497	1490	1484	1070	1049	1039	1051

Source: Results of the ACT are comprised of all grade level students who tested that year. Scores reflect average composite score. The composite score is the average of the four individual required test scores. Alaska and National SAT scores were provided by The College Board online at: http://www.act.org/newsroom/data/2019/pdf/profile/Alaska.pdf and http://research.collegeboard.org/programs/sat/data/cb-seniors-2019

Generaly, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also out-performed the national averages in both the ACT and the SAT.



The American College Test (ACT) is a college entrance test measuring English, mathematics, reading and science. It assesses the general educational development of high school students and their ability to complete college-level work.



The Scholastic Aptitude Test (SAT) is a college entrance test that measures reading, writing, and mathematical skills needed to be successful academically.

In 2016-17 the SAT changed formats, combining the reading and writing aspect of the test into an evidence-based reading & writing section (ERW). The scores reflect the combined average of the Math and ERW sections.

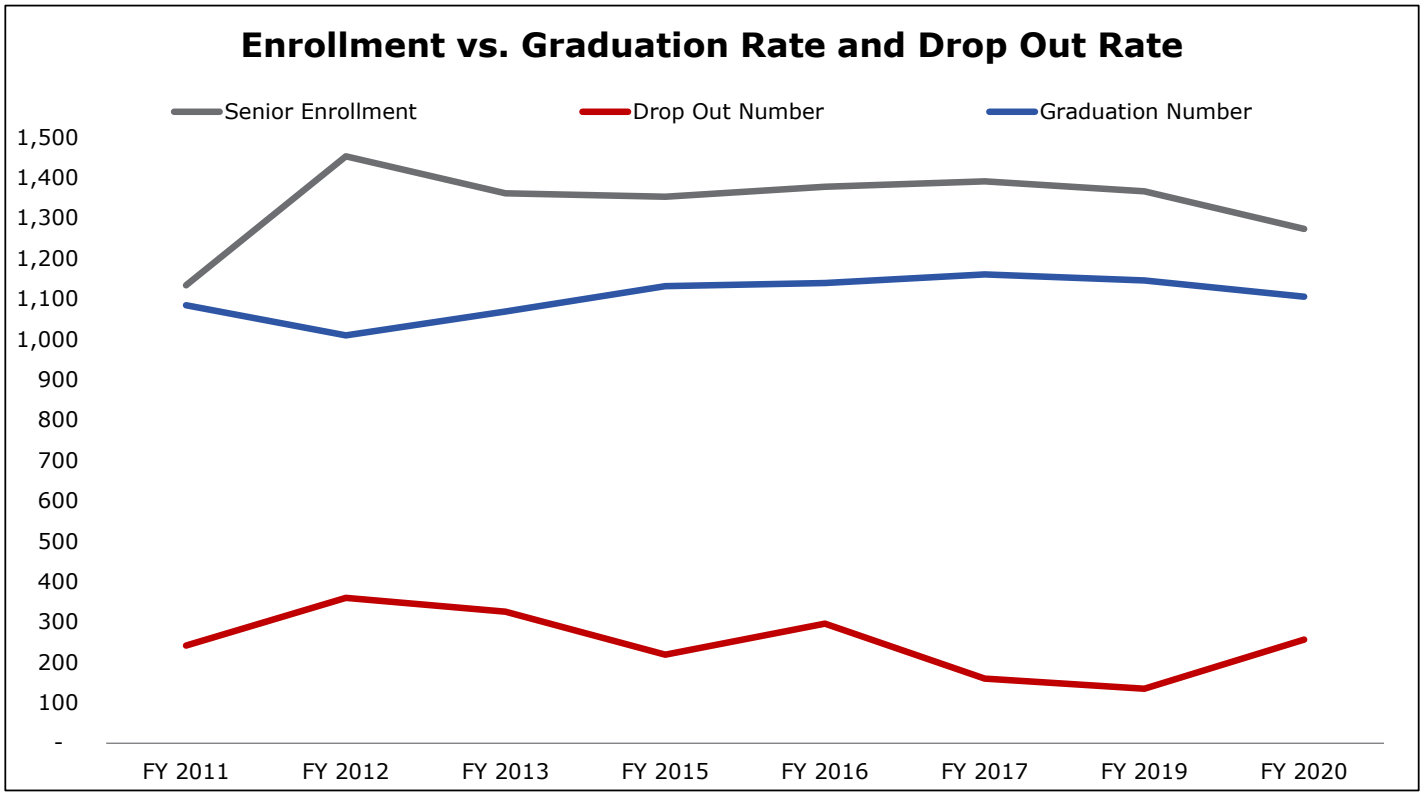
PERFORMANCE MEASURES

Graduation Rates

The MSBSD aims high for our students. High school graduation is a large predictor of future success. Students who graduate from high school have more opportunities to succeed in college, work, and life. In MSBSD, the goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, MSBSD's graduation rate is consistently higher that the State average.

In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

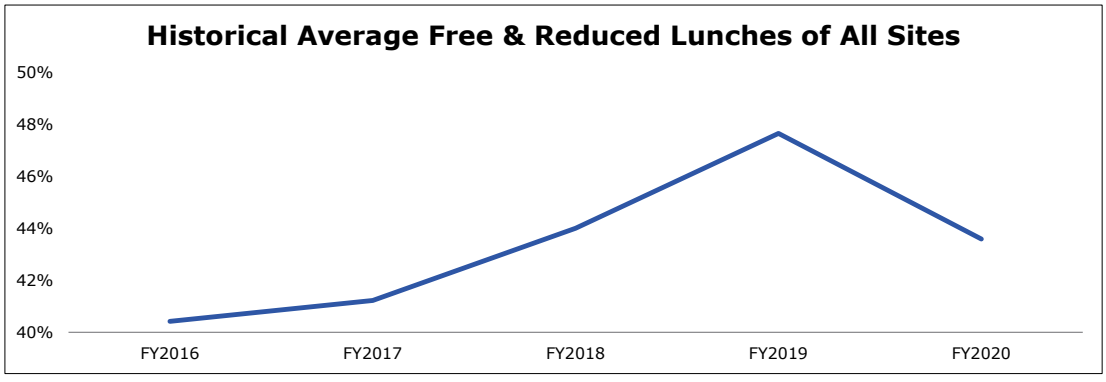
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
DROP OUT RATE										
Enrollment	16,966	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074
Drop Out Number	242	360	326	491	219	296	160	152	135	257
State Drop Out %	3.00%	3.60%	4.10%	2.78%	2.80%	3.60%	1.91%	3.08%	3.01%	2.97%
REAL %	*1.43%*	*2.08%*	*1.89%*	*2.81%*	*1.23%*	*1.60%*	*0.85%*	*0.80%*	*0.71%*	*1.35%*
GRADUATION RATE										
Enrollment	16,966	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074
Senior Enrollment	1,134	1,453	1,362	1,414	1,353	1,378	1,392	1,466	1,367	1,274
Graduation Number	1,085	1,010	1,069	1,097	1,132	1,140	1,161	1,271	1,146	1,106
Graduation Rate %	96%	69%	78%	78%	84%	83%	83%	87%	84%	87%
State Cohort %	70%	71%	79%	76%	81%	79%	81%	83%	85%	86%



