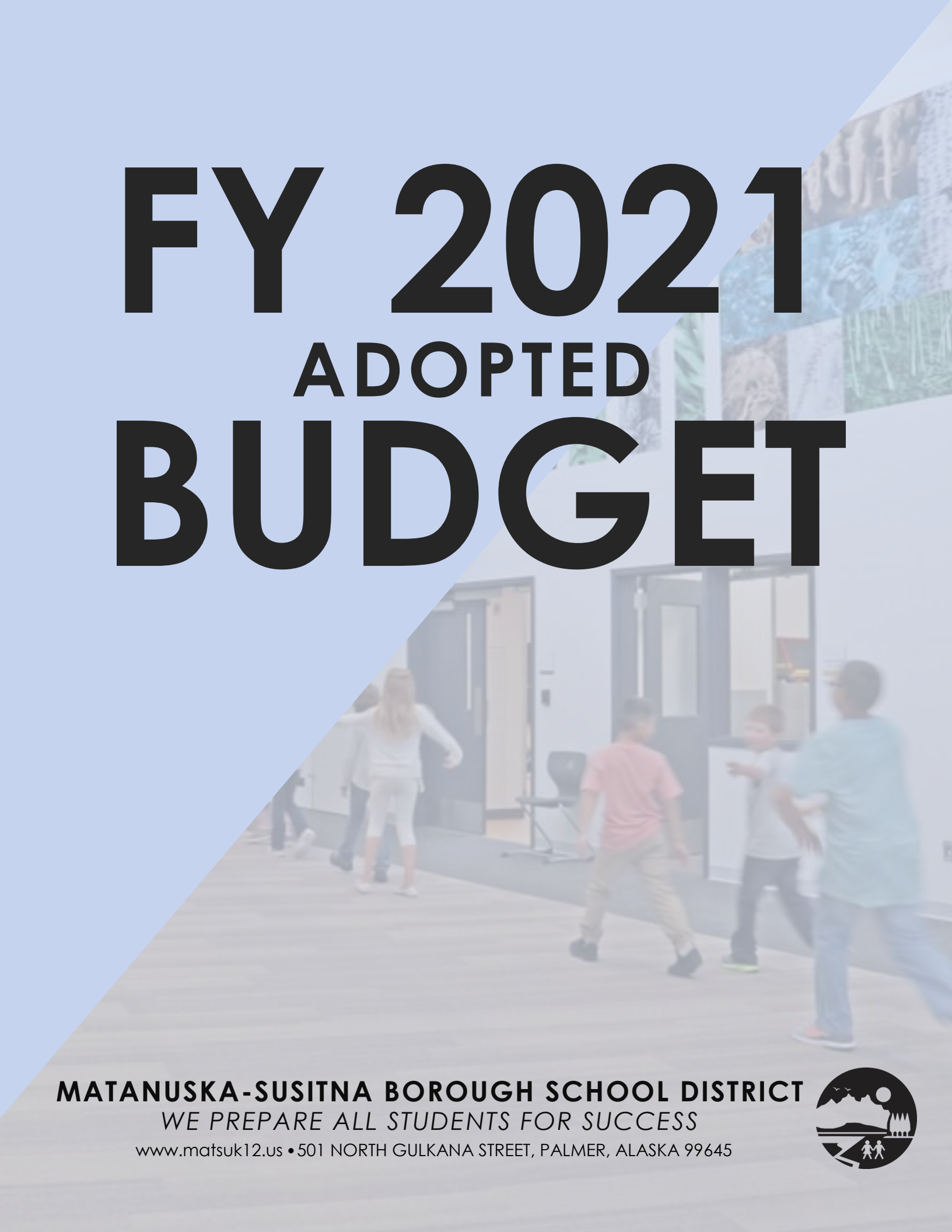
FY 2021 ADOPTED BUDGET



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2020-2021

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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 2020-2021 (FY 2021) 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 2021 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 that are 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.

The Matanuska-Susitna Borough (Borough) is incorporated into what is referred to as a second-class borough. This form of government includes an elected mayor and an elected assembly of seven members. The Borough encompasses a geographic area of 25,265 square miles, which is approximately the size of West Virginia. 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 1,800 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 includes three years of actual results from the audited financial statements, the revised budget for FY 2020, and the Adopted Budget for FY 2021.

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

Governmental Funds

- General Fund (Operating Fund)
- Special Revenue Funds
    - Student Transportation
    - Food Service
    - 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 2021 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. School principals and department directors are responsible for ensuring that expenditures do not exceed total budget allocations. To assist with this task, budget managers 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. These goals 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 budgeting model ensures that funding follows the student. 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 is subject to change from year-to-year, ratios and metrics allow the District to scale budget allocations based on enrollment. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY 2021.

Figure 1

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)*	**Elementary Specials to Teaching Staff****	**Materials & Supplies**	**Health & Postage Supplies**	**Additional Allocations ***
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**
Fiscal Year 2019-20	**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

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 is committed to "*preparing all students for success,*" and therefore concentrates resource expenditures it is spending 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 school spending throughout the State. The District's FY 2021 Adopted Budget continues to exceed the criteria set forth for instructional funding in AS 14.17.510.c by allocating 77.5% of its operating expenses to the instructional area and 23.57% to instructional support. By committing 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 the following budget calendar to adopt a budget for the upcoming fiscal year:

Figure 2



In February, public input is received through open house forums, school board meetings, and an online survey. 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 school budget for the following fiscal year, together with a school budget message by the first day of April.

In order to prepare a preliminary 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. Therefore, 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 typically also precedes the date when collective bargaining agreements are ratified for successive years.

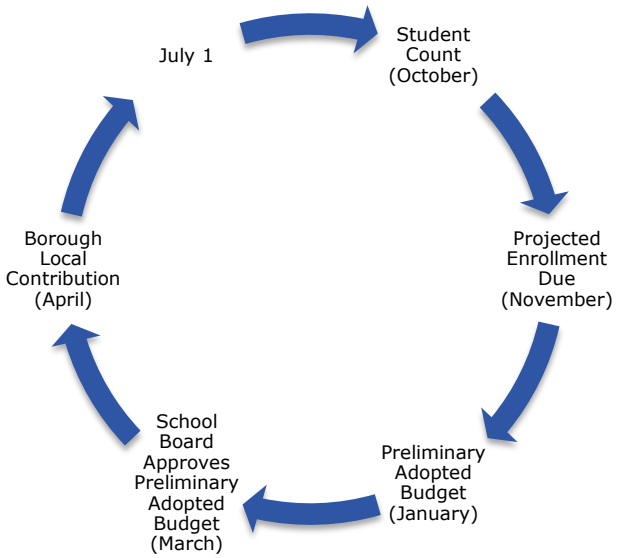
To inform state funding assumptions, the District looked to the education funding priorities established by the Governor. This year, the Governor's Budget was released in mid-December, with a priority on funding programs where the funding level is prescribed by statute. For K-12 education, this meant 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 those sites will be serving in the upcoming school year.

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

After both state and local funding have been determined, the School Board then takes final action to adopt its budget in the May-June time frame. The budget is then due to the State of Alaska Department of Education and Early Development (DEED) by July 15th. See Figure 3 for the complete budget cycle.

Figure 3



Enrollment

The District initiates the following steps to estimate student enrollment. For FY 2021, student enrollment is projected to be 19,285 based on the annual student count period held every October.

1. Grades at all school sites are moved ahead one grade level, assuming 100% cohort survival.
2. Kindergarten enrollment is established by analyzing live birth rate data as determined by the State of Alaska, Department of Health and Social Services.
3. A cohort survival rate is calculated for each grade level at every school by averaging the percent change over the two prior years. This rate is then applied to the incoming class to establish a projected enrollment by grade level.
4. Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
5. Economic trends and other factors that may assist in determining the accuracy of the projected enrollment are 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 2021-2024. 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 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	***FY 2021***	***FY 2022***	***FY 2023***	***FY 2024***
PK	115	94	108	114	116	109	***114***	*101*	*106*	*106*
K	1,323	1,348	1,489	1,420	1,440	1,396	***1,551***	*1,486*	*1,374*	*1,383*
1	1,383	1,380	1,386	1,511	1,430	1,470	***1,377***	*1,520*	*1,468*	*1,354*
2	1,430	1,417	1,389	1,436	1,532	1,490	***1,473***	*1,496*	*1,643*	*1,603*
3	1,374	1,458	1,490	1,442	1,437	1,448	***1,507***	*1,519*	*1,462*	*1,603*
4	1,358	1,410	1,508	1,516	1,444	1,567	***1,483***	*1,560*	*1,569*	*1,517*
5	1,261	1,408	1,447	1,538	1,517	1,515	***1,587***	*1,492*	*1,570*	*1,583*
6	1,298	1,267	1,451	1,474	1,552	1,521	***1,555***	*1,548*	*1,454*	*1,535*
7	1,297	1,335	1,314	1,448	1,490	1,545	***1,528***	*1,566*	*1,563*	*1,467*
8	1,379	1,320	1,392	1,340	1,454	1,529	***1,550***	*1,527*	*1,556*	*1,562*
9	1,299	1,386	1,383	1,393	1,366	1,474	***1,468***	*1,509*	*1,477*	*1,504*
10	1,274	1,312	1,416	1,374	1,376	1,438	***1,470***	*1,466*	*1,520*	*1,492*
11	1,272	1,269	1,315	1,411	1,349	1,283	***1,347***	*1,405*	*1,385*	*1,448*
12	1,414	1,353	1,378	1,392	1,464	1,277	***1,275***	*1,346*	*1,421*	*1,390*
TOTAL	**17,477**	**17,757**	**18,466**	**18,809**	**18,966**	**19,063**	***19,285***	***19,541***	***19,568***	***19,547***

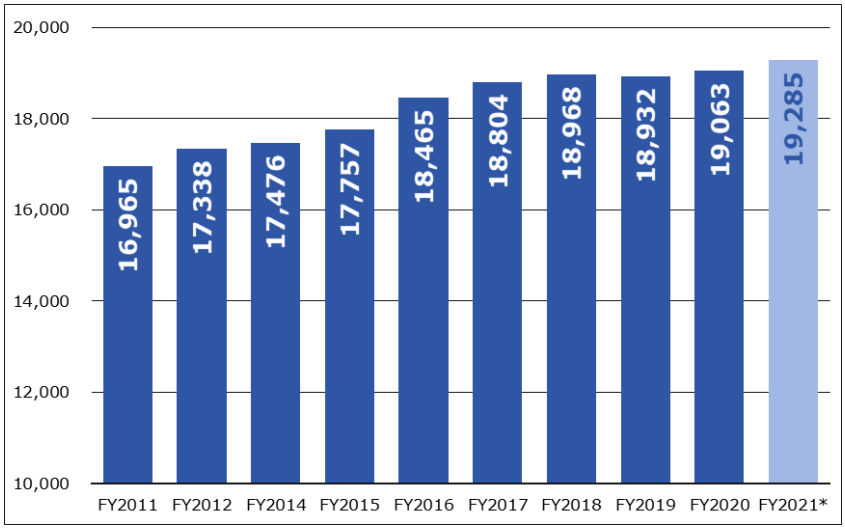


Figure 5

Over the last decade, the District has experienced sustained growth. From FY 2011-20, the District grew by 2,098 students, making it the fastest growing school district in the State of Alaska in terms of total growth.

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. Since the General Fund makes up over 85% of total revenue for all governmental funds, the General Fund earns the most attention during the budget development process. However, the budgets of 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. From a practical approach, expenditures from these funds can only occur to the extent that revenue is received. The amounts for annual budgets are projected based on previous years' experience and any estimated adjustments in revenue from granting agencies.

The budget for the Capital Improvement Projects (CIP) fund is restricted 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 process in which nominated projects are scored and prioritized using a combination of evaluation criteria/scoring matrix and administrative recommendations.

Proprietary fund budgets 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 that charge customers 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, 2019. In the Governor's Budget, there was a commitment to funding programs where the funding level is prescribed in state law. For K-12 education, this meant funding the State's Foundation Formula at the base student allocation (BSA) set in statute: $5,930. Consequently, this approach also meant one-time funding outside the base student allocation (BSA) was reduced by $30 million, when compared to FY 2020 funding levels. (The Governor's updated budget can be found at www.omb.alaska.gov/.)

2nd Regular Session of the 31st Legislature
The 2nd Regular Session of the 31st Legislature began without final resolution to the lawsuit between the Alaska State Legislature and the Governor, which sought to establish the difference between an actual appropriation of funds versus the future dedication of funds. In the lawsuit, the Legislature asserted that previous action taken in 2018 to appropriate two years of funding for public schools was permissible. For FY 2020, this meant funding consistent with a BSA of $5,930 and $30 million in one-time grants distributed to school districts outside of the Foundation Formula.

On January 30, 2020, the Alaska Department of Education & Early Development distributed the $30 million in one-time grants following a decision by a superior court judge who sided with lawmakers in November 2019. This payment ended the year-long debate around the constitutionality of House Bill 287, passed in 2018, and its education funding package, which set forth appropriations for FY 2019 and FY 2020.

The 2020 legislative session was accelerated by the novel coronavirus (COVID-19). On March 11, 2020, a Public Health Disaster Emergency was declared under AS 26.23.020 in anticipation of the spread of COVID-19 in Alaska. By March 28, the Legislature had adopted House Bill 205, which included operating appropriations, capital funds, and $30 million in K-12 education funding outside the BSA.

HB 205 was transmitted to the Governor on May 18, 2020. That same day, the Governor issued vetoes and reductions, to include the $30 million in K-12 education funding outside the BSA, before signing it into law.

To assist school districts with financial uncertainty amid the pandemic, the Governor did issue COVID-19 Disaster Order of Suspension No. 3 on April 9, 2020, pertaining to AS 14.17.505 and 4 AAC 09.160. This Disaster Order suspended the requirement that school districts retain only 10% of their operating funds for the following year (FY 2021). While helpful to some, the Disaster Order is not expected to have an impact on the District finances since year-end fund balance is not anticipated to be greater than 10% of total operating expenditures.

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 economic fallout due to COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, ratifying Governor Dunleavy's designated use of CARES Act funding. Under HB 313, every school district in Alaska is expected to receive funding equal to or greater than the allocation of the $30 million one-time funds vetoed by the Governor.

CARES Act Elementary and Secondary Emergency Relief funds 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 Perkins Career and Technical Education (CTE) Act, or McKinney-Vento Homeless Act, in addition to other activities to help with the response to COVID-19, including preparedness and response efforts, sanitation, professional development, distance learning, and other activities.

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 19,285 was run through the Foundation Formula using a BSA of $5,930 to establish the projection for state funding. On January 27, 2020, the District received a letter from the

Borough Manager stating that the Borough would be budgeting $62,310,148 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 2019 by forecasting salary 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 accurately 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, non-personnel estimates 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 coming year.

After all location budgets had been compiled, and a thorough analysis of all revenue and expenditures were conducted, the FY 2021 Preliminary Budget was established with an anticipated deficit of $2.96 million.

The following revenue and expenditure adjustments were made to eliminate the nearly $3 million deficit and arrive at a balanced budget.

• Add PFD education lottery funds	$ 65,000
• Add use of unassigned fund balance	$ 2,500,000
• Add CEA negotiated agreement costs	$ (595,000)
• Reduce five (5) hold teacher positions	$ 426,000
• Reduce 3.3% to site-based budgets	$ 428,000
• Reduce other accounts	$ 130,000

On March 18, 2020, the School Board voted to approve the FY 2021 Preliminary Adopted Budget. The official request for local funding was established at $62,310,148.

The District learned of health insurance premium increases in the first week of April 2020. On average, plan options offered by the Public Education Health Trust increased by approximately 6%. The District had budgeted an 8% increase in the FY 2021 Preliminary Adopted Budget and was able to reduce projected health insurance costs for the Mat-Su Principal's Association and the Classified Employee's Association by $206,108. The District's executive team, Mat-Su Education Association, and Mid-Level Managers Association had the employer portion of health insurance premiums capped for FY 2021, so the 6% renewal rate increase did not change the projected health insurance costs from those previously established in the preliminary budget.

While budgetary cost savings were experienced with the health insurance renewal, the District was not as fortunate when it came to expected costs for property and public entity liability insurance. Based on recent claims experience and unfavorable market conditions, the District increased property insurance premium estimates by 20% and public entity liability insurance premium estimates by 35% over FY 2020 costs. In the FY 2021 Preliminary Adopted Budget, the District had projected a 5% increase on the renewal rate for both policies, the final adjustment resulted in an increase of $369,783.

On Thursday, May 28, 2020, the Assembly took action to approve its FY 2021 Budget, appropriating the $62,310,148 to the District. This is the same amount indicated by the Borough Manager in his letter to the Superintendent in January 2020 and subsequently approved by the School Board in its FY 2021 Preliminary Adopted Budget.

On June 3, 2020, the School Board voted to reduce 20.4 certified positions from the General Fund, previously approved in the FY 2021 Preliminary Adopted Budget, and authorized that these positions be funded from CARES Act monies in FY 2021. These certified positions are aimed at reducing class sizes, supporting unique instructional needs, and providing health services in core area schools.

Another budget adjustment connected to the CARES Act funding was an increase to the General Fund's indirect rate cost recovery. The District's FY 2021 approved indirect rate is 5.06%. With the increased federal funds expected in FY 2021, the District was able to increase its indirect cost recovery by $875,591 in the final budget adoption.

The additional funds from the CARES Act allowed the District to preserve its fund balance heading into FY 2021. By reducing 20.4 certified positions from the General Fund and increasing the amount of indirect rate recovery, the District was able to eliminate its $2.5 million planned use of fund balance in FY 2021.

The following budget adjustments represent the major changes to revenue and expenditure accounts to maintain a balanced budget and arrive at the FY 2021 Adopted Budget.

• Reduce use of unassigned fund balance	$ (2,500,000)
• Reduce 20.4 FTE certified positions	$ 2,084,908
• Add 4.0 FTE hold teacher positions	$ (340,970)
• Reduce health insurance costs	$ 206,108
• Add indirect rate recovery	$ 875,591
• Add property and liability insurance	$ (369,783)

The FY 2021 Adopted Budget was unanimously approved by the School Board on June 3, 2020.

Revenue

All Funds Revenue Summary

In the following schedule, revenue figures are detailed for all funds included in this document. The District is projecting a 1% ($3.17M) decrease in revenue, which does not include Appropriations and Transfers. The difference in revenue is attributable to decreases in state one-time grants and a reduction to other federal and state grant funding.

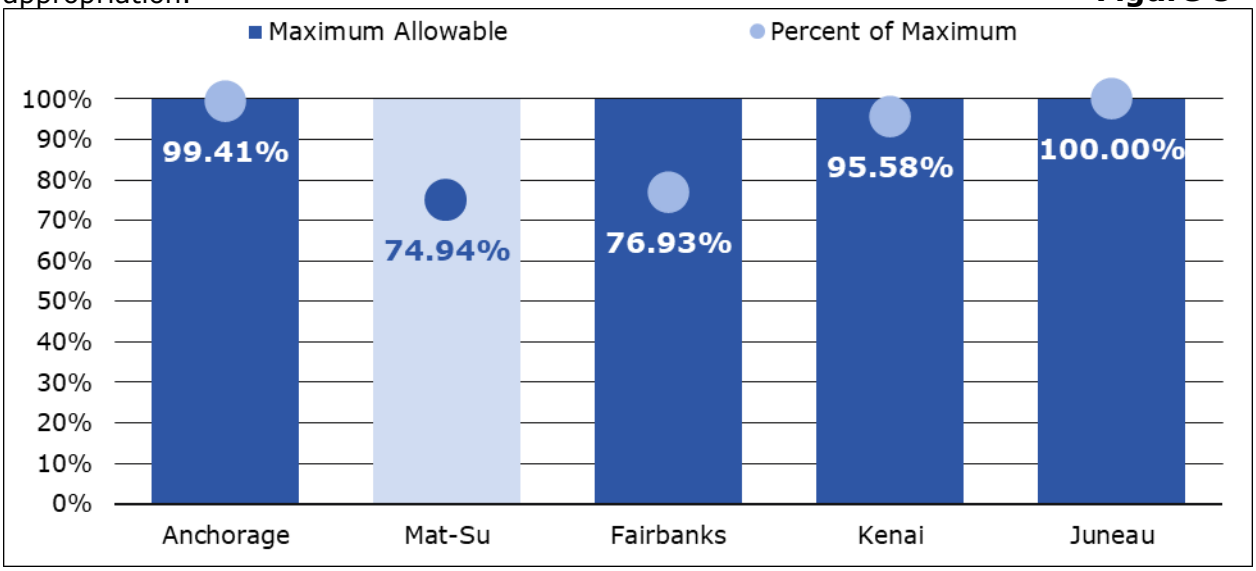
Figure 7

	2016-17 Actual	2017-18 Actual	2018-19 Actual	Current 2019-20 Budget	2020-21 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 1,644,216	3%
Food Services	1,115,178	1,097,620	1,212,213	1,035,900	1,695,360	659,460	0%
Local	685,839	516,669	593,267	237,154	590,000	352,846	149%
Other Local Reimbursements	1,855,004	445,678	1,913,611	575,070	58,932	(516,138)	-90%
Total Revenue From Local Sources	**59,497,321**	**57,901,267**	**62,094,009**	**62,514,056**	**64,654,440**	**2,140,384**	**3%**
REVENUE FROM STATE SOURCES:							
Foundation Program	169,628,235	169,972,247	169,485,342	169,667,391	169,960,205	292,814	0%
School Improvement	531,101	537,159	541,059	543,865	547,468	3,603	1%
TRS On-Behalf	14,735,551	14,396,752	16,208,585	17,468,431	17,384,963	(83,468)	0%
PERS On-Behalf	1,507,427	1,047,303	1,966,871	2,328,195	2,877,415	549,220	24%
Other State Revenue	15,711,064	17,233,449	20,209,947	25,174,374	21,175,348	(3,999,026)	-16%
Total Revenue From State Sources	**202,113,378**	**203,186,910**	**208,411,804**	**215,182,256**	**211,945,399**	**(3,236,857)**	**-2%**
REVENUE FROM FEDERAL SOURCES:							
Direct	6,159,644	6,468,442	6,452,664	6,916,409	6,676,517	(239,892)	-3%
E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	523,008	(822,677)	-61%
Medicaid Reimbursement	1,090,092	1,356,014	618,221	31,428	638,539	607,111	1932%
AK & Other Intermediate Agencies	14,172,907	12,864,499	14,711,857	15,852,837	14,236,290	(1,616,547)	-10%
Total Revenue From Federal Sources	**22,772,046**	**21,969,367**	**23,059,040**	**24,146,359**	**22,074,354**	**(2,072,005)**	**-9%**
TOTAL REVENUE	**284,382,745**	**283,057,544**	**293,564,854**	**301,842,671**	**298,674,193**	**(3,168,478)**	**-1%**
APPROPRIATIONS & TRANSFERS:							
Appropriation from Fund Balance	9,295,936	3,792,827	4,235,608	11,019,359	4,076,367	(6,942,992)	-63%
Transfers from Other Funds	5,197,484	6,731,916	6,193,493	15,300,230	3,992,536	(11,307,694)	-74%
Total Appropriations & Transfers	**14,493,420**	**10,524,743**	**10,429,101**	**26,319,589**	**8,068,903**	**(18,250,686)**	**-69%**
REVENUE TOTALS	**$ 298,876,165**	**$ 293,582,287**	**$ 303,993,955**	**$ 328,162,260**	**$ 306,743,096**	**$ (21,419,164)**	**-7%**

General Fund Local Revenue

For FY 2021, the District budgeted a 2.71% increase ($1.64 M) in local funding over the prior year based on a local funding request of $62,310,148. Figure 8 depicts the District's local funding as a percentage of the maximum allowable funding in relation to the District's peers. To make an accurate comparison, the District relied on audited amounts from FY 2019. The District projects that its FY 2021 local revenue will equal 78% of the maximum allowable local appropriation.

Figure 8



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 the Borough's taxable property. 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
Similar to prior years, the District anticipates receiving approximately 75% of its total General Fund revenue from the State of Alaska. The following state sources help make up the major portion of revenue expected to be received by the District:

- Foundation Funding
  The State Legislature appropriated full funding to the Foundation Formula, per AS 14.17.470. With a projected student enrollment of 19,285 and a base student allocation (BSA) of $5,930, the District anticipates a state entitlement of $170,507,673.
- 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 2021 Adopted Budget, the District accounted for $17,384,963 in TRS and $2,887,415 in PERS on-behalf payments. Since 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.
- One-Time Funding
  With the adoption of SB 142 in 2018, the State Legislature allocated one-time funding to the school districts in lieu of increasing the BSA. These one-time funds were $2.7 M and $4.0 M for the District in FY 2019 and FY 2020, respectively. The Governor vetoed one-time funds for FY 2021, so these funds are not included in FY 2021 revenue amounts.

General Fund Federal Revenue
In relation to state and local funding sources, a very small percentage of General Fund revenue is represented as federal revenue. In FY 2021, the District anticipates receiving an estimated $523,008 in E-rate funds and approximately $638,539 in Medicaid revenue for eligible services provided to students.

Revenue for All Other Funds
Historically, the revenues generated by the Student Transportation Fund and Food Service Fund have not been sufficient to cover the associated expenditures. Transfers from the Operating Fund have therefore been used to cover the revenue shortfalls in the Student Transportation and Food Service funds. The FY 2021 Adopted Budget includes transfers to other funds in the amount of $2,004,433. This amount represents a transfer to the Student Transportation Fund of $1,906,761, and $97,672 to the Food Service Fund.

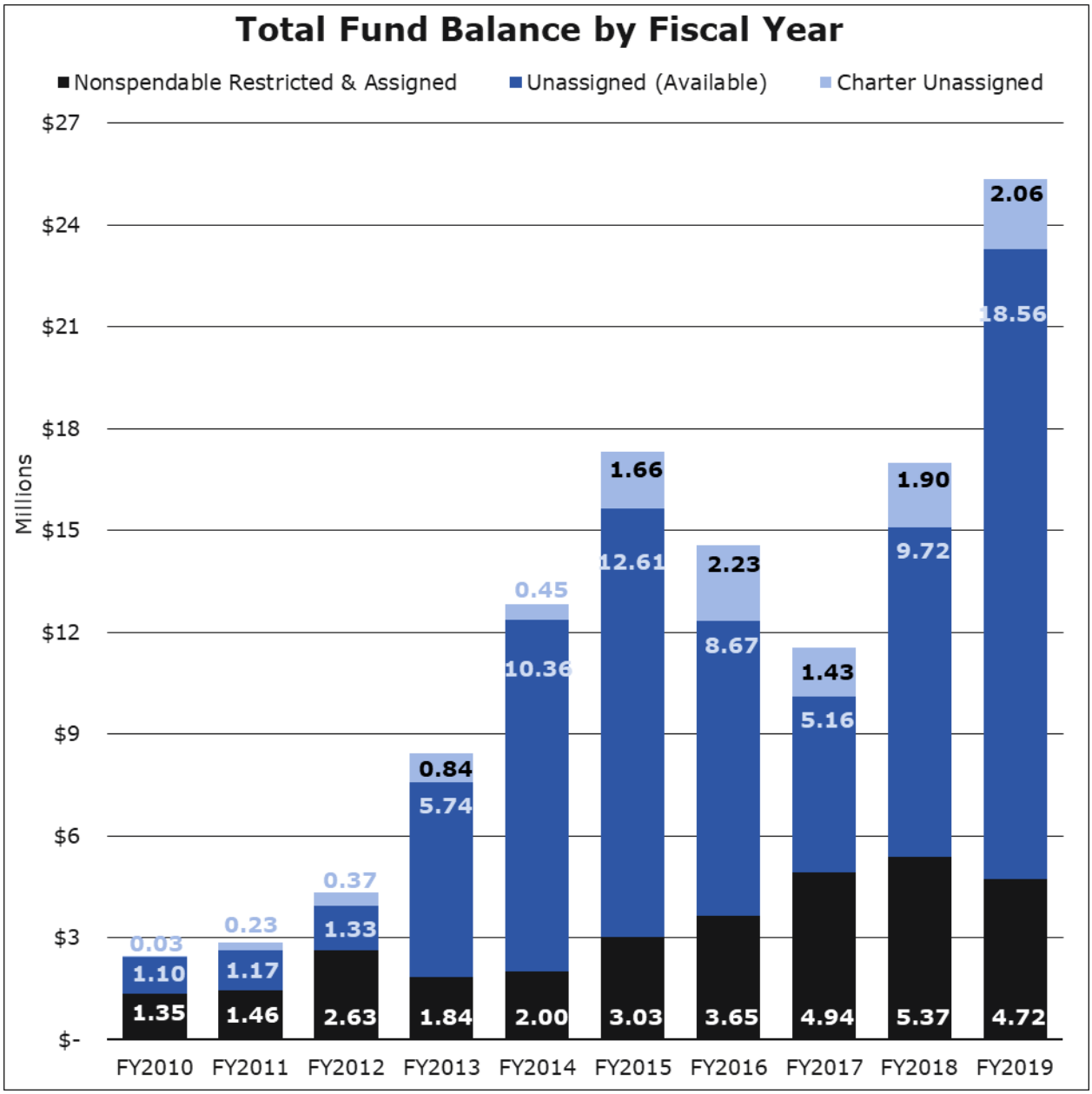
Use of Fund Balance
In FY 2016 and FY 2017, the District's expenditures exceeded revenues resulting in a use of the fund balance of $2.5M in FY 2016 and $2.9M in FY 2017. The use of fund balance was planned in each of those years and helped sustain district operations when state and local funding increases were not commensurate with increases to expenditures. For FY 2018, the District experienced an increase of $5.2M in unassigned fund balance as revenues exceeded

expenditures, and the Borough removed the unassigned fund balance lapse policy. In FY 2019, the District reserves continued to grow. General Fund unassigned fund balance increased by $8,991,230 as a result of spending and hiring freezes implemented by the District in anticipation of major funding reductions by the State of Alaska, as well as unanticipated retirement contribution credits issued by the State of Alaska Department of Administration.

In FY 2021, the District does not plan on utilizing unassigned fund balance. Fund balance is a critical component of long-term planning. If faced with a financial contingency, inadequate levels of fund balance can 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.

Figure 9 depicts the District's last ten years of General Fund balance as classified by GASB 54.

Figure 9



Expenditures

As detailed in the schedule below (Figure 10), FY 2021's budgeted expenditures from all funds are expected to decrease by $21.4M compared with the amounts budgeted for FY 2020. This can primarily be attributed to FY 2020's budget, including all unspent carry-over funds for charter schools, correspondence allotments, and transfers to the CIP Fund.

Figure 10

	2016-17 Actual	2017-18 Actual	2018-19 Actual	Current 2019-20 Budget	2020-21 Budget	Change	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 100,555,098	$ 97,981,281	$ 100,436,508	$ 100,309,805	$ 103,143,800	$ 2,833,995	3%
320 Non-Certificated Salaries	42,318,177	39,745,371	40,868,131	42,260,372	43,310,389	1,050,017	2%
360 Employee Benefits	81,185,036	79,226,456	81,950,616	85,521,286	87,274,630	1,753,344	2%
Subtotal Personnel	**224,058,311**	**216,953,108**	**223,255,255**	**228,091,463**	**233,728,819**	**5,637,356**	**2%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	3,791,923	4,480,933	6,007,033	7,028,257	6,312,560	(715,697)	-10%
420 Staff Travel	870,295	592,337	681,021	742,813	673,803	(69,011)	-9%
425 Student Travel	966,372	859,807	1,042,377	1,154,438	913,477	(240,961)	-21%
430 Utilities	2,685,478	2,718,609	3,030,478	3,220,510	2,242,625	(977,885)	-30%
435 Energy	6,787,333	6,208,477	5,743,819	6,239,918	7,214,376	974,458	16%
440 Purchased Services	27,679,905	26,244,212	25,634,882	31,039,556	27,178,154	(3,861,402)	-12%
445 Insurance & Bond Premiums	3,526,724	3,825,777	3,562,639	4,213,265	4,640,531	427,266	10%
450 Supplies & Materials	17,982,949	14,368,211	15,559,207	25,036,906	19,481,675	(5,555,231)	-22%
480 Tuition	-	66,555	-	-	-	-	0%
490 Other Expenses	1,983,999	1,762,957	1,073,756	733,682	893,375	159,693	22%
495 Indirect Cost	(54,003)	(22,059)	(41,046)	123,569	(403,528)	(527,097)	-427%
500 Capital Outlay	-	133,244	189,084	380,794	183,044	(197,750)	-52%
510 Equipment	899,529	545,742	2,107,428	1,271,031	1,067,195	(203,836)	-16%
520 Land Acquisition	40,238	79,632	-	-	-	-	0%
532 Interest Long-Term Debt	-	401,222	242,811	790,107	603,557	(186,550)	-24%
540 Capital Outlay	667,526	406,994	-	-	9,000	9,000	0%
Subtotal Non Personnel	**67,828,267**	**62,672,650**	**64,833,490**	**81,974,846**	**71,009,844**	**(10,965,002)**	**-13%**
TOTAL EXPENSE	**291,886,579**	**279,625,758**	**288,088,745**	**310,066,309**	**304,738,663**	**(5,327,646)**	**-2%**
550 Transfers to Other Funds	3,192,212	4,392,849	4,120,729	18,095,951	2,004,433	(16,091,518)	-89%
EXPENSE TOTALS	**$ 295,078,791**	**$ 284,018,607**	**$ 292,209,474**	**$ 328,162,260**	**$ 306,743,096**	**$ (21,419,164)**	**-7%**

General Fund Personnel Expenditures

With a majority of expenditures dedicated to teaching salaries and benefits, the District is very much a human resource organization. In FY 2021, General Fund expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), totals $194,852,317 or 83.05% of budgeted expenditures. Salary and benefit costs typically increase each year. One reason for this is because of 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 schedule, the District can expect to adjust total salaries by these percentages as a result of eligible employees receiving a step increase based on existing salary schedules. A 1.5% increase to the non-certificated employee salary schedule was also made after negotiations with the Classified Employee's Association (CEA) were completed. This adjustment increased the salary amounts in FY 2021 by a total of 4.81% over the current year. To more accurately forecast personnel expenditures, the budget also projects for attrition,

General Fund Expense by Object

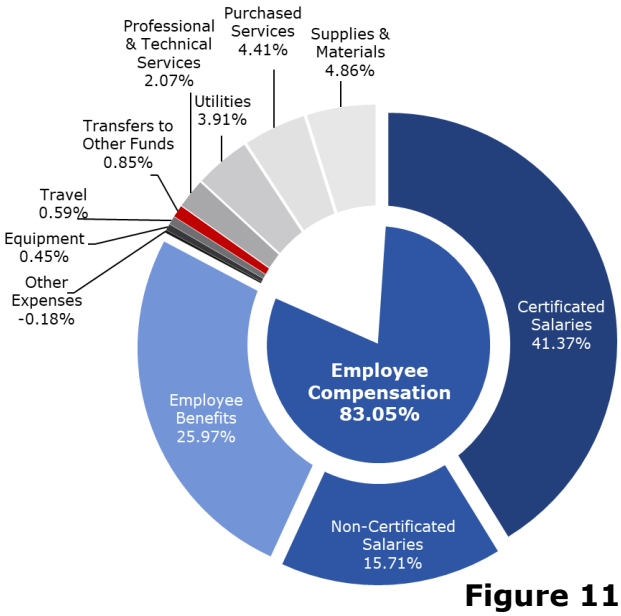
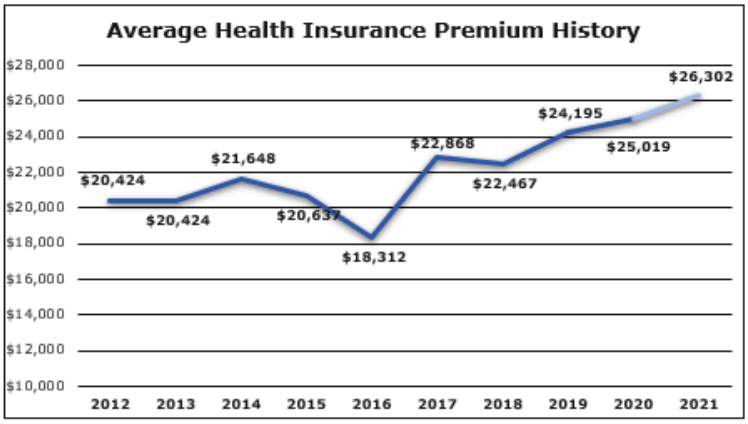


Figure 11

regular position vacancies, and leave of absences. Employee benefit costs generally increase each year, as many benefit costs are tied to salaries as a percentage of wages earned.

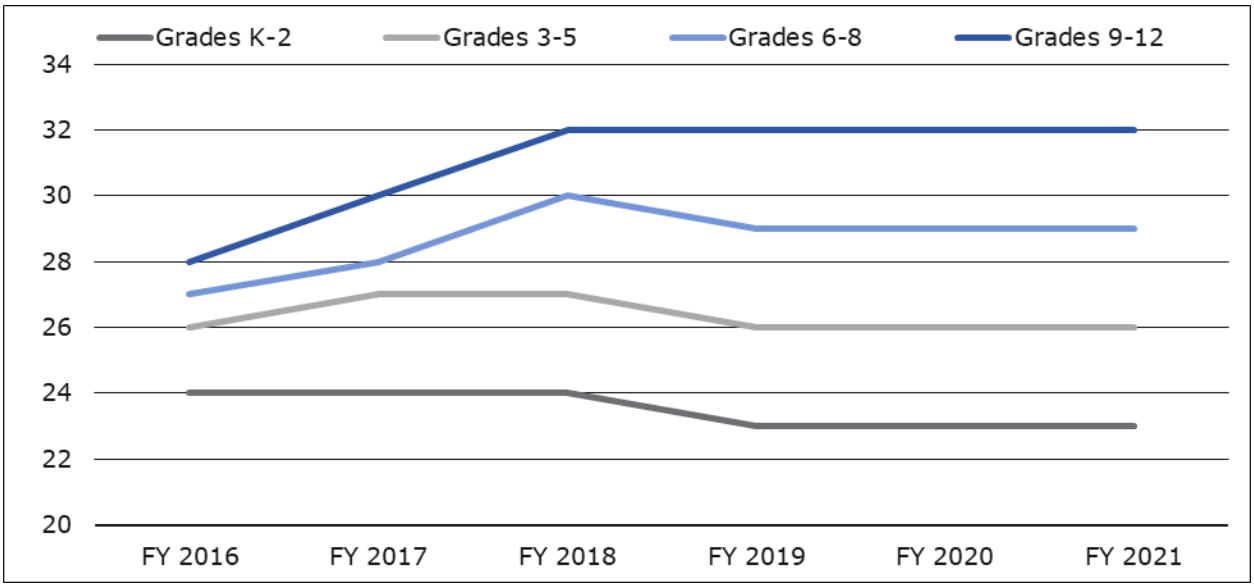
Figure 12



In addition to the other mandatory benefits laid out in the collective bargaining agreements, health insurance is an elective benefit that remains 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% paid by the individual employees. As depicted in Figure 12, average health insurance premiums have increased by 29% over the past ten years. Health insurance is the third largest cost category behind certified salaries. The District expends over $36 million out of the General Fund each year for contributions to employee health benefits.

Personnel costs are also impacted by staffing levels across the District. The FY 2021 Adopted Budget supports consistent pupil-to-teacher (PTR) ratios when compared to the preceding two years (Figure 13).

Figure 13



Non-Personnel Expenditures

Figure 14

TOTAL METRICS - PER PUPIL				
	FY 2019	FY 2020	FY 2021	Change
Grades K-5	$ 83.10	$ 74.25	**$ 71.00**	$ (3.25)
Grades 6-8*	$ 131.50	$ 112.25	**$ 108.00**	$ (4.25)
Grades 9-12**	$ 232.07	$ 213.25	**$ 206.00**	$ (7.25)

* Includes additional allocation for Class Fees

** Includes additional allocations for Class Fees & Accelerated Learing

The FY 2021 Adopted Budget reduced the metrics for non-personnel budgets by approximately 3.3%. This expenditure reduction impacts both school-based and district-wide department budgets, alike. Non-personnel metrics at schools include an allocation for materials and supplies, health supplies, postage, applicable class fees, and accelerated learning funds per pupil.

The energy and utility budgets represent the funds needed to heat and operate the District's facilities. For FY 2021, the District is projecting to expend $9,165,730 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 attempted to forecast financial conditions beyond FY 2021. 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 a long-term forecast that extends through FY 2025.

Revenue Assumptions

Local Funding
- Borough revenue 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 maintained at $5,930
- Intensive count is maintained at 510
- No One-Time Grants from the State after FY 2021
- Excludes on-behalf revenue

Federal Funding
- Federal revenue maintained with no change

Use of Fund Balance
- No use of Fund Balance after FY 2020

Expenditure Assumptions

Regular Salary Schedule Movement
- CEA schedules are increased by 1.5% in FY 2021 and FY 2022 and are maintained static thereafter
- Certificated salaries are maintained with an average annual step increase of 1.36%
- Non-Certificated salaries are maintained with an average annual step increase of 3.31%
- Vacancy, Attrition, and Leave of Absence factors have been applied

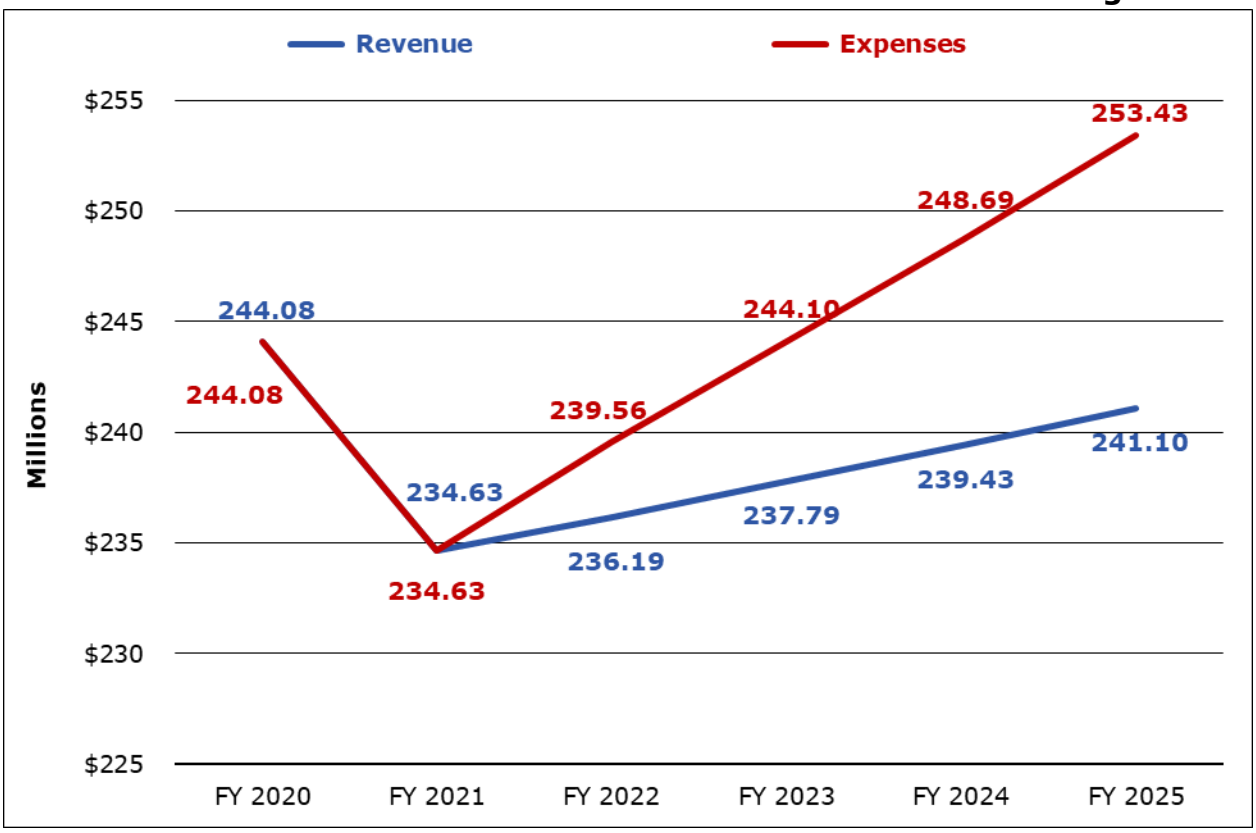
Benefits
- Health insurance increase at an annual rate of 8%
  - This increase is split 50/50 between employees and the District for CEA & MSPA unions
  - Current district costs are maintained with the employee covering the total cost of the increase for EXEC, MLMA, and MSEA unions

- All other deduction factors are maintained with any increase due to an increase in salary factors
- Includes a reserve of 1% of total salaries and benefits for payroll contingencies
- Excludes on-behalf payments

Non-Personnel

- Utilities increase at an annual rate of 2.5%
- Insurance bonds and premiums increase at an annual rate of 5%
- Transfers to other funds includes subsidies to Student Transportation
- All other non-personnel accounts are maintained with no increase or decrease

Figure 15



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue	244,077,123	234,634,368	236,192,122	237,788,820	239,425,435	241,102,965
Expenses	244,077,123	234,634,368	239,556,601	244,099,536	248,689,725	253,432,176
Excess (Deficit)	**-**	**-**	**(3,364,479)**	**(6,310,716)**	**(9,264,290)**	**(12,329,211)**

The deficits in FY 2022, FY 2023, FY 2024, and FY 2025 are $3.36M, $6.31M, $9.26M, and $12.33M, respectively. This trend of expenditures outpacing revenues is referred to as a structural deficit because operations cannot be sustained and may require a change to the organizational structure, educational programs, and/or service offerings.

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 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 defined by adding the percentage increase in the Federal Urban Consumer Price Index for Anchorage from the preceding fiscal year plus

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 mill rates specifically approved by service area residents

The District does not possess taxing authority and relies on funding from the State of Alaska and Borough appropriations to maintain 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 next five-year period starting in FY 2019. See Figure 16 for a recent, five-year history of tax rates and collections.

Figure 16

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

	Direct Rates				
	FY 2015	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
Areawide Borough	9.662	9.984	9.984	10.332	10.331
Non-Areawide Borough	0.520	0.517	0.525	0.548	0.548

Property Tax Levies & Collections
Last Five Fiscal Years

	FY 2015	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
Taxes Levied for the Fiscal Year	$ 121,650,445	$ 130,590,976	$ 138,589,875	$ 144,622,503	$ 152,062,345
Net Tax Levy	$ 111,744,106	$ 119,295,403	$ 126,423,474	$ 131,033,524	$ 137,119,008
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 108,285,996	$ 116,527,024	$ 122,648,889	$ 126,903,605	$ 133,194,431
% of Net Levy	96.91%	97.68%	97.01%	96.85%	97.14%
Collections in Subsquent Years	$ 2,672,639	$ 1,793,793.0	$ 1,940,330	$ 1,682,619	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 110,958,635	$ 118,320,817	$ 124,589,219	$ 128,586,224	$ 133,194,431
% of Net Levy	99.30%	99.18%	98.55%	98.13%	97.14%

Staffing by Function

Figure 17 represents General Fund staffing numbers for all permanent positions. From FY 2020 to FY 2021, the District plans to decrease staffing by 3.32 FTE. While increasing enrollment projections would normally require increased staffing, 20.4 certified teaching positions were reallocated to CARES Act grant funds for FY 2021.

Figure 17

	FY 2020 Current	**FY 2021 Adopted**	**Change**
100 - Instruction	806.30	**797.82**	(8.48)
200 - Special Education: Instruction	443.07	**441.73**	(1.34)
220 - Special Education: Support Services	127.68	**128.41**	0.73
300 - Support Services: Students	96.52	**95.57**	(0.95)
350 - Support Services: Instruction	71.17	**71.70**	0.53
400 - School Administration	55.24	**58.24**	3.00
450 - School Administration Support	112.25	**113.93**	1.68
510 - District Administration	10.00	**10.00**	-
550 - District Administration Support	65.50	**66.30**	0.80
600 - Operations & Maintenance	147.88	**148.58**	0.71
700 - Student Activities	5.25	**5.25**	-
	1,940.85	**1,937.53**	**(3.32)**

Performance Results

The District uses many tools to look at and understand the level of learning that is actually occurring within the District, 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. Through this process, needs are identified, and plans can be made for improvement.

Student data also helps ensure there is equity in education. Educators make decisions everyday about how to teach Alaska's standards. These assessments reflect the degree to which these decisions are effective. Students within the District will spend at most 17 hours a year in testing. This represents 2% of their total time in school each year.

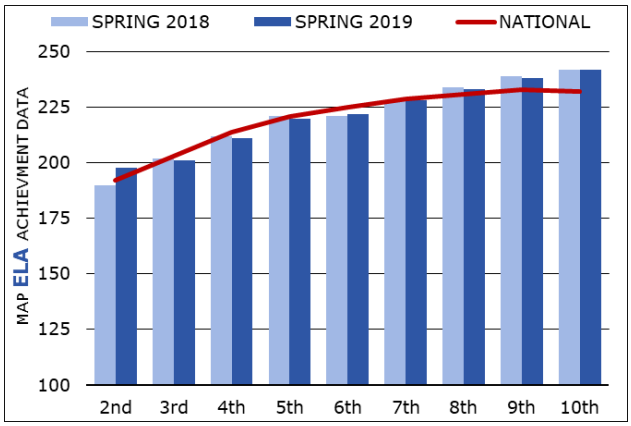
Northwest Education Association's Measures of Academic Progress (NWEA MAP)

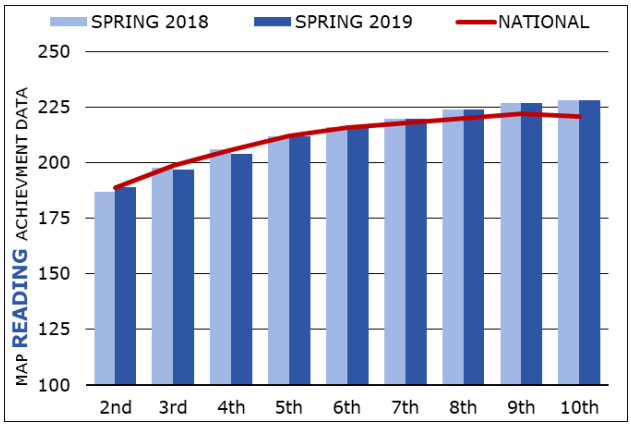
Over the past decade, the District's students have participated in a nationally normed assessment called the MAP assessment. This assessment informs students, parents, and school staff how an individual student's academic achievement compares to their peers across Alaska and the United States. MAP covers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

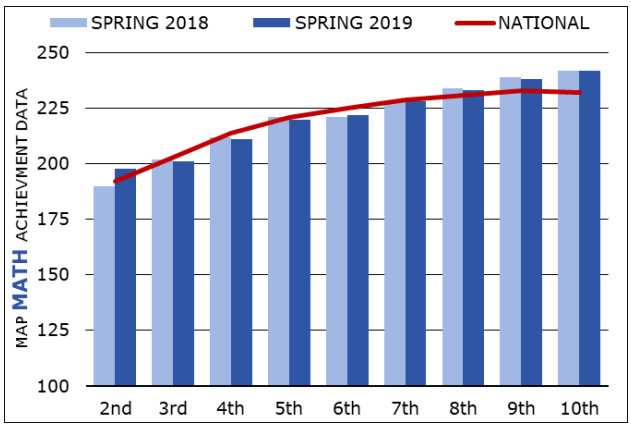
Out of the 54 school districts in Alaska, 51 participate in this assessment. Figure 18 illustrates the District's average grade level RIT rankings for Fall 2018 and Spring 2019 testing. Trends indicate that the District students' overall achievement is average. The District's median achievement is at 54%; and median growth is at 50%. This means that half of all 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.

In general, student in early 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 is 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 in a year.

Figure 18







State Standards & Assessments Performance Evaluation for Alaska's Schools (PEAKS)
In FY 2015, Alaska adopted new, and much more rigorous, literacy and math standards, called the PEAKS assessment. PEAKS measure a student's understanding of the skills and concepts outlined in the Alaska English Language Arts (ELA), and Mathmatics Standards, which have specific and rigorous 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 indicates 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 19).

Figure 19

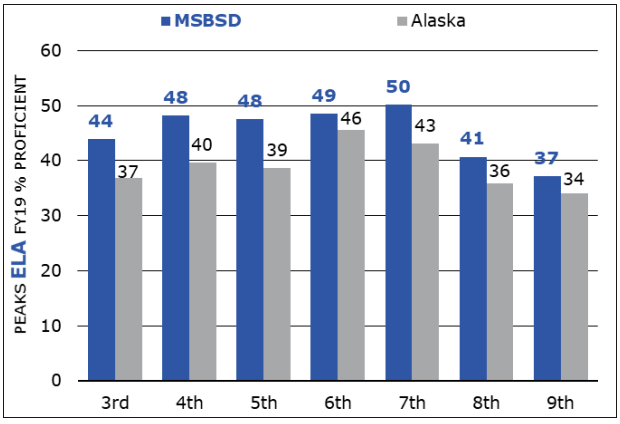
MAP Score Required for PEAKS Proficiency		
Grade	**ELA**	**Math**
3	61	45
4	55	48
5	55	53
6	53	56
7	57	68
8	66	75

Figure 20

	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 PEAKS, Alaska law respects that parents have the right to exclude student 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 state average of 90.8%. A review of school participation rates within the District reveals that some of the highest performing schools also have the highest opt out rates by parents. Figure 20 denotes the District's standing in PEAKS testing in relation to the State and its peers, the "Big-5" school districts (which include 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 21) in both Math and ELA.

Figure 21



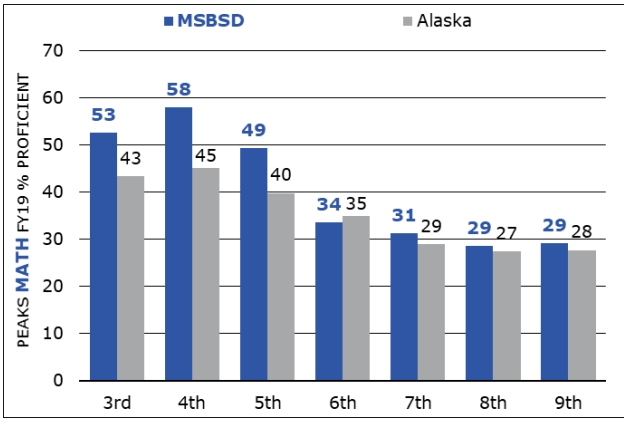
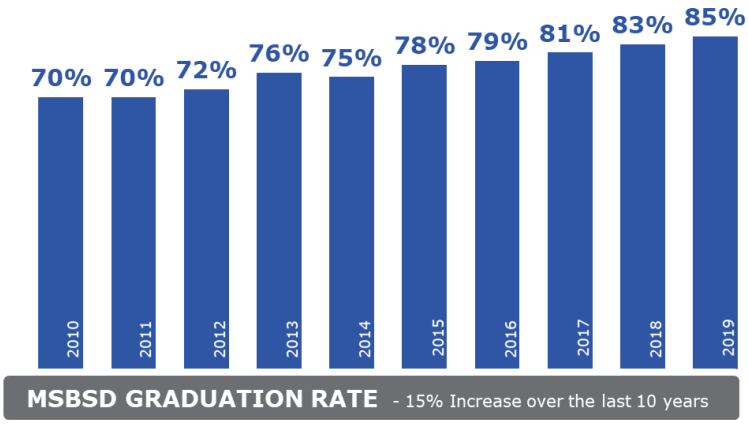


Figure 21



Graduation Rate

The ultimate measure of student success is the graduation rate. Over the previous ten years, the District's graduation rate has increased from 70% to 85%. For FY 2019, the State had an average graduation rate of 80.39%. In comparison, the District's graduation rate was 85.08%, with a drop out rate of 1.59%, almost half of the state average of 3.01%. The estimated graduation rate for FY 2020 is 86%.

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

Summary

Development of the Adopted Budget consists of an extensive review of all expected revenue and expenditure line items. Support of 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.

The FY 2021 Adopted Budget was prepared in accordance with all laws and legal requirements as set forth by the Federal government, State of Alaska, Mat-Su Borough, and the Mat-Su Borough School District Board of Education. The finances and business processes of the District are subject to both internal reviews and independent, third-party audits. Additionally, 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, 2020. 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.



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2019-2020 SCHOOL BOARD

Thomas Bergey, President
Jim Hart, Vice President
Dr. Sarah Welton, Clerk
Ole Larson, Member
Ryan Ponder, Member
Jeff Taylor, Member
Kelsey Trimmer, 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
Katherine Ellsworth, Director of Federal Programs

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

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Organizational Section

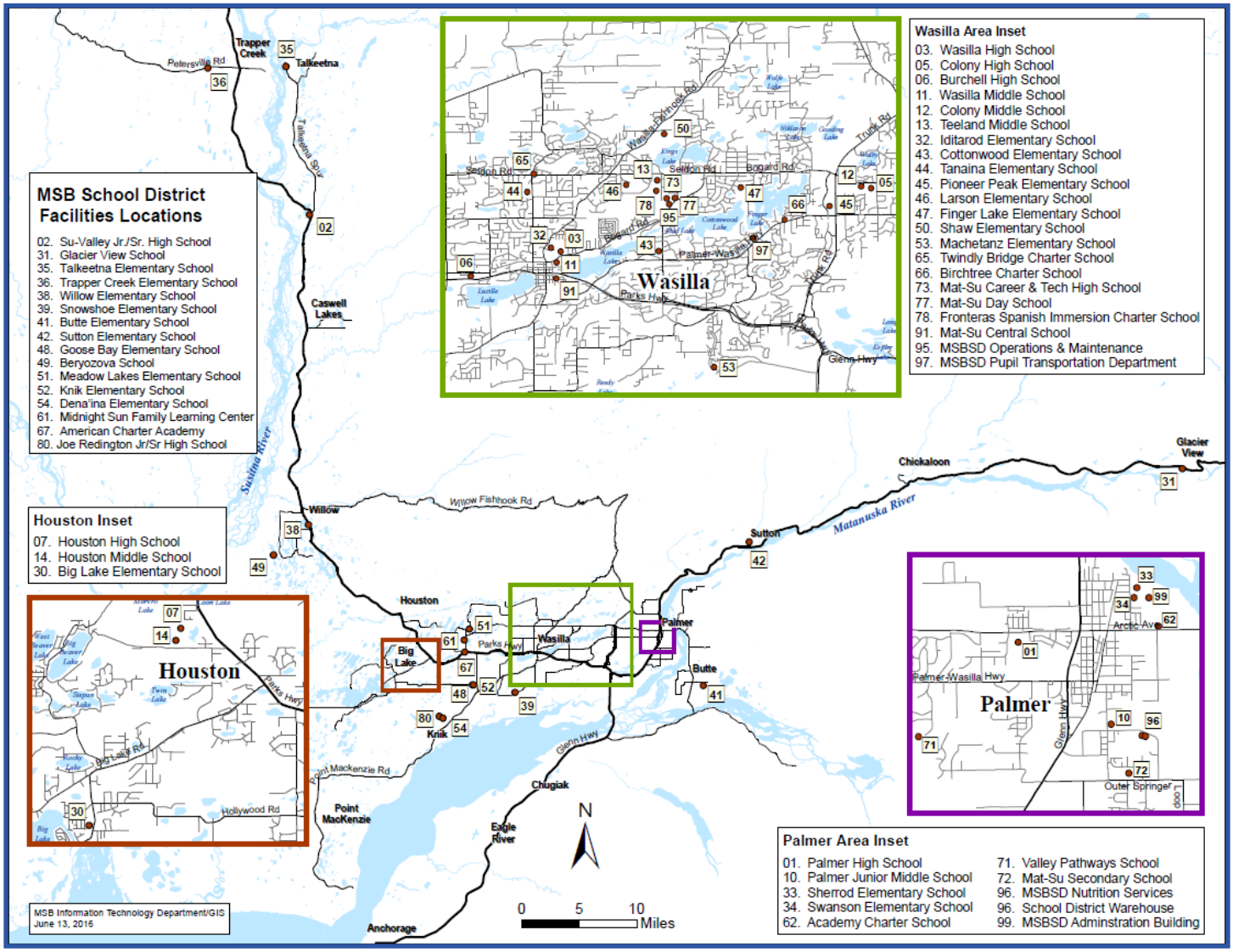
We prepare all students for success

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MSBSD

DISTRICT MAP

School Locations by Area

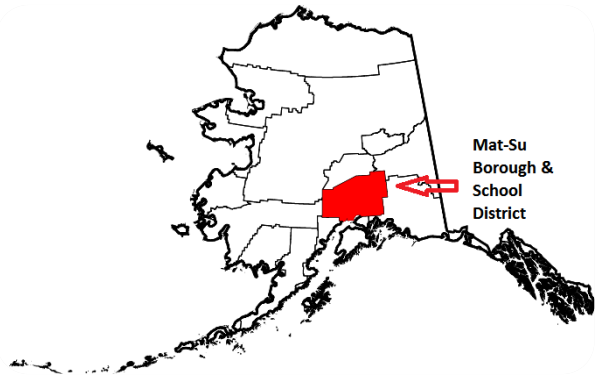


Second Largest School District in the State:

- 47 Schools
- 19,080 Student Population (FY 2020)
- 25,265 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.

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 approximately 34% of the population to commute there 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.

Almost 10% of the Borough's population is made up of veterans, with approximately 95% of those veterans having served in either the Vietnam or Gulf Wars. 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 2020 the Matanuska-Susitna Borough School District (District) served 19,080 students through 47 school locations, with education being delivered using in-person, correspondence, and blended models. The District provides education programs to students in pre-kindergarten through 12th grade, and puts students and families first by providing public school choice among 17 elementary schools, five middle schools, six high schools, seven small attendance area schools, and one comprehensive correspondence/home school program. Additionally, the District hosts six charter schools and five alternative education schools, which offer a wide range of specialized programs including a second correspondence/home school option.

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

GOVERNMENT STRUCTURE

The District is a political subdivision of the Borough and is reported as a discretely presented component unit within the government-wide financial statements. Although the Borough provides a portion of the District revenues, it is legally separated from the District. Alaska Statutes, Title 29, Chapter 35, section 160 (AS 29.35.160) establishes 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 establishes a school board as the governing body for each district unless the borough assembly also serves as the school board for a district. In the Borough, 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 seven voting members of the School Board determine policy for the operation and management of the District. Each member serves for three years and is elected annually for overlapping terms. Supervision of the daily operations of the District have been delegated to the Superintendent.

Pursuant to Alaska Statutes 14.12.020(c), the Assembly must provide the District with the portion of funding that is required to be raised from local sources in order to maintain and operate the District. Alaska Statutes 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. The taxing authority necessary to repay debt also lies with the Borough.

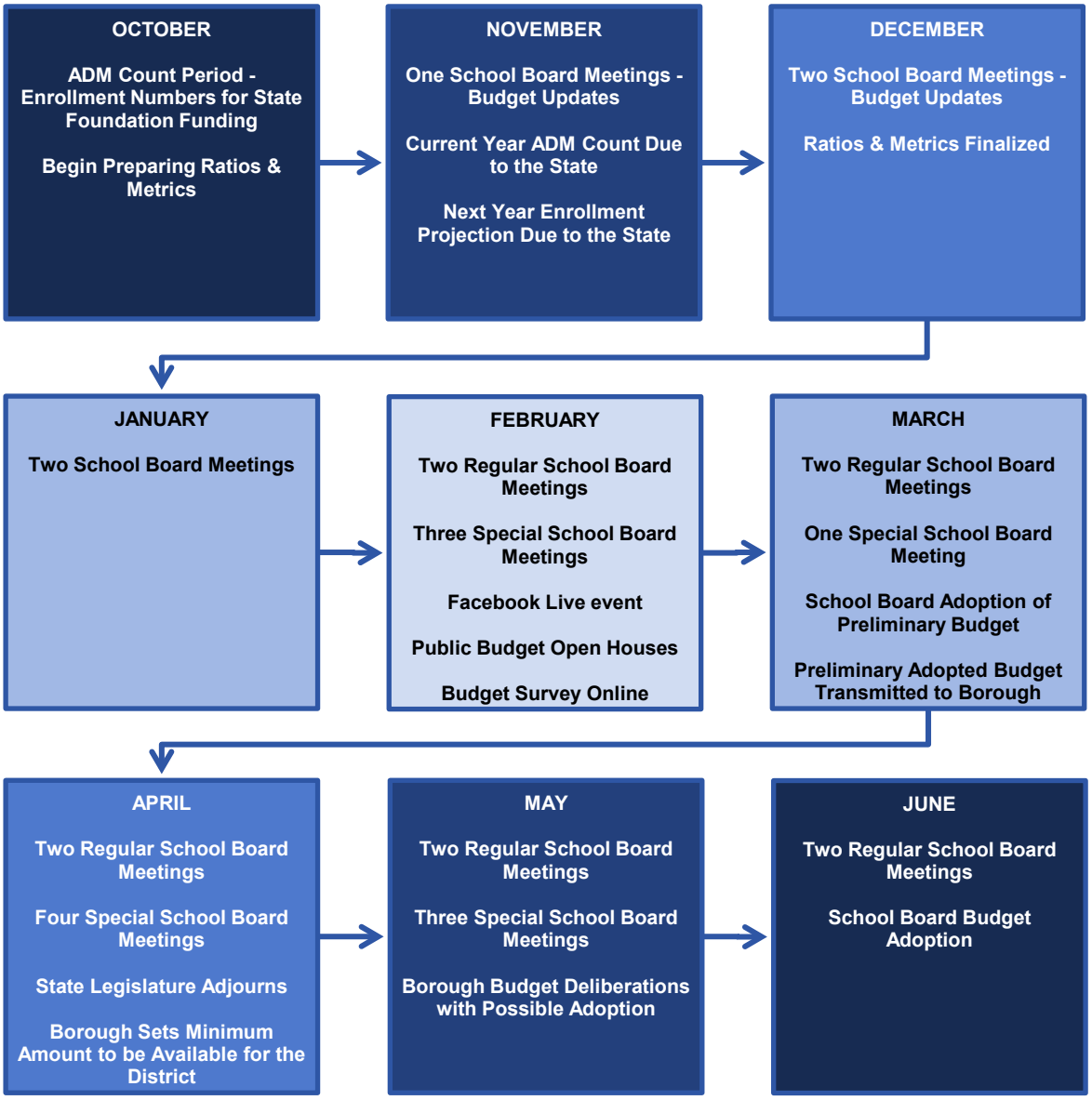
In many respects, the two agencies operate independently. However, the Borough has historically monitored the District's unspent year-end funds and required a percentage of any unspent funds be returned to the Borough. Under Borough Code 3.04.110(a)(c), the District was required to return 25% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The lapse funds were then placed in the Borough's reserve for school site acquisitions. At the end of FY 2014, FY 2015, FY 2016, and FY 2017 the Assembly waived the lapse payments and approved for 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 allowed the District to carry over 100% of its unassigned fund balance and any increase to unassigned fund balance at the end of each year. This ordinance effectively repealed any lapse payment requirements and encumbrance limitations that were previously in place. By removing these limitations, the Borough allowed the District to maintain its encumbrances until the purpose for which it was made have been accomplished or abandoned. It also allowed the District to maintain its fund balance 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 allowed to accumulate unassigned fund balance up to 10% of its general fund expenditures in a given fiscal year. For the District, 10% percent of general fund expenditures equates to approximately $25 million.

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 are utilized in order to establish a budget that will be adopted for the upcoming fiscal year. (See Figure 3).

Figure 2



BUDGET DEVELOPMENT PROCESS

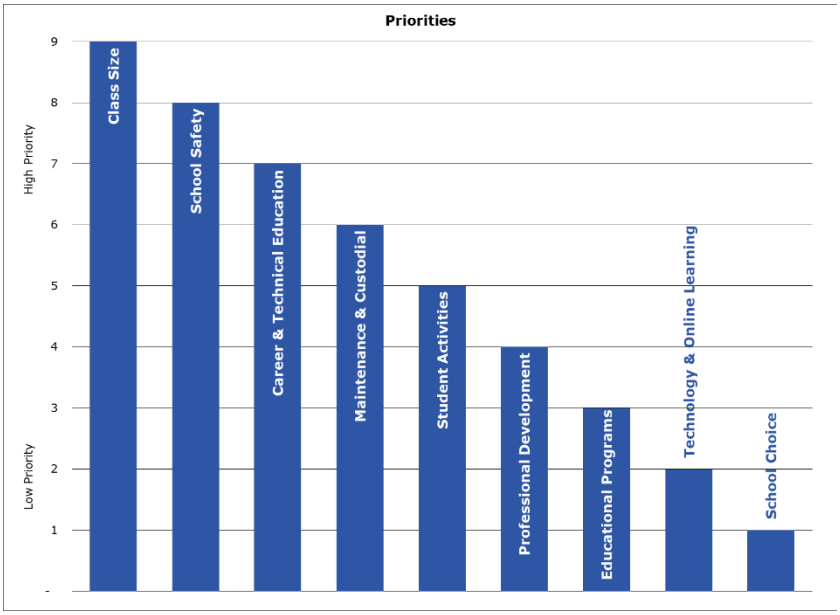
Board Policy 3100 directs that the District budget be prepared annually in order to form the best possible estimates for enrollment, revenues, and expenditures. The budget development process begins in October with the 20-day student count, as administered by the State of Alaska Department of Education 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 following year and incorporate the most current information available from the State Legislature in order to project revenues for the budget.

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

In order to help stakeholders understand the plan for where expenditures are expected to occur, information in the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts. Adherence to the account code structure also assists the District in reporting operating expenses 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 support for the belief that the needs and best interests of students should drive all decisions.

Figure 3

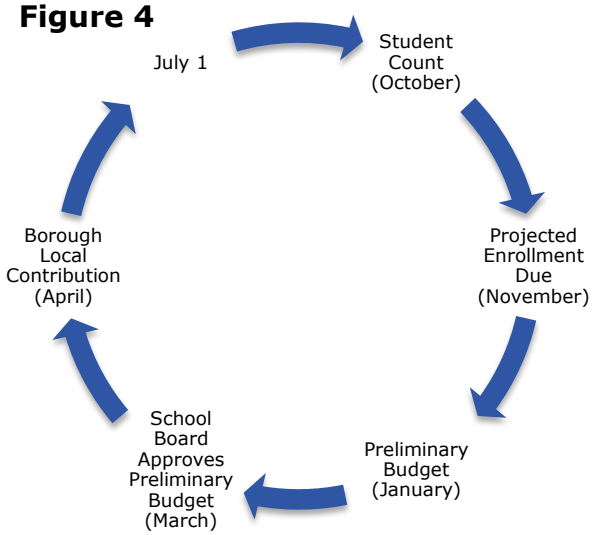


Public input for the budget is sought through open house forums, School Board meetings, and an online survey. The District also hosts a virtual budget presentation through a Facebook video feed. The online forum includes a question and answer period and allows the District to reach a larger percentage of the community population. The FY 2021 Facebook video has been viewed over 3,200 times.

The chart in Figure 3 presents the ranking of funding priorities from this year's online survey. The District had 630 respondents to the survey.

From January through March, the School Board deliberates over the preliminary budget and makes certain adjustments in order to deliver a balanced budget to the Assembly. After adoption by the School Board, the preliminary budget is submitted to the Borough Manager 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. Because the April 1st deadline is before the State of Alaska's regular legislative session is scheduled to adjourn in May, the District rarely knows the full funding picture at the time the budget is required to be submitted to the Assembly.

Figure 4



In April and May of each year, 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 shall 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. After both State and local funding have been determined, the School Board takes action to adopt its final budget in May or June. The District's final budget must be submitted to DEED by July 15th. (See Figure 4).

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 the State, a revised budget must be submitted within thirty days of the notice of rejection. If the budget contains prior year fund balance 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 used has been designed to distribute available resources in a fair, equitable, and sustainable manner, while continuing to meet Board goals and increase student achievement. This methodology involves the use of prescribed ratios and metrics. The formulas are used for distributing available staffing and discretionary funds on an equitable per student or programmatic basis.

The ratios and metrics for the FY 2021 Preliminary Adopted Budget as well as a recent history of ratios and metrics from prior years can be found in Figure 5.

One advantage of using ratios and metrics in the budget process is that the factors ensure 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 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

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 and any related debt are not recorded in the budget document. The outstanding debt obligations for Twindly Bridge Charter and Fronteras Charter School, which were more recently required, are recorded on the District's financial statements based on agreements with the Borough outlining debt repayment terms for each school facility.

In June of 2010, the School Board established a Capital Improvement Projects (CIP) Fund. This fund is separate from 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 any project comes in under budget. The District's deferred maintenance schedule informs the prioritization of projects authorized 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 to adjust charter school budgets for any carry-over funds that are determined to be available from 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 expense adjustments. This budget revision is usually approved by the School Board in December or January.

The School Board recognizes that operational 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 educational or non-instructional 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 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 that 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 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 to be routed for the site administrator's approval and additional approvals as needed. Entry into the District's ERP system allows each budget transfer to impact funds immediately after approval. The District uses budget roll up codes within the ERP system to ensure that schools and departments have flexibility in spending funds, 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.

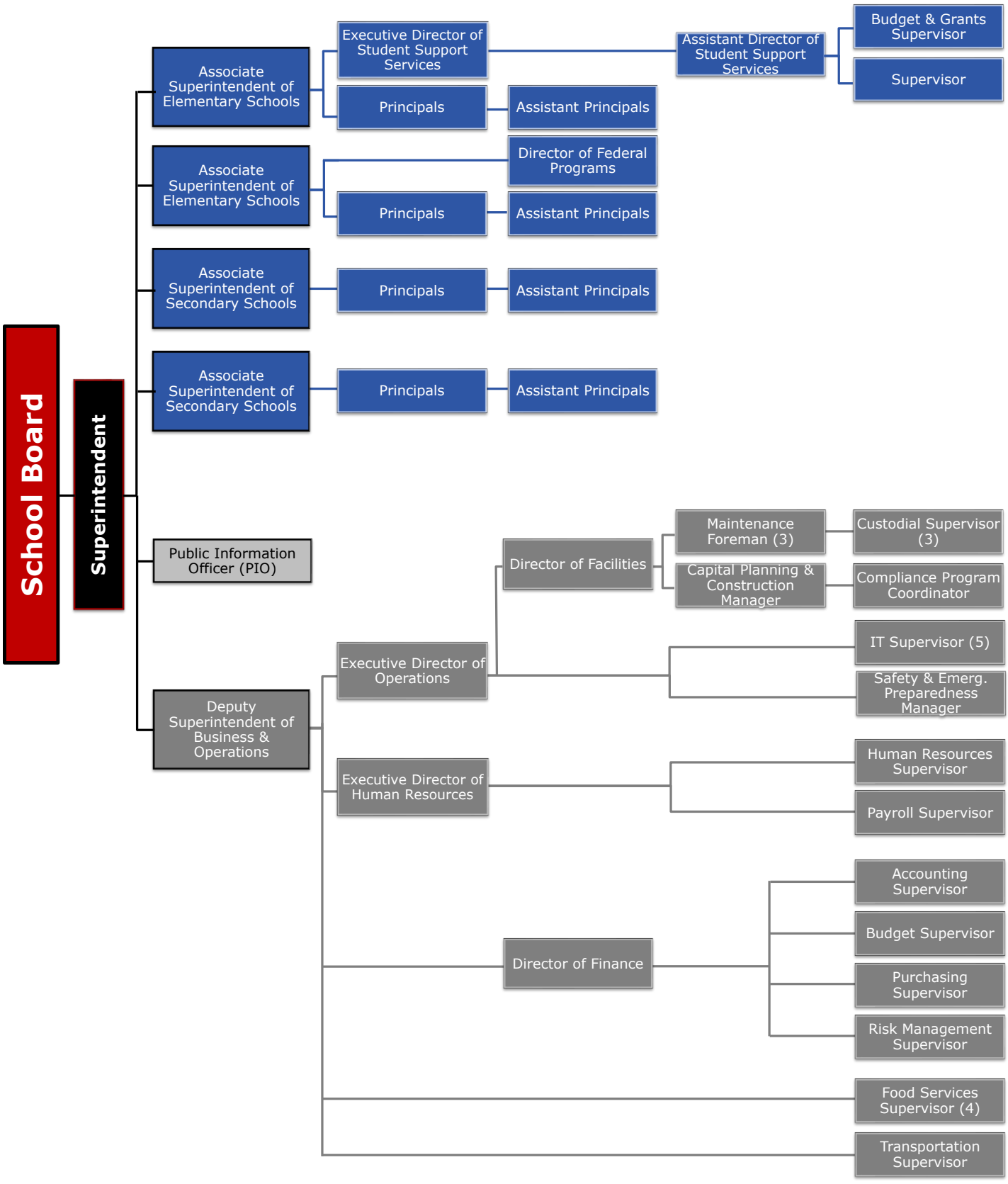
These internal controls are part of the District's larger comprehensive risk management plan, which also includes I.T. backups and disaster recovery processes. The disaster recovery plan was developed utilizing the District's financial management system functionality to switch the data load, processes, and workflow to alternate servers outside the State of Alaska. If the unexpected 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 in specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee expense, accounts payable, and accounting, that all work hand-in-hand with the District's budget functions.

Later into the fiscal year, the District begins to more closely monitor fund balance. Board Policy 3470 establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District as required by GASB Statement No. 54. The District's Comprehensive Annual Financial Reports (CAFR) presents 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 is designed to ensure financial stability for program continuity; instill public confidence through accountability and transparency; maintain budget and financial compliance with government authorities; and to assist the District in maintaining adequate reserves.

ORGANIZATION CHART



SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

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

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

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

Business & Operations		
Deputy Superintendent	Business & Operations	Luke Fulp
Executive Director	Human Resources & Payroll	Katherine Gardner
Executive Director	Operations	Michael Brown
Director	Facilities	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	Recruitment Coordinator	Bethany Lyons
Supervisor	Risk Management	Nicole Lundstrom
Supervisor	Safety & Emergency Preparedness Manager	Steven Paine
Supervisor	Transportation	Crystal Smith

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

Annual Objectives
In addition to having long-term goals, the School Board approves annual 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 AdvancEd 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
As an established best practice in government finance, the District utilizes a long-term strategic plan that includes five key strategic priorities and spans four fiscal years. These strategic priorities align with School Board Goals above.

- 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 District's overarching mission to "*prepare all students for success"*. The following pages outline priority summaries, objectives, budgets, measures of success, and a detailed action plan for each strategic priority.

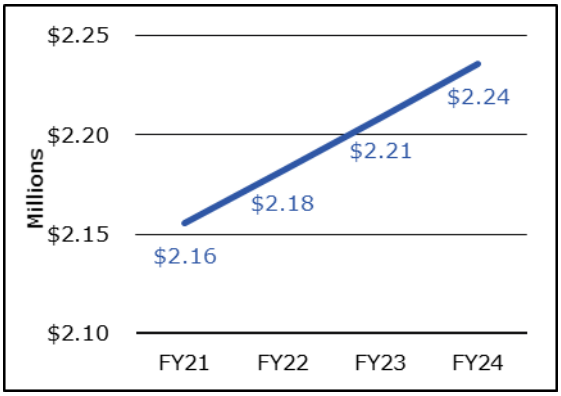
STUDENT ACHIEVEMENT: OVERVIEW

Summary:
Student achievement refers to graduation rate, curriculum alignment, improved college and career readiness, and more. It is the driving force behind all instructional decisions that are made. For that reason, this long-term strategic priority is of utmost importance.

School Board Goals:
#1 Improve student success, achievement, and performance
#2 Develop excellent educators and leaders
#4 Include families and community members in the education of our students

Objectives:
- Increase student achievement and graduation rates.
- Reduce Pupil-to-Teacher Ratios.
- Review curriculum alignment to state standards.
- Evaluate effective delivery of curriculum.
- Facilitate AdvancEd Accreditation.

Total Costs Over Time:
The total annual projected cost is outlined on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$2,195,411

Total 4-Year Cost:
$8,781,643

Detailed Line-Item Expenditures:

Expense Description	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	1,420,045	1,442,766	1,465,850	1,489,303
320 Non-Certificated Salaries	15,000	15,000	15,000	15,000
360 Employee Benefits	680,644	684,123	687,660	691,252
410 Professional/Technical Services	40,000	40,000	40,000	40,000
Annual TOTAL:	**$2,155,689**	**$2,181,889**	**$2,208,510**	**$2,235,555**

Measures of Success:
- Increased graduation rates.
- Common assessments implemented across grades and courses.
- More teachers and classrooms employ a blended learning model.

STUDENT ACHIEVEMENT: ACTION PLAN

FY 2021
Total Budget: $2,155,689

- Re-evaluate pupil-to-teacher (PTR) ratios, including Regular and Special Education, interventions, and Pre-School.
- Create secondary math common assessments, starting with Intro to Algebra and Algebra I.
- Provide professional development to Language Arts teachers to implement a blended model of instruction using district-Preliminary Adopted curriculum.
- Develop 8th grade transition and 9th grade graduation plans for all.
- Implement and monitor the AdvancEd accreditation action plan.

FY 2022
Total Budget: $2,181,889

- Implement new pupil-to-teacher (PTR) ratios based on FY 2021 recommendations.
- Create secondary language arts common assessments.
- Create common assessments for Geometry and Algebra II.
- Evaluate progress on AdvancEd accreditation action plan.

FY 2023
Total Budget: $2,208,510

- Evaluate graduation rates and post-secondary plans for class of 2023.
- Create Social Studies common assessments.
- Provide professional development for Social Studies teachers to implement a blended model of instruction using District Preliminary Adopted curriculum.

FY 2024
Total Budget: $2,235,555

- Create Science common assessments.
- Provide professional development for Science teachers to implement a blended model of instruction using district Preliminary Adopted curriculum.

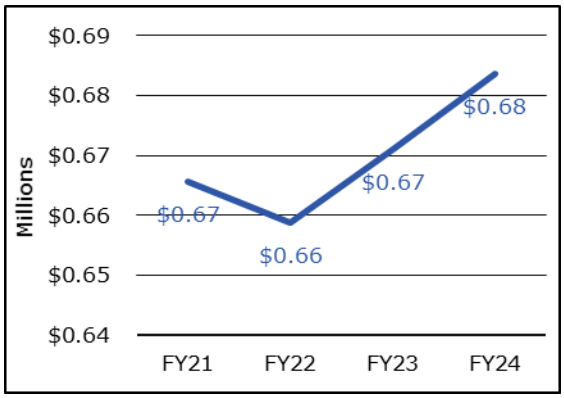
EDUCATION EQUITY: OVERVIEW

Summary:
The phrase "educational equity" refers to the Districts commitment to ensure all students, regardless of academic or behavioral need, socio-economic status, race, ethnicity, gender, first language, or disability, have an equal opportunity to grow and achieve at high levels.

School Board Goals:
#1 Improve student success, achievement, and performance
#2 Develop excellent educators and leaders
#4 Include families and community members in the education of our students

Objectives:
- Close student opportunity gaps for underserved populations.
- Increase graduation rates for underserved populations.
- Increase diversity in career and technical Education.
- Increase learning opportunities for underserved populations outside the regular school day and calendar.

Total Costs Over Time:
The total annual projected cost is outlined on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$669,754

Total 4-Year Cost:
$2,679,015

Detailed Line-Item Expenditures:

Expense Description	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	455,241	466,425	476,935	487,717
320 Non-Certificated Salaries	12,000	-	-	-
360 Employee Benefits	178,444	172,306	174,068	175,879
420 Staff Travel	2,000	2,000	2,000	2,000
425 Student Travel	18,000	18,000	18,000	18,000
Annual Total	**$665,685**	**$658,731**	**$671,003**	**$683,596**

Measures of Success:
- Increased graduation rates, as reported to DEED.
- Close success gap for graduation rates for sub-groups.
- Educators Rising enrollment more accurately reflects District demographics.
- Reduced D's and F's for migrant students.
- District choice more accurately reflects District demographics.
- Reduce out of school suspensions for sub-groups.
- Increased elementary participation in before/after school programs for Title I, IEA, underserved, and migrant students.
- Increase number of female students participating in computer science, engineering, and manufacturing programs.
- DEED Disproportionality Report shows improvements.

EDUCATION EQUITY: ACTION PLAN

FY 2021
Total Budget: $665,685

- Monitor and evaluate effectiveness of after-school and summer learning opportunities for underserved students, including Girls Who Code and STEM programs.
- Provide opportunity for district social studies teachers, counselors, and leaders to participate in First Alaskans Institute workshop.
- Monitor disproportionality for Special Education and out-of-school suspension.
- Partner with Ya Ne Dah Ah School to provide academic and cultural support.
- Review Title I thresholds for school-wide qualification.
- Implement recommendations to increase proportional minority representation in District-wide choice programs.

FY 2022
Total Budget: $658,731

- Reduce out-of-school suspension and implement recommendations for alternatives to suspension.
- Evaluate enrollment in "Educators Rising" to ensure proportional minority representation.
- Evaluate enrollment in District-wide choice programs to ensure proportional minority representation.

FY 2023
Total Budget: $671,003

- Review Title I thresholds for school-wide qualification.
- Evaluate equity initiatives to-date.

FY 2024
Total Budget: $683,596

- Create a stakeholder review and future planning process.
- Modify program and initiatives based on FY 2023 equity review.

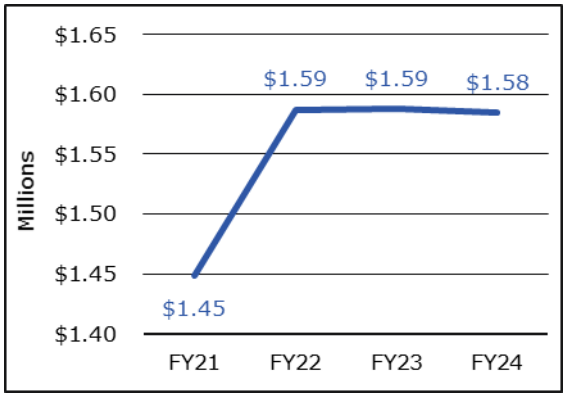
SCHOOL SAFETY, SECURITY, AND CLIMATE: OVERVIEW

Summary:
School safety, security, and climate are a priority for the District. For learning to occur, students must feel physically, socially, and emotionally safe. Additional information about the District's approach to school safety, security, and climate can be found in the annually produced "Keeping Schools Safe" document, available at www.matsuk12.us.

School Board Goals:
#4 Include families and community members in the education of our students
#5 Promote safe and healthy environments for all

Objectives:
- Develop programs, professional development opportunities, and partnerships that promote positive school climates District-wide.
- Increase social emotional learning opportunities for students.
- Increase an armed and unarmed safety presence in schools.
- Improve the safety infrastructure in schools.

Total Costs Over Time:
The total annual projected cost is depicted on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$1,552,056

Total 4-Year Cost:
$6,208,225

Detailed Line-Item Expenditures:

Expense Description	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	235,841	239,614	243,448	247,343
320 Non-Certificated Salaries	452,987	461,388	469,983	478,777
360 Employee Benefits	411,137	414,541	418,018	421,570
410 Professional/Technical Services	349,030	471,516	456,516	436,516
Annual Total	**$1,448,995**	**$1,587,059**	**$1,587,965**	**$1,584,206**

Measures of Success:
- Improved results on school climate and culture survey.
- Improved training and drill completed data.
- Improved discipline statistics.
- Decreased injuries related to work, improved claims data.
- Increase number of female students participating in computer science, engineering, and manufacturing programs.
- DEED Disproportionality Report shows improvements.

SCHOOL SAFETY, SECURITY, AND CLIMATE: ACTION PLAN

FY 2021
Total Budget: $1,448,995

- Implement Phase II of school resource officer (SRO) expansion to include Redington Jr./Sr. High School and surrounding schools.
- Implement framework for an unarmed security presence in secondary schools.
- Implement Phase II of the remote door unlocking system for remaining elementary schools.
- Evaluate effectiveness and level of implementation of trauma-informed schools.
- Create an alternative to suspension task force.

FY 2022
Total Budget: $1,587,059

- Implement Phase III of school resource officer (SRO) expansion to include Career and Technical High School and surrounding schools.
- Review and revise District Crisis Response Manual.
- Conduct Behavioral Threat Management Training for school teams.

FY 2023
Total Budget: $1,587,965

- Review and revise District Student Rights and Responsibilities Handbook.
- Conduct Positive Behavior Intervention and Support (PBIS) for site foundation teams.

FY 2024
Total Budget: $1,584,206

- Provide ICS-100 training for principals.

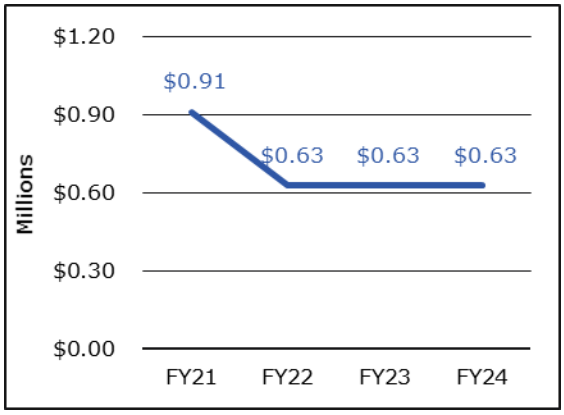
INNOVATION: OVERVIEW

Summary:
Technology can increase educational equity by providing access to digital content anytime, anywhere. A personalized learning approach encompasses targeted instruction, integrated digital content, data-driven decisions, and social emotional learning where students set goals and self-direct based on interests and skill.

School Board 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

Objectives:
- Increase student abilities to create and produce work-leveraging technology.
- Develop teacher capacity using a blended model of instruction.
- Improve digital citizenship for staff and students.
- Improve the District's cyber-security posture.
- Support open communication, training opportunities, and continued access to business operations and publications.

Total Costs Over Time:
The total annual projected cost is depicted on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$698,393

Total 4-Year Cost:
$2,793,571

Detailed Line-Item Expenditures:

Expense Description	FY 2021	FY 2022	FY 2023	FY 2024
320 Non-Certificated Salaries	18,000	18,000	18,000	18,000
360 Employee Benefits	1,599	1,599	1,599	1,599
410 Professional/Technical Services	25,000	-	-	-
450 Supplies/Materials/Media	865,965	608,070	608,070	608,070
Annual Total	**$910,564**	**$627,669**	**$627,669**	**$627,669**

Measures of Success:
- Student access to technology will increase and standardize District-wide.
- Student comfort with technology will increase.

INNOVATION: ACTION PLAN

FY 2021
Total Budget: $910,564

- Enhance training opportunities to classified staff.
- Establish one-to-one (student-to-device) model in middle schools.
- Increase capacity for librarians to provide STEM learning experiences at remaining elementary schools.
- Evaluate the number of parents and staff trained for digital citizenship and cyber ethics and develop strategy to scale this initiative.
- Implement year two of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

FY 2022
Total Budget: $627,669

- Evaluate Secondary one-to-one Initiatives.
- Evaluate financial management system needs.
- Implement year three of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

FY 2023
Total Budget: $627,669

- Provide on-going professional development for teachers in one-to-one environments.
- Implement year four of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

FY 2024
Total Budget: $627,669

- Implement year five of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

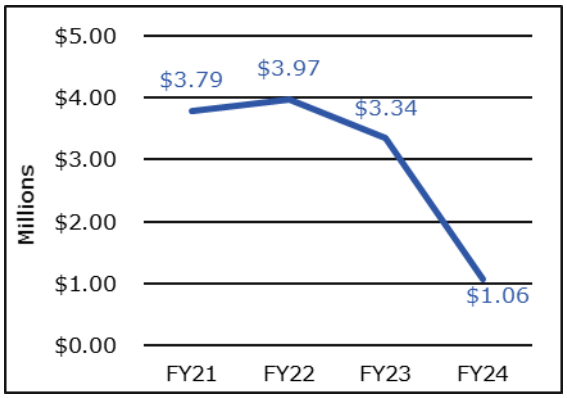
FACILITIES MANAGEMENTS AND CAPITAL PLANNING: OVERVIEW

Summary:
Planning long-term for facility needs allows the District to project the financial need for CIP and regular/deferred maintenance needs.

School Board Goals:
#5 Promote safe and healthy environments for All

Objectives:
- Ensure student and staff safety through well-maintained schools.
- Extend the useful life of facilities and building systems.
- Forecast community needs and engage in long-term capital planning.

Total Costs Over Time:
The total annual projected cost is depicted on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$3,040,500

Total 4-Year Cost:
$12,162,000

Detailed Line-Item Expenditures:

Expense Description	FY 2021	FY 2022	FY 2023	FY 2024
0200 Flooring Upgrades	200,000	-	150,000	-
0204 ADA Upgrades	100,000	100,000	100,000	100,000
0220 Parking Lot Refresh	150,000	550,000	562,000	150,000
0222 Exterior Paint/Curb Appeal	220,000	120,000	325,000	-
0263 Portable Relocation	300,000	300,000	300,000	300,000
0266 Emergency Generator	-	450,000	-	-
0270 Safety/Security Upgrades	360,000	750,000	280,000	510,000
0271 Fleet Vehicle Refresh	250,000	-	-	-
0277 Mechanical/Electrical/Water	150,000	150,000	575,000	-
0282 Technology Refresh	1,000,000	1,000,000	500,000	-
0287 Energy Improvements	150,000	150,000	150,000	-
0289 Entry/Restroom Refresh	150,000	150,000	-	-
0293 Fire/Security Compliance	160,000	75,000	-	-
0294 Tennis Court Refresh	150,000	-	-	-
0295 Furniture Renewal	180,000	175,000	500,000	-
TBD Athletic Field Maintenance	270,000	-	-	-
Annual Total	**$3,790,000**	**$3,970,000**	**$3,342,000**	**$1,060,000**

Measures of Success:
- Zero lost school days due to facility maintenance issues.
- Assembly support for school bonds.
- No significant findings/issues in the five compliance areas.

FACILITIES MANAGEMENTS AND CAPITAL PLANNING: ACTION PLAN

FY 2021
Total Budget: $3,790,000

- Manage high-priority deferred maintenance, including track and turf maintenance.

FY 2022
Total Budget: $3,970,000

- Manage high-priority deferred maintenance, including intercom and generator replacements.

FY 2023
Total Budget: $3,342,000

- Develop and market a $15M bond package, including mechanical upgrades and emergency generator replacements.
- Manage high-priority deferred maintenance, including custodial equipment and parking lot upgrades.

FY 2024
Total Budget: $1,060,000

- Manage high-priority deferred maintenance needs.

ACCOUNTABILITY

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

In December of 2015, NCLB was repealed and replaced by 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 spring 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 submitted and approved by the U.S. Department of Education (USDOE) in May 2018. An amendment to the State of Alaska's plan was submitted to the USDOE in January of 2019. The amendment was approved in March 2019.

BASIS OF ACCOUNTING

Because the District follows Generally Accepted Accounting Principles (GAAP) as provided by the Governmental Accounting Standards Board (GASB) accounting standards, the Preliminary 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 Comprehensive Annual Financial Report (CAFR) are the primary vehicles for presenting the District's financial plan and performance. The goal for the District's presentation of data is to improve the quality of information the community receives 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 when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

For all funds, revenues are recognized in the year to which they relate, and expenditures are recorded in the period that they are incurred, if measurable. 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. 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 2021, there are a total of 31 funds with budgeted activity in the Adopted Budget. 28 of these funds fall into the classification of governmental funds. However, the District reports both governmental and proprietary. (See Figure 6).

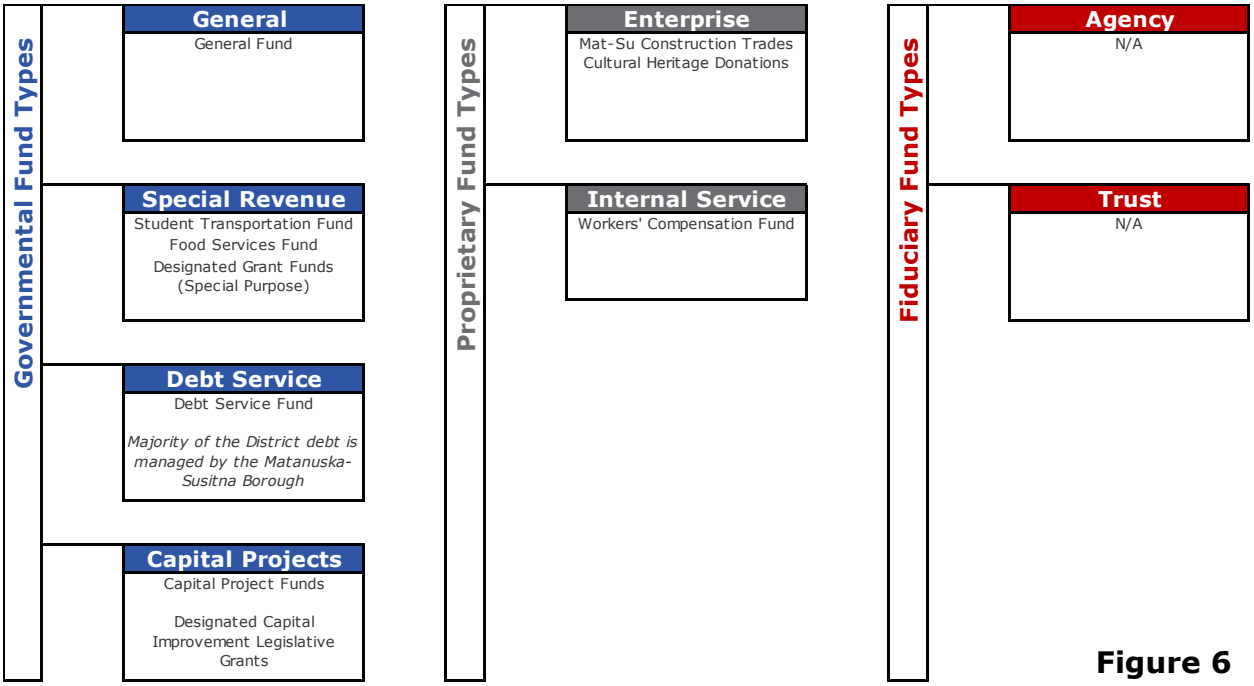


Figure 6

Governmental Funds

Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. The governmental funds within this budget document include a general fund, special revenue funds, debt service fund, and a CIP.

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.

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 fund 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.

The District established a Debt Service Fund on June 7, 2017 with the adoption of School Board Resolution 17-007. The Debt Service Fund is used to account for accumulated resources for long-term debt obligations, which currently include obligations for Twindly Bridge Charter School and Fronteras Spanish Immersion Charter School. Both buildings were acquired in 2016 and the lease liabilities are reflected in the District's financials. The Mat-Su Borough owns and manages any related debt service for the vast majority of school facilities.

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

100 General Fund
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 home to school 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 Youth Facility.

244 MSBSD 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.

255 Food Service
This fund is used to account for food service operations including the National School Lunch and Breakfast programs.

259 Youth Survey
Funds are used to purchase rewards for students who participate in the Youth Risk Behavior Survey.

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 five different schools within the District.

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

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.

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 extra resources to help improve instruction in high poverty schools and ensure that these students have the same opportunity as other children to 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 Fund
These 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 Fund
IDEA Special Education funding for preschool program's students with individualized education plans.

297 Project Aware
Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska and specifically benefits the District's alternative schools.

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 MSBSD's alternative schools.

310 Level II School Improvement
Assists Burchell High School 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.

349 Coronavirus Aide, Relief, & Economic Security (CARES) Act
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 December 30, 2020

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

400 Debt Service
This fund was stablished 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.

506 Bond Reimbursement
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.

540 Capital Improvements
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.

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
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. Conversely, 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. The range of funds for enterprise funds is fund 600 through fund 649 in the Alaska Department of Education and Early Development Uniform Chart of Accounts. The range of funds for internal service funds is fund 650 through fund 699.

601 Mat-Su Construction Trades
This fund provides the opportunity to interest, educate, and train students in the building and construction trades; to buy, build, sell, lease, acquire, use, develop, and dispose of real and personal property within the Borough for use in career and technical and other District education programs.

611 NYO and Cultural Heritage Donations
Donations used to support Native Youth Olympics and other Native cultural activities.

651 Workers' Compensation
A self-insurance internal service fund used to cover worker's compensation liabilities.

Fiduciary Funds
Fiduciary funds are used to account for assets held in a trustee or agent capacity for others. These funds are not included in the District's budget document.

Within the fiduciary fund category, there are two distinct fund types.

Agency funds are used to account for assets held by the District acting as an agent for others. The range of funds available for agency funds is fund 700, fund 710, or funds 720 through 759 in the Alaska Department of Education and Early Development Uniform Chart of Accounts. The District does not have any agency funds.

Trust funds are used to account for resources received by a school district, which are held in trust and used by the school district in accordance with the terms of the trust's requirements. The funds used for trust funds are fund 760 for Expendable Trust Funds or fund 780 for non-expendable Trust Funds (a trust that would restrict the school district from using the principal or corpus) in the Alaska Department of Education and Early Development Uniform Chart of Accounts. The Matanuska-Susitna Borough School District does not have any trust funds.

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

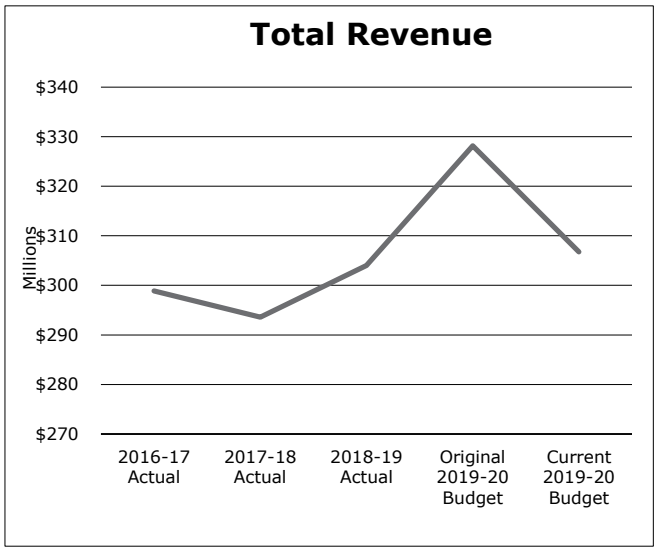
Financial Section

We prepare all students for success

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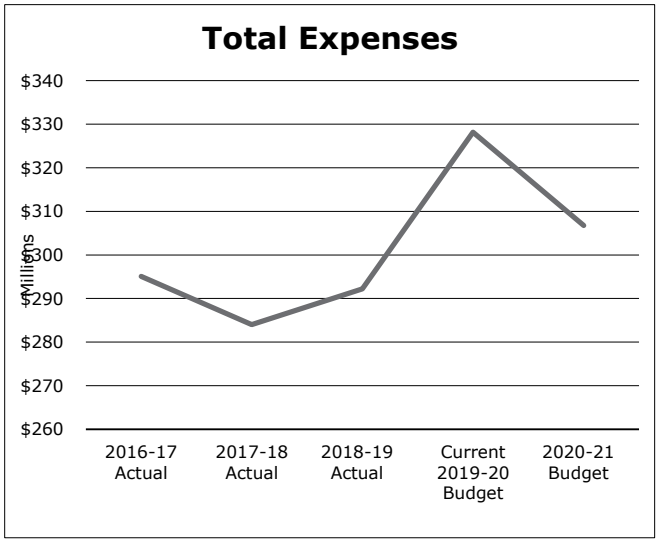
Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual	2017-18 Actual	2018-19 Actual	Current 2019-20 Budget	2020-21 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 1,644,216	3%
Food Services	1,115,178	1,097,620	1,212,213	1,035,900	1,695,360	659,460	0%
Local	685,839	516,669	593,267	237,154	590,000	352,846	149%
Other Local Reimbursements	1,855,004	445,678	1,913,611	575,070	58,932	(516,138)	-90%
Total Revenue From Local Sources	**59,497,321**	**57,901,267**	**62,094,009**	**62,514,056**	**64,654,440**	**2,140,384**	**3%**
REVENUE FROM STATE SOURCES:							
Foundation Program	169,628,235	169,972,247	169,485,342	169,667,391	169,960,205	292,814	0%
School Improvement	531,101	537,159	541,059	543,865	547,468	3,603	1%
TRS On-Behalf	14,735,551	14,396,752	16,208,585	17,468,431	17,384,963	(83,468)	0%
PERS On-Behalf	1,507,427	1,047,303	1,966,871	2,328,195	2,877,415	549,220	24%
Other State Revenue	15,711,064	17,233,449	20,209,947	25,174,374	21,175,348	(3,999,026)	-16%
Total Revenue From State Sources	**202,113,378**	**203,186,910**	**208,411,804**	**215,182,256**	**211,945,399**	**(3,236,857)**	**-2%**
REVENUE FROM FEDERAL SOURCES:							
Direct	6,159,644	6,468,442	6,452,664	6,916,409	6,676,517	(239,892)	-3%
E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	523,008	(822,677)	-61%
Medicaid Reimbursement	1,090,092	1,356,014	618,221	31,428	638,539	607,111	1932%
AK & Other Intermediate Agencies	14,172,907	12,864,499	14,711,857	15,852,837	14,236,290	(1,616,547)	-10%
Total Revenue From Federal Sources	**22,772,046**	**21,969,367**	**23,059,040**	**24,146,359**	**22,074,354**	**(2,072,005)**	**-9%**
TOTAL REVENUE	**284,382,745**	**283,057,544**	**293,564,854**	**301,842,671**	**298,674,193**	**(3,168,478)**	**-1%**
APPROPRIATIONS & TRANSFERS:							
Appropriation from Fund Balance	9,295,936	3,792,827	4,235,608	11,019,359	4,076,367	(6,942,992)	-63%
Transfers from Other Funds	5,197,484	6,731,916	6,193,493	15,300,230	3,992,536	(11,307,694)	-74%
Total Appropriations & Transfers	**14,493,420**	**10,524,743**	**10,429,101**	**26,319,589**	**8,068,903**	**(18,250,686)**	**-69%**
REVENUE TOTALS	**$ 298,876,165**	**$ 293,582,287**	**$ 303,993,955**	**$ 328,162,260**	**$ 306,743,096**	**$ (21,419,164)**	**-7%**



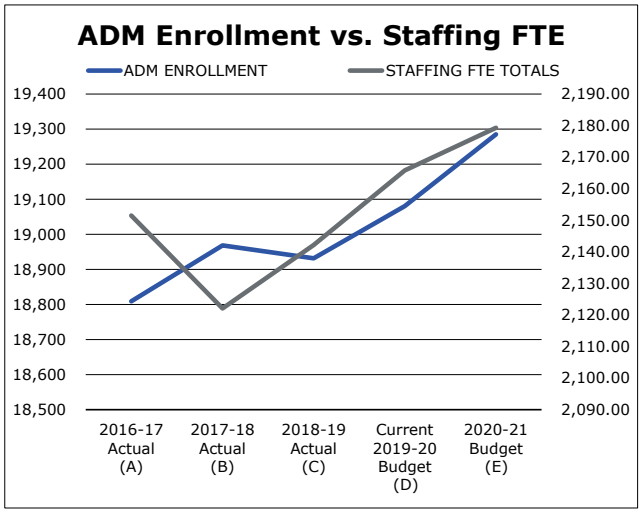
Fund: All Funds Expense Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual	2017-18 Actual	2018-19 Actual	Current 2019-20 Budget	2020-21 Budget	Change	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 100,555,098	$ 97,981,281	$ 100,436,508	$ 100,309,805	$ 103,143,800	$ 2,833,995	3%
320 Non-Certificated Salaries	42,318,177	39,745,371	40,868,131	42,260,372	43,310,389	1,050,017	2%
360 Employee Benefits	81,185,036	79,226,456	81,950,616	85,521,286	87,274,630	1,753,344	2%
Subtotal Personnel	**224,058,311**	**216,953,108**	**223,255,255**	**228,091,463**	**233,728,819**	**5,637,356**	**2%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	3,791,923	4,480,933	6,007,033	7,028,257	6,312,560	(715,697)	-10%
420 Staff Travel	870,295	592,337	681,021	742,813	673,803	(69,011)	-9%
425 Student Travel	966,372	859,807	1,042,377	1,154,438	913,477	(240,961)	-21%
430 Utilities	2,685,478	2,718,609	3,030,478	3,220,510	2,242,625	(977,885)	-30%
435 Energy	6,787,333	6,208,477	5,743,819	6,239,918	7,214,376	974,458	16%
440 Purchased Services	27,679,905	26,244,212	25,634,882	31,039,556	27,178,154	(3,861,402)	-12%
445 Insurance & Bond Premiums	3,526,724	3,825,777	3,562,639	4,213,265	4,640,531	427,266	10%
450 Supplies & Materials	17,982,949	14,368,211	15,559,207	25,036,906	19,481,675	(5,555,231)	-22%
480 Tuition	-	66,555	-	-	-	-	0%
490 Other Expenses	1,983,999	1,762,957	1,073,756	733,682	893,375	159,693	22%
495 Indirect Cost	(54,003)	(22,059)	(41,046)	123,569	(403,528)	(527,097)	-427%
500 Capital Outlay	-	133,244	189,084	380,794	183,044	(197,750)	-52%
510 Equipment	899,529	545,742	2,107,428	1,271,031	1,067,195	(203,836)	-16%
520 Land Acquisition	40,238	79,632	-	-	-	-	0%
532 Interest Long-Term Debt	-	401,222	242,811	790,107	603,557	(186,550)	-24%
540 Capital Outlay	667,526	406,994	-	-	9,000	9,000	0%
Subtotal Non Personnel	**67,828,267**	**62,672,650**	**64,833,490**	**81,974,846**	**71,009,844**	**(10,965,002)**	**-13%**
TOTAL EXPENSE	**291,886,579**	**279,625,758**	**288,088,745**	**310,066,309**	**304,738,663**	**(5,327,646)**	**-2%**
550 Transfers to Other Funds	3,192,212	4,392,849	4,120,729	18,095,951	2,004,433	(16,091,518)	-89%
EXPENSE TOTALS	**$ 295,078,791**	**$ 284,018,607**	**$ 292,209,474**	**$ 328,162,260**	**$ 306,743,096**	**$ (21,419,164)**	**-7%**



Fund: All Funds Staffing Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Current 2019-20 Budget (D)	2020-21 Budget (E)	Change (E-D)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE							
Director	9.85	9.65	9.79	10.00	10.00	-	0%
Supervisor	-	-	-	-	-	-	0%
Administrator	61.39	64.79	64.19	63.13	64.98	1.85	3%
Classroom Teacher	704.40	724.83	761.38	751.51	768.01	16.50	2%
SPED Teacher	185.21	186.31	218.56	211.83	211.34	(0.49)	0%
Specialist - Schools	142.03	131.59	85.26	95.73	98.31	2.58	3%
Counselor	36.48	34.29	33.99	37.76	37.76	-	0%
Nurse	32.05	32.92	32.72	32.32	32.33	0.01	0%
Specialist - Department	110.74	104.83	97.63	100.12	98.92	(1.20)	-1%
Certified Sub Total	**1,282.15**	**1,289.21**	**1,303.53**	**1,302.40**	**1,321.65**	**19.25**	**1%**
CLASSIFIED FTE							
Director	7.00	6.25	6.25	6.25	6.25	-	0%
Supervisor	31.50	34.00	38.50	41.50	41.50	-	0%
Instructional Aides	353.71	354.60	363.17	376.36	367.59	(8.77)	-2%
Support Staff	245.83	217.50	226.82	235.77	232.06	(3.71)	-2%
Custodial Staff	119.11	102.23	103.60	103.88	107.13	3.25	3%
Specialist - Department	112.18	118.29	100.29	99.66	103.13	3.47	3%
Classified Sub Total	**869.33**	**832.87**	**838.63**	**863.42**	**857.66**	**(5.76)**	**-1%**
STAFFING FTE TOTALS	**2,151.47**	**2,122.08**	**2,142.15**	**2,165.82**	**2,179.31**	**13.49**	**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.

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. For FY 2021, 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.

The District is projecting a decrease in revenue of approximately $21.4 million, or 7%. This reduction mainly results from a combination of factors within the General Fund and the Capital Improvement Project (CIP) Fund. With the elimination of one-time funding from the State and a considerable transfer to the Borough last year for the Houston Middle School project, the General Fund was reduced by 3% or $8.98M. Meanwhile, the District has been working to completing projects funded from the CIP Fund. As projects are completed, those funds are reduced without the District receiving additional bonds or transferring from other funds. Current funding for the District's capital expenditures due to project completion is showing a reduction of $10.54M, or 311%.

Historically, the District has bridged budget deficits within the General Fund by utilizing a portion of fund balance. However, the Adopted FY 2021 budget is balanced without the need for additional resources. The District has also historically funded its CIP Fund with a board-approved transfer from fund balance. As fund balance is reduced, so is the District's ability to continue to fund capital improvements. Overall, the District is anticipating a reduction to both State and Federal funding. State funding is anticipated to be reduced by 2%, mainly resulting from the loss of the one-time funding that was approved by the legislature for FY 2019 and FY 2020; while the District's federal funding is expected to show a reduction of 9% as many legislative and federal grants are expiring.

Anticipated General Fund revenue of $254,896,746 makes up 83.10% of the $306,743,096 total revenue for all District funds. Special revenues make up an estimated 16.18%, and proprietary funds make up the remaining 0.72%.

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 2020-2021 (FY 2021), it is estimated that the State of Alaska will contribute 75% of the District's General Fund revenue and, the Borough will supply 24%. 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 funds.

The General Fund budget includes $20.26 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 funds 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 Program.

The District's total projected General Fund revenue for the FY 2021 Adopted Budget is $254,896,746. This number represents a 3.4% decrease from FY 2020. This budget is based on a 2.71% 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 $466 thousand, 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.

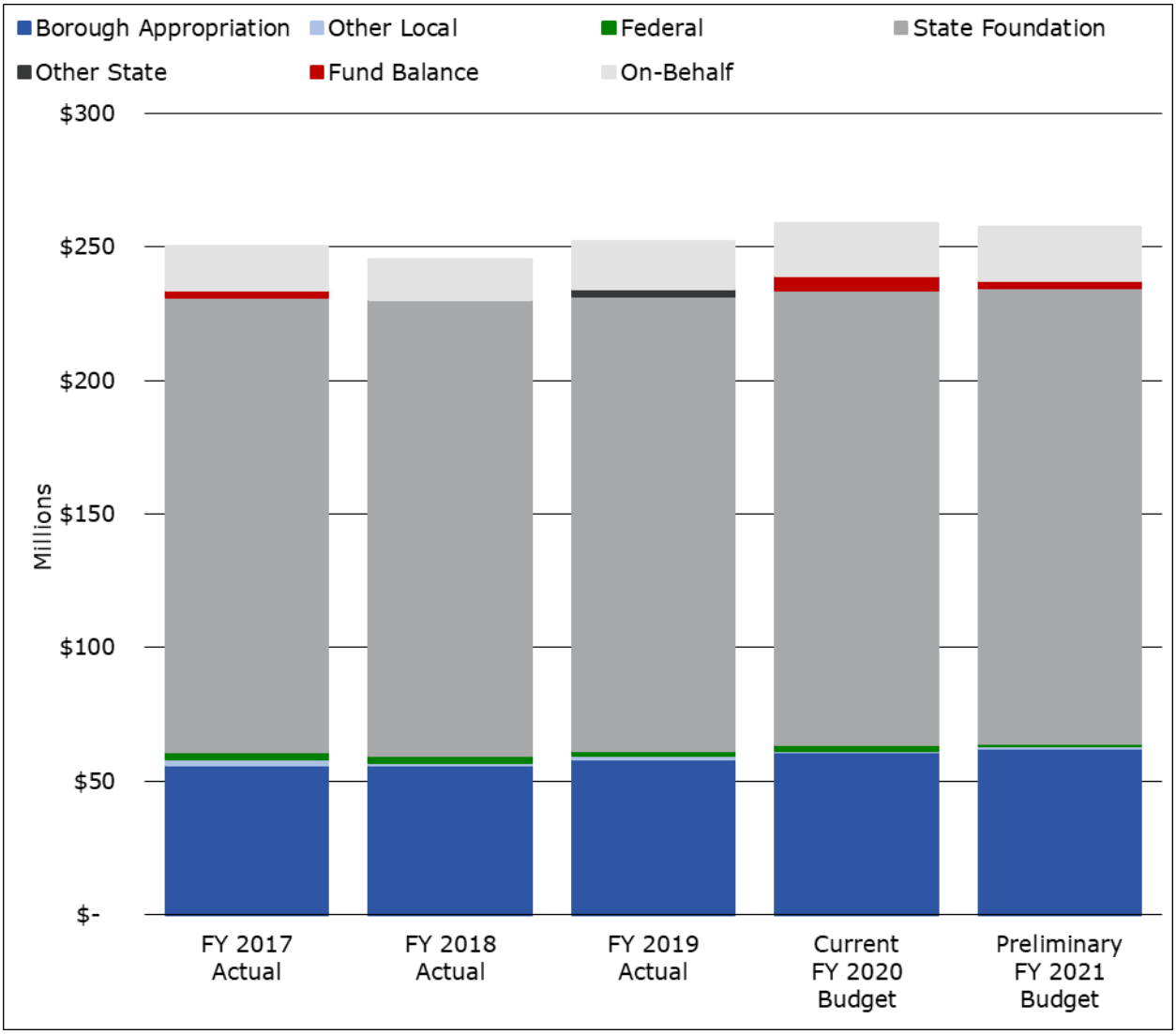
OTHER STATE REVENUE
State funding, including one-time funding, is given in addition to the State Foundation Formula that the Legislature appropriated for educational use.

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 $13,217. However, the District's estimated per-pupil funding amount for the General Fund is $12,167, excluding on-behalf payments, which is a difference of approximately $1,051. When on-behalf payments are excluded, there is an overall decrease of 3.87% in the proposed funding. This decrease is contributable to the removal of almost $4 million in State one-time grants.

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Current FY 2020 Budget	FY 2021 Adopted Budget
Borough Appropriation	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932	**$ 62,310,148**
Other Local	2,540,585	961,998	1,041,016	237,154	**590,000**
Federal	2,439,495	2,636,426	1,894,518	1,377,113	**1,161,547**
State Foundation	170,159,336	170,509,407	170,026,401	170,211,256	**170,507,673**
Other State	-	116,433	2,740,246	4,027,615	**65,000**
On-Behalf	16,242,978	15,444,055	18,175,456	19,796,626	**20,262,378**
Total Revenue	**247,223,694**	**245,509,619**	**252,252,554**	**256,315,696**	**254,896,746**
Fund Balance	2,932,728	-	-	7,558,053	**-**
	$ 250,156,422	**$ 245,509,619**	**$ 252,252,554**	**$ 263,873,749**	**$ 254,896,746**



State Revenue

The largest proportion of General Fund revenue comes from the State of Alaska Foundation Formula Program (Formula). This was enacted by the passage of Senate Bill 36 in FY 1998. The intent of the Formula was to bring equity to resource allocation 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 the first year after adoption, FY 2016, 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 2021.

The Governor's budget was released on December 11, 2019. There was a commitment to fund programs where the funding level is prescribed in the State law in that budget. For K-12 education, this meant funding the State's Foundation Formula at the Base Student Allocation (BSA) set in statute: $5,930. Consequently, this approach also meant statewide one-time funding was reduced by $30 million when compared with FY 2020 funding levels. (The Governor's updated budget can be found at www.omb.alaska.gov/.)

The 2nd Regular Session of the 31st Legislature began without final resolution to a lawsuit between the Alaska State Legislature and the Governor that sought to establish the difference between an actual appropriation of funds versus the future dedication of funds. In the lawsuit, the Legislature asserted that previous action taken in 2018 to appropriate two years of public schools funding was permissible. For FY 2020, this meant funding consistent with a BSA of $5,930 and $30 million in one-time grants distributed to school districts outside of the Foundation Formula.

On January 30, 2020, the Alaska Department of Education & Early Development (DEED) distributed the $30 million in one-time grants following a decision by a superior court judge who sided with lawmakers in November 2019. This payment ended the year-long debate around the constitutionality of House Bill 287, passed in 2018, and its education funding package, which set forth appropriations for FY 2019 and FY 2020.

The 2020 legislative session was accelerated by the novel coronavirus (COVID-19). On March 11, 2020, a Public Health Disaster Emergency was declared under AS 26.23.020 in

anticipation of the spread of COVID-19 in Alaska. By March 28, the Legislature had adopted House Bill 205, which included operating appropriations, capital funds, and $30 million in K-12 education funding outside the BSA.

HB 205 was transmitted to the Governor on May 18, 2020. That same day, the Governor issued vetoes and reductions, to include the $30 million in K-12 education funding outside the BSA, before signing it into law.

To assist school districts with financial uncertainty amid the pandemic, the Governor did issue COVID-19 Disaster Order of Suspension No. 3 on April 9, 2020, pertaining to AS 14.17.505 and 4 AAC 09.160. This Disaster Order suspended the requirement that school districts retain only 10% of their operating funds for the following year (FY 2021). While helpful to some, the Disaster Order is not expected to impact the District finances because the year-end fund balance is not anticipated to be greater than 10% of total operating expenditures.

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 funding to schools amid economic fallout due to COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, ratifying Governor Dunleavy's designated use of CARES Act funding. Under HB 313, every school district in Alaska is expected to receive funding equal to or greater than the allocation of the $30 million one-time funds vetoed by the Governor.

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:

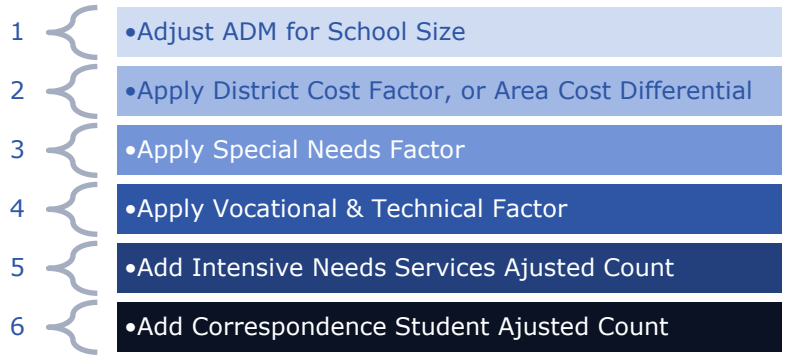
AADM
- Adjusted Average Daily Membership (or the District's enrollment)

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.

OCTOBER 2020						
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	31

After the ADM is determined, that number is utilized in the calculation to establish the Adjusted Average Daily Membership or AADM. There are six steps in the student based formula in calculating the AADM:



Step One - School Size Adjustment

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 those schools with a lower ADM, accounting for the higher per-pupil facility and administrative overhead costs experienced with 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	19,285.00	Projected Enrollment
	- 2,336.00	Correspondence Projection
	16,949.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,949.00, the new AADM becomes **19,554.25**. This number will be utilized 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 District is 7%.

STEP 2	19,554.25	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,368.80	District Cost Factor Adjustment to be added to the AADM

After applying the District Cost Factor to the AADM from Step 1, the new AADM becomes **20,923.05**. This number will be utilized 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	20,923.05	AADM from Step 2

	x 0.20	Special Needs Factor
	4,184.61	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 **25,107.66**. 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	25,107.66	AADM from Step 3
	x 0.015	Vocational and Technical Education Factor
	376.61	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 **25,484.27**. 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	510.00	Intensive Needs Projection
	X 13.00	Intensive Needs Factor
	6,630.00	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 **32,114.27**. 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	2,336.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	2,102.40	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes **34,216.67**. This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2021 throughout the rest of the State Foundation Formula calculations.

Step Seven - Calculating Basic Need
Now that 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 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	34,216.67	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$202,904,864.00	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:

$201,569,832.00 Prior Year ACTUAL Basic Need		$12,431,946,562.00 Tax Base (2019)
x 0.45	**OR**	x 0.00265 Mill Rate Factor
$ 90,706,424.00		**$ 32,944,658.00**

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	$202,904,864.00	Basic Need (Step 7)
	-$ 32,944,658.00	Minimum Required Local Contribution (Step 8)
	$169,960,206.00	**Net Basic Need** (State Foundation Entitlement)

Step Ten - Quality Schools Factor
AS 14.17.410, 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	34,216.67	District's Total AADM (Step 6)
	x$ 16.00	Quality Schools Funding Factor
	$547,467.00	**Quality Schools Funding Adjustment**

Final Calculation for Total State Funding:

$169,690,206.00	State Foundation Entitlement (Step 9)
+$ 547,467.00	Quality Schools Funding Adjustment (Step 10)
$170,507,673.00	**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:

$12,431,946,562.00 Tax Base (2019)		$203,452,331.00 Basic Need
x 0.002 Mill Rate Factor	**OR**	x 0.23 23% of Basic Need
$ 24,077,314.00		$ 46,794,036.00
		+$ 32,944,658.00 Minimum Required Local
		$79,738,694.00

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

STATE FOUNDATION FORMULA
FUNDING COMPONENTS

STUDENT ENROLLMENT—50%
ADM: 16,937
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: 2,584.22
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: 1,366.49
District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.

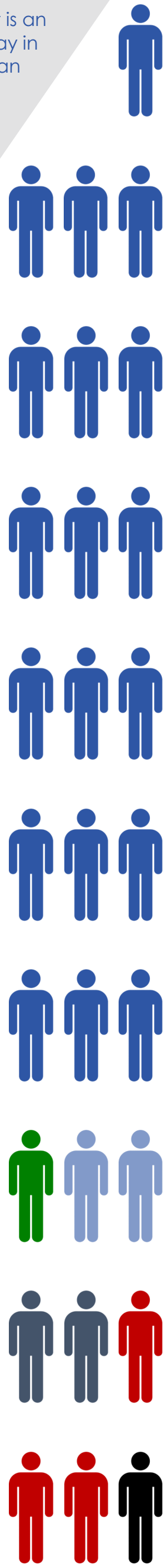
SPECIAL NEEDS FACTOR—12%
Adjustment to ADM: 4,177.54
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.

VOC-ED FACTOR—1%
Adjustment to ADM: 375.98
Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT—5%
Adjustment to ADM: 1,923.3
Correspondence students are funded at 90% and are not eligible for any of the factors.

INTENSIVE NEEDS FACTOR—19%
Adjustment to ADM: 6,617.00
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.



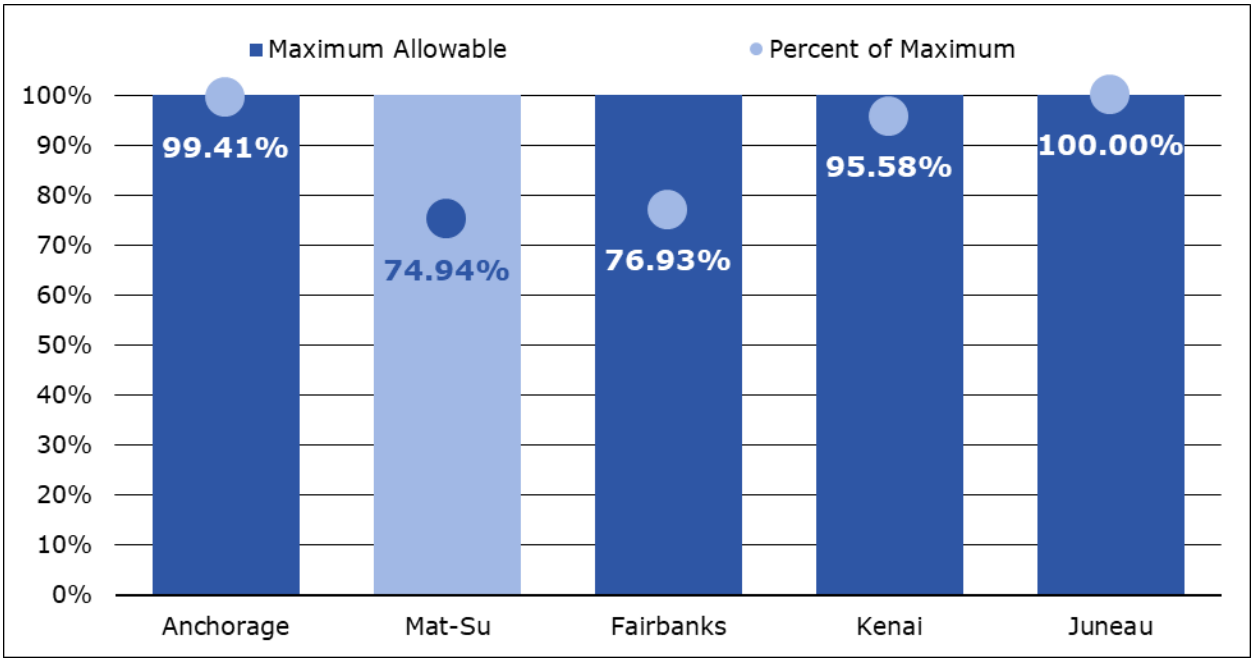
Local Revenue

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 as part of 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 supports approximately 24% of the District's General Fund revenues 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 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 of the Borough's tax base for a period of five years. This change 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 for continued sustainment of instructional initiatives, including the preservation of class size, and keeping pace with rising operational costs. Since the enaction of MSB Ordinance 18-014, the local contribution has increased by 12% from FY 2018 funding levels due solely to growth within the Borough. The District is budgeting for a $1.64 million increase in the local contribution, making the District's total request $62,310,148. This is a 2.71% increase over FY 2020.

One of the measures the District uses to compare funding levels to other similar districts across the state is the percentage of local funding each district receives compared to the maximum amount allowed by State statute. With the Borough's contribution linked to the mill rate, the FY 2021 local appropriation is equal to 78% 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, Matanuska-Susitna, 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 2019's audited financial statements.



The table below shows a five-year comparison of the millage rate for the Borough for FY 2016 through FY 2020, including the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2020 increased by 0.402 mills (to 10.386) from FY 2016, the allocated millage for the Borough's contribution to education has been reduced by 0.145 mills over that same time period.

	2016	2017	2018	2019	2020
Contribution to Education	**6.445**	**6.476**	**6.278**	**6.300**	**6.300**
Voter Approved Net Debt Service for School Bonds	1.330	1.258	1.210	0.994	1.858
Net Debt Service for all other Bonds	0.372	0.369	0.291	0.524	0.425
Borough Operations & Capital	0.447	0.461	1.023	2.513	1.803
Unfunded Mandates	1.390	1.420	1.530	-	-
Total Area Wide Mill Rate	**9.984**	**9.984**	**10.332**	**10.331**	**10.386**

Per Alaska Statute 14.14.060, the Borough is responsible for all new construction and debt service. The Borough retains title to 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 Twindly Bridge Charter School and 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 for expenditures incurred for school debt from 60% to 70% 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 governor's budget for FY 2021. This has left the burden of the full debt cost on the Borough and is reflected in the increase in the millage rate dedicated to voter-approved net debt service for school bonds of 0.864 mill from 2019 to 2020.

Fund Balance

Fund balance is defined as the difference between a fund's assets and deferred inflows of resources and its liabilities and 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 spendable form, such as prepaid items or inventories. Restricted funds have external legal or contractual constraints imposed which require them to be maintained intact. 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 Board. Assigned funds represent resources the District intends to use for specific purposes but 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 use.

At the end of both FY 2016 and FY 2017, the District's expenditures exceeded revenues, requiring a use of fund balance. While the District is currently anticipating a need to utilize approximately $7.56 million of fund balance for FY 2020, the FY 2021 Adopted Budget does not make use of fund balance.

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,

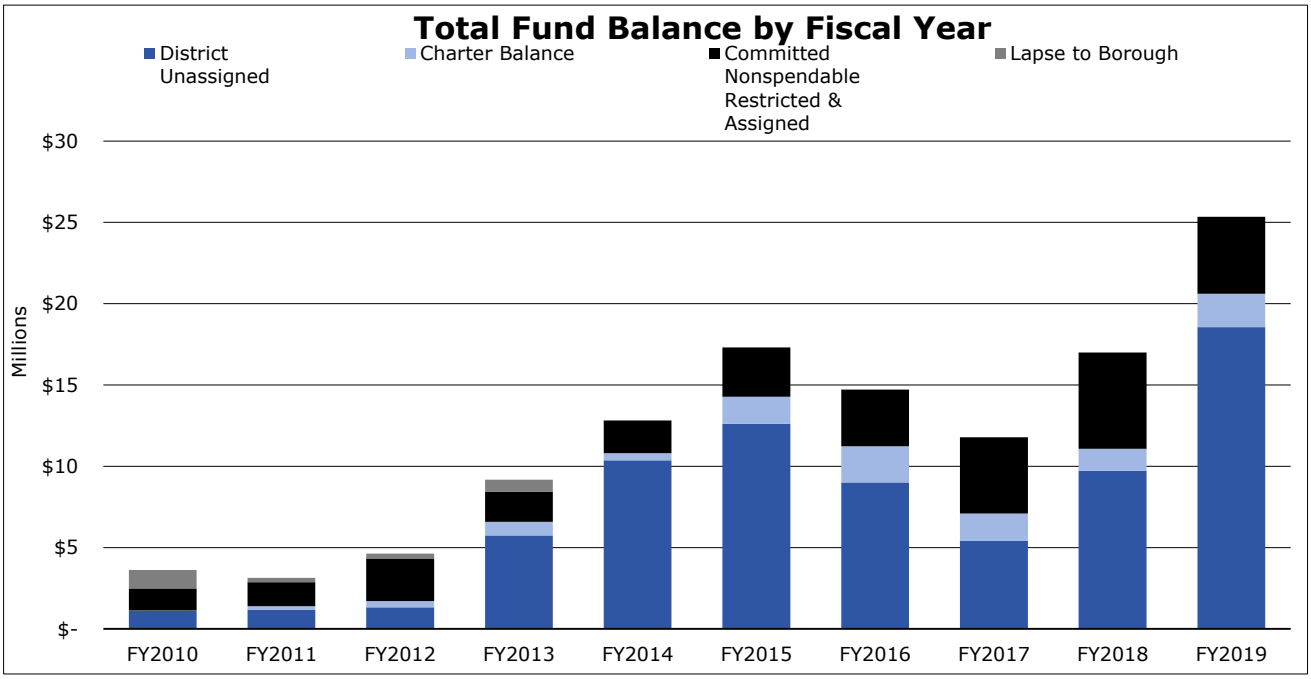
the School Board adopted Resolution 18-005, which included the local contribution request and also asked that the Borough remove all lapse requirements under that ordinance and Borough Code 3.04.110(c).

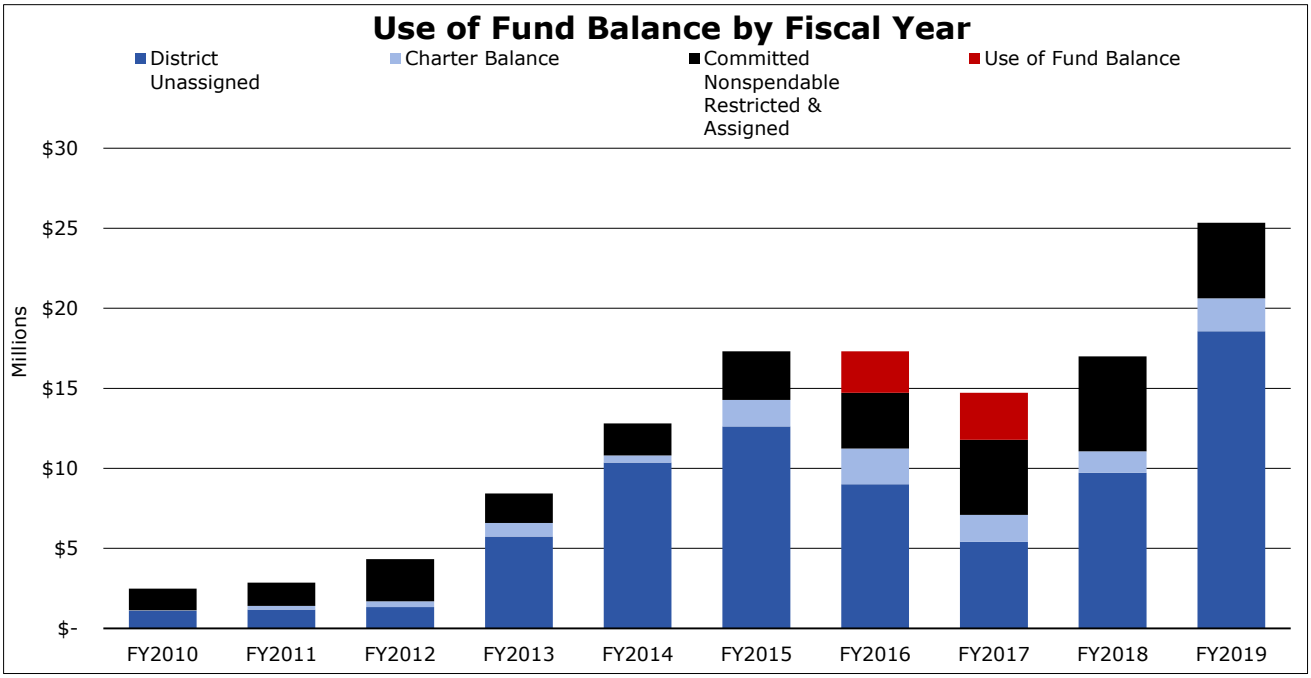
On June 19, 2018, the Borough Assembly (Assembly) voted to adopt MSB Ordinance 18-065, which allowed the District to carry over 100% of any unassigned fund balance at the end of the fiscal year. This ordinance repealed any lapse payment and encumbrance requirements previously in place and allowed the 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 reserves as a result of revenues exceeding expenditures. Unassigned fund balance reached $14.3M in FY 2015. In FY 2016 and FY 2017, the District's expenditures exceeded revenues, resulting in a fund balance use of $2.6M in FY 2016, and $2.9M in FY 2017. The use of fund balance was planned and helped sustain District operations in each of those years. In FY 2018, the District experienced an increase in unassigned fund balance of $4.5M. In FY 2019, spending and hiring freezes were put into place in order to preserve resources for the upcoming year due to uncertainty surrounding the amount of FY 2020 funding that would be available from the State. Those strategies were successful, and the District's unassigned fund balance at the end of FY 2019 increased by approximately $9.0M up to $20.6M, or 8.596% of total expenditures. The District does not anticipate generating an increase or decrease in unassigned fund balance for FY 2021. 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.

