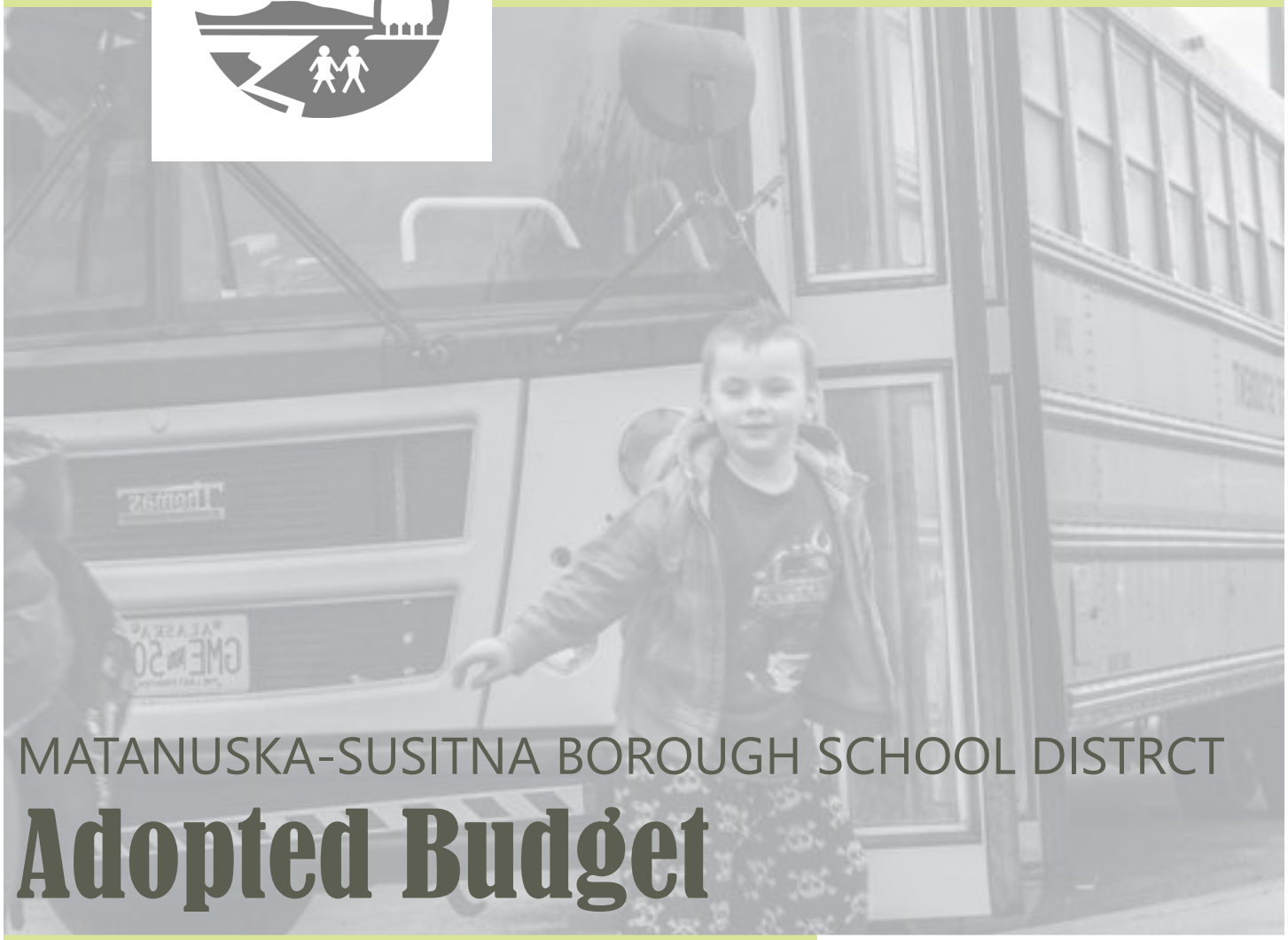
FISCAL YEAR 2019-2020



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRCT

Adopted Budget

501 N. Gulkana Street
Palmer, AK 99645

www.matsuk12.us

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2019-2020

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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 2019-2020 (FY 2020) Adopted Budget is presented for review by all interested stakeholders of the Matanuska-Susitna Borough School District (District). The budget is the primary document that communicates the District's future plans for spending, and it is with this budget 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 2020 Adopted Budget is comprised of four major sections, which are intended to assist the public in navigating the document. The four major sections are:

- Introductory Section: A "liftable" Executive Summary that presents a comprehensive summary of information from each section.
- Organizational Section: An overview of the school entity. Items that are covered within this overview include legal autonomy, level of education provided, geographic area served, number of students, and number of schools, major goals, and a description of the budget development process.
- Financial Section: A presentation of the budget to include 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 encompass a geographic area of 25,259 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 1,600 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020 includes three years of actual audited figures, the original adopted budget for FY 2019, a revised budget for FY 2019, and the Adopted Budget for 2020.

The budgets represented within this document include the major governmental funds for which 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 Grant Funds
    - Capital Improvement Project Funds
- Debt Service
- Proprietary Funds
- Enterprise Funds
- Internal Service Funds

The Adopted Budget document is prepared in accordance with the Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and accounting policies consistent with those prescribed by the State of Alaska for school entities.

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 budgeted allotments. 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 online workflow that reflects those approval levels outlined in school board policy. Budget controls that prohibit over expending location totals 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.

Making the most of 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. In this sense, the District maintains scalability as student enrollment trends are subject to change from year-to-year. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY 2020.

Figure 1

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
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	NA
	Grades 9-12	32 to 1	NA	$86.50	$5.75	$71.00
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	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$79.00

Notes:

* PTR applies to core area schools for regular education instruction.
** Elementary Specials include Music, Physical Education, and Library.
*** Accelerated learning funds apply to core area high schools only.

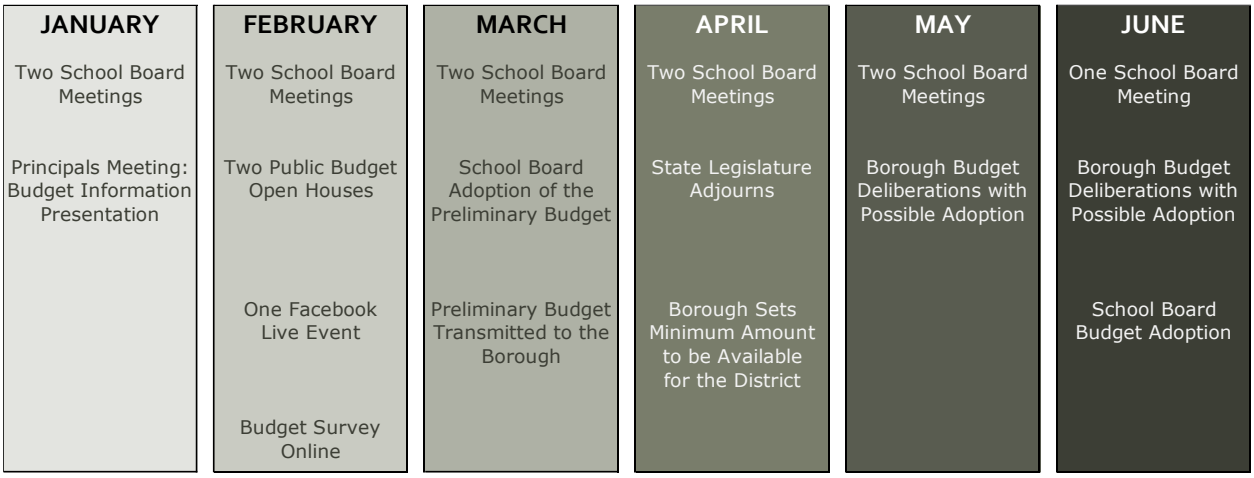
In being committed to preparing all students for success, the District focuses its spending on the instructional area. Prior to FY 2016, Alaska Statute 14.17.520 stated, "A district shall budget for and spend a minimum of 70 percent of its school operating expenditures in each

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 2020 Adopted Budget continues to exceed the criteria set forth in AS 14.17.520 by allocating 77.15% of its operating expenses to the instructional area and 22.85% to instructional support. By committing this percentage of resources to the instructional area, the School Board is supporting the belief that the needs and best interests of students 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 School 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 an Adopted Budget by April 1st, the District must make certain assumptions for revenue and expense 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. Lastly, April 1st precedes the date that collective bargaining agreements are typically ratified by the School Board for the upcoming year.

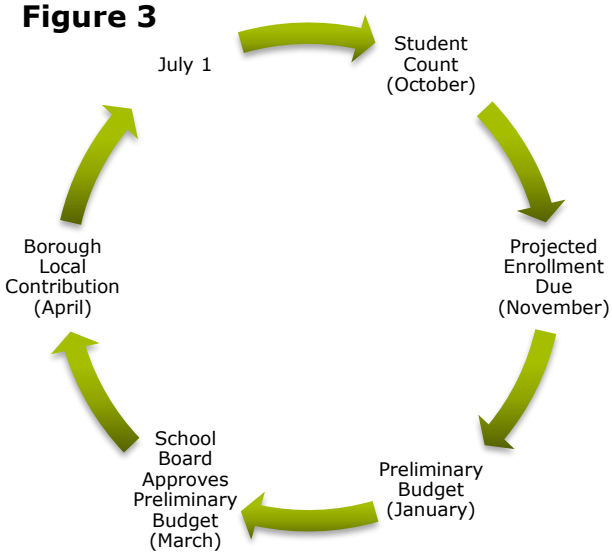
To inform state funding assumptions, the District has looked to the education funding priorities established by the Governor. This year, the Governor's Budget was released in mid-February, with major funding reductions to essential government services, including education.

On the expense side of the budget, the District has embraced a system of metrics and ratios to help equitably apportion resources to schools based on the projected number of students those schools will be serving in the upcoming school year.

The Preliminary Adopted budget is submitted to the Borough Assembly by the last Tuesday in March. Following the School District's submission of its Preliminary Adopted budget with a 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 has been determined, the School Board then takes final action to adopt its budget in the May-June timeframe. 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

Based on the annual student count period held every October, the District initiates the following steps to estimate student enrollment for the upcoming fiscal year. (Student enrollment is projected to be 19,074 for FY 2020).

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.

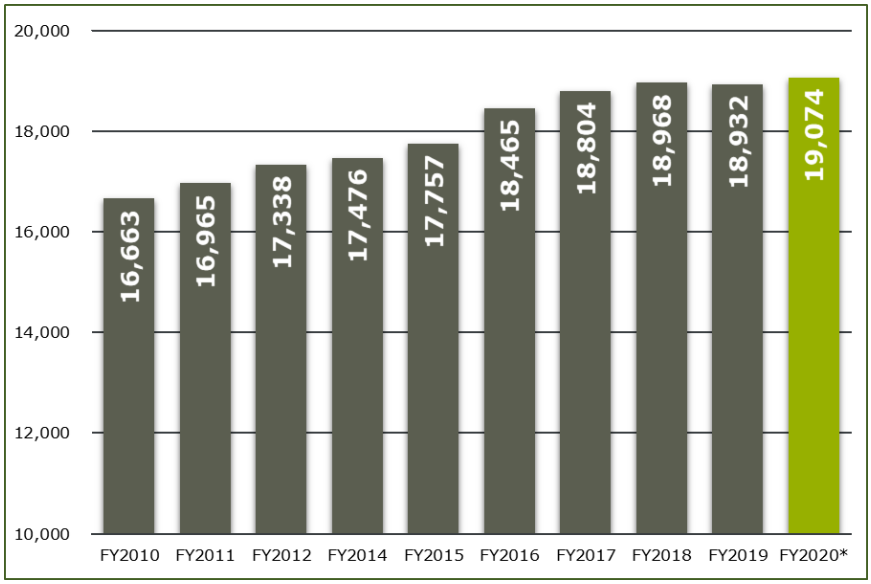
The District's projected enrollment number is required to be submitted to DEED no later than November 5th of every year. Figure 4 displays the District's enrollment history as well as a four year projection for Fiscal Years 2020-2023. Projected enrollment was determined by using the District's cohort survival method, as specified above.

Figure 4

	ENROLLMENT HISTORY BY YEAR & GRADE						*PROJECTION BY YEAR & GRADE*			
Grade	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	***FY 2020***	***FY 2021***	***FY 2022***	***FY 2023***
PK	115	94	108	114	116	128	*113*	*113*	*112*	*114*
K	1,323	1,348	1,489	1,420	1,440	1,513	*1,562*	*1,545*	*1,380*	*1,377*
1	1,383	1,380	1,386	1,511	1,430	1,435	*1,503*	*1,586*	*1,564*	*1,401*
2	1,430	1,417	1,389	1,436	1,532	1,410	*1,410*	*1,587*	*1,680*	*1,657*
3	1,374	1,458	1,490	1,442	1,437	1,520	*1,396*	*1,436*	*1,517*	*1,607*
4	1,358	1,410	1,508	1,516	1,444	1,478	*1,543*	*1,414*	*1,439*	*1,525*
5	1,261	1,408	1,447	1,538	1,517	1,471	*1,488*	*1,545*	*1,418*	*1,432*
6	1,298	1,267	1,451	1,474	1,552	1,522	*1,492*	*1,506*	*1,579*	*1,438*
7	1,297	1,335	1,314	1,448	1,490	1,530	*1,527*	*1,491*	*1,503*	*1,578*
8	1,379	1,320	1,392	1,340	1,454	1,467	*1,509*	*1,481*	*1,447*	*1,456*
9	1,299	1,386	1,383	1,393	1,366	1,439	*1,464*	*1,489*	*1,479*	*1,440*
10	1,274	1,312	1,416	1,374	1,376	1,344	*1,436*	*1,443*	*1,466*	*1,459*
11	1,272	1,269	1,315	1,411	1,349	1,300	*1,288*	*1,373*	*1,372*	*1,391*
12	1,414	1,353	1,378	1,392	1,464	1,365	*1,343*	*1,319*	*1,415*	*1,405*
TOTAL	**17,477**	**17,757**	**18,466**	**18,809**	**18,966**	**18,921**	***19,074***	***19,328***	***19,371***	***19,280***

Over the last decade, the District has experienced sustained growth. From FY 2010-19, the District grew by 2,269 students, making it the fastest growing school district in the State of Alaska in terms of total growth.

Figure 5



Budget Development

The budget is organized by fund, each of which is considered a separate budgetary and accounting entity. The District is legally required to adopt a budget for each fund, annually. Due to the fact that General Fund revenue makes up over 85% of total governmental fund revenue, the General "Operating" Fund garners the most attention during the budget development process. However, budgets of other governmental funds are analyzed and developed using a similar process.

Grant fund budgets are built around existing and approved governmental funds with sufficient amounts set aside for expansion and new grant acquisition during the fiscal year. Because the grants are legally restricted to their designated purpose, there is less discretion for budgetary decisions around educational or program priorities within these funds. From a practical approach, monies in these funds can only be spent to the extent that revenue is received. The amounts for annual budgets are projected based on previous years' experience and any estimated fluctuations in revenue from granting agencies.

Budgets for the capital improvement funds are legally restricted to qualifying capital projects and are 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 projects are scored and prioritized using a combination of evaluation criteria/scoring matrix and administrative recommendations.

Proprietary fund budgets (self-insurance funds) are developed with projections based on analysis of prior years' experience and other factors that would impact the revenues or expenses in these funds. Since proprietary funds are generally intended to operate on a cost recovery basis, expense estimates determine the level of revenues needed to cover costs.

Governor's Budget

The Governor's Budget was released on February 13, 2019. In the Governor's education funding package, Foundation Formula funding was reduced by $279.4 million and one-time funding outside the base student allocation (BSA) was reduced by $30 million. These two reductions resulted in a 23.3% decrease to Foundation funding. The portion of State revenue

reductions attributable to the Mat-Su Borough School District was approximately $39.5 million. (The Governor's updated budget can be found at www.omb.alaska.gov/.)

1st Regular Session of the 31st Legislature
With major education funding reductions proposed by the Governor, the Legislature pointed to previous action taken in 2018 to appropriate two years of funding for public schools. 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 the Foundation Formula.

During the session, the Governor repeatedly urged the Legislature to include an education appropriation in the budget to avoid funding delays to schools. The Legislature did not oblige and contended that the Governor did not have the right to veto funds that were appropriated and signed into law by a previous administration.

On Tuesday, July 16, the Alaska Legislature filed a lawsuit in the Superior Court in Juneau against the Governor for not sending the first monthly payment to school districts. Both parties filed a joint motion requesting the court to order monthly payments to continue amid the lawsuit.

The lawsuit is centered on a constitutional question that seeks to establish the difference between an actual appropriation of funds versus the future dedication of funds.

Aside from the main appropriation for public school funding, the Legislature did pass an operating budget that included other education program allocations under the FY 2020 Operating Budget contained within Conference Committee Substitute for Sponsor Substitute for House Bill 39 (CCS SSHB39).

In CCS SSHB39, Governor Dunleavy reduced and/or eliminated funding for the following programs:

- Veto of FY 2021 Forward Funding of Education;
- Elimination of funding for the following early learning programs:
  - Head Start Grants,
  - Best Beginnings, and,
  - Parents as Teachers;
- Elimination of Alaska State Council on the Arts;
- Elimination of Online with Libraries (OWL);
- Elimination of Live Homework Help;
- School Bond Debt Reimbursement was reduced by 50%;
- Deposit into the Regional Educational Attendance Area (REAA) and Small Municipal School District School Fund was reduced by 50%

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 amounts for the Adopted Budget. The projected student count of 19,074 run through the Foundation Formula, considering a BSA of $5,930, established the projection for State funding. 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's initial forecast for local funding from the Mat-Su Borough was $60.7 million.

The District also began developing the expense side of the budget in December 2018 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 schedule, were accounted for during this review. Mandatory

benefits such as retirement, Medicare, and Workers' Compensation were also adjusted as a percent 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 accounts 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 site budgets had been compiled and a thorough analysis of all revenue and expense was conducted, the initial FY 2020 Preliminary Budget was established with an anticipated deficit of $2.15 million.

The following revenue and expense adjustments were made to eliminate the deficit and arrive at a balanced Preliminary Budget. (All numbers presented in millions)

- Reduction to State one-time grant $ (3.98) M
- Use of Unassigned Fund Balance $ 2.50 M
- 10% reduction to site based budgets and metrics $ 1.66 M
- Reduction of additional allocated staffing (10.50 FTE) $ 1.14 M
- Reduction to hold teachers (5.00 FTE) $ 0.50 M
- Reduction to charter schools $ 0.33 M

On March 20, 2019, the School Board voted to approve a balanced budget with the aforementioned adjustments. The official request for local funding was established at $60,665,932.

On April 1, 2019, the District received notice of its health insurance premium rates for FY 2020 from the Public Education Health Trust. Depending on the plan, the premium increased between 3.4% and 5.9%. These increases will impact the District and employees differently, depending on premium splits and cost sharing established within collective bargaining agreements. Based on initial projections established within the Preliminary Budget, the District expects a budgetary savings from this rate renewal.

As the Mat-Su Borough engaged in budget deliberations, it became clear that State funding uncertainties were having an impact on local funding for education. Specifically, the prospect of reduced State funding for the School Bond Debt Reimbursement Program was creating consternation amongst some Assembly Members.

The Borough Mayor introduced Ordinance Serial No. 19-071 on May 28, 2019, amending 3.04.046 Local Education Funding. The Ordinance contemplated a set mill rate for subsections (B) Education Annual Operating Funds and (C) Education Annual Debt Service. Ultimately, Ordinance Serial No. 19-071 would shift the responsibility of school bond debt obligations to the Mat-Su Borough School District, with any reduction to State funding requiring a commensurate reduction to District operations.

On Wednesday, May 29, the Assembly voted to adopt a budget that honored its commitment to ensure stable, predictable funding at 6.30 mills of the Borough's estimated tax base for District operations. The total appropriation equaled $60,665,932, which matched the District's original request for local funds.

On June 4, 2019, the Mayor pulled Ordinance Serial No. 19-071 from the agenda, acknowledging the hardship it would create for the District. The following day, the School Board approved Resolution 19-008. Within the Resolution, the School Board expressed appreciation to the Borough Assembly for honoring its commitment to fund School District operations at 6.30 mills.

With no significant changes to projected revenue, the School Board adopted a final budget on June 5, 2019 that matched the FY 2020 Preliminary Budget.

On September 18, 2019, the School Board adopted the FY 2020 Fall Budget Revision, which included no revenue adjustments other than allocating charter school fund balance. For completeness, this budget revision is provided as an appendix to this document.

Revenue

All Funds Revenue Summary

In the following schedule, revenue figures are detailed for all funds included in this document. As shown, the District is projecting a 0.90% ($2.68M) decrease in revenue, not including Appropriations & Transfers.

The difference in revenue is attributable to decreases in State one-time grants and a reduction to other federal & State grant funding.

Figure 6

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 58,374,918	$ 60,665,932	$ 2,291,014	4%
Food Services	988,311	1,082,564	1,073,557	1,134,721	1,240,548	999,897	(240,651)	-19%
Local	699,698	685,839	516,669	455,000	455,000	455,000	-	0%
Other Local Reimbursements	6,450,183	5,089,395	1,118,185	585,972	3,516,733	961,538	(2,555,195)	-73%
Total Revenue From Local Sources	**60,804,133**	**62,699,098**	**58,549,711**	**60,574,608**	**63,587,199**	**63,082,367**	**(504,832)**	**-1%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 163,573,689	$ 169,628,235	$ 169,972,248	$ 168,267,216	$ 169,485,342	$ 169,608,005	$ 122,663	0%
School Improvement	517,671	531,101	537,159	537,776	541,059	543,705	2,646	0%
TRS On-Behalf	16,045,044	14,735,551	14,396,752	15,631,302	15,631,302	17,468,431	1,837,129	12%
PERS On-Behalf	1,875,047	1,507,427	1,047,303	1,947,692	1,947,692	2,328,195	380,503	20%
Other State Revenue	19,005,529	16,588,444	17,888,409	20,087,691	20,440,573	17,234,213	(3,206,360)	-16%
Total Revenue From State Sources	**201,016,980**	**202,990,758**	**203,841,871**	**206,471,677**	**208,045,968**	**207,182,549**	**(863,419)**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 578,177	$ 635,561	$ 645,483	$ 618,768	$ 637,439	$ 654,102	$ 16,663	3%
E-Rate	2,437,337	1,349,403	1,280,412	1,283,263	1,283,263	1,337,557	54,294	4%
Medicaid Reimbursement	1,066,987	1,090,092	1,356,014	1,047,478	1,047,478	1,102,608	55,130	5%
AK & Other Intermediate Agencies	16,556,625	16,856,864	18,606,927	20,124,409	21,764,879	20,328,888	(1,435,991)	-7%
Total Revenue From Federal Sources	**20,639,126**	**19,931,922**	**21,888,836**	**23,073,918**	**24,733,059**	**23,423,155**	**(1,309,904)**	**-5%**
TOTAL REVENUE	**$ 282,460,239**	**$ 285,621,778**	**$ 284,280,417**	**$ 290,120,203**	**$ 296,366,226**	**$ 293,688,071**	**$ (2,678,155)**	**-1%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ 4,387,553	$ 6,508,407	$ 1,009,000	$ 6,052,679	$ 7,461,414	$ 5,858,566	$ (1,602,848)	-21%
Transfers from Other Funds	4,203,386	5,189,384	6,049,912	4,692,571	7,064,183	3,950,001	(3,114,182)	-44%
Total Appropriations & Transfers	**8,590,939**	**11,697,791**	**7,058,912**	**10,745,250**	**14,525,597**	**9,808,567**	**(4,717,030)**	**-32%**
GRAND TOTALS	**$ 291,051,178**	**$ 297,319,568**	**$ 291,339,330**	**$ 300,865,453**	**$ 310,891,823**	**$ 303,496,638**	**$ (7,395,185)**	**-2%**

General Fund Local Revenue

For FY 2020, the District budgeted a 3.9% increase ($2.3 M) in local funding over the prior year, based on a local funding request of $60,665,932. Figure 7 depicts the District's local funding as a percent of maximum allowable funding in relation to the District's peers. In order to make an accurate comparison, the District relied on audited amounts from FY 2018. The District projects that its FY 2020 funding level of $60,665,932 will represent 78% of the maximum allowable local appropriation.

"Big 5" 2018 Funding as a Percent of Maximum Allowable Funding (CAP)

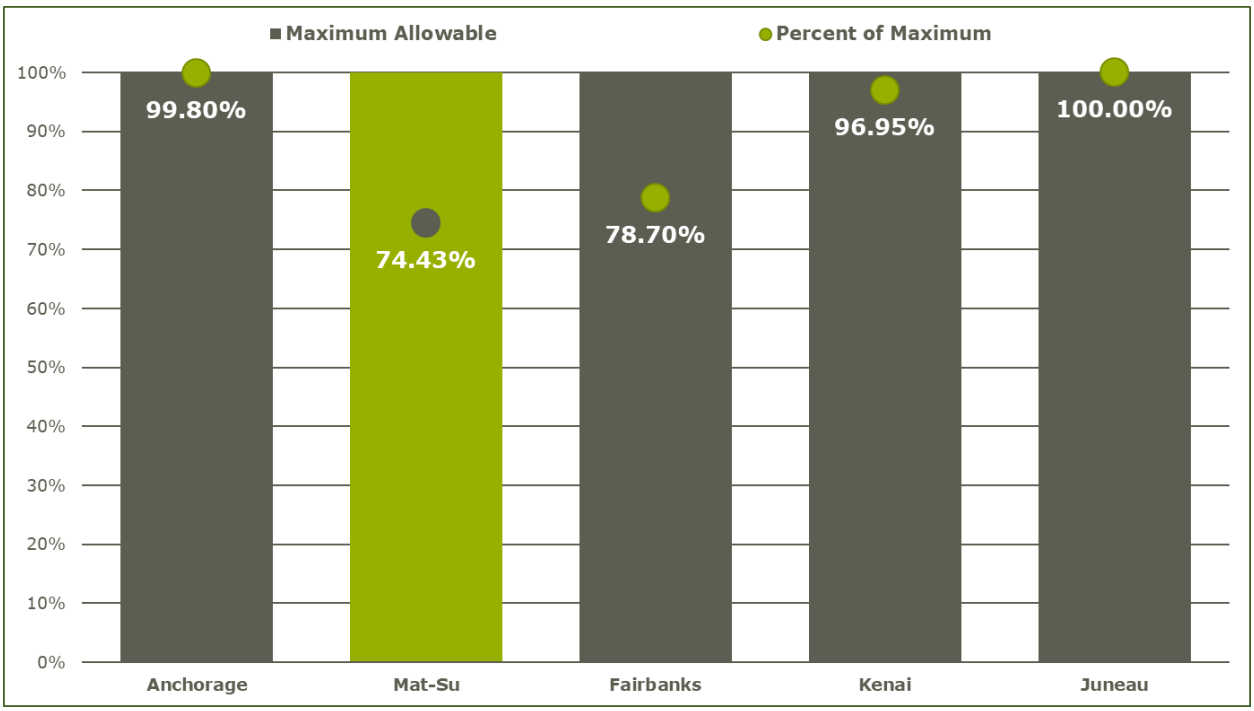


Figure 7

With the Borough Assembly's passage of Borough Ordinance 18-014 in April of 2018 and local funding being set at 6.30 mills of the Borough's taxable property, future funding amounts should allow for continued sustainment of important instructional initiatives. This continued support by the Borough will ensure that the District has the financial resources it needs to carry out its 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 to be received by the District:

- Foundation Funding
  While the Governor's proposal underfunds Foundation funding, the base student allocation is set at $5,930, per AS 14.17.470. With broad support from the Legislature, the District produced an Adopted Budget with no increase or decrease from the prior year.
- TRS and PERS On-Behalf Relief
  The State is expected to continue to provide "on-behalf" contributions to school districts to pay down the unfunded liabilities that exist within the Teacher's Retirement System (TRS) and the Public Employees Retirement System (PERS). The "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 2020 Adopted Budget, the District budgeted $17,468,431 for TRS on-behalf and $2,328,195 for PERS on-behalf. Since these revenue categories are only recorded as an accounting entry and no cash is actually received by the District, "on-behalf" revenue and its corresponding expense are often times 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 estimated at $2.7 M and $4.0 M for the District in FY 2019 and FY 2020, respectively. Due to the fact that the Governor's budget did not include the one-time funds for FY 2020, and there is a legal dispute regarding the appropriation of these funds, the District removed the FY 2020 grant amount.

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 2020, the District anticipates receiving an estimated $1,337,557 in E-rate funds and approximately $1,102,608 in Medicaid revenue for eligible services provided to students attending District schools.

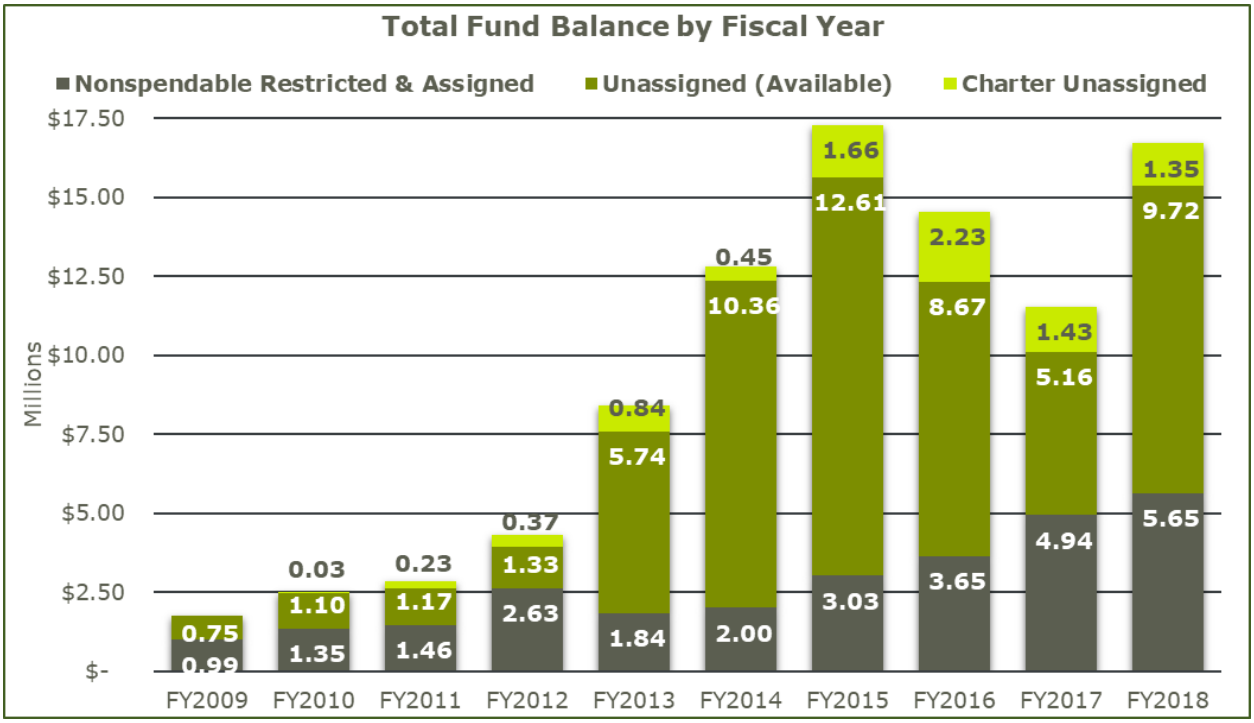
Revenue for All Other Funds
Historically, the District has not been able to cover all expenses associated with the Student Transportation Fund or the Food Service Fund. The revenue shortfall in the Student Transportation and Food Service funds therefore have resulted in a transfer from the Operating Fund. The FY 2020 Adopted Budget includes transfers to other funds in the amount of $1,995,330. This amount represents a transfer to the Student Transportation Fund only.

For the first time in recent history, the District has produced a budget that requires no transfer to the Food Service Fund. This was achieved by increasing the number of reimbursable meals served in schools under the National School Lunch Program and achieving operational efficiencies in the Nutrition Services.

Use of Fund Balance
Prior to FY 2016, the District had experienced growing reserves form an excess of revenues over expenditures. General Fund unassigned fund balance reached its highest amount of $14.7M in FY 2015. In FY 2016 and FY 2017, the District's expenditures exceeded revenues resulting in a use of 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. In FY 2018, the District experienced an increase of $5.2M in unassigned fund balance by implementing spending and hiring freezes in the latter part of the year. Similar to FY 2016 and 2017, the District does not anticipate generating an increase in unassigned fund balance for FY 2020, and has allocated $2.5M to cover the shortfall in estimated revenues and expenses. Fund balance is a critical component of long-term planning. If faced with a projected deficit without adequate levels of fund balance, the District would need to look to reducing expenses through the elimination of programs and/or staffing allocations through the PTR.

Figure 8 depicts the District's last 10 years of general fund balance as classified by GASB 54.

Figure 8



Expense

As detailed in the schedule below (Figure 9), FY 2020's budgeted expenses for the all funds, as represented within this document, are expected to decrease by $7.4M as compared with the budgeted amounts for FY 2019. Without "on-behalf" contributions included, the FY 2020 Adopted Budget's total expenses equal $283,700,012, representing a net reduction of $9.6M over FY 2019 ($293,312,829).

Figure 9

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 98,169,873	$ 100,915,841	$ 98,336,676	$ 100,358,320	$ 101,331,367	$ 103,347,002	$ 2,015,635	2%
320 Non-Certificated Salaries	40,680,977	42,413,546	39,897,387	41,436,626	$ 41,694,751	41,525,790	(168,961)	0%
360 Employee Benefits	78,232,890	81,357,526	79,420,173	84,886,289	$ 84,254,409	87,502,730	3,248,321	4%
Subtotal Personnel	**217,083,740**	**224,686,913**	**217,654,236**	**226,681,235**	**227,280,527**	**232,375,522**	**5,094,994**	**2%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	3,575,153	3,832,846	4,554,398	5,486,316	7,348,767	5,913,597	(1,435,170)	-20%
420 Staff Travel	775,185	893,435	607,177	814,686	920,213	701,577	(218,636)	-24%
425 Student Travel	814,714	981,389	892,587	831,257	1,103,771	819,168	(284,603)	-26%
430 Utilities	2,868,926	2,685,478	3,146,165	3,199,763	3,474,845	3,567,079	92,234	3%
435 Energy	5,556,362	6,787,333	5,791,862	7,232,212	6,007,714	7,262,283	1,254,569	21%
440 Purchased Services	27,118,029	27,688,318	26,276,165	28,143,880	29,918,444	27,287,009	(2,631,435)	-9%
445 Insurance & Bond Premiums	3,405,788	3,526,724	4,082,577	3,803,250	3,823,045	3,910,739	87,694	2%
450 Supplies & Materials	21,985,961	18,400,092	14,684,465	17,107,653	21,254,672	17,133,282	(4,121,390)	-19%
480 Tuition	40,273	25,391	116,308	108,245	12,061	11,971	(90)	-1%
490 Other Expenses	1,238,291	2,017,795	1,741,393	1,551,784	866,340	615,975	(250,365)	-29%
495 Indirect Cost	210,411	(16,375)	26,954	255,465	384,403	270,465	(113,938)	-30%
510 Equipment	3,298,862	909,356	564,233	1,864,134	3,007,705	1,622,641	(1,385,064)	-46%
520 Land Acquisition	-	40,238	79,632	-	-	-		
540 Capital Outlay	37,579	667,526	406,994	284,450	62,731	10,000	(52,731)	-84%
Subtotal Non Personnel	**70,925,534**	**68,439,545**	**62,970,909**	**70,683,095**	**78,184,712**	**69,125,786**	**(9,058,926)**	**-12%**
TOTAL EXPENSES	**288,009,273**	**293,126,458**	**280,625,145**	**297,364,330**	**305,465,239**	**301,501,308**	**(3,963,932)**	**-1%**
550 Transfers to Other Funds	2,646,100	3,192,212	4,392,849	3,501,123	5,426,584	1,995,330	(3,431,254)	-63%
GRAND TOTAL	**$ 290,655,373**	**$ 296,318,670**	**$ 285,017,994**	**$ 300,865,453**	**$ 310,891,823**	**$ 303,496,638**	**$ (7,395,186)**	**-2%**

General Fund Personnel Expenses

With the majority of expenses dedicated to teaching salaries and benefits, the District is very much a human resource organization. In FY 2020, the General Fund expenses for employee compensation including both salaries and benefits (excluding on-behalf) totals $196,523,821 or 83.20% of the budget. Salaries and benefit costs typically increase each year for several reasons. First, regular movement on the salary schedule contributes to an approximate increase of 1.6% for certificated salaries and a 2.84% increase for non-certificated salaries. Even without a negotiated increase to the salary schedule, the District can expect to adjust total salaries by the aforementioned percentages. This is a result of eligible employees receiving a step increase based on existing salary schedules. This annual increase can be referred to as the cost of retention. An attrition adjustment as well as a vacancy factor are also applied to accurately forecast personnel expenses. Employee benefit costs typically increase each year as many benefits are tied to salaries as a percentage of wages earned. As salaries increase by a certain percentage, mandatory benefits that are defined as a percent of salaries also increase.

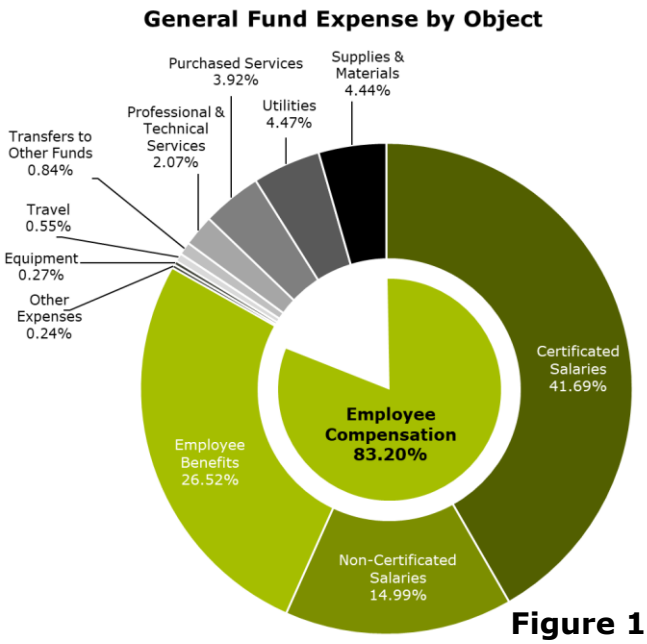
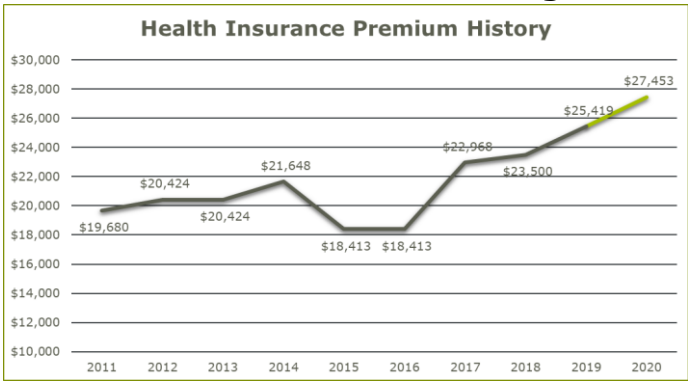


Figure 10

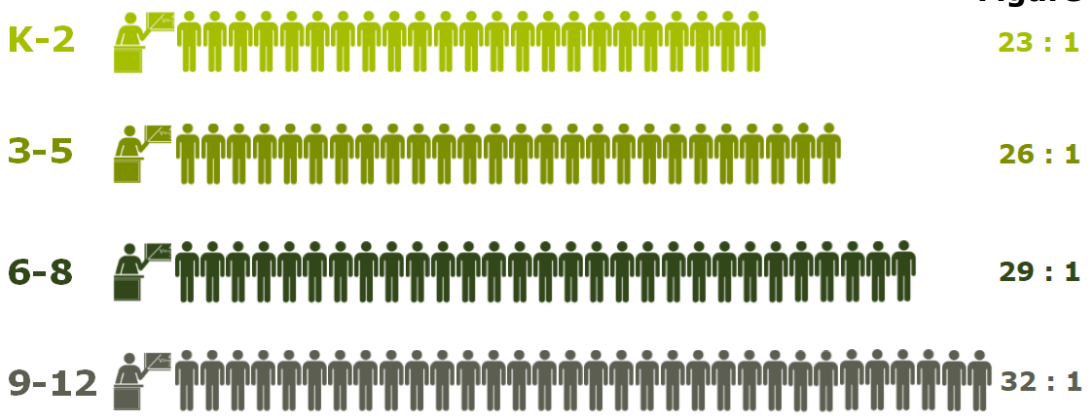
Figure 11



In addition to mandatory benefits, health insurance is an elective benefit that remains a significant cost driver. In FY 2017, health costs increased by 25%, with 12.5% of the increase covered by the District and 12.5% paid by the individual employee. While FY 2018 health costs experienced a slight decrease, premiums increased by 8% in FY 2019, and 3.4% to 5.9% in FY 2020, depending on the plan. Health insurance is the second largest cost category behind certified salaries. The District spends just over $36 million out of the General Fund each year for contributions to employee health benefits.

In the FY 2020 Adopted Budget, the District was able to maintain the pupil to teacher ratio (PTR) across all grades (Figure 12).

Figure 12



Non-Personnel Expenses

Figure 13

TOTAL METRICS - PER PUPIL				
	FY 2018	FY 2019	FY 2020	Change
Grades K-5	$ 83.10	$ 83.10	$ 74.25	$ (8.85)
Grades 6-8	$ 93.10	$ 93.10	$ 83.25	$ (9.85)
Grades 9-12	$ 102.10	$ 102.10	$ 92.25	$ (9.85)

The FY 2020 Adopted Budget reduced metrics for non-personnel budgets by approximately 10%. This expense reduction impacts both school based and District-wide department budgets, alike. Non-personnel metrics at the schools include an allocation for materials and supplies, health supplies, postage, and applicable accelerated learning funds per pupil.

Energy and utility costs continue to be consistent cost drivers for the District. These object codes consist of all utility costs necessary to heat and operate the District's facilities. For FY 2020, the District is projected to spend $10,551,985 on energy and utility expenses including heating oil, natural gas, electricity, refuse services, water & sewer, and internet connectivity for all schools and facilities.

Long-term Forecast

As the District attempts to forecast financial conditions beyond FY 2020, anticipated expenses outpace projected revenue, creating a structural deficit in subsequent years. Based on the following assumptions, the District prepared a long-term forecast that extends through FY2023.

Revenue Assumptions

Local Funding
- Borough revenue maintained at 6.30 Mills of prior year assessed value
  - Assess value increases at 3.5% 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
- Excludes on-behalf revenue

Federal Funding
- Federal revenue maintained with no increase or decrease

Expense Assumptions

Regular Salary Schedule Movement

- Salary schedules are maintained with no increase
- Certificated salaries are maintained with an average annual step increase of 1.6%
- Non-Certificated salaries are maintained with an average annual step increase of 2.84%
- Vacancy and Attrition factors have been applied

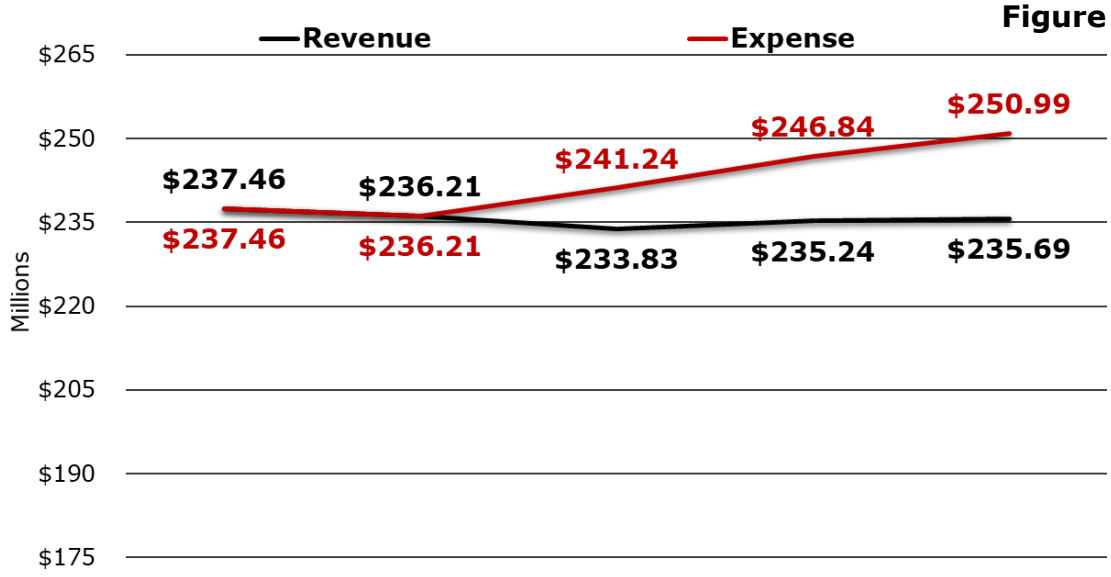
Benefits

- 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 11%
- Insurance bonds and premiums increase at an annual rate of 10%
- Transfers to other funds includes subsidies to Student Transportation
- All other non-personnel accounts are maintained with no increase or decrease

Figure 14



	FY2019	FY2020	FY2021	FY2022	FY2023
Revenue	$ 237,460,289	$ 236,212,807	$ 233,831,426	$ 235,240,099	$ 235,691,964
Expense	$ 237,460,289	$ 236,212,807	$ 241,236,337	$ 246,839,178	$ 250,991,458
	$ -	**$ -**	**$ (7,404,911)**	**$ (11,599,079)**	**$ (15,299,494)**

The deficits in FY 2021, FY 2022, and FY 2023 are $7.4M, $11.6M, and $15.2M, respectively. This trend of expenses outpacing revenues is referred to as a structural deficit because operations cannot be sustained over time without additional revenue or reductions to expenses.

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 principle or interest on bonds including revenue bonds
- Additional taxes collected in service areas under mill rates specifically approved by service area residents

The District has no means of generating revenue and relies on funding appropriations from the State of Alaska and the Borough to maintain educational services. With no increase to the BSA, the Borough Assembly adopted MSB Ordinance 18-065 which set the local education funding amount equivalent to 6.30 mills for the next five years. See Figure 15 for a recent, five-year history of tax rates and collections.

Figure 15

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

	Direct Rates				
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Areawide Borough	9.852	9.662	9.984	9.984	10.332
Non-Areawide Borough	0.520	0.520	0.517	0.525	0.548

Property Tax Levies & Collections
Last Five Fiscal Years

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Taxes Levied for the Fiscal Year	$ 118,906,810	$ 121,650,445	$ 130,590,976	$ 138,589,875	$ 144,622,503
Net Tax Levy	$ 109,986,586	$ 111,744,106	$ 119,295,403	$ 126,423,474	$ 131,033,524
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 106,109,708	$ 108,285,996	$ 116,527,024	$ 122,648,889	$ 126,903,605
% of Net Levy	96.48%	96.91%	97.68%	97.01%	96.85%
Collections in Subsquent Years	$ 3,066,061	$ 2,352,550.0	$ 1,396,637	$ 1,192,849	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 109,175,769	$ 110,638,546	$ 117,923,661	$ 123,841,738	$ 126,903,605
% of Net Levy	99.26%	99.01%	98.85%	97.01%	96.85%

Staffing by Function

The following table (Figure 16) represents General Fund staffing numbers for all permanent positions. From FY 2019 to FY 2020 the District reduced staffing by 17.36 FTE. The year-to-year difference in staffing can be attributed to student movement by grade level and the reduction of budgeted positions. To ensure alignment with District ratios, final staffing adjustments will be made in the fall based on student enrollment.

Figure 16

	FY 2019 Current	FY 2020 Adopted	Change
100 - Instruction	807.81	803.85	(3.96)
200 - Special Education: Instruction	429.57	421.96	(7.61)
220 - Special Education: Support Services	131.45	129.92	(1.53)
300 - Support Services: Students	98.65	94.86	(3.79)
350 - Support Services: Instruction	75.12	74.15	(0.97)
400 - School Administration	57.70	56.70	(1.00)
450 - School Administration Support	116.25	114.25	(2.00)
510 - District Administration	11.00	11.00	-
550 - District Administration Support	64.00	63.50	(0.50)
600 - Operations & Maintenance	142.10	145.60	3.50
700 - Student Activities	4.75	5.25	0.50
	1,938.40	**1,921.04**	**(17.36)**

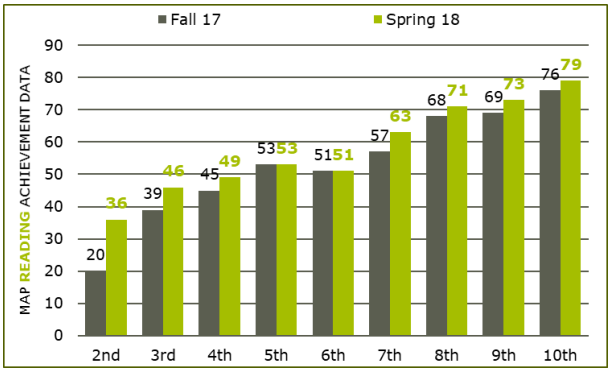
Performance Results

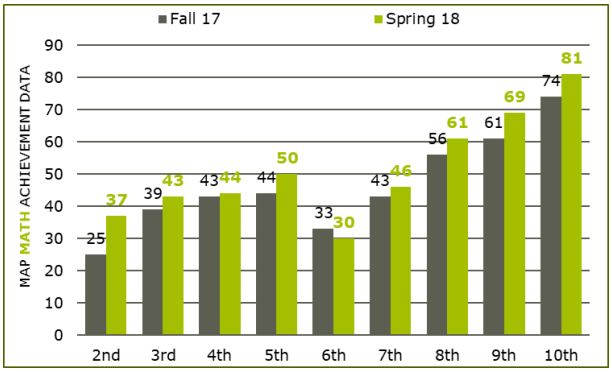
Northwest Education Association's Measures of Adequate Progress (NWEA MAP)

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 individual students' academic achievement compares to their peers across Alaska and the United States.

Of the 54 Alaskan school districts, 51 participate in this assessment. Figure 18 illustrates the District's average grade level percentile rankings for Fall 2017 and Spring 2018 testing. Trends indicate that the District students show significant gains over the course of their academic careers, improving as much as 59% in eight years.

Figure 17



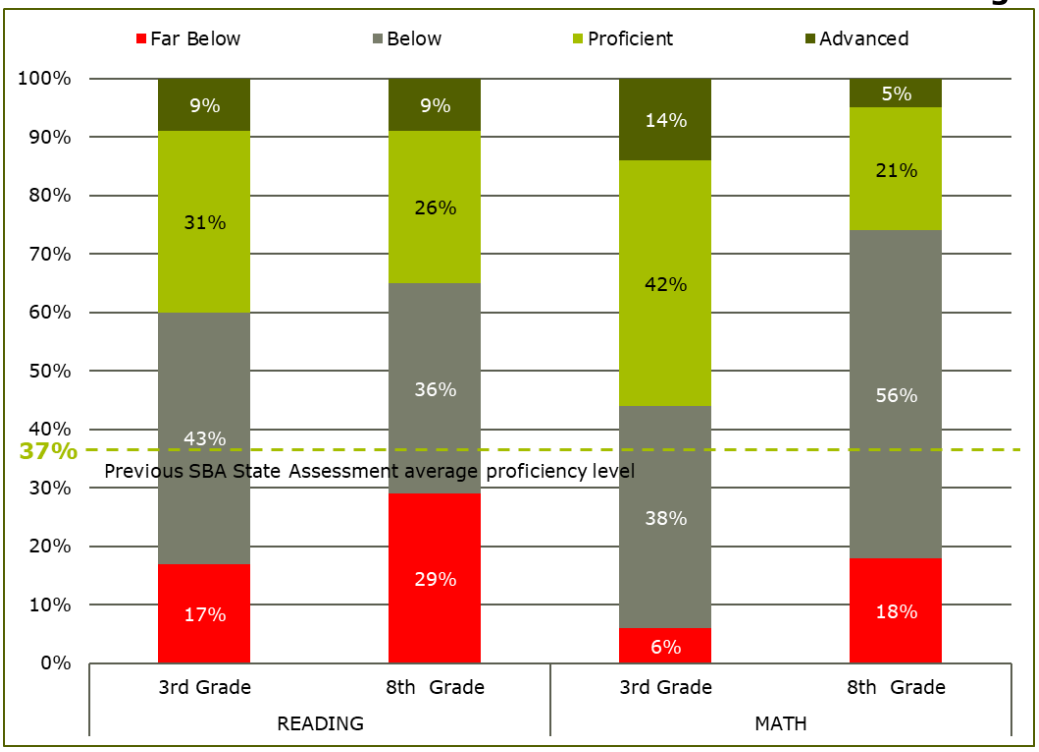


State Standards & Assessments

In FY 2015, Alaska adopted new (and much more rigorous) literacy and math standards. As a result, the accompanying assessment, called the PEAKS assessment, is also much more rigorous than the previous assessments.

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 (Figure 18).

Figure 18



Peaks Spring 2018 Results

Despite the increase in rigor, the District performed significantly better than the State average on the PEAKS Assessment in Spring 2018. District students were also the highest performing in literacy and math among the "Big-5" school districts (Anchorage, Mat-Su, Fairbanks, Juneau, and Kenai).

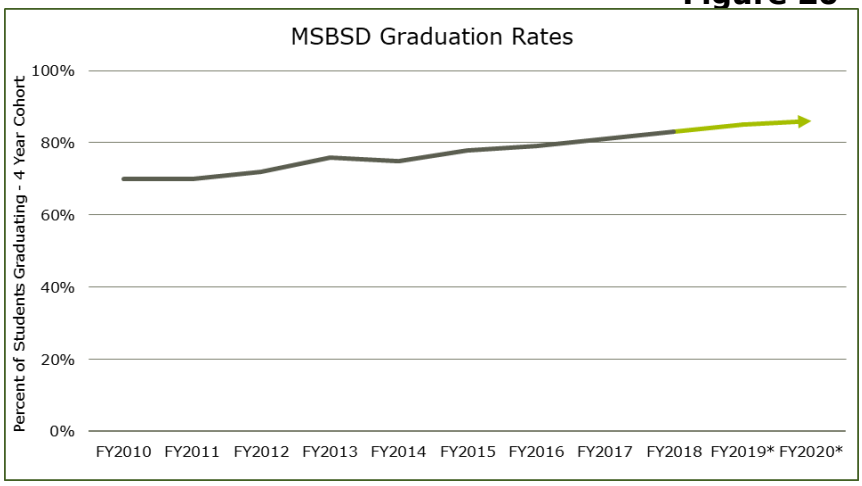
Figure 19

	English Language Arts	Math
Alaska	**42%**	**37%**
Anchorage	46%	41%
Fairbanks	46%	41%
Juneau	48%	40%
Kenai	50%	40%
Mat-Su	**51%**	**43%**

Graduation Rate

The ultimate measure of student success is the graduation rate. Over the past nine years, the District's graduation rate has increased by 13%, from 70% to 83%. Students who take at least two career & technical education courses in a sequence have a 95% graduation rate.

Figure 20



Summary

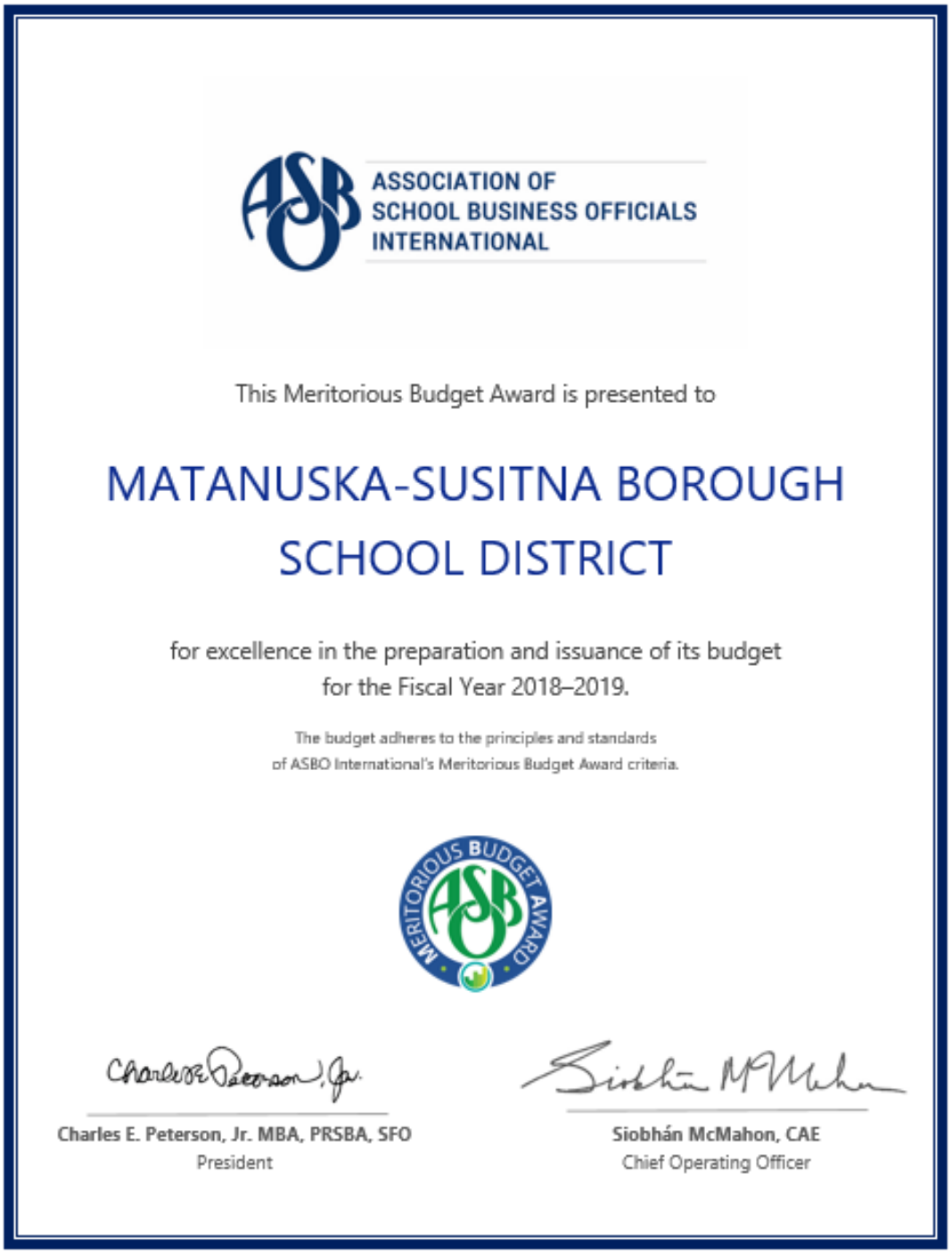
Development of the Adopted Budget consists of an extensive review of all expected revenue and expense line items. Support of the District's mission was achieved through the equitable distribution of resources. The budget development process relies on a system of metrics and ratios to equitably distribute resources to traditional schools, charter schools, special mission schools, and correspondence schools alike.

The FY 2020 Adopted Budget was prepared in accordance with all laws and legal requirements as set forth by the federal government, State of Alaska, Borough, and the School Board. 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, 2019. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget for the Fiscal Year 2018–2019.

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

MERITORIOUS BUDGET AWARD

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

Siobhán McMahon, CAE
Chief Operating Officer

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

2018-19 SCHOOL BOARD

Dr. Donna Dearman, President
Kelsey Trimmer, Vice President
Dr. Sarah Welton, Clerk
Thomas Bergey, Member
Ole Larson, Member
Ray Michaelson, Member
Ryan Ponder, Member

DISTRICTWIDE ADMINISTRATION

Dr. Monica Goyette, Superintendent
Jillian Morrissey, Public Information Officer
Matt Teaford, EEO Officer

Amy Spargo, Assistant Superintendent of Instruction
Justin Ainsworth, Executive Director of Instruction
Reese Everett, Executive Director of Instruction
Traci Pedersen, Executive Director 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, Assistant 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

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

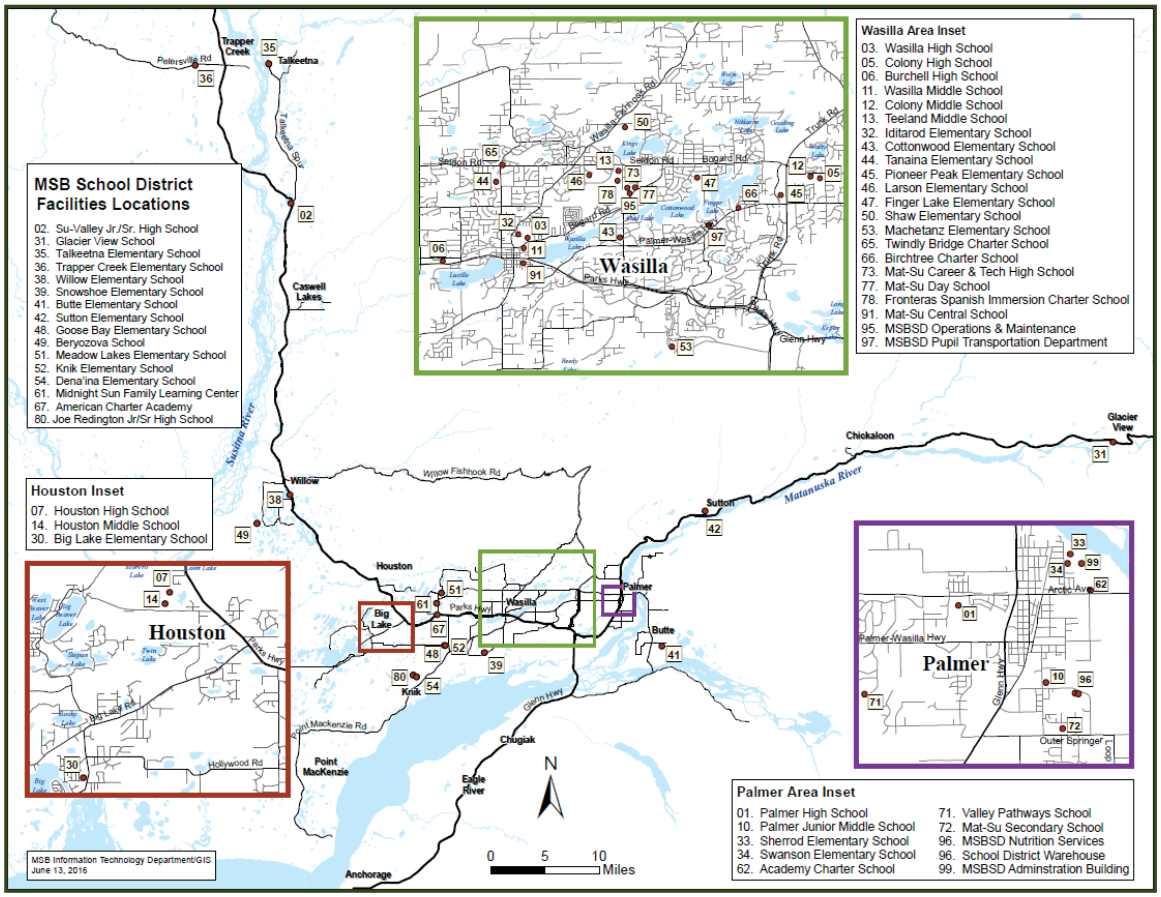
Organizational Section

We prepare all students for success

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DISTRICT MAP

School Locations by Area



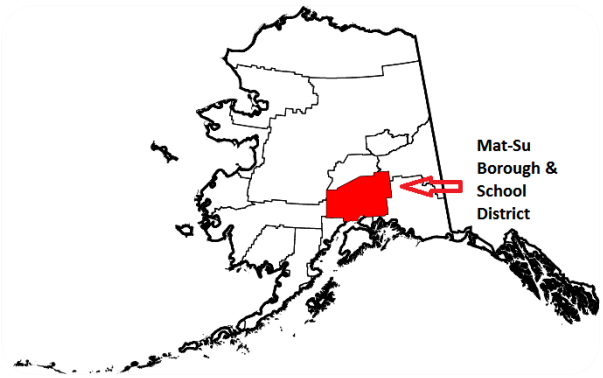
Second Largest School District in the State:

- 47 Schools
- 18,931.81 Student Population (FY2019)
- 25,259 Square Miles

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DISTRICT PROFILE

Figure 1



The Matanuska-Susitna Borough (Borough) is situated within Southcentral Alaska, and encompasses a 25,259 square mile area. The topography of the area includes mountain ranges, valleys, glaciers, rivers, lakes, wetlands, tundra, boreal forest, farms, and vast 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 Borough's core area 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 in the Borough, and that number is expected to continue to grow. The Borough is located just 35 miles north of Anchorage, enabling approximately 34% of the population to commute there each day.

According to estimates based off of the 2010 US Census, approximately 83% of the Borough population identifies 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 over half of the Borough, 52%, are male. The majority of the Borough's households consist of married couples (57%), with an average family size of four. Education levels in the Borough for the adult population (25 years and older), consists of 32% having a GED or high school diploma, 30% have attained some college without a degree, and an additional 30% have a college degree. A small percent of the population, approximately 8%, have less that a GED or high school diploma. Almost 10% of the Borough's populate is made up of veterans. Approximately ninety-five percent 95% of those veterans served in the Vietnam and Gulf Wars.

The Matanuska-Susitna Borough School District (District) serves 18,932 students at 47 schools. The District provides education programs for students in pre-kindergarten through twelfth grade. The District schools put students and families first by providing public school choice among 17 elementary schools, 5 middle schools, 6 high schools, 7 small attendance area schools, and 1 comprehensive correspondence/home school program. Additionally, the District hosts 6 charter schools and 5 alternative education schools, which offer a wide range of specialized programs.

Because the Borough is the fastest growing area of the State, new schools have been added in recent years 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.

GOVERNMENT STRUCTURE

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 a borough assembly serves as the school board for a district. The Borough Assembly has delegated the responsibility for establishing, maintaining, and operating a system of public schools to the School Board on an area-wide basis.

The seven voting members of the Board determine policy for operation and management of the District. Each member serves for three years, elected annually for overlapping terms. The daily operations of the District are under the general supervision of the Superintendent.

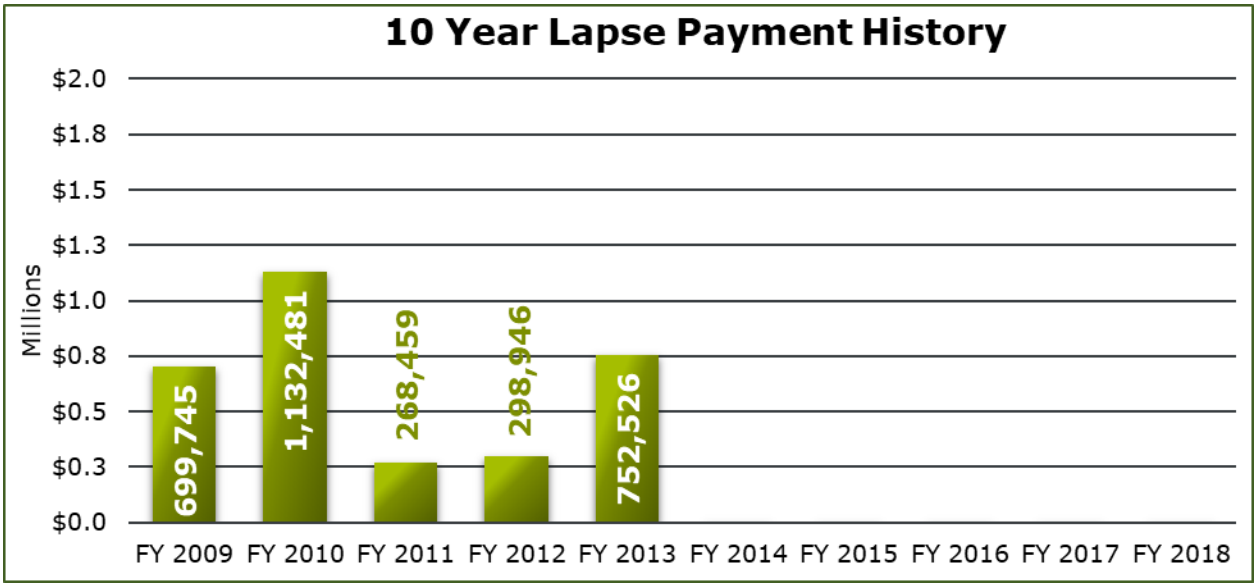
Pursuant to Alaska Statutes 14.12.020(c), the Borough Assembly provides funding that must be raised from local sources in order to maintain and operate the District. Alaska Statutes 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction,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

In recent years, the Assembly has waived its requirement for the School District to lapse any increase in fund balance back to the Borough. The School Board's Resolution 18-005, approved on March 21, 2018, requested that the Borough consider removing all lapse requirements, which would allow the District to maintain encumbrances that carry-over to the next fiscal year. On June 19, 2018, the Borough Assembly voted to adopt MSB Ordinance 18-065, an ordinance allowing the District to carry over 100% of the unassigned fund balance at the end of the fiscal year. This ordinance effectively repealed any lapse payment and encumbrance requirements previously in place.

Prior to FY 2016, the District had experienced growing reserves form an excess of revenues over expenditures. Unassigned fund balance reached its highest amount of $14.7M in FY 2015. In FY 2016 and FY 2017, the District allocated a portion of the unassigned fund balance to eliminate the budget deficit gaps. Similar to FY 2016 and 2017, the District does not anticipate generating an increase in unassigned fund balance for FY 2020. However, should the District receive unanticipated revenues or benefit from significant increase in net fund balance, the increase will be used in future years where the District faces a deficit. Once fund balance has run out, the District will need to look to reducing expenses through the elimination of programs and/or staffing allocations through the PTR.

For historical reference, Figure 2 represents audited lapse payments required over the last ten years under Borough Code. Since FY 2014, the District has either been granted a waiver of the lapse requirement or experienced a decrease to its unassigned fund balance. Under both scenarios, there is no lapse recorded.

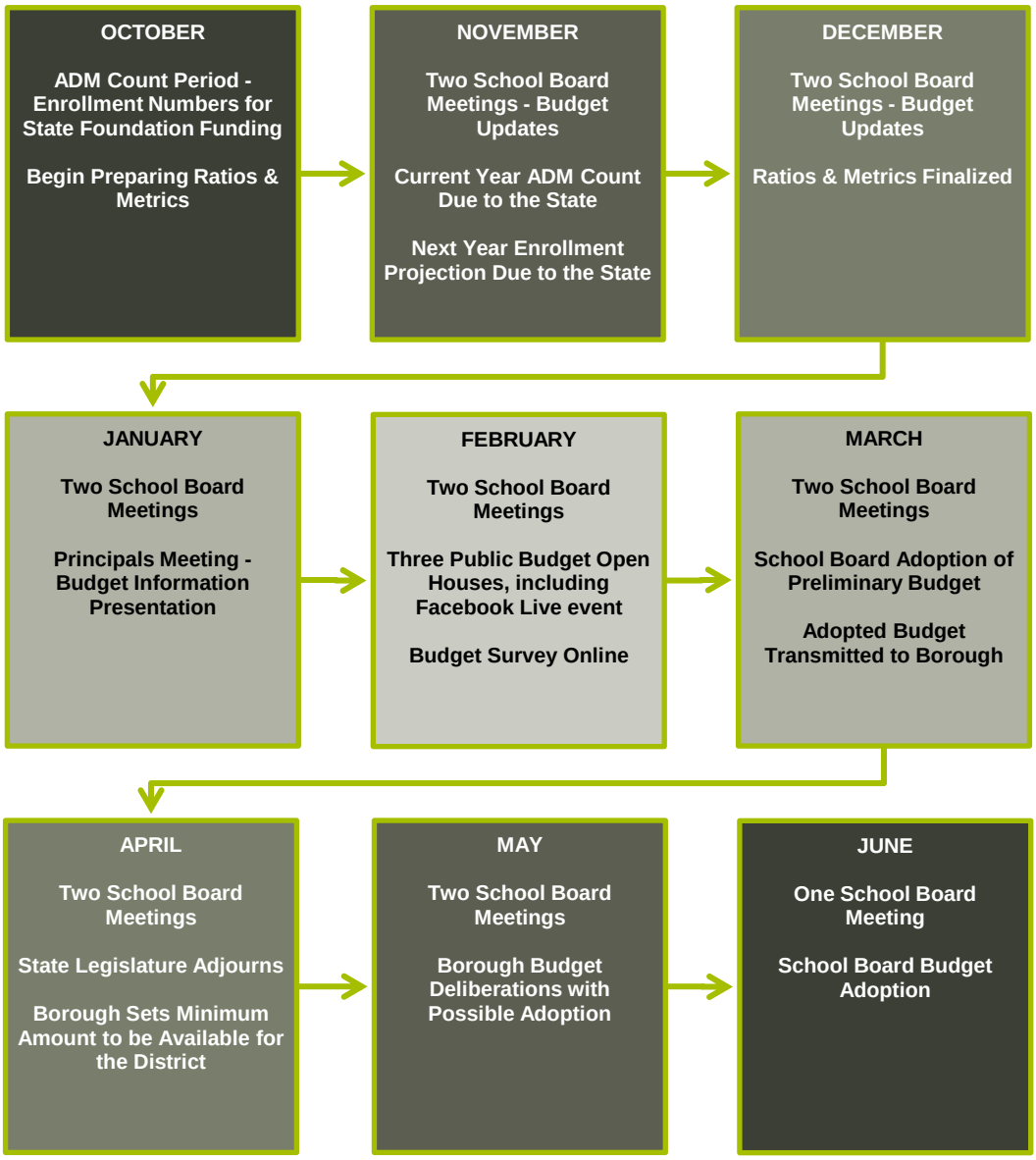
Figure 2



BUDGET CALENDAR

The annual budget is a spending plan, intended to aid in the day-to-day management of school operations. Using various assumptions, the District works through the following budget calendar to adopt a budget for the upcoming fiscal year. (See Figure 3).

Figure 3



BUDGET DEVELOPMENT PROCESS

Board Policy 3100 directs that the District budget be prepared annually to form the best possible estimates of 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). Immediately after the count period takes place, DEED requires that each district submit their projected enrollment for the upcoming fiscal year by November 5th. The projected enrollment for the Mat-Su Borough School 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 a comprehensive examination of current revenues and expenses to determine an estimated beginning fund balance for the upcoming fiscal year. Using the projected enrollment and the most current data available from the State Legislature, revenues for the budget year are projected.

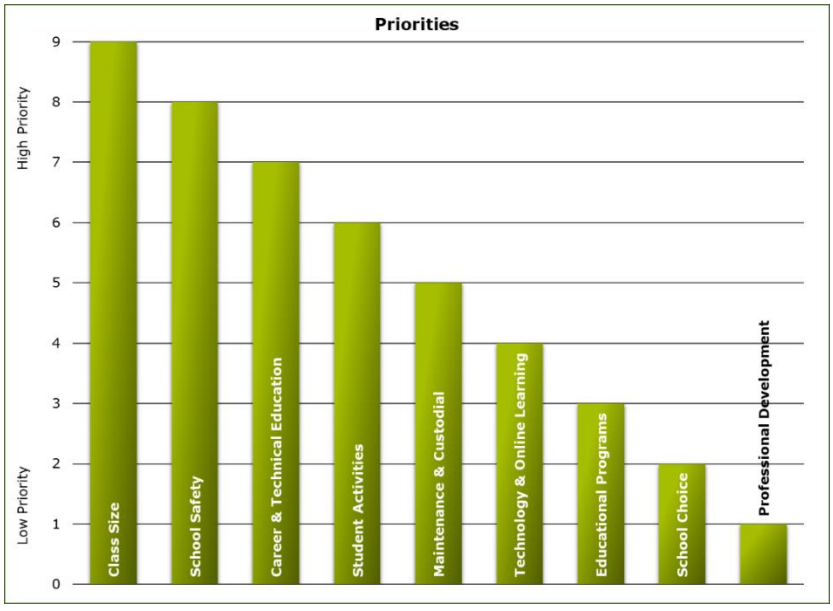
To create an early estimate for expenses, the District must make various assumptions for the upcoming year. For instance, from one year to the next the District may need to assume negotiated salary schedule increases; predict the rate at which health insurance premiums will increase; and/or come up with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

In accordance with the DEED Uniform Chart of Accounts, information is presented in the budget by fund, function, and object code to help stakeholders understand where expenditures are expected to occur. Adherence to the account code structure also assists the District in allocating at least 70 percent of its school operating expenses for instructional purposes. While this is no longer a requirement by the State, the District uses this as a measure to ensure that funding follows the students to the classroom.