Percentage of Students Eligible for Free and Reduced Meals by School

5 Years Historical

	FY2016	FY2017	FY2018	FY2019	FY2020
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	27.84	31.77	31.00	37.00	33.16
002 Su-Valley JR/SR High	46.50	41.58	48.00	60.00	55.45
003 Wasilla High	32.45	34.59	36.00	42.00	38.53
005 Colony High	22.51	23.80	25.00	31.00	27.33
006 Burchell High School	100.00	100.00	100.00	91.07	91.07
007 Houston High	48.04	51.79	58.00	68.90	68.91
010 Palmer Middle	37.93	38.68	43.00	48.00	46.78
011 Wasilla Middle	44.83	44.90	46.00	52.00	49.93
012 Colony Middle	25.44	26.92	25.00	35.00	30.07
013 Teeland Middle	35.62	33.55	39.00	41.00	36.26
014 Houston Middle	58.33	55.71	74.61	68.93	68.91
030 Big Lake Elementary	84.49	84.58	84.51	75.95	75.95
031 Glacier View School	48.57	51.52	63.00	71.00	44.44
032 Iditarod Elementary	54.08	55.71	68.58	70.91	70.91
033 Sherrod Elementary	38.53	46.07	43.00	47.00	48.09
034 Swanson Elementary	39.74	40.85	42.00	52.00	46.28
035 Talkeetna Elementary	51.91	58.87	49.00	55.00	45.45
036 Trapper Creek Elementary	86.96	85.71	87.28	83.02	83.20
038 Willow Elementary	49.66	50.69	64.48	46.00	50.60
039 Snowshoe Elementary	49.54	45.09	46.00	53.00	45.55
041 Butte Elementary	48.85	45.95	48.00	46.00	36.44
042 Sutton Elementary	75.00	75.93	62.00	87.06	87.06
043 Cottonwood Creek Elementary	28.44	33.52	37.00	39.00	40.34
044 Tanaina Elementary	50.10	47.35	61.71	64.14	64.14
045 Pioneer Peak Elementary	30.39	29.71	32.00	35.00	31.87
046 Larson Elementary	39.51	40.47	43.00	45.00	40.40
047 Finger Lake Elementary	33.24	36.68	41.00	39.00	31.56
048 Goosebay Elementary	42.99	42.70	49.00	53.00	40.56
050 Shaw Elementary	40.70	39.86	40.00	41.00	34.81
051 Meadow Lakes Elementary	49.89	52.63	62.78	72.38	72.38
052 Knik Elementary	42.05	52.67	46.00	55.00	42.12
053 Machetanz Elementary	19.21	20.85	21.00	23.00	20.86
054 Dena'ina Elementary	0.00	47.91	43.00	52.00	55.13
071 Valley Pathways School	46.40	48.96	51.00	52.00	49.75
073 Mat-Su Career & Tech High School	22.88	21.24	24.00	26.00	19.59
077 Mat-Su Day School	34.48	40.00	65.06	44.00	40.00
080 Joe Redington JR/SR High	48.12	49.73	49.00	56.00	49.19
Average of All Sites	**40.42%**	**41.22%**	**44.00%**	**47.65%**	**43.59%**



Notes:

Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Instruction regarding impact of socio-economic status on student achievement.

Studies have shown an extremely high correlation between socio-economic status and student performance.

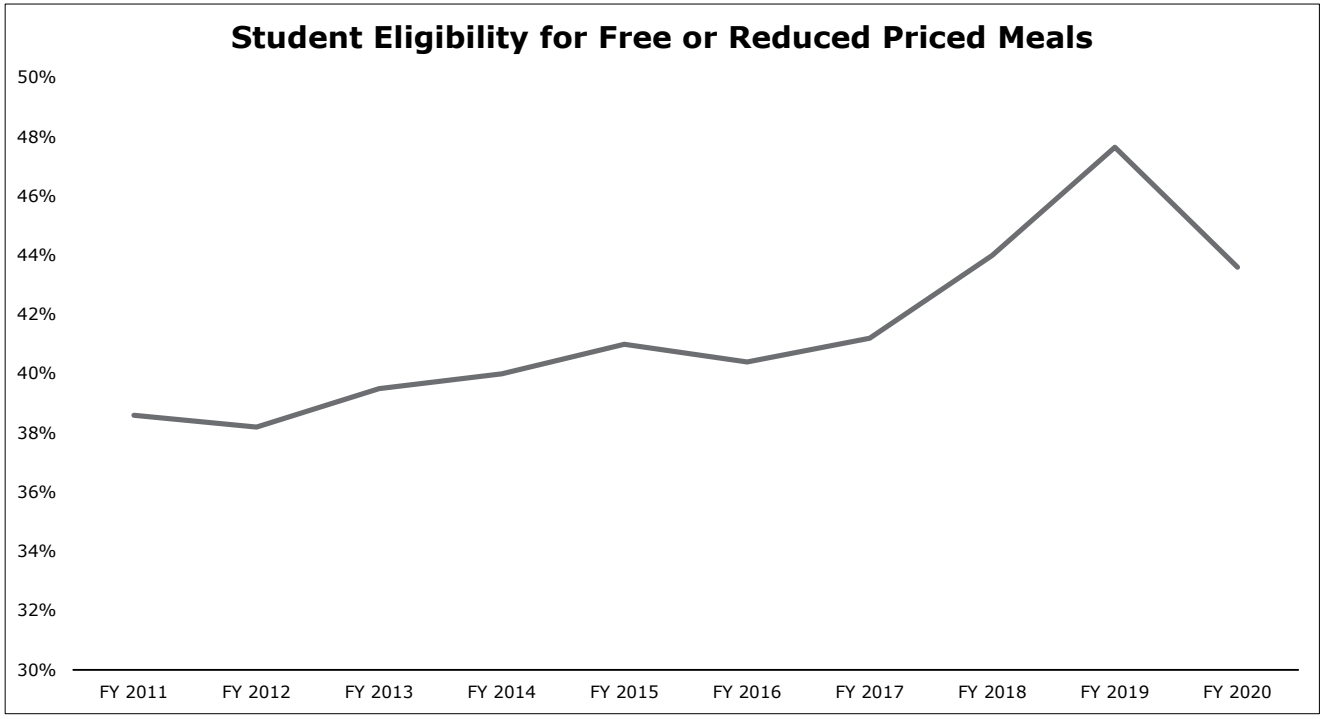
Source:

Information taken from Food Services Cybersoft Software.

Significant Own-Sourced Revenue
Last Ten Fiscal Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
COST OF FULL PRICED MEALS[a]										
Breakfast[b]	Free	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.75	$ 2.00	$ 2.00	$ 2.00
Lunch	2.85	2.85	2.95	2.95	2.95	2.95	3.25	3.50	3.50	3.50
Local Revenue	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,212,213	999,167
Students Eligible for Free or Reduced-Priced Meals[c]	**38.60%**	**38.20%**	**39.50%**	**40.00%**	**41.00%**	**40.40%**	**41.20%**	**44.00%**	**47.65%**	**43.60%**

Notes The cost of full-price meals are for elementary.
Breakfast free to all students for Fiscal Years 2009-2011.
Cybersoft Nutrition Services Software - for all sites including non-meal program participants.
*Numbers are estimated and unaudited



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Glossary

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Accounting System The method by which income and expenditures are identified, assembled, analyzed, recorded, classified, and reported for operations of an entity.

Account Number A numbering method to assist with identification, classification, and purpose of revenues and expenditures resulting from the operations of an entity.