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

	Committed Nonspendable Restricted & Assigned	Charter Balance	District Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
FY2010	1,351,141	32,863	1,099,618	**2,483,622**	1,132,481	-
FY2011	1,462,784	229,170	1,171,765	**2,863,719**	268,459	-
FY2012	2,625,081	371,495	1,328,391	**4,324,967**	298,946	-
FY2013	1,844,037	837,805	5,744,741	**8,426,583**	752,526	-
FY2014	2,003,064	445,929	10,363,796	**12,812,789**	-	-
FY2015	3,027,460	1,664,621	12,613,914	**17,305,995**	-	-
FY2016	3,485,292	2,227,407	9,002,734	**14,715,433**	-	2,590,562
FY2017	4,694,219	1,678,097	5,410,389	**11,782,705**	-	2,932,728
FY2018	5,924,943	1,346,528	9,721,586	**16,993,057**	-	-
FY2019	4,724,656	2,057,852	18,557,374	**25,339,882**	-	-





OTHER POSTEMPLOYMENT BENEFIT (OPEB) OBLIGATIONS

General Information about the Defined Benefit (DB) Plans

The District participates 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 excluding 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 (CAFR) 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 are 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.

"On-behalf" Contribution Rate: This is the rate normally paid in by the State as an "on-behalf" payment under the current statute. The statute requires 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 revenues and expenditures. In government-wide financial statements, the "on-behalf" amounts reflect revenue and expense only during the measurement period in which the plan recognizes the payments, resulting in a one-year timing lag between the cash transfers and revenue and expense recognition.

GASB Rate: This is the rate used to determine the long-term pension for plan accounting purposes in accordance with generally accepted accounting principles as established by GASB. Certain actuarial methods and assumptions for this rate calculation are mandated by GASB. For FY 2019, the calculation used an 8.00% pension discount rate. The GASB Rate and the ARM Board Adopted Rate differ significantly as a direct result of variances in the actuarial methods and assumptions used.

Contribution rates for the year ended June 30, 2019 were determined in the June 30, 2016 actuarial valuation.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	16.17%	23.21%	5.58%
Postemployment Healthcare	5.83%	4.37%	0.00%
Total PERS Contribution Rates	**22.00%**	**27.58%**	**5.58%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	8.41%	26.20%	16.34%
Postemployment Healthcare	4.15%	2.70%	0.00%
Total TRS Contribution Rates	**12.56%**	**28.90%**	**16.34%**

In 2019, the District was credited with the following contributions to the pension plans:

PERS	District FY18 Measurement Period	District FY19 Measurement Period
Employer Contributions	3,832,152	3,714,194
Nonemployer Contributions (On-Behalf)	1,047,303	1,966,871
Total PERS Contributions	**$ 4,879,455**	**$ 5,681,065**

TRS	District FY18 Measurement Period	District FY19 Measurement Period
Employer Contributions	5,272,973	5,076,868
Nonemployer Contributions (On-Behalf)	14,396,752	16,208,585
Total TRS Contributions	**$ 19,669,725**	**$ 21,285,453**

Additionally, employee contributions to the plan totaled $901,340 during the District fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.
On June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for state support provided to the District. The amount recognized by the District as its proportionate share, the related state proportion, and the total portion of the net pension that was associated with the District were as follows:

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	57,370,051	98,987,466
State's Proportionate Share	16,619,476	147,157,295
Total NPL for District Associated Costs	**$ 73,989,527**	**$ 246,144,761**

The total pension liabilities for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 to calculate the net pension liabilities as of that date. The District's proportion of the net pension liabilities were based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating entities, actuarially determined. The District's proportion of the net pension liability measured at June 30, 2018 for PERS was 1.15455%, which was an increase of 0.47782%, from prior year. For TRS the District's proportion was 4.6931%, representing a decrease of 1.0525%, from the prior year.

For the year ended June 30, 2019, the District recognized pension expense of ($126,710) for PERS and ($1,498,136) for TRS. In addition, the District recognized "on-behalf" revenue from the State of Alaska in the amounts of $778,154 and $6,831,744 for PERS and TRS, respectively. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(1,439,876)
Changes in Assumptions	-	-
Net Difference of Projected & Actual Earnings of Plan Investments	1,267,041	-
Changes in Assumptions to District Contributions & Proportionate Share	1,028,477	-
District Contributions subsequent to the Measurement Date	3,714,194	-
Total Deferred Flow of Pension Related Resources	**$ 6,009,712**	**$ (1,439,876)**

The $3,714,194 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown in the table to the right.

Year Ending June 30th	
2020	1,200,106.00
2021	692,813.00
2022	(981,723.00)
2023	55,554.00
Total Amortization	**855,642.00**

TRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(2,791,187)
Changes in Assumptions	-	-
Net Difference of Projected & Actual Earnings of Plan Investments	3,271,806	-
Changes in Assumptions to District Contributions & Proportionate Share	2,815,068	-
District Contributions subsequent to the Measurement Date	5,076,868	-
Total Deferred Flow of Pension Related Resources	**$ 11,163,742**	**$ (2,791,187)**

The $5,076,868 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as shown in the table to the right.

Year Ending June 30th	
2020	4,183,867.00
2021	1,917,483.00
2022	(2,641,560.00)
2023	(164,103.00)
Total Amortization	**3,295,687.00**

Actuarial Assumptions

The total pension liability for the measurement period ended June 30, 2018 (the Districts fiscal year 2019) was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2018. The actuarial assumptions used in the June 30, 2017 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management (ARM) Board to better reflect expected future experience.

Actuarial cost Method
- Entry age normal: level percentage of payroll

Amortization Method
- Level dollar, closed

Inflation
- 3.12%

Salary Increase
- Graded by service, from 8.11% to 3.87% for teachers
- Graded by age and service, from 8.55% to 4.34% for all others

Allocations Methodology
- Amounts for FY 2018 were allocated to employers based on the projected present value of contributions for FY 2019-FY 2039
- The liability is expected to go to zero at FY 2039

Investment Return/Discount Rate
- 8% net of pension plan expenses
- This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%

Mortality

- Pre-termination – Based on the 2010-2013 actual mortality experience, 68% of male and 60% of female post-termination mortality rates (TRS); Based on 96% of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB (PERS).
- Post-termination – Based 94% of the male rates and 97% of the female rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB, with a three-year setback for males and four-year setback for female (TRS); Based on 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates (PERS).

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table (note that the rates shown exclude the inflation component).

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Broad Domestic Equity	24%	8.90%
Global ex-US Equity	55%	7.85%
Intermediate Treasuries	10%	1.25%
Opportunistic	10%	4.76%
Real Assests	17%	6.20%
Absolute Return	7%	4.76%
Privacy Equity	9%	12.08%
Cash Equivalents	1%	0.66%

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and the State contributions will continue to follow the current funding policy, which meets the State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate.

	Proportional Share	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
PERS	1.155%	75,972,422	57,370,051	41,634,692
TRS	5.171%	141,605,281	98,987,466	63,126,422

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS and TRS financial reports.

Defined Contribution (DC) Pension Plans

Employees hired on or after July 1, 2006 participate in PERS Tier IV or TRS Tier III, defined contribution plans. These plans are administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plans noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The ARM Board may also amend contribution requirements. Included in the Plans

are individual pension accounts, retiree medical insurance plan, and a separate Health Reimbursement Arrangement account that will help retired members pay medical premiums and other eligible medical expenses not covered by the medical plan. These Plans are included in the comprehensive annual financial reports for PERS and TRS, and at the following website, as noted above. http://doa.alaska.gov/drb.

Contributions to the DC plans consist solely of employer and employee contributions with no special funding or other non-employer contributions. In addition, actual remittances to the PERS system require that the District contribute at 22%. Actual remittances to the TRS system require that the District contribute at 12.56%. After deducting the DC pension plan contributions and related DC OPEB contributions, the remaining remittance (the DBUL) is deposited into the DB plan (pension and/or OPEB) as noted earlier.

Benefit Terms
Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the plan. Such forfeitures were applied in the year ended June 30, 2019 to cover a portion of the District's employer match contributions. For the year ended June 30, 2019 forfeitures deduced pensions expenses by $1,011,468.

Employee Contribution Rate
Employees are required to contribute 8.0% of their annual covered salary for both PERS and TRS. This amount goes directly to the individual's account.

Employer Contribution Rates
For the year ended June 30, 2019, the District was required to contribute 5% of covered salary into PERS and 7% of covered salary for TRS.

The District and employee contributions to PERS for pensions for the year ended June 30, 2019 were $1,045,212, and $1,672,333, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2019 were $3,081,225 and $3,521,400, respectively. District contributions are recognized as pension expenditures.

Defined Benefit Other Postemployment Benefit (OPEB) Plan
Defined Benefit OPEB
As part of its participation in the PERS and TRS, the District participates in the following cost sharing multiple employer defined benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP), and Occupational Death and Disability Plan (ODD). The ARHCT is self-insured and self-funded and provides major medical coverage to retirees of the DB Plan. The ARHCT plan was closed to all new entrants effective July 1, 2006. Benefits vary by Tier level. The RMP is self-insured and provides major medical coverage to retirees of the PERS and TRS DC Plans (Tier IV for PERS and Tier III for TRS). The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS and TRS. The plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial reports for PERS and TRS, at the following website: http://doa.alaska.gov/drb.

Employer Contribution Rates
Employer contribution rates are actuarily determined and adopted and may be amended by the School Board. Employees do not contribute. Employer contribution rates for the year ended June 30, 2019 are outlined:

	PERS	TRS
Alaska Retiree Healthcare Trust (ARHCT)	5.83%	4.15%
Retiree Medical Plan (RMP)	0.94%	0.79%
Occupational Death & Disability Benefits (ADD)	0.26%	0.08%
Total Contribution Rates	**7.03%**	**5.02%**

In 2019, the District was credited with the contributions to the OPED plans as outlined in the tables to the right.

PERS	FY2018	FY2019	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	$ 1,088,076	$ 1,350,296	$ 262,220
RMP	196,328	196,550	222
ODD	30,494	54,296	23,802
Total Contributions	**$ 1,314,898**	**$ 1,601,142**	**$ 286,244**

TRS	FY2018	FY2019	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	$ 2,536,074	$ 2,509,478	$ (26,596)
RMP	358,541	374,826	16,285
ODD	-	35,154	35,154
Total Contributions	**$ 2,894,615**	**$ 2,919,458**	**$ 24,843**

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

Net OPEB Liabilities (NOL)	PERS	TRS
District's Proportionate Share of NOL - ARHCT	11,847,667	16,041,813
District's Proportionate Share of NOL - RMP	214,306	(350,550)
District's Proportionate Share of NOL - ODD	(327,092)	(384,312)
State's Proportionate Share of NOL	3,439,441	23,938,559
Total Net OPEB Liabilities	**$ 15,174,322**	**$ 39,245,510**

At June 30, 2019, the District reported a liability for its proportionate share of the Net OPEB Liabilities (NOL) that reflected a reduction for State OPEB support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total are shown in the table above.

The total OPEB liabilities for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 to calculate the net OPEB liabilities as of that date. The District's proportion of the net OPEB liabilities were based on a projection of the District's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating entities actuarially determined.

PERS	FY2017	FY2018	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	1.09671%	1.15442%	0.05771%
RMP	1.74759%	1.68413%	-0.06346%
ODD	1.74759%	1.68413%	-0.06346%

TRS	FY2017	FY2018	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	4.67820%	5.15915%	0.48095%
RMP	11.02554%	10.96155%	-0.06399%
ODD	11.02554%	10.96155%	-0.06399%

As a result of its requirement to contribute to the Plan, the District recognized OPEB expense of $1,545,329 and $4,156,719 for PERS and TRS, respectively. In addition, the District recognized "on-behalf" revenue of $451,527 and $4,275,288 for PERS and TRS, respectively for support provided by the State. On June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans as shown in the table below.

PERS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(1,369,728)
Changes in Assumptions	1,896,693	-
Change in Benefits	-	-
Net Difference of Projected & Actual Earnings on OPEB Plan Investments	-	(2,553,387)
Changes in Assumptions to District Contributions & Proportionate Share	470,288	(474,096)
District Contributions subsequent to the Measurement Date	1,601,142	-
Total Deferred Flow of Resources Related to OPEB Plans	**$ 3,968,123**	**$ (4,397,211)**

The $1,601,142 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as shown in the table to the right.

Year Ending June 30th	
2020	(706,325)
2021	(426,027)
2022	(834,826)
2023	(56,943)
2024	(2,009)
Thereafter	(4,100)
Total Amortization	**$ (2,030,230)**

TRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(2,047,819)
Changes in Assumptions	4,828,521	-
Change in Benefits	-	-
Net Difference of Projected & Actual Earnings on OPEB Plan Investments	-	(4,265,946)
Changes in Assumptions to District Contributions & Proportionate Share	1,747,008	(211,040)
District Contributions subsequent to the Measurement Date	2,892,458	-
Total Deferred Flow of Resources Related to OPEB Plans	**$ 9,467,987**	**$ 6,524,805**

The $2,892,458 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as shown in the table to the right.

Year Ending June 30th	
2020	2,016,176
2021	(590,815)
2022	(1,378,104)
2023	(73,556)
2024	14,519
Thereafter	62,504
Total Amortization	**$ 50,724**

Actuarial Assumptions

The total OPEB liability for the measurement period ended June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2018.

Actuarial cost Method
- Entry age normal: level percentage of payroll

Amortization Method
- Level dollar, closed

Inflation
- 3.12%

Salary Increase
- Graded by service, from 8.11% to 3.87% for teachers
- Graded by age and service, from 8.55% to 4.34% for all others

Allocations Methodology
- Amounts for 2018 were allocated to employers based on the projected present value of contributions for FY 2019-FY 2039
- The liability is expected to go to zero at FY 2039

Investment Return/Discount Rate
- 8% net of postemployment healthcare plan investment expenses
- This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%

Healthcare Cost Trend Rates
- Pre-65 Medical: 8.0% grading down to 4.0%
- Post-65 Medical: 5.5% grading down to 4.0%
- Prescription Drug: 9.0% grading down to 4.0%
- RDS/EGWP: 6.5% grading down to 4.0%

Mortality

- Pre-termination – Based on 68% of the male rate and 60% of the female rates of the post-termination mortality rates, based on 2010-2013 actual mortality experienced. (PERS)
- Post-termination – Based 94% of the male rates and 97% of the female rates for the RP-2000 Combined Mortality Table, 2000 Based Year projected to 2018 with Projection Scale BB, with a three-year setback for males and four-year setback for females (TRS); Based on 96% of all rates of the RP-2000 Combined Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB.

Participation (ARHCT)

- Systems paid 100% of members and their spouses are assumed to elect to have healthcare benefits paid as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2009 to June 30, 2013. The assumptions used in the June 30, 2017 actuarial valuation are the same as those used in the June 30, 2016 valuation with the following exceptions:

- The medical trend rate assumption was updated to reflect anticipated increases in costs based on recent survey data.
- An obligation for the Cadillac Tax was added to the June 30, 2017 valuation because it was no longer deemed immaterial due to the updated trend rates and the change to use chained Consumer Price Index (which was part of the Tax Cut and Jobs Act passed in December 2017) to project the tax thresholds in future years.

Long-term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class included in the plans' targeted asset allocation as of June 30, 2018 are summarized in the following table (note that the rates shown below exclude the inflation component).

Discount Rate

The discount rate used to measure the total OPEB liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and the State contributions will continue to follow the current funding policy, which meets the State statutes. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Broad Domestic Equity	24%	8.90%
Global ex-US Equity	22%	7.85%
Intermediate Treasuries	10%	1.25%
Opportunistic	10%	4.76%
Real Assests	1%	6.20%
Absolute Return	7%	4.76%
Privacy Equity	9%	12.08%
Cash Equivalents	1%	0.66%

The tables to the right present the District's proportionate share of the net OPEB liabilities (asset) calculated using the discount rate of 8.00%, as well as what the District's proportionate share of the respective plan's net OPEB liabilities would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate.

PERS	Proportional Share	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
	District's Proportionate Share of Net OPEB Liabilities			
ARHCT	1.15442%	$ 23,985,590	$ 11,847,667	$ 1,673,608
RMP	1.68413%	639,969	214,306	(117,704)
ODD	1.68413%	(307,152)	(327,092)	(343,495)

TRS	Proportional Share	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
	District's Proportionate Share of Net OPEB Liabilities			
ARHCT	5.15915%	$ 38,078,870	$ 16,041,813	$ (2,148,477)
RMP	10.96155%	598,720	(350,550)	(1,072,698)
ODD	10.96155%	(386,285)	(384,312)	(383,216)

Sensitivity of the Net OPEB Liability (Asset) to changes in the Healthcare Cost Trend Rates

The tables to the right present the District's proportionate share of the net OPEB liabilities calculated using the healthcare cost trend rates, as well as what the District's proportionate share of the respective plan's net OPEB liabilities (asset) would be if it were calculated using healthcare cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates.

PERS	Proportional Share	1% Decrease	Current Discount Rate	1% Increase
	District's Proportionate Share of Net OPEB Liabilities			
ARHCT	1.15442%	$ (229,983)	$ 11,847,667	$ 25,842,300
RMP	1.68413%	(182,206)	214,306	744,958
ODD	1.68413%	n/a	(327,092)	n/a

TRS	Proportional Share	1% Decrease	Current Discount Rate	1% Increase
	District's Proportionate Share of Net OPEB Liabilities			
ARHCT	5.15915%	$ (4,369,749)	$ 16,041,813	$ 40,953,755
RMP	10.96155%	(1,208,511)	(350,550)	831,105
ODD	10.96155%	n/a	(384,312)	n/a

Defined Contribution (DC) OPEB Plans

PERS and TRS defined contribution members also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan allows medical care expenses to be reimbursed from individual savings accounts for eligible persons. The HRA Plan became effective July 1, 2006, at which time contributions by employers began.

Contribution Rates

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". At July 1, 2018, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates $2,103 per year for each full-time employee, and $1.35 per hour for part-time employees. Employees do not contribute to the DC OPEB Plans.

Annual Postemployment Healthcare Cost

In 2019, the District contributed $11,268 in DC OPEB costs to PERS and $1,374,409 in DC OPEB costs to TRS. These amounts have been recognized as expense/expenditures.

The following tables give more detail as to the Districts historic share of the State's net pension liability and the District's historic contributions for the past five years for both the PERS and the TRS.

PERS schedule of the District's Proportionate Share of the Net Pension Liability					
Year ending June 30	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
District's Proportion of Net Pension Liability	0.67820%	1.28350%	1.26360%	1.09670%	1.15460%
District's Proportionate Share of the Net Pension Liability	$ 31,632,130	$ 62,250,192	$ 70,627,690	$ 56,692,527	$ 57,370,051
State of Alaska Proportionate Share of the Net Pension Liability	$ 28,809,640	$ 16,671,606	$ 8,900,517	$ 21,123,351	$ 16,619,476
Total Net Pension Liability	$ 60,441,770	$ 78,920,798	$ 79,528,207	$ 77,815,878	$ 73,989,527
District's Covered Payroll	$ 28,697,672	$ 30,298,959	$ 32,540,635	$ 37,767,975	$ 35,206,733
District's Proportionate Share of the Net Pension Liability as a percentage of Payroll	110%	205%	217%	150%	163%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.37%	63.96%	59.55%	63.37%	65.19%

PERS schedule of the District's Contribution					
Year ending June 30	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 2,902,874	$ 3,169,854	$ 3,549,967	$ 3,832,125	$ 3,714,194
Contributions Relative to the Contractually Required Contribution	$ 2,902,874	$ 3,169,854	$ 3,549,967	$ 3,832,125	$ 3,714,194
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's Covered Payroll	$ 30,298,959	$32,540,635	$ 37,767,975	$35,206,733	$ 36,736,470
Contributions as a Percentage of Covered Payroll	9.519%	9.471%	9.741%	10.885%	10.110%

PERS Schedule of the District's Contributions - ARHCT		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 1,088,076	$ 1,350,296
Contributions Relative to the Contractually Required Contribution	$ 1,088,076	$ 1,350,296
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 37,767,975	$ 36,736,470
Contributions as a Percentage of Covered Payroll	2.88%	3.68%

PERS Schedule of the District's Proportionate Share on the Net OPEB Liability - ARHCT		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Pension Liability	1.0970%	1.1540%
District's Proportionate Share of the Net OPEB Pension Liability	$ 9,264,516	$ 11,847,667
State of Alaska Proportionate Share of the Net OPEB Pension Liability	$ 3,454,993	$ 3,439,441
Total Net OPEB Pension Liability	$ 12,719,509	$ 15,287,108
District's Covered Payroll	$ 35,206,733	$ 37,767,975
District's Proportionate Share of the Net OPEB Pension Liability as a percentage of Covered Payroll	26.31%	31.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension OPEB Liability	89.68%	88.12%

PERS Schedule of the District's Proportionate Share on the Net OPEB Liability - RMP		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Liability	1.7476%	1.6841%
District's Proportionate Share of the Net OPEB Liability	$ 91,137	$ 214,306
State of Alaska Proportionate Share of the Net OPEB Liability	$ -	$ -
Total Net OPEB Liability	$ 91,137	$ 214,306
District's Covered Payroll	$ 35,206,733	$ 37,767,975
District's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	0.26%	0.57%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	93.98%	88.71%

PERS Schedule of the District's Contributions - RMP		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 196,328	$ 196,550
Contributions Relative to the Contractually Required Contribution	$ 196,328	$ 196,550
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 37,767,975	$ 36,736,470
Contributions as a Percentage of Covered Payroll	0.52%	0.54%

PERS Schedule of the District's Proportionate Share on the Net OPEB Asset - ODD		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Liability	1.74576%	1.68413%
District's Proportionate Share of the Net OPEB Liability (Asset)	$ (247,965)	$ (327,092)
State of Alaska Proportionate Share of the Net OPEB Liability	$ -	$ -
Total Net OPEB Liability (Asset)	$ (247,965)	$ (327,092)
District's Covered Payroll	$ 35,206,733	$ 37,767,975
District's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	-0.70%	-0.87%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	212.97%	270.62%

PERS Schedule of the District's Contributions - ODD		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 30,494	$ 54,296
Contributions Relative to the Contractually Required Contribution	$ 30,494	$ 54,296
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 37,767,975	$ 36,736,470
Contributions as a Percentage of Covered Payroll	0.08%	0.15%

TERS schedule of the District's Proportionate Share of the Net Pension Liability					
Year ending June 30	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
District's Proportion of Net Pension Liability	1.86717%	4.74949%	5.74558%	4.69305%	5.17087%
District's Proportionate Share of the Net Pension Liability	$ 55,997,692	$ 88,361,932	$131,191,382	$ 95,109,945	$ 98,987,466
State of Alaska Proportionate Share of the Net Pension Liability	$ 295,698,194	$141,230,415	$155,927,205	$165,981,415	$147,157,295
Total Net Pension Liability	$ 351,695,886	$229,592,347	$287,118,587	$261,091,360	$246,144,761
District's Covered Payroll	$ 88,788,045	$ 92,055,028	$ 95,217,509	$101,197,628	$ 98,511,549
District's Proportionate Share of the Net Pension Liability as a percentage of Payroll	63%	96%	138%	94%	100%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.70%	73.82%	68.40%	72.39%	74.09%

TERS schedule of the District's Contribution					
Year ending June 30	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 4,729,021	$ 4,448,917	$ 4,891,948	$ 5,272,973	$ 5,076,868
Contributions Relative to the Contractually Required Contribution	$ 4,729,021	$ 4,448,917	$ 4,891,948	$ 5,272,973	$ 5,076,868
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's Covered Payroll	$ 92,055,028	$95,217,509	$101,197,628	$98,511,549	$100,787,471
Contributions as a Percentage of Covered Payroll	5.140%	4.670%	4.830%	5.350%	5.000%

TERS Schedule of the District's Proportionate Share on the Net OPEB Liability -ARHCT		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Liability	4.6782%	5.1592%
District's Proportionate Share of the Net OPEB Liability	$ 8,604,759	$ 16,041,813
State of Alaska Proportionate Share of the Net OPEB Liability	$ 15,091,607	$ 23,938,559
Total Net OPEB Liability	$ 23,696,366	$ 39,980,372
District's Covered Payroll	$101,197,628	$ 98,511,549
District's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	8.50%	16.28%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	93.75%	90.23%

TERS Schedule of the District's Contributions - ARHCT		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 2,563,074	$ 2,509,478
Contributions Relative to the Contractually Required Contribution	$ 2,563,074	$ 2,509,478
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 98,511,549	$100,787,471
Contributions as a Percentage of Covered Payroll	2.60%	2.49%

TERS Schedule of the District's Proportionate Share on the Net OPEB Asset - RMP		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Liability	11.0255%	10.9616%
District's Proportionate Share of the Net OPEB Liability	$ (522,610)	$ (350,550)
State of Alaska Proportionate Share of the Net OPEB Liability	$ -	$ -
Total Net OPEB Liability	$ (522,610)	$ (350,550)
District's Covered Payroll	$101,197,628	$ 98,511,549
District's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	-0.52%	-0.36%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	118.16%	109.56%

TERS Schedule of the District's Contributions - RMP		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ 358,541	$ 347,826
Contributions Relative to the Contractually Required Contribution	$ 358,541	$ 347,826
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 98,511,549	$100,787,471
Contributions as a Percentage of Covered Payroll	0.36%	0.35%

TERS Schedule of the District's Proportionate Share on the Net OPEB Asset - ODD		
Year ending June 30	**FY 2018**	**FY 2019**
District's Proportion of Net OPEB Liability	11.02554%	10.96155%
District's Proportionate Share of the Net OPEB Liability (Asset)	$ 360,315	$ (384,312)
State of Alaska Proportionate Share of the Net OPEB Liability	$ -	$ -
Total Net OPEB Liability (Asset)	$ (360,315)	$ (384,312)
District's Covered Payroll	$101,197,628	$ 98,511,549
District's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	-0.36%	-0.39%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1342.59%	1304.81%

TERS Schedule of the District's Contributions - ODD		
Year ending June 30	**FY 2018**	**FY 2019**
Contractually Required Contribution	$ -	$ 35,154
Contributions Relative to the Contractually Required Contribution	$ -	$ 35,154
Contribution Deficiency (Excess)	$ -	$ -
District's Covered Payroll	$ 98,511,549	$100,787,471
Contributions as a Percentage of Covered Payroll	0.00%	0.03%

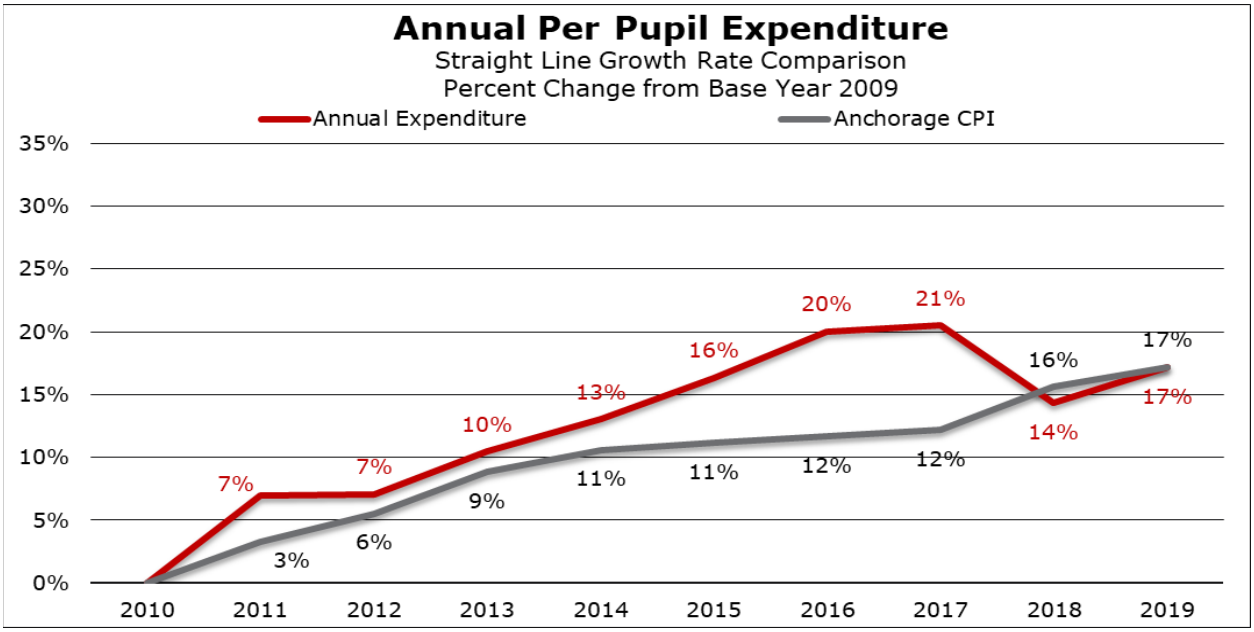
Historic Expenditure Trend Analysis by Major Object

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 aide in the budget process. The following section covers financial trends, highlighting the significant cost drivers for the District's Operating Budget. With the exception of enrollment, in the table below FY 2020 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
2010	16,663	-
2011	16,965	301
2012	17,338	675
2013	17,247	584
2014	17,477	813
2015	17,757	1,094
2016	18,465	1,801
2017	18,809	2,146
2018	18,968	2,305
2019	18,932	2,269
2020	*19,080*	*2,417*

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2010-2019), the District has grown by approximately 2,269 students. Because an increase to 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 end of FY 2017, FY 2018, and FY 2019, which resulted in reduced expenditures for those years.

The District also looks at the expenditure fluctuations in comparison to the change in the Anchorage consumer price index (CPI) to acknowledge the time value of money and to 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 expenses represent categories that have been identified as primary cost drivers for the District. This is not a complete listing of the District's expenses. A historic look at the District's total governmental expenditures can be found in the Informational Section of this document.

Enrollments	16,663.10	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

Straight Line Growth from Base	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Operating Expenditures	222,979,791	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
On-Behalf Payments	20,317,514	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
Net Total Expenditures	**202,662,277**	**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**
Change from Base Year (FY 2010)	-	18,041,358	23,138,812	29,090,049	37,643,212	48,644,368	66,887,890	73,041,126	61,060,137	67,077,448
Percent Change from Base Year	0.00%	11.20%	14.36%	18.05%	23.36%	30.19%	41.51%	45.32%	37.89%	41.62%
Net Expenditures Per Pupil	**12,162.34**	**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**
Net Percent Change from Base Year	**0.00%**	**6.97%**	**7.08%**	**10.48%**	**13.06%**	**16.36%**	**20.03%**	**20.52%**	**14.31%**	**17.15%**

Historic Expense Comparison by Major Object *

Annual Expenditures

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310 - Certificated Salaries	78,008,642	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
320 - Non-Certificated Salaries	24,051,038	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
360 - Employee Benefits	42,859,650	44,705,198	48,498,867	48,529,788	50,441,380	52,500,607	55,763,451	60,659,406	60,098,979	76,466,667
410 - Professional & Technical Services	1,990,602	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
420 - Staff Travel	402,821	440,641	592,771	578,784	602,347	745,110	506,556	608,819	409,176	500,218
425 - Student Travel	325,172	595,884	435,276	483,518	482,910	600,368	668,019	809,404	730,915	889,474
430 - Utility Services	1,074,990	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
435 - Energy	3,850,855	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
440 - Other Purchased Services	3,551,310	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
445 - Insurance Bonds & Premiums	1,251,429	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
450 - Supplies & Materials	10,031,242	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
500 - Equipment & Capital Outlay	400,985	992,047	848,129	278,550	161,674	456,119	1,192,977	1,017,343	822,426	1,002,902
	$ 167,798,736	**$ 175,963,433**	**$ 185,303,007**	**$ 191,161,043**	**$ 196,799,567**	**$ 208,114,596**	**$ 222,127,470**	**$ 229,482,004**	**$ 221,540,895**	**$ 239,633,171**

Per Pupil Expenditures

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310 - Certificated Salaries	4,682	4,658	4,689	5,054	4,906	5,109	5,104	5,155	4,958	5,060
320 - Non-Certificated Salaries	1,443	1,522	1,518	1,554	1,746	1,807	1,857	1,946	1,782	1,814
360 - Employee Benefits	2,572	2,635	2,797	2,814	2,886	2,957	3,020	3,225	3,168	4,039
410 - Professional & Technical Services	119	119	96	108	115	143	149	162	199	262
420 - Staff Travel	24	26	34	34	34	42	27	32	22	26
425 - Student Travel	20	35	25	28	28	34	36	43	39	47
430 - Utility Services	65	57	79	80	91	108	126	141	142	159
435 - Energy	231	235	254	250	247	291	291	312	316	292
440 - Other Purchased Services	213	390	452	422	436	427	525	493	354	307
445 - Insurance Bonds & Premiums	75	79	85	92	93	102	125	101	105	94
450 - Supplies & Materials	602	557	609	631	652	674	705	537	551	506
500 - Equipment & Capital Outlay	24	58	49	16	9	26	65	54	43	53
	$ 10,070	**$ 10,372**	**$ 10,688**	**$ 11,083**	**$ 11,244**	**$ 11,720**	**$ 12,030**	**$ 12,201**	**$ 11,679**	**$ 12,658**

Total Change in Per Pupil from Base Year

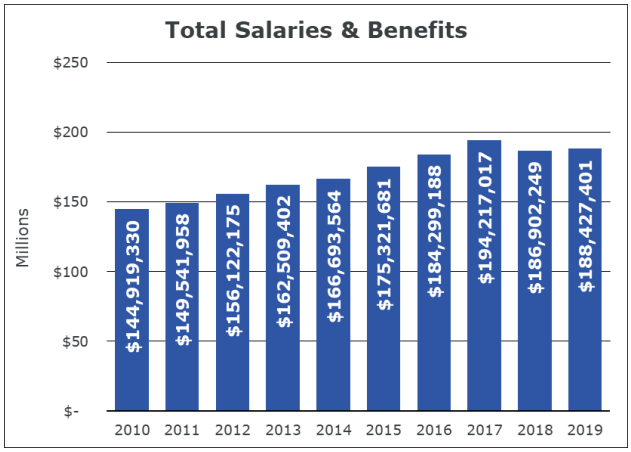
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310 - Certificated Salaries	0.00%	-0.51%	0.16%	7.96%	4.80%	9.14%	9.03%	10.12%	5.90%	8.08%
320 - Non-Certificated Salaries	0.00%	5.45%	5.19%	7.68%	20.94%	25.22%	28.65%	34.79%	23.49%	25.68%
360 - Employee Benefits	0.00%	2.45%	8.75%	9.39%	12.21%	14.94%	17.41%	25.38%	23.18%	57.03%
410 - Professional & Technical Services	0.00%	-0.14%	-19.72%	-9.41%	-3.59%	19.67%	24.49%	35.22%	66.44%	119.13%
420 - Staff Travel	0.00%	7.44%	41.43%	38.82%	42.57%	73.57%	13.48%	33.90%	-10.77%	9.30%
425 - Student Travel	0.00%	80.00%	28.65%	43.66%	41.60%	73.25%	85.39%	120.52%	97.46%	140.76%
430 - Utility Services	0.00%	-11.16%	23.17%	24.17%	40.49%	67.99%	95.69%	118.73%	120.55%	145.88%
435 - Energy	0.00%	1.63%	9.70%	8.39%	6.78%	25.73%	25.85%	35.00%	36.71%	26.31%
440 - Other Purchased Services	0.00%	83.16%	111.99%	97.90%	104.72%	100.35%	146.30%	131.52%	66.02%	43.90%
445 - Insurance Bonds & Premiums	0.00%	5.76%	13.23%	22.17%	23.78%	35.80%	66.52%	34.07%	39.91%	24.73%
450 - Supplies & Materials	0.00%	-7.54%	1.19%	4.84%	8.35%	12.02%	17.05%	-10.86%	-8.39%	-16.01%
500 - Equipment & Capital Outlay	0.00%	143.01%	103.28%	-32.89%	-61.56%	6.74%	168.49%	124.76%	80.17%	120.14%

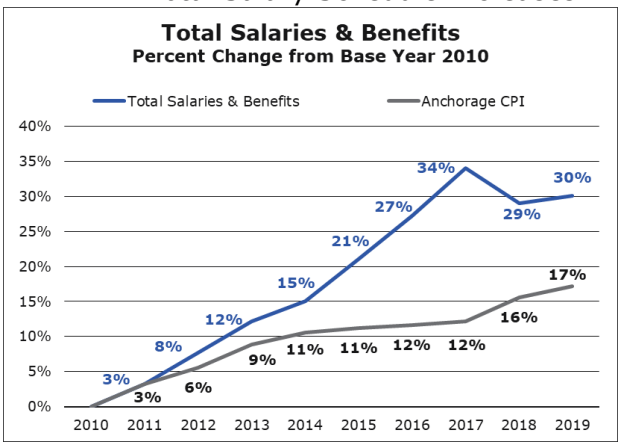
This object level comparison is only for the major expenditure objects within the General Operating fund. As such it does not include a complete veiw of total expenses.

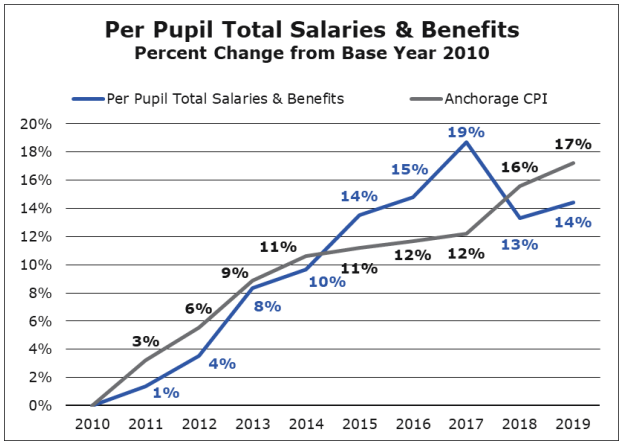
Salaries & Benefits

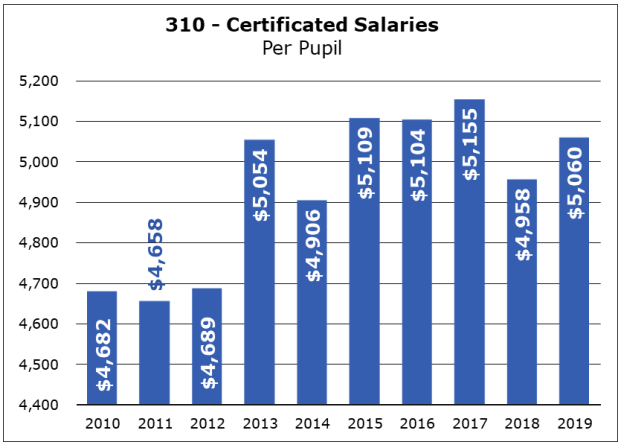
The District has negotiated agreements with four different bargaining units. These agreements cover salaries and benefits as well as other terms and conditions of employment. Salaries and benefits are divided into three major expenditure groups: certificated salaries, non-certificated salaries, and employee benefits, excluding State on-behalf payments. Since 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:

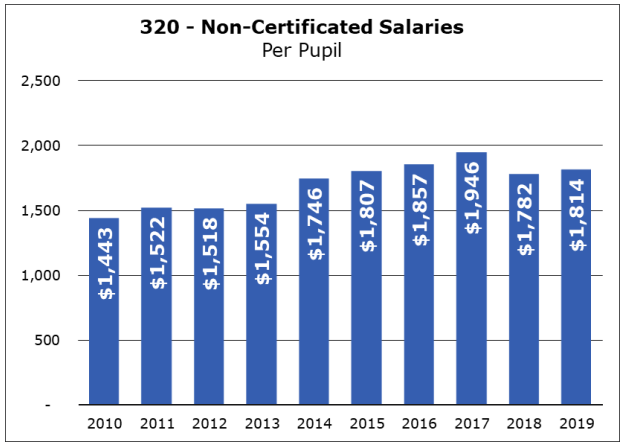
- Certificated Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule Increases
- Non-Certificated Salaries
  - Number of Schools
  - Additional Facility Space
  - Substitute Utilizations
  - Salary Schedule Increases
- Employee Benefits
  - Insurance Premiums
  - Retirement Benefits
  -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

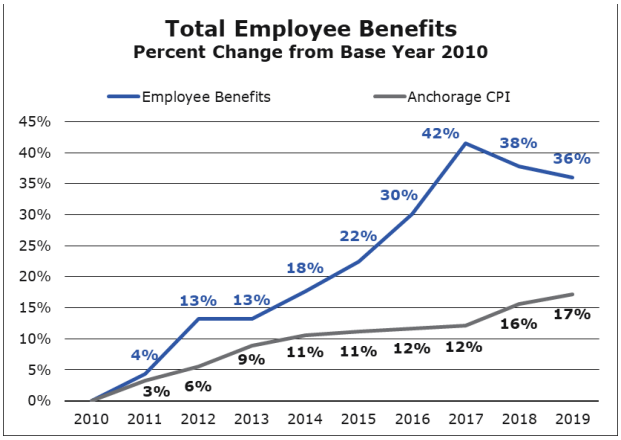


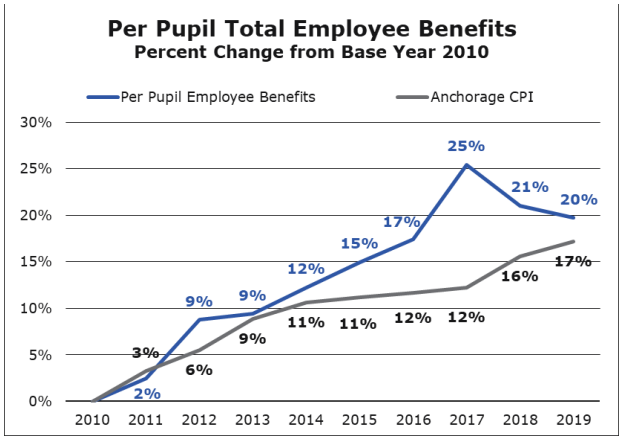




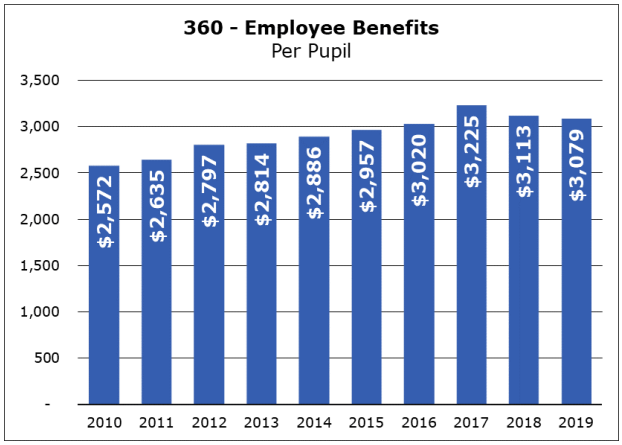








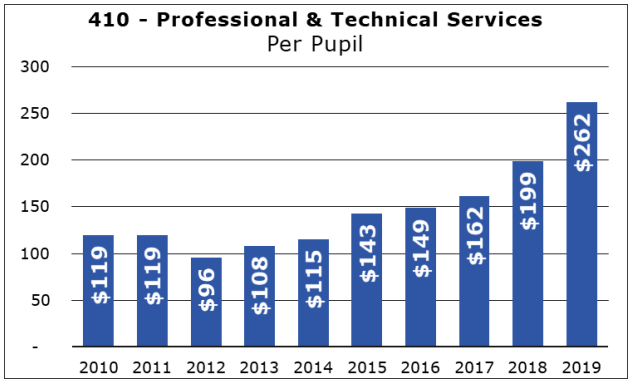
The largest contributor to the increase in expenditures is employee benefits. These expenditures have increased by a total of 36%, or by 20% on a per-pupil basis over the last ten years. District health insurance premiums have increased by 21% since FY 2010. The District has tried to contain these increases by including a cap on the District's portion with half of the bargaining units, and by sharing any increase via a 50/50 split with the other two bargaining units. This cap was implemented in FY 2018 and has provided significant savings to the District, as is shown in the drop from FY 2017 to FY 2019.



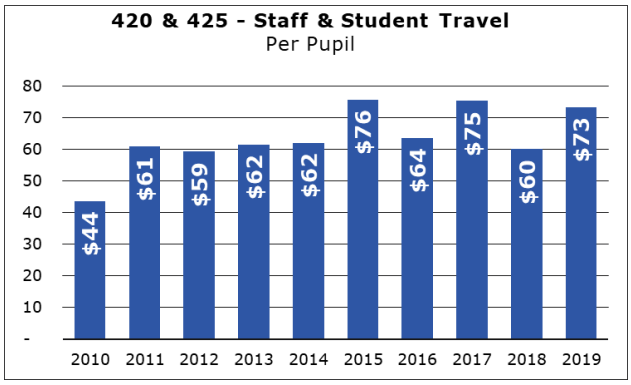
Professional and Technical Services

There is a large year-over-year variance in professional and technical services, which is 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 7.1 earthquake on November 30, 2018 was also a significant cost driver over the past two years for this category. 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



Staff and Student Travel

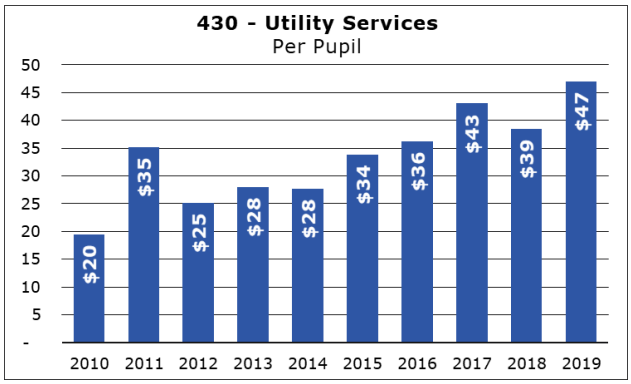


Travel includes both staff and student travel; however, this does not include student transportation to and from home and school, which is recorded in the Student Transportation Fund. Prior to FY 2010, the District's co-curricular travel was managed outside of the General Fund as part of the Student Transportation Fund, and those amounts were not reflected within the annual totals for FY 2010. 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. Over the past ten years, student travel on a per-pupil basis has grown by 141% from the FY 2010 base year. This increase is due in large part to the change in policy regarding the fund classification of student co-curricular travel.

As the District has consolidated positions within schools, the number of employees who receive mileage reimbursements has grown, contributing to the increasing costs in this area. However, the District has also tried to minimize the impact of staff travel to the budget and has reduced travel for conferences and training over the past five years. Due to this reduction, staff travel on a per-pupil basis has only grown by 9% from the FY 2010 base year. Staff and student travel include:

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

Utility Services



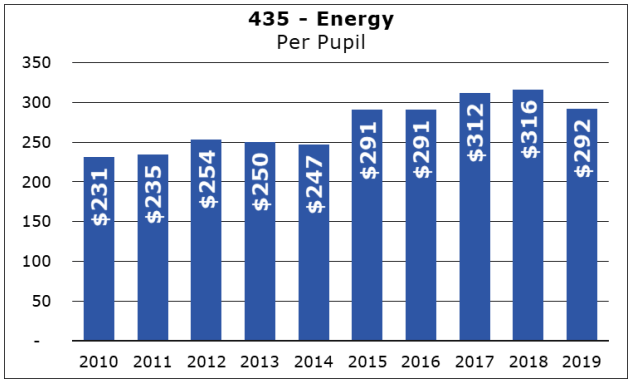
The largest component within utility services is communications. This includes costs to increase the District's network infrastructure. The District has worked to install fiber optics in most schools to increase internet speeds and bandwidth. This improvement supports online learning and enhanced school safety and security. A portion of this expense 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 2020 with the Borough takin on management and operating costs. Utility services include:

- Water & Sewer
- Garbage
- Communications

Energy

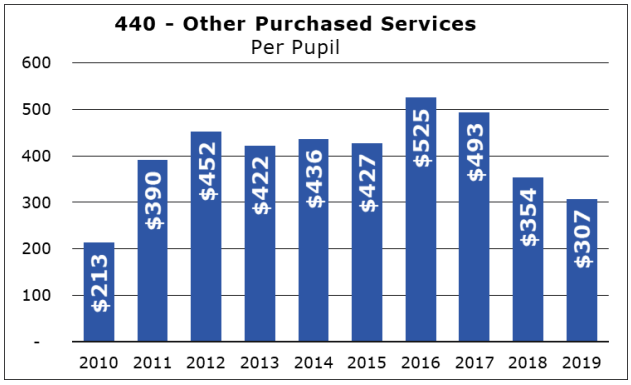
Energy is used to track expenditures needed to provide heat and power to the District facilities. The overall increase in energy costs over the past decade equates to approximately $1.68 million dollars ($61 per-pupil). The per-pupil total for this object has increased by 26%, making this a significant cost driver for the District. 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 experienced a significant increase in expenditures from FY 2010 to FY 2011. 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 as they entered into a USDA loan to purchase their new building. As such, expenses 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, and 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:

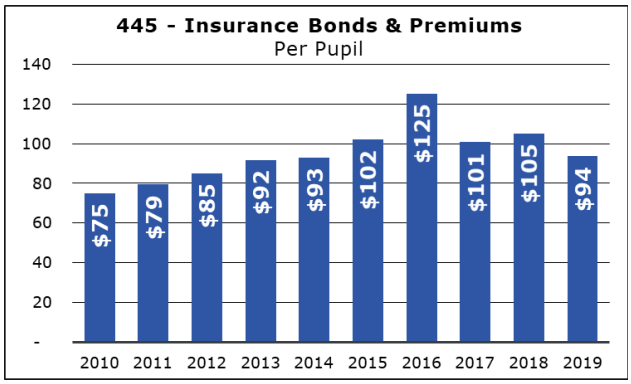


- Advertising Contracts
- Document Services Contracts
- Lease and Rental Agreements
- Security Officers
- Service Agreements

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. This becomes especially apparent when looked at through a per-pupil rate. However, with the addition of new facilities in FY 2016, the District did see increases to this expenditure type. Insurance and bond premiums are driven by:

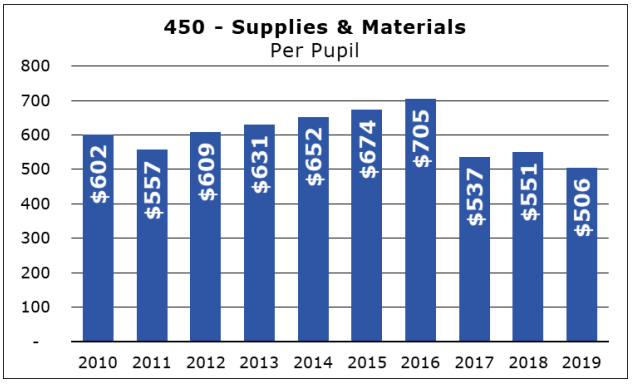
- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses



Supplies and Materials

The District utilizes enrollment metrics as a basis to equitably allocate non-personal services 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 include year-end spending freezes. Supplies and materials include:

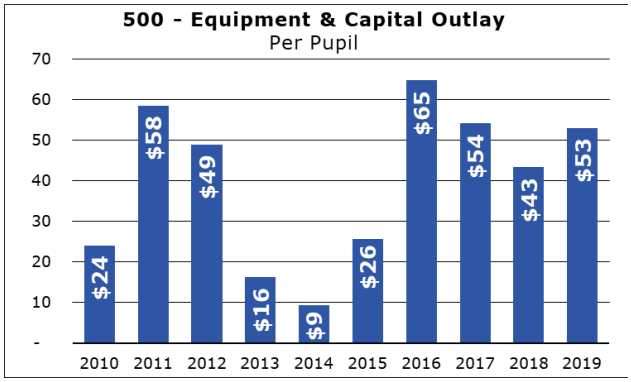
- Classroom Supplies
- Office Supplies
- Textbooks and Curriculum
- Library Books
- Computers
- Computer Supplies



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 details the District's cost directly related to that purchase.

The increase in FY 2019 is 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 PROJECT FUNDS

The State of Alaska defines a Capital Improvement Projects (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 funds are accounted for by the Borough in their annual budget. As of June 30, 2019, the Borough's FY 2019 CAFR (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $22,142,608. The Borough's CAFR is available at http://www.matsugov.us/cafr.

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

Capital funding requests for the upcoming year are made by school principals and department heads and submitted to administration in October. After a thorough review and scoring of all capital project requests, highest scoring projects are submitted to the State. Those requests are entered into the State's CAPSIS system by the end of January. The Legislature deliberates and approved requests are signed into law with corresponding grant award notifications sent over the summer months, making funds available for the following fiscal year. These funds are carried over from year to year until fully expended or until the purpose of the funds is complete. Due to the State's current fiscal climate, no requests were approved by the Legislature for FY 2020 or FY 2021.

Capital Improvements

In June 2010, the School Board established an internal CIP Fund; separate of 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. This CIP Fund is a result of remaining, one-time funds transferred from the General Fund in years when the school district has excess funds, or the School Board has voted to transfer funds to support specific capital improvements.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the CIP Fund in a manner which is most beneficial to the District. The Superintendent and/or designee has the authority to move funds within the CIP Fund based on need or if any projects come in under budget. The District's capital project evaluation process and scoring informs the prioritization of capital projects authorized within the CIP Fund.

The list below show all capital improvement projects by fund with their estimated completion dates. With the sunset of a majority of the approved legislative grants and voter approved bond funding in FY 2018, projects that have been completed in the closed-out funds have been excluded from this listing. However, the fund summaries include all projects and all CIP funds for completeness. Many of the remaining projects are classified as ongoing. These projects may span multiple years, depending on the scope of the project.

FUND		PROJECT	FY 2021 BUDGET	ESTIMATED COMPLETION
244		MSBSD LEGISLATIVE GRANTS DIRECT: LARGE	$ 42,889	
	0808	NATIONAL MATH/SCIENCE INITIATIVE	42,889	FY 2021 QUARTER 4
540		CAPITAL IMPROVEMENT PROJECTS FUND (CIP)	$ 2,647,350	
	0200	FLOORING	79,284	ONGOING
	0204	ADA COMPLIANCE	39,005	ONGOING
	0208	DISTRICT WIDE IT UPGRADES	20,923	ONGOING
	0220	PARKING LOT REFRESH	219,740	ONGOING
	0221	CHARTER SCHOOL FF&E	47,965	ONGOING
	0222	EXTERIOR PAINT/CURB APPEAL	26,028	ONGOING
	0234	MCS SOFTWARE TECHNOLOGY REFRESH	20,048	ONGOING
	0263	PORTABLE RELOCATION	118,226	ONGOING
	0270	SAFETY & SECURITY UPGRADES	142,166	ONGOING
	0271	FLEET VEHICLE REFRESH	16,539	ONGOING
	0272	WMS COMPUTER CODE/COMMON SPACE	15,524	ONGOING
	0277	DW MECHANICAL ELECTRICAL & WATER FACILITIES	114,637	ONGOING
	0278	DISTRICT WIDE COMMUNICATION ROOM IMPOVEMENTS	10,894	ONGOING
	0282	CLASSROOM TECHNOLOGY REFRESH	1,172,813	ONGOING
	0286	STUDENT INFORMATION SYSTEM	70,030	COMPLETE
	0287	DISTRICT WIDE ENERGY IMPROVEMENTS	32,772	ONGOING
	0295	FURNISHING RENEWAL AND REPLACEMENT	39,538	ONGOING
	0296	GYM AUDIO	120,526	FY 2021 QUARTER 4
	0297	TKE ROOF REPAIR/REPLACE	340,015	FY 2021 QUARTER 2
	0298	PJMS RENOVATIONS	677	FY 2021 QUARTER 2
550		DISASTER RELIEF FUND	$ 50,000	
	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)	50,000	FY 2021 QUARTER 1
	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.

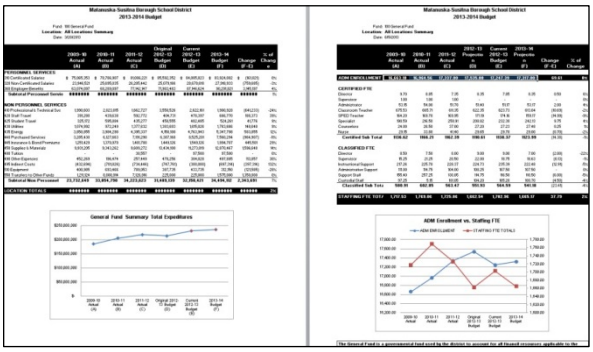
Revenues and expenditures are presented in the following section using a summary format comparing the prior three years of historical actuals to the current year budget and the projected year (FY 2016-FY 2020). Tables specify whether "on-behalf" payments are included. If it is not specified, the "on-behalf" 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 Expense Summary by Function-Object
- Historical Expense Summary by Location
- Location Summary

  Location specific tables are positioned so that the financial information for each location is on the left and the staffing and enrollment information for each location is on the following page to the right. 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 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 or organization and are from sources that the District considers to be on-going. A complete audited look at the District's historical 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.

- Summary
- Fund Detail

Long-Term Forecasts

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

General Operating Fund

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**62,310,148**
044 - Facility Use Fees	152,155	137,590	164,518	89,910	**155,000**
046 - Other Local Reimbursement	533,684	379,079	447,749	147,244	**435,000**
050 - Other	1,854,746	445,329	428,749	-	**-**
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,211,256	**170,507,673**
056 - TRS On-Behalf Payments	14,735,551	14,396,752	16,208,585	17,468,431	**17,384,963**
057 - PERS On-Behalf Payments	1,507,427	1,047,303	1,966,871	2,328,195	**2,877,415**
090 - Other State Revenue	-	116,433	2,740,246	4,027,615	**65,000**
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	**523,008**
152 - Medicaid Reimbursement	1,090,092	1,356,014	618,220	31,428	**638,539**
Total Revenue	**247,223,694**	**245,509,619**	**252,252,555**	**256,315,696**	**254,896,746**
015 - Appropriation from Fund Balance	2,932,728	-	-	7,558,053	**-**
Grand Total	**250,156,422**	**245,509,619**	**252,252,555**	**263,873,749**	**254,896,746**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**62,310,148**
044 - Facility Use Fees	152,155	137,590	164,518	89,910	**155,000**
046 - Other Local Reimbursement	533,684	379,079	447,749	147,244	**435,000**
048 - Other	1,854,746	445,329	428,749	-	**-**
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,211,256	**170,507,673**
090 - Other State Revenue	-	116,433	2,740,246	4,027,615	**65,000**
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	**523,008**
152 - Medicaid Reimbursement	1,090,092	1,356,014	618,220	31,428	**638,539**
Total Revenue	**230,980,716**	**230,065,564**	**234,077,098**	**236,519,070**	**234,634,368**
015 - Appropriation from Fund Balance	2,932,728	-	-	7,558,053	**-**
Grand Total	**233,913,444**	**230,065,564**	**234,077,098**	**244,077,123**	**234,634,368**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
100 - Instruction	104,833,810	101,794,578	102,382,910	107,686,886	**106,841,442**
200 - Special Education Instruction	40,109,476	39,081,449	39,039,945	40,659,378	**42,613,454**
220 - Special Education Support Service	15,820,580	16,060,550	15,904,045	16,738,488	**16,638,374**
300 - Support Services - Students	10,045,393	8,995,374	9,235,099	9,644,362	**9,893,422**
350 - Support Services - Instruction	10,129,465	8,970,031	11,169,016	10,768,007	**9,561,286**
400 - School Administration	9,973,301	9,829,034	10,341,792	10,255,911	**10,562,385**
450 - School Admin. Support	11,344,458	10,522,280	10,355,295	10,216,293	**10,639,806**
510 - District Administration	1,827,810	1,531,827	1,554,316	1,396,400	**1,278,731**
550 - District Admin. Support	12,094,122	10,970,020	12,068,583	13,498,809	**12,746,114**
600 - Operations & Maintenance	25,805,958	24,128,328	24,046,589	26,866,846	**28,426,497**
700 - Student Activities	3,763,633	3,609,356	3,718,095	3,946,418	**3,690,802**
760 - Student Transportation	809,345	-	-	-	**-**
780 - Community Services	-	549	2,564	-	**-**
790 - Food Services	6,859	-	-	-	**-**
880 - Capital Improvement Projects	400,000	444,271	-	-	**-**
Total Expenses	**246,964,210**	**235,937,647**	**239,818,249**	**251,677,798**	**252,892,313**
900 - Other Financing Uses	3,192,212	4,361,620	4,087,481	12,195,951	**2,004,433**
Grand Total	**250,156,422**	**240,299,267**	**243,905,730**	**263,873,749**	**254,896,746**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
100 - Instruction	96,089,354	93,298,526	92,843,430	97,051,724	**96,353,328**
200 - Special Education Instruction	37,597,438	36,664,727	36,158,389	37,455,800	**39,165,870**
220 - Special Education Support Service	14,684,682	14,903,779	14,613,622	15,283,165	**15,181,664**
300 - Support Services - Students	9,057,157	8,168,632	8,148,826	8,706,527	**8,963,393**
350 - Support Services - Instruction	9,367,826	8,295,454	10,247,315	10,004,930	**8,809,789**
400 - School Administration	8,978,961	8,827,107	9,180,325	9,077,328	**9,330,330**
450 - School Admin. Support	11,112,699	10,360,658	10,066,336	9,845,285	**10,166,911**
510 - District Administration	1,708,358	1,450,628	1,455,494	1,319,629	**1,191,638**
550 - District Admin. Support	11,877,541	10,798,290	11,800,094	13,187,700	**12,317,070**
600 - Operations & Maintenance	25,514,237	23,932,737	23,684,686	26,386,696	**27,813,012**
700 - Student Activities	3,516,775	3,348,783	3,441,712	3,562,388	**3,336,930**
760 - Student Transportation	809,345	-	-	-	**-**
780 - Community Services	-	-	2,564	-	**-**
790 - Food Services	6,859	-	-	-	**-**
880 - Capital Improvement Projects	400,000	444,271	-	-	**-**
Total Expenses	**230,721,232**	**220,493,592**	**221,642,793**	**231,881,172**	**232,629,935**
900 - Other Financing Uses	3,192,212	4,361,620	4,087,481	12,195,951	**2,004,433**
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
310 - Certificated Salaries	96,964,222	94,041,894	95,792,736	95,600,068	**97,068,471**
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,343,454	35,531,799	**36,859,677**
360 - Employee Benefits	76,902,384	74,495,731	76,466,667	79,646,500	**81,186,547**
410 - Professional & Technical Services	3,038,424	3,771,543	4,955,943	5,171,834	**4,859,869**
420 - Staff Travel	608,819	409,176	500,218	565,539	**558,520**
425 - Students Travel	809,404	730,915	889,474	940,234	**818,693**
430 - Utility Services	2,654,170	2,698,936	3,003,068	3,186,161	**2,216,339**
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	**6,949,391**
440 - Other Purchased Services	9,280,942	6,711,428	5,806,301	8,103,517	**7,494,630**
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,392,339	**2,851,247**
450 - Supplies & Materials	10,093,810	9,832,797	9,572,637	13,553,451	**11,411,411**
480 - Tuition & Stipends	-	66,555	-	-	**-**
490 - Other Expenses	1,804,636	1,592,195	1,035,573	644,349	**607,051**
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	**(1,035,976)**
510 - Equipment	502,294	415,432	1,002,902	899,934	**1,046,443**
540 - Capital Outlay	515,049	406,994	-	-	-
Total Expenses	**246,964,210**	**235,937,647**	**239,818,249**	**251,677,798**	**252,892,313**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	**2,004,433**
Grand Total	**250,156,422**	**240,299,267**	**243,905,730**	**263,873,749**	**254,896,746**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
310 - Certificated Salaries	96,964,222	94,041,894	95,792,736	95,600,068	**97,068,471**
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,343,454	35,531,799	**36,859,677**
360 - Employee Benefits	60,659,406	59,051,676	58,291,211	59,849,874	**60,924,169**
410 - Professional & Technical Services	3,038,424	3,771,543	4,955,943	5,171,834	**4,859,869**
420 - Staff Travel	608,819	409,176	500,218	565,539	**558,520**
425 - Student Travel	809,404	730,915	889,474	940,234	**818,693**
430 - Utility Services	2,654,170	2,698,936	3,003,068	3,186,161	**2,216,339**
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	**6,949,391**
440 - Other Purchased Services	9,280,942	6,711,428	5,806,301	8,103,517	**7,494,630**
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,392,339	**2,851,247**
450 - Supplies & Materials	10,093,810	9,832,797	9,572,637	13,553,451	**11,411,411**
480 - Tuition & Stipends	-	66,555	-	-	**-**
490 - Other Expenses	1,804,636	1,592,195	1,035,573	644,349	**607,051**
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	**(1,035,976)**
510 - Equipment	502,294	415,432	1,002,902	899,934	**1,046,443**
540 - Capital Outlay	515,049	406,994	-	-	-
Total Expenses	**230,721,232**	**220,493,592**	**221,642,793**	**231,881,172**	**232,629,935**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	**2,004,433**
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
100 - Instruction	**96,089,354**	**93,298,526**	**92,843,430**	**97,051,724**	**96,353,328**
310 - Certificated Salaries	57,527,983	55,586,666	56,677,882	56,924,322	**57,891,697**
320 - Non-Certificated Salaries	3,398,980	3,277,807	2,847,254	2,977,573	**3,728,898**
360 - Benefits & Deductions	25,285,182	24,724,243	24,227,457	24,405,694	**24,298,664**
410 - Professional & Technical Services	373,062	1,257,978	2,217,852	1,887,962	**1,816,537**
420 - Staff Travel	77,272	53,302	54,058	70,066	**72,219**
425 - Student Travel	173,682	273,282	450,129	339,000	**262,142**
430 - Utility Services	2,171	3,669	352,824	160,175	**146,930**
440 - Other Purchased Services	2,355,129	1,360,917	809,464	1,477,378	**1,010,133**
445 - Insurance Bonds & Premiums	-	6,349,258	296	-	**-**
450 - Supplies & Materials	6,458,527	399,942	4,869,315	8,417,016	**6,773,205**
490 - Other Expenses	387,323	11,462	329,378	369,382	**325,162**
510 - Equipment	50,043	-	7,521	23,156	**27,741**
200 - Special Education Instruction	**37,597,438**	**36,664,727**	**36,158,389**	**37,455,800**	**39,165,870**
310 - Certificated Salaries	14,209,044	14,432,563	14,230,932	14,073,138	**14,495,397**
320 - Non-Certificated Salaries	10,227,280	9,131,265	9,262,348	9,866,983	**10,664,806**
360 - Benefits & Deductions	12,990,919	12,633,819	12,437,673	13,202,276	**13,693,381**
410 - Professional & Technical Services	12,661	9,105	8,115	10,246	**8,703**
420 - Staff Travel	1,181	2,937	1,210	2,816	**2,274**
425 - Student Travel	5,630	7,529	4,588	5,226	**4,835**
430 - Utility Services	12	-	-	-	-
440 - Other Purchased Services	1,105	10,275	12,428	100	**-**
450 - Supplies & Materials	148,818	330,186	200,979	294,995	**296,474**
490 - Other Expenses	787	107,048	116	20	**-**
220 - Special Education Support Srvs	**14,684,682**	**14,903,779**	**14,613,621**	**15,283,165**	**15,181,664**
310 - Certificated Salaries	7,029,914	7,221,228	7,091,708	7,286,228	**7,289,586**
320 - Non-Certificated Salaries	1,395,946	1,437,323	1,546,016	1,737,154	**1,740,757**
360 - Benefits & Deductions	3,771,412	3,861,767	3,664,237	3,925,931	**3,896,841**
410 - Professional & Technical Services	2,146,823	1,592,346	2,034,690	2,028,121	**1,934,000**
420 - Staff Travel	103,361	106,965	104,335	95,910	**98,493**
425 - Student Travel	3,398	6,354	5,559	16,500	**14,505**
430 - Utility Services	40	25	-	137	**-**
440 - Other Purchased Services	46,911	51,652	47,111	4,100	**51,566**
450 - Supplies & Materials	143,476	505,832	114,737	178,261	**153,982**
480 - Tuition & Stipends	-	66,555	-	-	**-**
490 - Other Expenses	43,401	53,732	5,229	1,500	**1,934**
300 - Support Services - Students	**9,057,157**	**8,168,632**	**8,148,826**	**8,706,527**	**8,963,393**
310 - Certificated Salaries	5,100,338	4,479,479	4,739,431	4,904,073	**4,652,007**
320 - Non-Certificated Salaries	1,244,014	1,217,097	1,089,477	1,134,697	**1,350,256**
360 - Benefits & Deductions	2,501,544	2,210,345	2,120,502	2,314,901	**2,350,969**
410 - Professional & Technical Services	93,693	86,450	3,500	17,373	**17,240**
420 - Staff Travel	8,950	4,686	4,060	5,940	**19,854**
425 - Student Travel	719	-	1,030	-	**-**
440 - Other Purchased Services	18,701	26,757	37,086	48,950	**253,705**
450 - Supplies & Materials	87,823	143,664	151,608	231,788	**153,939**
490 - Other Expenses	1,374	154	2,131	48,805	**51,317**
510 - Equipment	-	-	-	-	**114,106**
350 - Support Services - Instruction	**9,367,826**	**8,295,454**	**10,247,315**	**10,004,930**	**8,809,789**
310 - Certificated Salaries	4,261,396	3,610,113	4,004,565	3,451,140	**3,543,528**
320 - Non-Certificated Salaries	195,765	221,173	1,352,048	1,402,155	**1,382,493**
360 - Benefits & Deductions	1,532,652	1,492,176	2,188,946	2,062,152	**2,147,194**
410 - Professional & Technical Services	106,038	82,504	12,641	74,713	**72,041**
420 - Staff Travel	177,286	50,807	139,197	105,736	**93,538**
425 - Student Travel	7,654	-	2,278	9,759	**9,670**
430 - Utility Services	2,105,824	2,066,520	1,830,851	1,948,244	**747,162**
440 - Other Purchased Services	38,218	239,356	15,813	103,188	**86,305**
450 - Supplies & Materials	597,863	247,076	664,684	804,198	**689,178**
490 - Other Expenses	227,138	285,729	25,388	11,115	**14,505**
510 - Equipment	117,993	-	10,904	32,530	**24,175**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
400 - School Administration	**$ 8,978,961**	**$ 8,827,107**	**$ 9,180,325**	**$ 9,077,328**	**$ 9,330,330**
310 - Certificated Salaries	6,621,895	6,540,179	6,828,026	6,746,877	**6,890,173**
360 - Benefits & Deductions	2,176,366	2,176,914	2,250,920	2,220,953	**2,323,753**
420 - Staff Travel	88,429	75,133	73,419	73,956	**72,024**
440 - Other Purchased Services	52,080	2,167	256	1,568	**-**
450 - Supplies & Materials	30,563	23,328	21,036	27,175	**41,286**
490 - Other Expenses	9,629	9,386	6,668	5,304	**3,094**
450 - School Admin. Support	**11,112,699**	**10,360,658**	**10,066,336**	**9,845,285**	**10,166,911**
320 - Non-Certificated Salaries	5,999,888	5,608,432	5,544,530	5,450,558	**5,526,311**
360 - Benefits & Deductions	4,015,013	3,828,154	3,616,210	3,626,236	**3,807,433**
410 - Professional & Technical Services	38,275	35,636	6,400	-	**-**
420 - Staff Travel	8,289	4,185	9,117	9,196	**6,500**
430 - Utility Services	64,273	58,038	45,549	66,449	**70,673**
440 - Other Purchased Services	56,138	576,208	612,054	476,836	**503,113**
450 - Supplies & Materials	252,215	228,667	219,416	213,856	**250,456**
490 - Other Expenses	671,784	21,338	7,570	2,154	**2,425**
510 - Equipment	6,824	-	5,490	-	**-**
510 - District Administration	**1,708,358**	**1,450,628**	**1,455,494**	**1,319,629**	**1,191,638**
310 - Certificated Salaries	516,793	473,642	490,105	394,079	**341,275**
320 - Non-Certificated Salaries	417,859	350,267	361,488	286,093	**295,919**
360 - Benefits & Deductions	440,113	426,010	423,370	350,459	**309,593**
410 - Professional & Technical Services	-	567	1,682	35,700	**2,611**
420 - Staff Travel	55,864	51,412	46,507	85,405	**77,977**
425 - Student Travel	2,913	1,891	-	2,034	**1,967**
440 - Other Purchased Services	225,240	111,232	94,867	120,996	**105,228**
450 - Supplies & Materials	17,723	16,788	28,456	16,684	**30,746**
490 - Other Expenses	31,853	18,819	9,019	28,179	**26,322**
550 - District Admin. Support	**11,877,541**	**10,798,290**	**11,800,094**	**13,187,700**	**12,317,070**
310 - Certificated Salaries	14,203	51,317	21,567	7,650	**-**
320 - Non-Certificated Salaries	5,468,364	5,066,242	4,709,048	4,852,648	**4,938,254**
360 - Benefits & Deductions	3,000,062	2,970,821	2,656,362	2,826,047	**2,917,730**
410 - Professional & Technical Services	267,112	686,271	660,501	1,082,498	**968,990**
420 - Staff Travel	75,061	44,680	61,146	107,977	**103,501**
430 - Utility Services	7,258	78,136	10,734	68,923	**46,829**
440 - Other Purchased Services	1,734,571	1,023,893	960,352	1,626,384	**1,299,664**
445 - Insurance Bonds & Premiums	369,918	590,706	362,893	495,271	**628,852**
450 - Supplies & Materials	786,108	363,656	1,734,590	1,816,794	**1,552,453**
490 - Other Expenses	341,072	605,793	556,715	53,682	**69,537**
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	**(1,035,976)**
510 - Equipment	264,172	347,422	916,681	810,716	**827,236**
540 - Capital Outlay	115,049	-	-	-	**-**
600 - Operations & Maintenance	**25,514,237**	**23,932,737**	**23,684,686**	**26,386,696**	**27,813,012**
320 - Non-Certificated Salaries	7,593,360	6,846,805	6,917,980	7,391,552	**7,217,155**
360 - Benefits & Deductions	4,542,694	4,309,155	4,283,704	4,525,837	**4,662,895**
410 - Professional & Technical Services	760	20,686	10,562	33,726	**39,747**
420 - Staff Travel	11,258	14,475	7,054	8,249	**11,898**
430 - Utility Services	474,592	492,548	763,110	942,233	**1,204,745**
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	**6,949,391**
440 - Other Purchased Services	3,750,557	3,218,925	3,153,192	4,094,197	**4,059,206**
445 - Insurance Bonds & Premiums	1,523,921	1,402,331	1,410,241	1,897,068	**2,222,395**
450 - Supplies & Materials	1,543,650	1,600,476	1,543,088	1,455,733	**1,381,658**
490 - Other Expenses	7,971	15,083	7,108	10,929	**10,737**
510 - Equipment	63,262	19,271	62,306	24,209	**53,185**
540 - Capital Outlay	133,977	-	-	-	**-**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
700 - Student Activities	**3,516,775**	**3,348,783**	**3,441,710**	**3,562,388**	**3,336,930**
310 - Certificated Salaries	1,694,602	1,657,923	1,718,445	1,825,219	**1,975,837**
320 - Non-Certificated Salaries	634,593	641,052	700,840	419,728	**3,799**
360 - Benefits & Deductions	401,986	418,272	421,766	389,388	**515,716**
420 - Staff Travel	1,868	594	115	288	**242**
425 - Student Travel	572,168	441,859	425,890	567,715	**525,574**
440 - Other Purchased Services	102,210	90,046	63,677	149,820	**125,710**
450 - Supplies & Materials	27,044	23,866	24,728	96,951	**88,034**
490 - Other Expenses	82,304	75,171	86,251	113,279	**102,018**
760 - Student Transportation	**809,345**	**-**	**-**	**-**	**-**
425 - Student Travel	43,240	-	-	-	**-**
440 - Other Purchased Services	766,105	-	-	-	**-**
780 - Community Services	**-**	**-**	**2,564**	**-**	**-**
320 - Non-Certificated Salaries	-	-	2,500	-	**-**
360 - Benefits & Deductions	-	-	64	-	**-**
790 - Food Services	**6,859**	**-**	**-**	**-**	**-**
320 - Non-Certificated Salaries	5,396	-	-	-	**-**
360 - Benefits & Deductions	1,463	-	-	-	**-**
880 - Capital Improvement Projects	**400,000**	**444,271**	**-**	**-**	**-**
510 - Equipment	-	37,277	-	-	**-**
540 - Capital Outlay	400,000	406,994	-	-	**-**
900 - Other Financing Uses	**3,192,212**	**4,361,620**	**4,087,481**	**12,195,951**	**2,004,433**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
Elementary School	**64,347,145**	**61,606,203**	**62,924,040**	**64,326,882**	**65,038,593**
Big Lake Elementary	4,066,176	3,680,732	3,771,047	3,824,734	**3,790,459**
Butte Elementary	3,033,549	2,857,420	3,044,515	2,917,200	**2,932,109**
Cottonwood Creek Elementary	4,465,969	4,236,721	4,118,937	4,174,153	**4,350,420**
Dena'ina Elementary	3,448,311	3,404,434	3,475,677	3,539,008	**3,442,021**
Finger Lake Elementary	3,565,669	3,383,990	3,290,500	3,265,440	**3,413,735**
Goose Bay Elementary	3,201,768	3,079,532	2,990,842	3,146,418	**3,193,156**
Iditarod Elementary	3,586,829	3,772,831	3,863,990	3,942,356	**3,764,609**
Knik Elementary	2,840,758	2,761,422	2,905,132	2,958,381	**2,883,056**
Larson Elementary	4,109,000	3,846,210	4,082,130	4,347,715	**4,427,380**
Machetanz Elementary	3,998,172	3,969,099	3,990,737	4,074,763	**4,515,185**
Meadow Lakes Elementary	4,255,568	3,923,662	3,937,680	3,632,716	**3,414,394**
Pioneer Peak Elementary	3,855,239	3,968,853	4,065,483	4,090,833	**4,291,915**
Shaw Elementary	3,924,277	3,662,689	4,070,281	4,613,677	**4,530,261**
Sherrod Elementary	3,908,136	3,807,264	3,889,994	3,761,013	**4,112,155**
Snowshoe Elementary	3,780,931	3,505,053	3,737,467	3,910,036	**3,814,973**
Swanson Elementary	4,177,805	3,923,248	3,743,797	4,098,796	**4,239,163**
Tanaina Elementary	4,128,988	3,823,043	3,945,833	4,029,643	**3,923,602**
Middle School	**27,274,878**	**26,528,253**	**23,681,372**	**23,603,997**	**24,817,033**
Colony Middle	6,024,076	5,385,318	5,767,651	5,924,906	**6,077,581**
Houston Middle	3,752,529	3,978,263	134,974	405,031	**473,109**
Palmer Jr Middle	5,437,325	5,148,265	5,324,869	5,093,445	**5,482,195**
Teeland Middle	6,532,193	6,351,354	6,585,308	6,022,114	**6,480,008**
Wasilla Middle	5,528,756	5,665,053	5,868,570	6,158,501	**6,304,140**
High School	**41,618,985**	**39,197,207**	**43,572,802**	**42,781,131**	**42,406,266**
Career & Technical High	4,928,801	5,137,303	5,614,578	5,616,122	**5,864,420**
Colony High	9,260,037	8,266,001	8,132,354	7,862,973	**7,795,413**
Houston High	4,255,491	4,085,288	102,324	380,492	**334,543**
Houston Jr/Sr High	-	-	7,900,853	6,951,925	**6,741,642**
Joe Redington Jr/Sr High	5,100,829	5,321,992	5,741,156	5,911,867	**5,604,339**
Palmer High	8,649,590	8,001,068	7,799,830	7,752,933	**7,774,471**
Wasilla High	9,424,237	8,385,556	8,281,708	8,304,819	**8,291,438**
Small Attendance Area	**8,853,086**	**8,507,611**	**8,772,149**	**8,955,019**	**8,671,185**
Beryozava	158,983	215,117	233,349	264,396	**230,802**
Glacier View	897,591	834,549	810,593	870,085	**850,101**
Sutton Elementary	910,170	820,526	866,882	922,816	**914,792**
Su-Valley Jr/Sr High	3,090,797	2,965,139	3,069,997	3,095,851	**2,934,004**
Talkeetna Elementary	1,595,855	1,570,844	1,526,280	1,532,128	**1,517,509**
Trapper Creek Elementary	536,735	526,004	567,424	596,442	**545,049**
Willow Elementary	1,662,954	1,575,433	1,697,623	1,673,301	**1,678,928**
Alternative/Correspondence School	**17,040,703**	**16,763,439**	**16,790,773**	**19,525,218**	**18,179,284**
Burchell High	3,150,168	2,833,960	2,551,644	2,308,832	**2,158,404**
Valley Pathways	1,984,309	1,685,343	1,732,402	1,772,270	**1,911,338**
Mat-Su Youth Facility	149,788	144,338	94	173,267	**163,496**
Mat-Su Day School	2,952,319	2,727,305	2,807,701	2,943,133	**2,957,240**
Mat-Su Middle College	1,134,155	1,480,710	1,503,369	1,875,810	**1,866,773**
Mat-Su Central	7,669,965	7,891,784	8,195,563	10,451,906	**9,122,033**
Charter School	**19,153,017**	**18,410,425**	**18,661,816**	**20,922,356**	**19,054,747**
Academy Charter	2,762,909	2,696,880	2,924,795	3,221,396	**2,926,971**
American Charter	2,282,115	2,398,327	2,411,831	2,700,674	**2,394,407**
Birchtree Charter	4,798,962	4,648,309	4,548,622	4,595,719	**4,317,101**
Fronteras Charter	4,143,379	3,130,695	3,351,673	3,741,015	**3,770,167**
Midnight Sun Charter	2,482,989	2,523,848	2,732,872	2,911,351	**2,736,484**
Twindly Bridge Charter	2,682,664	3,012,367	2,692,024	3,752,201	**2,909,617**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Proposed Budget
District Wide	**55,625,631**	**53,842,073**	**51,327,324**	**63,962,520**	**56,467,260**
Accounting Department	652,742	652,486	782,238	743,868	**849,421**
Administration Building	207,301	213,153	211,079	242,138	**259,937**
BusinessServices	527,174	550,993	547,958	546,487	**402,055**
Career & Technical Education	1,634,136	1,477,619	1,310,629	1,388,789	**1,417,437**
Chief Financial Office	297,975	330,543	363,506	346,917	**454,392**
Custodial Services	1,087,584	1,208,958	1,230,030	1,059,930	**1,136,034**
District Warehouse	404,240	395,121	401,590	385,440	**451,395**
District Wide Services	8,323,416	9,875,600	6,228,203	13,665,406	**5,505,491**
Education & Instruction	3,351,994	2,877,808	3,534,080	3,972,917	**4,840,664**
Equal Employment Opportunity	224,335	40,341	38,804	39,652	**39,821**
Facilities	5,985,247	5,807,284	6,059,597	6,606,656	**6,255,668**
Federal Programs	1,538,477	1,496,935	1,584,509	1,538,073	**1,517,445**
Food Service	515,333	209,448	13,414	1,715,447	**97,672**
Health Services	95,106	80,328	77,584	88,974	**86,751**
Human Resources and Labor Relations	1,386,795	1,154,221	1,146,360	1,058,195	**1,058,722**
Information & Technology	7,245,970	6,893,360	7,340,767	8,420,858	**7,840,530**
Medicaid Reimbursement	578,813	569,917	82,408	39,581	**89,351**
Office of the Superintendent	474,745	410,505	432,005	444,845	**385,456**
Operating Reserves	-	-	-	942,082	**881,606**
Payroll Department	541,339	603,993	670,066	708,601	**727,634**
Planning & Demography	4,925	906	7,381	22,500	**21,757**
Public Information Office	305,636	174,312	193,600	215,752	**219,186**
Purchasing Department	722,766	676,425	694,704	729,328	**713,043**
Quality Schools	496,623	510,051	539,589	539,696	**542,557**
Risk Management	1,953,451	2,055,115	2,075,792	2,814,780	**3,257,987**
Safety & Emergency Preparedness	139,330	152,857	189,834	192,979	**180,534**
School Board	472,353	407,367	372,306	464,467	**379,298**
Student Support Services	14,698,340	13,872,263	14,194,449	14,506,622	**14,733,351**
Student Transportation	1,590,843	1,010,940	836,622	351,389	**1,908,514**
Talented & Gifted Program	168,642	133,222	168,220	170,151	**213,551**
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**

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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	**21,782,207**	**901**	**9,148,222**	**1,934**	**4,057**
Big Lake Elementary	1,097,083	-	431,269	-	-
Butte Elementary	1,024,563	-	391,537	-	320
Cottonwood Creek Elementary	1,670,840	-	693,872	-	1,320
Dena'ina Elementary	1,157,223	-	447,264	-	-
Finger Lake Elementary	1,322,629	901	564,159	-	1,450
Fred & Sarah Machetanz Elementary	1,598,393	-	649,718	-	967
Goose Bay Elementary	900,119	-	434,833	-	-
Iditarod Elementary	1,349,222	-	557,764	-	-
John Shaw Elementary	1,574,173	-	635,006	-	-
Knik Elementary	880,859	-	368,968	-	-
Meadow Lakes Elementary	777,972	-	354,814	-	-
Pioneer Peak Elementary	1,476,103	-	650,978	1,934	-
Ron Larson Elementary	1,342,777	-	609,171	-	-
Sherrod Elementary	1,645,744	-	677,606	-	-
Snowshoe Elementary	1,204,488	-	535,035	-	-
Swanson Elementary	1,643,004	-	677,304	-	-
Tanaina Elementary	1,117,015	-	468,924	-	-
Middle School	**8,119,074**	**967**	**3,412,969**	**-**	**-**
Colony Middle	1,951,651	967	851,520	-	-
Houston Middle	88,740	-	34,888	-	-
Palmer Jr Middle	1,661,890	-	701,126	-	-
Teeland Middle	2,333,571	-	974,365	-	-
Wasilla Middle	2,083,222	-	851,070	-	-
High School	**13,515,551**	**1,934**	**5,674,487**	**-**	**1,198**
Career & Technical High	2,476,952	-	1,003,957	-	135
Colony High	2,597,534	-	1,131,027	-	-
Houston High	94,735	-	25,395	-	-
Houston Jr/Sr High	1,822,691	-	778,912	-	97
Joe Redington Sr. Jr/Sr High	1,789,582	-	784,034	-	483
Palmer High	2,137,881	-	859,820	-	-
Wasilla High	2,596,176	1,934	1,091,342	-	483
Small Attendance Area	**2,723,289**	**-**	**1,203,066**	**-**	**5,896**
Beryozava	68,404	-	36,952	-	-
Glacier View	281,859	-	118,581	-	360
Sutton Elementary	294,162	-	136,188	-	360
Su-Valley Jr/Sr High	816,137	-	358,710	-	-
Talkeetna Elementary	553,678	-	250,795	-	3,924
Trapper Creek Elementary	170,754	-	59,200	-	650
Willow Elementary	538,295	-	242,640	-	602
Alternative/Correspondence School	**2,638,385**	**19,198**	**966,733**	**1,688,791**	**6,202**
AK Middle College	80,442	-	33,588	1,218,791	-
Burchell High	662,975	19,198	238,393	-	2,527
Mat-Su Central	1,309,503	-	456,069	470,000	3,675
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	585,465	-	238,683	-	-
Charter School	**5,501,571**	**742,266**	**3,011,343**	**81,649**	**33,500**
Academy Charter	1,130,487	46,424	506,153	-	30,000
American Charter	736,998	144,253	478,261	-	-
Birchtree Charter	1,590,567	104,790	797,837	-	-
Fronteras Spanish Immersion Charter	1,168,313	50,000	544,420	-	2,000
Midnight Sun Family Learning Center	504,761	376,799	534,554	-	1,500
Twindly Bridge Charter	370,445	20,000	150,118	81,649	-
District Wide	**3,611,620**	**2,963,632**	**877,366**	**44,163**	**21,366**
Career & Technical Education	631,201	-	254,790	-	6,441
District Wide Services	567,121	2,265,670	486,898	-	-
Education & Instruction	522,820	-	205,724	44,163	1,740
Federal Programs	886,957	48,291	402,308	-	13,054
Information & Technology	-	-	-	-	-
Operating Reserves	767,519	642,171	(532,562)	-	-
Quality Schools Grant	110,925	7,500	19,649	-	-
Talented & Gifted Program	125,077	-	40,559	-	131
Grand Total	**57,891,697**	**3,728,898**	**24,294,186**	**1,816,537**	**72,219**

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	510 Equipment
Elementary	**2,320**	**-**	**2,852**	**324,500**	**1,594**	**-**
Big Lake Elementary	-	-	483	15,426	-	-
Butte Elementary	-	-	-	13,925	483	-
Cottonwood Creek Elementary	-	-	-	27,318	-	-
Dena'ina Elementary	-	-	-	20,410	145	-
Finger Lake Elementary	1,837	-	1,450	15,817	-	-
Fred & Sarah Machetanz Elementary	-	-	-	27,600	-	-
Goose Bay Elementary	-	-	145	11,311	-	-
Iditarod Elementary	-	-	-	24,359	-	-
John Shaw Elementary	483	-	774	21,209	290	-
Knik Elementary	-	-	-	20,128	483	-
Meadow Lakes Elementary	-	-	-	11,350	-	-
Pioneer Peak Elementary	-	-	-	26,140	-	-
Ron Larson Elementary	-	-	-	19,658	-	-
Sherrod Elementary	-	-	-	22,951	193	-
Snowshoe Elementary	-	-	-	14,313	-	-
Swanson Elementary	-	-	-	16,620	-	-
Tanaina Elementary	-	-	-	15,965	-	-
Middle School	**2,297**	**-**	**1,837**	**230,127**	**483**	**-**
Colony Middle	-	-	-	64,915	-	-
Houston Middle	-	-	-	-	-	-
Palmer Jr Middle	2,297	-	1,837	39,826	-	-
Teeland Middle	-	-	-	64,143	483	-
Wasilla Middle	-	-	-	61,243	-	-
High School	**4,187**	**-**	**7,811**	**417,161**	**-**	**-**
Career & Technical High	3,220	-	-	74,072	-	-
Colony High	-	-	1,526	106,518	-	-
Houston High	-	-	-	-	-	-
Houston Jr/Sr High	-	-	1,450	61,069	-	-
Joe Redington Sr. Jr/Sr High	967	-	4,835	47,534	-	-
Palmer High	-	-	-	53,629	-	-
Wasilla High	-	-	-	74,339	-	-
Small Attendance Area	**3,312**	**97**	**-**	**61,178**	**435**	**-**
Beryozava	-	-	-	2,418	-	-
Glacier View	-	-	-	10,806	-	-
Sutton Elementary	1,934	97	-	7,252	-	-
Su-Valley Jr/Sr High	-	-	-	18,043	145	-
Talkeetna Elementary	1,378	-	-	6,083	-	-
Trapper Creek Elementary	-	-	-	6,455	-	-
Willow Elementary	-	-	-	10,121	290	-
Alternative/Correspondence School	**121,982**	**120,000**	**423,565**	**3,023,814**	**170,636**	**-**
AK Middle College	-	-	-	115,073	2,417	-
Burchell High	-	-	1,933	12,813	483	-
Mat-Su Central	121,257	120,000	421,632	2,883,082	167,736	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	1,339	-	-
Valley Pathways	725	-	-	11,507	-	-
Charter School	**105,000**	**26,462**	**444,827**	**1,471,883**	**91,537**	**5,984**
Academy Charter	85,000	-	8,400	211,742	15,000	-
American Charter	-	-	-	9,763	8,537	5,984
Birchtree Charter	-	-	-	18,100	-	-
Fronteras Spanish Immersion Charter	-	-	14,000	67,319	10,000	-
Midnight Sun Family Learning Center	10,000	-	57,000	292,496	8,000	-
Twindly Bridge Charter	10,000	26,462	365,427	872,463	50,000	-
District Wide	**23,044**	**371**	**129,241**	**1,244,542**	**60,477**	**21,757**
Career & Technical Education	22,609	218	7,659	273,734	33,071	21,757
District Wide Services	-	-	-	-	-	-
Education & Instruction	-	-	26,592	403,362	19,340	-
Federal Programs	-	153	1,476	15,105	4,150	-
Information & Technology	-	-	-	386,800	-	-
Operating Reserves	-	-	-	-	-	-
Quality Schools Grant	-	-	92,644	122,978	-	-
Talented & Gifted Program	435	-	870	42,563	3,916	-
Grand Total	**262,142**	**146,930**	**1,010,133**	**6,773,205**	**325,162**	**27,741**

FY 2021 Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	Grand Total
Elementary	**31,268,587**
Big Lake Elementary	1,544,261
Butte Elementary	1,430,828
Cottonwood Creek Elementary	2,393,350
Dena'ina Elementary	1,625,042
Finger Lake Elementary	1,908,243
Fred & Sarah Machetanz Elementary	2,276,678
Goose Bay Elementary	1,346,408
Iditarod Elementary	1,931,345
John Shaw Elementary	2,231,935
Knik Elementary	1,270,438
Meadow Lakes Elementary	1,144,136
Pioneer Peak Elementary	2,155,155
Ron Larson Elementary	1,971,606
Sherrod Elementary	2,346,494
Snowshoe Elementary	1,753,836
Swanson Elementary	2,336,928
Tanaina Elementary	1,601,904
Middle School	**11,767,754**
Colony Middle	2,869,053
Houston Middle	123,628
Palmer Jr Middle	2,406,976
Teeland Middle	3,372,562
Wasilla Middle	2,995,535
High School	**19,622,329**
Career & Technical High	3,558,336
Colony High	3,836,605
Houston High	120,130
Houston Jr/Sr High	2,664,219
Joe Redington Sr. Jr/Sr High	2,627,435
Palmer High	3,051,330
Wasilla High	3,764,274
Small Attendance Area	**3,997,273**
Beryozava	107,774
Glacier View	411,606
Sutton Elementary	439,993
Su-Valley Jr/Sr High	1,193,035
Talkeetna Elementary	815,858
Trapper Creek Elementary	237,059
Willow Elementary	791,948
Alternative/Correspondence School	**9,179,306**
AK Middle College	1,450,311
Burchell High	938,322
Mat-Su Central	5,952,954
Mat-Su Youth Facility (Mat-Su Secondary)	1,339
Valley Pathways	836,380
Charter School	**11,516,022**
Academy Charter	2,033,206
American Charter	1,383,796
Birchtree Charter	2,511,294
Fronteras Spanish Immersion Charter	1,856,052
Midnight Sun Family Learning Center	1,785,110
Twindly Bridge Charter	1,946,564
District Wide	**8,997,579**
Career & Technical Education	1,251,480
District Wide Services	3,319,689
Education & Instruction	1,223,741
Federal Programs	1,371,494
Information & Technology	386,800
Operating Reserves	877,128
Quality Schools Grant	353,696
Talented & Gifted Program	213,551
Grand Total	**96,348,850**

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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	**6,415,724**	**5,155,477**	**6,738,793**	**-**	**-**
Big Lake Elementary	508,721	305,261	434,239	-	-
Butte Elementary	263,918	232,661	320,857	-	-
Cottonwood Creek Elementary	437,025	295,772	311,692	-	-
Dena'ina Elementary	337,914	271,949	356,598	-	-
Finger Lake Elementary	181,161	231,428	269,064	-	-
Fred & Sarah Machetanz Elementary	360,728	291,884	430,486	-	-
Goose Bay Elementary	331,692	319,070	414,214	-	-
Iditarod Elementary	407,987	231,566	351,190	-	-
John Shaw Elementary	407,988	367,000	482,068	-	-
Knik Elementary	280,288	161,060	255,390	-	-
Meadow Lakes Elementary	399,697	374,236	525,898	-	-
Pioneer Peak Elementary	445,326	314,727	371,833	-	-
Ron Larson Elementary	470,207	501,182	600,149	-	-
Sherrod Elementary	358,660	182,945	262,798	-	-
Snowshoe Elementary	410,067	357,832	458,909	-	-
Swanson Elementary	352,434	260,299	374,874	-	-
Tanaina Elementary	461,911	456,605	518,534	-	-
Middle School	**2,040,821**	**1,380,662**	**1,978,608**	**-**	**-**
Colony Middle	567,238	320,594	513,772	-	-
Houston Middle	-	42,259	35,430	-	-
Palmer Jr Middle	511,250	373,347	449,297	-	-
Teeland Middle	496,720	269,387	443,270	-	-
Wasilla Middle	465,613	375,075	536,839	-	-
High School	**3,153,830**	**1,741,129**	**2,737,739**	**-**	**-**
Career & Technical High	210,221	159,637	191,272	-	-
Colony High	412,135	249,380	358,336	-	-
Houston High	-	42,255	35,429	-	-
Houston Jr/Sr High	677,445	268,797	534,710	-	-
Joe Redington Sr. Jr/Sr High	394,513	262,830	360,186	-	-
Palmer High	777,466	359,874	593,024	-	-
Wasilla High	682,050	398,356	664,782	-	-
Small Attendance Area	**500,873**	**369,078**	**493,674**	**-**	**-**
Beryozava	-	14,352	1,344	-	-
Glacier View	32,962	-	15,658	-	-
Sutton Elementary	32,962	-	15,658	-	-
Su-Valley Jr/Sr High	228,880	95,772	165,346	-	-
Talkeetna Elementary	74,219	119,110	133,763	-	-
Trapper Creek Elementary	-	31,245	9,777	-	-
Willow Elementary	131,850	108,599	152,128	-	-
Alternative/Correspondence School	**1,560,083**	**664,078**	**1,212,738**	**-**	**-**
Burchell High	162,958	-	67,502	-	-
Mat-Su Central	208,774	-	68,724	-	-
Mat-Su Day School	999,677	664,078	992,389	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	60,975	-	22,143	-	-
Valley Pathways	127,699	-	61,980	-	-
Charter School	**258,157**	**142,489**	**230,122**	**-**	**1,500**
Academy Charter	53,284	1,000	21,032	-	1,500
American Charter	13,511	-	2,116	-	-
Birchtree Charter	153,334	106,849	158,090	-	-
Fronteras Spanish Immersion Charter	38,028	-	16,451	-	-
Midnight Sun Family Learning Center	-	34,640	32,433	-	-
District Wide	**565,909**	**1,211,893**	**301,707**	**8,703**	**774**
District Wide Services	-	1,041,309	95,550	-	-
Information & Technology	-	-	-	-	-
Student Support Services	565,909	170,584	206,157	8,703	774
Grand Total	**14,495,397**	**10,664,806**	**13,693,381**	**8,703**	**2,274**

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	**-**	**21,464**	**18,331,458**
Big Lake Elementary	-	2,417	**1,250,638**
Butte Elementary	-	1,450	**818,886**
Cottonwood Creek Elementary	-	483	**1,044,972**
Dena'ina Elementary	-	967	**967,428**
Finger Lake Elementary	-	-	**681,653**
Fred & Sarah Machetanz Elementary	-	-	**1,083,098**
Goose Bay Elementary	-	483	**1,065,459**
Iditarod Elementary	-	967	**991,710**
John Shaw Elementary	-	967	**1,258,023**
Knik Elementary	-	-	**696,738**
Meadow Lakes Elementary	-	1,450	**1,301,281**
Pioneer Peak Elementary	-	580	**1,132,466**
Ron Larson Elementary	-	5,318	**1,576,856**
Sherrod Elementary	-	2,901	**807,304**
Snowshoe Elementary	-	580	**1,227,388**
Swanson Elementary	-	2,901	**990,508**
Tanaina Elementary	-	-	**1,437,050**
Middle School	**-**	**9,903**	**5,409,994**
Colony Middle	-	774	**1,402,378**
Houston Middle	-	-	**77,689**
Palmer Jr Middle	-	2,940	**1,336,834**
Teeland Middle	-	5,802	**1,215,179**
Wasilla Middle	-	387	**1,377,914**
High School	**-**	**15,273**	**7,647,971**
Career & Technical High	-	1,735	**562,865**
Colony High	-	-	**1,019,851**
Houston High	-	-	**77,684**
Houston Jr/Sr High	-	967	**1,481,919**
Joe Redington Sr. Jr/Sr High	-	4,835	**1,022,364**
Palmer High	-	1,934	**1,732,298**
Wasilla High	-	5,802	**1,750,990**
Small Attendance Area	**-**	**1,603**	**1,365,228**
Beryozava	-	-	**15,696**
Glacier View	-	-	**48,620**
Sutton Elementary	-	483	**49,103**
Su-Valley Jr/Sr High	-	250	**490,248**
Talkeetna Elementary	-	483	**327,575**
Trapper Creek Elementary	-	-	**41,022**
Willow Elementary	-	387	**392,964**
Alternative/Correspondence School	**4,835**	**19,340**	**3,461,074**
Burchell High	-	-	**230,460**
Mat-Su Central	-	-	**277,498**
Mat-Su Day School	4,835	19,340	**2,680,319**
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	**83,118**
Valley Pathways	-	-	**189,679**
Charter School	**-**	**3,000**	**635,268**
Academy Charter	-	-	**76,816**
American Charter	-	-	**15,627**
Birchtree Charter	-	-	**418,273**
Fronteras Spanish Immersion Charter	-	-	**54,479**
Midnight Sun Family Learning Center	-	3,000	**70,073**
District Wide	**-**	**225,891**	**2,314,877**
District Wide Services	-	-	**1,136,859**
Information & Technology	-	58,020	**58,020**
Student Support Services	-	167,871	**1,119,998**
Grand Total	**4,835**	**296,474**	**39,165,870**

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	**138,729**	**309,643**	**206,563**	**-**	**-**
Big Lake Elementary	8,468	16,447	9,624	-	-
Butte Elementary	7,533	-	4,328	-	-
Cottonwood Creek Elementary	11,313	20,846	6,863	-	-
Dena'ina Elementary	-	16,447	16,252	-	-
Finger Lake Elementary	8,468	18,367	6,189	-	-
Fred & Sarah Machetanz Elementary	8,152	16,447	9,574	-	-
Goose Bay Elementary	9,417	22,503	11,663	-	-
Iditarod Elementary	9,101	24,819	23,440	-	-
John Shaw Elementary	8,468	24,819	23,342	-	-
Knik Elementary	9,417	16,447	22,465	-	-
Meadow Lakes Elementary	-	14,769	1,382	-	-
Pioneer Peak Elementary	8,468	24,819	23,342	-	-
Ron Larson Elementary	11,313	15,541	9,786	-	-
Sherrod Elementary	9,417	20,404	3,387	-	-
Snowshoe Elementary	8,152	17,380	1,843	-	-
Swanson Elementary	8,784	14,769	9,148	-	-
Tanaina Elementary	12,258	24,819	23,935	-	-
Middle School	**52,137**	**-**	**20,768**	**-**	**-**
Colony Middle	10,049	-	4,722	-	-
Houston Middle	10,049	-	4,722	-	-
Palmer Jr Middle	12,258	-	5,068	-	-
Teeland Middle	8,468	-	1,336	-	-
Wasilla Middle	11,313	-	4,920	-	-
High School	**51,193**	**-**	**20,620**	**-**	**-**
Career & Technical High	10,049	-	1,583	-	-
Colony High	9,733	-	4,672	-	-
Joe Redington Sr. Jr/Sr High	10,681	-	4,821	-	-
Palmer High	11,313	-	4,920	-	-
Wasilla High	9,417	-	4,624	-	-
Alternative/Correspondence School	**-**	**30,415**	**9,517**	**-**	**-**
Mat-Su Day School	-	30,415	9,517	-	-
Charter School	**312,450**	**16,088**	**122,563**	**-**	**-**
Academy Charter	29,407	-	12,268	-	-
American Charter	50,651	-	15,279	-	-
Birchtree Charter	83,288	-	33,404	-	-
Fronteras Spanish Immersion Charter	112,955	-	37,211	-	-
Midnight Sun Family Learning Center	36,149	16,088	24,401	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**6,735,077**	**1,384,611**	**3,516,810**	**1,934,000**	**98,493**
District Wide Services	-	32,900	3,019	-	-
Education & Instruction	100,383	-	36,711	-	-
Information & Technology	-	-	-	-	-
Medicaid Reimbursement	-	20,691	17,577	-	-
Student Support Services	6,634,694	1,331,020	3,459,503	1,934,000	98,493
Grand Total	**7,289,586**	**1,740,757**	**3,896,841**	**1,934,000**	**98,493**

FY 2021 Expenditure Summary
Function - Object - Location

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

	425 Students Travel	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	-	-	-	-	**654,935**
Big Lake Elementary	-	-	-	-	**34,539**
Butte Elementary	-	-	-	-	**11,861**
Cottonwood Creek Elementary	-	-	-	-	**39,022**
Dena'ina Elementary	-	-	-	-	**32,699**
Finger Lake Elementary	-	-	-	-	**33,024**
Fred & Sarah Machetanz Elementary	-	-	-	-	**34,173**
Goose Bay Elementary	-	-	-	-	**43,583**
Iditarod Elementary	-	-	-	-	**57,360**
John Shaw Elementary	-	-	-	-	**56,629**
Knik Elementary	-	-	-	-	**48,329**
Meadow Lakes Elementary	-	-	-	-	**16,151**
Pioneer Peak Elementary	-	-	-	-	**56,629**
Ron Larson Elementary	-	-	-	-	**36,640**
Sherrod Elementary	-	-	-	-	**33,208**
Snowshoe Elementary	-	-	-	-	**27,375**
Swanson Elementary	-	-	-	-	**32,701**
Tanaina Elementary	-	-	-	-	**61,012**
Middle School	-	-	-	-	**72,905**
Colony Middle	-	-	-	-	**14,771**
Houston Middle	-	-	-	-	**14,771**
Palmer Jr Middle	-	-	-	-	**17,326**
Teeland Middle	-	-	-	-	**9,804**
Wasilla Middle	-	-	-	-	**16,233**
High School	-	-	-	-	**71,813**
Career & Technical High	-	-	-	-	**11,632**
Colony High	-	-	-	-	**14,405**
Joe Redington Sr. Jr/Sr High	-	-	-	-	**15,502**
Palmer High	-	-	-	-	**16,233**
Wasilla High	-	-	-	-	**14,041**
Alternative/Correspondence School	-	-	-	-	**39,932**
Mat-Su Day School	-	-	-	-	**39,932**
Charter School	-	-	-	-	**451,101**
Academy Charter	-	-	-	-	**41,675**
American Charter	-	-	-	-	**65,930**
Birchtree Charter	-	-	-	-	**116,692**
Fronteras Spanish Immersion Charter	-	-	-	-	**150,166**
Midnight Sun Family Learning Center	-	-	-	-	**76,638**
Twindly Bridge Charter	-	-	-	-	**-**
District Wide	**14,505**	**51,566**	**153,982**	**1,934**	**13,890,978**
District Wide Services	-	-	-	-	**35,919**
Education & Instruction	-	-	-	-	**137,094**
Information & Technology	-	-	19,340	-	**19,340**
Medicaid Reimbursement	-	51,083	-	-	**89,351**
Student Support Services	14,505	483	134,642	1,934	**13,609,274**
Grand Total	**14,505**	**51,566**	**153,982**	**1,934**	**15,181,664**

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	**965,138**	**297,805**	**465,714**	**-**	**483**
Big Lake Elementary	47,985	18,440	28,493	-	-
Butte Elementary	42,688	18,693	26,311	-	-
Cottonwood Creek Elementary	64,109	21,472	29,929	-	-
Dena'ina Elementary	45,583	14,406	25,307	-	-
Finger Lake Elementary	113,909	17,955	58,377	-	-
Fred & Sarah Machetanz Elementary	46,194	21,877	28,691	-	-
Goose Bay Elementary	40,383	14,951	22,448	-	-
Iditarod Elementary	51,570	16,806	27,546	-	483
John Shaw Elementary	91,319	22,088	34,280	-	-
Knik Elementary	40,383	16,467	21,535	-	-
Meadow Lakes Elementary	50,132	9,604	29,767	-	-
Pioneer Peak Elementary	47,985	20,006	27,268	-	-
Ron Larson Elementary	64,109	17,430	29,228	-	-
Sherrod Elementary	53,361	14,659	9,821	-	-
Snowshoe Elementary	46,194	15,205	8,748	-	-
Swanson Elementary	49,777	22,541	27,795	-	-
Tanaina Elementary	69,457	15,205	30,170	-	-
Middle School	**962,419**	**252,983**	**496,714**	**-**	**-**
Colony Middle	209,330	79,233	114,068	-	-
Houston Middle	56,944	-	26,760	-	-
Palmer Jr Middle	230,373	74,739	137,512	-	-
Teeland Middle	221,629	22,088	78,858	-	-
Wasilla Middle	244,143	76,923	139,516	-	-
High School	**1,636,749**	**428,039**	**902,822**	**483**	**483**
Career & Technical High	222,040	-	76,807	-	-
Colony High	348,403	75,232	180,905	-	-
Houston High	86,976	-	34,611	-	-
Houston Jr/Sr High	169,361	91,037	116,529	-	-
Joe Redington Sr. Jr/Sr High	208,137	55,221	107,673	483	483
Palmer High	318,256	131,317	215,608	-	-
Wasilla High	283,576	75,232	170,689	-	-
Small Attendance Area	**183,814**	**13,460**	**91,693**	**-**	**-**
Beryozava	-	-	-	-	-
Glacier View	-	-	-	-	-
Sutton Elementary	-	5,055	485	-	-
Su-Valley Jr/Sr High	116,069	-	49,663	-	-
Talkeetna Elementary	31,389	3,603	15,765	-	-
Trapper Creek Elementary	11,290	-	414	-	-
Willow Elementary	25,066	4,802	25,366	-	-
Alternative/Correspondence School	**747,288**	**-**	**257,734**	**-**	**-**
AK Middle College	93,424	-	35,621	-	-
Burchell High	218,790	-	76,288	-	-
Mat-Su Central	404,741	-	141,043	-	-
Mat-Su Day School	-	-	-	-	-
Valley Pathways	30,333	-	4,782	-	-
Charter School	**31,321**	**107,365**	**62,190**	**-**	**-**
Academy Charter	-	34,570	24,733	-	-
American Charter	18,786	-	2,942	-	-
Birchtree Charter	9,685	18,001	7,137	-	-
Fronteras Spanish Immersion Charter	2,850	52,544	27,170	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	2,250	208	-	-
District Wide	**125,278**	**250,604**	**74,102**	**16,757**	**18,888**
District Wide Services	-	250,604	22,996	-	-
Education & Instruction	86,965	-	34,610	-	14,505
Health Services	38,313	-	16,496	3,384	4,383
Information & Technology	-	-	-	13,373	-
Safety & Emergency Preparedness	-	-	-	-	-
Grand Total	**4,652,007**	**1,350,256**	**2,350,969**	**17,240**	**19,854**

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	-	18,614	-	-	1,747,754
Big Lake Elementary	-	2,417	-	-	97,335
Butte Elementary	-	967	-	-	88,659
Cottonwood Creek Elementary	-	774	-	-	116,284
Dena'ina Elementary	-	870	-	-	86,166
Finger Lake Elementary	-	725	-	-	190,966
Fred & Sarah Machetanz Elementary	-	1,450	-	-	98,212
Goose Bay Elementary	-	456	-	-	78,238
Iditarod Elementary	-	774	-	-	97,179
John Shaw Elementary	-	1,402	-	-	149,089
Knik Elementary	-	428	-	-	78,813
Meadow Lakes Elementary	-	1,450	-	-	90,953
Pioneer Peak Elementary	-	967	-	-	96,226
Ron Larson Elementary	-	967	-	-	111,734
Sherrod Elementary	-	967	-	-	78,808
Snowshoe Elementary	-	1,934	-	-	72,081
Swanson Elementary	-	871	-	-	100,984
Tanaina Elementary	-	1,195	-	-	116,027
Middle School	39,115	5,906	-	-	1,757,137
Colony Middle	39,115	1,123	-	-	442,869
Houston Middle	-	-	-	-	83,704
Palmer Jr Middle	-	1,375	-	-	443,999
Teeland Middle	-	1,934	-	-	324,509
Wasilla Middle	-	1,474	-	-	462,056
High School	143,315	9,440	-	-	3,121,331
Career & Technical High	-	1,949	-	-	300,796
Colony High	39,115	1,497	-	-	645,152
Houston High	-	-	-	-	121,587
Houston Jr/Sr High	104,200	966	-	-	482,093
Joe Redington Sr. Jr/Sr High	-	1,450	-	-	373,447
Palmer High	-	2,321	-	-	667,502
Wasilla High	-	1,257	-	-	530,754
Small Attendance Area	-	2,463	-	-	291,430
Beryozava	-	48	-	-	48
Glacier View	-	290	-	-	290
Sutton Elementary	-	483	-	-	6,023
Su-Valley Jr/Sr High	-	338	-	-	166,070
Talkeetna Elementary	-	483	-	-	51,240
Trapper Creek Elementary	-	338	-	-	12,042
Willow Elementary	-	483	-	-	55,717
Alternative/Correspondence School	39,114	6,154	-	-	1,050,290
AK Middle College	-	1,837	-	-	130,882
Burchell High	-	1,063	-	-	296,141
Mat-Su Central	-	2,562	-	-	548,346
Mat-Su Day School	-	193	-	-	193
Valley Pathways	39,114	499	-	-	74,728
Charter School	-	2,080	-	-	202,956
Academy Charter	-	380	-	-	59,683
American Charter	-	200	-	-	21,928
Birchtree Charter	-	-	-	-	34,823
Fronteras Spanish Immersion Charter	-	-	-	-	82,564
Midnight Sun Family Learning Center	-	1,500	-	-	1,500
Twindly Bridge Charter	-	-	-	-	2,458
District Wide	32,161	109,282	51,317	114,106	792,495
District Wide Services	-	-	2,000	-	275,600
Education & Instruction	7,736	9,670	48,350	-	201,836
Health Services	9,670	13,538	967	-	86,751
Information & Technology	9,920	68,185	-	114,106	205,584
Safety & Emergency Preparedness	4,835	17,889	-	-	22,724
Grand Total	253,705	153,939	51,317	114,106	8,963,393

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	**1,602,639**	**258,002**	**820,729**	**-**	**-**
Big Lake Elementary	117,553	25,116	79,972	-	-
Butte Elementary	40,223	-	16,795	-	-
Cottonwood Creek Elementary	83,554	26,437	64,565	-	-
Dena'ina Elementary	116,516	-	49,734	-	-
Finger Lake Elementary	40,223	-	16,795	-	-
Fred & Sarah Machetanz Elementary	133,109	34,689	85,399	-	-
Goose Bay Elementary	40,221	-	16,795	-	-
Iditarod Elementary	35,036	-	15,983	-	-
John Shaw Elementary	133,109	25,116	60,195	-	-
Knik Elementary	125,852	-	30,266	-	-
Meadow Lakes Elementary	84,589	29,551	65,699	-	-
Pioneer Peak Elementary	165,845	40,424	68,850	-	-
Ron Larson Elementary	45,408	-	17,606	-	-
Sherrod Elementary	120,667	51,553	67,807	-	-
Snowshoe Elementary	124,814	-	51,032	-	-
Swanson Elementary	107,181	25,116	78,348	-	-
Tanaina Elementary	88,739	-	34,888	-	-
Middle School	**230,957**	**-**	**99,140**	**-**	**-**
Colony Middle	55,552	-	29,689	-	-
Palmer Jr Middle	88,739	-	34,888	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	86,666	-	34,563	-	-
High School	**388,956**	**6,040**	**136,333**	**-**	**387**
Career & Technical High	-	-	-	-	-
Colony High	82,516	6,040	14,874	-	387
Houston High	-	-	-	-	-
Houston Jr/Sr High	40,223	-	16,795	-	-
Joe Redington Sr. Jr/Sr High	88,739	-	34,888	-	-
Palmer High	88,739	-	34,888	-	-
Wasilla High	88,739	-	34,888	-	-
Small Attendance Area	**206,698**	**76,442**	**141,123**	**-**	**-**
Beryozava	50,998	-	23,729	-	-
Glacier View	-	40,450	22,781	-	-
Sutton Elementary	17,518	-	7,992	-	-
Su-Valley Jr/Sr High	88,739	35,708	68,273	-	-
Talkeetna Elementary	15,444	-	2,440	-	-
Trapper Creek Elementary	-	284	88	-	-
Willow Elementary	33,999	-	15,820	-	-
Alternative/Correspondence School	**152,591**	**90,327**	**122,565**	**-**	**-**
Burchell High	63,852	28,704	39,973	-	-
Mat-Su Central	88,739	14,818	51,300	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	46,805	31,292	-	-
Valley Pathways	-	-	-	-	-
Charter School	**38,028**	**153,522**	**163,357**	**-**	**35,000**
Academy Charter	-	-	-	-	35,000
Birchtree Charter	-	14,820	15,815	-	-
Fronteras Spanish Immersion Charter	38,028	138,702	147,542	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
District Wide	**923,659**	**798,160**	**663,947**	**72,041**	**58,151**
Career & Technical Education	40,208	-	16,792	-	-
District Wide Services	33,319	62,141	6,798	-	-
Education & Instruction	816,507	10,555	267,408	72,041	58,151
Federal Programs	33,625	-	10,433	-	-
Information & Technology	-	576,586	322,533	-	-
Operations & Maintenance	-	-	-	-	-
Quality Schools Grant	-	148,878	39,983	-	-
Grand Total	**3,543,528**	**1,382,493**	**2,147,194**	**72,041**	**93,538**

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	**-**	**155,812**	**-**	**27,982**	**-**
Big Lake Elementary	-	10,974	-	1,450	-
Butte Elementary	-	10,974	-	2,321	-
Cottonwood Creek Elementary	-	12,062	-	2,175	-
Dena'ina Elementary	-	10,974	-	1,257	-
Finger Lake Elementary	-	10,974	-	2,166	-
Fred & Sarah Machetanz Elementary	-	10,974	-	2,417	-
Goose Bay Elementary	-	12,062	-	725	-
Iditarod Elementary	-	10,974	-	-	-
John Shaw Elementary	-	10,974	-	2,417	-
Knik Elementary	-	-	-	1,933	-
Meadow Lakes Elementary	-	10,974	-	2,515	-
Pioneer Peak Elementary	-	10,974	-	967	-
Ron Larson Elementary	-	10,974	-	-	-
Sherrod Elementary	-	-	-	3,384	-
Snowshoe Elementary	-	10,974	-	-	-
Swanson Elementary	-	-	-	2,321	-
Tanaina Elementary	-	10,974	-	1,934	-
Middle School	**-**	**63,528**	**-**	**18,396**	**-**
Colony Middle	-	15,882	-	5,802	-
Palmer Jr Middle	-	15,882	-	5,052	-
Teeland Middle	-	15,882	-	3,384	-
Wasilla Middle	-	15,882	-	4,158	-
High School	**-**	**113,584**	**-**	**17,174**	**-**
Career & Technical High	-	18,656	-	1,219	-
Colony High	-	18,656	-	-	-
Houston High	-	6,768	-	-	-
Houston Jr/Sr High	-	13,536	-	3,868	-
Joe Redington Sr. Jr/Sr High	-	18,656	-	2,417	-
Palmer High	-	18,656	-	1,934	-
Wasilla High	-	18,656	-	7,736	-
Small Attendance Area	**-**	**66,633**	**4,835**	**5,704**	**-**
Beryozava	-	3,616	-	-	-
Glacier View	-	12,062	-	-	-
Sutton Elementary	-	7,159	-	1,837	-
Su-Valley Jr/Sr High	-	15,882	-	2,175	-
Talkeetna Elementary	-	10,974	-	-	-
Trapper Creek Elementary	-	5,966	4,835	967	-
Willow Elementary	-	10,974	-	725	-
Alternative/Correspondence School	**-**	**53,331**	**242**	**38,970**	**-**
Burchell High	-	15,882	-	967	-
Mat-Su Central	-	15,675	242	34,812	-
Mat-Su Day School	-	9,712	-	3,191	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	-	12,062	-	-	-
Charter School	**-**	**-**	**-**	**2,550**	**-**
Academy Charter	-	-	-	1,550	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	1,000	-
District Wide	**9,670**	**294,274**	**81,228**	**578,402**	**14,505**
Career & Technical Education	-	-	-	-	-
District Wide Services	-	285,828	-	-	-
Education & Instruction	9,670	-	76,393	363,897	14,505
Federal Programs	-	-	-	-	-
Information & Technology	-	-	4,835	214,505	-
Operations & Maintenance	-	8,446	-	-	-
Quality Schools Grant	-	-	-	-	-
Grand Total	**9,670**	**747,162**	**86,305**	**689,178**	**14,505**

FY 2021 Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Elementary	-	2,865,164
Big Lake Elementary	-	235,065
Butte Elementary	-	70,313
Cottonwood Creek Elementary	-	188,793
Dena'ina Elementary	-	178,481
Finger Lake Elementary	-	70,158
Fred & Sarah Machetanz Elementary	-	266,588
Goose Bay Elementary	-	69,803
Iditarod Elementary	-	61,993
John Shaw Elementary	-	231,811
Knik Elementary	-	158,051
Meadow Lakes Elementary	-	193,328
Pioneer Peak Elementary	-	287,060
Ron Larson Elementary	-	73,988
Sherrod Elementary	-	243,411
Snowshoe Elementary	-	186,820
Swanson Elementary	-	212,966
Tanaina Elementary	-	136,535
Middle School	-	412,021
Colony Middle	-	106,925
Palmer Jr Middle	-	144,561
Teeland Middle	-	19,266
Wasilla Middle	-	141,269
High School	-	662,474
Career & Technical High	-	19,875
Colony High	-	122,473
Houston High	-	6,768
Houston Jr/Sr High	-	74,422
Joe Redington Sr. Jr/Sr High	-	144,700
Palmer High	-	144,217
Wasilla High	-	150,019
Small Attendance Area	-	501,435
Beryozava	-	78,343
Glacier View	-	75,293
Sutton Elementary	-	34,506
Su-Valley Jr/Sr High	-	210,777
Talkeetna Elementary	-	28,858
Trapper Creek Elementary	-	12,140
Willow Elementary	-	61,518
Alternative/Correspondence School	-	458,026
Burchell High	-	149,378
Mat-Su Central	-	205,586
Mat-Su Day School	-	12,903
Mat-Su Youth Facility (Mat-Su Secondary)	-	78,097
Valley Pathways	-	12,062
Charter School	-	392,457
Academy Charter	-	36,550
Birchtree Charter	-	30,635
Fronteras Spanish Immersion Charter	-	324,272
Midnight Sun Family Learning Center	-	1,000
District Wide	24,175	3,518,212
Career & Technical Education	-	57,000
District Wide Services	-	388,086
Education & Instruction	24,175	1,713,302
Federal Programs	-	44,058
Information & Technology	-	1,118,459
Operations & Maintenance	-	8,446
Quality Schools Grant	-	188,861
Grand Total	24,175	8,809,789

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FY 2021 Expenditure Summary
Function - Object - Location

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

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	450 Supplies & Materials
Elementary	**1,957,147**	**-**	**627,626**	**13,690**	**12,269**
Big Lake Elementary	112,584	-	40,444	720	483
Butte Elementary	114,836	-	40,797	720	-
Cottonwood Creek Elementary	126,789	-	42,669	720	48
Dena'ina Elementary	112,584	-	40,444	720	-
Finger Lake Elementary	112,584	-	18,213	1,203	2,901
Fred & Sarah Machetanz Elementary	124,302	-	42,279	720	-
Goose Bay Elementary	103,403	-	39,006	720	1,934
Iditarod Elementary	108,211	-	39,760	720	-
John Shaw Elementary	126,789	-	42,669	720	387
Knik Elementary	114,836	-	18,566	720	-
Meadow Lakes Elementary	121,865	-	41,898	720	-
Pioneer Peak Elementary	110,376	-	40,098	720	-
Ron Larson Elementary	110,376	-	40,098	720	-
Sherrod Elementary	103,403	-	39,006	720	-
Snowshoe Elementary	126,789	-	42,669	720	-
Swanson Elementary	112,584	-	18,213	1,687	5,802
Tanaina Elementary	114,836	-	40,797	720	714
Middle School	**1,058,525**	**-**	**371,167**	**10,147**	**5,319**
Colony Middle	227,054	-	81,201	3,007	2,708
Palmer Jr Middle	232,711	-	82,087	2,040	1,837
Teeland Middle	365,260	-	125,667	3,060	-
Wasilla Middle	233,500	-	82,212	2,040	774
High School	**1,964,971**	**-**	**672,719**	**21,120**	**966**
Career & Technical High	269,400	-	87,549	2,640	-
Colony High	388,717	-	129,368	3,960	-
Houston Jr/Sr High	361,276	-	125,071	3,960	483
Joe Redington Sr. Jr/Sr High	247,026	-	84,347	2,640	483
Palmer High	360,444	-	124,941	3,960	-
Wasilla High	338,108	-	121,443	3,960	-
Small Attendance Area	**356,665**	**-**	**130,013**	**4,874**	**773**
Glacier View	53,423	-	19,772	360	-
Sutton Elementary	43,611	-	18,236	360	-
Su-Valley Jr/Sr High	133,561	-	43,747	3,254	483
Talkeetna Elementary	24,859	-	9,596	180	-
Trapper Creek Elementary	53,423	-	19,772	360	-
Willow Elementary	47,788	-	18,890	360	290
Alternative/Correspondence School	**630,966**	**-**	**220,961**	**9,092**	**3,481**
AK Middle College	117,996	-	41,310	1,320	3,094
Burchell High	164,107	-	59,947	2,463	-
Mat-Su Central	215,980	-	76,062	3,989	387
Valley Pathways	132,883	-	43,642	1,320	-
Charter School	**910,870**	**-**	**300,255**	**13,101**	**18,478**
Academy Charter	145,334	-	43,317	2,828	400
American Charter	244,563	-	83,783	6,440	13,078
Birchtree Charter	167,185	-	49,526	1,073	5,000
Fronteras Spanish Immersion Charter	128,005	-	42,787	720	-
Midnight Sun Family Learning Center	99,362	-	38,303	1,320	-
Twindly Bridge Charter	126,421	-	42,539	720	-
District Wide	**-**	**11,029**	**1,012**	**-**	**-**
District Wide Services	-	11,029	1,012	-	-
Grand Total	**6,879,144**	**11,029**	**2,323,753**	**72,024**	**41,286**

FY 2021 Expenditure Summary
Function - Object - Location

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

	490 Other Expenses	Grand Total
Elementary	**483**	**2,611,215**
Big Lake Elementary	483	**154,714**
Butte Elementary	-	**156,353**
Cottonwood Creek Elementary	-	**170,226**
Dena'ina Elementary	-	**153,748**
Finger Lake Elementary	-	**134,901**
Fred & Sarah Machetanz Elementary	-	**167,301**
Goose Bay Elementary	-	**145,063**
Iditarod Elementary	-	**148,691**
John Shaw Elementary	-	**170,565**
Knik Elementary	-	**134,122**
Meadow Lakes Elementary	-	**164,483**
Pioneer Peak Elementary	-	**151,194**
Ron Larson Elementary	-	**151,194**
Sherrod Elementary	-	**143,129**
Snowshoe Elementary	-	**170,178**
Swanson Elementary	-	**138,286**
Tanaina Elementary	-	**157,067**
Middle School	**-**	**1,445,158**
Colony Middle	-	**313,970**
Palmer Jr Middle	-	**318,675**
Teeland Middle	-	**493,987**
Wasilla Middle	-	**318,526**
High School	**-**	**2,659,776**
Career & Technical High	-	**359,589**
Colony High	-	**522,045**
Houston Jr/Sr High	-	**490,790**
Joe Redington Sr. Jr/Sr High	-	**334,496**
Palmer High	-	**489,345**
Wasilla High	-	**463,511**
Small Attendance Area	**1,451**	**493,776**
Glacier View	-	**73,555**
Sutton Elementary	-	**62,207**
Su-Valley Jr/Sr High	774	**181,819**
Talkeetna Elementary	-	**34,635**
Trapper Creek Elementary	-	**73,555**
Willow Elementary	677	**68,005**
Alternative/Correspondence School	**1,160**	**865,660**
AK Middle College	-	**163,720**
Burchell High	-	**226,517**
Mat-Su Central	1,160	**297,578**
Valley Pathways	-	**177,845**
Charter School	**-**	**1,242,704**
Academy Charter	-	**191,879**
American Charter	-	**347,864**
Birchtree Charter	-	**222,784**
Fronteras Spanish Immersion Charter	-	**171,512**
Midnight Sun Family Learning Center	-	**138,985**
Twindly Bridge Charter	-	**169,680**
District Wide	**-**	**12,041**
District Wide Services	-	**12,041**
Grand Total	**3,094**	**9,330,330**

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	**1,521,428**	**1,048,703**	**386**	**18,359**	**165,370**
Big Lake Elementary	105,647	77,460	-	483	13,537
Butte Elementary	73,916	45,336	-	1,305	14,228
Cottonwood Creek Elementary	76,180	68,168	-	306	6,456
Dena'ina Elementary	78,528	68,992	386	967	-
Finger Lake Elementary	86,731	49,339	-	870	7,579
Fred & Sarah Machetanz Elementary	79,964	69,439	-	2,018	14,761
Goose Bay Elementary	102,889	76,600	-	2,605	13,694
Iditarod Elementary	88,631	72,146	-	2,417	-
John Shaw Elementary	84,914	36,067	-	290	5,278
Knik Elementary	87,949	71,933	-	725	13,096
Meadow Lakes Elementary	105,635	77,457	-	967	13,412
Pioneer Peak Elementary	98,801	75,322	-	-	6,632
Ron Larson Elementary	90,707	72,794	-	483	13,412
Sherrod Elementary	86,406	49,237	-	1,936	15,503
Snowshoe Elementary	89,926	28,122	-	483	13,201
Swanson Elementary	88,631	72,146	-	483	6,457
Tanaina Elementary	95,973	38,145	-	2,021	8,124
Middle School	**681,298**	**478,083**	**-**	**8,333**	**101,685**
Colony Middle	189,827	125,338	-	3,181	24,960
Palmer Jr Middle	126,211	83,521	-	1,378	25,458
Teeland Middle	179,295	122,411	-	967	26,202
Wasilla Middle	185,965	146,813	-	2,807	25,065
High School	**1,440,806**	**1,004,442**	**-**	**18,879**	**62,653**
Career & Technical High	211,519	154,723	-	3,123	9,426
Colony High	281,600	198,841	-	4,241	16,977
Houston High	-	-	-	-	4,343
Houston Jr/Sr High	264,059	193,482	-	2,738	12,185
Joe Redington Sr. Jr/Sr High	176,364	99,432	-	2,901	-
Palmer High	244,004	187,082	-	2,975	9,922
Wasilla High	263,260	170,882	-	2,901	9,800
Small Attendance Area	**297,831**	**229,034**	**3,867**	**1,585**	**40,542**
Beryozava	7,852	5,231	-	-	942
Glacier View	53,413	38,913	1,934	24	2,359
Sutton Elementary	53,410	38,912	-	-	3,613
Su-Valley Jr/Sr High	67,797	65,550	1,450	875	16,258
Talkeetna Elementary	52,228	38,469	193	420	2,359
Trapper Creek Elementary	26,930	8,420	-	73	1,810
Willow Elementary	36,201	33,539	290	193	13,201
Alternative/Correspondence School	**766,202**	**528,479**	**580**	**18,517**	**71,676**
AK Middle College	33,047	10,526	387	483	-
Burchell High	43,447	35,741	-	48	12,438
Mat-Su Central	485,288	329,440	193	16,439	47,149
Mat-Su Day School	55,596	39,595	-	483	3,298
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	942
Valley Pathways	148,824	113,177	-	1,064	7,849
Charter School	**646,411**	**502,879**	**700**	**5,000**	**34,600**
Academy Charter	86,359	66,313	-	-	-
American Charter	30,985	31,621	-	-	-
Birchtree Charter	89,420	72,670	-	300	-
Fronteras Spanish Immersion Charter	130,385	106,552	-	1,200	20,000
Midnight Sun Family Learning Center	52,202	38,246	-	1,000	-
Twindly Bridge Charter	257,060	187,477	700	2,500	14,600

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	**45,834**	**-**	**2,800,080**
Big Lake Elementary	1,934	-	**199,061**
Butte Elementary	629	-	**135,414**
Cottonwood Creek Elementary	1,934	-	**153,044**
Dena'ina Elementary	967	-	**149,840**
Finger Lake Elementary	2,417	-	**146,936**
Fred & Sarah Machetanz Elementary	967	-	**167,149**
Goose Bay Elementary	2,417	-	**198,205**
Iditarod Elementary	-	-	**163,194**
John Shaw Elementary	5,802	-	**132,351**
Knik Elementary	483	-	**174,186**
Meadow Lakes Elementary	2,417	-	**199,888**
Pioneer Peak Elementary	3,868	-	**184,623**
Ron Larson Elementary	4,593	-	**181,989**
Sherrod Elementary	1,934	-	**155,016**
Snowshoe Elementary	9,670	-	**141,402**
Swanson Elementary	3,868	-	**171,585**
Tanaina Elementary	1,934	-	**146,197**
Middle School	**17,793**	**483**	**1,287,675**
Colony Middle	967	-	**344,273**
Palmer Jr Middle	4,593	-	**241,161**
Teeland Middle	10,637	483	**339,995**
Wasilla Middle	1,596	-	**362,246**
High School	**34,642**	**-**	**2,561,422**
Career & Technical High	-	-	**378,791**
Colony High	4,835	-	**506,494**
Houston High	-	-	**4,343**
Houston Jr/Sr High	1,934	-	**474,398**
Joe Redington Sr. Jr/Sr High	2,731	-	**281,428**
Palmer High	20,307	-	**464,290**
Wasilla High	4,835	-	**451,678**
Small Attendance Area	**2,224**	**-**	**575,083**
Beryozava	-	-	**14,025**
Glacier View	-	-	**96,643**
Sutton Elementary	967	-	**96,902**
Su-Valley Jr/Sr High	483	-	**152,413**
Talkeetna Elementary	387	-	**94,056**
Trapper Creek Elementary	97	-	**37,330**
Willow Elementary	290	-	**83,714**
Alternative/Correspondence School	**83,161**	**242**	**1,468,857**
AK Middle College	2,417	-	**46,860**
Burchell High	1,934	-	**93,608**
Mat-Su Central	76,393	242	**955,144**
Mat-Su Day School	483	-	**99,455**
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	**942**
Valley Pathways	1,934	-	**272,848**
Charter School	**61,000**	**1,700**	**1,252,290**
Academy Charter	4,500	-	**157,172**
American Charter	1,000	-	**63,606**
Birchtree Charter	5,000	-	**167,390**
Fronteras Spanish Immersion Charter	35,000	-	**293,137**
Midnight Sun Family Learning Center	500	-	**91,948**
Twindly Bridge Charter	15,000	1,700	**479,037**

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	**172,335**	**15,813**	**967**	**-**	**26,587**
Accounting Department	-	-	-	-	2,217
Chief Financial Office	-	-	-	-	2,892
District Wide Services	172,335	15,813	-	-	-
Education & Instruction	-	-	967	-	2,892
Federal Programs	-	-	-	-	1,810
Information & Technology	-	-	-	-	2,146
Office of the Superintendent	-	-	-	-	2,892
Operations & Maintenance	-	-	-	-	1,810
Payroll Department	-	-	-	-	2,892
Purchasing Department	-	-	-	-	1,810
Student Support Services	-	-	-	-	4,079
Student Transportation	-	-	-	-	1,147
Grand Total	**5,526,311**	**3,807,433**	**6,500**	**70,673**	**503,113**

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	**5,802**	**-**	**221,504**
Accounting Department	-	-	**2,217**
Chief Financial Office	-	-	**2,892**
District Wide Services	-	-	**188,148**
Education & Instruction	5,802	-	**9,661**
Federal Programs	-	-	**1,810**
Information & Technology	-	-	**2,146**
Office of the Superintendent	-	-	**2,892**
Operations & Maintenance	-	-	**1,810**
Payroll Department	-	-	**2,892**
Purchasing Department	-	-	**1,810**
Student Support Services	-	-	**4,079**
Student Transportation	-	-	**1,147**
Grand Total	**250,456**	**2,425**	**10,166,911**

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	**341,275**	**295,919**	**309,593**	**2,611**	**77,977**
Business & Operations	-	166,274	70,612	-	2,760
District Wide Services	-	2,460	226	-	-
Education & Instruction	166,274	-	45,854	-	2,760
Office of the Superintendent	175,001	-	49,060	-	15,408
Public Information Office	-	108,885	55,060	-	2,417
School Board	-	18,300	88,781	2,611	54,632
Grand Total	**341,275**	**295,919**	**309,593**	**2,611**	**77,977**

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**	**26,322**	**1,191,638**
Business & Operations	-	-	-	-	**239,646**
District Wide Services	-	-	-	-	**2,686**
Education & Instruction	-	-	-	-	**214,888**
Office of the Superintendent	-	-	8,703	2,877	**251,049**
Public Information Office	-	33,845	17,692	1,287	**219,186**
School Board	1,967	71,383	4,351	22,158	**264,183**
Grand Total	**1,967**	**105,228**	**30,746**	**26,322**	**1,191,638**