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 included a question and answer period and allowed the District to reach a greater population of the community. After the event, a recording of the presentation was posted to the District's website and Facebook pages. FY 2020's presentation has been viewed over 4,000 times.

The chart in Figure 4 shows the rating of funding priorities from this year's online survey. One hundred respondents provided responses to the survey.

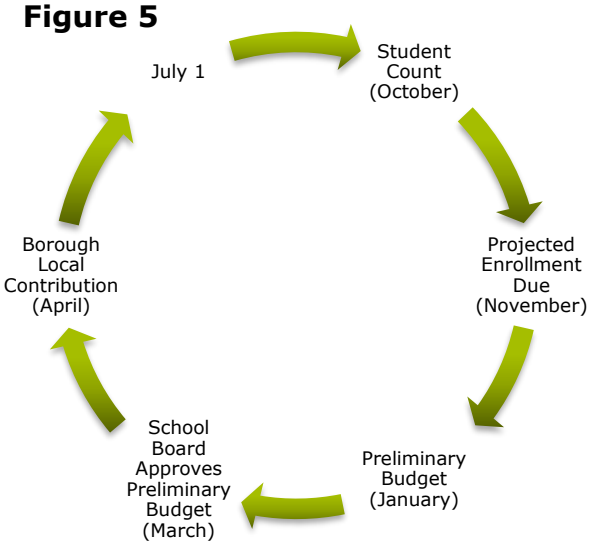
Figure 4



General Fund revenue is determined towards the end of the budget process. From January through March, the School Board deliberates over the preliminary budget and must make certain adjustments so the financial plan communicates a balanced budget to the Assembly, per Borough Code 3.04.040. Upon adoptions by the Board, the preliminary budget is submitted to the Borough Manager no later than the last Tuesday of March, as required by Borough Code 3.04.020(b). The official budget is due in resolution form no later than April 1st of each year to the Borough Assembly. A message including the specific level of local effort requested by the District must be included with the budget. Since April 1st is several weeks prior to the end of the State's legislative session, the District rarely knows the full funding picture by this date.

In April and May of each year, the Borough Assembly prepares its own budget and holds public budget deliberations and hearings. Within 30 days of the District submitting its preliminary budget to the Assembly, the Borough is required to approve a minimum amount to be apportioned for school operations, as required by AS 14.14.060. The Assembly adopts a budget that includes an appropriation for the School 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 final budget is due to DEED by July 15th. (See Figure 5).

Figure 5



As required by Title 4 of Alaska Administrative Code, Chapter 9, Article 120, Budget Review, DEED will either approve the budget or may reject the District 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 revenue, the budget must be revised and resubmitted if the annual audit shows the fund balance to be less than projected.

Figure 6

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
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	NA
	Grades 9-12	32 to 1	NA	$86.50	$5.75	$71.00
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	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$79.00
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	NA
	Grades 9-12	33 to 1	NA	$95.00	$7.10	$0.00
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	NA
	Grades 9-12	28 to 1	NA	$110.00	$7.88	$47.50
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$115.00	$7.88	$50.00

Notes:

* PTR applies to core area schools for regular education instruction

** Elementary Specials include Music, Physical Education, and Library

*** Accelerated learning funds apply to core area high schools only.

The current budget methodology was designed in an effort to distribute available resources in a fair, equitable, and sustainable manner, while continuing to meet Board goals and increasing 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.

One advantages of using ratios and metrics in the budget process is that the factors ensure a responsive correlation to student enrollment. At the start of the school year, the District can quickly adjust for unexpected increases in student enrollment by adding positions where needed. In

general, ratios and metrics provide a sound basis for increasing or reducing resources based on enrollment.

The ratios and metrics for the FY 2020 Adopted Budget as well as a recent history of ratios and metrics from prior years can be found in Figure 6.

CAPITAL BUDGET DEVELOPMENT PROCESS

AS 14.14.060 requires the Borough to provide for all major rehabilitation, all construction, and major repair of school buildings. The buildings (and all related debt) are owned and capitalized by the Borough and are not recorded in this budget document. 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 Fund (CIP). This fund is separate from 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. The CIP Fund funding is provided by transfers from the General Operating Fund for specific capital projects as approved by the School Board.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the CIP projects 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, should any project come in under budget, to another project or authorized capital expenditure activity. The District's deferred maintenance schedule informs the prioritization of capital projects authorized within the CIP Fund.

BUDGET ADMINISTRATION

By July 1st of each year, the budget is in place for the fiscal year that runs through June 30. While the budget is approved prior to July 1, staffing needs are adjusted almost immediately following the registration process that precedes the count period. Also prior to the twenty-day October student count period; there is one major budget revision that is used mainly to provide the Charter Schools their estimated prior year carryover. The fall revision is brought before the Board in August or September for approval. After the count period, revenue is recalculated based on enrollment, and budgeted expenses are adjusted to account for the completed staffing adjustments, to arrive at winter budget revision. This budget revision is then presented to the Board for approval 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 upon 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 Assistant Superintendent of Business and Operations, Director of Finance, or designee shall be authorized to approve budget revisions between budget locations that do not exceed $100,000.
- The Superintendent or designee shall be authorized to approve budget revisions between site locations that do not exceed $150,000.
- Revenue adjustments, which increase or decrease the School District's total adopted budget, shall be submitted to the School Board for ratification.

Additional internal controls, approved by administration, have been established with regard to approval limits 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 Enterprise Resource Planning's (ERP) system that sends a notification to the Assistant 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 immediately effect available funds. 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 Board in a reading file.

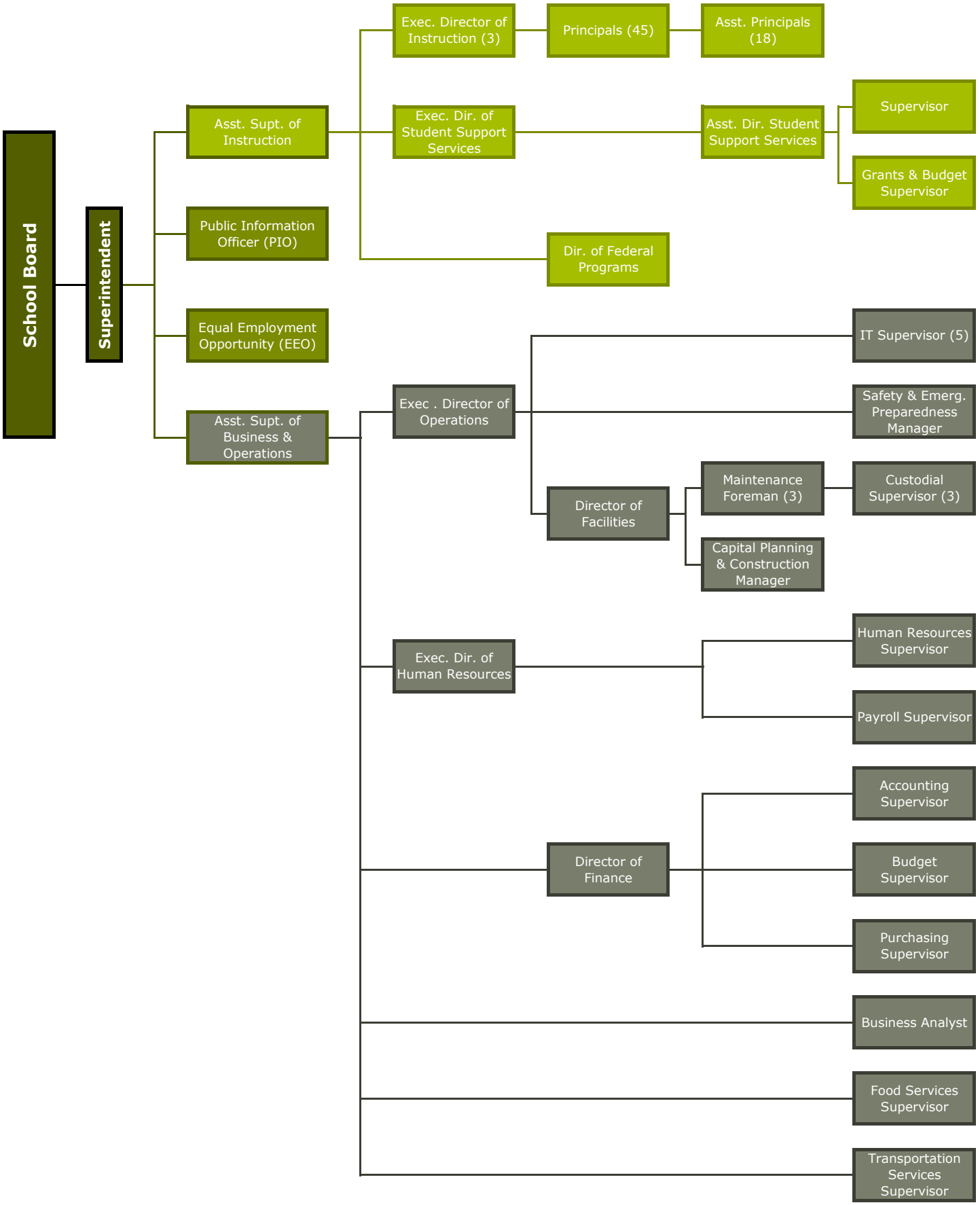
These internal controls are part of the District's larger comprehensive risk management plan, which also includes IT backups and disaster recovery processes. The disaster recovery plan was developed utilizing the District's financial management system functionality to switch the data load, processes, 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 workflow are integrated into the ERP system. The system is designed with 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 work hand-in-hand with the District's budget functions.

As funds are expended later into the fiscal year, the District begins monitoring 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 54. The District's Comprehensive Annual Financial Reports (CAFR) designate fund balance as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of the restrictions that control the purposes for which amounts can be spent. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

The entire budget process, internal controls, and Board Policy are designed and implemented to ensure financial stability for program continuity; instill public confidence; maintain budget and financial compliance with government authorities, and assist the District in building adequate fund balance to offset unexpected increases in costs.

ORGANIZATION CHART



SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

School Board		
School Board President	**School Board**	**Dr. Donna Dearman**
School Board Vice-President	School Board	Kelsey Trimmer
School Board Clerk	School Board	Dr. Sarah Welton
School Board Member	School Board	Ole Larson
School Board Member	School Board	Ray Michaelson
School Board Member	School Board	Thomas Bergey
School Board Member	School Board	Ryan Ponder

Office of the Superintendent		
Superintendent	**Office of the Superintendent**	**Dr. Monica Goyette**
Equal Employment Opportunity Officer	Equal Employment Opportunity	Matthew Teaford
Public Information Officer	Public Information	Jillian Morrissey

Instruction		
Assistant Superintendent	**Instruction**	**Amy Spargo**
Executive Director	Instruction	Justin Ainsworth
Executive Director	Instruction	Reese Everett
Executive Director	Instruction	Traci Pedersen
Executive Director	Student Support Services	Lucy Hope
Director	Federal Programs	Katherine Ellsworth
Assistant Director	Student Support Services	Dale Sweetser
Supervisor	Behavioral Health Specialists	Dennis Boyer
Supervisor	Grants & Budget	Carmel Dehn

Business & Operations		
Assistant 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	Carmen Jackson
Supervisor	Budget	Charity Phillips-Little
Supervisor	Business Analyst	Melissa Batts
Supervisor	Custodial	Billy Burson
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Lori Hall
Supervisor	Facility Use	Julane Troseth
Supervisor	Food Services/Warehouse	Chris Johnson
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	Alan Morgan
Supervisor	Maintenance Foreman	Stephen Murray
Supervisor	Maintenance Foreman	Clint Playle
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing	Beth Munson
Supervisor	Recruitment Coordinator	Bethany Lyons
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 the District's 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 Mat-Su Borough School District (District) developed a long-term strategic plan that includes five key strategic priorities, spanning fiscal years (FY 2020-FY 2024). 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.

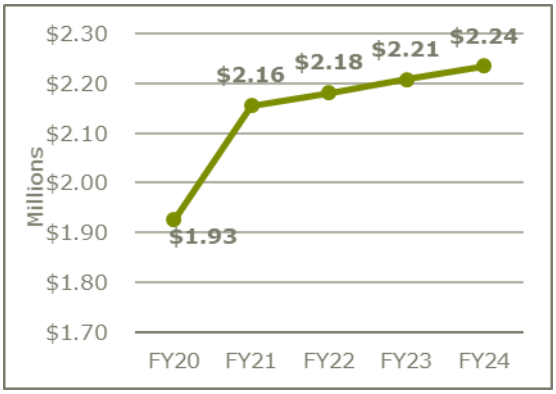
STUDENT ACHIEVEMENT: OVERVIEW

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:
$2,141,411

Total 5-Year Cost:
$10,707,055

Detailed Line-Item Expenditures:

Expense Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	1,397,692	1,420,045	1,442,766	1,465,850	1,489,303
320 Non-Certificated Salaries	15,000	15,000	15,000	15,000	15,000
360 Employee Benefits	677,220	680,644	684,123	687,660	691,252
410 Professional/Technical Svs.	20,000	40,000	40,000	40,000	40,000
440 Other Purchased Svs.	(184,500)	-	-	-	-
Annual TOTAL:	**$1,925,412**	**$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.

FY 2020
Total Budget: $1,925,412

STUDENT ACHIEVEMENT: ACTION PLAN

- Maintain FY 2019 pupil-to-teacher (PTR) ratio reductions.
- Evaluate implementation of K-2 Reading Task Force recommendations.
- Comprehensive review of Career and Technical Education (CTE), including a student needs assessment.
- Create AdvancEd accreditation action plan to address areas of deficiencies.
- Develop 9th grade graduation and post-secondary plans for subgroups.
- Audit fidelity of Tier III intervention programs, and provide training as needed.
- Review curriculum and adopt reading lists for English elective courses.
- Provide on-going professional development for math teachers.
- Evaluate and revise the current teacher selection process to facilitate early hiring and verify selection.
- Improve the substitute fill rate.

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-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 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 adopted curriculum.

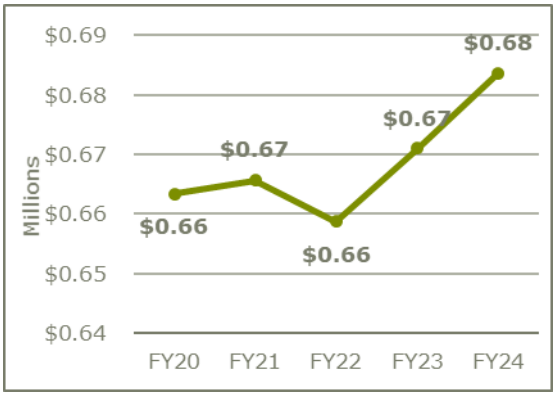
EDUCATION EQUITY: OVERVIEW

Summary:
The phrase "educational equity" refers to MSBSD's commitment to ensure all students, regardless of academic or behavioral need, socio-economic status, race, ethnicity, gender, first language, or disability, 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:
$668,490

Total 5-Year Cost:
$3,342,448

Detailed Line-Item Expenditures:

Expense Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	444,850	455,241	466,425	476,935	487,717
320 Non-Certificated Salaries	12,000	12,000	-	-	-
360 Employee Benefits	176,583	178,444	172,306	174,068	175,879
410 Professional/Technical Services	10,000	-	-	-	-
420 Staff Travel	2,000	2,000	2,000	2,000	2,000
425 Student Travel	18,000	18,000	18,000	18,000	18,000
Annual Total	**$663,433**	**$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 2020
Total Budget: $663,433

- Evaluate disproportionality of sub-groups for out of school suspensions and create principal task force to make recommendations for improvement.
- Increase after-school and summer learning opportunities for underserved students, including Girls Who Code and STEM programs.
- Partner with First Alaskans Institute to develop training with District principals.
- Provide "for credit" course on closing opportunity gaps for principals.
- Ensure equitable access to post-secondary learning opportunities, including high school fair, college and career fair, and choice programs.
- Evaluate effectiveness of targeted instruction to close achievement gaps.
- Increase number of students with disabilities in Career and Technical Education courses.

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 alternative to suspension.
- Evaluate enrollment in "Educators Rising" to ensure proportional minority representation.
- Evaluate enrollment in District-wide choice programs to ensure proportional minority representation.
- Review Title I thresholds for school-wide qualification.

FY 2024
Total Budget: $2,235,555

- Evaluate equity initiatives to-date.

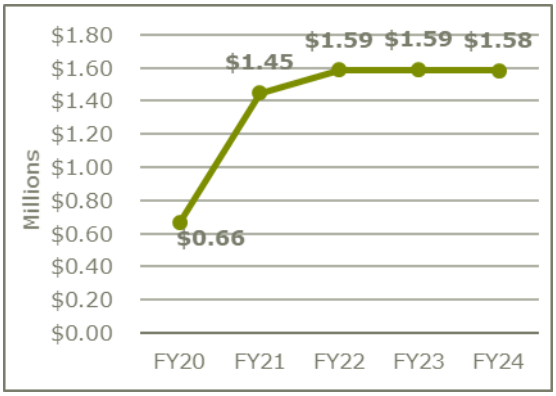
SCHOOL SAFETY, SECURITY, AND CLIMATE: OVERVIEW

Summary:
School Safety, Security, and Climate are a priority of 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 outlined on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$1,374,383

Total 5-Year Cost:
$6,871,914

Detailed Line-Item Expenditures:

Expense Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	232,127	235,841	239,614	243,448	247,343
320 Non-Certificated Salaries	60,000	452,987	461,388	469,983	478,777
360 Employee Benefits	120,018	411,137	414,541	418,018	421,570
410 Professional/Technical Svs.	241,544	349,030	471,516	456,516	436,516
430 Utility Svs.	10,000	-	-	-	-
Annual Total	**$663,689**	**$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 work related injuries; 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 2020
Total Budget: $663,689

- Implement Phase I of school resource officer (SRO) expansion to include Colony High School, Houston Jr./Sr. High School, and surrounding schools.
- Develop framework for an unarmed security presence in secondary schools, using existing positions.
- Implement Phase I of the remote door unlocking system in 10 elementary schools.
- Implement new security camera software and continue to assess the need for additional security cameras in schools.
- Provide Tier II Behavior Interventions Training and evaluate impact on out of school suspensions.
- Expand behavioral health services in schools, including Project AWARE counselors.
- Partner with District Principals and First Student to improve bus driver ability to manage student behavior.
- Develop and implement pre-employment screening for key job classifications to ensure appropriate fitness for duty.
- Expand the threat assessment protocol to include specific process for and evaluation of employees under certain circumstances.
- Conduct 2nd annual school safety forum and table-top exercise.

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.

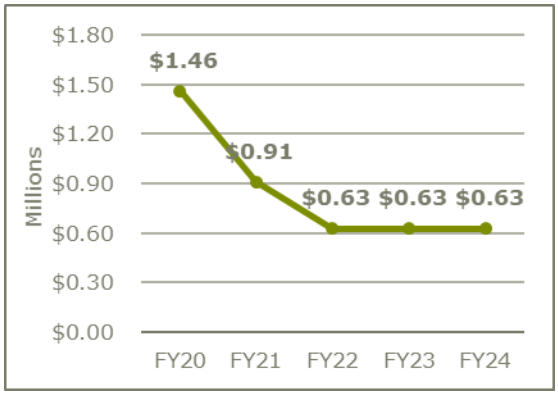
INNOVATION: OVERVIEW

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 outlined on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$851,049

Total 5-Year Cost:
$4,255,243

Detailed Line-Item Expenditures:

Expense Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310 Certificated Salaries	38,267	-	-	-	-
320 Non-Certificated Salaries	18,000	18,000	18,000	18,000	18,000
360 Employee Benefits	9,346	1,599	1,599	1,599	1,599
410 Professional/Technical Svs.	25,000	25,000	-	-	-
450 Supplies/Materials/Media	1,371,059	865,965	608,070	608,070	608,070
Annual Total	**$1,461,672**	**$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 2020
Total Budget: $1,461,672

- Student information system (SIS) training and Phase 2 implementation.
- Establish 1-to-1 (student-to-device) model in comprehensive high schools.
- Develop a long-term strategy for digital citizenship, cyber ethics, and online plagiarism, to include parent engagement and staff training.
- Implement year 1 of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.
- Evaluate blended learning models at Burchell High School, PACE, Sherrod Elementary, and Knik Elementary.
- Implement and improve security governance framework.
- Implement the key areas of the District website accessibility plan.
- Maintain and update key publications that support the community's understand of District operations.
- Implement an online budget communication tool to educate and engage the community.
- Host a vendor on-boarding meeting to assist vendors in doing business with the District.
- Enhance internship opportunities for careers in nutrition services and food service management with students and community partners.
- Improve communication to parents on transportation topics to assist with the safe transportation of students.

FY 2021
Total Budget: $910,564

- Enhance training opportunities to classified staff.
- Establish 1-to-1 (student-to-device) model in middle schools.
- Increase capacity for librarians to provide STEM learning experiences at remaining elementary schools.
- Evaluate number of parents and staff trained for digital citizenship and cyber ethics, and develop strategy to scale this initiative.
- Implement year 2 of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

FY 2022
Total Budget: $627,669

- Evaluate Secondary 1-to-1 Initiatives.
- Evaluate financial management system needs.
- Implement year 3 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 1-to-1 environments.
- Implement year 4 of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

FY 2024
Total Budget: $627,669

- Implement year 5 of classroom display refresh, replacing all projectors and interactive boards with interactive LED displays.

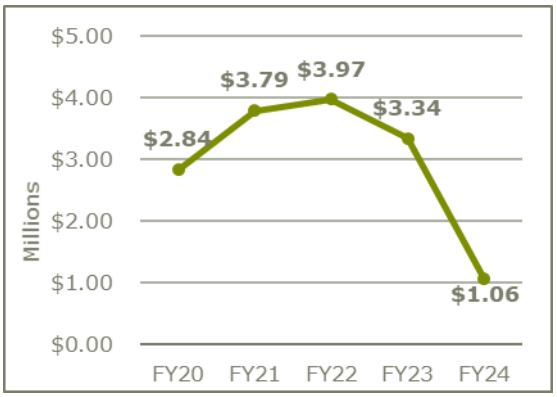
FACILITIES MANAGEMENTS AND CAPITAL PLANNING: OVERVIEW

Summary:
Planning long-term for facility needs allows the District to project the financial need for capital improvement projects 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 outlined on the line chart. Funding sources include all governmental funds.



Average Annual Cost:
$2,999,400

Total 5-Year Cost:
$14,997,000

Detailed Line-Item Expenditures:

Expense Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
0200 Flooring Upgrades	100,000	200,000	-	150,000	-
0204 ADA Upgrades	100,000	100,000	100,000	100,000	100,000
0220 Parking Lot Refresh	220,000	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	300,000
0266 Emergency Generator	-	-	450,000	-	-
0270 Safety/Security Upgrades	560,000	360,000	750,000	280,000	510,000
0271 Fleet Vehicle Refresh	-	250,000	-	-	-
0277 Mechanical/Electrical/Water	150,000	150,000	150,000	575,000	-
0282 Technology Refresh	500,000	1,000,000	1,000,000	500,000	-
0287 Energy Improvements	275,000	150,000	150,000	150,000	-
0288 Lunch Tables Refresh	120,000	-	-	-	-
0289 Entry/Restroom Refresh	60,000	150,000	150,000	-	-
0293 Fire/Security Compliance	-	160,000	75,000	-	-
0294 Tennis Court Refresh	-	150,000	-	-	-
0295 Furniture Renewal	450,000	180,000	175,000	500,000	-
TBD Athletic Field Maintenance	-	270,000	-	-	-
Annual Total	**$2,835,000**	**$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 2020
Total Budget: $2,835,000

- Develop and market $50M bond package, including water system replacements, seismic upgrades, energy upgrades, and roof replacements.
- Improve facility controls management and compliance monitoring.
- Complete and report on Board-approved capital improvement projects and high-priority deferred maintenance.
- Manage the retrofit of Houston Middle School
- Develop plan to enhance facility seismic preparedness and complete rapid visual screenings of all facilities.

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 successes of the District's educational programs were measured in the past was via No Child Left Behind (NCLB), also known as the Elementary and Secondary Education Act (ESEA) reauthorization of 2001.

In September 2012, the State of Alaska applied for a flexibility waiver under the Elementary and Secondary Education Act (ESEA). This waiver was approved in May 2013 by the United States Department of Education. One month after the waiver was approved, the State Board of Education & Early Development adopted a new accountability system for public schools. The new system was named the Alaska School Performance Index (ASPI).

In addition to a new accountability system, Alaska chose the Achievement and Assessment Institute (AAI) at the University of Kansas to develop a custom assessment that measures the Alaska English Language Arts & Mathematics Standards adopted in 2012. The State's previous assessment, the Standards Based Assessment (SBA) was administered for the final time in April 2014. The custom assessment from AAI, Alaska Measures of Progress (AMP), was administered for the first time in spring 2015. During FY 2016, the Alaska Department of Education and Early Development determined that the assessment did not adequately satisfy reliability requirements.

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

The State of Alaska's plan for implementing ESSA was submitted in September 2017 but is not yet approved by the U.S. Department of Education (U.S. D.O.E.). On December 15, 2017, U.S. D.O.E. provided feedback based on its initial review of the plan. On February 28, 2018, the State submitted their revised plan and is still awaiting approval from U.S. D.O.E..

BASIS OF ACCOUNTING

The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and accounting policies consistent with those prescribed by the State of Alaska for school jurisdictions. 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 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 expense), and object (description or type of expense), in accordance with the State of Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

The determination of most revenue and expense budget items are dependent on future events. As a result, the preparation of the Adopted Budget for the FY 2020 school year involved the use of estimates and approximations, which were made using available information from several sources including: Alaska State Legislature, Alaska Department of Education, and the Mat-Su Borough. Careful judgment and analysis of trends and historic data were also considered. Actual revenue and expenditures could differ from those estimates and approximations. Future events include actual student enrollment; an increase or decrease in the State Foundation Formula or the Borough appropriation; unplanned rate changes for goods and services, etc.

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 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. For FY 2020, there are a total of 43 funds with budgeted activity in the Adopted Budget. These funds fall into three fund categories: governmental funds, proprietary funds and fiduciary funds. (See Figure 7).

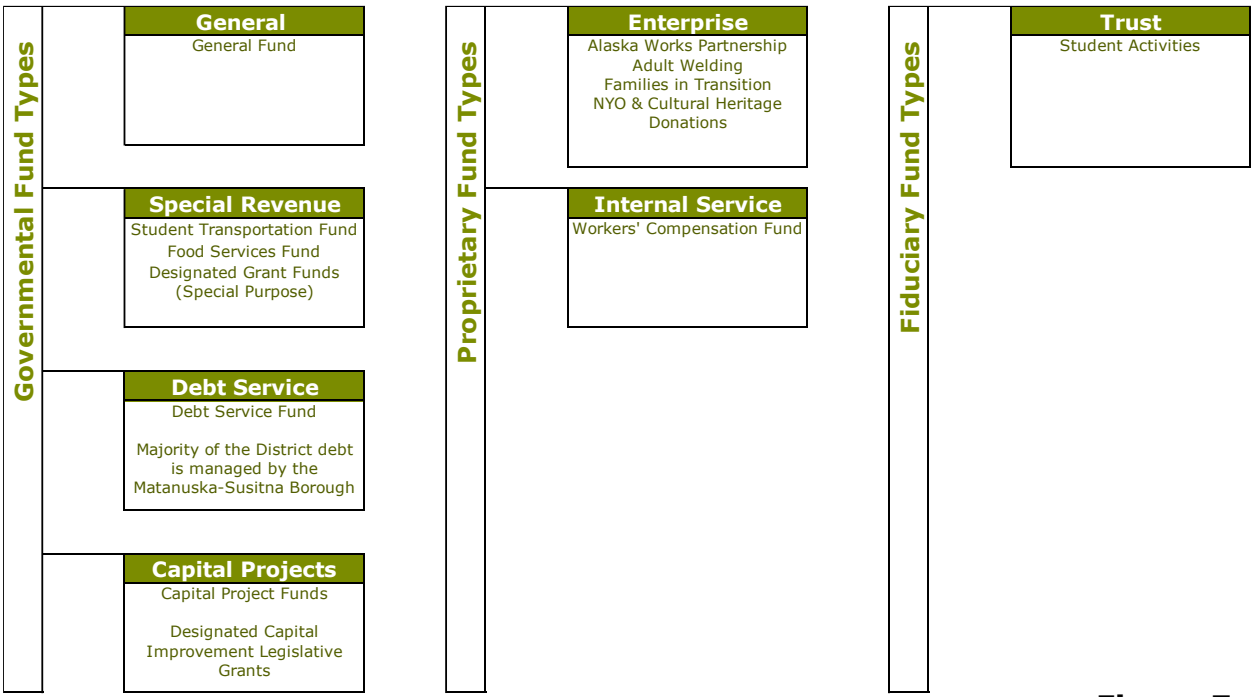


Figure 7

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 capital projects fund.

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

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, fund 400, on June 7, 2017 with the adoption of School Board resolution 17-007. The Borough owns all buildings in the District; therefore, debt service on school buildings is recorded as an expense within the Borough's books and does not show up on the District's ledger, with the exceptions of Twindly Bridge Charter School and Fronteras Spanish Immersion Charter School. Both buildings were acquired in 2016 and the capital lease expense is reflected in the District's financials. The debt service fund was established to account for accumulated resources for the long-term debt obligation of Fronteras Spanish Immersion Charter School.

Capital projects 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 Capital Project Fund is designated as fund 540 in the Alaska Department of Education and Early Development Uniform Chart of Accounts.

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.

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

244 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.

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

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.

263 AK Pre-Kindergarten Program
Funds granted by the State of Alaska to support Widening-the-Net pre-kindergarten program at three area schools (Goose Bay, Big Lake and Willow).

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

266 Carl Perkins
This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these resources for program development and improvement in current or emerging employment sectors.

270 Title III, Part A
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
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
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 VI-B Preschool 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.

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.

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

370 Contributions from Local Sources
Mini-grants awarded to the schools that exceed $5,000 for various requests. Includes Big Brothers/Big Sisters and donations to the schools.

371 Community Enrichment – Trapper Creek
The Community Enrichment Grant at Trapper Creek has been funded by the Mat-Su Borough.

374 Community Enrichment – Talkeetna
The Community Enrichment Grant at Talkeetna has been funded by the Mat-Su Borough.

387 Mat-Su Health Foundation Grants
Funds provided to multiple school locations for new playground equipment including new physical education equipment and instruction.

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.

503 Small Legislative Grants
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects passed through the Borough.

504 District Wide Phone Reimbursement
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects regarding phone and internet improvements passed through the Borough.

505 Large Legislative Grants
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects passed through the Borough.

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 account for activities that receive significant support from fees and charges.

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.

605 Adult Welding
Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

610 Families in Transition
Funds consist of small local donations to support the Families in Transition and Homeless Education Programs.

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

620 Alaska Works Partnership
Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

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.

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 non-expendable trust funds.

710 Student Activities Fund

This fund is used to account for student generated and controlled 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 for the school district.

760 R J Jones Scholarship

This fund is used to account for resources received by the school district in trust, and is used by the school in accordance with terms of the trust's requirements.

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Financial Section

We prepare all students for success

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ALL FUNDS OVERVIEW

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, Debt Service Fund, and Capital Projects Fund. The General Fund is the "operating" fund for the District. Profit and loss activities are reported within the proprietary funds as either an enterprise or internal service fund. Activities in which the District acts as a trustee or agent are recorded as fiduciary activities. Because these resources do not belong to the district, they are not included in the budget document or reported in the district-wide financial statements.

The grants included in the Financial Section are primarily entitlement grants or non-competitive grants (provided on the basis of 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.

Revenues and expenditures in prior years (labeled as Actuals in the following tables), may not balance. When revenues exceed expenditures, an increase in unassigned fund balance is generated, which is not reflected in the tables on the following pages. However, for budgeted years (FY 2019 & FY 2020), revenues and expenditures must balance; therefore any use of fund balance is shown. Appropriation from fund balance shown in prior years is mainly reflective of grant funded carry over and capital improvement project funding from both the State and the District.

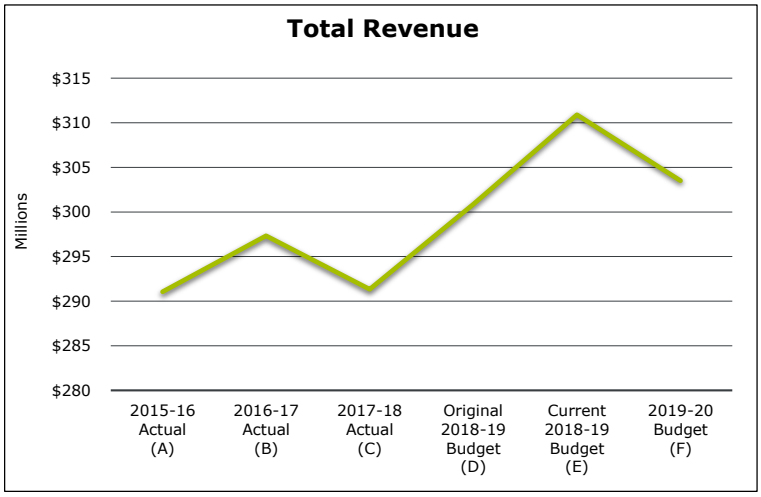
The District is projecting a decrease in revenue of approximately $7.4 million, or 2%. This reduction is mainly the result of lowered grant funding available from the State. Historically, the District has bridged its budget deficit in the General Fund by utilizing a portion of fund balance. In FY 2020, the District is budgeting for an appropriation from fund balance of $2,500,000. The District has historically funded its capital improvement projects fund with a board-approved transfer from fund balance. As fund balance is reduced, so is the ability of the District to continue to fund capital improvements. While State funding is showing a decrease, there is an increase ($2.2 million) in the TRS and PERS "on-behalf" pass through funding from the State. Additionally, the District is experiencing a 5% reduction in federal revenue as many legislative and federal grants are expiring.

Anticipated General Fund revenue of $256,009,433 makes up 84.25% of the $303,496,638 total revenue for all District funds. Special revenues make up an estimated 13.5%, the District's Debt Service and Proprietary Funds make up 1.25%, and the Capital Projects Fund makes up the remaining 1%.

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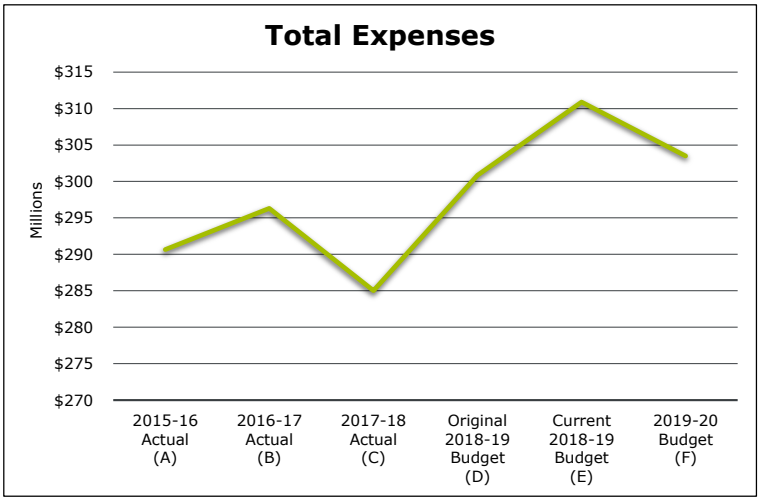
Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 58,374,918	$ 60,665,932	$ 2,291,014	4%
Food Services	988,311	1,082,564	1,073,557	1,134,721	1,240,548	999,897	(240,651)	-19%
Local	699,698	685,839	516,669	455,000	455,000	455,000	-	0%
Other Local Reimbursements	6,450,183	5,089,395	1,118,185	585,972	3,516,733	961,538	(2,555,195)	-73%
Total Revenue From Local Sources	**60,804,133**	**62,699,098**	**58,549,711**	**60,574,608**	**63,587,199**	**63,082,367**	**(504,832)**	**-1%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 163,573,689	$ 169,628,235	$ 169,972,248	$ 168,267,216	$ 169,485,342	$ 169,608,005	$ 122,663	0%
School Improvement	517,671	531,101	537,159	537,776	541,059	543,705	2,646	0%
TRS On-Behalf	16,045,044	14,735,551	14,396,752	15,631,302	15,631,302	17,468,431	1,837,129	12%
PERS On-Behalf	1,875,047	1,507,427	1,047,303	1,947,692	1,947,692	2,328,195	380,503	20%
Other State Revenue	19,005,529	16,588,444	17,888,409	20,087,691	20,440,573	17,234,213	(3,206,360)	-16%
Total Revenue From State Sources	**201,016,980**	**202,990,758**	**203,841,871**	**206,471,677**	**208,045,968**	**207,182,549**	**(863,419)**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 578,177	$ 635,561	$ 645,483	$ 618,768	$ 637,439	$ 654,102	$ 16,663	3%
E-Rate	2,437,337	1,349,403	1,280,412	1,283,263	1,283,263	1,337,557	54,294	4%
Medicaid Reimbursement	1,066,987	1,090,092	1,356,014	1,047,478	1,047,478	1,102,608	55,130	5%
AK & Other Intermediate Agencies	16,556,625	16,856,864	18,606,927	20,124,409	21,764,879	20,328,888	(1,435,991)	-7%
Total Revenue From Federal Sources	**20,639,126**	**19,931,922**	**21,888,836**	**23,073,918**	**24,733,059**	**23,423,155**	**(1,309,904)**	**-5%**
TOTAL REVENUE	**$ 282,460,239**	**$ 285,621,778**	**$ 284,280,417**	**$ 290,120,203**	**$ 296,366,226**	**$ 293,688,071**	**$ (2,678,155)**	**-1%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ 4,387,553	$ 6,508,407	$ 1,009,000	$ 6,052,679	$ 7,461,414	$ 5,858,566	$ (1,602,848)	-21%
Transfers from Other Funds	4,203,386	5,189,384	6,049,912	4,692,571	7,064,183	3,950,001	(3,114,182)	-44%
Total Appropriations & Transfers	**8,590,939**	**11,697,791**	**7,058,912**	**10,745,250**	**14,525,597**	**9,808,567**	**(4,717,030)**	**-32%**
GRAND TOTALS	**$ 291,051,178**	**$ 297,319,568**	**$ 291,339,330**	**$ 300,865,453**	**$ 310,891,823**	**$ 303,496,638**	**$ (7,395,185)**	**-2%**



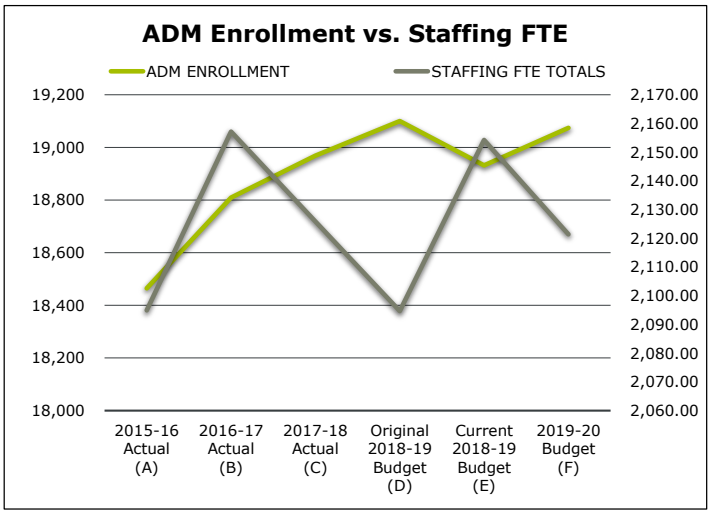
Fund: All Funds Expense Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 98,169,873	$ 100,915,841	$ 98,336,676	$ 100,358,320	$ 101,331,367	$ 103,347,002	$ 2,015,635	2%
320 Non-Certificated Salaries	40,680,977	42,413,546	39,897,387	41,436,626	$ 41,694,751	41,525,790	(168,961)	0%
360 Employee Benefits	78,232,890	81,357,526	79,420,173	84,886,289	$ 84,254,409	87,502,730	3,248,321	4%
Subtotal Personnel	**217,083,740**	**224,686,913**	**217,654,236**	**226,681,235**	**227,280,527**	**232,375,522**	**5,094,994**	**2%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	3,575,153	3,832,846	4,554,398	5,486,316	7,348,767	5,913,597	(1,435,170)	-20%
420 Staff Travel	775,185	893,435	607,177	814,686	920,213	701,577	(218,636)	-24%
425 Student Travel	814,714	981,389	892,587	831,257	1,103,771	819,168	(284,603)	-26%
430 Utilities	2,868,926	2,685,478	3,146,165	3,199,763	3,474,845	3,567,079	92,234	3%
435 Energy	5,556,362	6,787,333	5,791,862	7,232,212	6,007,714	7,262,283	1,254,569	21%
440 Purchased Services	27,118,029	27,688,318	26,276,165	28,143,880	29,918,444	27,287,009	(2,631,435)	-9%
445 Insurance & Bond Premiums	3,405,788	3,526,724	4,082,577	3,803,250	3,823,045	3,910,739	87,694	2%
450 Supplies & Materials	21,985,961	18,400,092	14,684,465	17,107,653	21,254,672	17,133,282	(4,121,390)	-19%
480 Tuition	40,273	25,391	116,308	108,245	12,061	11,971	(90)	-1%
490 Other Expenses	1,238,291	2,017,795	1,741,393	1,551,784	866,340	615,975	(250,365)	-29%
495 Indirect Cost	210,411	(16,375)	26,954	255,465	384,403	270,465	(113,938)	-30%
510 Equipment	3,298,862	909,356	564,233	1,864,134	3,007,705	1,622,641	(1,385,064)	-46%
520 Land Acquisition	-	40,238	79,632	-	-	-		
540 Capital Outlay	37,579	667,526	406,994	284,450	62,731	10,000	(52,731)	-84%
Subtotal Non Personnel	**70,925,534**	**68,439,545**	**62,970,909**	**70,683,095**	**78,184,712**	**69,125,786**	**(9,058,926)**	**-12%**
TOTAL EXPENSES	**288,009,273**	**293,126,458**	**280,625,145**	**297,364,330**	**305,465,239**	**301,501,308**	**(3,963,932)**	**-1%**
550 Transfers to Other Funds	2,646,100	3,192,212	4,392,849	3,501,123	5,426,584	1,995,330	(3,431,254)	-63%
GRAND TOTAL	**$ 290,655,373**	**$ 296,318,670**	**$ 285,017,994**	**$ 300,865,453**	**$ 310,891,823**	**$ 303,496,638**	**$ (7,395,186)**	**-2%**



Fund: All Funds Staffing Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	9.85	9.85	9.65	9.65	9.79	11.50	1.71	17%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	60.49	61.39	64.79	63.37	64.19	64.19	-	0%
Classroom Teacher	713.82	710.15	739.68	722.57	781.34	782.03	0.69	0%
SPED Teacher	175.21	185.21	186.31	192.81	218.56	212.56	(6.00)	-3%
Specialist - Schools	148.03	142.03	138.33	139.96	85.26	86.76	1.50	2%
Counselor	33.98	36.48	34.29	33.39	33.99	35.91	1.92	6%
Nurse	30.25	32.05	32.92	32.72	32.72	32.12	(0.60)	-2%
Specialist - Department	106.74	109.74	87.08	87.48	80.15	79.15	(1.00)	-1%
Certified Sub Total	**1,278.37**	**1,286.90**	**1,293.05**	**1,281.95**	**1,306.01**	**1,304.22**	**(1.78)**	**0%**
CLASSIFIED FTE								
Director	7.00	7.00	6.25	6.25	6.25	6.25	-	0%
Supervisor	31.00	31.50	34.00	34.00	38.50	37.50	(1.00)	-3%
Instructional Aides	321.18	353.71	352.10	327.34	391.20	366.57	(24.63)	-6%
Support Staff	231.99	245.89	217.50	221.13	226.81	226.71	(0.10)	0%
Custodial Staff	113.98	119.11	102.23	102.23	105.60	103.60	(2.00)	-2%
Specialist - Department	111.38	113.06	120.79	121.79	79.88	76.50	(3.38)	-4%
Classified Sub Total	**816.53**	**870.26**	**832.87**	**812.73**	**848.24**	**817.14**	**(31.10)**	**-4%**
STAFFING FTE TOTALS	**2,094.90**	**2,157.16**	**2,125.92**	**2,094.68**	**2,154.25**	**2,121.36**	**(32.88)**	**-2%**



GENERAL FUND OVERVIEW

Funding Sources

The Mat-Su Borough School District (District) is financially dependent upon funding from the Matanuska-Susitna Borough (Borough) and the State of Alaska. The District plans to receive approximately 99% of its funding from these two governmental sources. For Fiscal Year 2019-2020 (FY 2020), it is estimated that the State of Alaska will contribute 74% of the District's General Fund revenue and the Borough will supply 25%. Other revenues consist of school fees, school generated funds, and federal reimbursements, which comprise 1% of the District's General Fund.

Presented within the General Fund, is $19.8 million in "on-behalf" payments from the State of Alaska for the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS). These contributions are made by the State "on-behalf" of the District to the respective retirement systems. The District is required to record the contributions in the General Fund as an accounting entry increasing District revenues and expenses. Because no actual exchange of funds between the State and the District occurs with this transaction, this "on-behalf" is often excluded from financial tables.

Revenues are classified in the major categories shown to the right, with the majority of the District's funding coming from the State Foundation Funds.

The District's total General Fund revenue for the FY 2020 Adopted Budget is $256,009,433. This number represents a 0.38% increase from FY 2019. This budget is based on a 3.92% increase to the Borough's Local Contribution, no increase to the BSA within the State Foundation Formula, an increase in the "on-behalf" contribution of approximately $2.2 million, and no State one-time funds. There is also an additional use of $2.5 million of fund balance.

Including "on-behalf" payments, the total General Fund revenue within this Adopted Budget equates to an estimated per pupil funding amount of $13,422"on-behalf". The District's estimated per pupil funding amount for

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 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 and Maximum 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. No actual money is spent or received by the District.

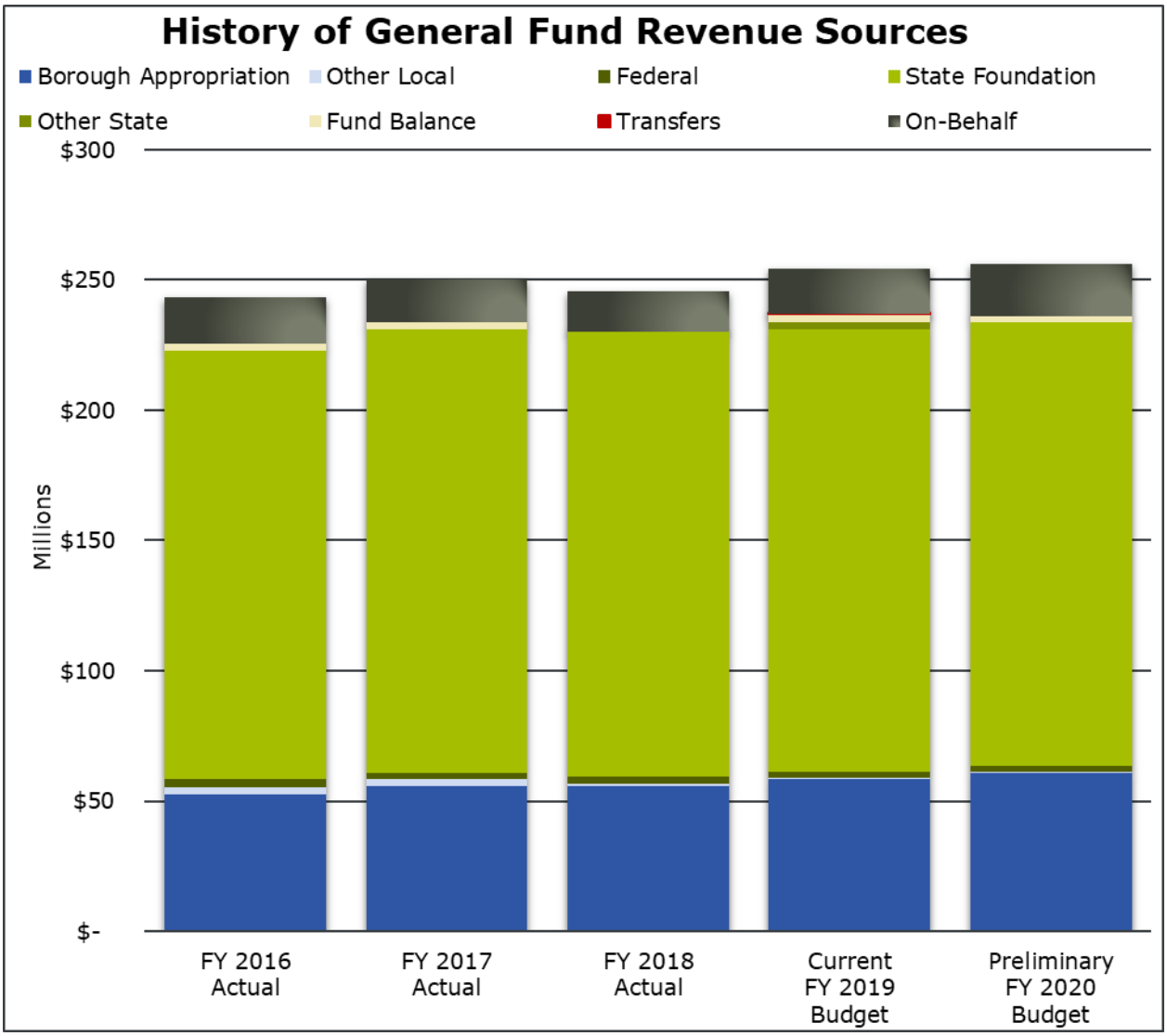
OTHER STATE REVENUE
State funding, including one-time funding, is given in addition to the State Foundation Formula that the Governor or Legislature has appropriated for educational use, including State Student Transportation & State Grants.

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

the General Fund is $12,384 excluding "on-behalf" payments, which is a difference of approximately $1,038. When "on-behalf" payments are excluded, there is an overall decrease of 0.53% in the proposed funding.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	Current FY 2019 Budget	Preliminary FY 2020 Budget
Borough Appropriation	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,374,918	**$ 60,665,932**
Other Local	2,497,500	2,540,585	961,998	455,000	**455,000**
Federal	3,504,324	2,439,495	2,636,426	2,330,741	**2,440,165**
State Foundation	164,091,360	170,159,336	170,509,407	170,026,401	**170,151,710**
Other State	-	-	116,433	2,739,812	**-**
On-Behalf	17,920,091	16,242,978	15,444,055	17,578,994	**19,796,626**
Total Revenue	**240,679,216**	**247,223,694**	**245,509,619**	**251,505,866**	**253,509,433**
Fund Balance	2,590,562	2,932,728	-	2,951,010	**2,500,000**
Transfers	-	-	-	33,248	**-**
	$ 243,269,778	**$ 250,156,422**	**$ 245,509,619**	**$ 254,490,124**	**$ 256,009,433**



State Revenue

The largest percentage of General Fund revenue comes to the District from the State of Alaska Foundation Formula Program. The formula 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 formula is driven by the average student count 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 five years, the Legislature has added a vocational education factor and has adjusted the calculation for the Minimum Required Local Contribution. 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, as such, carries through indefinitely until the law is changed or repealed.

In 2008, the Legislature enacted a multi-year funding plan with incremental increases to the BSA for a period of three years. Having a multi-year funding plan allowed districts to plan using known quantities instead of speculative assumptions. This allowed districts the ability to engage in financial planning, to enter into long-term bargaining agreements, and to keep pace with increasing costs. The three-year forward funding ended in FY 2011. Due to the fluctuation and uncertainty in the oil and gas industry, the primary source of Alaska's operating revenue; the State took a more conservative approach to funding education outside of the already established State Foundation Formula with a series of one-time funding allocations from FY 2012 through FY 2015.

In FY 2015, the Legislature passed another three-year increase in the BSA with the adoption of HB278. The first year, FY 2015, 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 2016's BSA amount $5,880 and FY 2017's BSA amount $5,930. That rate of $5,930 has been maintained through FY 2020.

The Governor's Revised Budget, released February 13, 2019, included major reductions to education by underfunding the BSA by an estimated $1,050, and removing the $30 million in one-time grants as laid out in Senate Bill 142. The loss in State Foundation Funds to the District with the underfunding of the BSA totals approximately $39 million. The $30 million one-time grant was to be allocated based on the average daily membership for each district as adjusted under AS 14.17.410(b)(1)(A)-(D). The additional State revenue that had been anticipated for the District totaled approximately $3.97 million.

With major education funding reductions proposed by the Governor, the Legislature pointed to previous action taken in 2018 to appropriate two years of funding for public schools. 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 the Foundation Formula.

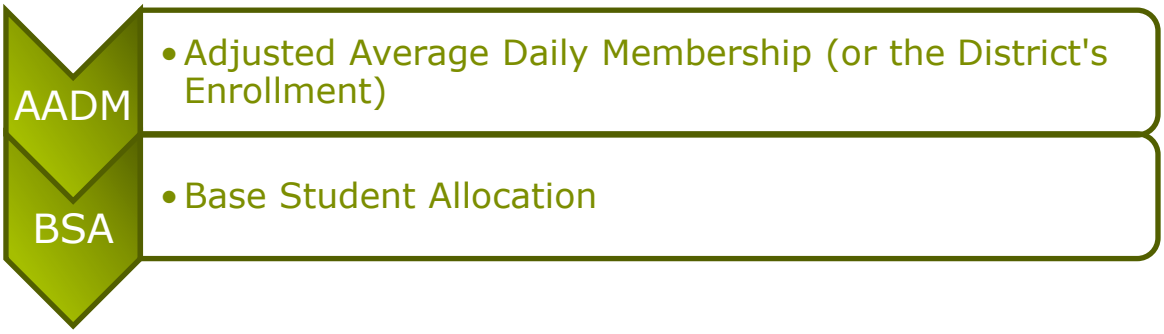
During the session, the Governor repeatedly urged the Legislature to include an education appropriation in the budget to avoid funding delays to schools. The Legislature did not oblige and contended that the Governor did not have the right to veto funds that were appropriated and signed into law by a previous administration.

On Tuesday, July 16, the Alaska Legislature filed a lawsuit in the Superior Court in Juneau against the Governor for not sending the first monthly payment to school districts. Both parties filed a joint motion requesting the court to order monthly payments to continue amid the lawsuit.

The lawsuit is centered on a constitutional question that seeks to establish the difference between an actual appropriation of funds versus the future dedication of funds.

The Foundation Formula
The State of Alaska utilizes a Foundation Formula, providing for an adjusted enrollment figure that is then multiplied by the State's Base Student Allocation (BSA).

The State Foundation Formula is made up of two parts:



OCTOBER 2019						
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			

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. An accurate enrollment count during this time frame is imperative, as over half of the District's Revenue is determined by student enrollment.

After the ADM is calculated, that number is then utilized to find the Adjusted Average Daily Membership or AADM. There are six steps in the Student Based Formula in calculating the AADM:

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

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 greater amount of funds to those schools with a lower ADM, which accounts for the higher per pupil facility and administrative overhead 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	19,074.00	Projected Enrollment
	- 2,137.00	Correspondence Projection
	16,937.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,937.00, the new AADM becomes **19,521.22**. 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 as 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	19,521.22	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,366.49	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 **20,887.71**. 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 factored 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	20,887.71	AADM from Step 2
	x 0.20	Special Needs Factor
	4,177.54	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 **25,065.25**. 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 & Technical Education Factor is 1.5%.

STEP 4	25,065.25	AADM from Step 3
	x 0.015	Vocational Education Factor
	375.98	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 **25,441.23**. This number will be added to the calculations from Steps 5 and 6.

Step Five - Intensive Services Funding
A school district receives funding for intensive special education for those students who are enrolled on the last day of the 20-day count and 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 Educational Factor.

STEP 5	509.00	Intensive Needs Projection
	X 13.00	Intensive Needs Factor
	6,617.00	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 **32,058.23**. 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	2,137.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	1,923.30	Correspondence Adjustment to be added to the AADM

After applying the Correspondence Factor to the AADM from Step 5, the new AADM becomes **33,981.53**. This number is the District's total **Adjusted ADM (AADM)**. This number will be used for FY 2020 to represent the District throughout the rest of the State Foundation Formula calculations.

Step Seven - Calculating Basic Need
Now that the AADM has been determined, the rest of the Foundation Formula can be calculated. AADM is now taken and multiplied by the Base Student Allocation (BSA). Given all other variables, Basic Need 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	33,981.53	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$201,510,444.00	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 mil tax levy option. The calculations are as follows:

The Lesser of:

$200,533,743.00 Prior Year ACTUAL Basic Need		$12,038,657,130.00 Tax Base (2018)
x 0.45	**OR**	x 0.00265 Mill Rate Factor
$ 90,240,184.00		**$ 31,902,441.00**

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

STEP 9	$201,510,444.00	Basic Need (Step 7)
	-$ 31,902,441.00	Minimum Required Local Contribution (Step 8)
	$169,608,003.00	**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 is received by the District for the State Foundation Formula.

STEP 10	33,981.53	District's Total AADM (Step 6)
	X$ 16.00	Quality Schools Funding Factor
	$543,705.00	**Quality Schools Funding Adjustment**
	$169,608,003.00	State Foundation Entitlement (Step 9)
	+$ 543,705.00	Quality Schools Funding Adjustment
	$170,151,708.00	**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 mils tax levy **OR** 23% of projected Basic Need added to the Minimum Required Local Contribution. For the District, the Maximum Allowable Local Contribution would be $78,249,843. The calculations are as follows:

The Greater of:

$12,038,657,130.00 Tax Base (2018)
x 0.002 Mill Rate Factor
$ 24,077,314.00

OR

$201,510,444.00 Basic Need
x 0.23 23% of Basic Need
$ 46,347,402.00
+$ 31,902,441.00 Minimum Required Local
$78,249,843.00

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

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 & 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.

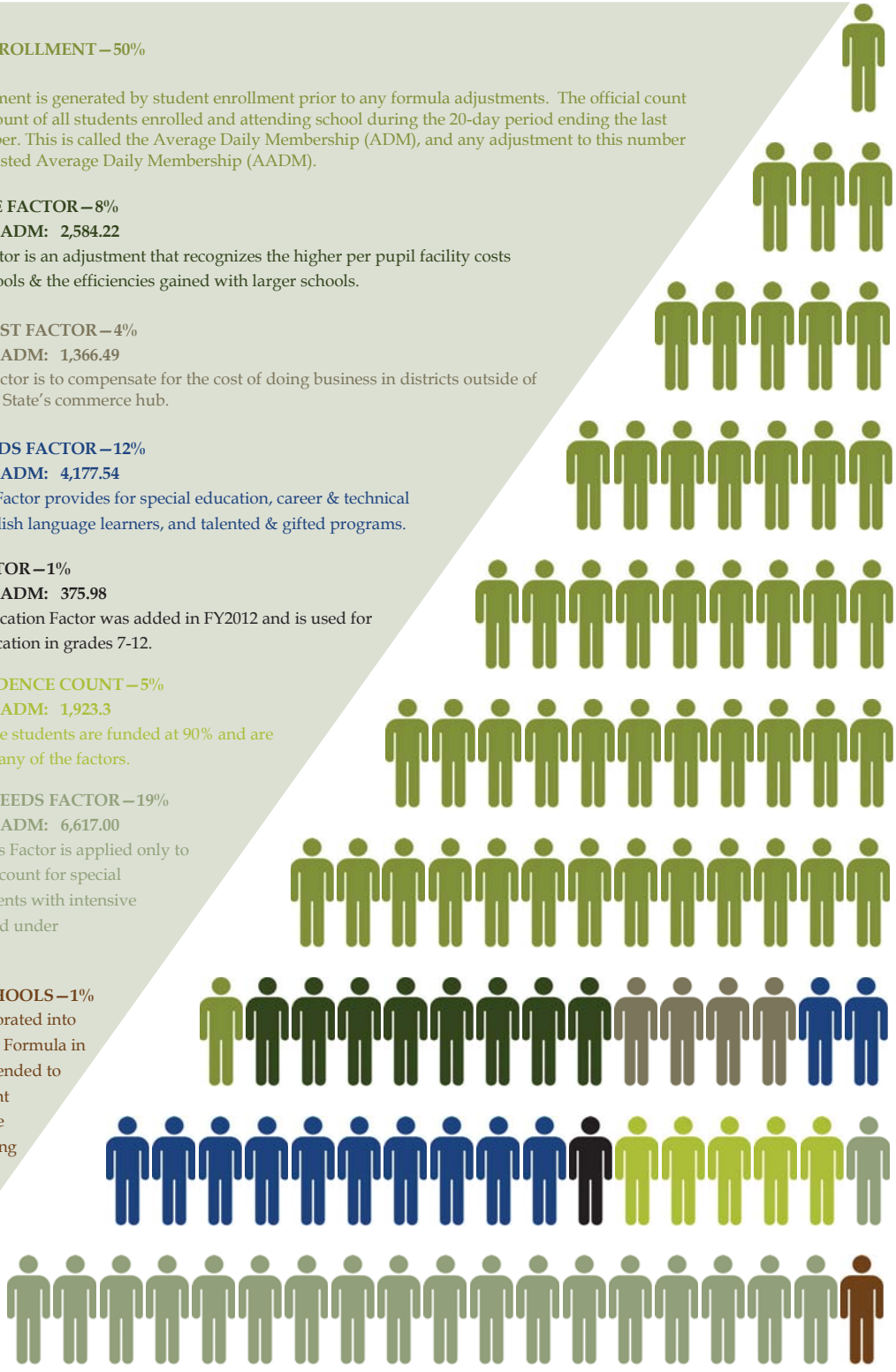
SPECIAL NEEDS FACTOR—12%
Adjustment to ADM: 4,177.54
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.

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.



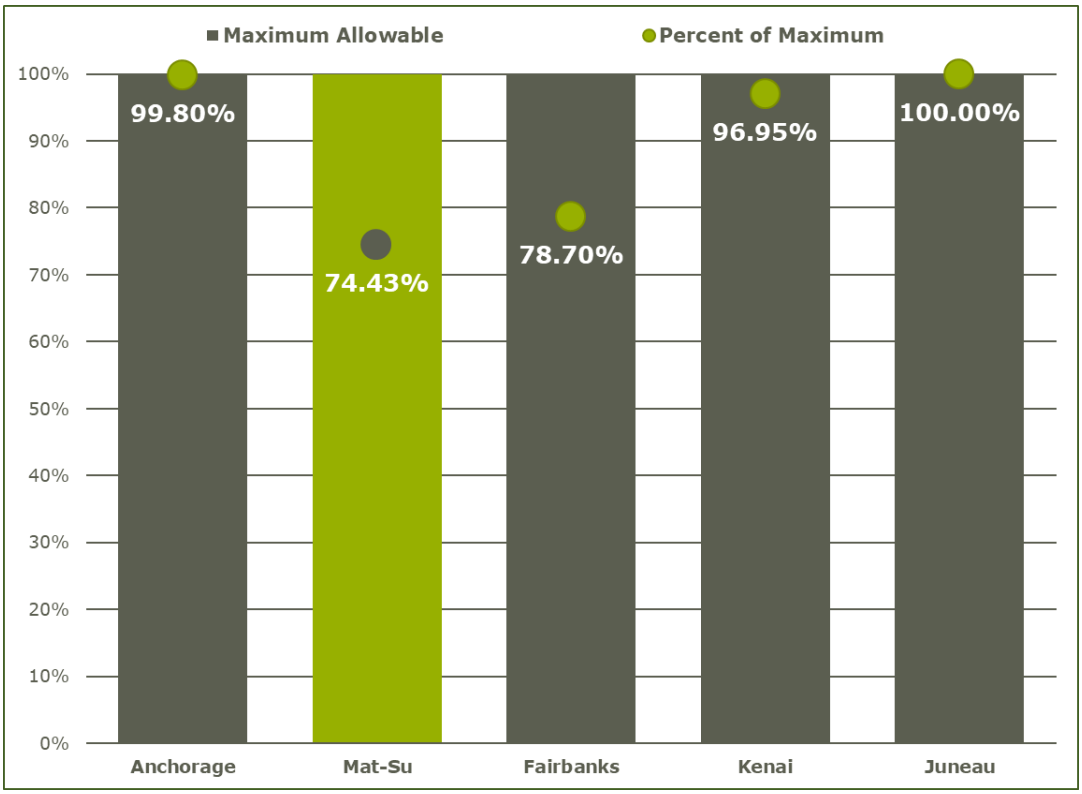
Local Revenue

The District is a component unit of the Borough and has no taxing authority. The Borough is primarily dependent upon property tax revenue to finance its operations and debt obligations. The Borough levies property tax on real and personal property, and supports approximately 25% of the District's General Fund revenues with these taxes.

On April 27, 2018, the Borough adopted MSB Ordinance 18-014, which provided local education funding tied to 6.30 mills of the Boroughs tax base for the next five years. This change ties local education funding to the growing tax base, which should correlate to increased District enrollment/growth. The implementation of this long-term funding strategy allowed for continued sustainment of instructional initiatives, including the preservation of class size, and helps with rising operational costs.

The District has advocated for a local contribution that more closely aligns with the amounts of the other large school districts in the State, which when ranked by size are: Anchorage, Matanuska-Susitna, Fairbanks Northstar, Kenai Peninsula, and Juneau. One of the measurements the District uses to compare funding amounts is the percent each district funds to the maximum allowable amount allowed by State statute. With the linking of the Borough's contribution to the mill rate, the FY 2020 local appropriation is set to equal 78% of the maximum allowable.

The graph below shows a comparison of local contributions for the "Big 5" districts as a percent of maximum allowable funding for FY2018's audited financials.



For FY 2020, the District is budgeting a $2.91 million increase, making the District's total request $60,665,932 or a 3.92% increase over the prior year. This request is equivalent to an estimated 6.30 mills of the Borough's tax base. This increase is expected to help to more closely align the District's per pupil funding with the other "Big 5" districts.

	2015	2016	2017	2018	2019
Contribution to Education	**6.450**	**6.445**	**6.476**	**6.278**	**6.300**
Voter Approved Net Debt Service for School Bonds	1.190	1.330	1.258	1.210	0.994
Net Debt Service for all other Bonds	0.399	0.372	0.369	0.291	0.524
Borough Operations & Capital	0.733	0.447	0.461	1.023	2.513
Unfunded Mandates	0.890	1.390	1.420	1.530	-
Total Area Wide Mill Rate	**9.662**	**9.984**	**9.984**	**10.332**	**10.331**

The table above shows a five-year comparison of the millage rate for the Borough for FY 2015 though FY 2019, including the amount specified for education and education related debt service. While the total adopted millage rate for FY 2019 is estimated to increase by 0.669 mills (to 10.331) from FY 2015, the allocated millage for the Borough's contribution to education has been reduced by 0.150 mills over that same time period.

The Borough retains ownership of the District's buildings. As such, any related debt is managed by the Borough and is reflected in their financial reports. Per Alaska Statute 14.14.060, the Borough is responsible for all new construction and debt service. Twindly Bridge Charter School and Fronteras Spanish Immersion Charter School are the only buildings presented within the District's financial statements, because District operating funds supported the acquisition of those facilities.

Fund Balance

Fund balance, which is the "net worth" of the fund, and is defined as the difference between a fund's assets and liabilities, is divided into separate categories: committed, non-spendable, restricted, and unassigned. Non-spendable fund balance is the portion equal to the total unavailable financial assets such as inventories and items legally or contractually required to be maintained intact. Unassigned fund balance represents the residual portion of the General Fund. While not a revenue source, unassigned fund balance can be used in lieu of revenue. The categories of committed and restricted fund balance are resources restricted by the governing body and may only be utilized for a specific purpose.

At the end of both FY 2016 and FY 2017, the Districts General Fund expenditures exceeded revenues, requiring a use of fund balance. The District budgeted for the use of approximately $2.5 million in fund balance for FY 2020. This includes $2.4M in fund balance used for charter school and correspondence study purposes.

With declining revenue and increasing expenses, use of fund balance has played a vital role in allowing the District to maintain important instructional programs across the District. Historically, MSB Ordinance 11-071 mandated that 25% of the increase in the current year's unassigned fund balance lapse 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).

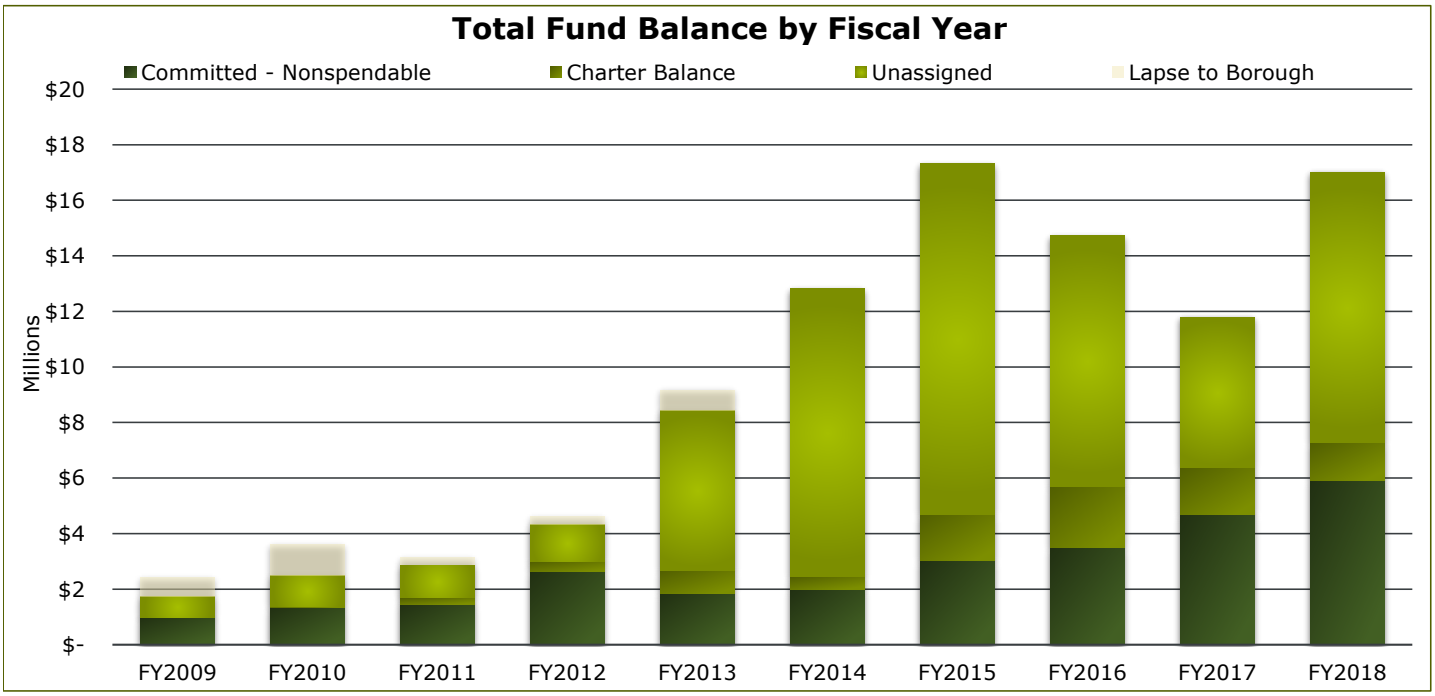
On June 19, 2018, the Borough Assembly voted to adopt MSB Ordinance 18-065, which allowed the District to carry over 100% of any unassigned fund balance at the end of the fiscal year. This ordinance repealed any lapse payment and encumbrance requirements previously in place, allowing the District to maintain its fund balance without limitation other than the 10% of total expenditures limit as defined by the State of Alaska under AS

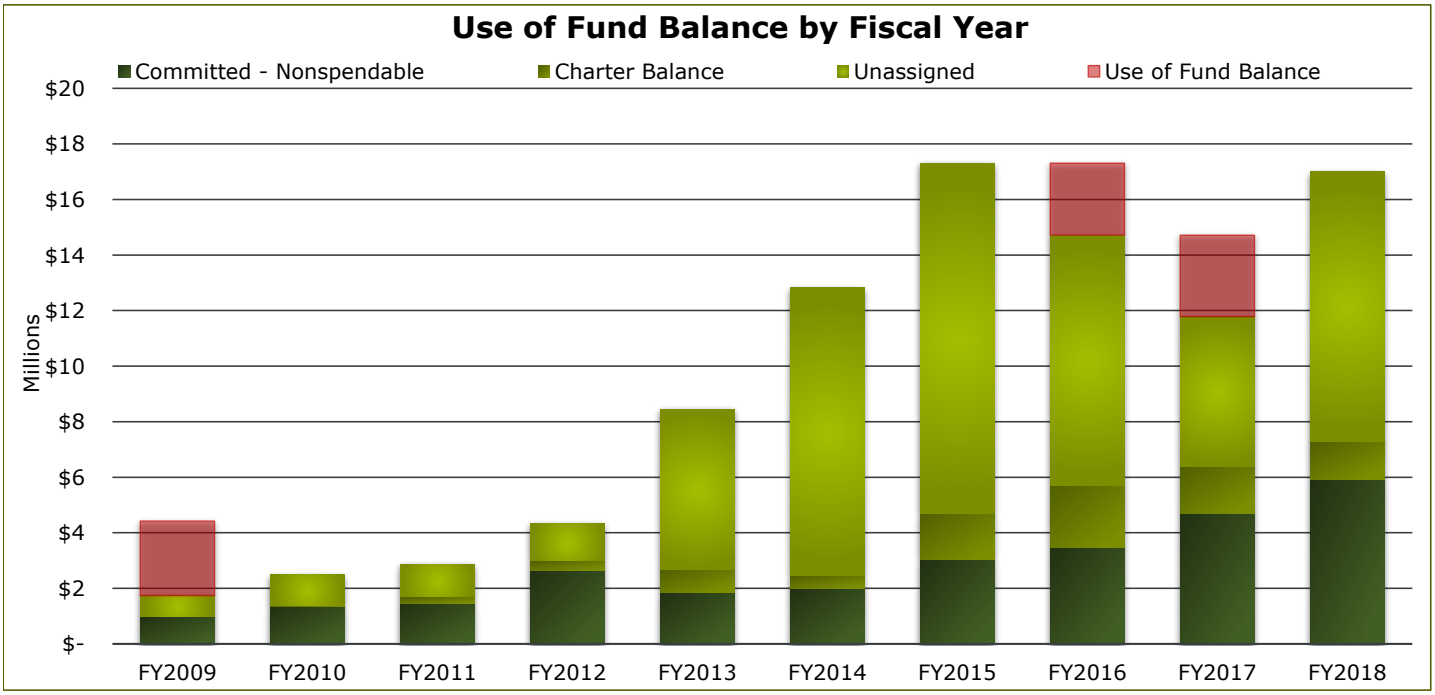
14.17.505(a). At FY 2018 year-end, the District's unassigned fund balance was $11.1 million, well below the State threshold.

Prior to FY 2016, the District had experienced growing reserves form an excess of revenues over expenditures. General Fund unassigned fund balance reached its highest amount of $14.7M in FY 2015. As stated above, in FY 2016 and FY 2017, the District's expenditures exceeded revenues resulting in a use of 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. In FY 2018, the District experienced an increase of $5.2M in unassigned fund balance by implementing spending and hiring freezes in the latter part of the year. Similar to FY 2016 and 2017, the District does not anticipate generating an increase in unassigned fund balance for FY 2020, and has allocated $2.5M to cover the shortfall in estimated revenues and expenses. Fund balance is a critical component of long-term planning. If faced with a projected deficit without adequate levels of fund balance, the District would need to look to reducing expenses through the elimination of programs and/or staffing allocations through the PTR.

The table and the charts on the following page outline the historical changes to the District's General Fund fund balance.