Accrual Basis A method of accounting which records income when earned and expenditures when incurred rather than only when cash is received or paid by an entity.

Adjusted Average Daily Membership (AADM)
The resulting enrollment figure after all Foundation Formula factors have been applied to the Average Daily Membership (ADM).

Administrative Support Non-Certificated staff who provide clerical/front office assistance at the school level. This includes, but is not limited to: administrative secretaries, registrars, secretaries, and office aides.

Adopted Budget The School Board approved annual spending plan for the upcoming and future years.

Allocation An amount (usually money or staff) designated for a specific purpose or program.

Appropriation Total educational funding approved by the Mat-Su Borough Assembly for use by the School District.

ARRA Funds Funding received from the Federal government as part of the American Recovery and Reinvestment Act of 2009.

ARP American Rescue Plan (HEERF III). The Higher Education Emergency Relief Fund III (HEERF III) is authorized by the American Rescue Plan (ARP), Public Law 117-2, signed into law on March 11, 2021, providing support to institutions of higher education to serve students and ensure learning continues during the COVID-19 pandemic.

Assessed Value An estimate of the dollar value of property within a political division upon which taxes may be assessed. For the State of Alaska, per AS 29.45.110, property in Alaska is required to be assessed at fair market value.

Assigned Fund Balance These are balances in the General Fund that do not meet the requirements of restricted or committed fund balance, but that are intended to be used for a specific purpose.

Audit The examination and verification of accounting records and internal controls.

Average Class Load (ACL)
Describes the average number of pupils for every full-time teaching position.

Average Daily Membership (ADM)
The average daily enrollment for each student as recorded during the 20-day count period ending the fourth Friday in October. The number is used to calculate the district entitlement from the State.

AYP Adequate Yearly Progress is the minimum level of progress required for every public school under the No Child Left Behind (NCLB) legislation.

Balanced Budget A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

Base Student Allocation (BSA)
The amount of money a school gets for each AADM generated from the 20-day count.

Basis of Accounting The term used to refer to when revenue, expenditures, expenses, and transfers are recognized in accounts and reported in financial statements.

Benefits Payments or entitlements provided as incentives in addition to employee base salaries, which may include but are not limited to: health plans, life insurance, and pension plans. Benefits increase the overall cost of labor.

Board of Education The governing body of a school district comprised of elected officials. The Matanuska Susitna Borough School District Board of Education (or School Board) is comprised of seven members elected for two-year terms and terms are staggered so that no more than three members are elected in any one election.

Bond A written promise to pay a specified sum of money (the face value at a fixed time in the future -maturity date), together with periodic interest at a specified rate.

Budget A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

Calendar Year A 12-month period beginning on January 1 and ending on December 31 of each year.

Capital Projects Fund A fund used to account for all 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.

Career & Technical Education (CTE)
Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

CARES Act Coronavirus Aid, Relief and Economic Security Act, signed into law on March 27, 2020, provides funding and flexibilities for States to respond to the COVID-19 emergency in K-12 schools.

CBM Curriculum Based Measures

Certificated Positions Positions requiring a valid Alaska Teaching Certification.

Certificated Director Certificated executive staff responsible for the supervision of a department or division. Positions include associate superintendents, executive directors, and assistant directors.

Certificated Specialists Certificated staff who teach specialized classes which fall outside of the Districts Pupil to Teacher Ratio (PTR) or who run specialized programs within a school. These specialists fall outside of the PTR and include, but are not limited to: Advance Path, Apex/iTech, athletic directors, elementary music & PE, English learners, instructional coaches, JROTC, librarians, STEM/STEAM, talented and gifted, and Career and Technical (vocational) Education (CTE).

Certificated Support Staff
Certificated staff who assist in the running of the general operations of the District at a district level, and who support the staff at the school levels. Staff includes, but is not limited to occupational therapists, physical therapists, resource specialists, speech pathologists, and teachers on special assignment.

CIP Capital Improvement Plan is a multi-year planning instrument that drives the evaluation and identification of capital infrastructure projects in need of renovation, repair, and/or construction.

Committed Fund Balance The portion of fund balance that has constraints on use imposed by the Board of Education.

Community Services Activities provided by a school or school district for the purposes of relating to the community as a whole or some segment of the community not directly related to providing education for students. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. Included are community recreation programs, civic activities, public libraries, public radio programs, and community welfare activities.

Component Unit A legally separate entity for which the elected officials of the primary government are financially accountable.

Consumer Price Index for all Urban Consumers (CPI-U)
The statistical metric developed by the Bureau of Labor Statistics used to monitor the change in the price of a set list of products. It is also used to monitor inflation rates.

Correspondence Study Includes the educational activities directly involving the interaction between teachers and students when the primary medium of instruction is communication between the instructor at one physical location and the student at another physical location when the student does not attend a designated school on a regular basis. Mat-Su Central and Twindly Bridge Charter are the two Correspondence Study Schools in the District.

Counselor Certificated staff, generally at the Middle and High School levels, who provide a mental health perspective and who assist students in the development of academic, career, and college goals as well as with social development and challenges. They may also assist in parent, student, and teacher relationships.

CPI Consumer Price Index

CRRSA Act Coronavirus Response and Relief Supplemental Appropriations Act, provides funding for States to respond to the COVID-19 pandemic in K-12 Schools.

Custodian Non-Certificated staff whose primary responsibilities include cleaning district facilities, janitorial services, and some light maintenance.

Curriculum The ordering of the content that allows students to acquire and integrate knowledge and skills.

DEED Alaska Department of Education and Early Development.

D.I.B.E.L.S. Dynamic Indicators of Basic Early Literacy Skills is a curriculum-based measure.

District Administration Includes the activities of broad overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyist; public relations and information services; and any district-wide planning, research, development, and evaluation activities. Included are: the superintendent, associate superintendents, and contracted chief administrators.

Dropout Rate An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not know to transfer to other public or private schools.

EEO Equal Employment Opportunity

Employee Benefits Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, and retirement.

Encumbrances Commitments in the form of purchase orders or contracts for which transactions have not been fully completed. Encumbrances are not expenditures or liabilities, but represent the expected amount that will be expended once transactions are completed.

Enterprise Funds Funds established to account for the operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ERP Enterprise Resource Planning is financial software used to manage and integrate the important parts of business within a single system.

ESSER (I II & III) Elementary and Secondary School Emergency Relief Fund to support fully reopening K-12 schools, facilitate continuity of learning, and measure and address the learning loss caused by a lack of in-person learning opportunities.

Expenditure A decrease in financial resources.

Fair Market Value The amount at which a property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the

adjustment for any intangible values.

Fiduciary Fund Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the governing bodies own programs.

Fiscal Year (FY) A 12-month period on which operations, budgets, and financial statements are based. A fiscal year does not always begin in January and end in December. The District's fiscal year begins July 1 and ends on June 30 of the following year.

Food Services Activities related to the management, preparation, serving, or delivery of meals or food items within schools or the school district. OR activities for non-instructional food service operations including National School Lunch and Breakfast programs.

FTE Full Time Equivalency. The number of employees divided by the number of hours that would be considered a full-time assignment.

Function A major category or program within the District that provides services to accomplish a certain objective or end.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance The difference between assets and liabilities of an entity.

Fund Lapse The amount of the Fund Balance that is returned to the Borough at the end of the year as per Borough Ordinance 09-089. This amount is equal to 50% of any remaining unreserved funds.