FY 2021 Expenditure Summary
Function - Object - Location

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

	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
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	**4,938,254**	**2,917,730**	**968,990**	**103,501**	**46,829**
Accounting Department	422,469	286,390	-	7,223	-
Administration Building	-	-	-	-	10,637
Business & Operations	69,809	44,034	-	3,529	72
Career & Technical Education	66,085	42,872	-	-	-
Chief Financial Office	285,067	153,312	-	7,204	-
District Warehouse	200,444	139,645	-	-	-
District Wide Services	90,295	8,284	418,633	-	-
Education & Instruction	333,183	182,833	-	-	-
Equal Employment Opportunity	30,743	3,421	-	-	-
Federal Programs	23,556	16,076	-	-	-
Human Resources and Labor Contracts	582,657	344,846	46,860	14,944	-
Information & Technology	1,507,026	865,187	269,225	55,945	34,670
Office of the Superintendent	82,691	48,824	-	-	-
Operations & Maintenance	131,952	86,462	-	-	-
Payroll Department	436,850	268,649	-	3,362	-
Planning & Demography	-	-	21,757	-	-
Purchasing Department	409,258	271,844	-	5,318	1,450
Risk Management	98,030	59,255	212,515	5,783	-
Safety & Emergency Preparedness	97,360	51,460	-	193	-
School Board	70,779	44,336	-	-	-
Grand Total	**4,938,254**	**2,917,730**	**968,990**	**103,501**	**46,829**

FY 2021 Expenditure Summary
Function - Object - Location

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

	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses	495 Indirect Costs
Middle School	**-**	**-**	**735**	**-**	**-**
Palmer Jr Middle	-	-	735	-	-
High School	**-**	**-**	**483**	**-**	**-**
Houston Jr/Sr High	-	-	483	-	-
Charter School	**-**	**44,902**	**-**	**-**	**655,131**
Academy Charter	-	26,571	-	-	109,055
American Charter	-	-	-	-	78,902
Birchtree Charter	-	-	-	-	145,821
Fronteras Spanish Immersion Charter	-	17,000	-	-	122,595
Midnight Sun Family Learning Center	-	-	-	-	90,722
Twindly Bridge Charter	-	1,331	-	-	108,036
District Wide	**1,299,664**	**583,950**	**1,551,235**	**69,537**	**(1,691,107)**
Accounting Department	127,032	-	3,481	609	-
Administration Building	-	-	10,429	-	-
Business & Operations	6,769	-	33,361	4,835	-
Career & Technical Education	-	-	-	-	-
Chief Financial Office	725	-	2,224	2,968	-
District Warehouse	4,835	-	15,557	-	-
District Wide Services	-	-	21,274	-	(1,691,107)
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	-	-	5,004	653	-
Federal Programs	-	-	-	-	-
Human Resources and Labor Contracts	28,703	-	36,361	4,351	-
Information & Technology	1,055,091	-	1,383,339	49,175	-
Office of the Superintendent	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Payroll Department	9,723	-	3,079	3,079	-
Planning & Demography	-	-	-	-	-
Purchasing Department	10,637	-	10,836	1,450	-
Risk Management	50,543	583,950	23,389	2,127	-
Safety & Emergency Preparedness	5,606	-	2,901	290	-
School Board	-	-	-	-	-
Grand Total	**1,299,664**	**628,852**	**1,552,453**	**69,537**	**(1,035,976)**

FY 2021 Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Middle School	**-**	**735**
Palmer Jr Middle	-	**735**
High School	**-**	**483**
Houston Jr/Sr High	-	**483**
Charter School	**-**	**700,033**
Academy Charter	-	**135,626**
American Charter	-	**78,902**
Birchtree Charter	-	**145,821**
Fronteras Spanish Immersion Charter	-	**139,595**
Midnight Sun Family Learning Center	-	**90,722**
Twindly Bridge Charter	-	**109,367**
District Wide	**827,236**	**11,615,819**
Accounting Department	-	**847,204**
Administration Building	-	**21,066**
Business & Operations	-	**162,409**
Career & Technical Education	-	**108,957**
Chief Financial Office	-	**451,500**
District Warehouse	-	**360,481**
District Wide Services	-	**(1,152,621)**
Education & Instruction	-	**516,016**
Equal Employment Opportunity	-	**39,821**
Federal Programs	-	**39,632**
Human Resources and Labor Contracts	-	**1,058,722**
Information & Technology	827,236	**6,046,894**
Office of the Superintendent	-	**131,515**
Operations & Maintenance	-	**218,414**
Payroll Department	-	**724,742**
Planning & Demography	-	**21,757**
Purchasing Department	-	**710,793**
Risk Management	-	**1,035,592**
Safety & Emergency Preparedness	-	**157,810**
School Board	-	**115,115**
Grand Total	**827,236**	**12,317,070**

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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	**1,274,081**	**919,264**	**25,000**	**-**	**388,786**
Big Lake Elementary	67,107	42,923	-	-	26,053
Butte Elementary	73,681	45,263	-	-	11,527
Cottonwood Creek Elementary	79,897	47,203	-	-	16,236
Dena'ina Elementary	76,467	68,348	-	-	12,491
Finger Lake Elementary	73,475	45,197	-	-	19,616
Fred & Sarah Machetanz Elementary	62,623	64,025	-	-	30,992
Goose Bay Elementary	65,878	42,825	-	-	30,824
Iditarod Elementary	73,674	67,474	25,000	-	35,183
John Shaw Elementary	77,691	68,730	-	-	22,825
Knik Elementary	75,517	68,051	-	-	17,806
Meadow Lakes Elementary	70,528	44,277	-	-	24,877
Pioneer Peak Elementary	78,900	46,893	-	-	19,538
Ron Larson Elementary	91,305	72,982	-	-	18,908
Sherrod Elementary	75,279	67,977	-	-	25,864
Snowshoe Elementary	67,524	43,340	-	-	19,613
Swanson Elementary	77,369	12,068	-	-	35,310
Tanaina Elementary	87,166	71,688	-	-	21,123
Middle School	**526,400**	**430,412**	**-**	**-**	**134,776**
Colony Middle	111,938	79,463	-	-	22,870
Houston Middle	-	-	-	-	12,407
Palmer Jr Middle	116,094	102,689	-	-	36,407
Teeland Middle	146,319	112,127	-	-	25,835
Wasilla Middle	152,049	136,133	-	-	37,257
High School	**1,086,199**	**850,128**	**-**	**-**	**232,146**
Career & Technical High	144,186	111,750	-	-	19,986
Colony High	205,831	175,466	-	-	31,973
Houston High	-	-	-	-	4,031
Houston Jr/Sr High	226,281	159,621	-	-	24,818
Joe Redington Sr. Jr/Sr High	138,759	87,839	-	-	21,140
Palmer High	192,223	171,197	-	-	71,905
Wasilla High	178,919	144,255	-	-	58,293
Small Attendance Area	**301,220**	**201,981**	**-**	**-**	**124,480**
Beryozava	3,013	283	-	-	4,538
Glacier View	35,223	11,019	-	-	3,733
Sutton Elementary	47,625	37,106	-	-	58,726
Su-Valley Jr/Sr High	84,837	70,962	-	-	24,166
Talkeetna Elementary	29,798	31,539	-	-	11,134
Trapper Creek Elementary	47,622	14,892	-	-	7,179
Willow Elementary	53,102	36,180	-	-	15,004
Alternative/Correspondence School	**206,059**	**108,609**	**-**	**-**	**68,506**
AK Middle College	-	-	-	-	-
Burchell High	73,807	23,088	-	-	26,864
Mat-Su Central	41,626	34,948	-	-	20,549
Mat-Su Day School	31,493	9,855	-	-	3,803
Valley Pathways	59,133	40,718	-	-	17,290
Charter School	**188,637**	**201,650**	**-**	**-**	**49,516**
Academy Charter	36,156	44,208	-	-	9,500
American Charter	44,542	52,312	-	-	4,000
Birchtree Charter	21,802	23,587	-	-	7,000
Fronteras Spanish Immersion Charter	61,558	63,114	-	-	13,500
Midnight Sun Family Learning Center	-	-	-	-	8,514
Twindly Bridge Charter	24,579	18,429	-	-	7,002

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	**1,741,151**	**126,777**	**-**	**3,195**	**-**
Big Lake Elementary	109,414	11,844	-	967	-
Butte Elementary	63,186	9,600	-	-	-
Cottonwood Creek Elementary	84,855	-	-	-	-
Dena'ina Elementary	59,203	15,570	-	-	-
Finger Lake Elementary	91,084	1,944	-	-	-
Fred & Sarah Machetanz Elementary	226,653	21,155	-	-	-
Goose Bay Elementary	75,219	14,920	-	193	-
Iditarod Elementary	91,833	3,435	-	-	-
John Shaw Elementary	111,971	1,620	-	483	-
Knik Elementary	129,547	14,920	-	-	-
Meadow Lakes Elementary	132,741	15,020	-	193	-
Pioneer Peak Elementary	64,507	1,944	-	242	-
Ron Larson Elementary	122,344	1,296	-	-	-
Sherrod Elementary	117,705	745	-	677	-
Snowshoe Elementary	78,058	10,820	-	-	-
Swanson Elementary	113,920	-	-	-	-
Tanaina Elementary	68,911	1,944	-	440	-
Middle School	**1,231,247**	**8,508**	**-**	**1,547**	**-**
Colony Middle	282,495	3,402	-	483	-
Houston Middle	157,748	3,162	-	-	-
Palmer Jr Middle	234,047	-	-	-	-
Teeland Middle	335,790	1,944	-	-	-
Wasilla Middle	221,167	-	-	1,064	-
High School	**2,325,588**	**73,370**	**-**	**-**	**-**
Career & Technical High	335,525	4,860	-	-	-
Colony High	429,387	6,318	-	-	-
Houston High	-	-	-	-	-
Houston Jr/Sr High	331,208	39,002	-	-	-
Joe Redington Sr. Jr/Sr High	217,661	23,190	-	-	-
Palmer High	494,520	-	-	-	-
Wasilla High	517,287	-	-	-	-
Small Attendance Area	**563,035**	**77,677**	**-**	**-**	**-**
Beryozava	-	7,082	-	-	-
Glacier View	66,464	7,810	-	-	-
Sutton Elementary	60,296	15,690	-	-	-
Su-Valley Jr/Sr High	209,895	17,520	-	-	-
Talkeetna Elementary	78,981	7,220	-	-	-
Trapper Creek Elementary	46,163	9,430	-	-	-
Willow Elementary	101,236	12,925	-	-	-
Alternative/Correspondence School	**427,821**	**831,065**	**-**	**4,158**	**-**
AK Middle College	-	75,000	-	-	-
Burchell High	96,289	140	-	483	-
Mat-Su Central	55,560	727,196	-	1,741	-
Mat-Su Day School	52,259	27,028	-	-	-
Valley Pathways	223,713	1,701	-	1,934	-
Charter School	**307,667**	**1,811,073**	**-**	**102,155**	**100**
Academy Charter	59,000	36,000	-	9,500	-
American Charter	90,000	219,400	-	6,500	-
Birchtree Charter	77,000	528,000	-	12,000	-
Fronteras Spanish Immersion Charter	50,000	468,600	-	40,500	-
Midnight Sun Family Learning Center	9,394	452,600	-	10,000	-
Twindly Bridge Charter	22,273	106,473	-	23,655	100

FY 2021 Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Elementary	-	**4,478,254**
Big Lake Elementary	-	**258,308**
Butte Elementary	-	**203,257**
Cottonwood Creek Elementary	-	**228,191**
Dena'ina Elementary	-	**232,079**
Finger Lake Elementary	-	**231,316**
Fred & Sarah Machetanz Elementary	-	**405,448**
Goose Bay Elementary	-	**229,859**
Iditarod Elementary	-	**296,599**
John Shaw Elementary	-	**283,320**
Knik Elementary	-	**305,841**
Meadow Lakes Elementary	-	**287,636**
Pioneer Peak Elementary	-	**212,024**
Ron Larson Elementary	-	**306,835**
Sherrod Elementary	-	**288,247**
Snowshoe Elementary	-	**219,355**
Swanson Elementary	-	**238,667**
Tanaina Elementary	-	**251,272**
Middle School	-	**2,332,890**
Colony Middle	-	**500,651**
Houston Middle	-	**173,317**
Palmer Jr Middle	-	**489,237**
Teeland Middle	-	**622,015**
Wasilla Middle	-	**547,670**
High School	-	**4,567,431**
Career & Technical High	-	**616,307**
Colony High	-	**848,975**
Houston High	-	**4,031**
Houston Jr/Sr High	-	**780,930**
Joe Redington Sr. Jr/Sr High	-	**488,589**
Palmer High	-	**929,845**
Wasilla High	-	**898,754**
Small Attendance Area	-	**1,268,393**
Beryozava	-	**14,916**
Glacier View	-	**124,249**
Sutton Elementary	-	**219,443**
Su-Valley Jr/Sr High	-	**407,380**
Talkeetna Elementary	-	**158,672**
Trapper Creek Elementary	-	**125,286**
Willow Elementary	-	**218,447**
Alternative/Correspondence School	-	**1,646,218**
AK Middle College	-	**75,000**
Burchell High	-	**220,671**
Mat-Su Central	-	**881,620**
Mat-Su Day School	-	**124,438**
Valley Pathways	-	**344,489**
Charter School	-	**2,660,798**
Academy Charter	-	**194,364**
American Charter	-	**416,754**
Birchtree Charter	-	**669,389**
Fronteras Spanish Immersion Charter	-	**697,272**
Midnight Sun Family Learning Center	-	**480,508**
Twindly Bridge Charter	-	**202,511**

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	**3,634,559**	**1,950,851**	**14,747**	**11,898**	**206,535**
Administration Building	37,236	11,648	-	-	14,332
Custodial Services	469,000	274,508	242	967	495
District Warehouse	7,873	2,464	-	-	9,507
District Wide Services	204,211	18,738	-	-	124,636
Information & Technology	-	-	-	-	3,287
Operations & Maintenance	2,916,239	1,643,493	14,505	10,931	53,232
Purchasing Department	-	-	-	-	440
Risk Management	-	-	-	-	-
Student Transportation	-	-	-	-	606
Grand Total	**7,217,155**	**4,662,895**	**39,747**	**11,898**	**1,204,745**

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	**352,882**	**1,130,736**	**2,222,395**	**1,270,603**	**10,637**
Administration Building	175,655	-	-	-	-
Custodial Services	-	435	-	366,212	-
District Warehouse	69,620	1,450	-	-	-
District Wide Services	-	791,898	-	-	-
Information & Technology	-	-	-	-	-
Operations & Maintenance	107,607	336,953	-	904,391	10,637
Purchasing Department	-	-	-	-	-
Risk Management	-	-	2,222,395	-	-
Student Transportation	-	-	-	-	-
Grand Total	**6,949,391**	**4,059,206**	**2,222,395**	**1,381,658**	**10,737**

FY 2021 Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
District Wide	**53,185**	**10,859,028**
Administration Building	-	**238,871**
Custodial Services	24,175	**1,136,034**
District Warehouse	-	**90,914**
District Wide Services	-	**1,139,483**
Information & Technology	-	**3,287**
Operations & Maintenance	29,010	**6,026,998**
Purchasing Department	-	**440**
Risk Management	-	**2,222,395**
Student Transportation	-	**606**
Grand Total	**53,185**	**27,813,012**

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	**230,945**	**-**	**50,201**	**-**	**-**
Big Lake Elementary	13,585	-	2,953	-	-
Butte Elementary	13,585	-	2,953	-	-
Cottonwood Creek Elementary	13,585	-	2,953	-	-
Dena'ina Elementary	13,585	-	2,953	-	-
Finger Lake Elementary	13,585	-	2,953	-	-
Fred & Sarah Machetanz Elementary	13,585	-	2,953	-	-
Goose Bay Elementary	13,585	-	2,953	-	-
Iditarod Elementary	13,585	-	2,953	-	-
John Shaw Elementary	13,585	-	2,953	-	-
Knik Elementary	13,585	-	2,953	-	-
Meadow Lakes Elementary	13,585	-	2,953	-	-
Pioneer Peak Elementary	13,585	-	2,953	-	-
Ron Larson Elementary	13,585	-	2,953	-	-
Sherrod Elementary	13,585	-	2,953	-	-
Snowshoe Elementary	13,585	-	2,953	-	-
Swanson Elementary	13,585	-	2,953	-	-
Tanaina Elementary	13,585	-	2,953	-	-
Middle School	**271,704**	**-**	**59,060**	**-**	**-**
Colony Middle	67,926	-	14,765	-	-
Palmer Jr Middle	67,926	-	14,765	-	-
Teeland Middle	67,926	-	14,765	-	-
Wasilla Middle	67,926	-	14,765	-	-
High School	**1,157,904**	**-**	**333,332**	**-**	**-**
Career & Technical High	46,190	-	10,039	-	-
Colony High	216,296	-	63,117	-	-
Houston Jr/Sr High	226,229	-	66,159	-	-
Joe Redington Sr. Jr/Sr High	246,971	-	69,407	-	-
Palmer High	216,294	-	63,117	-	-
Wasilla High	205,924	-	61,493	-	-
Small Attendance Area	**143,144**	**-**	**35,423**	**-**	**-**
Glacier View	16,302	-	3,543	-	-
Sutton Elementary	5,434	-	1,181	-	-
Su-Valley Jr/Sr High	105,106	-	27,156	-	-
Talkeetna Elementary	5,434	-	1,181	-	-
Trapper Creek Elementary	5,434	-	1,181	-	-
Willow Elementary	5,434	-	1,181	-	-
Alternative/Correspondence School	**8,151**	**-**	**1,770**	**-**	**-**
Burchell High	2,717	-	590	-	-
Mat-Su Central	2,717	-	590	-	-
Valley Pathways	2,717	-	590	-	-
Charter School	**967**	**-**	**151**	**-**	**-**
Fronteras Spanish Immersion Charter	967	-	151	-	-
District Wide	**163,022**	**3,799**	**35,779**	**242**	**525,574**
District Wide Services	127,700	3,799	28,102	-	-
Education & Instruction	-	-	-	242	512,510
Federal Programs	35,322	-	7,677	-	13,064
Grand Total	**1,975,837**	**3,799**	**515,716**	**242**	**525,574**

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	-	-	-	**281,146**
Big Lake Elementary	-	-	-	**16,538**
Butte Elementary	-	-	-	**16,538**
Cottonwood Creek Elementary	-	-	-	**16,538**
Dena'ina Elementary	-	-	-	**16,538**
Finger Lake Elementary	-	-	-	**16,538**
Fred & Sarah Machetanz Elementary	-	-	-	**16,538**
Goose Bay Elementary	-	-	-	**16,538**
Iditarod Elementary	-	-	-	**16,538**
John Shaw Elementary	-	-	-	**16,538**
Knik Elementary	-	-	-	**16,538**
Meadow Lakes Elementary	-	-	-	**16,538**
Pioneer Peak Elementary	-	-	-	**16,538**
Ron Larson Elementary	-	-	-	**16,538**
Sherrod Elementary	-	-	-	**16,538**
Snowshoe Elementary	-	-	-	**16,538**
Swanson Elementary	-	-	-	**16,538**
Tanaina Elementary	-	-	-	**16,538**
Middle School	-	-	-	**330,764**
Colony Middle	-	-	-	**82,691**
Palmer Jr Middle	-	-	-	**82,691**
Teeland Middle	-	-	-	**82,691**
Wasilla Middle	-	-	-	**82,691**
High School	-	-	-	**1,491,236**
Career & Technical High	-	-	-	**56,229**
Colony High	-	-	-	**279,413**
Houston Jr/Sr High	-	-	-	**292,388**
Joe Redington Sr. Jr/Sr High	-	-	-	**316,378**
Palmer High	-	-	-	**279,411**
Wasilla High	-	-	-	**267,417**
Small Attendance Area	-	-	-	**178,567**
Glacier View	-	-	-	**19,845**
Sutton Elementary	-	-	-	**6,615**
Su-Valley Jr/Sr High	-	-	-	**132,262**
Talkeetna Elementary	-	-	-	**6,615**
Trapper Creek Elementary	-	-	-	**6,615**
Willow Elementary	-	-	-	**6,615**
Alternative/Correspondence School	-	-	-	**9,921**
Burchell High	-	-	-	**3,307**
Mat-Su Central	-	-	-	**3,307**
Valley Pathways	-	-	-	**3,307**
Charter School	-	-	-	**1,118**
Fronteras Spanish Immersion Charter	-	-	-	**1,118**
District Wide	**125,710**	**88,034**	**102,018**	**1,044,178**
District Wide Services	-	-	-	**159,601**
Education & Instruction	125,710	84,129	101,535	**824,126**
Federal Programs	-	3,905	483	**60,451**
Grand Total	**125,710**	**88,034**	**102,018**	**3,336,930**

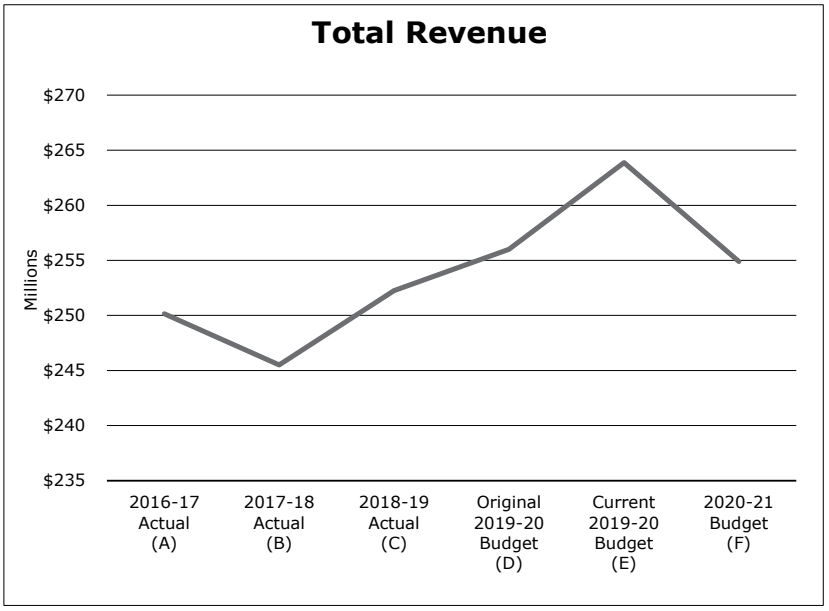
FY 2021 Expenditure Summary
Function - Object - Location

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

	550 Transfers to Other Funds	Grand Total
District Wide	**2,008,911**	**2,008,911**
Food Service	101,962	**101,962**
Student Transportation	1,906,949	**1,906,949**
Grand Total	**2,008,911**	**2,008,911**

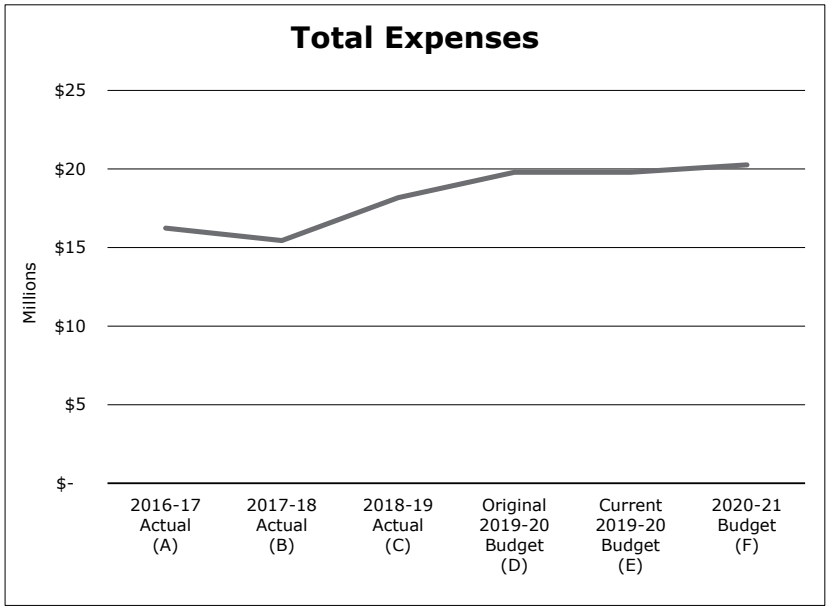
Fund: 100 General Operating Fund Revenue Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 60,665,932	$ 62,310,148	$ 1,644,216	3%
Food Services	-	-	-	-	-	-	-	0%
Local	685,839	516,669	593,267	455,000	237,154	590,000	352,846	149%
Other Local Reimbursements	1,854,746	445,329	447,749	-	-	-	-	0%
Total Revenue From Local Sources	**58,381,885**	**56,803,298**	**59,415,934**	**61,120,932**	**60,903,086**	**62,900,148**	**1,997,062**	**3%**
REVENUE FROM STATE SOURCES:								
Foundation Program	169,628,235	169,972,247	169,485,342	169,608,005	169,667,391	169,960,205	292,814	0%
School Improvement	531,101	537,159	541,059	543,705	543,865	547,468	3,603	1%
TRS On-Behalf	14,735,551	14,396,752	16,208,585	17,468,431	17,468,431	17,384,963	(83,468)	0%
PERS On-Behalf	1,507,427	1,047,303	1,966,871	2,328,195	2,328,195	2,877,415	549,220	24%
Other State Revenue	-	116,433	2,740,246	-	4,027,615	65,000	(3,962,615)	-98%
Total Revenue From State Sources	**186,402,314**	**186,069,894**	**190,942,103**	**189,948,336**	**194,035,497**	**190,835,051**	**(3,200,446)**	**-2%**
REVENUE FROM FEDERAL SOURCES:								
Direct	-	-	-	-	-	-	-	0%
E-Rate	1,349,403	1,280,412	1,276,298	1,337,557	1,345,685	523,008	(822,677)	-61%
Medicaid Reimbursement	1,090,092	1,356,014	618,221	1,102,608	31,428	638,539	607,111	1932%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**2,439,495**	**2,636,426**	**1,894,519**	**2,440,165**	**1,377,113**	**1,161,547**	**(215,566)**	**-16%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	2,932,728	-	-	2,500,000	7,558,053	-	(7,558,053)	-100%
Total Appropriations & Transfers	**2,932,728**	**-**	**-**	**2,500,000**	**7,558,053**	**-**	**(7,558,053)**	**-100%**
REVENUE TOTALS	**$ 250,156,422**	**$ 245,509,619**	**$ 252,252,555**	**$ 256,009,433**	**$ 263,873,749**	**$ 254,896,746**	**$ (8,977,003)**	**-3%**



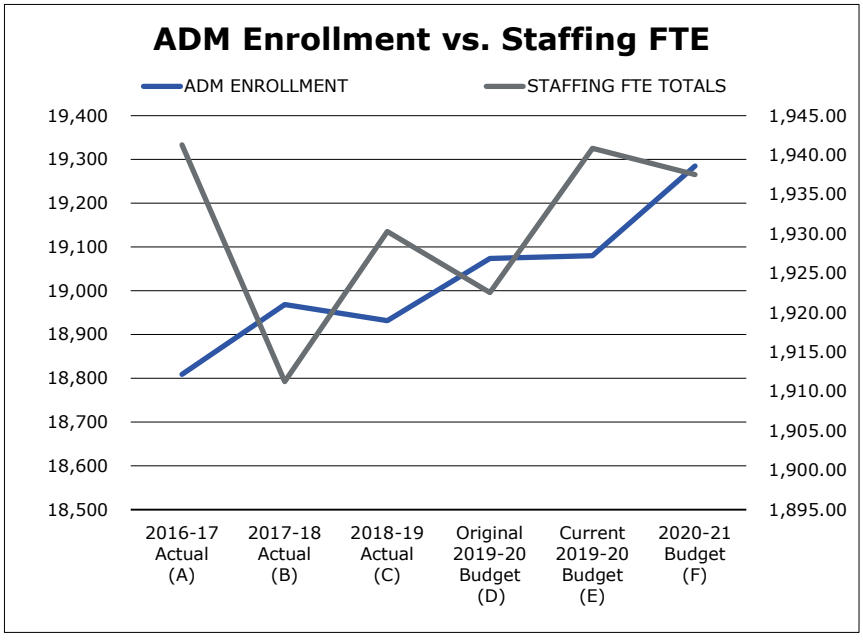
Fund: 100 General Operating Fund Expense Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	(2)	1	-	-	-	-	0%
360 Employee Benefits	16,242,975	15,444,054	18,175,455	19,796,626	19,796,626	20,262,378	465,752	2%
Subtotal Personnel	**16,242,975**	**15,444,051**	**18,175,455**	**19,796,626**	**19,796,626**	**20,262,378**	**465,752**	**2%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	(1)	-	-	-	-	-	0%
425 Student Travel	-	(1)	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	1	(1)	-	-	-	-	0%
445 Insurance & Bond Premiums	-	(1)	-	-	-	-	-	0%
450 Supplies & Materials	-	2	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	(1)	-	-	-	-	-	0%
495 Indirect Cost	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	(1)	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**(2)**	**(1)**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 16,242,975**	**$ 15,444,050**	**$ 18,175,454**	**$ 19,796,626**	**$ 19,796,626**	**$ 20,262,378**	**$ 465,752**	**2%**



Fund: 100 General Operating Fund Staffing Summary
Location: District Wide
Date: 6/3/2020

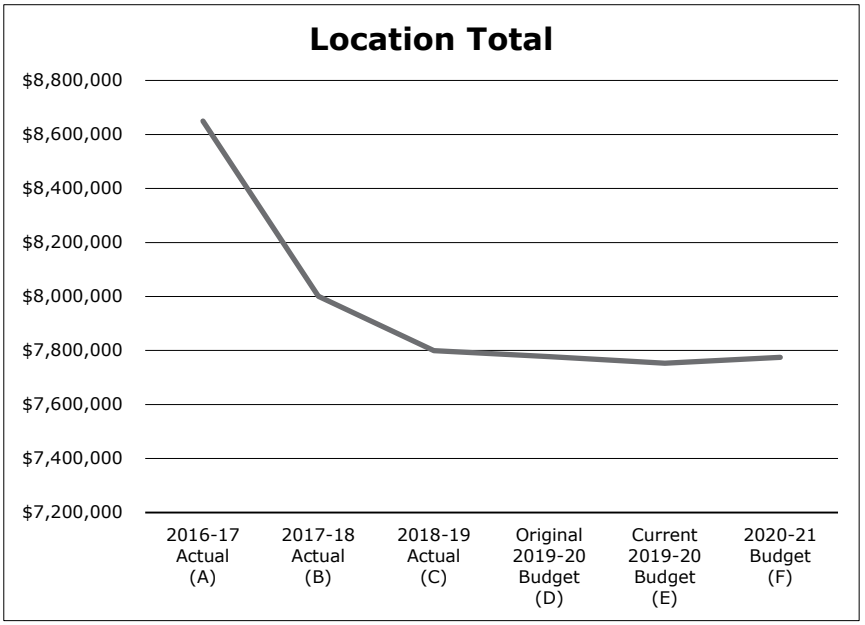
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	8.35	7.85	7.99	7.99	6.49	6.49	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	61.39	62.79	62.69	61.69	60.23	62.48	2.25	4%
Classroom Teacher	678.08	691.25	735.82	735.82	721.00	724.02	3.02	0%
SPED Teacher	180.21	186.31	212.56	207.06	206.43	204.94	(1.49)	-1%
Specialist - Schools	141.03	129.09	80.26	81.76	91.73	90.31	(1.42)	-2%
Counselor	33.48	31.29	30.99	30.49	30.99	30.99	-	0%
Nurse	32.05	32.42	32.22	31.62	31.82	29.93	(1.89)	-6%
Specialist - Department	108.49	103.08	96.38	95.38	97.87	96.87	(1.00)	-1%
Certified Sub Total	**1,243.08**	**1,244.08**	**1,258.92**	**1,251.82**	**1,246.56**	**1,246.03**	**(0.53)**	**0%**
CLASSIFIED FTE								
Director	7.00	6.25	6.25	6.25	6.25	6.25	-	0%
Supervisor	22.00	24.50	29.00	28.50	32.00	32.00	-	0%
Instructional Aides	291.05	288.65	302.73	299.73	326.50	323.89	(2.61)	-1%
Support Staff	150.13	131.13	133.38	135.38	129.88	127.18	(2.70)	-2%
Custodial Staff	119.11	102.23	103.60	101.60	103.88	103.13	(0.75)	-1%
Specialist - Department	108.93	114.41	96.41	99.28	95.78	99.05	3.27	3%
Classified Sub Total	**698.22**	**667.17**	**671.37**	**670.74**	**694.29**	**691.50**	**(2.79)**	**0%**
STAFFING FTE TOTALS	**1,941.29**	**1,911.25**	**1,930.29**	**1,922.56**	**1,940.85**	**1,937.53**	**(3.33)**	**0%**



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.

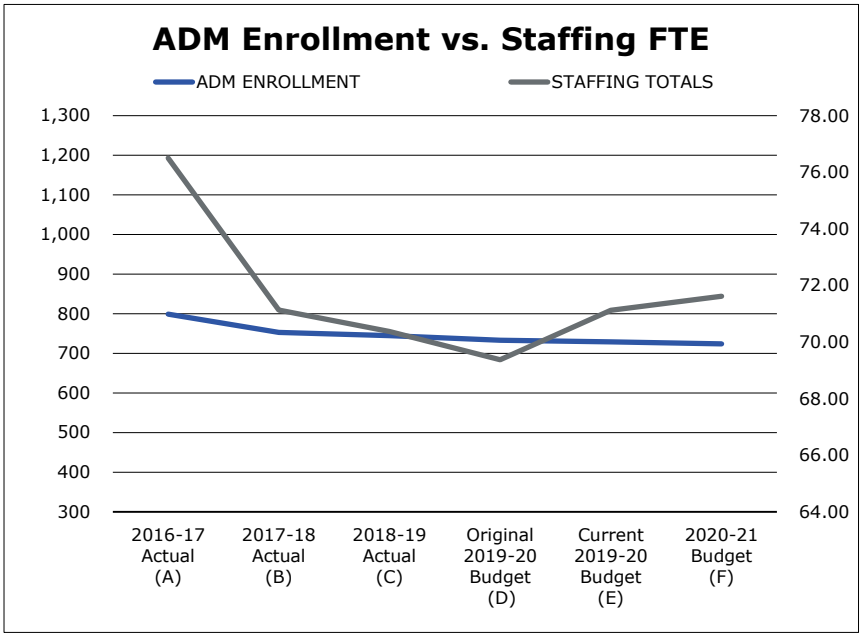
Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,362,980	$ 4,109,905	$ 3,865,073	$ 3,865,939	$ 3,824,740	$ 3,910,393	$ 85,653	2%
320 Non-Certificated Salaries	982,990	885,369	964,379	855,048	1,015,552	927,418	(88,134)	-9%
360 Employee Benefits	2,419,986	2,252,131	2,234,301	2,249,587	2,216,158	2,254,597	38,439	2%
Subtotal Personnel	**7,765,957**	**7,247,404**	**7,063,753**	**6,970,574**	**7,056,450**	**7,092,408**	**35,958**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	7,727	10,811	13,016	3,540	8,595	3,960	(4,635)	-54%
425 Student Travel	100,636	76,000	75,750	-	75,750	-	(75,750)	-100%
430 Utilities	49,562	48,198	97,986	176,710	101,999	93,536	(8,463)	-8%
435 Energy	471,785	479,944	411,626	532,308	354,588	494,520	139,932	39%
440 Purchased Services	23,424	16,963	21,698	10,102	32,910	9,922	(22,988)	-70%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	124,559	105,812	102,095	83,670	113,387	80,125	(33,262)	-29%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	105,941	15,935	13,906	-	9,254	-	(9,254)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**883,634**	**753,663**	**736,077**	**806,330**	**696,483**	**682,063**	**(14,420)**	**-2%**
LOCATION TOTALS	**$ 8,649,590**	**$ 8,001,068**	**$ 7,799,830**	**$ 7,776,904**	**$ 7,752,933**	**$ 7,774,471**	**$ 21,538**	**0%**



Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/3/2020

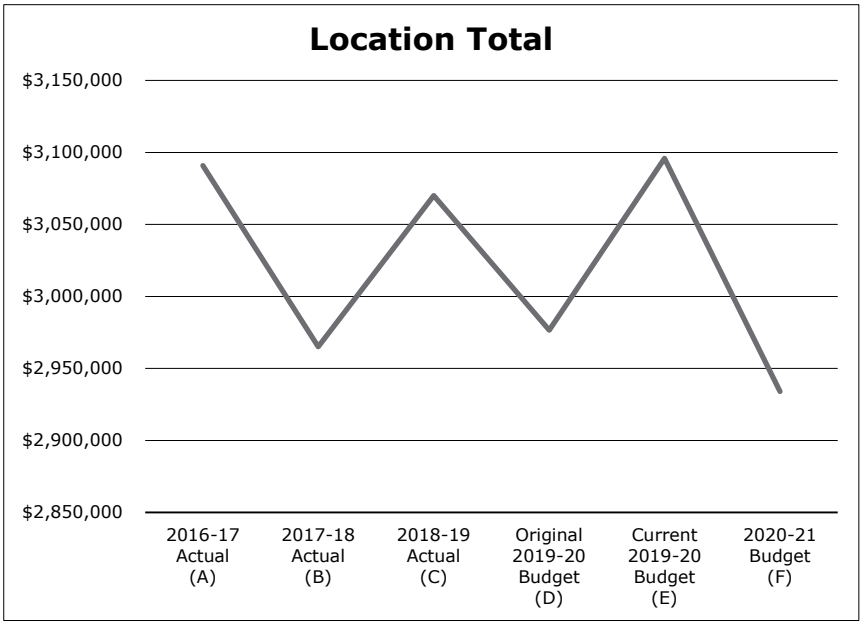
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**799.00**	**752.90**	**744.78**	**733.00**	**729.08**	**724.00**	**(5.08)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	2.00	3.00	3.00	-	0%
Classroom Teacher	28.00	27.00	30.00	30.00	27.00	27.00	-	0%
SPED Teacher	9.00	9.00	10.00	10.00	10.00	10.00	-	0%
Specialist - Schools	9.00	8.00	2.00	2.00	5.99	5.99	-	0%
Counselor	4.00	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%
Certified Sub Total	**54.00**	**51.00**	**49.00**	**48.00**	**49.99**	**49.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	0.75	0.75	1.00	1.00	-	0%
Instructional Aides	10.75	8.63	9.63	9.63	9.63	9.63	-	0%
Support Staff	5.75	5.50	5.00	5.00	5.50	6.00	0.50	9%
Custodial Staff	6.00	6.00	6.00	6.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.50**	**20.13**	**21.38**	**21.38**	**21.13**	**21.63**	**0.50**	**2%**
STAFFING TOTALS	**76.50**	**71.13**	**70.38**	**69.38**	**71.12**	**71.62**	**0.50**	**1%**



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.

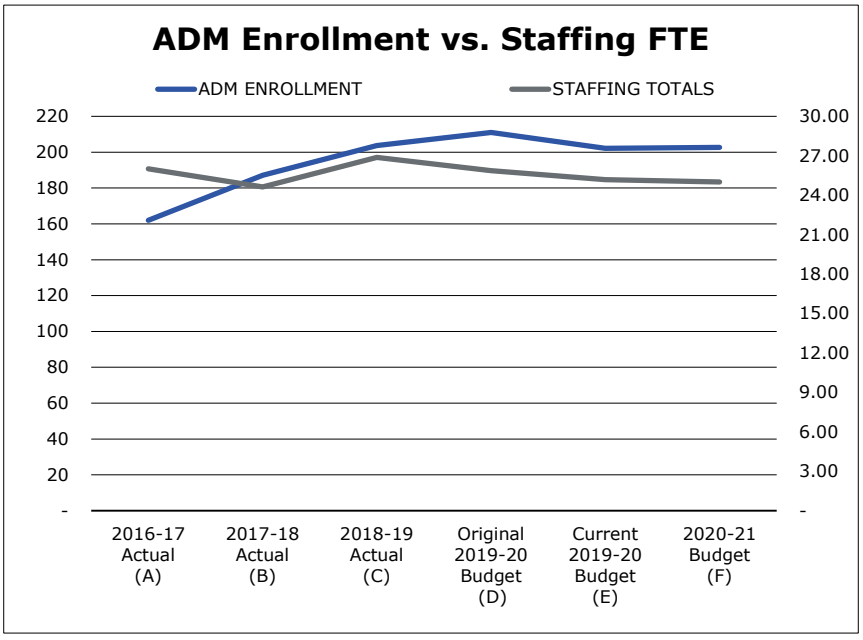
Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,560,579	$ 1,490,536	$ 1,536,984	$ 1,478,829	$ 1,493,354	$ 1,488,492	$ (4,862)	0%
320 Non-Certificated Salaries	377,638	323,434	319,348	302,843	293,657	284,114	(9,543)	-3%
360 Employee Benefits	879,462	845,623	872,304	862,753	862,439	849,407	(13,032)	-2%
Subtotal Personnel	**2,817,679**	**2,659,593**	**2,728,636**	**2,644,425**	**2,649,450**	**2,622,013**	**(27,437)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	408	-	-	-	-	0%
420 Staff Travel	1,320	3,090	2,682	1,520	1,555	4,704	3,149	203%
425 Student Travel	38,450	40,833	38,875	-	39,302	-	(39,302)	-100%
430 Utilities	7,450	8,851	52,494	63,044	56,306	40,923	(15,383)	-27%
435 Energy	162,866	207,161	182,556	207,467	284,395	209,895	(74,500)	-26%
440 Purchased Services	14,800	19,855	41,932	33,778	38,140	33,778	(4,362)	-11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	100%
450 Supplies & Materials	23,339	22,959	20,039	25,356	25,658	21,772	(3,886)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	18,956	2,797	2,375	950	1,045	919	(126)	-12%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	5,937	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**273,118**	**305,546**	**341,361**	**332,115**	**446,401**	**311,991**	**(134,410)**	**-30%**
LOCATION TOTALS	**$ 3,090,797**	**$ 2,965,139**	**$ 3,069,997**	**$ 2,976,540**	**$ 3,095,851**	**$ 2,934,004**	**$ (161,847)**	**-5%**



Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/3/2020

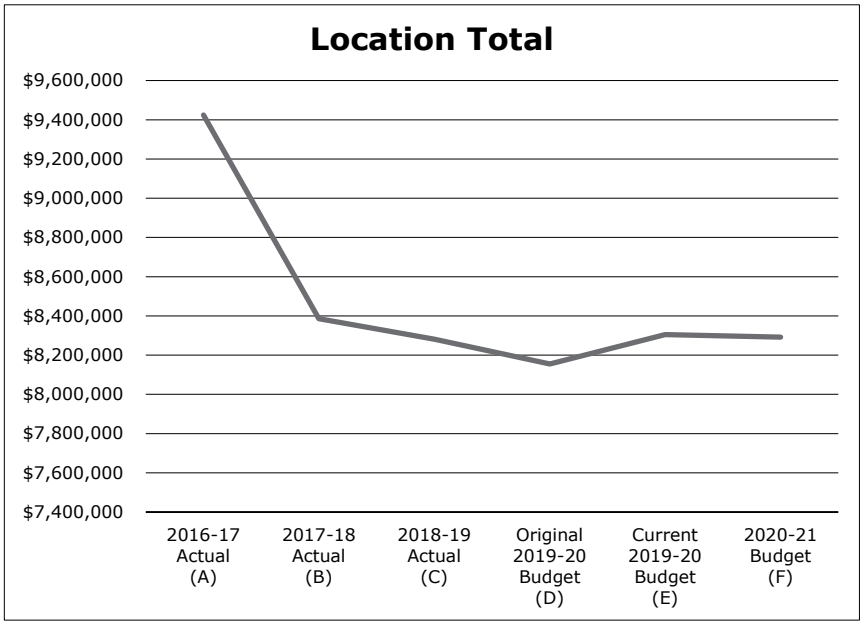
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**162.00**	**187.10**	**203.70**	**211.00**	**202.15**	**202.65**	**0.50**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.00	10.00	10.50	9.50	8.94	8.75	(0.19)	-2%
SPED Teacher	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Schools	2.75	3.00	2.25	2.25	2.25	2.25	-	0%
Counselor	1.00	-	1.00	1.00	1.00	1.00	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.25**	**16.50**	**18.25**	**17.25**	**16.69**	**16.50**	**(0.19)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.00	4.13	3.63	3.63	4.50	4.50	-	0%
Support Staff	3.75	2.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.75**	**8.13**	**8.63**	**8.63**	**8.50**	**8.50**	**-**	**0%**
STAFFING TOTALS	**26.00**	**24.63**	**26.88**	**25.88**	**25.19**	**25.00**	**(0.19)**	**-1%**



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.

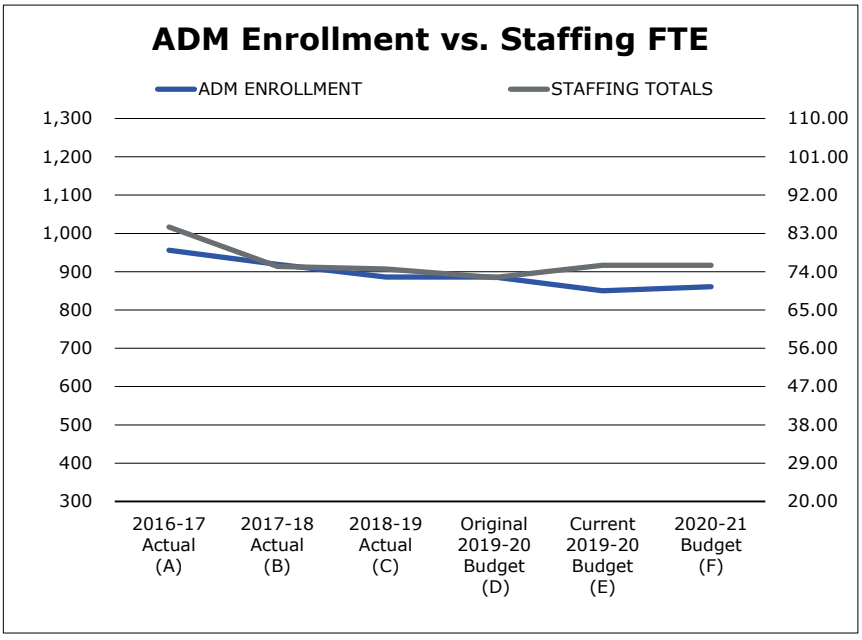
Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,692,222	$ 4,258,391	$ 4,226,994	$ 4,101,553	$ 4,140,283	$ 4,203,990	$ 63,707	2%
320 Non-Certificated Salaries	1,130,111	904,795	965,062	887,523	976,926	917,701	(59,225)	-6%
360 Employee Benefits	2,645,127	2,350,242	2,405,161	2,381,018	2,429,107	2,464,398	35,291	1%
Subtotal Personnel	**8,467,460**	**7,513,428**	**7,597,217**	**7,370,094**	**7,546,316**	**7,586,089**	**39,773**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	44,833	40,159	-	-	-	-	-	0%
420 Staff Travel	9,592	11,453	6,561	5,160	3,960	4,443	483	12%
425 Student Travel	97,824	94,009	56,373	-	76,430	-	(76,430)	-100%
430 Utilities	51,127	46,020	85,699	125,787	108,753	79,850	(28,903)	-27%
435 Energy	490,836	526,542	342,329	548,274	385,197	517,287	132,090	34%
440 Purchased Services	28,539	28,070	29,068	9,800	64,265	9,800	(54,465)	-85%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	156,927	110,414	152,114	95,812	109,518	93,969	(15,549)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	77,099	15,462	12,349	-	10,380	-	(10,380)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**956,777**	**872,129**	**684,491**	**784,833**	**758,503**	**705,349**	**(53,154)**	**-7%**
LOCATION TOTALS	**$ 9,424,237**	**$ 8,385,556**	**$ 8,281,708**	**$ 8,154,927**	**$ 8,304,819**	**$ 8,291,438**	**$ (13,381)**	**0%**



Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/3/2020

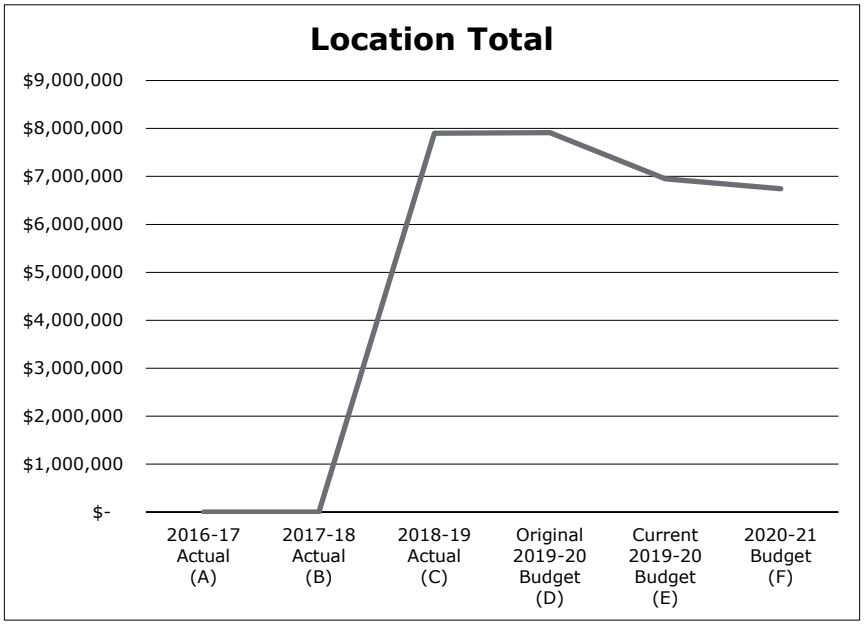
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**956.00**	**919.00**	**885.72**	**885.77**	**850.14**	**861.00**	**10.86**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	33.00	29.50	35.00	34.00	33.00	33.00	-	0%
SPED Teacher	9.00	9.00	9.00	9.00	10.00	10.00	-	0%
Specialist - Schools	7.00	8.00	2.00	2.00	3.00	3.00	-	0%
Counselor	4.00	4.00	4.00	3.00	3.00	3.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**57.00**	**54.50**	**54.00**	**52.00**	**53.00**	**53.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	14.50	9.75	9.63	9.63	10.50	10.50	-	0%
Support Staff	6.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	7.00	6.00	5.00	5.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**27.50**	**20.75**	**20.63**	**20.63**	**22.50**	**22.50**	**-**	**0%**
STAFFING TOTALS	**84.50**	**75.25**	**74.63**	**72.63**	**75.50**	**75.50**	**-**	**0%**



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.

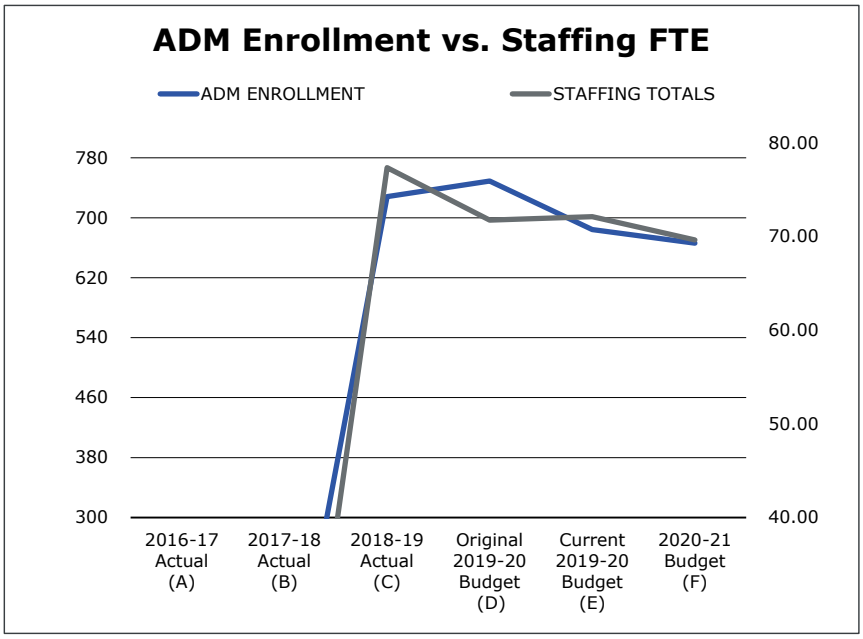
Fund: 100 General Operating Fund
Location: 004 Houston Jr/Sr High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ 4,011,556	$ 3,870,382	$ 3,351,142	$ 3,297,225	$ (53,917)	-2%
320 Non-Certificated Salaries	-	-	1,020,929	906,003	931,269	850,174	(81,095)	-9%
360 Employee Benefits	-	-	2,407,151	2,303,682	2,028,349	1,991,279	(37,070)	-2%
Subtotal Personnel	**-**	**-**	**7,439,635**	**7,080,067**	**6,310,760**	**6,138,678**	**(172,082)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	4,261	5,510	1,784	4,057	2,273	127%
425 Student Travel	-	-	75,313	500	75,750	-	(75,750)	-100%
430 Utilities	-	-	54,064	129,896	110,695	41,092	(69,603)	-63%
435 Energy	-	-	170,079	459,691	285,092	331,208	46,116	16%
440 Purchased Services	-	-	66,061	158,111	87,585	156,837	69,252	79%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	84,943	79,286	75,209	69,770	(5,439)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	6,496	-	5,050	-	(5,050)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**461,218**	**832,994**	**641,165**	**602,964**	**(38,201)**	**-6%**
LOCATION TOTALS	**$ -**	**$ -**	**$ 7,900,853**	**$ 7,913,061**	**$ 6,951,925**	**$ 6,741,642**	**$ (210,283)**	**-3%**



Fund: 100 General Operating Fund
Location: 004 Houston Jr/Sr High School
Date: 6/3/2020

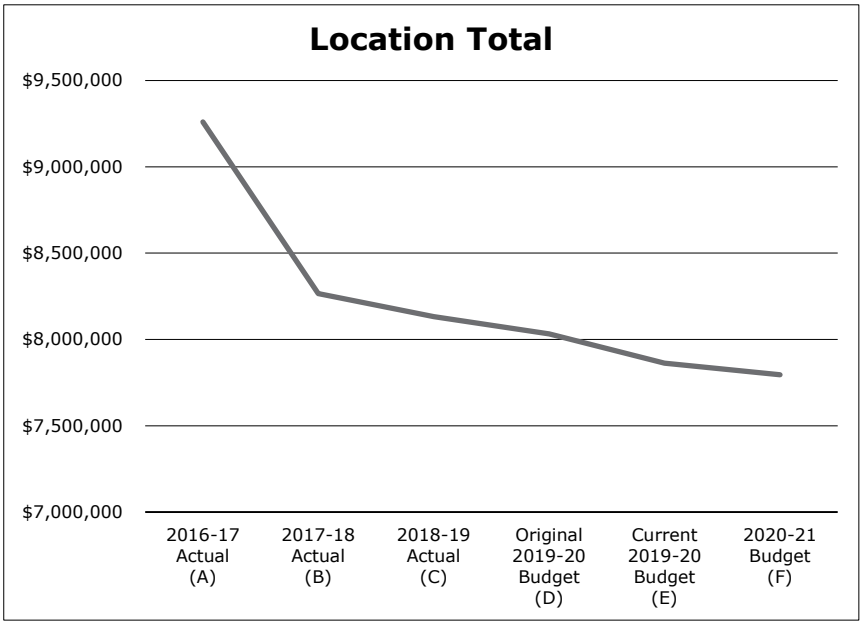
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**728.20**	**749.00**	**684.20**	**666.00**	**(18.20)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	4.00	3.00	2.00	3.00	1.00	50%
Classroom Teacher	-	-	34.00	31.00	32.00	29.00	(3.00)	-9%
SPED Teacher	-	-	13.00	12.00	11.00	11.00	-	0%
Specialist - Schools	-	-	1.00	1.50	2.00	2.00	-	0%
Counselor	-	-	2.50	3.00	3.00	3.00	-	0%
Nurse	-	-	1.60	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**56.10**	**51.50**	**51.00**	**49.00**	**(2.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	9.25	9.25	9.12	8.63	(0.49)	-5%
Support Staff	-	-	6.00	5.00	5.00	5.00	-	0%
Custodial Staff	-	-	5.00	5.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**21.25**	**20.25**	**21.12**	**20.63**	**(0.49)**	**-2%**
STAFFING TOTALS	**-**	**-**	**77.35**	**71.75**	**72.12**	**69.63**	**(2.49)**	**-3%**



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.

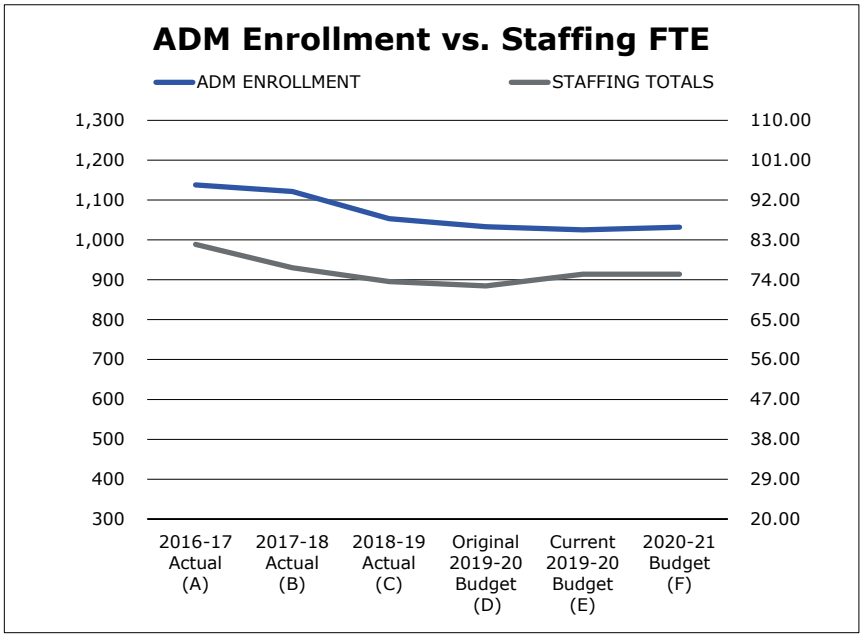
Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,991,733	$ 4,484,165	$ 4,198,311	$ 4,224,324	$ 4,033,162	$ 4,055,334	$ 22,172	1%
320 Non-Certificated Salaries	958,702	837,882	949,031	853,145	883,069	818,083	(64,986)	-7%
360 Employee Benefits	2,540,495	2,310,643	2,289,983	2,291,017	2,238,608	2,256,606	17,998	1%
Subtotal Personnel	**8,490,930**	**7,632,690**	**7,437,325**	**7,368,486**	**7,154,839**	**7,130,023**	**(24,816)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	13,711	14,562	25,035	11,660	7,910	4,347	(3,563)	-45%
425 Student Travel	103,736	75,994	80,000	-	75,915	-	(75,915)	-100%
430 Utilities	18,106	16,957	68,935	82,730	70,136	54,870	(15,266)	-22%
435 Energy	348,586	340,331	337,042	396,621	362,758	429,387	66,629	18%
440 Purchased Services	30,643	21,493	37,033	66,752	51,531	63,936	12,405	24%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	184,910	141,540	130,173	99,268	127,284	112,850	(14,434)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	69,414	22,435	16,811	6,500	12,600	-	(12,600)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**769,107**	**633,312**	**695,029**	**663,531**	**708,134**	**665,390**	**(42,744)**	**-6%**
LOCATION TOTALS	**$ 9,260,037**	**$ 8,266,001**	**$ 8,132,354**	**$ 8,032,017**	**$ 7,862,973**	**$ 7,795,413**	**$ (67,560)**	**-1%**



Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/3/2020

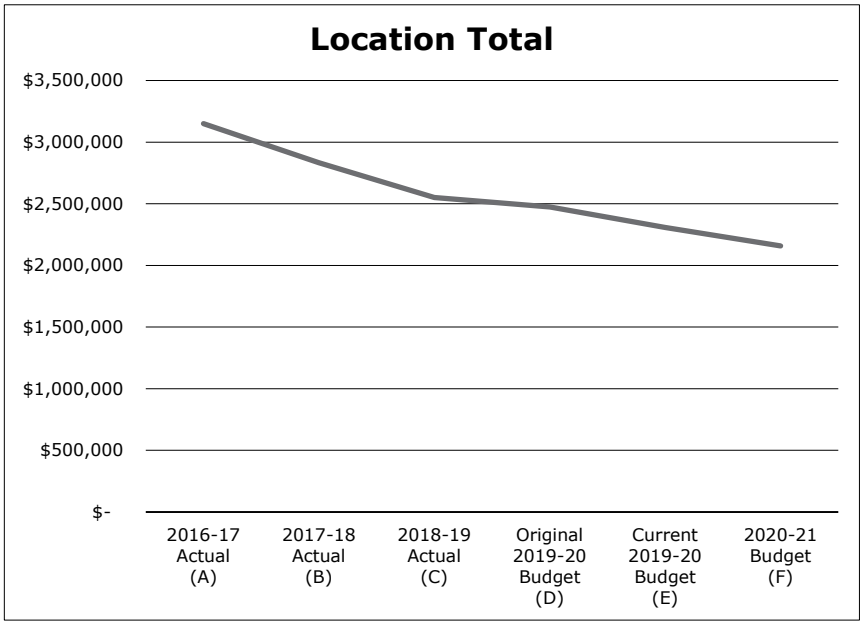
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,138.00**	**1,121.48**	**1,053.64**	**1,033.00**	**1,025.33**	**1,032.00**	**6.67**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	35.50	35.00	36.50	35.50	38.00	38.00	-	0%
SPED Teacher	8.00	7.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	7.00	8.50	2.00	2.00	4.00	4.00	-	0%
Counselor	5.00	4.00	4.00	4.00	4.00	4.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**59.50**	**58.50**	**53.50**	**52.50**	**56.00**	**56.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	9.50	7.25	7.13	7.13	6.25	6.25	-	0%
Support Staff	6.00	5.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	7.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.50**	**18.25**	**20.13**	**20.13**	**19.25**	**19.25**	**-**	**0%**
STAFFING TOTALS	**82.00**	**76.75**	**73.63**	**72.63**	**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.

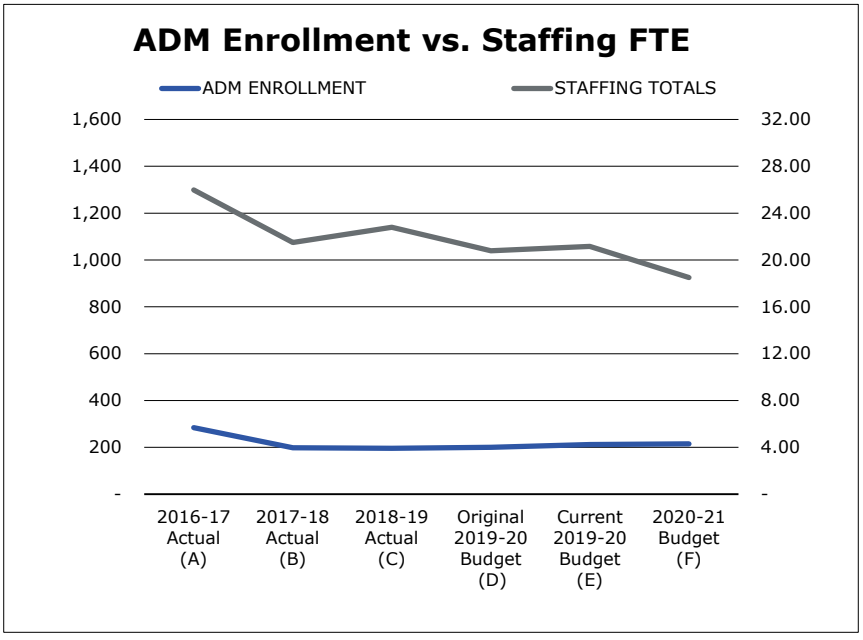
Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,575,775	$ 1,454,366	$ 1,457,863	$ 1,405,338	$ 1,383,460	$ 1,275,399	$ (108,061)	-8%
320 Non-Certificated Salaries	220,250	180,738	190,417	203,633	176,717	165,156	(11,561)	-7%
360 Employee Benefits	810,960	679,836	656,141	632,143	578,559	541,522	(37,037)	-6%
Subtotal Personnel	**2,606,985**	**2,314,939**	**2,304,421**	**2,241,114**	**2,138,736**	**1,982,077**	**(156,659)**	**-7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,611	6,415	4,206	4,320	2,640	4,990	2,350	89%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	12,505	10,655	52,439	67,507	55,954	42,794	(13,160)	-24%
435 Energy	88,255	94,358	80,520	127,328	76,312	96,289	19,977	26%
440 Purchased Services	389,590	389,025	92,449	13,078	13,019	14,511	1,492	11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	24,725	13,352	14,170	20,211	20,211	17,260	(2,951)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,496	5,217	3,438	-	1,960	483	(1,477)	-75%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**543,182**	**519,021**	**247,222**	**232,444**	**170,096**	**176,327**	**6,231**	**4%**
LOCATION TOTALS	**$ 3,150,168**	**$ 2,833,960**	**$ 2,551,644**	**$ 2,473,558**	**$ 2,308,832**	**$ 2,158,404**	**$ (150,428)**	**-7%**



Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/3/2020

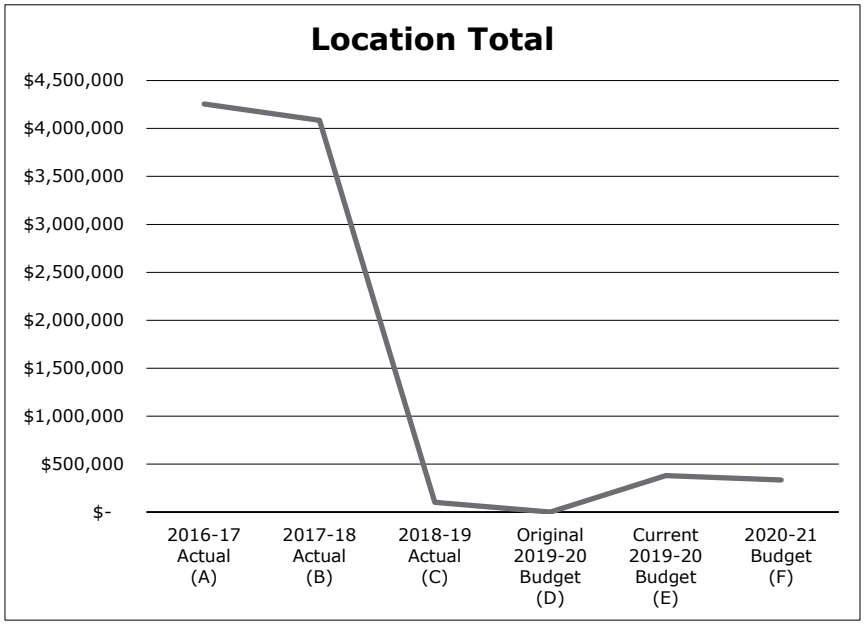
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**284.00**	**198.50**	**195.90**	**200.00**	**211.57**	**215.00**	**3.43**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.49	1.50	2.99	2.99	1.99	1.50	(0.49)	-25%
Classroom Teacher	9.50	10.00	10.00	9.00	10.00	9.00	(1.00)	-10%
SPED Teacher	1.99	2.50	1.00	1.00	2.00	2.00	-	0%
Specialist - Schools	3.00	-	1.00	1.00	-	-	-	0%
Counselor	1.50	1.50	2.00	2.00	1.00	1.00	-	0%
Nurse	1.00	1.00	0.80	0.80	0.80	0.50	(0.30)	-38%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.48**	**16.50**	**17.79**	**16.79**	**15.79**	**14.00**	**(1.79)**	**-11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.50	0.50	2.13	1.25	(0.88)	-41%
Support Staff	3.50	2.50	2.00	2.00	1.50	1.50	-	0%
Custodial Staff	2.00	1.50	1.50	1.50	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.50**	**5.00**	**5.00**	**4.00**	**5.38**	**4.50**	**(0.88)**	**-16%**
STAFFING TOTALS	**25.98**	**21.50**	**22.79**	**20.79**	**21.17**	**18.50**	**(2.67)**	**-13%**



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.

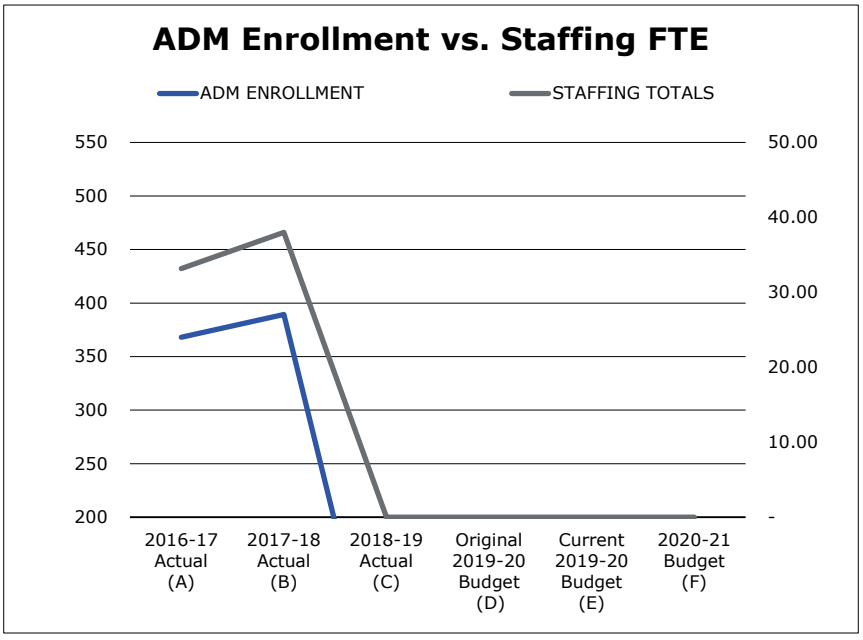
Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,118,191	$ 2,053,814	$ -	$ -	$ 239,654	$ 181,711	$ (57,943)	-24%
320 Non-Certificated Salaries	490,861	477,033	-	-	42,976	42,255	(721)	-2%
360 Employee Benefits	1,181,061	1,143,944	-	-	93,519	95,435	1,916	2%
Subtotal Personnel	**3,790,112**	**3,674,791**	**-**	**-**	**376,149**	**319,401**	**(56,748)**	**-15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,811	1,581	-	-	-	-	-	0%
425 Student Travel	77,256	52,102	-	-	-	-	-	0%
430 Utilities	11,262	13,429	23,156	-	-	10,799	10,799	100%
435 Energy	236,056	252,436	79,168	-	-	-	-	0%
440 Purchased Services	54,717	43,773	-	-	4,343	4,343	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	61,108	42,391	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,168	4,785	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**465,379**	**410,497**	**102,324**	**-**	**4,343**	**15,142**	**10,799**	**249%**
LOCATION TOTALS	**$ 4,255,491**	**$ 4,085,288**	**$ 102,324**	**$ -**	**$ 380,492**	**$ 334,543**	**$ (45,949)**	**-12%**



Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/3/2020

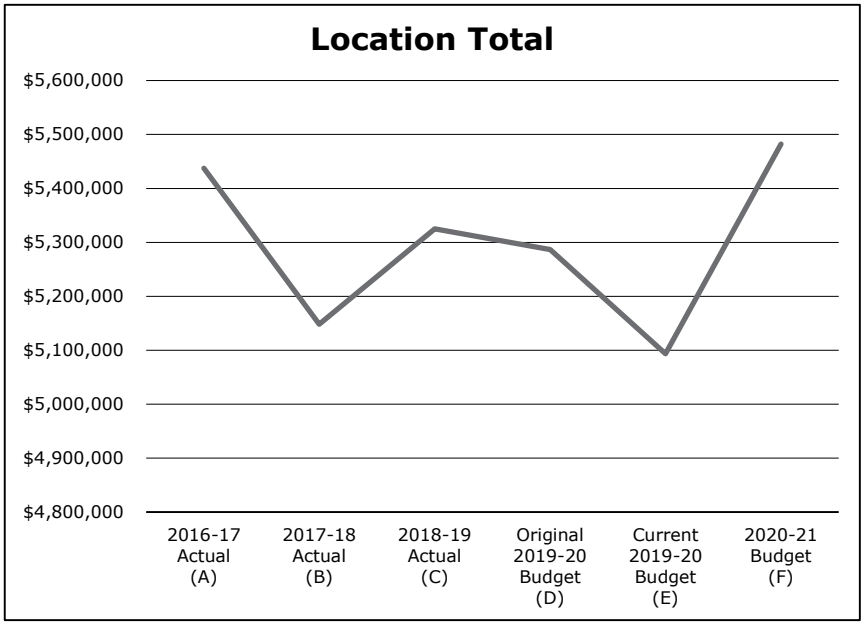
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**368.00**	**389.30**	**-**	**-**	**-**	**-**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	-	-	-	-	-	0%
Classroom Teacher	12.00	12.00	-	-	-	-	-	0%
SPED Teacher	6.00	6.00	-	-	-	-	-	0%
Specialist - Schools	4.00	5.50	-	-	-	-	-	0%
Counselor	1.50	1.50	-	-	-	-	-	0%
Nurse	0.80	1.00	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.30**	**28.00**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.38	4.00	-	-	-	-	-	0%
Support Staff	3.00	3.00	-	-	-	-	-	0%
Custodial Staff	2.50	3.00	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.88**	**10.00**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING TOTALS	**33.18**	**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.

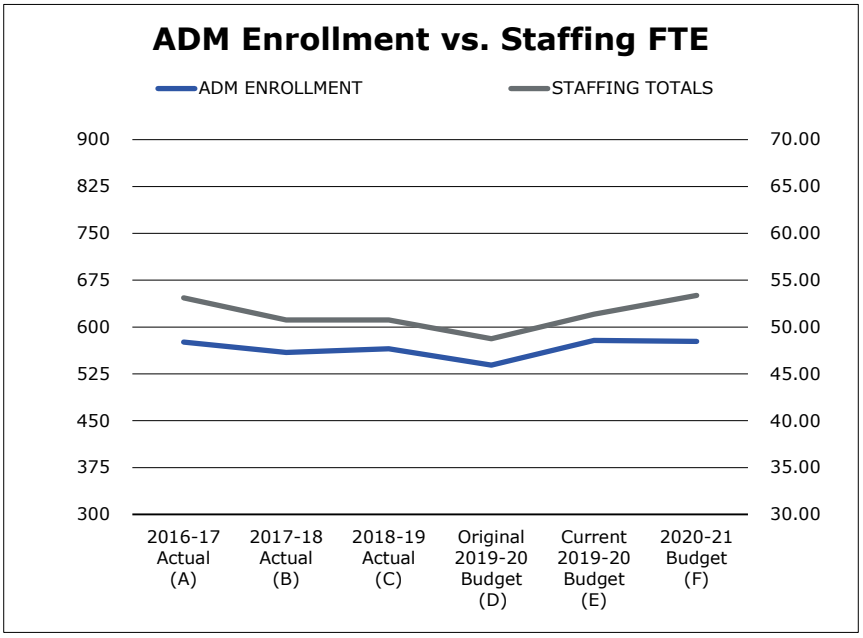
Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,880,235	$ 2,759,965	$ 2,855,297	$ 2,821,917	$ 2,649,186	$ 2,805,147	$ 155,961	6%
320 Non-Certificated Salaries	606,245	584,918	566,724	530,254	621,658	690,391	68,733	11%
360 Employee Benefits	1,644,098	1,528,117	1,571,631	1,532,161	1,485,278	1,610,953	125,675	8%
Subtotal Personnel	**5,130,577**	**4,873,001**	**4,993,652**	**4,884,332**	**4,756,122**	**5,106,491**	**350,369**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	542	60	291	2,040	-	2,040	2,040	100%
425 Student Travel	2,375	2,974	4,236	2,500	2,500	2,297	(203)	-8%
430 Utilities	25,301	22,296	63,592	99,103	72,796	53,667	(19,129)	-26%
435 Energy	192,831	186,819	174,248	216,968	175,885	234,047	58,162	33%
440 Purchased Services	1,791	1,221	25,932	27,499	27,499	27,295	(204)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	65,244	61,574	62,487	54,003	58,643	56,358	(2,285)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	18,664	321	431	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**306,748**	**275,265**	**331,218**	**402,113**	**337,323**	**375,704**	**38,381**	**11%**
LOCATION TOTALS	**$ 5,437,325**	**$ 5,148,265**	**$ 5,324,869**	**$ 5,286,445**	**$ 5,093,445**	**$ 5,482,195**	**$ 388,750**	**8%**



Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/3/2020

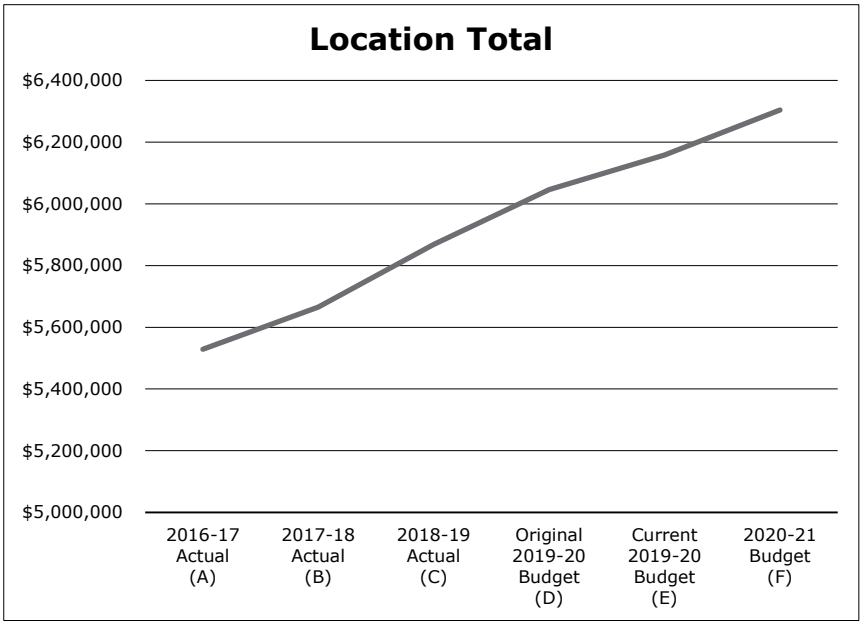
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**576.00**	**559.20**	**565.15**	**539.00**	**578.55**	**577.00**	**(1.55)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	22.00	21.00	22.00	21.00	20.00	22.00	2.00	10%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	1.00	1.00	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%
Certified Sub Total	**36.00**	**34.00**	**35.00**	**34.00**	**33.00**	**35.00**	**2.00**	**6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	9.13	8.75	7.75	7.75	10.38	10.38	-	0%
Support Staff	4.00	4.00	4.00	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%
Classified Sub Total	**17.13**	**16.75**	**15.75**	**14.75**	**18.38**	**18.38**	**-**	**0%**
STAFFING TOTALS	**53.13**	**50.75**	**50.75**	**48.75**	**51.38**	**53.38**	**2.00**	**4%**



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.

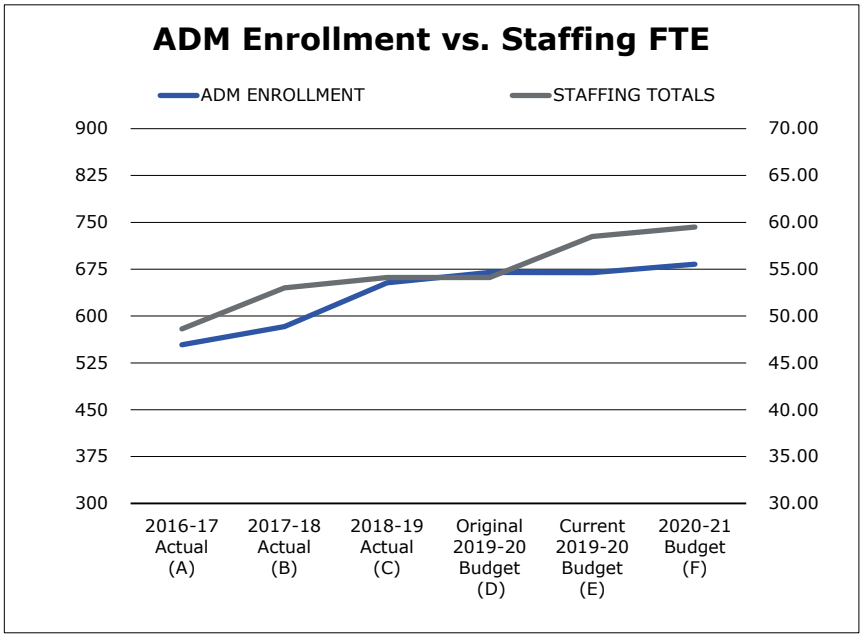
Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,851,028	$ 3,006,133	$ 3,025,798	$ 3,077,459	$ 3,117,586	$ 3,192,383	$ 74,797	2%
320 Non-Certificated Salaries	621,689	608,412	667,317	685,355	754,320	790,012	35,692	5%
360 Employee Benefits	1,625,244	1,684,385	1,761,717	1,794,662	1,857,292	1,946,831	89,539	5%
Subtotal Personnel	**5,097,960**	**5,298,930**	**5,454,833**	**5,557,476**	**5,729,198**	**5,929,226**	**200,028**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	44,833	40,123	-	-	-	-	-	0%
420 Staff Travel	3,166	2,165	1,020	2,040	1,020	2,040	1,020	100%
425 Student Travel	-	-	1,703	-	-	-	-	0%
430 Utilities	21,904	21,707	66,265	80,704	69,857	55,946	(13,911)	-20%
435 Energy	273,863	245,945	261,252	308,973	260,279	221,167	(39,112)	-15%
440 Purchased Services	2,598	1,571	23,387	25,065	25,065	25,065	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,955	49,505	59,081	71,732	73,082	70,696	(2,386)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	42,476	5,107	1,029	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**430,795**	**366,123**	**413,737**	**488,514**	**429,303**	**374,914**	**(54,389)**	**-13%**
LOCATION TOTALS	**$ 5,528,756**	**$ 5,665,053**	**$ 5,868,570**	**$ 6,045,990**	**$ 6,158,501**	**$ 6,304,140**	**$ 145,639**	**2%**



Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/3/2020

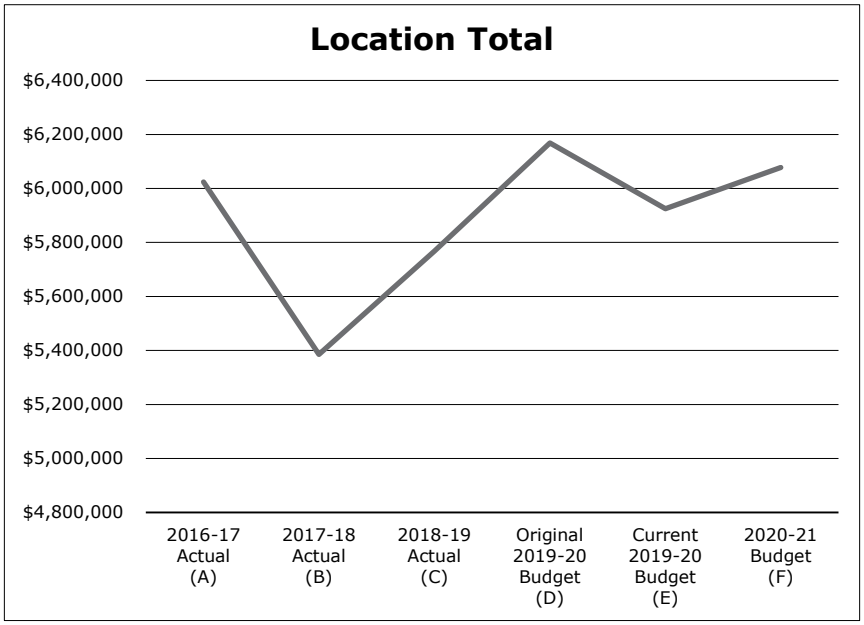
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**554.00**	**583.25**	**653.35**	**670.00**	**669.50**	**683.00**	**13.50**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	3.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	21.00	24.00	25.00	25.00	25.00	26.00	1.00	4%
SPED Teacher	6.00	6.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	2.00	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%
Certified Sub Total	**34.00**	**37.00**	**37.00**	**37.00**	**39.00**	**40.00**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	1.00	1.00	100%
Instructional Aides	6.63	8.00	9.13	9.13	11.50	10.50	(1.00)	-9%
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%
Classified Sub Total	**14.63**	**16.00**	**17.13**	**17.13**	**19.50**	**19.50**	**-**	**0%**
STAFFING TOTALS	**48.63**	**53.00**	**54.13**	**54.13**	**58.50**	**59.50**	**1.00**	**2%**



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.

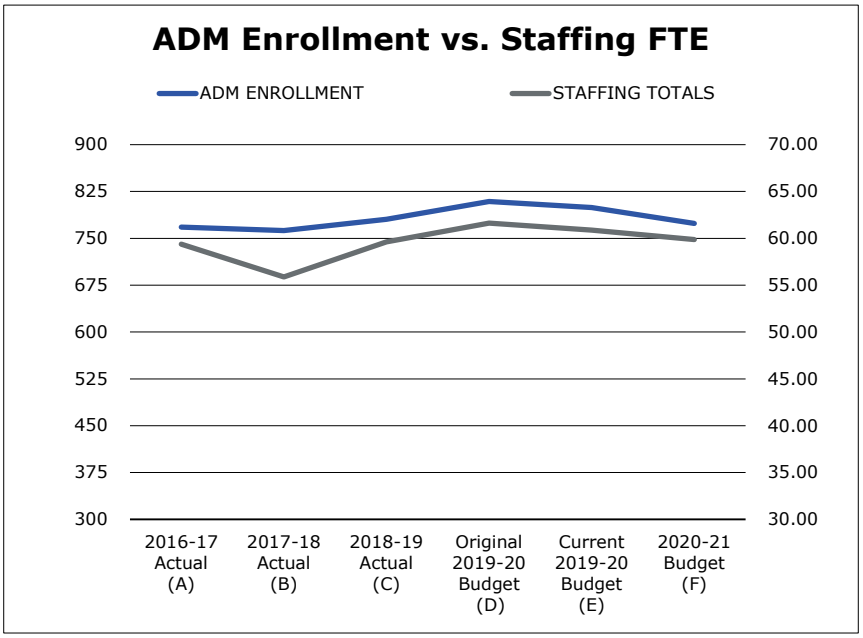
Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,140,274	$ 2,860,589	$ 3,040,191	$ 3,234,394	$ 3,064,765	$ 3,088,800	$ 24,035	1%
320 Non-Certificated Salaries	712,396	591,781	654,256	719,624	700,560	702,559	1,999	0%
360 Employee Benefits	1,849,455	1,616,101	1,695,654	1,742,761	1,769,584	1,814,538	44,954	3%
Subtotal Personnel	**5,702,126**	**5,068,471**	**5,390,102**	**5,696,779**	**5,534,909**	**5,605,897**	**70,988**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	1,051	-	(1,051)	-100%
420 Staff Travel	5,956	3,040	3,154	3,540	3,991	3,007	(984)	-25%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	11,738	10,553	56,491	63,146	56,394	41,933	(14,461)	-26%
435 Energy	206,185	213,869	210,912	253,645	217,257	282,495	65,238	30%
440 Purchased Services	5,858	4,800	25,749	67,515	28,862	67,477	38,615	134%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	89,369	80,618	81,244	83,810	82,302	76,772	(5,530)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,845	3,966	-	-	140	-	(140)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**321,950**	**316,847**	**377,550**	**471,656**	**389,997**	**471,684**	**81,687**	**21%**
LOCATION TOTALS	**$ 6,024,076**	**$ 5,385,318**	**$ 5,767,651**	**$ 6,168,435**	**$ 5,924,906**	**$ 6,077,581**	**$ 152,675**	**3%**



Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/3/2020

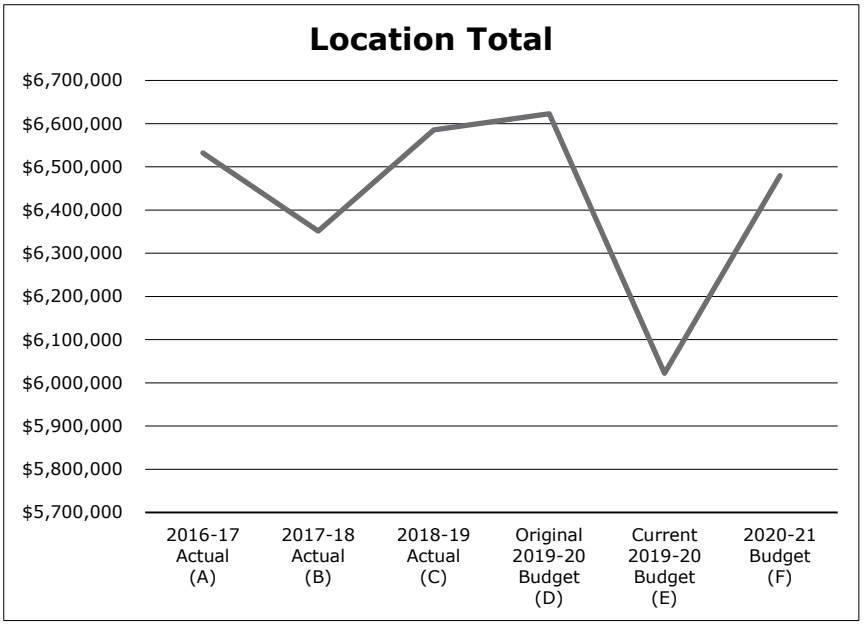
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**768.00**	**762.45**	**780.65**	**809.00**	**799.35**	**774.00**	**(25.35)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	27.00	27.00	27.00	29.00	30.00	29.00	(1.00)	-3%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	1.00	2.00	2.00	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%
Certified Sub Total	**41.00**	**40.00**	**41.00**	**43.00**	**43.00**	**42.00**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	9.38	6.88	8.63	8.63	8.88	8.88	-	0%
Support Staff	5.00	5.00	5.00	5.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**18.38**	**15.88**	**18.63**	**18.63**	**17.88**	**17.88**	**-**	**0%**
STAFFING TOTALS	**59.38**	**55.88**	**59.63**	**61.63**	**60.88**	**59.88**	**(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.

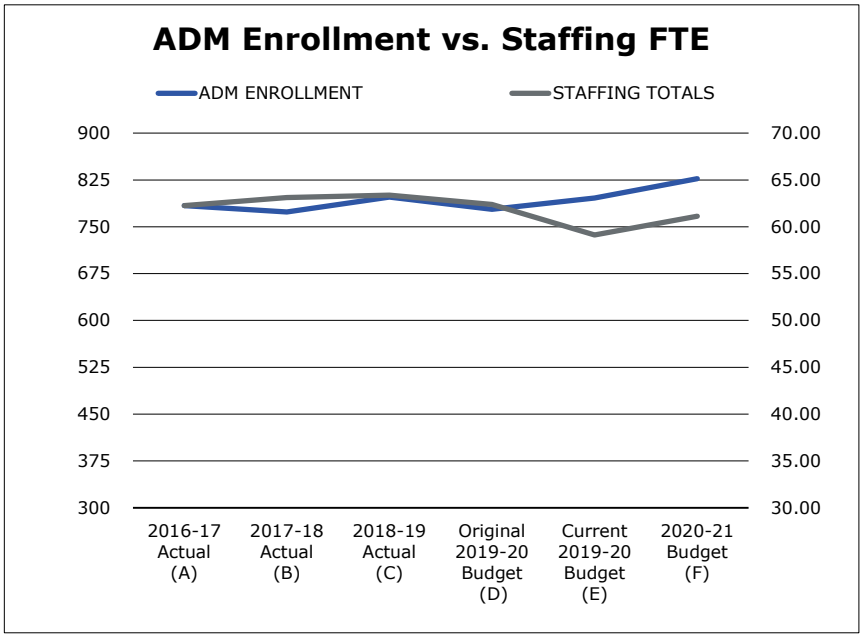
Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,407,406	$ 3,259,422	$ 3,456,009	$ 3,441,389	$ 3,235,151	$ 3,493,574	$ 258,423	8%
320 Non-Certificated Salaries	743,869	783,159	715,203	735,695	622,152	617,089	(5,063)	-1%
360 Employee Benefits	1,958,052	1,943,708	1,995,305	1,972,363	1,747,337	1,872,799	125,462	7%
Subtotal Personnel	**6,109,327**	**5,986,289**	**6,166,517**	**6,149,447**	**5,604,640**	**5,983,462**	**378,822**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	578	96	1,017	3,560	150	3,060	2,910	1940%
425 Student Travel	-	1,203	1,035	-	-	-	-	0%
430 Utilities	10,956	12,047	55,323	65,121	56,268	42,684	(13,584)	-24%
435 Energy	283,914	270,392	260,445	291,980	262,953	335,790	72,837	28%
440 Purchased Services	3,499	3,716	28,205	30,179	26,698	28,146	1,448	5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	91,463	77,362	72,046	81,931	68,873	85,900	17,027	25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	32,456	250	719	700	2,532	966	(1,566)	-62%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**422,866**	**365,066**	**418,790**	**473,471**	**417,474**	**496,546**	**79,072**	**19%**
LOCATION TOTALS	**$ 6,532,193**	**$ 6,351,354**	**$ 6,585,308**	**$ 6,622,918**	**$ 6,022,114**	**$ 6,480,008**	**$ 457,894**	**8%**



Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/3/2020

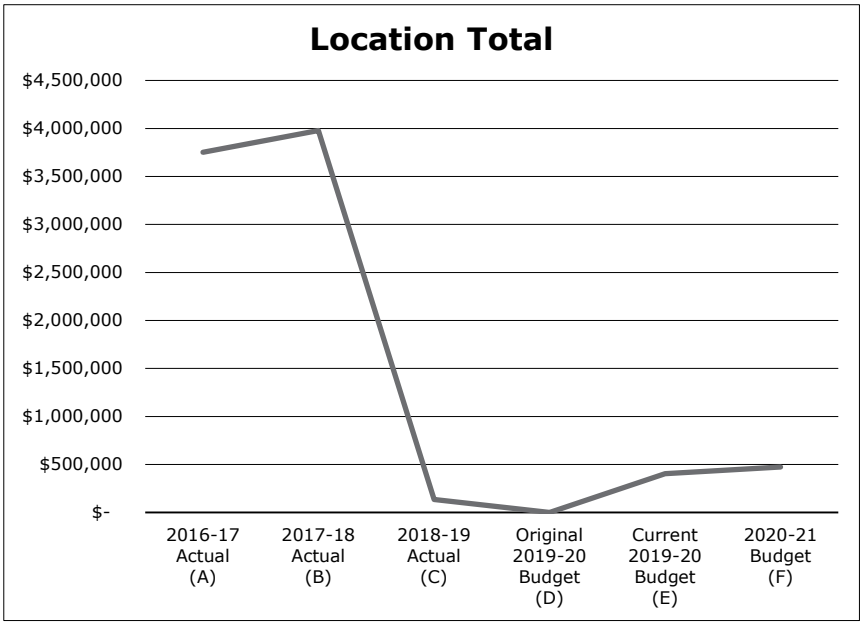
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**784.00**	**773.69**	**797.65**	**778.00**	**796.00**	**827.00**	**31.00**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	3.00	3.00	2.00	3.00	1.00	50%
Classroom Teacher	29.00	29.00	30.00	30.00	31.00	32.00	1.00	3%
SPED Teacher	8.00	8.00	8.00	7.00	7.00	7.00	-	0%
Specialist - Schools	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%
Certified Sub Total	**43.00**	**42.00**	**44.00**	**43.00**	**43.00**	**45.00**	**2.00**	**5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	11.25	13.13	11.38	11.38	7.13	7.13	-	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%
Classified Sub Total	**19.25**	**21.13**	**19.38**	**19.38**	**16.13**	**16.13**	**-**	**0%**
STAFFING TOTALS	**62.25**	**63.13**	**63.38**	**62.38**	**59.13**	**61.13**	**2.00**	**3%**



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.

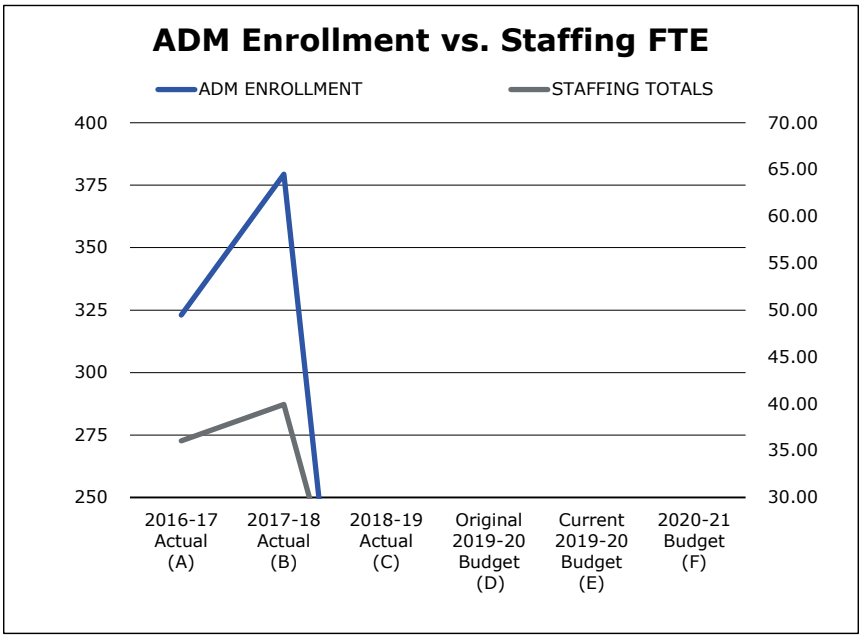
Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,760,623	$ 1,878,110	$ -	$ -	$ 153,867	$ 155,733	$ 1,866	1%
320 Non-Certificated Salaries	568,243	567,581	-	-	43,052	42,259	(793)	-2%
360 Employee Benefits	1,149,667	1,247,023	-	-	100,160	101,800	1,640	2%
Subtotal Personnel	**3,478,533**	**3,692,714**	**-**	**-**	**297,079**	**299,792**	**2,713**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,292	2,168	-	-	1,320	-	(1,320)	-100%
425 Student Travel	133	1,357	-	-	-	-	-	0%
430 Utilities	10,419	14,621	5,001	-	2,342	12,407	10,065	430%
435 Energy	180,838	196,988	129,973	-	101,128	157,748	56,620	56%
440 Purchased Services	30,997	27,888	-	-	3,162	3,162	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	42,061	41,563	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,256	965	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**273,996**	**285,548**	**134,974**	**-**	**107,952**	**173,317**	**65,365**	**61%**
LOCATION TOTALS	**$ 3,752,529**	**$ 3,978,263**	**$ 134,974**	**$ -**	**$ 405,031**	**$ 473,109**	**$ 68,078**	**17%**



Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/3/2020

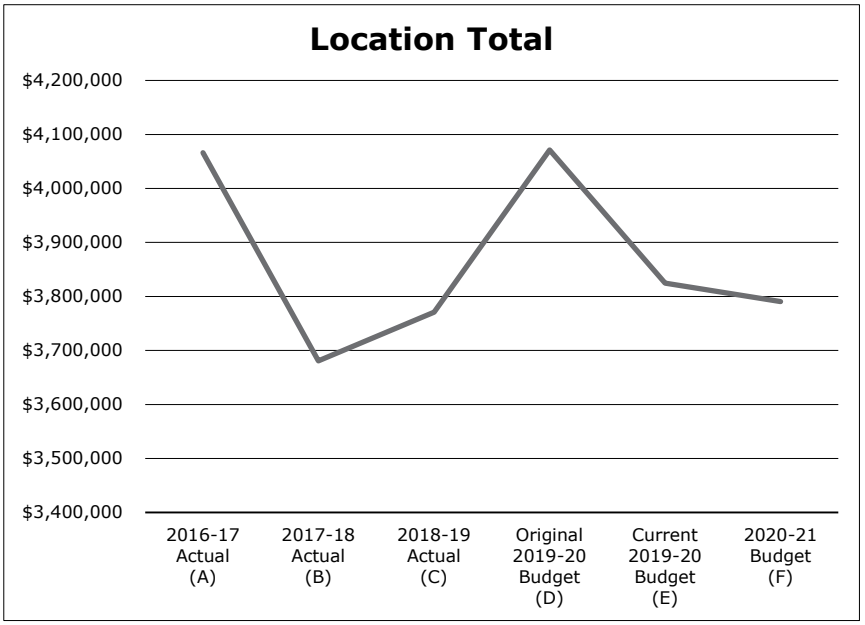
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**323.00**	**379.40**	**-**	**-**	**-**	**-**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	-	-	-	-	-	0%
Classroom Teacher	13.50	16.00	-	-	-	-	-	0%
SPED Teacher	6.00	7.00	-	-	-	-	-	0%
Specialist - Schools	1.50	-	-	-	-	-	-	0%
Counselor	1.00	1.00	-	-	-	-	-	0%
Nurse	0.80	0.80	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.80**	**26.80**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.25	7.13	-	-	-	-	-	0%
Support Staff	3.00	3.00	-	-	-	-	-	0%
Custodial Staff	3.00	3.00	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.25**	**13.13**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING TOTALS	**36.05**	**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.

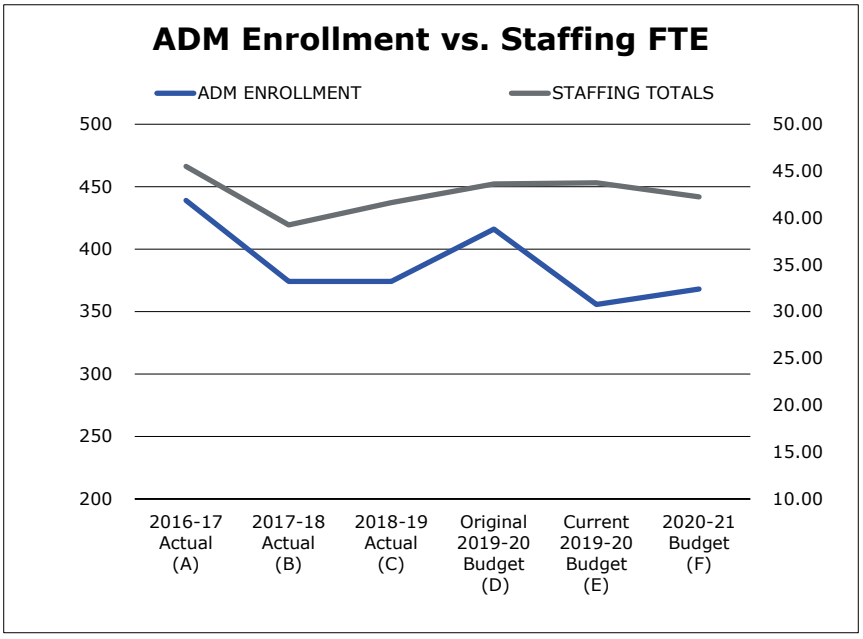
Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,026,994	$ 1,881,210	$ 1,906,331	$ 2,080,073	$ 1,952,851	$ 1,905,979	$ (46,872)	-2%
320 Non-Certificated Salaries	554,785	455,106	495,227	516,464	519,439	538,018	18,579	4%
360 Employee Benefits	1,349,760	1,200,077	1,190,085	1,270,318	1,163,135	1,147,377	(15,758)	-1%
Subtotal Personnel	**3,931,540**	**3,536,393**	**3,591,643**	**3,866,855**	**3,635,425**	**3,591,374**	**(44,051)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	855	720	720	720	720	720	-	0%
425 Student Travel	-	197	25	-	-	-	-	0%
430 Utilities	12,438	13,377	42,675	52,285	45,219	37,510	(7,709)	-17%
435 Energy	77,611	87,789	79,712	95,593	80,225	109,414	29,189	36%
440 Purchased Services	14,940	14,135	28,194	25,881	37,082	25,864	(11,218)	-30%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,821	27,063	27,460	29,263	25,438	25,094	(344)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,971	1,058	618	625	625	483	(142)	-23%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**134,636**	**144,339**	**179,404**	**204,367**	**189,309**	**199,085**	**9,776**	**5%**
LOCATION TOTALS	**$ 4,066,176**	**$ 3,680,732**	**$ 3,771,047**	**$ 4,071,222**	**$ 3,824,734**	**$ 3,790,459**	**$ (34,275)**	**-1%**



Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/3/2020

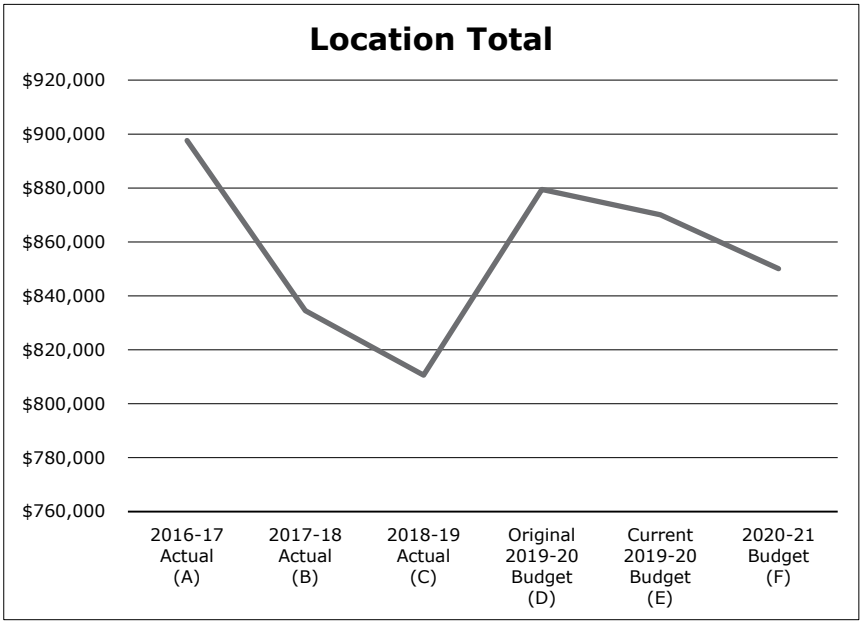
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**439.00**	**374.23**	**374.23**	**416.00**	**355.70**	**368.00**	**12.30**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	15.00	16.00	18.00	15.00	14.00	(1.00)	-7%
SPED Teacher	7.00	6.00	7.00	7.00	8.00	8.00	-	0%
Specialist - Schools	4.50	4.00	3.50	3.50	4.50	4.00	(0.50)	-11%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**31.50**	**27.00**	**28.50**	**30.50**	**29.50**	**28.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.75	9.13	9.13	10.25	10.25	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**14.00**	**12.25**	**13.13**	**13.13**	**14.25**	**14.25**	**-**	**0%**
STAFFING TOTALS	**45.50**	**39.25**	**41.63**	**43.63**	**43.75**	**42.25**	**(1.50)**	**-3%**



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.

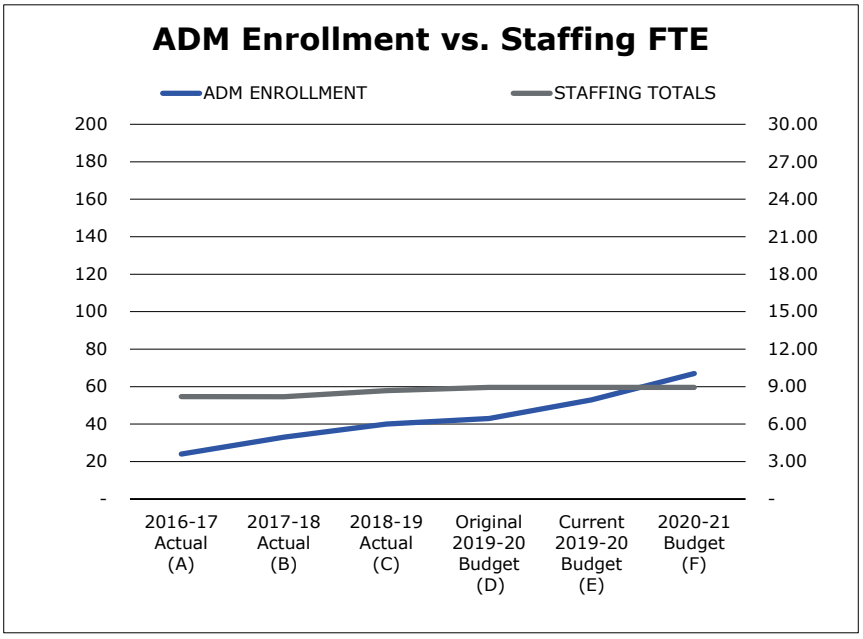
Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 380,462	$ 322,773	$ 297,569	$ 381,696	$ 365,599	$ 384,546	$ 18,947	5%
320 Non-Certificated Salaries	176,248	172,543	182,204	132,361	142,273	129,086	(13,187)	-9%
360 Employee Benefits	271,010	257,595	222,945	230,604	226,853	230,267	3,414	2%
Subtotal Personnel	**827,720**	**752,912**	**702,719**	**744,661**	**734,725**	**743,899**	**9,174**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	1,720	1,570	2,654	1,084	69%
425 Student Travel	4,550	2,657	2,517	-	4,500	-	(4,500)	-100%
430 Utilities	1,574	2,724	32,017	38,965	37,233	15,819	(21,414)	-58%
435 Energy	58,355	63,247	61,710	74,313	70,291	66,464	(3,827)	-5%
440 Purchased Services	-	6,977	6,034	9,359	10,169	10,169	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,015	4,270	3,836	10,472	11,222	11,096	(126)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,056	442	441	-	375	-	(375)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**69,870**	**81,637**	**107,874**	**134,829**	**135,360**	**106,202**	**(29,158)**	**-22%**
LOCATION TOTALS	**$ 897,591**	**$ 834,549**	**$ 810,593**	**$ 879,490**	**$ 870,085**	**$ 850,101**	**$ (19,984)**	**-2%**



Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/3/2020

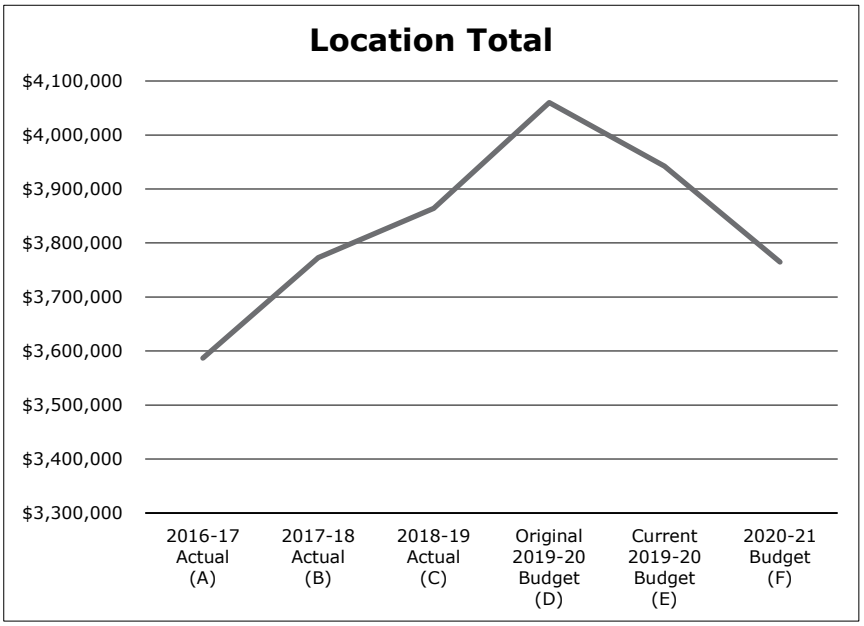
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**24.00**	**33.00**	**40.00**	**43.00**	**53.00**	**67.00**	**14.00**	**26%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.50	2.50	3.00	4.00	4.00	4.00	-	0%
SPED Teacher	1.00	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	0.50	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.00**	**4.50**	**4.50**	**5.50**	**5.50**	**5.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.69	2.19	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%
Classified Sub Total	**3.20**	**3.69**	**4.19**	**3.44**	**3.44**	**3.44**	**-**	**0%**
STAFFING TOTALS	**8.20**	**8.19**	**8.69**	**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.

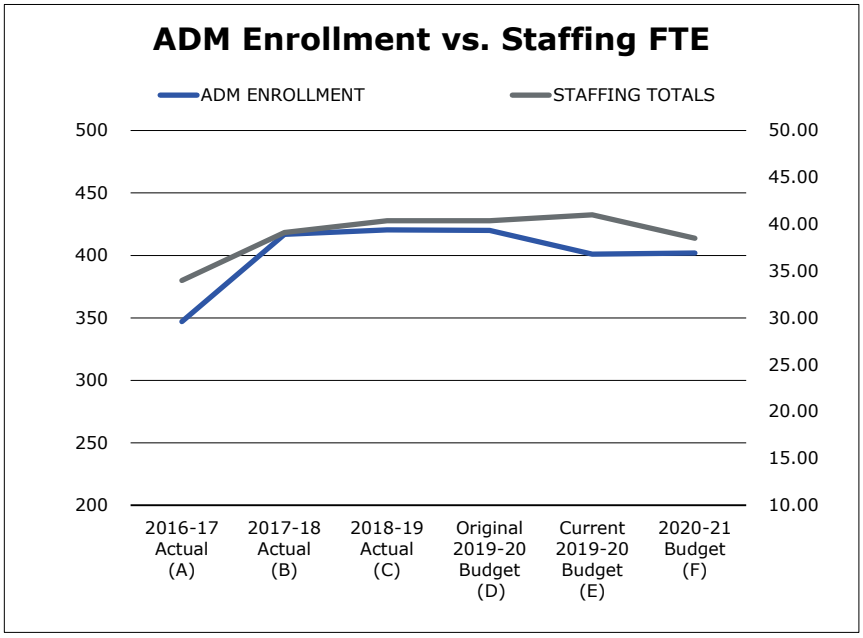
Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,911,463	$ 2,095,493	$ 2,133,090	$ 2,239,698	$ 2,109,269	$ 1,974,712	$ (134,557)	-6%
320 Non-Certificated Salaries	418,438	375,157	383,188	397,260	434,537	435,496	959	0%
360 Employee Benefits	1,099,606	1,154,740	1,192,354	1,239,012	1,212,496	1,158,256	(54,240)	-4%
Subtotal Personnel	**3,429,507**	**3,625,390**	**3,708,632**	**3,875,970**	**3,756,302**	**3,568,464**	**(187,838)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	438	-	-	26,162	25,000	(1,162)	-4%
420 Staff Travel	1,444	1,490	940	720	720	1,203	483	67%
425 Student Travel	-	-	145	-	-	-	-	0%
430 Utilities	31,607	40,734	40,710	83,997	48,955	48,574	(381)	-1%
435 Energy	74,763	74,522	75,503	67,072	80,016	91,833	11,817	15%
440 Purchased Services	2,730	1,350	3,435	3,435	3,240	3,435	195	6%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,801	26,312	33,794	28,864	26,961	26,100	(861)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,977	2,595	831	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**157,322**	**147,441**	**155,359**	**184,088**	**186,054**	**196,145**	**10,091**	**5%**
LOCATION TOTALS	**$ 3,586,829**	**$ 3,772,831**	**$ 3,863,990**	**$ 4,060,058**	**$ 3,942,356**	**$ 3,764,609**	**$ (177,747)**	**-5%**



Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/3/2020

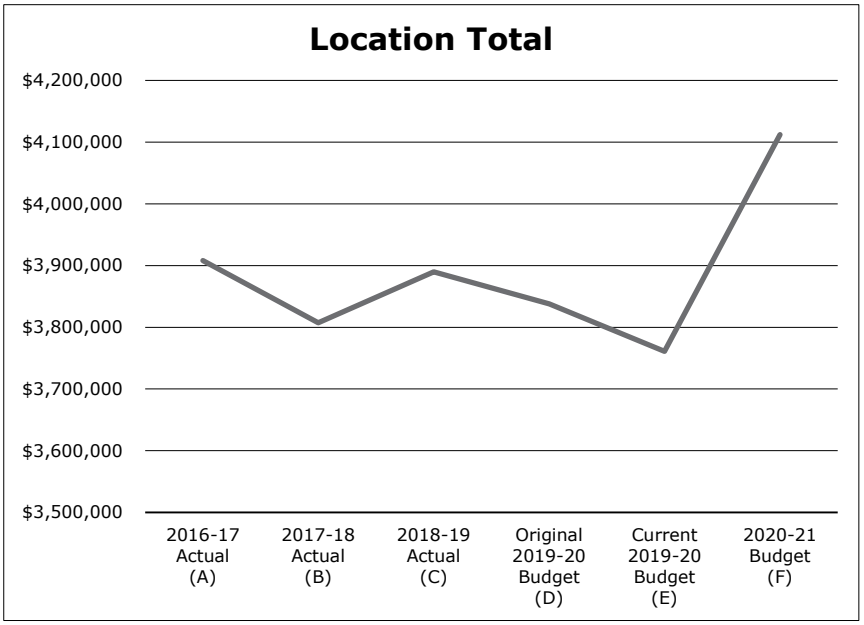
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**347.00**	**416.80**	**420.45**	**420.00**	**400.95**	**402.00**	**1.05**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	17.00	20.00	20.00	19.00	17.00	(2.00)	-11%
SPED Teacher	5.00	6.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	3.99	3.70	1.50	1.50	2.50	2.00	(0.50)	-20%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.99**	**28.70**	**30.50**	**30.50**	**29.50**	**27.00**	**(2.50)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	5.91	5.88	5.88	7.50	7.50	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**10.00**	**10.41**	**9.88**	**9.88**	**11.50**	**11.50**	**-**	**0%**
STAFFING TOTALS	**33.99**	**39.11**	**40.38**	**40.38**	**41.00**	**38.50**	**(2.50)**	**-6%**



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.

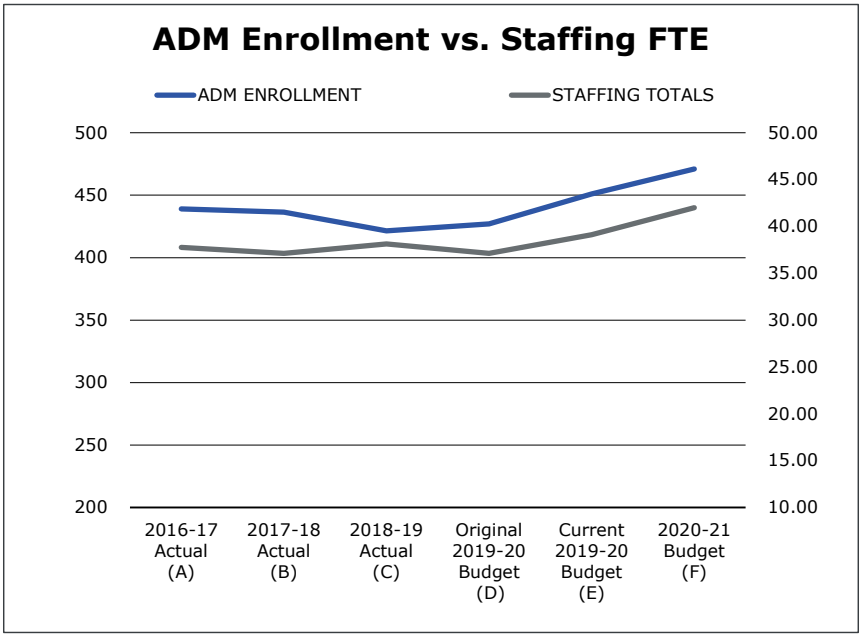
Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,175,947	$ 2,255,771	$ 2,252,775	$ 2,194,580	$ 2,123,975	$ 2,304,837	$ 180,862	9%
320 Non-Certificated Salaries	421,219	310,182	337,997	354,675	396,477	431,246	34,769	9%
360 Employee Benefits	1,122,456	1,093,441	1,139,994	1,107,759	1,077,586	1,180,592	103,006	10%
Subtotal Personnel	**3,719,622**	**3,659,394**	**3,730,766**	**3,657,014**	**3,598,038**	**3,916,675**	**318,637**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	931	1,842	749	720	720	720	-	0%
425 Student Travel	2,270	208	281	-	-	-	-	0%
430 Utilities	11,635	12,022	15,599	30,387	22,715	27,800	5,085	22%
435 Energy	96,884	98,666	94,076	103,480	90,901	117,705	26,804	29%
440 Purchased Services	700	2,306	14,715	14,213	16,315	16,248	(67)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,308	32,565	29,239	32,142	32,159	32,814	655	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	37,787	260	4,570	-	165	193	28	17%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**188,514**	**147,870**	**159,228**	**180,942**	**162,975**	**195,480**	**32,505**	**20%**
LOCATION TOTALS	**$ 3,908,136**	**$ 3,807,264**	**$ 3,889,994**	**$ 3,837,956**	**$ 3,761,013**	**$ 4,112,155**	**$ 351,142**	**9%**



Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/3/2020

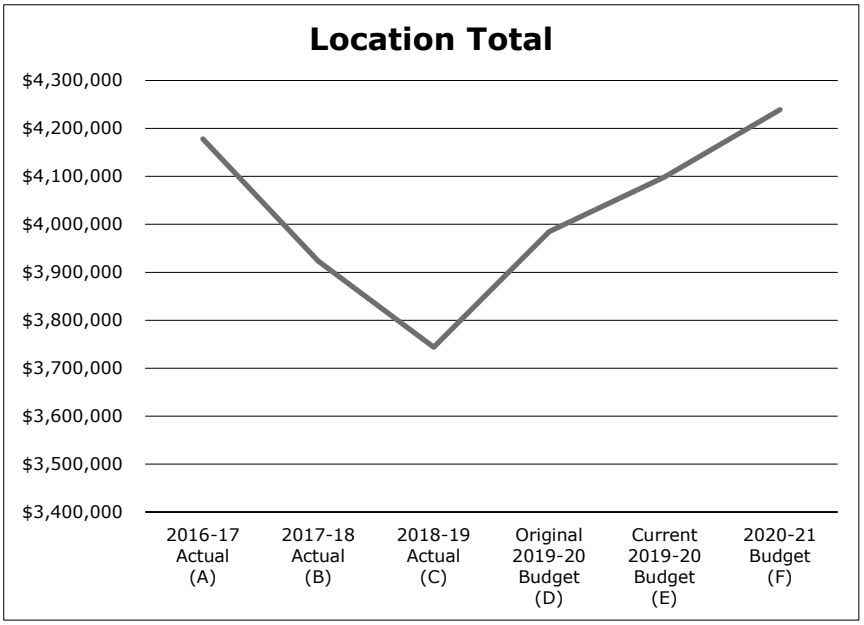
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**439.00**	**436.35**	**421.45**	**427.00**	**451.00**	**471.00**	**20.00**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	16.00	18.00	17.00	16.00	18.00	2.00	13%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	6.00	3.50	3.50	4.50	4.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.50**	**29.00**	**28.50**	**27.50**	**27.50**	**29.50**	**2.00**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.75	3.63	5.63	5.63	7.63	8.50	0.88	11%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**10.25**	**8.13**	**9.63**	**9.63**	**11.63**	**12.50**	**0.88**	**8%**
STAFFING TOTALS	**37.75**	**37.13**	**38.13**	**37.13**	**39.13**	**42.00**	**2.88**	**7%**



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.

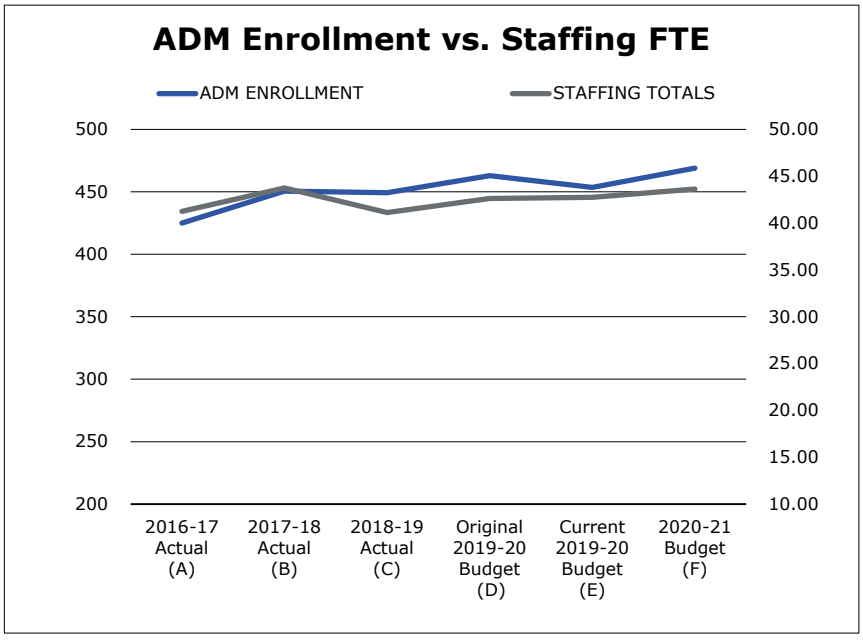
Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,129,018	$ 2,001,373	$ 2,110,019	$ 2,240,589	$ 2,251,987	$ 2,287,349	$ 35,362	2%
320 Non-Certificated Salaries	600,137	554,250	394,733	420,313	443,825	488,725	44,900	10%
360 Employee Benefits	1,298,253	1,226,227	1,091,827	1,133,106	1,245,570	1,272,849	27,279	2%
Subtotal Personnel	**4,027,408**	**3,781,850**	**3,596,580**	**3,794,008**	**3,941,382**	**4,048,923**	**107,541**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	1,495	-	(1,495)	-100%
420 Staff Travel	1,448	1,359	1,483	2,720	475	1,687	1,212	255%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	16,698	16,029	21,495	54,211	29,828	35,793	5,965	20%
435 Energy	85,590	89,174	86,046	97,254	88,951	113,920	24,969	28%
440 Purchased Services	150	1,499	6,456	7,257	6,457	6,457	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,233	33,173	31,399	29,178	30,208	32,383	2,175	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,278	164	338	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**150,398**	**141,398**	**147,218**	**190,620**	**157,414**	**190,240**	**32,826**	**21%**
LOCATION TOTALS	**$ 4,177,805**	**$ 3,923,248**	**$ 3,743,797**	**$ 3,984,628**	**$ 4,098,796**	**$ 4,239,163**	**$ 140,367**	**3%**



Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/3/2020

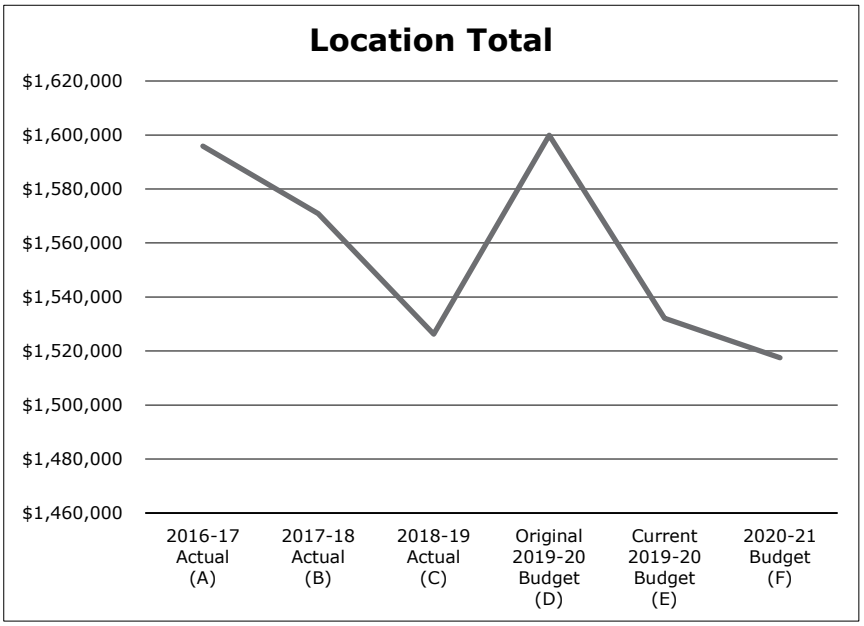
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**425.00**	**450.65**	**449.40**	**463.00**	**453.65**	**469.00**	**15.35**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	2.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	17.00	19.00	20.00	20.00	20.00	-	0%
SPED Teacher	4.00	4.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Schools	5.50	3.00	3.50	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%
Certified Sub Total	**27.50**	**27.00**	**29.50**	**31.00**	**30.00**	**30.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	12.25	7.63	7.63	8.75	9.63	0.88	10%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**16.75**	**11.63**	**11.63**	**12.75**	**13.63**	**0.88**	**7%**
STAFFING TOTALS	**41.25**	**43.75**	**41.13**	**42.63**	**42.75**	**43.63**	**0.88**	**2%**



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.

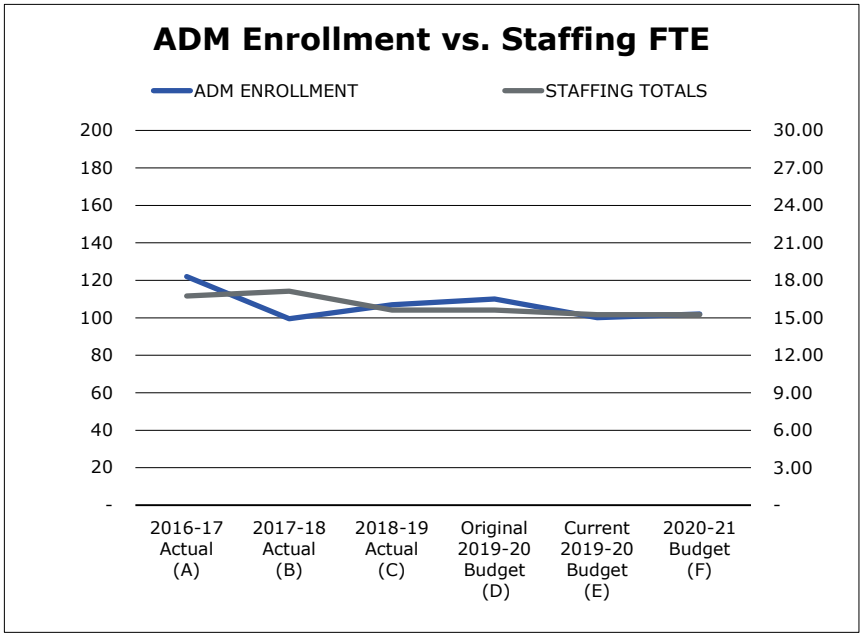
Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 728,086	$ 703,290	$ 714,117	$ 753,594	$ 686,704	$ 705,023	$ 18,319	3%
320 Non-Certificated Salaries	229,035	230,867	187,444	194,451	199,399	204,739	5,340	3%
360 Employee Benefits	538,714	528,578	481,768	487,117	475,138	483,548	8,410	2%
Subtotal Personnel	**1,495,835**	**1,462,735**	**1,383,329**	**1,435,162**	**1,361,241**	**1,393,310**	**32,069**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,455	3,129	2,475	4,420	5,020	4,297	(723)	-14%
425 Student Travel	261	-	-	1,425	1,425	1,378	(47)	-3%
430 Utilities	8,379	9,596	38,042	43,525	40,112	22,528	(17,584)	-44%
435 Energy	68,758	79,624	86,402	99,355	106,149	78,981	(27,168)	-26%
440 Purchased Services	4,607	8,653	10,585	9,579	11,534	9,579	(1,955)	-17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	9,621	6,674	4,928	6,447	6,647	7,436	789	12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,940	435	519	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**100,020**	**108,109**	**142,951**	**164,751**	**170,887**	**124,199**	**(46,688)**	**-27%**
LOCATION TOTALS	**$ 1,595,855**	**$ 1,570,844**	**$ 1,526,280**	**$ 1,599,913**	**$ 1,532,128**	**$ 1,517,509**	**$ (14,619)**	**-1%**



Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/3/2020

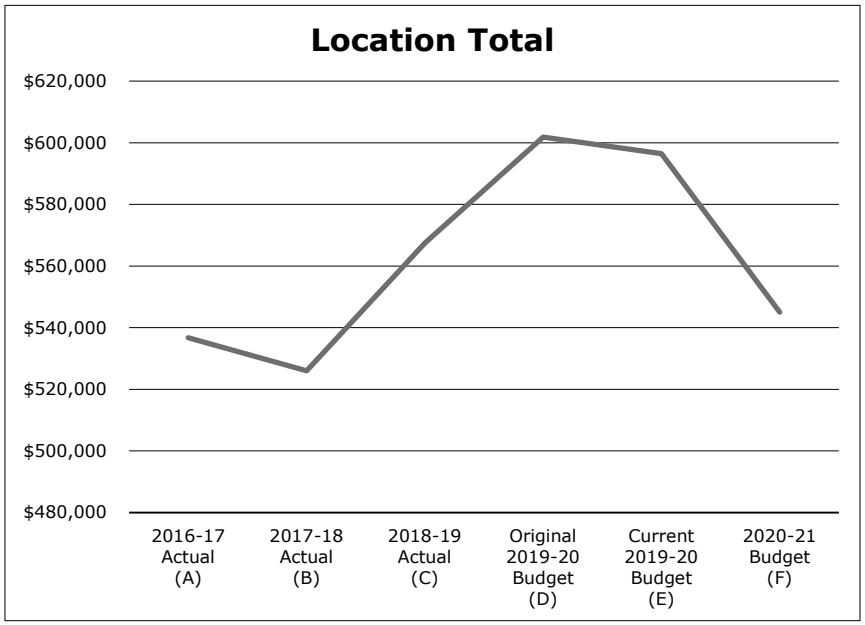
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**122.00**	**99.50**	**106.90**	**110.00**	**100.05**	**102.00**	**1.95**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	1.00	1.00	-	0%
Specialist - Schools	1.00	1.00	1.25	1.25	1.25	1.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.50**	**10.50**	**10.75**	**10.75**	**9.75**	**9.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.75	4.63	2.88	2.88	3.50	3.50	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.25**	**6.63**	**4.88**	**4.88**	**5.50**	**5.50**	**-**	**0%**
STAFFING TOTALS	**16.75**	**17.13**	**15.63**	**15.63**	**15.25**	**15.25**	**-**	**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.

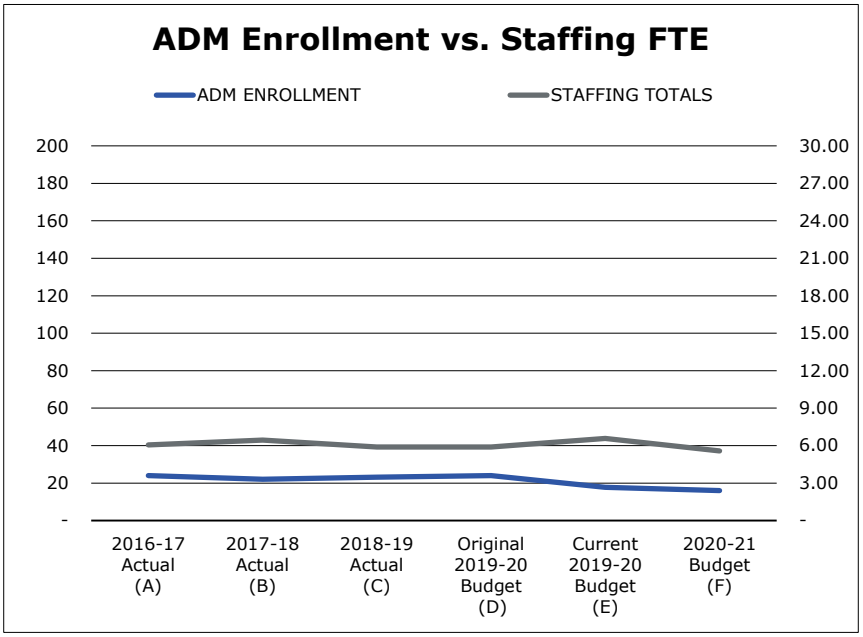
Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 211,435	$ 201,412	$ 230,202	$ 236,136	$ 228,260	$ 240,901	$ 12,641	6%
320 Non-Certificated Salaries	128,558	126,191	111,483	117,346	142,760	106,081	(36,679)	-26%
360 Employee Benefits	147,421	132,945	139,194	143,310	122,714	113,744	(8,970)	-7%
Subtotal Personnel	**487,414**	**460,548**	**480,880**	**496,792**	**493,734**	**460,726**	**(33,008)**	**-7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,520	1,745	1,861	1,320	1,920	1,010	(910)	-47%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	2,621	2,694	18,839	25,631	23,187	13,218	(9,969)	-43%
435 Energy	39,229	49,236	50,731	55,369	54,289	46,163	(8,126)	-15%
440 Purchased Services	3,865	7,568	10,614	12,240	13,864	16,075	2,211	16%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,587	4,202	4,499	10,475	9,448	7,857	(1,591)	-17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	500	11	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**49,322**	**65,456**	**86,545**	**105,035**	**102,708**	**84,323**	**(18,385)**	**-18%**
LOCATION TOTALS	**$ 536,735**	**$ 526,004**	**$ 567,424**	**$ 601,827**	**$ 596,442**	**$ 545,049**	**$ (51,393)**	**-9%**



Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/3/2020

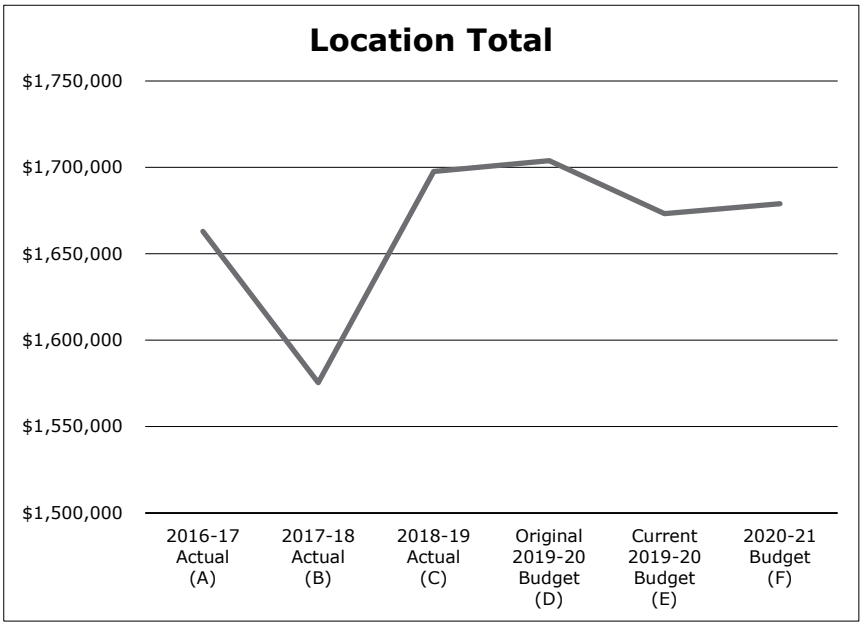
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**24.00**	**22.00**	**23.10**	**24.00**	**17.75**	**16.00**	**(1.75)**	**-10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	2.00	2.00	-	0%
SPED Teacher	0.50	-	-	-	-	-	-	0%
Specialist - Schools	0.20	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	-	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.80**	**3.00**	**3.20**	**3.20**	**3.20**	**3.20**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	1.94	1.19	1.19	1.88	0.88	(1.00)	-53%
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%
Classified Sub Total	**2.25**	**3.44**	**2.69**	**2.69**	**3.38**	**2.38**	**(1.00)**	**-30%**
STAFFING TOTALS	**6.05**	**6.44**	**5.89**	**5.89**	**6.58**	**5.58**	**(1.00)**	**-15%**



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.