	Committed & Nonspendable	Charter Balance	Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
FY2009	989,920	-	747,819	**1,737,739**	699,745	2,688,282
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**	-	-





OTHER POSTEMPLOYMENT BENEFIT 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 other than 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 comprehensive annual financial reports that include financial statements and other required supplemental information. 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 generally 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 this 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 employees 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 requires 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 and healthcare liability 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. Additionally, the GASB Rate disregards all future Medicare Part D payments. For FY 2017, the calculation uses an 8.00% pension discount rate and a 4.3% healthcare discount rate for PERS and 4.43% for TRS. 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, 2018 were determined in the June 30, 2015 actuarial valuation.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate	GASB Rate
Pension	17.12%	21.90%	3.01%	29.07%
Postemployment Healthcare	4.88%	3.11%	0.00%	66.85%
Total PERS Contribution Rates	**22.00%**	**25.01%**	**3.01%**	**95.92%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate	GASB Rate
Pension	8.40%	24.19%	14.22%	37.86%
Postemployment Healthcare	4.16%	2.59%	0.00%	64.72%
Total TRS Contribution Rates	**12.56%**	**26.78%**	**14.22%**	**102.58%**

In 2018, the District was credited with the following contributions to the pension plans:

PERS	District FY17 Measurement Period	District FY18
Employer Contributions (including DBUL)	3,594,967	3,832,125
Nonemployer Contributions (On-Behalf)	1,507,427	1,047,303
Total PERS Contributions	**$ 5,102,394**	**$ 4,879,428**

TRS	District FY17 Measurement Period	District FY18
Employer Contributions (including DBUL)	4,891,948	5,272,973
Nonemployer Contributions (On-Behalf)	14,735,551	14,396,752
Total TRS Contributions	**$ 19,627,499**	**$ 19,669,725**

In addition, employee contributions to the Plan totaled $4,953,590 during the District fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At June 30, 2018, 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 of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District were as follows:

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	56,692,527	95,109,945
State's Proportionate Share	21,123,351	165,981,415
Total NPL for District Associated Costs	**$ 77,815,878**	**$ 261,091,360**

The total pension liabilities for the June 30, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 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, 2017 for PERS was 1.0967%, which was a decrease of 0.1669%, from its proportion as of the prior measurement date. 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, 2018, the District recognized pension expense of ($152,370) for PERS and $3,847,294 for TRS. In addition, the District recognized "on-behalf" revenue from the State of Alaska in the amounts of $1,676,592 and $13,487,475 for PERS and TRS, respectively. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(2,605,507)
Changes in Assumptions	-	-
Net Difference of Projected & Actual Earnings of Plan Investments	5,869,114	-
Changes in Assumptions to District Contributions & Proportionate Share	730,282	(15,127,548)
District Contributions subsequent to the Measurement Date	9,105,098	-
Total Deferred Flow of Pension Related Resources	**$ 15,704,494**	**$ (17,733,055)**

The $9,105,098 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, 2019. 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	
2019	$ (16,113,494)
2020	5,508,019.00
2021	2,600,091.00
2022	(3,128,275.00)
2023	-
Thereafter	-

Actuarial Assumptions
The total pension liability for the measurement period ended June 30, 2017 (District fiscal year 2018) was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2017. The actuarial assumptions used in the June 30, 2016 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 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 2017 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 rates for teachers, 60% of male and 65% of

female for all others. Deaths are assumed to be non-occupational 85% of the time for teachers, 50% of the time for others.

- Post-termination – Based 94% of the male rates and 97% of the female rates for teachers, 96% for all others, 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 females.

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 by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table (note that the rates shown below exclude the inflation component).

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Broad Domestic Equity	26%	8.83%
Global ex-US Equity	22%	7.79%
Intermediate Treasuries	13%	1.29%
Opportunistic	5%	4.76%
Real Assests	17%	4.94%
Absolute Return	7%	4.76%
Privacy Equity	9%	12.02%
Cash Equivalents	1%	0.63%

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 State contributions will continue to follow the current funding policy, which meets 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 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate.

	Proportional Share	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
PERS	1.097%	74,470,865	56,692,527	41,679,406
TRS	4.693%	134,069,171	95,109,945	62,379,962

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' 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 Alaska Retirement Management 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.

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, 2018, 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, 2018 were $953,043 and $1,524,868, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2018 were $2,758,025 and $3,152,047, respectively.

Employer forfeiture funds are created when a non-vested or partially vested employee terminates employment from the PERS and/or TRS system. The forfeited amount is determined by the years of service with all system participating employers that the employee has worked in, either PERS or TRS. Forfeitures are applied against the defined contribution required employer match. Forfeitures balances available for the District to reduce future match totaled $534,269 and $416,456 for the years ended June 30, 2018 for TRS and PERS, respectively.

District contributions are recognized as pension expense/expenditures.

Defined Benefit Other Postemployment Benefit (OPEB) Plan
Defined Benefit OPEB
As part of its participation in the PERS and TRS DB Plans (Tiers I, II, III for PERS and Tiers I and II for TRS), which are cost-sharing multiple employer plans, the District participates in the Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD). The ARHCT is self-funded and provides major medical coverage to retirees of the DB Plans. Benefits vary by Tier level. The RMP 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.

Employer Contribution Rates
The District is required to contribute 8.75% of covered payroll into the PERS OPEB plan and 5.55% of covered payroll into the TRS OPEB plan. Employees do not contribute.

In 2018, the District was credited with the following contributions to the OPEB plans:

PERS	District FY17 Measurement Period	District FY18
Employer Contributions	1,937,207	1,314,898
Nonemployer Contributions (On-Behalf)	-	-
Total PERS Contributions	**$ 1,937,207**	**$ 1,314,898**

TRS	District FY17 Measurement Period	District FY18
Employer Contributions	3,602,442	2,921,616
Nonemployer Contributions (On-Behalf)	-	-
Total TRS Contributions	**$ 3,602,442**	**$ 2,921,616**

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	9,264,516	8,604,759
District's Proportionate Share of NOL - RMP	91,137	(522,610)
District's Proportionate Share of NOL - ODD	(247,965)	(360,315)
State's Proportionate Share of NOL	3,454,993	15,091,607
Total Net OPEB Liabilities	**$ 12,562,681**	**$ 22,813,441**

At June 30, 2018, 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, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 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	FY2016 Measurement Date	FY2017 Measurement Date	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	0.844560%	1.096710%	0.252150%
RMP	1.663730%	1.747590%	0.083860%
ODD	1.663730%	1.747590%	0.083860%

TRS	FY2016 Measurement Date	FY2017 Measurement Date	Change
District's Proportionate Share of Net OPEB Liabilities			
ARHCT	5.72356%	4.67820%	-1.04536%
RMP	10.58662%	11.02554%	0.43892%
ODD	10.58662%	11.02554%	0.43892%

As a result of its requirement to contribute to the Plan, the District recognized OPEB expense of $1,115,386 and $783,846 for PERS and TRS, respectively. In addition, the District recognized "on-behalf" revenue of $542,842 and $1,763,982 for PERS and TRS, respectively, for support provided by the State. At June 30, 2018, the District reported deferred outflows

of resources and deferred inflows of resources related to OPEB plans as shown in the table below.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference of Expected & Actual	-	(1,624,712)
Changes in Assumptions	-	-
Change in Benefits	-	-
Net Difference of Projected & Actual Earnings on OPEB Plan Investments	-	(7,704,504)
Changes in Assumptions to District Contributions & Proportionate Share	6,880	(1,731,121)
District Contributions subsequent to the Measurement Date	4,236,514	-
Total Deferred Flow of Resources Related to OPEB Plans	**$ 4,243,394**	**$ (11,060,337)**

The $4,236,514 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, 2019. 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	
2019	$ (4,051,095)
2020	(3,117,638)
2021	(1,930,824)
2022	(1,930,824)
2023	(4,698)
Thereafter	(18,378)

Actuarial Assumptions

The total OPEB liability for the measurement period ended June 30, 2017 (District fiscal year 2018) was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2017. The actuarial assumptions used in the June 30, 2016 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 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 2017 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%.

Healthcare Cost Trend Rates
- Pre-65 Medical: 8.8% grading down to 4.4%
- Post-65 Medical: 5.8% grading down to 4.0%
- Prescription Drug: 5.4% grading down to 4.0%

Mortality

- Pre-termination – Based on the 2010-2013 actual mortality experience, 68% of male and 60% of female post-termination rates for teachers, 60% of male and 65% of female for all others. Deaths are assumed to be non-occupational 85% of the time for teachers, 50% of the time for others.
- Post-termination – Based 94% of the male rates and 97% of the female rates for teachers, 96% for all others, 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 females.

Long-term Expected Rate of Return

The long-term expected rate of return on OPEB 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 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 are summarized in the following table (note that the rates shown below exclude the inflation component).

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Broad Domestic Equity	26%	8.83%
Global ex-US Equity	22%	7.79%
Intermediate Treasuries	13%	1.29%
Opportunistic	5%	4.76%
Real Assests	17%	4.94%
Absolute Return	7%	4.76%
Privacy Equity	9%	12.02%
Cash Equivalents	1%	0.63%

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 State contributions will continue to follow the current funding policy, which meets 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.

Discount Rate Sensitivity

The following presents the District's proportionate share of the net OPEB liabilities calculated using the discount rate of 8%, as well as what the District's proportionate share of the net OPEB liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-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	1.09671%	$ 19,827,041	$ 9,264,516	$ 379,987
RMP	1.74759%	426,953	91,137	(171,089)
ODD	1.74759%	(223,848)	(247,965)	(267,678)

TRS	Proportional Share	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
District's Proportionate Share of Net OPEB Liabilities				
ARHCT	4.67820%	$ 26,221,046	$ 8,604,759	$ (6,011,771)
RMP	11.02554%	224,039	(522,610)	(1,089,871)
ODD	11.02554%	(362,079)	(360,315)	(359,433)

Healthcare Cost Trend Rates Sensitivity

The following presents the District's proportionate share of the net OPEB liabilities calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liabilities would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-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	1.09671%	$ (1,027,692)	$ 9,264,516	$21,638,221
RMP	1.74759%	(225,596)	91,137	515,503
ODD	1.74759%	-	(247,965)	-

TRS	Proportional Share	1% Decrease	Current Discount Rate	1% Increase
	District's Proportionate Share of Net OPEB Liabilities			
ARHCT	4.67820%	$ (8,021,293)	$ 8,604,759	$ 28,824,466
RMP	11.02554%	(1,202,996)	(522,610)	418,529
ODD	11.02554%	-	(360,315)	-

Defined Contribution (DC) OPEB Plans

Defined Contribution Pension Plan participants (PERS Tier IV, and TRS Tier III) participate in the Occupational Death and Disability Plan (ODD), and the Retiree Medical Plan. Information on these plans is included in the comprehensive annual financial reports for the PERS and TRS plans noted above. These plans provide for death, disability, and post-employment health care benefits.

Employer Contribution Rates

Employees do not contribute to the DC OPEB plans. Employer contribution rates were as follows for the year ended June 30, 2018:

	PERS Tier IV	TRS Tier III
Retiree Medical Plan	1.03%	0.91%
Occupational Death & Disability Benefits	0.16%	0.00%
Total Contribution Rates	**1.19%**	**0.91%**

In addition, PERS and TRS defined contribution members also participate in the Health Reimbursement Arrangement. 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, 2017, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates $2,084 per year for each full-time employee, and $1.34 per hour for part-time employees for both PERS and TRS.

Annual Postemployment Healthcare Cost

In 2018, the District contributed $932,942 in DC OPEB costs to PERS and $1,255,748 in DC OPEB costs to TRS. These amounts have been recognized as expenditures.

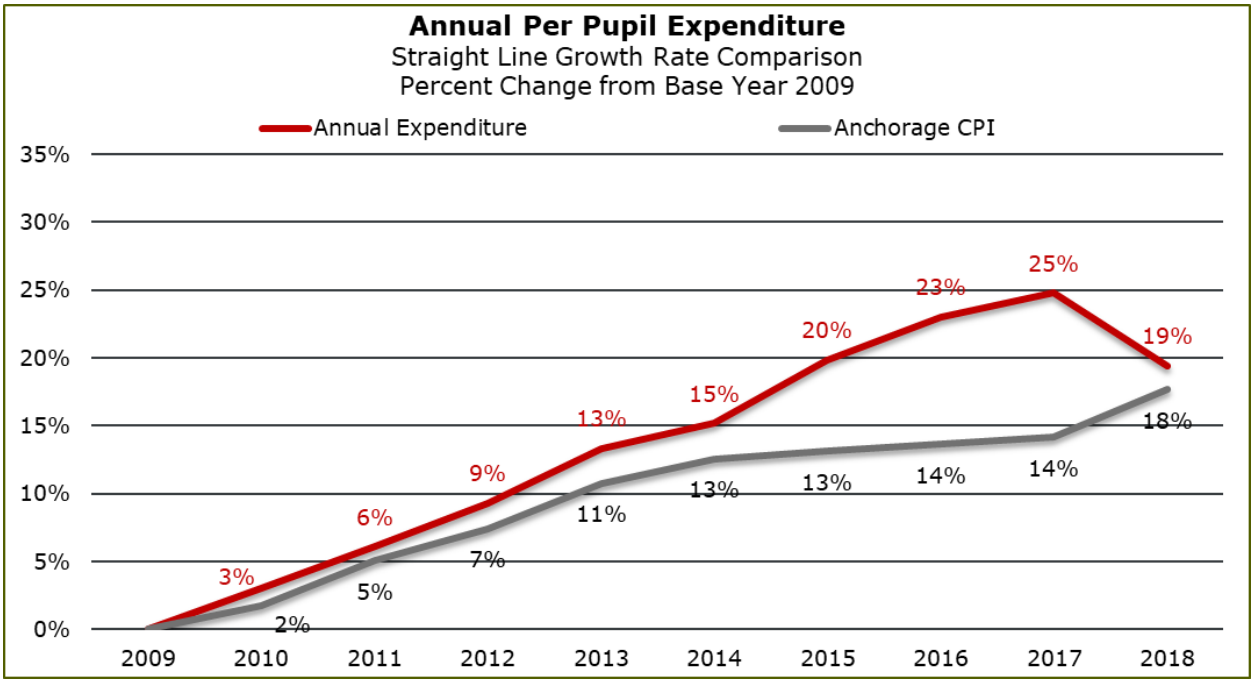
Historic Expenditure Trend Analysis by Major Object

Change in Enrollment 10 Year History		
Fiscal Year	**Enrollment**	**Change from Base**
2009	16,481	-
2010	16,663	182
2011	16,965	484
2012	17,338	857
2013	17,247	767
2014	17,477	996
2015	17,757	1,277
2016	18,465	1,984
2017	18,809	2,328
2018	18,968	2,487
2019	*18,932*	*2,451*

The preparation of the budget for the FY 2020 school year involved the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to inform 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, FY 2019 numbers have been excluded from the analysis as the financial audit has not yet been finalized.

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2009-2018) the District has grown by approximately 2,487 students. Since an increase to the number of students served 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 more accuracy.

The District also looks at the expenditure fluctuations in comparison to the change in the Anchorage consumer price index (CPI), in order to acknowledge the time value of money. The District has not attempted to match the Anchorage CPI, but uses this only as a performance measure.



The following pages contain a breakout of the District's audited expenditures by major object. These expenses represent categories that have been identified as primary cost drivers for the District.

Historic Expense Comparison by Major Object

Enrollments	16,480.83	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

Annual Expenditures

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
310 - Certificated Salaries	73,485,387	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
320 - Non-Certificated Salaries	20,177,701	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
360 - Employee Benefits	38,364,592	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
410 - Professional & Technical Services	2,325,548	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
420 - Staff Travel	416,636	402,821	440,641	592,771	578,784	602,347	745,110	506,556	608,819	409,176
425 - Student Travel	282,521	325,172	595,884	435,276	483,518	482,910	600,368	668,019	809,404	730,915
430 - Utility Services	1,094,811	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
435 - Energy	4,123,662	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
440 - Other Purchased Services	8,980,719	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
445 - Insurance Bonds & Premiums	1,166,563	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
450 - Supplies & Materials	9,032,231	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
500 - Equipment & Capital Outlay	1,701,488	400,985	992,047	848,129	278,550	161,674	456,119	1,192,977	1,017,343	822,426
	$ 161,151,859	$ 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

Per Pupil Expenditures

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
310 - Certificated Salaries	4,459	4,682	4,658	4,689	5,054	4,906	5,109	4,969	5,112	4,958
320 - Non-Certificated Salaries	1,224	1,443	1,522	1,518	1,554	1,746	1,807	1,808	1,929	1,782
360 - Employee Benefits	2,328	2,572	2,635	2,797	2,814	2,886	2,957	2,940	3,198	3,168
410 - Professional & Technical Services	141	119	119	96	108	115	143	145	160	199
420 - Staff Travel	25	24	26	34	34	34	42	27	32	22
425 - Student Travel	17	20	35	25	28	28	34	35	43	39
430 - Utility Services	66	65	57	79	80	91	108	123	140	142
435 - Energy	250	231	235	254	250	247	291	283	309	316
440 - Other Purchased Services	545	213	390	452	422	436	427	511	489	354
445 - Insurance Bonds & Premiums	71	75	79	85	92	93	102	122	100	105
450 - Supplies & Materials	548	602	557	609	631	652	674	686	532	551
500 - Equipment & Capital Outlay	103	24	58	49	16	9	26	63	54	43
	$ 9,778	$ 10,070	$ 10,372	$ 10,688	$ 11,083	$ 11,244	$ 11,720	$ 11,710	$ 12,098	$ 11,679

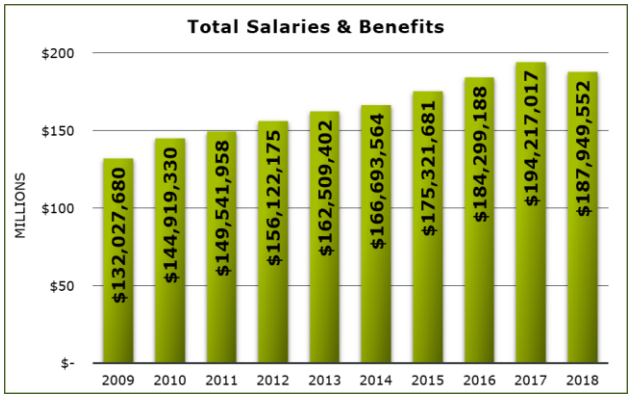
Total Change in Per Pupil from Base Year

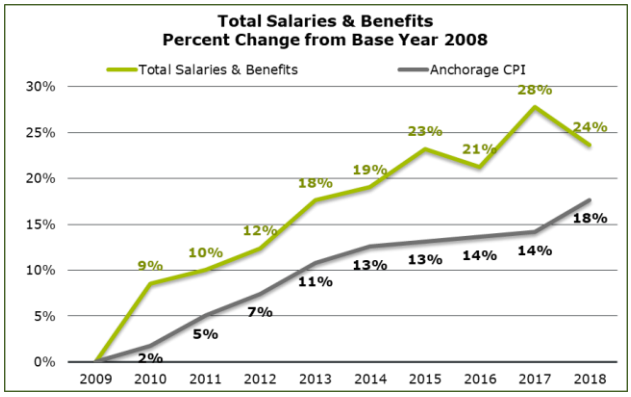
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
310 - Certificated Salaries	0.00%	4.99%	4.46%	5.17%	13.35%	10.03%	14.59%	11.43%	14.65%	11.19%
320 - Non-Certificated Salaries	0.00%	17.89%	24.32%	24.01%	26.95%	42.58%	47.62%	47.64%	57.57%	45.58%
360 - Employee Benefits	0.00%	10.49%	13.20%	20.17%	20.87%	23.99%	27.01%	26.29%	37.38%	36.11%
410 - Professional & Technical Services	0.00%	-15.34%	-15.46%	-32.04%	-23.30%	-18.38%	1.31%	2.60%	13.52%	40.91%
420 - Staff Travel	0.00%	-4.37%	2.75%	35.24%	32.74%	36.34%	65.98%	5.64%	26.96%	-14.67%
425 - Student Travel	0.00%	13.84%	104.90%	46.45%	63.54%	61.19%	97.23%	105.44%	148.92%	124.78%
430 - Utility Services	0.00%	-2.88%	-13.73%	19.61%	20.59%	36.44%	63.15%	84.99%	110.64%	114.19%
435 - Energy	0.00%	-7.64%	-6.13%	1.32%	0.11%	-1.38%	16.13%	13.15%	23.64%	26.27%
440 - Other Purchased Services	0.00%	-60.89%	-28.36%	-17.09%	-22.60%	-19.93%	-21.64%	-6.23%	-10.21%	-35.07%
445 - Insurance Bonds & Premiums	0.00%	6.10%	12.21%	20.14%	29.62%	31.33%	44.08%	71.99%	41.05%	48.44%
450 - Supplies & Materials	0.00%	9.85%	1.57%	11.15%	15.16%	19.02%	23.05%	25.16%	-2.90%	0.63%
500 - Equipment & Capital Outlay	0.00%	-76.69%	-43.36%	-52.62%	-84.36%	-91.04%	-75.12%	-39.08%	-48.05%	-58.00%

Salaries & Benefits

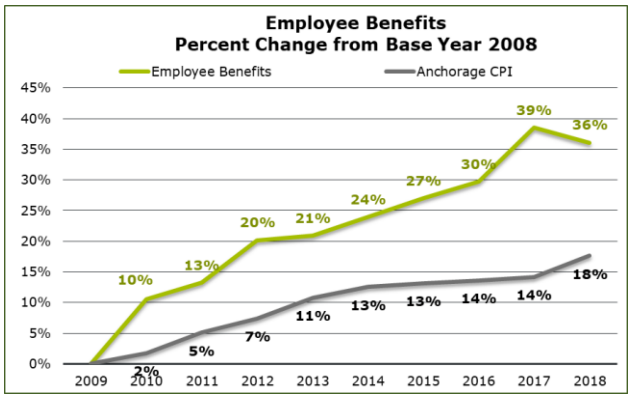
The District has negotiated agreements with four different bargaining units. These agreements cover salaries and benefits as well as other terms and conditions of employment. Salaries and benefits are broken into three major expenditure factors: certificated salaries, non-certificated salaries, and employee benefits, excluding State On-Behalf payments. Since these three factors encompass more than 80% of the District's total annual expenses, changes to these factors have a significant impact on the District's budget. Over the last decade, these costs have increased by 42%. However, when analyzed on a per pupil basis, the total increase is only 24% over the last decade. Factors that influence these objects 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
  - Mandatory Benefits
  - Increases as a Percentage of Total Salary Schedule Increases





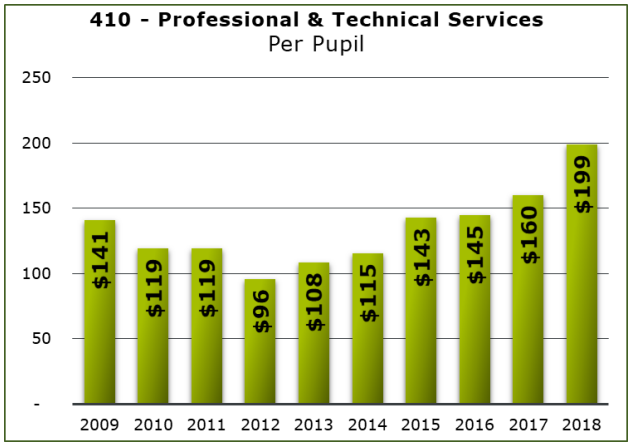
The largest contributor to the increase is the employee benefits. These costs have increased by a total of 36% on a per-pupil basis over the ten-year period. In the District, health insurance premiums have increased by 47% since FY 2009. The District has strived to contain these increases by including 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.



Professional & Technical Services

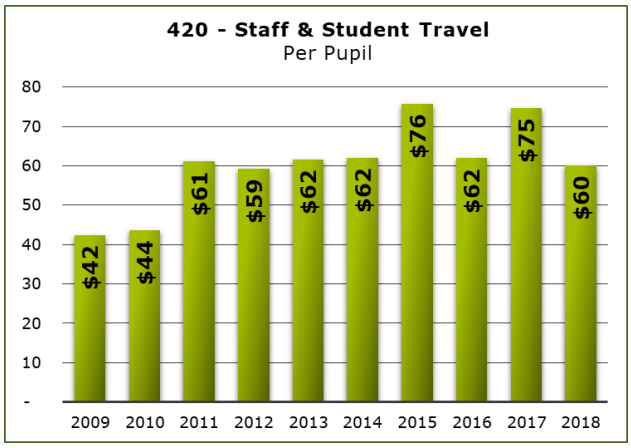
Professional and technical services depict a large variance year-over-year due to the availability of employees for related service provider positions for students with disabilities. While implementing strategies for recruitment, more difficult to fill jobs continue to be a cost driver within this category. Professional and technical services include:

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



Staff & Student Travel

Travel includes both staff and student travel; however, this does not include student transportation from home to school. Prior to FY 2009 the District's co-curricular travel was managed outside of the General Fund as part of the Pupil Transportation Fund, and those amounts were not reflected within the annual totals for FY 2008. Beginning in FY 2009, travel for student activities was recognized in the General Fund.



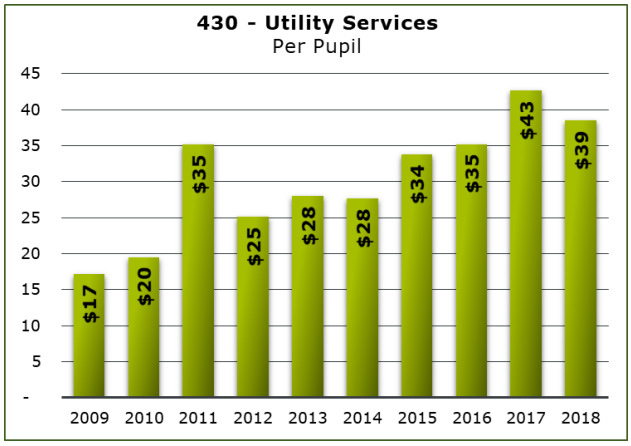
As the District has consolidated positions within schools, the number of employees who receive mileage reimbursements has grown, also increasing costs in this area. Major factors include:

- Staff Travel
- Contractual Mileage Reimbursements
- Increase to 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 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 was offset by additional revenue obtained through E-rate reimbursements. Utility services include:

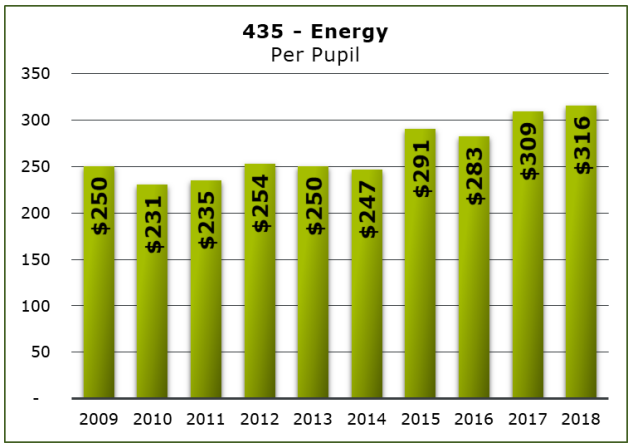
- Water & Sewer
- Garbage
- Communications



Energy

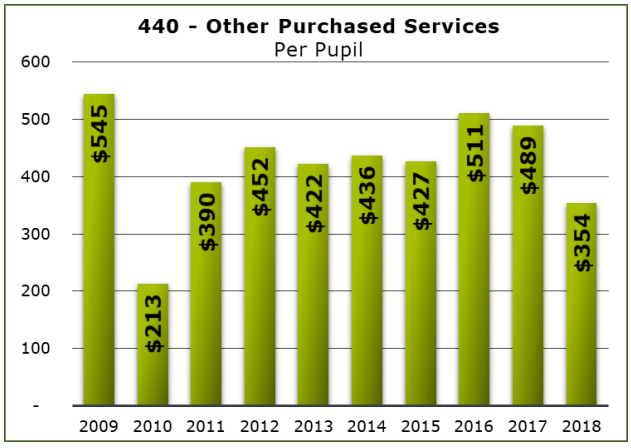
Energy is used to track expenses necessary to provide heat and power to District facilities. The overall increase in energy costs over the past decade equals approximately $2.3 million dollars. The per pupil amount for this object has increased by 26%, making this a significant cost driver for the District. 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 shows a significant decrease in expenses from FY 2009 to FY 2010. Prior to FY 2010, the District outsourced custodial services, which led to higher contract costs in 2009. In FY 2011, the District entered into two long-term lease agreements: Birchtree Charter and American Charter Academy. In FY 2011, a contract for Advance Path, a credit recovery program, was also added at three schools: Wasilla High, Valley Pathways, and American Charter. During this time, the District also renovated and remodeled Mat-Su Central's building. The District has continued to invest in additional instructional enhancements including technology-based programs, iTech Cyber Centers, and in collaboration with the University of Alaska, the Mat-Su Middle College. Other Purchased Services includes:



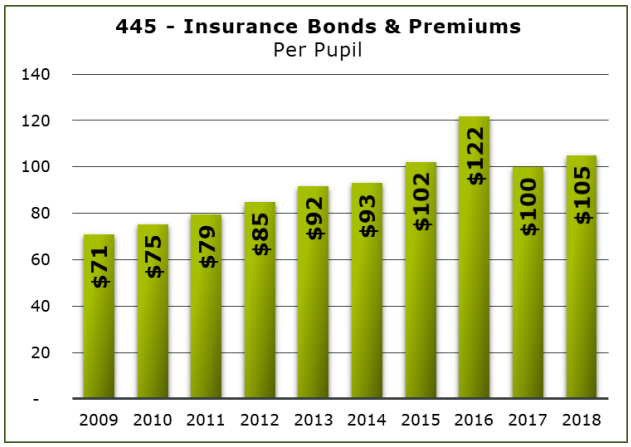
- Advertising Contracts

- 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 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 expense type. Insurance & bond premiums are driven by:

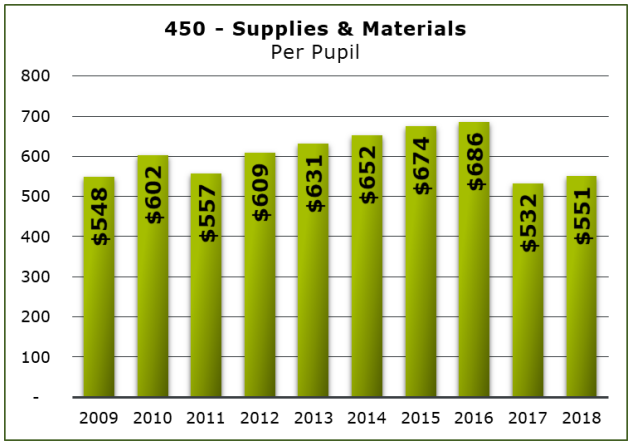
- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses



Supplies and Materials

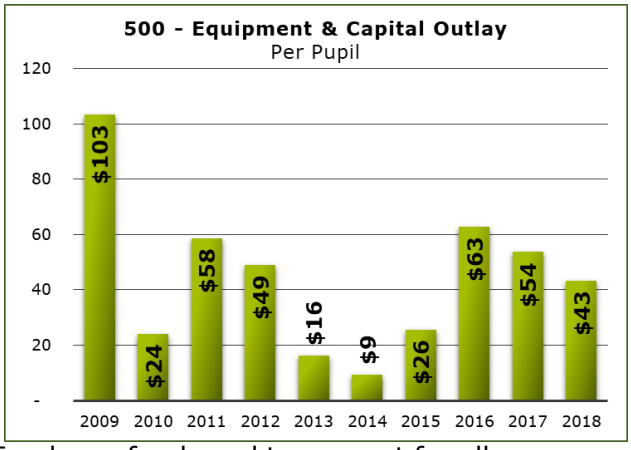
The District utilizes enrollment metrics to equitably allocate discretionary funds to the schools to help cover the costs of supplies and materials. This area has become a significant cost driver in recent years as the District has worked to increase the number of computer devices available to students and staff. This is also where all curriculum purchased for the District is allocated. Expenditures were reduced in FY 2017 based on decreased budgetary allocation and a year-end spending freeze. Supplies and materials includes:

- 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 any large capital improvement project, such as facility upgrades, systems software, or land acquisition payments. This expense is generally cyclical as equipment has a useful life greater than one year. In FY 2008, a fire destroyed much of Su-Valley High School. The increase depicted in the chart details the District's cost to replace equipment at that location.



CAPITAL IMPROVEMENT FUNDS

The State of Alaska defines a Capital Projects 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 Capital Project Funds.

The Mat-Su 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, 2018, the Mat-Su Borough's FY 2018 CAFR (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $31,912,374. 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 two funds to track these designated grants from the State Legislature; Funds 243, 244, 503, 504, and 505. Designated Legislative Grants are grants that are specified 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 funds. Due to the State's current fiscal climate, no requests were approved by the Legislature for FY 2019, or FY 2020.

Capital Improvements

In June 2010, the School Board established an internal Capital Improvement Projects Fund (CIP); 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 Operating Fund in years when the school district has excess funds, or the 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 of 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 as detailed earlier informs the prioritization of capital projects authorized within the CIP Fund.

The lists on the following page show all capital improvement projects by fund with their estimated completion dates. With the sunset of the 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	FY2020 BUDGET	ESTIMATED COMPLETION
244	**MSBSD LEGISLATIVE GRANTS DIRECT: LARGE**	**$ 60,114**	
	0808 - LEG NATIONAL MATH/SCIENCE	60,114	FY 2019
506	**BOND REIMBURSEMENT FUND**	**$ 4,885**	
	5572 - PW572 TNE BOILER REPLACEMENT	4,885	COMPLETE
540	**CAPITAL PROJECTS FUND (CIP)**	**$ 2,466,332**	
	0200 - CIP CARPET	112,731	FY 2020
	0204 - CIP ADA COMPLIA	193,352	FY 2020
	0208 - CIP DW IT UPGRDE	53,727	ONGOING
	0220 - CIP PARKING LOT REFRESH	68,587	ONGOING
	0221 - CIP CHARTER SCHOOL FF&E	53,295	ONGOING
	0222 - CIP EXTERIOR PAINT/CURB APPEAL	89,519	ONGOING
	0229 - CIP FENCING/SECURITY UPGRADE	134	COMPLETE
	0234 - CIP MCS SOFTWARE TECH REFRESH	22,275	ONGOING
	0263 - CIP PORTABLE RELOCATION	305,963	ONGOING
	0270 - CIP SAFETY UPGRADES PHASE	238,316	ONGOING
	0271 - CIP FLEET VEHICLE REFRESH	330,352	FY 2020
	0272 - CIP WMS CMPTR CODE/CMN SPACE	48,344	ONGOING
	0277 - CIP DW MECHANIC ELECTRIC & WATER FAC	268,438	ONGOING
	0278 - CIP DW COMM ROOM IMPROVEMENTS	12,105	ONGOING
	0282 - CIP CLASSROOM TECH REFRESH	5,568	ONGOING
	0286 - CIP STUDENT INFORMATION SYSTEM	83,207	ONGOING
	0287 - CIP DW ENERGY IMPROVEMENTS	164,787	ONGOING
	0288 - CIP DW LUNCH TABLES REFRESH	43,908	FY 2020
	0289 - CIP DW ENTRY AND RESTROOM IMPROV	88,473	FY 2020
	0293 - CIP FIRE/SECURITY CODE COMPLIANCE	175,606	ONGOING
	0294 - CIP TENNIS COURT REFRESH	7,645	COMPLETE
	0295 - CIP FURNISHING RENEWAL & REPLACEMENT	100,000	ONGOING
550	**DISASTER RELIEF FUND**	**$ 735,781**	
	0572 - DEBRIS REMOVAL	735	ONGOING
	0573 - EXTRA EXPEDITED SHIPPING	95,088	ONGOING
	0575 - DEMOLITION & CODE COMP. CONSTRUCTION	219	ONGOING
	0577 - PROFESSIONAL FEES	29,244	ONGOING
	0578 - EARTHQUAKE RECOVERY (OTHER)	607,862	ONGOING
	0579 - OUTDOOR ATHLETIC FIELDS & LANDSCAPING	905	ONGOING
	0580 - PRESERVATION OF PROPERTY	1,728	ONGOING

FINANCIAL STATEMENTS & TABLES

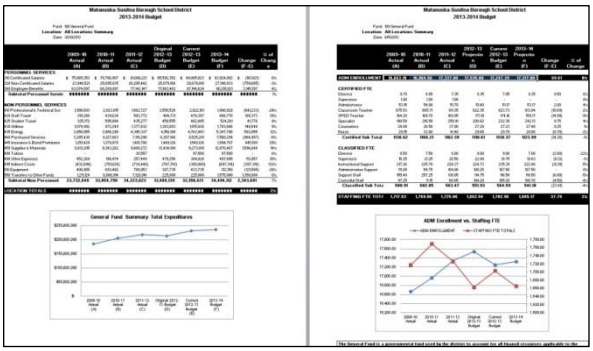
General Fund

The General Fund is used to track revenues and expenditures required for the day-to-day operation of the District. It is funded from federal, state, and local sources and 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"-Of Payments
- Historical Object Revenue Summary
- Historical Function Expenditure Summary with "on-behalf"-Of Payments
- Historical Function Expenditure Summary
- Historical Object Expenditure with "on-behalf"-Of 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 legally restricted to expenditures for specific purposes. These funds are contributions of cash or other assets from a government or organization. All funds are shown in Fund Summary format.

Funds included in this section are designated as non-competitive or entitlement grants. These funds are contributions of cash or other assets from a government or organization, and are only funds that the District considers to be on-going. A complete audited look of at the Districts historical governmental fund (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. All funds are shown in Fund Summary format.

- 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. All funds are shown in Fund Summary format.

- Summary
- Fund Detail

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

- Summary
- Fund Detail

Long-Term Forecasts

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

General Fund

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
011 - Borough Appropriation	52,665,941	55,841,300	55,841,300	*58,374,918*	**60,665,932**
044 - Facility Use Fees	154,728	152,155	137,590	*155,000*	**155,000**
046 - Other Local Reimbursement	544,970	533,684	379,079	*300,000*	**300,000**
050 - Other	1,797,802	1,854,746	445,329	-	**-**
051 - State Revenue	164,091,360	170,159,336	170,509,407	*170,026,401*	**170,151,710**
056 - TRS On-Behalf Payments	16,045,044	14,735,551	14,396,752	*15,631,302*	**17,468,431**
057 - PERS On-Behalf Payments	1,875,047	1,507,427	1,047,303	*1,947,692*	**2,328,195**
090 - Other State Revenue	-	-	116,433	*2,739,812*	**-**
150 - E-Rate	2,437,337	1,349,403	1,280,412	*1,283,263*	**1,337,557**
152 - Medicaid Reimbursement	1,066,987	1,090,092	1,356,014	*1,047,478*	**1,102,608**
Total Revenue	**$ 240,679,216**	**$ 247,223,694**	**$ 245,509,619**	***$ 251,505,866***	**$ 253,509,433**
015 - Appropriation from Fund Balance	2,590,562	2,932,728	-	*2,951,010*	**2,500,000**
250 - Transfers from Other Funds	-	-	-	*33,248*	**-**
Grand Total	**$ 243,269,778**	**$ 250,156,422**	**$ 245,509,619**	***$ 254,490,124***	**$ 256,009,433**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
011 - Borough Appropriation	52,665,941	55,841,300	55,841,300	*58,374,918*	**60,665,932**
044 - Facility Use Fees	154,728	152,155	137,590	*155,000*	**155,000**
046 - Other Local Reimbursement	544,970	533,684	379,079	*300,000*	**300,000**
050 - Other	1,797,802	1,854,746	445,329	-	**-**
051 - State Revenue	164,091,360	170,159,336	170,509,407	*170,026,401*	**170,151,710**
056 - TRS On-Behalf Payments	-	-	-	-	**-**
057 - PERS On-Behalf Payments	-	-	-	-	**-**
090 - Other State Revenue	-	-	116,433	*2,739,812*	**-**
150 - E-Rate	2,437,337	1,349,403	1,280,412	*1,283,263*	**1,337,557**
152 - Medicaid Reimbursement	1,066,987	1,090,092	1,356,014	*1,047,478*	**1,102,608**
Total Revenue	**$ 222,759,125**	**$ 230,980,716**	**$ 230,065,564**	**$ 233,926,872**	**$ 233,712,807**
015 - Appropriation from Fund Balance	2,590,562	2,932,728	-	*2,951,010*	**2,500,000**
250 - Transfers from Other Funds	-	-	-	*33,248*	**-**
Grand Total	**$ 225,349,687**	**$ 233,913,444**	**$ 230,065,564**	**$ 236,911,130**	**$ 236,212,807**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
100 - Instruction	102,766,001	104,833,810	101,794,578	*109,255,235*	**109,349,060**
200 - Special Education Instruction	36,142,304	40,109,476	39,081,449	*39,498,904*	**40,681,117**
220 - Special Education Support Services	14,770,451	15,820,580	16,060,550	*16,934,795*	**17,259,751**
300 - Support Services - Students	9,446,012	10,045,393	8,995,374	*9,096,888*	**9,706,498**
350 - Support Services - Instruction	10,384,382	10,129,465	8,970,031	*11,198,787*	**11,336,621**
400 - School Administration	9,668,211	9,973,301	9,829,034	*10,111,570*	**10,187,292**
450 - School Admin. Support	10,699,171	11,344,458	10,522,280	*10,584,454*	**10,658,183**
510 - District Administration	1,839,404	1,827,810	1,531,827	*1,321,097*	**1,307,923**
550 - District Admin. Support	14,606,843	12,094,122	10,970,020	*12,027,813*	**12,175,070**
600 - Operations & Maintenance	25,812,703	25,805,958	24,128,328	*25,138,431*	**27,413,206**
700 - Student Activities	3,534,412	3,763,633	3,609,356	*3,901,367*	**3,939,382**
760 - Student Transportation	786,645	809,345	-	-	**-**
780 - Community Services	-	-	549	*2,500*	**-**
790 - Food Services	6,748	6,859	-	-	**-**
880 - Capital Improvement Projects	160,391	400,000	444,271	-	**-**
Total Expenses	**$ 240,623,678**	**$ 246,964,210**	**$ 235,937,647**	***$ 249,071,840***	**$ 254,014,103**
900 - Other Financing Uses	2,646,100	3,192,212	4,361,620	*5,418,289*	**1,995,330**
Grand Total	**$ 243,269,778**	**$ 250,156,422**	**$ 240,299,267**	***$ 254,490,129***	**$ 256,009,433**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
100 - Instruction	93,122,542	96,089,354	93,298,526	*99,752,529*	**98,713,898**
200 - Special Education Instruction	33,452,701	37,597,438	36,664,727	*36,469,581*	**37,477,539**
220 - Special Education Support Services	13,567,011	14,684,682	14,903,779	*15,664,926*	**15,804,428**
300 - Support Services - Students	8,386,046	9,057,157	8,168,632	*8,313,480*	**8,768,663**
350 - Support Services - Instruction	9,469,098	9,367,826	8,295,454	*10,633,625*	**10,573,544**
400 - School Administration	8,586,096	8,978,961	8,827,107	*9,084,989*	**9,008,709**
450 - School Admin. Support	10,414,190	11,112,699	10,360,658	*10,262,400*	**10,287,175**
510 - District Administration	1,700,511	1,708,358	1,450,628	*1,254,899*	**1,231,152**
550 - District Admin. Support	14,341,474	11,877,541	10,798,290	*11,734,633*	**11,863,961**
600 - Operations & Maintenance	25,443,873	25,514,237	23,932,737	*24,754,585*	**26,933,056**
700 - Student Activities	3,266,260	3,516,775	3,348,783	*3,564,700*	**3,555,352**
760 - Student Transportation	786,644	809,345	-	-	**-**
780 - Community Services	-	-	-	*2,500*	**-**
790 - Food Services	6,748	6,859	-	-	**-**
880 - Capital Improvement Projects	160,391	400,000	444,271	-	**-**
Total Expenses	**$ 222,703,587**	**$ 230,721,232**	**$ 220,493,592**	***$ 231,492,846***	**$ 234,217,477**
900 - Other Financing Uses	2,646,100	3,192,212	4,361,620	*5,418,284*	**1,995,330**
Grand Total	**$ 225,349,687**	**$ 233,913,444**	**$ 224,855,212**	***$ 236,911,130***	**$ 236,212,807**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
310 - Certificated Salaries	94,248,107	96,964,222	94,041,894	*95,982,141*	**98,481,200**
320 - Non-Certificated Salaries	34,287,630	36,593,389	33,808,679	*34,445,115*	**35,397,359**
360 - Employee Benefits	73,683,543	76,902,384	74,495,731	*78,094,637*	**82,441,888**
410 - Professional & Technical Services	2,746,121	3,038,424	3,771,543	*5,997,132*	**4,890,041**
420 - Staff Travel	506,556	608,819	409,176	*662,618*	**581,840**
425 - Students Travel	668,019	809,404	730,915	*967,454*	**705,710**
430 - Utility Services	2,331,036	2,654,170	2,698,936	*3,446,210*	**3,541,387**
435 - Energy	5,370,293	5,868,236	5,992,982	*5,767,706*	**7,015,823**
440 - Other Purchased Services	9,692,553	9,280,942	6,711,428	*7,732,678*	**7,160,676**
445 - Insurance Bonds & Premiums	2,309,223	1,893,839	1,993,037	*2,099,623*	**2,088,546**
450 - Supplies & Materials	13,011,503	10,093,810	9,832,797	*13,303,191*	**11,071,981**
480 - Tuition & Stipends	5,280	-	66,555	-	**-**
490 - Other Expenses	1,086,514	1,804,636	1,592,195	*812,184*	**566,205**
495 - Indirect Costs	(515,677)	(565,408)	(1,030,647)	*(830,408)*	**(576,818)**
510 - Equipment	1,032,586	502,294	415,432	*591,558*	**648,265**
540 - Capital Outlay	160,391	515,049	406,994	-	-
Total Expenses	**$ 240,623,678**	**$ 246,964,210**	**$ 235,937,647**	***$ 249,071,840***	**$ 254,014,103**
550 - Transfers to Other Funds	2,646,100	3,192,212	4,361,620	*5,418,284*	1,995,330
Grand Total	**$ 243,269,778**	**$ 250,156,422**	**$ 240,299,267**	***$ 254,490,124***	**$ 256,009,433**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
310 - Certificated Salaries	94,248,107	96,964,222	94,041,894	*95,982,141*	**98,481,200**
320 - Non-Certificated Salaries	34,287,630	36,593,389	33,808,679	*34,445,115*	**35,397,359**
360 - Employee Benefits	55,763,452	60,659,406	59,051,676	*60,515,643*	**62,645,262**
410 - Professional & Technical Services	2,746,121	3,038,424	3,771,543	*5,997,132*	**4,890,041**
420 - Staff Travel	506,556	608,819	409,176	*662,618*	**581,840**
425 - Student Travel	668,019	809,404	730,915	*967,454*	**705,710**
430 - Utility Services	2,331,036	2,654,170	2,698,936	*3,446,210*	**3,541,387**
435 - Energy	5,370,293	5,868,236	5,992,982	*5,767,706*	**7,015,823**
440 - Other Purchased Services	9,692,553	9,280,942	6,711,428	*7,732,678*	**7,160,676**
445 - Insurance Bonds & Premiums	2,309,223	1,893,839	1,993,037	*2,099,623*	**2,088,546**
450 - Supplies & Materials	13,011,503	10,093,810	9,832,797	*13,303,191*	**11,071,981**
480 - Tuition & Stipends	5,280	-	66,555	-	**-**
490 - Other Expenses	1,086,514	1,804,636	1,592,195	*812,184*	**566,205**
495 - Indirect Costs	(515,677)	(565,408)	(1,030,647)	*(830,408)*	**(576,818)**
510 - Equipment	1,032,586	502,294	415,432	*591,558*	**648,265**
540 - Capital Outlay	160,391	515,049	406,994	-	-
Total Expenses	**$ 222,703,587**	**$ 230,721,232**	**$ 220,493,592**	***$ 231,492,846***	**$ 234,217,477**
550 - Transfers to Other Funds	2,646,100	3,192,212	4,361,620	*5,418,284*	1,995,330
Grand Total	**$ 225,349,687**	**$ 233,913,444**	**$ 224,855,212**	***$ 236,911,130***	**$ 236,212,807**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
100 - Instruction	**$ 93,122,542**	**$ 96,089,354**	**$ 93,298,526**	***$ 99,752,529***	**$ 98,713,898**
310 - Certificated Salaries	56,436,449	57,527,983	55,586,666	*56,763,568*	**59,069,823**
320 - Non-Certificated Salaries	3,254,837	3,398,980	3,277,807	*3,024,669*	**3,631,207**
360 - Benefits & Deductions	23,024,892	25,285,182	24,724,243	*26,404,802*	**26,772,259**
410 - Professional & Technical Services	18,204	373,062	1,257,978	*2,387,371*	**1,518,870**
420 - Staff Travel	56,144	77,272	53,302	*113,579*	**68,754**
425 - Student Travel	138,800	173,682	273,282	*365,295*	**151,813**
430 - Utility Services	752	2,171	3,669	*215,800*	**59,937**
440 - Other Purchased Services	1,689,830	2,355,129	1,360,917	*1,756,974*	**975,250**
445 - Insurance Bonds & Premiums	536	-	6,349,258	*1,100*	**-**
450 - Supplies & Materials	8,363,452	6,458,527	399,942	*8,268,510*	**6,182,103**
490 - Other Expenses	91,358	387,323	11,462	*440,370*	**260,726**
510 - Equipment	47,287	50,043	-	*10,491*	**23,156**
200 - Special Education Instruction	**$ 33,452,701**	**$ 37,597,438**	**$ 36,664,727**	***$ 36,469,581***	**$ 37,477,539**
310 - Certificated Salaries	13,334,236	14,209,044	14,432,563	*14,287,165*	**14,284,242**
320 - Non-Certificated Salaries	9,008,374	10,227,280	9,131,265	*9,380,666*	**9,747,280**
360 - Benefits & Deductions	10,920,311	12,990,919	12,633,819	*12,417,399*	**13,116,145**
410 - Professional & Technical Services	28,472	12,661	9,105	*7,689*	**8,500**
420 - Staff Travel	708	1,181	2,937	*3,491*	**4,320**
425 - Student Travel	4,362	5,630	7,529	*5,085*	**5,000**
430 - Utility Services	-	12	-	-	**-**
440 - Other Purchased Services	4,634	1,105	10,275	*13,408*	**2,100**
450 - Supplies & Materials	151,073	148,818	330,186	*354,591*	**309,952**
490 - Other Expenses	531	787	107,048	*87*	**-**
220 - Special Education Support Servic	**$ 13,567,011**	**$ 14,684,682**	**$ 14,903,779**	***$ 15,664,926***	**$ 15,804,428**
310 - Certificated Salaries	6,476,185	7,029,914	7,221,228	*7,392,029*	**7,560,367**
320 - Non-Certificated Salaries	1,408,070	1,395,946	1,437,323	*1,530,539*	**1,529,628**
360 - Benefits & Deductions	3,229,620	3,771,412	3,861,767	*3,801,990*	**3,858,836**
410 - Professional & Technical Services	2,076,077	2,146,823	1,592,346	*2,645,328*	**2,496,597**
420 - Staff Travel	120,449	103,361	106,965	*96,760*	**92,760**
425 - Student Travel	6,813	3,398	6,354	*5,000*	**7,000**
430 - Utility Services	-	40	25	-	**-**
440 - Other Purchased Services	79,795	46,911	51,652	*30,400*	**35,740**
450 - Supplies & Materials	125,661	143,476	505,832	*156,880*	**210,000**
480 - Tuition & Stipends	5,280	-	66,555	-	**-**
490 - Other Expenses	39,061	43,401	53,732	*6,000*	**13,500**
300 - Support Services - Students	**$ 8,386,046**	**$ 9,057,157**	**$ 8,168,632**	***$ 8,313,480***	**$ 8,768,663**
310 - Certificated Salaries	4,768,270	5,100,338	4,479,479	*4,701,250*	**4,793,004**
320 - Non-Certificated Salaries	1,221,218	1,244,014	1,217,097	*1,118,937*	**1,199,522**
360 - Benefits & Deductions	2,192,920	2,501,544	2,210,345	*2,178,507*	**2,276,681**
410 - Professional & Technical Services	97,995	93,693	86,450	*4,250*	**4,000**
420 - Staff Travel	9,712	8,950	4,686	*7,574*	**11,700**
425 - Student Travel	-	719	-	-	**-**
440 - Other Purchased Services	36,026	18,701	26,757	*45,250*	**273,227**
450 - Supplies & Materials	59,111	87,823	143,664	*184,246*	**163,724**
490 - Other Expenses	793	1,374	154	*73,466*	**46,805**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
350 - Support Services - Instruction	**$ 9,469,098**	**$ 9,367,826**	**$ 8,295,454**	***$ 10,633,625***	**$ 10,573,544**
310 - Certificated Salaries	4,593,719	4,261,396	3,610,113	*3,951,982*	**3,728,409**
320 - Non-Certificated Salaries	192,078	195,765	221,173	*1,389,550*	**1,439,864**
360 - Benefits & Deductions	1,645,625	1,532,652	1,492,176	*2,180,050*	**2,234,340**
410 - Professional & Technical Services	180,062	106,038	82,504	*69,928*	**91,840**
420 - Staff Travel	90,432	177,286	50,807	*131,885*	**85,457**
425 - Student Travel	1,800	7,654	-	*12,000*	**9,759**
430 - Utility Services	1,843,976	2,105,824	2,066,520	*1,827,775*	**2,055,024**
440 - Other Purchased Services	119,065	38,218	239,356	*122,522*	**104,818**
450 - Supplies & Materials	615,807	597,863	247,076	*893,236*	**779,088**
490 - Other Expenses	161,080	227,138	285,729	*14,697*	**12,415**
510 - Equipment	25,454	117,993	-	*40,000*	**32,530**
400 - School Administration	**$ 8,586,096**	**$ 8,978,961**	**$ 8,827,107**	***$ 9,084,989***	**$ 9,008,709**
310 - Certificated Salaries	6,442,745	6,621,895	6,540,179	*6,720,908*	**6,588,017**
360 - Benefits & Deductions	11,477	2,176,366	2,176,914	*2,202,515*	**2,258,499**
410 - Professional & Technical Services	1,987,775	-	-	-	**-**
420 - Staff Travel	1,804	88,429	75,133	*80,158*	**76,495**
425 - Student Travel	83,867	-	-	-	**-**
440 - Other Purchased Services	37,868	52,080	2,167	*39,005*	**51,000**
450 - Supplies & Materials	18,259	30,563	23,328	*36,739*	**29,348**
490 - Other Expenses	2,300	9,629	9,386	*5,664*	**5,350**
450 - School Admin. Support	**$ 10,414,190**	**$ 11,112,699**	**$ 10,360,658**	***$ 10,262,400***	**$ 10,287,175**
320 - Non-Certificated Salaries	5,730,820	5,999,888	5,608,432	*5,589,573*	**5,604,344**
360 - Benefits & Deductions	3,645,201	4,015,013	3,828,154	*3,680,179*	**3,877,235**
410 - Professional & Technical Services	58,150	38,275	35,636	*10,500*	**-**
420 - Staff Travel	5,641	8,289	4,185	*17,386*	**9,275**
430 - Utility Services	53,974	64,273	58,038	*69,468*	**75,069**
440 - Other Purchased Services	31,561	56,138	576,208	*651,034*	**473,417**
450 - Supplies & Materials	280,048	252,215	228,667	*236,093*	**243,835**
490 - Other Expenses	608,795	671,784	21,338	*8,167*	**4,000**
510 - Equipment	-	6,824	-	-	**-**
510 - District Administration	**$ 1,700,511**	**$ 1,708,358**	**$ 1,450,628**	***$ 1,254,899***	**$ 1,231,152**
310 - Certificated Salaries	536,934	516,793	473,642	*349,064*	**326,784**
320 - Non-Certificated Salaries	361,481	417,859	350,267	*282,736*	**275,586**
360 - Benefits & Deductions	415,859	440,113	426,010	*343,005*	**371,884**
410 - Professional & Technical Services	-	-	567	*2,793*	**2,700**
420 - Staff Travel	62,110	55,864	51,412	*90,780*	**86,605**
425 - Student Travel	2,291	2,913	1,891	*2,260*	**2,034**
440 - Other Purchased Services	264,046	225,240	111,232	*134,440*	**120,996**
450 - Supplies & Materials	26,189	17,723	16,788	*17,959*	**16,684**
490 - Other Expenses	31,602	31,853	18,819	*31,862*	**27,879**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
550 - District Admin. Support	**$ 14,341,474**	**$ 11,877,541**	**$ 10,798,290**	***$ 11,734,633***	**$ 11,863,961**
310 - Certificated Salaries	13,272	14,203	51,317	*23,898*	**-**
320 - Non-Certificated Salaries	5,141,455	5,468,364	5,066,242	*4,715,184*	**4,700,032**
360 - Benefits & Deductions	4,112,621	3,000,062	2,970,821	*2,595,721*	**2,752,800**
410 - Professional & Technical Services	259,446	267,112	686,271	*838,844*	**765,460**
420 - Staff Travel	65,914	75,061	44,680	*113,850*	**120,997**
430 - Utility Services	3,177	7,258	78,136	*124,826*	**93,923**
440 - Other Purchased Services	2,287,461	1,734,571	1,023,893	*1,453,566*	**1,261,595**
445 - Insurance Bonds & Premiums	719,821	369,918	590,706	*553,708*	**471,253**
450 - Supplies & Materials	1,381,902	786,108	363,656	*1,487,131*	**1,670,597**
490 - Other Expenses	76,430	341,072	605,793	*119,046*	**79,122**
495 - Indirect Costs	(515,677)	(565,408)	(1,030,647)	*(830,408)*	**(576,818)**
510 - Equipment	795,653	264,172	347,422	*539,267*	**525,000**
540 - Capital Outlay	-	115,049	-	-	**-**
600 - Operations & Maintenance	**$ 25,443,873**	**$ 25,514,237**	**$ 23,932,737**	***$ 24,754,585***	**$ 26,933,056**
320 - Non-Certificated Salaries	7,378,729	7,593,360	6,846,805	*6,947,456*	**7,253,022**
360 - Benefits & Deductions	4,235,105	4,542,694	4,309,155	*4,233,040*	**4,582,750**
410 - Professional & Technical Services	25,910	760	20,686	*30,429*	**2,074**
420 - Staff Travel	8,778	11,258	14,475	*6,800*	**25,189**
430 - Utility Services	429,158	474,592	492,548	*1,208,341*	**1,257,434**
435 - Energy	5,370,293	5,868,236	5,992,982	*5,767,706*	**7,015,823**
440 - Other Purchased Services	4,277,194	3,750,557	3,218,925	*3,392,744*	**3,733,707**
445 - Insurance Bonds & Premiums	1,588,866	1,523,921	1,402,331	*1,544,815*	**1,617,293**
450 - Supplies & Materials	1,959,349	1,543,650	1,600,476	*1,613,904*	**1,367,256**
490 - Other Expenses	6,299	7,971	15,083	*7,550*	**10,929**
510 - Equipment	164,192	63,262	19,271	*1,800*	**67,579**
540 - Capital Outlay	-	133,977	-	-	**-**
700 - Student Activities	**$ 3,266,261**	**$ 3,516,775**	**$ 3,348,783**	***$ 3,564,700***	**$ 3,555,352**
310 - Certificated Salaries	1,646,298	1,694,602	1,657,923	*1,803,004*	**2,142,340**
320 - Non-Certificated Salaries	573,414	634,593	641,052	*452,579*	**5,088**
360 - Benefits & Deductions	352,451	401,986	418,272	*478,436*	**543,833**
420 - Staff Travel	2,801	1,868	594	*355*	**288**
425 - Student Travel	506,561	572,168	441,859	*577,814*	**530,104**
440 - Other Purchased Services	85,819	102,210	90,046	*93,335*	**128,826**
450 - Supplies & Materials	30,653	27,044	23,866	*53,903*	**99,394**
490 - Other Expenses	68,265	82,304	75,171	*105,274*	**105,479**
760 - Student Transportation	**$ 786,644**	**$ 809,345**	**$ -**	***$ -***	**$ -**
425 - Student Travel	7,392	43,240	-	-	**-**
440 - Other Purchased Services	779,253	766,105	-	-	**-**
780 - Community Services	**$ -**	**$ -**	**$ -**	***$ 2,500***	**$ -**
320 - Non-Certificated Salaries	-	-	-	*2,500*	**-**
790 - Food Services	**$ 6,748**	**$ 6,859**	**$ -**	***$ -***	**$ -**
320 - Non-Certificated Salaries	5,676	5,396	-	-	**-**
360 - Benefits & Deductions	1,072	1,463	-	-	**-**
880 - Capital Improvement Projects	**$ 160,391**	**$ 400,000**	**$ 444,271**	***$ -***	**$ -**
510 - Equipment	160,391	-	37,277	-	**-**
540 - Capital Outlay	-	400,000	406,994	-	**-**
900 - Other Financing Uses	**$ 2,646,100**	**$ 3,192,212**	**$ 4,361,620**	***$ 5,418,284***	**$ 1,995,330**
550 - Transfers to Other Funds	2,646,100	3,192,212	4,361,620	*5,418,284*	**1,995,330**
Grand Total	**$ 225,349,687**	**$ 233,913,444**	**$ 224,855,212**	***$ 236,911,130***	**$ 236,212,807**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
Elementary School	**$ 59,974,452**	**$ 64,347,145**	**$ 61,606,203**	***$ 62,993,604***	**$ 65,765,845**
Big Lake Elementary	4,118,805	4,066,176	3,680,732	*3,750,567*	**4,071,222**
Butte Elementary	2,889,172	3,033,549	2,857,420	*3,054,890*	**3,115,455**
Cottonwood Creek Elementary	4,250,007	4,465,969	4,236,721	*4,104,841*	**4,024,969**
Dena'ina Elementary	5,757	3,448,311	3,404,434	*3,508,204*	**3,543,235**
Finger Lake Elementary	3,148,521	3,565,669	3,383,990	*3,323,703*	**3,542,477**
Goose Bay Elementary	3,625,287	3,201,768	3,079,532	*3,007,962*	**3,038,119**
Iditarod Elementary	3,249,083	3,586,829	3,772,831	*3,989,761*	**4,060,058**
Knik Elementary	3,766,855	2,840,758	2,761,422	*2,909,688*	**3,176,062**
Larson Elementary	3,938,894	4,109,000	3,846,210	*4,067,386*	**4,159,019**
Machetanz Elementary	3,945,672	3,998,172	3,969,099	*3,959,422*	**4,004,158**
Meadow Lakes Elementary	4,006,959	4,255,568	3,923,662	*3,876,345*	**4,111,452**
Pioneer Peak Elementary	3,798,492	3,855,239	3,968,853	*4,065,307*	**4,387,331**
Shaw Elementary	3,769,797	3,924,277	3,662,689	*3,959,149*	**4,356,174**
Sherrod Elementary	3,790,008	3,908,136	3,807,264	*3,947,385*	**3,837,956**
Snowshoe Elementary	3,619,825	3,780,931	3,505,053	*3,736,530*	**4,042,371**
Swanson Elementary	3,966,954	4,177,805	3,923,248	*3,756,836*	**3,984,628**
Tanaina Elementary	4,084,362	4,128,988	3,823,043	*3,975,628*	**4,311,159**
Middle School	**$ 26,293,343**	**$ 27,274,878**	**$ 26,528,253**	***$ 26,374,937***	**$ 24,123,788**
Colony Middle	5,864,790	6,024,076	5,385,318	*5,747,768*	**6,168,435**
Houston Middle	3,450,812	3,752,529	3,978,263	*2,745,012*	**-**
Palmer Jr Middle	5,479,234	5,437,325	5,148,265	*5,354,134*	**5,286,445**
Teeland Middle	6,173,781	6,532,193	6,351,354	*6,593,041*	**6,622,918**
Wasilla Middle	5,324,726	5,528,756	5,665,053	*5,934,981*	**6,045,990**
High School	**$ 39,618,721**	**$ 41,618,985**	**$ 39,197,208**	***$ 40,603,762***	**$ 42,942,709**
Career & Technical High	4,742,411	4,928,801	5,137,303	*5,643,501*	**5,426,342**
Colony High	8,913,558	9,260,037	8,266,001	*8,009,522*	**8,032,017**
Houston High	3,921,421	4,255,491	4,085,288	*2,955,236*	**-**
Houston Jr/Sr High	-	-	-	*2,218,676*	**7,913,061**
Joe Redington Jr/Sr High	4,525,382	5,100,829	5,321,992	*5,772,927*	**5,639,458**
Palmer High	8,012,757	8,649,590	8,001,068	*7,781,534*	**7,776,904**
Wasilla High	9,503,192	9,424,237	8,385,556	*8,222,365*	**8,154,927**
Small Attendance Area	**$ 8,503,944**	**$ 8,853,086**	**$ 8,507,612**	***$ 8,657,443***	**$ 8,926,026**
Beryozava	150,499	158,983	215,117	*228,331*	**266,634**
Glacier View	899,261	897,591	834,549	*816,492*	**879,490**
Sutton Elementary	804,461	910,170	820,526	*842,978*	**897,730**
Su-Valley Jr/Sr High	3,098,573	3,090,797	2,965,139	*3,015,584*	**2,976,540**
Talkeetna Elementary	1,322,483	1,595,855	1,570,844	*1,509,021*	**1,599,913**
Trapper Creek Elementary	547,769	536,735	526,004	*561,147*	**601,827**
Willow Elementary	1,680,898	1,662,954	1,575,433	*1,683,889*	**1,703,892**
Alternative/Correspondence School	**$ 16,358,605**	**$ 17,040,703**	**$ 16,763,440**	***$ 19,121,779***	**$ 17,831,857**
Burchell High	3,037,429	3,150,168	2,833,960	*2,560,882*	**2,473,558**
Valley Pathways	2,098,956	1,984,309	1,685,343	*1,710,120*	**1,742,388**
Mat-Su Youth Facility	191,664	149,788	144,338	*12,452*	**11,975**
Mat-Su Day School	2,714,568	2,952,319	2,727,305	*2,836,377*	**2,972,212**
Mat-Su Middle College	1,157,220	1,134,155	1,480,710	*1,814,435*	**1,847,496**
Mat-Su Central	7,158,766	7,669,965	7,891,784	*10,187,513*	**8,784,228**

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

Fund 100 - General Operating Fund

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	*FY 2019 Current Budget*	FY 2020 Adopted
Charter School	**$ 17,376,437**	**$ 19,153,017**	**$ 18,330,794**	***$ 20,712,423***	**$ 18,778,452**
Academy Charter	2,682,520	2,762,909	2,696,880	*3,224,992*	**2,906,873**
American Charter	2,083,303	2,282,115	2,398,327	*2,732,852*	**2,377,965**
Birchtree Charter	4,781,129	4,798,962	4,648,309	*4,808,653*	**4,418,047**
Fronteras Charter	2,780,556	4,143,379	3,130,695	*3,562,714*	**3,513,568**
Midnight Sun Charter	2,684,349	2,482,989	2,444,216	*2,927,311*	**2,672,363**
Twindly Bridge Charter	2,364,579	2,682,664	3,012,367	*3,455,901*	**2,889,636**
District Wide	**$ 57,224,184**	**$ 55,625,629**	**$ 53,921,702**	***$ 58,447,182***	**$ 57,844,130**
Accounting Department	627,122	652,742	652,486	*720,502*	**758,518**
Administration Building	224,142	207,301	213,153	*240,891*	**257,504**
BusinessServices	515,054	527,174	550,993	*536,396*	**535,881**
Career & Technical Education	1,743,833	1,634,136	1,477,619	*1,394,124*	**1,398,768**
Chief Financial Office	310,383	297,975	330,543	*373,346*	**358,995**
Custodial Services	1,160,776	1,087,584	1,208,958	*1,185,538*	**1,090,620**
District Warehouse	361,326	404,240	395,121	*385,505*	**365,565**
District Wide Services	10,798,887	9,656,628	11,172,655	*9,702,179*	**8,729,394**
Education & Instruction	2,916,223	3,351,994	2,877,808	*4,368,162*	**4,587,769**
Equal Employment Opportunity	201,413	224,335	40,341	*39,979*	**37,979**
Facilities	5,990,619	5,985,247	5,801,977	*6,088,918*	**6,150,065**
Federal Programs	1,483,070	1,538,477	1,496,935	*1,573,694*	**1,587,126**
Food Service	6,748	6,859	8,143	-	**-**
Health Services	89,701	95,106	80,328	*93,819*	**92,194**
Human Resources and Labor Relations	1,196,821	1,386,795	1,154,221	*1,139,386*	**1,084,328**
Information & Technology	8,635,022	7,245,970	6,893,360	*7,799,198*	**7,076,237**
Medicaid Reimbursement	593,109	578,813	569,917	*577,468*	**579,361**
Office of the Superintendent	486,381	474,745	410,505	*406,493*	**387,574**
On-Behalf Savings	-	-	-	*(946,659)*	**-**
Operating Reserves	-	-	-	*2,620,804*	**3,043,313**
Payroll Department	496,401	541,339	603,993	*684,546*	**697,625**
Planning & Demography	5,841	4,925	906	*25,000*	**22,500**
Public Information Office	245,474	305,636	174,312	*227,874*	**215,524**
Purchasing Department	666,122	722,766	676,425	*708,173*	**758,858**
Quality Schools	529,435	496,623	510,051	*540,978*	**590,538**
Risk Management	2,413,196	1,953,451	2,055,115	*2,280,081*	**2,233,597**
Safety & Emergency Preparedness	139,364	139,330	152,857	*188,144*	**175,785**
School Board	517,075	472,353	407,367	*447,564*	**455,558**
Student Support Services	13,669,503	14,698,340	13,872,263	*14,860,660*	**14,398,199**
Student Transportation	779,253	766,105	128	*1,804*	**1,882**
Talented & Gifted Program	421,890	168,642	133,222	*182,615*	**172,873**
Grand Total	**$ 225,349,687**	**$ 233,913,444**	**$ 224,855,212**	***$ 236,911,130***	**$ 236,212,807**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 100 - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**$ 22,870,254**	**$ 932**	**$ 9,665,753**	**$ 1,900**	**$ 1,318**
Big Lake Elementary	1,291,511	-	575,785	-	-
Butte Elementary	1,045,305	-	433,055	-	318
Cottonwood Creek Elementary	1,555,094	-	626,621	-	-
Dena'ina Elementary	1,265,456	-	529,812	-	-
Finger Lake Elementary	1,357,892	932	544,096	-	-
Goose Bay Elementary	904,273	-	411,454	-	-
Iditarod Elementary	1,548,266	-	657,031	-	-
John Shaw Elementary	1,624,099	-	710,628	-	-
Knik Elementary	1,046,943	-	464,824	-	-
Larson Elementary	1,353,170	-	585,229	-	-
Machetanz Elementary	1,497,680	-	617,891	-	1,000
Meadow Lakes Elementary	1,199,082	-	498,718	-	-
Pioneer Peak Elementary	1,356,643	-	585,634	1,900	-
Sherrod Elementary	1,555,381	-	616,139	-	-
Snowshoe Elementary	1,321,011	-	580,241	-	-
Swanson Elementary	1,612,924	-	646,132	-	-
Tanaina Elementary	1,335,524	-	582,463	-	-
Middle School	**$ 7,905,133**	**$ 3,000**	**$ 3,268,391**	**$ -**	**$ 1,000**
Colony Middle	1,996,767	3,000	789,016	-	500
Palmer Jr Middle	1,625,016	-	689,715	-	-
Teeland Middle	2,272,258	-	956,844	-	500
Wasilla Middle	2,011,092	-	832,816	-	-
High School	**$ 13,882,106**	**$ 2,000**	**$ 5,860,569**	**$ -**	**$ 748**
Career & Technical High	2,434,027	-	1,009,856	-	148
Colony High	2,692,970	-	1,094,909	-	-
Houston JR/SR High	2,160,770	-	961,010	-	100
Joe Redington Jr/Sr High	1,834,778	-	805,808	-	500
Palmer High	2,232,846	-	888,021	-	-
Wasilla High	2,526,715	2,000	1,100,965	-	-
Small Attendance Area	**$ 2,706,460**	**$ -**	**$ 1,158,151**	**$ -**	**$ 6,150**
Beryozava	65,813	-	36,366	-	-
Glacier View	278,212	-	117,188	-	360
Sutton Elementary	284,113	-	133,790	-	410
Su-Valley Jr/Sr High	816,663	-	348,875	-	-
Talkeetna Elementary	521,224	-	217,449	-	3,860
Trapper Creek Elementary	165,035	-	57,871	-	660
Willow Elementary	575,400	-	246,612	-	860
Alternative/Correspondence School	**$ 2,633,093**	**$ 17,898**	**$ 1,018,150**	**$ 1,379,651**	**$ 4,720**
Burchell High	759,605	17,898	271,869	-	1,320
Mat-Su Central	1,240,315	-	502,297	138,277	3,400
Mat-Su Middle College	78,367	-	32,995	1,241,374	-
Mat-Su Youth Facility	-	-	-	-	-
Valley Pathways	554,806	-	210,989	-	-
Charter School	**$ 5,674,994**	**$ 784,091**	**$ 2,843,017**	**$ 91,649**	**$ 32,675**
Academy Charter	1,243,261	34,558	545,398	-	27,347
American Charter	751,597	155,293	481,104	-	-
Birchtree Charter	1,569,136	123,337	631,842	10,000	3,889
Fronteras Charter	1,134,004	55,000	514,440	-	-
Midnight Sun Charter	515,388	395,903	534,779	-	1,439
Twindly Bridge Charter	461,608	20,000	135,454	81,649	-

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 100 - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	**$ 500**	**$ -**	**$ 3,950**	**$ 329,419**	**$ 2,050**
Big Lake Elementary	-	-	500	19,013	-
Butte Elementary	-	-	-	13,895	500
Cottonwood Creek Elementary	-	-	-	26,432	-
Dena'ina Elementary	-	-	-	21,171	150
Finger Lake Elementary	-	-	3,000	14,398	-
Goose Bay Elementary	-	-	150	12,721	700
Iditarod Elementary	-	-	-	27,646	-
John Shaw Elementary	500	-	300	25,230	-
Knik Elementary	-	-	-	21,474	500
Larson Elementary	-	-	-	18,392	-
Machetanz Elementary	-	-	-	24,688	-
Meadow Lakes Elementary	-	-	-	7,707	200
Pioneer Peak Elementary	-	-	-	21,160	-
Sherrod Elementary	-	-	-	21,545	-
Snowshoe Elementary	-	-	-	16,643	-
Swanson Elementary	-	-	-	15,902	-
Tanaina Elementary	-	-	-	21,402	-
Middle School	**$ 2,500**	**$ -**	**$ 4,500**	**$ 224,064**	**$ 500**
Colony Middle	-	-	500	65,795	-
Palmer Jr Middle	2,500	-	2,000	36,206	-
Teeland Middle	-	-	2,000	59,931	500
Wasilla Middle	-	-	-	62,132	-
High School	**$ 4,525**	**$ -**	**$ 11,032**	**$ 398,315**	**$ 6,500**
Career & Technical High	3,525	-	-	73,939	-
Colony High	-	-	2,500	86,953	6,500
Houston JR/SR High	500	-	1,352	69,053	-
Joe Redington Jr/Sr High	500	-	7,000	45,191	-
Palmer High	-	-	180	56,267	-
Wasilla High	-	-	-	66,912	-
Small Attendance Area	**$ 1,725**	**$ -**	**$ 300**	**$ 64,447**	**$ 350**
Beryozava	-	-	-	2,153	-
Glacier View	-	-	-	10,392	-
Sutton Elementary	300	-	300	5,417	-
Su-Valley Jr/Sr High	-	-	-	21,751	150
Talkeetna Elementary	1,425	-	-	5,247	-
Trapper Creek Elementary	-	-	-	9,030	-
Willow Elementary	-	-	-	10,457	200
Alternative/Correspondence School	**$ 36,800**	**$ 33,092**	**$ 301,574**	**$ 3,339,960**	**$ 24,481**
Burchell High	-	-	500	12,911	-
Mat-Su Central	36,300	33,092	300,574	3,207,343	20,781
Mat-Su Middle College	-	-	-	108,970	1,200
Mat-Su Youth Facility	-	-	-	1,384	-
Valley Pathways	500	-	500	9,352	2,500
Charter School	**$ 88,933**	**$ 26,462**	**$ 498,944**	**$ 867,696**	**$ 93,172**
Academy Charter	68,933	-	7,697	103,567	19,611
American Charter	-	-	-	9,168	-
Birchtree Charter	-	-	-	25,002	-
Fronteras Charter	-	-	20,000	161,303	15,000
Midnight Sun Charter	10,000	-	34,615	121,836	8,561
Twindly Bridge Charter	10,000	26,462	436,632	446,820	50,000