GAAP Generally Accepted Accounting Principles are a uniform set of standards and guidelines for financial accounting and reporting.

GASB Governmental Accounting Standards Board is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP).

General Fund A Governmental Fund. The revenues and expenditures required for the day-to-day operation of the District. Funded from federal, state, and local sources, this fund is also known as the Operating Fund.

Governmental Funds Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital projects fund, and debt service funds are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

Grants Contributions of cash or other assets from a government or organization. Grants are typically designated for specified purposes.

Hold Harmless Provision Enacted in 2008, House Bill 273 established a Hold Harmless [HH] provision for those school districts experiencing a reduction in their brick and mortar school's average daily membership (ADM) after it has been adjusted for school size in the foundation formula.

HSGQE High School Graduation Qualifying Exam is a state mandated assessment to determine the minimal skills needed for graduation.

Indirect Costs Those elements of costs necessary in the production of a good or service, which are not directly traceable to the product or service (e.g. utilities, administrative services, property services).

Individualized Education Program (IEP)
Written documents that direct the provision of special education services to students with disabilities.

Instruction Includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the school classroom, in another location such as a home or hospital, or in other learning situations such as student curricular field trips. It may be provided through some other approved medium such as correspondence.

Instructional Support Non-Certificated staff who provide assistance in creating a positive learning environment for all students. This includes, but is not limited to: safety officers, school monitors, and SPED assistants.

Inter-fund Transfer Money that is taken from one fund and added to another fund.

Internal Service Funds Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments on a cost-reimbursement basis. The District utilizes this fund type for the Worker's Compensation Fund and Employee Benefits Fund.

IT Information Technology

MAP Measures of Academic Progress

Metric A unit of measurement.

Mill A measure of the rate of property taxation representing one one-thousandth ($1/1{,}000^{th}$) of a dollar of assessed value.

Mill Rate The property tax rate based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax revenue.

Modified Accrual Basis of Accounting
A method of accounting commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting is a hybrid of cash and accrual methods. Revenues are recognized in the period they become measurable and available, and

expenditures are recognized in the period the associated liability is incurred.

NCLB No Child Left Behind is Federal legislation that mandates minimum performance levels for all students.

Non-Certificated Director Non-Certificated executive staff responsible for the supervision of a department or division. Positions include chief business officials, executive directors, assistant directors, and officers.

Non-Certificated Positions
Positions that do not require a valid Alaska Teaching Certification.

Non-Certificated Supervisor
Non-Certificated, non-executive department manager or professional employee.

Non-Certificated Support Staff
Non-Certificated staff who assist in the running and maintenance of the general operations of the District at the District level, and who support the staff at the school levels. Staff includes, but is not limited to accountants, analysts, carpenters, drivers, HR specialists, inventory specialists, IT specialists, mechanics, payroll specialists, registrars, secretaries, and technicians.

Non-Spendable Fund Balance
The portion of the fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

Nurse Registered Nurses (RN) who also hold a type C special services certificate.

Object Identifies the type of revenue, service or commodity, item owned or amount owed.

On-Behalf-Of Payments Funding received from the state to offset the unfunded pension obligation for employees. Tracked through PERS and TRS.

OPEB Other Post-Employment are benefits (other than pensions) that U.S. state and local governments provide to their retired employees.

Operating Budget A detailed projection of all estimated income expected to be received and expenditures to be incurred within a fiscal period.

Ordinance A decree or law enacted by the governing body of a city or municipality which applies only within its boundaries.

PBB Program Based Budgeting - The budgeting method used by the District prior to the implementation of Ratios & Metrics.

PERS Public Employees' Retirement System

PIO Public Information Officer

Program Group activities, operations, or organizational units directed to attaining

specific purposes or objectives.

Proprietary Fund Types The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and Internal Service funds are classified as Proprietary Fund Types.

PTR Pupil-to-Teacher Ratio describes the actual number of pupils, or students, for every full-time teaching position in regular education. The District has a separate PTR for each of the following grade classification: K-2, 3-5, 6-8, and 9-12.

QS Quality Schools Grant, considered part of the State Foundation Formula.

Ratio A relationship in quantity, amount, or size between two things.

RIT An abbreviation for "Rausch Unit." The difficulty and complexity of each MAP assessment question is measured using the RIT scale. A student's RIT score indicates the level at which the student was answering questions correctly 50% of the time.

RTI Response to Intervention is a problem-solving model that targets instruction for each child so that the District can meet the goals of all students.

Restricted Fund Balance The portion of fund balance that includes resources that are subject to external constraints due to state of federal laws, or externally imposed by grantors or creditors.

Revenue Funds received that may be utilized for expenditures.

SBA Standards Based Assessment is a battery of tests that measure student progress.

Salary Schedule A list setting for the salaries to be paid in increments (years of experience) and grades (professional training completed). The District maintains salary schedules for the following unions: CEA, MSEA, MSPA, and MLMA.

School Admin. Support Includes the activities that support school administration, in the overall management of the school. Included are the secretaries, clerks, and registrars.

School Administration Includes the activities of overall management, direction, and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching.

School Administrators Principals, assistant principals, and other certificated administrators who are responsible for the daily operations of, and education in, school environments.

School/Location/Site Identifies an attendance center, program unit, physical location, or department within the District.

Self-Insurance	A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.
SERP	Special Early Retirement Program is an incentive program to help employees enjoy their retirement earlier than a typical retirement; this is based on years of service.
Special Education	Includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facilities.
Special Revenue Funds	Funds used to account for the proceeds of specific revenue sources (other than expendable trusts for major capital projects) that are legally restricted to expenditure for specific purposes.
Specialists	Term that frequently refers to an expert in a profession. Examples of school specialists include but are not limited to: Librarians, counselors, psychologists, speech therapists and occupational and physical therapists.
SPED	Special Education instruction and support.
SPED Teacher	Special Education certificated staff who work directly with students and parents on the development of and implementation of Individualized Education Plans (IEP); as well as providing case management, classroom instruction, and support for students who deviate from the average or typical child in mental, physical, or social characteristics to such an extent that they require a modification of school practices or services in order to develop to their maximum potential.
Stakeholder	Anyone who has an investment, or an involvement with the District. This includes, but is not limited to parents, students, all District employees, and community members.
Step Increase	A salary enlargement based on years of experience. This is also known as an increment.
Student Activity Funds	A fund used to account for student generated and controlled funds only. This fund is used to account for assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue of the school district.
Student Transportation	Activities of transporting students between home and school and other state approved student transportation. Included here are the supervisor of transportation, bus drivers, and support staff. Travel related to student activities and student instructional travel is not included.
Support Staff	Term that describes those who work for an organization to keep it running. Examples of support staff include but are not limited to: Secretaries, accountants, bookkeepers, clerks, data processing personnel, custodians, warehouse and purchasing staff.

Tax Rate A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Teacher Certificated staff who work in a classroom setting and who directly provide instruction to and facilitate the learning of students. The number of regular education teachers for the District is determination by the Pupil to Teacher Ratio (PTR).

Transfers from other funds

Money received unconditionally from another fund and without expectation of repayment.

TRS Teacher's Retirement System

Unassigned Fund Balance

The portion of fund balance in the General Fund that is available for any purpose.

Vocational Education Includes the educational activities directly involving the interaction between teachers and students in State approved vocational education classes. The District provides a dedicated vocational school, Career and Technical High School, and also offers vocational education throughout the District.