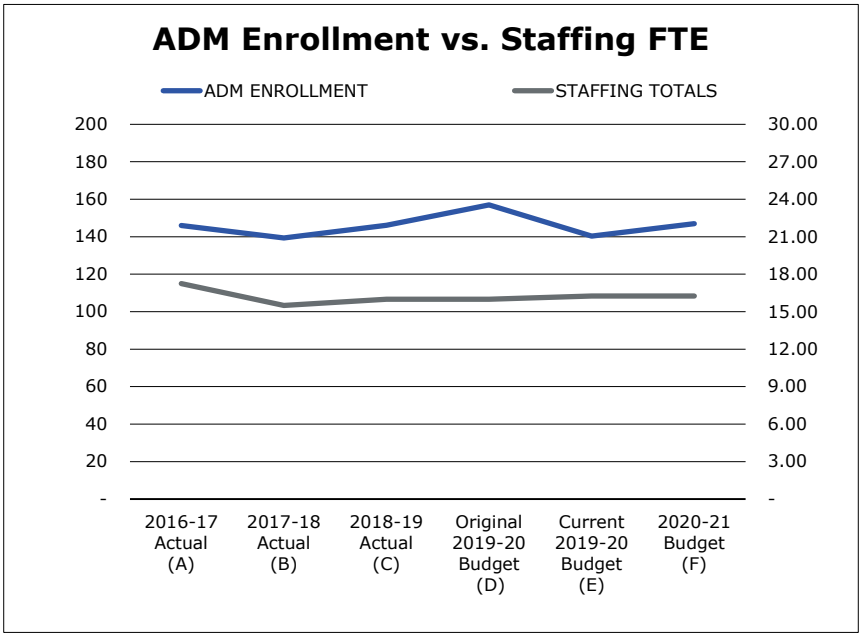
Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 789,845	$ 767,419	$ 817,747	$ 827,202	$ 771,039	$ 782,432	$ 11,393	1%
320 Non-Certificated Salaries	242,772	199,372	222,512	194,342	202,440	202,704	264	0%
360 Employee Benefits	508,473	483,686	507,130	491,750	518,337	525,744	7,407	1%
Subtotal Personnel	**1,541,091**	**1,450,477**	**1,547,389**	**1,513,294**	**1,491,816**	**1,510,880**	**19,064**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,000	1,845	1,556	1,900	2,320	1,252	(1,068)	-46%
425 Student Travel	315	411	-	-	-	-	-	0%
430 Utilities	6,812	5,055	38,120	40,724	36,865	26,171	(10,694)	-29%
435 Energy	86,577	80,059	69,916	108,541	83,053	101,236	18,183	22%
440 Purchased Services	11,982	25,133	36,309	26,126	46,976	26,126	(20,850)	-44%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,881	11,273	3,365	13,107	12,071	12,296	225	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,297	1,180	968	200	200	967	767	384%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**121,864**	**124,955**	**150,234**	**190,598**	**181,485**	**168,048**	**(13,437)**	**-7%**
LOCATION TOTALS	**$ 1,662,954**	**$ 1,575,433**	**$ 1,697,623**	**$ 1,703,892**	**$ 1,673,301**	**$ 1,678,928**	**$ 5,627**	**0%**



Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/3/2020

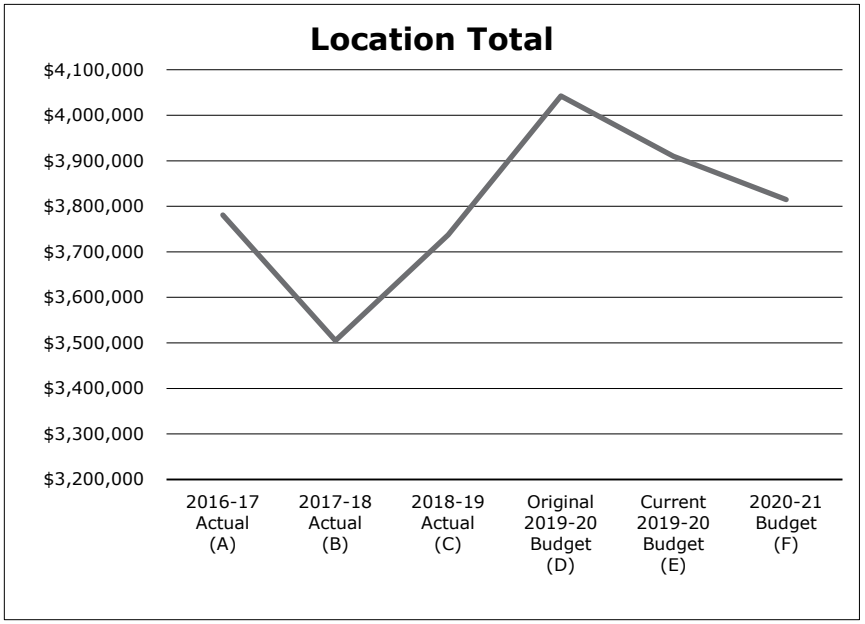
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**146.00**	**139.35**	**146.18**	**157.00**	**140.35**	**147.00**	**6.65**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	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	2.00	1.00	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**12.50**	**10.50**	**11.00**	**11.00**	**11.00**	**11.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	2.50	2.50	2.50	2.75	2.75	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	2.00	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.75**	**5.00**	**5.00**	**5.00**	**5.25**	**5.25**	**-**	**0%**
STAFFING TOTALS	**17.25**	**15.50**	**16.00**	**16.00**	**16.25**	**16.25**	**-**	**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!

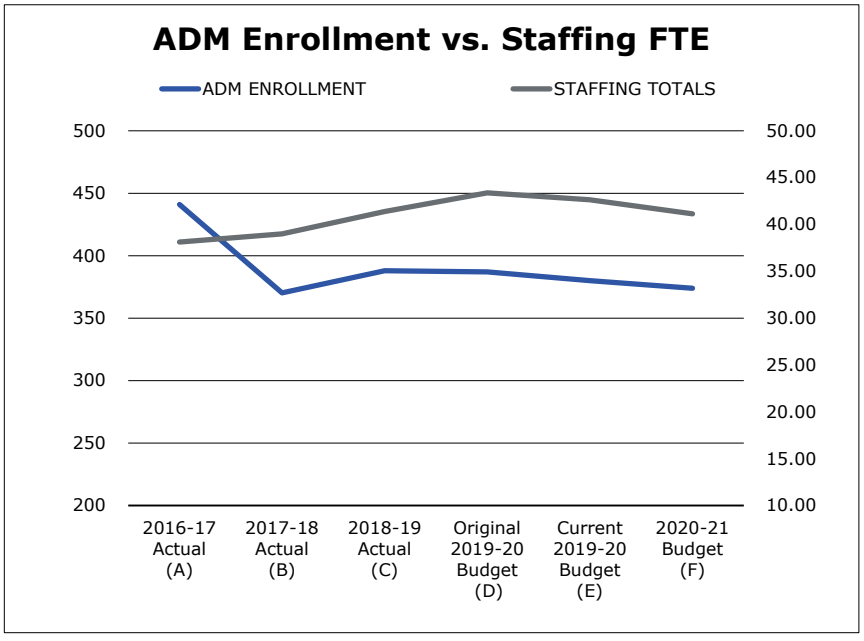
Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,897,643	$ 1,783,518	$ 1,864,097	$ 2,024,311	$ 1,987,702	$ 1,934,089	$ (53,613)	-3%
320 Non-Certificated Salaries	545,824	470,047	531,012	560,820	547,518	547,867	349	0%
360 Employee Benefits	1,192,778	1,136,059	1,186,074	1,278,890	1,207,837	1,172,651	(35,186)	-3%
Subtotal Personnel	**3,636,245**	**3,389,624**	**3,581,183**	**3,864,021**	**3,743,057**	**3,654,607**	**(88,450)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	803	778	920	720	720	720	-	0%
425 Student Travel	-	-	160	-	-	-	-	0%
430 Utilities	6,528	6,103	38,682	45,154	40,751	31,070	(9,681)	-24%
435 Energy	69,479	67,606	63,264	79,720	69,598	78,058	8,460	12%
440 Purchased Services	25,196	15,240	23,329	24,021	27,251	24,021	(3,230)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,139	25,574	29,389	28,735	27,899	26,497	(1,402)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,540	129	540	-	760	-	(760)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**144,686**	**115,430**	**156,284**	**178,350**	**166,979**	**160,366**	**(6,613)**	**-4%**
LOCATION TOTALS	**$ 3,780,931**	**$ 3,505,053**	**$ 3,737,467**	**$ 4,042,371**	**$ 3,910,036**	**$ 3,814,973**	**$ (95,063)**	**-2%**



Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/3/2020

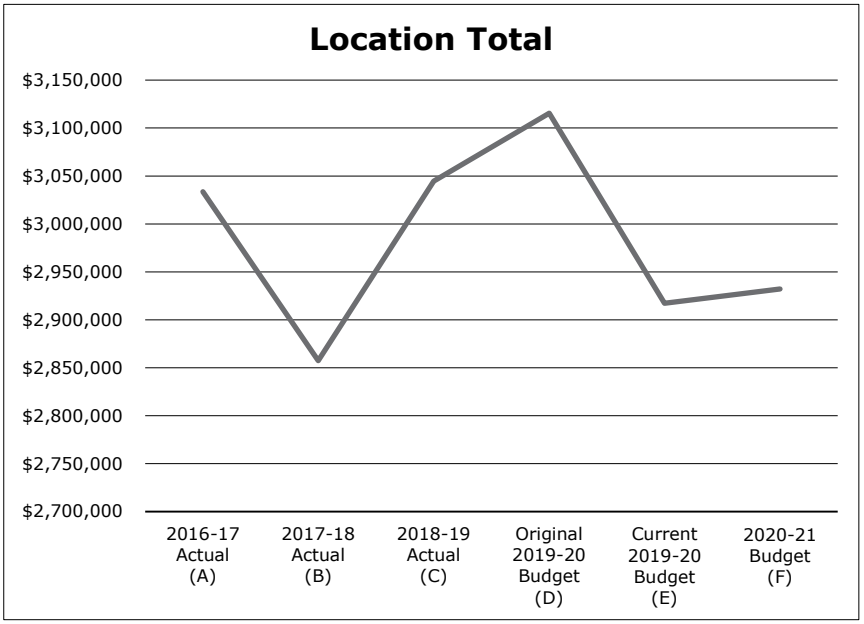
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**441.00**	**370.25**	**388.00**	**387.00**	**380.03**	**374.00**	**(6.03)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	15.00	17.00	19.00	16.00	15.00	(1.00)	-6%
SPED Teacher	5.50	5.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	3.50	3.00	3.50	3.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**25.00**	**26.50**	**28.50**	**27.50**	**26.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.63	9.50	10.88	10.88	11.13	11.13	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**10.13**	**14.00**	**14.88**	**14.88**	**15.13**	**15.13**	**-**	**0%**
STAFFING TOTALS	**38.13**	**39.00**	**41.38**	**43.38**	**42.63**	**41.13**	**(1.50)**	**-4%**



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.

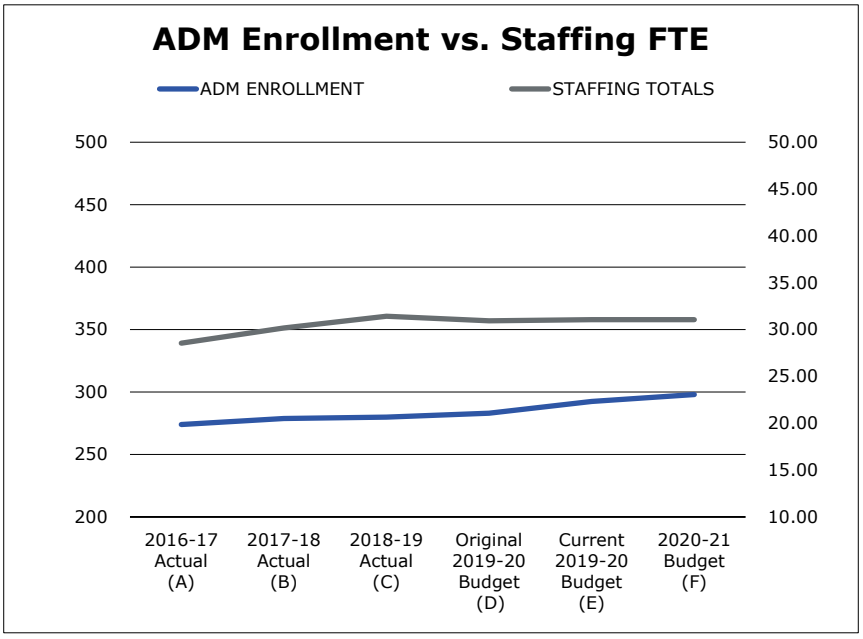
Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,610,627	$ 1,506,226	$ 1,505,251	$ 1,510,329	$ 1,502,805	$ 1,507,346	$ 4,541	0%
320 Non-Certificated Salaries	405,327	345,140	415,546	435,350	393,788	398,951	5,163	1%
360 Employee Benefits	919,979	907,770	994,917	1,012,896	884,752	894,177	9,425	1%
Subtotal Personnel	**2,935,933**	**2,759,136**	**2,915,714**	**2,958,575**	**2,781,345**	**2,800,474**	**19,129**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,620	796	1,775	1,038	1,243	1,040	(203)	-16%
425 Student Travel	327	-	-	-	-	-	-	0%
430 Utilities	5,044	5,449	34,638	40,846	37,008	23,806	(13,202)	-36%
435 Energy	65,133	57,250	53,348	72,070	55,022	63,186	8,164	15%
440 Purchased Services	549	12,160	20,251	23,831	24,953	23,828	(1,125)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	23,114	22,059	18,729	18,595	16,919	19,292	2,373	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	830	570	59	500	710	483	(227)	-32%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**97,616**	**98,284**	**128,800**	**156,880**	**135,855**	**131,635**	**(4,220)**	**-3%**
LOCATION TOTALS	**$ 3,033,549**	**$ 2,857,420**	**$ 3,044,515**	**$ 3,115,455**	**$ 2,917,200**	**$ 2,932,109**	**$ 14,909**	**1%**



Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/3/2020

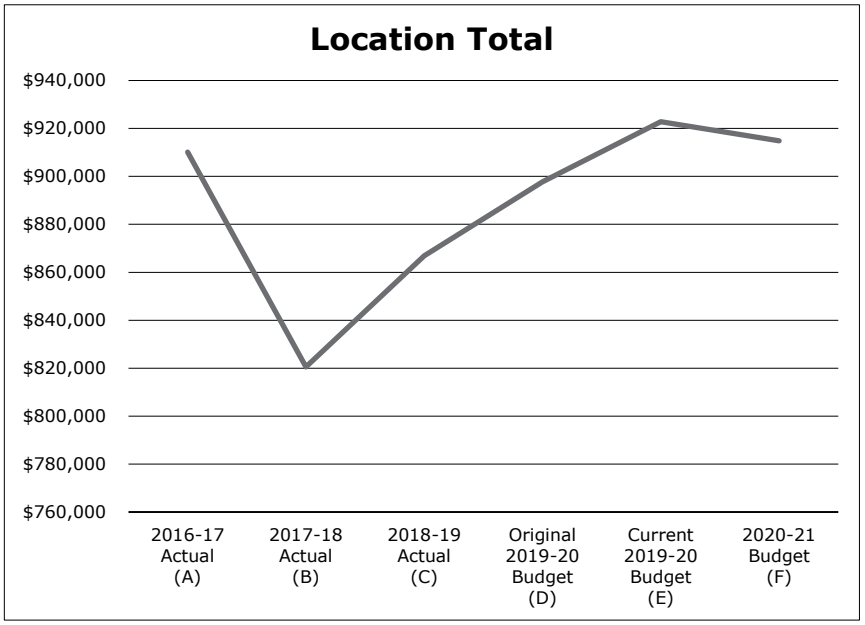
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**274.00**	**278.85**	**279.97**	**283.00**	**292.42**	**298.00**	**5.58**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	11.00	14.00	12.00	12.00	12.00	12.00	-	0%
SPED Teacher	3.00	2.50	4.00	3.50	4.50	4.50	-	0%
Specialist - Schools	3.50	2.50	2.50	2.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.30**	**20.80**	**20.30**	**19.80**	**20.80**	**20.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.50	5.13	7.13	7.13	6.25	6.25	-	0%
Support Staff	2.25	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.25	-	-	-	-	-	0%
Classified Sub Total	**9.25**	**9.38**	**11.13**	**11.13**	**10.25**	**10.25**	**-**	**0%**
STAFFING TOTALS	**28.55**	**30.18**	**31.43**	**30.93**	**31.05**	**31.05**	**-**	**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.

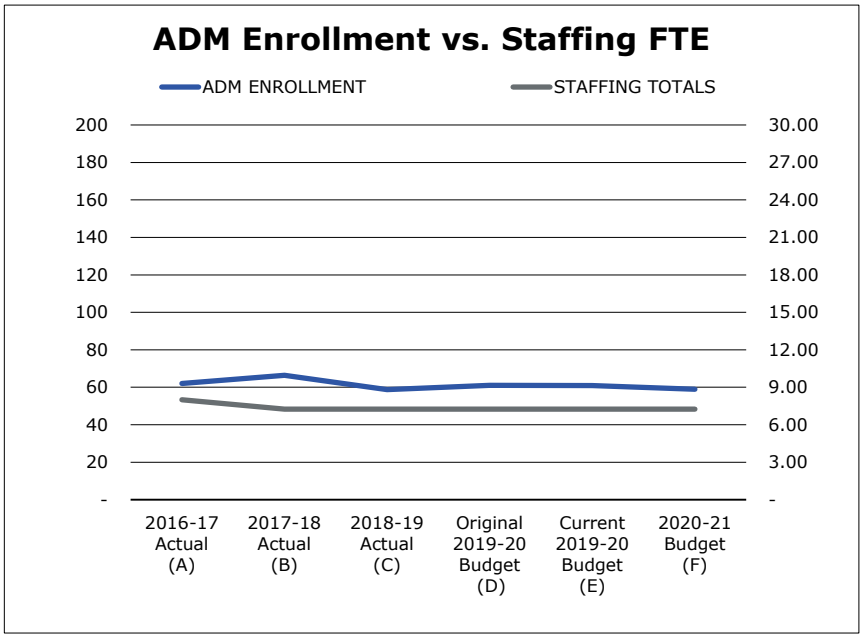
Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 378,161	$ 382,103	$ 376,348	$ 383,363	$ 388,540	$ 393,687	$ 5,147	1%
320 Non-Certificated Salaries	167,121	100,206	100,447	104,475	107,378	106,090	(1,288)	-1%
360 Employee Benefits	288,975	245,216	248,916	252,083	252,157	255,758	3,601	1%
Subtotal Personnel	**834,257**	**727,526**	**725,711**	**739,921**	**748,075**	**755,535**	**7,460**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,705	-	-	-	-	0%
420 Staff Travel	750	720	829	4,270	4,270	720	(3,550)	-83%
425 Student Travel	1,123	300	752	300	300	1,934	1,634	545%
430 Utilities	4,314	4,598	52,583	56,033	51,628	65,982	14,354	28%
435 Energy	54,473	58,209	55,922	69,986	74,296	60,296	(14,000)	-19%
440 Purchased Services	1,090	21,094	21,566	19,603	36,630	19,303	(17,327)	-47%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,781	8,080	7,801	7,617	7,617	11,022	3,405	45%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,383	-	13	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**75,913**	**93,000**	**141,171**	**157,809**	**174,741**	**159,257**	**(15,484)**	**-9%**
LOCATION TOTALS	**$ 910,170**	**$ 820,526**	**$ 866,882**	**$ 897,730**	**$ 922,816**	**$ 914,792**	**$ (8,024)**	**-1%**



Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/3/2020

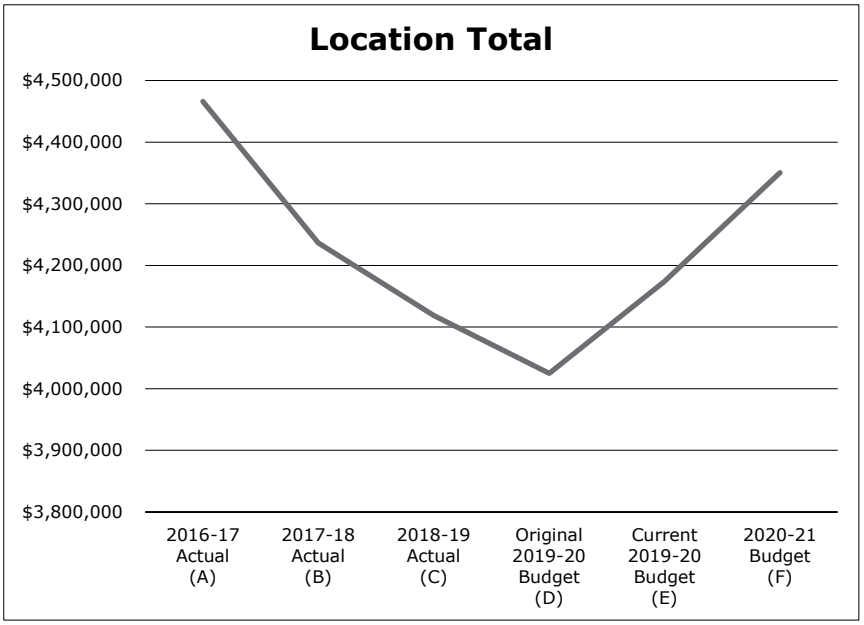
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**62.00**	**66.39**	**58.75**	**61.00**	**60.95**	**59.00**	**(1.95)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	2.75	2.75	-	0%
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	0.75	0.75	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	-	0.25	0.25	0.25	0.25	-	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%
Classified Sub Total	**3.00**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**-**	**0%**
STAFFING TOTALS	**8.00**	**7.25**	**7.25**	**7.25**	**7.25**	**7.25**	**-**	**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.

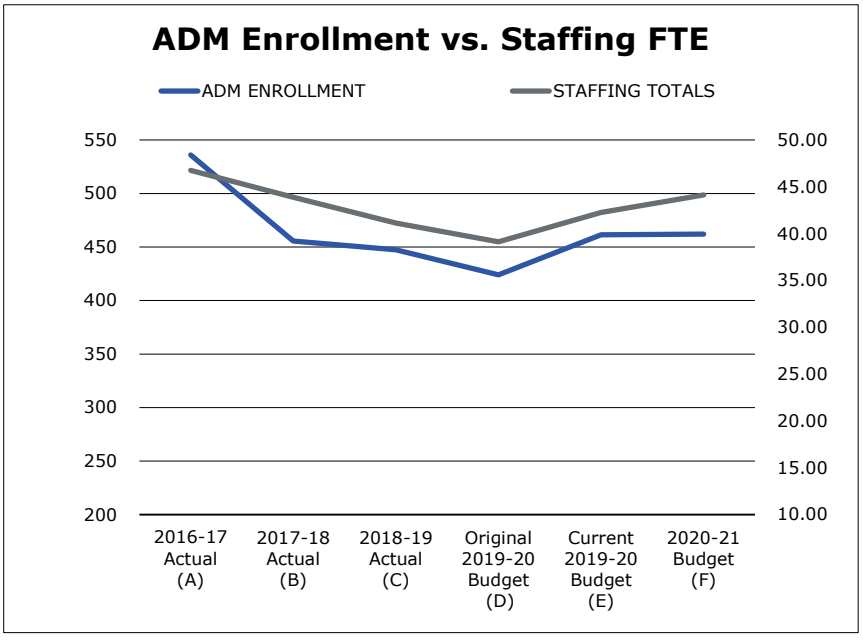
Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,422,881	$ 2,343,922	$ 2,299,455	$ 2,219,582	$ 2,342,709	$ 2,407,215	$ 64,506	3%
320 Non-Certificated Salaries	538,727	472,748	445,737	459,264	481,764	520,604	38,840	8%
360 Employee Benefits	1,353,964	1,296,118	1,221,156	1,163,803	1,188,247	1,267,914	79,667	7%
Subtotal Personnel	**4,315,572**	**4,112,788**	**3,966,348**	**3,842,649**	**4,012,720**	**4,195,733**	**183,013**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,355	720	720	2,040	2,040	-	0%
425 Student Travel	-	-	2,611	-	226	-	(226)	-100%
430 Utilities	8,313	8,566	39,437	51,120	45,443	28,604	(16,839)	-37%
435 Energy	75,435	77,203	70,756	92,992	72,457	84,855	12,398	17%
440 Purchased Services	1,680	79	8,400	6,456	6,456	6,456	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	40,755	34,960	30,586	31,032	34,811	32,732	(2,079)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,494	1,770	79	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**150,397**	**123,933**	**152,589**	**182,320**	**161,433**	**154,687**	**(6,746)**	**-4%**
LOCATION TOTALS	**$ 4,465,969**	**$ 4,236,721**	**$ 4,118,937**	**$ 4,024,969**	**$ 4,174,153**	**$ 4,350,420**	**$ 176,267**	**4%**



Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/3/2020

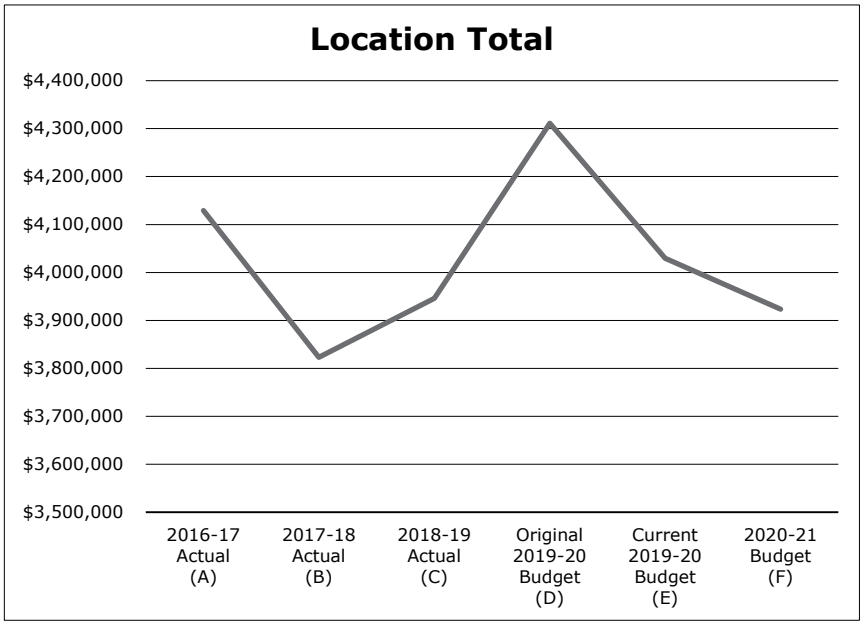
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**536.00**	**455.65**	**447.45**	**424.00**	**461.45**	**462.00**	**0.55**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	0%
Classroom Teacher	20.00	20.50	18.50	17.50	17.50	18.50	1.00	6%
SPED Teacher	5.00	5.00	6.00	5.00	6.00	6.00	-	0%
Specialist - Schools	5.50	3.00	3.00	3.00	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**32.50**	**30.50**	**29.50**	**27.50**	**29.50**	**30.50**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.50	8.88	7.63	7.63	8.75	9.63	0.88	10%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**14.25**	**13.38**	**11.63**	**11.63**	**12.75**	**13.63**	**0.88**	**7%**
STAFFING TOTALS	**46.75**	**43.88**	**41.13**	**39.13**	**42.25**	**44.13**	**1.88**	**4%**



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.

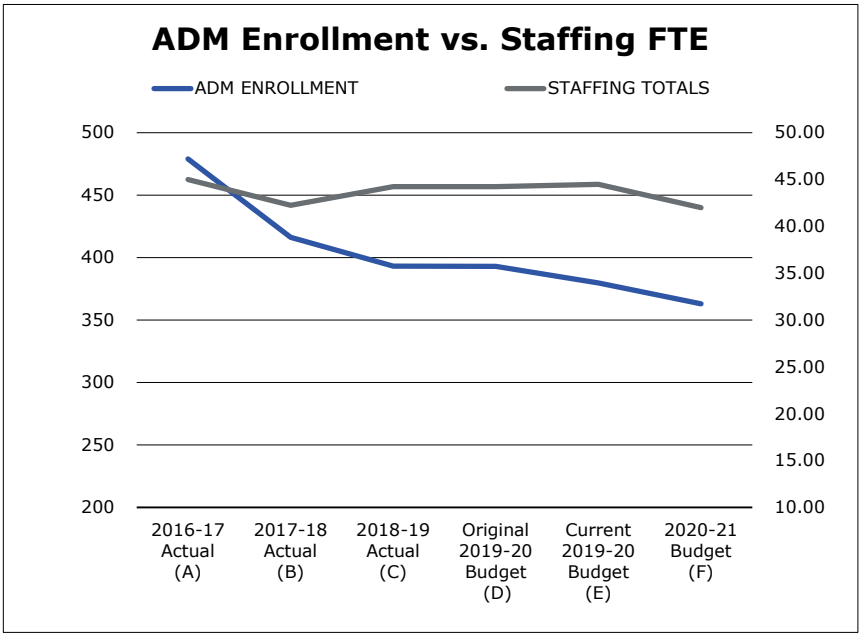
Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,058,965	$ 1,921,292	$ 1,964,396	$ 2,102,744	$ 1,981,299	$ 1,877,801	$ (103,498)	-5%
320 Non-Certificated Salaries	633,095	569,976	587,640	664,863	633,588	679,768	46,180	7%
360 Employee Benefits	1,286,335	1,205,933	1,253,686	1,357,155	1,258,768	1,230,034	(28,734)	-2%
Subtotal Personnel	**3,978,395**	**3,697,200**	**3,805,722**	**4,124,762**	**3,873,655**	**3,787,603**	**(86,052)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	995	720	720	720	720	720	-	0%
425 Student Travel	212	892	-	-	-	-	-	0%
430 Utilities	9,341	7,931	40,459	49,008	43,512	34,118	(9,394)	-22%
435 Energy	94,325	80,837	75,593	101,443	76,852	68,911	(7,941)	-10%
440 Purchased Services	3,687	1,837	6,456	8,136	10,125	10,068	(57)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,025	33,209	16,884	27,090	24,779	22,182	(2,597)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,805	416	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	6,203	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**150,592**	**125,842**	**140,111**	**186,397**	**155,988**	**135,999**	**(19,989)**	**-13%**
LOCATION TOTALS	**$ 4,128,988**	**$ 3,823,043**	**$ 3,945,833**	**$ 4,311,159**	**$ 4,029,643**	**$ 3,923,602**	**$ (106,041)**	**-3%**



Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/3/2020

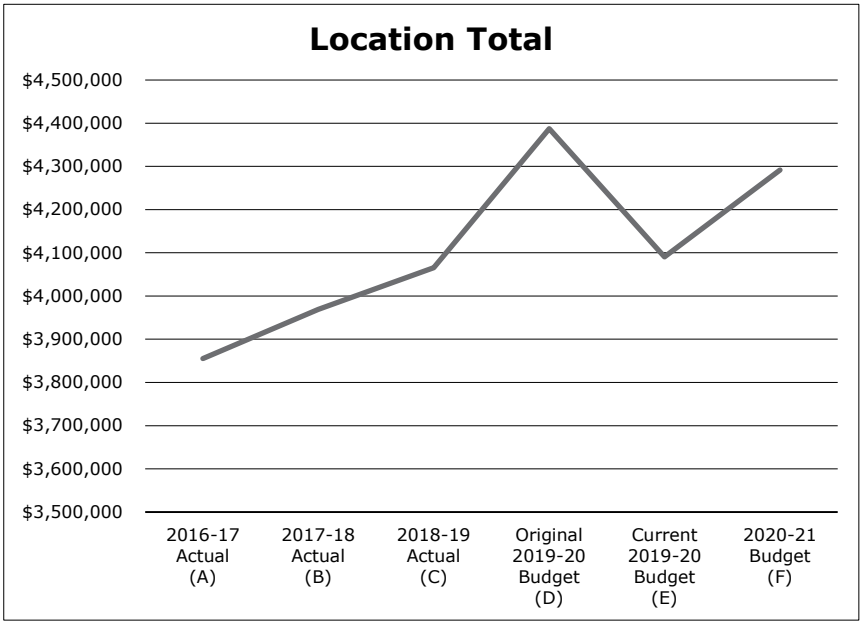
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**479.00**	**416.17**	**393.18**	**393.00**	**379.65**	**363.00**	**(16.65)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	18.00	18.00	18.00	17.00	15.00	(2.00)	-12%
SPED Teacher	5.00	5.00	5.00	5.00	6.00	6.00	-	0%
Specialist - Schools	4.50	3.00	3.50	3.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.50**	**28.00**	**28.50**	**28.50**	**28.50**	**26.00**	**(2.50)**	**-9%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.50	9.75	11.75	11.75	12.00	12.00	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**14.50**	**14.25**	**15.75**	**15.75**	**16.00**	**16.00**	**-**	**0%**
STAFFING TOTALS	**45.00**	**42.25**	**44.25**	**44.25**	**44.50**	**42.00**	**(2.50)**	**-6%**



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.

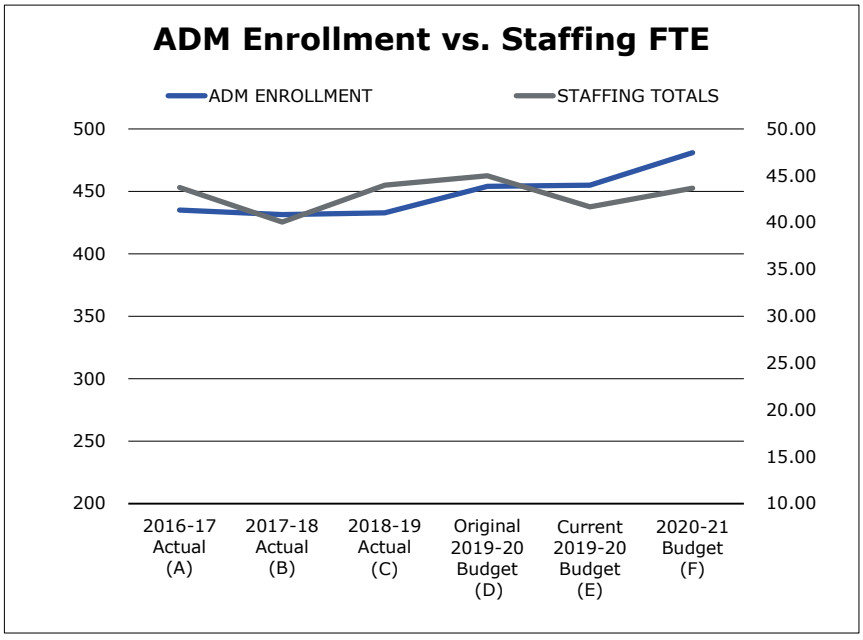
Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,012,201	$ 2,117,626	$ 2,116,704	$ 2,271,217	$ 2,135,289	$ 2,267,688	$ 132,399	6%
320 Non-Certificated Salaries	511,615	496,290	530,266	573,515	557,342	577,677	20,335	4%
360 Employee Benefits	1,220,204	1,257,269	1,290,308	1,370,529	1,257,491	1,307,537	50,046	4%
Subtotal Personnel	**3,744,020**	**3,871,186**	**3,937,277**	**4,215,261**	**3,950,122**	**4,152,902**	**202,780**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	876	-	1,900	1,900	1,934	34	2%
420 Staff Travel	1,016	825	720	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,574	5,323	38,356	45,094	40,062	30,512	(9,550)	-24%
435 Energy	64,937	60,736	55,346	84,234	57,243	64,507	7,264	13%
440 Purchased Services	2,180	2,265	5,076	8,312	8,576	8,576	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,709	26,701	28,519	31,810	32,210	32,764	554	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,803	941	189	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**111,219**	**97,667**	**128,206**	**172,070**	**140,711**	**139,013**	**(1,698)**	**-1%**
LOCATION TOTALS	**$ 3,855,239**	**$ 3,968,853**	**$ 4,065,483**	**$ 4,387,331**	**$ 4,090,833**	**$ 4,291,915**	**$ 201,082**	**5%**



Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/3/2020

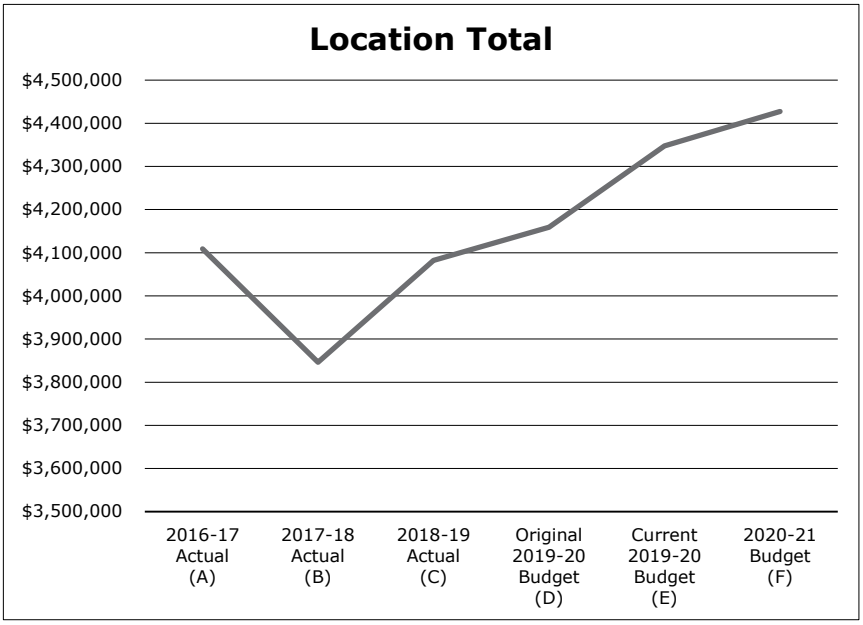
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**435.00**	**431.43**	**432.83**	**454.00**	**454.90**	**481.00**	**26.10**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	18.00	16.00	17.00	17.00	19.00	2.00	12%
SPED Teacher	5.50	4.50	8.00	8.00	5.00	5.00	-	0%
Specialist - Schools	3.50	4.00	3.50	3.50	3.50	3.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**28.50**	**29.50**	**30.50**	**27.50**	**29.50**	**2.00**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.25	8.06	10.50	10.50	10.19	10.19	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**15.75**	**11.56**	**14.50**	**14.50**	**14.19**	**14.19**	**-**	**0%**
STAFFING TOTALS	**43.75**	**40.06**	**44.00**	**45.00**	**41.69**	**43.69**	**2.00**	**5%**



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.

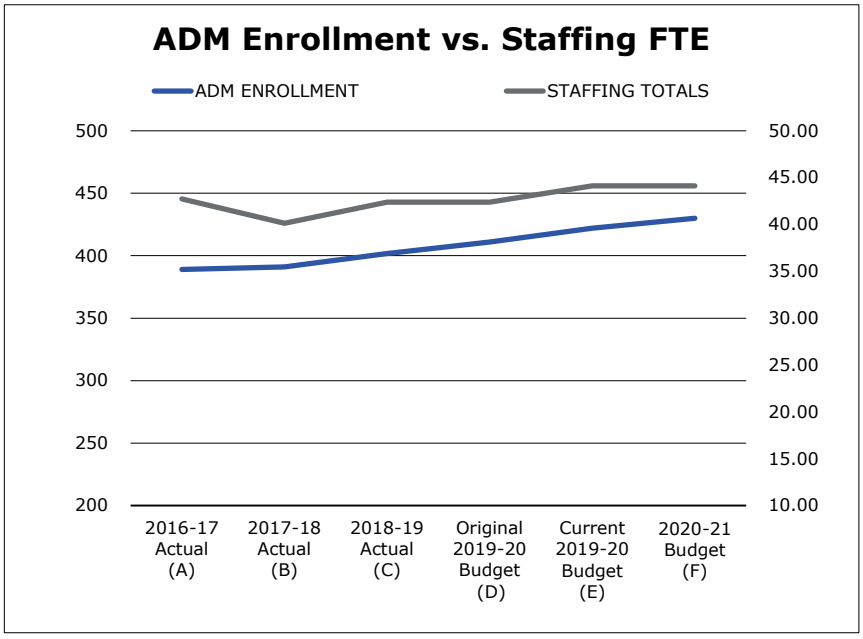
Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,023,820	$ 1,980,814	$ 2,032,195	$ 2,062,738	$ 2,052,942	$ 2,057,775	$ 4,833	0%
320 Non-Certificated Salaries	610,421	503,223	573,006	582,450	687,516	716,165	28,649	4%
360 Employee Benefits	1,324,298	1,218,239	1,296,974	1,311,024	1,415,715	1,454,767	39,052	3%
Subtotal Personnel	**3,958,539**	**3,702,276**	**3,902,175**	**3,956,212**	**4,156,173**	**4,228,707**	**72,534**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,404	3,419	920	720	720	720	-	0%
425 Student Travel	-	-	155	-	-	-	-	0%
430 Utilities	6,231	6,420	37,964	45,138	40,420	30,365	(10,055)	-25%
435 Energy	99,446	103,755	99,422	111,400	103,877	122,344	18,467	18%
440 Purchased Services	1,175	1,573	12,488	14,532	14,708	14,708	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,981	28,150	28,726	30,392	31,192	30,536	(656)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,224	618	280	625	625	-	(625)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**150,461**	**143,934**	**179,955**	**202,807**	**191,542**	**198,673**	**7,131**	**4%**
LOCATION TOTALS	**$ 4,109,000**	**$ 3,846,210**	**$ 4,082,130**	**$ 4,159,019**	**$ 4,347,715**	**$ 4,427,380**	**$ 79,665**	**2%**



Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/3/2020

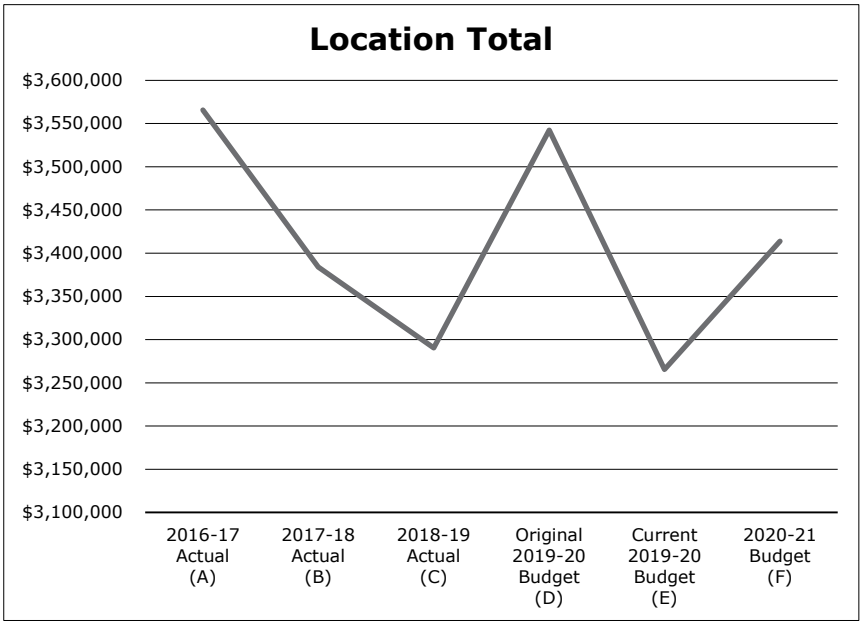
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**389.00**	**391.00**	**401.75**	**411.00**	**421.98**	**430.00**	**8.02**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	19.00	17.00	17.00	17.00	17.00	-	0%
SPED Teacher	4.00	4.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	4.50	2.00	2.50	2.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.50**	**27.00**	**27.50**	**27.50**	**27.50**	**27.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.72	8.63	10.88	10.88	12.63	12.63	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**15.22**	**13.13**	**14.88**	**14.88**	**16.63**	**16.63**	**-**	**0%**
STAFFING TOTALS	**42.72**	**40.13**	**42.38**	**42.38**	**44.13**	**44.13**	**-**	**0%**



Since 2002, Larson Elementary has been community hub for activities, and a popular neighborhood school. Larson houses an Applied Behavioral Analysis (ABA) program, two 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.

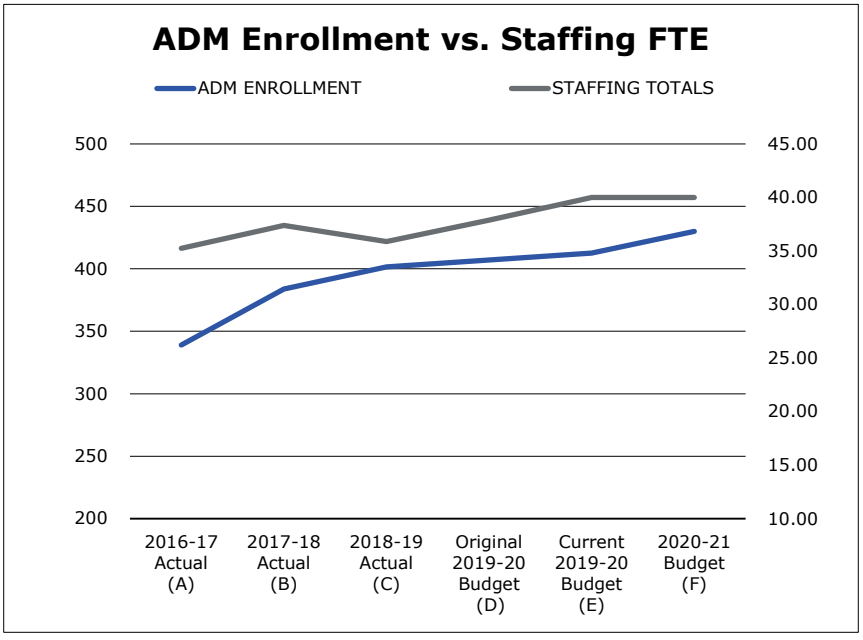
Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,796,318	$ 1,793,664	$ 1,753,727	$ 1,886,901	$ 1,729,213	$ 1,792,559	$ 63,346	4%
320 Non-Certificated Salaries	530,801	414,408	383,468	407,635	395,395	428,857	33,462	8%
360 Employee Benefits	1,103,735	1,052,846	972,206	1,056,539	985,918	1,030,286	44,368	5%
Subtotal Personnel	**3,430,854**	**3,260,918**	**3,109,400**	**3,351,075**	**3,110,526**	**3,251,702**	**141,176**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,187	1,261	1,424	1,220	720	2,653	1,933	268%
425 Student Travel	455	128	195	-	400	1,837	1,437	359%
430 Utilities	7,820	5,208	38,601	47,318	41,021	31,460	(9,561)	-23%
435 Energy	89,387	86,225	77,552	106,690	76,728	91,084	14,356	19%
440 Purchased Services	3,018	1,628	7,829	12,523	9,079	10,973	1,894	21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	29,442	26,768	54,883	23,651	26,966	24,026	(2,940)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,505	1,855	616	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**134,815**	**123,073**	**181,100**	**191,402**	**154,914**	**162,033**	**7,119**	**5%**
LOCATION TOTALS	**$ 3,565,669**	**$ 3,383,990**	**$ 3,290,500**	**$ 3,542,477**	**$ 3,265,440**	**$ 3,413,735**	**$ 148,295**	**5%**



Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/3/2020

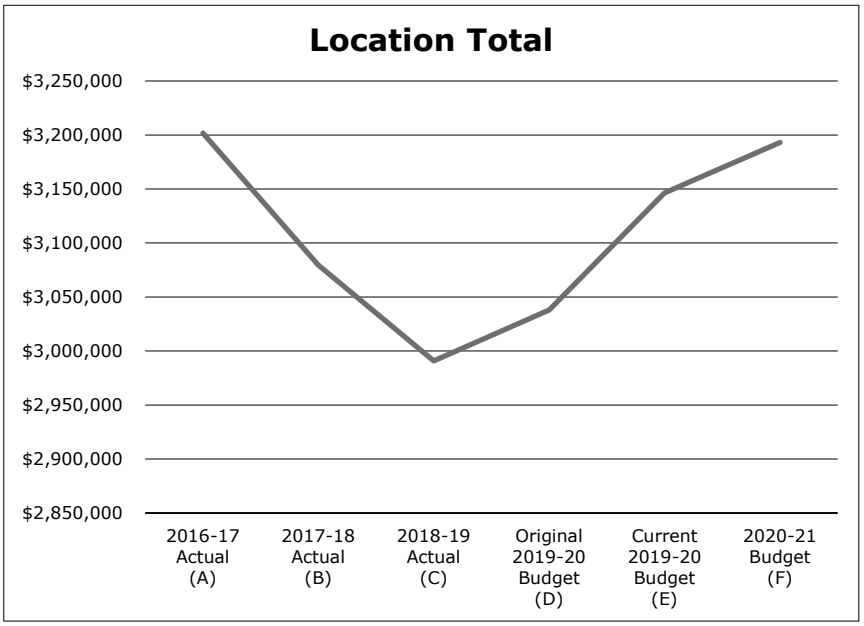
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**339.00**	**383.80**	**401.62**	**407.00**	**412.62**	**430.00**	**17.38**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.50	17.00	19.00	18.00	19.00	1.00	6%
SPED Teacher	2.00	4.00	3.00	3.00	5.00	4.00	(1.00)	-20%
Specialist - Schools	4.50	3.50	2.50	2.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.50**	**26.00**	**24.50**	**26.50**	**27.50**	**27.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.00	6.88	7.38	7.38	8.50	8.50	-	0%
Support Staff	2.25	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**11.75**	**11.38**	**11.38**	**11.38**	**12.50**	**12.50**	**-**	**0%**
STAFFING TOTALS	**35.25**	**37.38**	**35.88**	**37.88**	**40.00**	**40.00**	**-**	**0%**



Finger Lake Elementary (FLE) School is a 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. FLE also offers several extracurricular activities, clubs, and sports. Come see us to learn more!

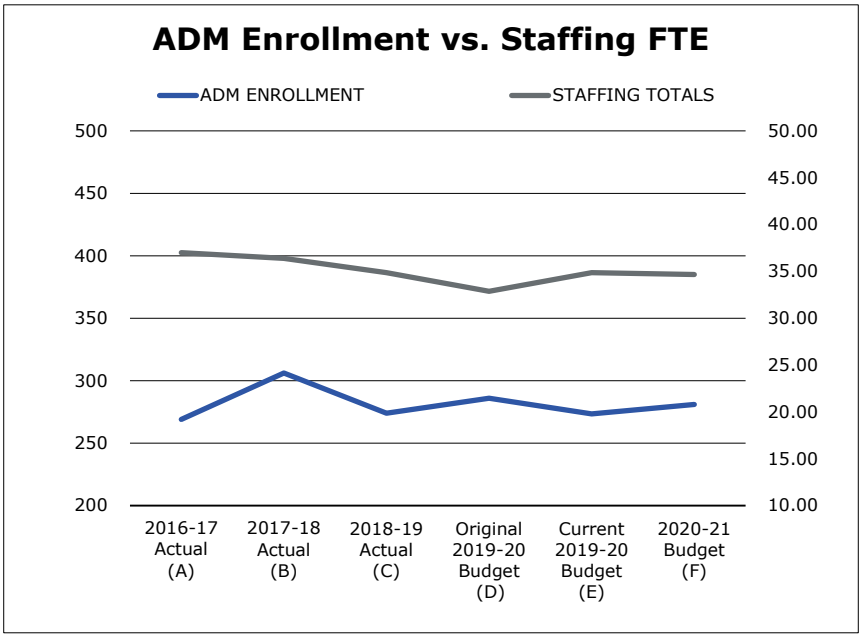
Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,527,537	$ 1,442,419	$ 1,443,464	$ 1,393,991	$ 1,425,649	$ 1,438,820	$ 13,171	1%
320 Non-Certificated Salaries	522,848	525,636	425,563	480,993	516,202	525,291	9,089	2%
360 Employee Benefits	1,014,615	984,556	963,433	957,986	1,028,312	1,061,337	33,025	3%
Subtotal Personnel	**3,065,000**	**2,952,610**	**2,832,461**	**2,832,970**	**2,970,163**	**3,025,448**	**55,285**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,084	720	1,440	900	1,440	720	(720)	-50%
425 Student Travel	-	-	80	-	-	-	-	0%
430 Utilities	6,537	8,652	45,228	58,178	50,816	45,491	(5,325)	-10%
435 Energy	80,440	73,896	68,488	97,822	67,614	75,219	7,605	11%
440 Purchased Services	22,259	20,346	25,132	28,764	36,700	28,759	(7,941)	-22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	24,296	20,689	18,013	18,785	18,985	17,519	(1,466)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,153	2,620	-	700	700	-	(700)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**136,769**	**126,922**	**158,381**	**205,149**	**176,255**	**167,708**	**(8,547)**	**-5%**
LOCATION TOTALS	**$ 3,201,768**	**$ 3,079,532**	**$ 2,990,842**	**$ 3,038,119**	**$ 3,146,418**	**$ 3,193,156**	**$ 46,738**	**1%**



Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/3/2020

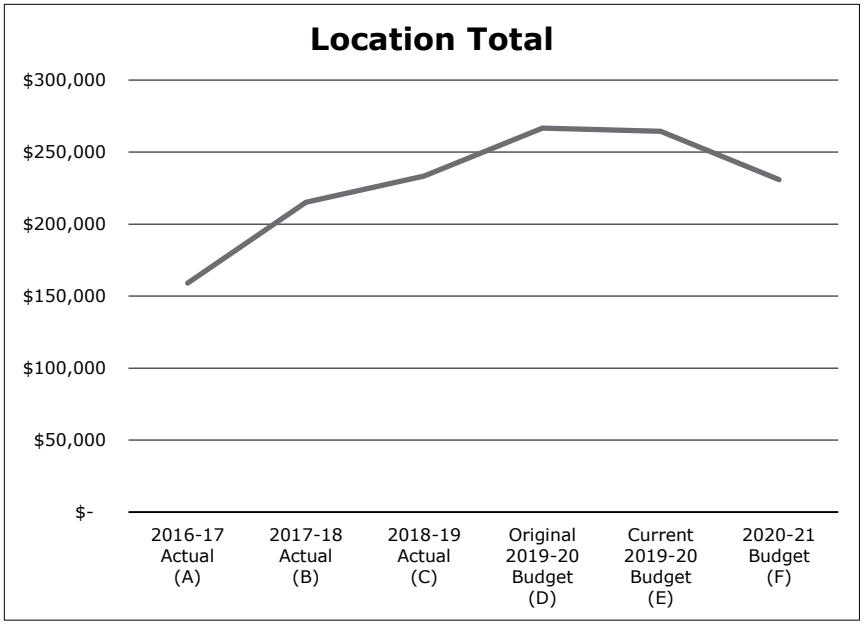
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**269.00**	**306.15**	**273.95**	**286.00**	**273.40**	**281.00**	**7.60**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	14.50	14.00	13.00	13.00	13.00	-	0%
SPED Teacher	3.00	4.00	5.00	4.00	5.00	5.00	-	0%
Specialist - Schools	3.50	2.00	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	0.80	(0.20)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**21.50**	**22.50**	**22.50**	**20.50**	**21.50**	**21.30**	**(0.20)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.00	9.38	7.38	7.38	9.38	9.38	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	3.00	3.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**15.50**	**13.88**	**12.38**	**12.38**	**13.38**	**13.38**	**-**	**0%**
STAFFING TOTALS	**37.00**	**36.38**	**34.88**	**32.88**	**34.88**	**34.68**	**(0.20)**	**-1%**



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.

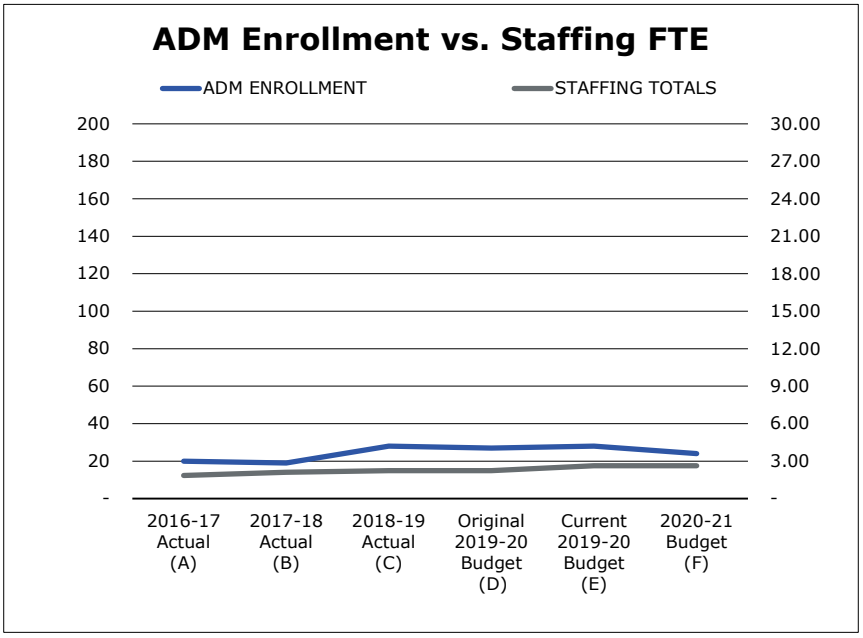
Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 100,415	$ 118,677	$ 120,148	$ 115,256	$ 125,417	$ 119,402	$ (6,015)	-5%
320 Non-Certificated Salaries	3,350	17,165	11,135	11,341	22,760	25,217	2,457	11%
360 Employee Benefits	36,939	54,158	66,050	65,189	67,837	67,539	(298)	0%
Subtotal Personnel	**140,704**	**190,001**	**197,332**	**191,786**	**216,014**	**212,158**	**(3,856)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	100	-	-	-	-	0%
425 Student Travel	30	-	-	-	-	-	-	0%
430 Utilities	2,231	1,995	11,207	12,647	17,036	8,154	(8,882)	-52%
435 Energy	9,723	10,741	9,174	51,974	10,110	-	(10,110)	-100%
440 Purchased Services	4,385	10,830	13,286	8,024	18,943	8,024	(10,919)	-58%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,156	843	2,230	2,203	2,203	2,466	263	12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	754	708	20	-	90	-	(90)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**18,279**	**25,116**	**36,018**	**74,848**	**48,382**	**18,644**	**(29,738)**	**-61%**
LOCATION TOTALS	**$ 158,983**	**$ 215,117**	**$ 233,349**	**$ 266,634**	**$ 264,396**	**$ 230,802**	**$ (33,594)**	**-13%**



Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/3/2020

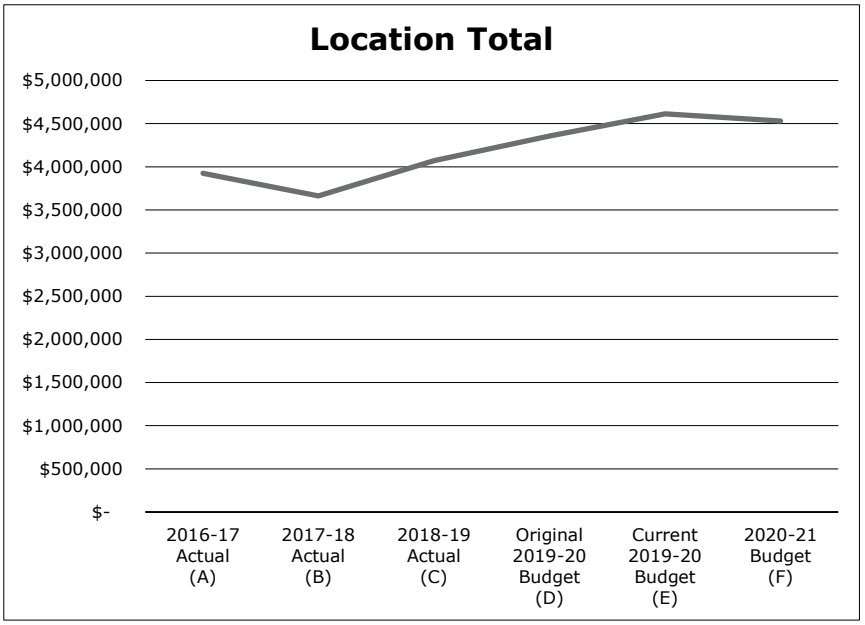
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**20.00**	**19.00**	**28.00**	**27.00**	**28.00**	**24.00**	**(4.00)**	**-14%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.75**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	0.50	0.50	-	0%
Support Staff	-	-	0.13	0.13	-	-	-	0%
Custodial Staff	0.10	0.10	0.10	0.10	0.13	0.13	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.10**	**0.10**	**0.23**	**0.23**	**0.63**	**0.63**	**-**	**0%**
STAFFING TOTALS	**1.85**	**2.10**	**2.23**	**2.23**	**2.63**	**2.63**	**-**	**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.

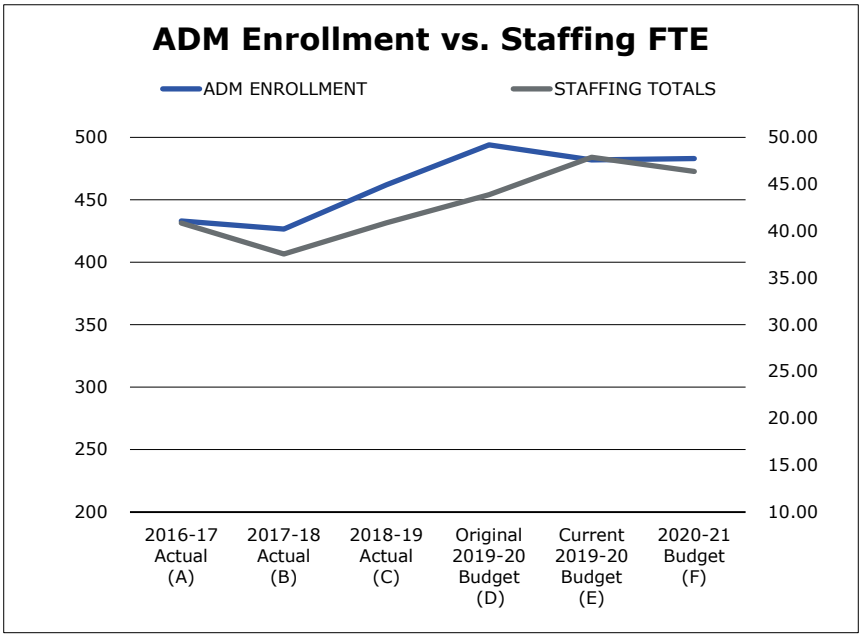
Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,001,876	$ 1,894,603	$ 2,104,025	$ 2,249,447	$ 2,414,676	$ 2,355,431	$ (59,245)	-2%
320 Non-Certificated Salaries	577,050	481,880	519,597	542,553	592,465	601,628	9,163	2%
360 Employee Benefits	1,206,215	1,149,042	1,278,770	1,371,472	1,431,507	1,385,310	(46,197)	-3%
Subtotal Personnel	**3,785,140**	**3,525,525**	**3,902,392**	**4,163,472**	**4,438,648**	**4,342,369**	**(96,279)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	886	1,104	1,463	720	720	720	-	0%
425 Student Travel	78	-	-	500	-	483	483	100%
430 Utilities	7,964	7,092	41,408	48,153	42,877	34,089	(8,788)	-20%
435 Energy	88,283	93,540	88,919	100,771	87,456	111,971	24,515	28%
440 Purchased Services	404	1,616	5,278	6,978	7,711	7,672	(39)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,548	33,100	30,312	35,580	35,505	32,667	(2,838)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,973	712	510	-	760	290	(470)	-62%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**139,136**	**137,164**	**167,890**	**192,702**	**175,029**	**187,892**	**12,863**	**7%**
LOCATION TOTALS	**$ 3,924,277**	**$ 3,662,689**	**$ 4,070,281**	**$ 4,356,174**	**$ 4,613,677**	**$ 4,530,261**	**$ (83,416)**	**-2%**



Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/3/2020

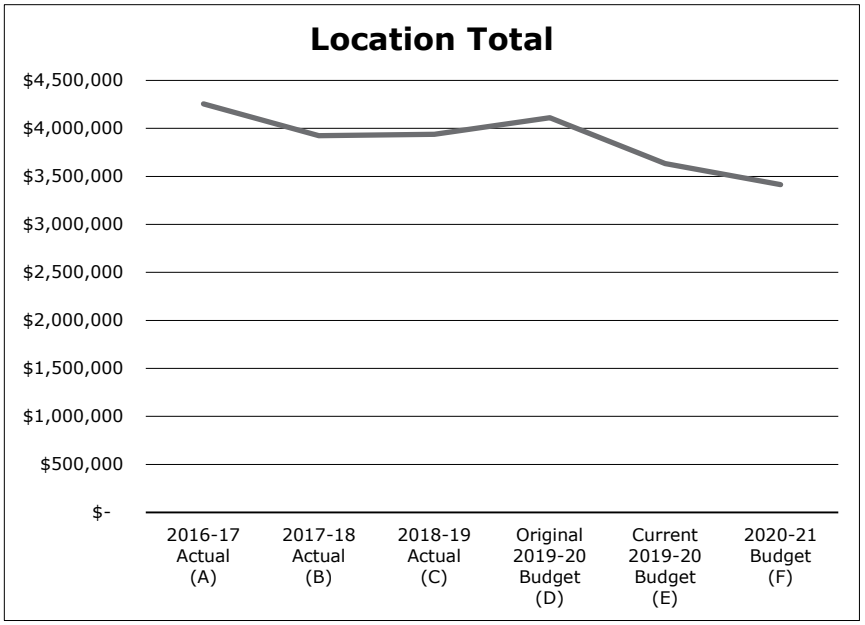
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**433.00**	**426.60**	**461.95**	**494.00**	**482.00**	**483.00**	**1.00**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	19.00	19.00	22.00	21.00	19.50	(1.50)	-7%
SPED Teacher	3.49	3.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	3.50	2.17	2.50	2.50	3.50	3.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.99**	**26.17**	**27.50**	**30.50**	**32.50**	**31.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.38	6.88	9.38	9.38	11.38	11.38	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**13.88**	**11.38**	**13.38**	**13.38**	**15.38**	**15.38**	**-**	**0%**
STAFFING TOTALS	**40.87**	**37.55**	**40.88**	**43.88**	**47.88**	**46.38**	**(1.50)**	**-3%**



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 John Shaw Elementary can also participate in basketball and cross-country running.

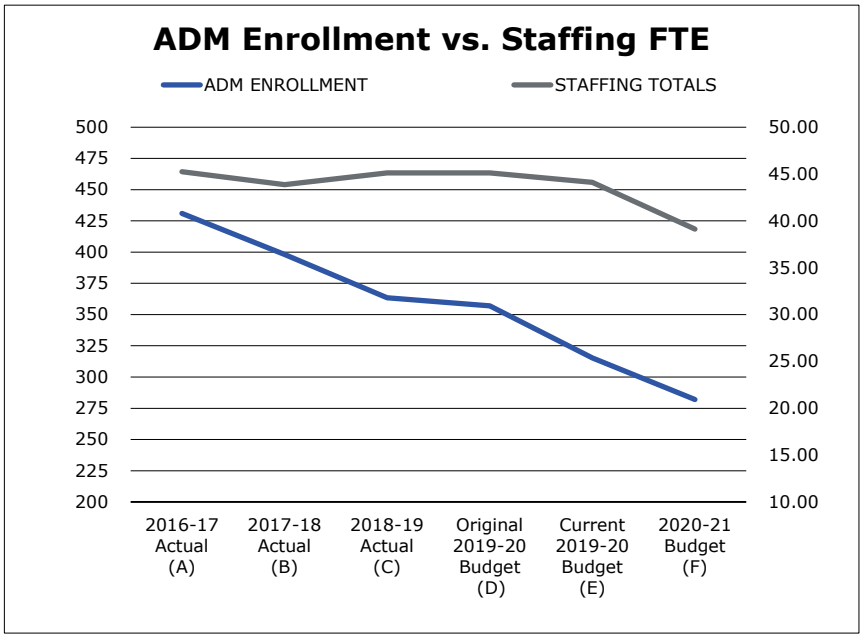
Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,093,344	$ 1,938,994	$ 1,809,470	$ 1,924,770	$ 1,597,578	$ 1,447,840	$ (149,738)	-9%
320 Non-Certificated Salaries	642,246	559,405	641,998	642,155	587,511	604,323	16,812	3%
360 Employee Benefits	1,343,217	1,255,892	1,272,309	1,304,029	1,228,662	1,144,145	(84,517)	-7%
Subtotal Personnel	**4,078,807**	**3,754,291**	**3,723,777**	**3,870,954**	**3,413,751**	**3,196,308**	**(217,443)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	237	-	-	-	-	0%
420 Staff Travel	5,047	1,440	1,343	720	720	720	-	0%
425 Student Travel	-	-	15	-	-	-	-	0%
430 Utilities	12,649	11,919	42,133	52,675	46,073	36,818	(9,255)	-20%
435 Energy	107,848	107,964	110,551	134,664	104,739	132,741	28,002	27%
440 Purchased Services	22,534	21,545	31,619	28,432	47,013	28,432	(18,581)	-40%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	23,645	25,996	28,004	22,307	19,825	19,375	(450)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,150	508	-	1,700	595	-	(595)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	3,887	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**176,761**	**169,372**	**213,902**	**240,498**	**218,965**	**218,086**	**(879)**	**0%**
LOCATION TOTALS	**$ 4,255,568**	**$ 3,923,662**	**$ 3,937,680**	**$ 4,111,452**	**$ 3,632,716**	**$ 3,414,394**	**$ (218,322)**	**-6%**



Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/3/2020

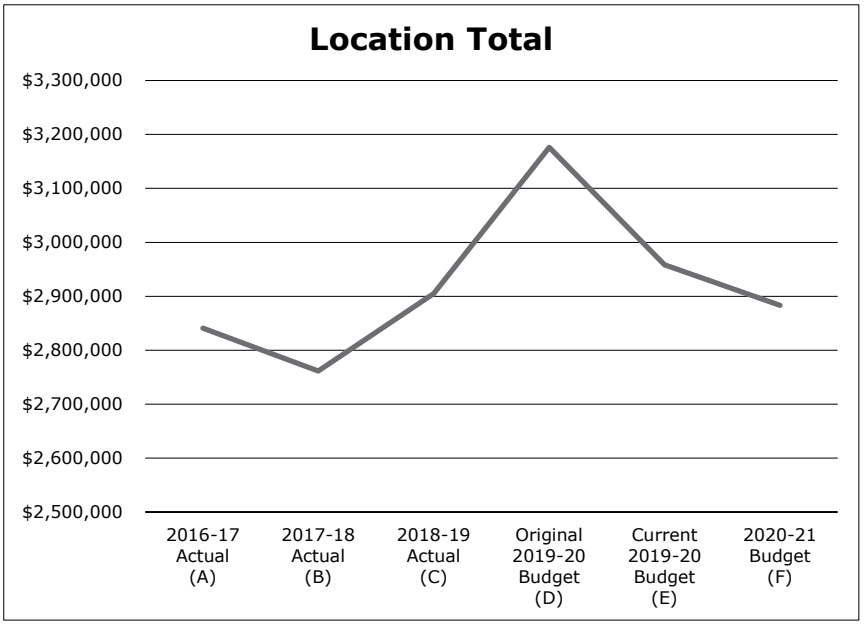
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**431.00**	**398.10**	**363.38**	**357.00**	**315.40**	**282.00**	**(33.40)**	**-11%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	16.00	16.00	16.00	12.00	(4.00)	-25%
SPED Teacher	6.00	6.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	4.50	3.00	3.50	3.50	3.50	2.50	(1.00)	-29%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.50**	**29.00**	**28.50**	**28.50**	**27.50**	**22.50**	**(5.00)**	**-18%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	10.38	12.63	12.63	12.63	12.63	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**14.75**	**14.88**	**16.63**	**16.63**	**16.63**	**16.63**	**-**	**0%**
STAFFING TOTALS	**45.25**	**43.88**	**45.13**	**45.13**	**44.13**	**39.13**	**(5.00)**	**-11%**



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.

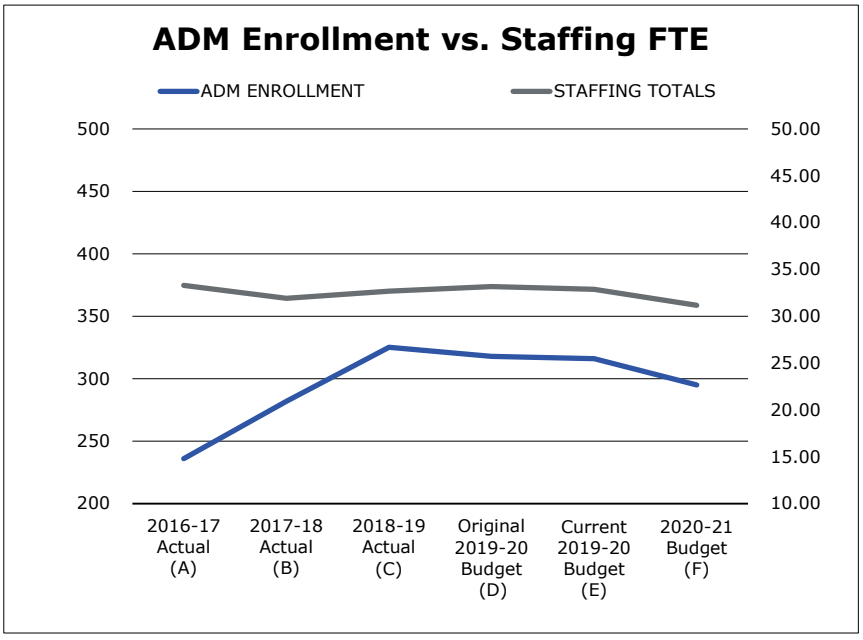
Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,470,175	$ 1,491,151	$ 1,525,802	$ 1,588,798	$ 1,568,451	$ 1,465,220	$ (103,231)	-7%
320 Non-Certificated Salaries	330,525	291,335	323,436	391,001	331,242	357,440	26,198	8%
360 Employee Benefits	875,212	828,952	899,063	1,002,763	881,721	860,127	(21,594)	-2%
Subtotal Personnel	**2,675,912**	**2,611,437**	**2,748,301**	**2,982,562**	**2,781,414**	**2,682,787**	**(98,627)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,732	1,440	1,216	720	720	720	-	0%
425 Student Travel	-	309	1,330	-	-	-	-	0%
430 Utilities	6,853	6,749	9,600	16,564	12,731	18,531	5,800	46%
435 Energy	100,730	103,825	96,928	122,638	103,488	129,547	26,059	25%
440 Purchased Services	21,207	18,649	24,423	28,016	35,304	28,016	(7,288)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,333	17,189	23,133	25,062	24,484	22,972	(1,512)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,991	1,826	200	500	240	483	243	101%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**164,846**	**149,986**	**156,831**	**193,500**	**176,967**	**200,269**	**23,302**	**13%**
LOCATION TOTALS	**$ 2,840,758**	**$ 2,761,422**	**$ 2,905,132**	**$ 3,176,062**	**$ 2,958,381**	**$ 2,883,056**	**$ (75,325)**	**-3%**



Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/3/2020

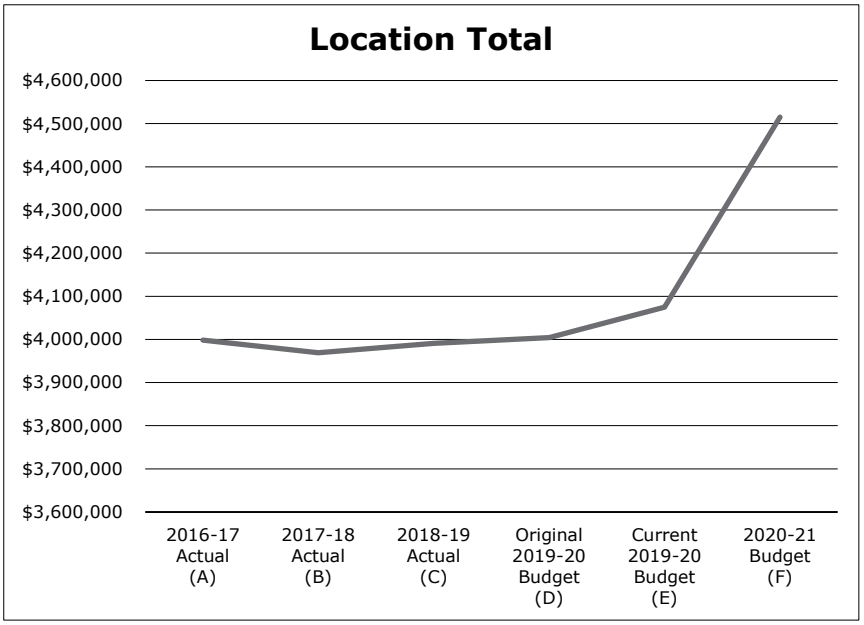
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**236.00**	**282.00**	**325.20**	**318.00**	**316.10**	**295.00**	**(21.10)**	**-7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	12.00	13.00	13.00	11.00	10.00	(1.00)	-9%
SPED Teacher	4.00	4.00	3.50	3.50	4.00	4.00	-	0%
Specialist - Schools	3.00	4.50	3.00	3.50	6.00	5.50	(0.50)	-8%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	1.00	0.80	(0.20)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.80**	**22.30**	**21.30**	**21.80**	**23.00**	**21.30**	**(1.70)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.13	5.13	7.38	7.38	5.88	5.88	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.38	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**12.50**	**9.63**	**11.38**	**11.38**	**9.88**	**9.88**	**-**	**0%**
STAFFING TOTALS	**33.30**	**31.93**	**32.68**	**33.18**	**32.88**	**31.18**	**(1.70)**	**-5%**



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.

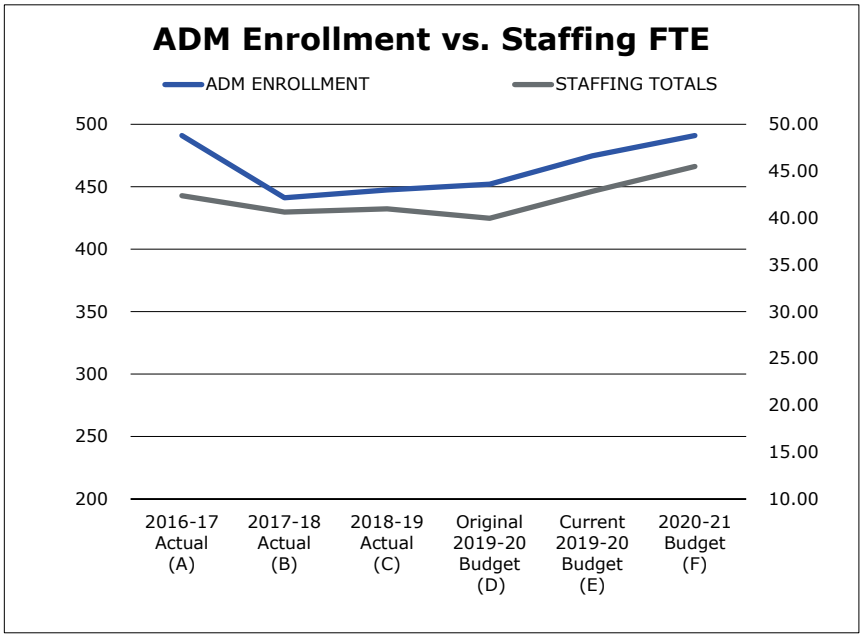
Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,225,042	$ 2,222,213	$ 2,189,405	$ 2,171,761	$ 2,102,321	$ 2,284,463	$ 182,142	9%
320 Non-Certificated Salaries	341,478	321,030	370,862	384,806	461,197	507,484	46,287	10%
360 Employee Benefits	1,219,976	1,226,625	1,224,393	1,193,040	1,249,751	1,382,564	132,813	11%
Subtotal Personnel	**3,786,495**	**3,769,867**	**3,784,660**	**3,749,607**	**3,813,269**	**4,174,511**	**361,242**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,775	1,018	1,633	1,720	1,720	1,687	(33)	-2%
425 Student Travel	57	-	1,694	-	-	-	-	0%
430 Utilities	11,144	10,111	42,112	59,081	55,273	43,984	(11,289)	-20%
435 Energy	126,315	132,820	102,605	127,646	132,004	226,653	94,649	72%
440 Purchased Services	1,190	19,742	34,164	35,916	49,769	35,916	(13,853)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,519	35,541	22,245	30,188	22,728	32,434	9,706	43%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	29,676	-	778	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	847	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**211,677**	**199,232**	**206,077**	**254,551**	**261,494**	**340,674**	**79,180**	**30%**
LOCATION TOTALS	**$ 3,998,172**	**$ 3,969,099**	**$ 3,990,737**	**$ 4,004,158**	**$ 4,074,763**	**$ 4,515,185**	**$ 440,422**	**11%**



Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/3/2020

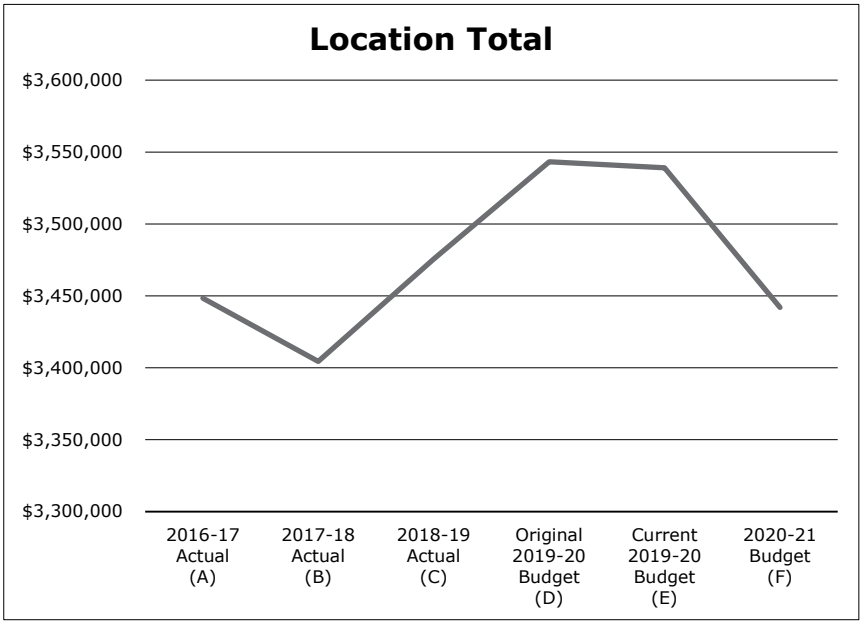
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**491.00**	**441.18**	**447.45**	**452.00**	**474.83**	**491.00**	**16.17**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	20.00	17.00	17.00	18.00	20.00	2.00	11%
SPED Teacher	4.00	5.00	7.00	6.00	5.00	5.00	-	0%
Specialist - Schools	7.00	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%
Certified Sub Total	**31.00**	**31.00**	**30.00**	**29.00**	**29.00**	**31.00**	**2.00**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.88	5.13	6.97	6.97	9.84	10.50	0.66	7%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**11.38**	**9.63**	**10.97**	**10.97**	**13.84**	**14.50**	**0.66**	**5%**
STAFFING TOTALS	**42.38**	**40.63**	**40.97**	**39.97**	**42.84**	**45.50**	**2.66**	**6%**



Machetanz Elementary is a STEM school focusing on Science, Technology, Engineering, 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.

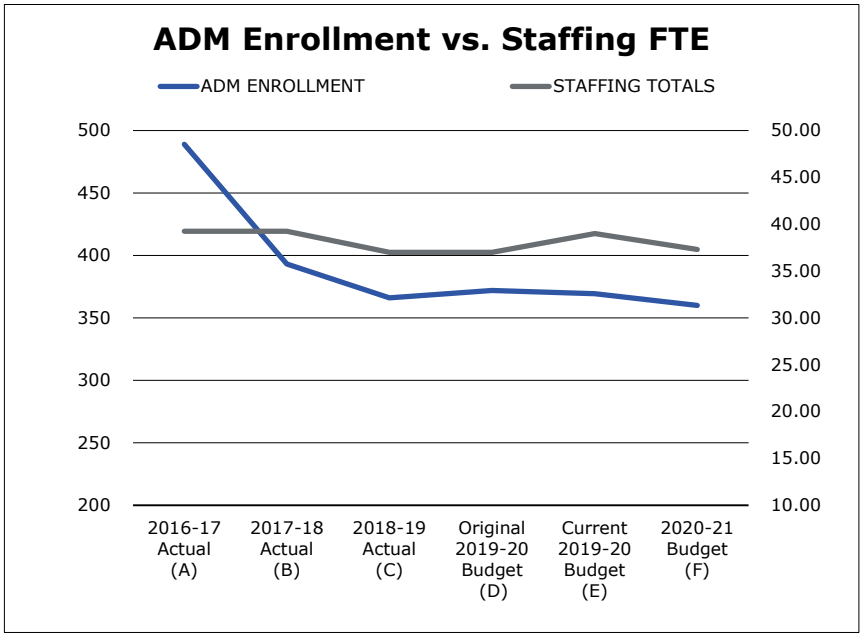
Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,698,639	$ 1,785,603	$ 1,895,580	$ 1,937,815	$ 1,856,245	$ 1,783,405	$ (72,840)	-4%
320 Non-Certificated Salaries	460,003	390,238	341,607	361,480	441,793	457,797	16,004	4%
360 Employee Benefits	1,119,237	1,091,654	1,090,752	1,096,628	1,100,656	1,075,892	(24,764)	-2%
Subtotal Personnel	**3,277,880**	**3,267,495**	**3,327,939**	**3,395,923**	**3,398,694**	**3,317,094**	**(81,600)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	691	4	720	1,420	1,420	1,106	(314)	-22%
425 Student Travel	-	-	15	-	-	-	-	0%
430 Utilities	8,304	7,438	34,461	45,850	41,001	24,432	(16,569)	-40%
435 Energy	69,042	87,050	81,421	59,351	55,852	59,203	3,351	6%
440 Purchased Services	25,365	14,690	10,610	15,570	15,570	15,570	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	57,887	27,558	19,673	24,971	25,814	24,471	(1,343)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,143	199	838	150	657	145	(512)	-78%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**170,431**	**136,939**	**147,737**	**147,312**	**140,314**	**124,927**	**(15,387)**	**-11%**
LOCATION TOTALS	**$ 3,448,311**	**$ 3,404,434**	**$ 3,475,677**	**$ 3,543,235**	**$ 3,539,008**	**$ 3,442,021**	**$ (96,987)**	**-3%**



Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/3/2020

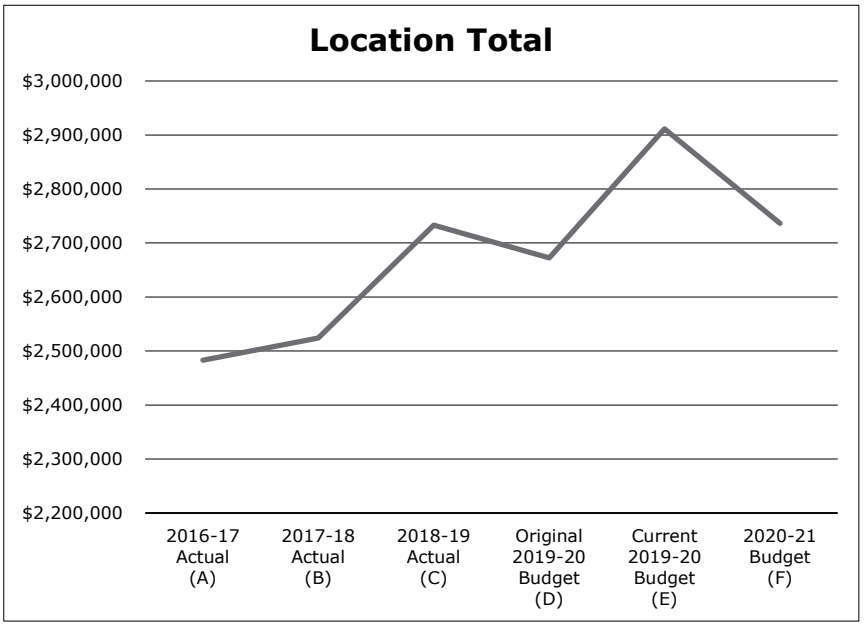
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**489.00**	**393.15**	**365.99**	**372.00**	**369.40**	**360.00**	**(9.40)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	19.00	19.00	19.00	17.00	16.00	(1.00)	-6%
SPED Teacher	3.00	4.00	4.00	4.00	5.00	5.00	-	0%
Specialist - Schools	4.00	2.00	1.50	1.50	2.50	2.00	(0.50)	-20%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	0.80	(0.20)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.00**	**27.00**	**26.50**	**26.50**	**26.50**	**24.80**	**(1.70)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.50	7.75	6.50	6.50	8.50	8.50	-	0%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**16.25**	**12.25**	**10.50**	**10.50**	**12.50**	**12.50**	**-**	**0%**
STAFFING TOTALS	**39.25**	**39.25**	**37.00**	**37.00**	**39.00**	**37.30**	**(1.70)**	**-4%**



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.

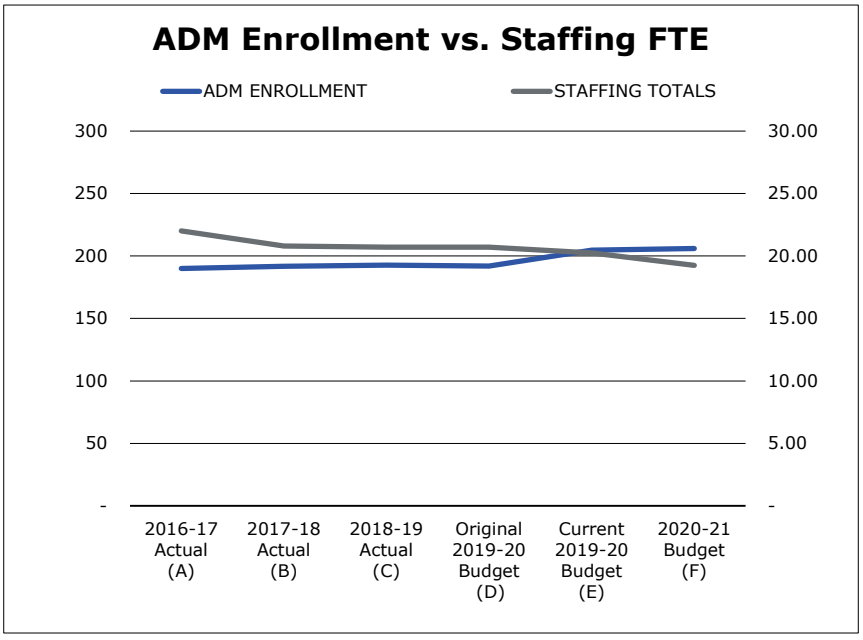
Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 705,872	$ 699,892	$ 741,398	$ 721,543	$ 755,492	$ 640,272	$ (115,220)	-15%
320 Non-Certificated Salaries	454,885	415,726	449,773	484,561	531,181	479,729	(51,452)	-10%
360 Employee Benefits	642,366	620,080	654,044	681,125	720,679	667,937	(52,742)	-7%
Subtotal Personnel	**1,803,124**	**1,735,698**	**1,845,215**	**1,887,229**	**2,007,352**	**1,787,938**	**(219,414)**	**-11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,552	2,713	-	-	-	-	0%
420 Staff Travel	720	1,500	4,370	2,854	3,574	2,820	(754)	-21%
425 Student Travel	3,860	7,226	14,482	10,000	10,000	10,000	-	0%
430 Utilities	4,312	4,888	25,024	10,281	20,441	9,514	(10,927)	-53%
435 Energy	37,606	41,537	36,194	42,850	42,850	9,394	(33,456)	-78%
440 Purchased Services	458,636	462,979	513,512	482,215	502,600	509,600	7,000	1%
445 Insurance & Bond Premiums	286	417	713	-	-	-	-	0%
450 Supplies & Materials	85,062	102,960	175,605	140,017	219,908	308,496	88,588	40%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,820	10,208	160	8,561	8,561	8,000	(561)	-7%
495 Indirect Cost	77,394	75,251	105,110	88,356	96,065	90,722	(5,343)	-6%
510 Equipment	10,169	-	9,775	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	79,632	-	-	-	-	-	0%
Subtotal Non Personnel	**679,865**	**788,150**	**887,656**	**785,134**	**903,999**	**948,546**	**44,547**	**5%**
LOCATION TOTALS	**$ 2,482,989**	**$ 2,523,848**	**$ 2,732,872**	**$ 2,672,363**	**$ 2,911,351**	**$ 2,736,484**	**$ (174,867)**	**-6%**



Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/3/2020

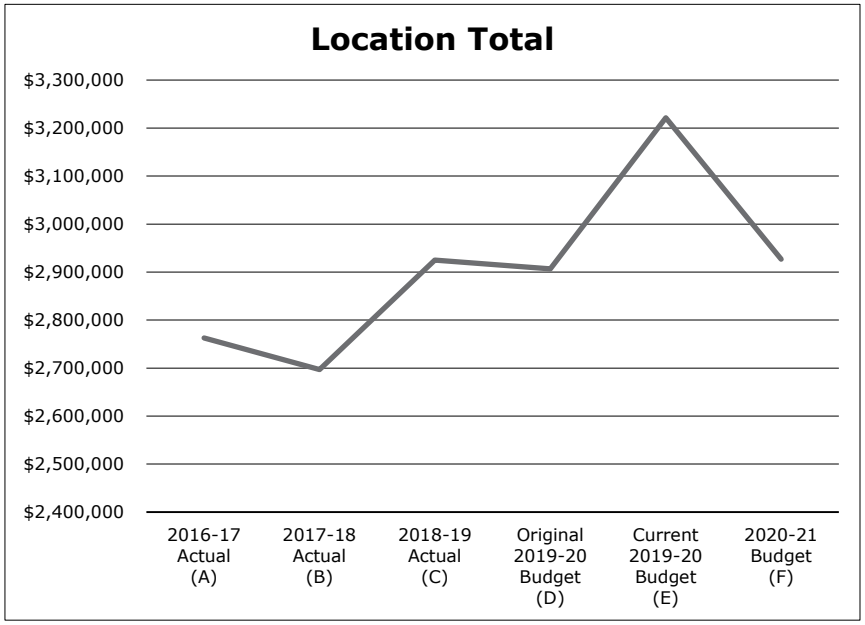
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**190.00**	**191.80**	**192.65**	**192.00**	**204.60**	**206.00**	**1.40**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	7.00	7.00	8.00	7.00	(1.00)	-13%
SPED Teacher	1.00	1.00	1.00	1.00	-	-	-	0%
Specialist - Schools	-	0.60	0.50	0.50	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**9.00**	**9.60**	**9.50**	**9.50**	**9.00**	**8.00**	**(1.00)**	**-11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	12.01	10.00	10.00	10.00	10.25	10.25	-	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%
Classified Sub Total	**13.01**	**11.20**	**11.20**	**11.20**	**11.25**	**11.25**	**-**	**0%**
STAFFING TOTALS	**22.01**	**20.80**	**20.70**	**20.70**	**20.25**	**19.25**	**(1.00)**	**-5%**



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.

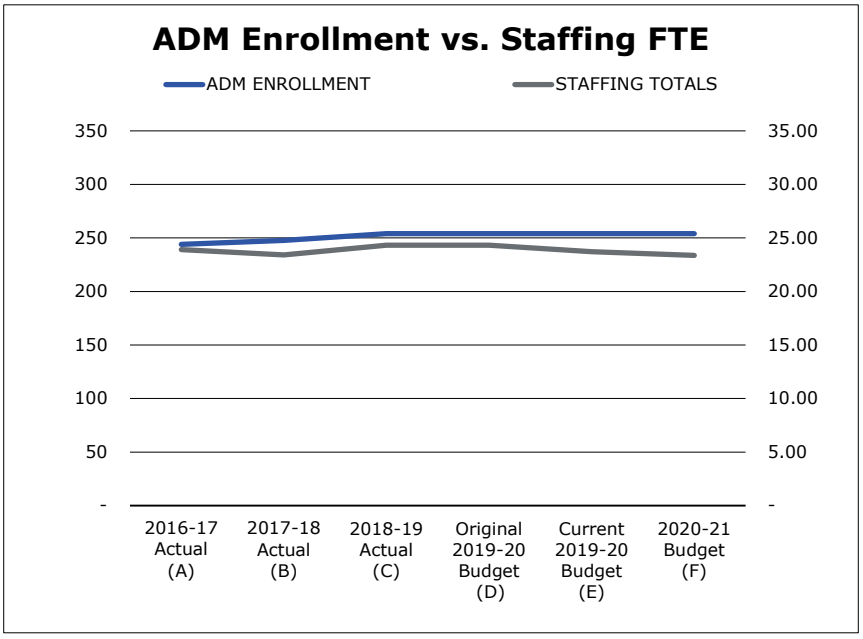
Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,344,549	$ 1,367,239	$ 1,437,292	$ 1,472,289	$ 1,398,431	$ 1,358,512	$ (39,919)	-3%
320 Non-Certificated Salaries	254,416	193,877	199,133	203,995	180,673	204,509	23,836	13%
360 Employee Benefits	770,618	726,935	748,407	762,537	684,210	718,024	33,814	5%
Subtotal Personnel	**2,369,583**	**2,288,051**	**2,384,831**	**2,438,821**	**2,263,314**	**2,281,045**	**17,731**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	250	-	240	-	450	-	(450)	-100%
420 Staff Travel	46,041	4,902	30,959	32,189	59,000	69,328	10,328	18%
425 Student Travel	101,011	82,333	106,599	68,933	93,509	85,000	(8,509)	-9%
430 Utilities	6,578	5,688	35,311	10,100	24,986	9,500	(15,486)	-62%
435 Energy	43,141	45,916	45,599	59,000	59,000	59,000	-	0%
440 Purchased Services	25,076	42,977	69,841	27,697	27,701	44,400	16,699	60%
445 Insurance & Bond Premiums	26,975	24,221	24,217	26,571	26,571	26,571	-	0%
450 Supplies & Materials	40,491	100,231	108,993	113,467	536,770	228,072	(308,698)	-58%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,564	5,482	5,711	20,211	20,211	15,000	(5,211)	-26%
495 Indirect Cost	96,199	97,078	112,492	109,884	109,884	109,055	(829)	-1%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**393,326**	**408,830**	**539,963**	**468,052**	**958,082**	**645,926**	**(312,156)**	**-33%**
LOCATION TOTALS	**$ 2,762,909**	**$ 2,696,880**	**$ 2,924,795**	**$ 2,906,873**	**$ 3,221,396**	**$ 2,926,971**	**$ (294,425)**	**-9%**



Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/3/2020

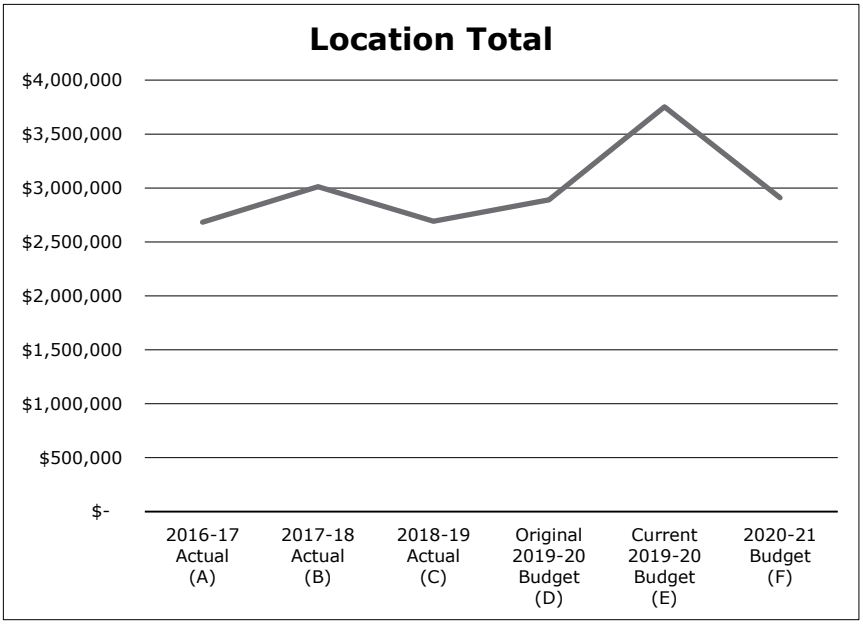
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**244.00**	**247.65**	**254.00**	**254.00**	**254.00**	**254.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.90	1.90	1.90	1.90	1.15	(0.75)	-39%
Classroom Teacher	15.55	14.69	15.16	15.16	15.08	15.50	0.42	3%
SPED Teacher	-	0.60	0.60	0.60	0.60	0.60	-	0%
Specialist - Schools	0.60	0.35	0.35	0.35	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.15**	**17.54**	**18.01**	**18.01**	**17.58**	**17.25**	**(0.33)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.75	2.37	2.81	2.81	2.63	2.82	0.19	7%
Support Staff	2.00	2.00	2.00	2.00	2.00	1.80	(0.20)	-10%
Custodial Staff	2.00	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.75**	**5.87**	**6.31**	**6.31**	**6.13**	**6.12**	**(0.01)**	**0%**
STAFFING TOTALS	**23.90**	**23.41**	**24.32**	**24.32**	**23.71**	**23.37**	**(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.

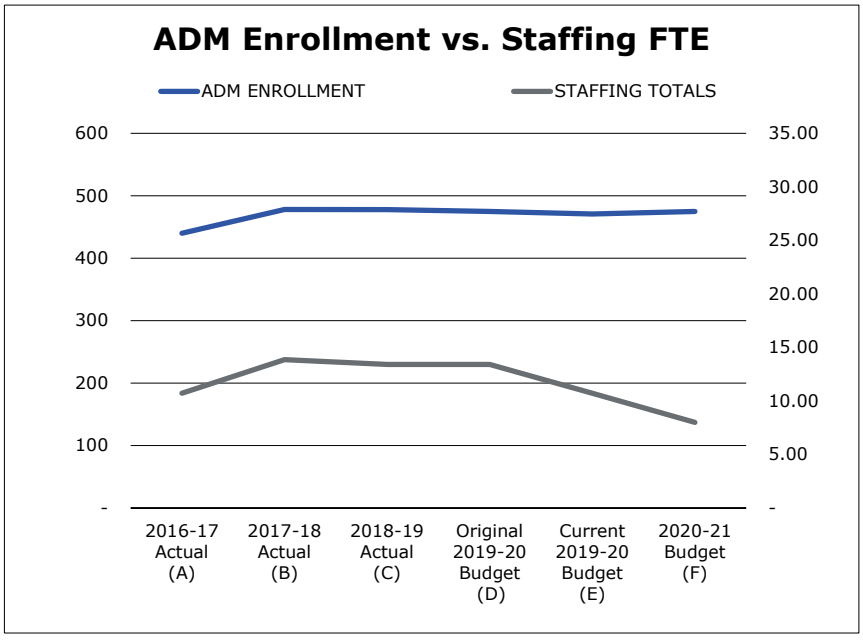
Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 524,000	$ 627,355	$ 615,108	$ 618,295	$ 618,295	$ 496,866	$ (121,429)	-20%
320 Non-Certificated Salaries	249,269	287,298	305,645	273,420	274,020	303,889	29,869	11%
360 Employee Benefits	286,875	340,899	338,873	323,350	323,406	398,771	75,365	23%
Subtotal Personnel	**1,060,144**	**1,255,553**	**1,259,626**	**1,215,065**	**1,215,721**	**1,199,526**	**(16,195)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,267	35,147	244,713	118,649	118,649	81,649	(37,000)	-31%
420 Staff Travel	7,837	4,909	3,592	6,820	6,820	1,420	(5,400)	-79%
425 Student Travel	54,549	106,651	95,251	10,000	10,000	10,000	-	0%
430 Utilities	18,789	6,969	85,605	134,187	134,637	35,964	(98,673)	-73%
435 Energy	17,615	21,714	22,273	40,000	40,000	22,273	(17,727)	-44%
440 Purchased Services	436,815	469,664	312,078	661,632	661,632	486,500	(175,132)	-26%
445 Insurance & Bond Premiums	3,797	5,384	6,659	1,500	1,500	1,331	(169)	-11%
450 Supplies & Materials	416,189	503,350	461,385	549,020	1,409,849	911,118	(498,731)	-35%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	152,248	94,854	44,771	51,800	52,430	51,800	(630)	-1%
495 Indirect Cost	98,229	108,173	103,539	100,963	100,963	108,036	7,073	7%
510 Equipment	13,184	-	52,531	-	-	-	-	0%
540 Capital Outlay	400,000	400,000	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,622,519**	**1,756,815**	**1,432,397**	**1,674,571**	**2,536,480**	**1,710,091**	**(826,389)**	**-33%**
LOCATION TOTALS	**$ 2,682,664**	**$ 3,012,367**	**$ 2,692,024**	**$ 2,889,636**	**$ 3,752,201**	**$ 2,909,617**	**$ (842,584)**	**-22%**



Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/3/2020

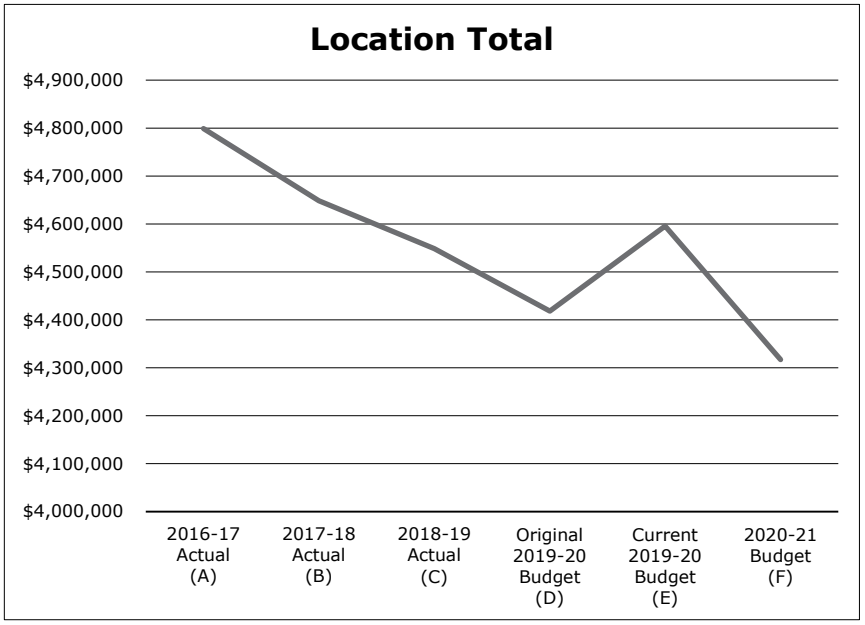
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**440.00**	**478.05**	**477.75**	**475.00**	**470.85**	**475.00**	**4.15**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	4.98	4.48	5.48	5.48	3.98	5.50	1.52	38%
SPED Teacher	0.49	0.98	0.49	0.49	0.49	-	(0.49)	-100%
Specialist - Schools	-	1.00	0.20	0.20	1.00	-	(1.00)	-100%
Counselor	-	0.40	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**6.47**	**7.86**	**7.17**	**7.17**	**6.47**	**6.50**	**0.03**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.75	1.00	1.00	-	-	-	0%
Support Staff	4.00	5.00	5.00	5.00	4.00	1.00	(3.00)	-75%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.50	0.25	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.25**	**6.00**	**6.25**	**6.25**	**4.25**	**1.50**	**(2.75)**	**-65%**
STAFFING TOTALS	**10.72**	**13.86**	**13.42**	**13.42**	**10.72**	**8.00**	**(2.72)**	**-25%**



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.

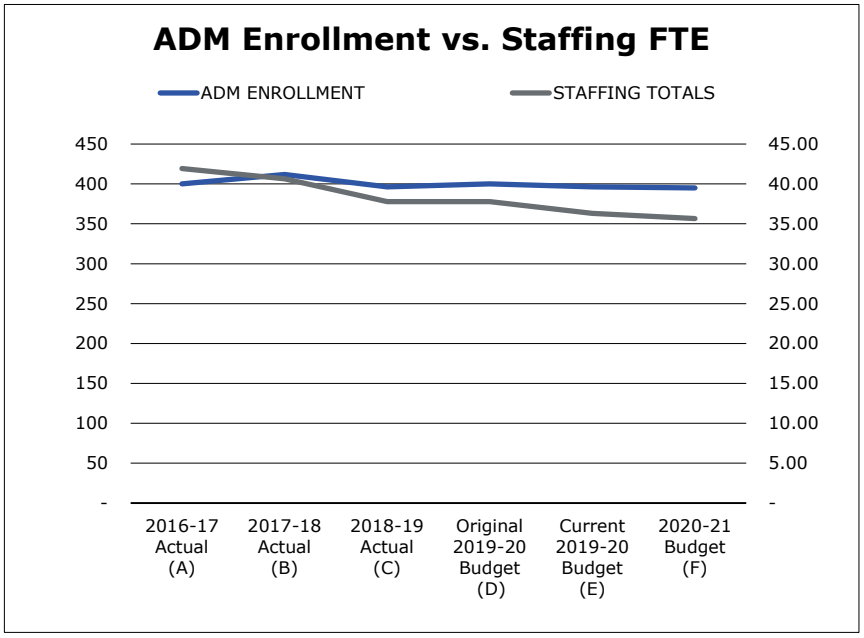
Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,077,004	$ 2,070,698	$ 2,113,632	$ 2,232,140	$ 2,133,140	$ 2,004,059	$ (129,081)	-6%
320 Non-Certificated Salaries	587,516	519,182	428,632	370,164	417,464	355,682	(61,782)	-15%
360 Employee Benefits	1,084,489	1,057,271	1,029,016	1,022,220	984,267	1,158,066	173,799	18%
Subtotal Personnel	**3,749,009**	**3,647,151**	**3,571,280**	**3,624,524**	**3,534,871**	**3,517,807**	**(17,064)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	8,856	-	700	10,000	10,000	-	(10,000)	-100%
420 Staff Travel	34,805	15,788	10,674	9,329	9,329	1,073	(8,256)	-88%
425 Student Travel	2,115	3,432	264	-	-	-	-	0%
430 Utilities	3,479	3,213	24,316	7,000	7,112	7,300	188	3%
435 Energy	68,366	63,834	64,523	77,000	77,000	77,000	-	0%
440 Purchased Services	671,043	680,740	627,988	498,000	538,000	528,000	(10,000)	-2%
445 Insurance & Bond Premiums	410	815	815	-	-	-	-	0%
450 Supplies & Materials	88,719	80,459	70,035	38,002	263,715	40,100	(223,615)	-85%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	16,869	4,497	1,129	-	1,500	-	(1,500)	-100%
495 Indirect Cost	155,292	148,382	176,897	154,192	154,192	145,821	(8,371)	-5%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,049,953**	**1,001,158**	**977,342**	**793,523**	**1,060,848**	**799,294**	**(261,554)**	**-25%**
LOCATION TOTALS	**$ 4,798,962**	**$ 4,648,309**	**$ 4,548,622**	**$ 4,418,047**	**$ 4,595,719**	**$ 4,317,101**	**$ (278,618)**	**-6%**



Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/3/2020

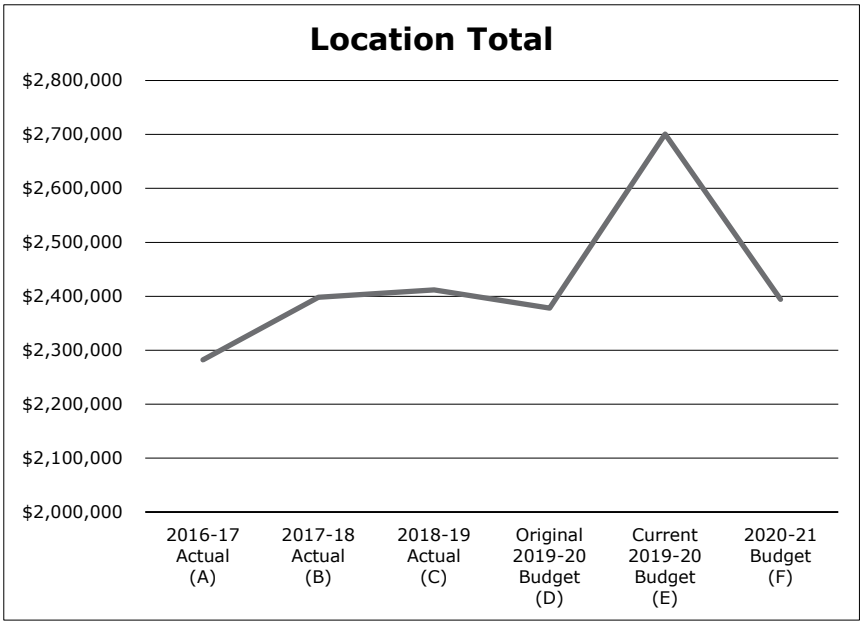
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**400.00**	**411.85**	**396.20**	**400.00**	**396.20**	**395.00**	**(1.20)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	1.49	1.49	-	0%
Classroom Teacher	22.00	20.00	20.50	20.50	21.50	21.50	-	0%
SPED Teacher	3.49	2.49	3.49	3.49	2.49	2.49	-	0%
Specialist - Schools	0.50	1.00	1.00	1.00	-	0.10	0.10	100%
Counselor	0.49	0.40	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	1.45	-	-	-	-	-	0%
Certified Sub Total	**28.68**	**27.54**	**27.19**	**27.19**	**25.68**	**25.78**	**0.10**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.25	10.34	7.84	7.84	7.88	7.13	(0.75)	-10%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	0.75	0.75	0.75	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.25**	**13.09**	**10.59**	**10.59**	**10.63**	**9.88**	**(0.75)**	**-7%**
STAFFING TOTALS	**41.93**	**40.63**	**37.78**	**37.78**	**36.31**	**35.66**	**(0.65)**	**-2%**



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.

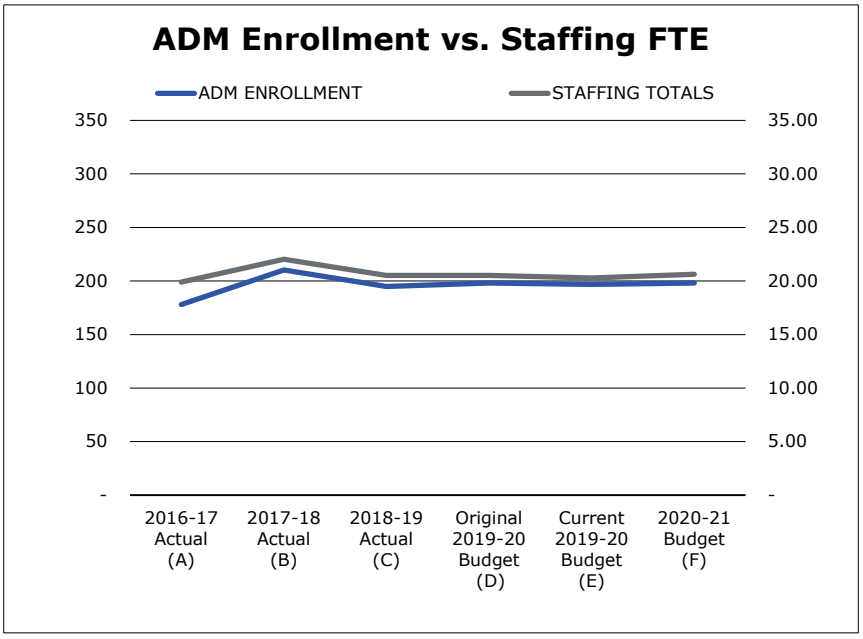
Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 940,576	$ 994,882	$ 956,581	$ 989,847	$ 989,847	$ 1,064,509	$ 74,662	8%
320 Non-Certificated Salaries	284,634	301,984	303,715	313,504	313,654	219,780	(93,874)	-30%
360 Employee Benefits	628,873	671,969	667,225	665,873	665,886	666,314	428	0%
Subtotal Personnel	**1,854,083**	**1,968,835**	**1,927,521**	**1,969,224**	**1,969,387**	**1,950,603**	**(18,784)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	7,467	1,409	1,320	1,058	1,058	6,440	5,382	509%
425 Student Travel	320	2,802	-	-	-	-	-	0%
430 Utilities	2,769	2,680	24,351	4,000	4,000	4,000	-	0%
435 Energy	67,680	67,239	65,878	90,000	90,000	90,000	-	0%
440 Purchased Services	237,168	248,309	247,344	219,400	219,400	219,400	-	0%
445 Insurance & Bond Premiums	376	146	117	-	-	-	-	0%
450 Supplies & Materials	32,130	28,068	51,697	13,968	336,394	30,541	(305,853)	-91%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,722	3,049	841	-	120	8,537	8,417	7014%
495 Indirect Cost	71,400	75,791	92,763	80,315	80,315	78,902	(1,413)	-2%
510 Equipment	-	-	-	-	-	5,984	5,984	100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**428,032**	**429,492**	**484,310**	**408,741**	**731,287**	**443,804**	**(287,483)**	**-39%**
LOCATION TOTALS	**$ 2,282,115**	**$ 2,398,327**	**$ 2,411,831**	**$ 2,377,965**	**$ 2,700,674**	**$ 2,394,407**	**$ (306,267)**	**-11%**



Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/3/2020

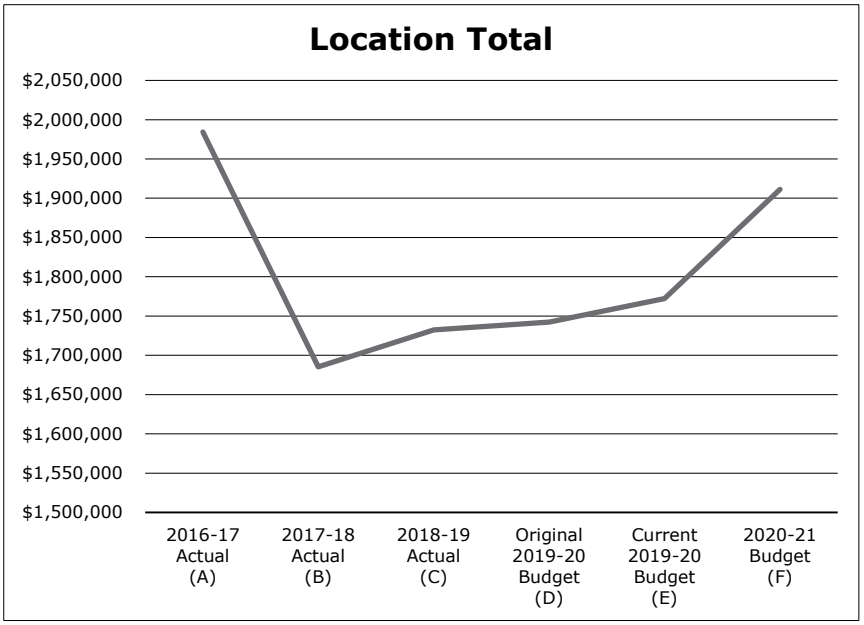
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**178.00**	**210.30**	**194.90**	**198.00**	**196.90**	**198.00**	**1.10**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.90	0.90	0.80	0.80	1.00	2.00	1.00	100%
Classroom Teacher	11.75	12.75	11.85	11.85	12.00	11.00	(1.00)	-8%
SPED Teacher	0.25	0.25	0.25	0.25	0.20	0.20	-	0%
Specialist - Schools	-	0.30	0.30	0.30	-	0.35	0.35	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.33	0.33	0.33	0.33	0.33	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**13.40**	**14.53**	**13.53**	**13.53**	**13.53**	**13.88**	**0.35**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.00	4.00	4.00	4.00	4.00	4.00	-	0%
Support Staff	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.00	1.00	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.50**	**7.50**	**7.00**	**7.00**	**6.75**	**6.75**	**-**	**0%**
STAFFING TOTALS	**19.90**	**22.03**	**20.53**	**20.53**	**20.28**	**20.63**	**0.35**	**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.

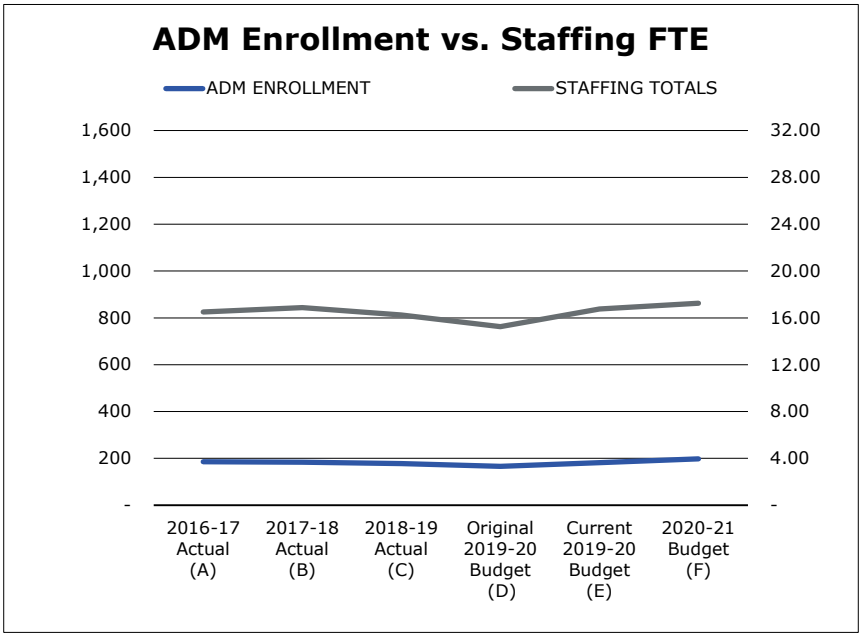
Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 896,923	$ 819,292	$ 917,421	$ 857,670	$ 895,795	$ 879,097	$ (16,698)	-2%
320 Non-Certificated Salaries	247,261	245,934	216,375	207,418	208,449	207,957	(492)	0%
360 Employee Benefits	525,774	496,388	437,944	437,345	492,047	503,572	11,525	2%
Subtotal Personnel	**1,669,958**	**1,561,614**	**1,571,741**	**1,502,433**	**1,596,291**	**1,590,626**	**(5,665)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	192,000	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	1,620	1,320	1,320	-	0%
425 Student Travel	636	16	30	500	-	725	725	100%
430 Utilities	5,602	5,774	39,955	50,181	49,445	30,416	(19,029)	-38%
435 Energy	96,104	96,219	94,053	125,763	98,303	223,713	125,410	128%
440 Purchased Services	782	1,110	8,162	48,798	9,710	48,664	38,954	401%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,967	15,650	15,317	10,593	15,462	15,874	412	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,940	3,640	1,824	2,500	1,739	-	(1,739)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**314,351**	**123,729**	**160,661**	**239,955**	**175,979**	**320,712**	**144,733**	**82%**
LOCATION TOTALS	**$ 1,984,309**	**$ 1,685,343**	**$ 1,732,402**	**$ 1,742,388**	**$ 1,772,270**	**$ 1,911,338**	**$ 139,068**	**8%**



Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/3/2020

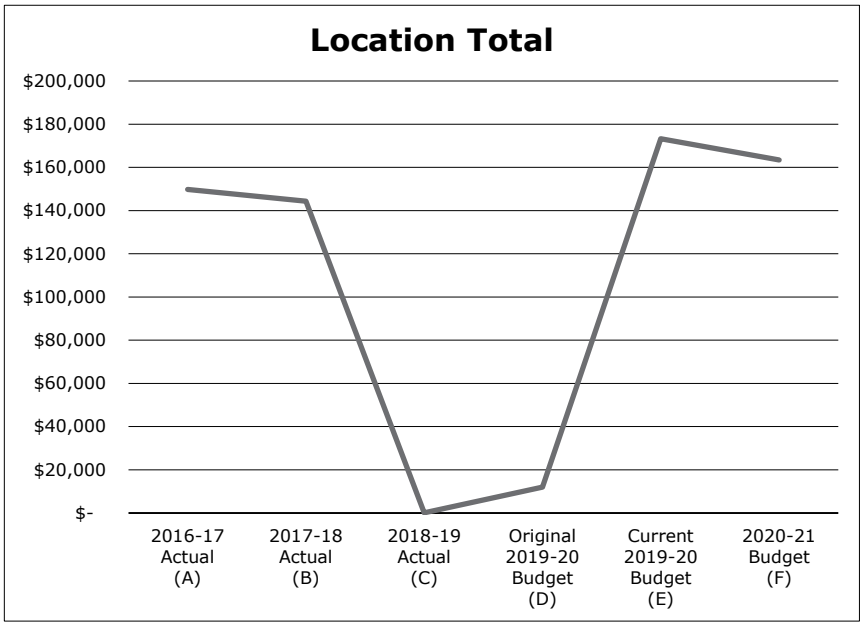
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**186.00**	**183.35**	**177.68**	**166.00**	**181.75**	**198.00**	**16.25**	**9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	6.00	8.00	7.00	7.00	8.00	1.00	14%
SPED Teacher	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	-	-	1.00	1.00	-	0%
Nurse	0.50	1.00	1.00	1.00	1.00	0.50	(0.50)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.50**	**11.00**	**12.00**	**11.00**	**12.00**	**12.50**	**0.50**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	0.25	0.25	-	-	-	0%
Instructional Aides	1.00	1.38	-	-	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	1.50	1.00	1.00	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.00**	**5.88**	**4.25**	**4.25**	**4.75**	**4.75**	**-**	**0%**
STAFFING TOTALS	**16.50**	**16.88**	**16.25**	**15.25**	**16.75**	**17.25**	**0.50**	**3%**



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.

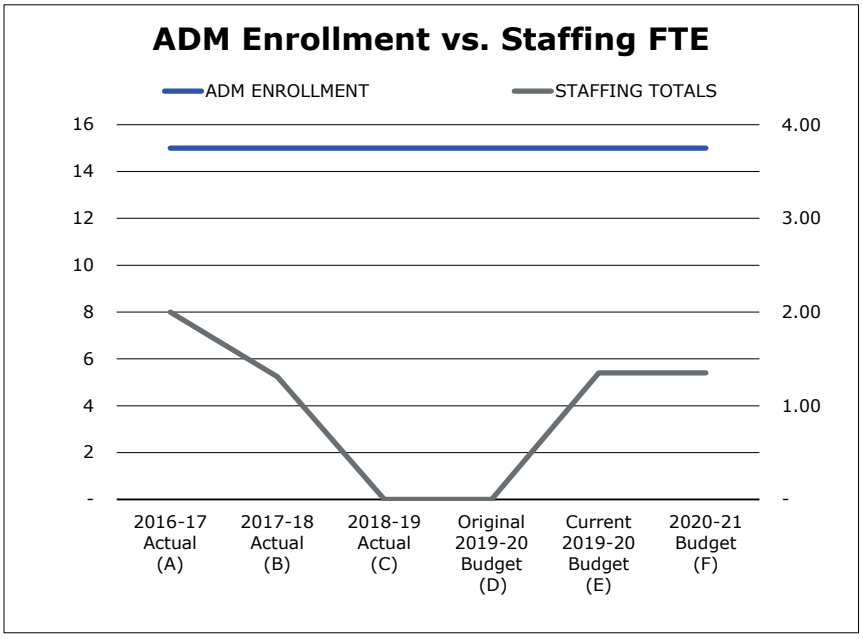
Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 46,194	$ 44,627	$ -	$ -	$ 61,737	$ 60,975	$ (762)	-1%
320 Non-Certificated Salaries	48,452	49,739	-	-	47,423	46,805	(618)	-1%
360 Employee Benefits	53,826	48,974	-	-	52,816	53,435	619	1%
Subtotal Personnel	**148,473**	**143,340**	**-**	**-**	**161,976**	**161,215**	**(761)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6	-	-	9,649	8,805	-	(8,805)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	942	942	942	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,189	887	94	1,384	1,384	1,339	(45)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	120	110	-	-	160	-	(160)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,315**	**997**	**94**	**11,975**	**11,291**	**2,281**	**(9,010)**	**-80%**
LOCATION TOTALS	**$ 149,788**	**$ 144,338**	**$ 94**	**$ 11,975**	**$ 173,267**	**$ 163,496**	**$ (9,771)**	**-6%**



Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/3/2020

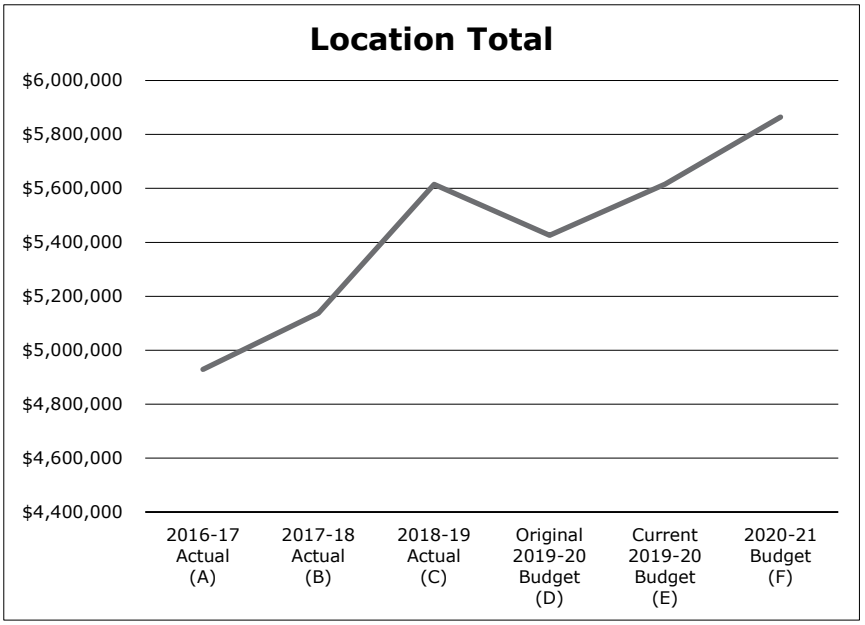
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	-	-	-	-	-	-	0%
SPED Teacher	-	0.50	-	-	0.60	0.60	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**0.50**	**-**	**-**	**0.60**	**0.60**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	0.81	-	-	0.75	0.75	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**0.81**	**-**	**-**	**0.75**	**0.75**	**-**	**0%**
STAFFING TOTALS	**2.00**	**1.31**	**-**	**-**	**1.35**	**1.35**	**-**	**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.

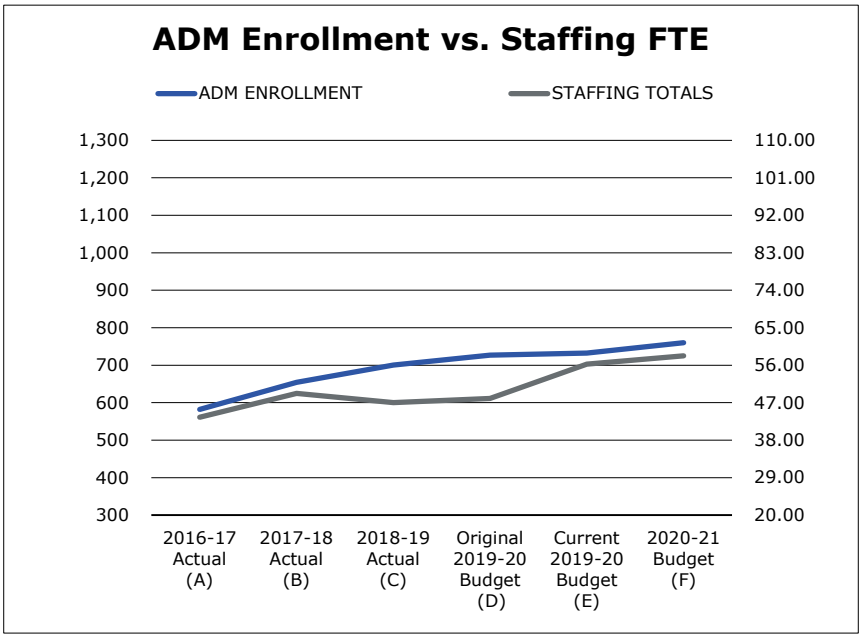
Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,772,853	$ 2,798,008	$ 3,060,057	$ 3,131,344	$ 3,165,556	$ 3,234,852	$ 69,296	2%
320 Non-Certificated Salaries	359,300	382,484	417,189	368,191	468,343	515,342	46,999	10%
360 Employee Benefits	1,366,823	1,365,975	1,493,145	1,493,436	1,540,785	1,637,680	96,895	6%
Subtotal Personnel	**4,498,976**	**4,546,466**	**4,970,391**	**4,992,971**	**5,174,684**	**5,387,874**	**213,190**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	220,459	205,000	-	-	-	-	0%
420 Staff Travel	2,582	1,320	2,305	2,788	1,955	2,775	820	42%
425 Student Travel	4,187	4,264	4,002	3,525	3,525	3,220	(305)	-9%
430 Utilities	7,160	8,016	58,118	69,170	59,994	41,765	(18,229)	-30%
435 Energy	236,059	257,341	255,667	266,900	259,455	335,525	76,070	29%
440 Purchased Services	5,906	295	12,003	12,143	14,566	14,286	(280)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	71,616	92,637	99,843	78,845	101,689	78,975	(22,714)	-22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	102,316	6,504	7,248	-	254	-	(254)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**429,825**	**590,837**	**644,187**	**433,371**	**441,438**	**476,546**	**35,108**	**8%**
LOCATION TOTALS	**$ 4,928,801**	**$ 5,137,303**	**$ 5,614,578**	**$ 5,426,342**	**$ 5,616,122**	**$ 5,864,420**	**$ 248,298**	**4%**



Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/3/2020

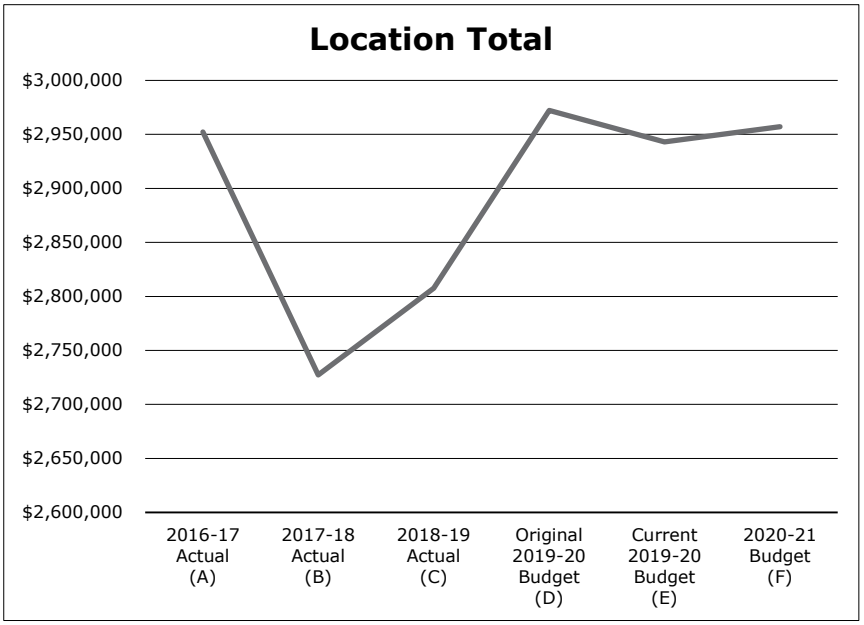
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**582.00**	**654.00**	**700.50**	**727.00**	**732.35**	**760.00**	**27.65**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	18.50	20.00	31.26	32.26	34.00	35.00	1.00	3%
SPED Teacher	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Specialist - Schools	9.50	13.00	-	-	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.75	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**34.75**	**40.00**	**38.26**	**39.26**	**43.00**	**44.00**	**1.00**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	1.75	1.75	5.25	5.25	-	0%
Support Staff	3.00	4.00	4.00	4.00	4.00	5.00	1.00	25%
Custodial Staff	4.00	3.50	3.00	3.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.75**	**9.25**	**8.75**	**8.75**	**13.25**	**14.25**	**1.00**	**8%**
STAFFING TOTALS	**43.50**	**49.25**	**47.01**	**48.01**	**56.25**	**58.25**	**2.00**	**4%**



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.