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 100 - Instruction

	510 Equipment	Grand Total
Elementary	**$ -**	**$ 32,876,076**
Big Lake Elementary	-	**1,886,809**
Butte Elementary	-	**1,493,073**
Cottonwood Creek Elementary	-	**2,208,147**
Dena'ina Elementary	-	**1,816,589**
Finger Lake Elementary	-	**1,920,318**
Goose Bay Elementary	-	**1,329,298**
Iditarod Elementary	-	**2,232,943**
John Shaw Elementary	-	**2,360,757**
Knik Elementary	-	**1,533,741**
Larson Elementary	-	**1,956,791**
Machetanz Elementary	-	**2,141,259**
Meadow Lakes Elementary	-	**1,705,707**
Pioneer Peak Elementary	-	**1,965,337**
Sherrod Elementary	-	**2,193,065**
Snowshoe Elementary	-	**1,917,895**
Swanson Elementary	-	**2,274,958**
Tanaina Elementary	-	**1,939,389**
Middle School	**$ -**	**$ 11,409,088**
Colony Middle	-	**2,855,578**
Palmer Jr Middle	-	**2,355,437**
Teeland Middle	-	**3,292,033**
Wasilla Middle	-	**2,906,040**
High School	**$ -**	**$ 20,165,795**
Career & Technical High	-	**3,521,495**
Colony High	-	**3,883,832**
Houston JR/SR High	-	**3,192,785**
Joe Redington Jr/Sr High	-	**2,693,777**
Palmer High	-	**3,177,314**
Wasilla High	-	**3,696,592**
Small Attendance Area	**$ -**	**$ 3,937,583**
Beryozava	-	**104,332**
Glacier View	-	**406,152**
Sutton Elementary	-	**424,330**
Su-Valley Jr/Sr High	-	**1,187,439**
Talkeetna Elementary	-	**749,205**
Trapper Creek Elementary	-	**232,596**
Willow Elementary	-	**833,529**
Alternative/Correspondence School	**$ 656**	**$ 8,790,075**
Burchell High	-	**1,064,103**
Mat-Su Central	656	**5,483,035**
Mat-Su Middle College	-	**1,462,906**
Mat-Su Youth Facility	-	**1,384**
Valley Pathways	-	**778,647**
Charter School	**$ -**	**$ 11,001,633**
Academy Charter	-	**2,050,372**
American Charter	-	**1,397,162**
Birchtree Charter	-	**2,363,206**
Fronteras Charter	-	**1,899,747**
Midnight Sun Charter	-	**1,622,521**
Twindly Bridge Charter	-	**1,668,625**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 100 - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
District Wide	**$ 3,397,783**	**$ 2,823,286**	**$ 2,958,228**	**$ 45,670**	**$ 22,143**
Career & Technical Education	625,544	-	230,932	-	6,930
District Wide Services	946,690	2,292,290	254,160	-	-
Education & Instruction	328,516	-	115,441	45,670	1,578
Federal Programs	801,905	47,614	369,569	-	13,500
Information & Technology	-	-	-	-	-
Operating Reserves	606,389	483,382	1,953,542	-	-
Quality Schools	-	-	-	-	-
Talented & Gifted Program	88,739	-	34,584	-	135
Grand Total	**$ 59,069,823**	**$ 3,631,207**	**$ 26,772,259**	**$ 1,518,870**	**$ 68,754**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund 100 - General Operating Fund
State Function 100 - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
District Wide	**$ 16,830**	**$ 383**	**$ 154,950**	**$ 958,202**	**$ 133,673**
Career & Technical Education	16,380	225	7,920	290,076	34,200
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	48,798	267,286	91,131
Federal Programs	-	158	1,526	15,527	4,292
Information & Technology	-	-	-	40,000	-
Operating Reserves	-	-	-	-	-
Quality Schools	-	-	95,806	301,298	-
Talented & Gifted Program	450	-	900	44,015	4,050
Grand Total	**$ 151,813**	**$ 59,937**	**$ 975,250**	**$ 6,182,103**	**$ 260,726**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund	100 - General Operating Fund
State Function	100 - Instruction

	510 Equipment	Grand Total
District Wide	**$ 22,500**	**$ 10,533,648**
Career & Technical Education	22,500	**1,234,707**
District Wide Services	-	**3,493,140**
Education & Instruction	-	**898,420**
Federal Programs	-	**1,254,091**
Information & Technology	-	**40,000**
Operating Reserves	-	**3,043,313**
Quality Schools	-	**397,104**
Talented & Gifted Program	-	**172,873**
Grand Total	**$ 23,156**	**$ 98,713,898**

FY 2020 Adopted 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	**$ 6,364,625**	**$ 4,611,052**	**$ 6,381,886**	**$ -**	**$ 1,000**
Big Lake Elementary	467,699	268,317	411,865	-	-
Butte Elementary	247,333	254,386	354,846	-	-
Cottonwood Creek Elementary	369,030	265,898	310,979	-	-
Dena'ina Elementary	356,590	183,580	326,601	-	-
Finger Lake Elementary	249,628	192,785	271,097	-	-
Goose Bay Elementary	274,067	253,019	314,541	-	-
Iditarod Elementary	473,914	191,395	344,918	-	-
John Shaw Elementary	301,037	308,728	379,876	-	-
Knik Elementary	245,257	206,417	317,669	-	-
Larson Elementary	468,138	387,140	492,710	-	-
Machetanz Elementary	356,587	202,933	332,578	-	-
Meadow Lakes Elementary	459,395	407,812	519,826	-	-
Pioneer Peak Elementary	573,025	332,756	510,736	-	-
Sherrod Elementary	346,215	123,951	262,471	-	-
Snowshoe Elementary	387,248	358,729	449,472	-	-
Swanson Elementary	346,209	221,769	272,925	-	1,000
Tanaina Elementary	443,253	451,437	508,776	-	-
Middle School	**$ 2,097,281**	**$ 1,242,599**	**$ 1,864,402**	**$ -**	**$ -**
Colony Middle	552,721	297,288	455,842	-	-
Palmer Jr Middle	575,552	271,148	447,982	-	-
Teeland Middle	540,278	373,545	542,593	-	-
Wasilla Middle	428,730	300,618	417,985	-	-
High School	**$ 3,229,020**	**$ 1,688,989**	**$ 2,713,673**	**$ -**	**$ -**
Career & Technical High	142,220	72,142	86,139	-	-
Colony High	471,761	302,274	421,858	-	-
Houston JR/SR High	782,790	353,251	616,683	-	-
Joe Redington Jr/Sr High	455,247	204,677	325,216	-	-
Palmer High	756,724	366,911	637,730	-	-
Wasilla High	620,278	389,734	626,047	-	-
Small Attendance Area	**$ 552,284**	**$ 304,645**	**$ 537,165**	**$ -**	**$ 100**
Glacier View	34,001	-	15,734	-	-
Sutton Elementary	34,001	-	15,734	-	-
Su-Valley Jr/Sr High	224,735	91,062	191,705	-	-
Talkeetna Elementary	133,919	101,560	158,577	-	-
Trapper Creek Elementary	-	5,902	6,251	-	100
Willow Elementary	125,628	106,121	149,164	-	-
Alternative/Correspondence School	**$ 1,455,787**	**$ 640,780**	**$ 1,167,653**	**$ -**	**$ 1,020**
Burchell High	181,936	-	71,756	-	1,020
Mat-Su Central	179,729	-	65,644	-	-
Mat-Su Day School	983,019	640,780	1,013,109	-	-
Valley Pathways	111,103	-	17,144	-	-
Charter School	**$ 352,363**	**$ 115,564**	**$ 226,763**	**$ -**	**$ 1,500**
Academy Charter	53,284	-	20,756	-	1,500
American Charter	13,804	-	2,115	-	-
Birchtree Charter	154,875	80,417	119,867	-	-
Fronteras Charter	38,028	-	16,320	-	-
Midnight Sun Charter	59,053	35,147	62,601	-	-
Twindly Bridge Charter	33,319	-	5,104	-	-
District Wide	**$ 232,882**	**$ 1,143,651**	**$ 224,603**	**$ 8,500**	**$ 700**
District Wide Services	-	1,048,537	93,183	-	-
Information & Technology	-	-	-	-	-
Student Support Services	232,882	95,114	131,420	8,500	700
Grand Total	**$ 14,284,242**	**$ 9,747,280**	**$ 13,116,145**	**$ 8,500**	**$ 4,320**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	425 Student Travel	440 Other Purchased Services	450 Supplies & Materials	Grand Total
Elementary	**$ -**	**$ -**	**$ 25,300**	**$ 17,383,863**
Big Lake Elementary	-	-	2,500	**1,150,381**
Butte Elementary	-	-	1,500	**858,065**
Cottonwood Creek Elementary	-	-	300	**946,207**
Dena'ina Elementary	-	-	500	**867,271**
Finger Lake Elementary	-	-	-	**713,510**
Goose Bay Elementary	-	-	500	**842,127**
Iditarod Elementary	-	-	400	**1,010,627**
John Shaw Elementary	-	-	500	**990,141**
Knik Elementary	-	-	-	**769,343**
Larson Elementary	-	-	8,000	**1,355,988**
Machetanz Elementary	-	-	-	**892,098**
Meadow Lakes Elementary	-	-	4,700	**1,391,733**
Pioneer Peak Elementary	-	-	400	**1,416,917**
Sherrod Elementary	-	-	3,000	**735,637**
Snowshoe Elementary	-	-	-	**1,195,449**
Swanson Elementary	-	-	2,800	**844,703**
Tanaina Elementary	-	-	200	**1,403,666**
Middle School	**$ -**	**$ -**	**$ 9,520**	**$ 5,213,802**
Colony Middle	-	-	620	**1,306,471**
Palmer Jr Middle	-	-	3,000	**1,297,682**
Teeland Middle	-	-	5,500	**1,461,916**
Wasilla Middle	-	-	400	**1,147,733**
High School	**$ -**	**$ -**	**$ 17,653**	**$ 7,649,335**
Career & Technical High	-	-	1,298	**301,799**
Colony High	-	-	1,300	**1,197,193**
Houston JR/SR High	-	-	1,995	**1,754,719**
Joe Redington Jr/Sr High	-	-	4,000	**989,140**
Palmer High	-	-	2,060	**1,763,425**
Wasilla High	-	-	7,000	**1,643,059**
Small Attendance Area	**$ -**	**$ -**	**$ 1,000**	**$ 1,395,194**
Glacier View	-	-	-	**49,735**
Sutton Elementary	-	-	100	**49,835**
Su-Valley Jr/Sr High	-	-	-	**507,502**
Talkeetna Elementary	-	-	500	**394,556**
Trapper Creek Elementary	-	-	-	**12,253**
Willow Elementary	-	-	400	**381,313**
Alternative/Correspondence School	**$ 5,000**	**$ -**	**$ 14,600**	**$ 3,284,840**
Burchell High	-	-	-	**254,712**
Mat-Su Central	-	-	-	**245,373**
Mat-Su Day School	5,000	-	14,600	**2,656,508**
Valley Pathways	-	-	-	**128,247**
Charter School	**$ -**	**$ -**	**$ 8,181**	**$ 704,371**
Academy Charter	-	-	-	**75,540**
American Charter	-	-	-	**15,919**
Birchtree Charter	-	-	-	**355,159**
Fronteras Charter	-	-	-	**54,348**
Midnight Sun Charter	-	-	8,181	**164,982**
Twindly Bridge Charter	-	-	-	**38,423**
District Wide	**$ -**	**$ 2,100**	**$ 233,698**	**$ 1,846,134**
District Wide Services	-	-	-	**1,141,720**
Information & Technology	-	-	60,198	**60,198**
Student Support Services	-	2,100	173,500	**644,216**
Grand Total	**$ 5,000**	**$ 2,100**	**$ 309,952**	**$ 37,477,539**

FY 2020 Adopted 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	**$ 130,324**	**$ 304,160**	**$ 172,533**	**$ -**	**$ -**
Big Lake Elementary	12,067	19,139	6,770	-	-
Butte Elementary	8,025	8,562	5,211	-	-
Cottonwood Creek Elementary	11,433	19,581	6,712	-	-
Dena'ina Elementary	-	15,837	1,427	-	-
Finger Lake Elementary	8,022	17,123	5,972	-	-
Goose Bay Elementary	9,578	21,110	11,208	-	-
Iditarod Elementary	8,944	19,139	10,502	-	-
John Shaw Elementary	8,022	19,139	10,361	-	-
Knik Elementary	-	15,311	4,748	-	-
Larson Elementary	11,445	14,551	6,266	-	-
Machetanz Elementary	7,711	15,311	9,131	-	-
Meadow Lakes Elementary	-	18,095	17,363	-	-
Pioneer Peak Elementary	8,022	24,398	23,007	-	-
Sherrod Elementary	8,955	19,139	3,155	-	-
Snowshoe Elementary	8,022	16,204	9,455	-	-
Swanson Elementary	7,711	17,123	17,573	-	-
Tanaina Elementary	12,367	24,398	23,672	-	-
Middle School	**$ 42,646**	**$ -**	**$ 19,339**	**$ -**	**$ -**
Colony Middle	10,201	-	4,764	-	-
Palmer Jr Middle	12,367	-	5,096	-	-
Teeland Middle	8,333	-	4,479	-	-
Wasilla Middle	11,745	-	5,000	-	-
High School	**$ 60,834**	**$ -**	**$ 25,390**	**$ -**	**$ -**
Career & Technical High	10,501	-	1,672	-	-
Colony High	9,266	-	4,621	-	-
Houston JR/SR High	9,878	-	4,715	-	-
Joe Redington Jr/Sr High	10,189	-	4,763	-	-
Palmer High	11,745	-	5,000	-	-
Wasilla High	9,255	-	4,619	-	-
Alternative/Correspondence School	**$ -**	**$ 24,306**	**$ 7,526**	**$ -**	**$ -**
Mat-Su Day School	-	24,306	7,526	-	-
Charter School	**$ 378,394**	**$ -**	**$ 79,362**	**$ 37,000**	**$ -**
Academy Charter	29,359	-	4,497	-	-
American Charter	19,333	-	3,029	-	-
Birchtree Charter	234,415	-	57,241	-	-
Fronteras Charter	43,254	-	6,626	-	-
Midnight Sun Charter	52,033	-	7,969	-	-
Twindly Bridge Charter	-	-	-	37,000	-
District Wide	**$ 6,948,169**	**$ 1,201,162**	**$ 3,554,686**	**$ 2,459,597**	**$ 92,760**
District Wide Services	-	38,362	3,410	-	-
Education & Instruction	95,897	-	35,680	-	-
Information & Technology	-	-	-	-	-
Medicaid Reimbursement	-	19,289	18,572	511,500	-
Student Support Services	6,852,272	1,143,511	3,497,024	1,948,097	92,760
Grand Total	**$ 7,560,367**	**$ 1,529,628**	**$ 3,858,836**	**$ 2,496,597**	**$ 92,760**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	425 Student Travel	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	$ -	$ -	$ -	$ -	$ 607,017
Big Lake Elementary	-	-	-	-	37,976
Butte Elementary	-	-	-	-	21,798
Cottonwood Creek Elementary	-	-	-	-	37,726
Dena'ina Elementary	-	-	-	-	17,264
Finger Lake Elementary	-	-	-	-	31,117
Goose Bay Elementary	-	-	-	-	41,896
Iditarod Elementary	-	-	-	-	38,585
John Shaw Elementary	-	-	-	-	37,522
Knik Elementary	-	-	-	-	20,059
Larson Elementary	-	-	-	-	32,262
Machetanz Elementary	-	-	-	-	32,153
Meadow Lakes Elementary	-	-	-	-	35,458
Pioneer Peak Elementary	-	-	-	-	55,427
Sherrod Elementary	-	-	-	-	31,249
Snowshoe Elementary	-	-	-	-	33,681
Swanson Elementary	-	-	-	-	42,407
Tanaina Elementary	-	-	-	-	60,437
Middle School	$ -	$ -	$ -	$ -	$ 61,985
Colony Middle	-	-	-	-	14,965
Palmer Jr Middle	-	-	-	-	17,463
Teeland Middle	-	-	-	-	12,812
Wasilla Middle	-	-	-	-	16,745
High School	$ -	$ -	$ -	$ -	$ 86,224
Career & Technical High	-	-	-	-	12,173
Colony High	-	-	-	-	13,887
Houston JR/SR High	-	-	-	-	14,593
Joe Redington Jr/Sr High	-	-	-	-	14,952
Palmer High	-	-	-	-	16,745
Wasilla High	-	-	-	-	13,874
Alternative/Correspondence School	$ -	$ -	$ -	$ -	$ 31,832
Mat-Su Day School	-	-	-	-	31,832
Charter School	$ -	$ -	$ -	$ -	$ 494,756
Academy Charter	-	-	-	-	33,856
American Charter	-	-	-	-	22,362
Birchtree Charter	-	-	-	-	291,656
Fronteras Charter	-	-	-	-	49,880
Midnight Sun Charter	-	-	-	-	60,002
Twindly Bridge Charter	-	-	-	-	37,000
District Wide	$ 7,000	$ 35,740	$ 210,000	$ 13,500	$ 14,522,614
District Wide Services	-	-	-	-	41,772
Education & Instruction	-	-	-	-	131,577
Information & Technology	-	-	20,000	-	20,000
Medicaid Reimbursement	-	30,000	-	-	579,361
Student Support Services	7,000	5,740	190,000	13,500	13,749,904
Grand Total	$ 7,000	$ 35,740	$ 210,000	$ 13,500	$ 15,804,428

FY 2020 Adopted 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	**$ 987,135**	**$ 316,143**	**$ 493,331**	**$ -**	**$ -**
Big Lake Elementary	68,377	17,480	31,230	-	-
Butte Elementary	45,472	17,480	26,427	-	-
Cottonwood Creek Elementary	64,786	20,264	29,652	-	-
Dena'ina Elementary	79,499	14,692	35,572	-	-
Finger Lake Elementary	109,309	20,430	58,827	-	-
Goose Bay Elementary	54,274	15,283	28,807	-	-
Iditarod Elementary	50,683	21,393	28,750	-	-
John Shaw Elementary	45,457	20,840	26,741	-	-
Knik Elementary	48,849	16,136	29,963	-	-
Larson Elementary	64,851	16,573	29,313	-	-
Machetanz Elementary	43,694	20,736	27,904	-	-
Meadow Lakes Elementary	56,452	18,530	31,342	-	-
Pioneer Peak Elementary	45,457	24,995	27,129	-	-
Sherrod Elementary	50,747	15,686	9,287	-	-
Snowshoe Elementary	45,457	14,692	26,177	-	-
Swanson Elementary	43,694	25,992	16,240	-	-
Tanaina Elementary	70,077	14,941	29,970	-	-
Middle School	**$ 917,083**	**$ 71,368**	**$ 387,492**	**$ -**	**$ -**
Colony Middle	222,925	14,692	95,343	-	-
Palmer Jr Middle	228,864	14,730	96,254	-	-
Teeland Middle	220,786	17,211	95,240	-	-
Wasilla Middle	244,508	24,735	100,655	-	-
High School	**$ 1,673,993**	**$ 334,388**	**$ 864,859**	**$ 500**	**$ 5,600**
Career & Technical High	233,154	-	77,758	-	-
Colony High	360,844	72,406	180,820	-	1,200
Houston JR/SR High	264,841	82,655	167,127	-	1,200
Joe Redington Jr/Sr High	203,157	52,616	105,593	500	1,100
Palmer High	318,515	54,305	163,123	-	900
Wasilla High	293,482	72,406	170,438	-	1,200
Small Attendance Area	**$ 196,342**	**$ 23,019**	**$ 98,384**	**$ -**	**$ 180**
Beryozava	-	-	-	-	-
Glacier View	-	8,115	8,036	-	-
Sutton Elementary	-	4,731	440	-	-
Su-Valley Jr/Sr High	110,779	-	48,487	-	-
Talkeetna Elementary	30,335	5,442	17,562	-	-
Trapper Creek Elementary	13,370	-	6,296	-	-
Willow Elementary	41,858	4,731	17,563	-	180
Alternative/Correspondence School	**$ 806,658**	**$ 18,101**	**$ 273,553**	**$ -**	**$ 300**
Burchell High	236,572	-	78,281	-	-
Mat-Su Central	413,885	-	139,080	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Middle College	93,424	-	35,301	-	-
Valley Pathways	62,777	18,101	20,891	-	300
Charter School	**$ 78,860**	**$ 151,152**	**$ 81,639**	**$ -**	**$ -**
Academy Charter	-	36,220	24,903	-	-
American Charter	21,934	-	3,437	-	-
Birchtree Charter	56,926	19,319	14,686	-	-
Fronteras Charter	-	59,104	28,569	-	-
Twindly Bridge Charter	-	36,509	10,044	-	-

FY 2020 Adopted 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	Grand Total
Elementary	**$ -**	**$ 20,099**	**$ -**	**$ 1,816,708**
Big Lake Elementary	-	2,250	-	**119,337**
Butte Elementary	-	1,000	-	**90,379**
Cottonwood Creek Elementary	-	800	-	**115,502**
Dena'ina Elementary	-	1,000	-	**130,763**
Finger Lake Elementary	-	753	-	**189,319**
Goose Bay Elementary	-	614	-	**98,978**
Iditarod Elementary	-	818	-	**101,644**
John Shaw Elementary	-	1,450	-	**94,488**
Knik Elementary	-	588	-	**95,536**
Larson Elementary	-	1,000	-	**111,737**
Machetanz Elementary	-	1,500	-	**93,834**
Meadow Lakes Elementary	-	2,300	-	**108,624**
Pioneer Peak Elementary	-	1,000	-	**98,581**
Sherrod Elementary	-	797	-	**76,517**
Snowshoe Elementary	-	2,092	-	**88,418**
Swanson Elementary	-	901	-	**86,827**
Tanaina Elementary	-	1,236	-	**116,224**
Middle School	**$ 39,115**	**$ 7,097**	**$ -**	**$ 1,422,155**
Colony Middle	39,115	2,250	-	**374,325**
Palmer Jr Middle	-	1,497	-	**341,345**
Teeland Middle	-	2,000	-	**335,237**
Wasilla Middle	-	1,350	-	**371,248**
High School	**$ 143,315**	**$ 12,469**	**$ -**	**$ 3,035,124**
Career & Technical High	-	2,272	-	**313,184**
Colony High	39,115	2,015	-	**656,400**
Houston JR/SR High	104,200	2,139	-	**622,162**
Joe Redington Jr/Sr High	-	2,000	-	**364,966**
Palmer High	-	2,343	-	**539,186**
Wasilla High	-	1,700	-	**539,226**
Small Attendance Area	**$ -**	**$ 2,052**	**$ -**	**$ 319,977**
Beryozava	-	50	-	**50**
Glacier View	-	80	-	**16,231**
Sutton Elementary	-	400	-	**5,571**
Su-Valley Jr/Sr High	-	377	-	**159,643**
Talkeetna Elementary	-	300	-	**53,639**
Trapper Creek Elementary	-	345	-	**20,011**
Willow Elementary	-	500	-	**64,832**
Alternative/Correspondence School	**$ 39,114**	**$ 2,854**	**$ -**	**$ 1,140,580**
Burchell High	-	700	-	**315,553**
Mat-Su Central	-	1,250	-	**554,215**
Mat-Su Day School	-	200	-	**200**
Mat-Su Middle College	-	330	-	**129,055**
Valley Pathways	39,114	374	-	**141,557**
Charter School	**$ 15,000**	**$ 4,300**	**$ -**	**$ 330,951**
Academy Charter	-	-	-	**61,123**
American Charter	-	100	-	**25,471**
Birchtree Charter	-	-	-	**90,931**
Fronteras Charter	15,000	4,000	-	**106,673**
Twindly Bridge Charter	-	200	-	**46,753**

FY 2020 Adopted 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
District Wide	**$ 132,933**	**$ 285,351**	**$ 77,423**	**$ 3,500**	**$ 5,620**
District Wide Services	-	285,351	25,359	-	-
Education & Instruction	91,075	-	34,941	-	2,440
Health Services	41,858	-	17,123	3,500	3,180
Information & Technology	-	-	-	-	-
Safety & Emergency Preparedness	-	-	-	-	-
Grand Total	**$ 4,793,004**	**$ 1,199,522**	**$ 2,276,681**	**$ 4,000**	**$ 11,700**

FY 2020 Adopted 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	Grand Total
District Wide	**$ 36,683**	**$ 114,853**	**$ 46,805**	**$ 703,168**
District Wide Services	-	-	-	**310,710**
Education & Instruction	8,133	8,133	46,355	**191,077**
Health Services	12,000	14,083	450	**92,194**
Information & Technology	10,250	70,000	-	**80,250**
Safety & Emergency Preparedness	6,300	22,637	-	**28,937**
Grand Total	**$ 273,227**	**$ 163,724**	**$ 46,805**	**$ 8,768,663**

FY 2020 Adopted 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	**$ 1,628,518**	**$ 162,923**	**$ 740,889**	**$ -**	**$ -**
Big Lake Elementary	118,592	41,716	84,628	-	-
Butte Elementary	40,223	-	16,688	-	-
Cottonwood Creek Elementary	81,480	-	33,533	-	-
Dena'ina Elementary	114,443	-	49,047	-	-
Finger Lake Elementary	40,223	-	16,688	-	-
Goose Bay Elementary	39,184	-	16,528	-	-
Iditarod Elementary	40,223	-	16,688	-	-
John Shaw Elementary	133,073	24,745	59,563	-	-
Knik Elementary	123,778	-	29,549	-	-
Larson Elementary	45,408	-	17,481	-	-
Machetanz Elementary	133,109	8,139	52,649	-	-
Meadow Lakes Elementary	79,181	27,545	74,214	-	-
Pioneer Peak Elementary	168,344	36,033	67,715	-	-
Sherrod Elementary	120,667	24,745	57,663	-	-
Snowshoe Elementary	124,814	-	50,636	-	-
Swanson Elementary	108,224	-	48,094	-	-
Tanaina Elementary	117,552	-	49,525	-	-
Middle School	**$ 336,215**	**$ 80,089**	**$ 161,351**	**$ -**	**$ -**
Colony Middle	158,810	-	45,379	-	-
Palmer Jr Middle	88,739	-	34,584	-	-
Teeland Middle	-	41,030	12,692	-	-
Wasilla Middle	88,666	39,059	68,696	-	-
High School	**$ 395,179**	**$ 5,941**	**$ 156,878**	**$ -**	**$ 3,500**
Career & Technical High	-	-	-	-	-
Colony High	88,739	5,941	36,438	-	3,500
Houston JR/SR High	40,223	-	16,688	-	-
Joe Redington Jr/Sr High	88,739	-	34,584	-	-
Palmer High	88,739	-	34,584	-	-
Wasilla High	88,739	-	34,584	-	-
Small Attendance Area	**$ 204,107**	**$ 102,682**	**$ 161,276**	**$ -**	**$ -**
Beryozava	49,443	-	23,333	-	-
Glacier View	-	38,645	17,865	-	-
Sutton Elementary	18,037	-	8,058	-	-
Su-Valley Jr/Sr High	88,739	33,273	66,922	-	-
Talkeetna Elementary	14,926	-	2,349	-	-
Trapper Creek Elementary	-	30,764	27,174	-	-
Willow Elementary	32,962	-	15,575	-	-
Alternative/Correspondence School	**$ 152,514**	**$ 49,718**	**$ 92,431**	**$ -**	**$ -**
Burchell High	61,775	37,216	64,009	-	-
Mat-Su Central	90,739	12,502	28,422	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility	-	-	-	-	-
Valley Pathways	-	-	-	-	-
Charter School	**$ 38,028**	**$ 209,637**	**$ 201,763**	**$ -**	**$ 25,400**
Birchtree Charter	-	37,036	22,412	-	-
Fronteras Charter	38,028	172,601	179,351	-	25,000
Twindly Bridge Charter	-	-	-	-	400

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	**$ -**	**$ 415,742**	**$ 800**	**$ 31,125**	**$ 1,000**
Big Lake Elementary	-	29,281	-	1,500	-
Butte Elementary	-	29,281	-	2,000	-
Cottonwood Creek Elementary	-	32,185	-	1,500	-
Dena'ina Elementary	-	29,281	-	1,300	-
Finger Lake Elementary	-	29,281	-	2,000	-
Goose Bay Elementary	-	32,185	-	750	-
Iditarod Elementary	-	29,281	-	-	-
John Shaw Elementary	-	29,281	-	2,500	-
Knik Elementary	-	-	-	2,500	-
Larson Elementary	-	29,281	-	-	-
Machetanz Elementary	-	29,281	-	3,000	-
Meadow Lakes Elementary	-	29,281	-	4,800	1,000
Pioneer Peak Elementary	-	29,281	-	1,000	-
Sherrod Elementary	-	-	-	3,700	-
Snowshoe Elementary	-	29,281	-	-	-
Swanson Elementary	-	-	800	2,575	-
Tanaina Elementary	-	29,281	-	2,000	-
Middle School	**$ -**	**$ 169,512**	**$ -**	**$ 24,425**	**$ -**
Colony Middle	-	42,378	-	10,125	-
Palmer Jr Middle	-	42,378	-	5,500	-
Teeland Middle	-	42,378	-	4,500	-
Wasilla Middle	-	42,378	-	4,300	-
High School	**$ -**	**$ 336,412**	**$ 1,000**	**$ 23,836**	**$ -**
Career & Technical High	-	49,779	-	1,336	-
Colony High	-	49,779	1,000	500	-
Houston JR/SR High	-	87,517	-	2,000	-
Joe Redington Jr/Sr High	-	49,779	-	2,000	-
Palmer High	-	49,779	-	3,000	-
Wasilla High	-	49,779	-	15,000	-
Small Attendance Area	**$ -**	**$ 177,794**	**$ 1,000**	**$ 4,578**	**$ -**
Beryozava	-	9,649	-	-	-
Glacier View	-	32,185	-	-	-
Sutton Elementary	-	19,102	-	600	-
Su-Valley Jr/Sr High	-	42,378	-	2,228	-
Talkeetna Elementary	-	29,281	-	-	-
Trapper Creek Elementary	-	15,918	1,000	1,000	-
Willow Elementary	-	29,281	-	750	-
Alternative/Correspondence School	**$ -**	**$ 151,962**	**$ -**	**$ 24,400**	**$ -**
Burchell High	-	42,378	-	2,000	-
Mat-Su Central	-	41,834	-	17,900	-
Mat-Su Day School	-	25,916	-	4,500	-
Mat-Su Youth Facility	-	9,649	-	-	-
Valley Pathways	-	32,185	-	-	-
Charter School	**$ -**	**$ 20,000**	**$ -**	**$ 2,000**	**$ -**
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	2,000	-
Twindly Bridge Charter	-	20,000	-	-	-

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Elementary	**$ -**	**$ 2,980,997**
Big Lake Elementary	-	**275,717**
Butte Elementary	-	**88,192**
Cottonwood Creek Elementary	-	**148,698**
Dena'ina Elementary	-	**194,071**
Finger Lake Elementary	-	**88,192**
Goose Bay Elementary	-	**88,647**
Iditarod Elementary	-	**86,192**
John Shaw Elementary	-	**249,162**
Knik Elementary	-	**155,827**
Larson Elementary	-	**92,170**
Machetanz Elementary	-	**226,178**
Meadow Lakes Elementary	-	**216,021**
Pioneer Peak Elementary	-	**302,373**
Sherrod Elementary	-	**206,775**
Snowshoe Elementary	-	**204,731**
Swanson Elementary	-	**159,693**
Tanaina Elementary	-	**198,358**
Middle School	**$ -**	**$ 771,592**
Colony Middle	-	**256,692**
Palmer Jr Middle	-	**171,201**
Teeland Middle	-	**100,600**
Wasilla Middle	-	**243,099**
High School	**$ -**	**$ 922,746**
Career & Technical High	-	**51,115**
Colony High	-	**185,897**
Houston JR/SR High	-	**146,428**
Joe Redington Jr/Sr High	-	**175,102**
Palmer High	-	**176,102**
Wasilla High	-	**188,102**
Small Attendance Area	**$ -**	**$ 651,437**
Beryozava	-	**82,425**
Glacier View	-	**88,695**
Sutton Elementary	-	**45,797**
Su-Valley Jr/Sr High	-	**233,540**
Talkeetna Elementary	-	**46,556**
Trapper Creek Elementary	-	**75,856**
Willow Elementary	-	**78,568**
Alternative/Correspondence School	**$ -**	**$ 471,025**
Burchell High	-	**207,378**
Mat-Su Central	-	**191,397**
Mat-Su Day School	-	**30,416**
Mat-Su Youth Facility	-	**9,649**
Valley Pathways	-	**32,185**
Charter School	**$ -**	**$ 496,828**
Birchtree Charter	-	**59,448**
Fronteras Charter	-	**416,980**
Twindly Bridge Charter	-	**20,400**

FY 2020 Adopted 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
District Wide	**$ 973,848**	**$ 828,874**	**$ 719,752**	**$ 91,840**	**$ 56,557**
Career & Technical Education	40,115	-	16,671	-	-
District Wide Services	33,319	78,342	7,944	-	-
Education & Instruction	787,902	-	272,814	91,840	52,489
Facilities	-	-	-	-	-
Federal Programs	112,512	-	39,552	-	1,188
Information & Technology	-	593,413	346,456	-	2,880
Quality Schools	-	157,119	36,315	-	-
Grand Total	**$ 3,728,409**	**$ 1,439,864**	**$ 2,234,340**	**$ 91,840**	**$ 85,457**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
District Wide	**$ 9,759**	**$ 783,602**	**$ 102,018**	**$ 668,724**	**$ 11,415**
Career & Technical Education	-	-	-	-	-
District Wide Services	-	761,065	-	-	-
Education & Instruction	9,759	-	87,018	443,724	11,415
Facilities	-	22,537	-	-	-
Federal Programs	-	-	-	-	-
Information & Technology	-	-	15,000	225,000	-
Quality Schools	-	-	-	-	-
Grand Total	**$ 9,759**	**$ 2,055,024**	**$ 104,818**	**$ 779,088**	**$ 12,415**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
District Wide	**$ 32,530**	**$ 4,278,919**
Career & Technical Education	-	**56,786**
District Wide Services	-	**880,670**
Education & Instruction	32,530	**1,789,491**
Facilities	-	**22,537**
Federal Programs	-	**153,252**
Information & Technology	-	**1,182,749**
Quality Schools	-	**193,434**
Grand Total	**$ 32,530**	**$ 10,573,544**

FY 2020 Adopted 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	440 Other Purchased Services
Elementary	**$ 1,868,758**	**$ -**	**$ 630,739**	**$ 13,740**	**$ -**
Big Lake Elementary	107,137	-	39,299	720	-
Butte Elementary	109,281	-	39,628	720	-
Cottonwood Creek Elementary	123,069	-	41,740	720	-
Dena'ina Elementary	107,137	-	39,299	720	-
Finger Lake Elementary	107,137	-	39,299	1,220	-
Goose Bay Elementary	97,925	-	37,889	720	-
Iditarod Elementary	102,978	-	38,664	720	-
John Shaw Elementary	123,069	-	41,740	720	-
Knik Elementary	109,281	-	17,317	720	-
Larson Elementary	105,036	-	38,979	720	-
Machetanz Elementary	118,290	-	41,008	720	-
Meadow Lakes Elementary	115,970	-	40,653	720	-
Pioneer Peak Elementary	105,036	-	38,979	720	-
Sherrod Elementary	97,925	-	37,889	720	-
Snowshoe Elementary	123,069	-	41,740	720	-
Swanson Elementary	107,137	-	16,988	1,720	-
Tanaina Elementary	109,281	-	39,628	720	-
Middle School	**$ 994,753**	**$ -**	**$ 358,454**	**$ 10,180**	**$ -**
Colony Middle	222,458	-	79,872	3,040	-
Palmer Jr Middle	220,867	-	79,628	2,040	-
Teeland Middle	329,222	-	119,122	3,060	-
Wasilla Middle	222,206	-	79,832	2,040	-
High School	**$ 1,813,244**	**$ -**	**$ 596,353**	**$ 22,900**	**$ -**
Career & Technical High	261,496	-	84,535	2,640	-
Colony High	375,040	-	124,835	6,960	-
Houston JR/SR High	350,990	-	122,473	4,060	-
Joe Redington Jr/Sr High	237,216	-	82,147	2,640	-
Palmer High	238,115	-	82,285	2,640	-
Wasilla High	350,387	-	100,078	3,960	-
Small Attendance Area	**$ 364,937**	**$ -**	**$ 136,503**	**$ 3,120**	**$ -**
Glacier View	51,855	-	19,482	360	-
Sutton Elementary	41,336	-	17,871	360	-
Su-Valley Jr/Sr High	127,099	-	42,374	1,320	-
Talkeetna Elementary	47,314	-	18,788	360	-
Trapper Creek Elementary	51,855	-	19,482	360	-
Willow Elementary	45,478	-	18,506	360	-
Alternative/Correspondence School	**$ 643,637**	**$ -**	**$ 224,668**	**$ 8,860**	**$ 51,000**
Burchell High	165,450	-	59,797	1,980	-
Mat-Su Central	236,914	-	82,101	4,240	51,000
Mat-Su Middle College	112,289	-	40,107	1,320	-
Valley Pathways	128,984	-	42,663	1,320	-
Charter School	**$ 890,902**	**$ -**	**$ 310,735**	**$ 17,695**	**$ -**
Academy Charter	146,385	-	49,030	3,342	-
American Charter	183,179	-	61,489	1,058	-
Birchtree Charter	216,788	-	80,605	5,440	-
Fronteras Charter	126,113	-	42,059	720	-
Midnight Sun Charter	95,069	-	37,305	1,415	-
Twindly Bridge Charter	123,368	-	40,247	5,720	-
District Wide	**$ -**	**$ 11,786**	**$ 1,047**	**$ -**	**$ -**
District Wide Services	-	11,786	1,047	-	-
Grand Total	**$ 6,576,231**	**$ 11,786**	**$ 2,258,499**	**$ 76,495**	**$ 51,000**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	**$ 10,978**	**$ 1,750**	**$ 2,525,965**
Big Lake Elementary	500	625	**148,281**
Butte Elementary	-	-	**149,629**
Cottonwood Creek Elementary	-	-	**165,529**
Dena'ina Elementary	-	-	**147,156**
Finger Lake Elementary	3,000	-	**150,656**
Goose Bay Elementary	2,000	-	**138,534**
Iditarod Elementary	-	-	**142,362**
John Shaw Elementary	400	-	**165,929**
Knik Elementary	-	-	**127,318**
Larson Elementary	-	625	**145,360**
Machetanz Elementary	-	-	**160,018**
Meadow Lakes Elementary	-	500	**157,843**
Pioneer Peak Elementary	-	-	**144,735**
Sherrod Elementary	-	-	**136,534**
Snowshoe Elementary	-	-	**165,529**
Swanson Elementary	5,000	-	**130,845**
Tanaina Elementary	78	-	**149,707**
Middle School	**$ 5,820**	**$ -**	**$ 1,369,207**
Colony Middle	3,020	-	**308,390**
Palmer Jr Middle	2,000	-	**304,535**
Teeland Middle	-	-	**451,404**
Wasilla Middle	800	-	**304,878**
High School	**$ 5,000**	**$ -**	**$ 2,437,497**
Career & Technical High	-	-	**348,671**
Colony High	3,500	-	**510,335**
Houston JR/SR High	500	-	**478,023**
Joe Redington Jr/Sr High	1,000	-	**323,003**
Palmer High	-	-	**323,040**
Wasilla High	-	-	**454,425**
Small Attendance Area	**$ 1,000**	**$ 800**	**$ 506,360**
Glacier View	-	-	**71,697**
Sutton Elementary	-	-	**59,567**
Su-Valley Jr/Sr High	500	800	**172,093**
Talkeetna Elementary	-	-	**66,462**
Trapper Creek Elementary	-	-	**71,697**
Willow Elementary	500	-	**64,844**
Alternative/Correspondence School	**$ 2,650**	**$ 1,200**	**$ 932,015**
Burchell High	2,000	-	**229,227**
Mat-Su Central	200	1,200	**375,655**
Mat-Su Middle College	450	-	**154,166**
Valley Pathways	-	-	**172,967**
Charter School	**$ 3,900**	**$ 1,600**	**$ 1,224,832**
Academy Charter	400	600	**199,757**
American Charter	-	-	**245,726**
Birchtree Charter	1,000	-	**303,833**
Fronteras Charter	2,500	1,000	**172,392**
Midnight Sun Charter	-	-	**133,789**
Twindly Bridge Charter	-	-	**169,335**
District Wide	**$ -**	**$ -**	**$ 12,833**
District Wide Services	-	-	**12,833**
Grand Total	**$ 29,348**	**$ 5,350**	**$ 9,008,709**

FY 2020 Adopted 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	**$ 1,527,088**	**$ 1,129,249**	**$ 700**	**$ 23,485**	**$ 161,771**
Big Lake Elementary	104,167	76,296	-	500	13,537
Butte Elementary	80,798	66,874	-	1,500	14,231
Cottonwood Creek Elementary	75,016	67,293	-	450	6,456
Dena'ina Elementary	79,047	46,495	700	1,800	-
Finger Lake Elementary	104,207	75,247	-	2,137	7,579
Goose Bay Elementary	98,933	74,680	-	1,601	13,694
Iditarod Elementary	82,919	69,732	-	2,321	-
John Shaw Elementary	93,731	72,012	-	300	5,278
Knik Elementary	82,336	69,553	-	750	13,096
Larson Elementary	87,571	71,170	-	500	13,412
Machetanz Elementary	79,047	68,537	-	2,373	14,761
Meadow Lakes Elementary	103,903	76,215	-	2,500	13,412
Pioneer Peak Elementary	95,368	73,578	-	-	6,632
Sherrod Elementary	80,833	47,046	-	2,263	13,569
Snowshoe Elementary	104,167	54,254	-	-	13,201
Swanson Elementary	82,919	69,732	-	2,400	6,457
Tanaina Elementary	92,126	50,535	-	2,090	6,456
Middle School	**$ 708,242**	**$ 505,603**	**$ -**	**$ 8,176**	**$ 101,759**
Colony Middle	231,119	159,648	-	2,000	24,960
Palmer Jr Middle	129,254	84,063	-	1,500	25,499
Teeland Middle	169,413	118,528	-	1,200	26,235
Wasilla Middle	178,456	143,364	-	3,476	25,065
High School	**$ 1,361,161**	**$ 965,593**	**$ 650**	**$ 24,465**	**$ 56,167**
Career & Technical High	195,897	147,690	-	3,817	7,283
Colony High	259,759	187,289	-	5,717	16,977
Houston JR/SR High	252,815	188,393	150	3,422	12,185
Joe Redington Jr/Sr High	166,945	95,725	500	3,192	-
Palmer High	231,401	180,734	-	3,812	9,922
Wasilla High	254,344	165,762	-	4,505	9,800
Small Attendance Area	**$ 324,817**	**$ 206,488**	**$ 5,600**	**$ 2,682**	**$ 40,542**
Beryozava	7,547	5,153	-	-	942
Glacier View	52,631	38,317	1,000	75	2,359
Sutton Elementary	52,534	38,287	3,500	383	3,613
Su-Valley Jr/Sr High	96,669	66,959	200	1,071	16,258
Talkeetna Elementary	48,799	37,134	200	578	2,359
Trapper Creek Elementary	33,670	10,437	200	75	1,810
Willow Elementary	32,967	10,201	500	500	13,201
Alternative/Correspondence School	**$ 798,642**	**$ 555,784**	**$ 649**	**$ 11,561**	**$ 46,991**
Burchell High	91,545	72,398	-	-	12,438
Mat-Su Central	472,288	322,400	169	10,000	20,304
Mat-Su Day School	57,659	39,871	-	500	3,298
Mat-Su Middle College	32,604	10,285	480	-	2,000
Mat-Su Youth Facility	-	-	-	-	942
Valley Pathways	144,546	110,830	-	1,061	8,009
Charter School	**$ 679,685**	**$ 496,325**	**$ 700**	**$ 4,700**	**$ 39,600**
Academy Charter	93,492	72,765	-	-	-
American Charter	103,274	75,786	-	-	-
Birchtree Charter	87,693	72,202	-	-	-
Fronteras Charter	133,653	107,114	-	1,200	25,000
Midnight Sun Charter	53,511	38,471	-	1,000	-
Twindly Bridge Charter	208,062	129,987	700	2,500	14,600

FY 2020 Adopted 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	**$ 47,200**	**$ -**	**$ 2,889,493**
Big Lake Elementary	2,500	-	**197,000**
Butte Elementary	200	-	**163,603**
Cottonwood Creek Elementary	2,000	-	**151,215**
Dena'ina Elementary	1,000	-	**129,042**
Finger Lake Elementary	3,500	-	**192,670**
Goose Bay Elementary	2,000	-	**190,908**
Iditarod Elementary	-	-	**154,972**
John Shaw Elementary	5,000	-	**176,321**
Knik Elementary	500	-	**166,235**
Larson Elementary	3,000	-	**175,653**
Machetanz Elementary	1,000	-	**165,718**
Meadow Lakes Elementary	2,500	-	**198,530**
Pioneer Peak Elementary	8,000	-	**183,578**
Sherrod Elementary	2,000	-	**145,711**
Snowshoe Elementary	10,000	-	**181,622**
Swanson Elementary	2,000	-	**163,508**
Tanaina Elementary	2,000	-	**153,207**
Middle School	**$ 18,650**	**$ 200**	**$ 1,342,630**
Colony Middle	2,000	-	**419,727**
Palmer Jr Middle	5,000	-	**245,316**
Teeland Middle	10,000	200	**325,576**
Wasilla Middle	1,650	-	**352,011**
High School	**$ 36,000**	**$ -**	**$ 2,444,036**
Career & Technical High	-	-	**354,687**
Colony High	5,000	-	**474,742**
Houston JR/SR High	2,300	-	**459,265**
Joe Redington Jr/Sr High	3,500	-	**269,862**
Palmer High	20,000	-	**445,869**
Wasilla High	5,200	-	**439,611**
Small Attendance Area	**$ 2,500**	**$ -**	**$ 582,629**
Beryozava	-	-	**13,642**
Glacier View	-	-	**94,382**
Sutton Elementary	1,000	-	**99,317**
Su-Valley Jr/Sr High	500	-	**181,657**
Talkeetna Elementary	400	-	**89,470**
Trapper Creek Elementary	100	-	**46,292**
Willow Elementary	500	-	**57,869**
Alternative/Correspondence School	**$ 63,361**	**$ 100**	**$ 1,477,088**
Burchell High	2,100	-	**178,481**
Mat-Su Central	54,100	100	**879,361**
Mat-Su Day School	700	-	**102,028**
Mat-Su Middle College	6,000	-	**51,369**
Mat-Su Youth Facility	-	-	**942**
Valley Pathways	461	-	**264,907**
Charter School	**$ 75,700**	**$ 3,700**	**$ 1,300,410**
Academy Charter	-	-	**166,257**
American Charter	700	-	**179,760**
Birchtree Charter	-	-	**159,895**
Fronteras Charter	40,000	2,000	**308,967**
Midnight Sun Charter	-	-	**92,982**
Twindly Bridge Charter	35,000	1,700	**392,549**

FY 2020 Adopted 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	**$ 204,709**	**$ 18,193**	**$ 976**	**$ -**	**$ 26,587**
Accounting Department	-	-	-	-	2,217
Budget & Finance	-	-	-	-	2,892
District Wide Services	204,709	18,193	-	-	-
Education & Instruction	-	-	976	-	2,892
Facilities	-	-	-	-	1,810
Federal Programs	-	-	-	-	1,810
Information & Technology	-	-	-	-	2,146
Office of the Superintendent	-	-	-	-	2,892
Payroll Department	-	-	-	-	2,892
Purchasing Department	-	-	-	-	1,810
Student Support Services	-	-	-	-	4,079
Student Transportation	-	-	-	-	1,147
Grand Total	**$ 5,604,344**	**$ 3,877,235**	**$ 9,275**	**$ 75,069**	**$ 473,417**

FY 2020 Adopted 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	**$ 424**	**$ -**	**$ 250,889**
Accounting Department	-	-	**2,217**
Budget & Finance	-	-	**2,892**
District Wide Services	-	-	**222,902**
Education & Instruction	424	-	**4,292**
Facilities	-	-	**1,810**
Federal Programs	-	-	**1,810**
Information & Technology	-	-	**2,146**
Office of the Superintendent	-	-	**2,892**
Payroll Department	-	-	**2,892**
Purchasing Department	-	-	**1,810**
Student Support Services	-	-	**4,079**
Student Transportation	-	-	**1,147**
Grand Total	**$ 243,835**	**$ 4,000**	**$ 10,287,175**

FY 2020 Adopted 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	**$ 326,784**	**$ 275,586**	**$ 371,884**	**$ 2,700**	**$ 86,605**
Business Services	-	150,437	67,634	-	2,760
District Wide Services	-	1,576	141	-	-
Education & Instruction	150,437	-	45,469	-	2,760
Office of the Superintendent	176,347	-	49,510	-	15,750
Public Information Office	-	102,273	53,886	-	5,976
School Board	-	21,300	155,244	2,700	59,359
Grand Total	**$ 326,784**	**$ 275,586**	**$ 371,884**	**$ 2,700**	**$ 86,605**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	425 Student Travel	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
District Wide	**$ 2,034**	**$ 120,996**	**$ 16,684**	**$ 27,879**	**$ 1,231,152**
Business Services	-	-	-	-	**220,831**
District Wide Services	-	-	-	-	**1,717**
Education & Instruction	-	-	-	-	**198,666**
Office of the Superintendent	-	-	9,000	2,975	**253,582**
Public Information Office	-	47,177	3,184	1,990	**214,486**
School Board	2,034	73,819	4,500	22,914	**341,870**
Grand Total	**$ 2,034**	**$ 120,996**	**$ 16,684**	**$ 27,879**	**$ 1,231,152**

FY 2020 Adopted 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 Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**$ 4,700,032**	**$ 2,752,800**	**$ 765,460**	**$ 120,997**	**$ 93,923**
Accounting Department	369,422	246,707	-	8,670	-
Administration Building	-	-	-	-	17,573
Budget & Finance	230,661	109,473	-	9,960	-
Business Services	167,524	96,102	-	5,160	-
Career & Technical Education	65,105	42,170	-	-	-
District Warehouse	190,236	134,393	-	960	-
District Wide Services	95,614	8,497	364,500	-	-
Education & Instruction	343,089	183,733	-	1,380	-
Equal Employment Opportunity	30,372	1,397	-	585	-
Facilities	65,618	42,720	-	360	-
Federal Programs	71,432	41,508	-	600	-
Human Resources and Labor Relations	582,523	366,200	48,460	15,360	-
Information & Technology	1,377,408	784,932	275,000	57,760	75,000
Office of the Superintendent	81,817	48,083	-	1,200	-
Payroll Department	415,040	258,593	-	4,677	-
Planning & Demography	-	-	22,500	-	-
Public Information Office	550	488	-	-	-
Purchasing Department	418,598	272,170	-	6,825	1,350
Risk Management	33,725	21,456	55,000	4,950	-
Safety & Emergency Preparedness	91,293	50,495	-	2,550	-
School Board	70,005	43,683	-	-	-
Grand Total	**$ 4,700,032**	**$ 2,752,800**	**$ 765,460**	**$ 120,997**	**$ 93,923**

FY 2020 Adopted 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	**$ -**	**$ -**	**$ 800**	**$ -**	**$ -**
Palmer Jr Middle	-	-	800	-	-
High School	**$ -**	**$ -**	**$ 599**	**$ -**	**$ -**
Houston JR/SR High	-	-	599	-	-
Charter School	**$ -**	**$ -**	**$ -**	**$ -**	**$ 661,618**
Academy Charter	-	-	-	-	109,884
American Charter	-	-	-	-	80,315
Birchtree Charter	-	-	-	-	154,192
Fronteras Charter	-	-	-	-	127,908
Midnight Sun Charter	-	-	-	-	88,356
Twindly Bridge Charter	-	-	-	-	100,963
District Wide	**$ 1,261,595**	**$ 471,253**	**$ 1,669,198**	**$ 79,122**	**$ (1,238,436)**
Accounting Department	127,272	-	3,600	630	-
Administration Building	-	-	1,327	-	-
Budget & Finance	1,800	-	1,980	2,229	-
Business Services	9,540	-	36,724	-	-
Career & Technical Education	-	-	-	-	-
District Warehouse	4,500	-	12,738	-	-
District Wide Services	-	-	15,750	-	(1,238,436)
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	-	-	4,950	675	-
Facilities	-	-	-	-	-
Federal Programs	-	-	-	-	-
Human Resources and Labor Relations	29,683	-	37,602	4,500	-
Information & Technology	1,020,000	-	1,508,000	65,000	-
Office of the Superintendent	-	-	-	-	-
Payroll Department	10,055	-	3,184	3,184	-
Planning & Demography	-	-	-	-	-
Public Information Office	-	-	-	-	-
Purchasing Department	10,971	-	14,844	1,676	-
Risk Management	47,774	471,253	26,439	778	-
Safety & Emergency Preparedness	-	-	2,060	450	-
School Board	-	-	-	-	-
Grand Total	**$ 1,261,595**	**$ 471,253**	**$ 1,670,597**	**$ 79,122**	**$ (576,818)**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Middle School	**$ -**	**$ 800**
Palmer Jr Middle	-	**800**
High School	**$ -**	**$ 599**
Houston JR/SR High	-	**599**
Charter School	**$ -**	**$ 661,618**
Academy Charter	-	**109,884**
American Charter	-	**80,315**
Birchtree Charter	-	**154,192**
Fronteras Charter	-	**127,908**
Midnight Sun Charter	-	**88,356**
Twindly Bridge Charter	-	**100,963**
District Wide	**$ 525,000**	**$ 11,200,944**
Accounting Department	-	**756,301**
Administration Building	-	**18,900**
Budget & Finance	-	**356,103**
Business Services	-	**315,050**
Career & Technical Education	-	**107,275**
District Warehouse	-	**342,827**
District Wide Services	-	**(754,075)**
Education & Instruction	-	**528,202**
Equal Employment Opportunity	-	**37,979**
Facilities	-	**108,698**
Federal Programs	-	**113,540**
Human Resources and Labor Relations	-	**1,084,328**
Information & Technology	525,000	**5,688,100**
Office of the Superintendent	-	**131,100**
Payroll Department	-	**694,733**
Planning & Demography	-	**22,500**
Public Information Office	-	**1,038**
Purchasing Department	-	**726,434**
Risk Management	-	**661,375**
Safety & Emergency Preparedness	-	**146,848**
School Board	-	**113,688**
Grand Total	**$ 525,000**	**$ 11,863,961**

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FY 2020 Adopted 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	**$ 1,253,299**	**$ 959,019**	**$ -**	**$ 180**	**$ 385,832**
Big Lake Elementary	65,645	41,295	-	-	22,504
Butte Elementary	74,124	67,017	-	-	10,065
Cottonwood Creek Elementary	78,505	44,123	-	-	18,485
Dena'ina Elementary	68,324	65,225	-	-	14,769
Finger Lake Elementary	72,158	42,163	-	-	15,900
Goose Bay Elementary	92,648	59,729	-	180	24,392
Iditarod Elementary	82,414	69,577	-	-	52,395
John Shaw Elementary	75,370	67,401	-	-	18,572
Knik Elementary	70,801	65,990	-	-	15,814
Larson Elementary	76,615	66,726	-	-	15,357
Machetanz Elementary	58,640	40,192	-	-	27,427
Meadow Lakes Elementary	66,270	42,548	-	-	20,894
Pioneer Peak Elementary	59,965	40,601	-	-	15,813
Sherrod Elementary	90,321	70,959	-	-	28,124
Snowshoe Elementary	67,028	63,765	-	-	15,873
Swanson Elementary	72,510	42,272	-	-	51,811
Tanaina Elementary	81,961	69,436	-	-	17,637
Middle School	**$ 565,630**	**$ 416,427**	**$ -**	**$ -**	**$ 130,386**
Colony Middle	173,525	97,775	-	-	18,768
Palmer Jr Middle	115,122	79,717	-	-	55,225
Teeland Middle	134,496	107,743	-	-	21,543
Wasilla Middle	142,487	131,192	-	-	34,850
High School	**$ 1,028,993**	**$ 798,971**	**$ -**	**$ -**	**$ 298,063**
Career & Technical High	100,152	75,074	-	-	15,574
Colony High	212,765	176,039	-	-	27,234
Houston JR/SR High	217,282	155,375	-	-	38,957
Joe Redington Jr/Sr High	127,324	81,282	-	-	21,676
Palmer High	202,431	194,890	-	-	123,119
Wasilla High	169,039	116,311	-	-	71,503
Small Attendance Area	**$ 301,996**	**$ 197,988**	**$ -**	**$ -**	**$ 100,093**
Beryozava	3,794	337	-	-	2,998
Glacier View	32,970	10,201	-	-	6,705
Sutton Elementary	47,210	36,643	-	-	36,548
Su-Valley Jr/Sr High	81,839	69,401	-	-	19,595
Talkeetna Elementary	38,650	33,998	-	-	13,666
Trapper Creek Elementary	47,010	14,539	-	-	9,638
Willow Elementary	50,523	32,869	-	-	10,943
Alternative/Correspondence School	**$ 171,964**	**$ 111,406**	**$ -**	**$ -**	**$ 63,772**
Burchell High	56,974	14,033	-	-	25,129
Mat-Su Central	39,072	33,068	-	-	14,579
Mat-Su Day School	31,147	29,477	-	-	7,129
Mat-Su Middle College	-	-	-	-	-
Valley Pathways	44,771	34,828	-	-	16,935
Charter School	**$ 190,986**	**$ 173,540**	**$ -**	**$ -**	**$ 126,606**
Academy Charter	39,725	45,188	-	-	10,100
American Charter	54,937	38,913	-	-	4,000
Birchtree Charter	22,362	23,365	-	-	7,000
Fronteras Charter	65,113	63,560	-	-	11,000
Midnight Sun Charter	-	-	-	-	9,281
Twindly Bridge Charter	8,849	2,514	-	-	85,225

FY 2020 Adopted 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	**$ 1,654,840**	**$ 125,752**	**$ -**	**$ 3,524**	**$ -**
Big Lake Elementary	95,593	11,844	-	1,000	-
Butte Elementary	72,070	9,600	-	-	-
Cottonwood Creek Elementary	92,992	-	-	-	-
Dena'ina Elementary	59,351	15,570	-	-	-
Finger Lake Elementary	106,690	1,944	-	-	-
Goose Bay Elementary	97,822	14,920	-	200	-
Iditarod Elementary	67,072	3,435	-	-	-
John Shaw Elementary	100,771	1,400	-	500	-
Knik Elementary	122,638	14,920	-	-	-
Larson Elementary	111,400	1,120	-	-	-
Machetanz Elementary	127,646	21,155	-	-	-
Meadow Lakes Elementary	134,664	15,020	-	300	-
Pioneer Peak Elementary	84,234	1,680	-	250	-
Sherrod Elementary	103,480	644	-	1,100	-
Snowshoe Elementary	79,720	10,820	-	-	-
Swanson Elementary	97,254	-	-	-	-
Tanaina Elementary	101,443	1,680	-	174	-
Middle School	**$ 1,071,566**	**$ 4,884**	**$ -**	**$ 1,100**	**$ -**
Colony Middle	253,645	2,940	-	-	-
Palmer Jr Middle	216,968	-	-	-	-
Teeland Middle	291,980	1,944	-	-	-
Wasilla Middle	308,973	-	-	1,100	-
High School	**$ 2,436,953**	**$ 75,584**	**$ -**	**$ 700**	**$ -**
Career & Technical High	266,900	4,860	-	-	-
Colony High	396,621	7,160	-	-	-
Houston JR/SR High	459,691	40,374	-	700	-
Joe Redington Jr/Sr High	233,159	23,190	-	-	-
Palmer High	532,308	-	-	-	-
Wasilla High	548,274	-	-	-	-
Small Attendance Area	**$ 667,005**	**$ 76,867**	**$ -**	**$ 100**	**$ -**
Beryozava	51,974	7,082	-	-	-
Glacier View	74,313	7,000	-	-	-
Sutton Elementary	69,986	15,690	-	100	-
Su-Valley Jr/Sr High	207,467	17,520	-	-	-
Talkeetna Elementary	99,355	7,220	-	-	-
Trapper Creek Elementary	55,369	9,430	-	-	-
Willow Elementary	108,541	12,925	-	-	-
Alternative/Correspondence School	**$ 502,956**	**$ 791,440**	**$ -**	**$ 2,206**	**$ -**
Burchell High	127,328	140	-	500	-
Mat-Su Central	194,159	712,356	-	1,300	-
Mat-Su Day School	55,706	27,769	-	-	-
Mat-Su Middle College	-	50,000	-	-	-
Valley Pathways	125,763	1,175	-	406	-
Charter School	**$ 368,850**	**$ 1,485,400**	**$ 45,071**	**$ 172,500**	**$ 100**
Academy Charter	59,000	20,000	26,571	9,500	-
American Charter	90,000	219,400	-	4,000	-
Birchtree Charter	77,000	498,000	-	12,000	-
Fronteras Charter	60,000	90,000	17,000	70,000	-
Midnight Sun Charter	42,850	447,600	-	10,000	-
Twindly Bridge Charter	40,000	210,400	1,500	67,000	100

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
Elementary	**$ -**	**$ 4,382,446**
Big Lake Elementary	-	**237,881**
Butte Elementary	-	**232,876**
Cottonwood Creek Elementary	-	**234,105**
Dena'ina Elementary	-	**223,239**
Finger Lake Elementary	-	**238,855**
Goose Bay Elementary	-	**289,891**
Iditarod Elementary	-	**274,893**
John Shaw Elementary	-	**264,014**
Knik Elementary	-	**290,163**
Larson Elementary	-	**271,218**
Machetanz Elementary	-	**275,060**
Meadow Lakes Elementary	-	**279,696**
Pioneer Peak Elementary	-	**202,543**
Sherrod Elementary	-	**294,628**
Snowshoe Elementary	-	**237,206**
Swanson Elementary	-	**263,847**
Tanaina Elementary	-	**272,331**
Middle School	**$ -**	**$ 2,189,993**
Colony Middle	-	**546,653**
Palmer Jr Middle	-	**467,032**
Teeland Middle	-	**557,706**
Wasilla Middle	-	**618,602**
High School	**$ -**	**$ 4,639,264**
Career & Technical High	-	**462,560**
Colony High	-	**819,819**
Houston JR/SR High	-	**912,379**
Joe Redington Jr/Sr High	-	**486,631**
Palmer High	-	**1,052,748**
Wasilla High	-	**905,127**
Small Attendance Area	**$ -**	**$ 1,344,049**
Beryozava	-	**66,185**
Glacier View	-	**131,189**
Sutton Elementary	-	**206,177**
Su-Valley Jr/Sr High	-	**395,822**
Talkeetna Elementary	-	**192,889**
Trapper Creek Elementary	-	**135,986**
Willow Elementary	-	**215,801**
Alternative/Correspondence School	**$ -**	**$ 1,643,744**
Burchell High	-	**224,104**
Mat-Su Central	-	**994,534**
Mat-Su Day School	-	**151,228**
Mat-Su Middle College	-	**50,000**
Valley Pathways	-	**223,878**
Charter School	**$ -**	**$ 2,563,053**
Academy Charter	-	**210,084**
American Charter	-	**411,250**
Birchtree Charter	-	**639,727**
Fronteras Charter	-	**376,673**
Midnight Sun Charter	-	**509,731**
Twindly Bridge Charter	-	**415,588**

FY 2020 Adopted 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	**$ 3,740,154**	**$ 1,925,399**	**$ 2,074**	**$ 25,009**	**$ 152,682**
Administration Building	34,836	10,779	-	-	20,528
Custodial Services	440,251	242,226	270	3,749	418
District Warehouse	7,367	2,296	-	-	11,725
District Wide Services	284,478	25,282	-	-	70,257
Facilities	2,973,222	1,644,816	1,804	21,260	45,852
Information & Technology	-	-	-	-	2,794
Purchasing Department	-	-	-	-	373
Risk Management	-	-	-	-	-
Student Transportation	-	-	-	-	735
Grand Total	**$ 7,253,022**	**$ 4,582,750**	**$ 2,074**	**$ 25,189**	**$ 1,257,434**

FY 2020 Adopted 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	**$ 313,653**	**$ 1,173,780**	**$ 1,572,222**	**$ 1,187,126**	**$ 10,829**
Administration Building	172,461	-	-	-	-
Custodial Services	-	449	-	376,287	-
District Warehouse	-	1,350	-	-	-
District Wide Services	-	815,143	-	-	-
Facilities	110,951	356,838	-	810,839	10,829
Information & Technology	-	-	-	-	-
Purchasing Department	30,241	-	-	-	-
Risk Management	-	-	1,572,222	-	-
Student Transportation	-	-	-	-	-
Grand Total	**$ 7,015,823**	**$ 3,733,707**	**$ 1,617,293**	**$ 1,367,256**	**$ 10,929**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	510 Equipment	Grand Total
District Wide	**$ 67,579**	**$ 10,170,507**
Administration Building	-	**238,604**
Custodial Services	26,970	**1,090,620**
District Warehouse	-	**22,738**
District Wide Services	-	**1,195,160**
Facilities	40,609	**6,017,020**
Information & Technology	-	**2,794**
Purchasing Department	-	**30,614**
Risk Management	-	**1,572,222**
Student Transportation	-	**735**
Grand Total	**$ 67,579**	**$ 26,933,056**

FY 2020 Adopted 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 Student Travel
Elementary	**$ 249,730**	**$ -**	**$ 53,550**	**$ -**	**$ -**
Big Lake Elementary	14,690	-	3,150	-	-
Butte Elementary	14,690	-	3,150	-	-
Cottonwood Creek Elementary	14,690	-	3,150	-	-
Dena'ina Elementary	14,690	-	3,150	-	-
Finger Lake Elementary	14,690	-	3,150	-	-
Goose Bay Elementary	14,690	-	3,150	-	-
Iditarod Elementary	14,690	-	3,150	-	-
John Shaw Elementary	14,690	-	3,150	-	-
Knik Elementary	14,690	-	3,150	-	-
Larson Elementary	14,690	-	3,150	-	-
Machetanz Elementary	14,690	-	3,150	-	-
Meadow Lakes Elementary	14,690	-	3,150	-	-
Pioneer Peak Elementary	14,690	-	3,150	-	-
Sherrod Elementary	14,690	-	3,150	-	-
Snowshoe Elementary	14,690	-	3,150	-	-
Swanson Elementary	14,690	-	3,150	-	-
Tanaina Elementary	14,690	-	3,150	-	-
Middle School	**$ 282,048**	**$ -**	**$ 60,488**	**$ -**	**$ -**
Colony Middle	70,512	-	15,122	-	-
Palmer Jr Middle	70,512	-	15,122	-	-
Teeland Middle	70,512	-	15,122	-	-
Wasilla Middle	70,512	-	15,122	-	-
High School	**$ 1,220,638**	**$ -**	**$ 341,451**	**$ -**	**$ -**
Career & Technical High	49,946	-	10,712	-	-
Colony High	225,704	-	64,208	-	-
Houston JR/SR High	260,890	-	71,218	-	-
Joe Redington Jr/Sr High	252,146	-	69,879	-	-
Palmer High	219,255	-	63,220	-	-
Wasilla High	212,697	-	62,214	-	-
Small Attendance Area	**$ 151,946**	**$ -**	**$ 36,851**	**$ -**	**$ -**
Glacier View	17,628	-	3,781	-	-
Sutton Elementary	5,876	-	1,260	-	-
Su-Valley Jr/Sr High	110,814	-	28,030	-	-
Talkeetna Elementary	5,876	-	1,260	-	-
Trapper Creek Elementary	5,876	-	1,260	-	-
Willow Elementary	5,876	-	1,260	-	-
Alternative/Correspondence School	**$ 49,946**	**$ -**	**$ 10,712**	**$ -**	**$ -**
Mat-Su Central	49,946	-	10,712	-	-
District Wide	**$ 188,032**	**$ 5,088**	**$ 40,781**	**$ 288**	**$ 530,104**
District Wide Services	149,838	5,088	32,589	-	-
Education & Instruction	-	-	-	288	526,594
Federal Programs	38,194	-	8,192	-	3,510
Grand Total	**$ 2,142,340**	**$ 5,088**	**$ 543,833**	**$ 288**	**$ 530,104**

FY 2020 Adopted Expenditure Summary
Function - Object - Location

Fund
State Function

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	$ -	$ -	$ -	$ 303,280
Big Lake Elementary	-	-	-	17,840
Butte Elementary	-	-	-	17,840
Cottonwood Creek Elementary	-	-	-	17,840
Dena'ina Elementary	-	-	-	17,840
Finger Lake Elementary	-	-	-	17,840
Goose Bay Elementary	-	-	-	17,840
Iditarod Elementary	-	-	-	17,840
John Shaw Elementary	-	-	-	17,840
Knik Elementary	-	-	-	17,840
Larson Elementary	-	-	-	17,840
Machetanz Elementary	-	-	-	17,840
Meadow Lakes Elementary	-	-	-	17,840
Pioneer Peak Elementary	-	-	-	17,840
Sherrod Elementary	-	-	-	17,840
Snowshoe Elementary	-	-	-	17,840
Swanson Elementary	-	-	-	17,840
Tanaina Elementary	-	-	-	17,840
Middle School	$ -	$ -	$ -	$ 342,536
Colony Middle	-	-	-	85,634
Palmer Jr Middle	-	-	-	85,634
Teeland Middle	-	-	-	85,634
Wasilla Middle	-	-	-	85,634
High School	$ -	$ -	$ -	$ 1,562,089
Career & Technical High	-	-	-	60,658
Colony High	-	-	-	289,912
Houston JR/SR High	-	-	-	332,108
Joe Redington Jr/Sr High	-	-	-	322,025
Palmer High	-	-	-	282,475
Wasilla High	-	-	-	274,911
Small Attendance Area	$ -	$ -	$ -	$ 188,797
Glacier View	-	-	-	21,409
Sutton Elementary	-	-	-	7,136
Su-Valley Jr/Sr High	-	-	-	138,844
Talkeetna Elementary	-	-	-	7,136
Trapper Creek Elementary	-	-	-	7,136
Willow Elementary	-	-	-	7,136
Alternative/Correspondence School	$ -	$ -	$ -	$ 60,658
Mat-Su Central	-	-	-	60,658
District Wide	$ 128,826	$ 99,394	$ 105,479	$ 1,097,992
District Wide Services	-	-	-	187,515
Education & Instruction	128,826	85,356	104,980	846,044
Federal Programs	-	14,038	499	64,433
Grand Total	$ 128,826	$ 99,394	$ 105,479	$ 3,555,352

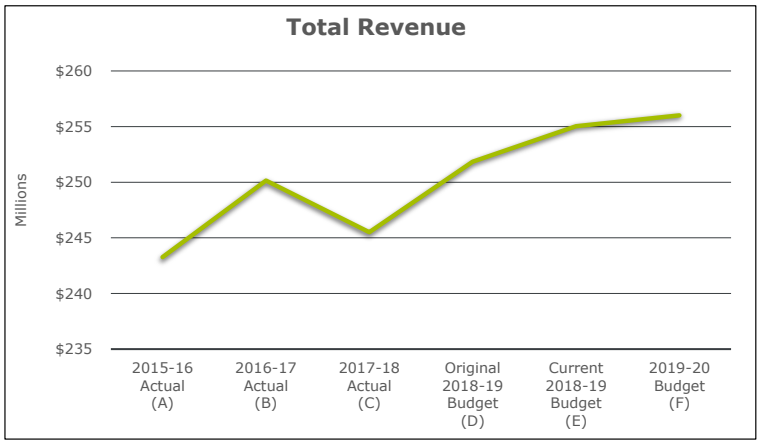
FY 2020 Adopted Expenditure Summary
Function - Object - Location

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

	550 Transfers to Other Funds	Grand Total
District Wide	**$ 1,995,330**	**$ 1,995,330**
District Wide Services	1,995,330	**1,995,330**
Grand Total	**$ 1,995,330**	**$ 1,995,330**

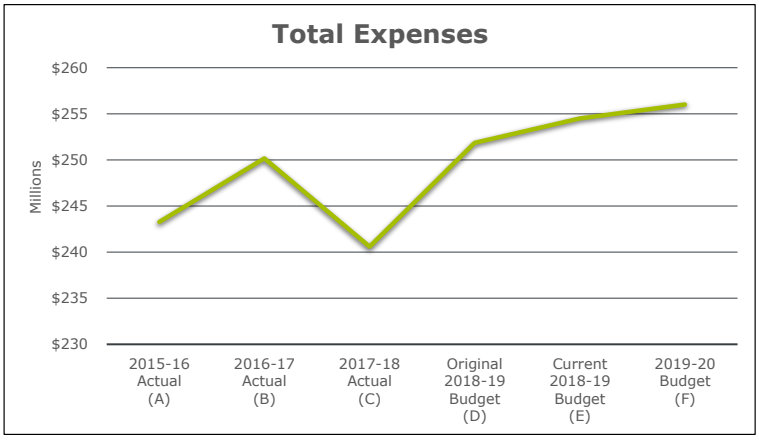
Fund: 100 General Operating Fund Revenue Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 58,374,918	$ 60,665,932	$ 2,291,014	4%
Food Services	-	-	-	-	-	-	-	0%
Local	699,698	685,839	516,669	455,000	455,000	455,000	-	0%
Other Local Reimbursements	1,797,802	1,854,746	445,329	-	-	-	-	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**55,163,441**	**58,381,885**	**56,803,298**	**58,853,915**	**58,829,918**	**61,120,932**	**2,291,014**	**4%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 163,573,689	$ 169,628,235	$ 169,972,247	$ 168,267,216	$ 169,490,161	$ 169,608,005	$ 117,844	0%
School Improvement	517,671	531,101	537,159	537,776	541,070	543,705	2,635	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	16,045,044	14,735,551	14,396,752	15,631,302	15,631,302	17,468,431	1,837,129	12%
PERS On-Behalf	1,875,047	1,507,427	1,047,303	1,947,692	1,947,692	2,328,195	380,503	20%
Other State Revenue	-	-	116,433	2,737,643	2,753,731	-	(2,753,731)	-100%
Total Revenue From State Sources	**182,011,451**	**186,402,314**	**186,069,894**	**189,121,629**	**190,363,956**	**189,948,336**	**(415,620)**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	$ 2,437,337	$ 1,349,403	$ 1,280,412	$ 1,283,263	$ 1,283,263	$ 1,337,557	$ 54,294	4%
Medicaid Reimbursement	1,066,987	1,090,092	1,356,014	1,047,478	1,047,478	1,102,608	55,130	5%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**3,504,324**	**2,439,495**	**2,636,426**	**2,330,741**	**2,330,741**	**2,440,165**	**109,424**	**5%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ 2,590,562	$ 2,932,728	$ -	$ 1,542,275	$ 3,506,368	$ 2,500,000	$ (1,006,368)	-29%
Transfers from Other Funds	-	-	-	-	8,300	-	(8,300)	-100%
Total Appropriations & Transfers	**2,590,562**	**2,932,728**	**-**	**1,542,275**	**3,514,668**	**2,500,000**	**(1,014,668)**	**-29%**
REVENUE TOTALS	**$ 243,269,778**	**$ 250,156,422**	**$ 245,509,618**	**$ 251,848,560**	**$ 255,039,283**	**$ 256,009,433**	**$ 970,150**	**0%**



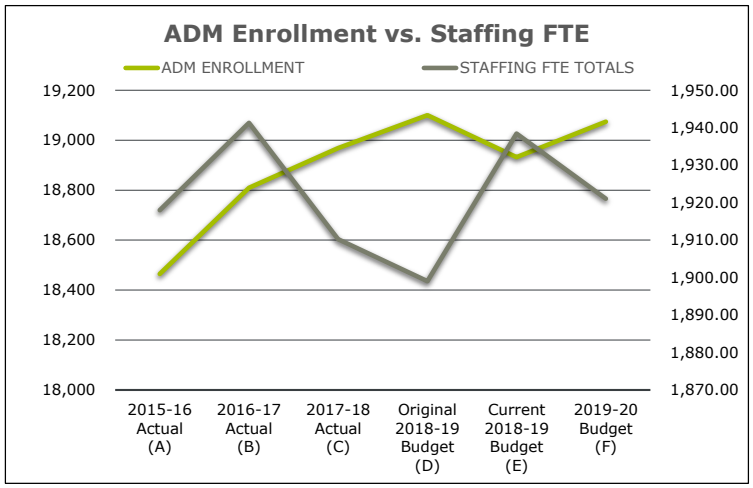
Fund: 100 General Operating Fund Expense Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 94,248,107	$ 96,964,222	$ 94,041,894	$ 95,651,192	$ 95,982,141	$ 98,481,200	$ 2,499,059	3%
320 Non-Certificated Salaries	34,287,629	36,593,393	33,808,682	34,916,468	$ 34,445,115	35,397,359	952,244	3%
360 Employee Benefits	73,683,544	76,902,385	74,495,731	79,693,647	$ 78,094,636	82,441,888	4,347,252	6%
Subtotal Personnel	**202,219,280**	**210,459,999**	**202,346,306**	**210,261,307**	**208,521,892**	**216,320,447**	**7,798,555**	**4%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	2,746,120	3,038,423	3,771,543	4,708,733	5,997,132	4,890,041	(1,107,091)	-18%
420 Staff Travel	506,556	608,819	409,177	582,932	662,518	581,840	(80,678)	-12%
425 Student Travel	668,019	809,405	763,175	722,680	967,453	705,710	(261,743)	-27%
430 Utilities	2,331,036	2,654,171	3,126,491	3,176,142	3,446,210	3,541,387	95,177	3%
435 Energy	5,370,293	6,578,265	5,576,367	7,007,483	5,767,706	7,015,823	1,248,117	22%
440 Purchased Services	9,692,554	8,436,936	6,711,428	8,438,144	7,732,678	7,160,676	(572,002)	-7%
445 Insurance & Bond Premiums	2,309,223	1,893,839	2,249,836	2,079,828	2,099,623	2,088,546	(11,077)	-1%
450 Supplies & Materials	13,011,503	10,093,810	9,832,797	10,286,768	13,303,189	11,071,981	(2,231,208)	-17%
480 Tuition	5,280	-	66,555	97,500	-	-	-	0%
490 Other Expenses	1,086,514	1,804,635	1,592,195	1,504,828	812,184	566,205	(245,979)	-30%
495 Indirect Cost	(515,677)	(565,408)	(1,030,647)	(810,408)	(830,408)	(576,818)	253,590	0%
510 Equipment	1,192,977	502,293	415,432	291,500	591,558	648,265	56,707	10%
540 Capital Outlay	-	649,026	406,994	-	-	-	-	0%
550 Transfers to Other Funds	2,646,100	3,192,212	4,361,620	3,501,123	5,418,284	1,995,330	(3,422,954)	-63%
Subtotal Non Personnel	**41,050,498**	**39,696,426**	**38,252,963**	**41,587,253**	**45,968,128**	**39,688,986**	**(6,279,141)**	**-14%**
LOCATION TOTALS	**$ 243,269,778**	**$ 250,156,425**	**$ 240,599,268**	**$ 251,848,560**	**$ 254,490,020**	**$ 256,009,433**	**$ 1,519,413**	**1%**



Fund: 100 General Operating Fund Staffing Summary
Location: District Wide
Date: 6/5/2019

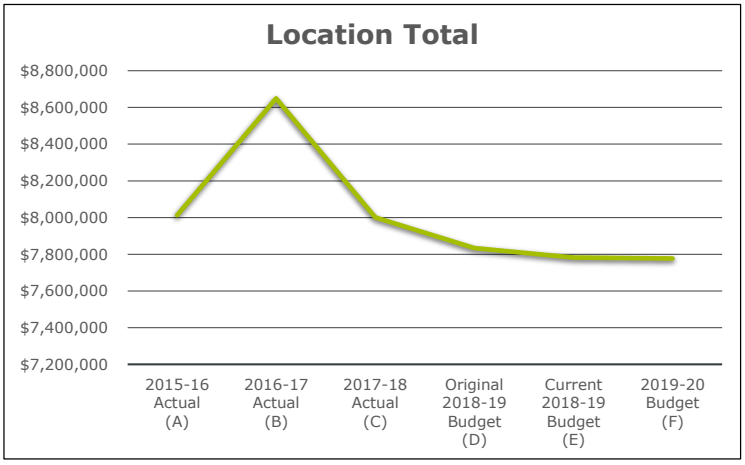
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	8.35	8.35	7.85	7.85	7.99	7.99	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	60.49	61.39	62.79	61.87	62.69	61.69	(1.00)	-2%
Classroom Teacher	686.88	679.08	701.25	694.53	753.30	753.30	-	0%
SPED Teacher	172.21	180.21	186.31	187.81	212.56	207.06	(5.50)	-3%
Specialist - Schools	147.03	141.03	135.83	131.96	80.26	81.76	1.50	2%
Counselor	30.98	33.48	31.29	30.39	30.99	30.49	(0.50)	-2%
Nurse	30.25	32.05	32.42	32.22	32.22	31.62	(0.60)	-2%
Specialist - Department	106.49	107.49	85.33	86.23	78.90	77.90	(1.00)	-1%
Certified Sub Total	**1,242.68**	**1,243.08**	**1,243.07**	**1,232.86**	**1,258.92**	**1,251.82**	**(7.10)**	**-1%**
CLASSIFIED FTE								
Director	7.00	7.00	6.25	6.25	6.25	6.25	-	0%
Supervisor	22.50	22.00	24.50	24.50	29.00	28.50	(0.50)	-2%
Instructional Aides	278.78	291.05	286.15	283.15	329.26	321.51	(7.75)	-2%
Support Staff	144.00	149.25	131.13	132.13	133.38	133.38	-	0%
Custodial Staff	113.98	119.11	102.23	102.23	105.60	103.60	(2.00)	-2%
Specialist - Department	109.06	109.81	116.91	117.91	76.00	76.00	-	0%
Classified Sub Total	**675.32**	**698.21**	**667.17**	**666.17**	**679.49**	**669.24**	**(10.25)**	**-2%**
STAFFING FTE TOTALS	**1,918.00**	**1,941.29**	**1,910.24**	**1,899.03**	**1,938.40**	**1,921.05**	**(17.36)**	**-1%**



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

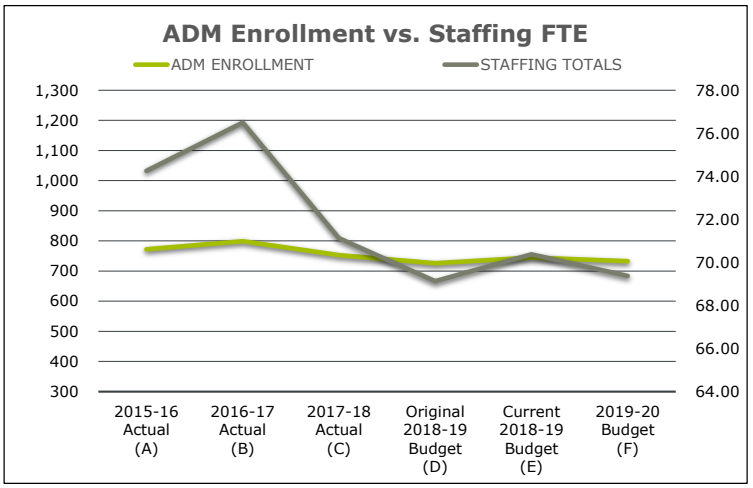
Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,089,190	$ 4,362,980	$ 4,109,905	$ 3,981,341	$ 3,819,817	$ 3,865,939	$ 46,122	1%
320 Non-Certificated Salaries	944,988	982,990	885,369	800,437	918,209	855,048	(63,161)	-7%
360 Employee Benefits	2,176,437	2,419,986	2,252,131	2,246,959	2,227,281	2,249,587	22,306	1%
Subtotal Personnel	**7,210,615**	**7,765,957**	**7,247,404**	**7,028,737**	**6,965,307**	**6,970,574**	**5,267**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	201	-	-	52,100	-	-	-	0%
420 Staff Travel	8,722	7,727	10,811	3,960	12,992	3,540	(9,452)	-73%
425 Student Travel	90,110	100,636	76,000	75,750	75,750	-	(75,750)	-100%
430 Utilities	41,509	49,562	48,198	61,182	113,270	176,710	63,440	56%
435 Energy	390,213	471,785	479,944	506,597	475,930	532,308	56,378	12%
440 Purchased Services	22,447	23,424	16,963	12,150	22,293	10,102	(12,191)	-55%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	129,206	124,559	105,812	92,874	102,165	83,670	(18,495)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	119,734	105,941	15,935	-	13,827	-	(13,827)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**802,142**	**883,634**	**753,663**	**804,613**	**816,227**	**806,330**	**(9,897)**	**-1%**
LOCATION TOTALS	**$ 8,012,757**	**$ 8,649,590**	**$ 8,001,068**	**$ 7,833,350**	**$ 7,781,534**	**$ 7,776,904**	**$ (4,630)**	**0%**



Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/5/2019

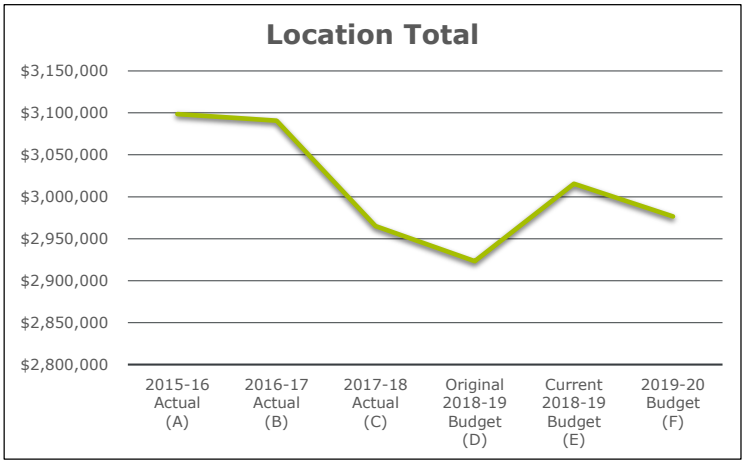
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**772.04**	**799.00**	**752.90**	**726.00**	**744.78**	**733.00**	**(11.78)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Classroom Teacher	27.00	28.00	27.00	26.00	30.00	30.00	-	0%
SPED Teacher	9.00	9.00	9.00	9.00	10.00	10.00	-	0%
Specialist - Schools	9.00	9.00	8.00	7.00	2.00	2.00	-	0%
Counselor	3.00	4.00	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	**52.00**	**54.00**	**51.00**	**49.00**	**49.00**	**48.00**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	0.75	0.75	-	0%
Instructional Aides	10.75	10.75	8.63	8.63	9.63	9.63	-	0%
Support Staff	5.50	5.75	5.50	5.50	5.00	5.00	-	0%
Custodial Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.25**	**22.50**	**20.13**	**20.13**	**21.38**	**21.38**	**-**	**0%**
STAFFING TOTALS	**74.25**	**76.50**	**71.13**	**69.13**	**70.38**	**69.38**	**(1.00)**	**-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.