Appendix

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Matanuska-Susitna Borough School District
School Calendar
2021 - 2022

S	M	T	W	T	F	S

JULY

				1	2	3
4	**H**	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	9	10	**WD**	**PD**	**PD**	14
15	**PD**	**WD**	**SO**	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

			1	2	3	4
5	**H**	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

					PD	2
3	4	5	6	7	8	9
10	11	12	13	14	**Q1**	16
17	18	19	20	21	22	23
24	25	26	27	**PC**	**PD**	30
31						

NOVEMBER

	1	2	3	4	5	6
7	8	9	10	**PD**	12	13
14	15	16	17	18	19	20
21	22	23	24	**H**	**H**	27
28	29	30				

DECEMBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	**Q2**	**WD**	18
19	**V**	**V**	**V**	**V**	**H**	25
26	**V**	**V**	**V**	**V**	**H**	

August

11	Work Day for Teachers (WD)*
12-16	Professional Development Days (PD)*
17	Work Day for Teachers (WD)*
18	School Opens for 1-12 (SO)
25	First Day for Kindergarten

September

6	Labor Day Holiday (H)*

October

1	Professional Development Day (PD)*
15	Quarter 1 Ends (41 Days)
28	**Parent Conference Day (PC)***
29	Professional Development Day (PD)*

November

11	Professional Development Day (PD)*
25-26	Thanksgiving Holiday (H)*

December

16	Quarter 2 Ends (39 Days)
17	Work Day for Teachers (WD)*
20-30	**Winter Vacation (V)***
25	Christmas Holiday (H)*
31	New Years Day (H)*

January

17	Martin Luther King Jr. Day (H)*

February

24	**Parent Conference Day (PC)***
25	Professional Development Day (PD)*

March

3	Quarter 3 Ends (41 Days)
4	Work Day for Teachers (WD)*
7-11	**Spring Vacation (V)***

May

6	Professional Development Day (PD)*
20	School Closes/Quarter 4 Ends (49 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	**H**	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	**PC**	**PD**	26
27	28					

MARCH

		1	2	**Q3**	**WD**	5
6	**V**	**V**	**V**	**V**	**V**	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

1	2	3	4	5	**PD**	7
8	9	10	11	12	13	14
15	16	17	18	19	**SC**	21
22	**WD**	24	25	26	27	28
29	**H**	31				

JUNE

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Matanuska-Susitna Borough School District
ACADEMY Charter School Calendar - APPROVED
2021 - 2022

S	M	T	W	T	F	S

JULY

				1	2	3
4	**H**	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	**WD**	**PD**	EI	EI	EI	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

			1	2	ER	4
5	**H**	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

					ER	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	**PC**	PC	**PD**	**PD**	**PD**	30
31						

NOVEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	ER	**H**	**H**	27
28	29	30				

DECEMBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	PJ	**WD**	**WD**	18
19	**V**	**V**	**V**	**V**	**H**	25
26	**V**	**V**	**V**	**V**	**H**	

AUGUST

9 &10	Work Day (WD)/ Professional Devel.(PD)*
11	School Opens (SO)
11-13	Entrance Interviews

SEPTEMBER

3	EARLY RELEASE @ 1 pm
6	Labor Day Holiday (H)*

OCTOBER

1	EARLY RELEASE @ 1 pm
25-26	**Parent Conference Day (PC)***
27-29	Professional Development Day (PD)*

NOVEMBER

24	EARLY RELEASE @ 1 pm
25-26	Thanksgiving Holiday (H)*

DECEMBER

15	Pajama Day!
16	Work Day for Teachers (WD)*
17	Work Day for Teachers (WD)*
20-30	**Winter Vacation (V)***

JANUARY

17	Martin Luther King Jr. Day (H)*

FEBRUARY

15	EARLY RELEASE @ 1 pm
16-18	Professional Development Day (PD)*

MARCH

3	EARLY RELEASE @ 1 pm
4	Work Day for Teachers (WD)*
7-11	**Spring Vacation (V)***
14	Work Day for Teachers (WD)*

APRIL

1	EARLY RELEASE @ 1 pm
5-7	PEAKS Mandatory Assessment

MAY

5	**World Fair for the public**
6	Exchange for World Fair - NO school**
13	End of Year Picnic and Early Release
16-18	Exit Interviews
19	Work Day for Teachers (WD)*
30	Memorial Day (H)

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	**H**	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	ER	**PD**	**PD**	**PD**	19
20	21	22	23	24	25	26
27	28					

MARCH

		1	2	ER	**WD**	5
6	**V**	**V**	**V**	**V**	**V**	12
13	**WD**	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

					ER	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

1	2	3	4	WF	**V**	7
8	9	10	11	12	ER	14
15	EI	EI	EI	**WD**	20	21
22	23	24	25	26	27	28
29	**H**	31				

JUNE

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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

American Charter Academy (MSBSD)

2021-2022 SY

S	M	T	W	T	F	S

JULY

				1	2	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	9	10	PD	PD	PD	14
15	PD	PD	SO	19	20	21
22	23	24	25	26	ER	28
29	30	31				

SEPTEMBER

			1	2	3	4
5	H	7	8	9	10	11
12	13	14	15	16	ER	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

					PD	2
3	4	5	6	7	8	9
10	11	12	13	14	Q1/ER	16
17	18	19	20	21	22	23
24	25	26	27	PD	PD	30
31						

NOVEMBER

	1	2	3	4	5	6
7	8	9	10	WD	12	13
14	15	16	17	18	ER	20
21	22	23	24	H	H	27
28	29	30				

DECEMBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	Q2/ER	18
19	V	V	V	V	H	25
26	V	V	V	V	H	

August

11-17	Professional Development Days (PD)*
18	School Opens for K-12 (SO)

September

6	Labor Day Holiday (H)*

October

1	Professional Development Day (PD)*
15	Quarter 1 Ends (41 Days)
28	Professional Development Day/PC (PD)*
29	Professional Development Day/PC (PD)*

November

11	Work Day for Teachers (WD)* **Veterans' Day**
25-26	Thanksgiving Holiday (H)*

December

17	Quarter 2 Ends (39 Days)
20-30	**Winter/Christmas Vacation (V)***
25	Christmas Holiday (H)*
31	New Years Day (H)*

January

17	Work Day for Teachers (WD)*
17	Martin Luther King Jr. Day (H)*

February

24	Professional Development Day (PD)*
25	Professional Development Day (PD)*

March

4	Quarter 3 Ends (41 Days)
7-11	**Spring Vacation (V)***
14	Work Day for Teachers (WD)*

April

18	Trail Week Shift (V)
23	Trail of Remembrance 5K School Day (S)
25	Work Day for Teachers (WD)*

May

20	School Closes/Quarter 4 Ends (49 Days)
23	Work Day for Teachers (WD)*

ER Early Release Friday Each Month **

*Indicates no school for students

**School ends at 1pm (Study Hall for shuttle bus riders)

S	M	T	W	T	F	S

JANUARY

						1
2	WD	4	5	6	7	8
9	10	11	12	13	14	15
16	H	18	19	20	ER	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	ER	19
20	21	22	23	PD	PD	26
27	28					

MARCH

		1	2	3	Q3	5
6	V	V	V	V	V	12
13	WD	15	16	17	18	19
20	21	22	23	24	ER	26
27	28	29	30	31		

APRIL

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3	4	5	6	7	8	9
10	11	12	13	14	ER	16
17	V	19	20	21	22	S
24	WD	26	27	28	29	30