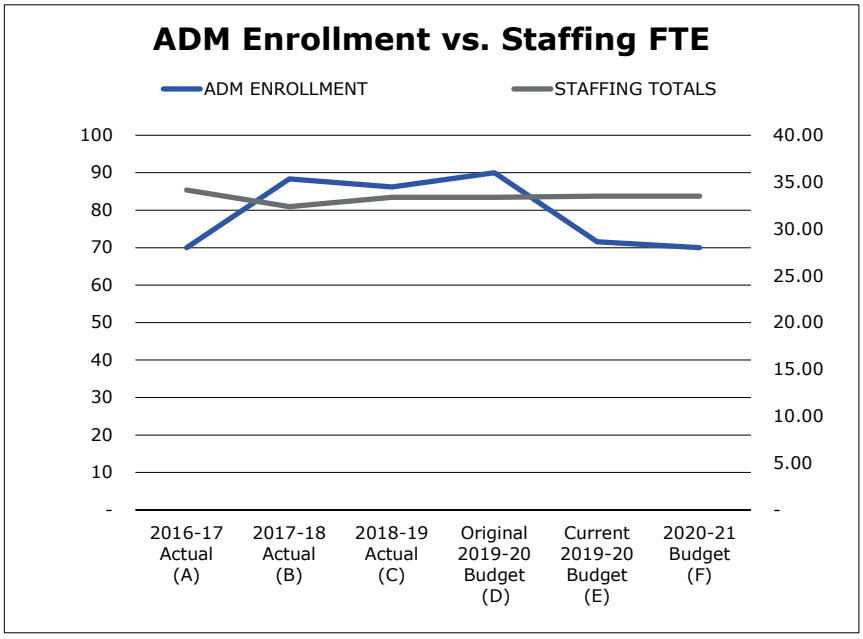
Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 968,442	$ 927,861	$ 930,911	$ 983,019	$ 989,644	$ 999,677	$ 10,033	1%
320 Non-Certificated Salaries	859,488	715,192	719,061	753,892	757,108	781,582	24,474	3%
360 Employee Benefits	1,005,028	974,722	1,021,383	1,089,983	1,009,352	1,051,356	42,004	4%
Subtotal Personnel	**2,832,958**	**2,617,775**	**2,671,355**	**2,826,894**	**2,756,104**	**2,832,615**	**76,511**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,049	1,927	1,024	-	-	-	-	0%
425 Student Travel	4,598	6,197	4,123	5,000	5,000	4,835	(165)	-3%
430 Utilities	3,342	3,263	25,865	33,545	32,174	13,998	(18,176)	-56%
435 Energy	50,204	52,350	50,810	55,706	88,699	52,259	(36,440)	-41%
440 Purchased Services	34,848	24,778	33,644	31,067	33,299	30,326	(2,973)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	24,592	20,062	20,291	20,000	27,287	23,207	(4,080)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	727	952	590	-	570	-	(570)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**119,361**	**109,530**	**136,347**	**145,318**	**187,029**	**124,625**	**(62,404)**	**-33%**
LOCATION TOTALS	**$ 2,952,319**	**$ 2,727,305**	**$ 2,807,701**	**$ 2,972,212**	**$ 2,943,133**	**$ 2,957,240**	**$ 14,107**	**0%**



Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/3/2020

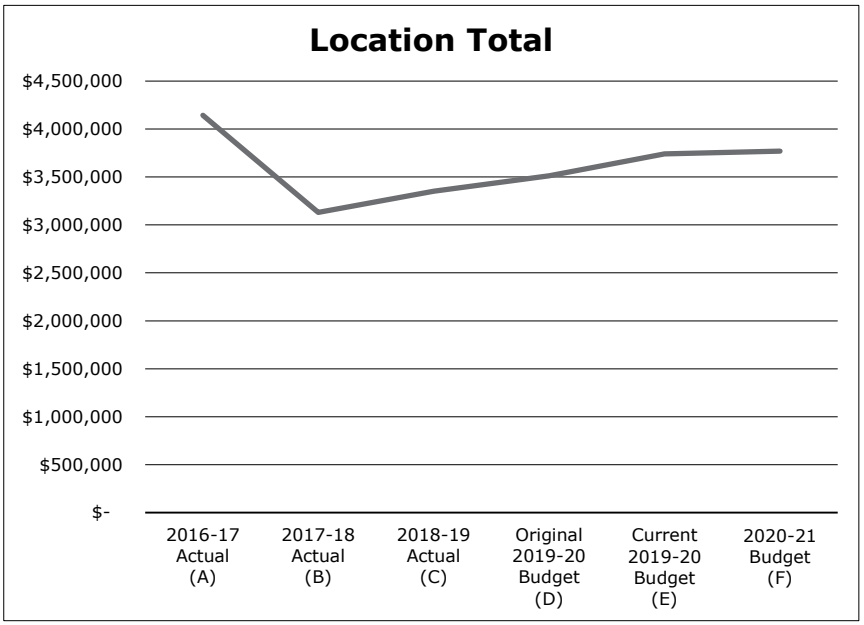
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**70.00**	**88.35**	**86.20**	**90.00**	**71.60**	**70.00**	**(1.60)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	-	-	-	-	-	-	0%
Classroom Teacher	0.50	-	-	-	-	-	-	0%
SPED Teacher	11.00	13.00	14.00	14.00	14.00	14.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.40	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**12.90**	**13.00**	**14.00**	**14.00**	**14.00**	**14.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	17.75	16.63	17.38	17.38	17.50	17.50	-	0%
Support Staff	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	0.75	-	-	-	-	-	0%
Classified Sub Total	**21.25**	**19.38**	**19.38**	**19.38**	**19.50**	**19.50**	**-**	**0%**
STAFFING TOTALS	**34.15**	**32.38**	**33.38**	**33.38**	**33.50**	**33.50**	**-**	**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.

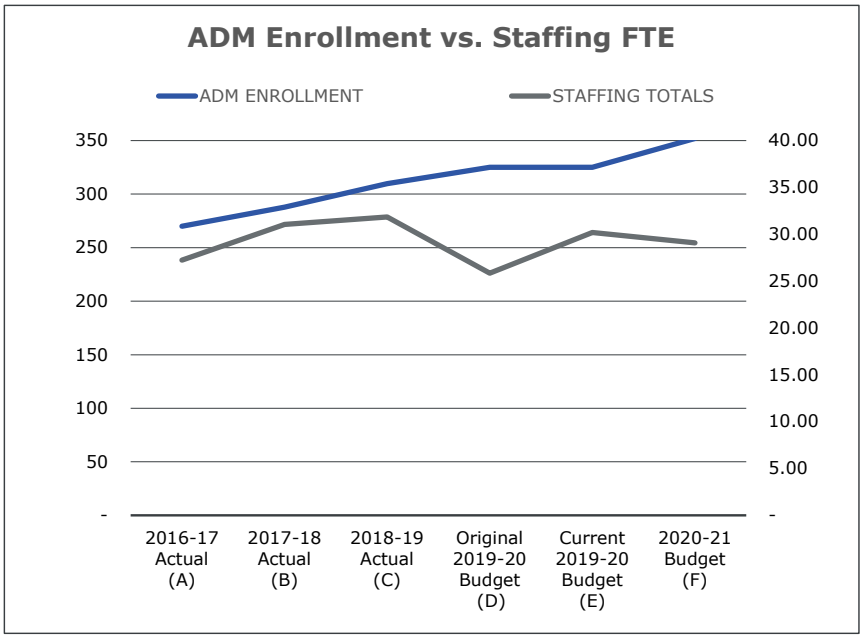
Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,127,074	$ 1,202,401	$ 1,308,573	$ 1,379,427	$ 1,427,090	$ 1,489,146	$ 62,056	4%
320 Non-Certificated Salaries	371,724	419,147	447,451	485,471	462,624	433,189	(29,435)	-6%
360 Employee Benefits	688,534	786,038	815,408	958,039	833,248	985,398	152,150	18%
Subtotal Personnel	**2,187,332**	**2,407,586**	**2,571,432**	**2,822,937**	**2,722,962**	**2,907,733**	**184,771**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	39,697	2,738	43,527	25,720	27,040	2,720	(24,320)	-90%
425 Student Travel	691	69	145	-	-	-	-	0%
430 Utilities	10,382	3,582	35,459	12,200	47,350	14,700	(32,650)	-69%
435 Energy	37,819	41,775	39,436	60,000	47,000	50,000	3,000	6%
440 Purchased Services	214,497	98,887	66,404	150,000	107,007	502,600	395,593	370%
445 Insurance & Bond Premiums	16,204	15,623	15,620	17,000	17,000	17,000	-	0%
450 Supplies & Materials	323,667	146,392	154,386	279,803	134,802	142,819	8,017	6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	37,807	6,951	7,891	18,000	3,000	10,000	7,000	233%
495 Indirect Cost	99,166	98,257	117,372	127,908	136,127	122,595	(13,532)	-10%
510 Equipment	33,140	8,834	-	-	-	-	-	0%
540 Capital Outlay	133,977	-	-	-	-	-	-	0%
550 Transfers to Other Funds	1,009,000	300,000	300,000	-	498,727	-	(498,727)	-100%
Subtotal Non Personnel	**1,956,047**	**723,109**	**780,241**	**690,631**	**1,018,053**	**862,434**	**(155,619)**	**-15%**
LOCATION TOTALS	**$ 4,143,379**	**$ 3,130,695**	**$ 3,351,673**	**$ 3,513,568**	**$ 3,741,015**	**$ 3,770,167**	**$ 29,152**	**1%**



Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/3/2020

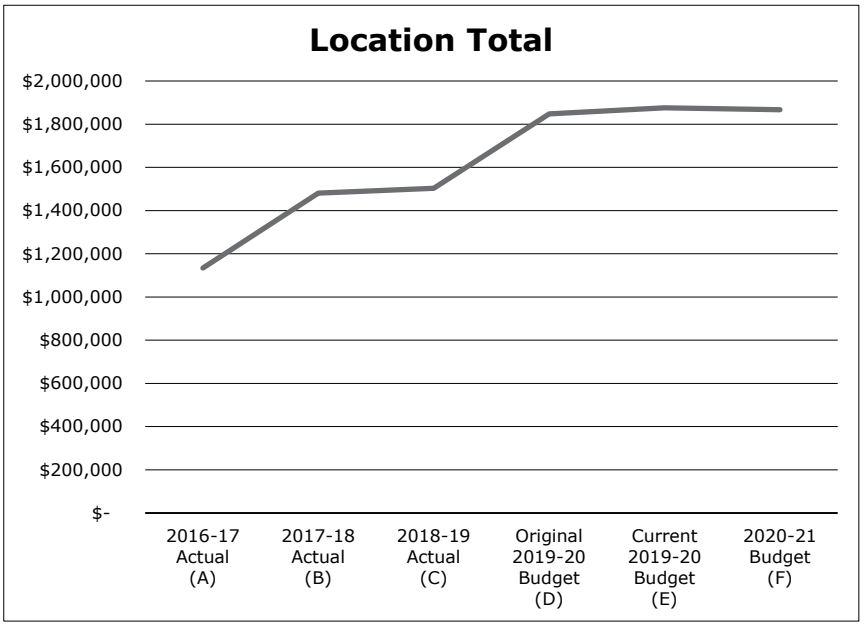
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**270.00**	**287.85**	**309.75**	**325.00**	**325.00**	**352.00**	**27.00**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	15.00	16.00	16.00	17.00	17.77	0.77	5%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	0.50	0.91	0.91	0.50	0.63	0.13	26%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.60	-	-	-	-	-	0%
Certified Sub Total	**17.00**	**17.60**	**18.41**	**18.41**	**19.00**	**19.90**	**0.90**	**5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	8.44	8.44	2.44	6.19	6.19	-	0%
Support Staff	1.00	3.00	3.00	5.00	3.00	2.00	(1.00)	-33%
Custodial Staff	2.00	2.00	2.00	-	2.00	1.00	(1.00)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.25**	**13.44**	**13.44**	**7.44**	**11.19**	**9.19**	**(2.00)**	**-18%**
STAFFING TOTALS	**27.25**	**31.04**	**31.85**	**25.85**	**30.19**	**29.09**	**(1.10)**	**-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.

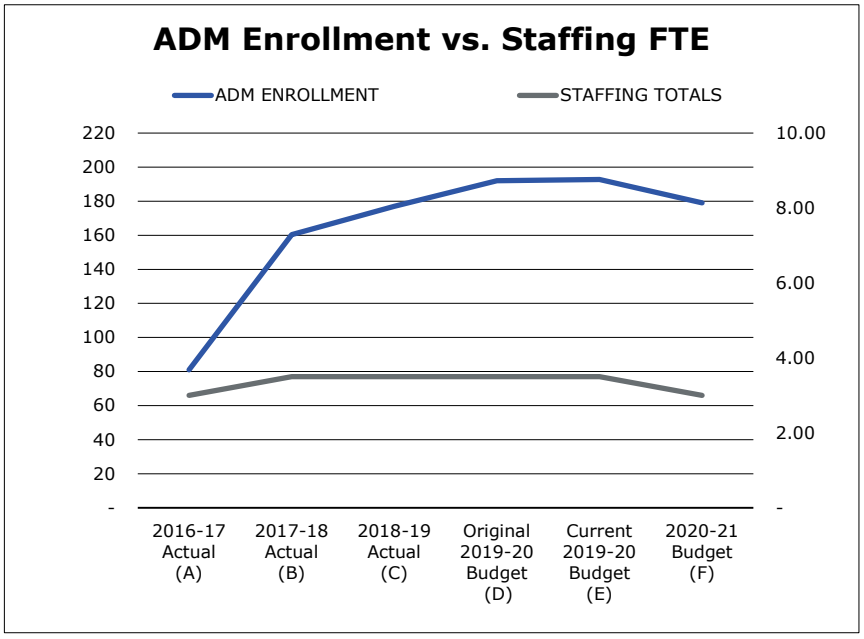
Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 209,909	$ 276,161	$ 283,801	$ 284,080	$ 289,511	$ 291,862	$ 2,351	1%
320 Non-Certificated Salaries	28,448	29,560	31,066	32,604	33,684	33,047	(637)	-2%
360 Employee Benefits	102,423	115,104	118,450	118,688	119,804	121,045	1,241	1%
Subtotal Personnel	**340,780**	**420,826**	**433,316**	**435,372**	**442,999**	**445,954**	**2,955**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	845,707	918,814	1,241,374	1,218,566	1,218,791	225	0%
420 Staff Travel	4,187	1,715	2,671	1,800	1,620	1,707	87	5%
425 Student Travel	1,698	-	-	-	-	-	-	0%
430 Utilities	223	1,003	707	-	9,895	483	(9,412)	-95%
435 Energy	710,029	-	-	-	-	-	-	0%
440 Purchased Services	-	53,887	50,565	52,000	77,000	75,000	(2,000)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	76,238	151,242	95,567	115,750	115,300	122,421	7,121	6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	999	6,330	1,729	1,200	10,430	2,417	(8,013)	-77%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**793,375**	**1,059,885**	**1,070,053**	**1,412,124**	**1,432,811**	**1,420,819**	**(11,992)**	**-1%**
LOCATION TOTALS	**$ 1,134,155**	**$ 1,480,710**	**$ 1,503,369**	**$ 1,847,496**	**$ 1,875,810**	**$ 1,866,773**	**$ (9,037)**	**0%**



Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/3/2020

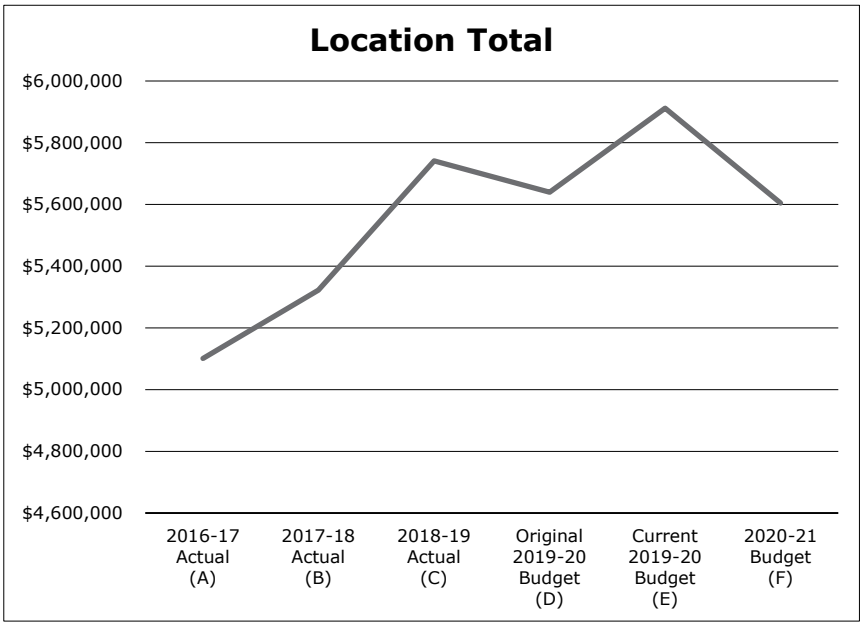
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**81.00**	**160.35**	**177.00**	**192.00**	**192.75**	**179.00**	**(13.75)**	**-7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.50**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	-	(0.50)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**(0.50)**	**-100%**
STAFFING TOTALS	**3.00**	**3.50**	**3.50**	**3.50**	**3.50**	**3.00**	**(0.50)**	**-14%**



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.

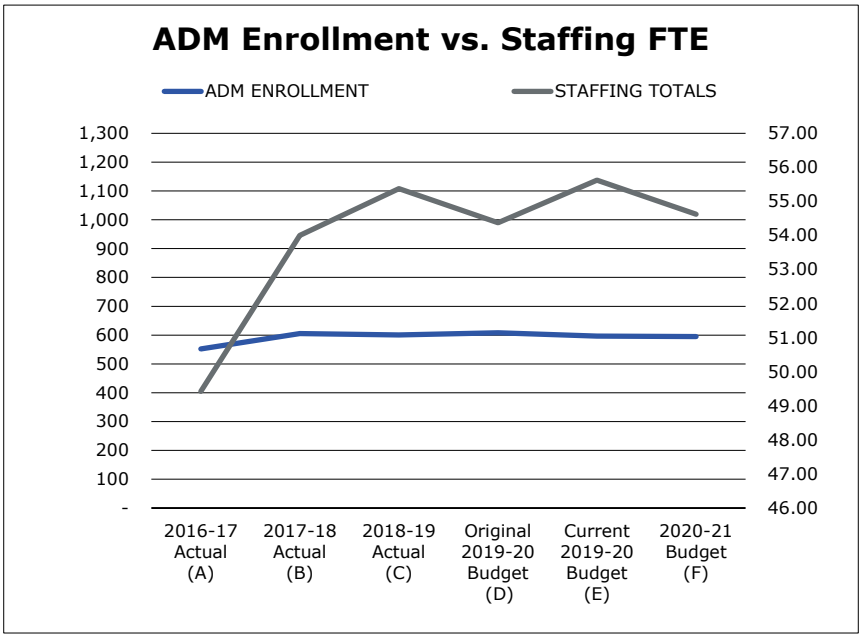
Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,682,340	$ 2,886,992	$ 3,093,571	$ 3,081,472	$ 3,059,804	$ 2,985,649	$ (74,155)	-2%
320 Non-Certificated Salaries	562,727	524,857	593,699	551,562	629,924	633,174	3,250	1%
360 Employee Benefits	1,449,521	1,483,814	1,640,946	1,604,997	1,676,013	1,632,627	(43,386)	-3%
Subtotal Personnel	**4,694,587**	**4,895,663**	**5,328,216**	**5,238,031**	**5,365,741**	**5,251,450**	**(114,291)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	528	703	-	500	500	483	(17)	-3%
420 Staff Travel	1,548	2,640	2,640	4,740	4,140	3,606	(534)	-13%
425 Student Travel	49,686	54,321	64,312	500	73,700	967	(72,733)	-99%
430 Utilities	11,541	13,306	59,960	74,647	66,937	42,697	(24,240)	-36%
435 Energy	197,770	246,281	222,275	233,159	277,921	217,661	(60,260)	-22%
440 Purchased Services	60,744	39,483	19,601	30,190	52,940	28,025	(24,915)	-47%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	67,720	66,229	40,783	57,691	64,063	59,450	(4,613)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	16,706	3,368	3,370	-	5,925	-	(5,925)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**406,242**	**426,330**	**412,941**	**401,427**	**546,126**	**352,889**	**(193,237)**	**-35%**
LOCATION TOTALS	**$ 5,100,829**	**$ 5,321,992**	**$ 5,741,156**	**$ 5,639,458**	**$ 5,911,867**	**$ 5,604,339**	**$ (307,528)**	**-5%**



Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/3/2020

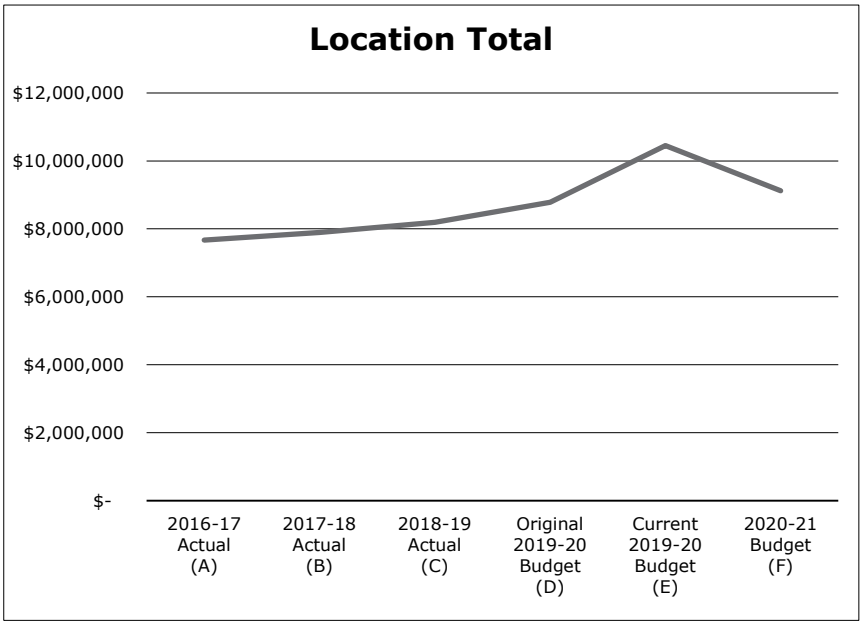
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**552.00**	**605.20**	**600.80**	**608.00**	**596.81**	**595.00**	**(1.81)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	20.00	22.00	26.00	25.00	25.00	24.00	(1.00)	-4%
SPED Teacher	7.00	7.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	3.00	5.00	2.00	2.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.80	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**34.80**	**39.00**	**40.00**	**39.00**	**38.00**	**37.00**	**(1.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	6.13	6.50	6.88	6.88	9.13	9.13	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.50	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	0.50	-	-	-	-	-	0%
Classified Sub Total	**14.63**	**15.00**	**15.38**	**15.38**	**17.63**	**17.63**	**-**	**0%**
STAFFING TOTALS	**49.43**	**54.00**	**55.38**	**54.38**	**55.63**	**54.63**	**(1.00)**	**-2%**



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.

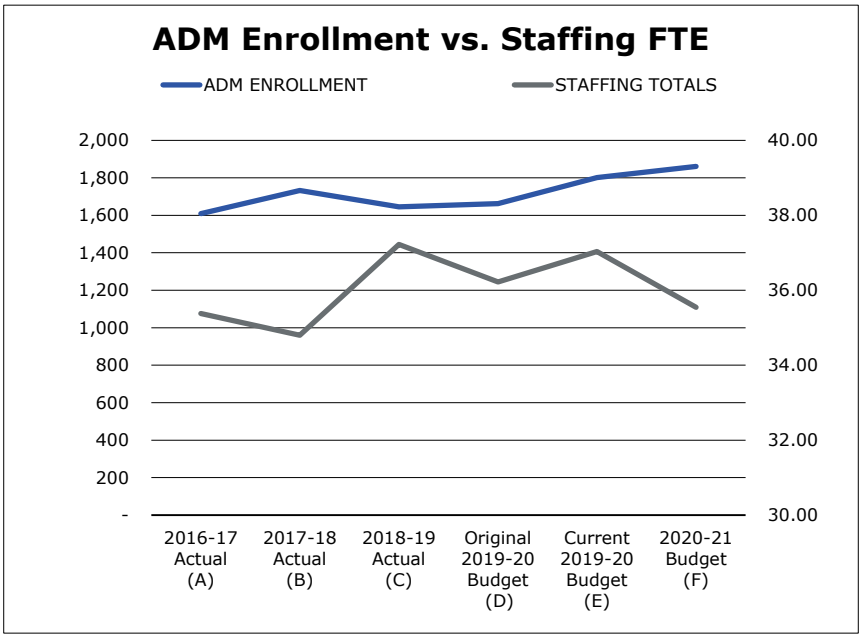
Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,163,625	$ 2,067,805	$ 2,368,156	$ 2,211,528	$ 2,373,594	$ 2,230,454	$ (143,140)	-6%
320 Non-Certificated Salaries	571,868	589,219	554,796	523,862	581,840	541,732	(40,108)	-7%
360 Employee Benefits	1,166,163	1,121,601	1,220,985	1,183,724	1,219,788	1,158,176	(61,612)	-5%
Subtotal Personnel	**3,901,656**	**3,778,625**	**4,143,938**	**3,919,114**	**4,175,222**	**3,930,362**	**(244,860)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	38,275	72,579	798,515	138,277	530,177	470,000	(60,177)	-11%
420 Staff Travel	12,217	6,366	6,550	7,809	6,138	7,857	1,719	28%
425 Student Travel	62,038	38,920	198,891	36,300	199,139	121,257	(77,882)	-39%
430 Utilities	9,921	15,520	345,955	99,505	193,807	172,663	(21,144)	-11%
435 Energy	42,381	41,851	46,705	194,159	90,585	55,560	(35,025)	-39%
440 Purchased Services	1,044,929	1,035,195	1,184,317	1,084,234	1,648,792	1,196,219	(452,573)	-27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,516,320	2,853,543	1,206,336	3,282,093	3,438,106	2,998,977	(439,129)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	42,227	49,186	258,108	22,081	169,284	169,138	(146)	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	6,248	656	656	-	(656)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,768,309**	**4,113,160**	**4,051,625**	**4,865,114**	**6,276,684**	**5,191,671**	**(1,085,013)**	**-17%**
LOCATION TOTALS	**$ 7,669,965**	**$ 7,891,784**	**$ 8,195,563**	**$ 8,784,228**	**$ 10,451,906**	**$ 9,122,033**	**$ (1,329,873)**	**-13%**



Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/3/2020

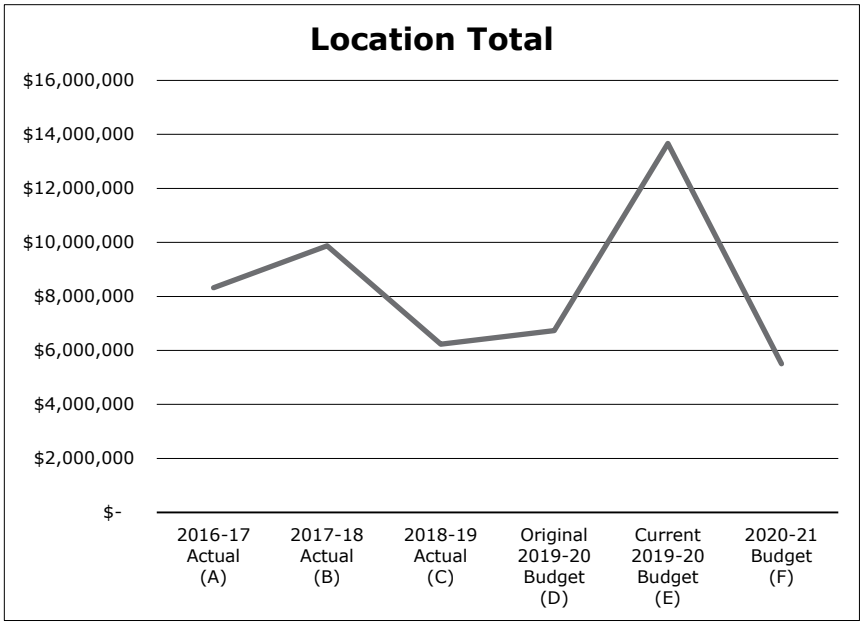
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,609.00**	**1,732.48**	**1,645.16**	**1,662.00**	**1,801.30**	**1,861.00**	**59.70**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	2.00	1.85	1.85	-	0%
Classroom Teacher	18.30	15.33	16.33	14.33	15.75	14.75	(1.00)	-6%
SPED Teacher	3.00	2.49	2.49	2.49	2.75	2.75	-	0%
Specialist - Schools	0.49	3.00	5.00	5.00	3.74	3.74	-	0%
Counselor	1.49	1.49	1.49	1.49	1.99	1.99	-	0%
Nurse	0.60	0.49	0.49	0.49	0.49	-	(0.49)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.88**	**23.80**	**26.80**	**25.80**	**26.57**	**25.08**	**(1.49)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	3.00	0.42	0.42	0.46	0.46	-	0%
Support Staff	8.50	7.00	9.00	9.00	9.00	9.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.50**	**11.00**	**10.42**	**10.42**	**10.46**	**10.46**	**-**	**0%**
STAFFING TOTALS	**35.38**	**34.80**	**37.22**	**36.22**	**37.03**	**35.54**	**(1.49)**	**-4%**



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.

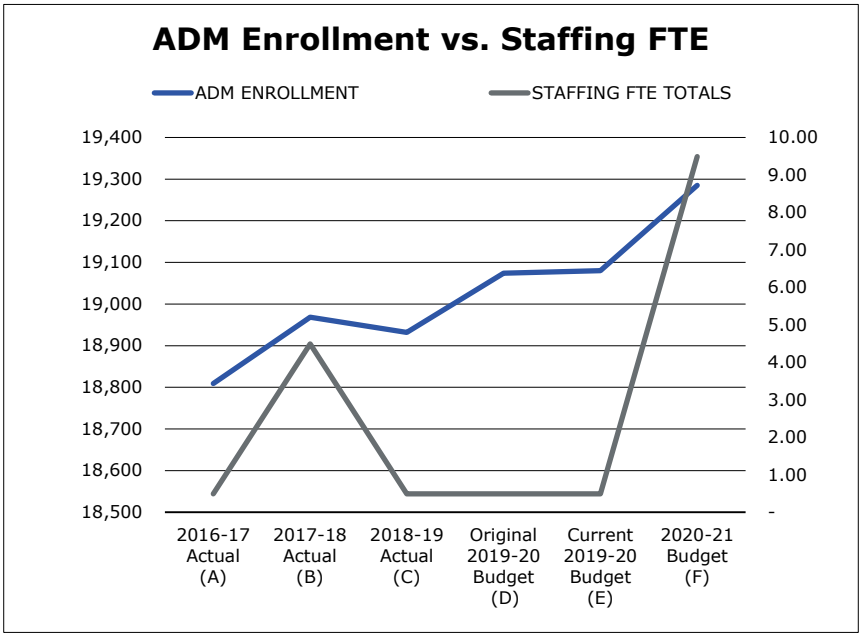
Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 172,732	$ 237,378	$ 144,050	$ 1,129,847	$ 101,546	$ 728,140	$ 626,594	617%
320 Non-Certificated Salaries	3,891,236	3,873,409	3,559,837	4,346,133	2,968,630	4,136,753	1,168,123	39%
360 Employee Benefits	27,011	708,957	(1,158,276)	469,805	189,648	687,436	497,788	262%
Subtotal Personnel	**4,090,979**	**4,819,743**	**2,545,611**	**5,945,785**	**3,259,824**	**5,552,329**	**2,292,505**	**70%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	415,700	341,641	264,097	364,500	385,536	418,633	33,097	9%
420 Staff Travel	5,595	1,368	34	-	-	-	-	0%
425 Student Travel	70,011	43,428	13,082	-	-	-	-	0%
430 Utilities	2,103,128	2,090,018	699,030	831,322	739,090	410,464	(328,626)	-44%
435 Energy	(1,761)	-	-	-	-	-	-	0%
440 Purchased Services	1,221,878	1,007,692	360,778	815,143	868,105	791,898	(76,207)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	619,551	254,148	448,791	15,750	18,228	21,274	3,046	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	111,424	186,576	517,659	-	2,000	2,000	-	0%
495 Indirect Costs	(1,163,088)	(1,633,580)	(1,558,670)	(1,238,436)	(1,238,436)	(1,691,107)	(452,671)	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	850,000	2,764,565	2,937,791	-	9,631,059	-	(9,631,059)	-100%
Subtotal Non Personnel	**4,232,437**	**5,055,856**	**3,682,592**	**788,279**	**10,405,582**	**(46,838)**	**(10,452,420)**	**-100%**
LOCATION TOTALS	**$ 8,323,416**	**$ 9,875,600**	**$ 6,228,203**	**$ 6,734,064**	**$ 13,665,406**	**$ 5,505,491**	**$ (8,159,915)**	**-60%**



Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/3/2020

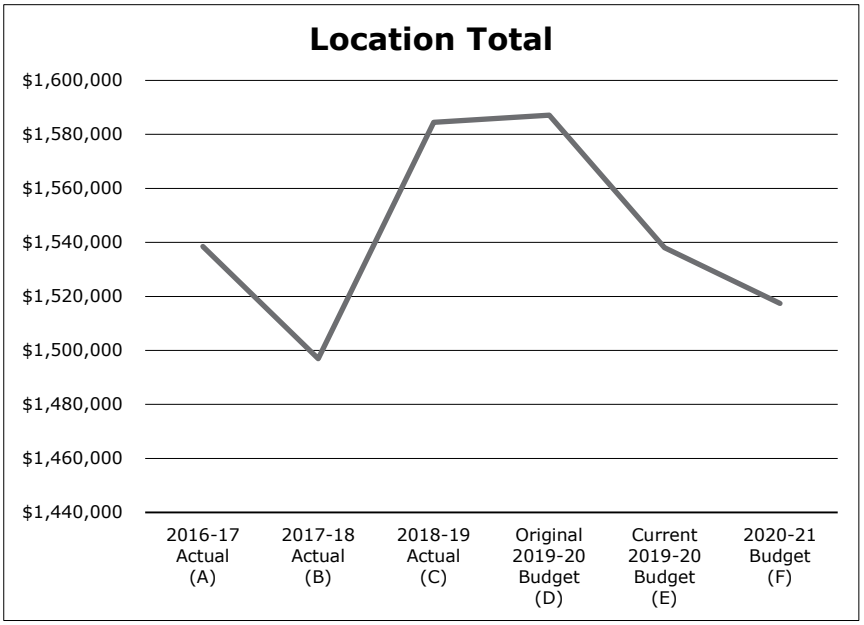
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	3.00	-	-	-	9.00	9.00	100%
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%
Certified Sub Total	**0.49**	**4.49**	**0.49**	**0.49**	**0.49**	**9.49**	**9.00**	**1837%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.49**	**4.49**	**0.49**	**0.49**	**0.49**	**9.49**	**9.00**	**1837%**



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

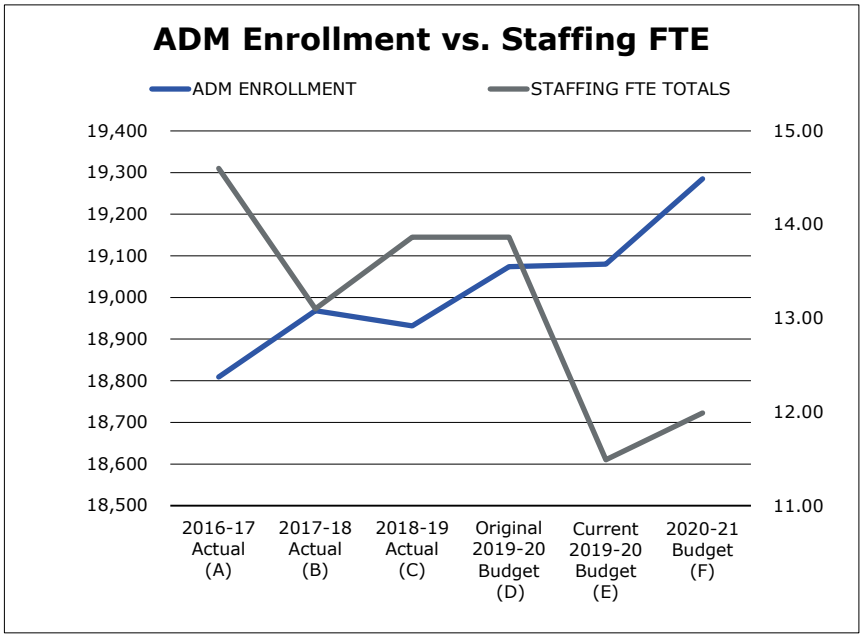
Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 889,035	$ 878,699	$ 961,915	$ 952,611	$ 941,203	$ 955,904	$ 14,701	2%
320 Non-Certificated Salaries	155,478	137,485	135,215	119,046	97,718	71,847	(25,871)	-26%
360 Employee Benefits	461,816	449,116	466,652	458,821	445,402	436,494	(8,908)	-2%
Subtotal Personnel	**1,506,328**	**1,465,300**	**1,563,783**	**1,530,478**	**1,484,323**	**1,464,245**	**(20,078)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	11,944	9,789	9,596	15,288	14,200	13,054	(1,146)	-8%
425 Student Travel	3,652	2,977	659	3,510	3,510	13,064	9,554	272%
430 Utilities	-	-	-	158	158	153	(5)	-3%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,659	1,406	169	3,336	1,526	3,286	1,760	115%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,374	16,996	10,052	29,565	29,565	19,010	(10,555)	-36%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	519	467	250	4,791	4,791	4,633	(158)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**32,148**	**31,635**	**20,726**	**56,648**	**53,750**	**53,200**	**(550)**	**-1%**
LOCATION TOTALS	**$ 1,538,477**	**$ 1,496,935**	**$ 1,584,509**	**$ 1,587,126**	**$ 1,538,073**	**$ 1,517,445**	**$ (20,628)**	**-1%**



Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/3/2020

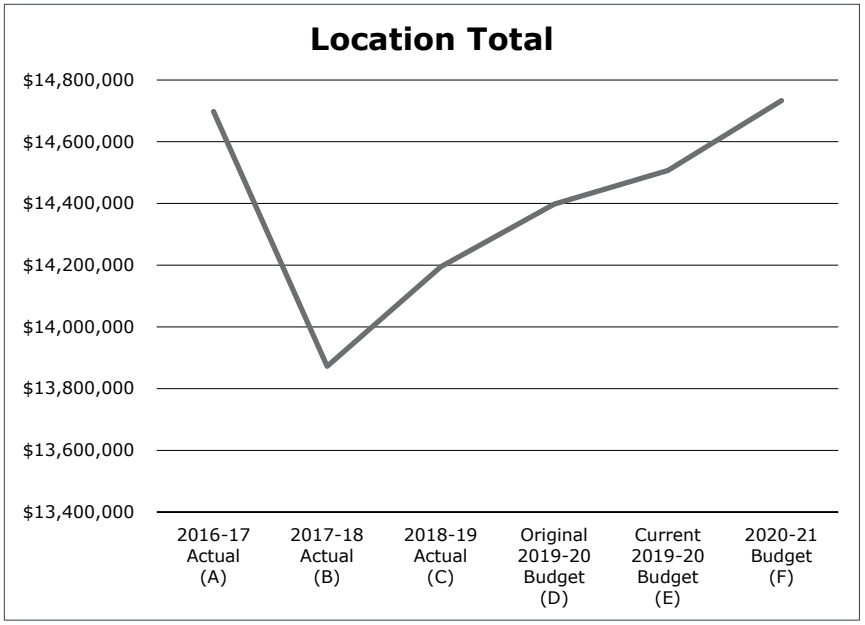
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	0.35	0.85	0.99	0.99	0.99	0.99	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	2.00	2.00	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	12.00	10.00	9.00	9.00	9.00	9.00	-	0%
Certified Sub Total	**12.35**	**10.85**	**11.99**	**11.99**	**9.99**	**9.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	-	-	-	0%
Instructional Aides	-	1.00	1.00	1.00	1.00	1.00	-	0%
Support Staff	0.75	0.75	0.38	0.38	0.50	1.00	0.50	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	-	-	-	-	-	-	0%
Classified Sub Total	**2.25**	**2.25**	**1.88**	**1.88**	**1.50**	**2.00**	**0.50**	**33%**
STAFFING FTE TOTALS	**14.60**	**13.10**	**13.87**	**13.87**	**11.49**	**11.99**	**0.50**	**4%**



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

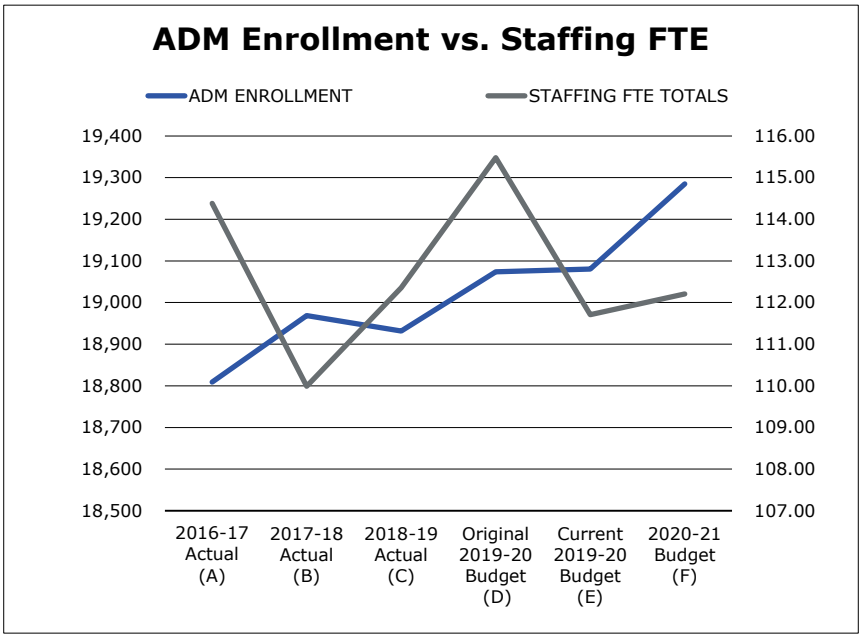
Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 7,488,319	$ 7,010,099	$ 6,927,786	$ 7,085,154	$ 6,968,855	$ 7,200,603	$ 231,748	3%
320 Non-Certificated Salaries	1,351,039	1,294,440	1,345,092	1,238,625	1,471,598	1,501,604	30,006	2%
360 Employee Benefits	3,833,336	3,652,739	3,531,480	3,628,444	3,639,898	3,665,660	25,762	1%
Subtotal Personnel	**12,672,693**	**11,957,279**	**11,804,358**	**11,952,223**	**12,080,351**	**12,367,867**	**287,516**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,641,167	1,061,652	2,004,182	1,956,597	2,001,367	1,942,703	(58,664)	-3%
420 Staff Travel	103,464	107,350	105,016	93,460	96,665	99,267	2,602	3%
425 Student Travel	3,398	6,354	5,559	7,000	16,500	14,505	(1,995)	-12%
430 Utilities	40	25	-	-	137	-	(137)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,115	33,689	13,123	11,919	1,469	4,562	3,093	211%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	215,062	479,786	256,982	363,500	299,310	302,513	3,203	1%
480 Tuition	-	66,555	-	-	-	-	-	0%
490 Other Expenses	43,401	159,573	5,229	13,500	1,500	1,934	434	29%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	9,323	-	(9,323)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,025,647**	**1,914,984**	**2,390,091**	**2,445,976**	**2,426,271**	**2,365,484**	**(60,787)**	**-3%**
LOCATION TOTALS	**$ 14,698,340**	**$ 13,872,263**	**$ 14,194,449**	**$ 14,398,199**	**$ 14,506,622**	**$ 14,733,351**	**$ 226,729**	**2%**



Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/3/2020

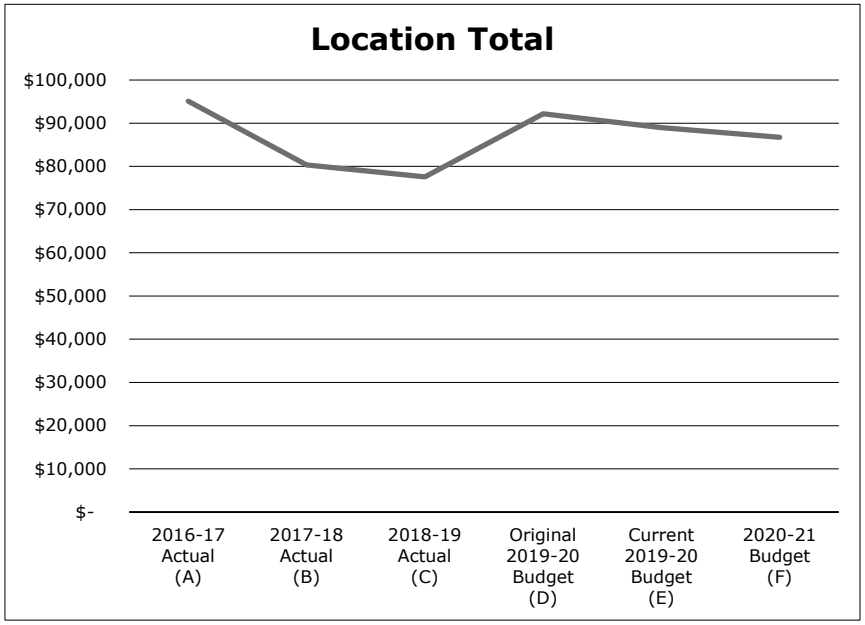
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	1.00	10.24	10.24	7.30	7.30	-	0%
Specialist - Schools	-	1.00	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	87.50	83.28	77.41	77.41	80.38	80.38	-	0%
Certified Sub Total	**89.50**	**87.28**	**89.65**	**89.65**	**88.68**	**88.68**	**-**	**0%**
CLASSIFIED FTE								
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	8.03	6.78	542%
Support Staff	2.00	1.00	1.00	2.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	21.88	19.46	19.46	21.58	19.78	13.50	(6.28)	-32%
Classified Sub Total	**24.88**	**22.71**	**22.71**	**25.83**	**23.03**	**23.53**	**0.50**	**2%**
STAFFING FTE TOTALS	**114.38**	**109.99**	**112.36**	**115.48**	**111.71**	**112.21**	**0.50**	**0%**



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.

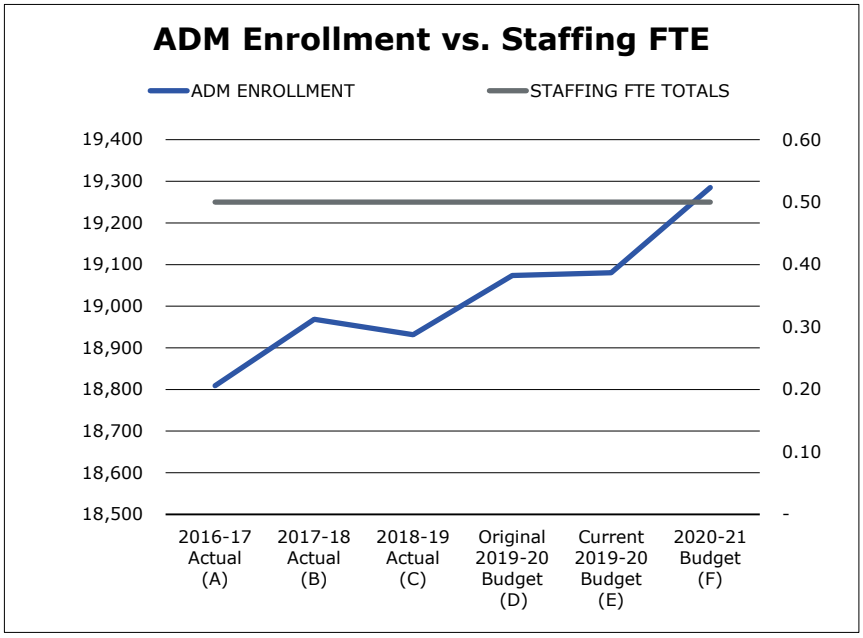
Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 40,114	$ 40,195	$ 40,062	$ 41,858	$ 39,313	$ 38,313	$ (1,000)	-3%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	16,599	16,682	16,836	17,123	16,628	16,496	(132)	-1%
Subtotal Personnel	**56,713**	**56,876**	**56,897**	**58,981**	**55,941**	**54,809**	**(1,132)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,500	3,500	3,384	(116)	-3%
420 Staff Travel	2,845	2,478	3,158	3,180	3,000	4,383	1,383	46%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	16,576	8,487	7,369	12,000	12,000	9,670	(2,330)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,163	8,857	6,660	14,083	14,083	13,538	(545)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,309	130	-	450	450	967	517	115%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**38,393**	**23,451**	**20,687**	**33,213**	**33,033**	**31,942**	**(1,091)**	**-3%**
LOCATION TOTALS	**$ 95,106**	**$ 80,328**	**$ 77,584**	**$ 92,194**	**$ 88,974**	**$ 86,751**	**$ (2,223)**	**-2%**



Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/3/2020

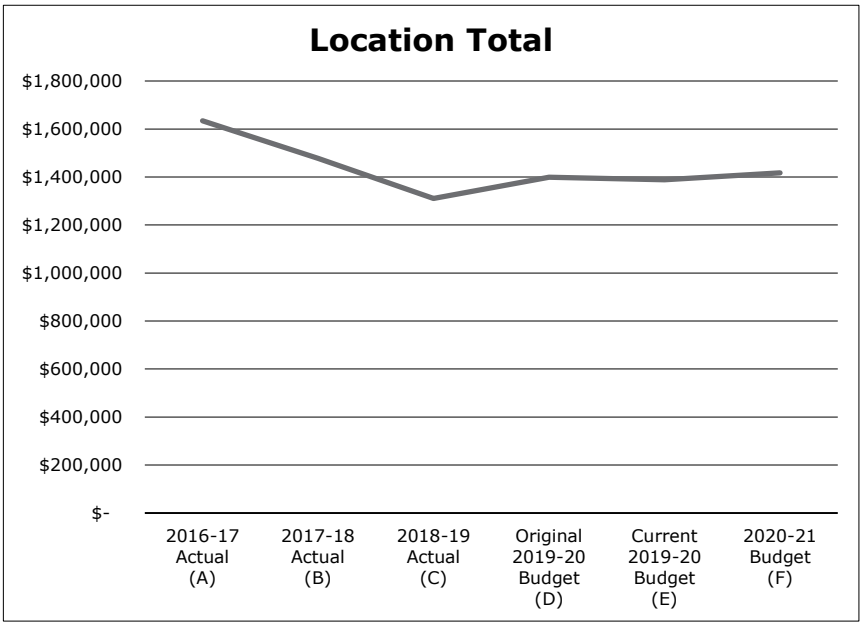
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



Health Services provides district-wide support to all Mat-Su Borough School District nurses.

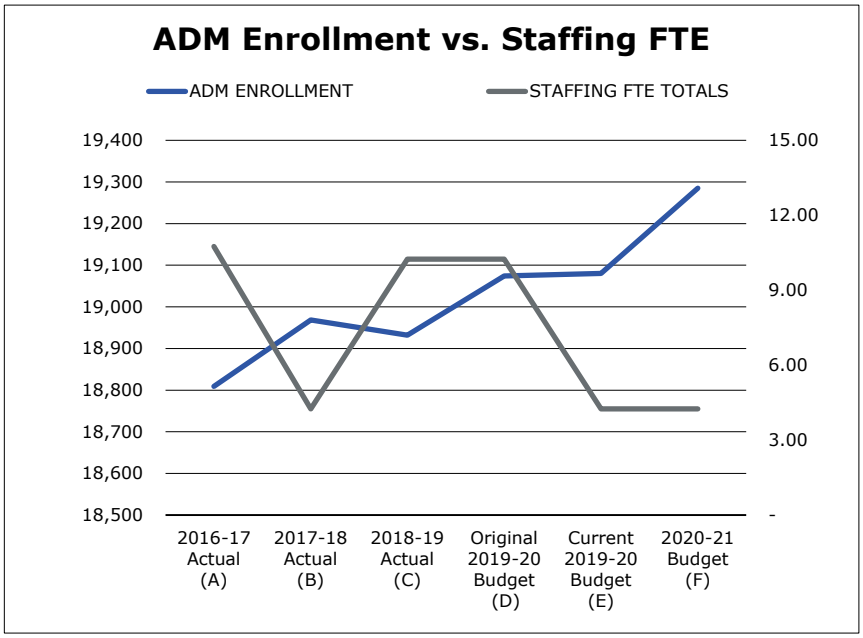
Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 837,137	$ 706,974	$ 670,158	$ 665,659	$ 666,990	$ 671,409	$ 4,419	1%
320 Non-Certificated Salaries	68,363	59,590	64,740	65,105	66,857	66,085	(772)	-1%
360 Employee Benefits	404,011	334,256	290,261	289,773	312,145	314,454	2,309	1%
Subtotal Personnel	**1,309,511**	**1,100,821**	**1,025,160**	**1,020,537**	**1,045,992**	**1,051,948**	**5,956**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	6,584	-	-	-	-	0%
420 Staff Travel	4,100	3,923	3,640	6,930	6,660	6,441	(219)	-3%
425 Student Travel	4,494	18,942	9,853	16,380	16,380	22,609	6,229	38%
430 Utilities	106	-	-	225	225	218	(7)	-3%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,325	19,946	34,309	7,920	30,150	7,659	(22,491)	-75%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	265,247	256,799	224,104	290,076	232,682	273,734	41,052	18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	26,978	58,733	1,064	34,200	34,200	33,071	(1,129)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	21,373	11,462	5,916	22,500	22,500	21,757	(743)	-3%
540 Capital Outlay	-	6,994	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**324,625**	**376,799**	**285,469**	**378,231**	**342,797**	**365,489**	**22,692**	**7%**
LOCATION TOTALS	**$ 1,634,136**	**$ 1,477,619**	**$ 1,310,629**	**$ 1,398,768**	**$ 1,388,789**	**$ 1,417,437**	**$ 28,648**	**2%**



Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/3/2020

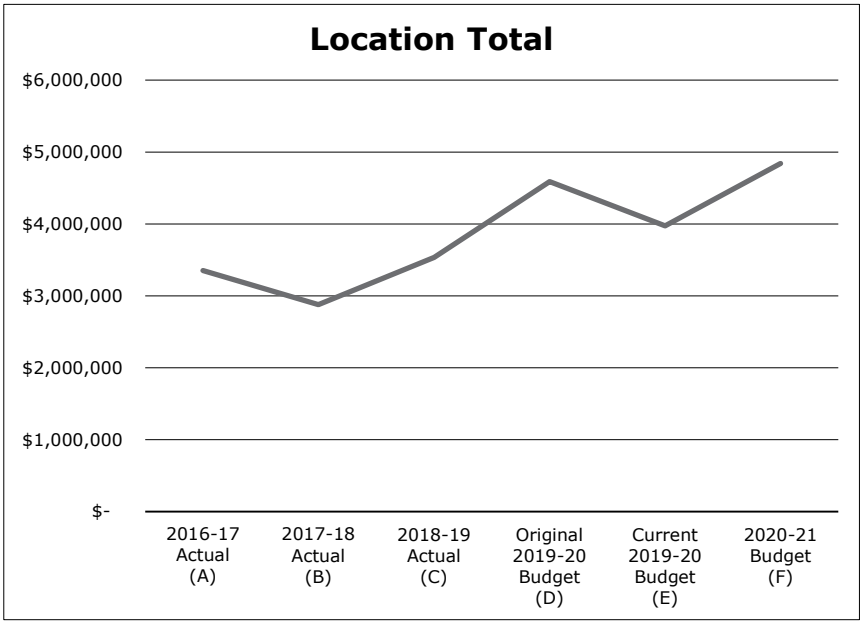
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	1.00	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	9.25	9.25	2.75	2.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	8.25	3.25	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	-	-	-	0.50	0.50	-	0%
Certified Sub Total	**9.75**	**3.25**	**9.25**	**9.25**	**3.25**	**3.25**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**10.75**	**4.25**	**10.25**	**10.25**	**4.25**	**4.25**	**-**	**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.

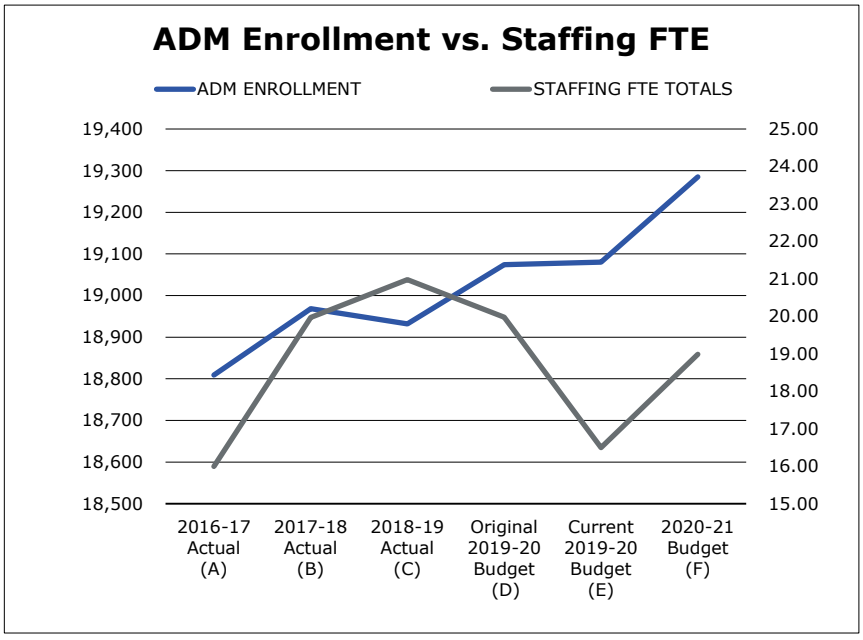
Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,559,183	$ 1,289,318	$ 1,611,805	$ 1,453,827	$ 1,458,040	$ 1,692,949	$ 234,909	16%
320 Non-Certificated Salaries	409,655	387,765	417,184	343,089	400,326	343,738	(56,588)	-14%
360 Employee Benefits	650,438	595,064	741,523	688,078	684,027	773,140	89,113	13%
Subtotal Personnel	**2,619,276**	**2,272,146**	**2,770,511**	**2,484,994**	**2,542,393**	**2,809,827**	**267,434**	**11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	34,200	9,995	86,200	137,510	119,332	116,204	(3,128)	-3%
420 Staff Travel	93,035	43,394	67,783	61,911	60,231	78,365	18,134	30%
425 Student Travel	9,080	1,278	28,814	536,353	153,989	522,180	368,191	239%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	20,711	230,313	33,636	275,667	152,351	239,323	86,972	57%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	231,075	234,290	501,959	804,923	730,770	866,860	136,090	19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	226,625	86,392	34,273	253,881	181,321	183,730	2,409	1%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	117,993	-	10,904	32,530	32,530	24,175	(8,355)	-26%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**732,718**	**605,662**	**763,569**	**2,102,775**	**1,430,524**	**2,030,837**	**600,313**	**42%**
LOCATION TOTALS	**$ 3,351,994**	**$ 2,877,808**	**$ 3,534,080**	**$ 4,587,769**	**$ 3,972,917**	**$ 4,840,664**	**$ 867,747**	**22%**



Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/3/2020

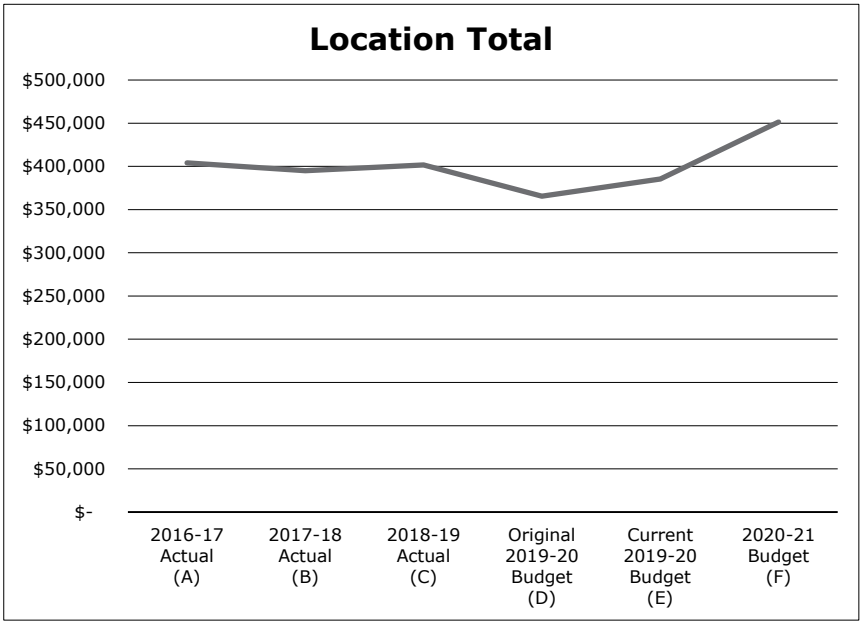
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	4.00	4.00	4.00	4.00	3.50	3.50	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	0.49	-	-	-	0.49	0.49	100%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	3.73	3.00	3.00	1.00	4.00	3.00	300%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	6.75	6.75	8.48	7.48	6.50	5.50	(1.00)	-15%
Certified Sub Total	**10.75**	**14.97**	**15.48**	**14.48**	**11.00**	**13.49**	**2.49**	**23%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.50	3.50	4.00	4.00	3.50	3.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.25	0.50	0.50	0.50	1.00	1.00	-	0%
Classified Sub Total	**5.25**	**5.00**	**5.50**	**5.50**	**5.50**	**5.50**	**-**	**0%**
STAFFING FTE TOTALS	**16.00**	**19.97**	**20.98**	**19.98**	**16.50**	**18.99**	**2.49**	**15%**



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.

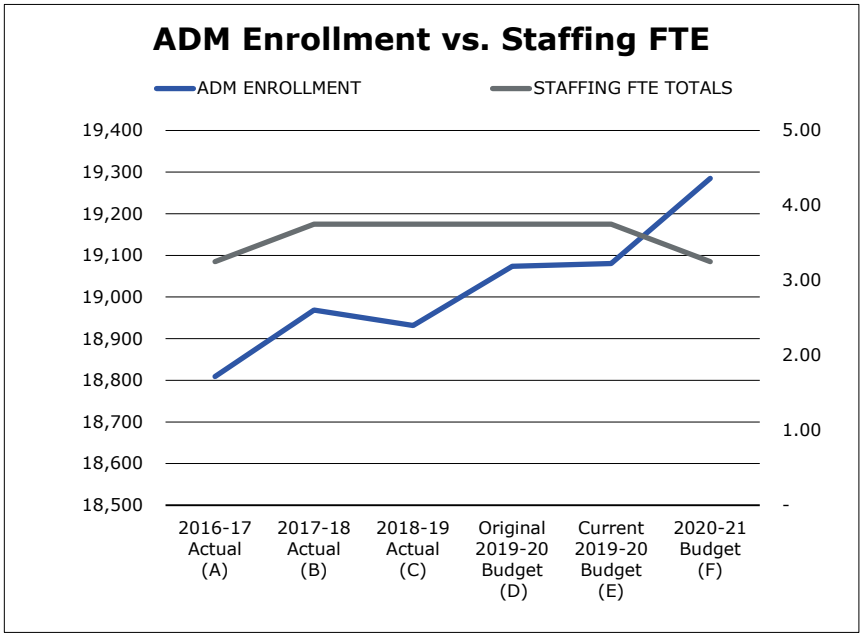
Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	215,727	184,398	193,312	197,603	204,669	208,317	3,648	2%
360 Employee Benefits	127,076	124,245	132,288	136,689	136,968	142,109	5,141	4%
Subtotal Personnel	**342,803**	**308,643**	**325,600**	**334,292**	**341,637**	**350,426**	**8,789**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	960	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,154	3,122	4,986	11,725	7,261	9,507	2,246	31%
435 Energy	29,226	28,839	22,113	-	13,954	69,620	55,666	399%
440 Purchased Services	9,023	6,961	7,206	5,850	5,850	6,285	435	7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,035	10,501	11,894	12,738	16,738	15,557	(1,181)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	1	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	37,055	29,790	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**61,438**	**86,478**	**75,991**	**31,273**	**43,803**	**100,969**	**57,166**	**131%**
LOCATION TOTALS	**$ 404,240**	**$ 395,121**	**$ 401,590**	**$ 365,565**	**$ 385,440**	**$ 451,395**	**$ 65,955**	**17%**



Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/3/2020

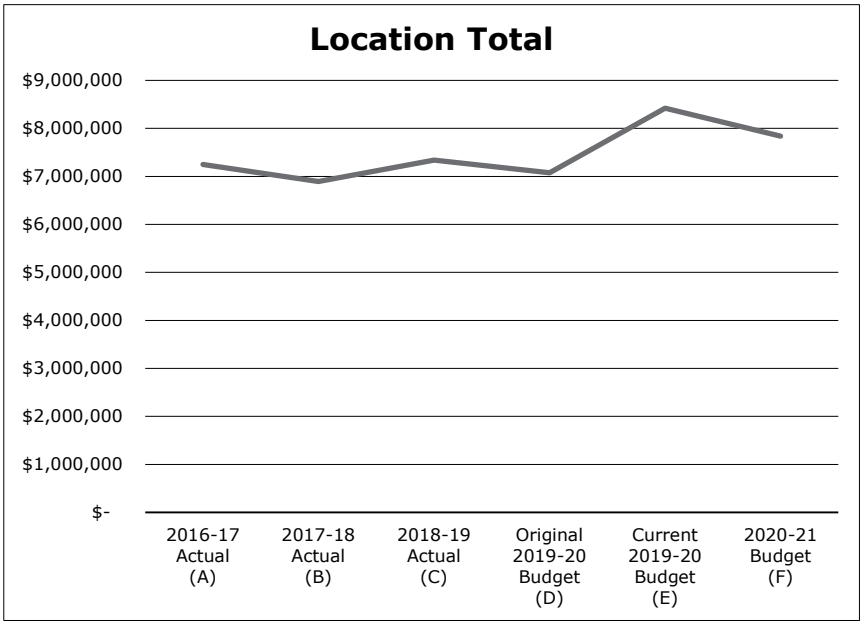
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	-	(0.50)	-100%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	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	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Classified Sub Total	**3.25**	**3.75**	**3.75**	**3.75**	**3.75**	**3.25**	**(0.50)**	**-13%**
STAFFING FTE TOTALS	**3.25**	**3.75**	**3.75**	**3.75**	**3.75**	**3.25**	**(0.50)**	**-13%**



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.

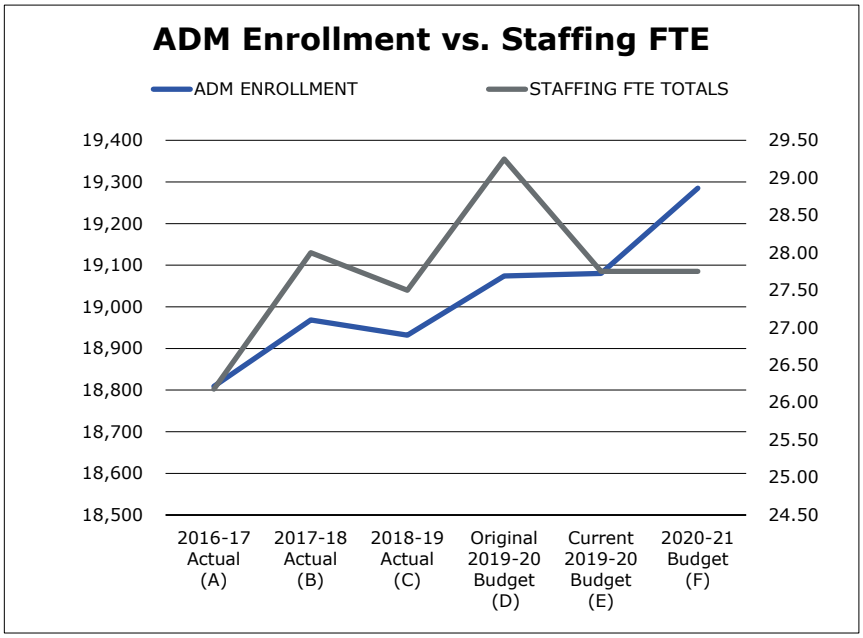
Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,051,636	1,922,332	1,988,050	1,970,821	2,105,155	2,083,612	(21,543)	-1%
360 Employee Benefits	1,123,332	1,096,857	1,115,954	1,131,388	1,158,146	1,187,720	29,574	3%
Subtotal Personnel	**3,174,968**	**3,019,189**	**3,104,003**	**3,102,209**	**3,263,301**	**3,271,332**	**8,031**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	384,633	223,935	275,000	354,860	282,598	(72,262)	-20%
420 Staff Travel	29,999	27,725	37,564	60,640	57,760	55,945	(1,815)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	967	65,950	1,981	77,794	52,550	37,957	(14,593)	-28%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,575,347	825,819	683,405	1,047,396	1,352,525	1,071,992	(280,533)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,910,291	1,520,384	2,402,571	1,923,198	2,489,146	2,130,189	(358,957)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	290,225	729,658	415	65,000	40,000	49,175	9,175	23%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	264,172	320,001	886,891	525,000	810,716	941,342	130,626	16%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,071,002**	**3,874,171**	**4,236,763**	**3,974,028**	**5,157,557**	**4,569,198**	**(588,359)**	**-11%**
LOCATION TOTALS	**$ 7,245,970**	**$ 6,893,360**	**$ 7,340,767**	**$ 7,076,237**	**$ 8,420,858**	**$ 7,840,530**	**$ (580,328)**	**-7%**



Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/3/2020

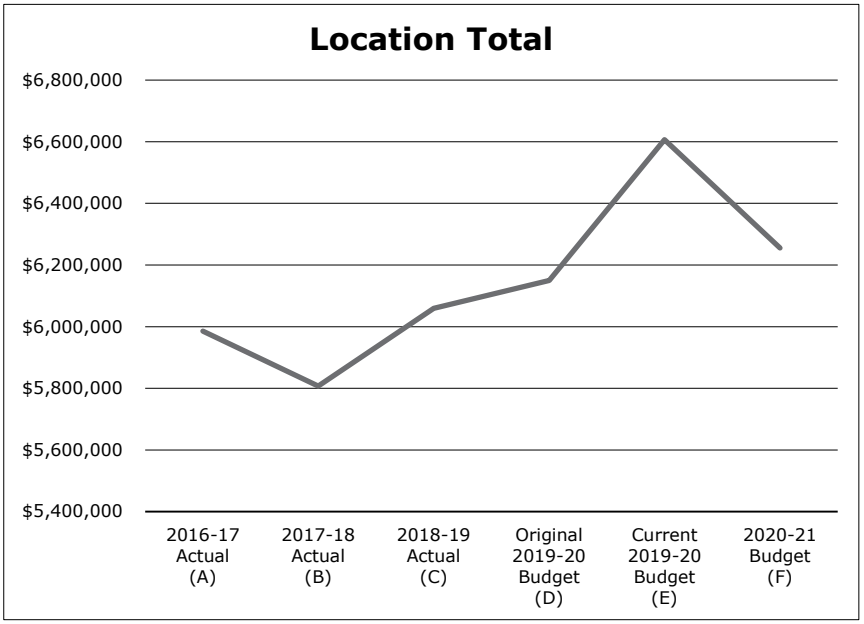
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	4.00	5.00	5.00	5.00	5.00	5.00	-	0%
Instructional Aides	-	-	8.75	8.75	8.75	-	(8.75)	-100%
Support Staff	1.00	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	20.18	22.00	12.75	14.50	13.00	21.75	8.75	67%
Classified Sub Total	**26.18**	**28.00**	**27.50**	**29.25**	**27.75**	**27.75**	**-**	**0%**
STAFFING FTE TOTALS	**26.18**	**28.00**	**27.50**	**29.25**	**27.75**	**27.75**	**-**	**0%**



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).

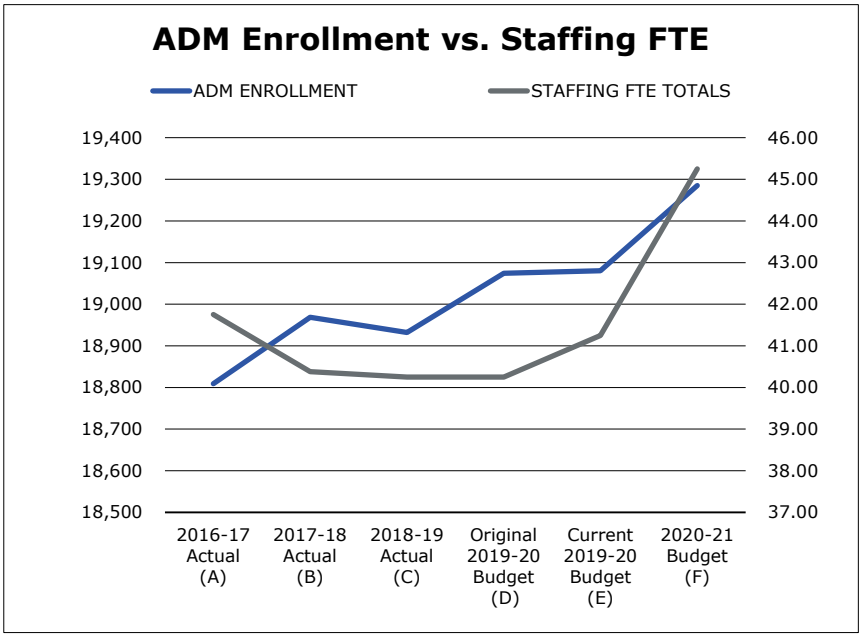
Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,983,125	2,808,132	2,894,954	3,038,840	3,256,159	3,048,191	(207,968)	-6%
360 Employee Benefits	1,578,029	1,583,736	1,646,945	1,687,536	1,725,675	1,729,955	4,280	0%
Subtotal Personnel	**4,561,154**	**4,391,868**	**4,541,898**	**4,726,376**	**4,981,834**	**4,778,146**	**(203,688)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	760	20,686	10,322	1,804	6,844	14,505	7,661	112%
420 Staff Travel	10,272	13,218	6,743	21,620	7,260	10,931	3,671	51%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,762	12,897	37,093	68,389	38,644	61,678	23,034	60%
435 Energy	79,871	3,508	67,618	110,951	84,099	107,607	23,508	28%
440 Purchased Services	368,627	330,671	385,622	358,648	505,798	338,763	(167,035)	-33%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	925,037	983,077	1,005,792	810,839	952,139	904,391	(47,748)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,530	13,048	4,509	10,829	10,829	10,637	(192)	-2%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	26,235	33,004	-	40,609	19,209	29,010	9,801	51%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	5,307	-	-	-	-	-	0%
Subtotal Non Personnel	**1,424,093**	**1,415,416**	**1,517,699**	**1,423,689**	**1,624,822**	**1,477,522**	**(147,300)**	**-9%**
LOCATION TOTALS	**$ 5,985,247**	**$ 5,807,284**	**$ 6,059,597**	**$ 6,150,065**	**$ 6,606,656**	**$ 6,255,668**	**$ (350,988)**	**-5%**



Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/3/2020

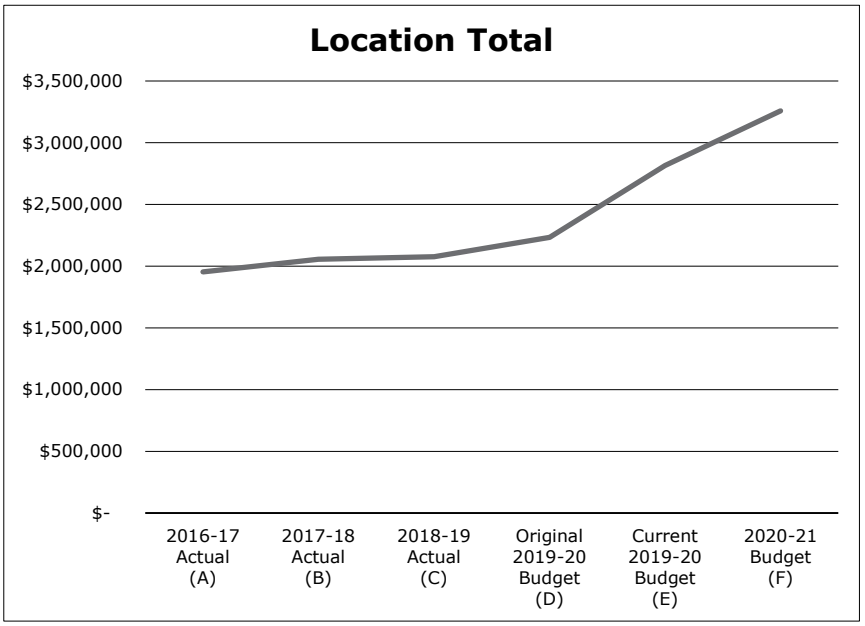
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	1.00	2.00	2.00	-	0%
Custodial Staff	0.38	0.38	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	34.37	33.00	33.00	33.00	33.00	33.00	-	0%
Classified Sub Total	**41.75**	**40.38**	**40.25**	**40.25**	**41.25**	**45.25**	**4.00**	**10%**
STAFFING FTE TOTALS	**41.75**	**40.38**	**40.25**	**40.25**	**41.25**	**45.25**	**4.00**	**10%**



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.

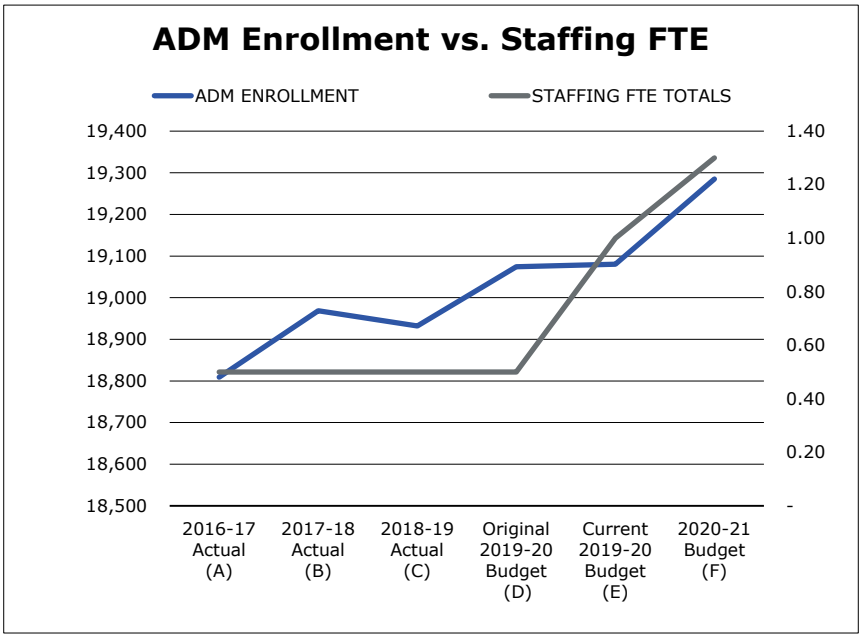
Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	29,042	30,216	32,087	33,725	60,447	98,030	37,583	62%
360 Employee Benefits	19,147	19,596	20,649	21,456	38,107	59,255	21,148	55%
Subtotal Personnel	**48,189**	**49,812**	**52,736**	**55,181**	**98,554**	**157,285**	**58,731**	**60%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	46,669	3,088	117,936	55,000	284,515	212,515	(72,000)	-25%
420 Staff Travel	-	275	5,834	4,950	4,950	5,783	833	17%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	30,850	63,164	47,774	52,276	50,543	(1,733)	-3%
445 Insurance & Bond Premiums	1,845,792	1,946,432	1,725,240	2,043,475	2,347,268	2,806,345	459,077	20%
450 Supplies & Materials	12,802	19,678	70,251	26,439	26,439	23,389	(3,050)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	4,982	40,632	778	778	2,127	1,349	173%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,905,262**	**2,005,303**	**2,023,057**	**2,178,416**	**2,716,226**	**3,100,702**	**384,476**	**14%**
LOCATION TOTALS	**$ 1,953,451**	**$ 2,055,115**	**$ 2,075,792**	**$ 2,233,597**	**$ 2,814,780**	**$ 3,257,987**	**$ 443,207**	**16%**



Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/3/2020

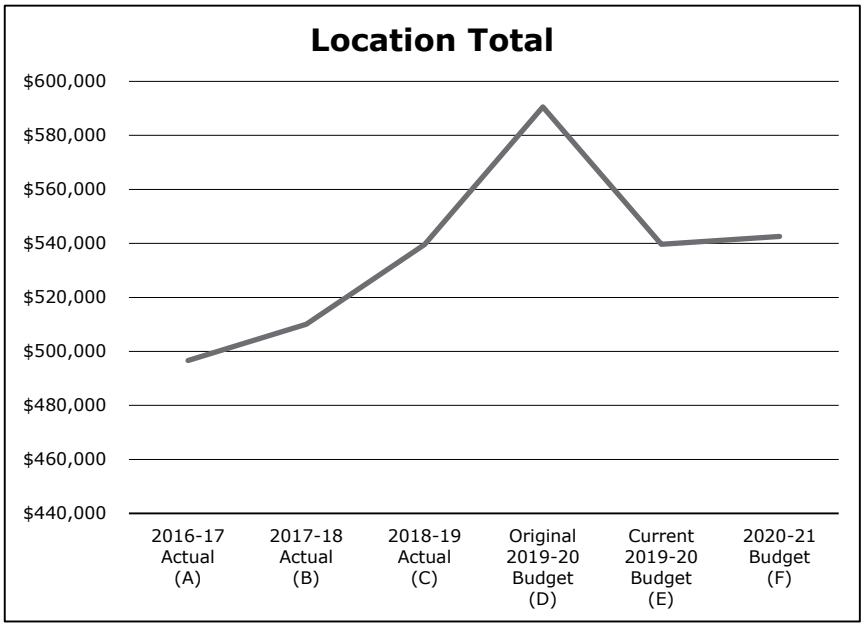
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	-	0.30	0.30	100%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.30**	**0.30**	**30%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.30**	**0.30**	**30%**



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.

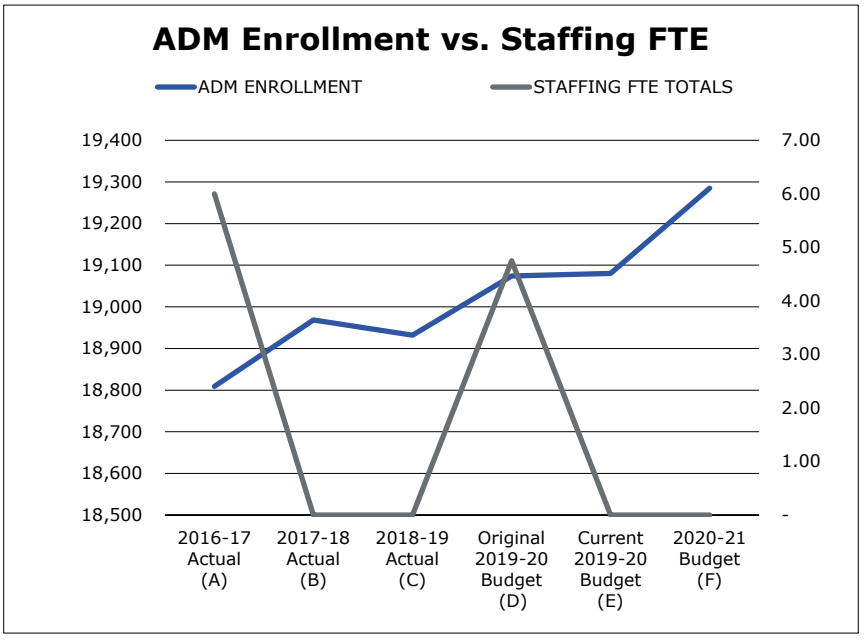
Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 117,844	$ 217,134	$ 103,500	$ -	$ 54,750	$ 110,925	$ 56,175	103%
320 Non-Certificated Salaries	184,249	76,266	153,951	157,119	144,467	156,378	11,911	8%
360 Employee Benefits	68,946	59,595	36,599	36,315	46,272	59,632	13,360	29%
Subtotal Personnel	**371,039**	**352,996**	**294,050**	**193,434**	**245,489**	**326,935**	**81,446**	**33%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	92,785	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	71,000	-	-	95,806	-	92,644	92,644	100%
445 Insurance & Bond Premiums	-	-		-	-	-	-	0%
450 Supplies & Materials	54,585	64,271	245,539	301,298	294,207	122,978	(171,229)	-58%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**125,585**	**157,056**	**245,539**	**397,104**	**294,207**	**215,622**	**(78,585)**	**-27%**
LOCATION TOTALS	**$ 496,623**	**$ 510,051**	**$ 539,589**	**$ 590,538**	**$ 539,696**	**$ 542,557**	**$ 2,861**	**1%**



Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/3/2020

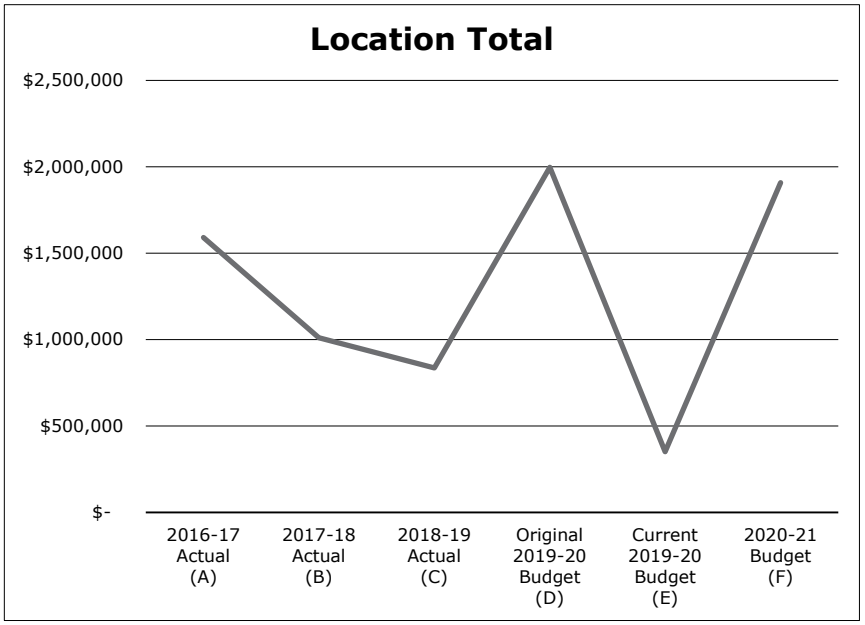
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.25	-	-	-	-	-	-	0%
Certified Sub Total	**0.25**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	-	-	4.75	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.75	-	-	-	-	-	-	0%
Classified Sub Total	**5.75**	**-**	**-**	**4.75**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**-**	**-**	**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).

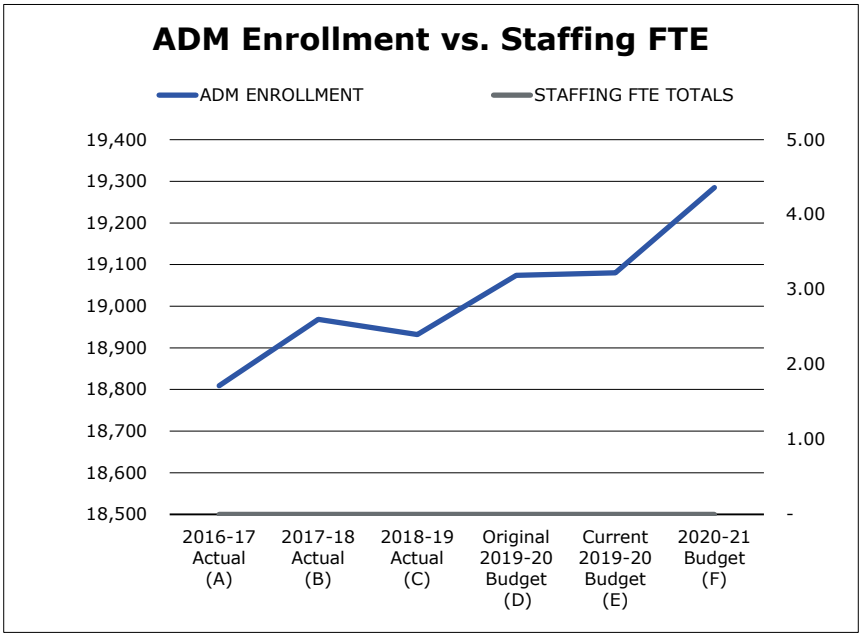
Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	128	-	-	-	-	-	0%
430 Utilities	-	-	345	735	671	606	(65)	-10%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	766,105	-	-	1,147	-	1,147	1,147	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	824,738	1,010,812	836,277	1,995,330	350,718	1,906,761	1,556,043	444%
Subtotal Non Personnel	**1,590,843**	**1,010,940**	**836,622**	**1,997,212**	**351,389**	**1,908,514**	**1,557,125**	**443%**
LOCATION TOTALS	**$ 1,590,843**	**$ 1,010,940**	**$ 836,622**	**$ 1,997,212**	**$ 351,389**	**$ 1,908,514**	**$ 1,557,125**	**443%**



Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/3/2020

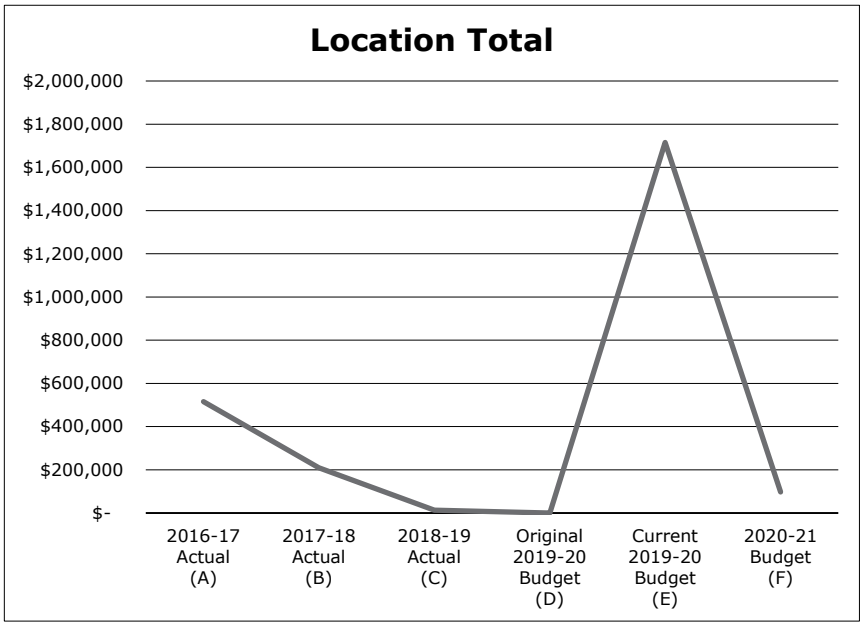
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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.

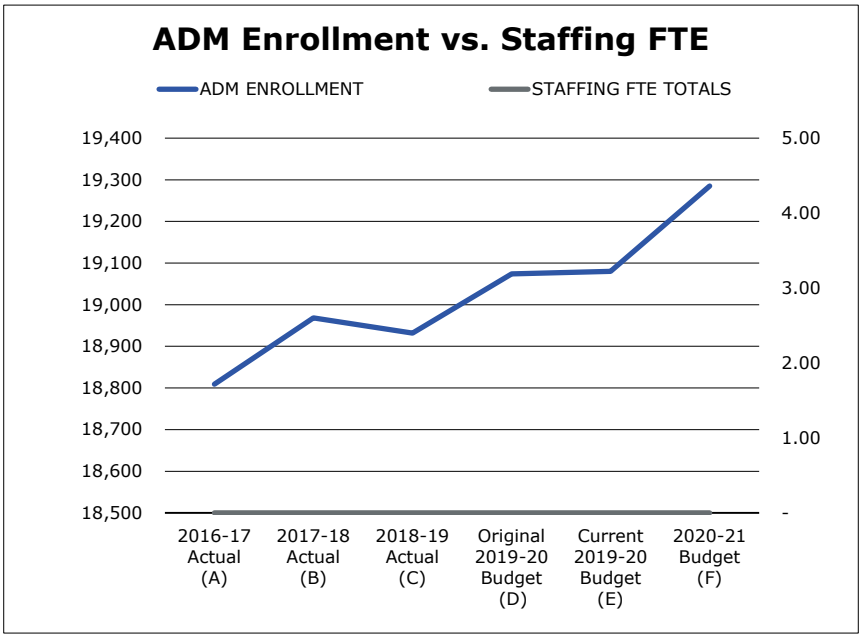
Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	5,396	7,292	-	-	-	-	-	0%
360 Employee Benefits	1,463	851	-	-	-	-	-	0%
Subtotal Personnel	**6,859**	**8,143**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
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 Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	508,474	201,305	13,414	-	1,715,447	97,672	(1,617,775)	-94%
Subtotal Non Personnel	**508,474**	**201,305**	**13,414**	**-**	**1,715,447**	**97,672**	**(1,617,775)**	**-94%**
LOCATION TOTALS	**$ 515,333**	**$ 209,448**	**$ 13,414**	**$ -**	**$ 1,715,447**	**$ 97,672**	**$ (1,617,775)**	**-94%**



Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/3/2020

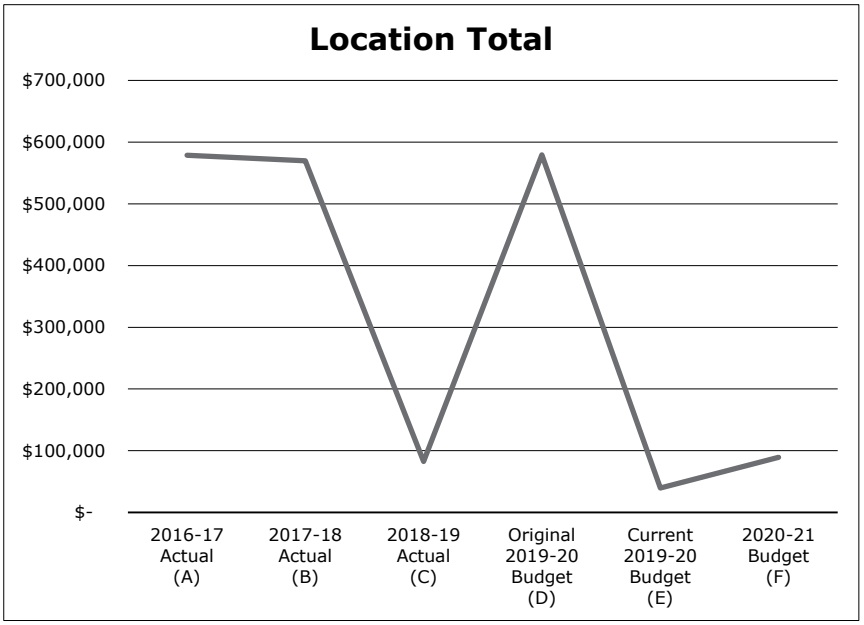
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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.

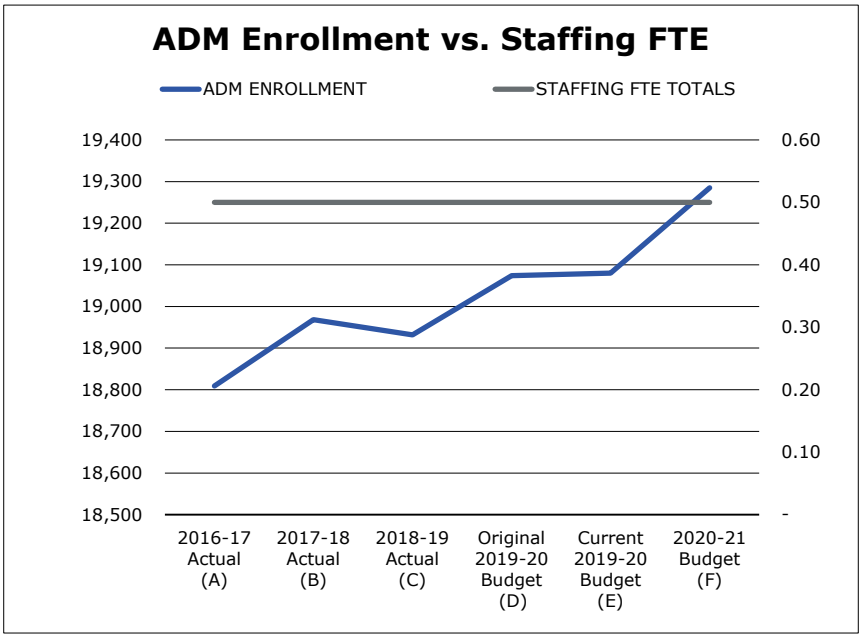
Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	16,714	17,264	18,246	19,289	20,039	20,691	652	3%
360 Employee Benefits	15,266	16,183	17,766	18,572	16,811	17,577	766	5%
Subtotal Personnel	**31,980**	**33,447**	**36,012**	**37,861**	**36,850**	**38,268**	**1,418**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	518,317	508,233	-	511,500	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	28,516	28,238	46,396	30,000	2,731	51,083	48,352	1770%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**546,833**	**536,470**	**46,396**	**541,500**	**2,731**	**51,083**	**48,352**	**1770%**
LOCATION TOTALS	**$ 578,813**	**$ 569,917**	**$ 82,408**	**$ 579,361**	**$ 39,581**	**$ 89,351**	**$ 49,770**	**126%**



Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/3/2020

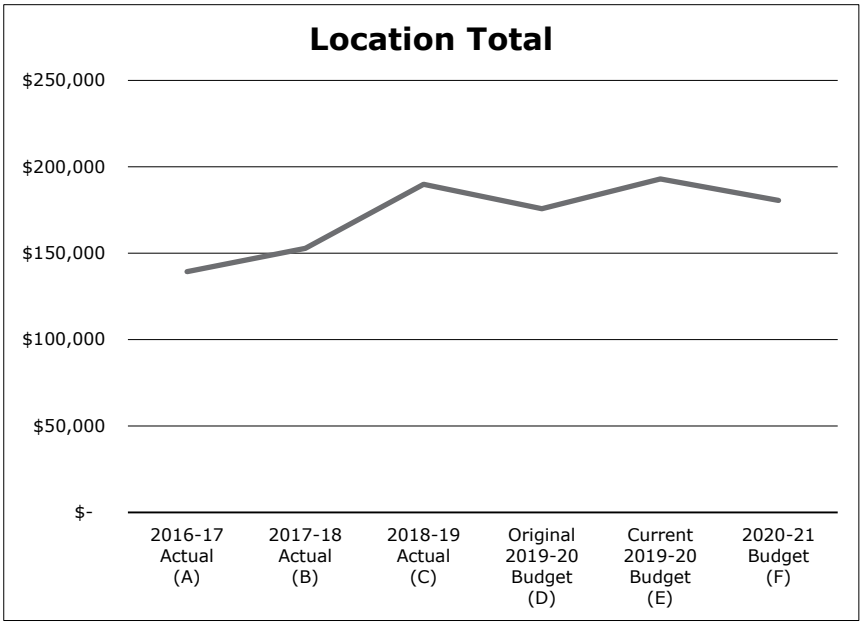
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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.

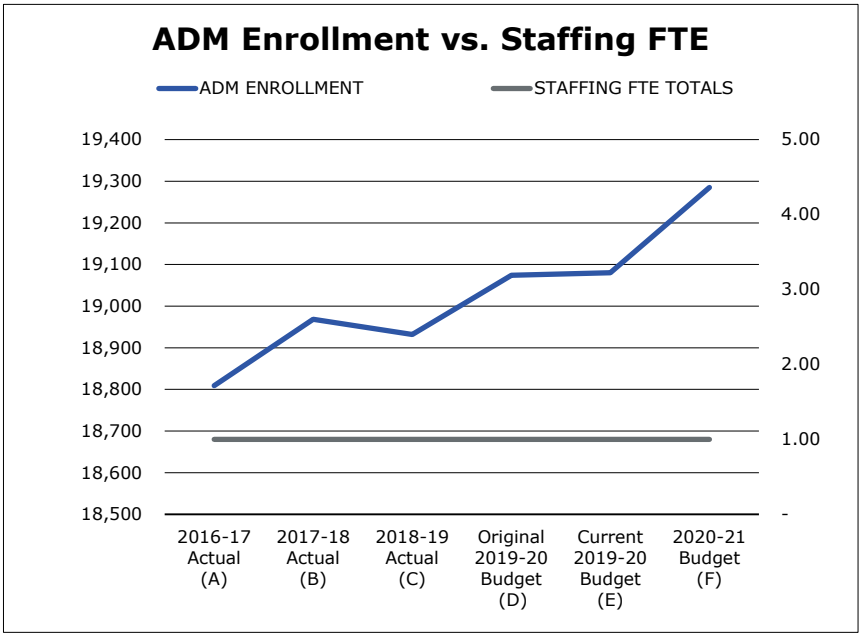
Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	94,908	81,416	88,945	91,293	98,804	97,360	(1,444)	-1%
360 Employee Benefits	42,458	46,479	49,923	50,495	51,378	51,460	82	0%
Subtotal Personnel	**137,366**	**127,895**	**138,868**	**141,788**	**150,182**	**148,820**	**(1,362)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	19,278	-	-	-	-	-	0%
420 Staff Travel	-	97	22	2,550	1,350	193	(1,157)	-86%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	256	1,976	5,864	6,300	15,977	10,441	(5,536)	-35%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,708	3,017	44,595	24,697	25,460	20,790	(4,670)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	595	485	450	10	290	280	2800%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,964**	**24,962**	**50,966**	**33,997**	**42,797**	**31,714**	**(11,083)**	**-26%**
LOCATION TOTALS	**$ 139,330**	**$ 152,857**	**$ 189,834**	**$ 175,785**	**$ 192,979**	**$ 180,534**	**$ (12,445)**	**-6%**



Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/3/2020

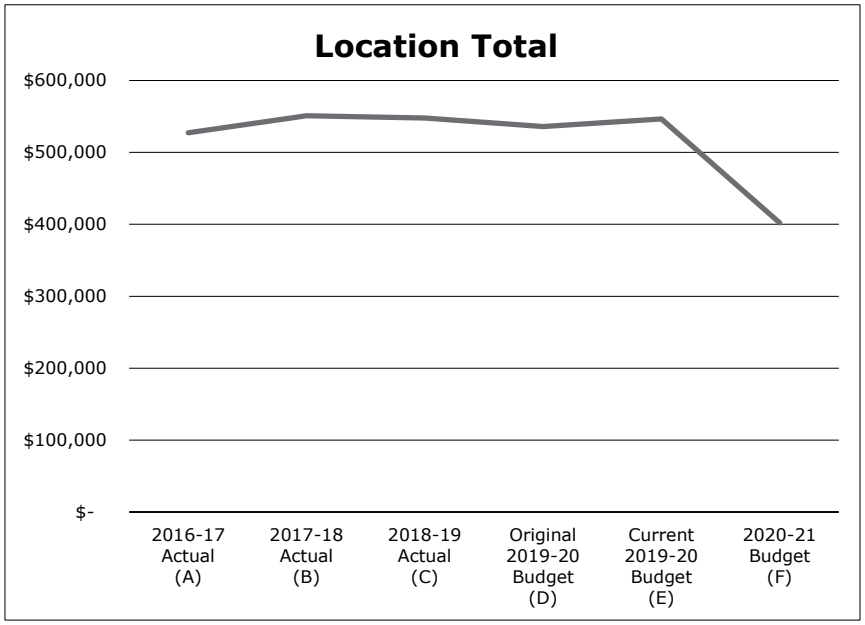
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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.

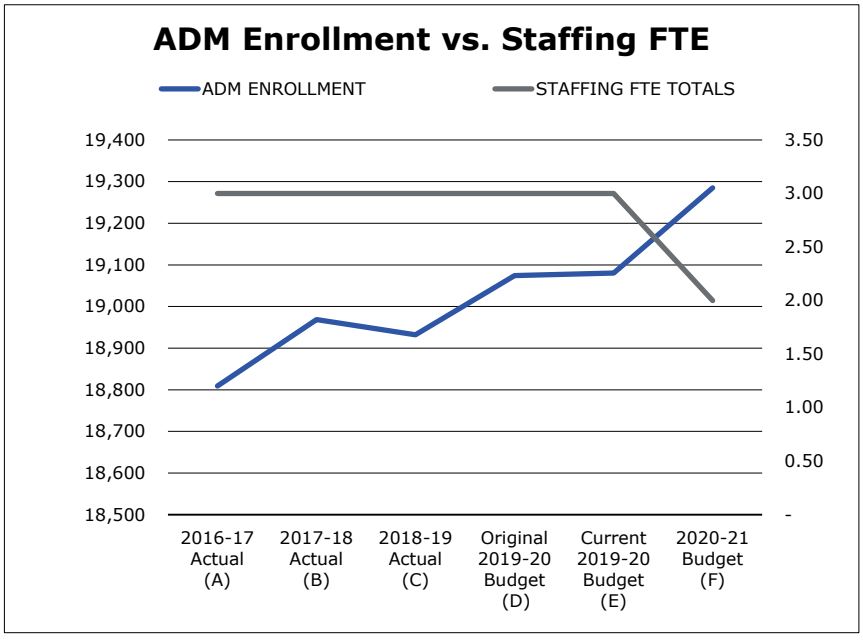
Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	323,142	321,441	330,362	317,961	329,206	236,083	(93,123)	-28%
360 Employee Benefits	158,882	159,762	165,028	163,736	164,297	114,646	(49,651)	-30%
Subtotal Personnel	**482,024**	**481,203**	**495,390**	**481,697**	**493,503**	**350,729**	**(142,774)**	**-29%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	40,344	22,750	-	-	-	-	0%
420 Staff Travel	10,149	4,169	3,514	7,920	6,720	6,289	(431)	-6%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	17	-	222	-	-	72	72	100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,075	8,816	2,997	9,540	9,540	6,769	(2,771)	-29%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,712	14,660	18,221	36,724	36,724	33,361	(3,363)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,197	1,802	4,865	-	-	4,835	4,835	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**45,150**	**69,790**	**52,568**	**54,184**	**52,984**	**51,326**	**(1,658)**	**-3%**
LOCATION TOTALS	**$ 527,174**	**$ 550,993**	**$ 547,958**	**$ 535,881**	**$ 546,487**	**$ 402,055**	**$ (144,432)**	**-26%**



Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/3/2020

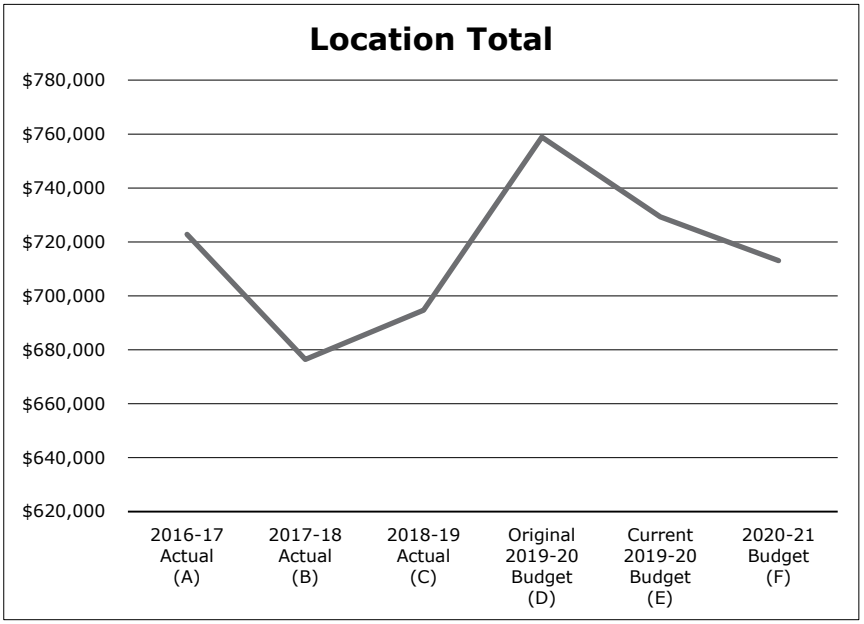
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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)	-100%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**2.00**	**(1.00)**	**-33%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**2.00**	**(1.00)**	**-33%**



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.

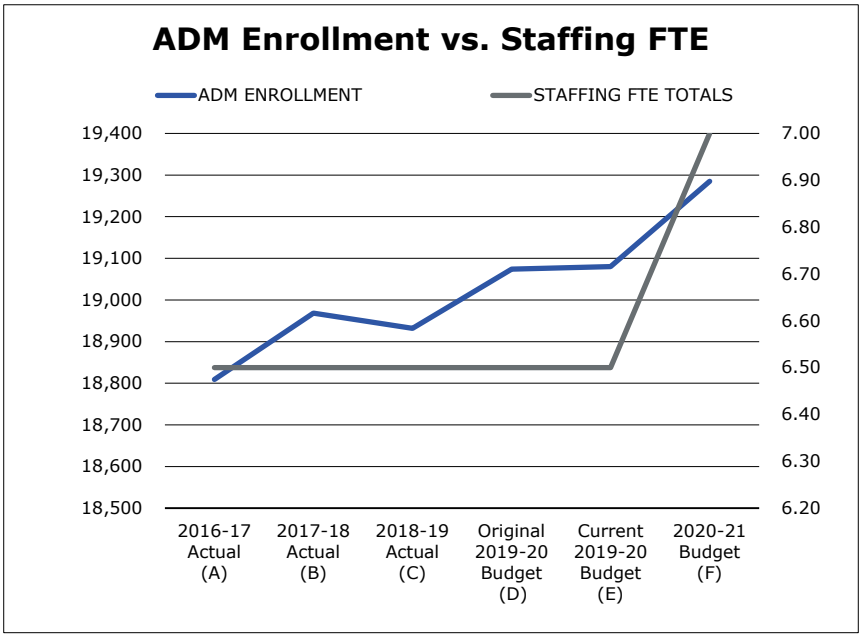
Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	432,172	397,513	410,736	418,598	423,088	409,258	(13,830)	-3%
360 Employee Benefits	257,763	254,300	265,718	272,170	266,490	271,844	5,354	2%
Subtotal Personnel	**689,935**	**651,813**	**676,454**	**690,768**	**689,578**	**681,102**	**(8,476)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,869	1,798	3,955	6,825	5,865	5,318	(547)	-9%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,014	1,377	823	1,723	1,690	1,890	200	12%
435 Energy	-	-	-	30,241	8,704	-	(8,704)	-100%
440 Purchased Services	8,908	3,821	8,757	12,781	10,971	12,447	1,476	13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,157	16,156	3,532	14,844	10,844	10,836	(8)	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,883	1,461	1,183	1,676	1,676	1,450	(226)	-13%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**32,830**	**24,612**	**18,250**	**68,090**	**39,750**	**31,941**	**(7,809)**	**-20%**
LOCATION TOTALS	**$ 722,766**	**$ 676,425**	**$ 694,704**	**$ 758,858**	**$ 729,328**	**$ 713,043**	**$ (16,285)**	**-2%**



Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/3/2020

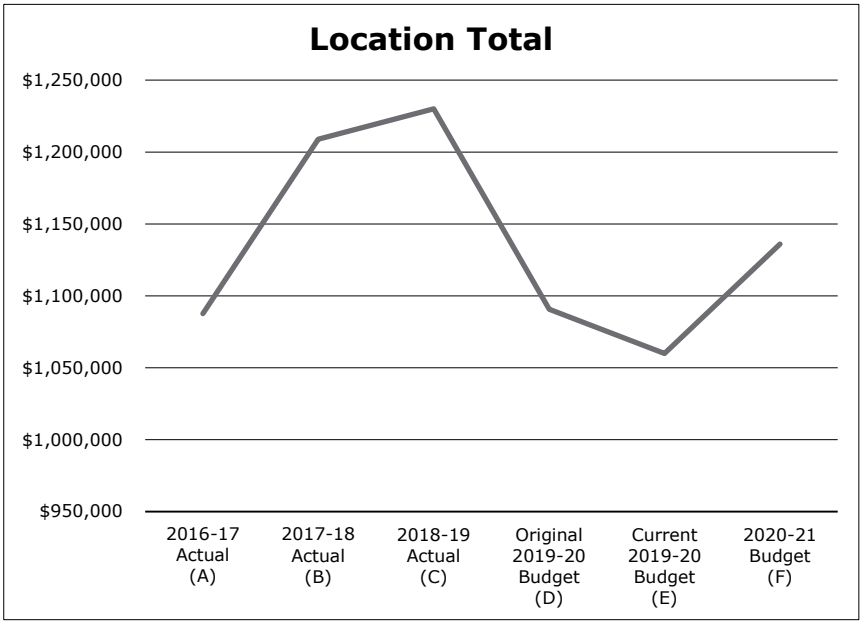
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	1.00	0.50	100%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	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%
Classified Sub Total	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**7.00**	**0.50**	**8%**
STAFFING FTE TOTALS	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**7.00**	**0.50**	**8%**



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.

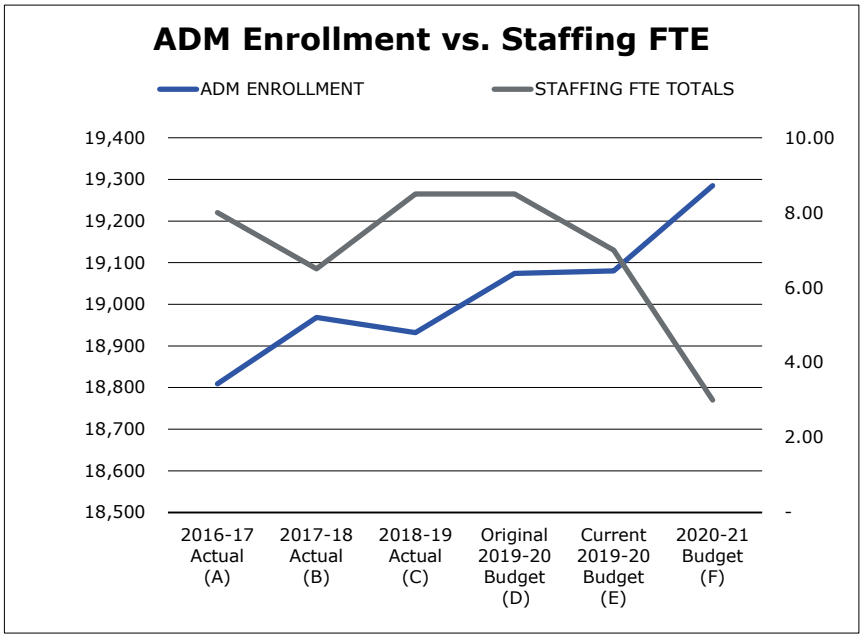
Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	439,147	510,341	513,881	440,251	465,635	469,000	3,365	1%
360 Employee Benefits	213,241	259,591	282,907	242,226	245,915	274,508	28,593	12%
Subtotal Personnel	**652,388**	**769,932**	**796,787**	**682,477**	**711,550**	**743,508**	**31,958**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	270	270	242	(28)	-10%
420 Staff Travel	986	1,257	114	3,749	989	967	(22)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	255	418	385	495	110	29%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	153	12	157	449	449	435	(14)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	434,057	437,757	430,143	376,287	341,287	366,212	24,925	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	2,574	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	26,970	5,000	24,175	19,175	384%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**435,196**	**439,026**	**433,243**	**408,143**	**348,380**	**392,526**	**44,146**	**13%**
LOCATION TOTALS	**$ 1,087,584**	**$ 1,208,958**	**$ 1,230,030**	**$ 1,090,620**	**$ 1,059,930**	**$ 1,136,034**	**$ 76,104**	**7%**



Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/3/2020

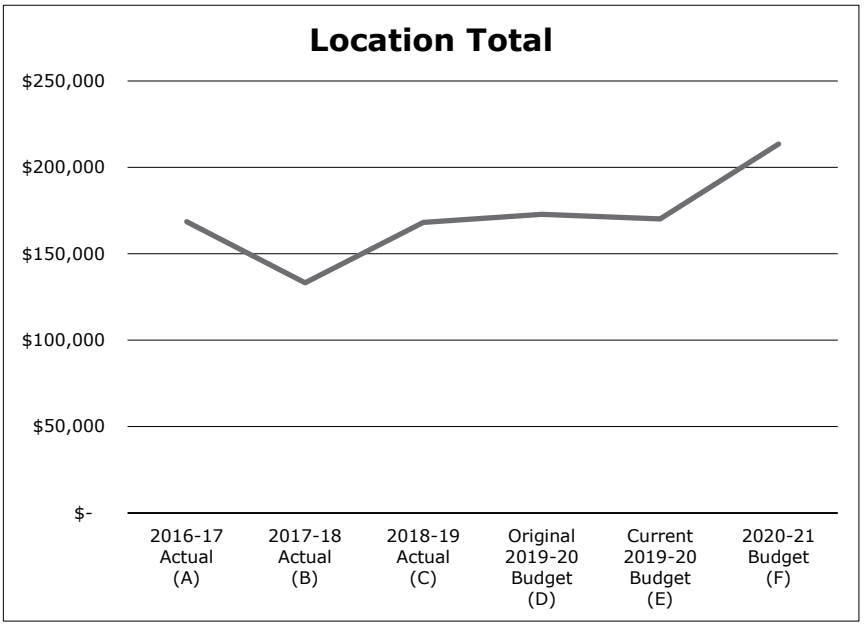
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	3.00	1.50	3.50	3.50	2.00	2.00	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**8.00**	**6.50**	**8.50**	**8.50**	**7.00**	**3.00**	**(4.00)**	**-57%**
STAFFING FTE TOTALS	**8.00**	**6.50**	**8.50**	**8.50**	**7.00**	**3.00**	**(4.00)**	**-57%**



Custodial Services provides management services for all custodial workers across the district. They are responsible for maintaining clean, safe, and usable working conditions.

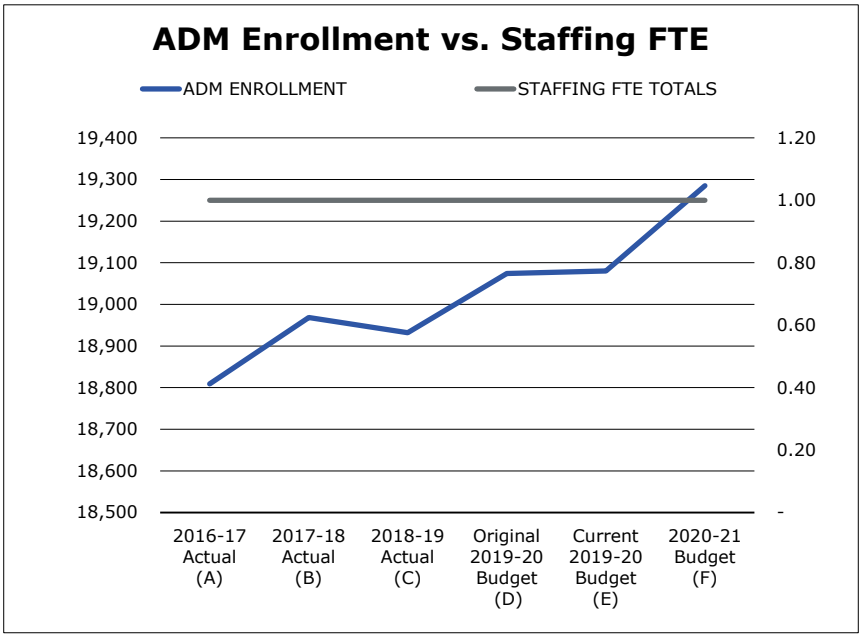
Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 118,172	$ 91,335	$ 122,227	$ 88,739	$ 88,739	$ 125,077	$ 36,338	41%
320 Non-Certificated Salaries	-	-	1,125	-	-	-	-	0%
360 Employee Benefits	39,307	35,004	40,487	34,584	34,862	40,559	5,697	16%
Subtotal Personnel	**157,479**	**126,339**	**163,839**	**123,323**	**123,601**	**165,636**	**42,035**	**34%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,840	2,046	-	135	135	131	(4)	-3%
425 Student Travel	380	116	148	450	450	435	(15)	-3%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	803	-	-	900	900	870	(30)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,282	1,674	3,221	44,015	41,015	42,563	1,548	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,859	3,048	1,013	4,050	4,050	3,916	(134)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,163**	**6,883**	**4,381**	**49,550**	**46,550**	**47,915**	**1,365**	**3%**
LOCATION TOTALS	**$ 168,642**	**$ 133,222**	**$ 168,220**	**$ 172,873**	**$ 170,151**	**$ 213,551**	**$ 43,400**	**26%**



Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/3/2020

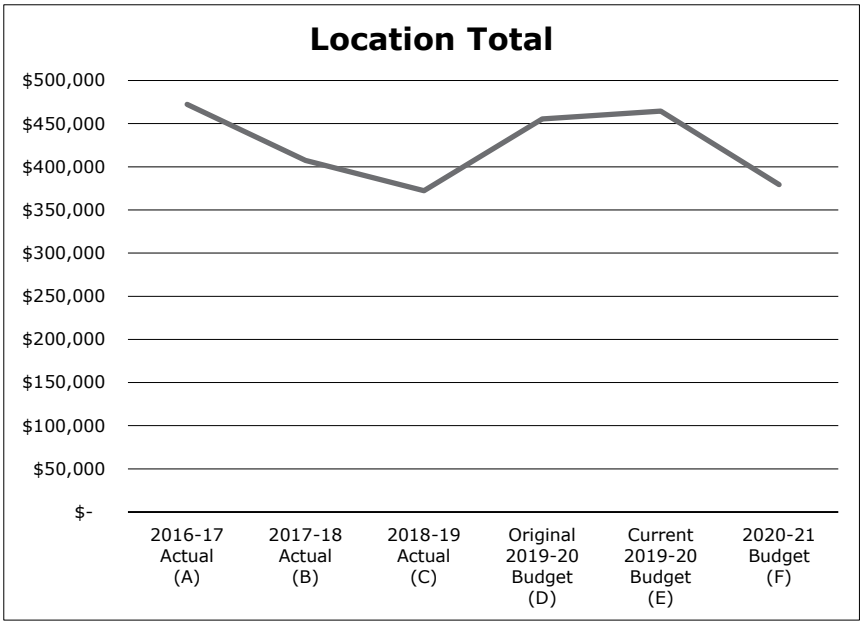
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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.

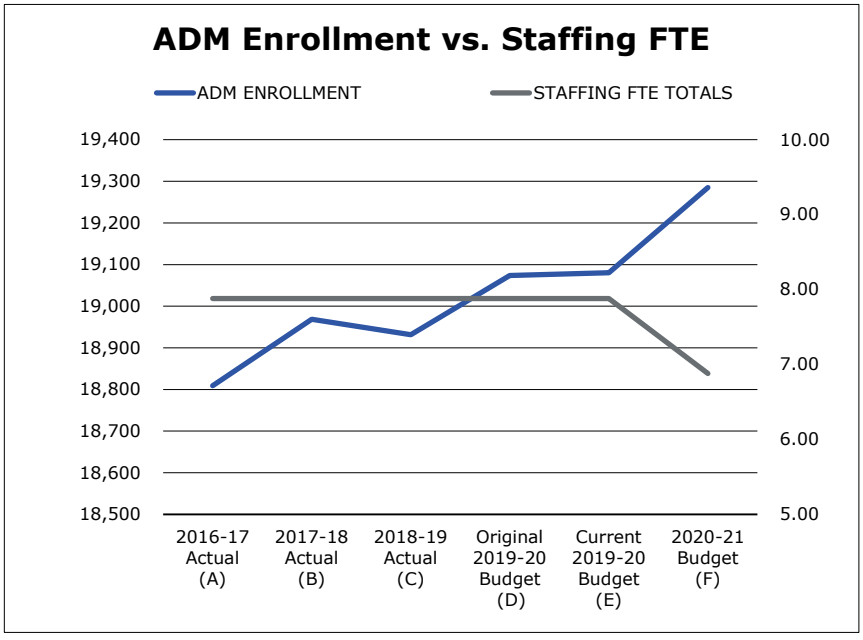
Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	89,579	92,739	90,959	91,305	92,625	89,079	(3,546)	-4%
360 Employee Benefits	172,353	169,093	169,382	198,927	173,516	133,117	(40,399)	-23%
Subtotal Personnel	**261,931**	**261,832**	**260,341**	**290,232**	**266,141**	**222,196**	**(43,945)**	**-17%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	567	1,682	2,700	35,700	2,611	(33,089)	-93%
420 Staff Travel	29,710	27,869	23,888	59,359	59,359	54,632	(4,727)	-8%
425 Student Travel	2,913	1,891	-	2,034	2,034	1,967	(67)	-3%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	146,596	99,232	76,532	73,819	73,819	71,383	(2,436)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,106	4,597	6,547	4,500	4,500	4,351	(149)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	25,097	11,380	3,317	22,914	22,914	22,158	(756)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**210,422**	**145,535**	**111,965**	**165,326**	**198,326**	**157,102**	**(41,224)**	**-21%**
LOCATION TOTALS	**$ 472,353**	**$ 407,367**	**$ 372,306**	**$ 455,558**	**$ 464,467**	**$ 379,298**	**$ (85,169)**	**-18%**



Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/3/2020

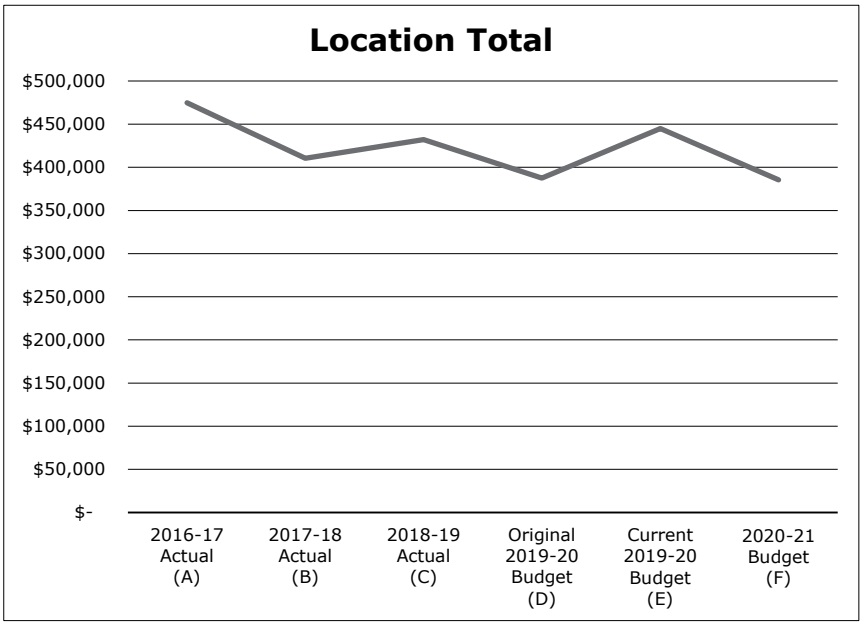
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	7.00	7.00	7.00	7.00	7.00	6.00	(1.00)	-14%
Classified Sub Total	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**6.88**	**(1.00)**	**-13%**
STAFFING FTE TOTALS	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**6.88**	**(1.00)**	**-13%**



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.

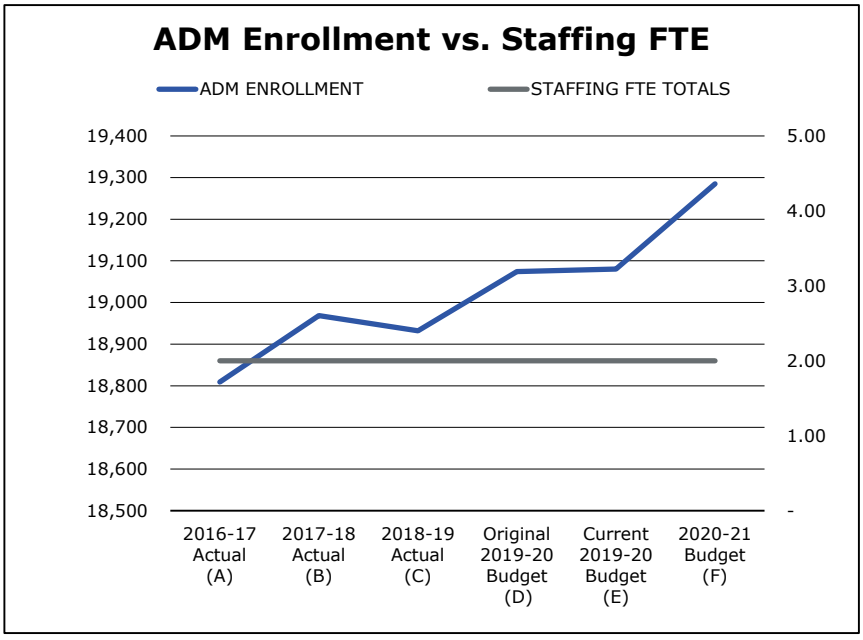
Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 255,918	$ 205,004	$ 218,534	$ 176,347	$ 234,948	$ 175,001	$ (59,947)	-26%
320 Non-Certificated Salaries	80,492	81,038	84,487	81,817	82,522	82,691	169	0%
360 Employee Benefits	104,057	98,274	103,392	97,593	99,650	97,884	(1,766)	-2%
Subtotal Personnel	**440,466**	**384,316**	**406,413**	**355,757**	**417,120**	**355,576**	**(61,544)**	**-15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	18,868	15,555	13,852	16,950	15,750	15,408	(342)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	276	-	180	2,892	-	2,892	2,892	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	9,195	5,450	5,859	9,000	9,000	8,703	(297)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,939	5,184	5,702	2,975	2,975	2,877	(98)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**34,279**	**26,189**	**25,592**	**31,817**	**27,725**	**29,880**	**2,155**	**8%**
LOCATION TOTALS	**$ 474,745**	**$ 410,505**	**$ 432,005**	**$ 387,574**	**$ 444,845**	**$ 385,456**	**$ (59,389)**	**-13%**



Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/3/2020

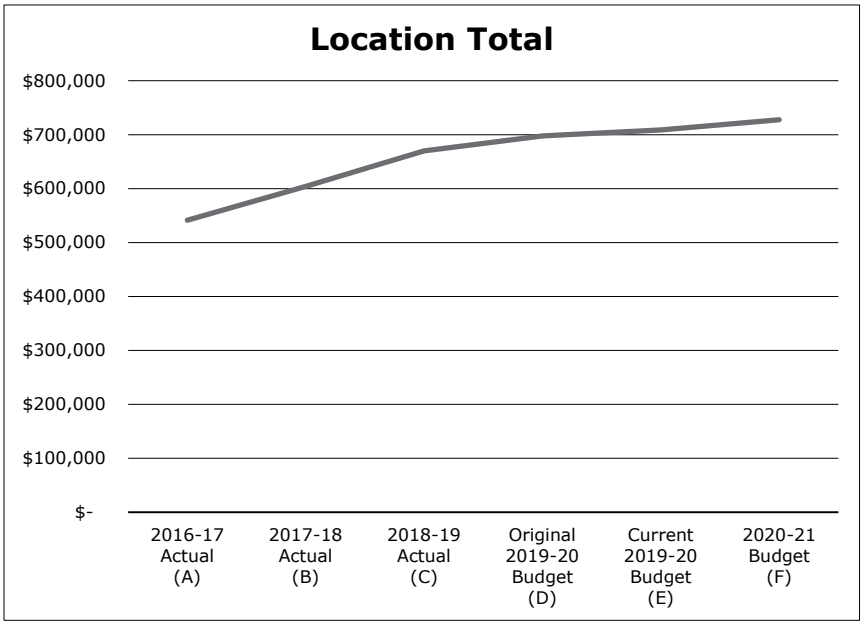
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	-	-	-	-	-	-	0%
Classified Sub Total	**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.

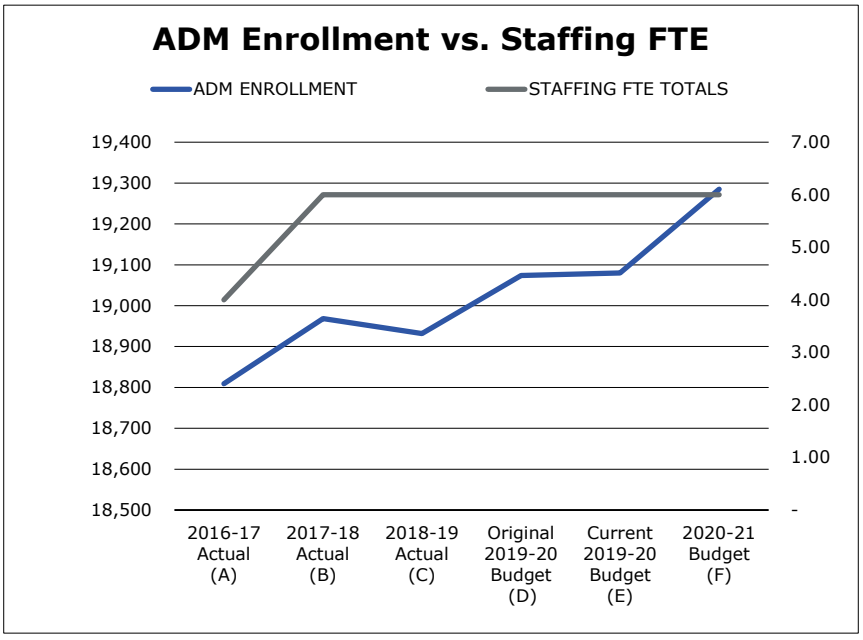
Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	325,653	356,651	402,611	415,040	427,368	436,850	9,482	2%
360 Employee Benefits	198,443	226,537	254,283	258,593	261,333	268,649	7,316	3%
Subtotal Personnel	**524,096**	**583,188**	**656,894**	**673,633**	**688,701**	**705,499**	**16,798**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,862	127	-	4,677	3,477	3,362	(115)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	12,021	16,021	9,082	12,947	10,055	12,615	2,560	25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,576	3,963	3,711	3,184	3,184	3,079	(105)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	783	694	379	3,184	3,184	3,079	(105)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**17,243**	**20,805**	**13,172**	**23,992**	**19,900**	**22,135**	**2,235**	**11%**
LOCATION TOTALS	**$ 541,339**	**$ 603,993**	**$ 670,066**	**$ 697,625**	**$ 708,601**	**$ 727,634**	**$ 19,033**	**3%**



Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/3/2020

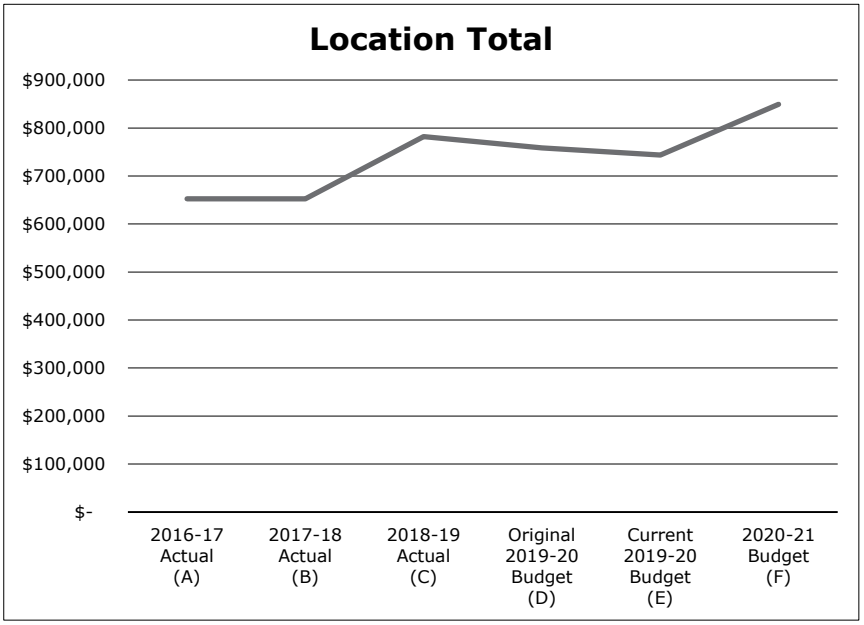
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.00	4.00	4.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**4.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**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.

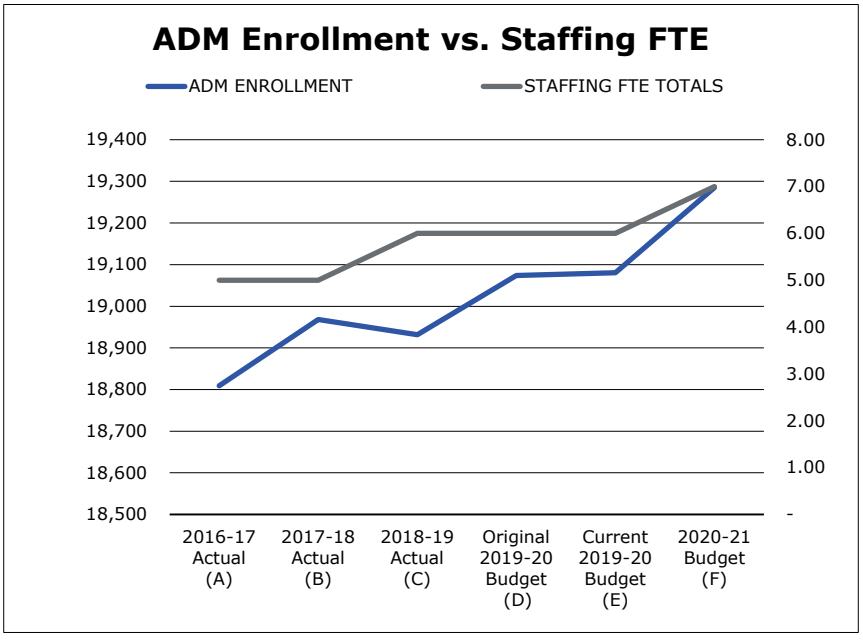
Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	327,770	353,041	398,575	369,422	364,076	422,469	58,393	16%
360 Employee Benefits	202,606	205,262	248,222	246,707	240,820	286,390	45,570	19%
Subtotal Personnel	**530,375**	**558,303**	**646,797**	**616,129**	**604,896**	**708,859**	**103,963**	**17%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,842	3,287	3,552	8,670	7,470	7,223	(247)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	105,226	84,653	120,654	129,489	127,272	129,249	1,977	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,670	6,109	10,973	3,600	3,600	3,481	(119)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,629	135	261	630	630	609	(21)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**122,366**	**94,183**	**135,441**	**142,389**	**138,972**	**140,562**	**1,590**	**1%**
LOCATION TOTALS	**$ 652,742**	**$ 652,486**	**$ 782,238**	**$ 758,518**	**$ 743,868**	**$ 849,421**	**$ 105,553**	**14%**



Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/3/2020

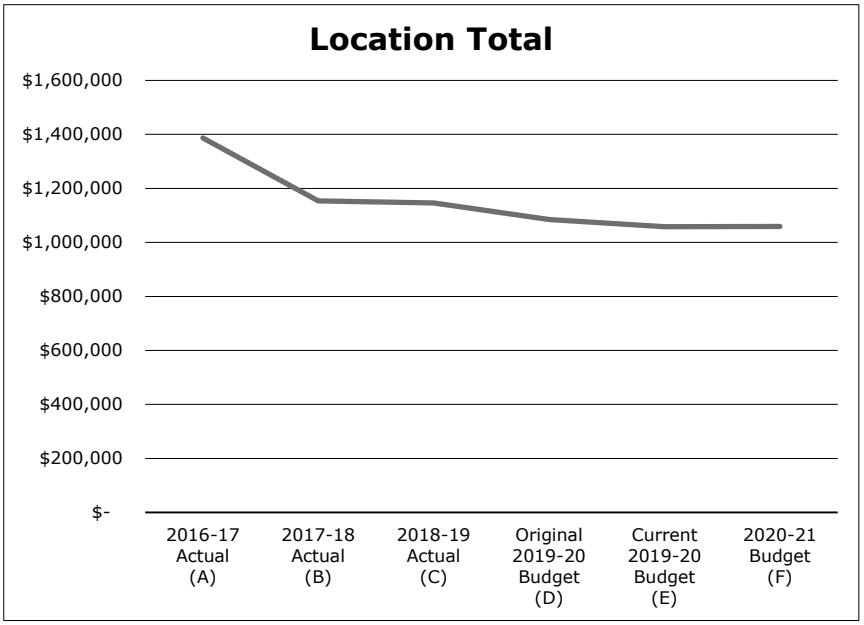
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	4.00	5.00	4.00	4.00	5.00	1.00	25%
Classified Sub Total	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**7.00**	**1.00**	**17%**
STAFFING FTE TOTALS	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**7.00**	**1.00**	**17%**



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.