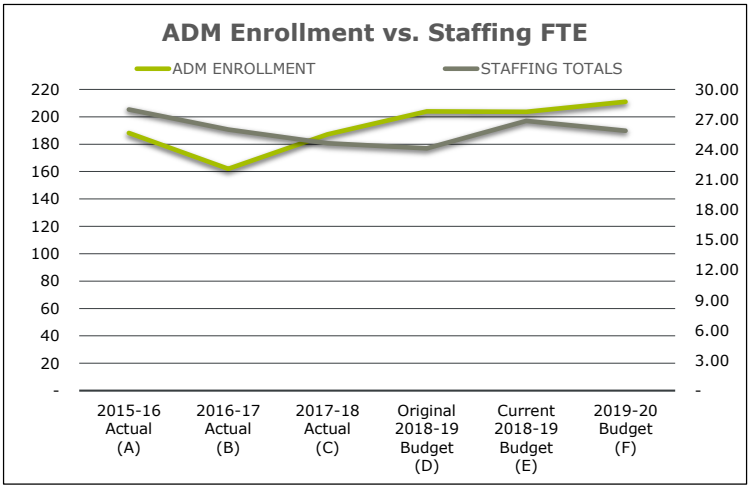
Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,615,829	$ 1,560,579	$ 1,490,536	$ 1,487,082	$ 1,508,228	$ 1,478,829	$ (29,399)	-2%
320 Non-Certificated Salaries	379,265	377,638	323,434	285,495	314,223	302,843	(11,380)	-4%
360 Employee Benefits	823,621	879,462	845,623	860,951	845,265	862,753	17,488	2%
Subtotal Personnel	**2,818,715**	**2,817,679**	**2,659,593**	**2,633,528**	**2,667,716**	**2,644,425**	**(23,291)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	408	-	(408)	-100%
420 Staff Travel	1,479	1,320	3,090	1,520	2,690	1,520	(1,170)	-43%
425 Student Travel	40,670	38,450	40,833	38,875	38,875	-	(38,875)	-100%
430 Utilities	7,844	7,450	8,851	9,838	56,355	63,044	6,689	12%
435 Energy	169,213	162,866	207,161	193,817	174,918	207,467	32,549	19%
440 Purchased Services	11,345	14,800	19,855	17,520	45,387	33,778	(11,609)	-26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,150	23,339	22,959	27,529	26,860	25,356	(1,504)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	17,157	18,956	2,797	600	2,375	950	(1,425)	-60%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	5,937	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**279,858**	**273,118**	**305,546**	**289,699**	**347,868**	**332,115**	**(15,753)**	**-5%**
LOCATION TOTALS	**$ 3,098,573**	**$ 3,090,797**	**$ 2,965,139**	**$ 2,923,227**	**$ 3,015,584**	**$ 2,976,540**	**$ (39,044)**	**-1%**



Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/5/2019

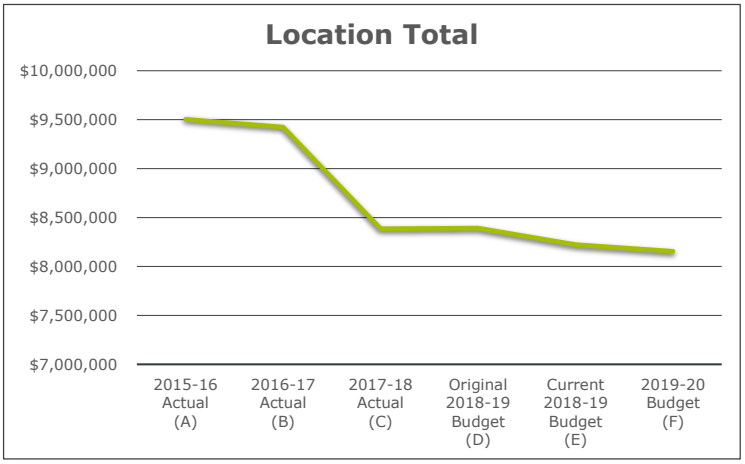
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**188.15**	**162.00**	**187.10**	**204.00**	**203.70**	**211.00**	**7.30**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	11.00	10.00	10.00	9.00	10.50	9.50	(1.00)	-10%
SPED Teacher	2.00	2.00	2.00	3.00	3.00	3.00	-	0%
Specialist - Schools	3.75	2.75	3.00	3.00	2.25	2.25	-	0%
Counselor	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	**19.25**	**17.25**	**16.50**	**16.50**	**18.25**	**17.25**	**(1.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.00	2.00	4.13	3.63	3.63	3.63	-	0%
Support Staff	3.75	3.75	2.00	2.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.75**	**8.75**	**8.13**	**7.63**	**8.63**	**8.63**	**-**	**0%**
STAFFING TOTALS	**28.00**	**26.00**	**24.63**	**24.13**	**26.88**	**25.88**	**(1.00)**	**-4%**



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.

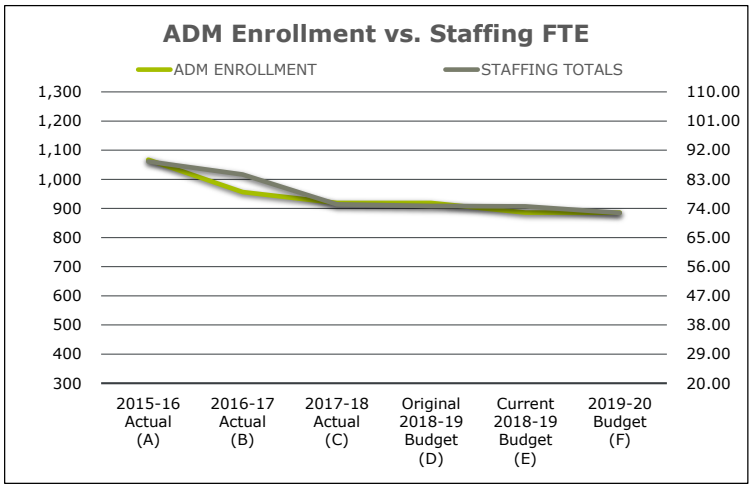
Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,701,956	$ 4,692,222	$ 4,258,391	$ 4,223,398	$ 4,152,543	$ 4,101,553	$ (50,990)	-1%
320 Non-Certificated Salaries	1,229,383	1,130,111	904,795	837,733	897,521	887,523	(9,998)	-1%
360 Employee Benefits	2,569,680	2,645,127	2,350,242	2,401,184	2,335,068	2,381,018	45,950	2%
Subtotal Personnel	**8,501,019**	**8,467,460**	**7,513,428**	**7,462,315**	**7,385,132**	**7,370,094**	**(15,038)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	47,248	44,833	40,159	52,100	-	-	-	0%
420 Staff Travel	12,954	9,592	11,453	3,960	4,965	5,160	195	4%
425 Student Travel	99,823	97,824	94,009	75,750	60,109	-	(60,109)	-100%
430 Utilities	55,207	51,127	46,020	104,747	154,335	125,787	(28,548)	-18%
435 Energy	465,780	490,836	526,542	562,937	421,486	548,274	126,788	30%
440 Purchased Services	24,907	28,539	28,070	12,150	29,236	9,800	(19,436)	-66%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	197,617	156,927	110,414	117,663	154,753	95,812	(58,941)	-38%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	92,045	77,099	15,462	-	12,349	-	(12,349)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	6,591	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,002,173**	**956,777**	**872,129**	**929,307**	**837,233**	**784,833**	**(52,400)**	**-6%**
LOCATION TOTALS	**$ 9,503,192**	**$ 9,424,237**	**$ 8,385,556**	**$ 8,391,622**	**$ 8,222,365**	**$ 8,154,927**	**$ (67,438)**	**-1%**



Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/5/2019

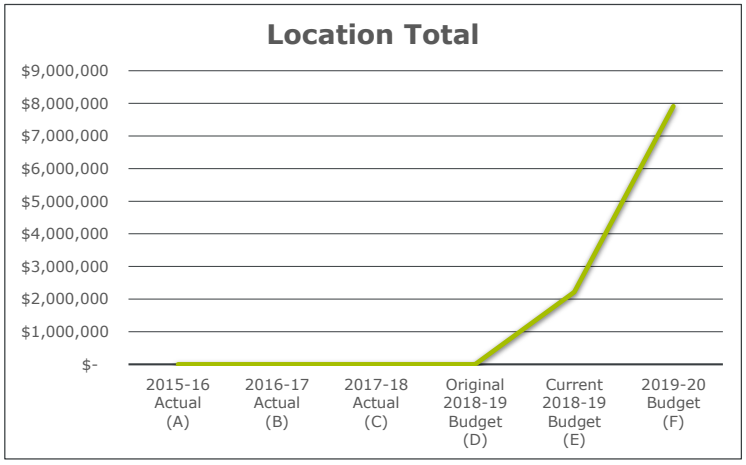
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,067.25**	**956.00**	**919.00**	**919.00**	**885.72**	**885.77**	**0.05**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	37.00	33.00	29.50	29.00	35.00	34.00	(1.00)	-3%
SPED Teacher	9.00	9.00	9.00	9.00	9.00	9.00	-	0%
Specialist - Schools	7.00	7.00	8.00	8.00	2.00	2.00	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**61.00**	**57.00**	**54.50**	**54.00**	**54.00**	**52.00**	**(2.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	14.50	14.50	9.75	9.75	9.63	9.63	-	0%
Support Staff	6.00	6.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	7.00	7.00	6.00	6.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**27.50**	**27.50**	**20.75**	**20.75**	**20.63**	**20.63**	**-**	**0%**
STAFFING TOTALS	**88.50**	**84.50**	**75.25**	**74.75**	**74.63**	**72.63**	**(2.00)**	**-3%**



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.

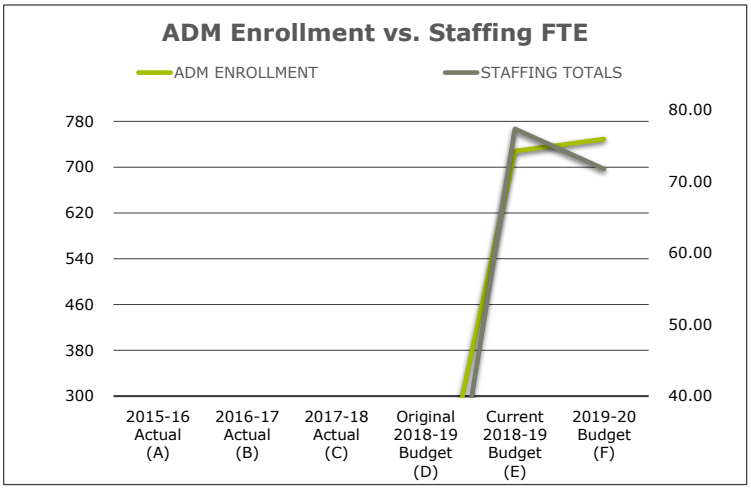
Fund: 100 General Operating Fund
Location: 004 Houston Jr/Sr High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ 2,092,704	$ 3,870,382	$ 1,777,678	85%
320 Non-Certificated Salaries	-	-	-	-	438,378	906,003	467,625	107%
360 Employee Benefits	-	-	-	-	8,591	2,303,682	2,295,091	26715%
Subtotal Personnel	**-**	**-**	**-**	**-**	**2,539,673**	**7,080,067**	**4,540,394**	**179%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	330	5,510	5,180	1570%
425 Student Travel	-	-	-	-	47,544	500	(47,044)	-99%
430 Utilities	-	-	-	-	49,718	129,896	80,178	161%
435 Energy	-	-	-	-	(480,917)	459,691	940,608	100%
440 Purchased Services	-	-	-	-	20,765	158,111	137,346	661%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	41,563	79,286	37,723	91%
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	**-**	**-**	**-**	**-**	**(320,997)**	**832,994**	**1,153,991**	**100%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,218,676**	**$ 7,913,061**	**$ 5,694,385**	**257%**



Fund: 100 General Operating Fund
Location: 004 Houston Jr/Sr High School
Date: 6/5/2019

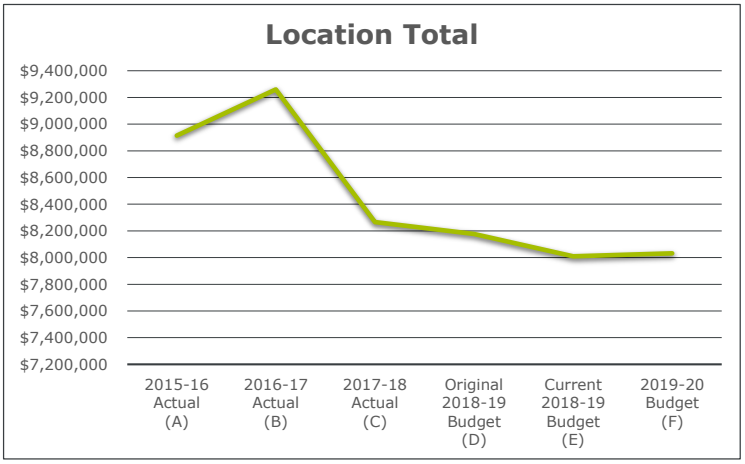
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**-**	**728.20**	**749.00**	**20.80**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	4.00	3.00	(1.00)	-25%
Classroom Teacher	-	-	-	-	34.00	31.00	(3.00)	-9%
SPED Teacher	-	-	-	-	13.00	12.00	(1.00)	-8%
Specialist - Schools	-	-	-	-	1.00	1.50	0.50	50%
Counselor	-	-	-	-	2.50	3.00	0.50	20%
Nurse	-	-	-	-	1.60	1.00	(0.60)	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**56.10**	**51.50**	**(4.60)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	9.25	9.25	-	0%
Support Staff	-	-	-	-	6.00	5.00	(1.00)	-17%
Custodial Staff	-	-	-	-	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**21.25**	**20.25**	**(1.00)**	**-5%**
STAFFING TOTALS	**-**	**-**	**-**	**-**	**77.35**	**71.75**	**(5.60)**	**-7%**



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.

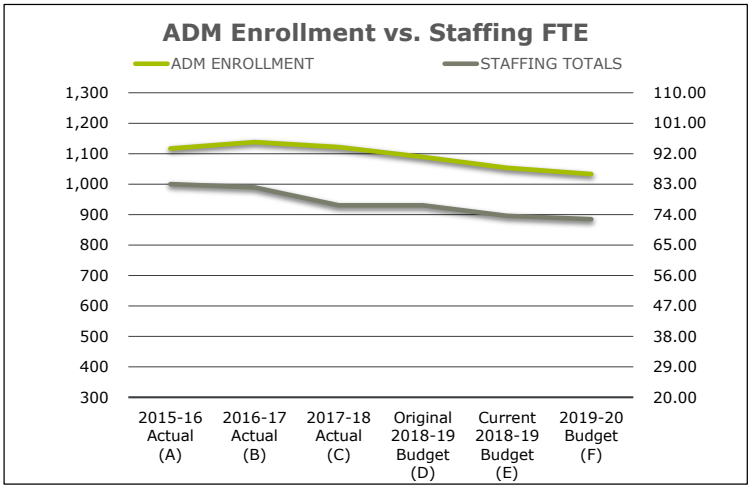
Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,894,420	$ 4,991,733	$ 4,484,165	$ 4,370,867	$ 4,135,970	$ 4,224,324	$ 88,354	2%
320 Non-Certificated Salaries	947,348	958,702	837,882	779,294	864,932	853,145	(11,787)	-1%
360 Employee Benefits	2,327,928	2,540,495	2,310,643	2,336,246	2,266,607	2,291,017	24,410	1%
Subtotal Personnel	**8,169,695**	**8,490,930**	**7,632,690**	**7,486,407**	**7,267,509**	**7,368,486**	**100,977**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	26,050	-	-	-	0%
420 Staff Travel	17,732	13,711	14,562	10,460	22,246	11,660	(10,586)	-48%
425 Student Travel	107,792	103,736	75,994	75,750	80,000	-	(80,000)	-100%
430 Utilities	16,794	18,106	16,957	20,484	70,621	82,730	12,109	17%
435 Energy	322,879	348,586	340,331	407,268	372,837	396,621	23,784	6%
440 Purchased Services	24,651	30,643	21,493	22,810	45,273	66,752	21,479	47%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	180,608	184,910	141,540	123,496	134,225	99,268	(34,957)	-26%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	73,406	69,414	-	5,000	16,811	6,500	-	0%
495 Indirect Rate	-	-	22,435	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**743,862**	**769,107**	**633,312**	**691,318**	**742,013**	**663,531**	**(68,171)**	**-9%**
LOCATION TOTALS	**$ 8,913,558**	**$ 9,260,037**	**$ 8,266,001**	**$ 8,177,725**	**$ 8,009,522**	**$ 8,032,017**	**$ 32,806**	**0%**



Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/5/2019

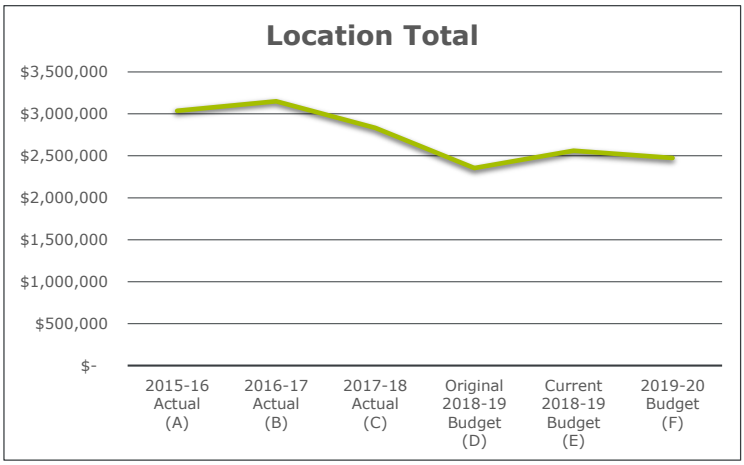
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,116.80**	**1,138.00**	**1,121.48**	**1,089.00**	**1,053.64**	**1,033.00**	**(20.64)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	37.50	35.50	35.00	34.00	36.50	35.50	(1.00)	-3%
SPED Teacher	8.00	8.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	7.00	7.00	8.50	8.50	2.00	2.00	-	0%
Counselor	4.00	5.00	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	**60.50**	**59.50**	**58.50**	**57.50**	**53.50**	**52.50**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	9.50	9.50	7.25	7.25	7.13	7.13	-	0%
Support Staff	6.00	6.00	5.00	6.00	6.00	6.00	-	0%
Custodial Staff	7.00	7.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.50**	**22.50**	**18.25**	**19.25**	**20.13**	**20.13**	**-**	**0%**
STAFFING TOTALS	**83.00**	**82.00**	**76.75**	**76.75**	**73.63**	**72.63**	**(1.00)**	**-1%**



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.

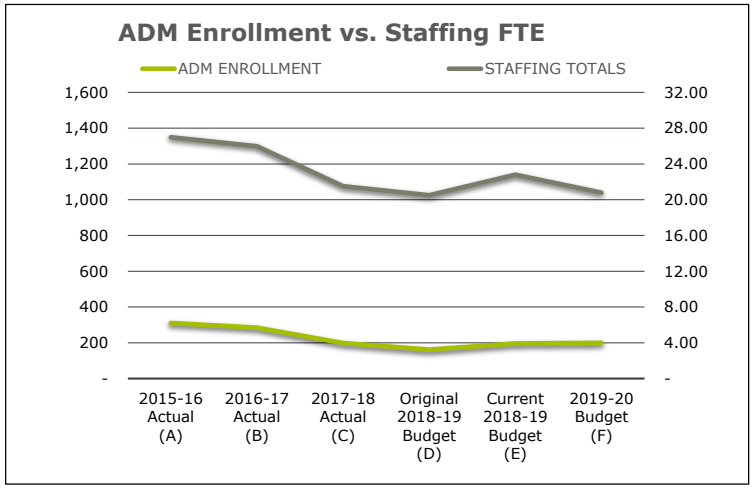
Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,510,166	$ 1,575,775	$ 1,454,366	$ 1,311,375	$ 1,442,546	$ 1,405,338	$ (37,208)	-3%
320 Non-Certificated Salaries	253,107	220,250	180,738	195,326	188,145	203,633	15,488	8%
360 Employee Benefits	739,962	810,960	679,836	631,160	649,566	632,143	(17,423)	-3%
Subtotal Personnel	**2,503,235**	**2,606,985**	**2,314,939**	**2,137,861**	**2,280,257**	**2,241,114**	**(39,143)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,078	4,611	6,415	3,960	3,960	4,320	360	9%
425 Student Travel	150	-	-	-	-	-	-	0%
430 Utilities	11,768	12,505	10,655	17,116	62,120	67,507	5,387	9%
435 Energy	86,032	88,255	94,358	97,916	96,342	127,328	30,986	32%
440 Purchased Services	388,483	389,590	389,025	81,140	94,078	13,078	(81,000)	-86%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,112	24,725	13,352	16,541	22,015	20,211	(1,804)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,571	23,496	5,217	-	2,110	-	(2,110)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**534,194**	**543,182**	**519,021**	**216,673**	**280,625**	**232,444**	**(48,181)**	**-17%**
LOCATION TOTALS	**$ 3,037,429**	**$ 3,150,168**	**$ 2,833,960**	**$ 2,354,534**	**$ 2,560,882**	**$ 2,473,558**	**$ (87,324)**	**-3%**



Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/5/2019

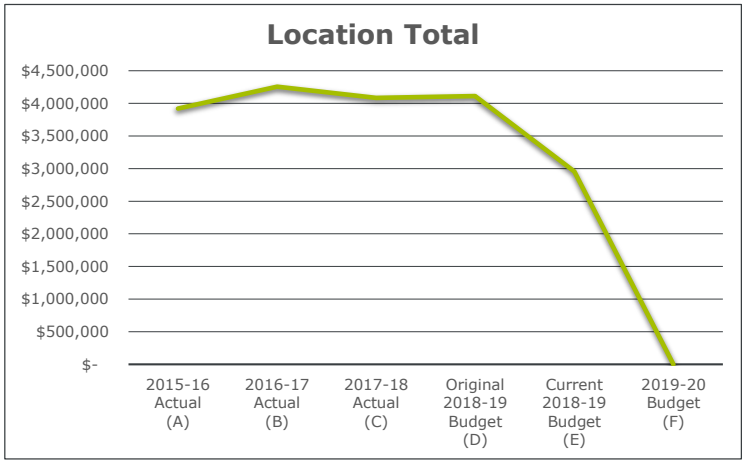
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**310.60**	**284.00**	**198.50**	**162.00**	**195.90**	**200.00**	**4.10**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.49	2.49	1.50	1.50	2.99	2.99	-	0%
Classroom Teacher	10.50	9.50	10.00	10.00	10.00	9.00	(1.00)	-10%
SPED Teacher	1.99	1.99	2.50	2.00	1.00	1.00	-	0%
Specialist - Schools	3.00	3.00	-	-	1.00	1.00	-	0%
Counselor	1.50	1.50	1.50	1.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.48**	**19.48**	**16.50**	**15.50**	**17.79**	**16.79**	**(1.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.00	1.00	1.50	0.50	(1.00)	-67%
Support Staff	3.50	3.50	2.50	2.50	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.50**	**6.50**	**5.00**	**5.00**	**5.00**	**4.00**	**(1.00)**	**-20%**
STAFFING TOTALS	**26.98**	**25.98**	**21.50**	**20.50**	**22.79**	**20.79**	**(2.00)**	**-9%**



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.

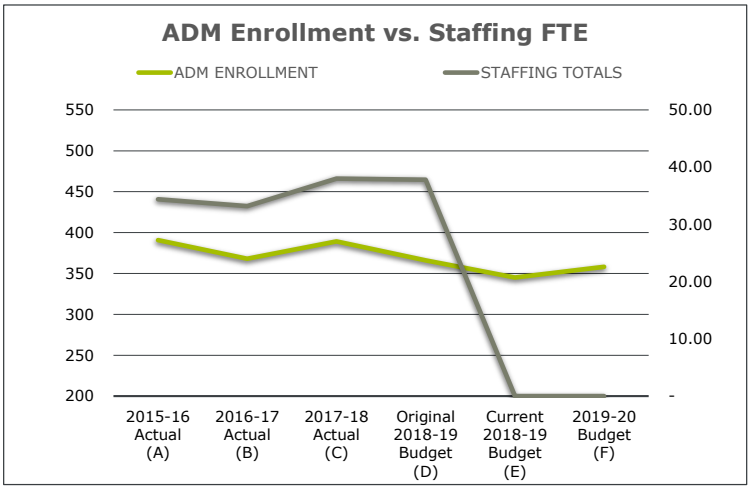
Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,095,549	$ 2,118,191	$ 2,053,814	$ 2,103,631	$ 1,005,127	$ -	$ (1,005,127)	-100%
320 Non-Certificated Salaries	378,995	490,861	477,033	405,930	246,619	-	(246,619)	-100%
360 Employee Benefits	1,017,422	1,181,061	1,143,944	1,180,769	1,133,275	-	(1,133,275)	-100%
Subtotal Personnel	**3,491,966**	**3,790,112**	**3,674,791**	**3,690,330**	**2,385,021**	**-**	**(2,385,021)**	**-100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	26,050	-	-	-	0%
420 Staff Travel	1,857	1,811	1,581	3,290	1,502	-	(1,502)	-100%
425 Student Travel	79,248	77,256	52,102	52,875	33,244	-	(33,244)	-100%
430 Utilities	11,463	11,262	13,429	13,296	33,586	-	(33,586)	-100%
435 Energy	203,157	236,056	252,436	249,683	438,799	-	(438,799)	-100%
440 Purchased Services	43,011	54,717	43,773	32,921	33,535	-	(33,535)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	63,349	61,108	42,391	43,028	25,019	-	(25,019)	-100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	27,370	23,168	4,785	-	4,530	-	(4,530)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**429,455**	**465,379**	**410,497**	**421,143**	**570,215**	**-**	**(570,215)**	**-100%**
LOCATION TOTALS	**$ 3,921,421**	**$ 4,255,491**	**$ 4,085,288**	**$ 4,111,473**	**$ 2,955,236**	**$ -**	**$ (2,955,236)**	**-100%**



Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/5/2019

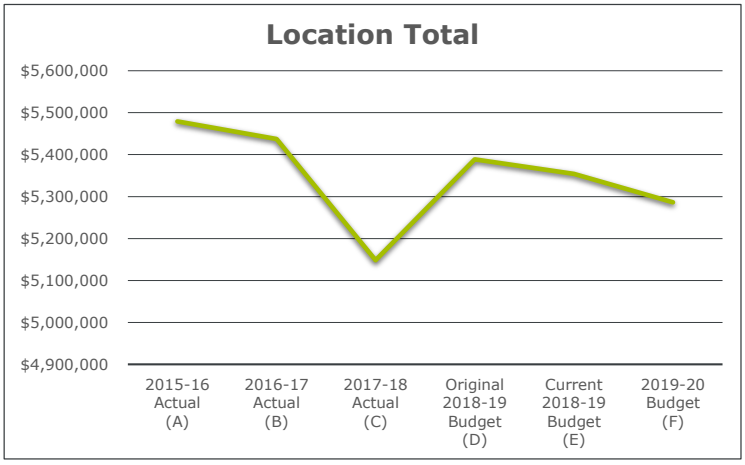
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**390.75**	**368.00**	**389.30**	**366.00**	**345.05**	**358.00**	**12.95**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	-	-	-	0%
Classroom Teacher	14.00	12.00	12.00	12.00	-	-	-	0%
SPED Teacher	6.00	6.00	6.00	6.00	-	-	-	0%
Specialist - Schools	4.00	4.00	5.50	5.50	-	-	-	0%
Counselor	1.50	1.50	1.50	1.50	-	-	-	0%
Nurse	-	0.80	1.00	0.80	-	-	-	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.50**	**26.30**	**28.00**	**27.80**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.38	1.38	4.00	4.00	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	-	-	-	0%
Custodial Staff	2.50	2.50	3.00	3.00	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.88**	**6.88**	**10.00**	**10.00**	**-**	**-**	**-**	**0%**
STAFFING TOTALS	**34.38**	**33.18**	**38.00**	**37.80**	**-**	**-**	**-**	**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.

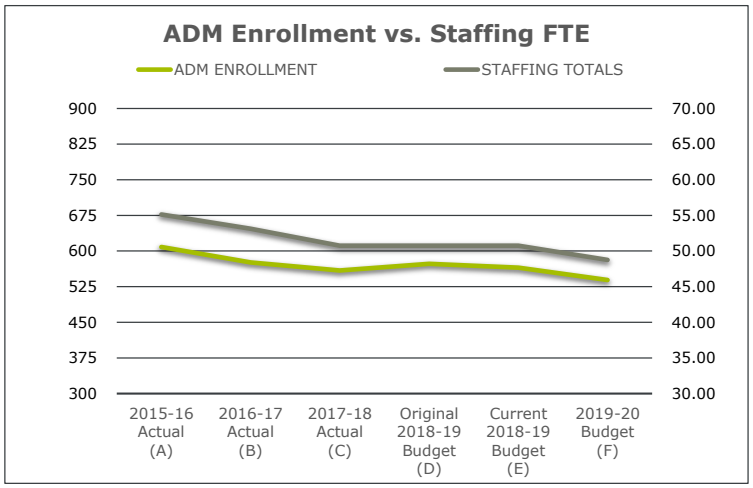
Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,964,059	$ 2,880,235	$ 2,759,965	$ 2,888,730	$ 2,860,826	$ 2,821,917	$ (38,909)	-1%
320 Non-Certificated Salaries	641,915	606,245	584,918	546,444	558,974	530,254	(28,720)	-5%
360 Employee Benefits	1,550,272	1,644,098	1,528,117	1,570,516	1,557,343	1,532,161	(25,182)	-2%
Subtotal Personnel	**5,156,245**	**5,130,577**	**4,873,001**	**5,005,690**	**4,977,143**	**4,884,332**	**(92,811)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	189	-	-	52,100	-	-	-	0%
420 Staff Travel	342	542	60	2,240	200	2,040	1,840	920%
425 Student Travel	3,705	2,375	2,974	200	3,500	2,500	(1,000)	-29%
430 Utilities	25,255	25,301	22,296	32,611	79,727	99,103	19,376	24%
435 Energy	185,503	192,831	186,819	219,738	195,850	216,968	21,118	11%
440 Purchased Services	3,355	1,791	1,221	500	26,634	27,499	865	3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	77,632	65,244	61,574	75,852	70,649	54,003	(16,646)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	27,006	18,664	321	-	431	-	(431)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**322,988**	**306,748**	**275,265**	**383,241**	**376,991**	**402,113**	**25,122**	**7%**
LOCATION TOTALS	**$ 5,479,234**	**$ 5,437,325**	**$ 5,148,265**	**$ 5,388,931**	**$ 5,354,134**	**$ 5,286,445**	**$ (67,689)**	**-1%**



Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/5/2019

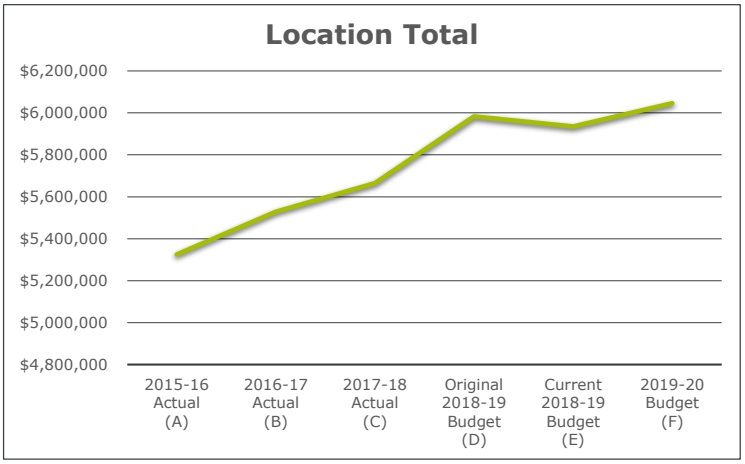
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**608.50**	**576.00**	**559.20**	**573.00**	**565.15**	**539.00**	**(26.15)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	22.00	21.00	22.00	22.00	21.00	(1.00)	-5%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	2.00	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	**38.00**	**36.00**	**34.00**	**35.00**	**35.00**	**34.00**	**(1.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.13	9.13	8.75	7.75	7.75	7.75	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**17.13**	**17.13**	**16.75**	**15.75**	**15.75**	**14.75**	**(1.00)**	**-6%**
STAFFING TOTALS	**55.13**	**53.13**	**50.75**	**50.75**	**50.75**	**48.75**	**(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.

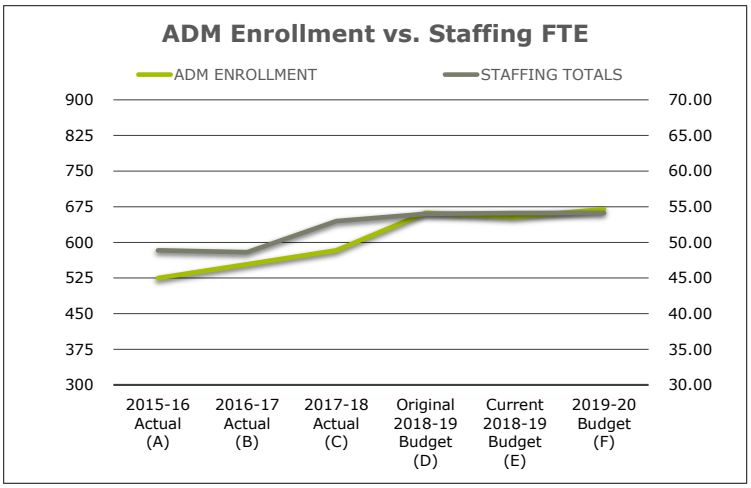
Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,808,505	$ 2,851,028	$ 3,006,133	$ 3,097,502	$ 3,055,521	$ 3,077,459	$ 21,938	1%
320 Non-Certificated Salaries	617,930	621,689	608,412	636,844	656,730	685,355	28,625	4%
360 Employee Benefits	1,494,566	1,625,244	1,684,385	1,780,600	1,766,247	1,794,662	28,415	2%
Subtotal Personnel	**4,921,002**	**5,097,960**	**5,298,930**	**5,514,946**	**5,478,498**	**5,557,476**	**78,978**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	47,248	44,833	40,123	52,100	-	-	-	0%
420 Staff Travel	1,884	3,166	2,165	2,760	1,020	2,040	1,020	100%
425 Student Travel	45	-	21,707	-	51	-	(51)	-100%
430 Utilities	21,920	21,904	245,945	28,127	73,877	80,704	6,827	9%
435 Energy	250,953	273,863	1,571	315,359	285,989	308,973	22,984	8%
440 Purchased Services	260	2,598	-	-	25,065	25,065	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	56,583	41,955	49,505	69,667	70,481	71,732	1,251	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	24,832	42,476	5,107	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**403,724**	**430,795**	**366,123**	**468,013**	**456,483**	**488,514**	**32,031**	**7%**
LOCATION TOTALS	**$ 5,324,726**	**$ 5,528,756**	**$ 5,665,053**	**$ 5,982,959**	**$ 5,934,981**	**$ 6,045,990**	**$ 111,009**	**2%**



Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/5/2019

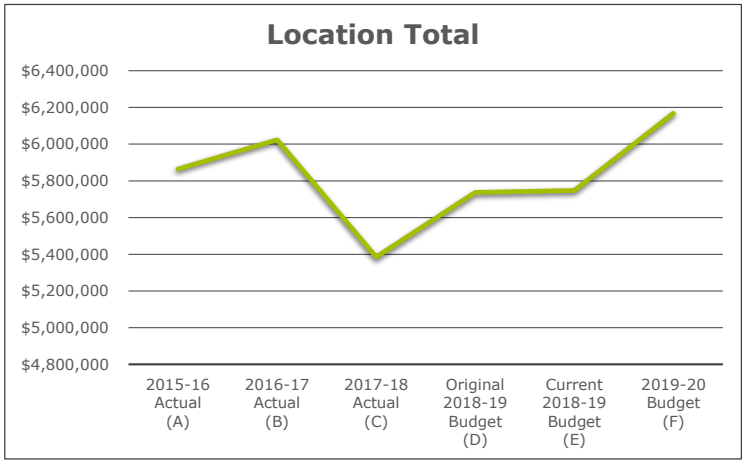
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**524.95**	**554.00**	**583.25**	**662.00**	**653.35**	**670.00**	**16.65**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	3.00	3.00	2.00	2.00	-	0%
Classroom Teacher	21.00	21.00	24.00	25.00	25.00	25.00	-	0%
SPED Teacher	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	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	**34.00**	**34.00**	**37.00**	**38.00**	**37.00**	**37.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.88	6.63	8.00	8.00	9.13	9.13	-	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	**14.88**	**14.63**	**16.00**	**16.00**	**17.13**	**17.13**	**-**	**0%**
STAFFING TOTALS	**48.88**	**48.63**	**53.00**	**54.00**	**54.13**	**54.13**	**-**	**0%**



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.

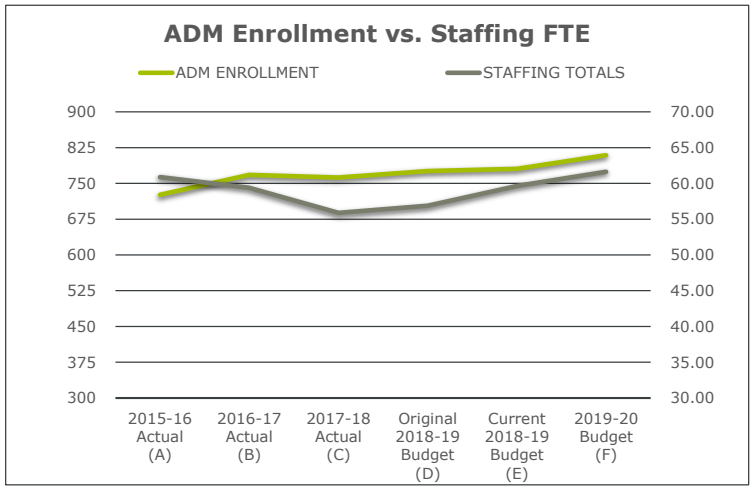
Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,166,962	$ 3,140,274	$ 2,860,589	$ 3,030,587	$ 3,041,959	$ 3,234,394	$ 192,435	6%
320 Non-Certificated Salaries	687,833	712,396	591,781	614,903	652,095	719,624	67,529	10%
360 Employee Benefits	1,694,847	1,849,455	1,616,101	1,742,143	1,665,428	1,742,761	77,333	5%
Subtotal Personnel	**5,549,642**	**5,702,126**	**5,068,471**	**5,387,633**	**5,359,482**	**5,696,779**	**337,297**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	26,050	-	-	-	0%
420 Staff Travel	4,310	5,956	3,040	3,370	3,290	3,540	250	8%
425 Student Travel	-	-	10,553	-	10	-	(10)	-100%
430 Utilities	11,979	11,738	213,869	8,213	56,981	63,146	6,165	11%
435 Energy	189,128	206,185	4,800	222,195	216,196	253,645	37,449	17%
440 Purchased Services	8,483	5,858	-	3,440	29,823	67,515	37,692	126%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	97,085	89,369	80,618	85,669	81,986	83,810	1,824	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,164	2,845	3,966	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**315,148**	**321,950**	**316,847**	**348,937**	**388,286**	**471,656**	**83,370**	**21%**
LOCATION TOTALS	**$ 5,864,790**	**$ 6,024,076**	**$ 5,385,318**	**$ 5,736,570**	**$ 5,747,768**	**$ 6,168,435**	**$ 420,667**	**7%**



Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/5/2019

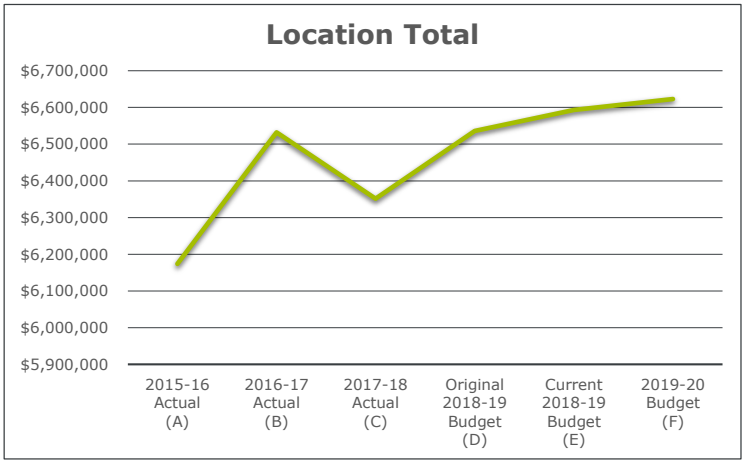
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**726.10**	**768.00**	**762.45**	**776.00**	**780.65**	**809.00**	**28.35**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	28.50	27.00	27.00	28.00	27.00	29.00	2.00	7%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	2.00	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	**42.50**	**41.00**	**40.00**	**41.00**	**41.00**	**43.00**	**2.00**	**5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.38	9.38	6.88	6.88	8.63	8.63	-	0%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**18.38**	**18.38**	**15.88**	**15.88**	**18.63**	**18.63**	**-**	**0%**
STAFFING TOTALS	**60.88**	**59.38**	**55.88**	**56.88**	**59.63**	**61.63**	**2.00**	**3%**



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.

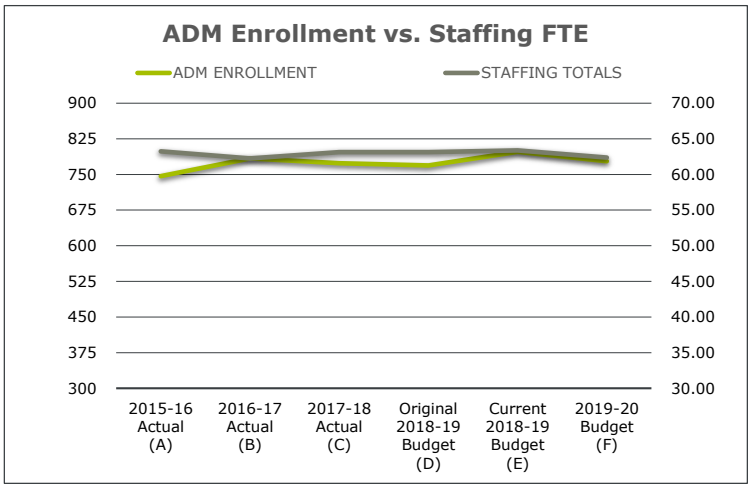
Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,329,109	$ 3,407,406	$ 3,259,422	$ 3,313,851	$ 3,469,521	$ 3,441,389	$ (28,132)	-1%
320 Non-Certificated Salaries	712,306	743,869	783,159	793,882	708,756	735,695	26,939	4%
360 Employee Benefits	1,780,901	1,958,052	1,943,708	2,010,612	1,964,577	1,972,363	7,786	0%
Subtotal Personnel	**5,822,316**	**6,109,327**	**5,986,289**	**6,118,345**	**6,142,854**	**6,149,447**	**6,593**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,001	578	96	3,540	2,017	3,560	1,543	76%
425 Student Travel	227	-	1,203	-	672	-	(672)	-100%
430 Utilities	11,163	10,956	12,047	11,499	57,030	65,121	8,091	14%
435 Energy	221,075	283,914	270,392	308,076	279,280	291,980	12,700	5%
440 Purchased Services	1,988	3,499	3,716	3,000	31,164	30,179	(985)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	83,356	91,463	77,362	91,000	79,364	81,931	2,567	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	32,655	32,456	250	660	660	700	40	6%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**351,465**	**422,866**	**365,066**	**417,775**	**450,187**	**473,471**	**23,284**	**5%**
LOCATION TOTALS	**$ 6,173,781**	**$ 6,532,193**	**$ 6,351,354**	**$ 6,536,120**	**$ 6,593,041**	**$ 6,622,918**	**$ 29,877**	**0%**



Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/5/2019

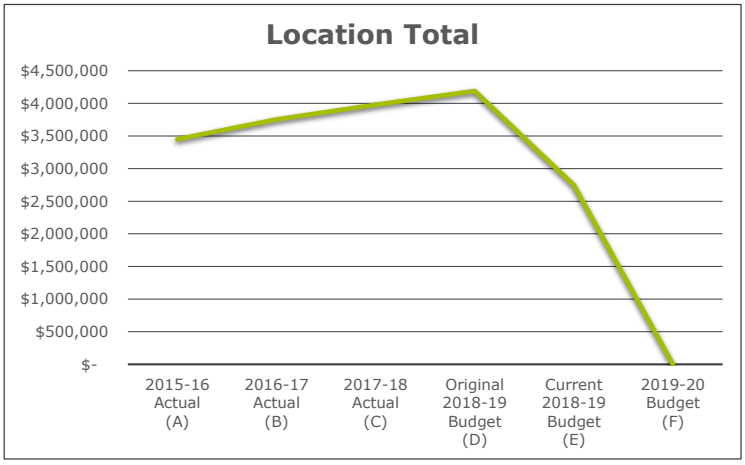
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**746.50**	**784.00**	**773.69**	**769.00**	**797.65**	**778.00**	**(19.65)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Classroom Teacher	31.00	29.00	29.00	29.00	30.00	30.00	-	0%
SPED Teacher	7.00	8.00	8.00	8.00	8.00	7.00	(1.00)	-13%
Specialist - Schools	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	-	#REF!
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**44.00**	**43.00**	**42.00**	**42.00**	**44.00**	**43.00**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	11.25	11.25	13.13	13.13	11.38	11.38	-	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**	**19.25**	**21.13**	**21.13**	**19.38**	**19.38**	**-**	**0%**
STAFFING TOTALS	**63.25**	**62.25**	**63.13**	**63.13**	**63.38**	**62.38**	**(1.00)**	**-2%**



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.

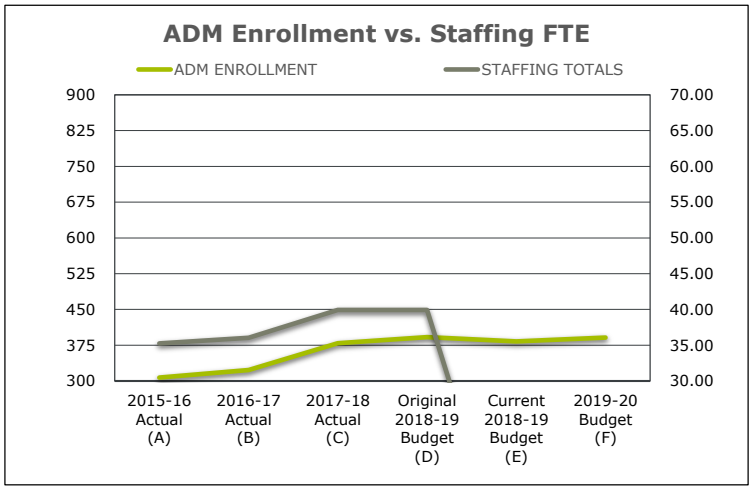
Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,659,382	$ 1,760,623	$ 1,878,110	$ 1,996,129	$ 864,288	$ -	$ (864,288)	-100%
320 Non-Certificated Salaries	521,697	568,243	567,581	566,372	304,110	-	(304,110)	-100%
360 Employee Benefits	1,020,184	1,149,667	1,247,023	1,305,442	1,249,961	-	(1,249,961)	-100%
Subtotal Personnel	**3,201,263**	**3,478,533**	**3,692,714**	**3,867,943**	**2,418,359**	**-**	**(2,418,359)**	**-100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	26,050	-	-	-	0%
420 Staff Travel	2,395	2,292	2,168	2,040	2,149	-	(2,149)	-100%
425 Student Travel	532	133	1,357	500	-	-	-	0%
430 Utilities	10,760	10,419	14,621	11,918	16,310	-	(16,310)	-100%
435 Energy	166,152	180,838	196,988	205,840	254,822	-	(254,822)	-100%
440 Purchased Services	17,281	30,997	27,888	20,103	25,885	-	(25,885)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,410	42,061	41,563	54,903	26,671	-	(26,671)	-100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,018	7,256	965	-	816	-	(816)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**249,549**	**273,996**	**285,548**	**321,354**	**326,653**	**-**	**(326,653)**	**-100%**
LOCATION TOTALS	**$ 3,450,812**	**$ 3,752,529**	**$ 3,978,263**	**$ 4,189,297**	**$ 2,745,012**	**$ -**	**$ (2,745,012)**	**-100%**



Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/5/2019

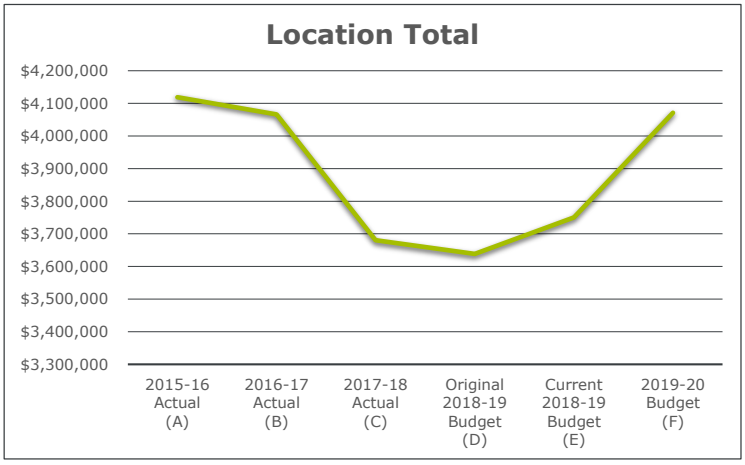
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**307.15**	**323.00**	**379.40**	**392.00**	**383.15**	**391.00**	**7.85**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	-	-	-	0%
Classroom Teacher	13.50	13.50	16.00	16.00	-	-	-	0%
SPED Teacher	5.00	6.00	7.00	7.00	-	-	-	0%
Specialist - Schools	1.50	1.50	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	-	-	-	0%
Nurse	1.00	0.80	0.80	0.80	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.00**	**24.80**	**26.80**	**26.80**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.25	5.25	7.13	7.13	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	-	-	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.25**	**11.25**	**13.13**	**13.13**	**-**	**-**	**-**	**0%**
STAFFING TOTALS	**35.25**	**36.05**	**39.93**	**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.

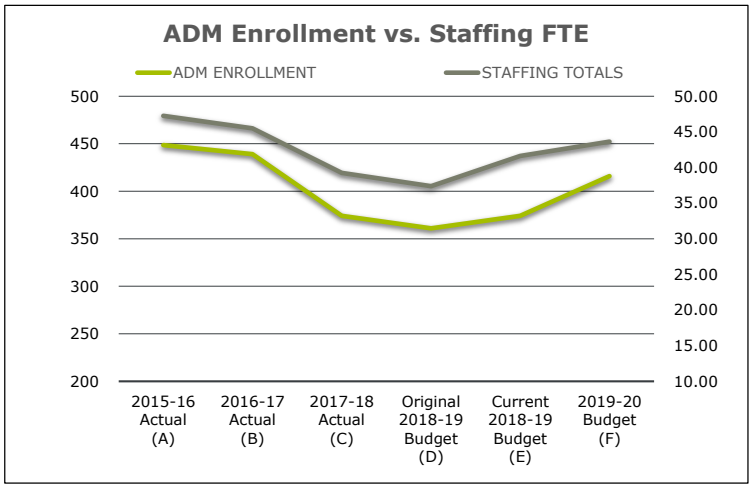
Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,191,033	$ 2,026,994	$ 1,881,210	$ 1,845,514	$ 1,894,502	$ 2,080,073	$ 185,571	10%
320 Non-Certificated Salaries	515,013	554,785	455,106	456,501	487,456	516,464	29,008	6%
360 Employee Benefits	1,279,715	1,349,760	1,200,077	1,195,192	1,178,904	1,270,318	91,414	8%
Subtotal Personnel	**3,985,761**	**3,931,540**	**3,536,393**	**3,497,207**	**3,560,862**	**3,866,855**	**305,993**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,568	855	720	720	720	720	-	0%
425 Student Travel	2,500	-	197	-	41	-	(41)	-100%
430 Utilities	11,664	12,438	13,377	13,664	47,319	52,285	4,966	10%
435 Energy	73,737	77,611	87,789	86,395	77,954	95,593	17,639	23%
440 Purchased Services	6,211	14,940	14,135	11,270	29,016	25,881	(3,135)	-11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	35,076	25,821	27,063	29,249	34,155	29,263	(4,892)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,289	2,971	1,058	-	500	625	125	25%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**133,044**	**134,636**	**144,339**	**141,298**	**189,705**	**204,367**	**14,662**	**8%**
LOCATION TOTALS	**$ 4,118,805**	**$ 4,066,176**	**$ 3,680,732**	**$ 3,638,505**	**$ 3,750,567**	**$ 4,071,222**	**$ 320,655**	**9%**



Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/5/2019

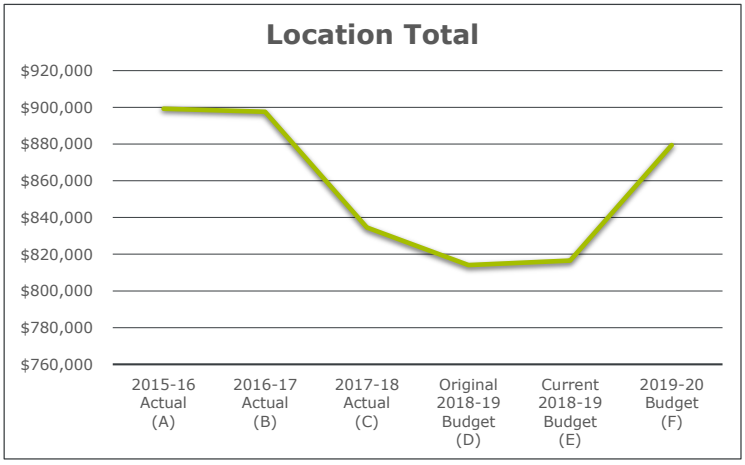
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**448.60**	**439.00**	**374.23**	**361.00**	**374.23**	**416.00**	**41.77**	**11%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	18.00	15.00	15.00	16.00	18.00	2.00	13%
SPED Teacher	7.00	7.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	5.00	4.50	4.00	3.00	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	**33.00**	**31.50**	**27.00**	**26.00**	**28.50**	**30.50**	**2.00**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.50	8.25	7.75	6.88	9.13	9.13	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.75	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**14.25**	**14.00**	**12.25**	**11.38**	**13.13**	**13.13**	**-**	**0%**
STAFFING TOTALS	**47.25**	**45.50**	**39.25**	**37.38**	**41.63**	**43.63**	**2.00**	**5%**



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.

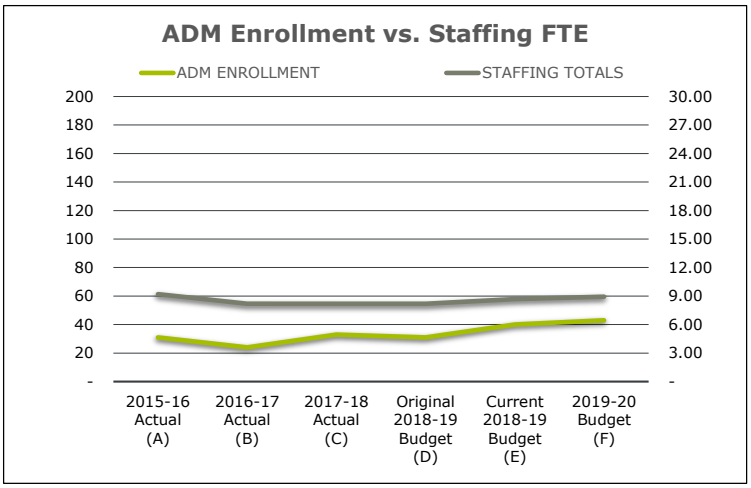
Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 415,525	$ 380,462	$ 322,773	$ 332,372	$ 297,706	$ 381,696	$ 83,990	28%
320 Non-Certificated Salaries	152,829	176,248	172,543	148,590	175,536	132,361	(43,175)	-25%
360 Employee Benefits	269,651	271,010	257,595	245,574	220,039	230,604	10,565	5%
Subtotal Personnel	**838,005**	**827,720**	**752,912**	**726,536**	**693,281**	**744,661**	**51,380**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	2,320	2,320	1,720	(600)	-26%
425 Student Travel	3,361	4,550	2,657	4,500	4,500	-	(4,500)	-100%
430 Utilities	1,326	1,574	2,724	405	34,897	38,965	4,068	12%
435 Energy	51,187	58,355	63,247	67,165	59,300	74,313	15,013	25%
440 Purchased Services	700	-	6,977	700	9,359	9,359	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,337	2,015	4,270	12,450	12,450	10,472	(1,978)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,026	2,056	442	-	385	-	(385)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**61,257**	**69,870**	**81,637**	**87,540**	**123,211**	**134,829**	**11,618**	**9%**
LOCATION TOTALS	**$ 899,261**	**$ 897,591**	**$ 834,549**	**$ 814,076**	**$ 816,492**	**$ 879,490**	**$ 62,998**	**8%**



Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/5/2019

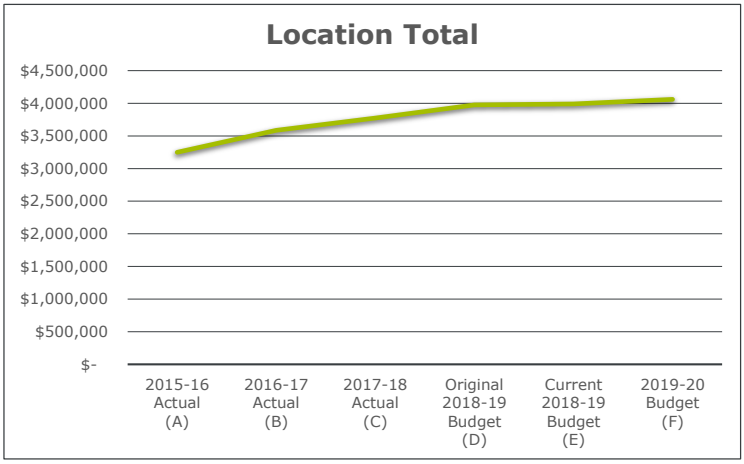
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**31.00**	**24.00**	**33.00**	**31.00**	**40.00**	**43.00**	**3.00**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.50	2.50	2.50	2.50	3.00	4.00	1.00	33%
SPED Teacher	1.00	1.00	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	0.50	0.50	0.50	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**6.00**	**5.00**	**4.50**	**4.50**	**4.50**	**5.50**	**1.00**	**22%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.20	1.69	1.69	2.19	1.44	(0.75)	-34%
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**	**3.20**	**3.69**	**3.69**	**4.19**	**3.44**	**(0.75)**	**-18%**
STAFFING TOTALS	**9.20**	**8.20**	**8.19**	**8.19**	**8.69**	**8.94**	**0.25**	**3%**



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.

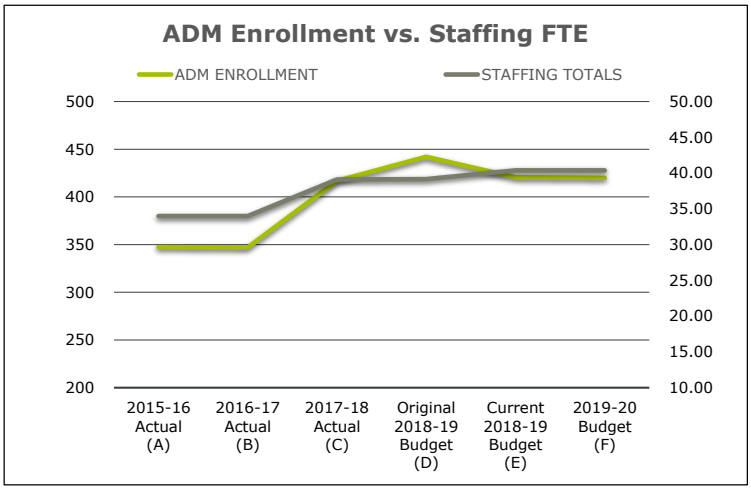
Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,779,232	$ 1,911,463	$ 2,095,493	$ 2,171,943	$ 2,160,026	$ 2,239,698	$ 79,672	4%
320 Non-Certificated Salaries	368,331	418,438	375,157	390,053	382,231	397,260	15,029	4%
360 Employee Benefits	925,999	1,099,606	1,154,740	1,212,559	1,220,702	1,239,012	18,310	1%
Subtotal Personnel	**3,073,562**	**3,429,507**	**3,625,390**	**3,774,555**	**3,762,959**	**3,875,970**	**113,011**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	855	-	438	-	-	-	-	0%
420 Staff Travel	1,105	1,444	1,490	510	720	720	-	0%
425 Student Travel	-	-	-	-	76	-	(76)	-100%
430 Utilities	21,478	31,607	40,734	71,079	105,126	83,997	(21,129)	-20%
435 Energy	117,245	74,763	74,522	94,856	84,080	67,072	(17,008)	-20%
440 Purchased Services	90	2,730	1,350	-	3,435	3,435	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,993	37,801	26,312	34,410	33,365	28,864	(4,501)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,756	8,977	2,595	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**175,522**	**157,322**	**147,441**	**200,855**	**226,802**	**184,088**	**(42,714)**	**-19%**
LOCATION TOTALS	**$ 3,249,083**	**$ 3,586,829**	**$ 3,772,831**	**$ 3,975,410**	**$ 3,989,761**	**$ 4,060,058**	**$ 70,297**	**2%**



Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/5/2019

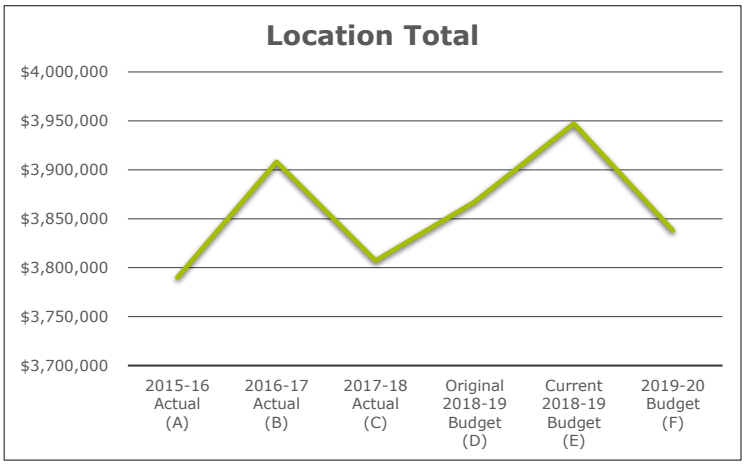
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**347.45**	**347.00**	**416.80**	**442.00**	**420.45**	**420.00**	**(0.45)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	13.00	17.00	18.00	20.00	20.00	-	0%
SPED Teacher	4.50	5.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	4.49	3.99	3.70	3.00	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.99**	**23.99**	**28.70**	**29.00**	**30.50**	**30.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	5.50	5.91	5.66	5.88	5.88	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**10.00**	**10.00**	**10.41**	**10.16**	**9.88**	**9.88**	**-**	**0%**
STAFFING TOTALS	**33.99**	**33.99**	**39.11**	**39.16**	**40.38**	**40.38**	**-**	**0%**



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

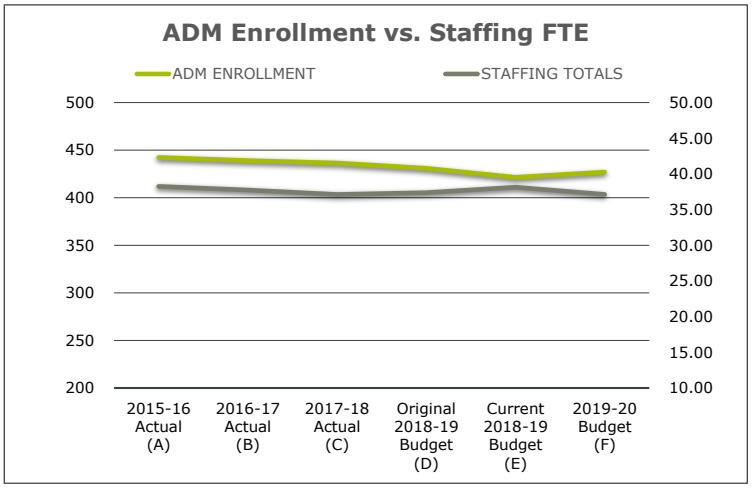
Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,183,117	$ 2,175,947	$ 2,255,771	$ 2,290,444	$ 2,317,353	$ 2,194,580	$ (122,773)	-5%
320 Non-Certificated Salaries	399,823	421,219	310,182	293,236	337,183	354,675	17,492	5%
360 Employee Benefits	1,060,494	1,122,456	1,093,441	1,125,817	1,148,773	1,107,759	(41,014)	-4%
Subtotal Personnel	**3,643,434**	**3,719,622**	**3,659,394**	**3,709,497**	**3,803,309**	**3,657,014**	**(146,295)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	819	931	1,842	720	720	720	-	0%
425 Student Travel	-	2,270	208	-	-	-	-	0%
430 Utilities	9,618	11,635	12,022	15,243	21,548	30,387	8,839	41%
435 Energy	82,794	96,884	98,666	104,677	70,642	103,480	32,838	46%
440 Purchased Services	2,508	700	2,306	644	14,213	14,213	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,035	38,308	32,565	36,553	36,953	32,142	(4,811)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,800	37,787	260	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**146,574**	**188,514**	**147,870**	**157,837**	**144,076**	**180,942**	**36,866**	**26%**
LOCATION TOTALS	**$ 3,790,008**	**$ 3,908,136**	**$ 3,807,264**	**$ 3,867,334**	**$ 3,947,385**	**$ 3,837,956**	**$ (109,429)**	**-3%**



Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/5/2019

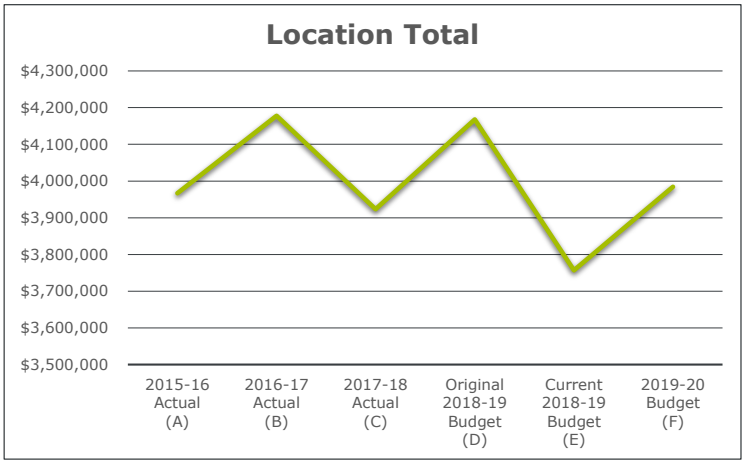
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**442.30**	**439.00**	**436.35**	**431.00**	**421.45**	**427.00**	**5.55**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	16.00	17.00	18.00	17.00	(1.00)	-6%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	3.50	6.00	5.50	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**	**27.50**	**29.00**	**29.50**	**28.50**	**27.50**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.75	4.75	3.63	3.38	5.63	5.63	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**10.25**	**10.25**	**8.13**	**7.88**	**9.63**	**9.63**	**-**	**0%**
STAFFING TOTALS	**38.25**	**37.75**	**37.13**	**37.38**	**38.13**	**37.13**	**(1.00)**	**-3%**



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.