MAY

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8	9	10	11	12	ER	14
15	16	17	18	19	SC	21
22	WD	24	25	26	27	28
29	H	31				

JUNE

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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Matanuska-Susitna Borough School District
Beryozova Calendar
2021 - 2022

S	M	T	W	T	F	S

JULY

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4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	9	WD	WD	SO	15	14
15	16	17	18	PD	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

			1	2	3	4
5	H	7	PD	9	10	11
12	13	14	15	16	17	18
19	20	PD	22	23	24	25
26	V	28	29	30		

OCTOBER

					1	2
3	4	5	6	7	8	9
10	11	12	13	PD	15	16
17	18	Q1	20	21	PC	23
24	25	26	27	28	29	30
31						

NOVEMBER

	1	2	3	V	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	H	H	27
28	29	30				

DECEMBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	Q2	H	25
26	V	V	V	V	H	

August

10-11	Work Day for Teachers (WD)*
14	School Opens for Grades 1-12 (SO)
19	PD Day for Teachers (PD)*

September

6	Labor Day Holiday (H)*
8	PD Day for Teachers (PD)*
21	PD Day for Teachers (PD)*
27	Vacation Day (V)*

October

14	PD Day for Teachers (PD)*
19	Quarter 1 Ends
22	Parent Conference Day (PC)*

November

4	Vacation Day (V)*
25-26	Thanksgiving Holiday (H)*

December

23	Quarter 2 Ends
27-	Winter Vacation (V)*
24	Christmas Holiday (H)*
31	New Years Day (H)*

January

7	Vacation Day(V)*
14	PD Day for Teachers (PD)*
19	PD Day for Teachers (PD)*
20	Vacation Day (V)*

February

15	Vacation Day (V)*
25	Parent Conference Day (PC)*

March

4	Quarter 3 Ends

April

7	PD day for Teachers (PD)*
25-29	Vacation Days (V)*

May

6	PD day for Teachers (PD)*
18	School Closes (SC)/Quarter 4 Ends
19	Work Day for Teachers (WD)*

S	M	T	W	T	F	S

JANUARY

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2	3	4	5	6	V	8
9	10	11	12	13	PD	15
16	17	18	PD	V	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	V	16	17	18	19
20	21	22	23	24	PC	26
27	28					

MARCH

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

					1	2
3	4	5	6	PD	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	V	V	V	V	V	30

MAY

1	2	3	4	5	PD	7
8	9	10	11	12	13	14
15	16	17	18	SC	WD	21
22	23	24	25	26	27	28
29	H	31				

JUNE

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Matanuska-Susitna Borough School District
Birchtree Charter School Calendar
2021-2022

S	M	T	W	T	F	S

JULY

				1	2	3
H	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	9	PD	PD	PD	PD	14
15	WD	SO	18	ER	20	21
22	23	SO	25	ER	27	28
29	30	31				

SEPTEMBER

			1	ER	3	4
5	H	7	8	ER	10	11
12	13	14	15	ER	17	18
19	20	21	22	ER	24	25
26	27	28	29	ER		

OCTOBER

					PD	2
3	4	5	6	ER	8	9
10	11	12	13	ER	Q1	16
17	18	19	20	ER	22	23
24	25	26	27	PC	PD	30
31						

NOVEMBER

	1	2	3	ER	5	6
7	8	9	10	ER	12	13
14	15	16	17	ER	19	20
21	22	23	WD	H	H	27
28	29	30				

DECEMBER

			1	ER	3	4
5	6	7	8	ER	10	11
12	13	14	15	Q1	WD	18
19	V	V	V	V	V	25
26	V	V	V	V	V	

August

3-5	On site Registration
10-13	Professional Development Day (PD)
16	Work Day for Teachers (WD)
17	School Opens for grades 2-8
18-23	Kindergarten & 1st grade Roll in
24	School Opens for Kindergarten & 1st

September

6	Labor Day Holiday (H)

October

1	Professional Development Day (PD)
28	Parent Teacher Conference (PC)
29	Professional Development Day (PD)

November

24	Work Day for Teachers (WD)
25-26	Thanksgiving Holiday (H)

December

16	Semester 1 Ends (83 Days)
17	Work Day for Teachers (WD)
20-30	Winter Vacation (V)
25	Christmas Holiday (H)
31	New Years Day (H)

January

17	Martin Luther King Jr. Day (H)

March

3	Parent Teacher Conferences (PC)
4	Professional Development Day (PD)
7-11	Spring Vacation

May

6	Professional Development Day (PD)
18	School Closes/Semester 2 Ends (89 Days)
19-20	Work Days for Teachers (WD)

ER indicates early release dismissal at 2 PM

S	M	T	W	T	F	S

JANUARY

						1
2	3	4	5	ER	7	8
9	10	11	12	ER	14	15
16	H	18	19	ER	21	22
23	24	25	26	ER	28	29
30	31					

FEBRUARY

		1	2	ER	4	5
6	7	8	9	ER	11	12
13	14	15	16	ER	18	19
20	21	22	23	ER	25	26
27	28					

MARCH

		1	Q3	PC	PD	5
6	V	V	V	V	V	12
13	14	15	16	ER	18	19
20	21	22	23	ER	25	26
27	28	29	30	ER		

APRIL

					1	2
3	4	5	6	ER	8	9
10	11	12	13	ER	15	16
17	18	19	20	ER	22	23
24	25	26	27	ER	29	30

MAY

1	2	3	4	ER	PD	7
8	9	10	11	ER	13	14
15	16	17	SC	WD	WD	21
22	23	24	25	26	27	28
29	H	31				

JUNE

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Matanuska-Susitna Borough School District
Fronteras School Calendar
2021 - 2022

S	M	T	W	T	F	S

JULY

				1	2	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

1	2	3	4	5	6	7
8	9	10	WD	PD	PD	14
15	PD	WD	SO	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

			1	2	ER	4
5	H	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

					PD	2
3	4	5	6	7	8	9
10	11	12	13	14	Q1	16
17	18	19	20	21	22	23
24	25	26	27	PC	PD	30
31						

NOVEMBER

	1	2	3	4	ER	6
7	8	9	10	PD	12	13
14	15	16	17	18	19	20
21	22	23	24	H	H	27
28	29	30				

DECEMBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	Q2	WD	18
19	V	V	V	V	H	25
26	V	V	V	V	H	

August

11	Work Day for Teachers (WD)*
12-16	Professional Development Days (PD)*
17	Work Day for Teachers (WD)*
18	School Opens for Grades 1-12 (SO)
25	**First Day for Kindergarten**

September

3	Early Release (ER)**
6	Labor Day Holiday (H)*

October

1	Professional Development Day (PD)*
15	Quarter 1 Ends (41 Days)
28	**Parent Conference Day (PC)***
29	Professional Development Day (PD)*

November

5	Early Release (ER)**
11	Professional Development Day (PD)*
25-26	Thanksgiving Holiday (H)*

December

16	Quarter 2 Ends (39 Days)
17	Work Day for Teachers (WD)*
20-30	**Winter Vacation (V)***
25	Christmas Holiday (H)*
31	New Years Day (H)*