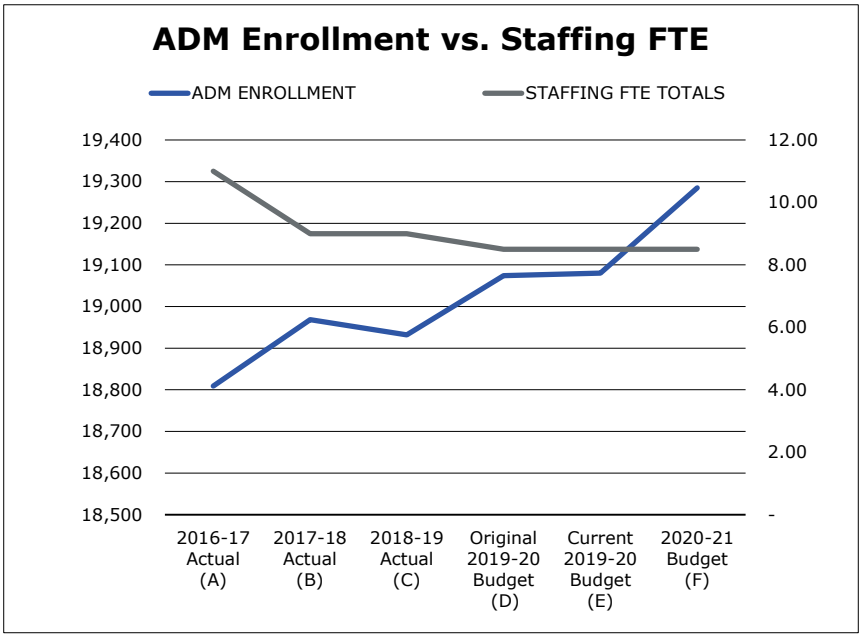
Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 14,465	$ 15,585	$ 30,206	$ -	$ 7,650	$ -	$ (7,650)	-100%
320 Non-Certificated Salaries	682,076	634,815	610,013	582,523	567,586	582,657	15,071	3%
360 Employee Benefits	412,241	372,056	376,054	366,200	347,354	344,846	(2,508)	-1%
Subtotal Personnel	**1,108,783**	**1,022,456**	**1,016,273**	**948,723**	**922,590**	**927,503**	**4,913**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	40,345	26,493	34,330	48,460	48,460	46,860	(1,600)	-3%
420 Staff Travel	19,467	6,446	8,396	15,360	15,360	14,944	(416)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	25,440	13,232	24,973	29,683	29,683	28,703	(980)	-3%
445 Insurance & Bond Premiums	-	-	50	-	-	-	-	0%
450 Supplies & Materials	49,154	49,569	57,625	37,602	37,602	36,361	(1,241)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	28,559	30,949	4,713	4,500	4,500	4,351	(149)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	5,076	-	-	-	-	-	0%
540 Capital Outlay	115,049	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**278,012**	**131,765**	**130,087**	**135,605**	**135,605**	**131,219**	**(4,386)**	**-3%**
LOCATION TOTALS	**$ 1,386,795**	**$ 1,154,221**	**$ 1,146,360**	**$ 1,084,328**	**$ 1,058,195**	**$ 1,058,722**	**$ 527**	**0%**



Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/3/2020

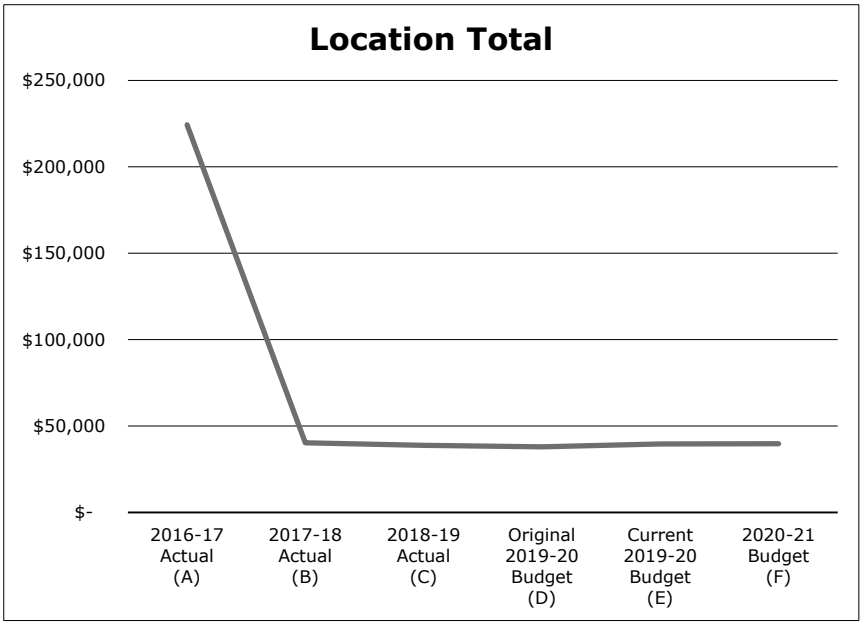
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	2.00	2.00	2.00	1.50	1.50	1.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	5.00	5.00	5.00	5.00	5.00	-	0%
Classified Sub Total	**11.00**	**9.00**	**9.00**	**8.50**	**8.50**	**8.50**	**-**	**0%**
STAFFING FTE TOTALS	**11.00**	**9.00**	**9.00**	**8.50**	**8.50**	**8.50**	**-**	**0%**



Human Resources is responsible for labor relations, contract negotiations with bargaining units, benefits administration, and works closely with Payroll, among other items.

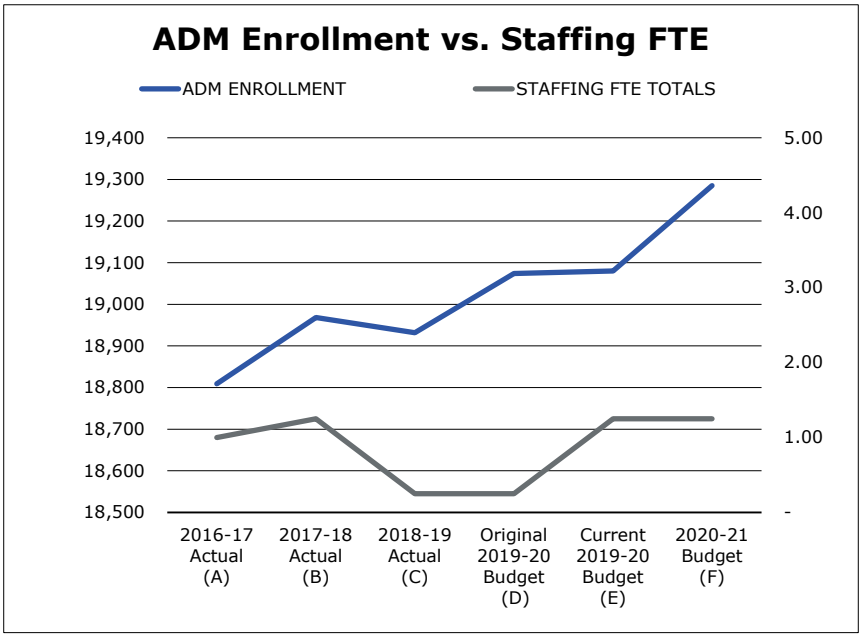
Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	168,790	30,416	30,140	30,372	30,743	30,743	-	0%
360 Employee Benefits	46,596	3,437	3,450	1,397	3,059	3,421	362	12%
Subtotal Personnel	**215,386**	**33,853**	**33,590**	**31,769**	**33,802**	**34,164**	**362**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,237	2,224	-	585	225	-	(225)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,718	3,605	4,554	4,950	4,950	5,004	54	1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,994	660	660	675	675	653	(22)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,949**	**6,488**	**5,214**	**6,210**	**5,850**	**5,657**	**(193)**	**-3%**
LOCATION TOTALS	**$ 224,335**	**$ 40,341**	**$ 38,804**	**$ 37,979**	**$ 39,652**	**$ 39,821**	**$ 169**	**0%**



Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/3/2020

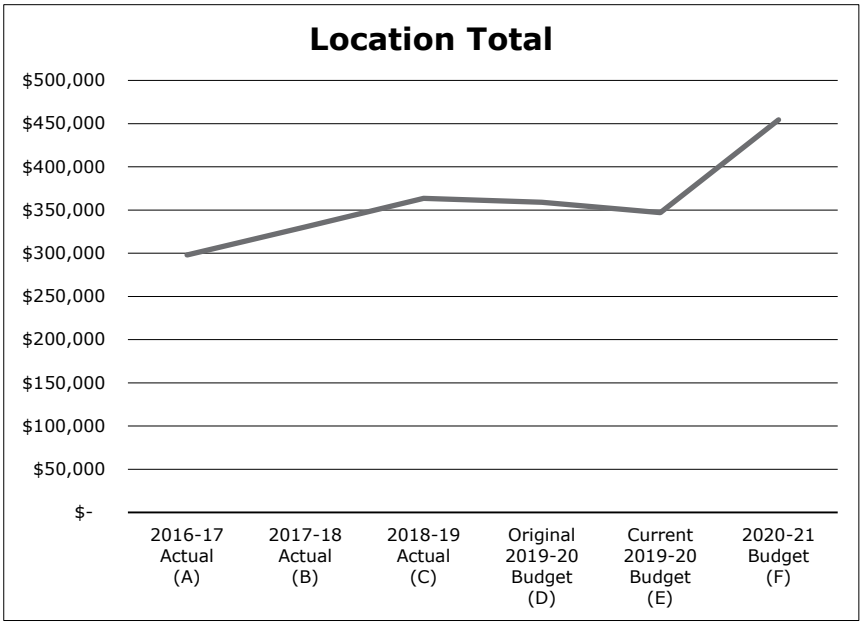
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	0.25	0.25	0.25	0.25	0.25	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	1.00	-	-	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.25**	**0.25**	**0.25**	**1.25**	**1.25**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.25**	**0.25**	**0.25**	**1.25**	**1.25**	**-**	**0%**



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.

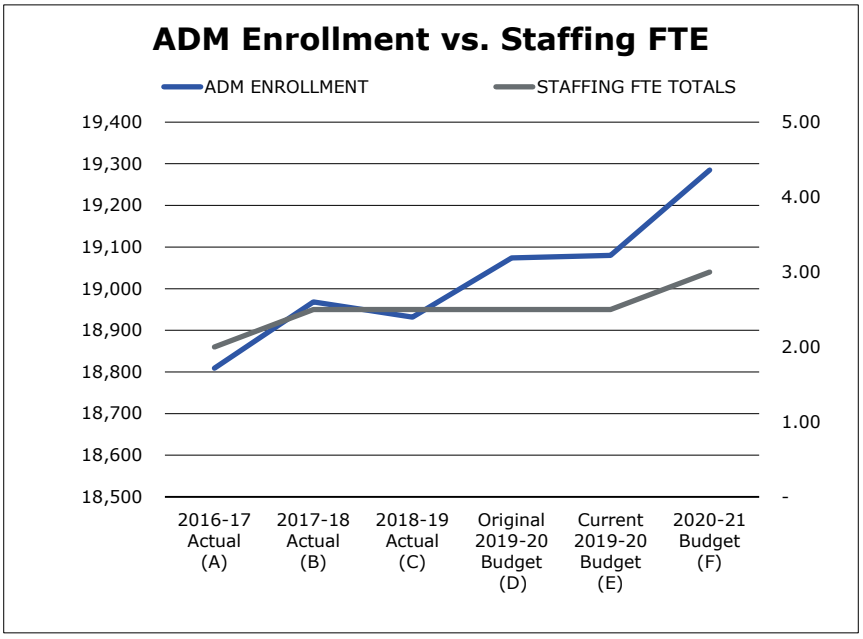
Fund: 100 General Operating Fund
Location: 609 Budget and Finance
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	189,639	217,040	247,241	230,661	223,347	285,067	61,720	28%
360 Employee Benefits	100,073	104,392	110,010	109,473	110,001	153,312	43,311	39%
Subtotal Personnel	**289,712**	**321,432**	**357,251**	**340,134**	**333,348**	**438,379**	**105,031**	**32%**
								0%
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,395	1,293	1,068	9,960	7,560	7,204	(356)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	140	-	550	4,692	1,800	3,617	1,817	101%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,927	4,731	1,581	1,980	1,980	2,224	244	12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,802	3,087	3,057	2,229	2,229	2,968	739	33%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,264**	**9,111**	**6,255**	**18,861**	**13,569**	**16,013**	**2,444**	**18%**
LOCATION TOTALS	**$ 297,975**	**$ 330,543**	**$ 363,506**	**$ 358,995**	**$ 346,917**	**$ 454,392**	**$ 107,475**	**31%**



Fund: 100 General Operating Fund
Location: 609 Budget & Finance
Date: 6/3/2020

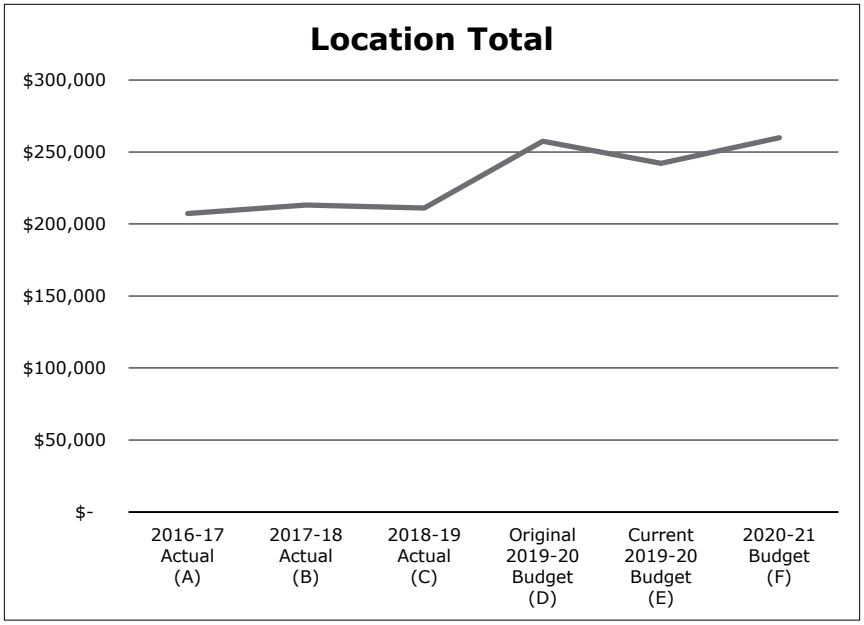
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	0.50	0.50	0.50	0.50	1.00	0.50	100%
Classified Sub Total	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**	**3.00**	**0.50**	**20%**
STAFFING FTE TOTALS	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**	**3.00**	**0.50**	**20%**



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.

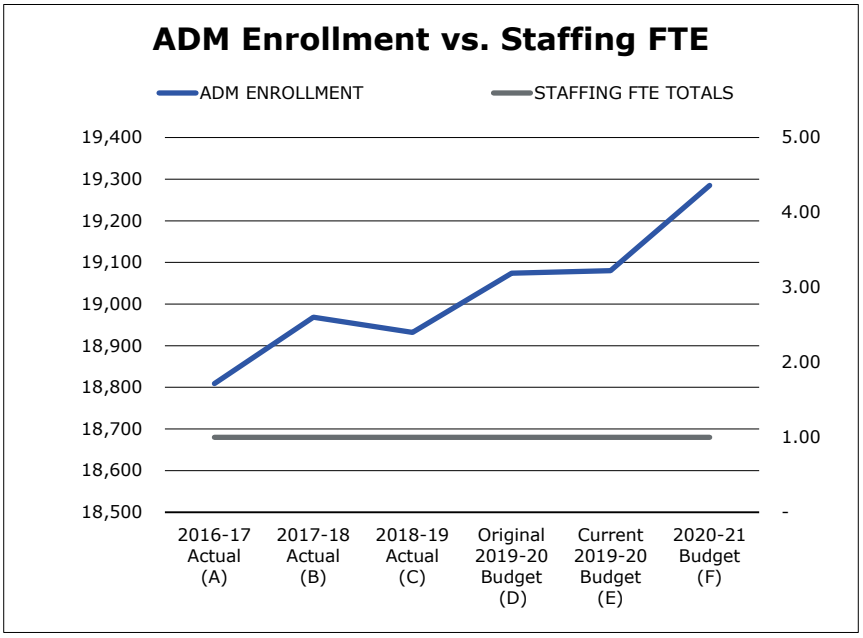
Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	30,736	31,548	33,746	34,836	36,782	37,236	454	1%
360 Employee Benefits	9,504	10,021	10,711	10,779	11,190	11,648	458	4%
Subtotal Personnel	**40,239**	**41,569**	**44,457**	**45,615**	**47,972**	**48,884**	**912**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,939	20,527	21,899	38,101	34,501	24,969	(9,532)	-28%
435 Energy	147,375	145,822	139,663	172,461	158,338	175,655	17,317	11%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,748	5,235	5,060	1,327	1,327	10,429	9,102	686%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**167,062**	**171,584**	**166,622**	**211,889**	**194,166**	**211,053**	**16,887**	**9%**
LOCATION TOTALS	**$ 207,301**	**$ 213,153**	**$ 211,079**	**$ 257,504**	**$ 242,138**	**$ 259,937**	**$ 17,799**	**7%**



Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/3/2020

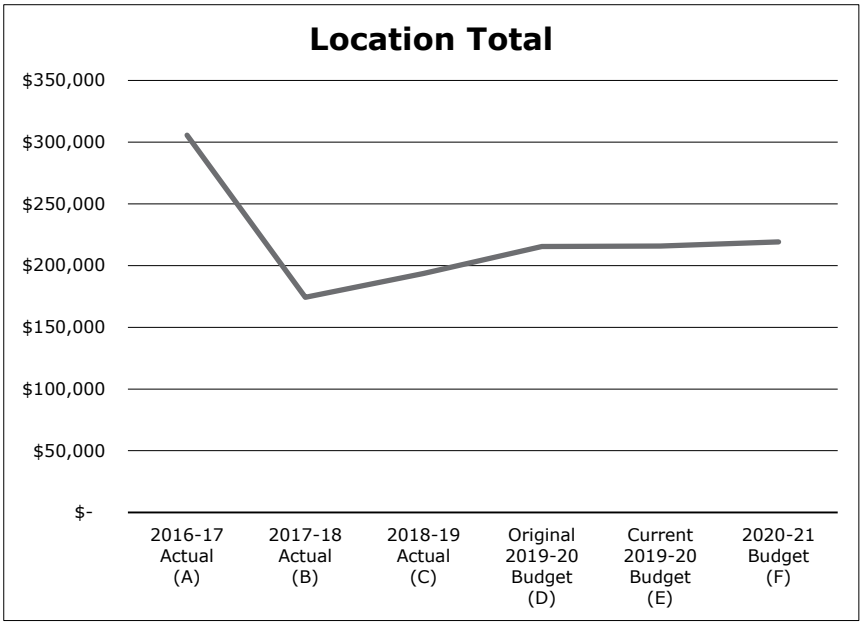
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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 administrative departments, except for Facilities, Custodial Services, Purchasing/Warehouse, and Food Service. It is the headquarters for the school district.

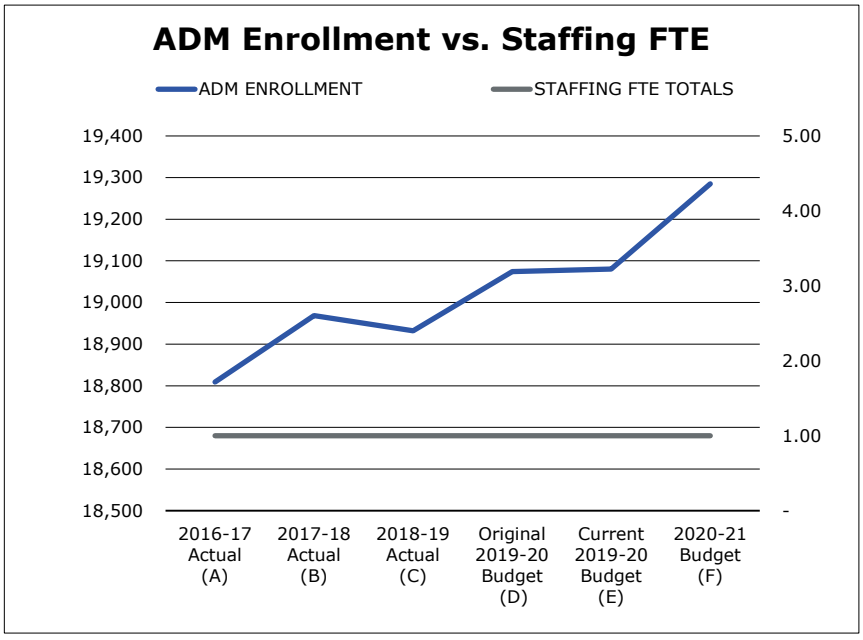
Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	163,025	100,393	102,661	102,823	103,823	108,885	5,062	5%
360 Employee Benefits	59,123	50,454	53,486	54,374	54,802	55,060	258	0%
Subtotal Personnel	**222,148**	**150,847**	**156,147**	**157,197**	**158,625**	**163,945**	**5,320**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,880	2,468	3,247	5,976	4,776	2,417	(2,359)	-49%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	78,369	12,000	18,155	47,177	47,177	33,845	(13,332)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,422	6,741	16,050	3,184	3,184	17,692	14,508	456%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	817	2,257	-	1,990	1,990	1,287	(703)	-35%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**83,488**	**23,465**	**37,453**	**58,327**	**57,127**	**55,241**	**(1,886)**	**-3%**
LOCATION TOTALS	**$ 305,636**	**$ 174,312**	**$ 193,600**	**$ 215,524**	**$ 215,752**	**$ 219,186**	**$ 3,434**	**2%**



Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/3/2020

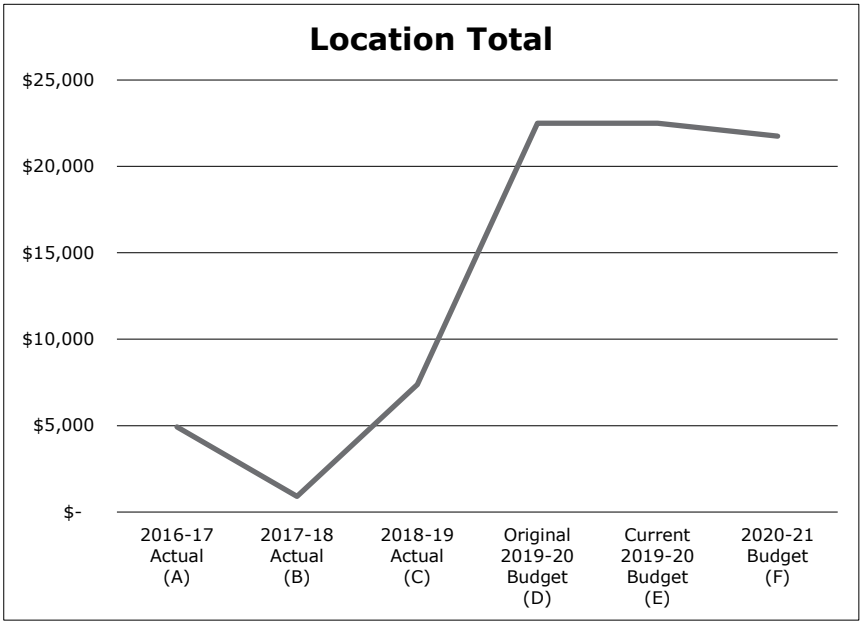
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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 (PIO) 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.

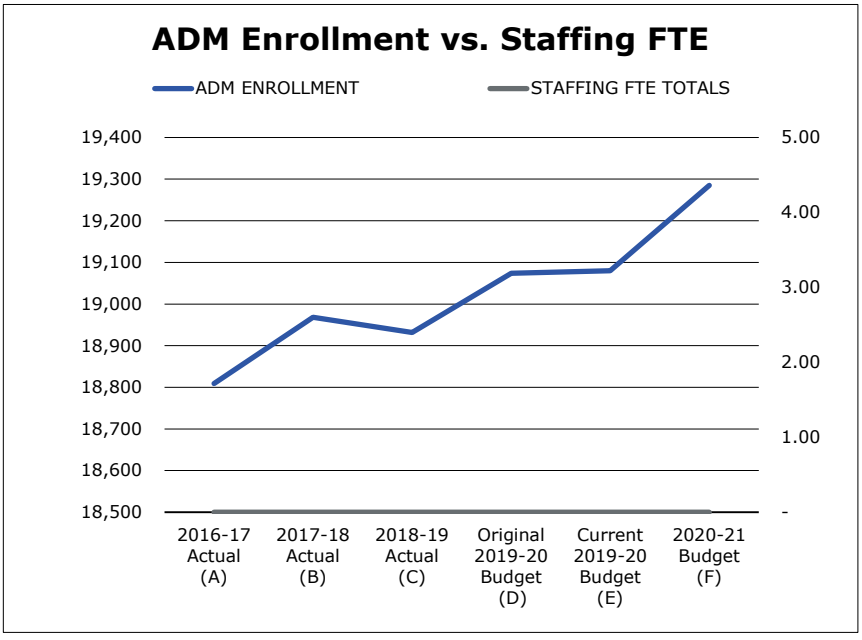
Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	4,925	906	7,381	22,500	22,500	21,757	(743)	-3%
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 Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,925**	**906**	**7,381**	**22,500**	**22,500**	**21,757**	**(743)**	**-3%**
LOCATION TOTALS	**$ 4,925**	**$ 906**	**$ 7,381**	**$ 22,500**	**$ 22,500**	**$ 21,757**	**$ (743)**	**-3%**



Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/3/2020

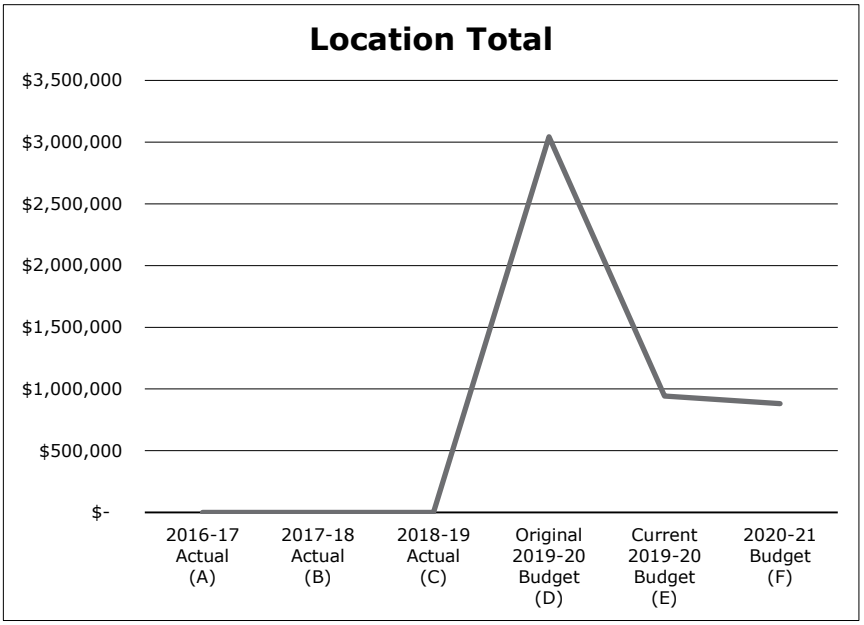
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Planning and Demography reviews boundaries exemptions and analyzes Borough growth trends.

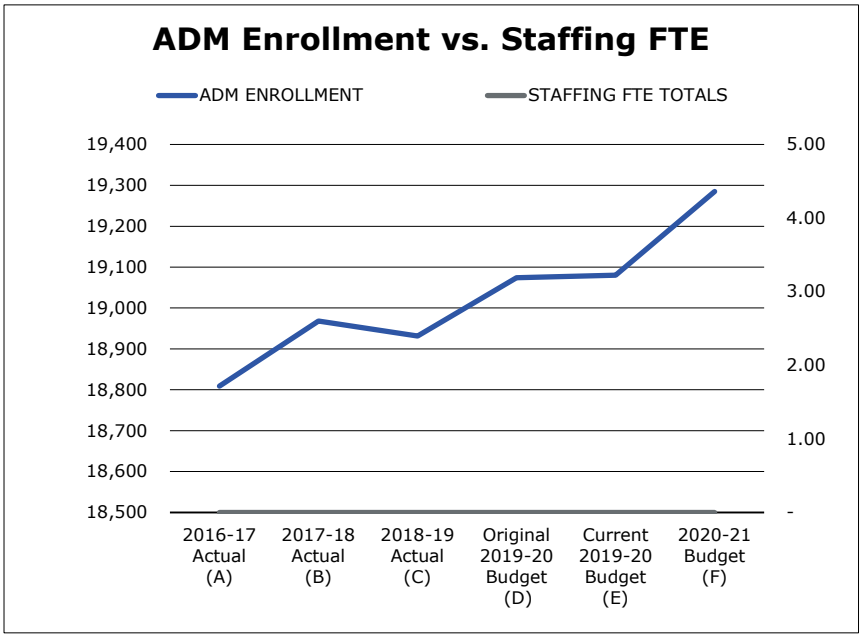
Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 606,389	$ 493,228	$ 767,519	$ 274,291	56%
320 Non-Certificated Salaries	-	-	-	483,382	283,225	642,171	358,946	127%
360 Employee Benefits	-	-	-	1,953,542	165,629	(528,084)	(693,713)	-100%
Subtotal Personnel	**-**	**-**	**-**	**3,043,313**	**942,082**	**881,606**	**(60,476)**	**-6%**
NON PERSONNEL EXPENSE								
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 Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 3,043,313**	**$ 942,082**	**$ 881,606**	**$ (60,476)**	**-6%**



Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/3/2020

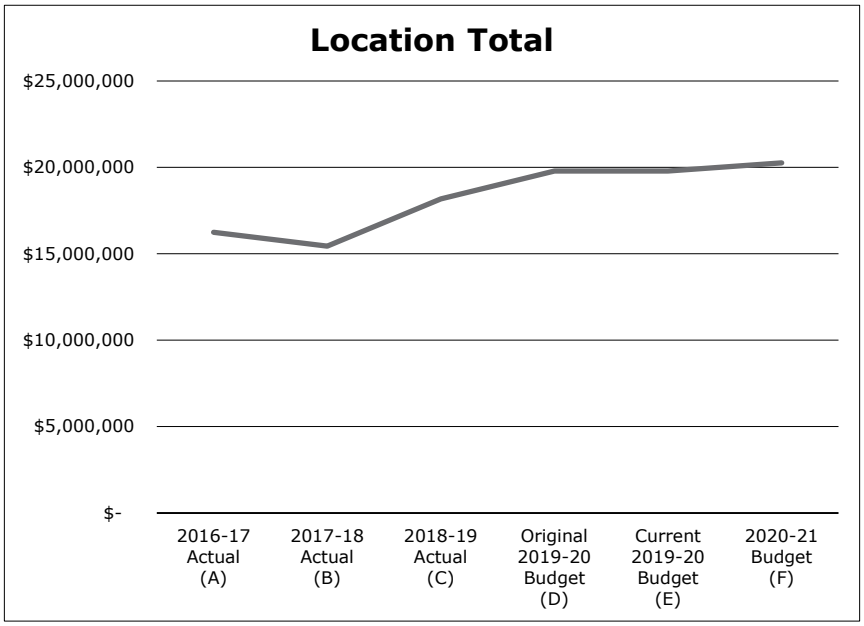
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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.

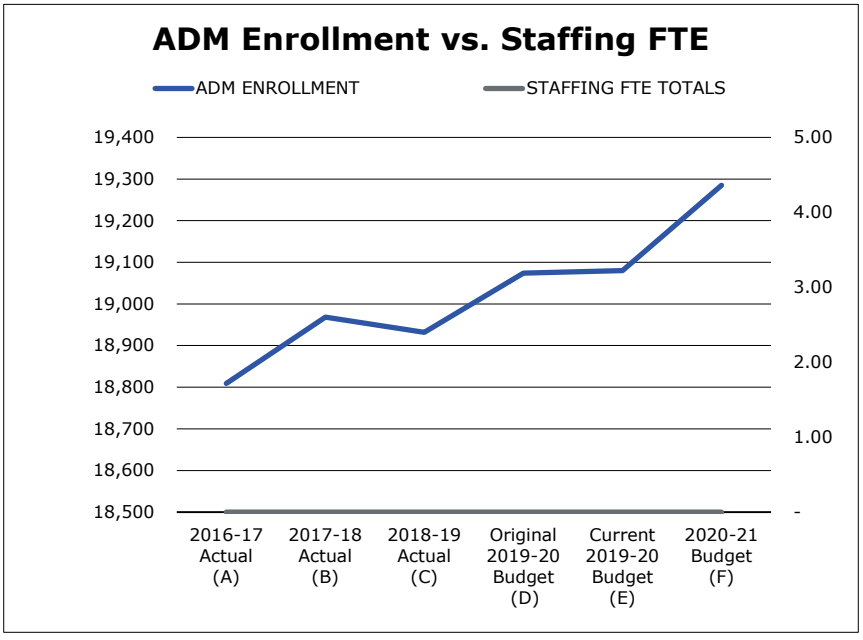
Fund: 100 General Operating Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	16,242,978	15,444,055	18,175,456	19,796,626	19,796,626	20,262,378	465,752	2%
Subtotal Personnel	**16,242,978**	**15,444,055**	**18,175,456**	**19,796,626**	**19,796,626**	**20,262,378**	**465,752**	**2%**
NON PERSONNEL EXPENSE								
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 Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 16,242,978**	**$ 15,444,055**	**$ 18,175,456**	**$ 19,796,626**	**$ 19,796,626**	**$ 20,262,378**	**$ 465,752**	**2%**



Fund: 100 General Operating Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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).

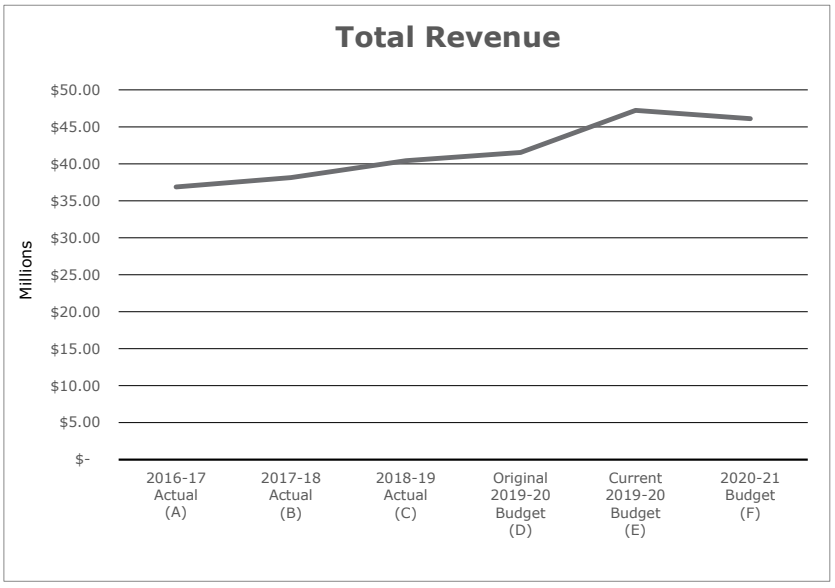
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Special Revenue Funds

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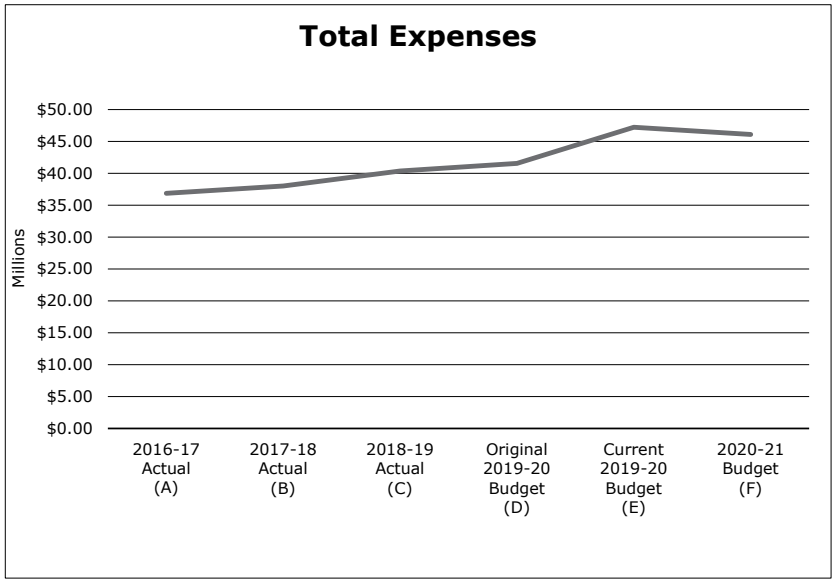
Fund: Special Revenue Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	1,115,178	1,097,620	1,212,213	1,035,900	1,035,900	1,695,360	659,460	64%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	-	-	-	-	-	-	-	
Meal Revenue	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,115,178**	**1,097,620**	**1,212,213**	**1,035,900**	**1,035,900**	**1,695,360**	**659,460**	**64%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	15,646,345	17,047,407	17,348,950	17,185,599	21,086,644	21,067,459	(19,185)	0%
Total Revenue From State Sources	**15,646,345**	**17,047,407**	**17,348,950**	**17,185,599**	**21,086,644**	**21,067,459**	**(19,185)**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 6,159,644	$ 6,468,442	$ 6,452,664	$ 6,941,363	$ 6,916,409	$ 6,676,517	$ (239,892)	-3%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	10,844,966	12,323,923	14,545,797	14,389,881	15,847,952	14,236,290	(1,611,662)	-10%
Total Revenue From Federal Sources	**17,004,610**	**18,792,365**	**20,998,461**	**21,331,244**	**22,764,361**	**20,912,807**	**(1,851,554)**	**-9%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 1,772,473	$ -	$ -	$ -	$ 49,686	$ 425,000	$ 375,314	755%
Transfers from Other Funds	1,333,212	1,212,117	849,690	1,995,330	2,289,594	2,004,433	(285,161)	-12%
Total Appropriations & Transfers	**3,105,685**	**1,212,117**	**849,690**	**1,995,330**	**2,339,280**	**2,429,433**	**90,153**	**5%**
REVENUE TOTALS	**$ 36,871,818**	**$ 38,149,509**	**$ 40,409,315**	**$ 41,548,073**	**$ 47,226,185**	**$ 46,105,059**	**$ (1,121,126)**	**-2%**



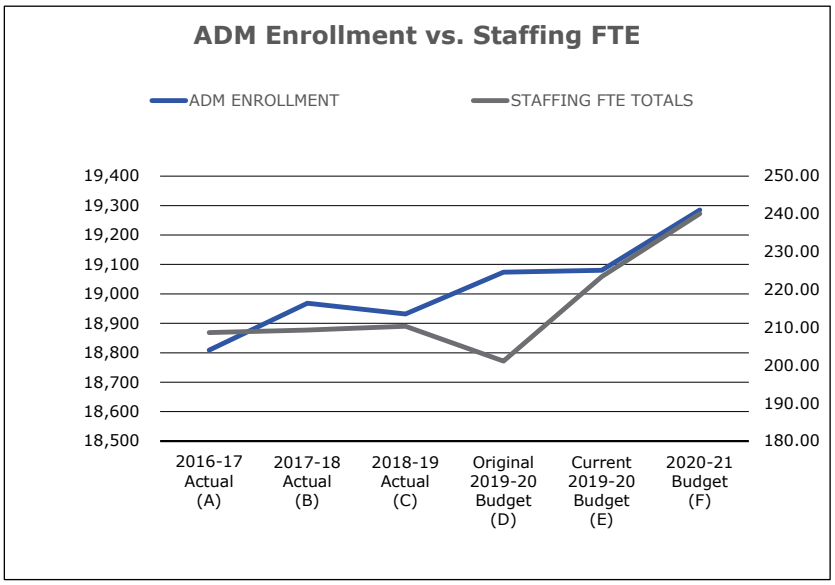
Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 3,341,131	$ 3,782,757	$ 4,528,601	$ 4,271,551	$ 4,566,981	$ 6,075,329	$ 1,508,348	25%
320 Non-Certificated Salaries	5,479,687	5,824,410	6,405,458	5,946,036	6,522,677	6,416,639	(106,038)	-2%
360 Employee Benefits	4,105,281	4,604,036	5,396,352	4,945,683	5,780,260	6,061,895	281,635	5%
Subtotal Personnel	**12,926,100**	**14,211,203**	**16,330,412**	**15,163,270**	**16,869,918**	**18,553,863**	**1,683,945**	**9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	432,737	425,561	588,112	1,095,961	1,273,925	1,110,666	(163,259)	-15%
420 Staff Travel	261,476	183,161	180,783	89,115	176,769	115,283	(61,487)	-53%
425 Student Travel	151,834	128,892	152,560	134,870	214,204	94,784	(119,420)	-126%
430 Utilities	31,307	19,673	27,409	26,727	34,349	26,286	(8,063)	-31%
435 Energy	209,068	215,495	214,424	235,008	235,008	264,985	29,977	11%
440 Purchased Services	17,795,368	17,583,640	17,554,192	18,740,824	19,000,961	18,732,653	(268,308)	-1%
445 Insurance & Bond Premiums	24,417	20,330	20,327	22,705	21,438	22,510	1,072	5%
450 Supplies & Materials	4,369,784	4,114,253	4,480,961	4,751,905	8,637,009	6,265,407	(2,371,602)	-38%
487 Transportation in Lieu	3,325	1,919	4,504	18,000	5,100	5,000	(100)	-2%
490 Other Expenses	151,459	158,925	10,394	699,597	113,723	322,306	208,583	65%
495 Indirect	510,394	968,737	809,288	570,090	643,781	591,316	(52,465)	-9%
510 Equipment	-	-	9,972	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,941,170**	**23,820,586**	**24,052,928**	**26,384,802**	**30,356,267**	**27,551,196**	**(2,805,071)**	**-10%**
FUND TOTAL	**$ 36,867,270**	**$ 38,031,789**	**$ 40,383,339**	**$ 41,548,072**	**$ 47,226,185**	**$ 46,105,059**	**$ (1,121,126)**	**-2%**



Fund: Special Revenue Funds Staffing Summary
Location: District Wide
Date: 6/3/2020

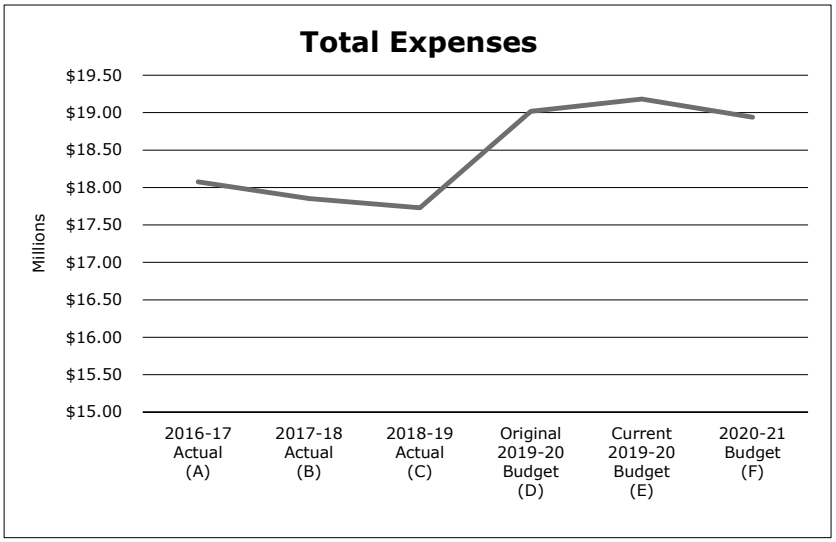
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**-204.75**	**-1%**
CERTIFIED FTE								
Director	1.50	1.80	1.80	3.51	3.51	3.51	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	2.00	1.50	2.50	2.90	2.50	(0.40)	-16%
Classroom Teacher	26.32	33.58	25.56	29.98	30.52	43.99	13.47	31%
SPED Teacher	5.00	-	6.00	5.40	5.40	6.40	1.00	16%
Specialist - School	1.00	2.50	5.00	5.00	4.00	8.00	4.00	50%
Counselors	3.00	3.00	3.00	6.97	6.77	6.77	-	0%
Nurse	-	0.50	0.50	0.50	0.50	2.40	1.90	-100%
Specialist - Department	2.25	1.75	1.25	1.25	2.25	2.05	(0.20)	-10%
Certified Sub Total	**39.07**	**45.13**	**44.61**	**55.11**	**55.85**	**75.62**	**19.77**	**26%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	8.50	8.50	8.50	8.50	8.50	8.50	-	0%
Instructional Aides	62.66	65.95	60.44	40.81	49.85	43.70	(6.16)	-14%
Support Staff	95.70	86.37	93.43	93.34	105.89	104.88	(1.01)	-1%
Custodial Staff	-	-	-	-	-	4.00	4.00	-100%
Specialist - Department	2.75	3.38	3.38	3.38	3.38	3.38	-	0%
Classified Sub Total	**169.61**	**164.20**	**165.75**	**146.03**	**167.62**	**164.46**	**(3.16)**	**-2%**
STAFFING FTE TOTALS	**208.68**	**209.33**	**210.36**	**201.14**	**223.47**	**240.08**	**16.61**	**7%**



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.

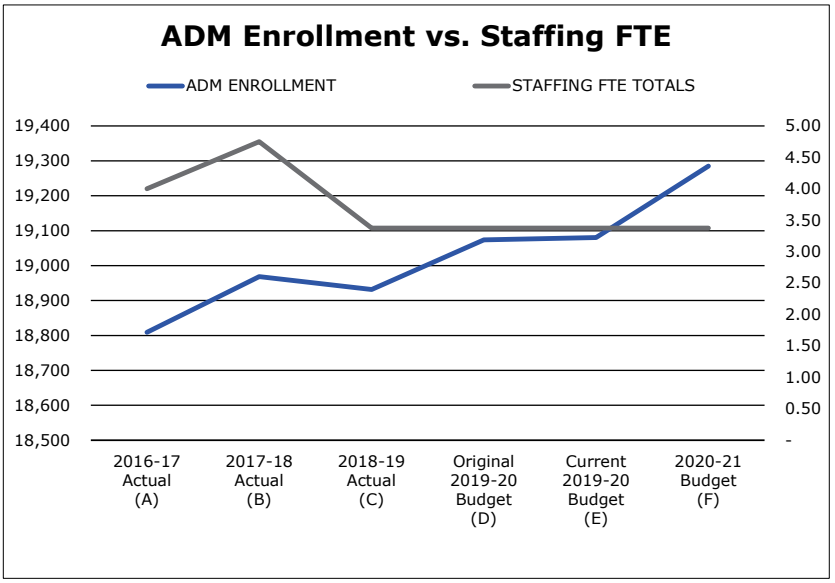
Fund: 205 Student Transportation
Location: 512 Student Transportation
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	15,478,656	16,841,720	16,892,904	17,021,685	16,892,141	17,033,745	141,604	1%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**15,478,656**	**16,841,720**	**16,892,904**	**17,021,685**	**16,892,141**	**17,033,745**	**141,604**	**1%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	1,772,473	-	-	-	-	-	-	0%
250 Transfers from Other Funds	824,738	1,010,812	836,277	1,995,330	2,289,594	1,906,761	(382,833)	-20%
Subtotal Appropriations & Transfers	**2,597,211**	**1,010,812**	**836,277**	**1,995,330**	**2,289,594**	**1,906,761**	**(382,833)**	**-20%**
Total Revenue	**18,075,867**	**17,852,532**	**17,729,181**	**19,017,015**	**19,181,735**	**18,940,506**	**(241,229)**	**-1%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	228,592	247,670	200,425	212,544	212,544	225,498	12,954	6%
360 Employee Benefits	137,526	164,729	136,965	141,140	141,140	144,933	3,793	3%
Subtotal Personnel	**366,118**	**412,399**	**337,391**	**353,684**	**353,684**	**370,431**	**16,747**	**5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	108	-	-	-	-	-	-	0%
425 Student Travel	-	-		-	-	-	-	0%
430 Utilities	10,318	-	-	2,000	500	500	-	0%
435 Energy	4,417	-		-	-	-	-	0%
440 Purchased Services	17,662,446	17,431,640	17,383,695	18,615,564	18,808,451	18,548,875	(259,576)	-1%
445 Insurance & Bond Premiums	1,267	-	-	1,267	-	-	-	0%
450 Supplies & Materials	26,957	6,332	3,429	26,000	13,000	15,000	2,000	13%
487 Transportation in Lieu	3,325	1,919	4,504	18,000	5,100	5,000	(100)	-2%
490 Other Expenses	912	243	161	500	1,000	700	(300)	-43%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**17,709,750**	**17,440,133**	**17,391,790**	**18,663,331**	**18,828,051**	**18,570,075**	**(257,976)**	**-1%**
Total Expense	**18,075,868**	**17,852,532**	**17,729,181**	**19,017,015**	**19,181,735**	**18,940,506**	**(241,229)**	**-1%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 205 Student Transportation
Location: 512 Student Transportation
Date: 6/3/2020

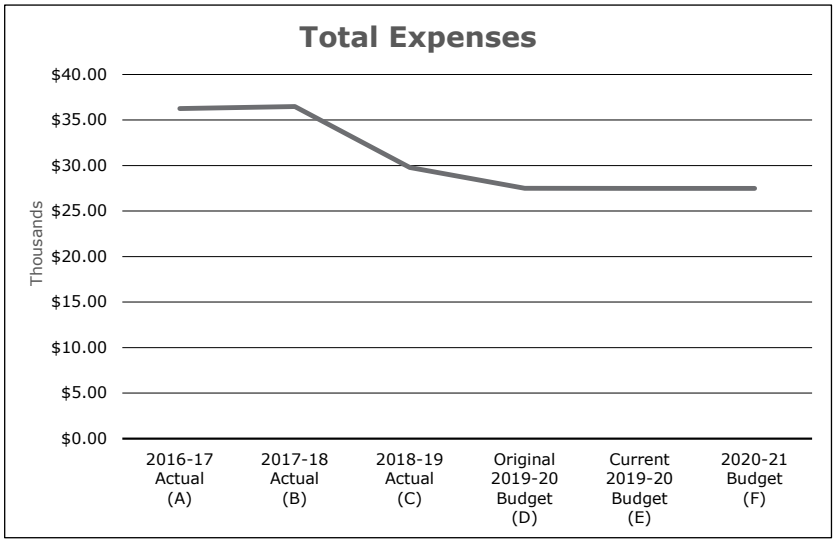
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.00	3.75	2.38	2.38	2.38	2.38	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**4.75**	**3.38**	**3.38**	**3.38**	**3.38**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.75**	**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 the State transportation revenue and any transfers from the District's Operating Fund.

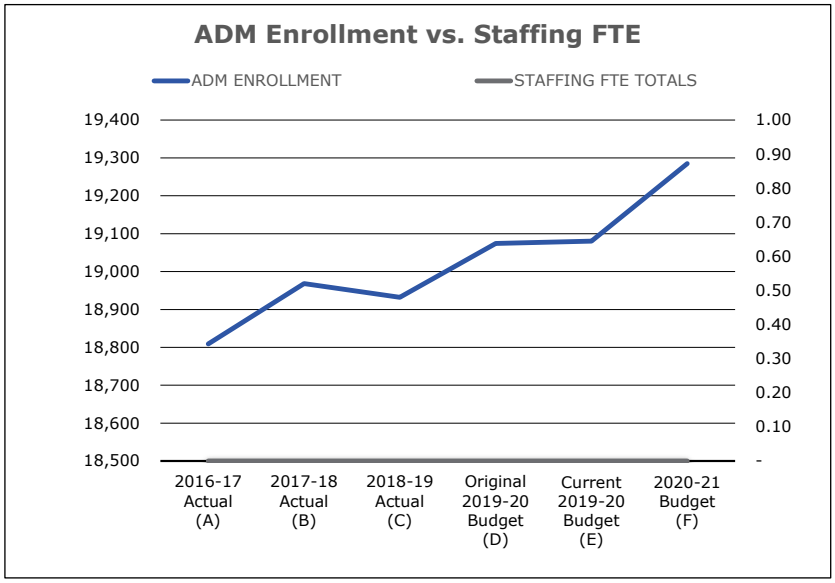
Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	36,247	36,480	29,780	27,500	27,500	27,500	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**36,247**	**36,480**	**29,780**	**27,500**	**27,500**	**27,500**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**36,247**	**36,480**	**29,780**	**27,500**	**27,500**	**27,500**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	3,000	5,250	-	3,000	2,000	2,000	-	0%
320 Non-Certificated Salaries	285	83	480	-	1,000	1,000	-	0%
360 Employee Benefits	142	164	48	360	360	360	-	0%
Subtotal Personnel	3,427	5,496	528	3,360	3,360	3,360	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	7,545	-	-	16,000	14,000	14,000	-	0%
420 Staff Travel	4,834	8,086	5,241	1,750	1,750	1,750	-	0%
425 Student Travel	879	535	539	2,344	2,344	2,344	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	13,975	14,000	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,961	5,689	7,911	2,998	4,999	4,999	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	1,601	2,699	1,561	1,048	1,047	1,047	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	32,819	30,984	29,251	24,140	24,140	24,140	-	**0%**
Total Expense	**36,247**	**36,480**	**29,780**	**27,500**	**27,500**	**27,500**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 235 Suicide Awareness
Location: 502 Federal Programs
Date: 6/3/2020

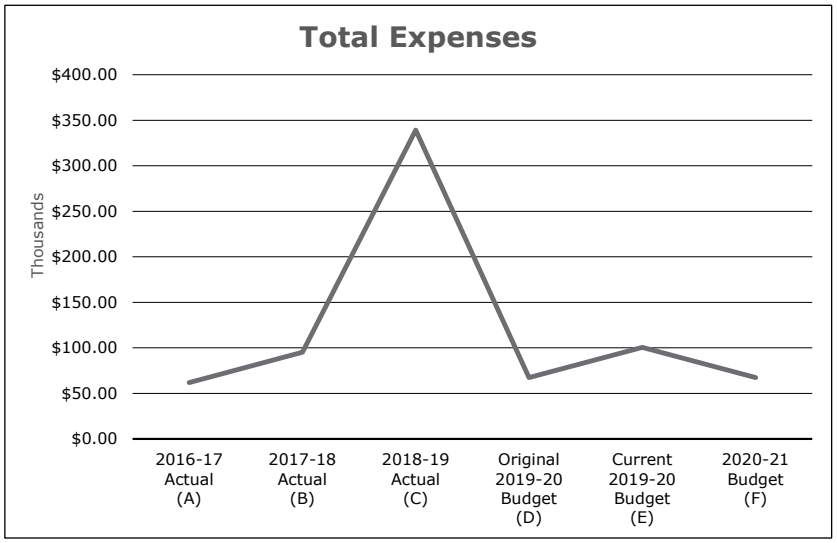
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



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

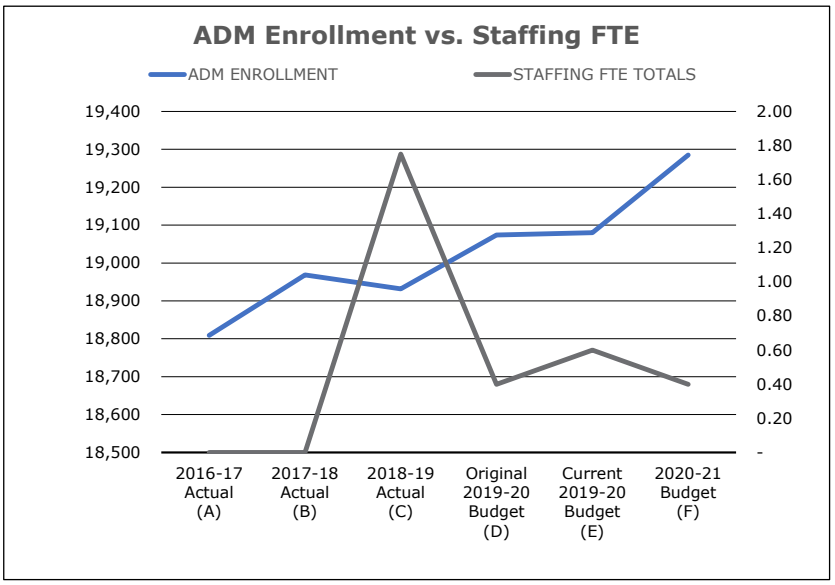
Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	61,869	95,115	339,207	67,414	100,652	67,414	(33,238)	-33%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**61,869**	**95,115**	**339,207**	**67,414**	**100,652**	**67,414**	**(33,238)**	**-33%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**61,869**	**95,115**	**339,207**	**67,414**	**100,652**	**67,414**	**(33,238.00)**	**-33%**
PERSONNEL EXPENSES								
310 Certificated Salaries	41,663	53,503	160,348	43,877	69,537	43,877	(25,660)	-37%
320 Non-Certificated Salaries	-	-	55,782	-	-	-	-	0%
360 Employee Benefits	13,977	18,234	84,486	15,894	20,294	15,894	(4,400)	-22%
Subtotal Personnel	55,640	71,738	300,616	59,771	89,831	59,771	(30,060)	**-33%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	3,005	11,123	-	-	-	-	0%
420 Staff Travel	1,904	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	1,593	-	3,284	3,915	5,255	3,915	(1,340)	-25%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	100	-	-	-	-	0%
495 Indirect	2,732	7,037	14,850	3,728	5,566	3,728	(1,838)	-33%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	6,229	23,377	38,591	7,643	10,821	7,643	(3,178)	**0%**
Total Expense	**61,869**	**95,115**	**339,207**	**67,414**	**100,652**	**67,414**	**(33,238)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/3/2020

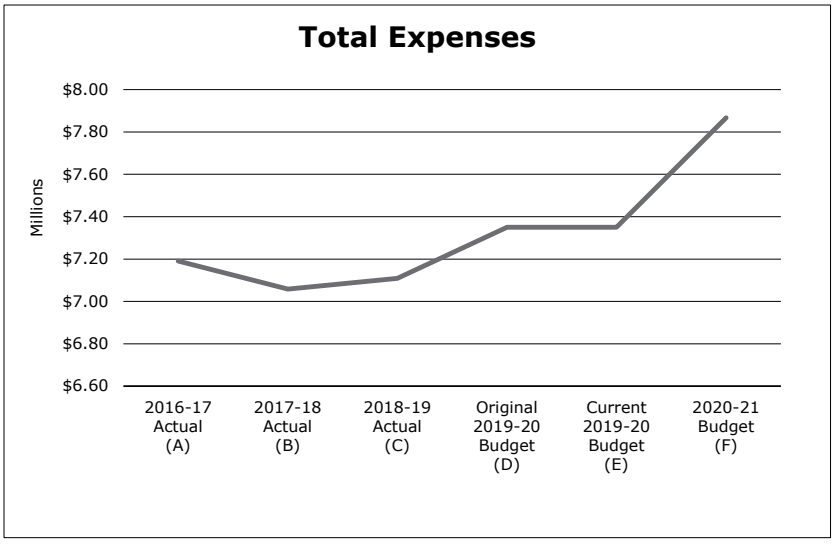
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	1.00	0.40	0.40	0.40	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.20	-	(0.20)	0%
Certified Sub Total	**-**	**-**	**1.00**	**0.40**	**0.60**	**0.40**	**(0.20)**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.75	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**0.75**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**1.75**	**0.40**	**0.60**	**0.40**	**(0.20)**	**0%**



Funds granted by the State of Alaska to support Mat-Su Secondary.

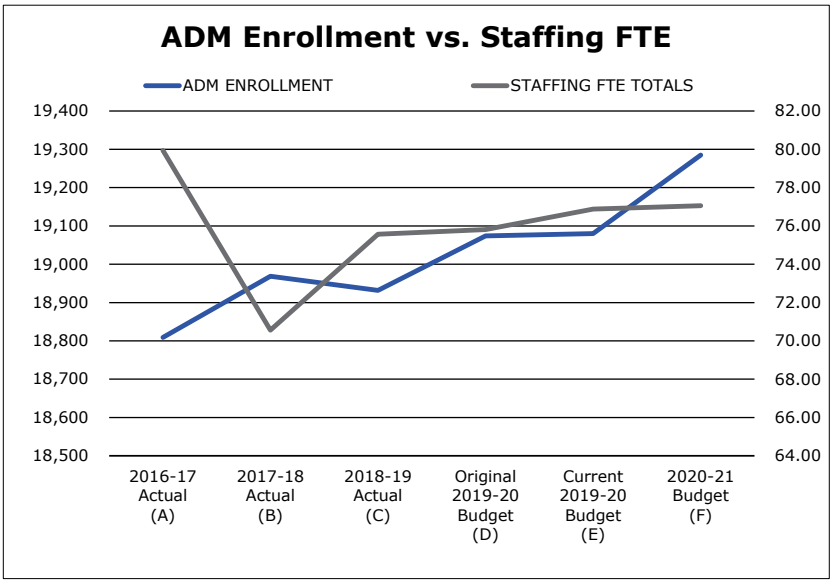
Fund: 255 Food Service
Location: 513 Food Service
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ 1,115,178	$ 1,097,620	$ 1,212,213	$ 1,035,900	$ 1,035,900	$ 1,695,360	$ 659,460	39%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	5,552,589	5,846,004	5,865,037	6,313,820	6,313,820	6,073,928	(239,892)	-4%
190 AK & Other Intermediate Agencies	13,896	14,147	18,084	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**6,681,663**	**6,957,771**	**7,095,334**	**7,349,720**	**7,349,720**	**7,769,288**	**419,568**	**5%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	508,474	201,305	13,414	-	-	97,672	97,672	100%
Subtotal Appropriations & Transfers	508,474	201,305	13,414	-	-	97,672	97,672	**-100%**
Total Revenue	**7,190,136**	**7,159,076**	**7,108,748**	**7,349,720**	**7,349,720**	**7,866,960**	**517,240.00**	**7%**
PERSONNEL EXPENSES								
310 Certificated Salaries	115	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	2,713,536	2,546,942	2,659,445	2,561,578	2,561,578	2,647,624	86,046	3%
360 Employee Benefits	1,230,061	1,175,915	1,210,375	1,215,650	1,215,650	1,210,358	(5,292)	0%
Subtotal Personnel	3,943,712	3,722,856	3,869,820	3,777,228	3,777,228	3,857,982	80,754	**2%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,514	6,061	4,312	6,244	6,244	5,262	(982)	-19%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	17,266	17,337	16,886	21,927	23,127	21,872	(1,255)	-6%
435 Energy	204,651	215,495	214,424	235,008	235,008	264,985	29,977	11%
440 Purchased Services	70,944	55,573	98,028	58,216	58,216	55,678	(2,538)	-5%
445 Insurance & Bond Premiums	23,150	20,330	20,327	21,438	21,438	22,510	1,072	5%
450 Supplies & Materials	2,926,799	2,980,725	2,884,950	3,189,981	3,188,781	3,598,239	409,458	11%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	99	39,673	-	39,678	39,678	40,432	754	2%
495 Indirect	-	65	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non-Personnel	3,246,424	3,335,258	3,238,927	3,572,492	3,572,492	4,008,978	(436,486)	**-11%**
Total Expense	**7,190,136**	**7,058,114**	**7,108,748**	**7,349,720**	**7,349,720**	**7,866,960**	**(517,240)**	**-7%**
FUND TOTAL	**$ -**	**$ 100,962**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 255 Food Service
Location: 513 Food Service
Date: 6/3/2020

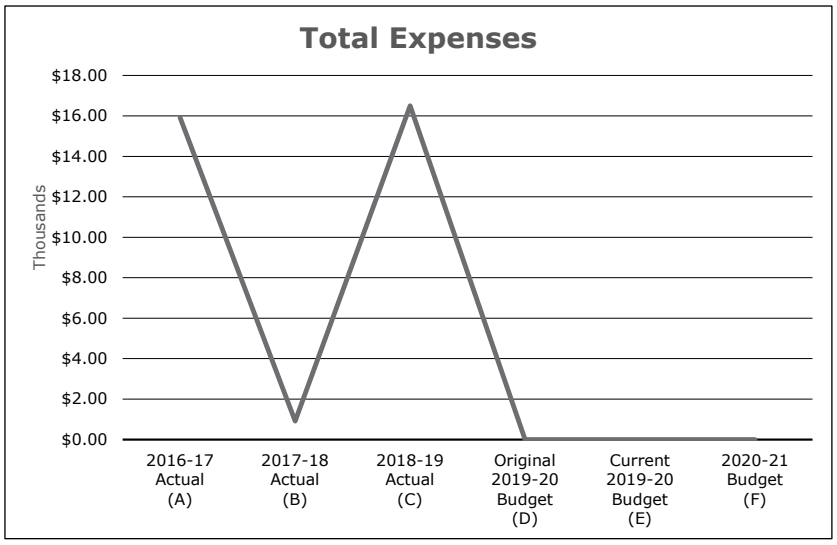
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	75.94	66.56	71.56	71.81	72.88	73.06	0.18	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**79.94**	**70.56**	**75.56**	**75.81**	**76.88**	**77.06**	**0.18**	**0%**
STAFFING FTE TOTALS	**79.94**	**70.56**	**75.56**	**75.81**	**76.88**	**77.06**	**0.18**	**0%**



This fund is used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

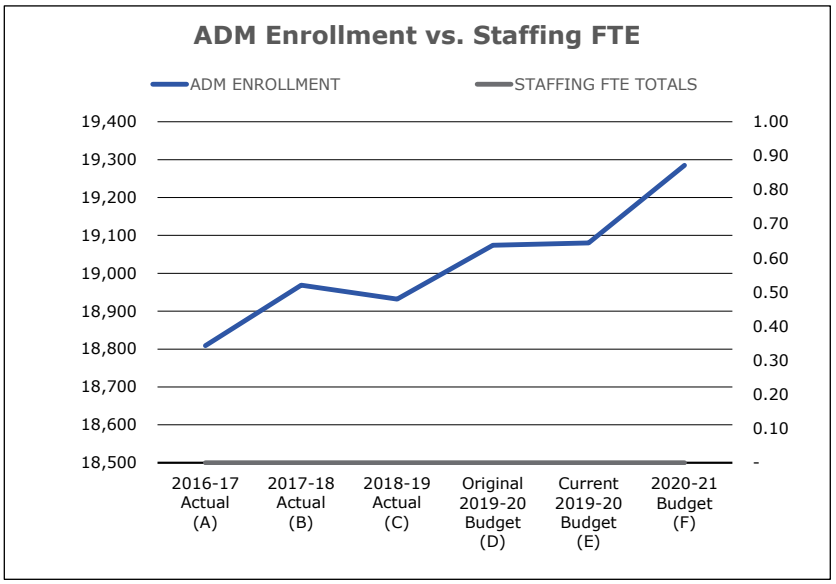
Fund: 259 Youth Survey
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	15,921	916	16,500	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**15,921**	**916**	**16,500**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**15,921**	**916**	**16,500**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	-	-	-	-	-	-	-	**0%**
NON PERSONNEL EXPENSES								
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	15,921	916	16,500	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	15,921	916	16,500	-	-	-	-	**0%**
Total Expense	**15,921**	**916**	**16,500**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 259 Youth Survey
Location: 503 Student Support Services
Date: 6/3/2020

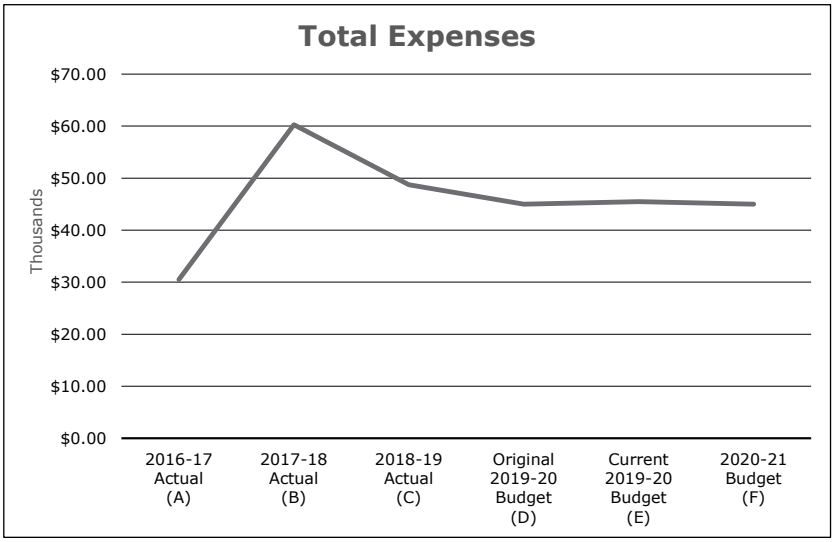
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to purchase incentives for students who participate in the Youth Risk Behavior Survey.

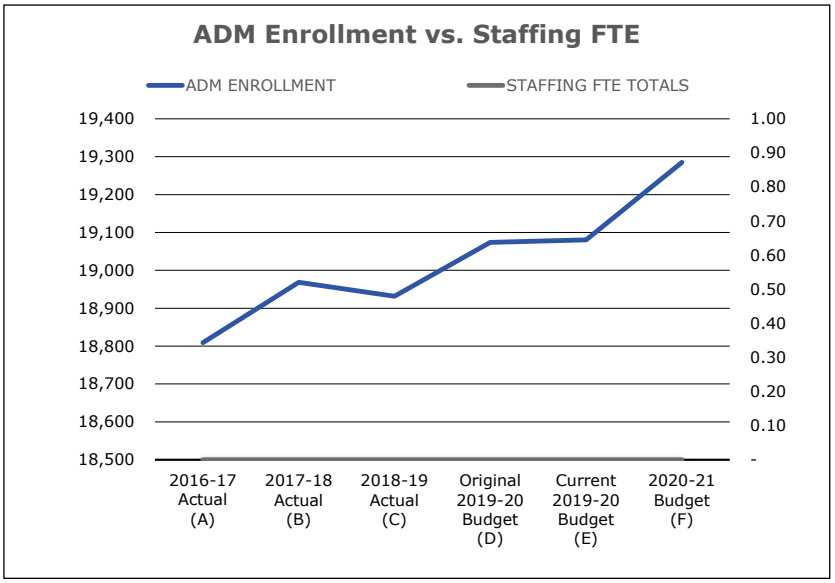
Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	30,514	60,271	48,715	45,000	45,474	45,000	(474)	-1%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**30,514**	**60,271**	**48,715**	**45,000**	**45,474**	**45,000**	**(474)**	**-1%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**30,514**	**60,271**	**48,715**	**45,000**	**45,474**	**45,000**	**(473.66)**	**-1%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	-	-	-	-	-	-	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	1,200	8,500	919	919	-	0%
420 Staff Travel	2,695	4,302	3,157	1,500	2,632	2,632	-	0%
425 Student Travel	1,269	1,308	1,860	-	-	-	-	0%
430 Utilities	9	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,506	731	-	2,000	794	794	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,665	47,874	38,215	29,168	37,736	37,736	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	1,023	1,597	1,730	2,100	1,661	1,187	(474)	-29%
495 Indirect	1,347	4,459	2,553	1,732	1,732	1,732	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	30,514	60,271	48,715	45,000	45,474	45,000	(474)	**0%**
Total Expense	**30,514**	**60,271**	**48,715**	**45,000**	**45,474**	**45,000**	**(474)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/3/2020

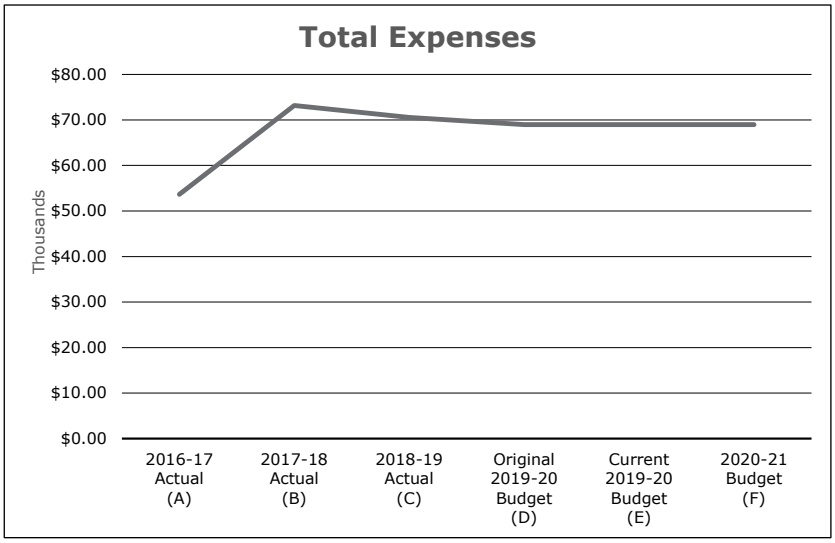
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to support transportation and other needs of homeless students.

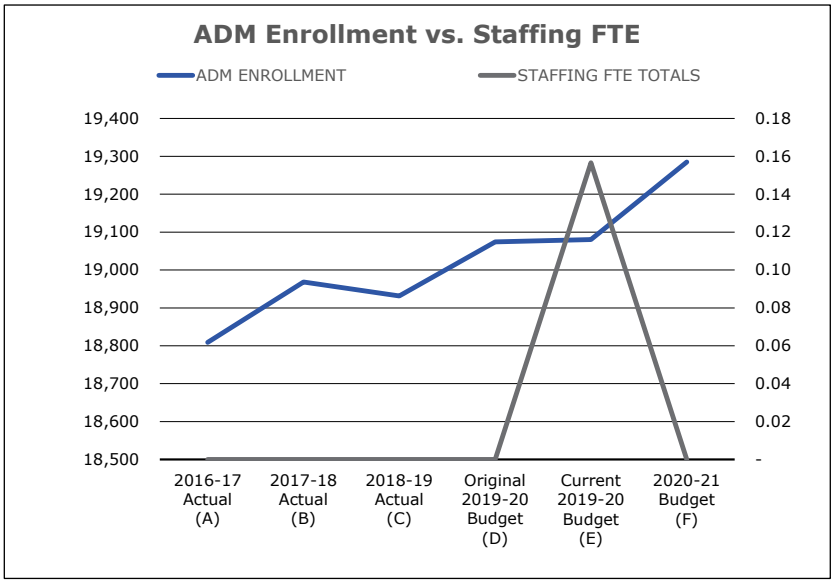
Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	53,653	73,176	70,560	69,000	69,000	69,000	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**53,653**	**73,176**	**70,560**	**69,000**	**69,000**	**69,000**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**53,653**	**73,176**	**70,560**	**69,000**	**69,000**	**69,000**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	4,703	1,000	1,800	-	500	-	(500)	-100%
320 Non-Certificated Salaries	-	4,423	5,236	5,250	5,281	5,281	-	0%
360 Employee Benefits	1,483	5,946	6,120	4,978	4,947	4,947	-	0%
Subtotal Personnel	6,185	11,369	13,155	10,228	10,728	10,228	(500)	**-5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	750	6,470	15,040	6,250	6,250	6,250	-	0%
420 Staff Travel	1,922	584	2,976	5,000	5,000	5,000	-	0%
425 Student Travel	3,446	3,619	1,053	2,500	2,500	2,500	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,590	20,453	2,109	5,000	5,000	5,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	29,390	25,107	32,429	36,394	35,894	36,394	500	1%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	160	100	1,000	1,000	1,000	-	0%
495 Indirect	2,369	5,414	3,697	2,628	2,628	2,628	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	47,468	61,807	57,404	58,772	58,272	58,772	500	**0%**
Total Expense	**53,653**	**73,176**	**70,560**	**69,000**	**69,000**	**69,000**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/3/2020

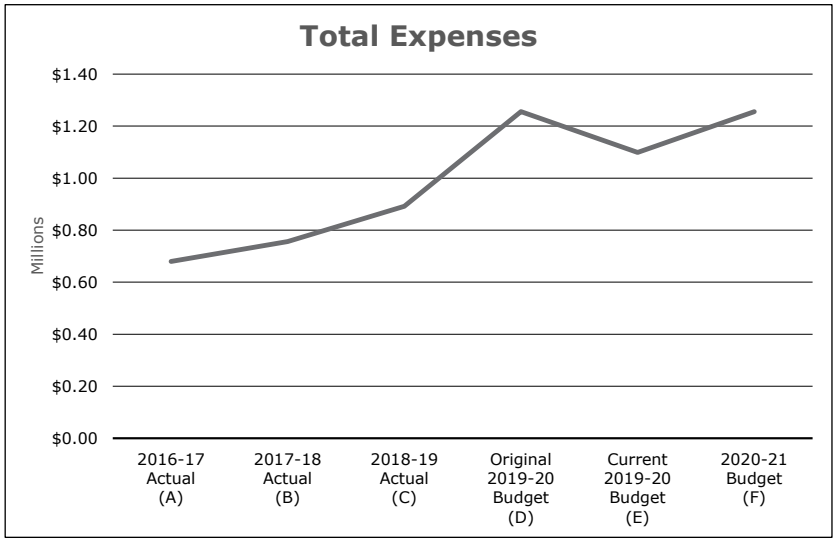
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	0.16	-	(0.16)	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**0.16**	**-**	**(0.16)**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.16**	**-**	**(0.16)**	**0%**



Funds granted by the State of Alaska to support healthy student initiatives at five different schools within the District.

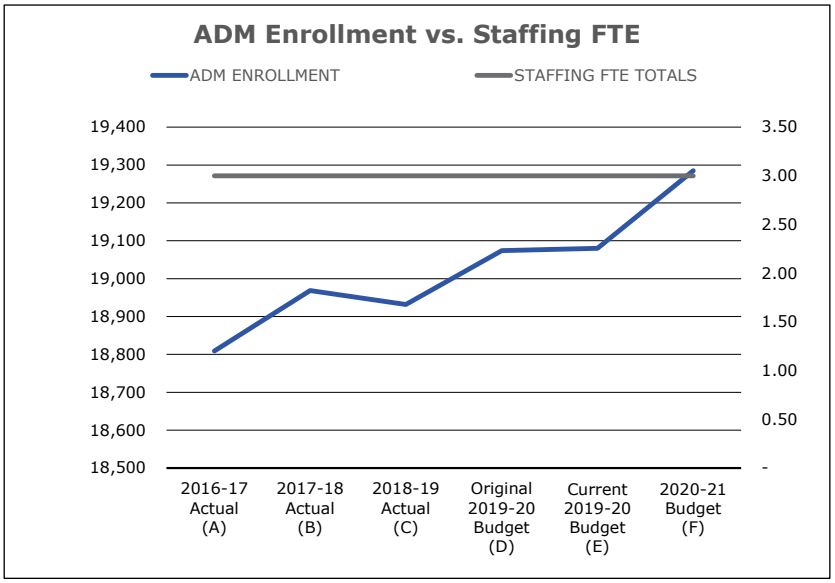
Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	679,801	756,322	892,203	1,255,837	1,098,735	1,255,837	157,102	14%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**679,801**	**756,322**	**892,203**	**1,255,837**	**1,098,735**	**1,255,837**	**157,102**	**14%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**679,801**	**756,322**	**892,203**	**1,255,837**	**1,098,735**	**1,255,837**	**157,102.00**	**14%**
PERSONNEL EXPENSES								
310 Certificated Salaries	277,981	292,788	315,415	331,968	357,469	357,469	-	0%
320 Non-Certificated Salaries	27,573	52,539	79,824	116,700	218,498	218,498	-	0%
360 Employee Benefits	106,151	110,456	109,301	115,024	128,827	128,827	-	0%
Subtotal Personnel	411,705	455,783	504,540	563,692	704,794	704,794	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	126,579	119,100	141,805	145,472	198,210	198,210	-	0%
420 Staff Travel	70,775	78,489	109,074	22,500	70,025	70,025	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	1,100	110	(990)	-90%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,847	3,179	2,817	-	59,031	59,031	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,916	17,636	87,213	50,225	23,722	181,814	158,092	666%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	26,958	26,176	-	424,217	-	-	-	0%
495 Indirect	30,020	55,959	46,753	49,731	41,853	41,853	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	268,096	300,539	387,663	692,145	393,941	551,043	157,102	**0%**
Total Expense	**679,801**	**756,322**	**892,203**	**1,255,837**	**1,098,735**	**1,255,837**	**157,102**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/3/2020

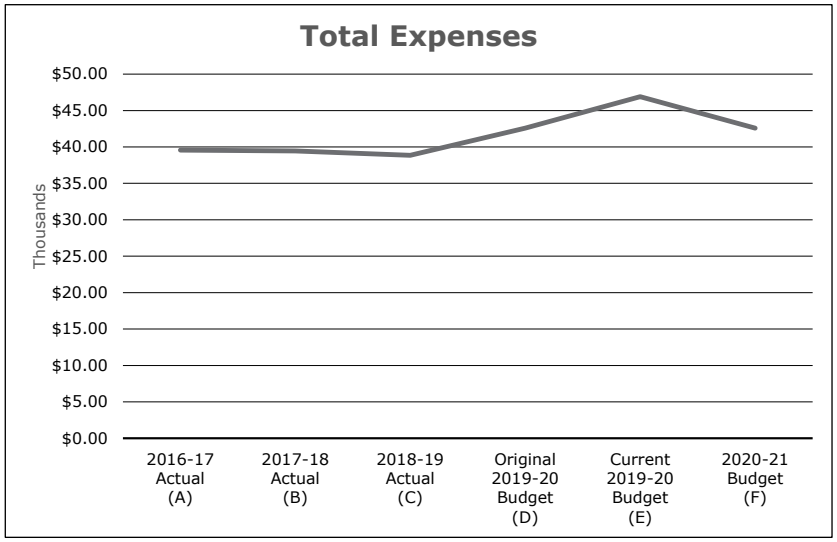
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**



Funds provide professionals development to focus on preparing, training, and recruiting high quality teachers.

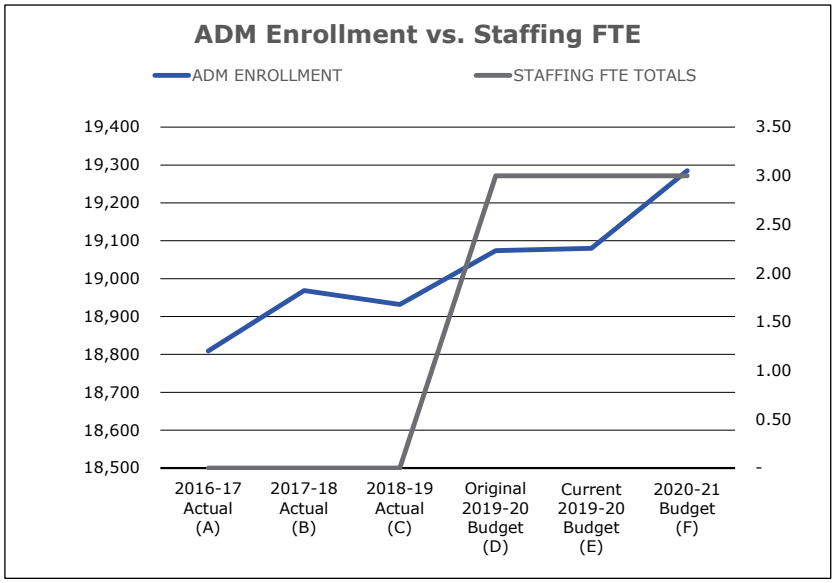
Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	39,563	39,458	38,852	42,569	46,902	42,569	(4,333)	-9%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**39,563**	**39,458**	**38,852**	**42,569**	**46,902**	**42,569**	**(4,333)**	**-9%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**39,563**	**39,458**	**38,852**	**42,569**	**46,902**	**42,569**	**(4,333.00)**	**-9%**
PERSONNEL EXPENSES								
310 Certificated Salaries	4,000	-	2,138	21,018	21,018	21,018	-	0%
320 Non-Certificated Salaries	-	2,312	-	-	-	-	-	0%
360 Employee Benefits	147	211	342	3,219	3,219	3,219	-	0%
Subtotal Personnel	4,147	2,523	2,480	24,237	24,237	24,237	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	6,599	19,547	10,800	-	-	-	-	0%
420 Staff Travel	7,426	-	180	580	580	580	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	660	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	9,590	6,220	24,631	15,316	19,549	15,316	(4,233)	-22%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	11,025	9,735	-	750	750	750	-	0%
495 Indirect	776	774	762	1,686	1,786	1,686	(100)	-6%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	35,416	36,935	36,373	18,332	22,665	18,332	(4,333)	**0%**
Total Expense	**39,563**	**39,458**	**38,852**	**42,569**	**46,902**	**42,569**	**(4,333)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/3/2020

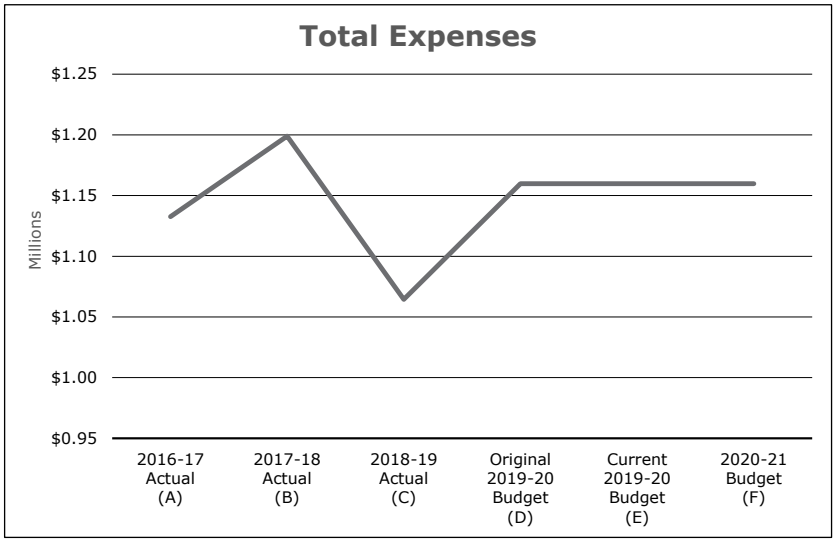
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%
Certified Sub Total	**-**	**-**	**-**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**3.00**	**3.00**	**3.00**	**-**	**0%**



Funds provide for programs to increase English language proficiency and student academic achievement of English Learners.

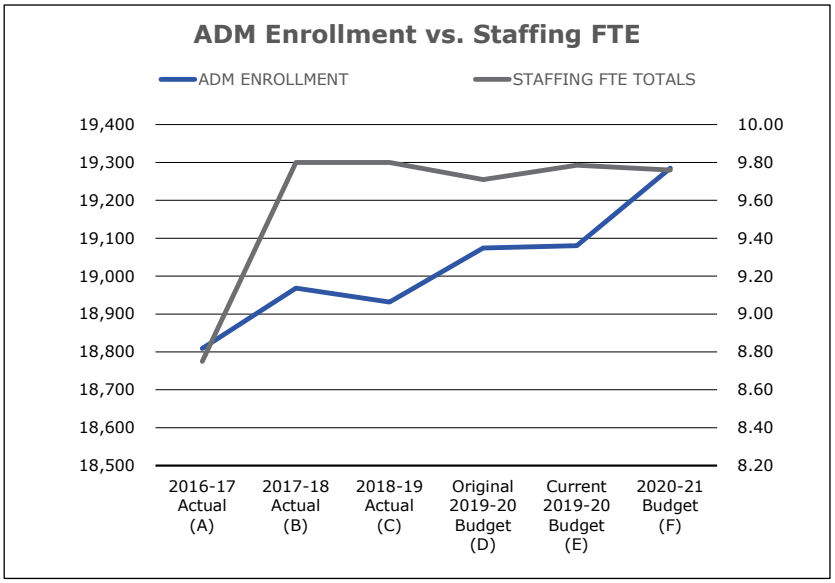
Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	1,132,686	1,198,942	1,064,468	1,159,845	1,159,845	1,159,845	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**1,132,686**	**1,198,942**	**1,064,468**	**1,159,845**	**1,159,845**	**1,159,845**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**1,132,686**	**1,198,942**	**1,064,468**	**1,159,845**	**1,159,845**	**1,159,845**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	481,714	517,456	436,250	504,731	555,053	555,053	-	0%
320 Non-Certificated Salaries	239,020	243,427	249,898	246,927	196,158	196,158	-	0%
360 Employee Benefits	321,414	331,321	303,237	262,938	339,834	339,834	-	0%
Subtotal Personnel	1,042,148	1,092,203	989,384	1,014,596	1,091,045	1,091,045	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	23,316	12,186	8,105	11,000	3,850	3,850	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	917	1,504	528	1,000	1,000	1,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,470	3,853	10,301	86,319	19,770	19,770	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	3,816	489	369	1,000			-	0%
495 Indirect	50,019	88,708	55,780	45,930	44,180	44,180	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	90,538	106,739	75,083	145,249	68,800	68,800	-	**0%**
Total Expense	**1,132,686**	**1,198,942**	**1,064,468**	**1,159,845**	**1,159,845**	**1,159,845**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/3/2020

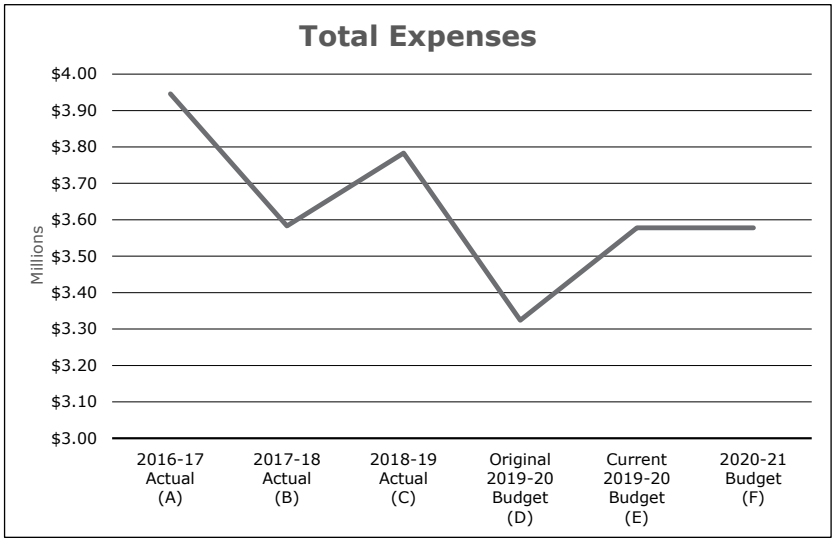
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	1.50	1.80	1.80	2.51	2.51	2.51	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.25	3.00	3.00	2.25	2.28	2.25	(0.03)	-1%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.75**	**4.80**	**4.80**	**4.76**	**4.79**	**4.76**	**(0.03)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.50	4.50	4.50	4.45	4.50	4.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**5.00**	**5.00**	**4.95**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**8.75**	**9.80**	**9.80**	**9.71**	**9.79**	**9.76**	**(0.03)**	**0%**



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

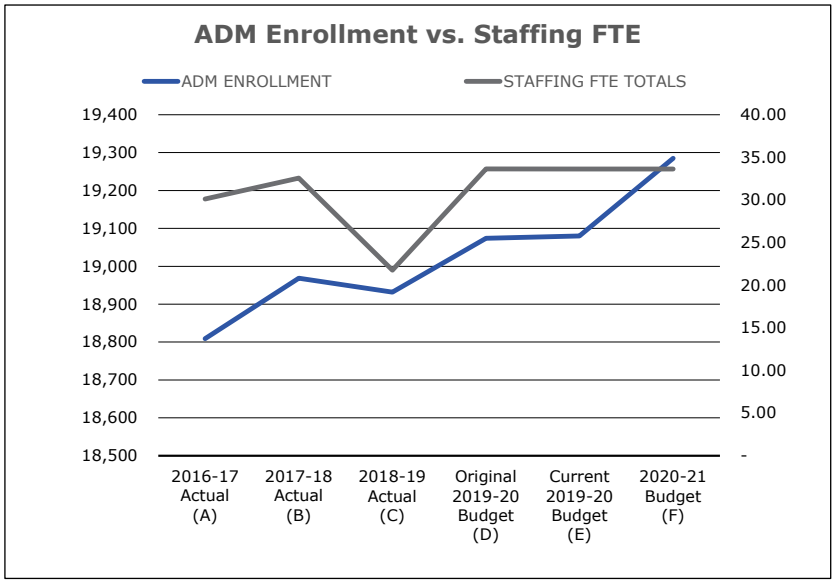
Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	3,945,780	3,582,824	3,783,094	3,324,099	3,577,929	3,577,929	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**3,945,780**	**3,582,824**	**3,783,094**	**3,324,099**	**3,577,929**	**3,577,929**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**3,945,780**	**3,582,824**	**3,783,094**	**3,324,099**	**3,577,929**	**3,577,929**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	1,164,869	1,206,641	1,124,184	805,041	965,471	965,471	-	0%
320 Non-Certificated Salaries	554,650	577,105	676,825	833,015	847,343	847,343	-	0%
360 Employee Benefits	689,369	692,295	662,910	586,443	608,501	608,501	-	0%
Subtotal Personnel	2,408,887	2,476,042	2,463,919	2,224,499	2,421,315	2,421,315	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	60,461	49,313	85,112	178,586	152,449	152,449	-	0%
420 Staff Travel	52,054	25,593	14,390	12,891	12,096	12,096	-	0%
425 Student Travel	60,982	33,636	43,575	55,458	53,895	53,895	-	0%
430 Utilities	2,700	1,253	1,101		1,254	1,254	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,415	14,101	7,094	600	3,281	3,281	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,097,620	657,754	955,122	719,864	792,250	792,250	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	79,415	60,044	5,088		5,100	5,100	-	0%
495 Indirect	174,245	265,087	197,720	132,201	136,289	136,289	-	0%
510 Equipment	-	-	9,972	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	1,536,893	1,106,782	1,319,175	1,099,600	1,156,614	1,156,614	-	**0%**
Total Expense	**3,945,780**	**3,582,824**	**3,783,094**	**3,324,099**	**3,577,929**	**3,577,929**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/3/2020

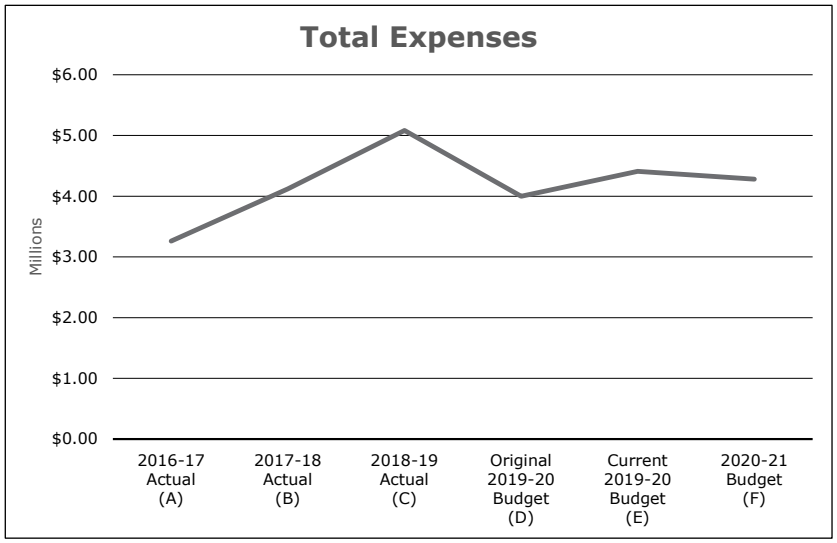
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	1.00	1.00	1.00	-	0%
Classroom Teacher	14.83	16.87	9.08	8.66	8.66	8.66	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	2.22	2.22	2.22	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**14.83**	**16.87**	**9.08**	**11.88**	**11.88**	**11.88**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	15.28	15.70	12.69	21.76	21.76	21.76	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**15.28**	**15.70**	**12.69**	**21.76**	**21.76**	**21.76**	**-**	**0%**
STAFFING FTE TOTALS	**30.11**	**32.57**	**21.77**	**33.64**	**33.64**	**33.64**	**-**	**0%**



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.

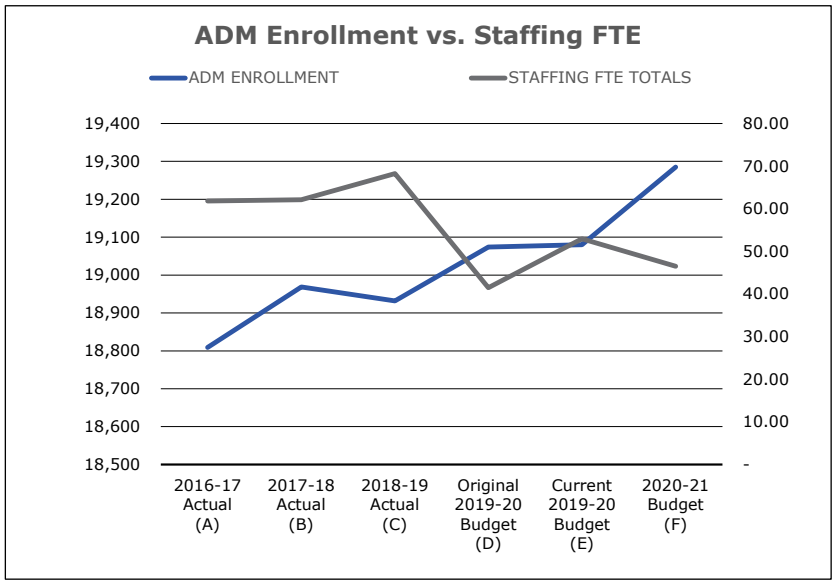
Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	3,265,320	4,137,773	5,108,446	3,999,353	4,410,397	3,881,740	(528,657)	-12%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**3,265,320**	**4,137,773**	**5,108,446**	**3,999,353**	**4,410,397**	**3,881,740**	**(528,657)**	**-12%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	400,000	400,000	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	400,000	400,000	**-100%**
Total Revenue	**3,265,320**	**4,137,773**	**5,108,446**	**3,999,353**	**4,410,397**	**4,281,740**	**(128,657.00)**	**-3%**
PERSONNEL EXPENSES								
310 Certificated Salaries	304,959	336,658	559,340	685,962	729,140	743,228	14,088	2%
320 Non-Certificated Salaries	1,500,462	1,824,828	2,208,829	1,461,422	1,695,028	1,582,953	(112,075)	-7%
360 Employee Benefits	1,189,717	1,449,326	1,961,538	1,511,882	1,690,618	1,724,430	33,812	2%
Subtotal Personnel	2,995,138	3,610,811	4,729,707	3,659,266	4,114,786	4,050,611	(64,175)	**-2%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	35,002	36,500	3,000	23,000	23,000	-	(23,000)	-100%
420 Staff Travel	48,952	8,285	20,707	5,000	15,000	-	(15,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	12,200	14,400	16,600	18,000	23,000	18,000	(5,000)	-22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	140,758	44,764	141,745	66,612	44,000	(22,612)	-34%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	25,286	4,114	-	-	-	-	-	0%
495 Indirect	144,196	306,147	267,694	152,342	167,999	169,129	1,130	1%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	265,635	510,204	352,764	340,087	295,611	231,129	(64,482)	**0%**
Total Expense	**3,260,773**	**4,121,015**	**5,082,471**	**3,999,353**	**4,410,397**	**4,281,740**	**(128,657)**	**0%**
FUND TOTAL	**$ 4,548**	**$ 16,758**	**$ 25,975**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

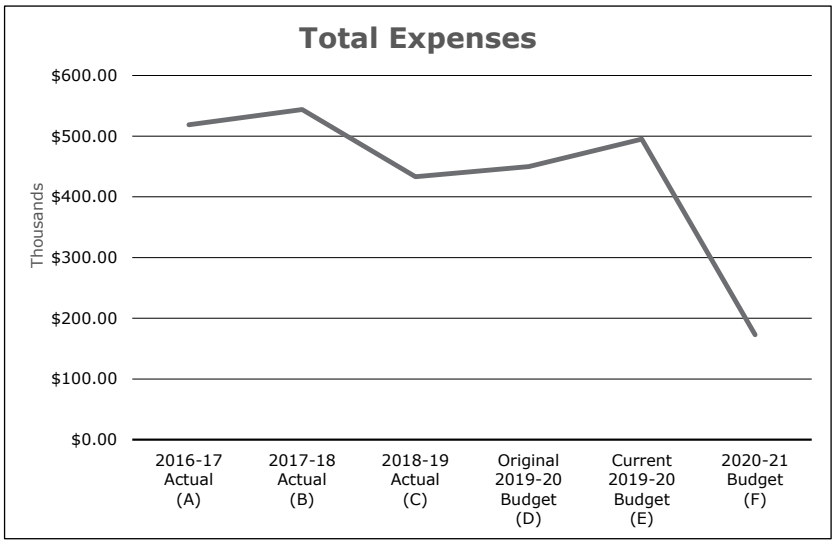
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	1.00	1.00	1.00	-	0%
Supervisor	-	-	-		-	-	-	0%
Administrator	-	1.50	1.00	1.00	1.40	1.00	(0.40)	-40%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	5.00	-	4.00	4.00	4.00	4.00	-	0%
Specialist - School	-	1.00	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	2.00	1.50	1.00	1.00	1.80	1.80	-	0%
Certified Sub Total	**7.00**	**4.50**	**6.50**	**7.50**	**8.70**	**8.30**	**(0.40)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Instructional Aides	41.13	44.00	47.00	18.00	27.00	21.00	(6.00)	-29%
Support Staff	7.95	7.25	8.37	9.60	10.85	10.85	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	2.75	3.38	3.38	3.38	3.38	3.38	-	0%
Classified Sub Total	**54.83**	**57.63**	**61.75**	**33.98**	**44.23**	**38.23**	**(6.00)**	**-16%**
STAFFING FTE TOTALS	**61.83**	**62.13**	**68.25**	**41.48**	**52.93**	**46.53**	**(6.40)**	**-14%**



Funds to support special education students with IEP's.

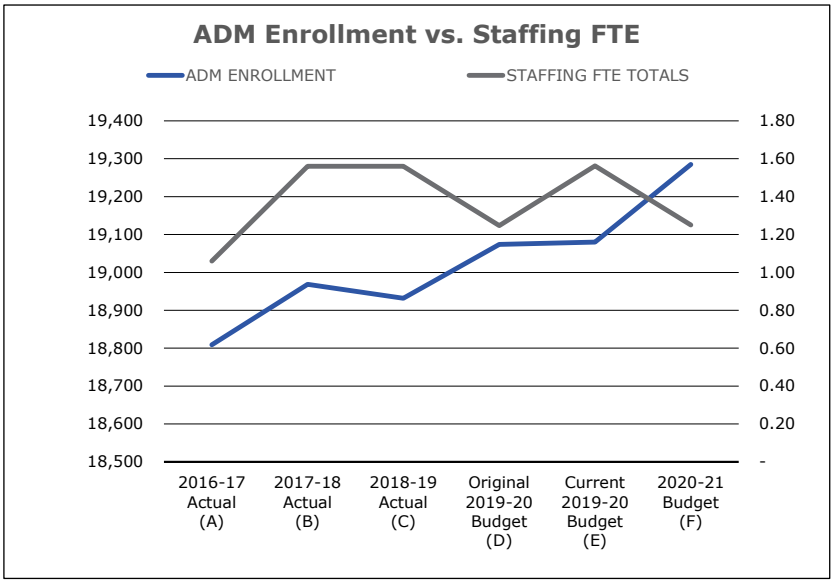
Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	518,972	543,920	433,129	450,000	495,000	172,842	(322,158)	-65%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**518,972**	**543,920**	**433,129**	**450,000**	**495,000**	**172,842**	**(322,158)**	**-65%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**518,972**	**543,920**	**433,129**	**450,000**	**495,000**	**172,842**	**(322,158.00)**	**-65%**
PERSONNEL EXPENSES								
310 Certificated Salaries	228,280	229,199	197,308	163,378	140,784	39,431	(101,353)	-72%
320 Non-Certificated Salaries	1,919	336	619	35,692	40,624	1,001	(39,623)	-98%
360 Employee Benefits	65,308	53,301	54,117	58,457	56,960	11,346	(45,614)	-80%
Subtotal Personnel	295,507	282,836	252,044	257,527	238,368	51,778	(186,590)	**-78%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	83,696	85,646	71,397	80,999	77,380	9,500	(67,880)	-88%
420 Staff Travel	9,978	19,141	8,699	9,700	21,610	9,968	(11,643)	-54%
425 Student Travel	57,864	54,896	46,819	63,500	73,525	29,605	(43,920)	-60%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	10,612	9,008	40	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,724	50,370	29,022	21,133	21,977	14,970	(7,007)	-32%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	1,673	1,780	2,411	-	43,285	43,285	-	0%
495 Indirect	22,918	40,244	22,697	17,141	18,855	13,736	(5,119)	-27%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	223,465	261,084	181,085	192,473	256,632	121,064	(135,568)	**0%**
Total Expense	**518,972**	**543,920**	**433,129**	**450,000**	**495,000**	**172,842**	**(322,158)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/3/2020

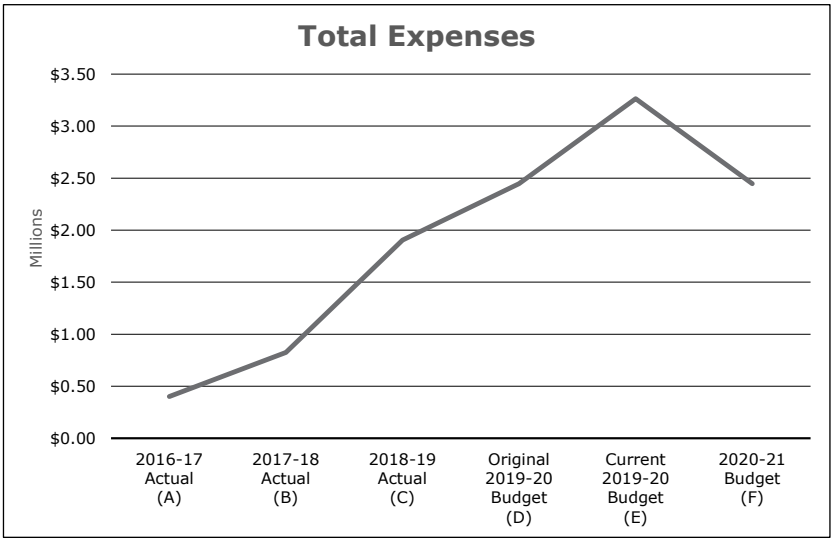
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	0.50	0.50	0.50	0.50	0.50	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.06	1.06	1.06	0.75	1.06	0.75	(0.31)	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.06**	**1.06**	**1.06**	**0.75**	**1.06**	**0.75**	**(0.31)**	**100%**
STAFFING FTE TOTALS	**1.06**	**1.56**	**1.56**	**1.25**	**1.56**	**1.25**	**(0.31)**	**-25%**



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.

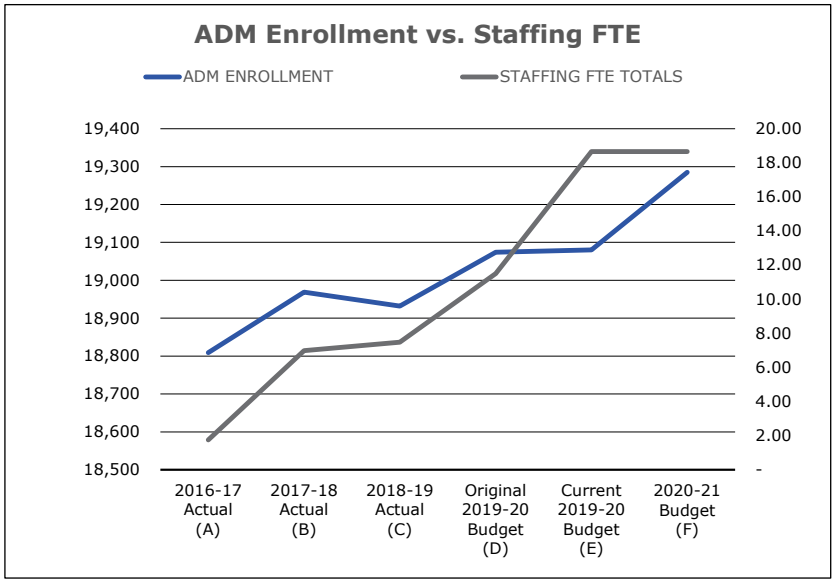
Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	401,258	825,114	1,904,270	2,447,350	3,263,757	2,447,350	(816,407)	-25%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**401,258**	**825,114**	**1,904,270**	**2,447,350**	**3,263,757**	**2,447,350**	**(816,407)**	**-25%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**401,258**	**825,114**	**1,904,270**	**2,447,350**	**3,263,757**	**2,447,350**	**(816,407.30)**	**-25%**
PERSONNEL EXPENSES								
310 Certificated Salaries	107,155	397,078	741,029	808,661	890,128	808,661	(81,467)	-9%
320 Non-Certificated Salaries	13,727	30,911	187,936	288,897	510,282	288,897	(221,385)	-43%
360 Employee Benefits	43,871	186,835	387,095	537,792	1,106,511	537,792	(568,719)	-51%
Subtotal Personnel	164,753	614,823	1,316,060	1,635,350	2,506,921	1,635,350	(871,571)	**-35%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	89,605	24,610	188,281	216,000	246,000	216,000	(30,000)	-12%
420 Staff Travel	10,924	1,532	1,514	1,500	9,500	1,500	(8,000)	-84%
425 Student Travel	26,557	31,357	57,327	4,080	79,580	4,080	(75,500)	-95%
430 Utilities	314	1,083	1,130	2,550	2,550	2,550	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,378	13,950	25,431	39,694	39,693	39,694	1	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	75,784	76,539	214,592	234,557	253,691	234,557	(19,134)	-8%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	1,223	170	148	229,183	1,500	229,183	227,683	15179%
495 Indirect	17,719	61,049	99,788	84,436	124,322	84,436	(39,886)	-32%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	236,505	210,291	588,210	812,000	756,836	812,000	55,164	**0%**
Total Expense	**401,258**	**825,114**	**1,904,270**	**2,447,350**	**3,263,757**	**2,447,350**	**(816,407)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/3/2020

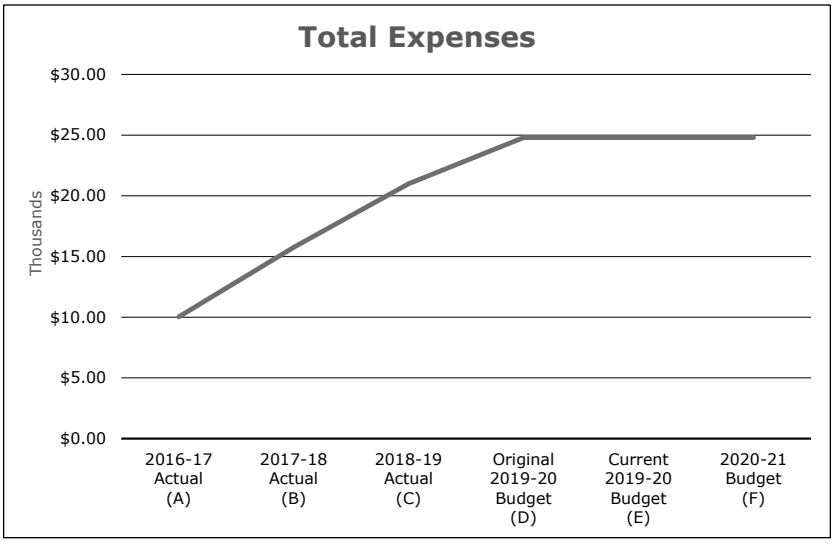
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	6.23	6.23	8.70	8.30	8.30	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	1.55	1.55	1.55	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**6.23**	**6.23**	**10.25**	**9.85**	**9.85**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.75	0.75	1.25	1.25	8.81	8.81	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.75**	**0.75**	**1.25**	**1.25**	**8.81**	**8.81**	**-**	**0%**
STAFFING FTE TOTALS	**1.75**	**6.98**	**7.48**	**11.50**	**18.66**	**18.66**	**-**	**0%**



Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

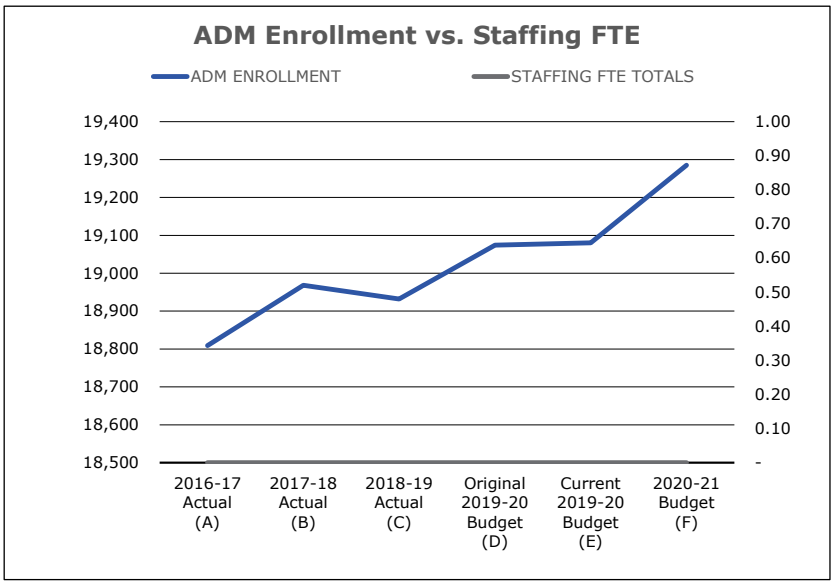
Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	10,029	15,750	20,988	24,800	24,800	24,800	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**10,029**	**15,750**	**20,988**	**24,800**	**24,800**	**24,800**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**10,029**	**15,750**	**20,988**	**24,800**	**24,800**	**24,800**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	-	-	-	-	-	-	-	**0%**
NON PERSONNEL EXPENSES								
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	10,029	15,750	20,988	24,800	24,800	24,800	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	10,029	15,750	20,988	24,800	24,800	24,800	-	**0%**
Total Expense	**10,029**	**15,750**	**20,988**	**24,800**	**24,800**	**24,800**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/3/2020

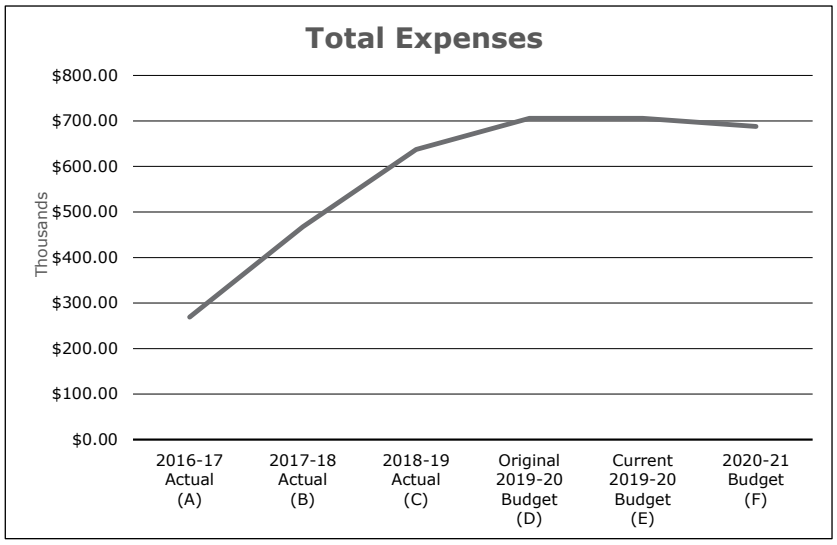
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



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

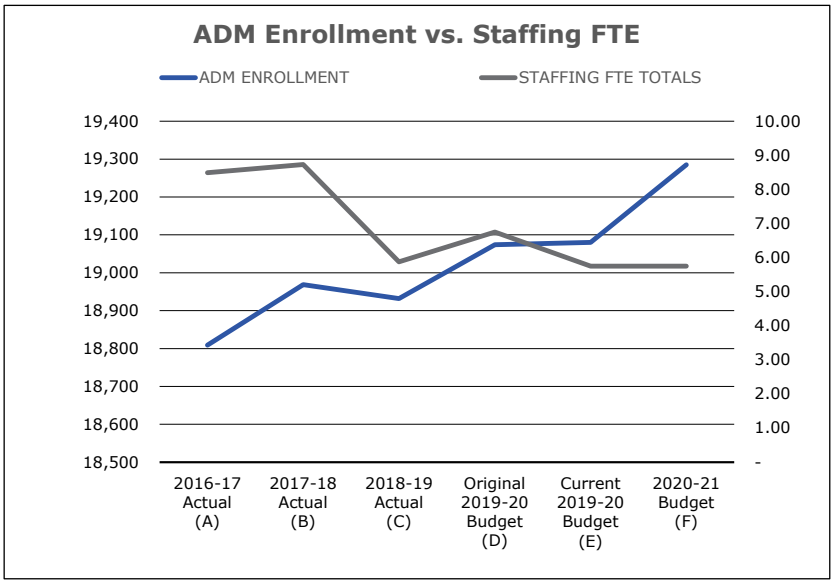
Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	269,085	467,297	637,205	705,768	705,768	688,126	(17,642)	-2%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**269,085**	**467,297**	**637,205**	**705,768**	**705,768**	**688,126**	**(17,642)**	**-2%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**269,085**	**467,297**	**637,205**	**705,768**	**705,768**	**688,126**	**(17,642.00)**	**-2%**
PERSONNEL EXPENSES								
310 Certificated Salaries	31,108	62,073	383,416	403,544	387,544	403,046	15,502	4%
320 Non-Certificated Salaries	181,240	244,318	25,788	52,521	68,521	71,262	2,741	4%
360 Employee Benefits	44,854	126,331	194,610	222,819	222,819	186,637	(36,182)	-16%
Subtotal Personnel	257,202	432,722	603,814	678,884	678,884	660,945	(17,939)	**-3%**
NON PERSONNEL EXPENSES								
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	11,883	34,575	33,391	26,884	26,884	27,181	297	1%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	11,883	34,575	33,391	26,884	26,884	27,181	297	**0%**
Total Expense	**269,085**	**467,297**	**637,205**	**705,768**	**705,768**	**688,126**	**(17,642)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

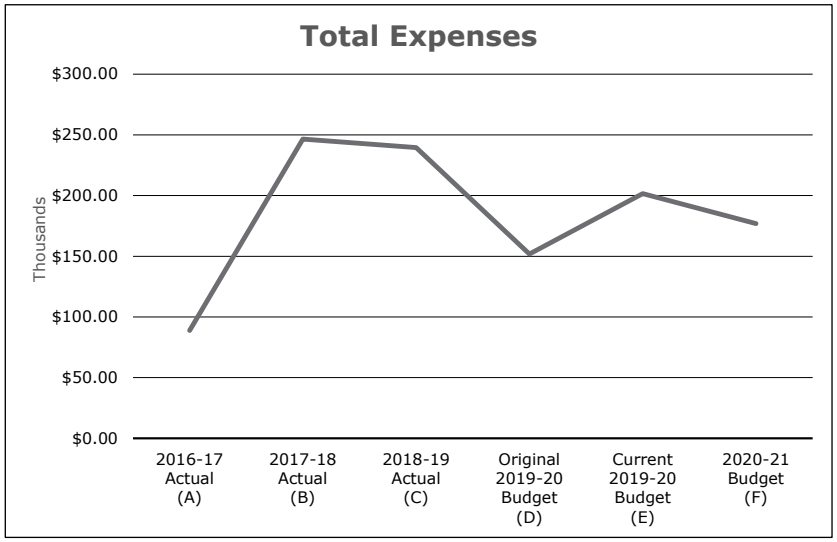
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.49	0.23	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	0.50	5.00	5.00	4.00	4.00	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.49**	**0.73**	**5.00**	**5.00**	**4.00**	**4.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.25	6.25	-	-	-	-	-	0%
Support Staff	1.75	1.75	0.88	1.75	1.75	1.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.00**	**8.00**	**0.88**	**1.75**	**1.75**	**1.75**	**-**	**0%**
STAFFING FTE TOTALS	**8.49**	**8.73**	**5.88**	**6.75**	**5.75**	**5.75**	**-**	**0%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

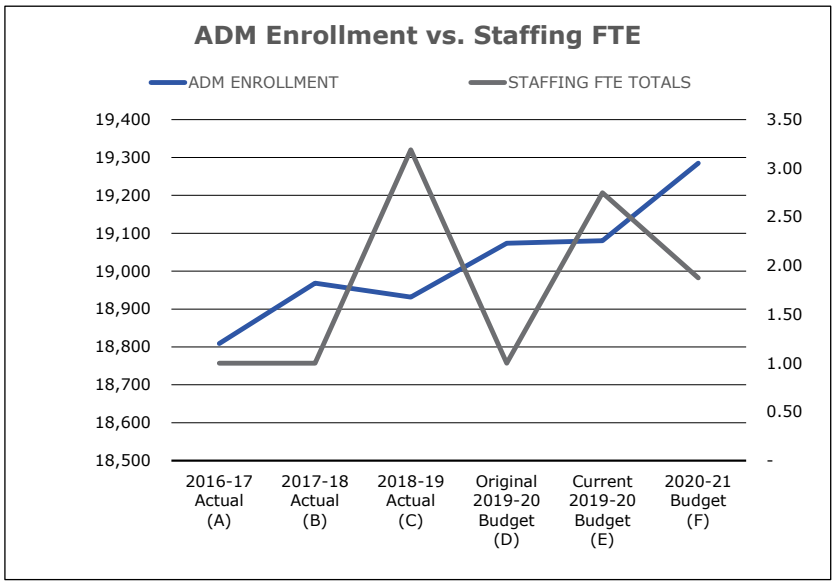
Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	88,859	246,520	239,608	151,915	151,915	151,915	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**88,859**	**246,520**	**239,608**	**151,915**	**151,915**	**151,915**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	49,686	25,000	(24,686)	-50%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	49,686	25,000	(24,686)	**-50%**
Total Revenue	**88,859**	**246,520**	**239,608**	**151,915**	**201,601**	**176,915**	**(24,686.00)**	**-12%**
PERSONNEL EXPENSES								
310 Certificated Salaries	72,378	104,263	65,813	70,485	72,243	75,133	2,890	4%
320 Non-Certificated Salaries	-	16,579	18,555	2,000	36,750	24,546	(12,204)	-33%
360 Employee Benefits	11,302	37,960	55,149	33,753	17,634	39,399	21,765	123%
Subtotal Personnel	83,680	158,802	139,517	106,238	126,627	139,078	12,451	**10%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	38,837	28,679	25,000	30,000	25,000	(5,000)	-17%
420 Staff Travel	1,255	1,537	1,387	7,600	7,600	-	(7,600)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	469	469	-	700	800	100	14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	14,011	56,999	6,790	28,994	5,049	(23,945)	-83%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	14,625	-	500	1	-	(1)	-100%
495 Indirect	3,924	18,240	12,556	5,787	7,679	6,988	(691)	-9%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	5,179	87,718	100,091	45,677	74,974	37,837	(37,137)	**0%**
Total Expense	**88,859**	**246,520**	**239,608**	**151,915**	**201,601**	**176,915**	**(24,686)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2020

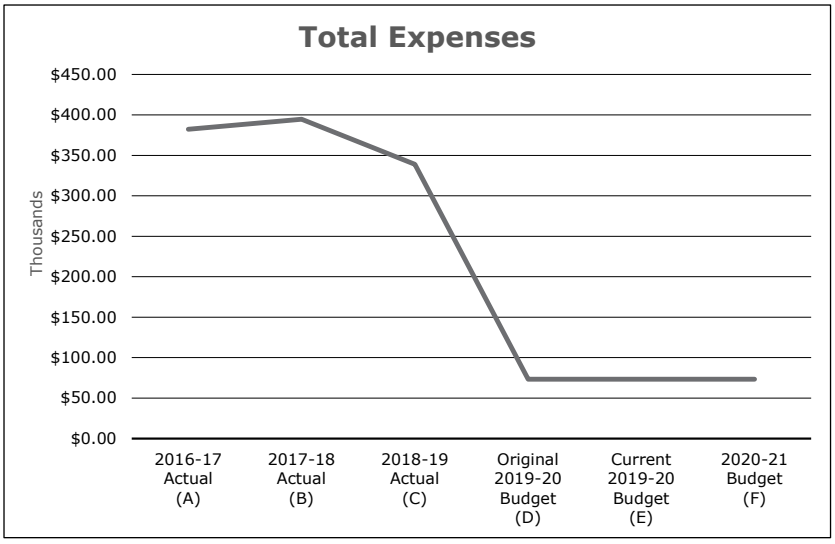
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	1.00	1.00	1.00	1.00	-	0%
Specialist - School	1.00	1.00	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department		-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	2.19	-	1.75	0.88	(0.88)	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**2.19**	**-**	**1.75**	**0.88**	**(0.88)**	**100%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**3.19**	**1.00**	**2.75**	**1.88**	**(0.88)**	**-47%**



IDEA Federal Special Education funds to support preschool students with IEP's.

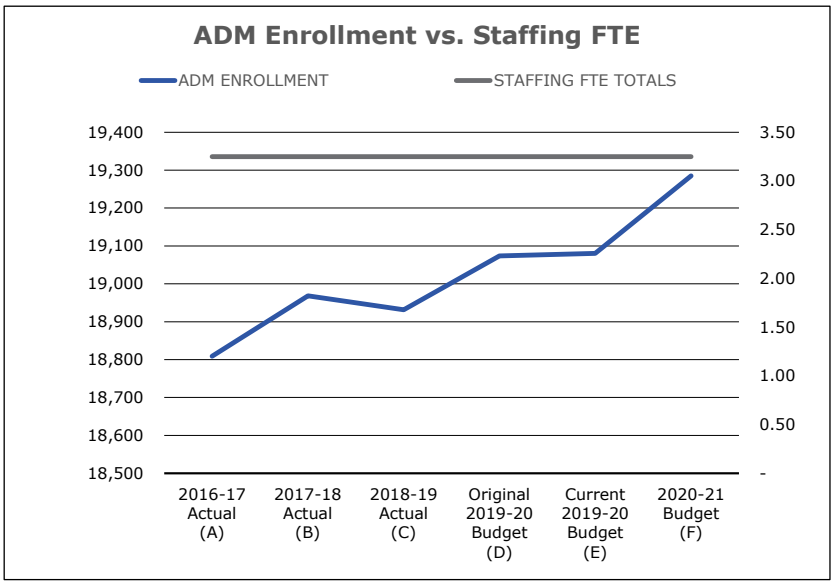
Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	382,141	394,642	338,989	73,379	73,379	73,379	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**382,141**	**394,642**	**338,989**	**73,379**	**73,379**	**73,379**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**382,141**	**394,642**	**338,989**	**73,379**	**73,379**	**73,379**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	267,576	265,483	227,800	48,769	48,769	48,769	-	0%
320 Non-Certificated Salaries	600	60	-	-	-	-	-	0%
360 Employee Benefits	88,452	89,540	64,185	23,358	23,358	23,358	-	0%
Subtotal Personnel	356,628	355,083	291,984	72,127	72,127	72,127	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,243	2,766	302	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	3,376	1,601	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,395	4,218	27,337	-	-	-	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	16,875	29,199	17,764	1,252	1,252	1,252	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	25,513	39,558	47,004	1,252	1,252	1,252	-	**0%**
Total Expense	**382,141**	**394,642**	**338,989**	**73,379**	**73,379**	**73,379**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/3/2020

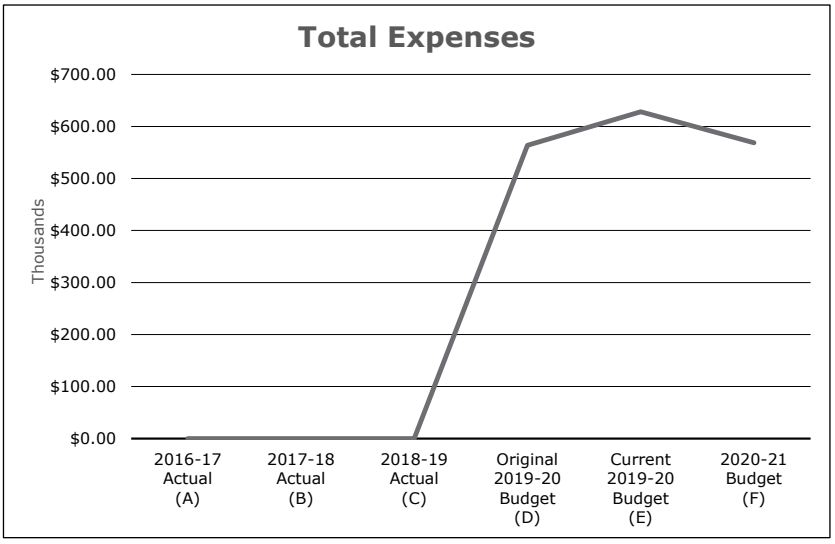
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Certified Sub Total	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**-**	**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.

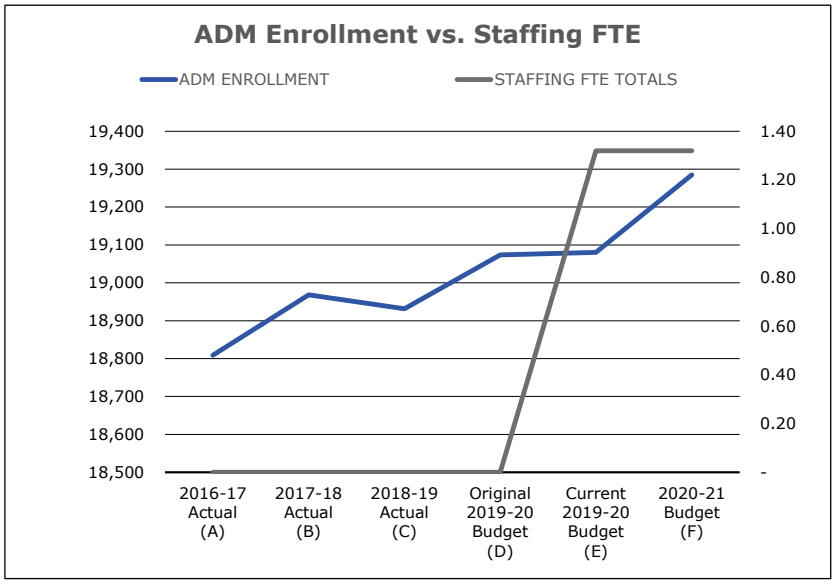
Fund: 298 Title VI-A Success
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	563,816	628,235	568,808	(59,427)	-9%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**-**	**563,816**	**628,235**	**568,808**	**(59,427)**	**-9%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**-**	**-**	**-**	**563,816**	**628,235**	**568,808**	**(59,427.00)**	**-9%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	31,584	40,829	40,829	-	0%
320 Non-Certificated Salaries	-	-	-	37,842	37,212	37,212	-	0%
360 Employee Benefits	-	-	-	14,678	34,261	34,261	-	0%
Subtotal Personnel	-	-	-	84,104	112,302	112,302	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	331,769	445,580	386,153	(59,427)	-13%
420 Staff Travel	-	-	-	1,600	370	370	-	0%
425 Student Travel	-	-	-	5,988	2,360	2,360	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	129,300	43,693	43,693	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	11,055	23,930	23,930	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	-	-	-	479,712	515,933	456,506	(59,427)	**0%**
Total Expense	**-**	**-**	**-**	**563,816**	**628,235**	**568,808**	**(59,427)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 298 Title VI-A Success
Location: 502 Federal Programs
Date: 6/3/2020

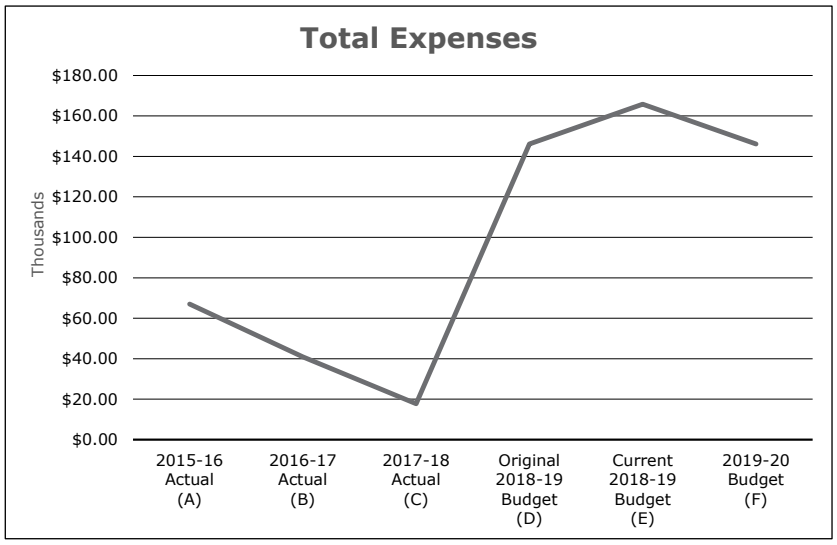
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	0.82	0.82	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**0.82**	**0.82**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**1.32**	**1.32**	**-**	**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.

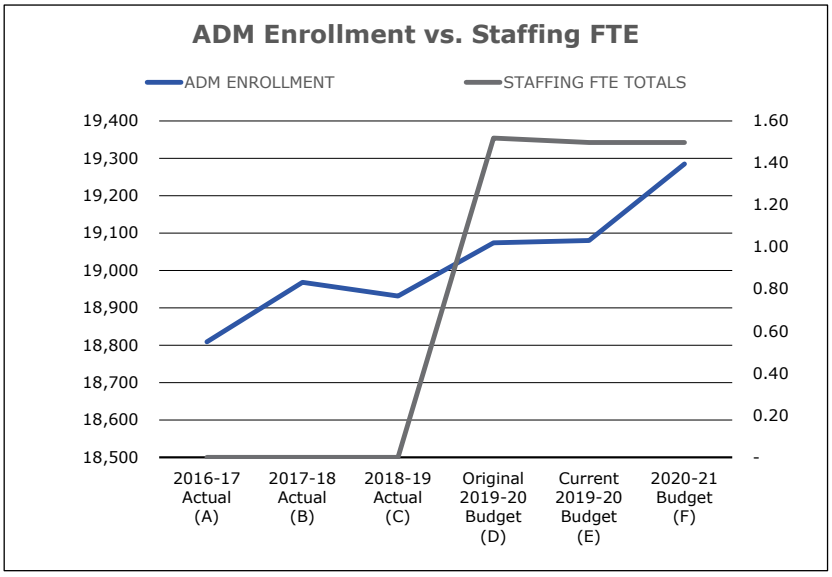
Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	67,061	40,943	17,746	146,150	165,816	146,150	(19,666)	-12%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**67,061**	**40,943**	**17,746**	**146,150**	**165,816**	**146,150**	**(19,666)**	**-12%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**67,061**	**40,943**	**17,746**	**146,150**	**165,816**	**146,150**	**(19,666.00)**	**-12%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	33,353	25,805	33,353	7,548	29%
320 Non-Certificated Salaries	-	-	83	36,350	37,922	36,350	(1,572)	-4%
360 Employee Benefits	-	-	7	16,340	16,710	16,340	(370)	-2%
Subtotal Personnel	-	-	90	86,043	80,437	86,043	5,606	**7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	7,500	37,000	15,476	46,385	24,337	46,385	22,048	91%
420 Staff Travel	10,344	-	-	1,500	8,351	1,500	(6,851)	-82%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	699	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	600	-	(600)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,556	913	1,250	4,194	23,585	4,194	(19,391)	-82%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	369	19,448	369	(19,079)	-98%
495 Indirect	2,961	3,029	930	7,659	9,058	7,659	(1,399)	-15%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	67,061	40,943	17,656	60,107	85,379	60,107	(25,272)	**0%**
Total Expense	**67,061**	**40,943**	**17,746**	**146,150**	**165,816**	**146,150**	**(19,666)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/3/2020

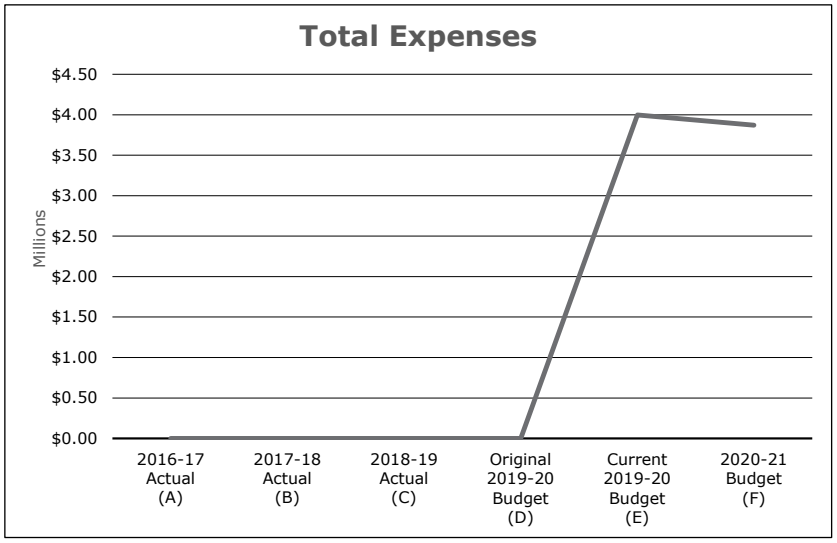
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	0.27	0.56	0.56	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	0.20	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**0.47**	**0.56**	**0.56**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	1.05	0.94	0.94	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**1.05**	**0.94**	**0.94**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**1.52**	**1.50**	**1.50**	**-**	**0%**



Assists Burchell High 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.