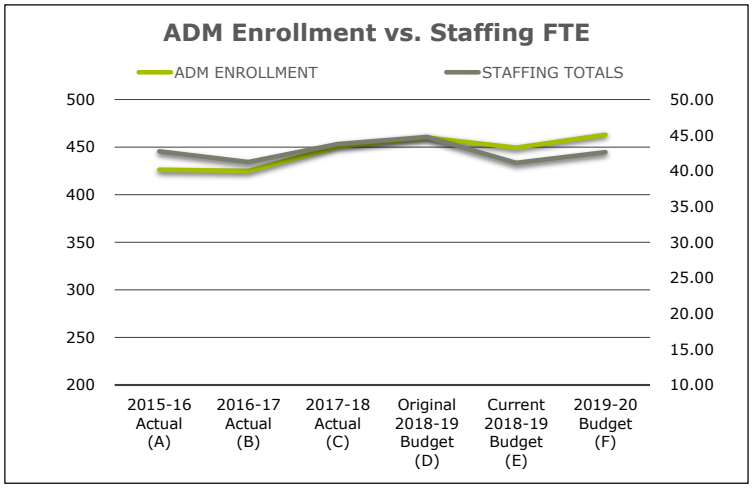
Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,118,435	$ 2,129,018	$ 2,001,373	$ 2,066,900	$ 2,106,110	$ 2,240,589	$ 134,479	6%
320 Non-Certificated Salaries	512,304	600,137	554,250	607,623	393,021	420,313	27,292	7%
360 Employee Benefits	1,182,288	1,298,253	1,226,227	1,337,379	1,093,111	1,133,106	39,995	4%
Subtotal Personnel	**3,813,026**	**4,027,408**	**3,781,850**	**4,011,902**	**3,592,242**	**3,794,008**	**201,766**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,448	1,359	2,720	2,000	2,720	720	36%
425 Student Travel	42	-	-	-	-	-	-	0%
430 Utilities	23,080	16,698	16,029	20,954	27,246	54,211	26,965	99%
435 Energy	79,754	85,590	89,174	98,545	92,693	97,254	4,561	5%
440 Purchased Services	-	150	1,499	800	6,457	7,257	800	12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	42,470	37,233	33,173	33,026	35,794	29,178	(6,616)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,862	9,278	164	-	404	-	(404)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**153,928**	**150,398**	**141,398**	**156,045**	**164,594**	**190,620**	**26,026**	**16%**
LOCATION TOTALS	**$ 3,966,954**	**$ 4,177,805**	**$ 3,923,248**	**$ 4,167,947**	**$ 3,756,836**	**$ 3,984,628**	**$ 227,792**	**6%**



Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/5/2019

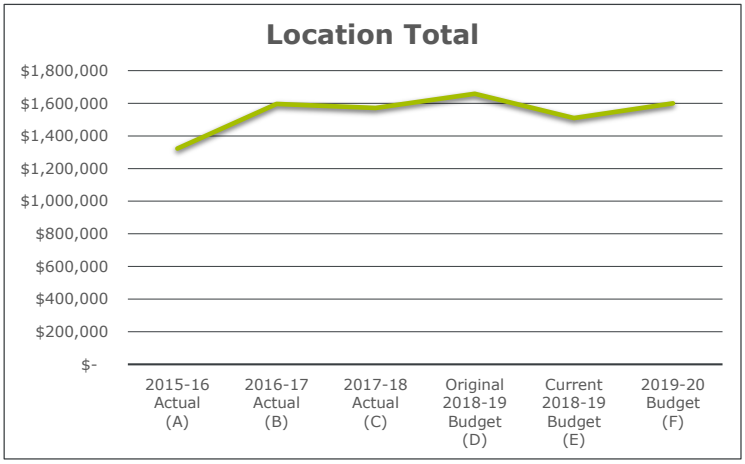
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**426.33**	**425.00**	**450.65**	**460.00**	**449.40**	**463.00**	**13.60**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	2.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	16.00	17.00	18.00	19.00	20.00	1.00	5%
SPED Teacher	4.00	4.00	4.00	5.00	5.00	5.00	-	0%
Specialist - Schools	6.00	5.50	3.00	3.00	3.50	4.00	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	**29.00**	**27.50**	**27.00**	**28.00**	**29.50**	**31.00**	**1.50**	**5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.25	12.25	12.25	7.63	7.63	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**13.75**	**13.75**	**16.75**	**16.75**	**11.63**	**11.63**	**-**	**0%**
STAFFING TOTALS	**42.75**	**41.25**	**43.75**	**44.75**	**41.13**	**42.63**	**1.50**	**4%**



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.

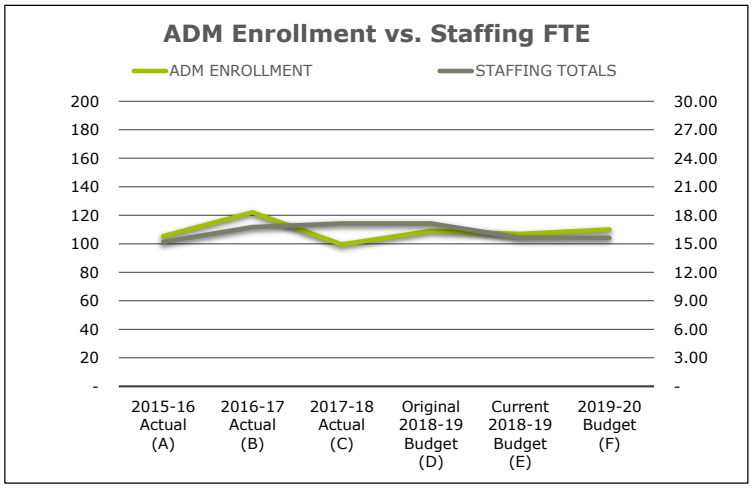
Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 616,723	$ 728,086	$ 703,290	$ 745,756	$ 714,630	$ 753,594	$ 38,964	5%
320 Non-Certificated Salaries	188,485	229,035	230,867	238,828	178,746	194,451	15,705	9%
360 Employee Benefits	422,276	538,714	528,578	559,618	473,784	487,117	13,333	3%
Subtotal Personnel	**1,227,484**	**1,495,835**	**1,462,735**	**1,544,202**	**1,367,160**	**1,435,162**	**68,002**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,847	5,455	3,129	4,420	5,020	4,420	(600)	-12%
425 Student Travel	-	261	-	1,425	1,425	1,425	-	0%
430 Utilities	5,729	8,379	9,596	5,410	41,102	43,525	2,423	6%
435 Energy	69,241	68,758	79,624	89,698	74,191	99,355	25,164	34%
440 Purchased Services	5,250	4,607	8,653	5,180	11,787	9,579	(2,208)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,224	9,621	6,674	7,803	8,336	6,447	(1,889)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,708	2,940	435	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**94,999**	**100,020**	**108,109**	**113,936**	**141,861**	**164,751**	**22,890**	**16%**
LOCATION TOTALS	**$ 1,322,483**	**$ 1,595,855**	**$ 1,570,844**	**$ 1,658,138**	**$ 1,509,021**	**$ 1,599,913**	**$ 90,892**	**6%**



Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/5/2019

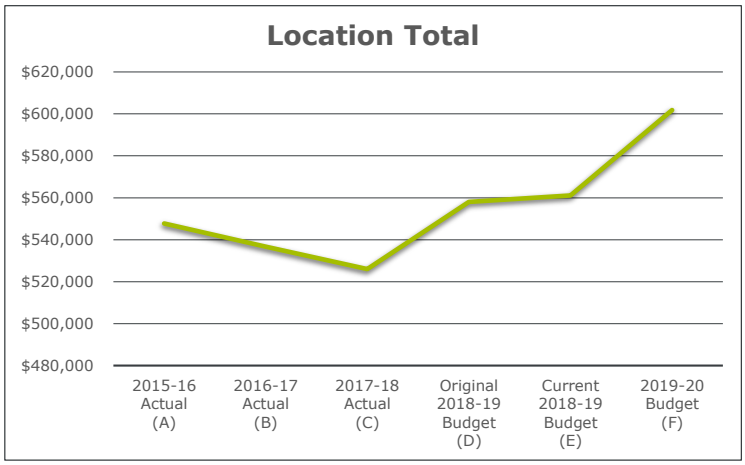
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**105.35**	**122.00**	**99.50**	**109.00**	**106.90**	**110.00**	**3.10**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.00	1.00	1.00	1.25	1.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**9.20**	**10.50**	**10.50**	**10.50**	**10.75**	**10.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.50	3.75	4.63	4.63	2.88	2.88	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.00**	**6.25**	**6.63**	**6.63**	**4.88**	**4.88**	**-**	**0%**
STAFFING TOTALS	**15.20**	**16.75**	**17.13**	**17.13**	**15.63**	**15.63**	**-**	**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.

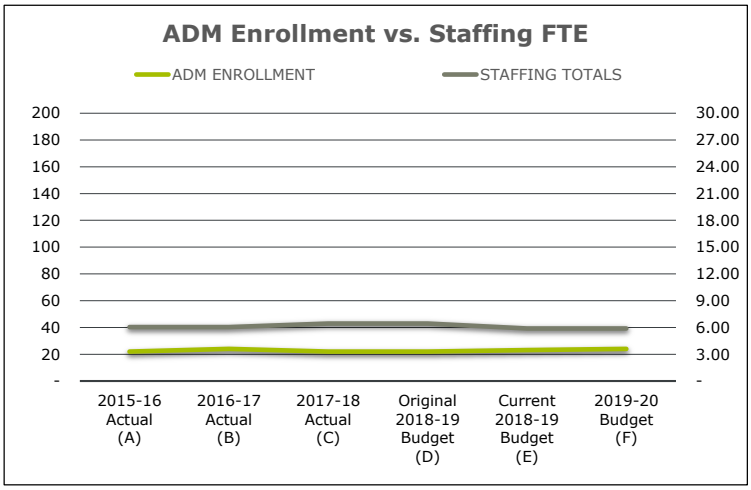
Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 250,989	$ 211,435	$ 201,412	$ 205,177	$ 230,855	$ 236,136	$ 5,281	2%
320 Non-Certificated Salaries	95,421	128,558	126,191	130,541	111,424	117,346	5,922	5%
360 Employee Benefits	146,492	147,421	132,945	137,418	133,407	143,310	9,903	7%
Subtotal Personnel	**492,902**	**487,414**	**460,548**	**473,136**	**475,686**	**496,792**	**21,106**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,421	1,520	1,745	1,905	1,970	1,320	(650)	-33%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	2,825	2,621	2,694	3,037	22,890	25,631	2,741	12%
435 Energy	43,819	39,229	49,236	57,639	37,214	55,369	18,155	49%
440 Purchased Services	3,980	3,865	7,568	9,830	12,057	12,240	183	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,822	1,587	4,202	12,440	11,330	10,475	(855)	-8%
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	**54,867**	**49,322**	**65,456**	**84,851**	**85,461**	**105,035**	**19,574**	**23%**
LOCATION TOTALS	**$ 547,769**	**$ 536,735**	**$ 526,004**	**$ 557,987**	**$ 561,147**	**$ 601,827**	**$ 40,680**	**7%**



Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/5/2019

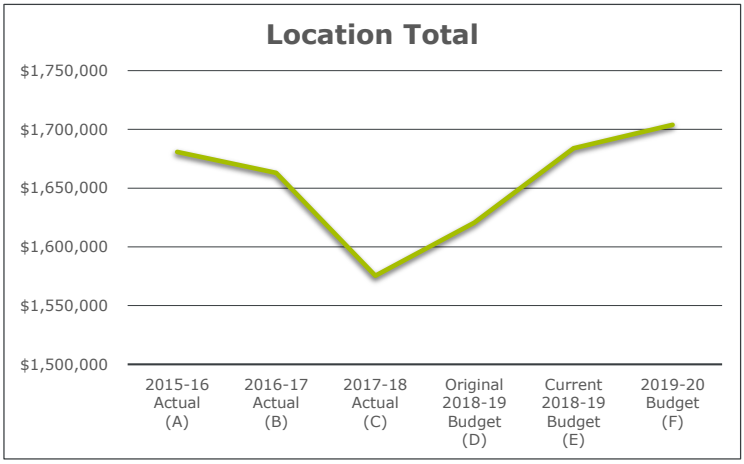
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**22.00**	**24.00**	**22.00**	**22.00**	**23.10**	**24.00**	**0.90**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	0.50	-	-	-	-	-	0%
Specialist - Schools	0.20	0.20	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	-	-	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.80**	**3.80**	**3.00**	**3.00**	**3.20**	**3.20**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	0.75	1.94	1.94	1.19	1.19	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**2.25**	**2.25**	**3.44**	**3.44**	**2.69**	**2.69**	**-**	**0%**
STAFFING TOTALS	**6.05**	**6.05**	**6.44**	**6.44**	**5.89**	**5.89**	**-**	**0%**



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

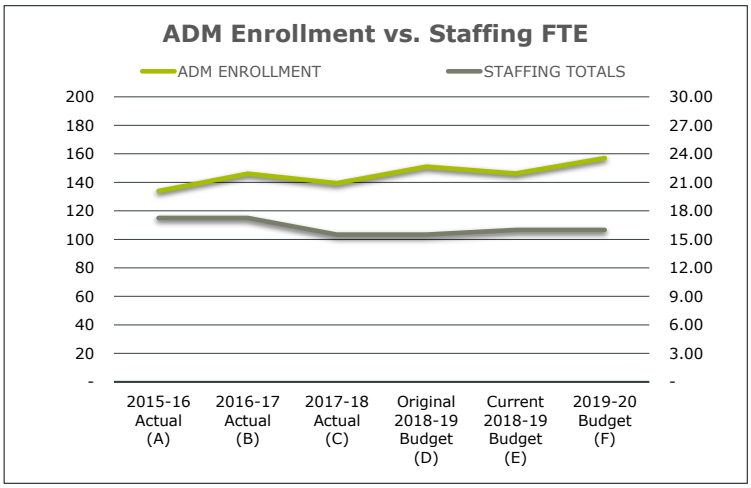
Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 905,355	$ 789,845	$ 767,419	$ 772,396	$ 814,078	$ 827,202	$ 13,124	2%
320 Non-Certificated Salaries	200,077	242,772	199,372	206,841	221,482	194,342	(27,140)	-12%
360 Employee Benefits	461,709	508,473	483,686	498,251	508,001	491,750	(16,251)	-3%
Subtotal Personnel	**1,567,141**	**1,541,091**	**1,450,477**	**1,477,488**	**1,543,561**	**1,513,294**	**(30,267)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,472	2,000	1,845	2,320	2,320	1,900	(420)	-18%
425 Student Travel	495	315	411	-	-	-	-	0%
430 Utilities	4,569	6,812	5,055	5,120	37,299	40,724	3,425	9%
435 Energy	83,508	86,577	80,059	108,678	48,671	108,541	59,870	123%
440 Purchased Services	5,665	11,982	25,133	12,508	37,290	26,126	(11,164)	-30%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,053	7,881	11,273	14,348	14,548	13,107	(1,441)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,995	6,297	1,180	200	200	200	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**113,757**	**121,864**	**124,955**	**143,174**	**140,328**	**190,598**	**50,270**	**36%**
LOCATION TOTALS	**$ 1,680,898**	**$ 1,662,954**	**$ 1,575,433**	**$ 1,620,662**	**$ 1,683,889**	**$ 1,703,892**	**$ 20,003**	**1%**



Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/5/2019

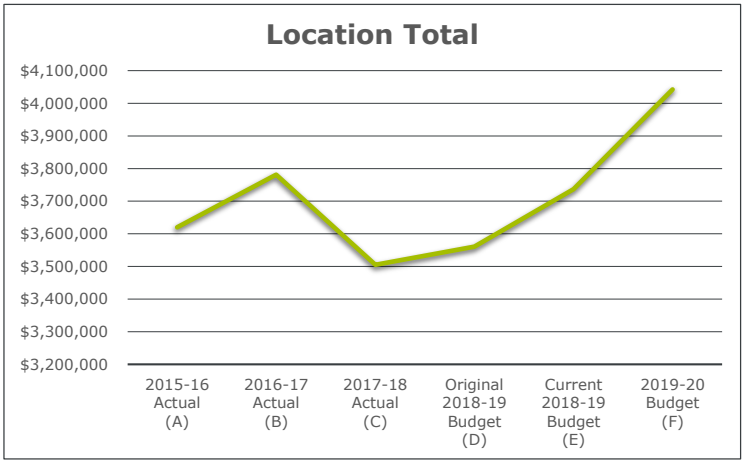
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**133.90**	**146.00**	**139.35**	**151.00**	**146.18**	**157.00**	**10.82**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	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	2.00	1.00	1.00	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**	**12.50**	**10.50**	**10.50**	**11.00**	**11.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	2.50	2.50	2.50	2.50	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	2.00	2.00	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.75**	**4.75**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING TOTALS	**17.25**	**17.25**	**15.50**	**15.50**	**16.00**	**16.00**	**-**	**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!

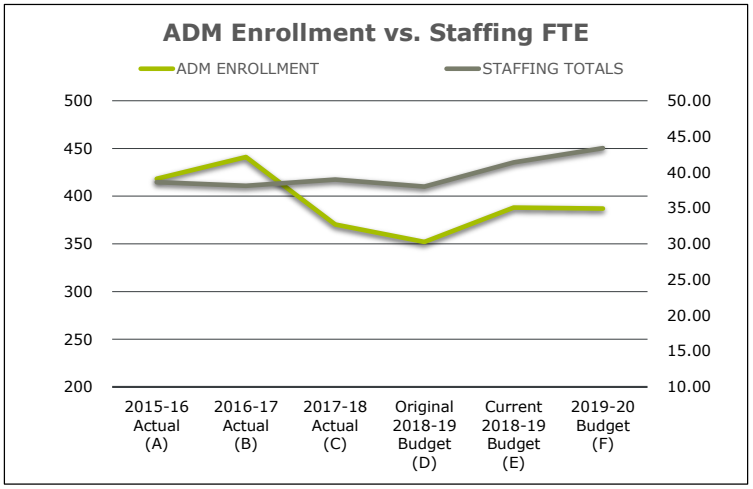
Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,082,733	$ 1,897,643	$ 1,783,518	$ 1,740,616	$ 1,856,396	$ 2,024,311	$ 167,915	9%
320 Non-Certificated Salaries	353,174	545,824	470,047	523,274	531,484	560,820	29,336	6%
360 Employee Benefits	1,055,538	1,192,778	1,136,059	1,178,258	1,180,440	1,278,890	98,450	8%
Subtotal Personnel	**3,491,446**	**3,636,245**	**3,389,624**	**3,442,148**	**3,568,320**	**3,864,021**	**295,701**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,080	803	778	1,720	1,720	720	(1,000)	-58%
425 Student Travel	-	-	-	-	163	-	(163)	-100%
430 Utilities	7,155	6,528	6,103	7,264	41,107	45,154	4,047	10%
435 Energy	66,413	69,479	67,606	71,292	68,907	79,720	10,813	16%
440 Purchased Services	5,321	25,196	15,240	10,820	25,445	24,021	(1,424)	-6%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	40,074	37,139	25,574	26,251	29,868	28,735	(1,133)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,336	5,540	129	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	1,000	1,000	-	(1,000)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**128,379**	**144,686**	**115,430**	**118,347**	**168,210**	**178,350**	**10,140**	**6%**
LOCATION TOTALS	**$ 3,619,825**	**$ 3,780,931**	**$ 3,505,053**	**$ 3,560,495**	**$ 3,736,530**	**$ 4,042,371**	**$ 305,841**	**8%**



Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/5/2019

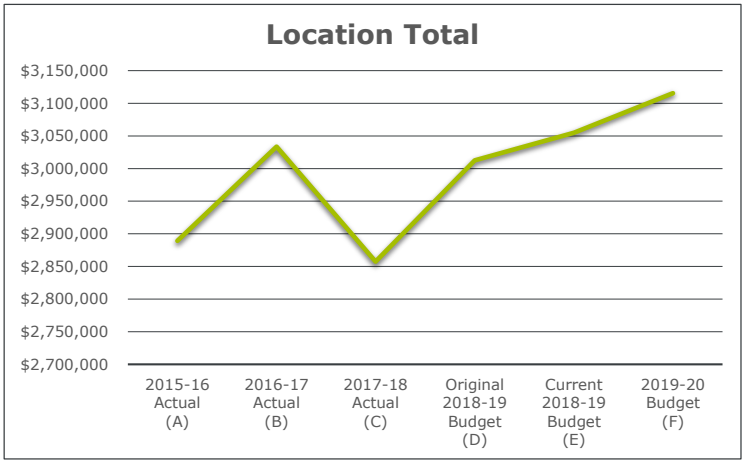
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**418.30**	**441.00**	**370.25**	**352.00**	**388.00**	**387.00**	**(1.00)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	17.00	15.00	14.00	17.00	19.00	2.00	12%
SPED Teacher	5.50	5.50	5.00	5.00	4.00	4.00	-	0%
Specialist - Schools	4.00	3.50	3.00	3.00	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	**29.50**	**28.00**	**25.00**	**24.00**	**26.50**	**28.50**	**2.00**	**8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.63	4.63	9.50	9.50	10.88	10.88	-	0%
Support Staff	2.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**9.13**	**10.13**	**14.00**	**14.00**	**14.88**	**14.88**	**-**	**0%**
STAFFING TOTALS	**38.63**	**38.13**	**39.00**	**38.00**	**41.38**	**43.38**	**2.00**	**5%**



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.

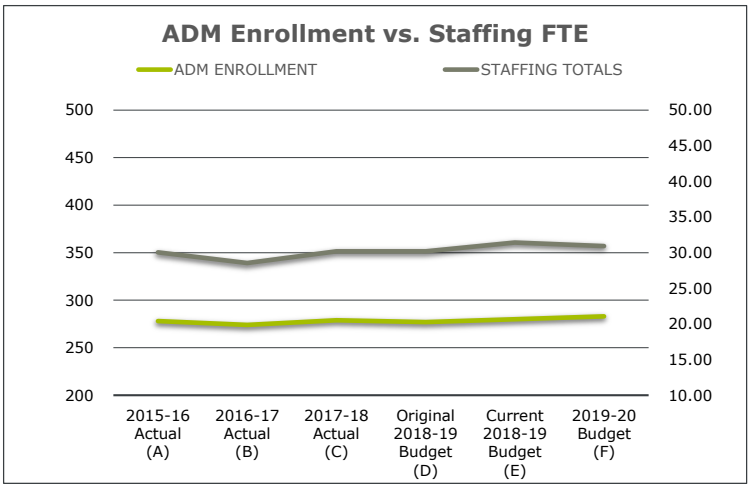
Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,597,166	$ 1,610,627	$ 1,506,226	$ 1,584,847	$ 1,502,678	$ 1,510,329	$ 7,651	1%
320 Non-Certificated Salaries	358,584	405,327	345,140	357,525	413,393	435,350	21,957	5%
360 Employee Benefits	840,940	919,979	907,770	963,812	997,193	1,012,896	15,703	2%
Subtotal Personnel	**2,796,691**	**2,935,933**	**2,759,136**	**2,906,184**	**2,913,264**	**2,958,575**	**45,311**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	742	2,620	796	1,772	1,772	1,038	(734)	-41%
425 Student Travel	-	327	-	-	-	-	-	0%
430 Utilities	4,313	5,044	5,449	5,838	36,683	40,846	4,163	11%
435 Energy	57,745	65,133	57,250	68,632	58,532	72,070	13,538	23%
440 Purchased Services	1,540	549	12,160	9,700	23,831	23,831	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,431	23,114	22,059	20,412	20,808	18,595	(2,213)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	712	830	570	-	-	500	500	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**92,482**	**97,616**	**98,284**	**106,354**	**141,626**	**156,880**	**15,254**	**11%**
LOCATION TOTALS	**$ 2,889,172**	**$ 3,033,549**	**$ 2,857,420**	**$ 3,012,538**	**$ 3,054,890**	**$ 3,115,455**	**$ 60,565**	**2%**



Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/5/2019

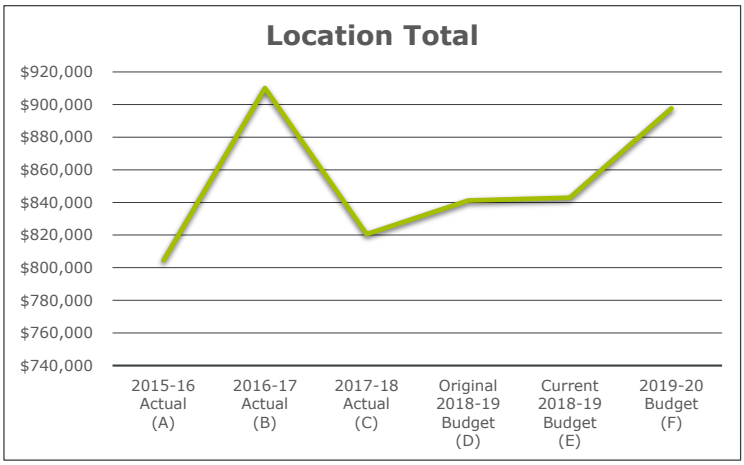
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**278.10**	**274.00**	**278.85**	**277.00**	**279.97**	**283.00**	**3.03**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	11.00	14.00	14.00	12.00	12.00	-	0%
SPED Teacher	3.00	3.00	2.50	2.50	4.00	3.50	(0.50)	-13%
Specialist - Schools	4.00	3.50	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	**20.80**	**19.30**	**20.80**	**20.80**	**20.30**	**19.80**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.50	4.50	5.13	5.13	7.13	7.13	-	0%
Support Staff	2.25	2.25	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.25	0.25	-	-	-	0%
Classified Sub Total	**9.25**	**9.25**	**9.38**	**9.38**	**11.13**	**11.13**	**-**	**0%**
STAFFING TOTALS	**30.05**	**28.55**	**30.18**	**30.18**	**31.43**	**30.93**	**(0.50)**	**-2%**



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.

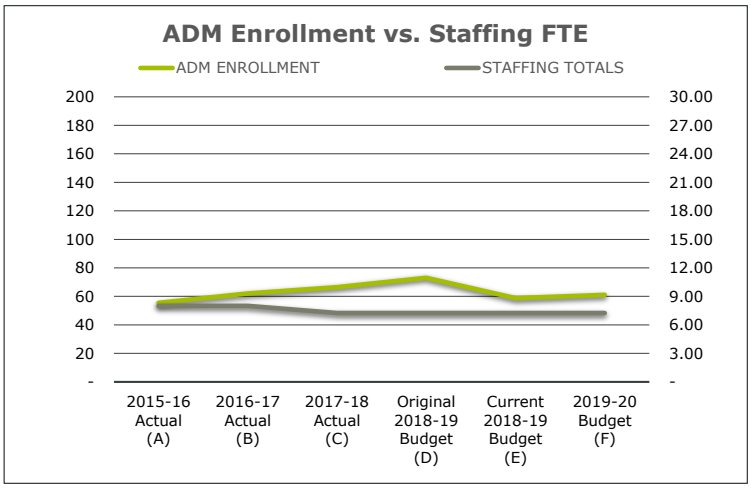
Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 338,311	$ 378,161	$ 382,103	$ 380,615	$ 377,175	$ 383,363	$ 6,188	2%
320 Non-Certificated Salaries	149,900	167,121	100,206	101,395	100,880	104,475	3,595	4%
360 Employee Benefits	250,457	288,975	245,216	249,280	246,349	252,083	5,734	2%
Subtotal Personnel	**738,667**	**834,257**	**727,526**	**731,290**	**724,404**	**739,921**	**15,517**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	2,000	-	(2,000)	-100%
420 Staff Travel	1,076	750	720	4,270	4,270	4,270	-	0%
425 Student Travel	1,142	1,123	300	300	300	300	-	0%
430 Utilities	3,608	4,314	4,598	4,365	49,578	56,033	6,455	13%
435 Energy	55,636	54,473	58,209	76,999	31,173	69,986	38,813	125%
440 Purchased Services	173	1,090	21,094	15,018	24,286	19,603	(4,683)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,131	4,781	8,080	8,967	6,967	7,617	650	9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,028	9,383	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**65,794**	**75,913**	**93,000**	**109,919**	**118,574**	**157,809**	**39,235**	**33%**
LOCATION TOTALS	**$ 804,461**	**$ 910,170**	**$ 820,526**	**$ 841,209**	**$ 842,978**	**$ 897,730**	**$ 54,752**	**6%**



Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/5/2019

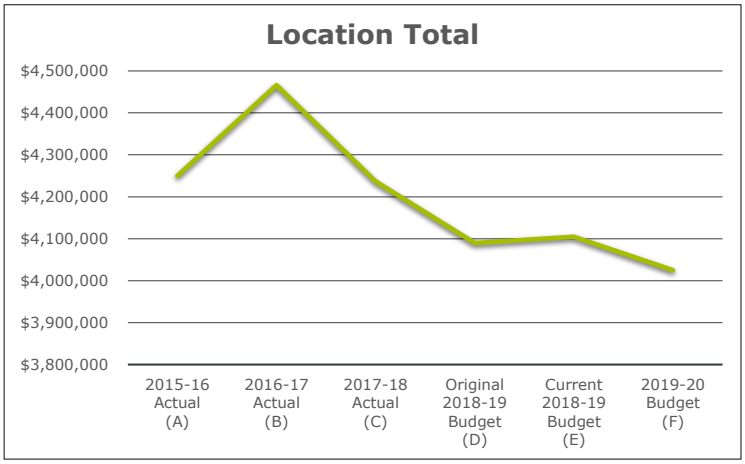
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**55.45**	**62.00**	**66.39**	**73.00**	**58.75**	**61.00**	**2.25**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	1.00	-	-	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	0.25	-	-	-	0%
Classified Sub Total	**3.00**	**3.00**	**2.25**	**2.25**	**2.25**	**2.25**	**-**	**0%**
STAFFING TOTALS	**8.00**	**8.00**	**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.

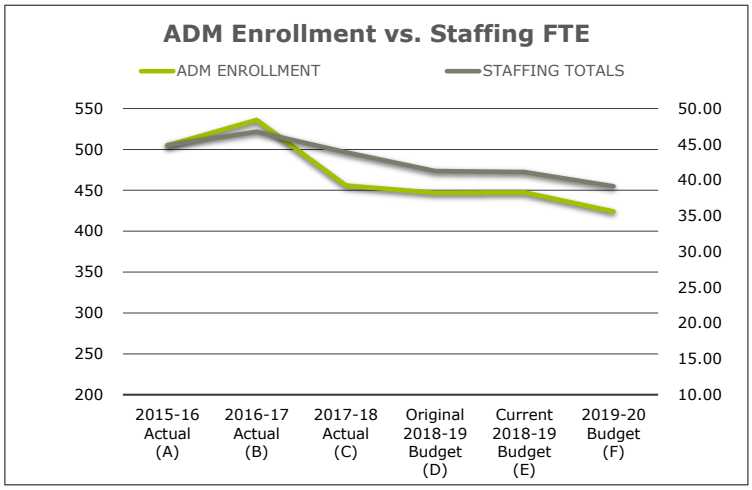
Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,339,892	$ 2,422,881	$ 2,343,922	$ 2,256,269	$ 2,289,792	$ 2,219,582	$ (70,210)	-3%
320 Non-Certificated Salaries	526,601	538,727	472,748	466,294	441,299	459,264	17,965	4%
360 Employee Benefits	1,227,674	1,353,964	1,296,118	1,237,635	1,205,520	1,163,803	(41,717)	-3%
Subtotal Personnel	**4,094,168**	**4,315,572**	**4,112,788**	**3,960,198**	**3,936,611**	**3,842,649**	**(93,962)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	7,830	-	-	-	-	-	-	0%
420 Staff Travel	4,770	720	1,355	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,660	8,313	8,566	8,595	45,731	51,120	5,389	12%
435 Energy	75,484	75,435	77,203	83,594	78,357	92,992	14,635	19%
440 Purchased Services	95	1,680	79	-	6,456	6,456	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	40,855	40,755	34,960	36,696	36,966	31,032	(5,934)	-16%
480 Tuition	-	-		-	-	-	-	0%
490 Other Expenses	19,146	23,494	1,770	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**155,840**	**150,397**	**123,933**	**129,605**	**168,230**	**182,320**	**14,090**	**8%**
LOCATION TOTALS	**$ 4,250,007**	**$ 4,465,969**	**$ 4,236,721**	**$ 4,089,803**	**$ 4,104,841**	**$ 4,024,969**	**$ (79,872)**	**-2%**



Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/5/2019

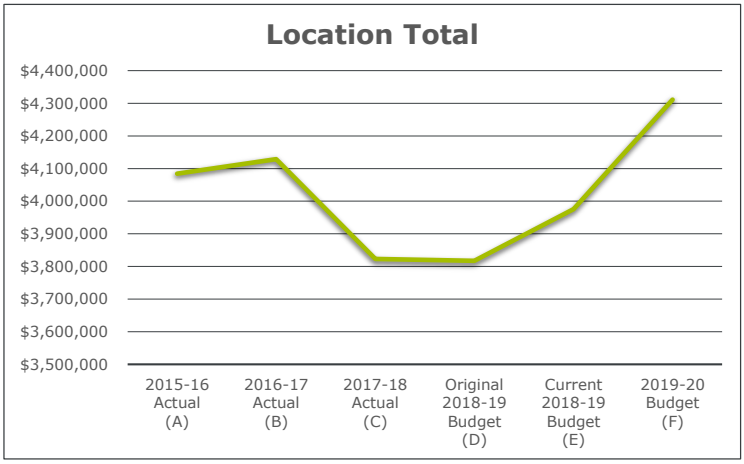
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**504.85**	**536.00**	**455.65**	**447.00**	**447.45**	**424.00**	**(23.45)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	20.00	20.00	20.50	19.00	18.50	17.50	(1.00)	-5%
SPED Teacher	4.00	5.00	5.00	5.00	6.00	5.00	(1.00)	-17%
Specialist - Schools	5.50	5.50	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	**31.50**	**32.50**	**30.50**	**29.00**	**29.50**	**27.50**	**(2.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.63	8.50	8.88	7.75	7.63	7.63	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.75	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**13.38**	**14.25**	**13.38**	**12.25**	**11.63**	**11.63**	**-**	**0%**
STAFFING TOTALS	**44.88**	**46.75**	**43.88**	**41.25**	**41.13**	**39.13**	**(2.00)**	**-5%**



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.

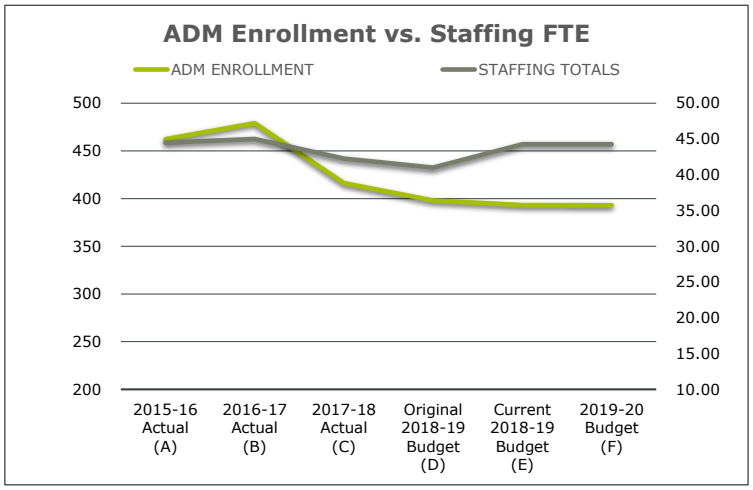
Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,109,525	$ 2,058,965	$ 1,921,292	$ 1,920,049	$ 1,966,213	$ 2,102,744	$ 136,531	7%
320 Non-Certificated Salaries	607,541	633,095	569,976	578,895	605,833	664,863	59,030	10%
360 Employee Benefits	1,224,695	1,286,335	1,205,933	1,177,065	1,238,132	1,357,155	119,023	10%
Subtotal Personnel	**3,941,762**	**3,978,395**	**3,697,200**	**3,676,009**	**3,810,178**	**4,124,762**	**314,584**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	739	995	720	720	720	720	-	0%
425 Student Travel	-	212	892	-	66	-	(66)	-100%
430 Utilities	7,327	9,341	7,931	10,384	44,164	49,008	4,844	11%
435 Energy	87,242	94,325	80,837	97,459	83,791	101,443	17,652	21%
440 Purchased Services	3,305	3,687	1,837	1,680	8,136	8,136	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,670	32,025	33,209	30,984	28,573	27,090	(1,483)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,316	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	**142,600**	**150,592**	**125,842**	**141,227**	**165,450**	**186,397**	**20,947**	**13%**
LOCATION TOTALS	**$ 4,084,362**	**$ 4,128,988**	**$ 3,823,043**	**$ 3,817,236**	**$ 3,975,628**	**$ 4,311,159**	**$ 335,531**	**8%**



Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/5/2019

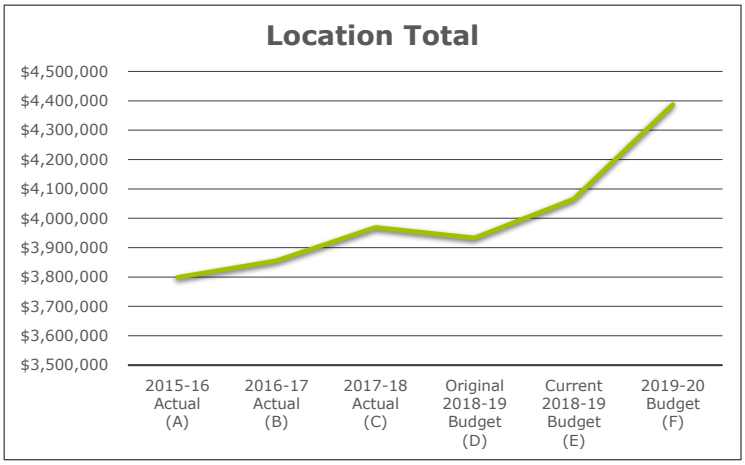
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**462.29**	**479.00**	**416.17**	**398.00**	**393.18**	**393.00**	**(0.18)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	19.00	18.00	17.00	18.00	18.00	-	0%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	5.00	4.50	3.00	3.00	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	**30.00**	**30.50**	**28.00**	**27.00**	**28.50**	**28.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.50	10.50	9.75	9.50	11.75	11.75	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**14.50**	**14.50**	**14.25**	**14.00**	**15.75**	**15.75**	**-**	**0%**
STAFFING TOTALS	**44.50**	**45.00**	**42.25**	**41.00**	**44.25**	**44.25**	**-**	**0%**



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

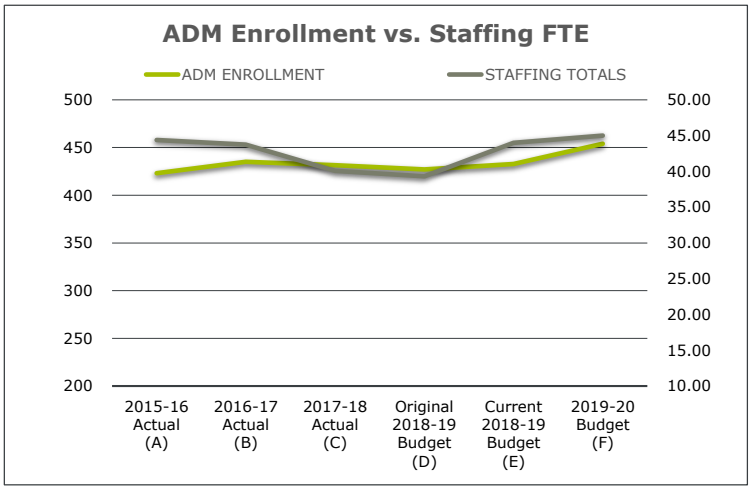
Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,967,307	$ 2,012,201	$ 2,117,626	$ 2,105,745	$ 2,108,071	$ 2,271,217	$ 163,146	8%
320 Non-Certificated Salaries	536,751	511,615	496,290	460,278	528,814	573,515	44,701	8%
360 Employee Benefits	1,187,231	1,220,204	1,257,269	1,252,797	1,279,829	1,370,529	90,700	7%
Subtotal Personnel	**3,691,289**	**3,744,020**	**3,871,186**	**3,818,820**	**3,916,714**	**4,215,261**	**298,547**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	876	1,900	1,900	1,900	-	0%
420 Staff Travel	720	1,016	825	720	720	720	-	0%
425 Student Travel	324	-	-	-	-	-	-	0%
430 Utilities	5,538	5,574	5,323	6,217	40,055	45,094	5,039	13%
435 Energy	61,887	64,937	60,736	70,187	64,281	84,234	19,953	31%
440 Purchased Services	1,765	2,180	2,265	1,680	7,453	8,312	859	12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,624	28,709	26,701	33,584	34,184	31,810	(2,374)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,345	8,803	941	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**107,203**	**111,219**	**97,667**	**114,288**	**148,593**	**172,070**	**23,477**	**16%**
LOCATION TOTALS	**$ 3,798,492**	**$ 3,855,239**	**$ 3,968,853**	**$ 3,933,108**	**$ 4,065,307**	**$ 4,387,331**	**$ 322,024**	**8%**



Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/5/2019

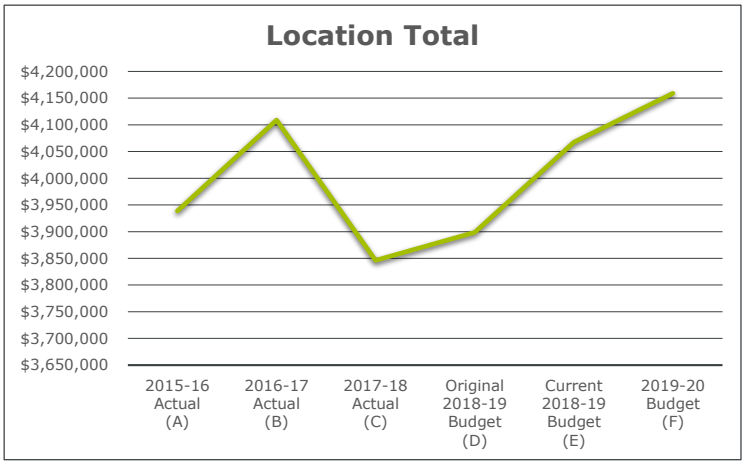
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**423.10**	**435.00**	**431.43**	**427.00**	**432.83**	**454.00**	**21.17**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	18.00	18.00	16.00	17.00	1.00	6%
SPED Teacher	5.50	5.50	4.50	4.50	8.00	8.00	-	0%
Specialist - Schools	4.00	3.50	4.00	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	**28.50**	**28.00**	**28.50**	**28.00**	**29.50**	**30.50**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.38	10.25	8.06	7.81	10.50	10.50	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	1.00	1.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**15.88**	**15.75**	**11.56**	**11.31**	**14.50**	**14.50**	**-**	**0%**
STAFFING TOTALS	**44.38**	**43.75**	**40.06**	**39.31**	**44.00**	**45.00**	**1.00**	**2%**



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.

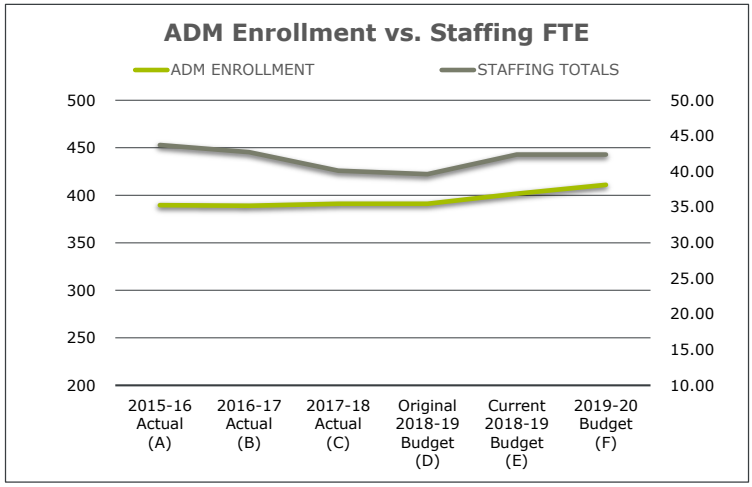
Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,055,622	$ 2,023,820	$ 1,980,814	$ 1,988,911	$ 2,026,301	$ 2,062,738	$ 36,437	2%
320 Non-Certificated Salaries	530,685	610,421	503,223	522,380	566,350	582,450	16,100	3%
360 Employee Benefits	1,210,862	1,324,298	1,218,239	1,235,882	1,280,100	1,311,024	30,924	2%
Subtotal Personnel	**3,797,169**	**3,958,539**	**3,702,276**	**3,747,173**	**3,872,751**	**3,956,212**	**83,461**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	4,293	-	-	-	-	-	-	0%
420 Staff Travel	970	1,404	3,419	720	920	720	(200)	-22%
425 Student Travel	249	-	-	-	173	-	(173)	-100%
430 Utilities	5,459	6,231	6,420	6,803	40,466	45,138	4,672	12%
435 Energy	90,606	99,446	103,755	110,885	107,273	111,400	4,127	4%
440 Purchased Services	1,512	1,175	1,573	1,120	14,532	14,532	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,973	32,981	28,150	31,367	30,366	30,392	26	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,664	9,224	618	625	905	625	(280)	-31%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**141,726**	**150,461**	**143,934**	**151,520**	**194,635**	**202,807**	**8,172**	**4%**
LOCATION TOTALS	**$ 3,938,894**	**$ 4,109,000**	**$ 3,846,210**	**$ 3,898,693**	**$ 4,067,386**	**$ 4,159,019**	**$ 91,633**	**2%**



Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/5/2019

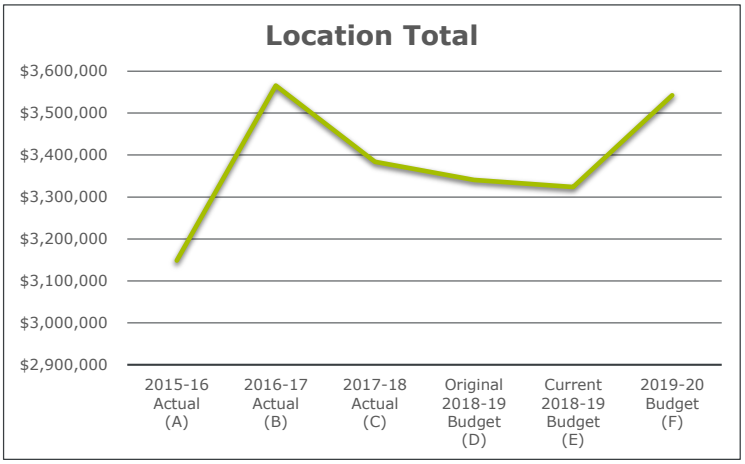
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**389.55**	**389.00**	**391.00**	**391.00**	**401.75**	**411.00**	**9.25**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	17.00	19.00	18.00	17.00	17.00	-	0%
SPED Teacher	4.00	4.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	4.50	4.50	2.00	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	**28.50**	**27.50**	**27.00**	**26.50**	**27.50**	**27.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.72	9.72	8.63	8.63	10.88	10.88	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**15.22**	**15.22**	**13.13**	**13.13**	**14.88**	**14.88**	**-**	**0%**
STAFFING TOTALS	**43.72**	**42.72**	**40.13**	**39.63**	**42.38**	**42.38**	**-**	**0%**



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

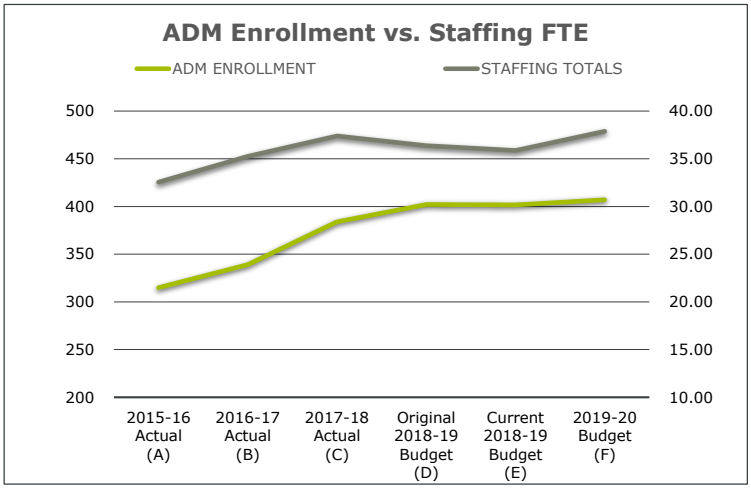
Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,662,149	$ 1,796,318	$ 1,793,664	$ 1,721,818	$ 1,745,514	$ 1,886,901	$ 141,387	8%
320 Non-Certificated Salaries	467,117	530,801	414,408	429,865	384,349	407,635	23,286	6%
360 Employee Benefits	883,271	1,103,735	1,052,846	1,036,089	989,048	1,056,539	67,491	7%
Subtotal Personnel	**3,012,537**	**3,430,854**	**3,260,918**	**3,187,772**	**3,118,911**	**3,351,075**	**232,164**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,428	1,187	1,261	970	1,424	1,220	(204)	-14%
425 Student Travel	-	455	128	-	-	-	-	0%
430 Utilities	7,292	7,820	5,208	8,390	42,245	47,318	5,073	12%
435 Energy	90,180	89,387	86,225	113,311	85,802	106,690	20,888	24%
440 Purchased Services	1,522	3,018	1,628	7,000	9,366	12,523	3,157	34%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,699	29,442	26,768	23,046	65,339	23,651	(41,688)	-64%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,863	3,505	1,855	-	616	-	(616)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**135,984**	**134,815**	**123,073**	**152,717**	**204,792**	**191,402**	**(13,390)**	**-7%**
LOCATION TOTALS	**$ 3,148,521**	**$ 3,565,669**	**$ 3,383,990**	**$ 3,340,489**	**$ 3,323,703**	**$ 3,542,477**	**$ 218,774**	**7%**



Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/5/2019

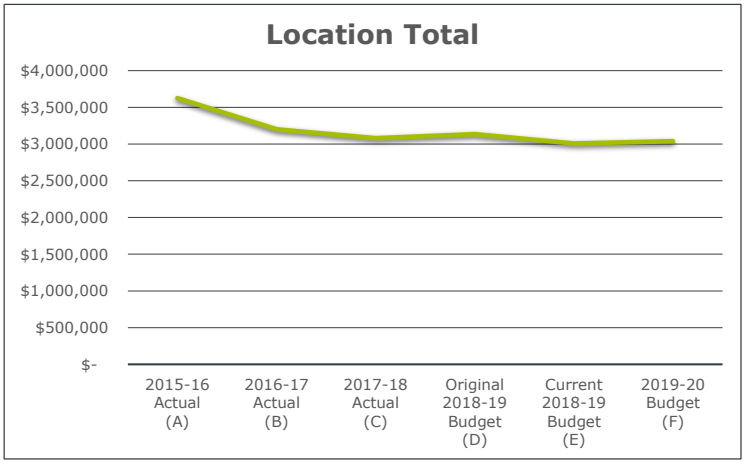
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**314.88**	**339.00**	**383.80**	**402.00**	**401.62**	**407.00**	**5.38**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	15.00	16.50	15.50	17.00	19.00	2.00	12%
SPED Teacher	2.00	2.00	4.00	4.00	3.00	3.00	-	0%
Specialist - Schools	5.00	4.50	3.50	3.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.80**	**23.50**	**26.00**	**25.00**	**24.50**	**26.50**	**2.00**	**8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.00	7.00	6.88	6.88	7.38	7.38	-	0%
Support Staff	2.25	2.25	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**11.75**	**11.75**	**11.38**	**11.38**	**11.38**	**11.38**	**-**	**0%**
STAFFING TOTALS	**32.55**	**35.25**	**37.38**	**36.38**	**35.88**	**37.88**	**2.00**	**6%**



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

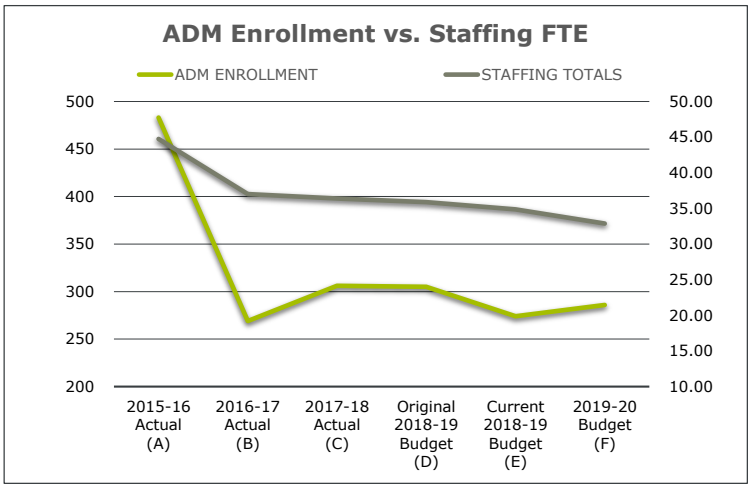
Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,778,758	$ 1,527,537	$ 1,442,419	$ 1,457,289	$ 1,443,162	$ 1,393,991	$ (49,171)	-3%
320 Non-Certificated Salaries	598,752	522,848	525,636	530,141	425,416	480,993	55,577	13%
360 Employee Benefits	1,100,240	1,014,615	984,556	994,994	960,159	957,986	(2,173)	0%
Subtotal Personnel	**3,477,749**	**3,065,000**	**2,952,610**	**2,982,424**	**2,828,737**	**2,832,970**	**4,233**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	920	1,084	720	720	1,440	900	(540)	-38%
425 Student Travel	-	-	-	-	92	-	(92)	-100%
430 Utilities	9,698	6,537	8,652	11,672	51,583	58,178	6,595	13%
435 Energy	81,844	80,440	73,896	100,869	76,132	97,822	21,690	28%
440 Purchased Services	9,886	22,259	20,346	15,070	28,764	28,764	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	42,799	24,296	20,689	23,094	20,714	18,785	(1,929)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,390	2,153	2,620	500	500	700	200	40%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**147,538**	**136,769**	**126,922**	**151,925**	**179,225**	**205,149**	**25,924**	**14%**
LOCATION TOTALS	**$ 3,625,287**	**$ 3,201,768**	**$ 3,079,532**	**$ 3,134,349**	**$ 3,007,962**	**$ 3,038,119**	**$ 30,157**	**1%**



Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/5/2019

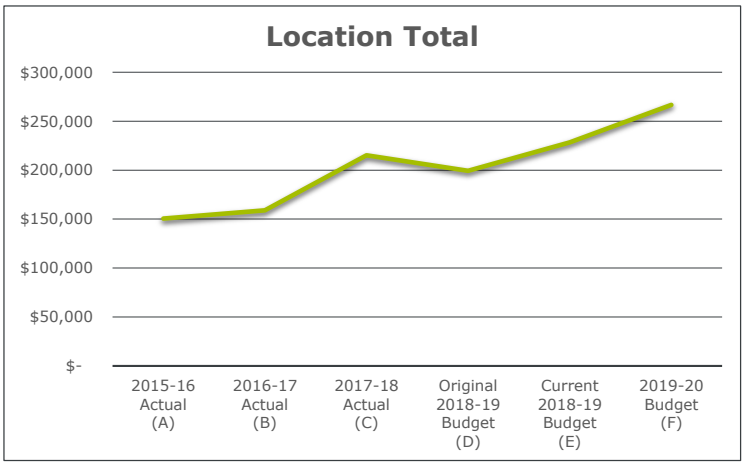
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**483.10**	**269.00**	**306.15**	**305.00**	**273.95**	**286.00**	**12.05**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	13.00	14.50	14.00	14.00	13.00	(1.00)	-7%
SPED Teacher	3.00	3.00	4.00	4.00	5.00	4.00	(1.00)	-20%
Specialist - Schools	5.00	3.50	2.00	2.00	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**21.50**	**22.50**	**22.00**	**22.50**	**20.50**	**(2.00)**	**-9%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.25	10.00	9.38	9.38	7.38	7.38	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	3.00	3.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**15.75**	**15.50**	**13.88**	**13.88**	**12.38**	**12.38**	**-**	**0%**
STAFFING TOTALS	**44.75**	**37.00**	**36.38**	**35.88**	**34.88**	**32.88**	**(2.00)**	**-6%**



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.

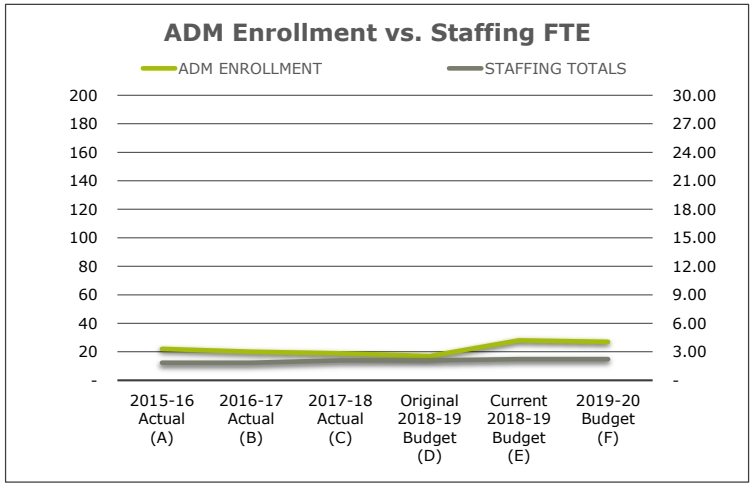
Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 105,245	$ 100,415	$ 118,677	$ 115,257	$ 120,148	$ 115,256	$ (4,892)	-4%
320 Non-Certificated Salaries	3,365	3,350	17,165	3,614	11,134	11,341	207	2%
360 Employee Benefits	29,961	36,939	54,158	60,459	65,542	65,189	(353)	-1%
Subtotal Personnel	**138,572**	**140,704**	**190,001**	**179,330**	**196,824**	**191,786**	**(5,038)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	18	30	-	-	-	-	-	0%
430 Utilities	408	2,231	1,995	1,306	11,959	12,647	688	6%
435 Energy	7,326	9,723	10,741	10,061	3,685	51,974	48,289	1310%
440 Purchased Services	2,135	4,385	10,830	7,082	13,285	8,024	(5,261)	-40%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,381	1,156	843	922	2,458	2,203	(255)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	660	754	708	550	20	-	(20)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,927**	**18,279**	**25,116**	**19,921**	**31,407**	**74,848**	**43,441**	**138%**
LOCATION TOTALS	**$ 150,499**	**$ 158,983**	**$ 215,117**	**$ 199,251**	**$ 228,231**	**$ 266,634**	**$ 38,403**	**17%**



Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/5/2019

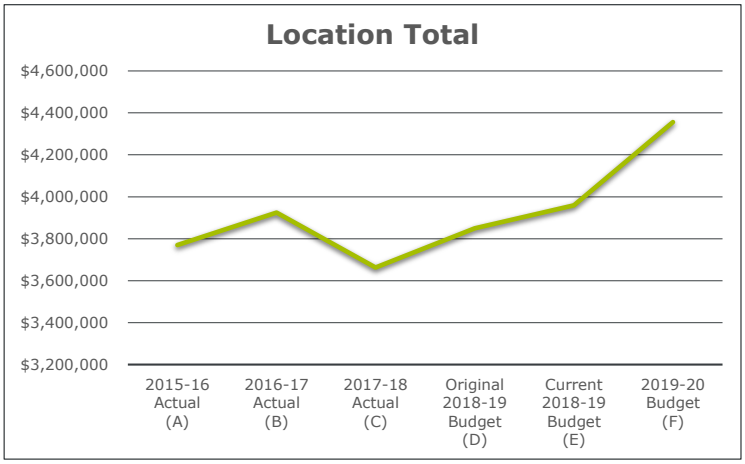
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**22.00**	**20.00**	**19.00**	**17.00**	**28.00**	**27.00**	**(1.00)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.75**	**1.75**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	0.13	0.13	-	0%
Custodial Staff	0.10	0.10	0.10	0.10	0.10	0.10	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.10**	**0.10**	**0.10**	**0.10**	**0.23**	**0.23**	**-**	**0%**
STAFFING TOTALS	**1.85**	**1.85**	**2.10**	**2.10**	**2.23**	**2.23**	**-**	**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.

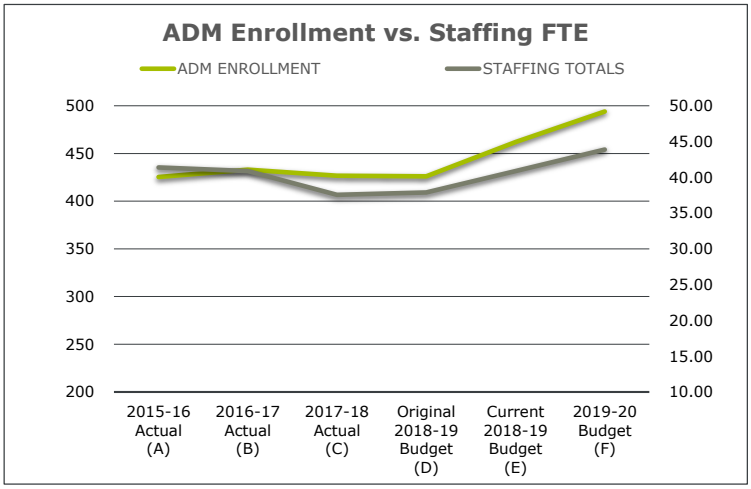
Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,975,226	$ 2,001,876	$ 1,894,603	$ 2,012,610	$ 2,058,354	$ 2,249,447	$ 191,093	9%
320 Non-Certificated Salaries	557,854	577,050	481,880	483,835	504,766	542,553	37,787	7%
360 Employee Benefits	1,116,782	1,206,215	1,149,042	1,209,168	1,218,004	1,371,472	153,468	13%
Subtotal Personnel	**3,649,862**	**3,785,140**	**3,525,525**	**3,705,613**	**3,781,124**	**4,163,472**	**382,348**	**10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	750	886	1,104	1,120	1,491	720	(771)	-52%
425 Student Travel	-	78	-	500	21	500	479	2281%
430 Utilities	7,595	7,964	7,092	8,948	43,016	48,153	5,137	12%
435 Energy	76,854	88,283	93,540	97,840	90,185	100,771	10,586	12%
440 Purchased Services	2,799	404	1,616	1,400	6,678	6,978	300	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	29,632	32,548	33,100	33,901	36,092	35,580	(512)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,306	8,973	712	300	542	-	(542)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**119,935**	**139,136**	**137,164**	**144,009**	**178,025**	**192,702**	**14,677**	**8%**
LOCATION TOTALS	**$ 3,769,797**	**$ 3,924,277**	**$ 3,662,689**	**$ 3,849,622**	**$ 3,959,149**	**$ 4,356,174**	**$ 397,025**	**10%**



Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/5/2019

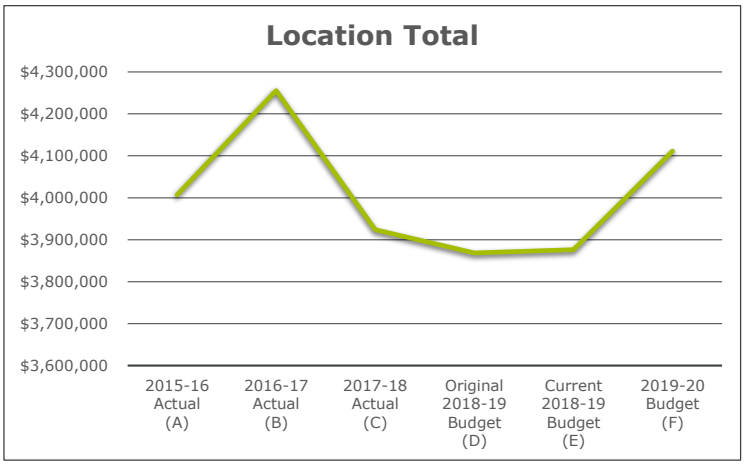
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**425.35**	**433.00**	**426.60**	**426.00**	**461.95**	**494.00**	**32.05**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	19.00	19.00	19.00	22.00	3.00	16%
SPED Teacher	3.49	3.49	3.00	3.00	4.00	4.00	-	0%
Specialist - Schools	4.00	3.50	2.17	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	**27.49**	**26.99**	**26.17**	**26.50**	**27.50**	**30.50**	**3.00**	**11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.38	8.38	6.88	6.88	9.38	9.38	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**13.88**	**13.88**	**11.38**	**11.38**	**13.38**	**13.38**	**-**	**0%**
STAFFING TOTALS	**41.37**	**40.87**	**37.55**	**37.88**	**40.88**	**43.88**	**3.00**	**7%**



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

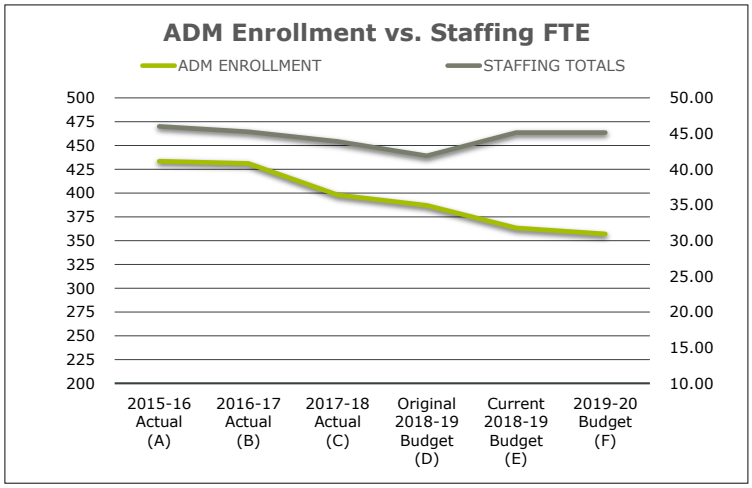
Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,118,674	$ 2,093,344	$ 1,938,994	$ 1,869,931	$ 1,796,574	$ 1,924,770	$ 128,196	7%
320 Non-Certificated Salaries	528,711	642,246	559,405	586,405	636,971	642,155	5,184	1%
360 Employee Benefits	1,191,679	1,343,217	1,255,892	1,228,777	1,214,108	1,304,029	89,921	7%
Subtotal Personnel	**3,839,063**	**4,078,807**	**3,754,291**	**3,685,113**	**3,647,653**	**3,870,954**	**223,301**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	261	-	-	-	237	-	(237)	-100%
420 Staff Travel	1,172	5,047	1,440	720	1,420	720	(700)	-49%
425 Student Travel	-	-	-	-	66	-	(66)	-100%
430 Utilities	11,781	12,649	11,919	13,273	45,581	52,675	7,094	16%
435 Energy	104,388	107,848	107,964	124,726	121,108	134,664	13,556	11%
440 Purchased Services	10,750	22,534	21,545	15,020	32,219	28,432	(3,787)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,294	23,645	25,996	27,960	27,910	22,307	(5,603)	-20%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,250	1,150	508	1,700	151	1,700	1,549	1025%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	3,887	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**167,896**	**176,761**	**169,372**	**183,399**	**228,692**	**240,498**	**11,806**	**5%**
LOCATION TOTALS	**$ 4,006,959**	**$ 4,255,568**	**$ 3,923,662**	**$ 3,868,512**	**$ 3,876,345**	**$ 4,111,452**	**$ 235,107**	**6%**



Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/5/2019

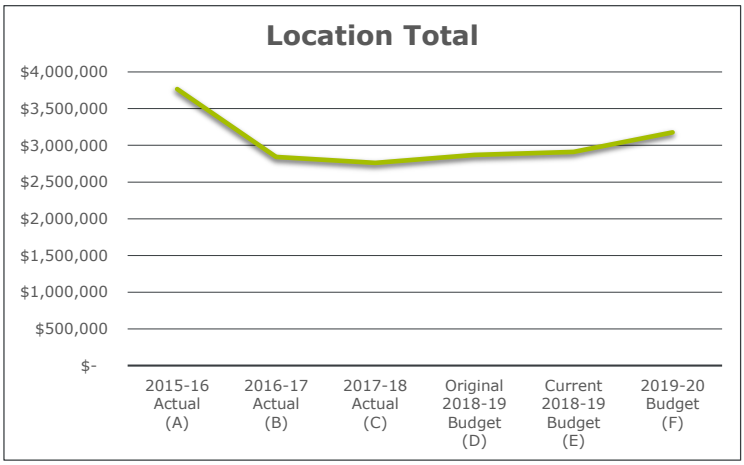
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**433.40**	**431.00**	**398.10**	**387.00**	**363.38**	**357.00**	**(6.38)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	18.00	16.00	16.00	16.00	-	0%
SPED Teacher	6.00	6.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	5.00	4.50	3.00	3.00	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	**31.00**	**30.50**	**29.00**	**27.00**	**28.50**	**28.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.50	9.25	10.38	10.38	12.63	12.63	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**15.00**	**14.75**	**14.88**	**14.88**	**16.63**	**16.63**	**-**	**0%**
STAFFING TOTALS	**46.00**	**45.25**	**43.88**	**41.88**	**45.13**	**45.13**	**-**	**0%**



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

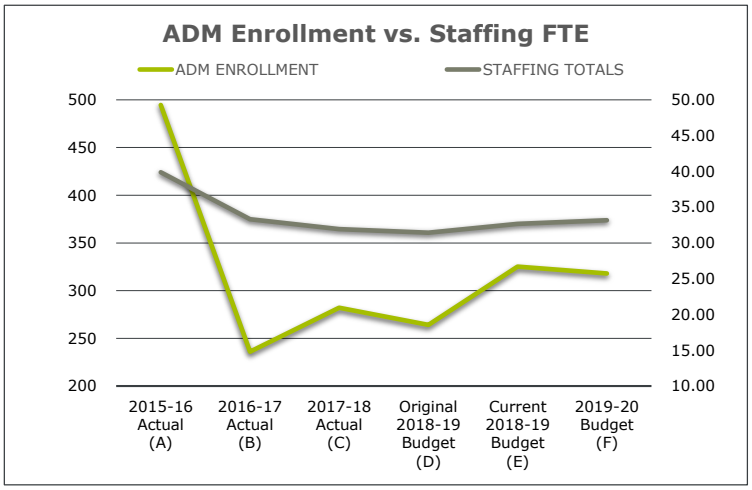
Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,991,452	$ 1,470,175	$ 1,491,151	$ 1,499,571	$ 1,519,110	$ 1,588,798	$ 69,688	5%
320 Non-Certificated Salaries	471,883	330,525	291,335	326,130	321,952	391,001	69,049	21%
360 Employee Benefits	1,139,831	875,212	828,952	878,210	891,938	1,002,763	110,825	12%
Subtotal Personnel	**3,603,165**	**2,675,912**	**2,611,437**	**2,703,911**	**2,733,000**	**2,982,562**	**249,562**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,071	1,732	1,440	720	1,197	720	(477)	-40%
425 Student Travel	-	-	309	-	1,343	-	(1,343)	-100%
430 Utilities	9,744	6,853	6,749	10,930	15,710	16,564	854	5%
435 Energy	94,509	100,730	103,825	115,239	104,144	122,638	18,494	18%
440 Purchased Services	8,394	21,207	18,649	14,920	28,016	28,016	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	44,671	22,333	17,189	23,038	26,078	25,062	(1,016)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,301	11,991	1,826	1,150	200	500	300	150%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**163,690**	**164,846**	**149,986**	**165,997**	**176,688**	**193,500**	**16,812**	**10%**
LOCATION TOTALS	**$ 3,766,855**	**$ 2,840,758**	**$ 2,761,422**	**$ 2,869,908**	**$ 2,909,688**	**$ 3,176,062**	**$ 266,374**	**9%**



Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/5/2019

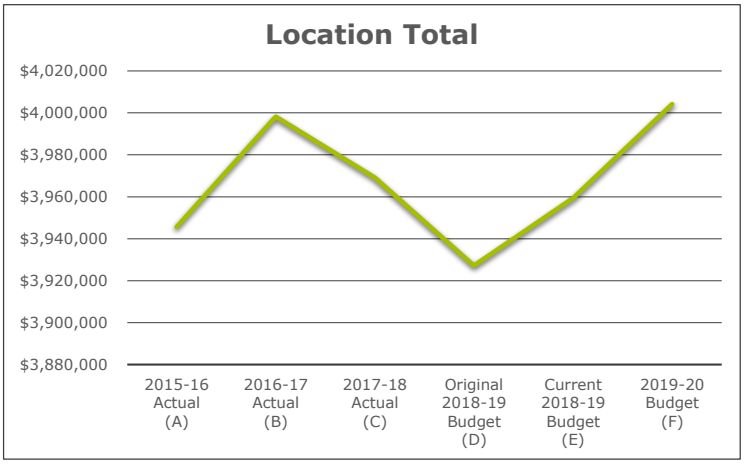
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**494.60**	**236.00**	**282.00**	**264.00**	**325.20**	**318.00**	**(7.20)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	12.00	12.00	12.00	13.00	13.00	-	0%
SPED Teacher	4.00	4.00	4.00	4.00	3.50	3.50	-	0%
Specialist - Schools	4.00	3.00	4.50	4.00	3.00	3.50	0.50	17%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**20.80**	**22.30**	**21.80**	**21.30**	**21.80**	**0.50**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.38	7.13	5.13	5.13	7.38	7.38	-	0%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.38	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**12.88**	**12.50**	**9.63**	**9.63**	**11.38**	**11.38**	**-**	**0%**
STAFFING TOTALS	**39.88**	**33.30**	**31.93**	**31.43**	**32.68**	**33.18**	**0.50**	**2%**



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.