January

17	Martin Luther King Jr. Day (H)*

February

4	Early Release (ER)**
24	**Parent Conference Day (PC)***
25	Professional Development Day (PD)*

March

3	Quarter 3 Ends (41 Days)
4	Work Day for Teachers (WD)*
7-11	**Spring Vacation (V)***

April

1	Early Release (ER)**

May

6	Professional Development Day (PD)*
20	School Closes (SC)/Quarter 4 Ends (49 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	H	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	PC	PD	26
27	28					

MARCH

		1	2	Q3	WD	5
6	V	V	V	V	V	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

					ER	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

1	2	3	4	5	PD	7
8	9	10	11	12	13	14
15	16	17	18	19	SC	21
22	WD	24	25	26	27	28
29	H	31				

JUNE

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Matanuska-Susitna Borough School District
Midnight Sun Family Learning Center School Calendar
2021 - 2022

S	M	T	W	T	F	S
JULY						
				1	2	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

S	M	T	W	T	F	S
AUGUST						
1	2	3	4	5	6	7
8	9	10	WD	PD	PD	14
15	PD	WD	SO	19	20	21
22	23	24	25	26	27	28
29	30	31				

S	M	T	W	T	F	S
SEPTEMBER						
			1	2	3	4
5	H	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

S	M	T	W	T	F	S
OCTOBER						
					PD	2
3	4	5	6	7	8	9
10	11	12	13	14	Q1	16
17	18	19	20	21	22	23
24	25	26	27	PC	PD	30
31						

S	M	T	W	T	F	S
NOVEMBER						
	1	2	3	4	5	6
7	8	9	10	PD	12	13
14	15	16	17	18	19	20
21	22	23	24	H	H	27
28	29	30				

S	M	T	W	T	F	S
DECEMBER						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	Q2	WD	18
19	V	V	V	V	H	25
26	V	V	V	V	H	

August	
11	Work Day for Teachers (WD)*
12-16	Professional Development Days (PD)*
17	Work Day for Teachers (WD)*
18	School Opens for Grades K-12 (SO)
25	Early Release
September	
6	Labor Day Holiday (H)*
15	Early Release
October	
1	Professional Development Day (PD)*
13	Early Release
15	Quarter 1 Ends (41 Days)
28	**Parent Conference Day (PC)***
29	Professional Development Day (PD)*
November	
10	Early Release
11	Professional Development Day (PD)*
25-26	Thanksgiving Holiday (H)*
December	
8	Early Release
16	Quarter 2 Ends (39 Days)
17	Work Day for Teachers (WD)*
20-30	**Winter Vacation (V)***
24	Christmas Holiday (H)*
31	New Years Day (H)*
January	
12	Early Release
17	Martin Luther King Jr. Day (H)*
February	
9	Early Release
24	**Parent Conference Day (PC)***
25	Professional Development Day (PD)*
March	
3	Quarter 3 Ends (41 Days)
4	Work Day for Teachers (WD)*
7-11	**Spring Vacation (V)***
16	Early Release
April	
13	Early Release
May	
6	Professional Development Day (PD)*
11	Early Release
20	School Closes (SC)/Quarter 4 Ends (49 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S
JANUARY						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	H	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

S	M	T	W	T	F	S
FEBRUARY						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	PC	PD	26
27	28					

S	M	T	W	T	F	S
MARCH						
		1	2	Q3	WD	5
6	V	V	V	V	V	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

S	M	T	W	T	F	S
APRIL						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

S	M	T	W	T	F	S
MAY						
1	2	3	4	5	PD	7
8	9	10	11	12	13	14
15	16	17	18	19	SC	21
22	WD	24	25	26	27	28
29	H	31				

S	M	T	W	T	F	S
JUNE						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

SCHOOL LOCATION INFORMATION

Academy Charter
801 East Arctic
Palmer, Alaska 99645
Phn: 746.2358 Fax: 746.2368

American Charter Academy
244 S Sylvan Ste. 110
Wasilla, Alaska 99654
Phn: 352.0150 Fax: 352.0180

Beryozova
2239 N. Seward Meridian Parkway
Wasilla, AK 99654
Phn: 746-9276 Fax: 746-9290

Big Lake Elementary
3808 South Big Lake Road
Big Lake, Alaska 99652
Phn: 892.9700 Fax: 892.9780

Birchtree Charter School
7107 E. Palmer.Wasilla Hwy
Palmer, AK 99645
Phn: 745.1831 Fax: 745.1843

Burchell High School
1775 West Parks Highway
Wasilla, Alaska 99654
Phn: 864.2600 Fax: 864.2680

Butte Elementary
4006 South Butte Road
Palmer, AK 99645
Phn: 861.5200 Fax: 861.5280

Colony High School
9550 E. Bogard Road
Palmer, Alaska 99645
Phn: 861.5500 Fax: 861.5509

Colony Middle School
9250 E. Bogard Road
Palmer, Alaska 99645
Phn: 761.1500 Fax: 761.1592

Cottonwood Creek Elementary
800 N. Seward Meridian Parkway
Wasilla, AK 99654
Phn: 864.2100 Fax: 864.2180

Dena'ina Elementary
7068 S Knick Knack Mud Shack Rd
Wasilla, AK 99654
Phn: 864.5600 Fax: 864.5680

Finger Lake Elementary
5981 Eek Street
Wasilla, Alaska 99654
Phn: 864.2200 Fax: 864.2280

Fronteras Spanish Immersion
2315 N. Seward Meridian Parkway
Wasilla, AK 99654
Phn: 745.2223 Fax: 745.6132

Glacier View
65975 S. Wolverine Circle
Sutton, AK 99674
Phn: 861.5650 Fax: 861.5680

Goose Bay Elementary
6400 Hollywood Blvd
Wasilla, Alaska 99654
Phn: 352.6400 Fax: 352.6480

Houston Jr. Sr. High School
12501 W. Hawk Lane
Houston, Alaska 99694
Phn: 892.9400 Fax: 892.9460

Iditarod Elementary
455 E. Carpenter Circle
Wasilla, Alaska 99654
Phn: 352.9100 Fax: 352.9180

Joe Redington Sr. Jr/Sr High
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864.5400 Fax: 864.5480

SCHOOL LOCATION INFORMATION

Knik Elementary
6350 West Hollywood
Wasilla, AK 99654
Phn: 352.0300 Fax: 352.0380

Larson Elementary
2722 E Seldon Road
Wasilla, Alaska 99654
Phn: 352.2300 Fax: 352.2345

Machetanz Elementary
4961 E. Nelson Rd
Wasilla, AK 99654
Phn: 864.2300 Fax: 864.2380

Mat-Su Central School
600 E Railroad Avenue, #6
Wasilla, Alaska 99654
Phn: 352.7450 Fax: 352.7480

Mat-Su Career & Tech High
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.0400 Fax: 352.0480

Mat-Su Day School
3901B E. Bogard Road
Wasilla, AK 99654
Phn: 864.2040 Fax: 864.2083

Mat-Su Middle College School
8295 College Drive
Palmer, AK 99645
Phn: 746.8494 Fax: 746.8485

Mat-Su Secondary School
581 S. Outer Springer Lp
Palmer, Alaska 99645
Phn: 761.7238 Fax: 761.7249

Meadow Lakes Elementary
1741 N Pittman Road
Wasilla, Alaska 99654
Phn: 352.6100 Fax: 352.6147

Midnight Sun Charter
7275 W. Midnight Sun Circle
Wasilla, AK 99654
Phn: 357.6786 Fax: 373.6786