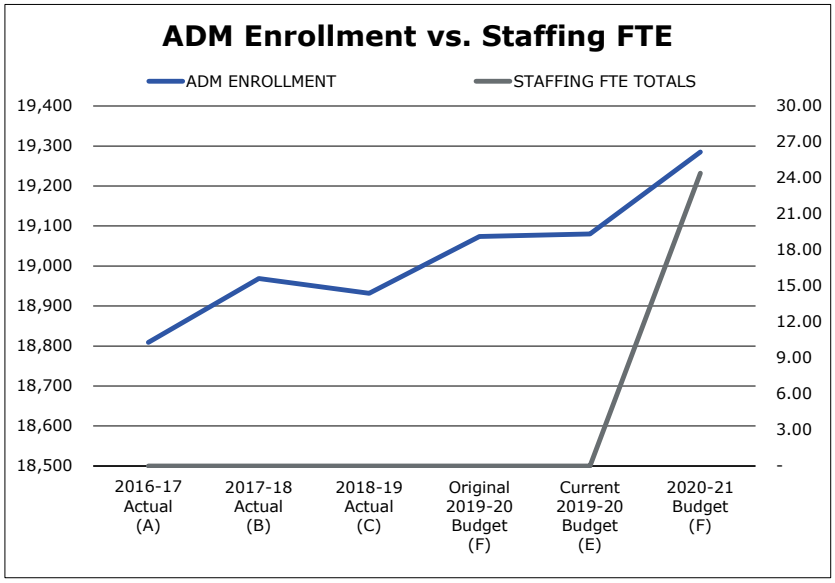
Fund: 349 Cares Act
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	3,997,351	3,869,800	(127,551)	-3%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**-**	**-**	**3,997,351**	**3,869,800**	**(127,551)**	**-3%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**-**	**-**	**-**	**-**	**3,997,351**	**3,869,800**	**(127,551.00)**	**-3%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	1,677,300	1,677,300	-100%
320 Non-Certificated Salaries	-	-	-	-	-	179,080	179,080	-100%
360 Employee Benefits	-	-	-	-	-	882,842	882,842	-100%
Subtotal Personnel	-	-	-	-	-	2,739,222	2,739,222	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	11,411	-	(11,411)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	5,818	-	(5,818)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	695	-	(695)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	3,974,568	1,130,578	(2,843,990)	-72%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	4,859	-	(4,859)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	-	-	-	-	3,997,351	1,130,578	(2,866,773)	**0%**
Total Expense	**-**	**-**	**-**	**-**	**3,997,351**	**3,869,800**	**(127,551)**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 349 CARES Act
Location: 502 Federal Programs
Date: 6/3/2020

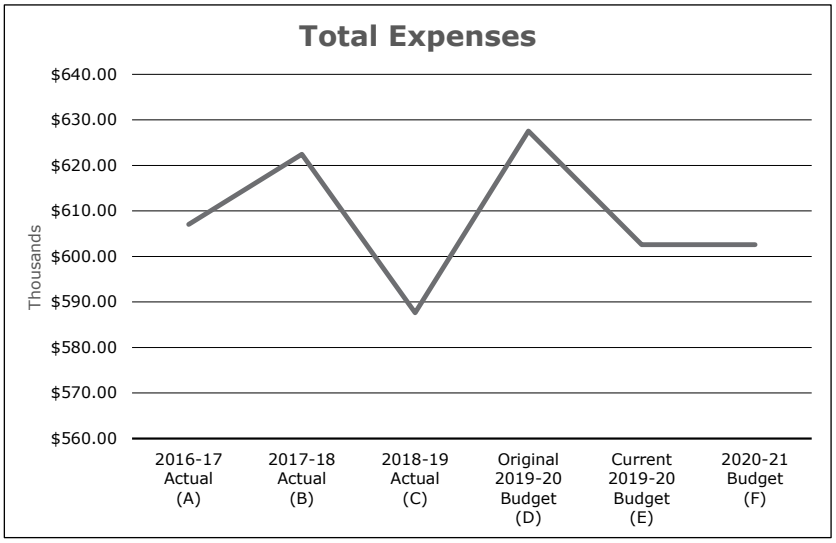
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (F)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	13.50	13.50	100%
SPED Teacher	-	-	-	-	-	1.00	1.00	100%
Specialist - School	-	-	-	-	-	4.00	4.00	100%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	1.90	1.90	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**20.40**	**20.40**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	4.00	4.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**4.00**	**4.00**	**100%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**24.40**	**24.40**	**100%**



Funds provided to offset the additional necessary expenditures due to the public helath emergency with respect to the Coronavirus.

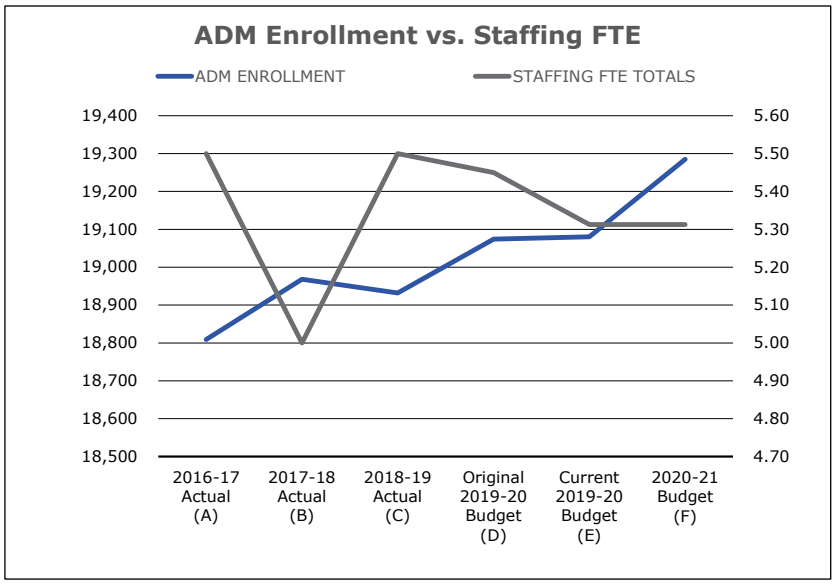
Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
020 Meal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	607,055	622,438	587,627	627,543	602,589	602,589	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**607,055**	**622,438**	**587,627**	**627,543**	**602,589**	**602,589**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	-	-	-	-	-	-	-	**0%**
Total Revenue	**607,055**	**622,438**	**587,627**	**627,543**	**602,589**	**602,589**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	351,631	311,365	313,762	316,180	260,691	260,691	-	0%
320 Non-Certificated Salaries	18,085	32,877	35,733	55,298	53,936	53,936	-	0%
360 Employee Benefits	161,507	161,473	165,866	180,958	148,617	148,617	-	0%
Subtotal Personnel	531,223	505,715	515,361	552,436	463,244	463,244	-	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	15,000	5,533	16,200	18,000	55,800	55,800	-	0%
420 Staff Travel	10,232	1,265	738	750	750	750	-	0%
425 Student Travel	837	3,541	1,387	1,000	-	-	-	0%
430 Utilities	-	-	-	250	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	513	622	838	750	500	500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,413	59,588	22,023	29,206	58,133	58,133	-	0%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	30	120	288	300	300	300	-	0%
495 Indirect	26,807	46,053	30,793	24,851	23,862	23,862	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	75,832	116,723	72,266	75,107	139,345	139,345	-	**0%**
Total Expense	**607,055**	**622,438**	**587,627**	**627,543**	**602,589**	**602,589**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	4.75	4.25	4.25	4.10	3.90	3.90	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**4.75**	**4.25**	**4.25**	**4.10**	**3.90**	**3.90**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.75	0.75	1.25	1.35	1.41	1.41	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.75**	**0.75**	**1.25**	**1.35**	**1.41**	**1.41**	**-**	**0%**
STAFFING FTE TOTALS	**5.50**	**5.00**	**5.50**	**5.45**	**5.31**	**5.31**	**-**	**0%**



Funds provided to meet the unique academic needs of American Indians and Alaskan Natives.

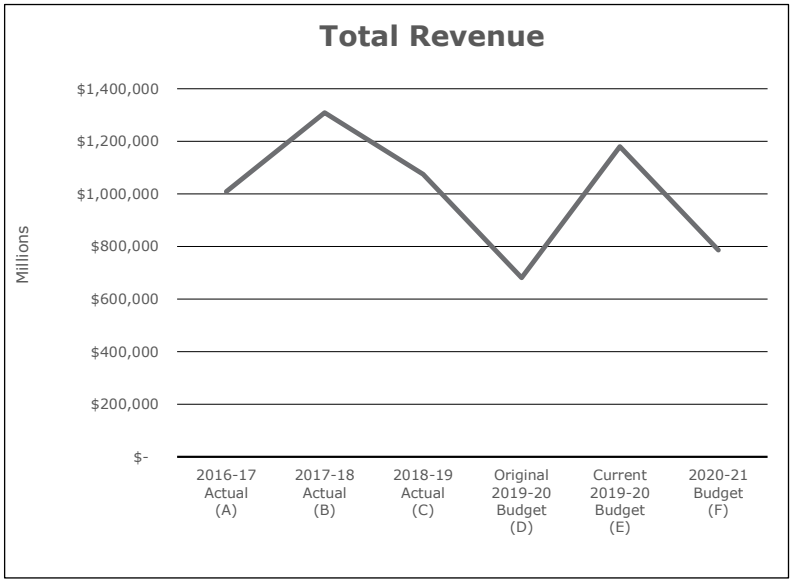
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Debt Service Fund

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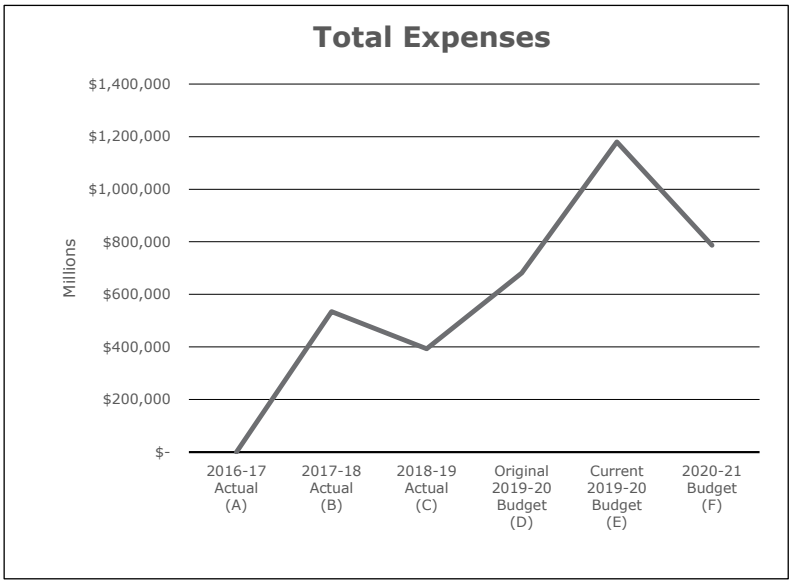
Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	-	-	-	-	-	-	-	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	-	-	-	-	-	-	-	0%
Total Revenue From State Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ 1,009,000	$ 774,534	$ 681,174	$ 681,174	$ 786,601	105,427	15%
Transfers from Other Funds	1,009,000	300,000	300,000	-	498,727	-	(498,727)	-100%
Total Appropriations & Transfers	**1,009,000**	**1,309,000**	**1,074,534**	**681,174**	**1,179,901**	**786,601**	**(393,300)**	**-33%**
REVENUE TOTALS	**$ 1,009,000**	**$ 1,309,000**	**$ 1,074,534**	**$ 681,174**	**$ 1,179,901**	**$ 786,601**	**$ (393,300)**	**-33%**



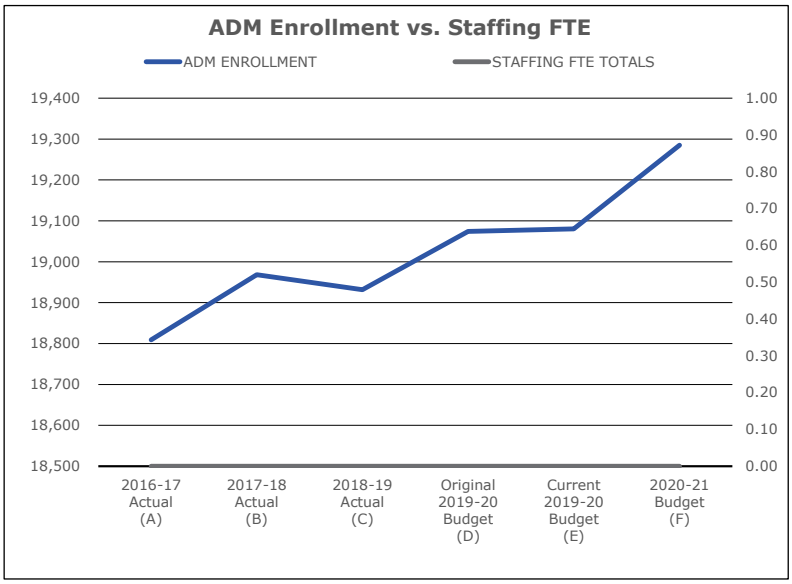
Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	9,000	9,000	-	(9,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	133,244	150,489	149,511	380,794	183,044	(197,750)	-52%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
532 Interest Long Term Debt	-	401,222	242,811	522,663	790,107	603,557	(186,550)	-24%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**534,466**	**393,300**	**681,174**	**1,179,901**	**786,601**	**(393,300)**	**-33%**
FUND TOTAL	**$ -**	**$ 534,466**	**$ 393,300**	**$ 681,174**	**$ 1,179,901**	**$ 786,601**	**$ (393,300)**	**-33%**



Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**



Capital Improvement Project Funds are 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 the State Construction Grants, Bonded Indebtedness, and District designated appropriations.

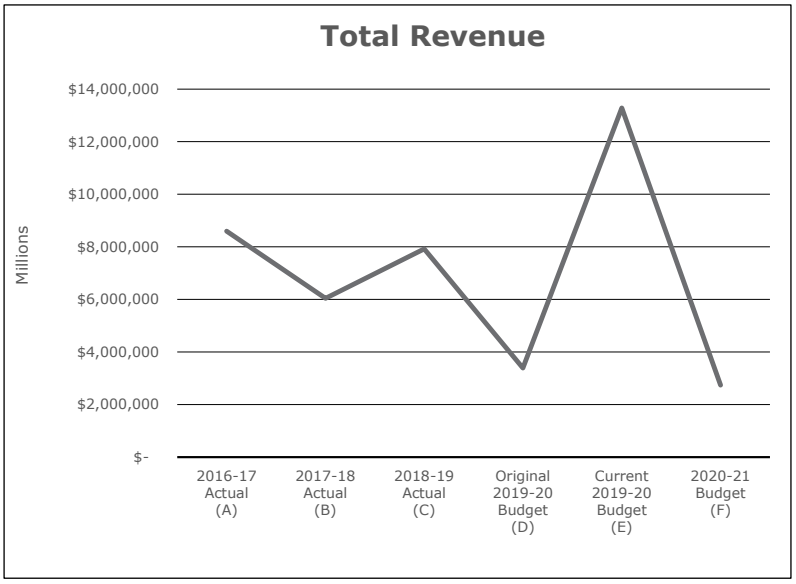
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Capital Improvement Funds

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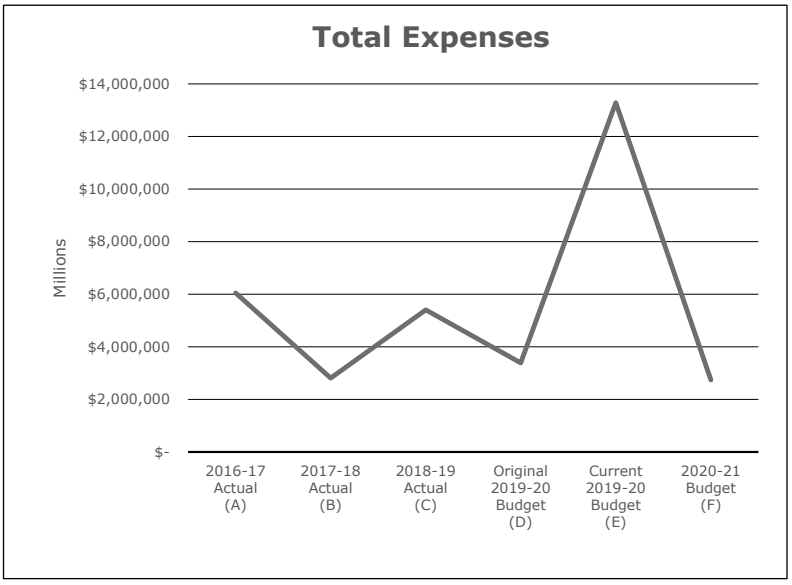
Fund: Capital Improvement Project Funds Revenue Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	-	-	1,425,280	574,720	574,720	50,000	(524,720)	-91%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**-**	**-**	**1,425,280**	**574,720**	**574,720**	**50,000**	**(524,720)**	**-91%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	64,719	69,609	120,751	69,203	60,115	42,889	(17,226)	-25%
Total Revenue From State Sources	**64,719**	**69,609**	**120,751**	**69,203**	**60,115**	**42,889**	**(17,226)**	**-25%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	3,327,941	540,576	166,060	235,010	4,885	-	(4,885)	-2%
Total Revenue From Federal Sources	**3,327,941**	**540,576**	**166,060**	**235,010**	**4,885**	**-**	**(4,885)**	**-2%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 4,357,129	$ 2,553,923	$ 3,235,930	$ 2,513,030	$ 2,513,030	$ 2,647,350	$ 134,320	5%
Transfers from Other Funds	850,000	2,880,730	2,971,038	-	10,131,450	-	(10,131,450)	100%
Total Appropriations & Transfers	**5,207,129**	**5,434,653**	**6,206,968**	**2,513,030**	**12,644,480**	**2,647,350**	**(9,997,130)**	**-398%**
REVENUE TOTALS	**$ 8,599,789**	**$ 6,044,838**	**$ 7,919,059**	**$ 3,391,963**	**$ 13,284,200**	**$ 2,740,239**	**$ (10,543,961)**	**-311%**



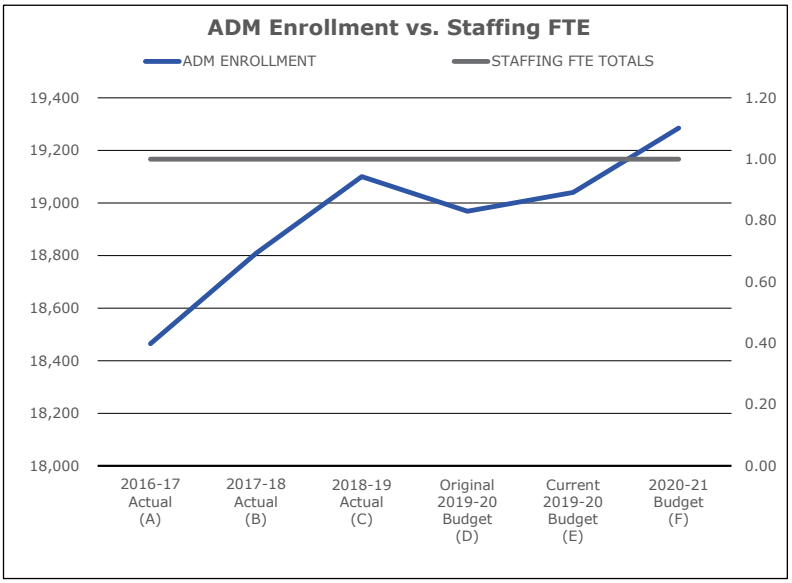
Fund: Capital Improvement Project Funds Expense Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 183,435	$ 46,846	$ 99,213	$ 18,935	$ 20,335	$ -	$ (20,335)	-107%
320 Non-Certificated Salaries	156,092	13,538	39,520	23,213	23,213	-	(23,213)	-100%
360 Employee Benefits	103,801	5,691	22,358	7,664	7,709	-	(7,709)	-101%
Subtotal Personnel	**443,328**	**66,075**	**161,091**	**49,812**	**51,257**	**-**	**(51,257)**	**-103%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	152,287	86,842	283,795	168,562	393,098	172,025	(221,073)	-131%
420 Staff Travel	-	-	19	5	5	-	(5)	-100%
425 Student Travel	5,132	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	3,053	1,947	1,947	-	(1,947)	-100%
440 Purchased Services	1,447,601	1,948,321	2,272,441	1,780,969	3,926,048	950,841	(2,975,207)	-167%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,516,153	416,811	1,495,813	840,884	2,629,710	1,587,621	(1,042,089)	-124%
490 Other Expenses	25,391	49,753	23,421	12,038	11,038	-	(11,038)	-92%
500 Capital Outlay	-	-	38,595	-	-	-	-	0%
510 Equipment	397,236	130,245	1,094,553	527,746	371,097	20,752	(350,345)	-66%
520 Land Acquisition	40,238	79,632	-	-	-	-	-	0%
540 Capitalized Software	18,500	-	-	10,000	-	9,000	9,000	-100%
550 Transfer to Other Funds	-	31,229	33,248	-	5,900,000	-	(5,900,000)	100%
Subtotal Non Personnel	**5,602,538**	**2,742,833**	**5,244,938**	**3,342,151**	**13,232,943**	**2,740,239**	**(10,492,704)**	**-314%**
FUND TOTAL	**$ 6,045,866**	**$ 2,808,908**	**$ 5,406,029**	**$ 3,391,963**	**$ 13,284,200**	**$ 2,740,239**	**$ (10,543,961)**	**-311%**



Fund: Capital Improvement Project Funds Staffing Summary
Location: District Wide
Date: 6/3/2020

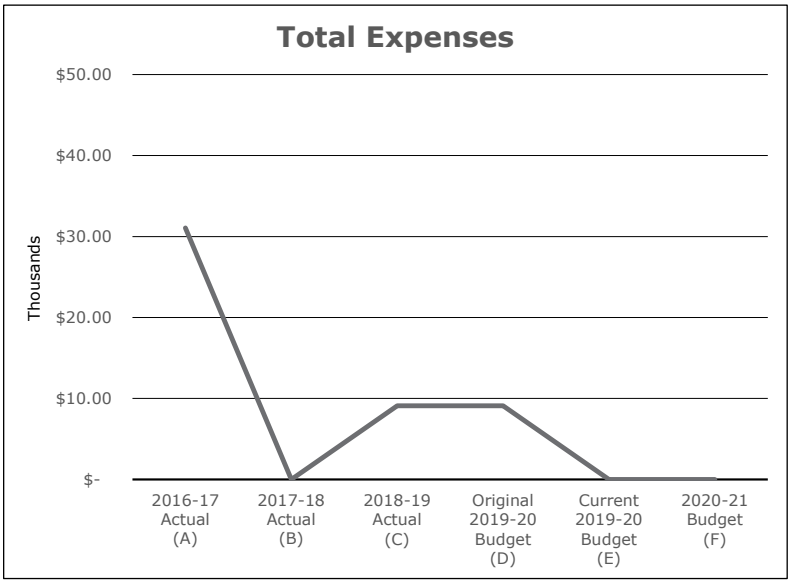
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**19,285.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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%**



Capital Improvement Funds are 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 State Construction Grants, Bonded Indebtedness, and District designated appropriations.

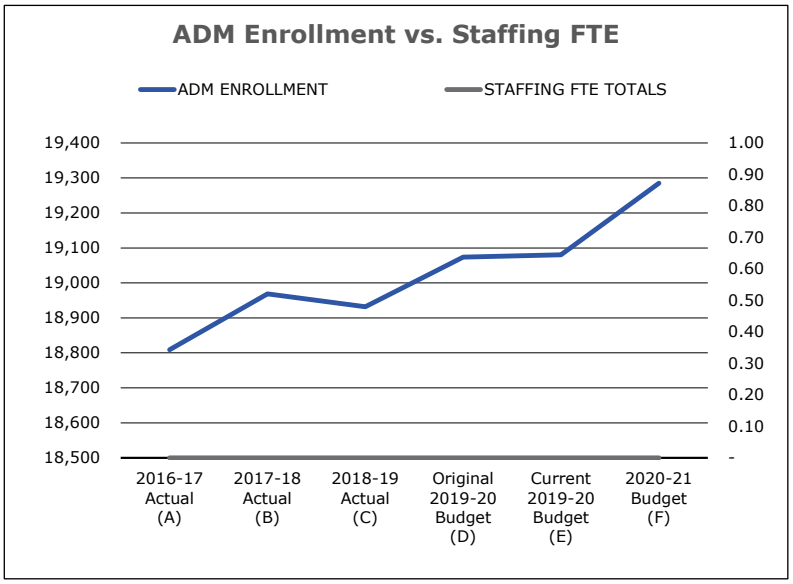
Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	31,059	-	9,088	9,088	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**31,059**	**-**	**9,088**	**9,088**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**31,059**	**-**	**9,088**	**9,088**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	16,243	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,816	-	9,088	9,088	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**31,059**	**-**	**9,088**	**9,088**	**-**	**-**	**-**	**0%**
Total Expense	**31,059**	**-**	**9,088**	**9,088**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/3/2020

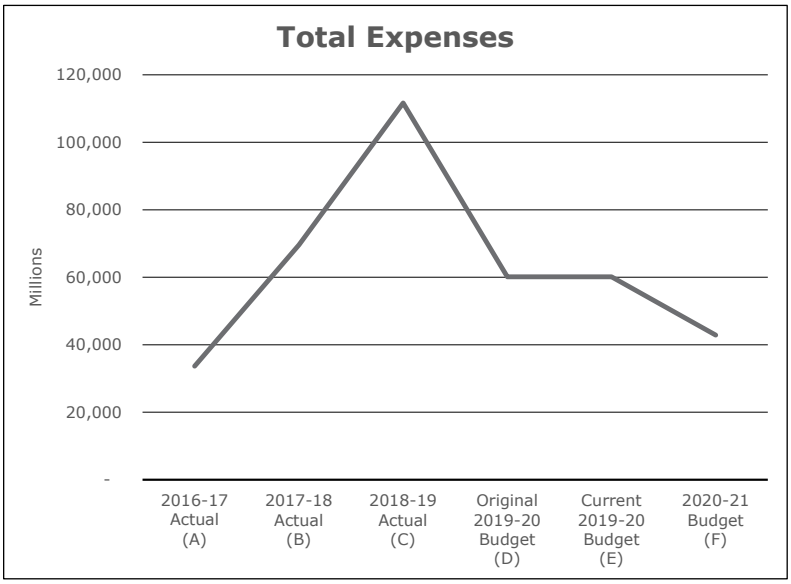
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

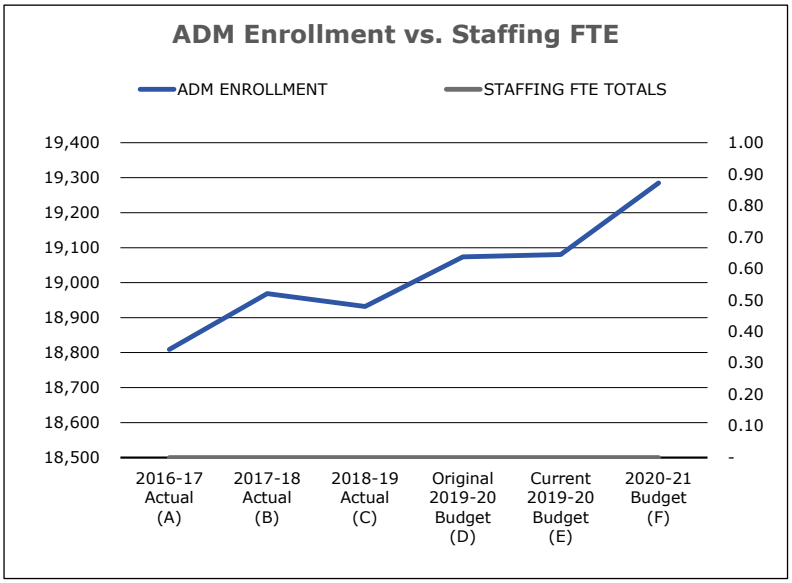
Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	33,660	69,609	111,663	60,115	60,115	42,889	(17,226)	-29%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**33,660**	**69,609**	**111,663**	**60,115**	**60,115**	**42,889**	**(17,226)**	**-29%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**33,660**	**69,609**	**111,663**	**60,115**	**60,115**	**42,889**	**(17,226)**	**-29%**
PERSONNEL EXPENSES								
310 Certificated Salaries	19,150	23,800	27,325	-	1,400	-	(1,400)	0%
320 Non-Certificated Salaries	-	-	41	-	-	-	-	0%
360 Employee Benefits	545	712	1,075	-	45	-	(45)	0%
Subtotal Personnel	**19,695**	**24,512**	**28,441**	**-**	**1,445**	**-**	**(1,445)**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	63,960	60,115	58,670	30,000	(28,670)	-48%
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	12,815	1,497	762	-	-	12,889	12,889	0%
490 Other Expenses	1,150	43,600	18,500	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,965**	**45,097**	**83,222**	**60,115**	**58,670**	**42,889**	**(15,781)**	**(0)**
Total Expense	**33,660**	**69,609**	**111,663**	**60,115**	**60,115**	**42,889**	**(17,226)**	**-29%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/3/2020

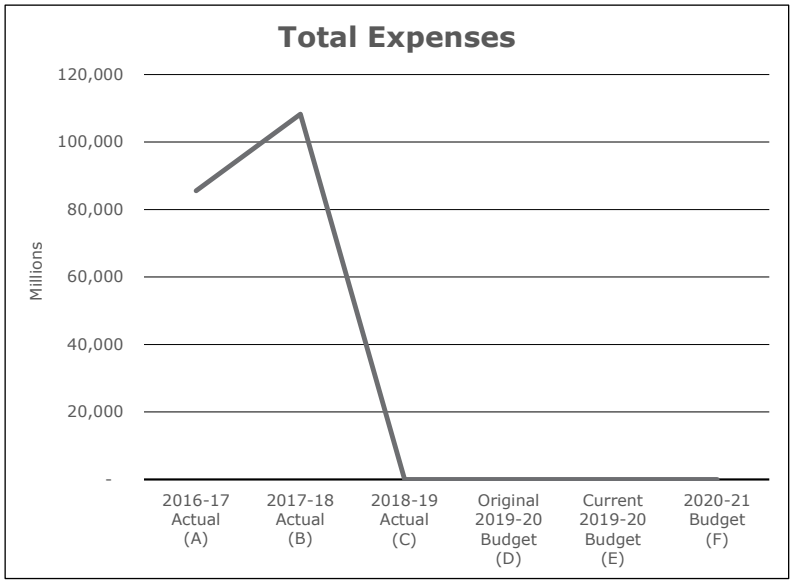
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

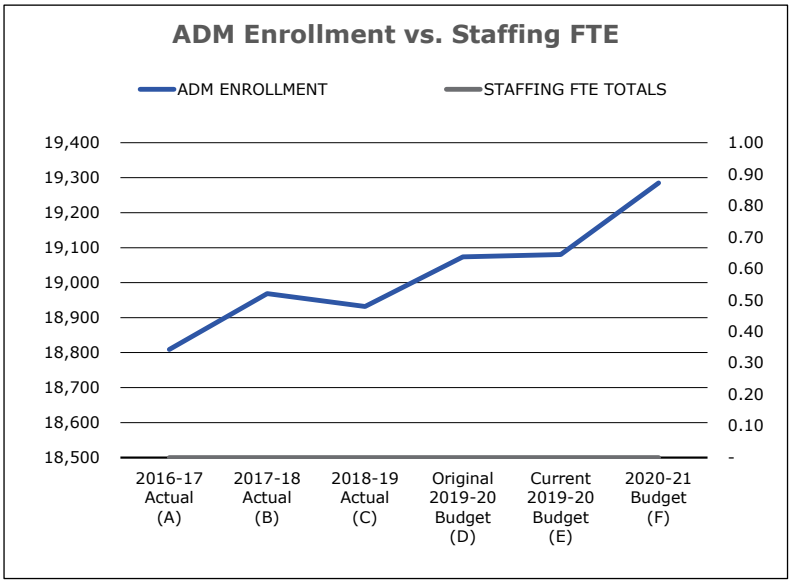
Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	85,557	108,273	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**85,557**	**108,273**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**85,557**	**108,273**	**-**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	7,774	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	41,480	48,627	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,303	54,146	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	5,500	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**85,557**	**108,273**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expense	**85,557**	**108,273**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/3/2020

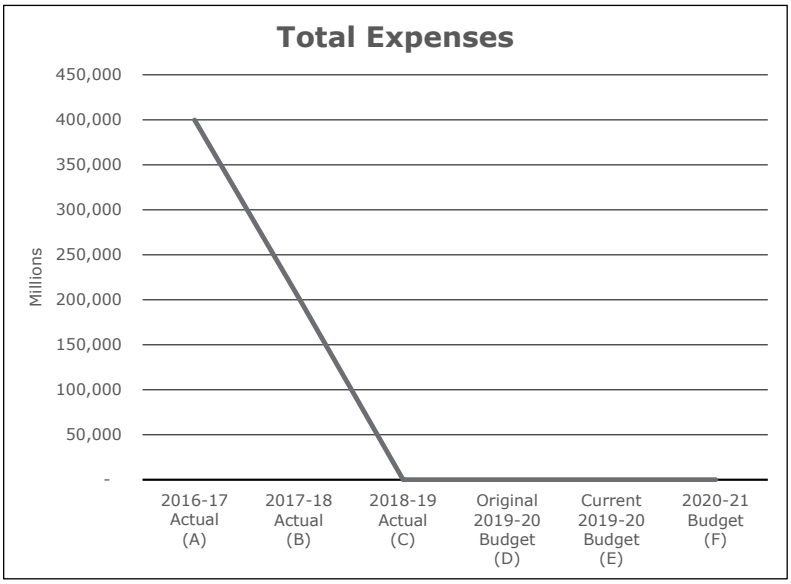
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

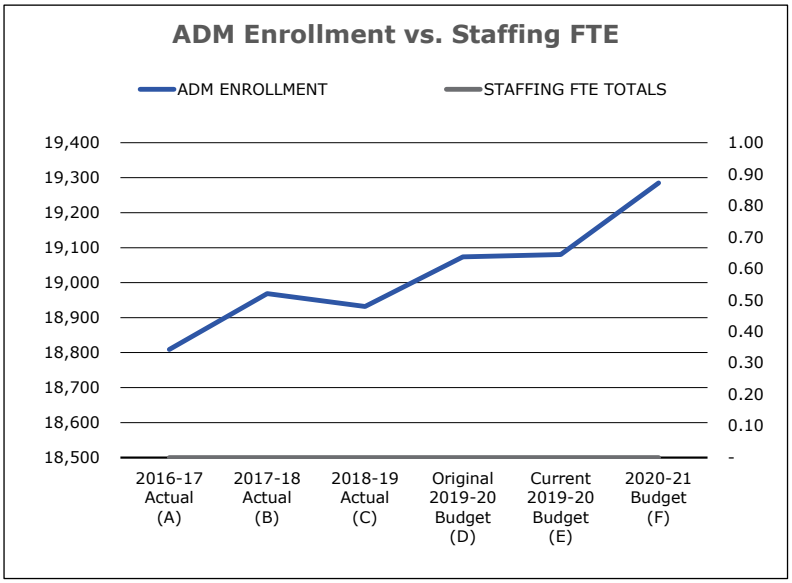
Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	399,746	201,769	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**399,746**	**201,769**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**399,746**	**201,769**	**-**	**-**	**-**	**-**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	144,967	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	43,028	-	-	-	-	-	-	0%
Subtotal Personnel	**187,995**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	7,970	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	5,132	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	62,859	89,733	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	125,210	112,036	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	10,580	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**211,751**	**201,769**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expense	**399,746**	**201,769**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/3/2020

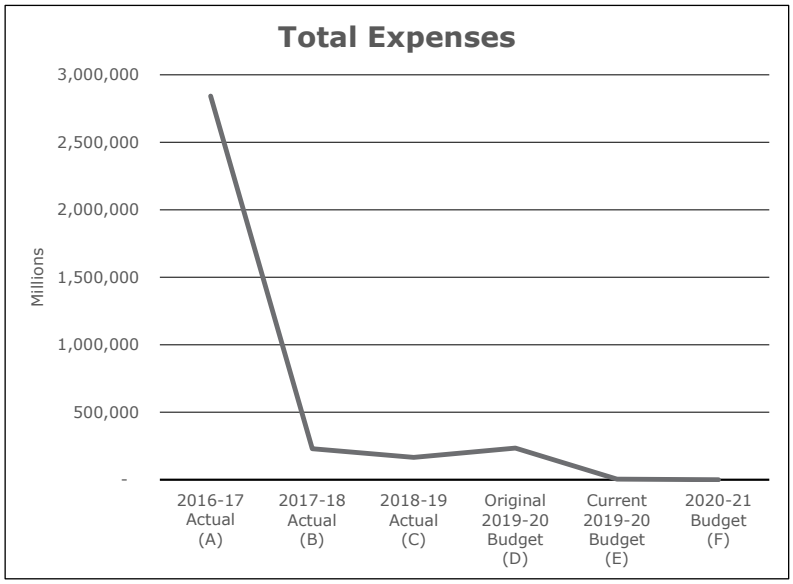
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

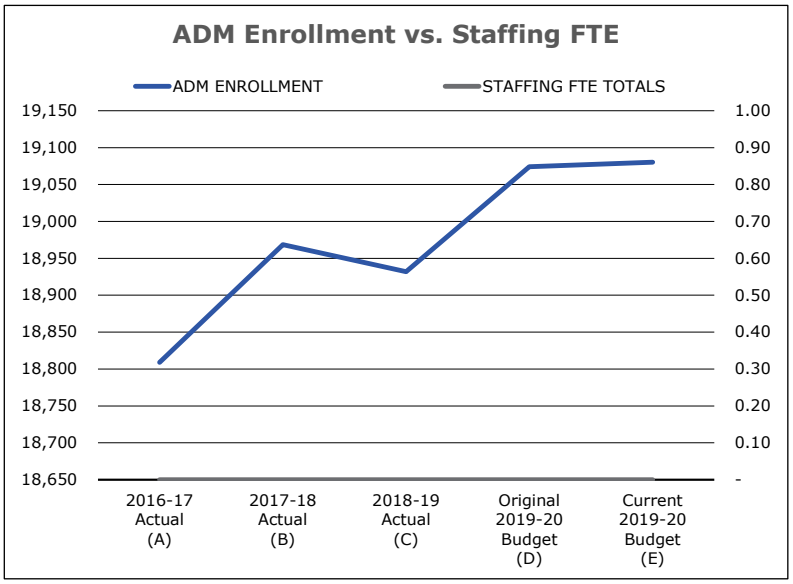
Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	2,842,638	230,534	166,060	235,010	4,885	-	(4,885)	-100%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**2,842,638**	**230,534**	**166,060**	**235,010**	**4,885**	**-**	**(4,885)**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**2,842,638**	**230,534**	**166,060**	**235,010**	**4,885**	**-**	**(4,885)**	**-100%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	31,055	29,653	1,767	58,765	4,885	-	(4,885)	-8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,512,398	87,440	19,046	19,596	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	299,185	113,441	145,247	156,649	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,842,638**	**230,534**	**166,060**	**235,010**	**4,885**	**-**	**(4,885)**	**(0)**
Total Expense	**2,842,638**	**230,534**	**166,060**	**235,010**	**4,885**	**-**	**(4,885)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/3/2020

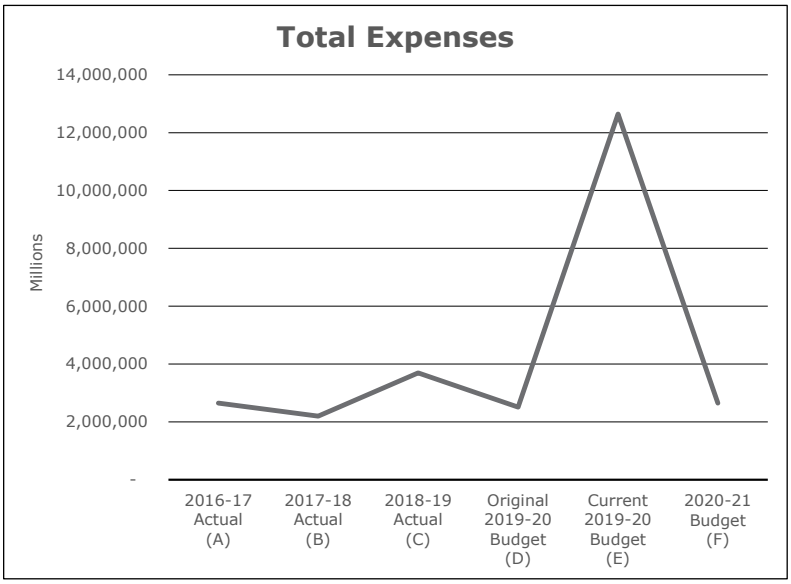
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**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.

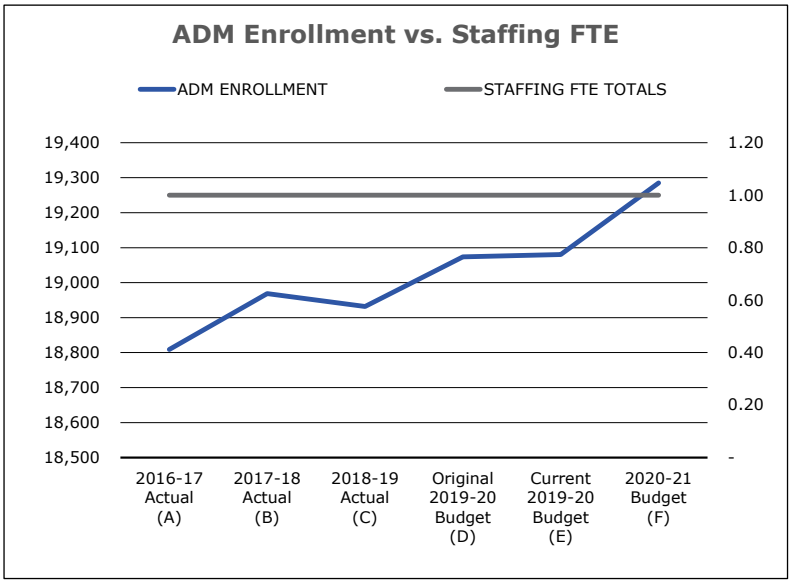
Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	4,357,129	2,553,923	3,235,930	2,513,030	2,513,030	2,647,350	134,320	5%
250 Transfers from Other Funds	850,000	2,880,730	2,971,038	-	10,131,450	-	(10,131,450)	-100%
Subtotal Appropriations & Transfers	**5,207,129**	**5,434,653**	**6,206,968**	**2,513,030**	**12,644,480**	**2,647,350**	**(9,997,130)**	**-79%**
Total Revenue	**5,207,129**	**5,434,653**	**6,206,968**	**2,513,030**	**12,644,480**	**2,647,350**	**(9,997,130)**	**-79%**
PERSONNEL EXPENSES								
310 Certificated Salaries	19,318	23,046	14,050	18,935	18,935	-	(18,935)	-100%
320 Non-Certificated Salaries	156,092	13,538	-	15,120	15,120	-	(15,120)	-100%
360 Employee Benefits	60,228	4,979	2,409	6,789	6,789	-	(6,789)	-100%
Subtotal Personnel	**235,638**	**41,563**	**16,459**	**40,844**	**40,844**	**-**	**(40,844)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	136,543	86,842	128,174	104,715	330,696	140,616	(190,080)	-182%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,295,964	1,780,308	1,535,618	1,436,756	3,635,715	902,597	(2,733,118)	-190%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	814,611	161,692	997,464	537,873	2,355,383	1,574,385	(780,998)	-145%
490 Other Expenses	24,241	6,153	2,610	11,745	10,745	-	(10,745)	-91%
500 Capital Outlay	-	-	38,595	-	-	-	-	0%
510 Equipment	87,471	11,304	941,770	371,097	371,097	20,752	(350,345)	-94%
520 Land Acquisition	40,238	79,632	-	-	-	-	-	0%
540 Capitalized Software	18,500	-	-	10,000	-	9,000	9,000	90%
550 Transfer to Other Funds	-	31,229	33,248	-	5,900,000	-	(5,900,000)	0%
Subtotal Non Personnel	**2,417,568**	**2,157,160**	**3,677,479**	**2,472,186**	**12,603,636**	**2,647,350**	**(9,956,286)**	**(4)**
Total Expense	**2,653,206**	**2,198,723**	**3,693,938**	**2,513,030**	**12,644,480**	**2,647,350**	**(9,997,130)**	**-79%**
FUND TOTAL	**$ 2,553,923**	**$ 3,235,930**	**$ 2,513,030**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/3/2020

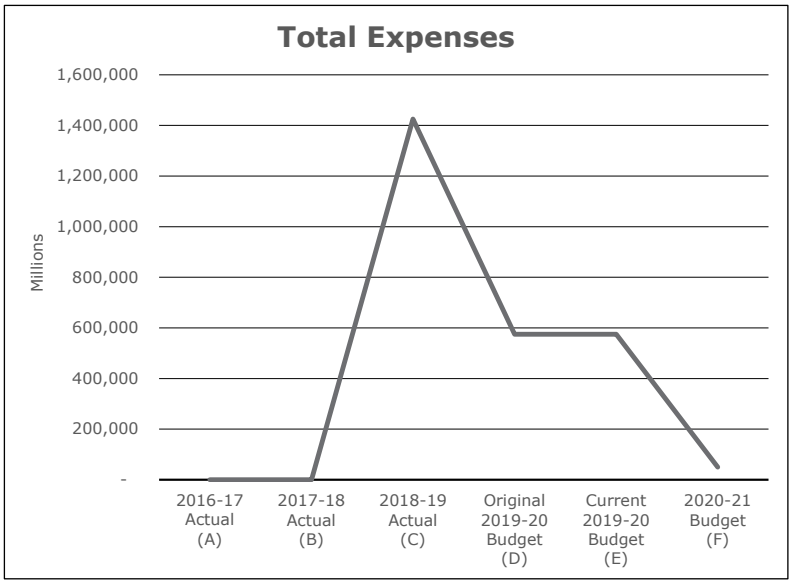
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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%
Classified Sub Total	**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%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

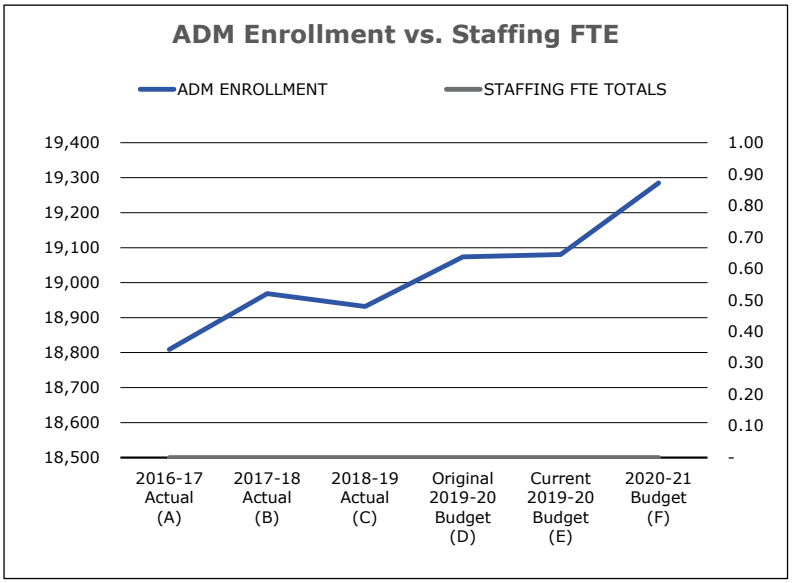
Fund: 550 Disaster Fund
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ 1,425,280	$ 574,720	$ 574,720	$ 50,000	$ (524,720)	-91%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**1,425,280**	**574,720**	**574,720**	**50,000**	**(524,720)**	**-91%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**-**	**-**	**1,425,280**	**574,720**	**574,720**	**50,000**	**(524,720)**	**-91%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	57,838	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	39,479	8,093	8,093	-	(8,093)	-100%
360 Employee Benefits	-	-	18,874	875	875	-	(875)	-100%
Subtotal Personnel	**-**	**-**	**116,191**	**8,968**	**8,968**	**-**	**(8,968)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	91,661	3,732	3,732	1,409	(2,323)	-62%
420 Staff Travel	-	-	19	5	5	-	(5)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	3,053	1,947	1,947	-	(1,947)	-100%
440 Purchased Services	-	-	735,056	285,448	285,448	48,244	(237,204)	-83%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	469,453	274,327	274,327	347	(273,980)	-100%
490 Other Expenses	-	-	2,311	293	293	-	(293)	-100%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	7,536	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**1,309,089**	**565,752**	**565,752**	**50,000**	**(515,752)**	**(1)**
Total Expense	**-**	**-**	**1,425,280**	**574,720**	**574,720**	**50,000**	**(524,720)**	**-91%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 550 Disaster Fund
Location: 501 District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

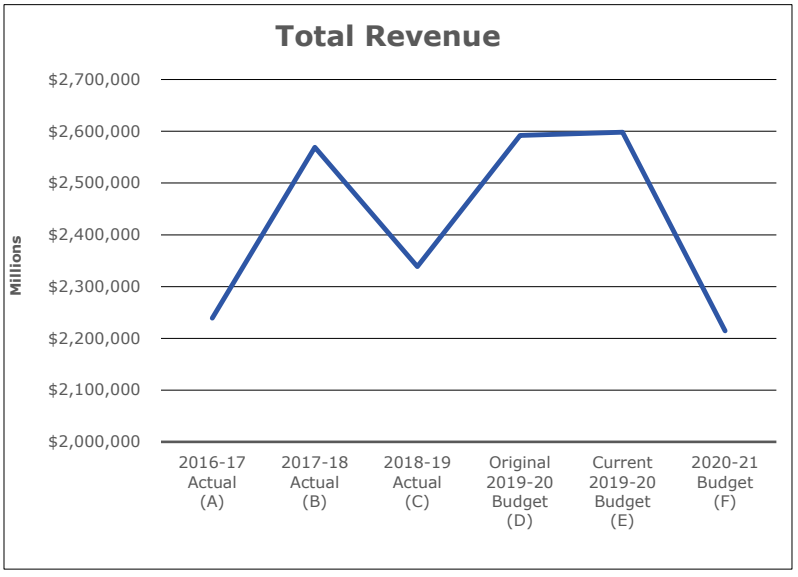
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Proprietary Funds

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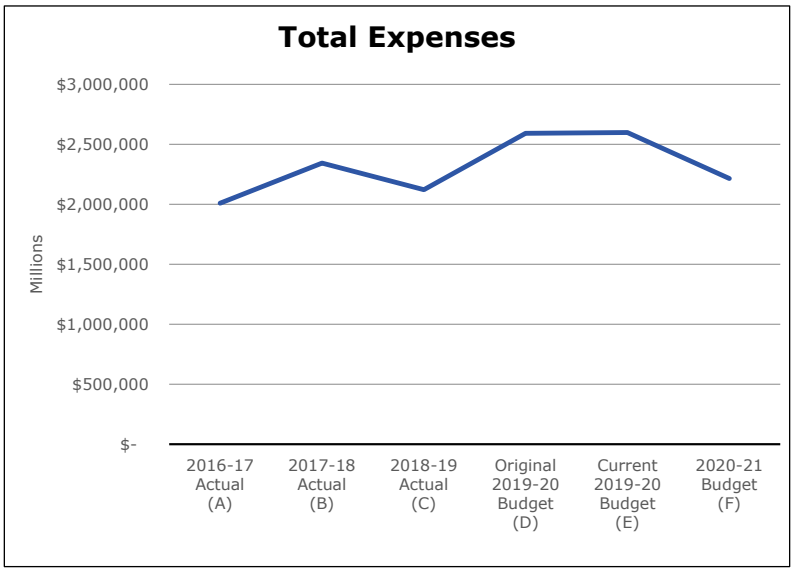
Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	258	349	40,582	350	350	8,932	8,582	2452%
Total Revenue From Local Sources	**258**	**349**	**40,582**	**350**	**350**	**8,932**	**8,582**	**2452%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	-	-	-	-	-	-	-	0%
Total Revenue From State Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 233,606	$ 229,904	$ 225,144	$ 211,060	$ 217,416	$ 217,416	$ -	0%
Transfers from Other Funds	2,005,272	2,339,069	2,072,765	2,380,459	2,380,459	1,988,103	(392,356)	-16%
Total Appropriations & Transfers	**2,238,878**	**2,568,973**	**2,297,909**	**2,591,519**	**2,597,875**	**2,205,519**	**(392,356)**	**-15%**
REVENUE TOTALS	**$ 2,239,136**	**$ 2,569,322**	**$ 2,338,491**	**$ 2,591,869**	**$ 2,598,225**	**$ 2,214,451**	**$ (383,774)**	**-15%**



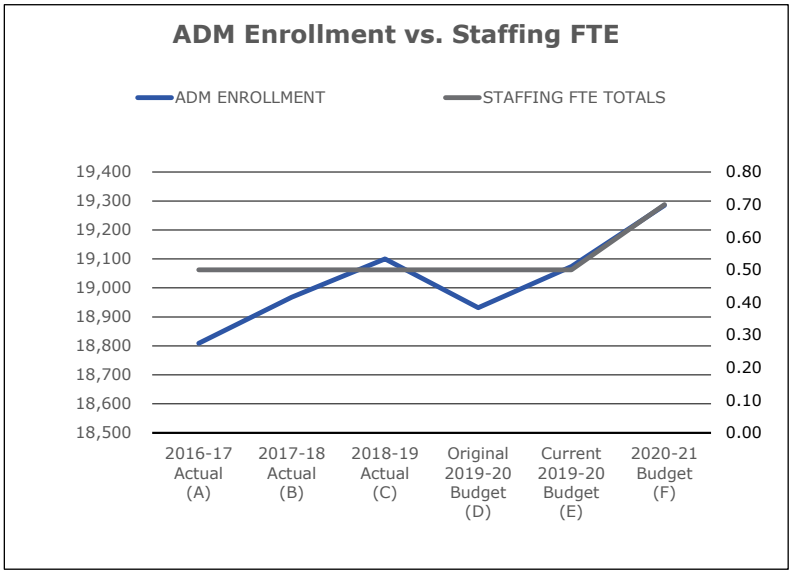
Fund: Proprietary Funds Expense Summary
Location: District Wide
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 66,310	$ 109,784	$ 15,958	$ 122,421	$ 122,421	$ -	$ (122,421)	-100%
320 Non-Certificated Salaries	89,004	98,744	79,697	182,683	182,683	34,073	(148,610)	-81%
360 Employee Benefits	73,572	120,999	65,240	86,817	86,817	26,188	(60,629)	-70%
Subtotal Personnel	**228,887**	**329,527**	**160,895**	**391,921**	**391,921**	**60,261**	**(331,660)**	**-85%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	168,476	196,987	179,182	189,400	189,400	170,000	(19,400)	-10%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	344	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	823	1,950	30	30	30	-	0%
445 Insurance & Bond Premiums	1,608,467	1,812,411	1,768,882	1,799,488	1,799,488	1,766,774	(32,714)	-2%
450 Supplies & Materials	3,202	4,350	9,797	210,880	217,236	217,236	-	0%
490 Other Expenses	200	80	25	150	150	150	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
	1,780,346	**2,014,651**	**1,960,180**	**2,199,948**	**2,206,304**	**2,154,190**	**(52,114)**	**-2%**
EXPENSE TOTAL	**$ 2,009,233**	**$ 2,344,177**	**$ 2,121,075**	**$ 2,591,869**	**$ 2,598,225**	**$ 2,214,451**	**$ (383,774)**	**-15%**



Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/3/2020

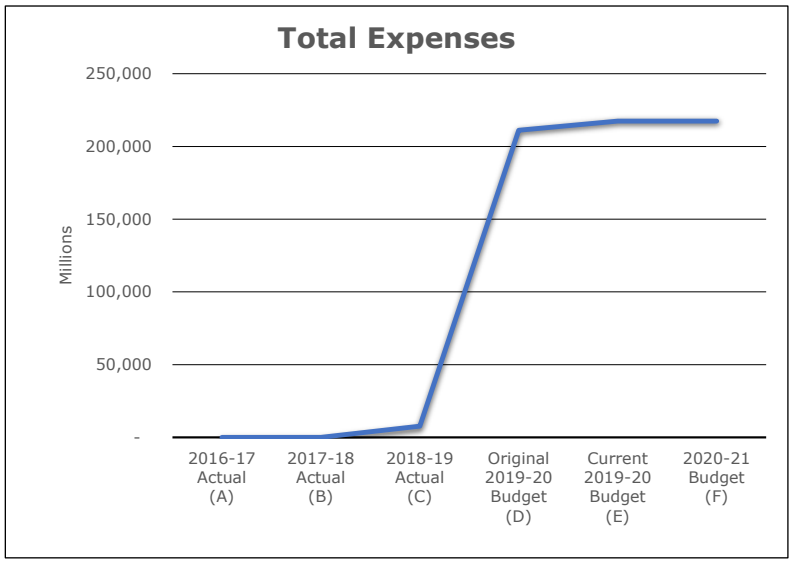
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**19,285.00**	**211.00**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	0.70	0.20	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**	**0.20**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**	**0.20**	**0%**



Proprietary Funds consist of both Enterprise and Internal Service funds. Enterprise funds are used to track activity for services for which a fee is charged directly to the users of the service. Internal Service funds are used to track activity related to services provided internally to the District's other funds.

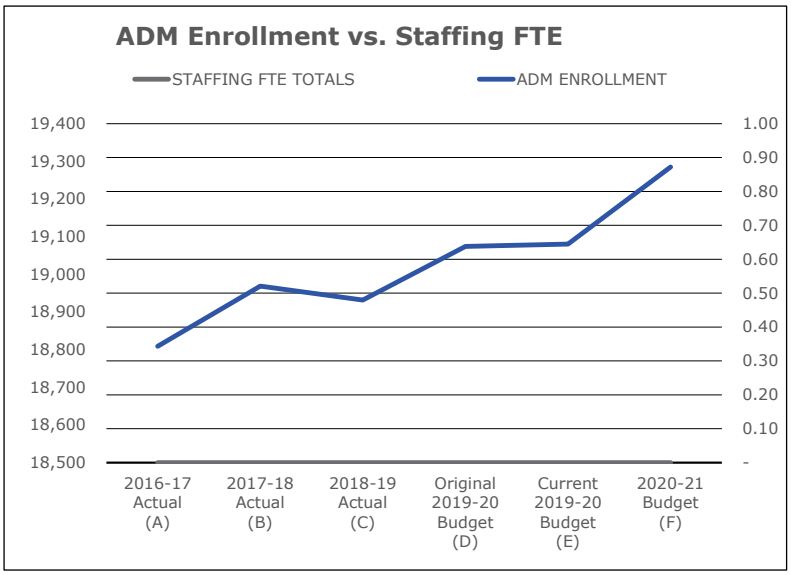
Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	225,174	225,174	225,144	211,060	217,416	217,416	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**225,174**	**225,174**	**225,144**	**211,060**	**217,416**	**217,416**	**-**	**0%**
Total Revenue	**225,174**	**225,174**	**225,144**	**211,060**	**217,416**	**217,416**	**-**	**0%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
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	30	30	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	5,753	210,880	217,236	217,236	-	0%
490 Other Expenses	-	-	25	150	150	150	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**30**	**7,728**	**211,060**	**217,416**	**217,416**	**-**	**0%**
Total Expense	**-**	**30**	**7,728**	**211,060**	**217,416**	**217,416**	**-**	**0%**
FUND TOTAL	**$ 225,174**	**$ 225,144**	**$ 217,416**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/3/2020

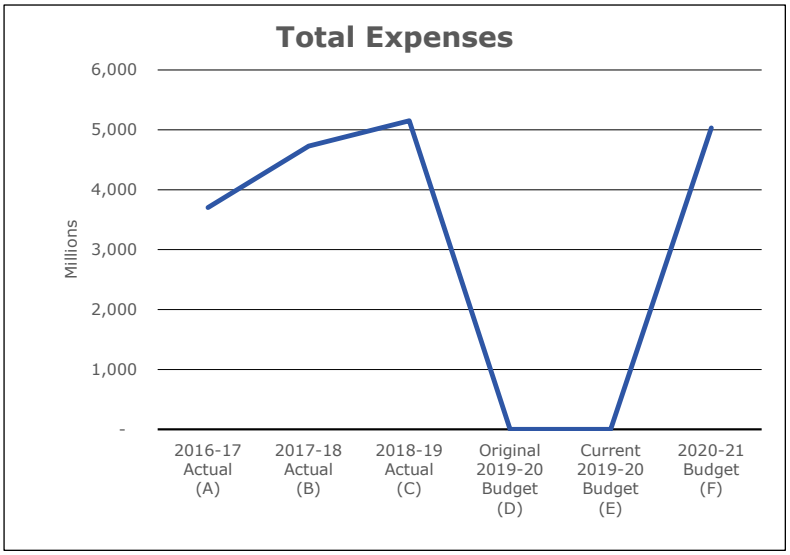
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

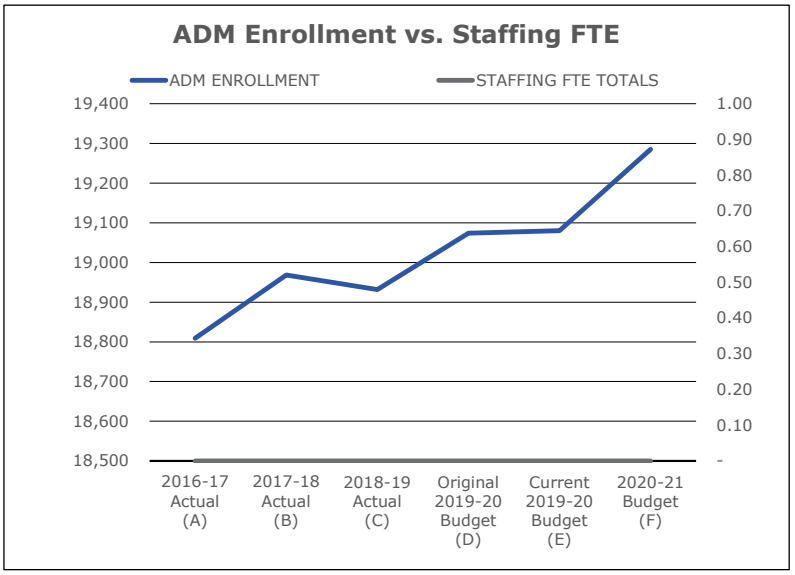
Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ -	$ -	$ 5,152.00	$ -	$ -	$ 5,032.00	$ 5,032.00	-100%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**-**	**-**	**5,152**	**-**	**-**	**5,032**	**5,032**	**-100%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	8,432	4,730	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
Subtotal Appropriations & Transfers	**8,432**	**4,730**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Revenue	**8,432**	**4,730**	**5,152**	**-**	**-**	**5,032**	**5,032**	**-100%**
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	4,607	4,607	100%
360 Employee Benefits	-	-	164	-	-	425	425	100%
Subtotal Personnel	**-**	**-**	**164**	**-**	**-**	**5,032**	**5,032**	**100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	300	300	600	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	344	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,202	4,350	4,044	-	-	-	-	0%
490 Other Expenses	200	80	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,702**	**4,730**	**4,988**	**-**	**-**	**-**	**-**	**0%**
Total Expense	**3,702**	**4,730**	**5,152**	**-**	**-**	**5,032**	**5,032**	**-100%**
FUND TOTAL	**$ 4,730**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/3/2020

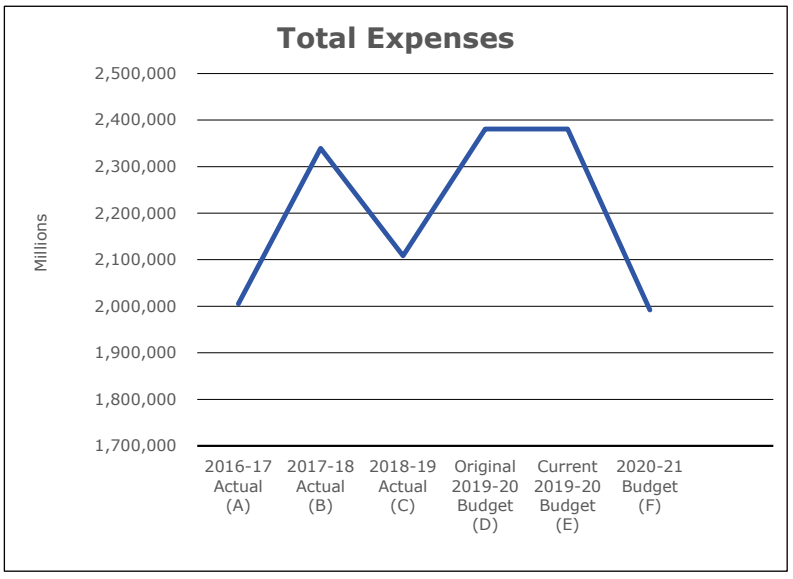
	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Donations used to support Native Youth Olympics and other Native culture activities.

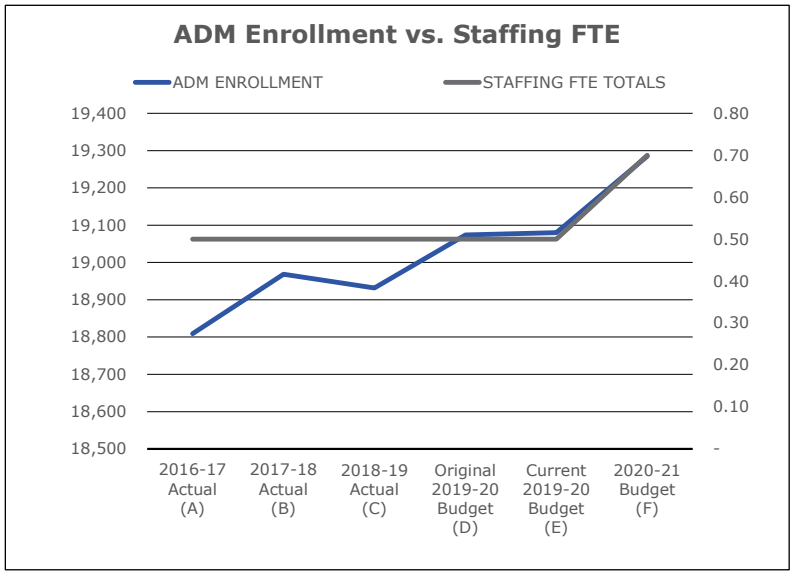
Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
DIRECT REVENUE								
046 Other Local Revenue	$ 258	$ 349	$ 35,430	$ 350	$ 350	$ 3,900	$ 3,550	1014%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
Subtotal Direct Revenue	**258**	**349**	**35,430**	**350**	**350**	**3,900**	**3,550**	**1014%**
APPROPRIATIONS & TRANSFERS								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	2,005,272	2,339,069	2,072,765	2,380,459	2,380,459	1,988,103	(392,356.00)	-16%
Subtotal Appropriations & Transfers	**2,005,272**	**2,339,069**	**2,072,765**	**2,380,459**	**2,380,459**	**1,988,103**	**(392,356)**	**-16%**
Total Revenue	**2,005,530**	**2,339,418**	**2,108,195**	**2,380,809**	**2,380,809**	**1,992,003**	**(388,806)**	**-16%**
PERSONNEL EXPENSES								
310 Certificated Salaries	66,310	109,784	15,958	122,421	122,421	-	(122,421)	-100%
320 Non-Certificated Salaries	89,004	98,744	79,697	182,683	182,683	29,466	(153,217)	-84%
360 Employee Benefits	73,572	120,999	65,076	86,817	86,817	25,763	(61,054)	-70%
Subtotal Personnel	**228,887**	**329,527**	**160,731**	**391,921**	**391,921**	**55,229**	**(336,692)**	**-86%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	168,176	196,687	178,582	189,400	189,400	170,000	(19,400)	-10%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	793	-	-	-	-	-	0%
445 Insurance & Bond Premiums	1,608,467	1,812,411	1,768,882	1,799,488	1,799,488	1,766,774	(32,714)	-2%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,776,643**	**2,009,891**	**1,947,464**	**1,988,888**	**1,988,888**	**1,936,774**	**(52,114)**	**-3%**
Total Expense	**2,005,530**	**2,339,418**	**2,108,195**	**2,380,809**	**2,380,809**	**1,992,003**	**(388,806)**	**-16%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/3/2020

	2016-17 Actual (A)	2017-18 Actual (B)	2018-19 Actual (C)	Original 2019-20 Budget (D)	Current 2019-20 Budget (E)	2020-21 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,809.04**	**18,968.46**	**18,931.80**	**19,074.00**	**19,080.25**	**19,285.00**	**204.75**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
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	0.70	0.20	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**	**0.20**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**	**0.20**	**0%**



A self-insurance internal service fund used to cover worker's 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 of 2% from FY 2022-FY 2025
- Base Student Allocation (BSA) maintained at $5,930, with no increase from FY 2022-FY 2025
- 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 of 2.5% from FY 2022-FY 2025
- Base Student Allocation (BSA) maintained at $5,930, with no increase from FY 2022-FY 2025
- State one-time funds maintained at $116 per AADM
- All other revenues are maintained with no change

Scenario C – Optimistic

- Borough funding at 6.3 mills with an annual increase of 3% from FY 2022-FY 2025
- Base Student Allocation (BSA) increases by $100 annually from FY 2022-FY 2025
- No State one-time funds
- All other revenues are maintained with no change

Expense Assumptions

Expenses are maintained in all scenarios based on the assumptions listed below.

Regular Salary Schedule Movement

- Certificated salaries are maintained no increase to the salary schedules and include an average annual step increase of 1.36%
- Non-Certificated salaries include a 1.5% increase to the schedule in FY 2022, and include an average annual step increase of 3.31%
- Vacancy, attrition, leave-without pay, and column movement factors have been applied

Benefits

- Health insurance increases at an annual rate of 8%
    - This increase is split 50/50 between employees and the District for CEA and MSPA unions
        - Current District costs are maintained with the employee covering the total cost of the increase for EXEC, MLMA, and MSEA unions

- All other deduction factors are maintained with any increase due to an increase in salary factors
- Includes a reserve of 1% of total salaries and benefits for payroll contingencies
- Excludes on-behalf payments

Non-Personnel

- Utilities increase at an annual rate of 2.5%
- Property and liability insurance increase at an annual rate of 5%
- Transfers to other funds includes a subsidy to The Student Transportation Fund
- All other non-personnel accounts are maintained with no change

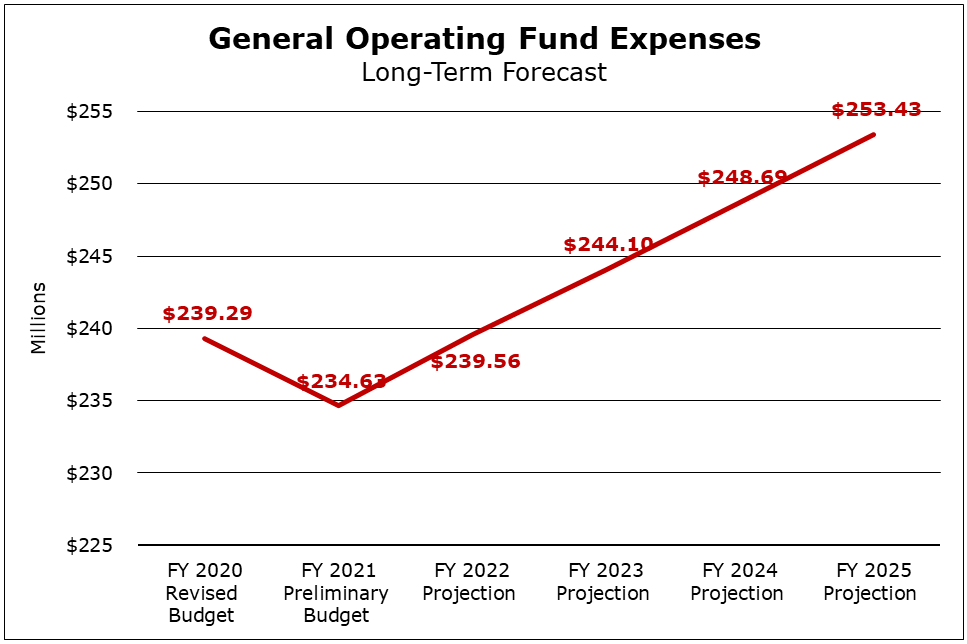
The tables on the following pages are organized by fund with information through FY 2025. They include the FY 2020 Budget with five years of projections. Expenses are detailed in fund-object order similar to the layout found in the prior financial pages.

Long-Term Forecast Listing

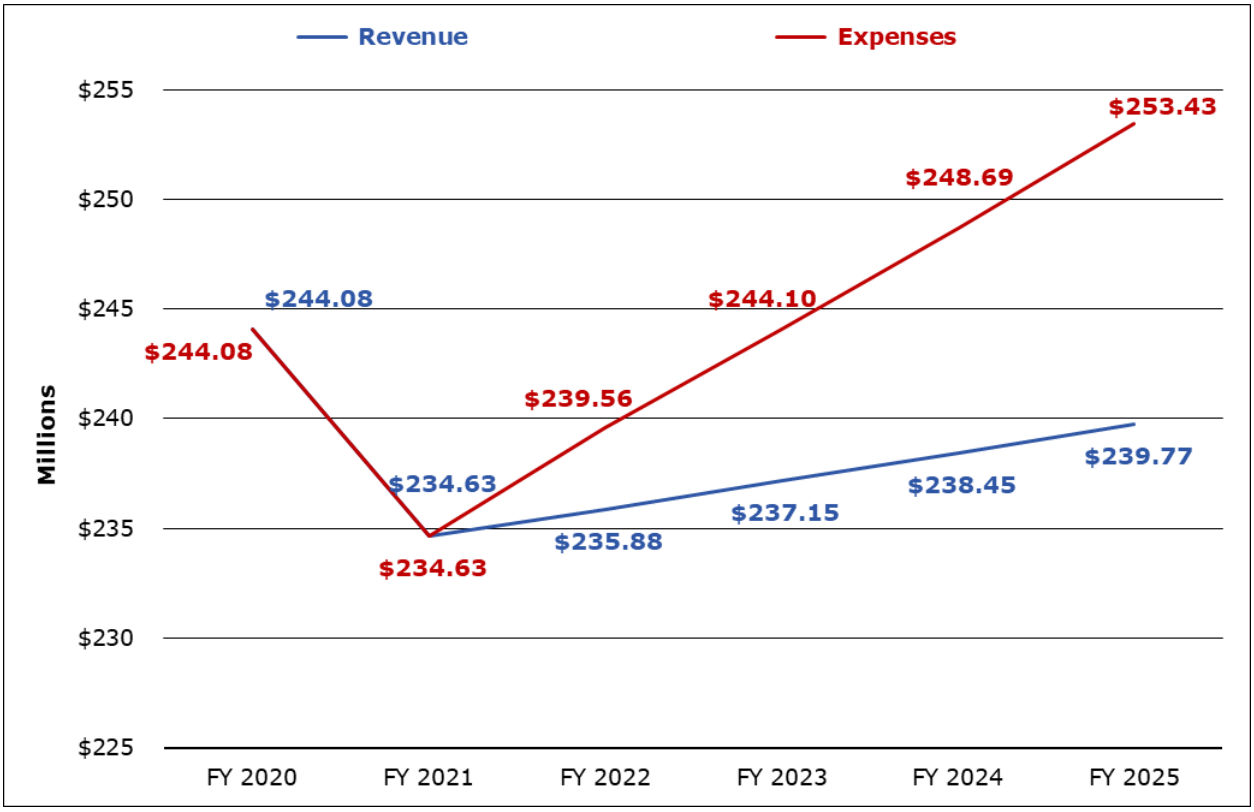
- General Fund
- Student Transportation Fund

Fund: 100 General Operating Fund Expense Summary
Location: District Wide
Date: 6/3/2020

	FY 2020 Revised Budget	FY 2021 Preliminary Budget	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
Personnel						
310 - Certificated Salaries	$ 96,125,405	**$ 97,068,471**	$ 98,388,602	$ 99,726,687	$ 101,082,970	$ 102,457,698
320 - Non-Certificated Salaries	35,849,259	**36,859,677**	38,512,940	39,787,718	41,104,691	42,465,256
360 - Employee Benefits	61,066,016	**60,924,169**	62,675,792	63,799,365	64,959,783	66,158,357
Total Personnel	**193,040,680**	**194,852,317**	**199,577,334**	**203,313,770**	**207,147,444**	**211,081,311**
Non-Personnel						
410 - Professional & Technical Services	5,142,046	**4,859,869**	4,859,869	4,859,869	4,859,869	4,859,869
420 - Staff Travel	539,529	**558,520**	558,520	558,520	558,520	558,520
425 - Student Travel	770,826	**818,693**	818,693	818,693	818,693	818,693
430 - Utility Services	3,273,682	**2,216,339**	2,291,943	2,337,719	2,384,639	2,432,732
435 - Energy	5,812,142	**6,949,391**	7,123,126	7,301,204	7,483,734	7,670,827
440 - Other Purchased Services	7,880,476	**7,494,630**	7,494,630	7,494,630	7,494,630	7,494,630
445 - Insurance Bonds & Premiums	2,368,320	**2,851,247**	2,605,537	2,735,814	2,872,605	3,016,235
450 - Supplies & Materials	13,851,691	**11,411,411**	11,411,411	11,411,411	11,411,411	11,411,411
490 - Other Expenses	599,641	**607,051**	607,051	607,051	607,051	607,051
495 - Indirect Costs	(576,818)	**(1,035,976)**	(1,035,976)	(1,035,976)	(1,035,976)	(1,035,976)
510 - Equipment	940,581	**1,046,443**	1,046,443	1,046,443	1,046,443	1,046,443
Total Non-Personnel	**40,602,116**	**37,777,618**	**37,781,247**	**38,135,378**	**38,501,619**	**38,880,435**
Total Expenses	**233,642,796**	**232,629,935**	**237,358,581**	**241,449,148**	**245,649,063**	**249,961,746**
550 - Transfers to Other Funds	5,646,536	**2,004,433**	2,198,020	2,650,388	3,040,662	3,470,430
Grand Total	**$ 239,289,332**	**$ 234,634,368**	**$ 239,556,601**	**$ 244,099,536**	**$ 248,689,725**	**$ 253,432,176**



Long-Term Forecast: Scenario A – Pessimistic

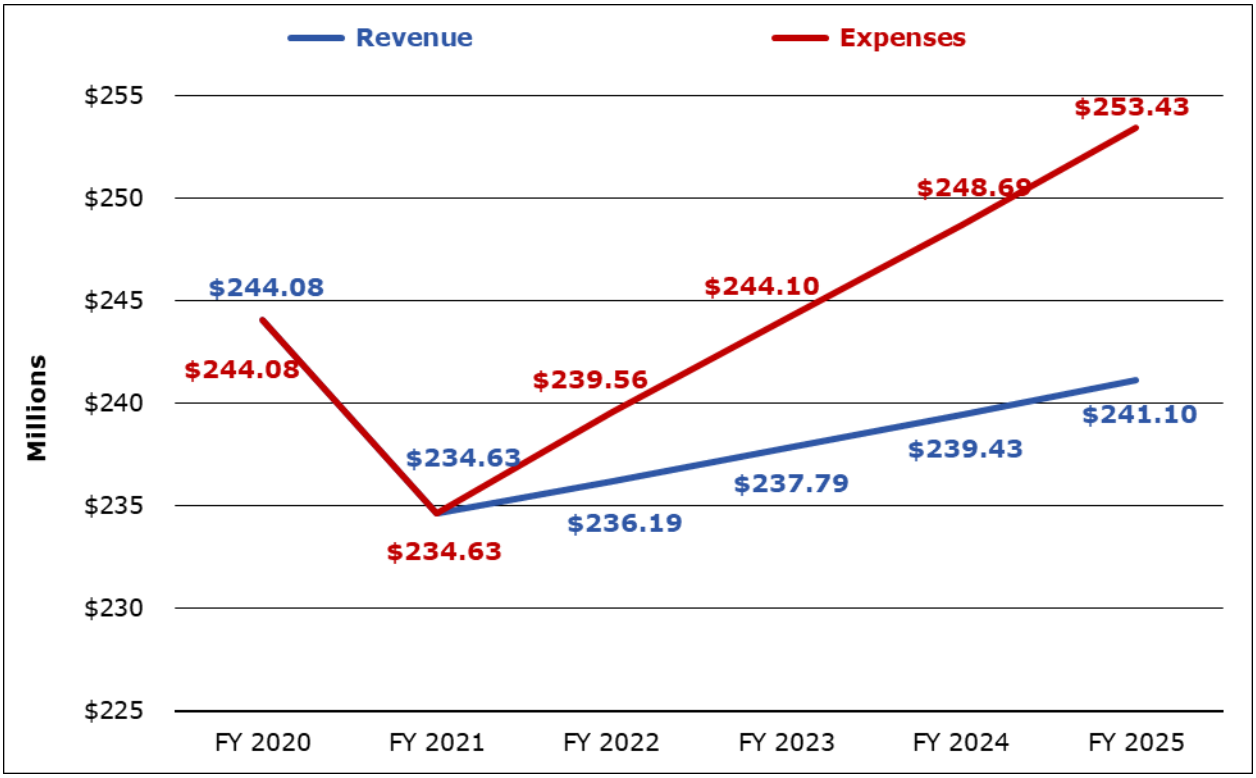


	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue	244,077,123	234,634,368	235,880,571	237,151,698	238,448,248	239,770,729
Expenses	244,077,123	234,634,368	239,556,601	244,099,536	248,689,725	253,432,176
Excess (Deficit)	**-**	**-**	**(3,676,030)**	**(6,947,838)**	**(10,241,477)**	**(13,661,447)**

Revenue Assumptions

- Borough funding at 6.3 mills with an annual increase of 2% from FY 2022-FY 2025
- Base Student Allocation (BSA) maintained at $5,930, with no increase from FY 2022-FY 2025
- Intensives maintained at 510
- No State one-time funds
- All other revenues are maintained with no change

Long-Term Forecast: Scenario B – Moderate

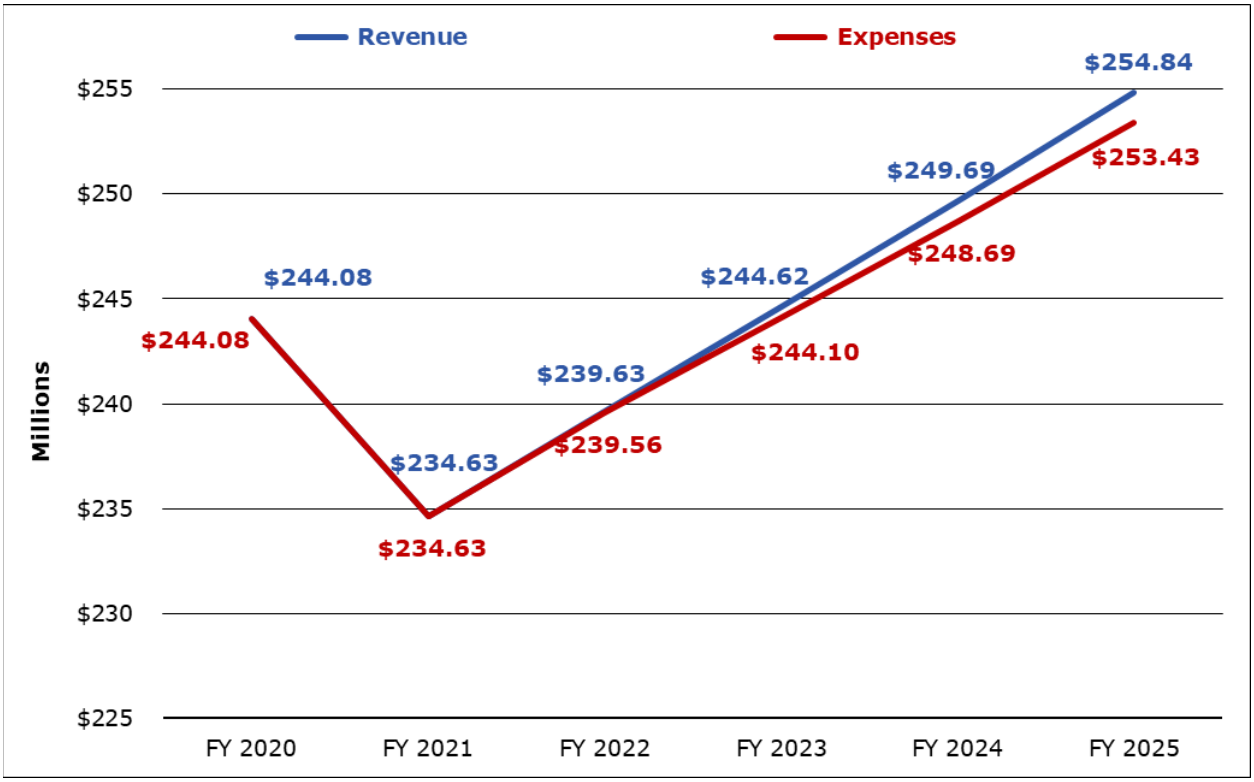


	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue	244,077,123	234,634,368	236,192,122	237,788,820	239,425,435	241,102,965
Expenses	244,077,123	234,634,368	239,556,601	244,099,536	248,689,725	253,432,176
Excess (Deficit)	**-**	**-**	**(3,364,479)**	**(6,310,716)**	**(9,264,290)**	**(12,329,211)**

Revenue Assumptions

- Borough funding at 6.3 mills with an annual increase of 2.5% from FY 2022-FY 2025
- Base Student Allocation (BSA) maintained at $5,930, with no increase from FY 2022-FY 2025
- Intensives maintained at 510
- No State one-time funds
- All other revenues are maintained with no change

Long-Term Forecast: Scenario C – Optimistic



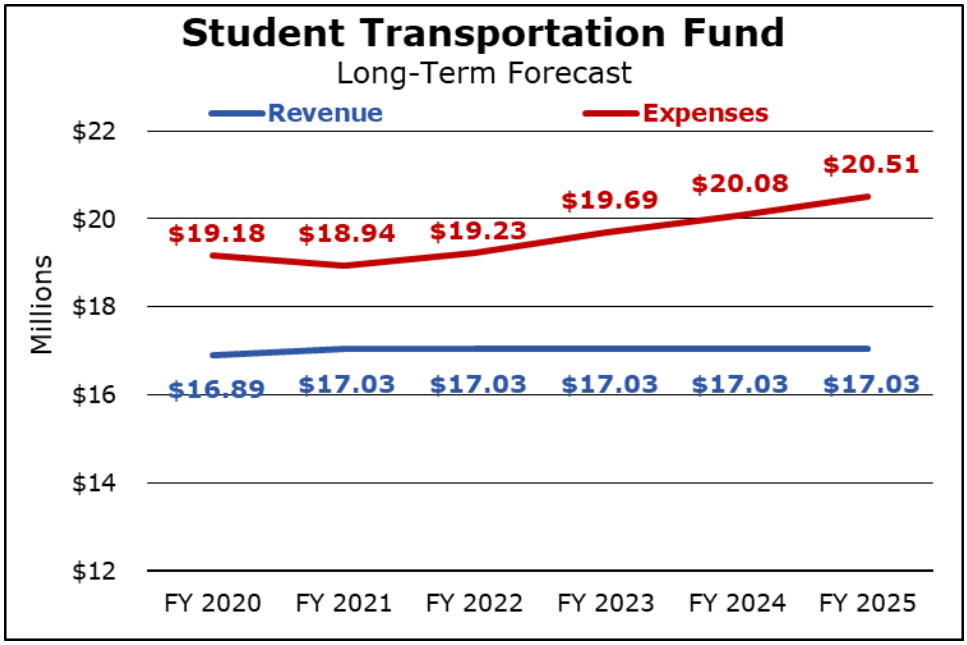
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue	244,077,123	234,634,368	239,625,101	244,620,880	249,689,804	254,835,104
Expenses	244,077,123	234,634,368	239,556,601	244,099,536	248,689,725	253,432,176
Excess (Deficit)	**-**	**-**	**68,500**	**521,344**	**1,000,079**	**1,402,928**

Revenue Assumptions

- Borough funding at 6.3 mills with an annual increase of 3% from FY 2022-FY 2025
- Base Student Allocation (BSA) increases by $100 annually from FY 2022-FY 2025
- Intensives maintained at 510
- No State one-time funds
- All other revenues are maintained with no change

Fund: 205 Student Transportation
Location: 512 Student Transportation
Date: 6/3/2020

	FY 2020 Revised Budget	2020-21 Projection	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
ADM Enrollment	**19,080.25**	**19,285.00**	**19,285.00**	**19,285.00**	**19,285.00**	**19,285.00**
REVENUE						
065 Student Transportation	$ 16,892,141	**$ 17,033,745**	$ 17,033,745	$ 17,033,745	$ 17,033,745	$ 17,033,745
Total Revenue	**$ 16,892,141**	**$ 17,033,745**	**$ 17,033,745**	**$ 17,033,745**	**$ 17,033,745**	**$ 17,033,745**
EXPENSES						
Personnel						
320 Non-Certificated Salaries	212,544	**225,498**	232,962	240,736	248,704	256,936
360 Employee Benefits	141,140	**145,121**	152,371	157,092	161,967	167,020
Total Personnel	**353,684**	**370,619**	**385,333**	**397,828**	**410,671**	**423,956**
Non-Personnel						
430 Utilities	500	**500**	500	500	500	500
440 Purchased Services	18,808,451	**18,548,875**	18,827,908	19,267,590	19,645,451	20,061,670
450 Supplies & Materials	13,000	**15,000**	15,000	15,000	15,000	15,000
487 Transportation in Lieu	5,100	**5,000**	5,000	5,000	5,000	5,000
490 Other Expenses	1,000	**700**	350	700	350	700
Total Non-Personnel	**$ 18,828,051**	**$ 18,570,075**	**$ 18,848,758**	**$ 19,288,790**	**$ 19,666,301**	**$ 20,082,870**
Total Expenses	**$ 19,181,735**	**$ 18,940,694**	**$ 19,234,091**	**$ 19,686,618**	**$ 20,076,972**	**$ 20,506,826**
Required Subsidy from General Fund	**(2,289,594)**	**(1,906,949)**	**(2,200,346)**	**(2,652,873)**	**(3,043,227)**	**(3,473,081)**



<u>Additional Assumptions</u>

Revenue:

- State Revenue Factor maintained at $1,005 per non-correspondent student, with any change due to adjustments in enrollment

Expenses:

- Employee costs adjusted as outlined with the General Fund
- Contract rates increased by a 3-year average of the CPI
- Other Expenses alternately increased to cover licensing requirements based on historical data
- All other expenses 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, 2019.

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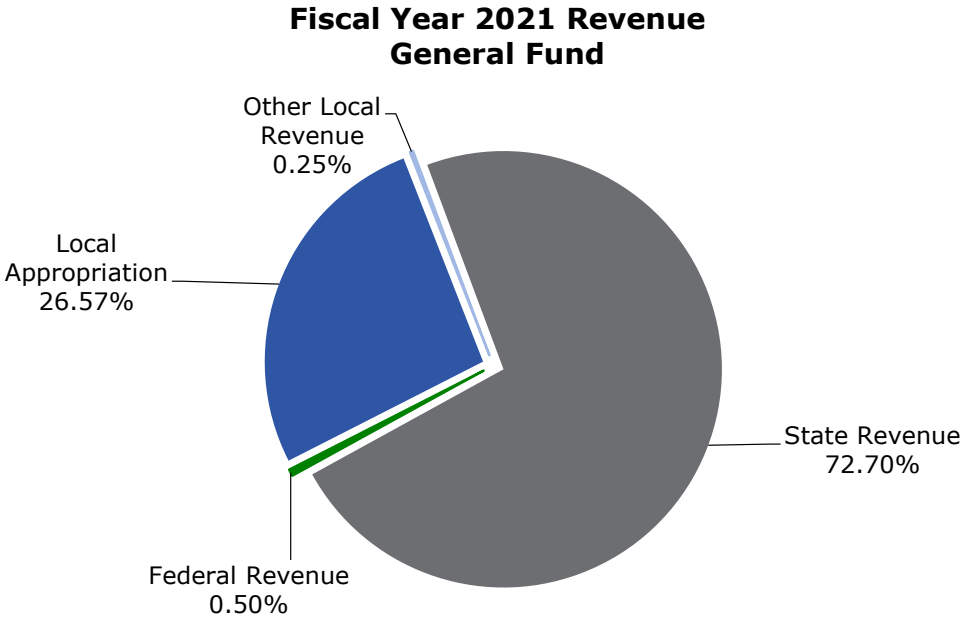
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General Fund Revenue

Local Appropriation	$ 62,310,148	26.57%
Other Local Revenue	590,000	0.25%
State Revenue	170,572,673	72.70%
Federal Revenue	1,161,547	0.50%
Allocation of Fund Balance	-	0.00%
Total Revenues	$ 234,634,368	100.02%

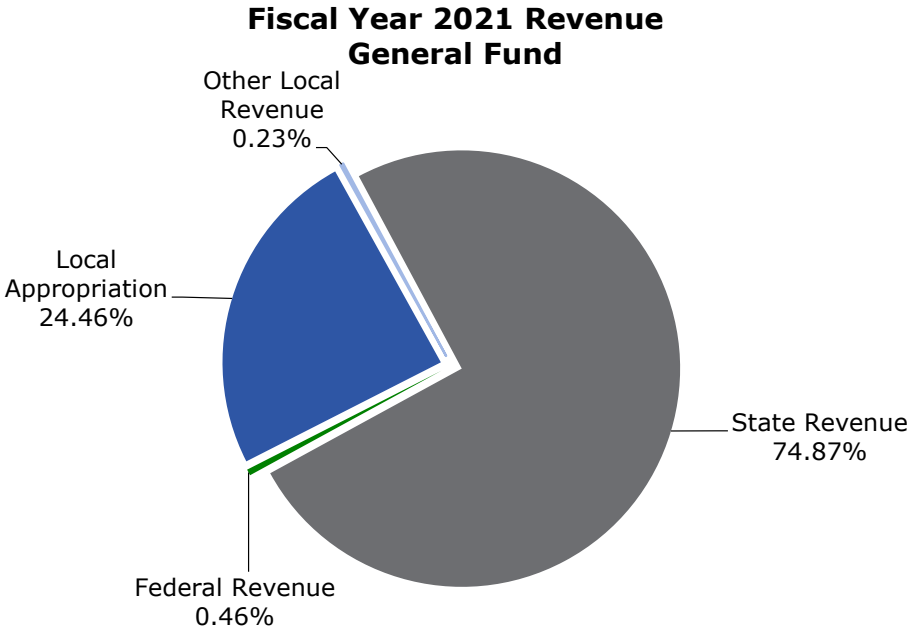
As this chart illustrates, the primary source of revenue for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual appropriation. Federal revenue is primarily from Medicaid reimbursements and E-Rate revenue.



General Fund Revenue
With On-Behalf

Local Appropriation	$ 62,310,148	24.46%
Other Local Revenue	590,000	0.23%
State Revenue	190,835,051	74.87%
Federal Revenue	1,161,547	0.46%
Allocation of Fund Balance	-	0.00%
Total Revenues	$ 254,896,746	100.02%

As this chart illustrates, the primary source of revenue 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 appropriation. Federal revenue is primarily from Medicaid reimbursements and E-Rate revenue.

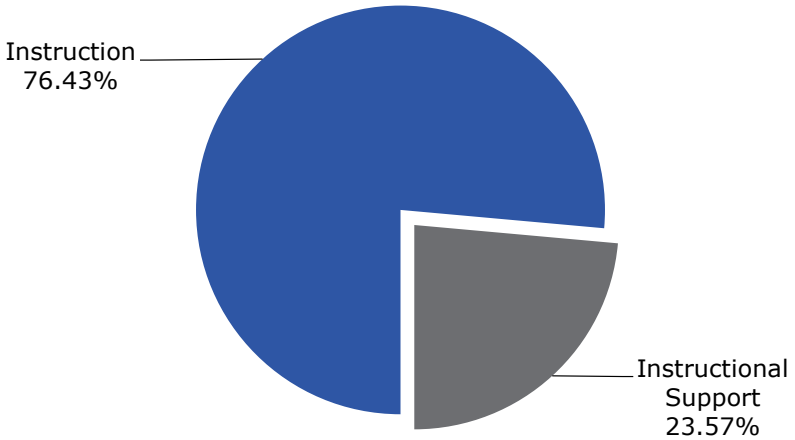


General Fund Expense by Function

Regular Instruction	$96,353,328		
Special Education - Instruction	39,165,870		
Special Education - Student	15,181,664		
Support Services - Student	8,963,393		
Support Services - Instruction	8,809,789		
School Administration	9,330,330		
Instruction Subtotal	$177,804,374	**$177,804,374**	**76.43%**
School Administration - Support	$10,166,911		
District Administration	1,191,638		
District Administration - Support	12,317,070		
Operations and Maintenance	27,813,012		
Student Transportation	-		
Student Activities	3,336,930		
Instructional Support Subtotal	$54,825,561	**$54,825,561**	**23.57%**
Total Expenditures		**$232,629,935**	**100.00%**
Transfers to Other Funds	2,004,433	**2,004,433**	
Total Expenditures and Transfers	$234,634,368	**$ 234,634,368**	

Alaska Statute 14.17.520 was repealed in 2016, but it is still a measure that guides the District's spending. The District's FY 2021 budget designates 77% of the operating budget to instructional expenditures, as depicted in blue.

Instruction and Instructional Support General Fund Expense

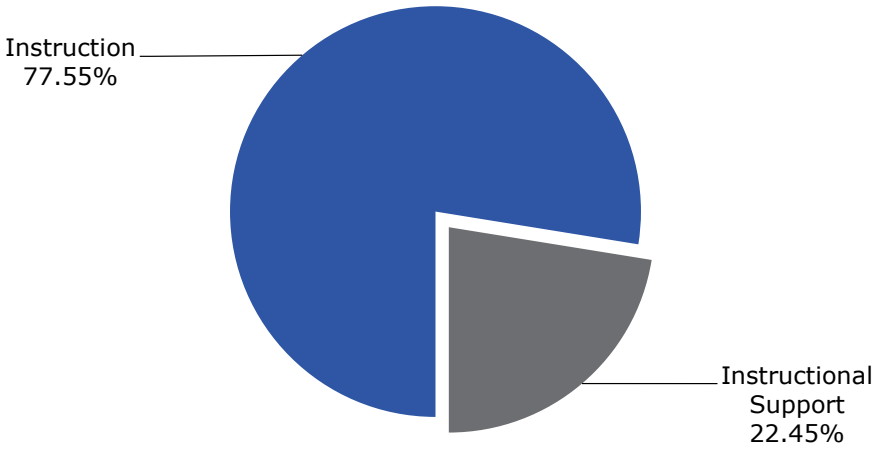


General Fund Expense by Function
With On-Behalf

Regular Instruction	$106,841,442		
Special Education - Instruction	42,613,454		
Special Education - Student	16,638,374		
Support Services - Student	9,893,422		
Support Services - Instruction	9,561,286		
School Administration	10,562,385		
Instruction Subtotal	196,110,363	**$ 196,110,363**	**77.55%**
School Administration - Support	$10,639,806		
District Administration	1,278,731		
District Administration - Support	12,746,114		
Operations and Maintenance	28,426,497		
Student Transportation	-		
Student Activities	3,690,802		
Instructional Support Subtotal	56,781,950	**56,781,950**	**22.45%**
Total Expenditures		**$ 252,892,313**	**100.00%**
Transfers to Other Funds	2,004,433	**2,004,433**	
Total Expenditures and Transfers	254,896,746	**$ 254,896,746**	

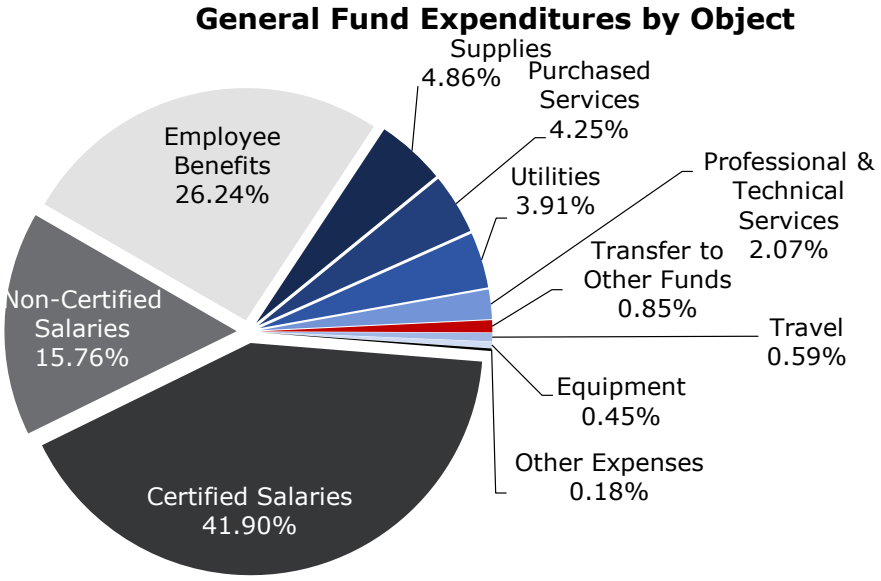
Alaska Statute 14.17.520 was repealed in 2016, but it is still a measure that guides the District's spending. The District's FY 2021 budget (with on-behalf included) designates 78% of the operating budget to instructional expenditures, as depicted in blue.

Instruction and Instructional Support
General Fund Expense



General Fund Expenditures by Object

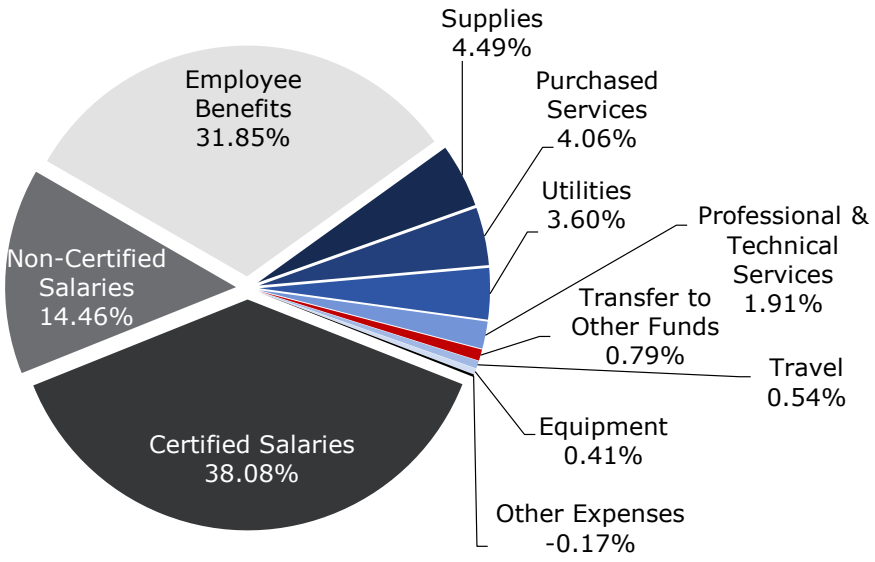
Certified Salaries	$97,068,471	41.37%
Non-Certified Salaries	36,859,677	15.71%
Employee Benefits	60,924,169	25.97%
Professional/Technical Services	4,859,869	2.07%
Travel	1,377,213	0.59%
Utilities	9,165,730	3.91%
Purchased Services	10,345,877	4.41%
Supplies	11,411,411	4.86%
Tuition & Stipends	-	0.00%
Other Expenses	(428,925)	-0.18%
Equipment	1,046,443	0.45%
Transfer to Other Funds	2,004,433	0.85%
	$ 234,634,368	100.01%



General Fund Expenditures by Object With On-Behalf

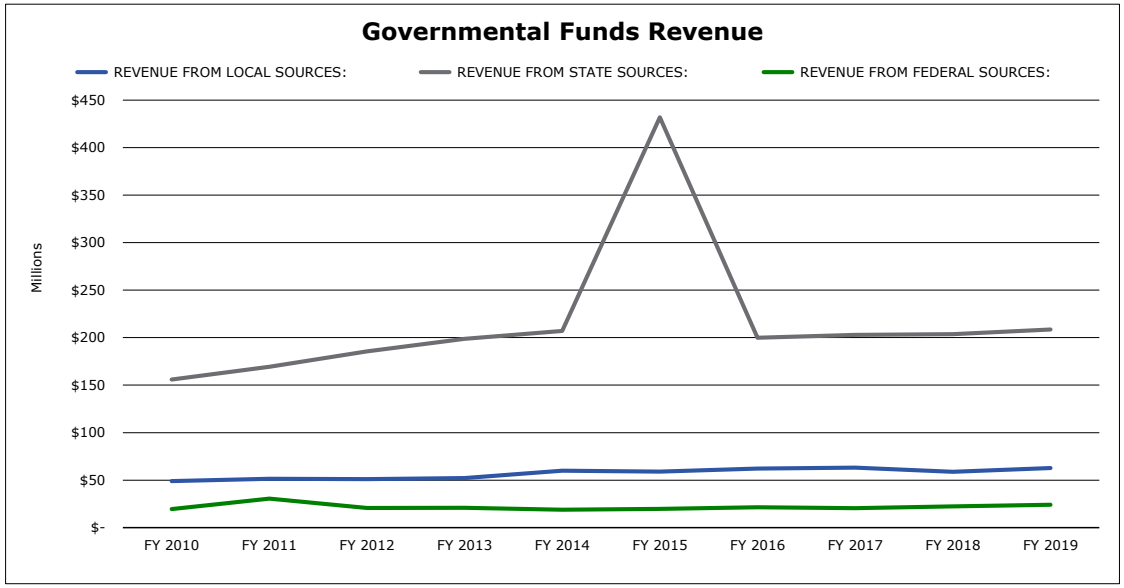
Certified Salaries	$97,068,471	38.08%
Non-Certified Salaries	36,859,677	14.46%
Employee Benefits	81,186,547	31.85%
Professional/Technical Services	4,859,869	1.91%
Travel	1,377,213	0.54%
Utilities	9,165,730	3.60%
Purchased Services	10,345,877	4.06%
Supplies	11,411,411	4.48%
Tuition & Stipends	-	0.00%
Other Expenses	(428,925)	-0.17%
Equipment	1,046,443	0.41%
Transfer to Other Funds	2,004,433	0.79%
	$254,896,746	100.01%

General Fund Expenditures by Object



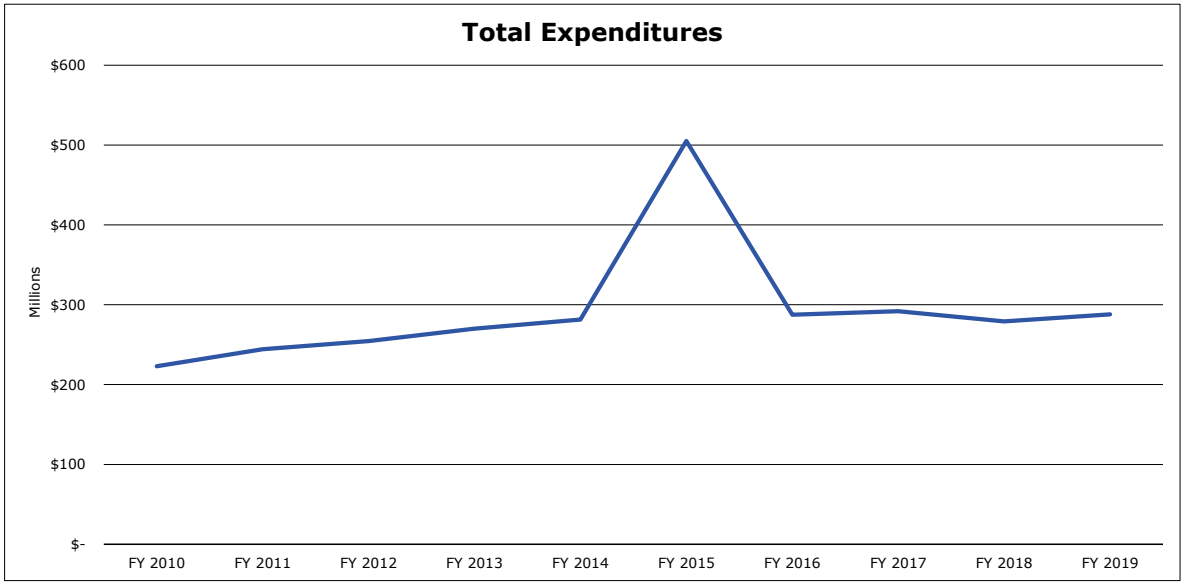
All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2010	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 43,964,884	$ 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
E-Rate Reimbursement	381,036	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	1,449,019	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
Earnings On Investments	35	988	651	373	351	1,185	34	34	37	53
Other Local Revenue	3,203,579	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
Total Revenue From Local Sources	**48,998,553**	**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**
REVENUE FROM STATE SOURCES:										
Foundation Program	$ 123,440,655	$ 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
School Improvement	421,312	441,704	459,962	466,013	476,483	496,904	517,671	531,101	537,159	541,059
Energy Relief Grant	-	-	2,361,367	2,929,851	2,517,299	5,300,487	-	-	-	-
Senate Bill 18	-	-	-	-	2,996,786	-	-	-	-	-
TRS On-Behalf	18,917,820	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
PERS On-Behalf	1,399,694	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
Other State Revenue	11,730,340	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
Total Revenue From State Sources	**155,909,821**	**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**
REVENUE FROM FEDERAL SOURCES:										
Direct	$ 799,667	$ 968,294	$ 1,271,425	$ 1,457,073	$ 1,073,904	$ 852,066	$ 778,384	$ 804,092	$ 629,961	$ 594,830
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
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
AK & Other Intermediate Agencies	18,757,991	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
Total Revenue From Federal Sources	**19,557,658**	**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**
REVENUE TOTALS	**$ 224,466,032**	**$ 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**



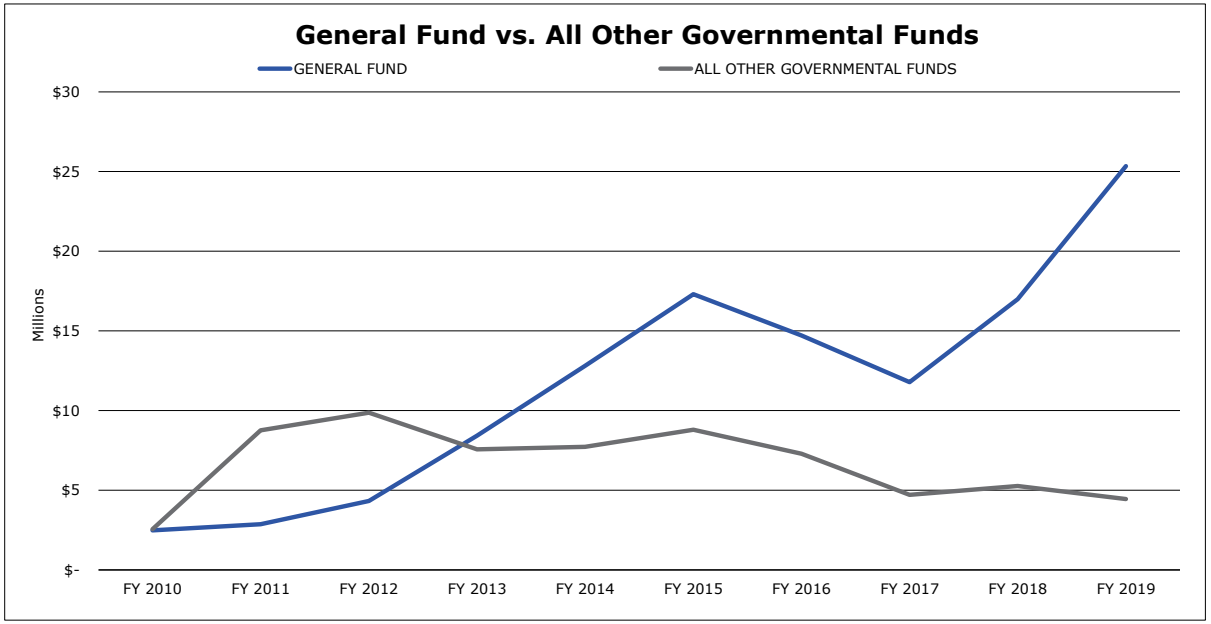
All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Instruction	$ 94,597,540	$ 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
Special Education Instruction	31,323,282	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
Special Education Support Svc. - Students	11,843,123	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
Support Services - Students	7,661,246	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
Support Services - Instruction	9,715,076	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
School Administration	7,067,298	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
School Administration Support Services	8,551,391	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
District Administration	1,639,174	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
District Administration Support Services	8,974,745	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
Operations And Maintenance Of Plant	21,069,009	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
Student Activities	2,853,439	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
Student Transportation Services	11,860,783	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
Student Transportation Service-Student Activities	-	-	-	-	-	-	-	809,345	-	-
Adult And Continuing Education Instruction	-	-	-	-	-	-	-	-	400,198	228,364
Community Services	166,234	112,312	71,929	28,425	24,700	25,746	20,854	23,151	22,222	83,800
Food Services	5,605,591	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
Debt Service: Principal	-	-	-	-	-	-	-	-	133,244	150,489
Debt Service: Interest	-	-	-	-	-	-	-	-	401,222	242,811
Capital Outlay	51,860	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
TOTAL EXPENDITURES	**$ 222,979,791**	**$ 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**



Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
GENERAL FUND										
Nonspendable	$ 851,140	$ 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
Restricted	-	-	-	-	-	903,914	1,221,455	1,606,630	1,768,396	1,919,998
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-
Assigned	-	-	-	-	-	-	-	-	500,000	500,000
Unassigned	1,132,482	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
Total General Fund	**$ 2,483,622**	**$ 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**
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
Restricted	5,712	5,745	5,764	5,768	5,772	5,776	5,780	4,282	4,285	4,289
Committed, Reported In:										
Capital Projects Funds	876,189	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
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
Unassigned, Reported In:										
Special Revenue Funds	1,675,402	(540,394)	-	-	-	-	-	(231,610)	(9,393)	82,258
Total All Other Governmental Funds	**$ 2,557,303**	**$ 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**
Total Fund Balance for All Funds	**$ 5,040,925**	**$ 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**

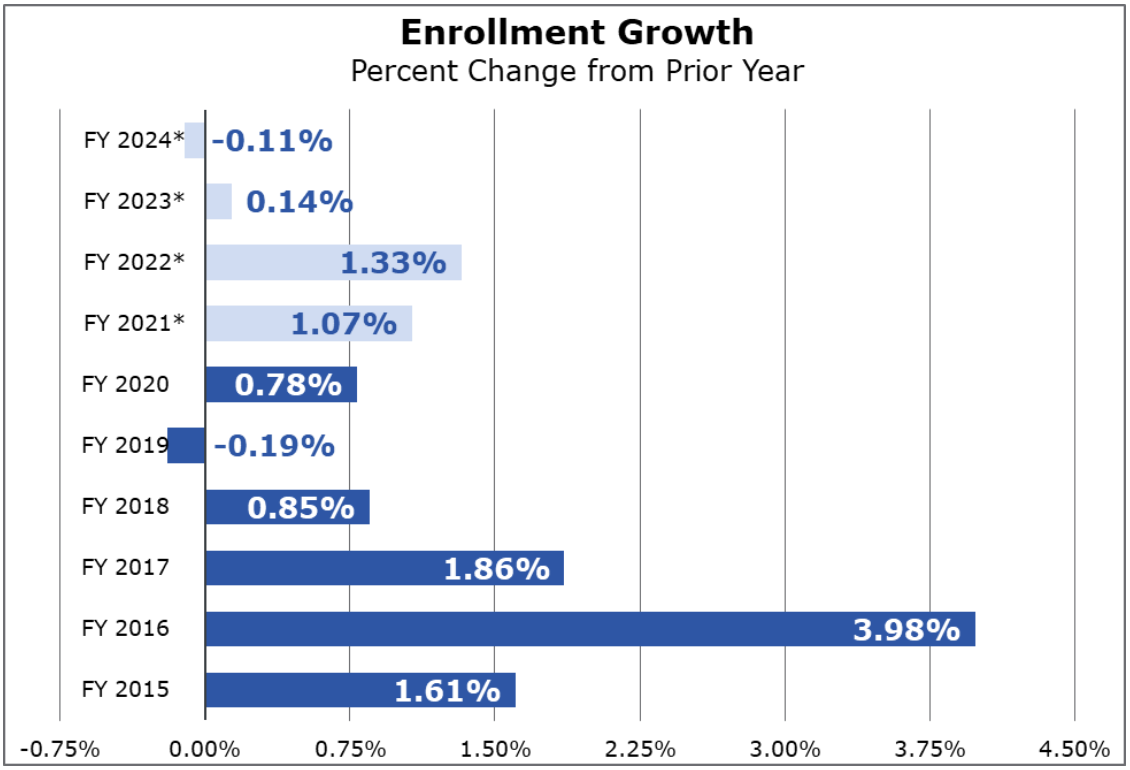


ENROLLMENT HISTORY & PROJECTION

Enrollment is projected using a modified two-year cohort survival analysis. This process tracks the students as they move from one grade to the next. Cohort survival analysis does not account for in or out migration during times of economic uncertainty. Additionally, the Mat-Su Borough School District (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 0.75% 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 FY2016, when the District had an unanticipated influx of more than 700 students) has shown a variance greater than 1.85% from its projected enrollment. Since enrollment dictates 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. The daily enrollment is averaged to find the Average Daily Membership (ADM). This number is then used to calculate the State funding through the State Foundation Formula.

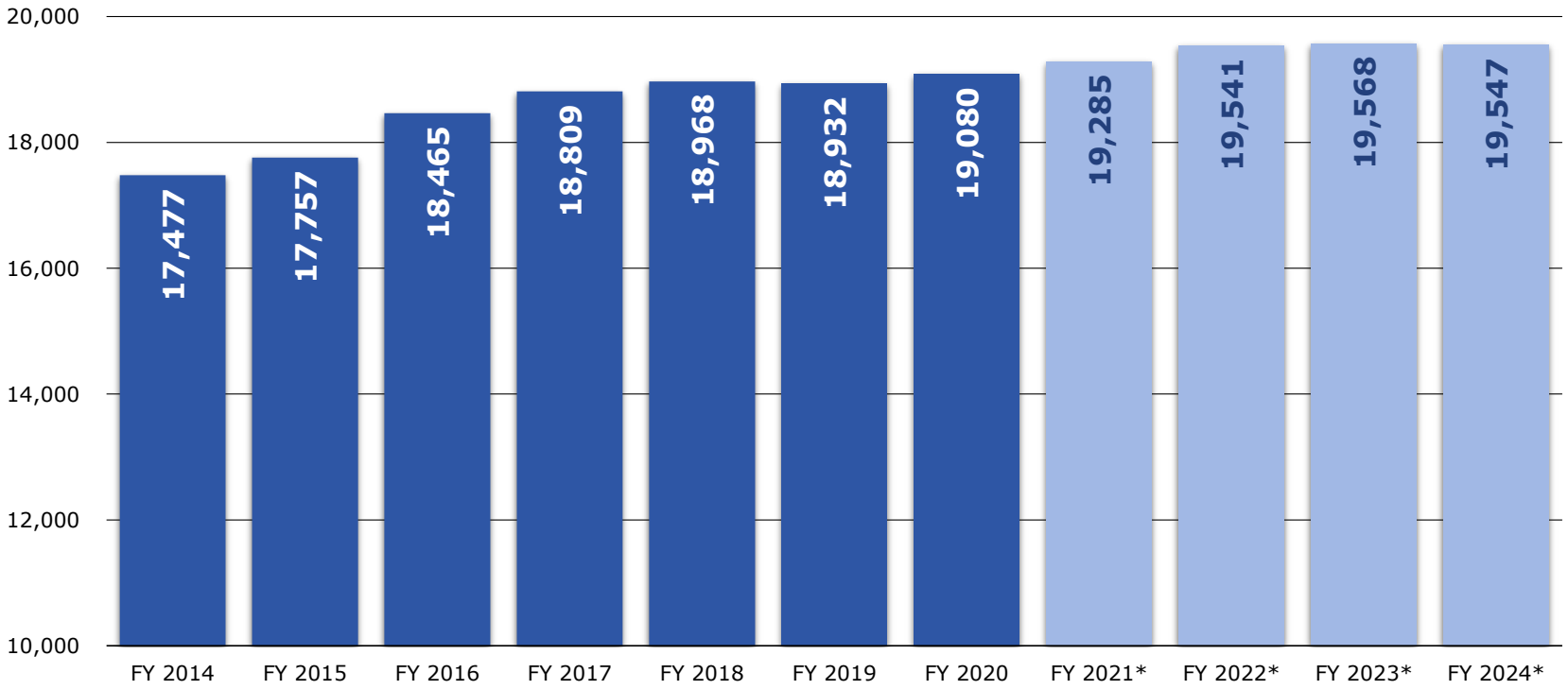
The District is one of the few school districts in the state to have experienced a growth trend over the last 20 years (with the exception of a slight drop in enrollment in the FY 2013 and FY 2019 school years). However, as the graph below demonstrates, the enrollment growth the District has experienced shows a trend of declining growth. In FY2021, the District is projecting an additional 205 students, an increase of approximately 1%.



6 Years Historic Enrollment with 4 Years Enrollment Projection

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*	FY 2022*	FY 2023*	FY 2024*
Enrollment (ADM)	17,477	17,757	18,465	18,809	18,968	18,932	19,080	19,285	19,541	19,568	19,547
Change from PY	139	281	707	344	159	(37)	148	205	256	27	6
% Change from PY	0.80%	1.61%	3.98%	1.87%	0.85%	-0.19%	0.78%	1.07%	1.33%	0.14%	0.03%

* 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
FY2010	91	1,294	1,206	1,217	1,255	1,292	1,234	**7,590**	1,209	1,260	1,255	**3,724**	1,360	1,342	1,524	1,122	**5,349**	**16,663**	183	1.1%
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	*114*	*1,551*	*1,377*	*1,473*	*1,507*	*1,483*	*1,587*	***9,092***	*1,555*	*1,528*	*1,550*	***4,633***	*1,468*	*1,470*	*1,347*	*1,275*	***5,560***	**19,285**	*206*	1.1%

Projected or Unaudited Year

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2010-20

ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2016 ADM Count	FY 2017 ADM Count	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
Elementary Schools									
030 Big Lake Elementary	448.60	387.52	374.23	418.53	355.70	**368.00**	340.00	342.00	329.00
032 Iditarod Elementary	347.45	381.90	416.80	420.45	400.95	**402.00**	386.00	382.00	374.00
033 Sherrod Elementary	442.30	428.15	436.35	421.45	451.00	**471.00**	451.00	462.00	476.00
034 Swanson Elementary	426.33	446.55	450.65	449.40	453.65	**469.00**	490.00	480.00	465.00
039 Snowshoe Elementary	418.30	406.20	370.25	388.00	380.03	**374.00**	368.00	366.00	368.00
041 Butte Elementary	278.10	274.10	278.85	279.97	292.42	**298.00**	308.00	308.00	310.00
043 Cottonwood Creek Elementary	504.85	492.60	455.65	447.45	461.45	**462.00**	484.00	485.00	481.00
044 Tanaina Elementary	462.29	423.50	416.17	393.18	379.65	**363.00**	351.00	353.00	355.00
045 Pioneer Peak Elementary	423.10	431.40	431.43	432.82	454.90	**481.00**	494.00	512.00	510.00
046 Larson Elementary	389.55	408.90	391.00	401.75	421.98	**430.00**	446.00	448.00	444.00
047 Finger Lake Elementary	314.88	368.23	383.80	401.62	412.62	**430.00**	442.00	451.00	459.00
048 Goose Bay Elementary	483.10	319.10	306.15	273.95	273.40	**281.00**	286.00	284.00	276.00
050 John Shaw Elementary	425.35	407.45	426.60	461.95	482.00	**483.00**	474.00	469.00	455.00
051 Meadow Lakes Elementary	433.40	418.28	398.10	363.30	315.40	**282.00**	261.00	242.00	232.00
052 Knik Elementary	494.60	283.10	282.00	325.20	316.10	**295.00**	357.00	354.00	367.00
053 Fred & Sarah Machetanz Elementary	461.85	472.20	441.18	447.45	474.83	**491.00**	507.00	511.00	507.00
054 Dena'ina Elementary	-	400.75	393.15	365.99	369.40	**360.00**	353.00	348.00	344.00
Middle Schools									
010 Palmer Middle	608.50	559.20	569.55	565.15	578.55	**577.00**	587.00	603.00	622.00
011 Wasilla Middle	524.95	583.25	641.95	653.35	669.50	**683.00**	681.00	665.00	616.00
012 Colony Middle	726.10	742.90	762.45	780.65	799.35	**774.00**	776.00	802.00	841.00
013 Teeland Middle	746.50	746.10	773.69	797.65	796.00	**827.00**	780.00	699.00	644.00
014 Houston Middle	307.15	338.60	379.40	383.15	354.65	**334.00**	334.00	312.00	298.00
High Schools									
001 Palmer High	772.04	807.45	752.90	745.28	729.08	**724.00**	744.00	743.00	753.00
003 Wasilla High	1,067.25	1,028.95	919.00	885.72	850.14	**861.00**	877.00	891.00	912.00
005 Colony High	1,116.80	1,134.80	1,121.48	1,053.64	1,025.33	**1,032.00**	1,026.00	1,017.00	1,026.00
007 Houston High	390.75	389.30	364.60	345.05	329.55	**332.00**	328.00	323.00	304.00
073 Mat-Su Career & Technical High	540.10	580.55	654.00	700.50	732.35	**760.00**	781.00	774.00	772.00
080 Joe Redington Jr/Sr High	459.00	521.20	605.20	600.80	596.81	**595.00**	587.00	565.00	536.00
Small Attendance Area									
002 Su Valley Jr/Sr High	188.15	188.80	187.10	203.70	202.15	**213.00**	228.00	237.00	243.00
031 Glacier View	31.00	32.25	33.00	40.00	53.00	**67.00**	80.00	98.00	107.00
035 Talkeetna Elementary	105.35	111.95	99.50	106.90	100.05	**102.00**	103.00	101.00	105.00
036 Trapper Creek Elementary	22.00	24.15	22.00	23.10	17.75	**16.00**	17.00	15.00	16.00
038 Willow Elementary	133.90	131.00	139.35	146.18	140.35	**147.00**	142.00	136.00	132.00
042 Sutton Elementary	55.45	60.29	66.39	58.75	60.95	**59.00**	59.00	65.00	69.00
049 Beryozava	22.00	28.00	19.00	28.00	28.00	**24.00**	26.00	28.00	30.00

ENROLLMENT

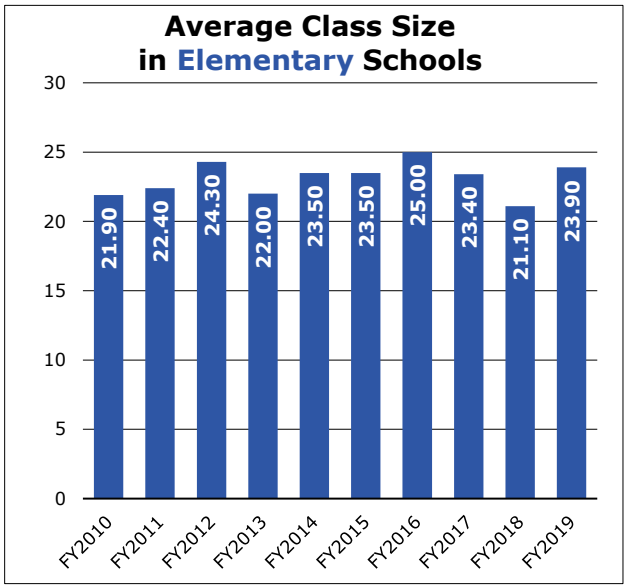
5 Years Enrollment History with 4 Years Enrollment Projection by School

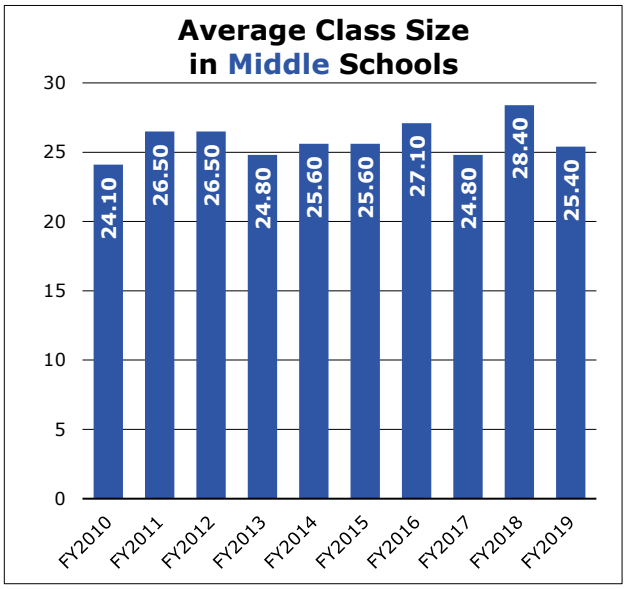
	FY 2016 ADM Count	FY 2017 ADM Count	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
Charter Schools									
061 Midnight Sun Family Learning Center	189.00	184.00	191.80	192.65	204.60	**206.00**	206.00	206.00	206.00
062 Academy Charter	240.85	244.25	247.65	254.00	254.00	**254.00**	254.00	254.00	254.00
065 Twindly Bridge Charter	393.70	451.40	478.05	477.75	470.85	**475.00**	475.00	475.00	475.00
066 Birchtree Charter	391.20	412.70	411.85	396.20	396.20	**395.00**	395.00	395.00	395.00
067 American Charter Academy	174.25	187.75	210.30	194.90	196.90	**198.00**	198.00	198.00	198.00
078 Fronteras Spanish Immersion Charter	248.25	289.00	287.85	309.75	324.70	**352.00**	352.00	352.00	352.00
Alternative/Correspondence									
006 Burchell High	310.60	252.55	198.50	195.90	211.57	**215.00**	236.00	246.00	232.00
071 Valley Pathways Alternative	204.25	178.80	183.35	177.68	181.75	**198.00**	217.00	247.00	236.00
072 Mat-Su Youth Facility	15.00	15.00	15.00	15.00	15.00	**15.00**	15.00	15.00	15.00
077 Mat-Su Day School	75.85	84.52	88.35	86.20	71.60	**70.00**	58.00	49.00	44.00
079 Mat-Su Middle College	89.15	117.00	160.35	177.00	192.75	**179.00**	180.00	179.00	180.00
091 Mat-Su Central Correspondence	1,562.45	1,633.40	1,732.48	1,644.74	1,801.30	**1,861.00**	2,001.00	2,081.00	2,182.00
TOTAL	**18,465.59**	**18,809.04**	**18,968.45**	**18,931.80**	**19,080.25**	**19,285.00**	**19,541.00**	**19,568.00**	**19,547.00**

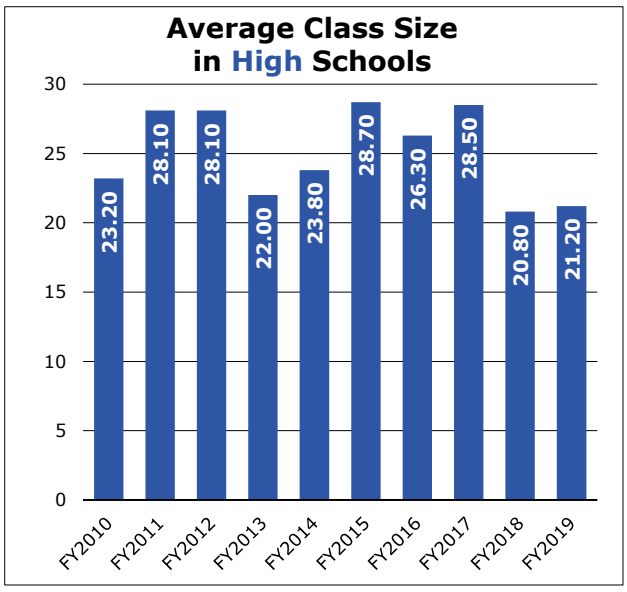
HISTORIC AVERAGE CLASS SIZE *

Last Ten School Years

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Elementary	21.90	22.40	24.30	22.00	23.50	23.50	25.00	23.40	21.10	23.90
Middle	24.10	26.50	26.50	24.80	25.60	25.60	27.10	24.80	28.40	25.40
Senior High	23.20	28.10	28.10	22.00	23.80	28.70	26.30	28.50	20.80	21.20







* 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 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

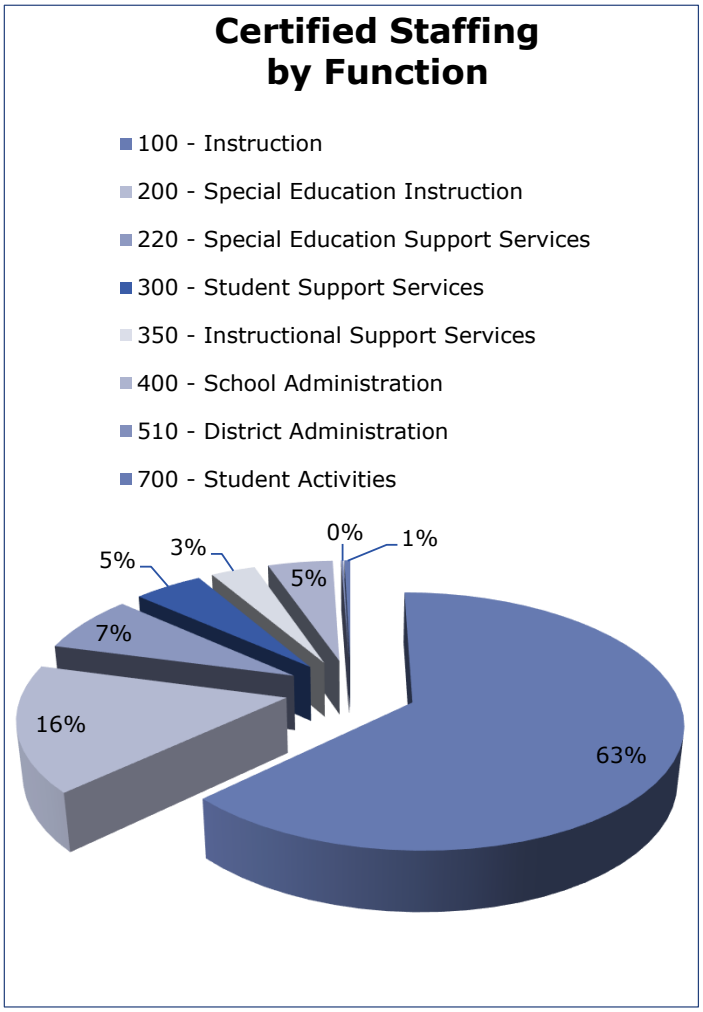
** Elementary Specials include Music, Physical Education, and Library

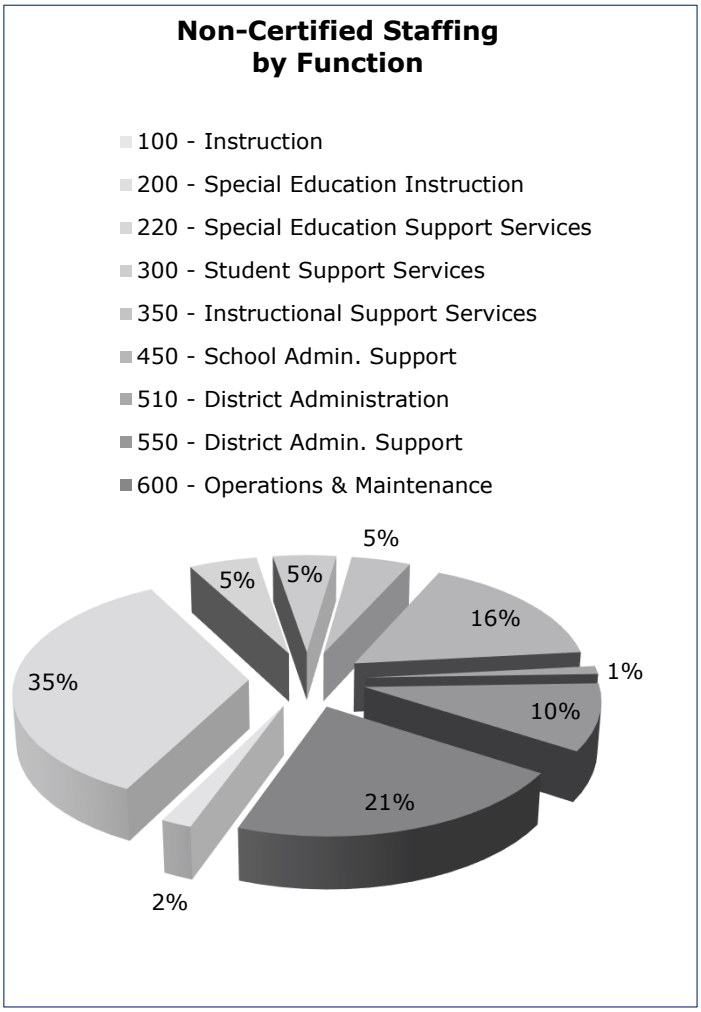
*** Includes Class Fees which apply to all students & Accelerated Learning funds. In FY 2017, Accelerated Learning funds were applied only to the core area high schools as a blanket allocation for total enrollment at $50 per student.