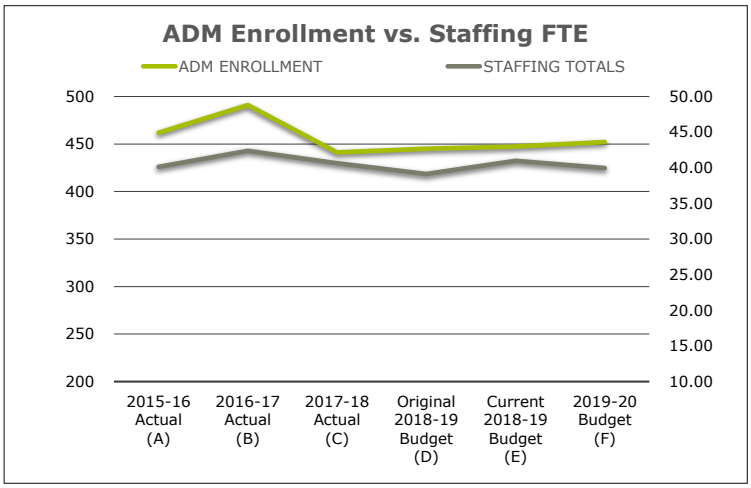
Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,232,118	$ 2,225,042	$ 2,222,213	$ 2,176,869	$ 2,167,018	$ 2,171,761	$ 4,743	0%
320 Non-Certificated Salaries	392,647	341,478	321,030	334,502	367,762	384,806	17,044	5%
360 Employee Benefits	1,121,681	1,219,976	1,226,625	1,217,903	1,198,133	1,193,040	(5,093)	0%
Subtotal Personnel	**3,746,446**	**3,786,495**	**3,769,867**	**3,729,274**	**3,732,913**	**3,749,607**	**16,694**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	6,786	-	-	-	-	-	-	0%
420 Staff Travel	5,549	1,775	1,018	2,720	2,720	1,720	(1,000)	-37%
425 Student Travel	-	57	-	-	245	-	(245)	-100%
430 Utilities	9,814	11,144	10,111	15,257	48,807	59,081	10,274	21%
435 Energy	99,406	126,315	132,820	127,483	111,489	127,646	16,157	14%
440 Purchased Services	-	1,190	19,742	19,778	38,613	35,916	(2,697)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,168	41,519	35,541	32,643	24,635	30,188	5,553	23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	41,503	29,676	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**199,225**	**211,677**	**199,232**	**197,881**	**226,509**	**254,551**	**28,042**	**12%**
LOCATION TOTALS	**$ 3,945,672**	**$ 3,998,172**	**$ 3,969,099**	**$ 3,927,155**	**$ 3,959,422**	**$ 4,004,158**	**$ 44,736**	**1%**



Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/5/2019

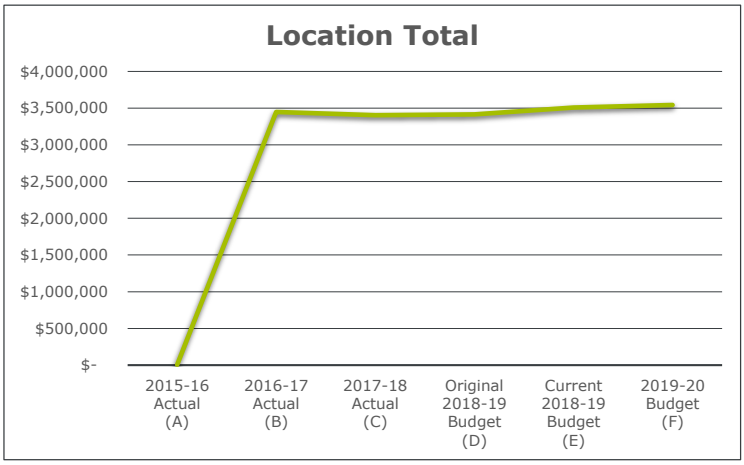
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**461.85**	**491.00**	**441.18**	**445.00**	**447.45**	**452.00**	**4.55**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	18.00	20.00	19.50	17.00	17.00	-	0%
SPED Teacher	4.00	4.00	5.00	5.00	7.00	6.00	(1.00)	-14%
Specialist - Schools	7.00	7.00	4.00	3.00	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	**29.00**	**31.00**	**31.00**	**29.50**	**30.00**	**29.00**	**(1.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.63	5.88	5.13	5.13	6.97	6.97	-	#REF!
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	0	0	-	0%
Classified Sub Total	**11.13**	**11.38**	**9.63**	**9.63**	**10.97**	**10.97**	**-**	**0%**
STAFFING TOTALS	**40.13**	**42.38**	**40.63**	**39.13**	**40.97**	**39.97**	**(1.00)**	**-2%**



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

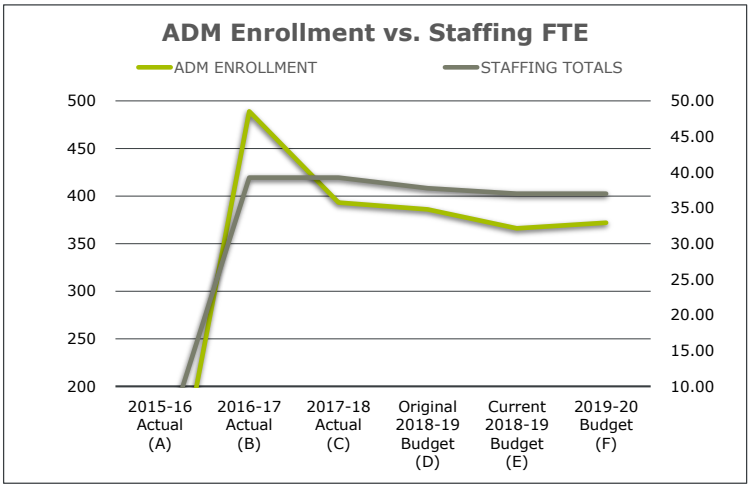
Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,469	$ 1,698,639	$ 1,785,603	$ 1,745,001	$ 1,886,090	$ 1,937,815	$ 51,725	3%
320 Non-Certificated Salaries	-	460,003	390,238	416,653	343,052	361,480	18,428	5%
360 Employee Benefits	662	1,119,237	1,091,654	1,072,947	1,097,682	1,096,628	(1,054)	0%
Subtotal Personnel	**5,131**	**3,277,880**	**3,267,495**	**3,234,601**	**3,326,824**	**3,395,923**	**69,099**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	691	4	1,420	1,420	1,420	-	0%
425 Student Travel	-	-	-	-	25	-	(25)	-100%
430 Utilities	-	8,304	7,438	8,671	41,454	45,850	4,396	11%
435 Energy	-	69,042	87,050	124,317	94,797	59,351	(35,446)	-37%
440 Purchased Services	-	25,365	14,690	15,570	15,570	15,570	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	626	57,887	27,558	29,427	27,305	24,971	(2,334)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	9,143	199	150	809	150	(659)	-81%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**626**	**170,431**	**136,939**	**179,555**	**181,380**	**147,312**	**(34,068)**	**-19%**
LOCATION TOTALS	**$ 5,757**	**$ 3,448,311**	**$ 3,404,434**	**$ 3,414,156**	**$ 3,508,204**	**$ 3,543,235**	**$ 35,031**	**1%**



Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/5/2019

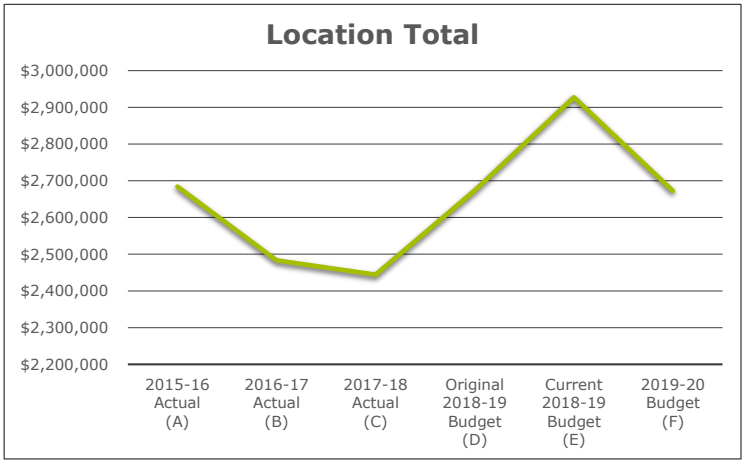
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**489.00**	**393.15**	**386.00**	**365.99**	**372.00**	**6.01**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	-	14.00	19.00	18.00	19.00	19.00	-	0%
SPED Teacher	-	3.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	-	4.00	2.00	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**23.00**	**27.00**	**25.50**	**26.50**	**26.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	10.50	7.75	7.75	6.50	6.50	-	0%
Support Staff	-	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	-	2.75	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**-**	**16.25**	**12.25**	**12.25**	**10.50**	**10.50**	**-**	**0%**
STAFFING TOTALS	**-**	**39.25**	**39.25**	**37.75**	**37.00**	**37.00**	**-**	**0%**



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

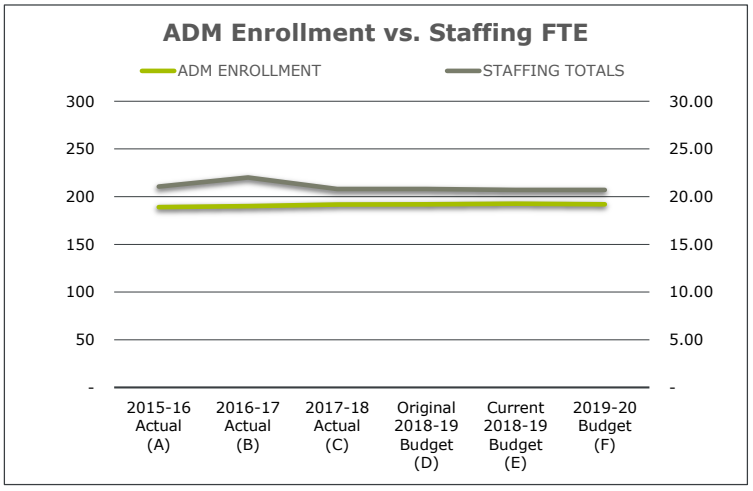
Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 737,957	$ 705,872	$ 699,892	$ 713,027	$ 736,588	$ 721,543	$ (15,045)	-2%
320 Non-Certificated Salaries	437,773	454,885	415,726	479,782	495,546	484,561	(10,985)	-2%
360 Employee Benefits	612,636	642,366	620,080	644,654	672,555	681,125	8,570	1%
Subtotal Personnel	**1,788,367**	**1,803,124**	**1,735,698**	**1,837,463**	**1,904,689**	**1,887,229**	**(17,460)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	8,419	-	1,552	-	-	-	-	0%
420 Staff Travel	720	720	1,500	720	4,371	2,854	(1,517)	-35%
425 Student Travel	20,727	3,860	7,226	10,000	10,000	10,000	-	0%
430 Utilities	4,660	4,312	4,888	4,205	26,796	10,281	(16,515)	-62%
435 Energy	35,845	37,606	41,537	42,000	42,850	42,850	-	0%
440 Purchased Services	536,796	458,636	462,979	477,600	507,215	482,215	(25,000)	-5%
445 Insurance & Bond Premiums	286	286	417	286	417	-	(417)	-100%
450 Supplies & Materials	196,601	85,062	102,960	184,575	315,460	140,017	(175,443)	-56%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	924	1,820	10,208	10,000	8,561	8,561	-	0%
495 Indirect Cost	81,717	77,394	75,251	106,952	106,952	88,356	(18,596)	-17%
510 Equipment	9,289	10,169	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**895,983**	**679,865**	**708,518**	**836,338**	**1,022,622**	**785,134**	**(237,488)**	**-23%**
LOCATION TOTALS	**$ 2,684,349**	**$ 2,482,989**	**$ 2,444,216**	**$ 2,673,801**	**$ 2,927,311**	**$ 2,672,363**	**$ (254,948)**	**-9%**



Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/5/2019

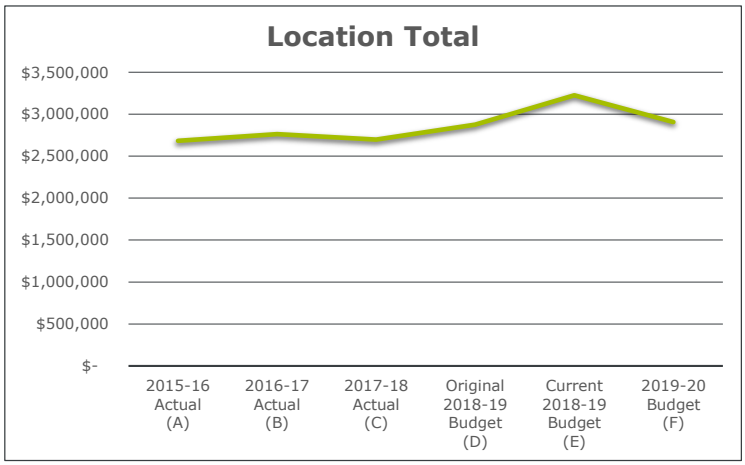
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**189.00**	**190.00**	**191.80**	**192.00**	**192.65**	**192.00**	**(0.65)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
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	7.00	7.00	-	0%
SPED Teacher	1.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	-	-	0.60	0.60	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**9.50**	**9.00**	**9.60**	**9.60**	**9.50**	**9.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.57	12.01	10.00	10.00	10.00	10.00	-	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	0.20	-	0%
Classified Sub Total	**11.57**	**13.01**	**11.20**	**11.20**	**11.20**	**11.20**	**-**	**0%**
STAFFING TOTALS	**21.07**	**22.01**	**20.80**	**20.80**	**20.70**	**20.70**	**-**	**0%**



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.

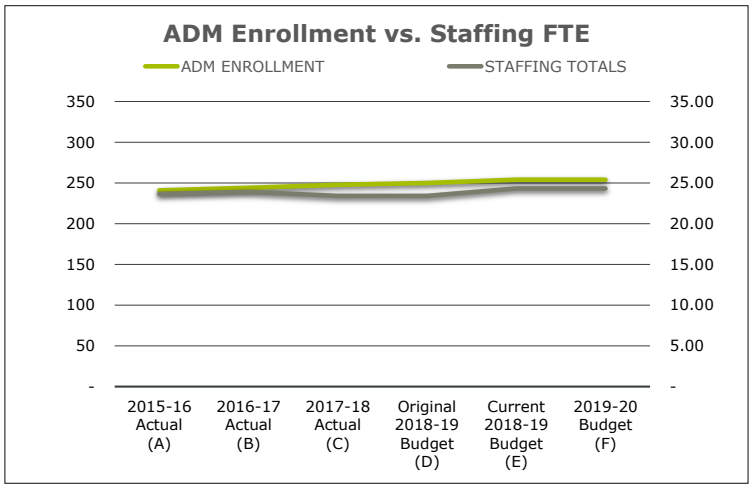
Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,284,029	$ 1,344,549	$ 1,367,239	$ 1,383,882	$ 1,429,087	$ 1,472,289	$ 43,202	3%
320 Non-Certificated Salaries	233,456	254,416	193,877	210,276	203,904	203,995	91	0%
360 Employee Benefits	678,527	770,618	726,935	741,682	743,654	762,537	18,883	3%
Subtotal Personnel	**2,196,012**	**2,369,583**	**2,288,051**	**2,335,840**	**2,376,645**	**2,438,821**	**62,176**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	250	-	20,000	19,479	-	(19,479)	-100%
420 Staff Travel	1,119	46,041	4,902	43,586	72,082	32,189	(39,893)	-55%
425 Student Travel	81,265	101,011	82,333	55,839	90,153	68,933	(21,220)	-24%
430 Utilities	6,720	6,578	5,688	13,000	33,442	10,100	(23,342)	-70%
435 Energy	40,637	43,141	45,916	48,000	49,128	59,000	9,872	20%
440 Purchased Services	51,172	25,076	42,977	31,204	59,658	27,697	(31,961)	-54%
445 Insurance & Bond Premiums	28,774	26,975	24,221	26,571	26,571	26,571	-	0%
450 Supplies & Materials	180,170	40,491	100,231	154,206	351,843	113,467	(238,376)	-68%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,406	7,564	5,482	31,022	31,022	20,211	(10,811)	-35%
495 Indirect Cost	92,246	96,199	97,078	114,969	114,969	109,884	(5,085)	-4%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**486,508**	**393,326**	**408,830**	**538,397**	**848,347**	**468,052**	**(380,295)**	**-45%**
LOCATION TOTALS	**$ 2,682,520**	**$ 2,762,909**	**$ 2,696,880**	**$ 2,874,237**	**$ 3,224,992**	**$ 2,906,873**	**$ (318,119)**	**-10%**



Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/5/2019

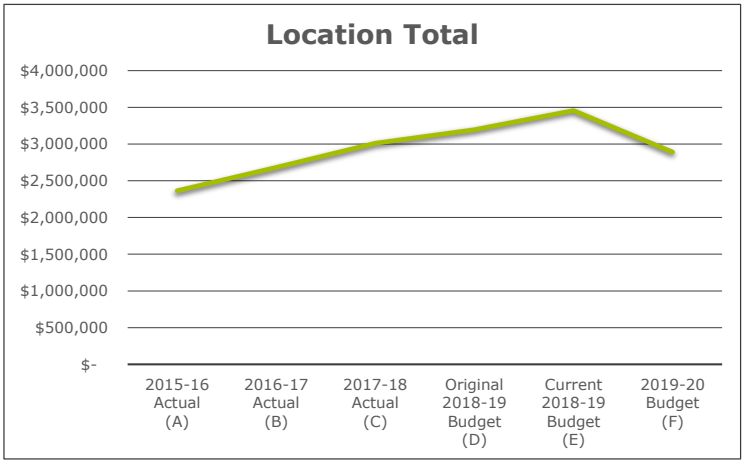
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**240.85**	**244.00**	**247.65**	**250.00**	**254.00**	**254.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.90	1.90	1.90	1.90	-	0%
Classroom Teacher	15.50	15.55	14.69	14.69	15.16	15.16	-	0%
SPED Teacher	-	-	0.60	0.60	0.60	0.60	-	0%
Specialist - Schools	0.60	0.60	0.35	0.35	0.35	0.35	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**17.10**	**17.15**	**17.54**	**17.54**	**18.01**	**18.01**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.55	2.75	2.37	2.37	2.81	2.81	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.55**	**6.75**	**5.87**	**5.87**	**6.31**	**6.31**	**-**	**0%**
STAFFING TOTALS	**23.65**	**23.90**	**23.41**	**23.41**	**24.32**	**24.32**	**-**	**0%**



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.

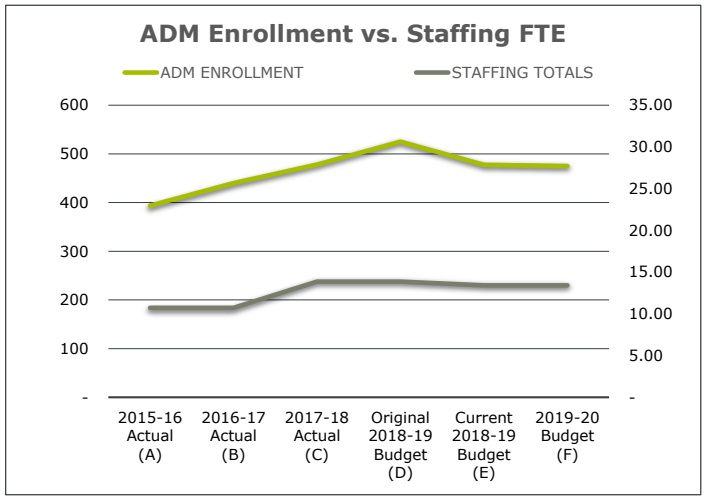
Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 540,198	$ 524,000	$ 627,355	$ 615,521	$ 615,521	$ 618,295	$ 2,774	0%
320 Non-Certificated Salaries	215,995	249,269	287,298	284,299	284,299	273,420	(10,879)	-4%
360 Employee Benefits	273,076	286,875	340,899	343,216	336,264	323,350	(12,914)	-4%
Subtotal Personnel	**1,029,269**	**1,060,144**	**1,255,553**	**1,243,036**	**1,236,084**	**1,215,065**	**(21,019)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	3,267	35,147	2,500	3,000	118,649	115,649	3855%
420 Staff Travel	6,800	7,837	4,909	6,420	6,420	6,820	400	6%
425 Student Travel	8,944	54,549	106,651	5,000	5,000	10,000	5,000	100%
430 Utilities	6,240	18,789	6,969	89,400	106,305	134,187	27,882	26%
435 Energy	13,363	17,615	21,714	40,000	40,000	40,000	-	0%
440 Purchased Services	329,375	436,815	469,664	764,000	764,000	661,632	(102,368)	-13%
445 Insurance & Bond Premiums	1,295	3,797	5,384	3,739	3,739	1,500	(2,239)	-60%
450 Supplies & Materials	719,959	416,189	503,350	862,412	1,111,702	549,020	(562,682)	-51%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,068	152,248	94,854	51,200	51,830	51,800	(30)	0%
495 Indirect Cost	80,874	98,229	108,173	127,821	127,821	100,963	(26,858)	-21%
510 Equipment	160,391	13,184	-	-	-	-	-	0%
540 Capital Outlay	-	400,000	400,000	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,335,309**	**1,622,519**	**1,756,815**	**1,952,492**	**2,219,817**	**1,674,571**	**(545,246)**	**-25%**
LOCATION TOTALS	**$ 2,364,579**	**$ 2,682,664**	**$ 3,012,367**	**$ 3,195,528**	**$ 3,455,901**	**$ 2,889,636**	**$ (566,265)**	**-16%**



Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/5/2019

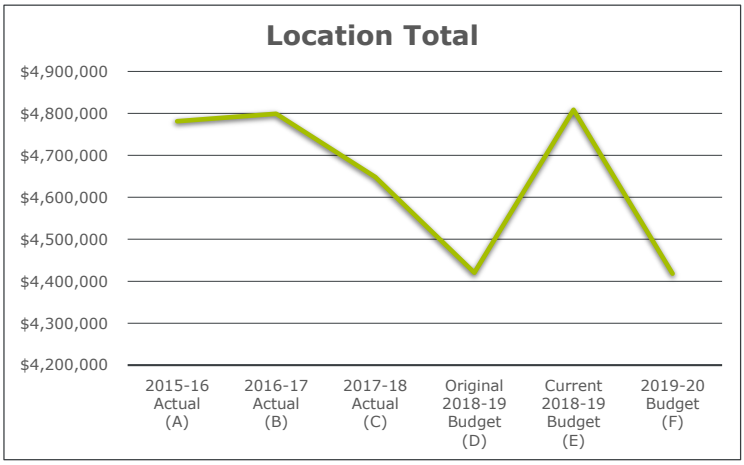
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**393.70**	**440.00**	**478.05**	**525.00**	**477.75**	**475.00**	**(2.75)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	4.98	4.98	4.48	4.48	5.48	5.48	-	0%
SPED Teacher	0.49	0.49	0.98	0.98	0.49	0.49	-	0%
Specialist - Schools	-	-	1.00	1.00	0.20	0.20	-	0%
Counselor	-	-	0.40	0.40	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**6.47**	**6.47**	**7.86**	**7.86**	**7.17**	**7.17**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.75	0.75	1.00	1.00	-	0%
Support Staff	4.00	4.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.25**	**4.25**	**6.00**	**6.00**	**6.25**	**6.25**	**-**	**0%**
STAFFING TOTALS	**10.72**	**10.72**	**13.86**	**13.86**	**13.42**	**13.42**	**-**	**0%**



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.

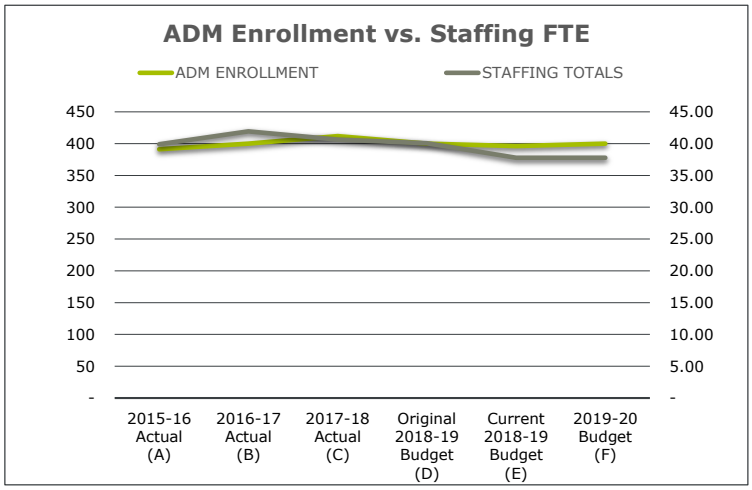
Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,035,008	$ 2,077,004	$ 2,070,698	$ 2,013,170	$ 2,112,521	$ 2,232,140	$ 119,619	6%
320 Non-Certificated Salaries	520,910	587,516	519,182	509,323	480,234	370,164	(110,070)	-23%
360 Employee Benefits	973,074	1,084,489	1,057,271	1,067,656	1,035,130	1,022,220	(12,910)	-1%
Subtotal Personnel	**3,528,992**	**3,749,009**	**3,647,151**	**3,590,149**	**3,627,885**	**3,624,524**	**(3,361)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	300	8,856	-	5,787	4,787	10,000	5,213	109%
420 Staff Travel	20,170	34,805	15,788	7,169	10,119	9,329	(790)	-8%
425 Student Travel	8,006	2,115	3,432	-	264	-	(264)	-100%
430 Utilities	3,952	3,479	3,213	5,000	21,788	7,000	(14,788)	-68%
435 Energy	60,479	68,366	63,834	80,000	80,000	77,000	(3,000)	-4%
440 Purchased Services	853,454	671,043	680,740	530,339	540,849	498,000	(42,849)	-8%
445 Insurance & Bond Premiums	410	410	815	410	410	-	(410)	-100%
450 Supplies & Materials	152,169	88,719	80,459	23,669	344,548	38,002	(306,546)	-89%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,847	16,869	4,497	1,086	1,186	-	(1,186)	-100%
495 Indirect Cost	147,350	155,292	148,382	176,817	176,817	154,192	(22,625)	-13%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,252,138**	**1,049,953**	**1,001,158**	**830,277**	**1,180,768**	**793,523**	**(387,245)**	**-33%**
LOCATION TOTALS	**$ 4,781,129**	**$ 4,798,962**	**$ 4,648,309**	**$ 4,420,426**	**$ 4,808,653**	**$ 4,418,047**	**$ (390,606)**	**-8%**



Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/5/2019

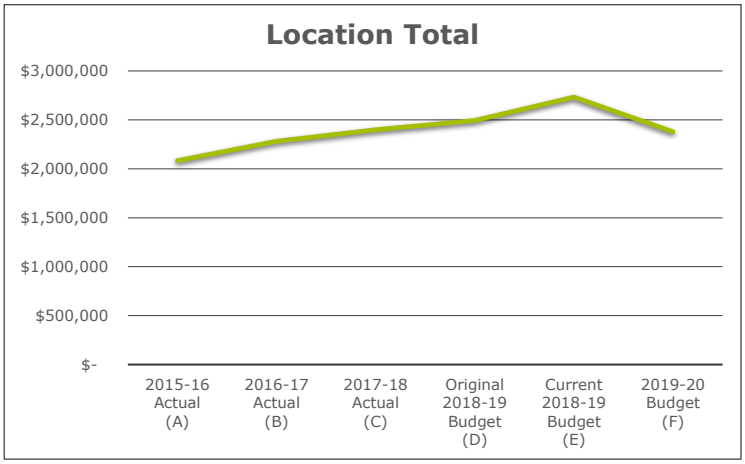
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**391.20**	**400.00**	**411.85**	**400.00**	**396.20**	**400.00**	**3.80**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	21.35	22.00	20.00	19.43	20.50	20.50	-	0%
SPED Teacher	3.49	3.49	2.49	2.49	3.49	3.49	-	0%
Specialist - Schools	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Counselor	0.49	0.49	0.40	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	1.45	1.35	-	-	-	0%
Certified Sub Total	**28.03**	**28.68**	**27.54**	**26.47**	**27.19**	**27.19**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.88	10.25	10.34	10.84	7.84	7.84	-	0%
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%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.88**	**13.25**	**13.09**	**13.59**	**10.59**	**10.59**	**-**	**0%**
STAFFING TOTALS	**39.91**	**41.93**	**40.63**	**40.06**	**37.78**	**37.78**	**-**	**0%**



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.

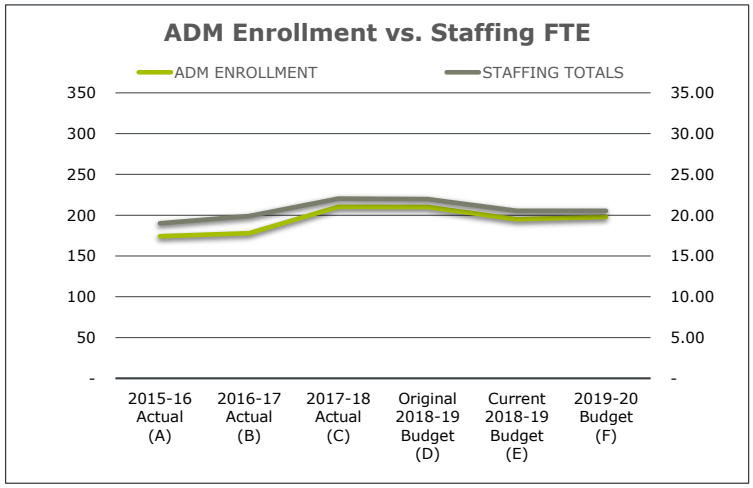
Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 867,521	$ 940,576	$ 994,882	$ 1,006,032	$ 1,006,032	$ 989,847	$ (16,185)	-2%
320 Non-Certificated Salaries	278,821	284,634	301,984	315,266	315,266	313,504	(1,762)	-1%
360 Employee Benefits	539,952	628,873	671,969	705,600	695,107	665,873	(29,234)	-4%
Subtotal Personnel	**1,686,295**	**1,854,083**	**1,968,835**	**2,026,898**	**2,016,405**	**1,969,224**	**(47,181)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	343	343	-	(343)	-100%
420 Staff Travel	1,658	7,467	1,409	2,743	2,743	1,058	(1,685)	-61%
425 Student Travel	433	320	2,802	412	412	-	(412)	-100%
430 Utilities	3,391	2,769	2,680	4,137	25,566	4,000	(21,566)	-84%
435 Energy	61,476	67,680	67,239	85,000	85,000	90,000	5,000	6%
440 Purchased Services	234,005	237,168	248,309	248,465	248,465	219,400	(29,065)	-12%
445 Insurance & Bond Premiums	376	376	146	376	376	-	(376)	-100%
450 Supplies & Materials	23,129	32,130	28,068	25,365	253,633	13,968	(239,665)	-94%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,838	8,722	3,049	-	170	-	(170)	-100%
495 Indirect Cost	64,703	71,400	75,791	99,739	99,739	80,315	(19,424)	-19%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**397,009**	**428,032**	**429,492**	**466,580**	**716,447**	**408,741**	**(307,706)**	**-43%**
LOCATION TOTALS	**$ 2,083,303**	**$ 2,282,115**	**$ 2,398,327**	**$ 2,493,478**	**$ 2,732,852**	**$ 2,377,965**	**$ (354,887)**	**-13%**



Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/5/2019

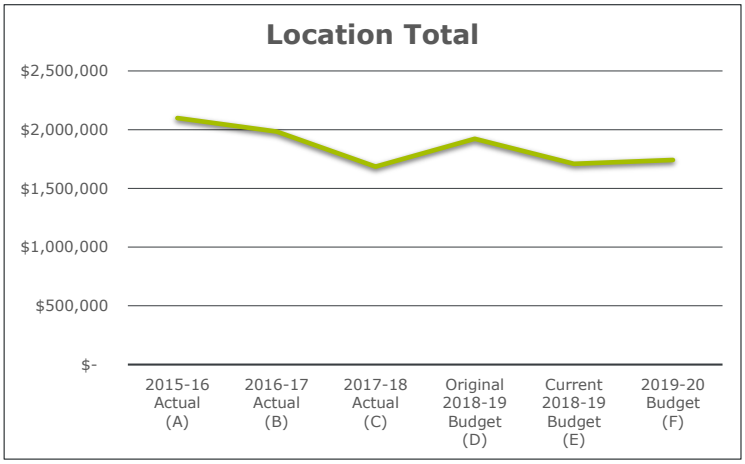
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**174.25**	**178.00**	**210.30**	**210.00**	**194.90**	**198.00**	**3.10**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	0.90	0.90	0.98	0.80	0.80	-	0%
Classroom Teacher	10.75	11.75	12.75	12.60	11.85	11.85	-	0%
SPED Teacher	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Schools	-	-	0.30	0.30	0.30	0.30	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.33	0.33	0.33	0.33	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**12.50**	**13.40**	**14.53**	**14.46**	**13.53**	**13.53**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.00	3.00	4.00	4.00	4.00	4.00	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.50**	**6.50**	**7.50**	**7.50**	**7.00**	**7.00**	**-**	**0%**
STAFFING TOTALS	**19.00**	**19.90**	**22.03**	**21.96**	**20.53**	**20.53**	**-**	**0%**



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.

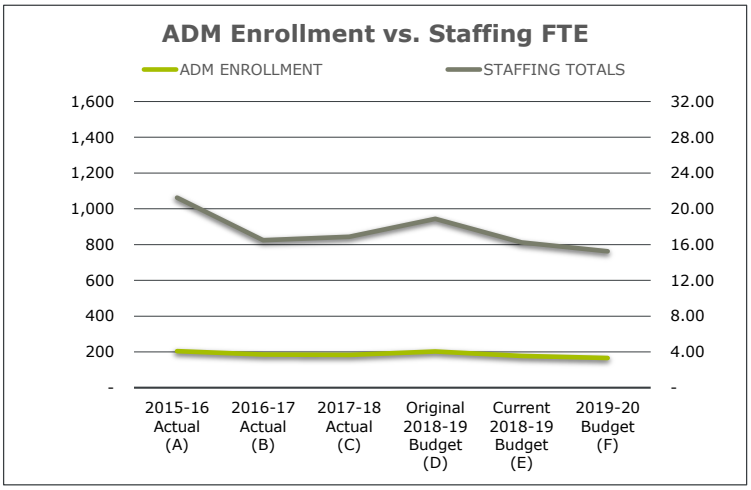
Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,133,186	$ 896,923	$ 819,292	$ 918,603	$ 902,665	$ 857,670	$ (44,995)	-5%
320 Non-Certificated Salaries	248,438	247,261	245,934	289,016	218,721	207,418	(11,303)	-5%
360 Employee Benefits	598,292	525,774	496,388	578,272	409,570	437,345	27,775	7%
Subtotal Personnel	**1,979,916**	**1,669,958**	**1,561,614**	**1,785,891**	**1,530,956**	**1,502,433**	**(28,523)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	192,000	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	1,320	1,320	1,620	300	23%
425 Student Travel	-	636	16	500	500	500	-	0%
430 Utilities	5,144	5,602	5,774	7,045	45,389	50,181	4,792	11%
435 Energy	88,433	96,104	96,219	107,790	104,556	125,763	21,207	20%
440 Purchased Services	111	782	1,110	920	9,684	48,798	39,114	404%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,548	15,967	15,650	16,064	13,425	10,593	(2,832)	-21%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,485	1,940	3,640	2,500	4,290	2,500	(1,790)	-42%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**119,040**	**314,351**	**123,729**	**136,139**	**179,164**	**239,955**	**60,791**	**34%**
LOCATION TOTALS	**$ 2,098,956**	**$ 1,984,309**	**$ 1,685,343**	**$ 1,922,030**	**$ 1,710,120**	**$ 1,742,388**	**$ 32,268**	**2%**



Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/5/2019

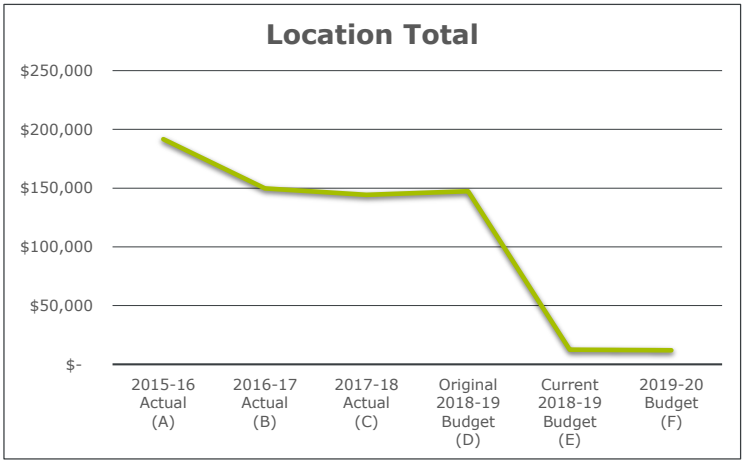
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**204.25**	**186.00**	**183.35**	**202.00**	**177.68**	**166.00**	**(11.68)**	**-7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.00	7.00	6.00	7.00	8.00	7.00	(1.00)	-13%
SPED Teacher	2.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	-	-	-	0%
Nurse	1.00	0.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**15.00**	**10.50**	**11.00**	**12.00**	**12.00**	**11.00**	**(1.00)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	0.25	0.25	-	0%
Instructional Aides	1.25	1.00	1.38	2.38	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	2.00	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.25**	**6.00**	**5.88**	**6.88**	**4.25**	**4.25**	**-**	**0%**
STAFFING TOTALS	**21.25**	**16.50**	**16.88**	**18.88**	**16.25**	**15.25**	**(1.00)**	**-6%**



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.

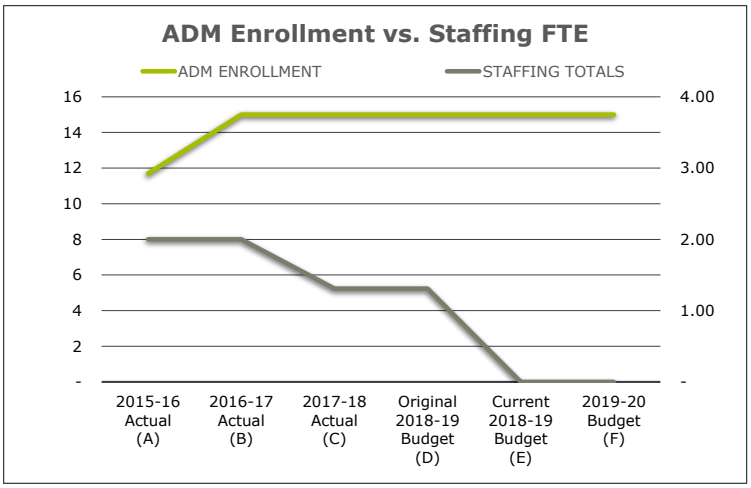
Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 82,888	$ 46,194	$ 44,627	$ 45,821	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	45,418	48,452	49,739	49,663	-	-	-	0%
360 Employee Benefits	63,106	53,826	48,974	50,366	1,586	-	(1,586)	-100%
Subtotal Personnel	**191,412**	**148,473**	**143,340**	**145,850**	**1,586**	**-**	**(1,586)**	**-100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	192	6	-	-	8,292	9,649	1,357	16%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	942	942	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	1,189	887	1,532	1,532	1,384	(148)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	60	120	110	-	100	-	(100)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**252**	**1,315**	**997**	**1,532**	**10,866**	**11,975**	**1,109**	**10%**
LOCATION TOTALS	**$ 191,664**	**$ 149,788**	**$ 144,338**	**$ 147,382**	**$ 12,452**	**$ 11,975**	**$ (477)**	**-4%**



Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/5/2019

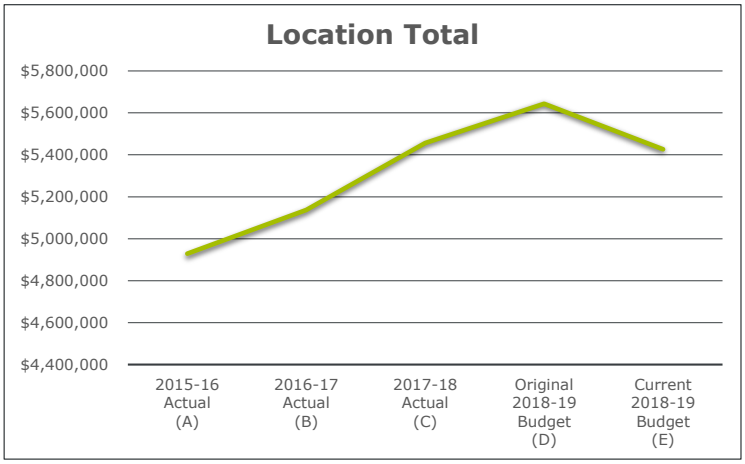
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**11.70**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	-	-	-	-	-	0%
SPED Teacher	-	-	0.50	0.50	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**0.50**	**0.50**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	0.81	0.81	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**0.81**	**0.81**	**-**	**-**	**-**	**0%**
STAFFING TOTALS	**2.00**	**2.00**	**1.31**	**1.31**	**-**	**-**	**-**	**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.

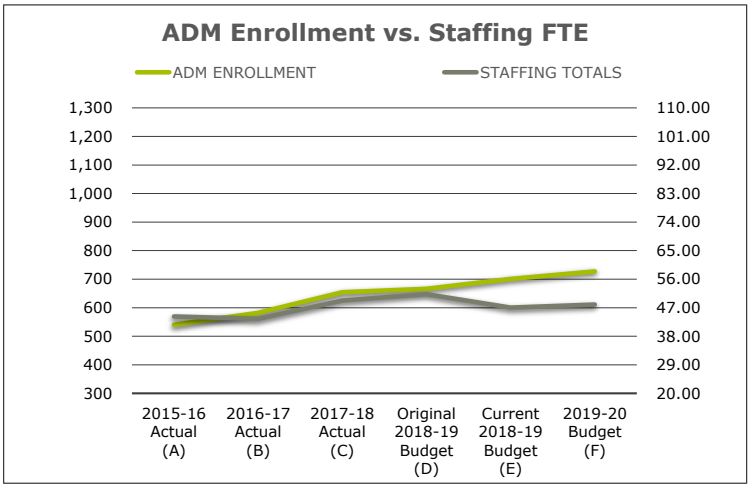
Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,724,207	$ 2,772,853	$ 2,798,008	$ 2,987,050	$ 3,072,085	$ 3,131,344	$ 59,259	2%
320 Non-Certificated Salaries	341,518	359,300	382,484	390,040	426,195	368,191	(58,004)	-14%
360 Employee Benefits	1,257,027	1,366,823	1,365,975	1,477,171	1,481,279	1,493,436	12,157	1%
Subtotal Personnel	**4,322,752**	**4,498,976**	**4,546,466**	**4,854,261**	**4,979,559**	**4,992,971**	**13,412**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	220,459	243,244	243,244	-	(243,244)	-100%
420 Staff Travel	2,315	2,582	1,320	2,776	2,306	2,788	482	21%
425 Student Travel	2,570	4,187	4,264	3,229	3,506	3,525	19	1%
430 Utilities	7,904	7,160	8,016	10,250	59,064	69,170	10,106	17%
435 Energy	231,080	236,059	257,341	262,708	234,519	266,900	32,381	14%
440 Purchased Services	768	5,906	295	-	12,143	12,143	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	94,764	71,616	92,637	79,398	101,916	78,845	(23,071)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	80,258	102,316	6,504	-	7,244	-	(7,244)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**419,659**	**429,825**	**590,837**	**601,605**	**663,942**	**433,371**	**(230,571)**	**-35%**
LOCATION TOTALS	**$ 4,742,411**	**$ 4,928,801**	**$ 5,137,303**	**$ 5,455,866**	**$ 5,643,501**	**$ 5,426,342**	**$ (217,159)**	**-4%**



Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/5/2019

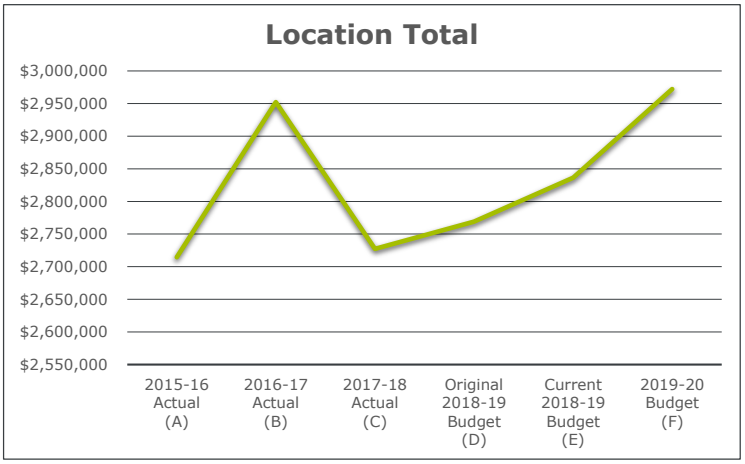
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**540.10**	**582.00**	**654.00**	**666.00**	**700.50**	**727.00**	**26.50**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	19.50	18.50	20.00	21.00	31.26	32.26	1.00	3%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	9.25	9.50	13.00	14.00	0	0	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.75	0.75	1.00	1.00	1.00	1.00	-	#REF!
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**35.50**	**34.75**	**40.00**	**42.00**	**38.26**	**39.26**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	1.75	1.75	1.75	1.75	-	0%
Support Staff	3.00	3.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	3.50	3.50	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.75**	**8.75**	**9.25**	**9.25**	**8.75**	**8.75**	**-**	**0%**
STAFFING TOTALS	**44.25**	**43.50**	**49.25**	**51.25**	**47.01**	**48.01**	**1.00**	**2%**



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.

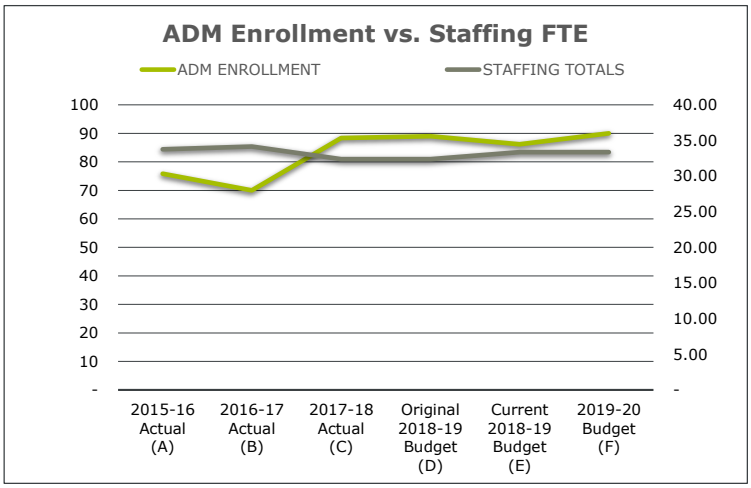
Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 925,876	$ 968,442	$ 927,861	$ 915,077	$ 929,808	$ 983,019	$ 53,211	6%
320 Non-Certificated Salaries	789,433	859,488	715,192	747,005	747,431	753,892	6,461	1%
360 Employee Benefits	917,506	1,005,028	974,722	1,001,487	1,015,982	1,089,983	74,001	7%
Subtotal Personnel	**2,632,816**	**2,832,958**	**2,617,775**	**2,663,569**	**2,693,221**	**2,826,894**	**133,673**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,800	-	-	-	-	-	-	0%
420 Staff Travel	2,432	1,049	1,927	-	1,717	-	(1,717)	-100%
425 Student Travel	4,004	4,598	6,197	-	5,000	5,000	-	0%
430 Utilities	7,046	3,342	3,263	2,395	30,645	33,545	2,900	9%
435 Energy	44,760	50,204	52,350	52,324	49,429	55,706	6,277	13%
440 Purchased Services	110	34,848	24,778	27,540	34,067	31,067	(3,000)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,540	24,592	20,062	23,215	21,708	20,000	(1,708)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,061	727	952	-	590	-	(590)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**81,752**	**119,361**	**109,530**	**105,474**	**143,156**	**145,318**	**2,162**	**2%**
LOCATION TOTALS	**$ 2,714,568**	**$ 2,952,319**	**$ 2,727,305**	**$ 2,769,043**	**$ 2,836,377**	**$ 2,972,212**	**$ 135,835**	**5%**



Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/5/2019

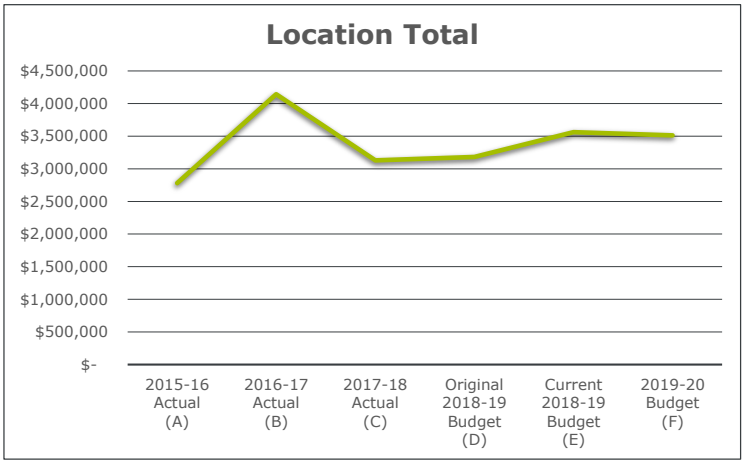
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**75.85**	**70.00**	**88.35**	**89.00**	**86.20**	**90.00**	**3.80**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	-	-	-	-	-	0%
Classroom Teacher	0.50	0.50	-	-	-	-	-	0%
SPED Teacher	11.00	11.00	13.00	13.00	14.00	14.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	0.40	-	-	-	-	-	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**12.50**	**12.90**	**13.00**	**13.00**	**14.00**	**14.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	17.75	17.75	16.63	16.63	17.38	17.38	-	0%
Support Staff	2.00	2.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	0.75	0.75	-	-	-	0%
Classified Sub Total	**21.25**	**21.25**	**19.38**	**19.38**	**19.38**	**19.38**	**-**	**0%**
STAFFING TOTALS	**33.75**	**34.15**	**32.38**	**32.38**	**33.38**	**33.38**	**-**	**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.

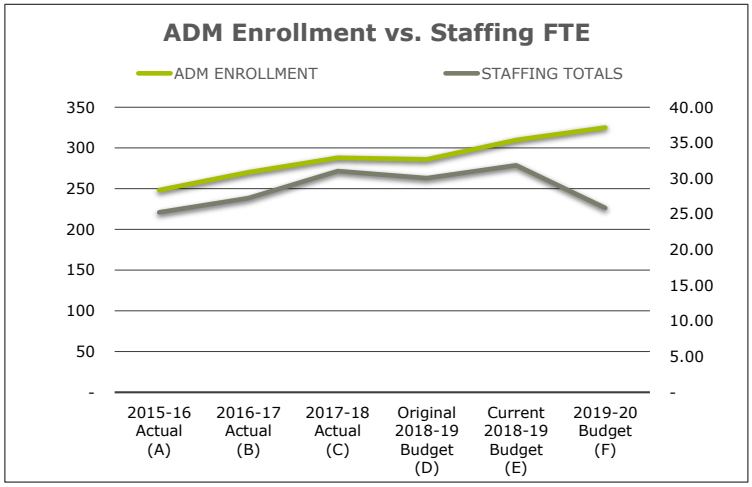
Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,011,743	$ 1,127,074	$ 1,202,401	$ 1,187,585	$ 1,348,557	$ 1,379,427	$ 30,870	2%
320 Non-Certificated Salaries	347,646	371,724	419,147	499,523	477,135	485,471	8,336	2%
360 Employee Benefits	584,755	688,534	786,038	805,838	849,027	958,039	109,012	13%
Subtotal Personnel	**1,944,145**	**2,187,332**	**2,407,586**	**2,492,946**	**2,674,719**	**2,822,937**	**148,218**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,850	39,697	2,738	31,520	41,578	25,720	(15,858)	-38%
425 Student Travel	-	691	69	-	145	-	(145)	-100%
430 Utilities	3,897	10,382	3,582	7,700	39,749	12,200	(27,549)	-69%
435 Energy	33,139	37,819	58,657	80,000	60,000	60,000	-	0%
440 Purchased Services	433,877	214,497	119,653	85,000	97,475	150,000	52,525	54%
445 Insurance & Bond Premiums	362	16,204	15,623	15,957	15,621	17,000	1,379	9%
450 Supplies & Materials	242,898	323,667	403,193	337,412	217,446	279,803	62,357	29%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	26,443	37,807	12,502	4,200	8,700	18,000	9,300	107%
495 Indirect Cost	83,943	99,166	98,257	127,281	107,281	127,908	20,627	19%
510 Equipment	8,004	33,140	8,834	-	-	-	-	0%
540 Capital Outlay	-	133,977	-	-	-	-	-	0%
550 Transfers to Other Funds	-	1,009,000	-	-	300,000	-	(300,000)	-100%
Subtotal Non Personnel	**836,412**	**1,956,047**	**723,109**	**689,070**	**887,995**	**690,631**	**(197,364)**	**-22%**
LOCATION TOTALS	**$ 2,780,556**	**$ 4,143,379**	**$ 3,130,695**	**$ 3,182,016**	**$ 3,562,714**	**$ 3,513,568**	**$ (49,146)**	**-1%**



Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/5/2019

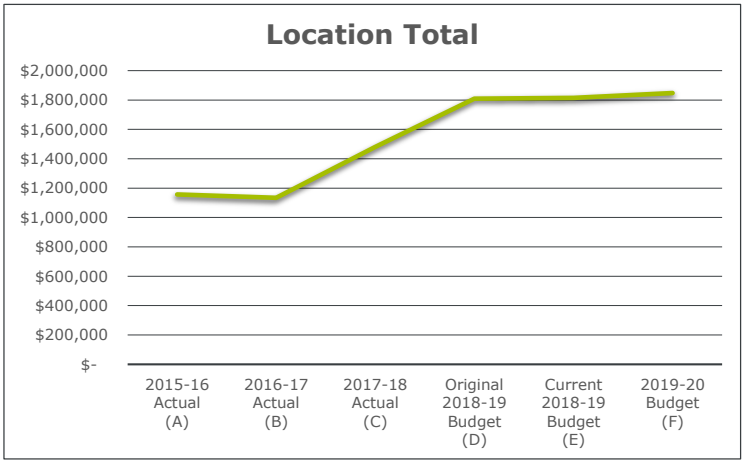
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**248.25**	**270.00**	**287.85**	**286.00**	**309.75**	**325.00**	**15.25**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	15.00	15.00	14.00	16.00	16.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	0.50	0.50	0.50	0.91	0.91	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.60	0.60	-	-	-	100%
Certified Sub Total	**15.00**	**17.00**	**17.60**	**16.60**	**18.41**	**18.41**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	7.25	8.44	8.44	8.44	2.44	(6.00)	-71%
Support Staff	1.00	1.00	3.00	3.00	3.00	5.00	2.00	67%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	-	(2.00)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.25**	**10.25**	**13.44**	**13.44**	**13.44**	**7.44**	**(6.00)**	**-45%**
STAFFING TOTALS	**25.25**	**27.25**	**31.04**	**30.04**	**31.85**	**25.85**	**(6.00)**	**-19%**



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.

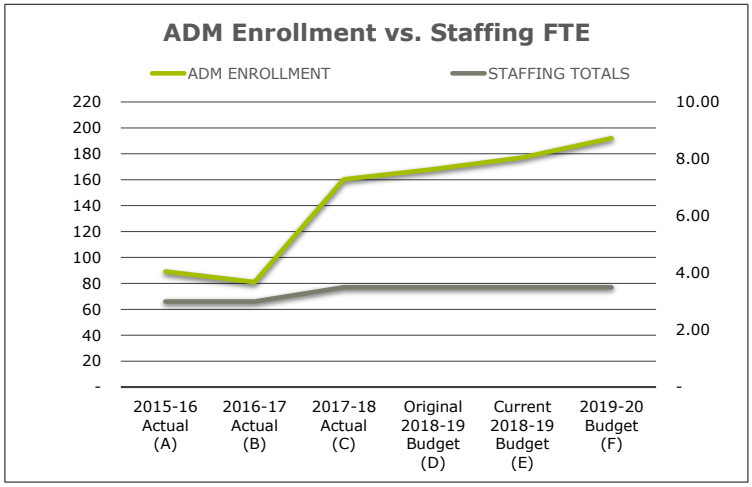
Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 225,807	$ 209,909	$ 276,161	$ 276,050	$ 279,873	$ 284,080	$ 4,207	2%
320 Non-Certificated Salaries	26,769	28,448	29,560	30,823	31,066	32,604	1,538	5%
360 Employee Benefits	97,028	102,423	115,104	117,027	116,807	118,688	1,881	2%
Subtotal Personnel	**349,604**	**340,780**	**420,826**	**423,900**	**427,746**	**435,372**	**7,626**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	845,707	1,201,192	1,201,192	1,241,374	40,182	3%
420 Staff Travel	4,171	4,187	1,715	1,620	2,837	1,800	(1,037)	-37%
425 Student Travel	1,422	1,698	-	-	-	-	-	0%
430 Utilities	259	223	1,003	-	459	-	(459)	-100%
435 Energy	-	710,029	-	-	-	-	-	0%
440 Purchased Services	701,344	-	53,887	52,500	52,500	52,000	(500)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	98,685	76,238	151,242	129,669	126,891	115,750	(11,141)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,737	999	6,330	-	2,810	1,200	(1,610)	-57%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**807,617**	**793,375**	**1,059,885**	**1,384,981**	**1,386,689**	**1,412,124**	**25,435**	**2%**
LOCATION TOTALS	**$ 1,157,220**	**$ 1,134,155**	**$ 1,480,710**	**$ 1,808,881**	**$ 1,814,435**	**$ 1,847,496**	**$ 33,061**	**2%**



Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/5/2019

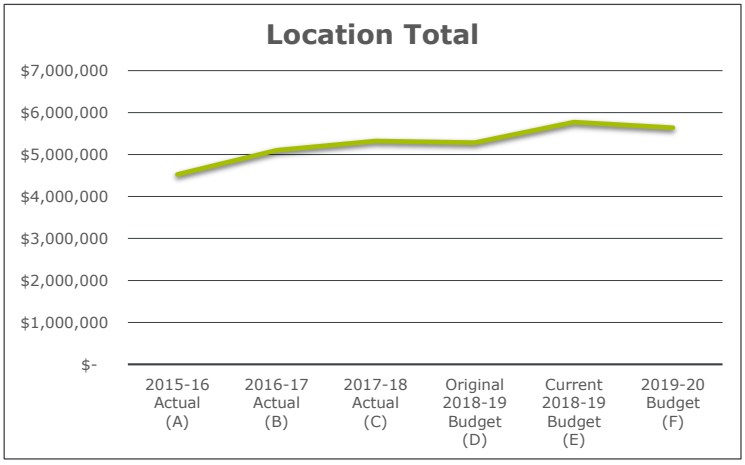
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**89.15**	**81.00**	**160.35**	**168.00**	**177.00**	**192.00**	**15.00**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	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	0.50	1.00	1.00	1.00	1.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.50**	**2.50**	**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	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING TOTALS	**3.00**	**3.00**	**3.50**	**3.50**	**3.50**	**3.50**	**-**	**0%**



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

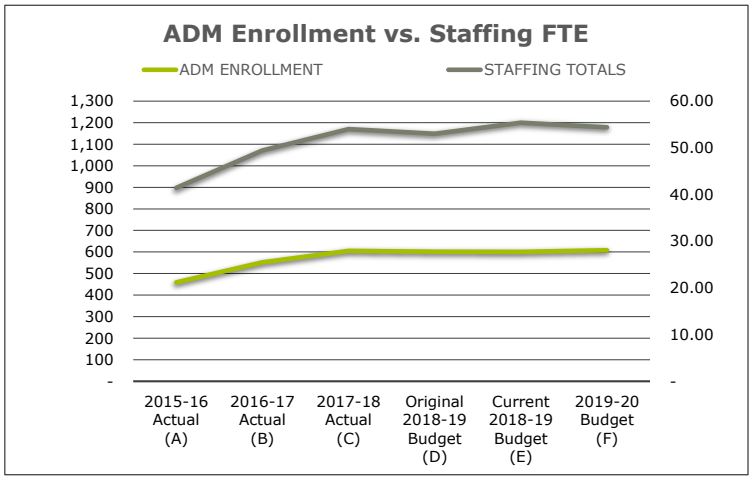
Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,206,288	$ 2,682,340	$ 2,886,992	$ 2,935,769	$ 3,056,870	$ 3,081,472	$ 24,602	1%
320 Non-Certificated Salaries	483,261	562,727	524,857	536,631	580,846	551,562	(29,284)	-5%
360 Employee Benefits	1,176,289	1,449,521	1,483,814	1,503,518	1,598,528	1,604,997	6,469	0%
Subtotal Personnel	**3,865,838**	**4,694,587**	**4,895,663**	**4,975,918**	**5,236,244**	**5,238,031**	**1,787**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	528	703	750	750	500	(250)	-33%
420 Staff Travel	1,320	1,548	2,640	4,840	4,840	4,740	(100)	-2%
425 Student Travel	28,744	49,686	54,321	51,325	74,231	500	(73,731)	-99%
430 Utilities	11,205	11,541	13,306	13,741	67,957	74,647	6,690	10%
435 Energy	172,036	197,770	246,281	133,599	274,209	233,159	(41,050)	-15%
440 Purchased Services	19,107	60,744	39,483	36,340	36,340	30,190	(6,150)	-17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	402,309	67,720	66,229	69,215	74,986	57,691	(17,295)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	24,823	16,706	3,368	-	3,370	-	(3,370)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**659,544**	**406,242**	**426,330**	**309,810**	**536,683**	**401,427**	**(135,256)**	**-25%**
LOCATION TOTALS	**$ 4,525,382**	**$ 5,100,829**	**$ 5,321,992**	**$ 5,285,728**	**$ 5,772,927**	**$ 5,639,458**	**$ (133,469)**	**-2%**



Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/5/2019

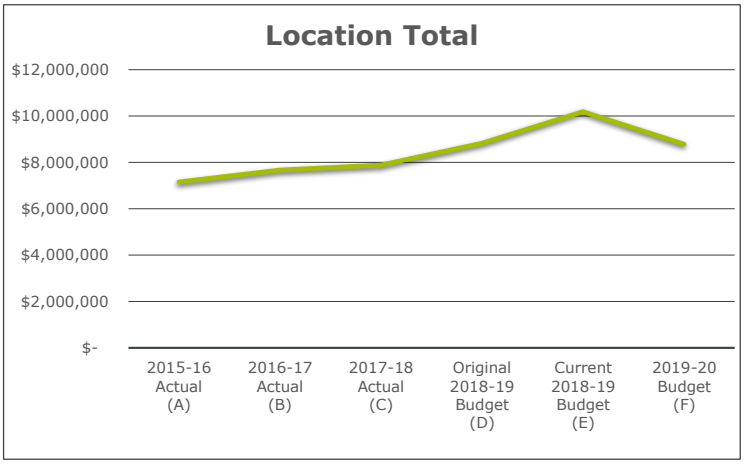
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**459.00**	**552.00**	**605.20**	**601.00**	**600.80**	**608.00**	**7.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	16.00	20.00	22.00	21.00	26.00	25.00	(1.00)	-4%
SPED Teacher	5.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	3.00	3.00	5.00	5.00	2.00	2.00	-	0%
Counselor	1.50	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.80	0.80	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.30**	**34.80**	**39.00**	**38.00**	**40.00**	**39.00**	**(1.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	0.50	0.50	-	0%
Instructional Aides	6.13	6.13	6.50	6.50	6.88	6.88	-	0%
Support Staff	3.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.50	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
Classified Sub Total	**13.13**	**14.63**	**15.00**	**15.00**	**15.38**	**15.38**	**-**	**0%**
STAFFING TOTALS	**41.43**	**49.43**	**54.00**	**53.00**	**55.38**	**54.38**	**(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.

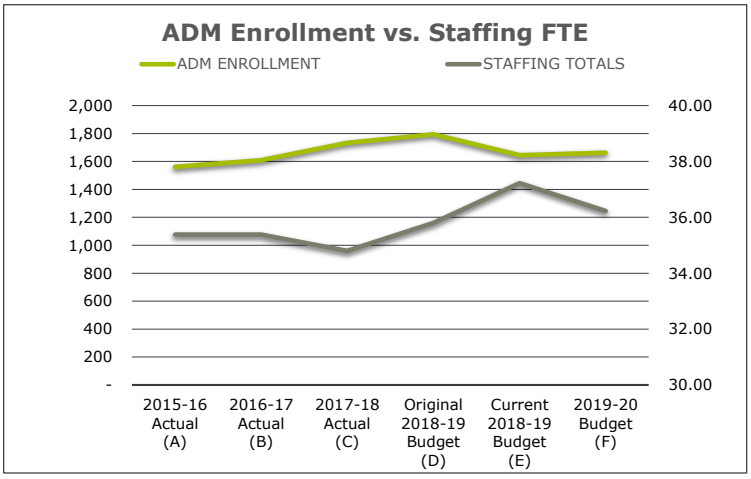
Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,011,061	$ 2,163,625	$ 2,067,805	$ 2,137,096	$ 2,359,638	$ 2,211,528	$ (148,110)	-6%
320 Non-Certificated Salaries	550,517	571,868	589,219	553,128	543,776	523,862	(19,914)	-4%
360 Employee Benefits	1,041,704	1,166,163	1,121,601	1,168,713	1,191,867	1,183,724	(8,143)	-1%
Subtotal Personnel	**3,603,282**	**3,901,656**	**3,778,625**	**3,858,937**	**4,095,281**	**3,919,114**	**(176,167)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	58,150	38,275	72,579	-	830,183	138,277	(691,906)	-83%
420 Staff Travel	7,947	12,217	6,366	12,670	12,121	7,809	(4,312)	-36%
425 Student Travel	-	62,038	38,920	57,415	222,417	36,300	(186,117)	-84%
430 Utilities	7,858	9,921	15,520	13,458	274,308	99,505	(174,803)	-64%
435 Energy	37,728	42,381	41,851	45,395	36,215	194,159	157,944	436%
440 Purchased Services	703,258	1,044,929	1,035,195	1,070,032	1,711,521	1,084,234	(627,287)	-37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,723,716	2,516,320	2,853,543	3,747,093	2,793,866	3,282,093	488,227	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	16,828	42,227	49,186	24,983	210,843	22,081	(188,762)	-90%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	758	656	(102)	-13%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,555,484**	**3,768,309**	**4,113,160**	**4,971,046**	**6,092,232**	**4,865,114**	**(1,227,118)**	**-20%**
LOCATION TOTALS	**$ 7,158,766**	**$ 7,669,965**	**$ 7,891,784**	**$ 8,829,983**	**$ 10,187,513**	**$ 8,784,228**	**$ (1,403,285)**	**-14%**



Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/5/2019

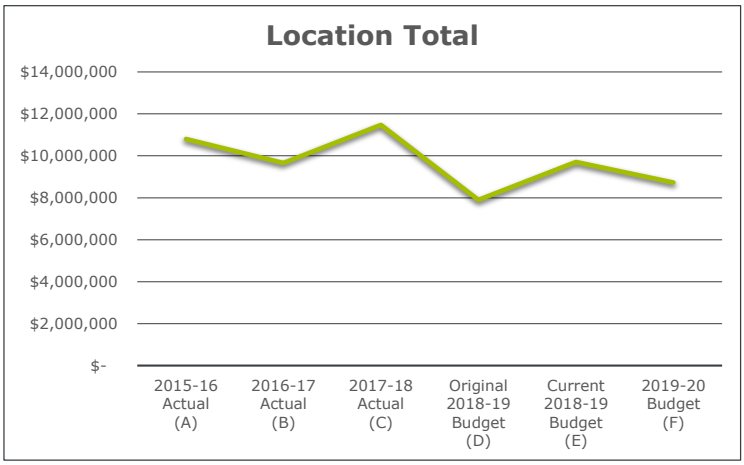
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,561.45**	**1,609.00**	**1,732.48**	**1,794.00**	**1,645.16**	**1,662.00**	**16.84**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
Classroom Teacher	18.30	18.30	15.33	16.33	16.33	14.33	(2.00)	-12%
SPED Teacher	3.00	3.00	2.49	2.49	2.49	2.49	-	0%
Specialist - Schools	0.49	0.49	3.00	3.00	5.00	5.00	-	0%
Counselor	1.49	1.49	1.49	1.49	1.49	1.49	-	0%
Nurse	0.60	0.60	0.49	0.49	0.49	0.49	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.88**	**24.88**	**23.80**	**24.80**	**26.80**	**25.80**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	-	-	0.42	0.42	-	0%
Support Staff	8.50	8.50	7.00	7.00	9.00	9.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	3.00	3.00	-	-	-	0%
Classified Sub Total	**10.50**	**10.50**	**11.00**	**11.00**	**10.42**	**10.42**	**-**	**0%**
STAFFING TOTALS	**35.38**	**35.38**	**34.80**	**35.80**	**37.22**	**36.22**	**(1.00)**	**-3%**



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.

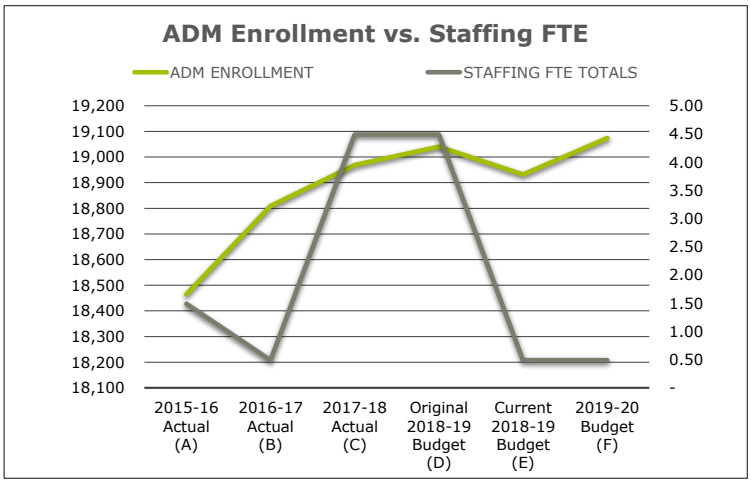
Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 160,173	$ 172,732	$ 237,378	$ 350,107	$ 128,872	$ 1,129,847	$ 1,000,975	777%
320 Non-Certificated Salaries	3,582,012	3,891,236	3,873,409	4,057,214	3,655,714	4,346,133	690,419	19%
360 Employee Benefits	1,008,837	27,011	708,957	507,177	354,596	469,805	115,209	32%
Subtotal Personnel	**4,751,021**	**4,090,979**	**4,819,743**	**4,914,498**	**4,139,182**	**5,945,785**	**1,806,603**	**44%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	246,154	415,700	341,641	333,680	289,928	364,500	74,572	26%
420 Staff Travel	1,368	5,595	1,368	355	-	-	-	0%
425 Student Travel	46,547	70,011	43,428	165,675	28,812	-	(28,812)	-100%
430 Utilities	1,804,763	2,103,128	2,090,018	2,147,329	725,846	831,322	105,476	15%
435 Energy	-	(1,761)	-	-	-	-	-	0%
440 Purchased Services	978,534	1,221,878	1,013,245	1,346,682	484,736	815,143	330,407	68%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,380,919	619,551	254,148	316,298	446,051	15,750	(430,301)	-96%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,990	111,424	203,458	237,667	33,327	-	(33,327)	-100%
495 Indirect Costs	(1,066,510)	(1,163,088)	(1,656,015)	(1,563,987)	(1,563,987)	(1,238,436)	325,551	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	2,646,100	2,183,212	4,361,620	-	5,118,284	1,995,330	(3,122,954)	-61%
Subtotal Non Personnel	**6,047,866**	**5,565,649**	**6,652,911**	**2,983,699**	**5,562,997**	**2,783,609**	**(2,779,388)**	**-50%**
LOCATION TOTALS	**$ 10,798,887**	**$ 9,656,628**	**$ 11,472,655**	**$ 7,898,197**	**$ 9,702,179**	**$ 8,729,394**	**$ (972,785)**	**-10%**



Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/5/2019

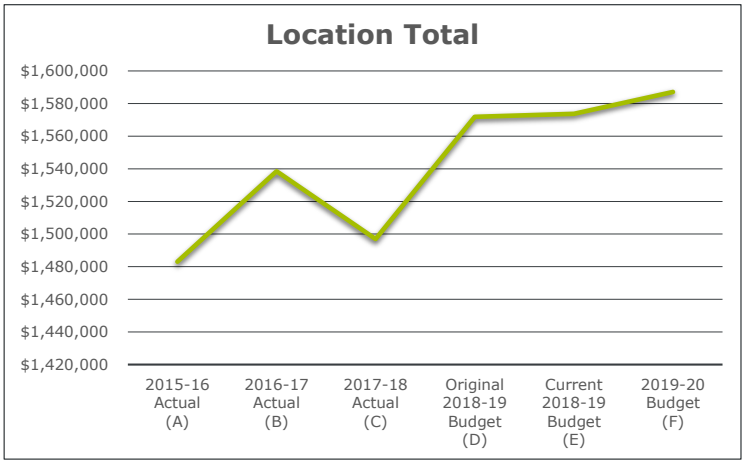
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	3.00	3.00	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	1.49	1.49	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	1.49	0.49	-	-	0.49	0.49	-	0%
Certified Sub Total	**1.49**	**0.49**	**4.49**	**4.49**	**0.49**	**0.49**	**-**	**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	**1.49**	**0.49**	**4.49**	**4.49**	**0.49**	**0.49**	**-**	**0%**



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

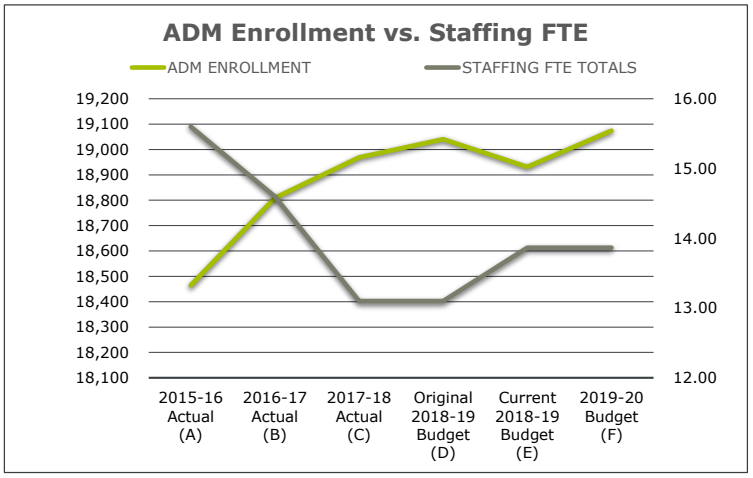
Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 853,731	$ 889,035	$ 878,699	$ 906,331	$ 939,884	$ 952,611	$ 12,727	1%
320 Non-Certificated Salaries	151,246	155,478	137,485	135,976	119,574	119,046	(528)	0%
360 Employee Benefits	437,225	461,816	449,116	473,706	456,536	458,821	2,285	1%
Subtotal Personnel	**1,442,202**	**1,506,328**	**1,465,300**	**1,516,013**	**1,515,994**	**1,530,478**	**14,484**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	12,473	11,944	9,789	15,000	15,000	15,288	288	2%
425 Student Travel	3,392	3,652	2,977	3,900	3,900	3,510	(390)	-10%
430 Utilities	-	-	-	176	176	158	(18)	-10%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,420	1,659	1,406	1,696	3,506	3,336	(170)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	19,563	14,374	16,996	29,795	29,795	29,565	(230)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,019	519	467	5,323	5,323	4,791	(532)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**40,868**	**32,148**	**31,635**	**55,890**	**57,700**	**56,648**	**(1,052)**	**-2%**
LOCATION TOTALS	**$ 1,483,070**	**$ 1,538,477**	**$ 1,496,935**	**$ 1,571,903**	**$ 1,573,694**	**$ 1,587,126**	**$ 13,432**	**1%**



Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/5/2019

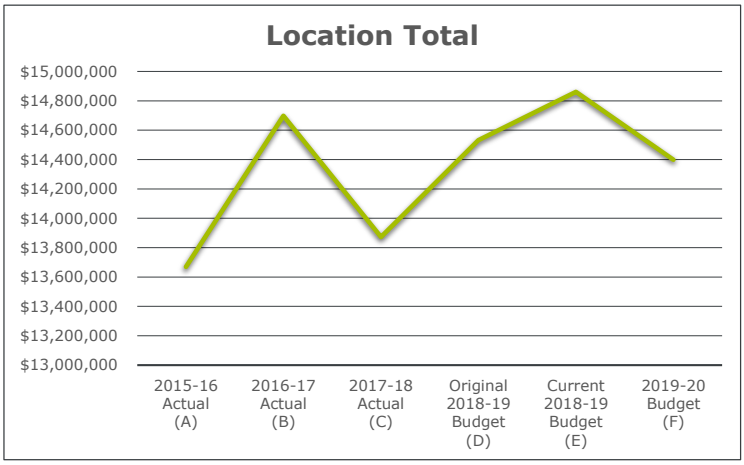
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	0.35	0.35	0.85	0.85	0.99	0.99	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	10.00	10.00	9.00	9.00	-	0%
SPED Teacher	-	-	-	-	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	13.00	12.00	-	-	-	-	-	0%
Certified Sub Total	**13.35**	**12.35**	**10.85**	**10.85**	**11.99**	**11.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	1.00	1.00	1.00	1.00	-	0%
Support Staff	0.75	0.75	0.75	0.75	0.38	0.38	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	-	-	-	-	-	0%
Classified Sub Total	**2.25**	**2.25**	**2.25**	**2.25**	**1.88**	**1.88**	**-**	**0%**
STAFFING FTE TOTALS	**15.60**	**14.60**	**13.10**	**13.10**	**13.87**	**13.87**	**-**	**0%**



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

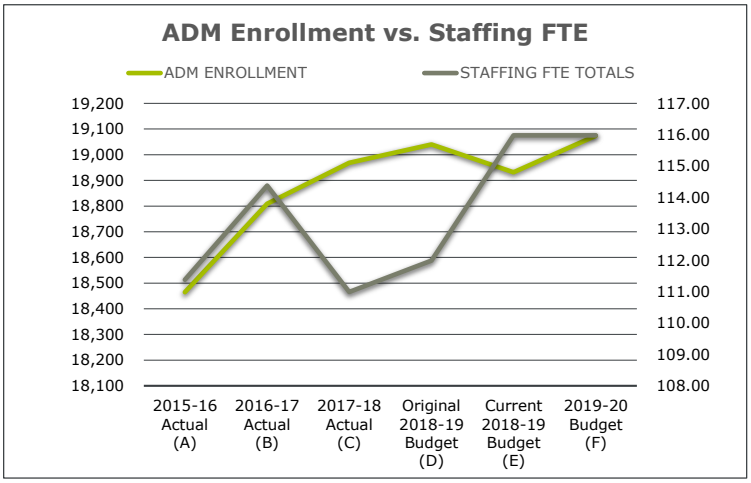
Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 7,021,858	$ 7,488,319	$ 7,010,099	$ 7,387,484	$ 7,269,109	$ 7,085,154	$ (183,955)	-3%
320 Non-Certificated Salaries	1,362,209	1,351,039	1,294,440	1,362,592	1,393,188	1,238,625	(154,563)	-11%
360 Employee Benefits	3,317,826	3,833,336	3,652,739	3,777,345	3,660,112	3,628,444	(31,668)	-1%
Subtotal Personnel	**11,701,893**	**12,672,693**	**11,957,279**	**12,527,421**	**12,322,409**	**11,952,223**	**(370,186)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,567,972	1,641,167	1,061,652	1,515,000	2,141,174	1,956,597	(184,577)	-9%
420 Staff Travel	120,759	103,464	107,350	117,960	97,192	93,460	(3,732)	-4%
425 Student Travel	6,813	3,398	6,354	10,000	5,000	7,000	2,000	40%
430 Utilities	-	40	25	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	50,334	19,115	33,689	21,000	17,887	11,919	(5,968)	-33%
445 Insurance & Bond Premiums	-	-		-	-	-	-	0%
450 Supplies & Materials	177,390	215,062	479,786	193,454	270,998	363,500	92,502	34%
480 Tuition	5,280	-	66,555	97,500	-	-	-	0%
490 Other Expenses	39,061	43,401	159,573	50,000	6,000	13,500	7,500	125%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,967,610**	**2,025,647**	**1,914,984**	**2,004,914**	**2,538,251**	**2,445,976**	**(92,275)**	**-4%**
LOCATION TOTALS	**$ 13,669,503**	**$ 14,698,340**	**$ 13,872,263**	**$ 14,532,335**	**$ 14,860,660**	**$ 14,398,199**	**$ (462,461)**	**-3%**



Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/5/2019

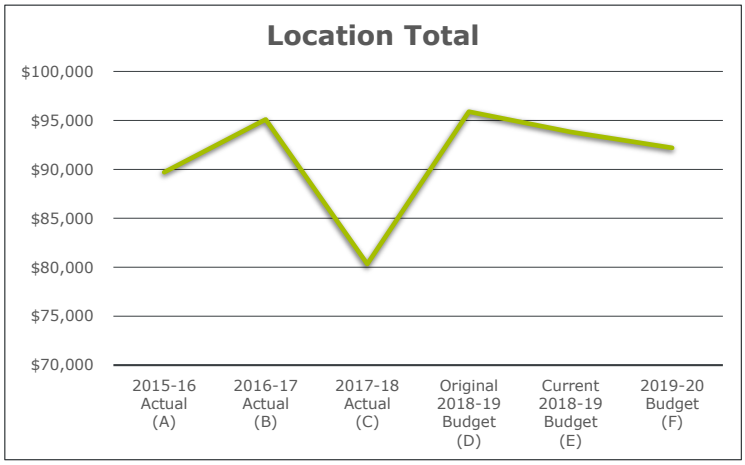
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	1.00	1.00	10.24	10.24	-	0%
Specialist - Schools	-	-	1.00	1.00	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	0.50	0.50	-	-	-	0%
Specialist - Department	84.50	87.50	83.28	84.28	77.41	77.41	-	0%
Certified Sub Total	**86.50**	**89.50**	**87.78**	**88.78**	**89.65**	**89.65**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	1.75	1.75	22.53	22.53	-	0%
Support Staff	2.00	2.00	1.00	1.00	2.00	2.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	21.88	21.88	19.46	19.46	0.80	0.80	-	0%
Classified Sub Total	**24.88**	**24.88**	**23.21**	**23.21**	**26.33**	**26.33**	**-**	**0%**
STAFFING FTE TOTALS	**111.38**	**114.38**	**110.99**	**111.99**	**115.98**	**115.98**	**-**	**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.