Palmer High School
1170 W Arctic Avenue
Palmer, Alaska 99645
Phn: 746.8400 Fax: 746.8481

Palmer Jr Middle School
1159 South Chugach
Palmer, Alaska 99645
Phn: 761.4300 Fax: 761.4372

Pioneer Peak Elementary
1959 North Trunk Road
Palmer, Alaska 99645
Phn: 861.5700 Fax: 861.5780

Shaw Elementary
3750 E Paradise Lane
Wasilla, AK 99654
Phn: 352.0500 Fax: 352.0580

Sherrod Elementary
561 N Gulkana
Palmer, Alaska 99645
Phn: 761.4100 Fax: 761.4180

Snowshoe Elementary
2001 W. Fairview Loop
Wasilla, Alaska 99654
Phn: 352.9500 Fax: 352.9560

Susitna Valley Jr/Sr High School
42728 S. Parks Highway
Talkeetna, Alaska 99676
Phn: 733.9300 Fax: 733.9380

Sutton Elementary
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861.5600 Fax: 861.5640

SCHOOL LOCATION INFORMATION

Swanson Elementary
609 N Gulkana
Palmer, Alaska 99645
Phn: 861.5300 Fax: 861.5380

Tanaina Elementary
2550 Lucille Street
Wasilla, Alaska 99654
Phn: 352.9400 Fax: 352.9481

Trapper Creek Elementary
6742 E. Petersville, Road
Trapper Creek, Alaska 99683
Phn: 733.9451 Fax: 733.9480

Valley Pathways
1150 North France Road
Palmer, Alaska 99645
Phn: 761.4650 Fax: 761.4680

Wasilla Middle School
650 Bogard Road
Wasilla, Alaska 99654
Phn: 352.5300 Fax: 352.5380

MSBSD Central Administration
501 N Gulkana Street
Palmer, Alaska 99645
Phn: 746.9200 Fax: 761.4076

Talkeetna Elementary
13930 E. Timberwolf Loop
Talkeetna, Alaska 99676
Phn: 733.9400 Fax: 733.9440

Teeland Middle School
2788 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.7500 Fax: 352.7585

Twindly Bridge Charter
141 E. Seldon Rd Suite "C"
Wasilla, Alaska 99654
Phn: 376.6680 Fax: 736.6683

Wasilla High School
701 E Bogard Road
Wasilla, Alaska 99654
Phn: 352.8200 Fax: 352.8280

Willow Elementary
31706 W. Parks Highway
Willow, Alaska 99688
Phn: 495.9300 Fax: 495.9380

MAT-SU BOROUGH SCHOOL DISTRICT
SCHOOL BOARD



Ole Larson
President
District 3
Term Ends 2023



Thomas Bergey
Vice-President
District 1
Term Ends 2021



Ryan Ponder
Clerk
District 5
Term Ends 2022



Sarah Welton
Member
District 4
Term Ends 2021





Jeff Taylor
Member
District 7
Term Ends 2022



Jim Hart
Member
District 2
Term Ends 2022



Dwight Probasco
Member
District 6
Term Ends 2023



Ryan Thomas
Student Advisory Board
Representative
Term Ends 2021

THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Commerce, Community, and Economic Development
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

550 West Seventh Avenue, Suite 1640
Anchorage, AK 99501
Main: 907.269.4501 / 907.269.4581
Programs fax: 907.269.4539

September 30, 2020

Matanuska-Susitna Borough School District
District Superintendent
501 N. Gulkana St
Palmer, AK 99645

Re: 2020 Full Value Determination

Dear Sir or Madam,

As required by AS 14.17.510 (Public Schools Foundation Program), the Department of Commerce, Community, and Economic Development has determined that, as of January 1st of the current year, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	$11,125,494,852
Personal Property:	$1,903,937,392
State Assessed Property (AS 43.56):	$7,903,480
Total:	$13,037,335,724

This full value determination is a final determination of the Department of Commerce, Community, and Economic Development. Pursuant to AS 14.17.510(a) and Alaska Rule of Appellate Procedure 602(a)(2), you have thirty days to appeal this determination to superior court. If you have any questions concerning this full value determination, please contact our office at (907) 269-4605.

Sincerely,

Joseph Caissie,
Acting State Assessor

MATANUSKA-SUSITNA BOROUGH
Office of the Borough Manager
350 East Dahlia Avenue • Palmer, AK 99645
Phone (907) 861-8689 • Fax (907) 861-8669
Mike.Brown@matsugov.us

January 28, 2021

Dr. Randy Trani, Superintendent of Schools
Matanuska-Susitna Borough School District
501 North Gulkana Street
Palmer, AK 99645

Re: Fiscal Year 2022 Local Education Funding

Dear Dr. Trani:

In accordance with Matanuska-Susitna Borough code 3.04.046, Local Education Funding, I am notifying you of the Fiscal Year 2022 amount the Borough will budget. Based upon the January 18, 2021 preliminary assessment role, the estimated full and true value of taxable real and personal property is $10,451,080,316.

As mandated by code at 6.30 mills, the local education funding will be $65,841,806 for Fiscal Year 2022. This is a 5.67% increase over the fiscal year 2021 amount of $62,310,148.

If you have any questions regarding the funding amount please contact, Cheyenne Heindel at (907) 861-8630.

Sincerely,

Michael Brown
Borough Manager

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development

FINANCE & SUPPORT SERVICES

801 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8683
Fax: 907.465.8910
Meridith.Boman@alaska.gov

April 28, 2021

Luke Fulp
Mat-Su Borough School District
501 N. Gulkana
Palmer, AK 99645

Dear Mr. Fulp:

The Alaska Department of Education & Early Development has been delegated the authority, by the U.S. Department of Education, to approve Restricted Federal Indirect Cost Rate Proposals pursuant to delegation agreement number 2021-012, effective until June 30, 2023. The FY2022 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 6.21%. The restricted Federal rate is effective from 7/1/2021 to 6/30/2022.

If you have any questions regarding this rate or the rate approval process, please contact me at (907) 465-8683 or meridith.boman@alaska.gov.

Sincerely,



Meridith Boman
School Finance Specialist

Enclosure

Mat-Su Borough School District
School District Certification and Request for Authorized Indirect Rate
As submitted to the Department of Education & Early Development
FY2022 Federal Indirect Rate

I certify that the information contained herein has been prepared in accordance with the instructions issued by DEED and conforms with the criteria in 2 CFR 200, Uniform Guidance, and is correct to the best of my knowledge and belief. No costs other than those incurred by this agency have been included in the indirect cost rate application. The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs, and similar types of costs have been accorded consistent treatment. All expenditures detailed on the application form have been made, and records supporting them have been maintained and are available for review and/or audit.

We hereby apply for the following indirect cost rate: 5.67%

Federal Programs - Restricted with Carry Forward 12/29/20

Superintendent's Certification & Date

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 6.21%

This rate becomes effective July 1, 2021 and remains in effect until June 30, 2022 and will apply to all eligible federally assisted programs as appropriate.

Federal law or grant conditions may limit the amount of indirect cost or the indirect cost rate. For example, if the approved restricted rate is five percent and the law allows only a three percent rate of recovery, then only indirect cost equal to three percent of the direct costs for that program may be recovered.

Elaine Blackwell 4/28/2021

Alaska Department of Education & Early Development Authorization & Date

Form #05-02-007

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