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

Staffing by Function as Reported to the State
6/3/2020

	Certified	Non-Certified	Total Staffing
100 - Instruction	784.73	13.09	**797.82**
200 - Special Education Instruction	201.79	239.94	**441.73**
220 - Special Education Support Services	92.13	36.28	**128.41**
300 - Student Support Services	61.90	33.67	**95.57**
350 - Instructional Support Services	39.99	31.71	**71.70**
400 - School Administration	58.24	-	**58.24**
450 - School Admin. Support	-	113.93	**113.93**
510 - District Administration	2.00	8.00	**10.00**
550 - District Admin. Support	-	66.30	**66.30**
600 - Operations & Maintenance	-	148.58	**148.58**
700 - Student Activities	5.25	-	**5.25**
780 - Community Services	-	-	**-**
900 - Other Financing Uses	-	-	**-**
Total Staffing	**1,246.03**	**691.50**	**1,937.53**





General Fund Funds Staffing Summary

Enrollment	18,809.04	18,968.45	18,931.80	19,074.00	19,080.25	19,285.00

Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	8.35	7.85	7.99	7.99	6.49	**6.49**
Supervisor	-	-	-	-	-	**-**
Administrator	61.39	62.79	62.69	61.69	60.23	**62.48**
Classroom Teacher	678.08	691.25	735.82	735.82	721.00	**724.02**
SPED Teacher	180.21	186.31	212.56	207.06	206.43	**204.94**
Specialist - Schools	141.03	129.09	80.26	81.76	91.73	**90.31**
Counselor	33.48	31.29	30.99	30.49	30.99	**30.99**
Nurse	32.05	32.42	32.22	31.62	31.82	**29.93**
Specialist - Departments	108.49	103.08	96.38	95.38	97.87	**96.87**
Total Certified	**1,243.08**	**1,244.08**	**1,258.92**	**1,251.82**	**1,246.56**	**1,246.03**

Non-Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	7.00	6.25	6.25	6.25	6.25	**6.25**
Supervisor	22.00	24.50	29.00	28.50	32.00	**32.00**
Instructional Aides	291.05	288.65	302.73	299.73	326.50	**323.89**
Support Staff	150.13	131.13	133.38	135.38	129.88	**127.18**
Custodial	119.11	102.23	103.60	101.60	103.88	**103.13**
Specialist - Department	108.93	114.41	96.41	99.28	95.78	**99.05**
Total Non-Certified	**698.22**	**667.17**	**671.37**	**670.74**	**694.29**	**691.50**

Total General Fund	1,941.29	1,911.25	1,930.29	1,922.56	1,940.85	1,937.53

The table above summarizes the District total permanent employees paid from the General Fund 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 in 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. From the General Fund, the District will expend approximately $215 million on employee salaries and benefits, which represents roughly 84.4% of the budget, including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,937 full-time equivalent (FTE) positions; 1,246 of them are certificated. While there has been some minor fluctuation in certificated staffing costs in the General Fund, the District has been stable in maintaining staffing levels when looked at for all funds. The budget includes 691 non-certificated FTE positions. This represents a reduction of 3 FTE, or less than 1% reduction from the previous year. Overall, the District reduced its General Fund staffing by approximately 3.32 FTE, which represents a reduction of less than 0.25% from the FY 2020 staffing level.

However, these reductions were changes in funding sources rather than an overall reduction to the total staffing of the District. Within the Special Revenue Funds, staffing increased by approximately 16.50 FTE, or 7%. The majority of these additions were in the certificated classifications with notable increases to Classroom Teachers and Specialists – Schools (Instructional Coaches and Teachers on Special Assignments). Certificated staffing for the District across all funds increased by 19.25 FTE, or almost 1.5%. While non-certificated staffing saw a reduction of almost 6 FTE, or 0.62%, mainly in Instructional Aides and Support Staff.

Special Revenue Funds Staffing Summary

Enrollment	18,809.04	18,968.45	18,931.80	19,074.00	19,080.25	19,285.00

Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	1.50	1.80	1.80	3.51	3.51	**3.51**
Supervisor	-	-	-	-	-	**-**
Administrator	-	2.00	1.50	2.50	2.90	**2.50**
Classroom Teacher	26.32	33.58	25.56	29.98	30.52	**43.99**
SPED Teacher	5.00	-	6.00	5.40	5.40	**6.40**
Specialist - Schools	1.00	2.50	5.00	5.00	4.00	**8.00**
Counselor	3.00	3.00	3.00	6.97	6.77	**6.77**
Nurse	-	0.50	0.50	0.50	0.50	**2.40**
Specialist - Departments	2.25	1.75	1.25	1.25	2.25	**2.05**
Total Certified	**39.07**	**45.13**	**44.61**	**55.11**	**55.85**	**75.62**

Non-Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	9.50	9.50	9.50	9.50	9.50	**9.50**
Instructional Aides	62.66	65.95	60.44	40.81	49.85	**43.70**
Support Staff	95.70	86.37	93.43	93.34	105.89	**104.88**
Custodial	-	-	-	-	-	**4.00**
Specialist - Department	2.75	3.38	3.38	3.38	3.38	**3.38**
Total Non-Certified	**170.61**	**165.20**	**166.75**	**147.03**	**168.62**	**165.46**

Total Special Revenue	209.68	210.33	211.36	202.14	224.47	241.08

Proprietary Funds Staffing Summary

Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	-	-	-	**-**
Classroom Teacher	-	-	-	-	-	**-**
SPED Teacher	-	-	-	-	-	**-**
Specialist - Schools	-	-	-	-	-	**-**
Counselor	-	-	-	-	-	**-**
Nurse	-	-	-	-	-	**-**
Specialist - Departments	-	-	-	-	-	**-**
Total Certified	**-**	**-**	**-**	**-**	**-**	**-**

Non-Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Instructional Aides	-	-	-	-	-	**-**
Support Staff	-	-	-	-	-	**-**
Custodial	-	-	-	-	-	**-**
Specialist - Department	0.50	0.50	0.50	0.50	0.50	**0.70**
Total Non-Certified	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.70**

Total Proprietary	0.50	0.50	0.50	0.50	0.50	0.70

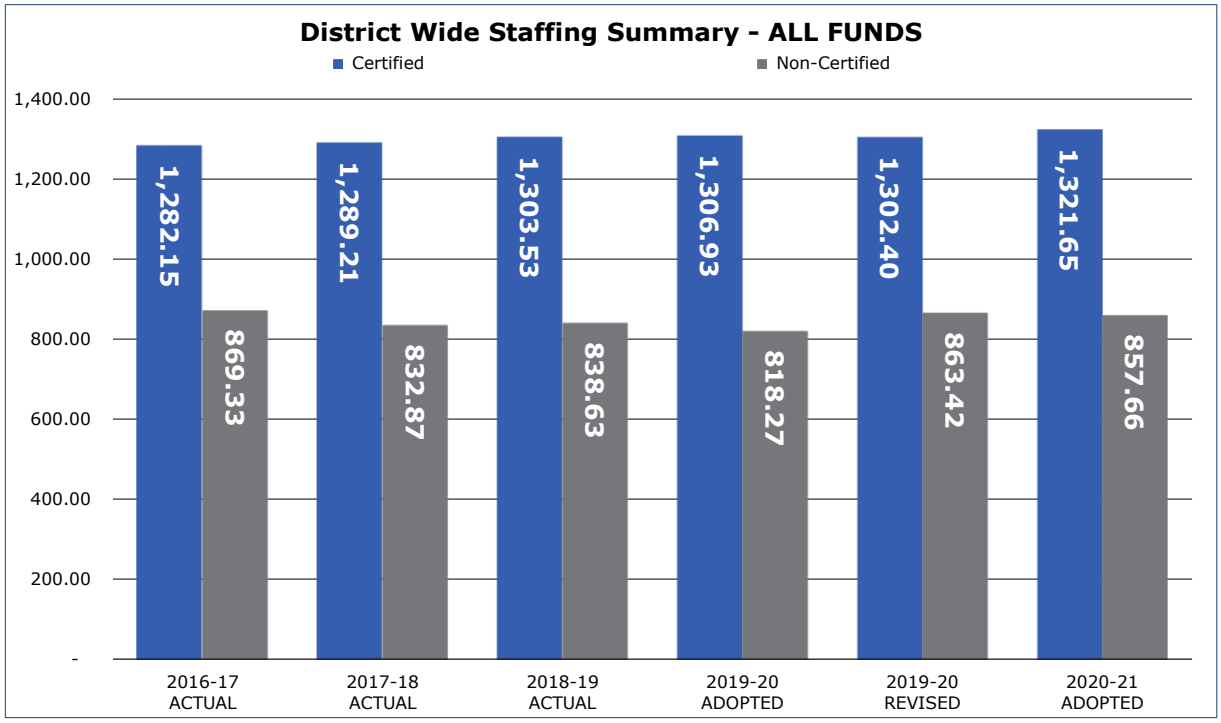
District Wide Staffing Summary - ALL FUNDS

Enrollment	18,809.04	18,968.45	18,931.80	19,074.00	19,080.25	19,285.00

Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	9.85	9.65	9.79	11.50	10.00	**10.00**
Supervisor	-	-	-	-	-	**-**
Administrator	61.39	64.79	64.19	64.19	63.13	**64.98**
Classroom Teacher	704.40	724.83	761.38	765.80	751.51	**768.01**
SPED Teacher	185.21	186.31	218.56	212.46	211.83	**211.34**
Specialist - Schools	142.03	131.59	85.26	86.76	95.73	**98.31**
Counselor	36.48	34.29	33.99	37.46	37.76	**37.76**
Nurse	32.05	32.92	32.72	32.12	32.32	**32.33**
Specialist - Departments	110.74	104.83	97.63	96.63	100.12	**98.92**
Total Certified	**1,282.15**	**1,289.21**	**1,303.53**	**1,306.93**	**1,302.40**	**1,321.65**

Non-Certified	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 REVISED	2020-21 ADOPTED
Director	7.00	6.25	6.25	6.25	6.25	**6.25**
Supervisor	31.50	34.00	38.50	38.00	41.50	**41.50**
Instructional Aides	353.71	354.60	363.17	340.54	376.36	**367.59**
Support Staff	245.83	217.50	226.82	228.72	235.77	**232.06**
Custodial	119.11	102.23	103.60	101.60	103.88	**107.13**
Specialist - Department	112.18	118.29	100.29	103.16	99.66	**103.13**
Total Non-Certified	**869.33**	**832.87**	**838.63**	**818.27**	**863.42**	**857.66**

Total District Staffing	2,151.47	2,122.08	2,142.15	2,125.20	2,165.82	2,179.31



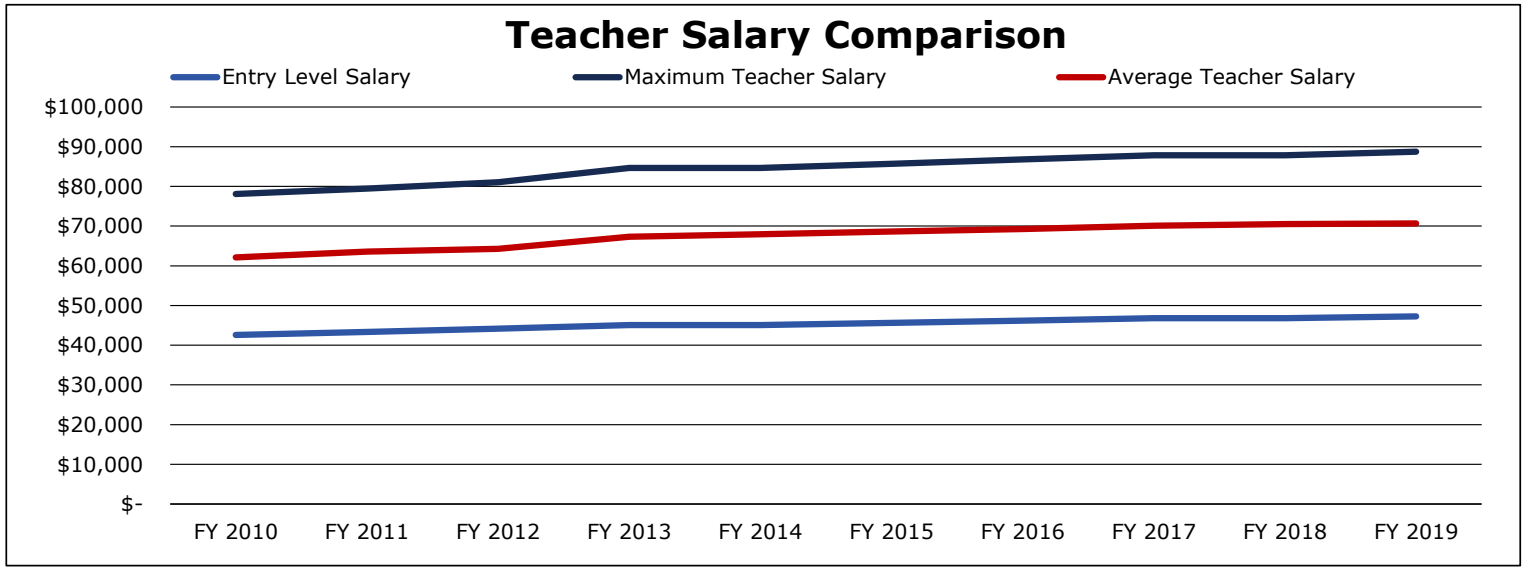
Teacher Salary Information
Last Ten School Years

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Entry Level Salary[a]	$ 42,583	$ 43,328	$ 44,195	$ 45,079	$ 45,079	$ 45,642	$ 46,213	$ 46,790	$ 46,790	$ 47,258
Maximum Teacher Salary[b]	78,089	79,455	81,044	84,645	84,645	85,704	86,775	87,860	87,860	88,739
Average Teacher Salary[c]	62,114	63,574	64,265	67,333	67,924	68,665	69,275	70,098	70,480	70,671
% of Teachers at Max Column(s)[d]	27%	34%	35%	40%	46%	44%	46%	46%	48%	49%

[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:

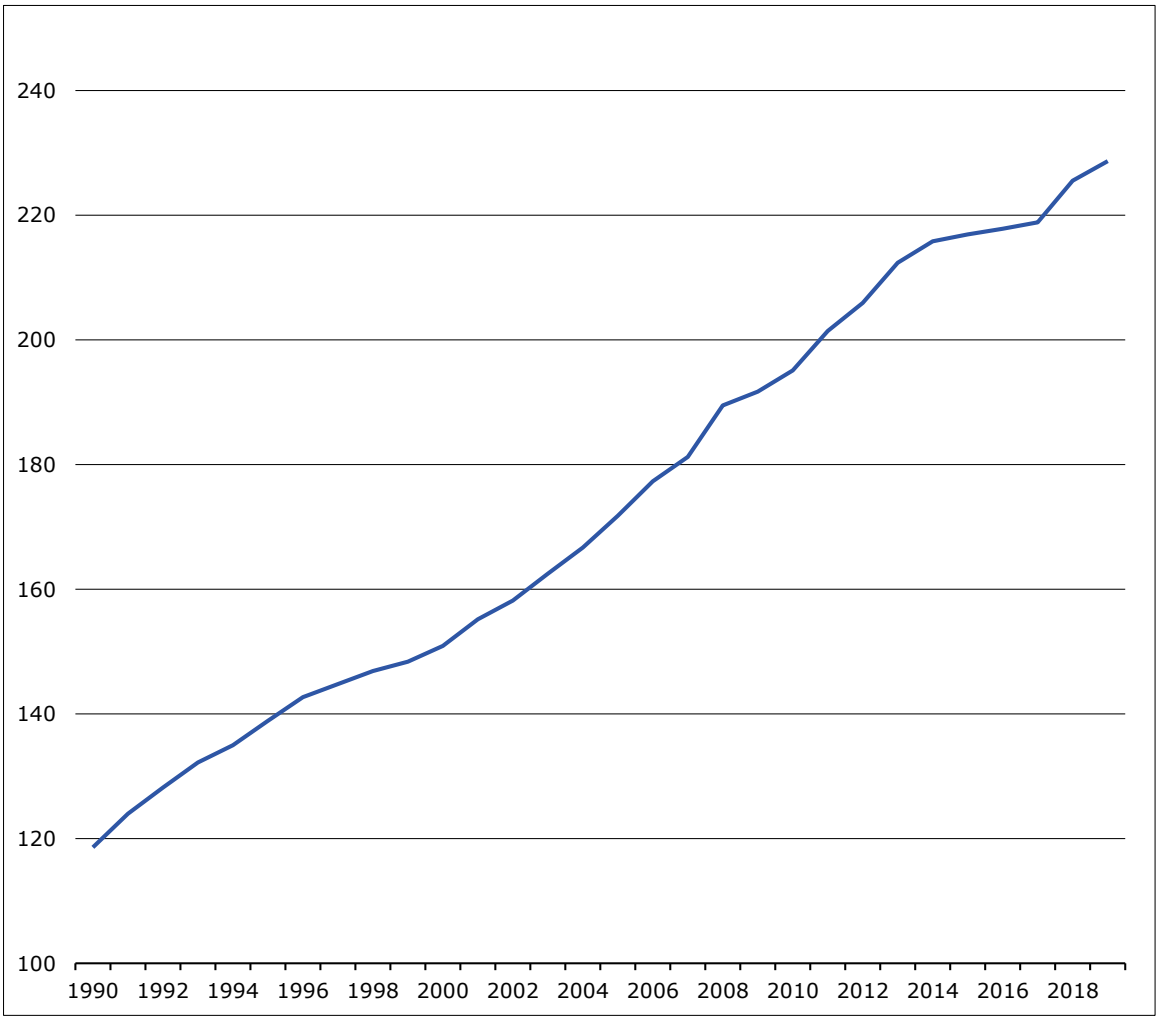
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

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
1990	118.60	6.90	**6.18%**	**2005**	171.80	5.10	**3.06%**
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%**



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

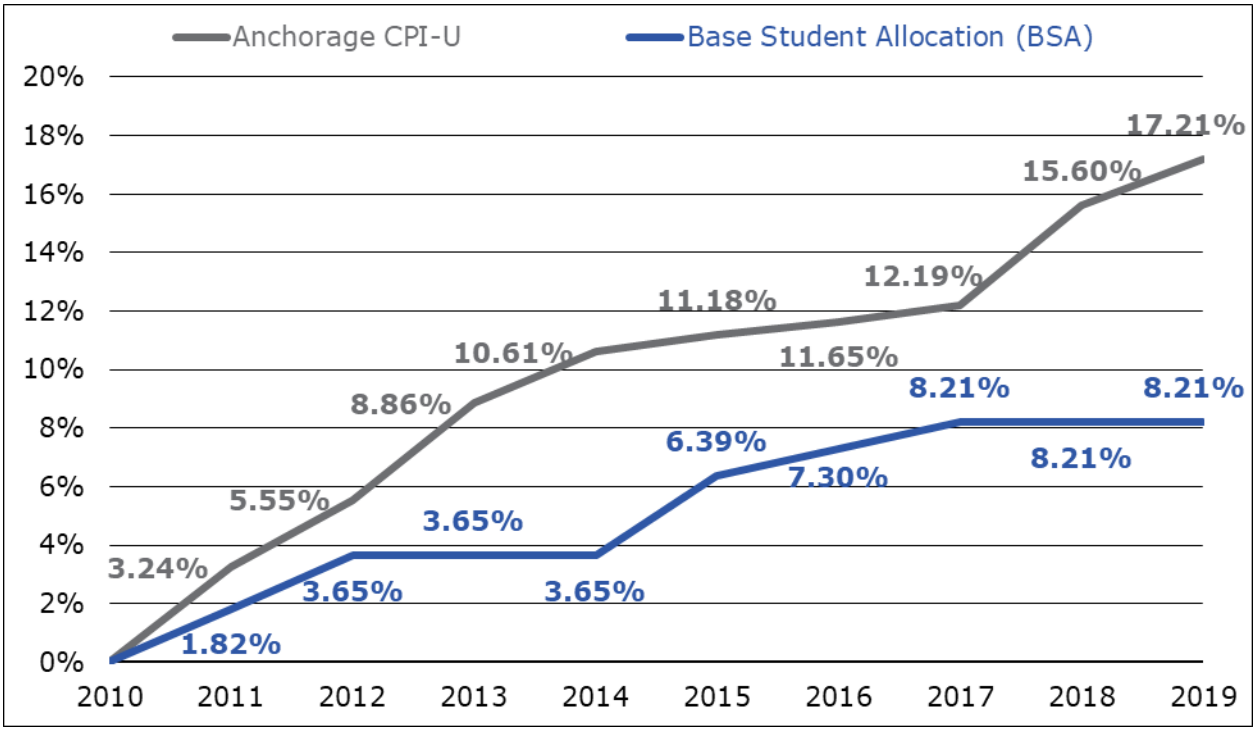
State Foundation Formula and the Base Student Allocation (BSA)

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 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-FY 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 both FY 2016 and 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.

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 the FY 2016 and FY 2017 additional one-time funds. For FY 2019 and 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 FY 2021 school year the State has once again flat funded the BSA, but without the supplement of a one-time grant. This represented a reduction of approximately $3.9M dollars to the District.

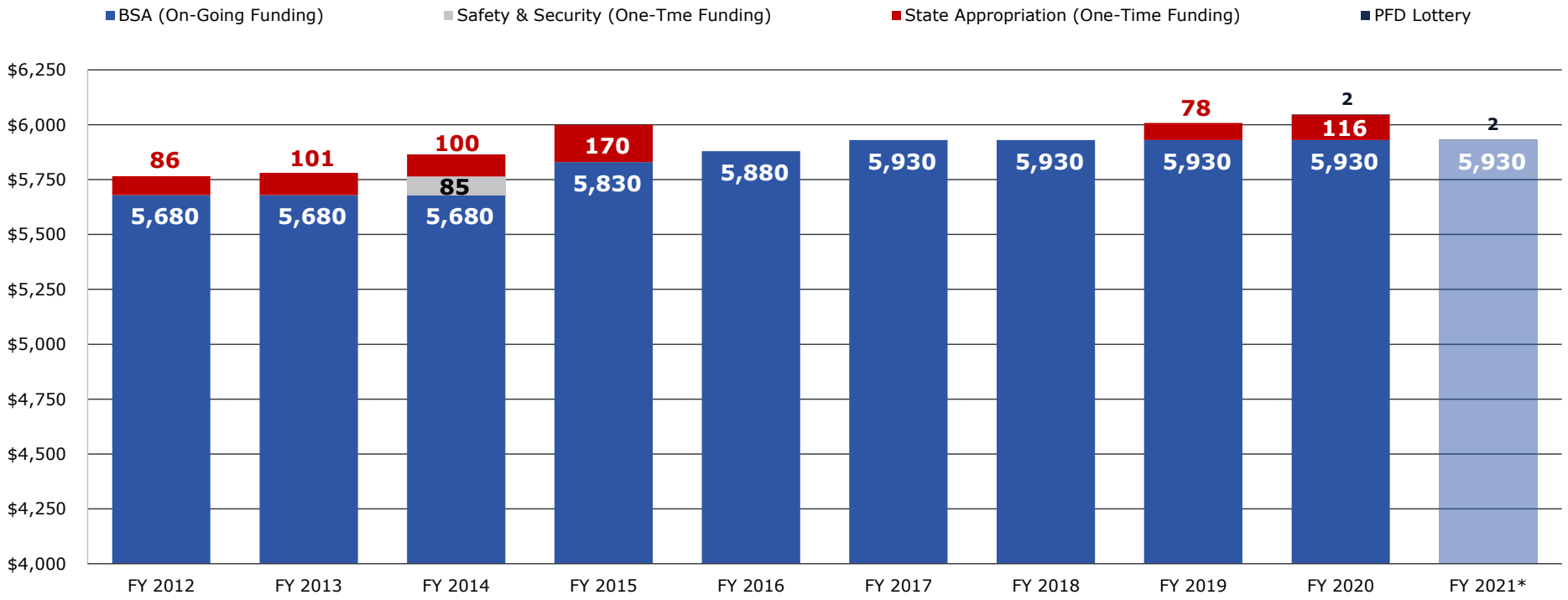
The graph below outlines the changes in the State Foundation Formula funding as compared to the Anchorage Consumer Price Index (CPI-U) from the base year of 2010, as adopted by the legislature. The CPI-U is an economic indicator used to measure inflation and the time value of money. As illustrated in 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 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
BSA (On-Going Funding)	5,680	5,680	5,680	5,830	5,880	5,930	5,930	5,930	5,930	5,930
Safety & Security (One-Tme Funding)	-	-	85	-	-	-	-	-	-	-
State Appropriation (One-Time Funding)	86	101	100	170	-	-	-	78	116	-
PFD Lottery	-	-	-	-	-	-	-	-	2	2
	$ 5,766	**$ 5,781**	**$ 5,865**	**$ 6,000**	**$ 5,880**	**$ 5,930**	**$ 5,930**	**$ 6,008**	**$ 6,048**	**$ 5,932**

*Projected Figures

2019-20 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	19,080.25	20-day Average Count
B	19,425.59	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,359.79	= B x C
E	20,785.38	= B + D
F	0.20	Special Needs Factor
G	4,157.08	= E X F
H	24,942.46	= *E* + *G*
I	0.015	
J	374.14	= H x I
K	25,316.59	= E + G + J
L	2,272.15	Correspondence Count
M	0.90	Correspondence Factor
N	2,044.94	Adjusted Correspondence Count
O	27,361.53	= K + N
P	510.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,630.00	= P X Q
S	33,991.54	Total ADM (= O + R)

2020-21 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	19,285.00	20-day Average Count
B	19,554.25	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,368.80	= B x C
E	20,923.05	= B + D
F	0.20	Special Needs Factor
G	4,184.61	= E X F
H	25,107.66	= *E* + *G*
I	0.015	
J	376.61	= H x I
K	25,484.27	= E + G + J
L	2,336.00	Correspondence Count
M	0.90	Correspondence Factor
N	2,102.40	Adjusted Correspondence Count
O	27,586.67	= K + N
P	510.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,630.00	= P X Q
S	34,216.67	Total ADM (= O + R)

2019-20 State Foundation Formula

Calculation of Foundation Funding

S	33,991.54	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	201,569,832.00	Basic Need (=S X T)
V	31,902,441.00	Minimum Required Local
W	169,667,391.00	= U - V
X	16.00	Quality Schools Factor
Y	543,865.00	= X X S
Z	-	One-Time State Grant
AA	-	
AB	170,211,256.00	Total Foundation Funding (= W + Y)

2020-21 State Foundation Formula

Calculation of Foundation Funding

S	34,216.67	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	202,904,864.00	Basic Need (=S X T)
V	32,944,658.00	Minimum Required Local
W	169,960,206.00	= U - V
X	16.00	Quality Schools Factor
Y	547,467.00	= X X S
Z	-	One-Time State Grant
AA	-	
AB	170,507,673.00	Total Foundation Funding (= W + Y)

2019-20 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 (2018)	$12,038,657,130
Times 2.65 mils	0.00265
	$ 31,902,441

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$ 200,533,759
Times 45%	$ 0.45
	$ 90,240,192

Minimum Required Local Contribution	**$ 31,902,441**

2019-20 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	$12,038,657,130
Times 2 mils	0.002
	$ 24,077,314

OR

B 23% of basic plus the minimum required local contribution

Basic need	$ 205,780,717
Times 23%	0.23
23% of basic need	$ 47,329,565
Minimum required local contribution	$ 31,902,441
	$ 79,232,005

Maximum Local Contribution Allowed	**$ 79,232,005**

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

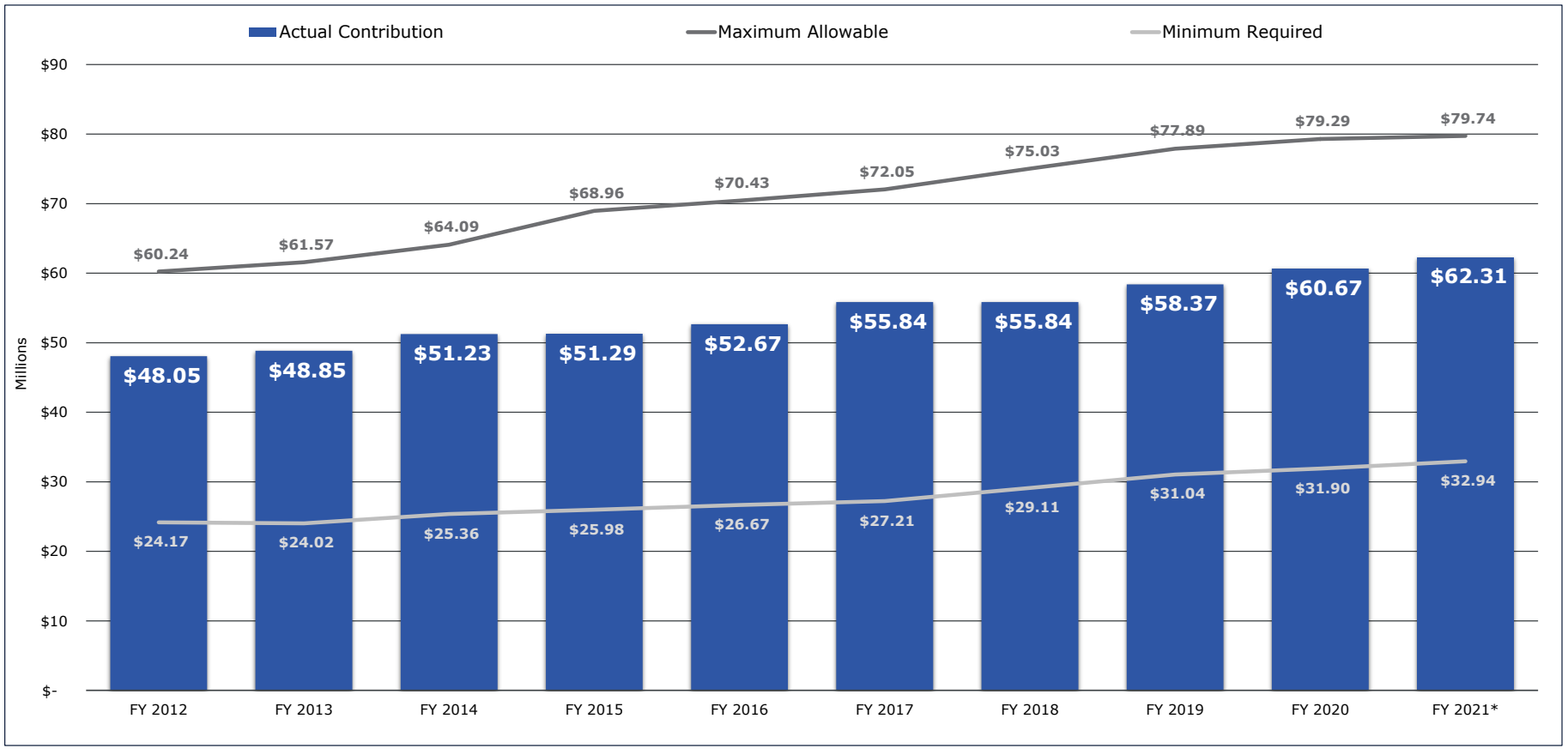
Basic need	$ 203,452,331
Times 23%	0.23
23% of basic need	$ 46,794,036
Minimum required local contribution	$ 32,944,658
	$ 79,738,694

Maximum Local Contribution Allowed	**$ 79,738,694**

Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

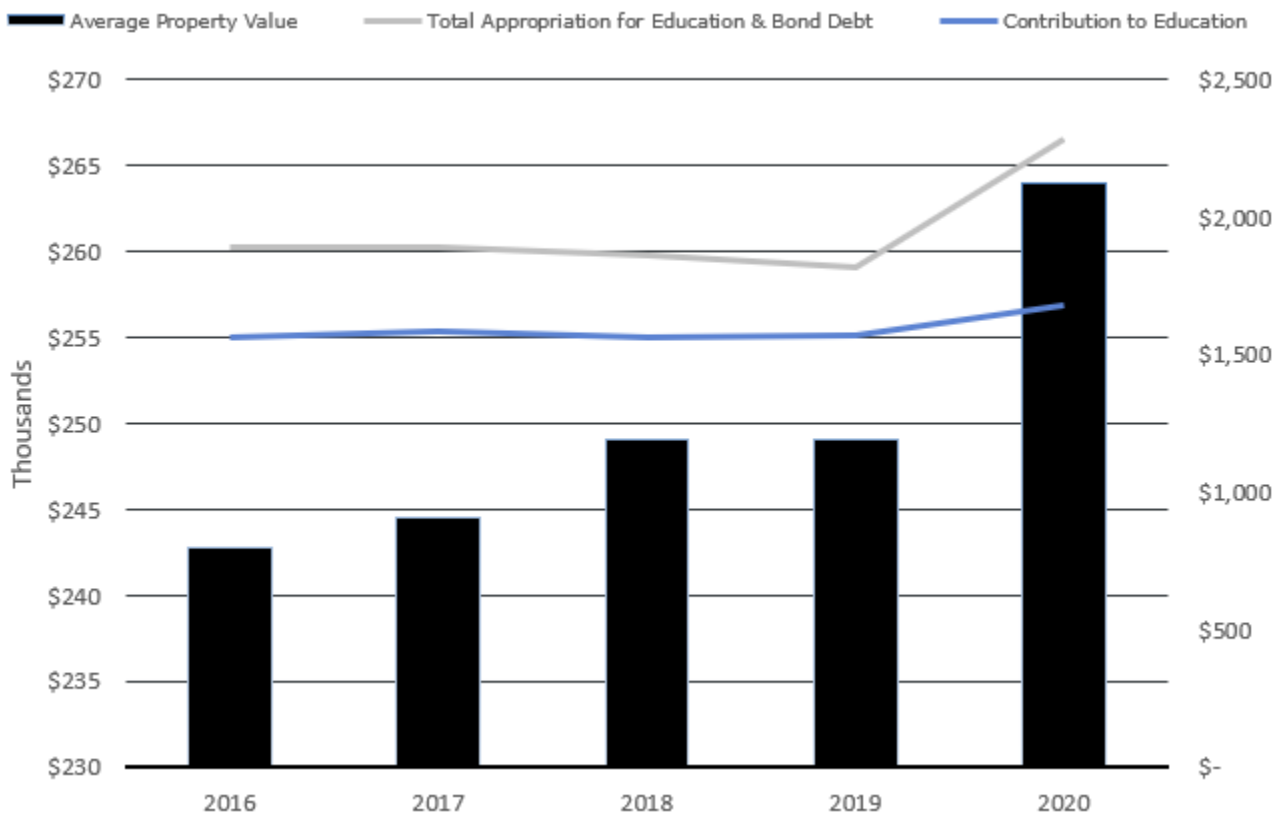
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Actual % of Maximum	80%	79%	80%	74%	75%	78%	74%	75%	77%	78%
Maximum Allowable	**$ 60,235,162**	**$ 61,574,725**	**$ 64,094,583**	**$ 68,958,493**	**$ 70,427,904**	**$ 72,046,766**	**$ 75,025,466**	**$ 77,894,632**	**$ 79,292,520**	**$ 79,738,694**
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**
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**
Enrollment (ADM)	17,338	17,247	17,477	17,757	18,465	18,809	18,968	18,932	19,080	19,285
Per Pupil Contribution	**$ 2,771**	**$ 2,832**	**$ 2,931**	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**	**$ 3,083**	**$ 3,180**	**$ 3,231**

* Projected or Unaudited Amounts



Impact of Educational Funding on the Average Tax Payer

What money is spent on:	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020	
Average Property Value	**$242,780**		**$244,500**		**$249,055**		**$249,055**		**$265,011**	
Contribution to Education	6.445	$ 1,565	6.476	$ 1,583	6.278	$ 1,564	6.300	$ 1,569	6.300	$ 1,670
Net Debt Service for School Bonds	1.330	323	1.258	308	1.210	301	0.994	248	2.310	613
Net Debt Service for all other Bonds	0.372	90	0.369	90	0.291	72	0.524	131	0.480	126
Borough Operations & Capital	0.447	109	0.461	113	1.023	255	2.513	626	1.232	326
Unfunded Mandates	1.390	337	1.420	347	1.530	381	0.000	0	0.000	0
Total Mill Rate & Average Tax Payer Cost	**9.984**	**$2,424**	**9.984**	**$2,441**	**10.332**	**$2,573**	**10.331**	**$2,574**	**10.322**	**$2,735**



While property values have increased by 8.39% over the past 4 years (FY 2017-FY 2020), the Contribution to Education has increased at a rate of 5.50%. The average tax payer has paid approximately $1,670 per year to the Borough's Contribution to Education.

In FY 2017, the average tax payer saw a slight increase to their Contribution to Education. That year the District received a one-time increase to help maintain a per pupil rate after having an unanticipated growth of more than 700 students the prior year.

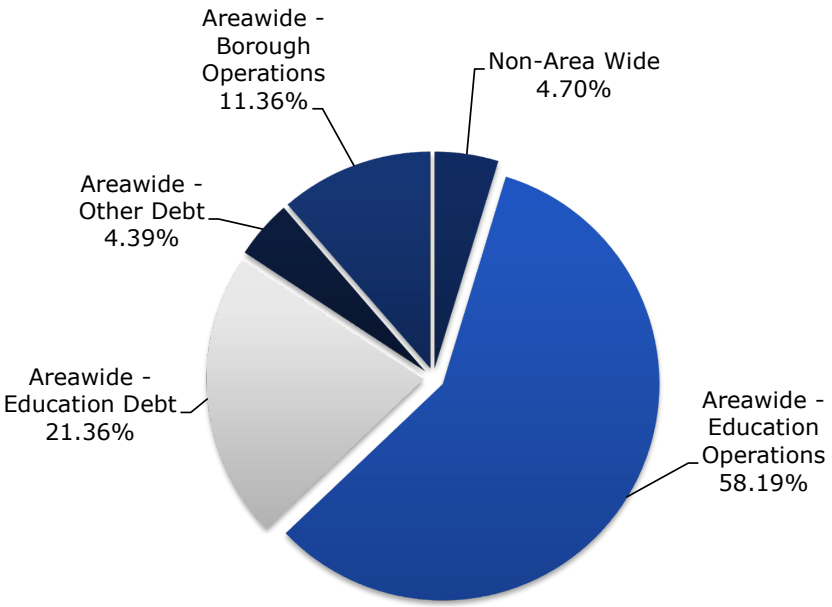
All School Bond projects are at, or nearing, completion. The additional amount for Net Debt Service for School Bonds will continue to decrease year over year unless more School Bonds are approved by voters.

**Average Property Value and Mill Rate calculations were based on the Your Property Tax Dollars Matanuska-Susitna Borough, Alaska 2020 pamphlet.*

MATANUSKA—SUSITNA BOROUGH TAX INFORMATION

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $2,870 in Property Taxes (both areawide and non-areawide,) based on an average assessed value of $265,011. If a property is located in the Road and Fire Service Area, or within a City, additional taxes are paid.

Summary of 2021 Tax Bill



Non-Area Wide	4.70%	$135
Areawide - Education Operations	58.19%	$1,670
Areawide - Education Debt	21.36%	$613
Areawide - Other Debt	4.39%	$126
Areawide - Borough Operations	11.36%	$326
	100%	$2,870

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.

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 90% since 2000.

Employee to Resident Ratio

State of Alaska	1 per 50
Fairbanks North Star Borough	1 per 246
Municipality of Anchorage	1 per 149
Mat-Su Borough	**1 per 311**
Kenai Peninsula Borough	1 per 202

The Mat-Su Borough has fewer employees per resident than the State of Alaska, and the other largest boroughs & municipalities in the State. Serving more people with fewer resources.

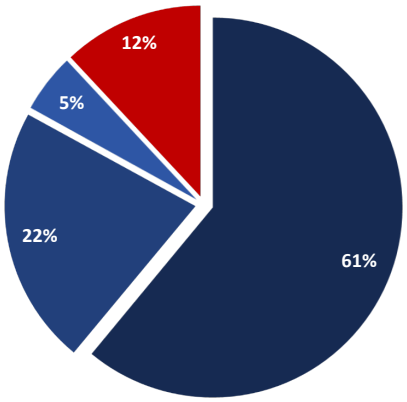
Budget Facts

The Borough's total Fiscal Year 2020 budget is $414,443,325. General Government includes: Mayor and Assembly, Elections, Records Management, Law Administration, Finance, Community Development, Public Safety, Planning and Public Works.

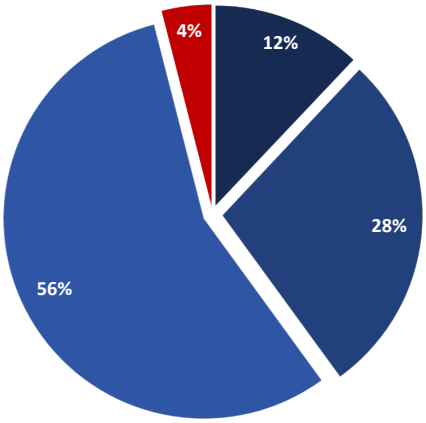
The Borough receives $189,948,336 from the State of Alaska for Education Operating assistance and $500,000 for Education Debt reimbursement.

How your $2,735 Areawide Property Taxes are Spent

Areawide - Education Operations	$1,670
Areawide - Education Debt	$613
Areawide - Other Debt	$126
Areawide - Borough Operations & Captial Projects	$326
Areawide Tax	$2,735



How your $135 of Non-Areawide Property Taxes are Spent



Capital and Transfers	$15
Libraries	$40
Animal Control	$76
Other Services	$4
Non-Areawide Tax	$135

This information was taken from the Borough Pamphlet: Your Property Tax Dollars (2020) provides answers to commonly asked tax questions.
More information is available on the Matanuska-Susitna Borough Web Site: 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* 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, 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 a true picture.
  One property may have sold for more than it was really worth because the buyer was in a hurry and would pay a higher 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, a 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 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Areawide Borough	9.980	9.956	10.051	9.691	9.852	9.662	9.984	9.984	10.332	10.310
Non-Areawide Borough	0.429	0.394	0.425	0.489	0.520	0.520	0.517	0.525	0.548	0.548
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	2.77	2.94	2.94	3.05	3.05	3.24	3.43	3.43	3.43	3.43
Service Area Number 4	3.55	3.71	3.96	4.06	4.41	4.59	4.82	4.59	4.59	4.59
Service Area Number 7	1.21	1.32	1.32	1.39	1.39	1.39	1.07	0.91	0.91	9.10
Service Area Number 8	8.51	8.51	8.22	4.00	4.00	-	-	-	-	-

	Overlapping Rates									
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Serivce Area Number 9	2.18	2.41	2.58	2.78	2.78	2.78	2.78	2.78	2.78	2.78
Serivce Area Number 14	1.51	1.66	1.66	1.77	1.77	1.77	1.86	1.85	1.85	1.85
Serivce Area Number 15	4.11	4.11	4.11	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Serivce Area Number 16	1.78	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	2.75	2.92	2.92	2.92	2.92	2.92	2.92	2.92
Serivce Area Number 19	2.46	2.62	2.51	2.51	2.51	2.51	2.51	2.51	2.50	2.51
Serivce Area Number 20	3.17	3.39	3.62	3.86	3.86	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	3.82	4.01	4.29	4.59	4.59	4.59	4.59	4.59	4.59	4.59
Serivce Area Number 24	1.73	1.84	1.84	1.95	1.95	2.04	2.04	2.04	2.04	2.04
Serivce Area Number 25	1.46	1.53	1.61	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Serivce Area Number 26	2.86	3.04	3.23	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Serivce Area Number 27	3.24	3.24	3.24	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Serivce Area Number 28	2.25	2.00	2.00	2.00	2.00	2.00	2.00	1.99	1.99	1.99
Serivce Area Number 29	2.73	2.73	2.73	2.89	2.89	2.89	3.01	3.12	3.12	3.12
Serivce Area Number 30	3.74	3.74	3.97	4.41	4.41	4.41	4.41	4.41	4.41	4.41
Serivce Area Number 31	3.35	3.35	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	1.14	1.21	1.29	1.37	1.46	1.34	2.75	2.75	2.75	2.75
Serivce Area Number 69	6.61	7.33	8.21	9.12	9.12	9.12	9.12	9.40	9.40	9.40
Serivce Area Number 130	1.72	1.83	1.92	1.97	1.99	1.99	1.99	2.15	2.15	2.12
Serivce Area Number 131	3.51	3.47	3.68	4.13	3.24	3.24	3.24	3.24	3.24	3.24
Serivce Area Number 132	0.80	0.84	0.88	0.88	0.90	0.90	0.94	0.96	0.96	0.96
Serivce Area Number 135 *	3.00	3.00	3.00	2.96	2.96	2.96	3.21	3.21	3.21	3.21
Serivce Area Number 136	1.49	0.56	1.56	1.67	1.67	1.78	1.88	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.

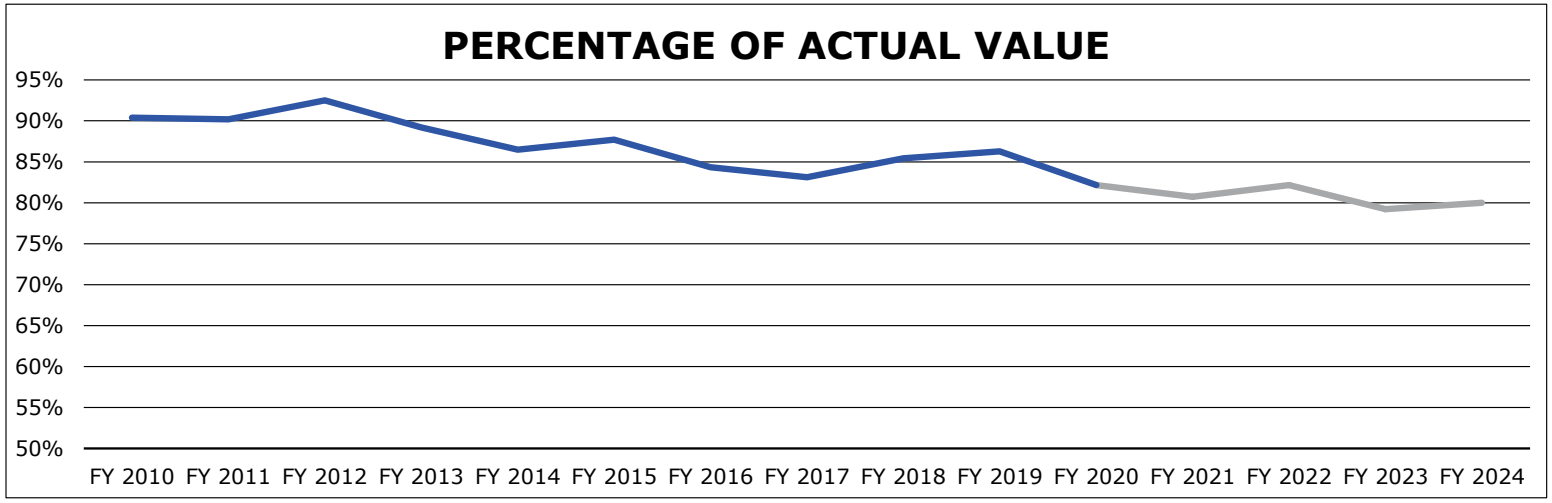
* In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA #135.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. 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 2010	9,289,426,297	70,605,851	1,288,187,547	8,071,844,601	9.980	8,929,096,710	90.40%
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	*13,368,693,263*	*56,876,703*	*2,600,007,050*	*10,847,722,497*	*10.524*	*13,203,490,096*	*82.16%*
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 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Taxes Levied for the Fiscal Year	$ 108,123,032	$ 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
Net Tax Levy	100,736,350	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
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 97,109,667	$ 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
% of Levy	96.40%	96.58%	96.01%	96.47%	96.48%	96.91%	97.68%	97.01%	96.85%	97.14%
Collections in Subsequent Years	$ 3,483,073	$ 3,272,308	$ 3,832,540	$ 3,202,428	$ 3,066,061	$ 2,672,639	$ 1,793,793	$ 1,940,330	$ 1,682,619	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 100,592,740	$ 102,227,306	$ 105,714,397	$ 105,524,045	$ 109,175,769	$ 110,958,635	$ 118,320,817	$ 124,589,219	$ 128,586,224	$ 133,194,431
% of Net Levy	99.86%	99.77%	99.62%	99.49%	99.26%	99.30%	99.18%	98.55%	98.13%	97.14%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. 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

As a component unit of the Matanuska-Susitna Borough the District did not hold, or manage any debt incurred on its behalf in prior years. 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 and not with the District. However, in FY 2016, with assistance of the Borough, the District purchased Twindly Bridge Charter School and built the new Fronteras Spanish Immersion Charter School. Both capital leases are 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 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 millage 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 amount is well below the legal limit. Debt repayment is timed to correspond with expected cash inflows. In prior years, the State of Alaska reimbursed municipalities between 60% to 70% for expenditures incurred for school debt, depending on whether the project has been reviewed (60% reimbursement) or approved (70% reimbursement) by the Department of Education and Early Development. These reimbursements have not been funded by the State for fiscal year 2020, or fiscal year 2021, which caused an increase to the millage rate dedicated to pay school debt.

The millage rate is the amount per every $1,000 of a property's assessed value.

Matanuska-Susitna Borough Area Wide Mill Rate
5 Year Historic Breakdown of the Adopted Millage Rate

	2016	2017	2018	2019	2020
Contribution to Education	6.445	6.476	6.278	6.300	6.300
Voter Approved Net Debt Service for Education	1.330	1.258	1.210	0.994	1.858
Net Debt Service for all other Bonds	0.372	0.369	0.291	0.524	0.425
Borough Opertations & Capital	0.447	0.461	1.023	2.513	1.803
Unfunded Mandates	1.390	1.420	1.530	-	-
Total Area Wide Millage Rate	**9.984**	**9.984**	**10.332**	**10.331**	**10.386**

Computation of Direct and Overlapping Debt
As of 6/30/2019

Governmental Unit		Debt Outstanding	Percent Available to 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 (CAFR) for the fiscal year ended June 30, 2019. 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 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 161,695,000	$ 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
Certificates of Participation	7,775,000	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
Notes Payable	282,993	359,063	347,777	329,698	311,347	292,721	6,781,005	7,490,497	7,248,163	7,759,268
Unamortized Bond Premium	5,363,354	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
Capital Leases	-	-	-	-	-	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	7,630,000	$ 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
Notes Payable	3,951,150	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
Unamortized Bond Premium	132,948	123,452	684,094	625,457	566,821	508,184	449,547	390,911	332,274	273,637
TOTAL PRIMARY GOVERNMENT	**186,830,445**	**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**
Percentage of Personal Income	5.49%	5.74%	7.72%	7.19%	7.90%	8.33%	8.00%	8.14%	7.87%	NA
Per Capita	2,216	2,354	3,243	3,194	3,534	3,878	3,597	3,649	3,355	3,214

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. 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 6/30/2019

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Population	$ 84,314	$ 88,995	$ 91,697	$ 95,877	$ 98,104	$ 101,068	$ 104,157	$ 106,532	$ 107,610	$ 105,743.00
Assessed Property Value	8,071,844,601	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
General Obligation Bonds	174,821,301	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
Debt Services Monies	291,195	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
Total Outstanding Debt	**174,530,106**	**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**
Legal Debt Limit*	565,029,122	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
% of the Debt Limit	30.89%	34.17%	48.56%	49.35%	53.76%	59.34%	53.95%	51.35%	46.08%	40.98%
Total Outsanding Debt Cost Per Capita	$ 2,070.00	$ 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
Percentage of Taxable Assessed Value of Property*	2.17%	2.40%	3.41%	3.47%	3.78%	4.17%	3.79%	3.64%	3.27%	2.93%

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 6/30/2019

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Population	84,314	88,995	91,697	95,877	98,104	101,068	104,157	106,532	107,610	105,743
Assessed Property Value	8,071,844,601	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
General Obligation Bonds	174,821,301	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
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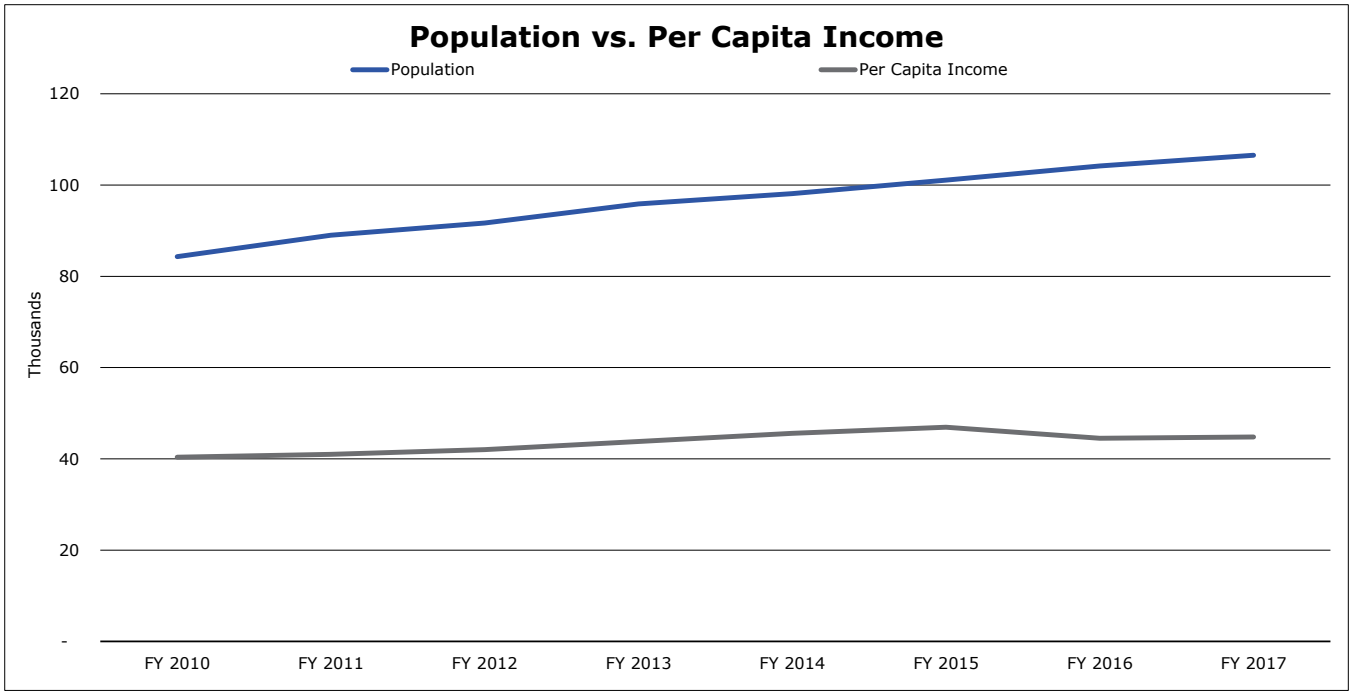
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In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value.

Demographic and Economic Statistics
Last Ten Calendar Years

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Population	84,314	88,995	91,697	95,877	98,104	101,068	104,157	106,532	107,610	105,743
Personal Income (thousands of $)	$ 3,403,299	$ 3,649,774	$ 3,852,961	$ 4,201,678	$ 4,474,367	$ 4,743,687	$ 4,637,103	$ 4,772,994	$ 4,938,943	NA
Per Capita Income	$ 40,365	$ 41,011	$ 42,018	$ 43,824	$ 45,608	$ 46,936	$ 44,520.00	$ 44,803.00	$ 45,879.00	NA
School Enrollment	16,663	16,965	17,338	17,247	17,477	17,757	18,466	18,809	18,968	18,932
Unemployment Rate	9.6%	8.9%	8.6%	7.3%	7.2%	8.6%	8.1%	8.2%	7.2%	6.5%

Note: Data for calendar year 2018 was not available from the state of Alaska at the publication date of this document. NA refers to "Not Available."

Source: 1) Alaska Department of Commerce, Community, and Economic Development
2) United States Department of Commerce, Bureau of Economic Analysis
3) Matanuska-Susitna Borough School District
4) Alaska Department of Labor, Research and Analysis Division
Note: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) 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
2019 Compared to 2010 (10 year Comparison)

	2019			2010		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 103,141,900	1	1.03%	$ 109,016,392	1	1.33%
Enstar Natural Gas	62,990,900	2	0.63%	42,678,400	2	0.52%
Fred Meyer Stores, Inc.	48,424,400	3	0.48%	40,268,360	3	0.49%
Alaska Hotel Properties, Inc.	41,266,600	4	0.41%	38,483,000	4	0.47%
Wal-Mart Stores, Inc.	19,575,700	5	0.20%	30,267,140	6	0.37%
Cook Inlet Region, Inc.	26,201,700	6	0.26%	21,042,100	10	0.26%
GCI Cable/Alaska Wireless	26,178,800	7	0.26%	24,806,000	8	0.30%
Global Finance & Investments S.A./Gary Lundgren	24,862,500	8	0.25%	25,943,900	7	0.32%
DBC, LLC/Target	18,456,400	9	0.18%	36,966,703	5	0.45%
Schweiger, John Loving Legacy LLC	16,993,500	10	0.17%	-		0.00%
Alaska Pipeline Co.	-		-	-		0.00%
Lowes HIW Inc.	-		-	22,350,000	9	0.27%
	$ 388,092,400		**3.87%**	**$ 391,821,995**		**4.78%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. 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
2019 Compared to 2010 (10 year Comparison)

Employer Type	2019 Rank	2019 Employees	2010 Rank	2010 Employees
Trade, Transportation, and Utilities	1	4,804	1	4,511
Educational and Health Services	2	4,601	2	3,574
Local Government	3	3,363	3	2,828
Leisure and Hospitality	4	2,952	4	2,341
Construction	5	2,218	5	1,531
State Government	6	1,425	6	1,166
Professional and Business Services	7	1,291	7	1,094
Other Services	8	905	9	730
Financial Activities	9	853	8	740
Information	10	528	10	621
Manufacturing	11	296	12	207
Federal Government	12	220	11	273
Natural Resources and Mining	13	190	13	160
Unclassified Employers	14	4	14	67
Total Employees		**23,650**		**19,843**

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.

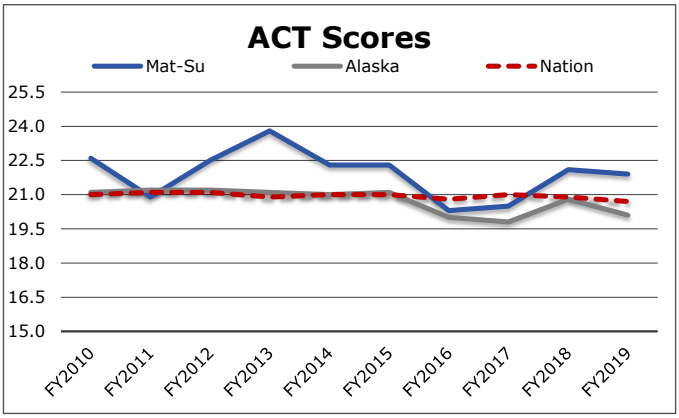
Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. This information is for the most recent fiscal year available by publication date of the School District Budget Document.
Alaska Department of Labor, Research and Analysis Division.

Comparative Results from College Entrance Exams
Last Ten School Years

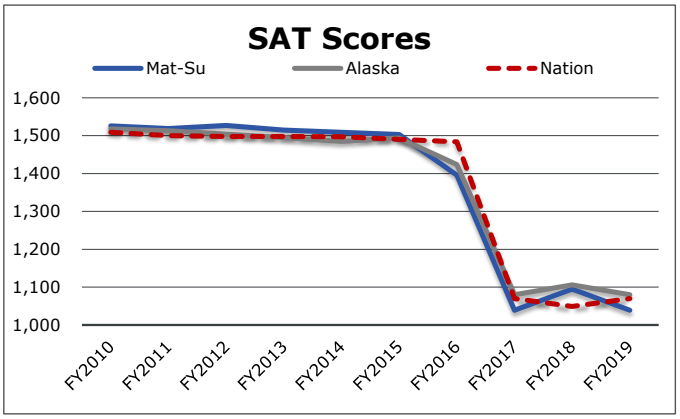
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	22.6	20.9	22.5	23.8	22.3	22.3	20.3	20.5	22.1	21.9
Alaska	21.1	21.2	21.2	21.1	21.0	21.1	20.0	19.8	20.8	20.1
Nation	21.0	21.1	21.1	20.9	21.0	21.0	20.8	21.0	20.9	20.7
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,526	1,519	1,527	1515	1509	1503	1396	1039	1095	1039
Alaska	1,518	1,513	1,504	1495	1485	1494	1424	1080	1106	1080
Nation	1,509	1,500	1,498	1498	1497	1490	1484	1070	1049	1070

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 examination 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 examination 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 and writing section (ERW). The scores reflect the combined average of the Math and ERW sections.

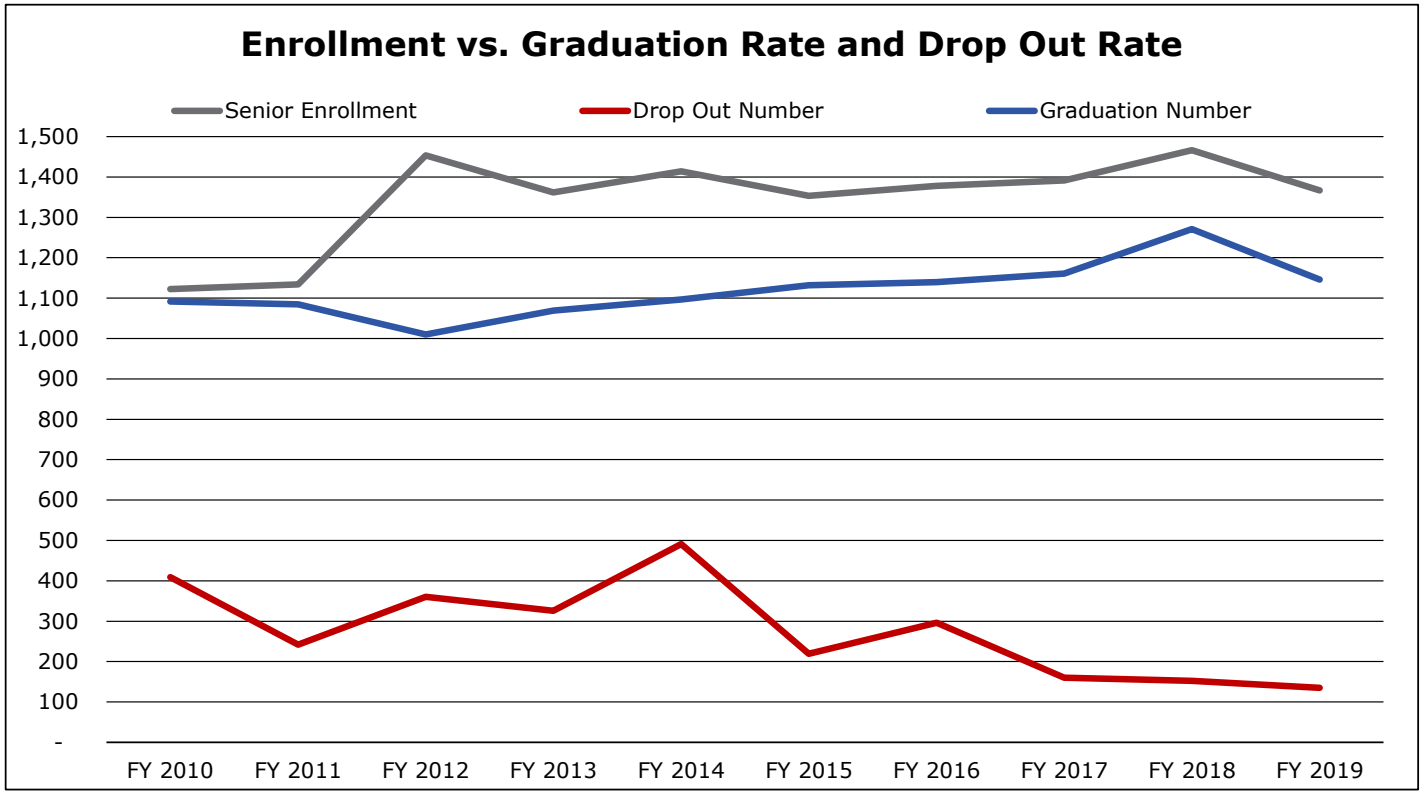
PERFORMANCE MEASURES

Graduation Rates

The District hold its students to high expectations. 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 the District, its goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, the Districts graduation rate is consistently higher that the State average.

In FY 2011, the State modified its method for calculating high school graduation rates to allow for the 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 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DROP OUT RATE										
Enrollment	16,663	16,966	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932
Drop Out Number	409	242	360	326	491	219	296	160	152	135
State Drop Out %	5.20%	3.00%	3.60%	4.10%	2.78%	2.80%	3.60%	1.91%	3.08%	3.01%
REAL %	*2.45%*	*1.43%*	*2.08%*	*1.89%*	*2.81%*	*1.23%*	*1.60%*	*0.85%*	*0.80%*	*0.71%*
GRADUATION RATE										
Enrollment	16,663	16,966	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932
Senior Enrollment	1,122	1,134	1,453	1,362	1,414	1,353	1,378	1,392	1,466	1,367
Graduation Number	1,092	1,085	1,010	1,069	1,097	1,132	1,140	1,161	1,271	1,146
Graduation Rate %	97%	96%	69%	78%	78%	84%	83%	83%	87%	84%
State Cohort %	71%	70%	71%	79%	76%	81%	79%	81%	83%	85%

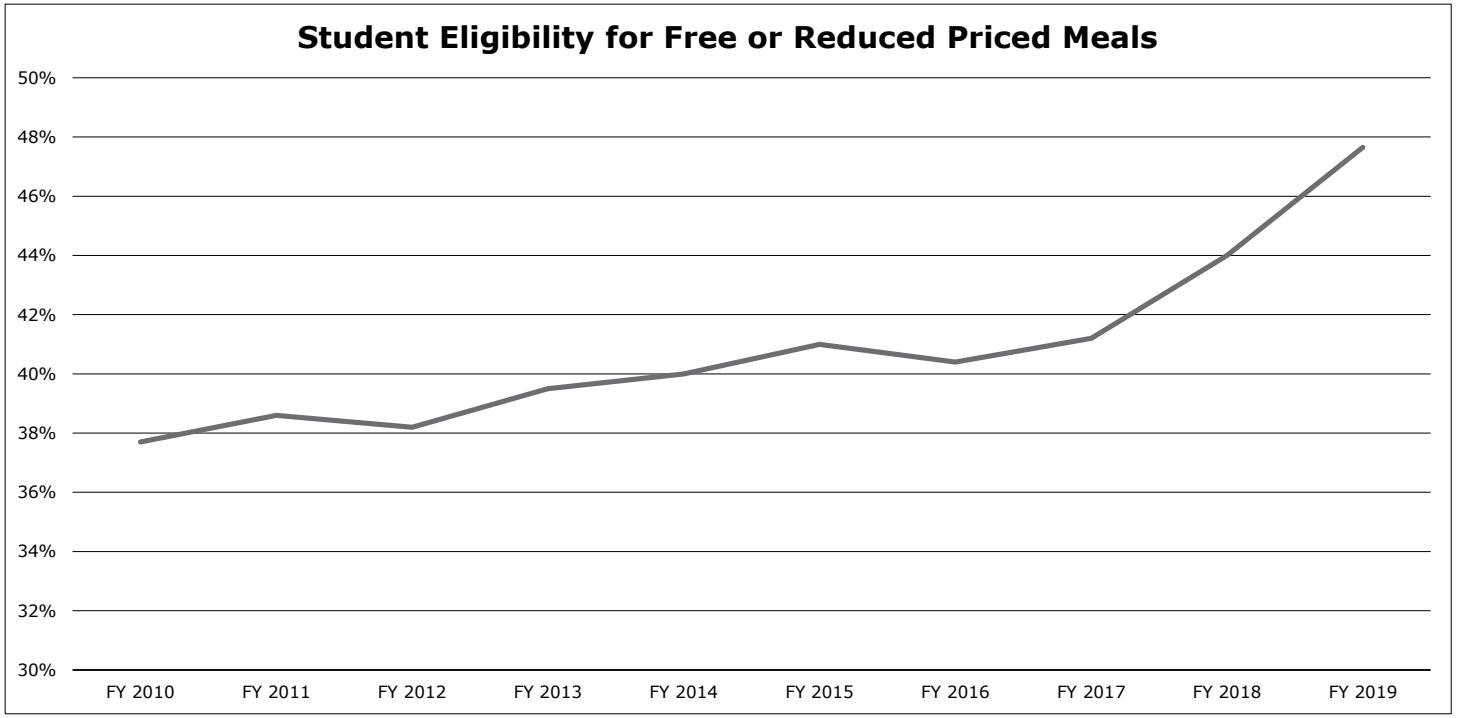


Significant Own-Sourced Revenue
Last Ten Fiscal Years

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
COST OF FULL PRICED MEALS[a]										
Breakfast[b]	Free	Free	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.75	$ 2.00	$ 2.00
Lunch	2.75	2.85	2.85	2.95	2.95	2.95	2.95	3.25	3.50	3.50
Local Revenue	1,449,019	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
Students Eligible for Free or Reduced-Priced Meals[c]	**37.70%**	**38.60%**	**38.20%**	**39.50%**	**40.00%**	**41.00%**	**40.40%**	**41.20%**	**44.00%**	**47.65%**

Notes

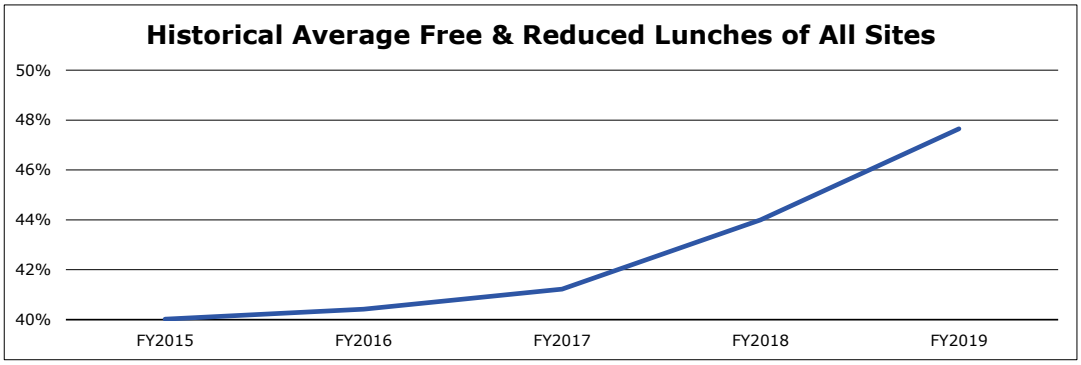
[a] The cost of full-price meals are for elementary.
[b] Breakfast free to all students for Fiscal Years 2009-2011.
[c] Cybersoft Nutrition Services Software - for all sites including non-meal program participants.
*Numbers are estimated and unaudited



Percentage of Students Eligible for Free and Reduced Meals by School

5 Years Historical

	FY2015	FY2016	FY2017	FY2018	FY2019
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	30.49	27.84	31.77	31.00	37.00
002 Su-Valley JR/SR High	49.35	46.50	41.58	48.00	60.00
003 Wasilla High	39.06	32.45	34.59	36.00	42.00
005 Colony High	26.56	22.51	23.80	25.00	31.00
006 Burchell High School	56.82	100.00	100.00	100.00	91.07
007 Houston High	59.73	48.04	51.79	58.00	68.90
010 Palmer Middle	42.20	37.93	38.68	43.00	48.00
011 Wasilla Middle	50.07	44.83	44.90	46.00	52.00
012 Colony Middle	31.28	25.44	26.92	25.00	35.00
013 Teeland Middle	37.36	35.62	33.55	39.00	41.00
014 Houston Middle	62.94	58.33	55.71	74.61	68.93
030 Big Lake Elementary	48.12	84.49	84.58	84.51	75.95
031 Glacier View School	44.44	48.57	51.52	63.00	71.00
032 Iditarod Elementary	62.95	54.08	55.71	68.58	70.91
033 Sherrod Elementary	45.34	38.53	46.07	43.00	47.00
034 Swanson Elementary	46.71	39.74	40.85	42.00	52.00
035 Talkeetna Elementary	54.29	51.91	58.87	49.00	55.00
036 Trapper Creek Elementary	66.67	86.96	85.71	87.28	83.02
038 Willow Elementary	49.24	49.66	50.69	64.48	46.00
039 Snowshoe Elementary	48.17	49.54	45.09	46.00	53.00
041 Butte Elementary	48.37	48.85	45.95	48.00	46.00
042 Sutton Elementary	58.11	75.00	75.93	62.00	87.06
043 Cottonwood Creek Elementary	36.90	28.44	33.52	37.00	39.00
044 Tanaina Elementary	48.73	50.10	47.35	61.71	64.14
045 Pioneer Peak Elementary	29.60	30.39	29.71	32.00	35.00
046 Larson Elementary	40.21	39.51	40.47	43.00	45.00
047 Finger Lake Elementary	39.38	33.24	36.68	41.00	39.00
048 Goosebay Elementary	48.43	42.99	42.70	49.00	53.00
050 Shaw Elementary	47.14	40.70	39.86	40.00	41.00
051 Meadow Lakes Elementary	55.33	49.89	52.63	62.78	72.38
052 Knik Elementary	52.26	42.05	52.67	46.00	55.00
053 Machetanz Elementary	21.23	19.21	20.85	21.00	23.00
054 Dena'ina Elementary	0.00	0.00	47.91	43.00	52.00
071 Valley Pathways School	52.38	46.40	48.96	51.00	52.00
073 Mat-Su Career & Tech High School	26.63	22.88	21.24	24.00	26.00
077 Mat-Su Day School	0.00	34.48	40.00	65.06	44.00
080 Joe Redington JR/SR High	0.00	48.12	49.73	49.00	56.00
Average of All Sites	**40.02%**	**40.42%**	**41.22%**	**44.00%**	**47.65%**



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.

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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-Certified 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.

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 MSBSD Board or 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.

CAFR A Comprehensive Annual Financial Report is required by the Federal and State governments and is a report on how the District spent the funding that was received in the prior fiscal year.

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 The Coronavirus Aid, Relief, and Economic Security (CARES) Act is a $2 trillion economic relief package delivers on the Trump Administration's commitment to protecting the American people from the public health and economic impacts of COVID-19.

Certificated Positions Positions requiring a valid Alaska Teaching Certification.

Certified Director Certificated executive staff responsible for the supervision of a department or division. Positions include Assistant Superintendents, Executive Directors, and Assistant Directors.

Certified 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 Language Learners, Instructional Coaches, JROTC, Librarians, STEM/STEAM, Talented and Gifted, and Vocational Education (CTE).

Certified 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 Projects is a multi-year planning instrument that drives the evaluation and identification of capital infrastructure projects in need of renovation, repair, and/or construction.

CMB Curriculum Based Measures

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 MSBSD.

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.

COVID-19 A disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'.

CPI Consumer Price Index

Custodian Non-Certified 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, assistant 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.
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.
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-Certified 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 (1/1,000th) 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-Certified Director Non-Certified executive staff responsible for the supervision of a department or division. Positions include chief business officials, executive directors, assistant directors, and officers.

Non-Certified Positions Positions that do not require a valid Alaska Teaching Certification.

Non-Certified Supervisor Non-Certified, non-executive department manager or professional employee.

Non-Certified Support Staff
Non-Certified 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 expenses 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.

Pandemic An epidemic occurring worldwide, or over a very wide area, crossing international boundaries and usually affecting a large number of people.

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.
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 MSBSD 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.

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Appendix

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Matanuska-Susitna Borough School District
School Calendar
2020 - 2021

S	M	T	W	T	F	S

JULY

			1	2	H	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	31	

AUGUST

						1
2	3	4	5	6	7	8
9	10	11	WD	PD	PD	15
16	PD	WD	SO	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

		1	2	3	4	5
6	H	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

				1	2	3
4	5	6	7	8	9	10
11	12	13	Q1	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

1	PC	PD	4	5	6	7
8	9	10	PD	12	13	14
15	16	17	18	19	20	21
22	23	24	25	H	H	28
29	30					

DECEMBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	Q2	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

12	Work Day for Teachers (WD)*
13-17	Professional Development Days (PD)*
18	Work Day for Teachers (WD)*
19	School Opens for Grades 1-12 (SO)
19-25	Kindergarten Roll-In
26	First Day for Kindergarten

September

7	Labor Day Holiday (H)*

October

14	Quarter 1 Ends (40 Days)

November

2	Parent Conference Day (PC)*
3	Professional Development Day (PD)*
11	Professional Development Day (PD)*
26-27	Thanksgiving Holiday (H)*

December

18	Quarter 2 Ends (42 Days)
21-31	Winter Vacation (V)*
25	Christmas Holiday (H)*

January

1	New Years Day (H)*
4	Work Day for Teachers (WD)*
18	Martin Luther King Jr. Day (H)*

February

15	Parent Conference Day (PC)*
16	Professional Development Day (PD)*

March

5	Quarter 3 Ends (41 Days)
8-12	Spring Vacation (V)*
15	Work Day for Teachers (WD)*

May

7	Professional Development Day (PD)*
21	School Closes/Quarter 4 Ends (48 Days)
24	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

					H	2
3	WD	5	6	7	8	9
10	11	12	13	14	15	16
17	H	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	PC	PD	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

	1	2	3	4	Q3	6
7	V	V	V	V	V	13
14	WD	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	6	PD	8
9	10	11	12	13	14	15
16	17	18	19	20	SC	22
23	WD	25	26	27	28	29
30	H					

JUNE

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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Matanuska-Susitna Borough School District
School Calendar - ACADEMY CHARTER SCHOOL
2020 - 2021

S	M	T	W	T	F	S

JULY

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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	31	

AUGUST

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2	3	4	5	6	7	8
9	WD	PD	SO	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

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20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

				1	ER	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	PC	PC	PD	PD	PD	31

NOVEMBER

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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	ER	H	H	28
29	30					

DECEMBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	WD	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

10	Work Day for Teachers (WD)*
11	Professional Development Day (PD)*
12	School Opens for 1-12 (SO)
17-18	Kindergarten Roll-In 1/2 & 1/2
19	First Day for Kindergarten (whole class)

September

4	**EARLY RELEASE pick up at 1 pm**
7	Labor Day Holiday (H)*

October

2	**EARLY RELEASE pick up at 1 pm**
26-27	**Parent Conference Day (PC)***
28-30	Professional Development Day (PD)*

November

25	**EARLY RELEASE pick up at 1 pm**
26-27	Thanksgiving Holiday (H)*

December

18	Work Day for Teachers (WD)*
21-31	**Winter Vacation (V)***
25	Christmas Holiday (H)*

January

1	New Years Day (H)*
18	Martin Luther King Jr. Day (H)*

February

16	**EARLY RELEASE pick up at 1 pm**
17-19	Professional Development Day (PD)*

March

4	**EARLY RELEASE pick up at 1 pm**
V	Vacation Day (unpaid)
8-12	**Spring Vacation (V)***
15	Work Day for Teachers (WD)*

April

2	**EARLY RELEASE pick up at 1 pm**

May

7	**EARLY RELEASE pick up at 1 pm**
20	**School closes**
21	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

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10	11	12	13	14	15	16
17	H	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

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7	8	9	10	11	12	13
14	15	ER	PD	PD	PD	20
21	22	23	24	25	26	27
28						

MARCH

	1	2	3	ER	V	6
7	V	V	V	V	V	13
14	WD	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

				1	ER	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY

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9	10	11	12	13	14	15
16	17	18	19	SC	WD	22
23	24	25	26	27	28	29
30	H					

JUNE

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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

American Charter Academy

Matanuska-Susitna Borough School District

School Calendar

2020 - 2021

S	M	T	W	T	F	S

JULY

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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
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AUGUST

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2	3	4	5	6	7	8
9	PD	PD	WD	SO	14	15
16	17	18	19	20	ER	22
23	24	25	26	27	PD	29
30	31					

SEPTEMBER

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13	14	15	16	17	ER	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

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4	5	6	7	8	9	10
11	12	13	Q1	15	ER	17
18	19	20	21	22	23	24
25	26	27	28	PC	PD	31

NOVEMBER

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8	9	10	V	12	13	14
15	16	17	18	19	ER	21
22	23	24	25	H	H	28
29	30					

DECEMBER

		1	2	3	4	5
6	7	8	9	10	ER	12
13	14	15	16	17	Q2	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

10-11	Professional Development Days (PD)*
12	Work Day for Teachers (WD)*
13	School Opens for 1-12 (SO)
28	Professional Development Day (PD)*

September

4	Professional Development Day (PD)*
7	Labor Day Holiday (H)*

October

14	Quarter 1 Ends (42 Days)
29	**Parent Conference Day (PC)/PD***
30	Professional Development Day (PD)/PC*

November

11	**Veterans' Day (V)***
26-27	Thanksgiving Holiday (H)*

December

17	Quarter 2 Ends (42 Days)
21-31	**Winter Vacation (V)***
25	Christmas Holiday (H)*

January

1	New Years Day (H)*
4	Work Day for Teachers (WD)*
18	Martin Luther King Jr. Day (H)*

February

15	**Parent Conference Day (PC)/PD***
16	Professional Development Day (PD)/PC*

March

5	Quarter 3 Ends (41 Days)
8-12	**Spring Vacation (V)***
15	Work Day for Teachers (WD)*

April

19	**Trail Week Shift (V)**
24	**Trail of Remembrance 5K School Day (S)**

May

7	Professional Development Day (PD)*
20	School Closes/Quarter 4 Ends (47 Days)
21	Work Day for Teachers (WD)*

ER Early Release Friday Each Month*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

					H	2
3	WD	5	6	7	8	9
10	11	12	13	14	ER	16
17	H	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

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7	8	9	10	11	ER	13
14	PC	PD	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

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7	V	V	V	V	V	13
14	WD	16	17	18	ER	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

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11	12	13	14	15	ER	17
18	V	20	21	22	23	S
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MAY

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9	10	11	12	13	ER	15
16	17	18	19	SC	WD	22
23	24	25	26	27	28	29
30	H					

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
Beryozova School Calendar
2020 - 2021

S	M	T	W	T	F	S

JULY

			1	2	H	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	31	

AUGUST

						1
2	3	4	5	6	7	8
9	WD	SO	12	13	PD	15
16	17	18	PD	20	21	22
23	24	25	26	27	V	29
30	31					

SEPTEMBER

		1	2	3	4	5
6	H	8	9	10	PD	12
13	14	15	16	17	18	19
20	V	22	23	24	25	26
27	28	29	30			

OCTOBER

				1	2	3
4	5	6	7	8	PC	10
11	12	13	WD	15	16	17
18	19	20	Q1	22	23	24
25	26	27	28	29	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	24	25	H	H	28
29	30					

DECEMBER

		1	2	3	PD	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	V	V	V	V	H	26
27	28	29	30	Q2		

August

10	Work Day for Teachers (WD)*
11	School Opens (SO)
14 & 19	Professional Development Day (PD)*
28	**Vacation Day (V)**

September

7	Labor Day Holiday (H)*
11	Professional Development Day (PD)*
21	**Vacation Day (V)**

October

9	**Parent Conference Day (PC)***
14	Work Day for Teachers (WD)*
21	Quarter 1 Ends (44 Days)

November

26-27	Thanksgiving Holiday (H)*

December

4	Professional Development Day (PD)*
21-24	**Vacation (V)***
25	Christmas Holiday (H)*
31	Quarter 2 Ends (43 Days)

January

1	New Years Day (H)*
8	**Vacation (V)***
7 & 14	Professional Development Day (PD)*
18	Martin Luther King Jr. Day (H)*
19 & 20	**Vacation (V)***

February

12	**Parent Conference Day (PC)***
15	Work Day for Teachers (WD)*

March

17	Quarter 3 Ends (45 Days)

April

7	Professional Development Day (PD)*

May

3-7	**Vacation (V)***
20	School Closes/Quarter 4 Ends (40 Days)
21	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

					H	2
3	4	5	6	PD	V	9
10	11	12	13	PD	15	16
17	H	V	V	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

	1	2	3	4	5	6
7	8	9	10	11	PC	13
14	WD	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	Q3	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
25	26	27	28	29	30	

MAY

						1
2	V	V	V	V	V	8
9	10	11	12	13	14	15
16	17	18	19	SC	WD	22
23	24	25	26	27	28	29
30	H					

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
2020 - 2021

S	M	T	W	T	F	S

JULY

			1	2	H	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	31	

AUGUST

						1
2	3	4	5	6	7	8
9	10	11	WD	PD	PD	15
16	PD	WD	SO	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

		1	2	3	4	5
6	H	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

				1	ER	3
4	5	6	7	8	9	10
11	12	13	Q1	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

1	PC	PD	4	5	6	7
8	9	10	PD	12	13	14
15	16	17	18	19	20	21
22	23	24	25	H	H	28
29	30					

DECEMBER

		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	Q2	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

12	Work Day for Teachers (WD)*
13-17	Professional Development Days (PD)*
18	Work Day for Teachers (WD)*
19	School Opens for 1-12 (SO)
19-25	Kindergarten Roll-In
26	First Day for Kindergarten

September

7	Labor Day Holiday (H)*

October

4	Early Release (ER)**
14	Quarter 1 Ends (42 Days)

November

3	Professional Development Day (PD)*
11	Professional Development Day (PD)*
26-27	Thanksgiving Holiday (H)*

December

4	Early Release (ER)**
18	Quarter 2 Ends (41 Days)
21-31	**Winter Vacation (V)***
25	Christmas Holiday (H)*

January

1	New Years Day (H)*
4	Work Day for Teachers (WD)*
18	Martin Luther King Jr. Day (H)*

February

5	Early Release (ER)**
15	**Parent Conference Day (PC)***
16	Professional Development Day (PD)*

March

5	Quarter 3 Ends (42 Days)
8-12	**Spring Vacation (V)***
15	Work Day for Teachers (WD)*

April

2	Early Release (ER)**

May

7	Professional Development Day (PD)*
21	School Closes/Quarter 4 Ends (47 Days)
24	Work Day for Teachers (WD)*

*Indicates no school for students

** ER (Early Release) Students are dissmissed at 12:30PM

S	M	T	W	T	F	S

JANUARY

					H	2
3	WD	5	6	7	8	9
10	11	12	13	14	15	16
17	H	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

	1	2	3	4	ER	6
7	8	9	10	11	12	13
14	PC	PD	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

	1	2	3	4	Q3	6
7	V	V	V	V	V	13
14	WD	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

				1	ER	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	6	PD	8
9	10	11	12	13	14	15
16	17	18	19	20	SC	22
23	WD	25	26	27	28	29
30	H					

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
2020-21

S	M	T	W	T	F	S

JULY

			1	2	H	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	31	

AUGUST

						1
2	3	4	5	6	7	8
9	WD	PD	PD	PD	SO	15
16	17	18	19	ER	SO	22
23	24	25	26	ER	28	29
30	31					

SEPTEMBER

		1	2	ER	4	5
6	H	8	9	ER	11	12
13	14	15	16	ER	18	19
20	21	22	23	ER	25	26
27	28	29	30			

OCTOBER

				PD	PD	3
4	5	6	7	ER	9	10
11	12	13	Q1	ER	16	17
18	19	20	21	ER	23	24
25	26	27	28	PC	PD	31

NOVEMBER

1	2	3	4	ER	6	7
8	9	10	11	ER	13	14
15	16	17	18	ER	20	21
22	23	24	V	H	H	28
29	30					

DECEMBER

		1	2	ER	4	5
6	7	8	9	ER	11	12
13	14	15	16	Q2	WD	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

4-6	On site Registeration
10	Work Day for Teachers (WD)
11-13	Professional Development Day (PD)
14	School Opens
14-20	Kindergarten & 1st grade Roll in
21	School Opens for Kindergarten & 1st

September

7	Labor Day Holiday (H)

October

1-2	Professional Development Day (PD)
14	Quarter 1 Ends
29	Parent Teacher Conference (PC)
30	Professional Development Day (PD)

November

25	Vacation Day (V)
26-27	Thanksgiving Holiday (H)

December

17	Semester 1 Ends
18	Work Day for Teachers (WD)
21-31	Winter Vacation (V)
25	Christmas Holiday (H)

January

1	New Years Day (H)
18	Martin Luther King Jr. Day (H)

March

3	Quarter 3 Ends
4	Parent Teacher Conferences (PC)
5	Professional Development Day (PD)
8-12	Spring Vacation

May

19	School Closes/Semester 2 Ends
20	Work Days for Teachers (WD)

ER indicates early release dismissal at 2 PM

S	M	T	W	T	F	S

JANUARY

					H	2
3	4	5	6	ER	8	9
10	11	12	13	ER	15	16
17	H	19	20	ER	22	23
24	25	26	27	ER	29	30
31						

FEBRUARY

	1	2	3	ER	5	6
7	8	9	10	ER	12	13
14	15	16	17	ER	19	20
21	22	23	24	ER	26	27
28						

MARCH

	1	2	Q3	PC	PD	6
7	V	V	V	V	V	13
14	15	16	17	ER	19	20
21	22	23	24	ER	26	27
28	29	30	31			

APRIL

				ER	2	3
4	5	6	7	ER	9	10
11	12	13	14	ER	16	17
18	19	20	21	ER	23	24
25	26	27	28	ER	30	

MAY

						1
2	3	4	5	ER	7	8
9	10	11	12	ER	14	15
16	17	18	SC	WD	WD	22
23	24	25	26	27	28	29
30	H					

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
27297 W. Beryozova Dr.
Williow, Alaska 99652
Phn: 495.2500 Fax: 495.2502

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

Talkeetna Elementary
13930 E. Timberwolf Loop
Talkeetna, Alaska 99676
Phn: 733.9400 Fax: 733.9440

Tanaina Elementary
2550 Lucille Street
Wasilla, Alaska 99654
Phn: 352.9400 Fax: 352.9481

Teeland Middle School
2788 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.7500 Fax: 352.7585

Trapper Creek Elementary
6742 E. Petersville, Road
Trapper Creek, Alaska 99683
Phn: 733.9451 Fax: 733.9480

Twindly Bridge Charter
141 E. Seldon Rd Suite "C"
Wasilla, Alaska 99654
Phn: 376.6680 Fax: 736.6683

Valley Pathways
1150 North France Road
Palmer, Alaska 99645
Phn: 761.4650 Fax: 761.4680

Wasilla High School
701 E Bogard Road
Wasilla, Alaska 99654
Phn: 352.8200 Fax: 352.8280

Wasilla Middle School
650 Bogard Road
Wasilla, Alaska 99654
Phn: 352.5300 Fax: 352.5380

Willow Elementary
31706 W. Parks Highway
Willow, Alaska 99688
Phn: 495.9300 Fax: 495.9380

MSBSD Central Administration
501 N Gulkana Street
Palmer, Alaska 99645
Phn: 746.9200 Fax: 761.4076

MAT-SU BOROUGH SCHOOL DISTRICT

SCHOOL BOARD



Thomas Bergey
President
District 1
Term Ends 2021



Jim Hart
Vice-President
District 2
Term Ends 2022



Sarah Welton
Clerk
District 4
Term Ends 2021



Ole Larson
Member
District 3
Term Ends 2020





Ryan Ponder
Member
District 5
Term Ends 2022



Jeff Taylor
Member
District 7
Term Ends 2022



Kelsey Trimmer
Member
District 6
Term Ends 2020



Abigail Jensen
Student Advisory Board
Representative
Term Ends 2020

BOARD MEETING DATE:	September 2, 2020
THROUGH:	Dr. Randy Trani, Superintendent Luke Fulp, Deputy Superintendent of Business & Operations
FROM:	Zachary Albert, Director of Finance Charity Phillips-Little, Budget Supervisor
SUBJECT:	FY2021 Fall Budget Revisions

The attached budget tables detail the proposed FY2021 Fall Budget Revisions for the General Fund and Debt Service Fund. The General Fund budget revision includes several notable adjustments from the Adopted Budget, including transfers created between accounts by sites after the budget was adopted.

GENERAL FUND

REVENUE

- **Appropriation from Fund Balance:** The total appropriation from fund balance was increased by $3,014,876. This increase is attributed to adjustments that are planned for when fund balance is measured at year-end and includes:
  - Currently projected Charter School Carryover of $3,014,876.

EXPENSE

- **Certificated Salaries and Non-Certificated Salaries** were reduced by $40,934 through transfers created by school sites and departments from the start of the year.
- **Employee Benefits** were increased by $41,056 through transfers created by school sites and departments from the start of the year.
- **Staff Travel** increased by $37,728 to account for current mileage allocations.
- **Other Purchased Services** were decreased by $31,313 for Staff Travel and through transfers created by school sites and departments from the start of the year.
- **Supplies and Materials** line items were increased by $2,993,316. Most of this change is attributable to the allocation of the Charter School carryover funds from the prior year. Transfers created by school sites and departments since the beginning of the year are also included.
- **Transfers to Other Funds** was increased by $393,600 to maintain a minimum fund balance in the debt service fund that is equal to one years' payments to the USDA.

DEBT SERVICE FUND

This fund was increased by $393,600 to maintain the minimum fund balance of one years' payments to the USDA as outlined in the loan paperwork.

Administration will be available during the September 2, 2020 School Board Meeting to present the FY 2021 Fall Revised Budget and to answer any questions School Board Members may have at that time.

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**62,310,148**	**62,310,148**	-
044 - Facility Use Fees	152,155	137,590	164,518	89,910	**155,000**	**155,000**	-
046 - Other Local Reimbursement	533,684	379,079	447,749	147,244	**435,000**	**435,000**	-
050 - Other	1,854,746	445,329	428,749	-	**-**	**-**	-
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,211,256	**170,507,673**	**170,507,673**	-
056 - TRS On-Behalf Payments	14,735,551	14,396,752	16,208,585	17,468,431	**17,384,963**	**17,384,963**	-
057 - PERS On-Behalf Payments	1,507,427	1,047,303	1,966,871	2,328,195	**2,877,415**	**2,877,415**	-
090 - Other State Revenue	-	116,433	2,740,246	4,027,615	**65,000**	**65,000**	-
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	**523,008**	**523,008**	-
152 - Medicaid Reimbursement	1,090,092	1,356,014	618,220	31,428	**638,539**	**638,539**	-
Total Revenue	**247,223,694**	**245,509,619**	**252,252,555**	**256,315,696**	**254,896,746**	**254,896,746**	**-**
015 - Appropriation from Fund Balance	2,932,728	-	-	7,558,053	**-**	**3,014,876**	3,014,876
Grand Total	**250,156,422**	**245,509,619**	**252,252,555**	**263,873,749**	**254,896,746**	**257,911,622**	**3,014,876**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**62,310,148**	**62,310,148**	-
044 - Facility Use Fees	152,155	137,590	164,518	89,910	**155,000**	**155,000**	-
046 - Other Local Reimbursement	533,684	379,079	447,749	147,244	**435,000**	**435,000**	-
048 - Other	1,854,746	445,329	428,749	-	**-**	**-**	-
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,211,256	**170,507,673**	**170,507,673**	-
090 - Other State Revenue	-	116,433	2,740,246	4,027,615	**65,000**	**65,000**	-
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,345,685	**523,008**	**523,008**	-
152 - Medicaid Reimbursement	1,090,092	1,356,014	618,220	31,428	**638,539**	**638,539**	-
Total Revenue	**230,980,716**	**230,065,564**	**234,077,098**	**236,519,070**	**234,634,368**	**234,634,368**	**-**
015 - Appropriation from Fund Balance	2,932,728	-	-	7,558,053	**-**	**3,014,876**	3,014,876
Grand Total	**233,913,444**	**230,065,564**	**234,077,098**	**244,077,123**	**234,634,368**	**237,649,244**	**3,014,876**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
100 - Instruction	104,833,810	101,794,578	102,382,910	107,686,886	106,841,442	**109,831,403**	2,989,961
200 - Special Education Instruction	40,109,476	39,081,449	39,039,945	40,659,378	42,613,454	**42,617,103**	3,649
220 - Special Education Support Service	15,820,580	16,060,550	15,904,045	16,738,488	16,638,374	**16,638,375**	1
300 - Support Services - Students	10,045,393	8,995,374	9,235,099	9,644,362	9,893,422	**9,893,642**	220
350 - Support Services - Instruction	10,129,465	8,970,031	11,169,016	10,768,007	9,561,286	**9,569,771**	8,485
400 - School Administration	9,973,301	9,829,034	10,341,792	10,255,911	10,562,385	**10,587,298**	24,913
450 - School Admin. Support	11,344,458	10,522,280	10,355,295	10,216,293	10,639,806	**10,830,252**	190,446
510 - District Administration	1,827,810	1,531,827	1,554,316	1,396,400	1,278,731	**1,292,666**	13,935
550 - District Admin. Support	12,094,122	10,970,020	12,068,583	13,498,809	12,746,114	**12,802,991**	56,877
600 - Operations & Maintenance	25,805,958	24,128,328	24,046,589	26,866,846	28,426,497	**27,759,286**	(667,211)
700 - Student Activities	3,763,633	3,609,356	3,718,095	3,946,418	3,690,802	**3,690,802**	-
760 - Student Transportation	809,345	-	-	-	-	**-**	-
780 - Community Services	-	549	2,564	-	-	**-**	-
790 - Food Services	6,859	-	-	-	-	**-**	-
880 - Capital Improvement Projects	400,000	444,271	-	-	-	**-**	-
Total Expenses	**246,964,210**	**235,937,647**	**239,818,249**	**251,677,798**	**252,892,313**	**255,513,589**	**2,621,276**
900 - Other Financing Uses	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433	**2,398,033**	393,600
Grand Total	**250,156,422**	**240,299,267**	**243,905,730**	**263,873,749**	**254,896,746**	**257,911,622**	**3,014,876**

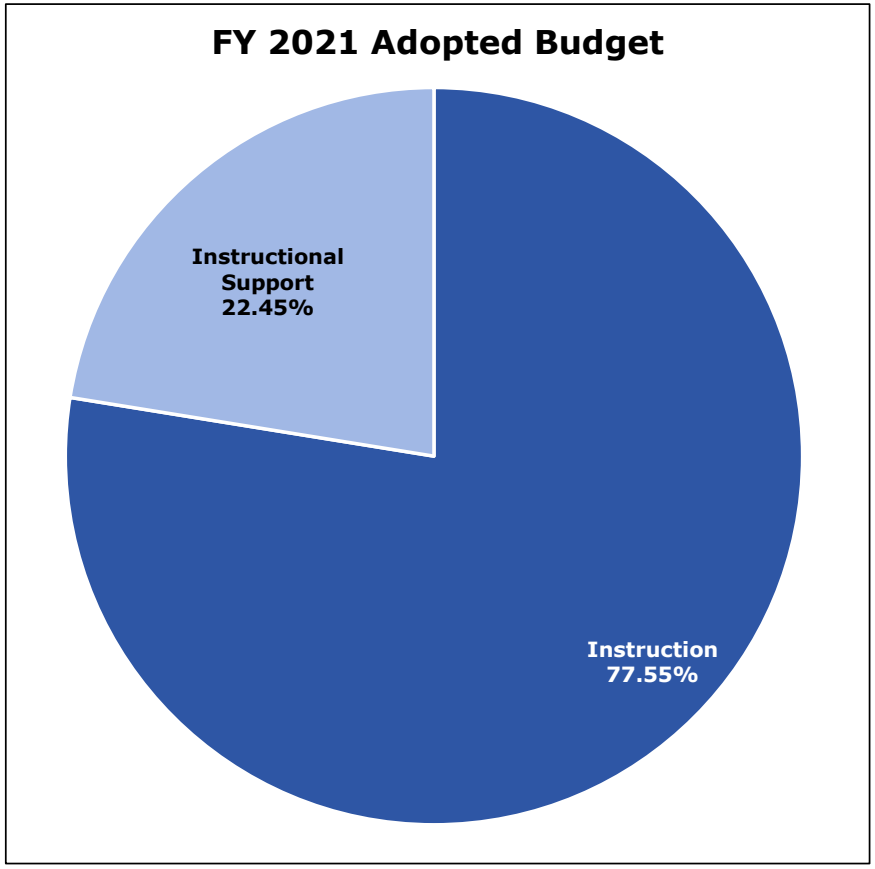
Historic Expenditure Summary
Expense by Function - Excluding On-Behalf Payments

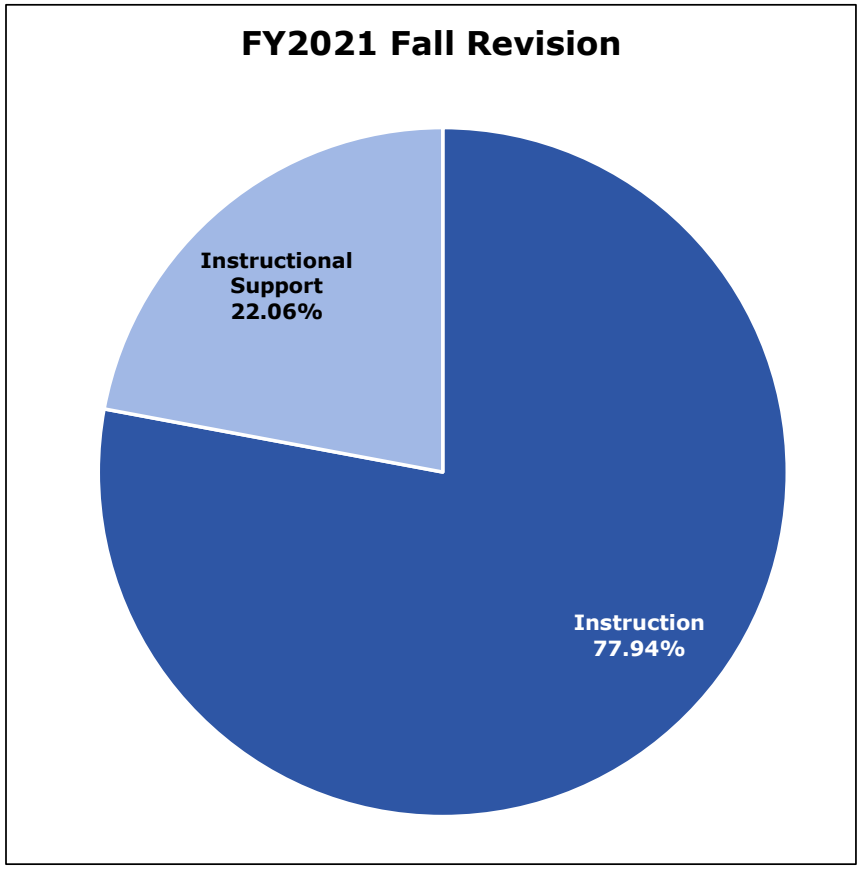
Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
100 - Instruction	96,089,354	93,298,526	92,843,430	97,051,724	96,353,328	**99,343,289**	2,989,961
200 - Special Education Instruction	37,597,438	36,664,727	36,158,389	37,455,800	39,165,870	**39,169,519**	3,649
220 - Special Education Support Service	14,684,682	14,903,779	14,613,622	15,283,165	15,181,664	**15,181,665**	1
300 - Support Services - Students	9,057,157	8,168,632	8,148,826	8,706,527	8,963,393	**8,963,613**	220
350 - Support Services - Instruction	9,367,826	8,295,454	10,247,315	10,004,930	8,809,789	**8,818,274**	8,485
400 - School Administration	8,978,961	8,827,107	9,180,325	9,077,328	9,330,330	**9,355,243**	24,913
450 - School Admin. Support	11,112,699	10,360,658	10,066,336	9,845,285	10,166,911	**10,357,357**	190,446
510 - District Administration	1,708,358	1,450,628	1,455,494	1,319,629	1,191,638	**1,205,573**	13,935
550 - District Admin. Support	11,877,541	10,798,290	11,800,094	13,187,700	12,317,070	**12,373,947**	56,877
600 - Operations & Maintenance	25,514,237	23,932,737	23,684,686	26,386,696	27,813,012	**27,145,801**	(667,211)
700 - Student Activities	3,516,775	3,348,783	3,441,712	3,562,388	3,336,930	**3,336,930**	-
760 - Student Transportation	809,345	-	-	-	-	**-**	-
780 - Community Services	-	-	2,564	-	-	**-**	-
790 - Food Services	6,859	-	-	-	-	**-**	-
880 - Capital Improvement Projects	400,000	444,271	-	-	-	**-**	-
Total Expenses	**230,721,232**	**220,493,592**	**221,642,793**	**231,881,172**	**232,629,935**	**235,251,211**	**2,621,276**
900 - Other Financing Uses	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433	**2,398,033**	393,600
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**	**237,649,244**	**3,014,876**

Current Year Expenditure Summary Comparison
70/30 Instructional Support Split by Function

Fund 100 - General Operating Fund





MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2020-2021 Fall Revised Budget

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
310 - Certificated Salaries	96,964,222	94,041,894	95,792,736	95,600,068	97,068,471	**97,025,792**	(42,679)
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,343,454	35,531,799	36,859,677	**36,861,422**	1,745
360 - Employee Benefits	76,902,384	74,495,731	76,466,667	79,646,500	81,186,547	**81,227,603**	41,056
410 - Professional & Technical Services	3,038,424	3,771,543	4,955,943	5,171,834	4,859,869	**4,869,020**	9,151
420 - Staff Travel	608,819	409,176	500,218	565,539	558,520	**597,841**	39,321
425 - Students Travel	809,404	730,915	889,474	940,234	818,693	**807,598**	(11,095)
430 - Utility Services	2,654,170	2,698,936	3,003,068	3,186,161	2,216,339	**2,224,974**	8,635
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	6,949,391	**6,951,091**	1,700
440 - Other Purchased Services	9,280,942	6,711,428	5,806,301	8,103,517	7,494,630	**7,069,717**	(424,913)
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,392,339	2,851,247	**2,851,247**	-
450 - Supplies & Materials	10,093,810	9,832,797	9,572,637	13,553,451	11,411,411	**14,404,727**	2,993,316
480 - Tuition & Stipends	-	66,555	-	-	-	**-**	-
490 - Other Expenses	1,804,636	1,592,195	1,035,573	644,349	607,051	**612,090**	5,039
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	(1,035,976)	**(1,035,976)**	-
510 - Equipment	502,294	415,432	1,002,902	899,934	1,046,443	**1,046,443**	-
540 - Capital Outlay	515,049	406,994	-	-	-		-
Total Expenses	**246,964,210**	**235,937,647**	**239,818,249**	**251,677,798**	**252,892,313**	**255,513,589**	**2,621,276**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433	**2,398,033**	393,600
Grand Total	**250,156,422**	**240,299,267**	**243,905,730**	**263,873,749**	**254,896,746**	**257,911,622**	**3,014,876**

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
310 - Certificated Salaries	96,964,222	94,041,894	95,792,736	95,600,068	97,068,471	**97,025,792**	(42,679)
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,343,454	35,531,799	36,859,677	**36,861,422**	1,745
360 - Employee Benefits	60,659,406	59,051,676	58,291,211	59,849,874	60,924,169	**60,965,225**	41,056
410 - Professional & Technical Services	3,038,424	3,771,543	4,955,943	5,171,834	4,859,869	**4,869,020**	9,151
420 - Staff Travel	608,819	409,176	500,218	565,539	558,520	**597,841**	39,321
425 - Student Travel	809,404	730,915	889,474	940,234	818,693	**807,598**	(11,095)
430 - Utility Services	2,654,170	2,698,936	3,003,068	3,186,161	2,216,339	**2,224,974**	8,635
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	6,949,391	**6,951,091**	1,700
440 - Other Purchased Services	9,280,942	6,711,428	5,806,301	8,103,517	7,494,630	**7,069,717**	(424,913)
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,392,339	2,851,247	**2,851,247**	-
450 - Supplies & Materials	10,093,810	9,832,797	9,572,637	13,553,451	11,411,411	**14,404,727**	2,993,316
480 - Tuition & Stipends	-	66,555	-	-	-	**-**	-
490 - Other Expenses	1,804,636	1,592,195	1,035,573	644,349	607,051	**612,090**	5,039
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	(1,035,976)	**(1,035,976)**	-
510 - Equipment	502,294	415,432	1,002,902	899,934	1,046,443	**1,046,443**	-
540 - Capital Outlay	515,049	406,994	-	-	-	-	-
Total Expenses	**230,721,232**	**220,493,592**	**221,642,793**	**231,881,172**	**232,629,935**	**235,251,211**	**2,621,276**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433	**2,398,033**	393,600
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**	**237,649,244**	**3,014,876**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2020-2021 Fall Revised Budget

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
100 - Instruction	**96,089,354**	**93,298,526**	**92,843,430**	**97,051,724**	**96,353,328**	**99,343,289**	**2,989,961**
310 - Certificated Salaries	57,527,983	55,586,666	56,677,882	56,924,322	57,891,697	**57,843,614**	(48,083)
320 - Non-Certificated Salaries	3,398,980	3,277,807	2,847,254	2,977,573	3,728,898	**3,730,296**	1,398
360 - Benefits & Deductions	25,285,182	24,724,243	24,227,457	24,405,694	24,298,664	**24,328,034**	29,370
410 - Professional & Technical Services	373,062	1,257,978	2,217,852	1,887,962	1,816,537	**1,825,688**	9,151
420 - Staff Travel	77,272	53,302	54,058	70,066	72,219	**70,970**	(1,249)
425 - Student Travel	173,682	273,282	450,129	339,000	262,142	**261,787**	(355)
430 - Utility Services	2,171	3,669	352,824	160,175	146,930	**152,737**	5,807
440 - Other Purchased Services	2,355,129	1,360,917	809,464	1,477,378	1,010,133	**1,010,183**	50
445 - Insurance Bonds & Premiums	-	6,349,258	296	-	-	**-**	-
450 - Supplies & Materials	6,458,527	399,942	4,869,315	8,417,016	6,773,205	**9,762,038**	2,988,833
490 - Other Expenses	387,323	11,462	329,378	369,382	325,162	**330,201**	5,039
510 - Equipment	50,043	-	7,521	23,156	27,741	**27,741**	-
200 - Special Education Instruction	**37,597,438**	**36,664,727**	**36,158,389**	**37,455,800**	**39,165,870**	**39,169,519**	**3,649**
310 - Certificated Salaries	14,209,044	14,432,563	14,230,932	14,073,138	14,495,397	**14,495,397**	-
320 - Non-Certificated Salaries	10,227,280	9,131,265	9,262,348	9,866,983	10,664,806	**10,664,806**	-
360 - Benefits & Deductions	12,990,919	12,633,819	12,437,673	13,202,276	13,693,381	**13,697,213**	3,832
410 - Professional & Technical Services	12,661	9,105	8,115	10,246	8,703	**8,703**	-
420 - Staff Travel	1,181	2,937	1,210	2,816	2,274	**2,274**	-
425 - Student Travel	5,630	7,529	4,588	5,226	4,835	**4,835**	-
430 - Utility Services	12	-	-	-	-	**-**	-
440 - Other Purchased Services	1,105	10,275	12,428	100	-	**-**	-
450 - Supplies & Materials	148,818	330,186	200,979	294,995	296,474	**296,291**	(183)
490 - Other Expenses	787	107,048	116	20	-	**-**	-
220 - Special Education Support Srvs	**14,684,682**	**14,903,779**	**14,613,621**	**15,283,165**	**15,181,664**	**15,181,665**	**1**
310 - Certificated Salaries	7,029,914	7,221,228	7,091,708	7,286,228	7,289,586	**7,289,587**	1
320 - Non-Certificated Salaries	1,395,946	1,437,323	1,546,016	1,737,154	1,740,757	**1,740,757**	-
360 - Benefits & Deductions	3,771,412	3,861,767	3,664,237	3,925,931	3,896,841	**3,896,841**	-
410 - Professional & Technical Services	2,146,823	1,592,346	2,034,690	2,028,121	1,934,000	**1,934,000**	-
420 - Staff Travel	103,361	106,965	104,335	95,910	98,493	**98,493**	-
425 - Student Travel	3,398	6,354	5,559	16,500	14,505	**14,505**	-
430 - Utility Services	40	25	-	137	-	**-**	-
440 - Other Purchased Services	46,911	51,652	47,111	4,100	51,566	**51,566**	-
450 - Supplies & Materials	143,476	505,832	114,737	178,261	153,982	**153,982**	-
480 - Tuition & Stipends	-	66,555	-	-	-	**-**	-
490 - Other Expenses	43,401	53,732	5,229	1,500	1,934	**1,934**	-
300 - Support Services - Students	**9,057,157**	**8,168,632**	**8,148,826**	**8,706,527**	**8,963,393**	**8,963,613**	**220**
310 - Certificated Salaries	5,100,338	4,479,479	4,739,431	4,904,073	4,652,007	**4,652,007**	-
320 - Non-Certificated Salaries	1,244,014	1,217,097	1,089,477	1,134,697	1,350,256	**1,350,256**	-
360 - Benefits & Deductions	2,501,544	2,210,345	2,120,502	2,314,901	2,350,969	**2,351,008**	39
410 - Professional & Technical Services	93,693	86,450	3,500	17,373	17,240	**17,240**	-
420 - Staff Travel	8,950	4,686	4,060	5,940	19,854	**19,854**	-
425 - Student Travel	719	-	1,030	-	-	**-**	-
440 - Other Purchased Services	18,701	26,757	37,086	48,950	253,705	**253,705**	-
450 - Supplies & Materials	87,823	143,664	151,608	231,788	153,939	**154,120**	181
490 - Other Expenses	1,374	154	2,131	48,805	51,317	**51,317**	-
510 - Equipment	-	-	-	-	114,106	**114,106**	-
350 - Support Services - Instruction	**9,367,826**	**8,295,454**	**10,247,315**	**10,004,930**	**8,809,789**	**8,818,274**	**8,485**
310 - Certificated Salaries	4,261,396	3,610,113	4,004,565	3,451,140	3,543,528	**3,543,528**	-
320 - Non-Certificated Salaries	195,765	221,173	1,352,048	1,402,155	1,382,493	**1,382,493**	-
360 - Benefits & Deductions	1,532,652	1,492,176	2,188,946	2,062,152	2,147,194	**2,147,194**	-
410 - Professional & Technical Services	106,038	82,504	12,641	74,713	72,041	**72,041**	-
420 - Staff Travel	177,286	50,807	139,197	105,736	93,538	**102,393**	8,855
425 - Student Travel	7,654	-	2,278	9,759	9,670	**9,670**	-
430 - Utility Services	2,105,824	2,066,520	1,830,851	1,948,244	747,162	**747,162**	-
440 - Other Purchased Services	38,218	239,356	15,813	103,188	86,305	**86,305**	-
450 - Supplies & Materials	597,863	247,076	664,684	804,198	689,178	**688,808**	(370)
490 - Other Expenses	227,138	285,729	25,388	11,115	14,505	**14,505**	-
510 - Equipment	117,993	-	10,904	32,530	24,175	**24,175**	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2020-2021 Fall Revised Budget

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
400 - School Administration	**$ 8,978,961**	**$ 8,827,107**	**$ 9,180,325**	**$ 9,077,328**	**$ 9,330,330**	**$ 9,355,243**	**$ 24,913**
310 - Certificated Salaries	6,621,895	6,540,179	6,828,026	6,746,877	6,890,173	**6,895,576**	5,403
360 - Benefits & Deductions	2,176,366	2,176,914	2,250,920	2,220,953	2,323,753	**2,331,568**	7,815
420 - Staff Travel	88,429	75,133	73,419	73,956	72,024	**81,719**	9,695
440 - Other Purchased Services	52,080	2,167	256	1,568	-	**-**	-
450 - Supplies & Materials	30,563	23,328	21,036	27,175	41,286	**43,286**	2,000
490 - Other Expenses	9,629	9,386	6,668	5,304	3,094	**3,094**	-
450 - School Admin. Support	**11,112,699**	**10,360,658**	**10,066,336**	**9,845,285**	**10,166,911**	**10,357,357**	**190,446**
320 - Non-Certificated Salaries	5,999,888	5,608,432	5,544,530	5,450,558	5,526,311	**5,526,311**	-
360 - Benefits & Deductions	4,015,013	3,828,154	3,616,210	3,626,236	3,807,433	**3,807,433**	-
410 - Professional & Technical Services	38,275	35,636	6,400	-	-	**-**	-
420 - Staff Travel	8,289	4,185	9,117	9,196	6,500	**6,650**	150
430 - Utility Services	64,273	58,038	45,549	66,449	70,673	**72,701**	2,028
440 - Other Purchased Services	56,138	576,208	612,054	476,836	503,113	**688,526**	185,413
450 - Supplies & Materials	252,215	228,667	219,416	213,856	250,456	**253,311**	2,855
490 - Other Expenses	671,784	21,338	7,570	2,154	2,425	**2,425**	-
510 - Equipment	6,824	-	5,490	-	-	**-**	-
510 - District Administration	**1,708,358**	**1,450,628**	**1,455,494**	**1,319,629**	**1,191,638**	**1,205,573**	**13,935**
310 - Certificated Salaries	516,793	473,642	490,105	394,079	341,275	**341,275**	-
320 - Non-Certificated Salaries	417,859	350,267	361,488	286,093	295,919	**295,919**	-
360 - Benefits & Deductions	440,113	426,010	423,370	350,459	309,593	**309,593**	-
410 - Professional & Technical Services	-	567	1,682	35,700	2,611	**2,611**	-
420 - Staff Travel	55,864	51,412	46,507	85,405	77,977	**91,912**	13,935
425 - Student Travel	2,913	1,891	-	2,034	1,967	**1,967**	-
440 - Other Purchased Services	225,240	111,232	94,867	120,996	105,228	**105,228**	-
450 - Supplies & Materials	17,723	16,788	28,456	16,684	30,746	**30,746**	-
490 - Other Expenses	31,853	18,819	9,019	28,179	26,322	**26,322**	-
550 - District Admin. Support	**11,877,541**	**10,798,290**	**11,800,094**	**13,187,700**	**12,317,070**	**12,373,947**	**56,877**
310 - Certificated Salaries	14,203	51,317	21,567	7,650	-	**-**	-
320 - Non-Certificated Salaries	5,468,364	5,066,242	4,709,048	4,852,648	4,938,254	**4,938,254**	-
360 - Benefits & Deductions	3,000,062	2,970,821	2,656,362	2,826,047	2,917,730	**2,917,730**	-
410 - Professional & Technical Services	267,112	686,271	660,501	1,082,498	968,990	**968,990**	-
420 - Staff Travel	75,061	44,680	61,146	107,977	103,501	**108,791**	5,290
430 - Utility Services	7,258	78,136	10,734	68,923	46,829	**46,829**	-
440 - Other Purchased Services	1,734,571	1,023,893	960,352	1,626,384	1,299,664	**1,351,251**	51,587
445 - Insurance Bonds & Premiums	369,918	590,706	362,893	495,271	628,852	**628,852**	-
450 - Supplies & Materials	786,108	363,656	1,734,590	1,816,794	1,552,453	**1,552,453**	-
490 - Other Expenses	341,072	605,793	556,715	53,682	69,537	**69,537**	-
495 - Indirect Costs	(565,408)	(1,030,647)	(850,495)	(560,890)	(1,035,976)	**(1,035,976)**	-
510 - Equipment	264,172	347,422	916,681	810,716	827,236	**827,236**	-
540 - Capital Outlay	115,049	-	-	-	-	**-**	-
600 - Operations & Maintenance	**25,514,237**	**23,932,737**	**23,684,686**	**26,386,696**	**27,813,012**	**27,145,801**	**(667,211)**
320 - Non-Certificated Salaries	7,593,360	6,846,805	6,917,980	7,391,552	7,217,155	**7,217,502**	347
360 - Benefits & Deductions	4,542,694	4,309,155	4,283,704	4,525,837	4,662,895	**4,662,895**	-
410 - Professional & Technical Services	760	20,686	10,562	33,726	39,747	**39,747**	-
420 - Staff Travel	11,258	14,475	7,054	8,249	11,898	**14,543**	2,645
430 - Utility Services	474,592	492,548	763,110	942,233	1,204,745	**1,205,545**	800
435 - Energy	5,868,236	5,992,982	5,526,341	6,002,963	6,949,391	**6,951,091**	1,700
440 - Other Purchased Services	3,750,557	3,218,925	3,153,192	4,094,197	4,059,206	**3,386,503**	(672,703)
445 - Insurance Bonds & Premiums	1,523,921	1,402,331	1,410,241	1,897,068	2,222,395	**2,222,395**	-
450 - Supplies & Materials	1,543,650	1,600,476	1,543,088	1,455,733	1,381,658	**1,381,658**	-
490 - Other Expenses	7,971	15,083	7,108	10,929	10,737	**10,737**	-
510 - Equipment	63,262	19,271	62,306	24,209	53,185	**53,185**	-
540 - Capital Outlay	133,977	-	-	-	-	**-**	-

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
700 - Student Activities	**3,516,775**	**3,348,783**	**3,441,710**	**3,562,388**	**3,336,930**	**3,336,930**	**-**
310 - Certificated Salaries	1,694,602	1,657,923	1,718,445	1,825,219	1,975,837	**1,975,837**	-
320 - Non-Certificated Salaries	634,593	641,052	700,840	419,728	3,799	**3,799**	-
360 - Benefits & Deductions	401,986	418,272	421,766	389,388	515,716	**515,716**	-
420 - Staff Travel	1,868	594	115	288	242	**242**	-
425 - Student Travel	572,168	441,859	425,890	567,715	525,574	**514,834**	(10,740)
440 - Other Purchased Services	102,210	90,046	63,677	149,820	125,710	**136,450**	10,740
450 - Supplies & Materials	27,044	23,866	24,728	96,951	88,034	**88,034**	-
490 - Other Expenses	82,304	75,171	86,251	113,279	102,018	**102,018**	-
760 - Student Transportation	**809,345**	**-**	**-**	**-**	**-**	**-**	**-**
425 - Student Travel	43,240	-	-	-	-	**-**	-
440 - Other Purchased Services	766,105	-	-	-	-	**-**	-
780 - Community Services	**-**	**-**	**2,564**	**-**	**-**	**-**	**-**
320 - Non-Certificated Salaries	-	-	2,500	-	-	**-**	-
360 - Benefits & Deductions	-	-	64	-	-	**-**	-
790 - Food Services	**6,859**	**-**	**-**	**-**	**-**	**-**	**-**
320 - Non-Certificated Salaries	5,396	-	-	-	-	**-**	-
360 - Benefits & Deductions	1,463	-	-	-	-	**-**	-
880 - Capital Improvement Projects	**400,000**	**444,271**	**-**	**-**	**-**	**-**	**-**
510 - Equipment	-	37,277	-	-	-	**-**	-
540 - Capital Outlay	400,000	406,994	-	-	-	**-**	-
900 - Other Financing Uses	**3,192,212**	**4,361,620**	**4,087,481**	**12,195,951**	**2,004,433**	**2,398,033**	**393,600**
550 - Transfers to Other Funds	3,192,212	4,361,620	4,087,481	12,195,951	2,004,433	**2,398,033**	393,600
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**	**237,649,244**	**3,014,876**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2020-2021 Fall Revised Budget

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
Elementary School	**64,347,145**	**61,606,203**	**62,924,040**	**64,326,882**	**65,038,593**	**65,038,683**	**90**
Big Lake Elementary	4,066,176	3,680,732	3,771,047	3,824,734	3,790,459	**3,790,459**	-
Butte Elementary	3,033,549	2,857,420	3,044,515	2,917,200	2,932,109	**2,932,109**	-
Cottonwood Creek Elementary	4,465,969	4,236,721	4,118,937	4,174,153	4,350,420	**4,349,820**	(600)
Dena'ina Elementary	3,448,311	3,404,434	3,475,677	3,539,008	3,442,021	**3,442,711**	690
Finger Lake Elementary	3,565,669	3,383,990	3,290,500	3,265,440	3,413,735	**3,413,735**	-
Goose Bay Elementary	3,201,768	3,079,532	2,990,842	3,146,418	3,193,156	**3,193,156**	-
Iditarod Elementary	3,586,829	3,772,831	3,863,990	3,942,356	3,764,609	**3,764,609**	-
Knik Elementary	2,840,758	2,761,422	2,905,132	2,958,381	2,883,056	**2,883,056**	-
Larson Elementary	4,109,000	3,846,210	4,082,130	4,347,715	4,427,380	**4,427,380**	-
Machetanz Elementary	3,998,172	3,969,099	3,990,737	4,074,763	4,515,185	**4,515,185**	-
Meadow Lakes Elementary	4,255,568	3,923,662	3,937,680	3,632,716	3,414,394	**3,414,394**	-
Pioneer Peak Elementary	3,855,239	3,968,853	4,065,483	4,090,833	4,291,915	**4,291,915**	-
Shaw Elementary	3,924,277	3,662,689	4,070,281	4,613,677	4,530,261	**4,530,261**	-
Sherrod Elementary	3,908,136	3,807,264	3,889,994	3,761,013	4,112,155	**4,112,155**	-
Snowshoe Elementary	3,780,931	3,505,053	3,737,467	3,910,036	3,814,973	**3,814,973**	-
Swanson Elementary	4,177,805	3,923,248	3,743,797	4,098,796	4,239,163	**4,239,163**	-
Tanaina Elementary	4,128,988	3,823,043	3,945,833	4,029,643	3,923,602	**3,923,602**	-
Middle School	**27,274,878**	**26,528,253**	**23,681,372**	**23,603,997**	**24,817,033**	**24,817,033**	**-**
Colony Middle	6,024,076	5,385,318	5,767,651	5,924,906	6,077,581	**6,077,581**	-
Houston Middle	3,752,529	3,978,263	134,974	405,031	473,109	**473,109**	-
Palmer Jr Middle	5,437,325	5,148,265	5,324,869	5,093,445	5,482,195	**5,482,195**	-
Teeland Middle	6,532,193	6,351,354	6,585,308	6,022,114	6,480,008	**6,480,008**	-
Wasilla Middle	5,528,756	5,665,053	5,868,570	6,158,501	6,304,140	**6,304,140**	-
High School	**41,618,985**	**39,197,207**	**43,572,802**	**42,781,131**	**42,406,266**	**42,919,581**	**513,315**
Career & Technical High	4,928,801	5,137,303	5,614,578	5,616,122	5,864,420	**5,864,420**	-
Colony High	9,260,037	8,266,001	8,132,354	7,862,973	7,795,413	**7,890,406**	94,993
Houston High	4,255,491	4,085,288	102,324	380,492	334,543	**334,543**	-
Houston Jr/Sr High	-	-	7,900,853	6,951,925	6,741,642	**6,836,275**	94,633
Joe Redington Jr/Sr High	5,100,829	5,321,992	5,741,156	5,911,867	5,604,339	**5,690,997**	86,658
Palmer High	8,649,590	8,001,068	7,799,830	7,752,933	7,774,471	**7,888,959**	114,488
Wasilla High	9,424,237	8,385,556	8,281,708	8,304,819	8,291,438	**8,413,981**	122,543
Small Attendance Area	**8,853,086**	**8,507,611**	**8,772,149**	**8,955,019**	**8,671,185**	**8,742,129**	**70,944**
Beryozava	158,983	215,117	233,349	264,396	230,802	**230,802**	-
Glacier View	897,591	834,549	810,593	870,085	850,101	**854,423**	4,322
Sutton Elementary	910,170	820,526	866,882	922,816	914,792	**914,762**	(30)
Su-Valley Jr/Sr High	3,090,797	2,965,139	3,069,997	3,095,851	2,934,004	**2,971,596**	37,592
Talkeetna Elementary	1,595,855	1,570,844	1,526,280	1,532,128	1,517,509	**1,517,494**	(15)
Trapper Creek Elementary	536,735	526,004	567,424	596,442	545,049	**545,019**	(30)
Willow Elementary	1,662,954	1,575,433	1,697,623	1,673,301	1,678,928	**1,708,033**	29,105
Alternative/Correspondence School	**17,040,703**	**16,763,439**	**16,790,773**	**19,525,218**	**18,179,284**	**18,181,217**	**1,933**
Burchell High	3,150,168	2,833,960	2,551,644	2,308,832	2,158,404	**2,158,929**	525
Valley Pathways	1,984,309	1,685,343	1,732,402	1,772,270	1,911,338	**1,911,338**	-
Mat-Su Youth Facility	149,788	144,338	94	173,267	163,496	**163,496**	-
Mat-Su Day School	2,952,319	2,727,305	2,807,701	2,943,133	2,957,240	**2,957,240**	-
Mat-Su Middle College	1,134,155	1,480,710	1,503,369	1,875,810	1,866,773	**1,868,038**	1,265
Mat-Su Central	7,669,965	7,891,784	8,195,563	10,451,906	9,122,033	**9,122,176**	143
Charter School	**19,153,017**	**18,410,425**	**18,661,816**	**20,922,356**	**19,054,747**	**22,069,623**	**3,014,876**
Academy Charter	2,762,909	2,696,880	2,924,795	3,221,396	2,926,971	**3,395,827**	468,856
American Charter	2,282,115	2,398,327	2,411,831	2,700,674	2,394,407	**2,907,487**	513,080
Birchtree Charter	4,798,962	4,648,309	4,548,622	4,595,719	4,317,101	**4,670,155**	353,054
Fronteras Charter	4,143,379	3,130,695	3,351,673	3,741,015	3,770,167	**3,901,307**	131,140
Midnight Sun Charter	2,482,989	2,523,848	2,732,872	2,911,351	2,736,484	**3,045,945**	309,461
Twindly Bridge Charter	2,682,664	3,012,367	2,692,024	3,752,201	2,909,617	**4,148,902**	1,239,285

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

Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
District Wide	**55,625,631**	**53,842,073**	**51,327,324**	**63,962,520**	**56,467,260**	**55,880,978**	**(586,282)**
Accounting Department	652,742	652,486	782,238	743,868	849,421	**849,421**	-
Administration Building	207,301	213,153	211,079	242,138	259,937	**259,937**	-
BusinessServices	527,174	550,993	547,958	546,487	402,055	**404,700**	2,645
Career & Technical Education	1,634,136	1,477,619	1,310,629	1,388,789	1,417,437	**1,417,437**	-
Chief Financial Office	297,975	330,543	363,506	346,917	454,392	**454,392**	-
Custodial Services	1,087,584	1,208,958	1,230,030	1,059,930	1,136,034	**1,136,034**	-
District Warehouse	404,240	395,121	401,590	385,440	451,395	**451,395**	-
District Wide Services	8,323,416	9,875,600	6,228,203	13,665,406	5,505,491	**5,433,253**	(72,238)
Education & Instruction	3,351,994	2,877,808	3,534,080	3,972,917	4,840,664	**4,302,115**	(538,549)
Equal Employment Opportunity	224,335	40,341	38,804	39,652	39,821	**39,821**	-
Facilities	5,985,247	5,807,284	6,059,597	6,606,656	6,255,668	**6,258,313**	2,645
Federal Programs	1,538,477	1,496,935	1,584,509	1,538,073	1,517,445	**1,517,445**	-
Food Service	515,333	209,448	13,414	1,715,447	97,672	**97,672**	-
Health Services	95,106	80,328	77,584	88,974	86,751	**86,751**	-
Human Resources and Labor Relatio	1,386,795	1,154,221	1,146,360	1,058,195	1,058,722	**1,061,367**	2,645
Information & Technology	7,245,970	6,893,360	7,340,767	8,420,858	7,840,530	**7,843,175**	2,645
Medicaid Reimbursement	578,813	569,917	82,408	39,581	89,351	**89,351**	-
Office of the Superintendent	474,745	410,505	432,005	444,845	385,456	**385,556**	100
Operating Reserves	-	-	-	942,082	881,606	**881,481**	(125)
Payroll Department	541,339	603,993	670,066	708,601	727,634	**727,634**	-
Planning & Demography	4,925	906	7,381	22,500	21,757	**21,757**	-
Public Information Office	305,636	174,312	193,600	215,752	219,186	**219,186**	-
Purchasing Department	722,766	676,425	694,704	729,328	713,043	**713,043**	-
Quality Schools	496,623	510,051	539,589	539,696	542,557	**542,557**	-
Risk Management	1,953,451	2,055,115	2,075,792	2,814,780	3,257,987	**3,257,987**	-
Safety & Emergency Preparedness	139,330	152,857	189,834	192,979	180,534	**180,534**	-
School Board	472,353	407,367	372,306	464,467	379,298	**393,248**	13,950
Student Support Services	14,698,340	13,872,263	14,194,449	14,506,622	14,733,351	**14,733,351**	-
Student Transportation	1,590,843	1,010,940	836,622	351,389	1,908,514	**1,908,514**	-
Talented & Gifted Program	168,642	133,222	168,220	170,151	213,551	**213,551**	-
Grand Total	**233,913,444**	**224,855,212**	**225,730,274**	**244,077,123**	**234,634,368**	**237,649,244**	**3,014,876**

Historic Revenue Summary
Revenue by Object

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
015 - Appropriation from Fund Balance	-	1,009,000	774,474	681,174	786,601	**786,601**	-
250 - Transfers From Other Funds	1,009,000	300,000	300,000	105,427	-	**393,600**	393,600
Total	**1,009,000**	**1,309,000**	**1,074,474**	**786,601**	**786,601**	**1,180,201**	**393,600**

Historic Expense Summary
Expense by Function

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
550 - District Administrative Support	-	60	-	9,000	-	**-**	-
850 - Debt Service	-	534,466	393,300	777,601	777,601	**1,180,201**	402,600
Total Expenses	**-**	**534,526**	**393,300**	**786,601**	**777,601**	**1,180,201**	**402,600**

Historic Expense Summary
Expense by Object

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Adopted Budget	FY 2021 Fall Revision	Change From Adopted
440 - Purchased Services	-	60	-	9,000	-	**-**	-
500 - Capital Outlay	-	133,244	150,489	254,938	183,044	**274,636**	91,592
532 - Interest on Long-Term Debt	-	401,222	242,811	522,663	603,557	**905,565**	302,008
Total Expenses	**-**	**534,526**	**393,300**	**786,601**	**786,601**	**1,180,201**	**393,600**

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

March 6, 2020

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 2015-219, effective until June 30, 2020. The FY2021 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 5.06%. The restricted Federal rate is effective from 7/1/2020 to 6/30/2021.

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
FY2021 Federal Indirect Rate

I certify that the information contained herein has been prepared in accordance with the instructions issued by EED 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:

Federal Programs - Restricted with Carry Forward 5.06%

Monica Hyatt 12/30/2019

Superintendent's Certification Date

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 5.06%

This rate becomes effective July 1, 2020 and remains in effect until June 30, 2021 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.

Elmira Blackwell 3/5/20

Alaska Department of Education & Early Development Date

Form #05-02-007

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

CERTIFIED MAIL/Return Receipt
7038 1730 0000 6841 8184

September 30, 2019

Matanuska-Susitna Borough School District
District Superintendent
501 N. Gulkana St
Palmer, AK 99645

Re: 2019 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:	$10,470,996,645
Personal Property:	$1,952,207,257
State Assessed Property (AS 43.56):	$8,742,660
Total:	$12,431,946,562

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,

Marty McGee

Marty McGee,
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
John.Moosey@matsugov.us

January 27, 2020

Dr. Monica Goyette
Superintendent of Schools
Matanuska-Susitna Borough School District
501 North Gulkana Street
Palmer, Alaska 99645

Dear Dr. Goyette:

In accordance with Matanuska-Susitna Borough code 3.04.046, Local Education Funding, I am notifying you of the Fiscal Year 2021 amount the Borough will budget. Based upon the January 20, 2020 preliminary assessment role, the estimated full and true value of taxable real and personal property is $9,890,499,698.

As mandated by code at 6.30 mills, the local education funding will be $62,310,148 for Fiscal Year 2021. This is a 2.71% increase over the Fiscal Year 2020 amount of $60,665,932.

If you have any questions regarding the funding amount, please contact Cheyenne Heindel at (907) 861-8630.

Sincerely,

John M. Moosey
Borough Manager

Attachment: Preliminary Assessment Roll

Local Education Calculation
Using Jan 20, 2020 Preliminary Roll

Estimated assessed Value per Borough Assessor	9,834,203,106	1/20/20 roll for appeal period
Personal Prop	56,296,592	same as last year
Total Taxable	9,890,499,698	
6.3 mills for schools	6.30	
FY2021 Contribution	62,310,148	
FY20 Contribution	60,665,932	
Increase	1,644,216	
% on increase	2.71%	

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