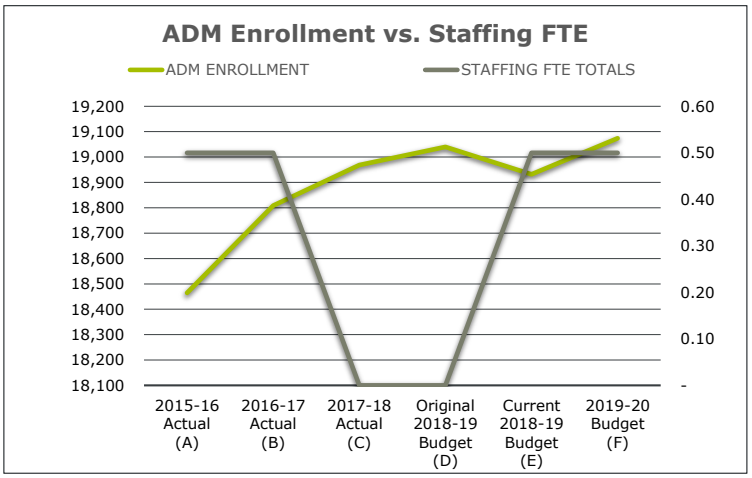
Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 40,831	$ 40,114	$ 40,195	$ 42,069	$ 40,379	$ 41,858	$ 1,479	4%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	15,415	16,599	16,682	17,119	16,737	17,123	386	2%
Subtotal Personnel	**56,246**	**56,713**	**56,876**	**59,188**	**57,116**	**58,981**	**1,865**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,500	3,500	3,500	-	0%
420 Staff Travel	3,852	2,845	2,478	3,500	3,500	3,180	(320)	-9%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,647	16,576	8,487	13,000	13,000	12,000	(1,000)	-8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,456	14,163	8,857	15,703	15,703	14,083	(1,620)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,309	130	1,000	1,000	450	(550)	-55%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**33,455**	**38,393**	**23,451**	**36,703**	**36,703**	**33,213**	**(3,490)**	**-10%**
LOCATION TOTALS	**$ 89,701**	**$ 95,106**	**$ 80,328**	**$ 95,891**	**$ 93,819**	**$ 92,194**	**$ (1,625)**	**-2%**



Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/5/2019

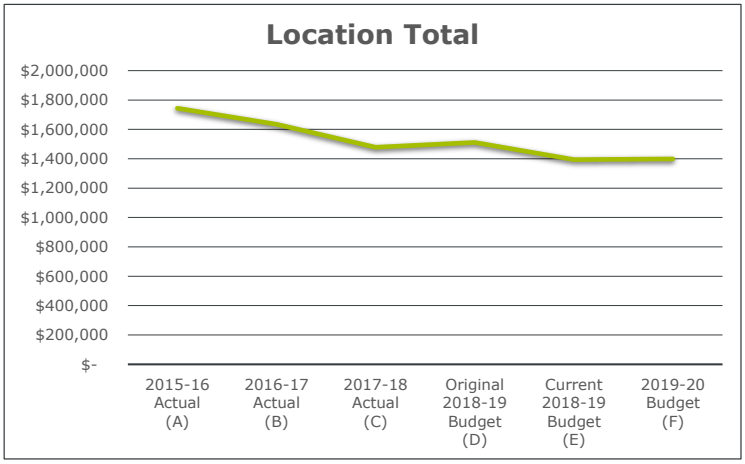
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**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%**



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

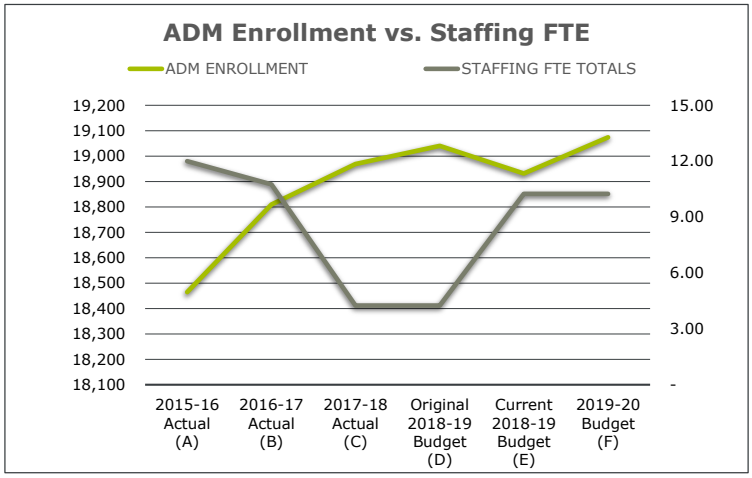
Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 820,324	$ 837,137	$ 706,974	$ 688,800	$ 668,812	$ 665,659	$ (3,153)	0%
320 Non-Certificated Salaries	63,478	68,363	59,590	64,728	64,631	65,105	474	1%
360 Employee Benefits	364,740	404,011	334,256	336,613	282,513	289,773	7,260	3%
Subtotal Personnel	**1,248,542**	**1,309,511**	**1,100,821**	**1,090,141**	**1,015,956**	**1,020,537**	**4,581**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	10,899	-	-	-	-	-	-	0%
420 Staff Travel	4,664	4,100	3,923	7,400	7,453	6,930	(523)	-7%
425 Student Travel	7,817	4,494	18,942	18,200	18,200	16,380	(1,820)	-10%
430 Utilities	-	106	-	250	250	225	(25)	-10%
435 Energy	-	-	19,946	-	-	-	-	0%
440 Purchased Services	20,796	2,325	-	8,800	31,451	7,920	(23,531)	-75%
445 Insurance & Bond Premiums	536	-	256,799	1,100	1,100	-	(1,100)	-100%
450 Supplies & Materials	404,402	265,247		322,307	281,123	290,076	8,953	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,179	26,978	58,733	38,000	29,858	34,200	4,342	15%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	37,998	21,373	11,462	25,000	8,733	22,500	13,767	158%
540 Capital Outlay	-	-	6,994	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**495,291**	**324,625**	**376,798**	**421,057**	**378,168**	**378,231**	**63**	**0%**
LOCATION TOTALS	**$ 1,743,833**	**$ 1,634,136**	**$ 1,477,619**	**$ 1,511,198**	**$ 1,394,124**	**$ 1,398,768**	**$ 4,644**	**0%**



Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/5/2019

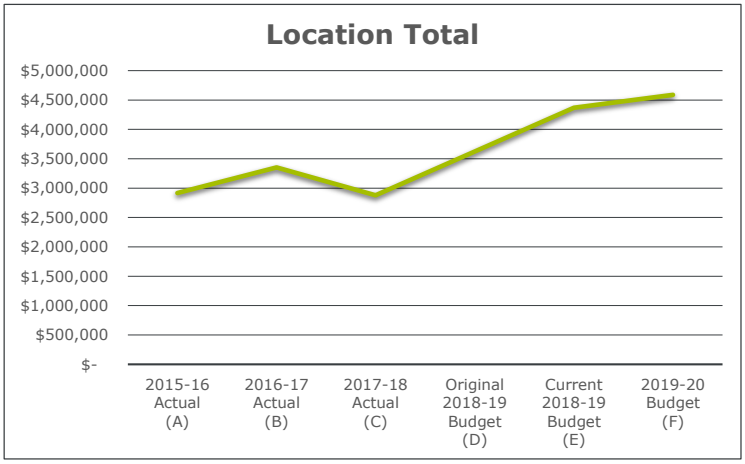
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	1.00	1.00	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	9.25	9.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	9.50	8.25	3.25	3.25	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	-	-	-	-	-	0%
Certified Sub Total	**11.00**	**9.75**	**3.25**	**3.25**	**9.25**	**9.25**	**-**	**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	**12.00**	**10.75**	**4.25**	**4.25**	**10.25**	**10.25**	**-**	**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.

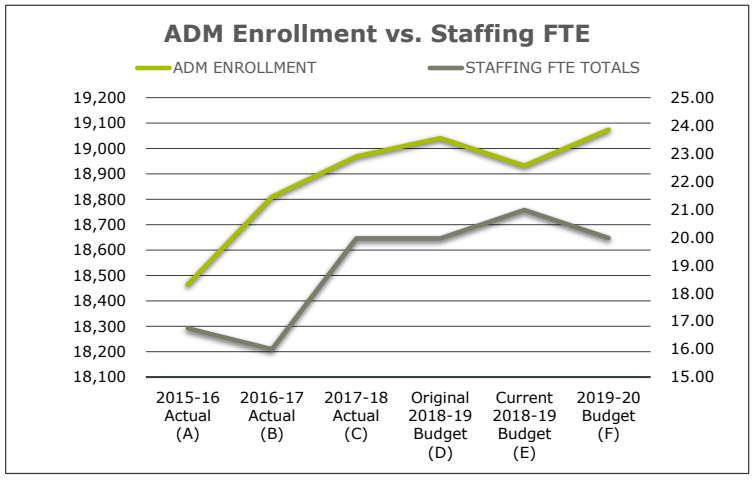
Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,323,937	$ 1,559,183	$ 1,289,318	$ 1,564,899	$ 1,638,880	$ 1,453,827	$ (185,053)	-11%
320 Non-Certificated Salaries	378,971	409,655	387,765	309,090	398,809	343,089	(55,720)	-14%
360 Employee Benefits	556,107	650,438	595,064	690,887	720,264	688,078	(32,186)	-4%
Subtotal Personnel	**2,259,015**	**2,619,276**	**2,272,146**	**2,564,876**	**2,757,953**	**2,484,994**	**(272,959)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	100,537	34,200	9,995	105,000	170,920	137,510	(33,410)	-20%
420 Staff Travel	71,320	93,035	43,394	42,811	67,993	61,911	(6,082)	-9%
425 Student Travel	13,914	9,080	1,278	12,000	148,863	536,353	387,490	260%
430 Utilities	125	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	138,950	20,711	230,313	375,041	202,398	275,667	73,269	36%
445 Insurance & Bond Premiums	-	-		-			-	0%
450 Supplies & Materials	155,021	231,075	234,290	317,104	796,125	804,923	8,798	1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	151,884	226,625	86,392	165,537	183,910	253,881	69,971	38%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	25,454	117,993	-	40,000	40,000	32,530	(7,470)	-19%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**657,207**	**732,718**	**605,662**	**1,057,493**	**1,610,209**	**2,102,775**	**492,566**	**31%**
LOCATION TOTALS	**$ 2,916,223**	**$ 3,351,994**	**$ 2,877,808**	**$ 3,622,369**	**$ 4,368,162**	**$ 4,587,769**	**$ 219,607**	**5%**



Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/5/2019

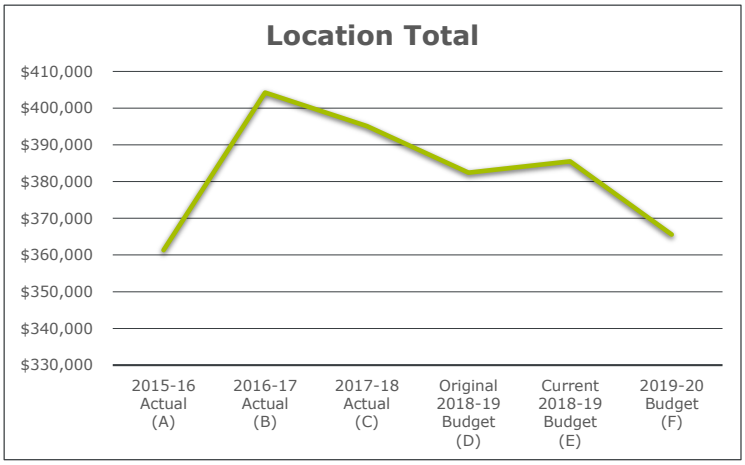
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	0.49	0.49	-	-	-	0%
Classroom Teacher	-	-	-	-	7.48	7.48	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	10.47	10.47	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	6.75	6.75	-	-	1.00	-	(1.00)	-100%
Certified Sub Total	**10.75**	**10.75**	**14.96**	**14.96**	**15.48**	**14.48**	**(1.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	0.50	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.50	3.50	3.50	3.50	4.00	4.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.50	1.25	0.50	0.50	0.50	0.50	-	0%
Classified Sub Total	**6.00**	**5.25**	**5.00**	**5.00**	**5.50**	**5.50**	**-**	**0%**
STAFFING FTE TOTALS	**16.75**	**16.00**	**19.96**	**19.96**	**20.98**	**19.98**	**(1.00)**	**-5%**



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.

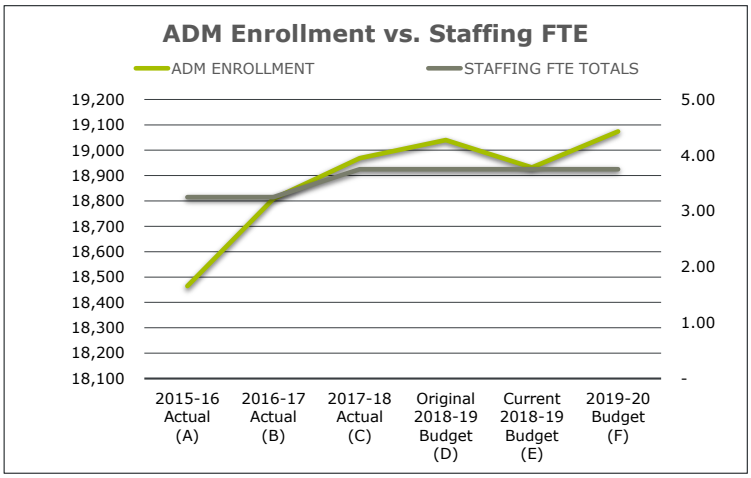
Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	183,098	215,727	184,398	188,937	191,374	197,603	6,229	3%
360 Employee Benefits	121,637	127,076	124,245	130,361	130,654	136,689	6,035	5%
Subtotal Personnel	**304,736**	**342,803**	**308,643**	**319,298**	**322,028**	**334,292**	**12,264**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	960	960	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,006	8,154	3,122	9,447	9,805	11,725	1,920	20%
435 Energy	26,353	29,226	28,839	33,008	25,837	-	(25,837)	-100%
440 Purchased Services	8,997	9,023	6,961	6,500	13,682	5,850	(7,832)	-57%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,233	15,035	10,501	14,153	14,153	12,738	(1,415)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	37,055	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**56,590**	**61,438**	**86,478**	**63,108**	**63,477**	**31,273**	**(32,204)**	**-51%**
LOCATION TOTALS	**$ 361,326**	**$ 404,240**	**$ 395,121**	**$ 382,406**	**$ 385,505**	**$ 365,565**	**$ (19,940)**	**-5%**



Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/5/2019

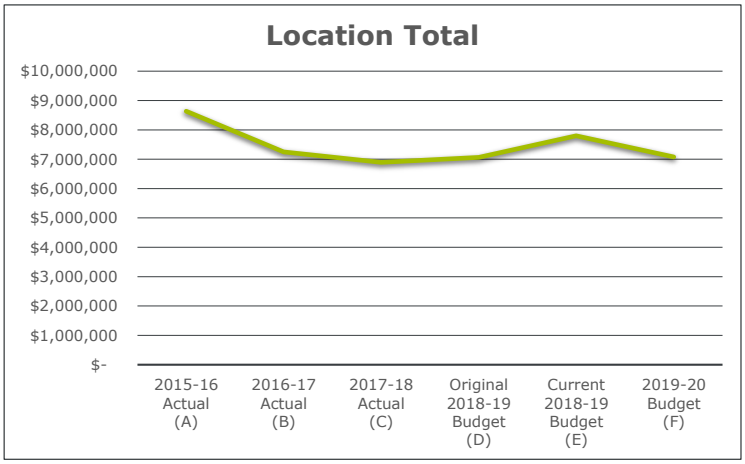
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	1.00	1.00	-	-	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	2.50	2.50	2.00	2.00	3.00	3.00	-	0%
Classified Sub Total	**3.25**	**3.25**	**3.75**	**3.75**	**3.75**	**3.75**	**-**	**0%**
STAFFING FTE TOTALS	**3.25**	**3.25**	**3.75**	**3.75**	**3.75**	**3.75**	**-**	**0%**



The Mat-Su Borough School District Warehouse is the hub of all shipping and receiving. In addition to delivering orders to schools, the warehouse staff sorts mail, delivers intra-district mail, keeps an inventory of items on hand, and pulls orders for paper and custodial supplies.

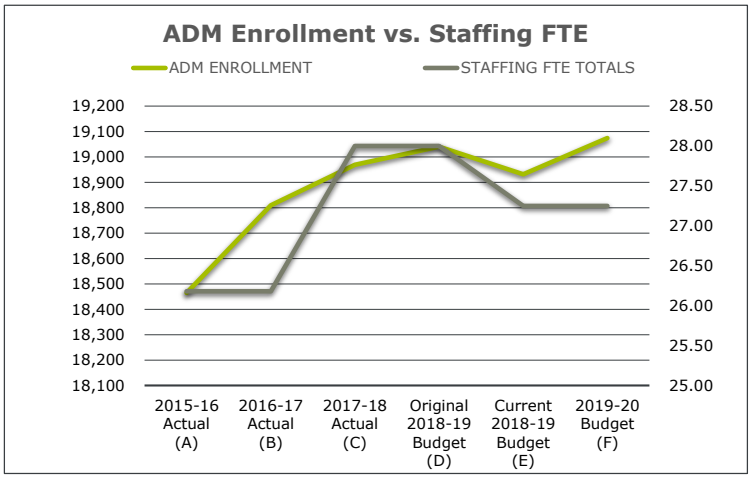
Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,907,056	2,051,636	1,922,332	1,896,232	1,996,543	1,970,821	(25,722)	-1%
360 Employee Benefits	1,009,481	1,123,332	1,096,857	1,120,119	1,088,035	1,131,388	43,353	4%
Subtotal Personnel	**2,916,537**	**3,174,968**	**3,019,189**	**3,016,351**	**3,084,578**	**3,102,209**	**17,631**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	384,633	300,000	400,000	275,000	(125,000)	-31%
420 Staff Travel	34,060	29,999	27,725	48,260	57,760	60,640	2,880	5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	355	967	65,950	100,000	102,601	77,794	(24,807)	-24%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,081,848	1,575,347	825,819	1,175,000	1,190,187	1,047,396	(142,791)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,757,214	1,910,291	1,520,384	1,440,000	2,334,805	1,923,198	(411,607)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	49,355	290,225	729,658	760,517	90,000	65,000	(25,000)	-28%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	795,653	264,172	320,001	225,000	539,267	525,000	(14,267)	-3%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**5,718,485**	**4,071,002**	**3,874,171**	**4,048,777**	**4,714,620**	**3,974,028**	**(740,592)**	**-16%**
LOCATION TOTALS	**$ 8,635,022**	**$ 7,245,970**	**$ 6,893,360**	**$ 7,065,128**	**$ 7,799,198**	**$ 7,076,237**	**$ (722,961)**	**-9%**



Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/5/2019

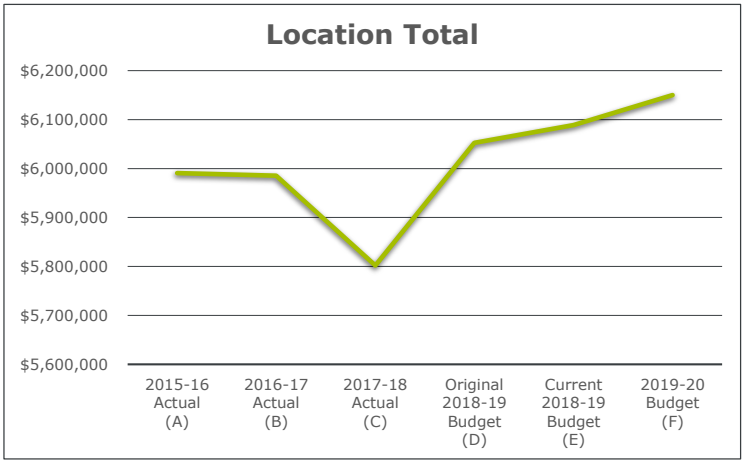
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	4.00	5.00	5.00	5.00	5.00	-	0%
Instructional Aides	-	-	-	-	8.75	8.75	-	0%
Support Staff	1.00	1.00	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	2.00	2.00	-	0%
Specialist - Department	20.18	20.18	22.00	22.00	10.50	10.50	-	0%
Classified Sub Total	**26.18**	**26.18**	**28.00**	**28.00**	**27.25**	**27.25**	**-**	**0%**
STAFFING FTE TOTALS	**26.18**	**26.18**	**28.00**	**28.00**	**27.25**	**27.25**	**-**	**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).

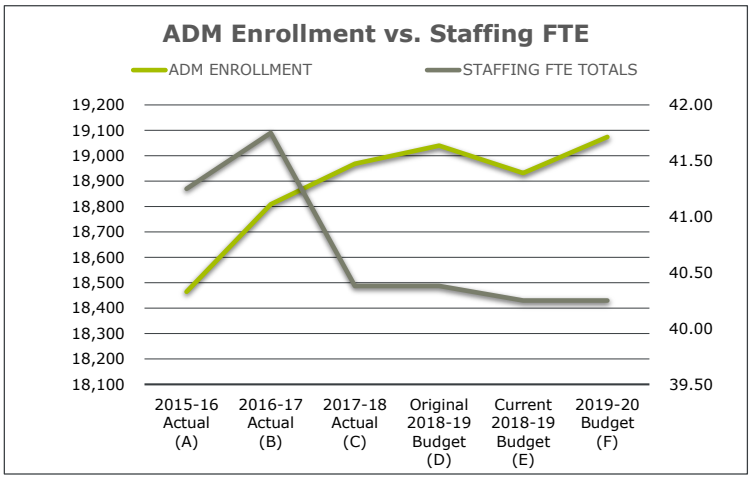
Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	$ 2,886,070	$ 2,983,125	$ 2,808,132	2,834,973	2,859,945	3,038,840	178,895	6%
360 Employee Benefits	1,562,985	1,578,029	1,583,736	1,635,243	1,599,881	1,687,536	87,655	5%
Subtotal Personnel	**4,449,056**	**4,561,154**	**4,391,868**	**4,470,216**	**4,459,826**	**4,726,376**	**266,550**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	23,805	760	20,686	20,000	10,650	1,804	(8,846)	-83%
420 Staff Travel	8,243	10,272	13,218	3,185	5,700	21,620	15,920	279%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,191	5,762	12,897	140,666	63,997	68,389	4,392	7%
435 Energy	83,757	79,871	3,508	441,920	75,304	110,951	35,647	47%
440 Purchased Services	447,423	368,627	330,671	873,880	458,400	358,648	(99,752)	-22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	828,610	925,037	983,077	57,000	1,009,391	810,839	(198,552)	-20%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,434	7,530	13,048	45,000	4,850	10,829	5,979	123%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	141,101	26,235	33,004	500	800	40,609	39,809	4976%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,541,564**	**1,424,093**	**1,410,109**	**1,582,151**	**1,629,092**	**1,423,689**	**(205,403)**	**-13%**
LOCATION TOTALS	**$ 5,990,619**	**$ 5,985,247**	**$ 5,801,977**	**$ 6,052,367**	**$ 6,088,918**	**$ 6,150,065**	**$ 61,147**	**1%**



Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/5/2019

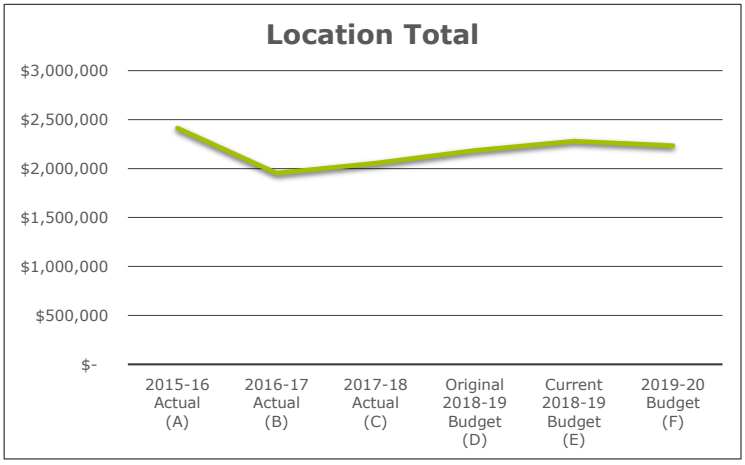
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	1.00	1.00	-	0%
Custodial Staff	0.38	0.38	0.38	0.38	0.25	0.25	-	0%
Specialist - Department	33.87	34.37	33.00	33.00	33.00	33.00	-	0%
Classified Sub Total	**41.25**	**41.75**	**40.38**	**40.38**	**40.25**	**40.25**	**-**	**0%**
STAFFING FTE TOTALS	**41.25**	**41.75**	**40.38**	**40.38**	**40.25**	**40.25**	**-**	**0%**



Facilities is responsible for upkeep and general maintenance of all school district locations. This includes painting, repairing equipment, plowing/shoveling snow, sanding parking lots and sidewalks, mowing grass, preventive maintenance, etc.

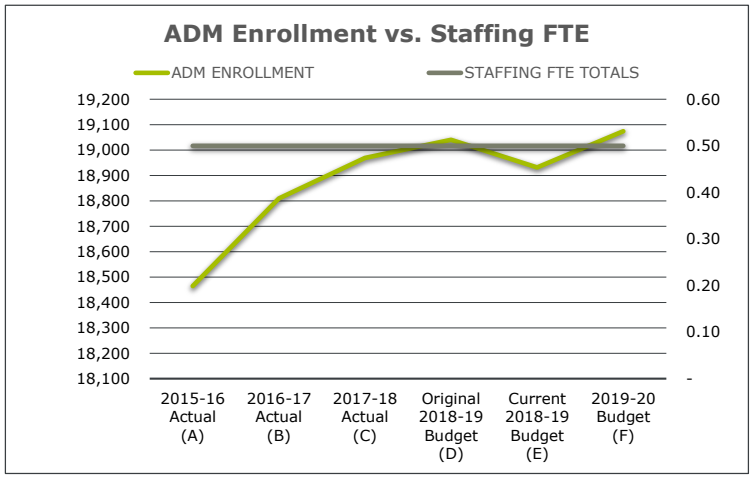
Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	25,647	29,042	30,216	31,878	32,615	33,725	1,110	3%
360 Employee Benefits	16,918	19,147	19,596	20,519	20,446	21,456	1,010	5%
Subtotal Personnel	**42,565**	**48,189**	**49,812**	**52,397**	**53,061**	**55,181**	**2,120**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	49,677	46,669	3,088	50,000	80,000	55,000	(25,000)	-31%
420 Staff Travel	12	-	275	5,500	5,500	4,950	(550)	-10%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,381	-	30,850	9,000	52,957	47,774	(5,183)	-10%
445 Insurance & Bond Premiums	2,277,184	1,845,792	1,946,432	2,031,389	2,051,389	2,043,475	(7,914)	0%
450 Supplies & Materials	35,537	12,802	19,678	35,500	36,309	26,439	(9,870)	-27%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	840	-	4,982	865	865	778	(87)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,370,631**	**1,905,262**	**2,005,303**	**2,132,254**	**2,227,020**	**2,178,416**	**(48,604)**	**-2%**
LOCATION TOTALS	**$ 2,413,196**	**$ 1,953,451**	**$ 2,055,115**	**$ 2,184,651**	**$ 2,280,081**	**$ 2,233,597**	**$ (46,484)**	**-2%**



Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/5/2019

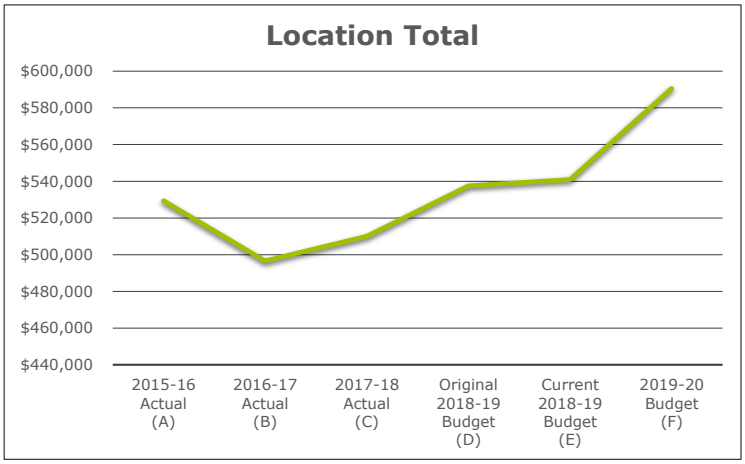
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%**



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.

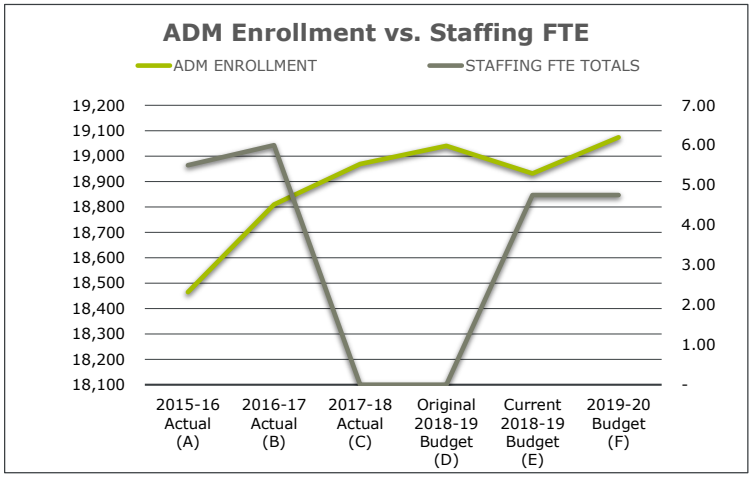
Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 48,818	$ 117,844	$ 217,134	$ -	$ 103,500	$ -	$ (103,500)	-100%
320 Non-Certificated Salaries	195,659	184,249	76,266	68,377	152,620	157,119	4,499	3%
360 Employee Benefits	59,159	68,946	59,595	21,775	36,281	36,315	34	0%
Subtotal Personnel	**303,636**	**371,039**	**352,996**	**90,152**	**292,401**	**193,434**	**(98,967)**	**-34%**
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	201,052	71,000		168,657	-	95,806	95,806	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	24,747	54,585	64,271	278,671	248,577	301,298	52,721	21%
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	**225,799**	**125,585**	**157,056**	**447,328**	**248,577**	**397,104**	**148,527**	**60%**
LOCATION TOTALS	**$ 529,435**	**$ 496,623**	**$ 510,051**	**$ 537,480**	**$ 540,978**	**$ 590,538**	**$ 49,560**	**9%**



Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/5/2019

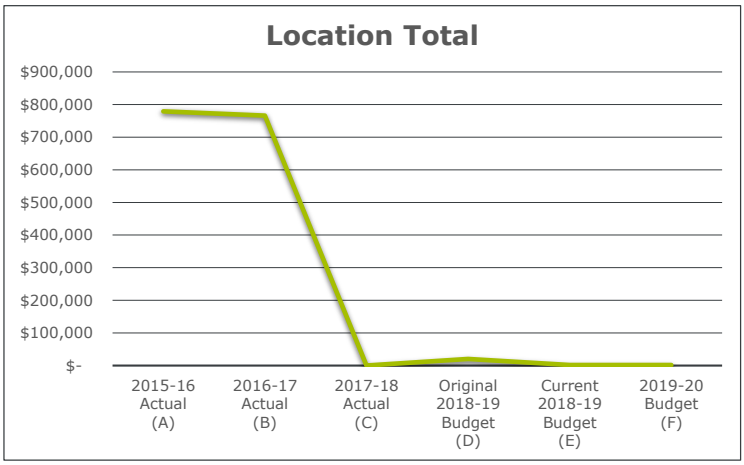
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.25	0.25	-	-	-	-	-	0%
Certified Sub Total	**0.25**	**0.25**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	5.00	-	-	4.75	4.75	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.25	0.75	-	-	-	-	-	0%
Classified Sub Total	**5.25**	**5.75**	**-**	**-**	**4.75**	**4.75**	**-**	**0%**
STAFFING FTE TOTALS	**5.50**	**6.00**	**-**	**-**	**4.75**	**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).

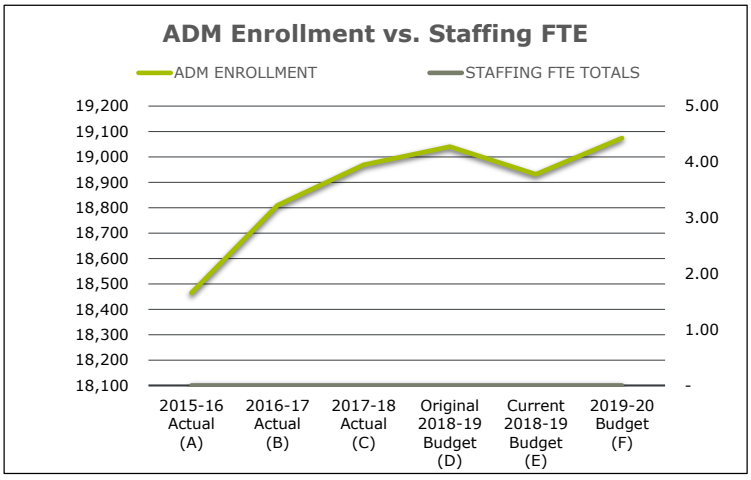
Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	-	-	-	657	735	78	12%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	779,253	766,105	-	20,000	1,147	1,147	-	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	**779,253**	**766,105**	**128**	**20,000**	**1,804**	**1,882**	**78**	**4%**
LOCATION TOTALS	**$ 779,253**	**$ 766,105**	**$ 128**	**$ 20,000**	**$ 1,804**	**$ 1,882**	**$ 78**	**4%**



Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/5/2019

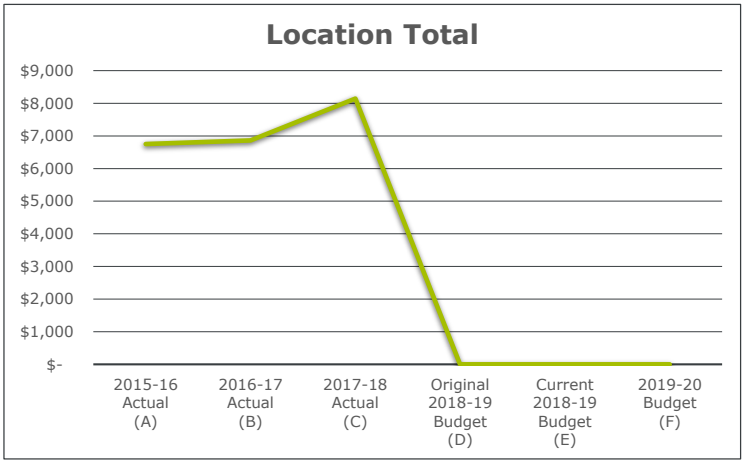
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

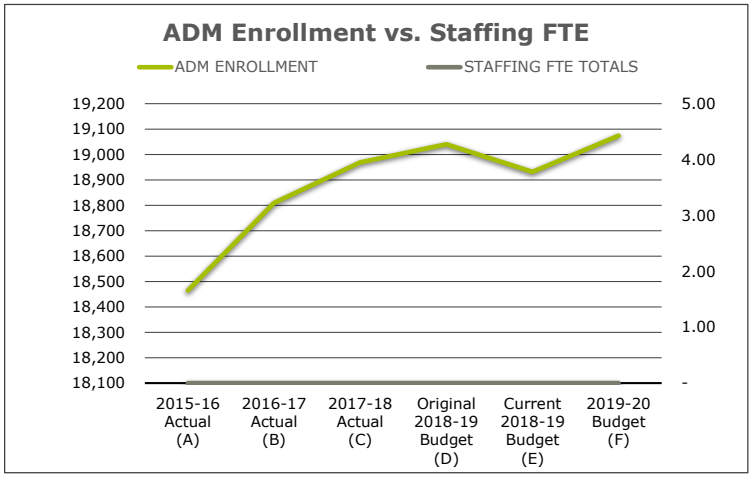
Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	5,676	5,396	7,292	-	-	-	-	0%
360 Employee Benefits	1,072	1,463	851	-	-	-	-	0%
Subtotal Personnel	**6,748**	**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	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 6,748**	**$ 6,859**	**$ 8,143**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/5/2019

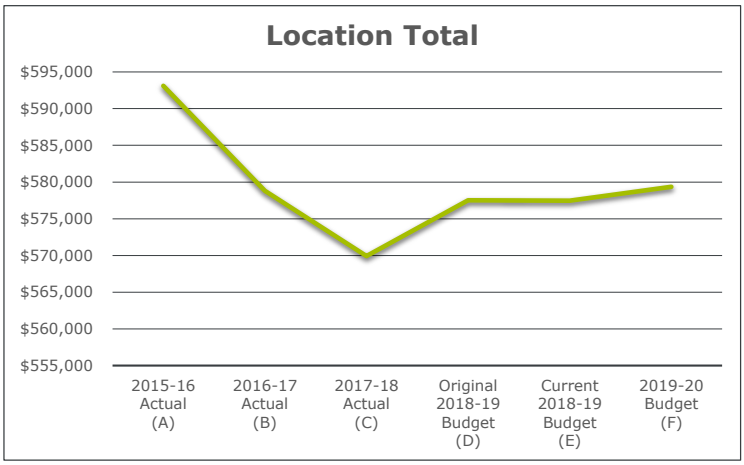
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

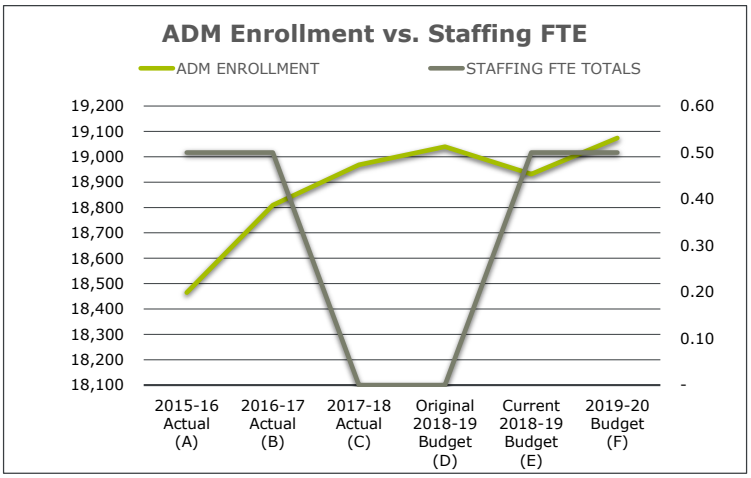
Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	13,580	16,714	17,264	18,243	18,246	19,289	1,043	6%
360 Employee Benefits	9,692	15,266	16,183	17,765	17,722	18,572	850	5%
Subtotal Personnel	**23,272**	**31,980**	**33,447**	**36,008**	**35,968**	**37,861**	**1,893**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	536,577	518,317	508,233	511,500	511,500	511,500	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	33,261	28,516	28,238	30,000	30,000	30,000	-	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	**569,838**	**546,833**	**536,470**	**541,500**	**541,500**	**541,500**	**-**	**0%**
LOCATION TOTALS	**$ 593,109**	**$ 578,813**	**$ 569,917**	**$ 577,508**	**$ 577,468**	**$ 579,361**	**$ 1,893**	**0%**



Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/5/2019

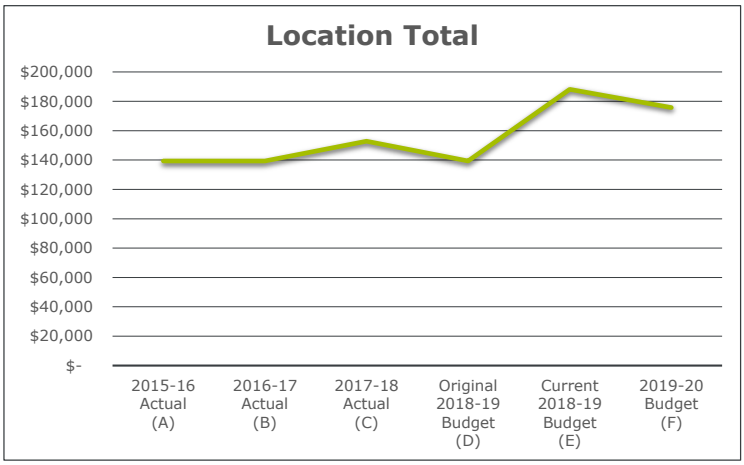
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	-	-	-	0.50	0.50	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**-**	**-**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**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.

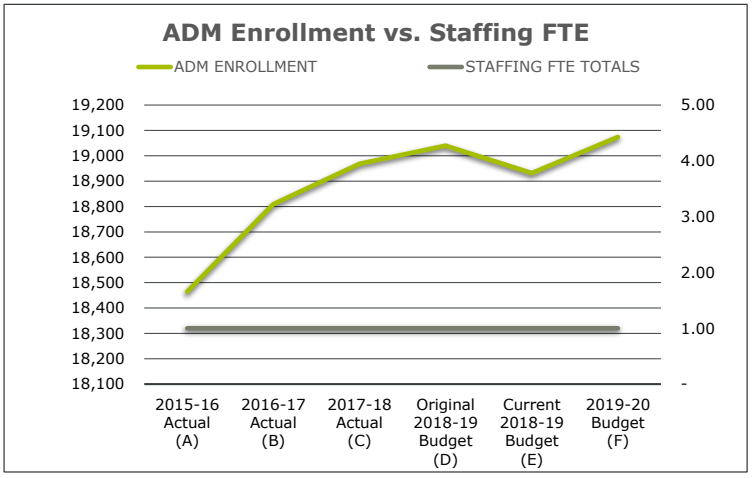
Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	89,510	94,908	81,416	86,297	88,945	91,293	2,348	3%
360 Employee Benefits	45,712	42,458	46,479	48,755	49,423	50,495	1,072	2%
Subtotal Personnel	**135,222**	**137,366**	**127,895**	**135,052**	**138,368**	**141,788**	**3,420**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	19,278	-	-	-	-	0%
420 Staff Travel	557	-	97	1,500	1,500	2,550	1,050	70%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,860	256	1,976	-	7,000	6,300	(700)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,701	1,708	3,017	2,289	40,776	24,697	(16,079)	-39%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	25	-	595	500	500	450	(50)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,142**	**1,964**	**24,962**	**4,289**	**49,776**	**33,997**	**(15,779)**	**-32%**
LOCATION TOTALS	**$ 139,364**	**$ 139,330**	**$ 152,857**	**$ 139,341**	**$ 188,144**	**$ 175,785**	**$ (12,359)**	**-7%**



Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/5/2019

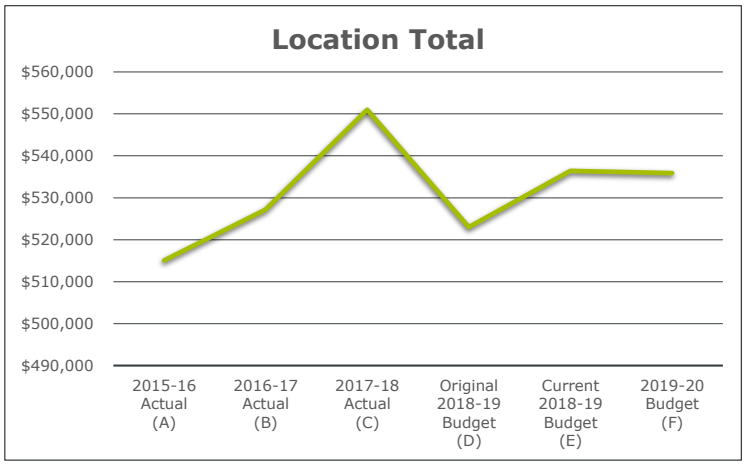
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

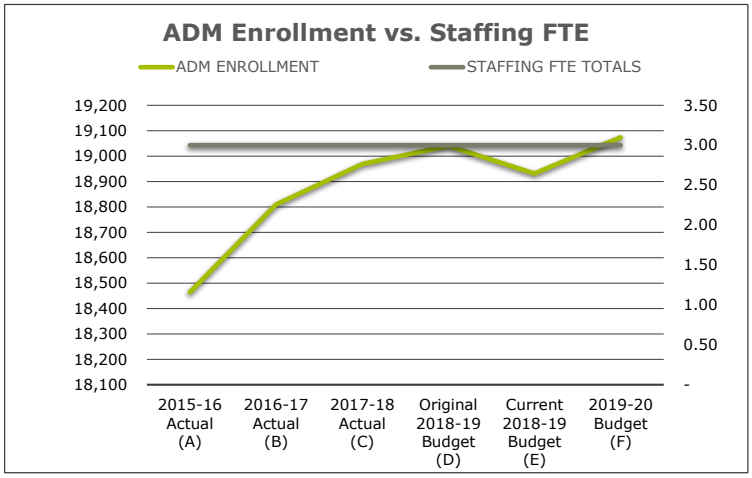
Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	305,460	323,142	321,441	304,635	317,863	317,961	98	0%
360 Employee Benefits	144,735	158,882	159,762	159,833	159,969	163,736	3,767	2%
Subtotal Personnel	**450,195**	**482,024**	**481,203**	**464,468**	**477,832**	**481,697**	**3,865**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	12,499	-	40,344	-	-	-	-	0%
420 Staff Travel	5,838	10,149	4,169	10,760	10,760	7,920	(2,840)	-26%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	13	17	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	16,226	6,075	8,816	7,000	7,000	9,540	2,540	36%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,522	17,712	14,660	27,500	27,500	36,724	9,224	34%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,761	11,197	1,802	13,304	13,304	-	(13,304)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**64,859**	**45,150**	**69,790**	**58,564**	**58,564**	**54,184**	**(4,380)**	**-7%**
LOCATION TOTALS	**$ 515,054**	**$ 527,174**	**$ 550,993**	**$ 523,032**	**$ 536,396**	**$ 535,881**	**$ (515)**	**0%**



Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/5/2019

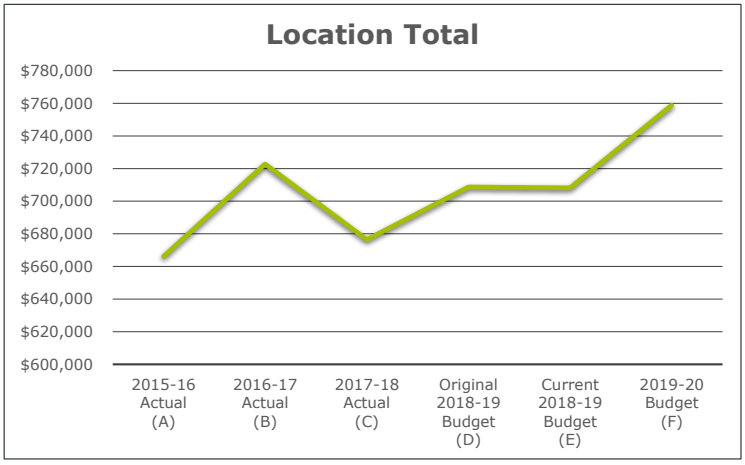
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	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	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**



Business Services oversees finance and operations for the District. The Assistant Superintendent of Business and Operations supervises Facilites, Transportation, Human Resources/Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.

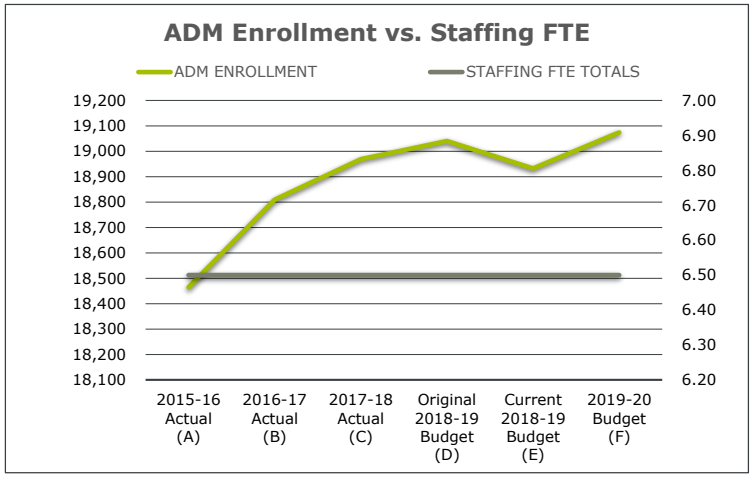
Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	400,067	432,172	397,513	406,807	410,381	418,598	8,217	2%
360 Employee Benefits	235,998	257,763	254,300	263,363	260,073	272,170	12,097	5%
Subtotal Personnel	**636,064**	**689,935**	**651,813**	**670,170**	**670,454**	**690,768**	**20,314**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,263	5,869	1,798	6,517	6,517	6,825	308	5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	2,364	6,014	1,377	1,500	1,847	1,723	(124)	-7%
435 Energy	-	-	-	-	-	30,241	30,241	100%
440 Purchased Services	7,920	8,908	3,821	12,190	14,000	12,781	(1,219)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,946	10,157	16,156	16,493	13,493	14,844	1,351	10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,567	1,883	1,461	1,862	1,862	1,676	(186)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**30,058**	**32,830**	**24,612**	**38,562**	**37,719**	**68,090**	**30,371**	**81%**
LOCATION TOTALS	**$ 666,122**	**$ 722,766**	**$ 676,425**	**$ 708,732**	**$ 708,173**	**$ 758,858**	**$ 50,685**	**7%**



Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/5/2019

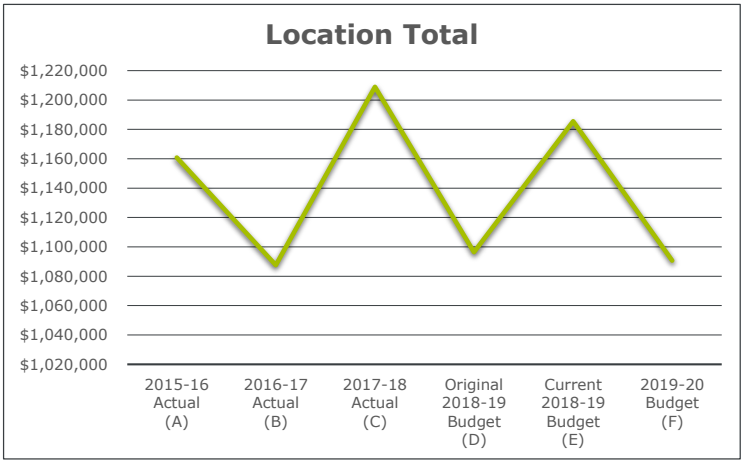
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	0%
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**	**6.50**	**-**	**0%**
STAFFING FTE TOTALS	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**-**	**0%**



The Purchasing Department, housed in the Warehouse, is responsible for all purchasing within the District. Additionally, the Purchasing Department facilitates the invitation to bid and request for proposal process.

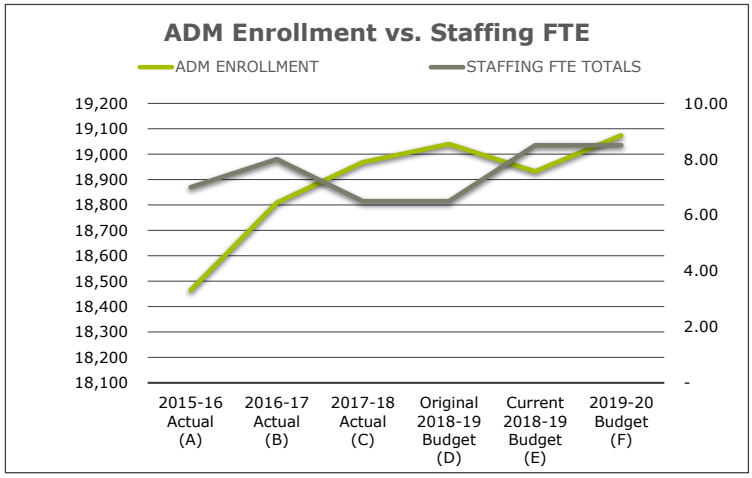
Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	441,360	439,147	510,341	430,314	499,727	440,251	(59,476)	-12%
360 Employee Benefits	223,189	213,241	259,591	215,885	243,953	242,226	(1,727)	-1%
Subtotal Personnel	**664,548**	**652,388**	**769,932**	**646,199**	**743,680**	**682,477**	**(61,203)**	**-8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	305	-	-	100	300	270	(30)	-10%
420 Staff Travel	536	986	1,257	1,050	1,100	3,749	2,649	241%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	500	397	418	21	5%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	153	12	378,561	500	449	(51)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	486,891	434,057	437,757	70,000	435,861	376,287	(59,574)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	2,700	-	(2,700)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	8,496	-	-	-	1,000	26,970	25,970	2597%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**496,228**	**435,196**	**439,026**	**450,211**	**441,858**	**408,143**	**(33,715)**	**-8%**
LOCATION TOTALS	**$ 1,160,776**	**$ 1,087,584**	**$ 1,208,958**	**$ 1,096,410**	**$ 1,185,538**	**$ 1,090,620**	**$ (94,918)**	**-8%**



Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/5/2019

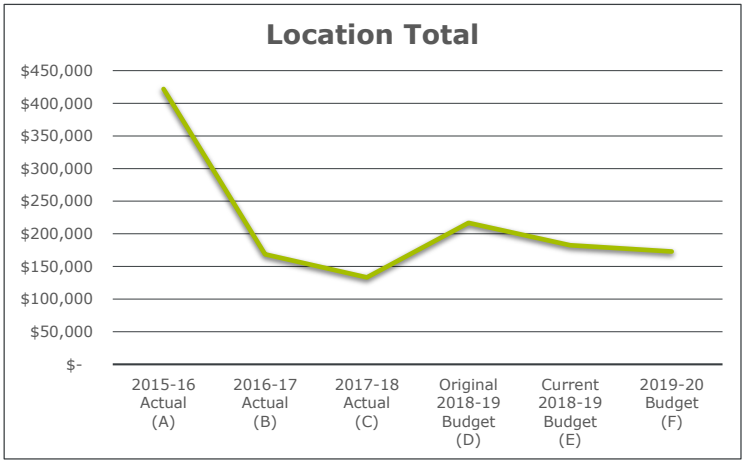
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	2.00	3.00	1.50	1.50	3.50	3.50	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**7.00**	**8.00**	**6.50**	**6.50**	**8.50**	**8.50**	**-**	**0%**
STAFFING FTE TOTALS	**7.00**	**8.00**	**6.50**	**6.50**	**8.50**	**8.50**	**-**	**0%**



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

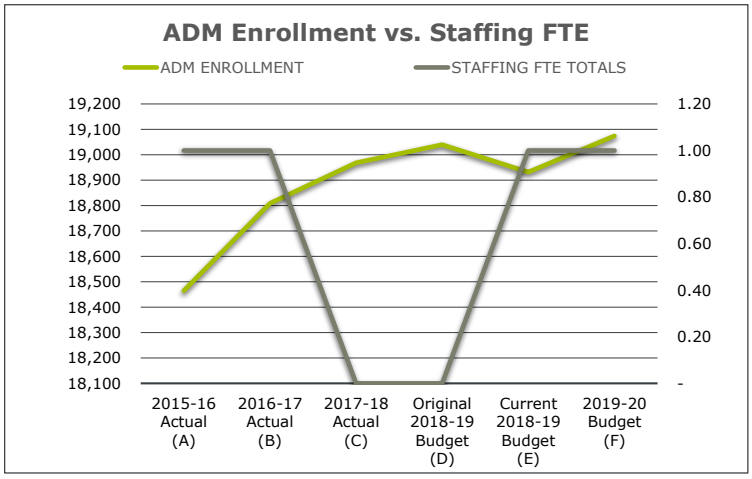
Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 254,061	$ 118,172	$ 91,335	$ 121,625	$ 94,034	$ 88,739	$ (5,295)	-6%
320 Non-Certificated Salaries	2,865	-	-	-	1,125	-	(1,125)	-100%
360 Employee Benefits	74,851	39,307	35,004	40,003	35,600	34,584	(1,016)	-3%
Subtotal Personnel	**331,777**	**157,479**	**126,339**	**161,628**	**130,759**	**123,323**	**(7,436)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,245	1,840	2,046	150	150	135	(15)	-10%
425 Student Travel	697	380	116	500	500	450	(50)	-10%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	156	803	-	1,000	1,000	900	(100)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	82,095	5,282	1,674	48,906	45,706	44,015	(1,691)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,921	2,859	3,048	4,500	4,500	4,050	(450)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**90,113**	**11,163**	**6,883**	**55,056**	**51,856**	**49,550**	**(2,306)**	**-4%**
LOCATION TOTALS	**$ 421,890**	**$ 168,642**	**$ 133,222**	**$ 216,684**	**$ 182,615**	**$ 172,873**	**$ (9,742)**	**-5%**



Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/5/2019

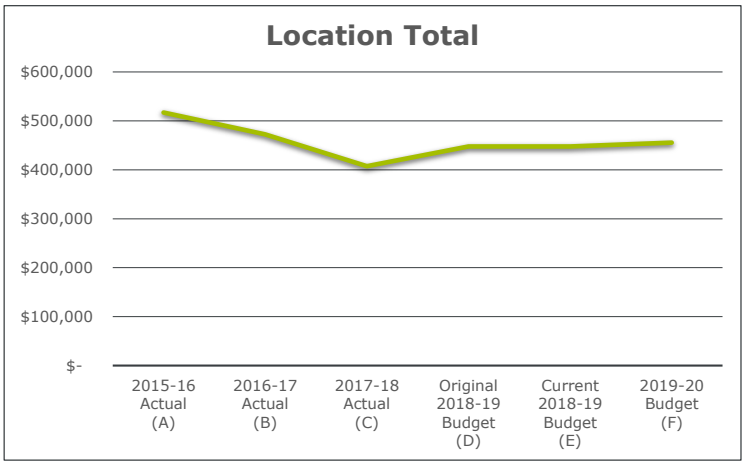
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	-	-	1.00	1.00	-	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**	**-**	**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**	**-**	**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.

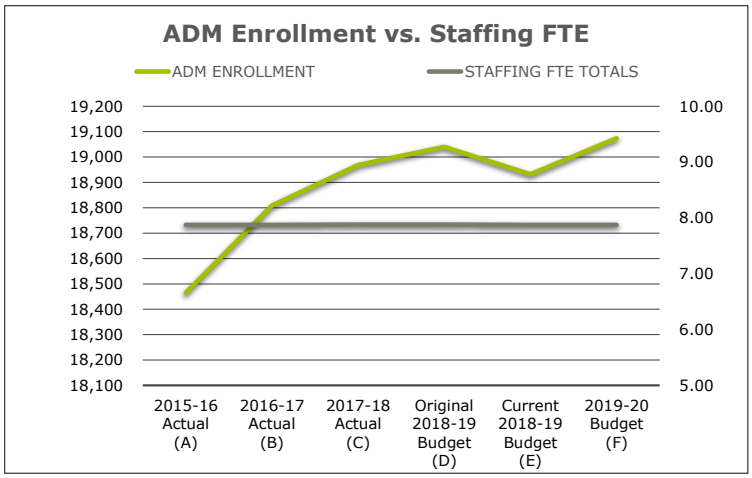
Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	89,889	89,579	92,739	92,732	92,897	91,305	(1,592)	-2%
360 Employee Benefits	170,982	172,353	169,093	174,273	173,772	198,927	25,155	14%
Subtotal Personnel	**260,870**	**261,931**	**261,832**	**267,005**	**266,669**	**290,232**	**23,563**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	567	2,793	2,793	2,700	(93)	-3%
420 Staff Travel	37,881	29,710	27,869	63,054	63,054	59,359	(3,695)	-6%
425 Student Travel	2,291	2,913	1,891	2,260	2,260	2,034	(226)	-10%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	181,868	146,596	99,232	82,021	82,021	73,819	(8,202)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,867	6,106	4,597	4,422	4,422	4,500	78	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	28,298	25,097	11,380	26,345	26,345	22,914	(3,431)	-13%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**256,205**	**210,422**	**145,535**	**180,895**	**180,895**	**165,326**	**(15,569)**	**-9%**
LOCATION TOTALS	**$ 517,075**	**$ 472,353**	**$ 407,367**	**$ 447,900**	**$ 447,564**	**$ 455,558**	**$ 7,994**	**2%**



Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/5/2019

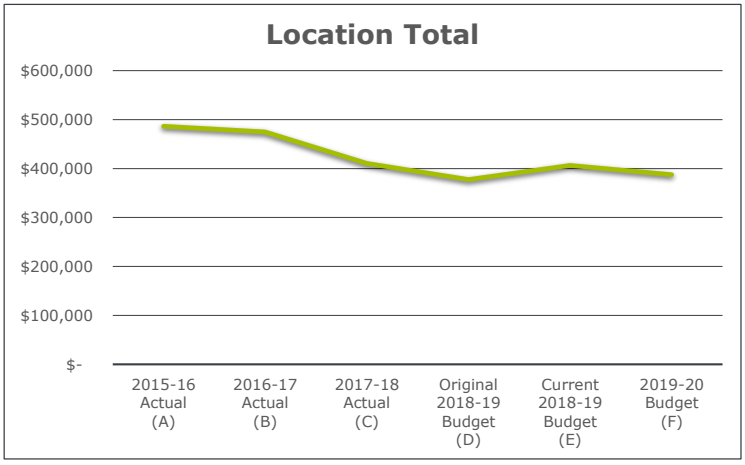
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	7.88	7.88	7.00	7.00	7.00	7.00	-	0%
Classified Sub Total	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**



The School Board location is the cost center for the district's governing board. The board hires the Superintendent for the Mat-Su Borough School District. The board is comprised of seven members who are assisted by an executive assistant. The board establishes goals, sets policy, and lays out annual objectives for the school district to focus on achieving.

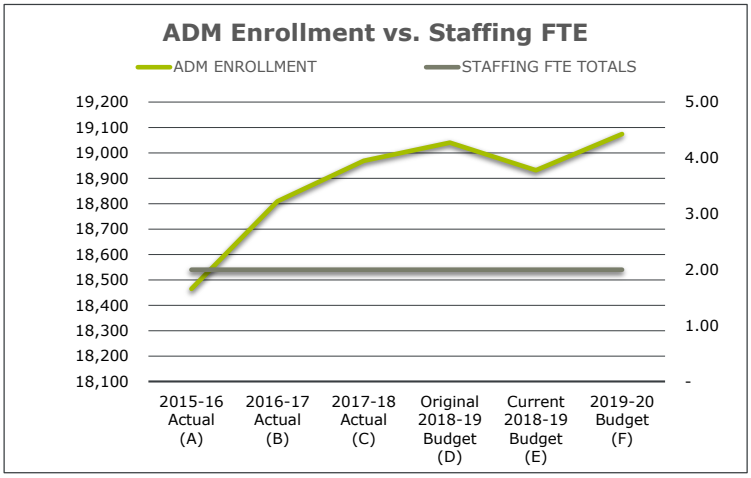
Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 271,150	$ 255,918	$ 205,004	$ 171,652	$ 193,534	$ 176,347	$ (17,187)	-9%
320 Non-Certificated Salaries	80,267	80,492	81,038	81,236	83,436	81,817	(1,619)	-2%
360 Employee Benefits	95,369	104,057	98,274	94,409	96,425	97,593	1,168	1%
Subtotal Personnel	**446,786**	**440,466**	**384,316**	**347,297**	**373,395**	**355,757**	**(17,638)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	17,528	18,868	15,555	16,900	16,900	16,950	50	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	276	-	-	2,892	2,892	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	19,619	9,195	5,450	10,000	10,000	9,000	(1,000)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,447	5,939	5,184	3,306	3,306	2,975	(331)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**39,595**	**34,279**	**26,189**	**30,206**	**33,098**	**31,817**	**(1,281)**	**-4%**
LOCATION TOTALS	**$ 486,381**	**$ 474,745**	**$ 410,505**	**$ 377,503**	**$ 406,493**	**$ 387,574**	**$ (18,919)**	**-5%**



Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/5/2019

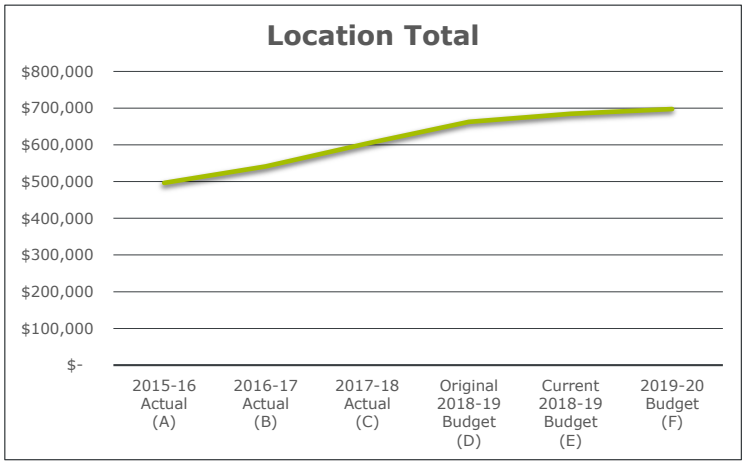
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	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	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	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.

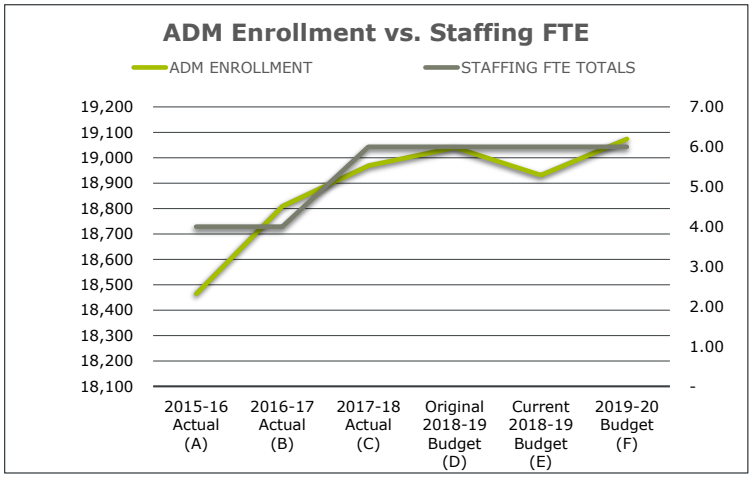
Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	301,660	325,653	356,651	392,346	410,579	415,040	4,461	1%
360 Employee Benefits	179,074	198,443	226,537	248,056	248,964	258,593	9,629	4%
Subtotal Personnel	**480,734**	**524,096**	**583,188**	**640,402**	**659,543**	**673,633**	**14,090**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-		-			-	0%
420 Staff Travel	458	1,862	127	3,863	3,863	4,677	814	21%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	11,754	12,021	16,021	11,172	14,064	12,947	(1,117)	-8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,262	2,576	3,963	3,538	3,538	3,184	(354)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,194	783	694	3,538	3,538	3,184	(354)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,667**	**17,243**	**20,805**	**22,111**	**25,003**	**23,992**	**(1,011)**	**-4%**
LOCATION TOTALS	**$ 496,401**	**$ 541,339**	**$ 603,993**	**$ 662,513**	**$ 684,546**	**$ 697,625**	**$ 13,079**	**2%**



Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/5/2019

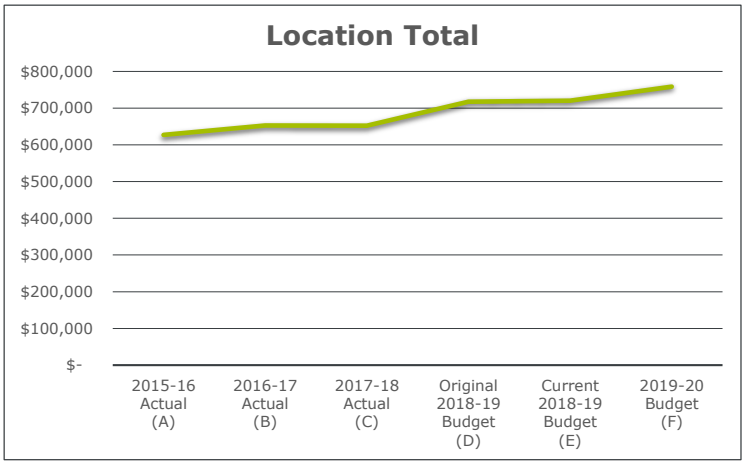
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.00	3.00	4.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**4.00**	**4.00**	**6.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.00**	**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.

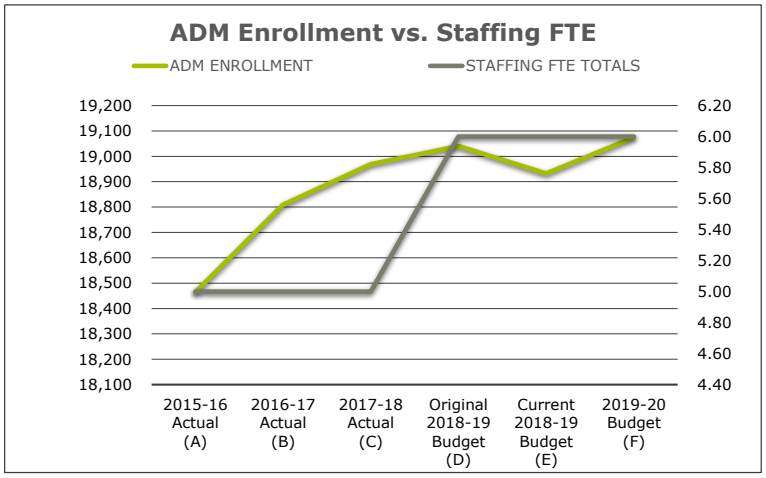
Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	316,570	327,770	353,041	361,203	364,663	369,422	4,759	1%
360 Employee Benefits	187,333	202,606	205,262	240,145	237,542	246,707	9,165	4%
Subtotal Personnel	**503,903**	**530,375**	**558,303**	**601,348**	**602,205**	**616,129**	**13,924**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	4,500	-	-	-	-	-	-	0%
420 Staff Travel	4,094	3,842	3,287	8,300	5,300	8,670	3,370	64%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	109,182	105,226	84,653	103,080	104,297	129,489	25,192	24%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,210	8,670	6,109	4,000	8,000	3,600	(4,400)	-55%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,234	4,629	135	700	700	630	(70)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**123,219**	**122,366**	**94,183**	**116,080**	**118,297**	**142,389**	**24,092**	**20%**
LOCATION TOTALS	**$ 627,122**	**$ 652,742**	**$ 652,486**	**$ 717,428**	**$ 720,502**	**$ 758,518**	**$ 38,016**	**5%**



Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/5/2019

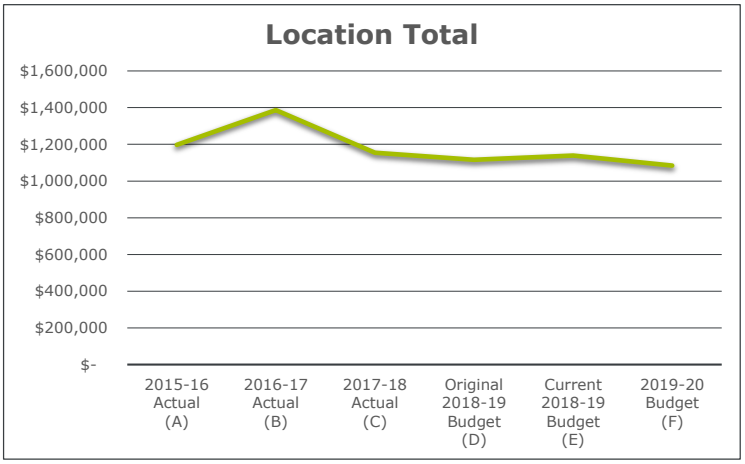
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	4.00	4.00	4.00	5.00	5.00	5.00	-	0%
Classified Sub Total	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**-**	**0%**



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.

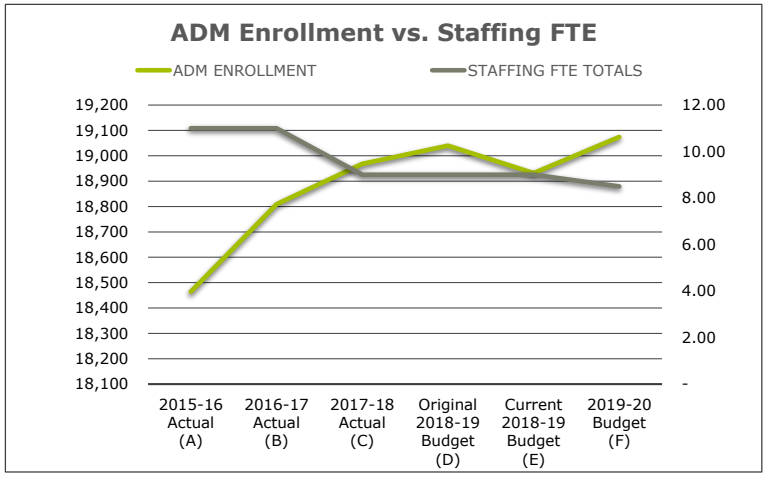
Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 13,272	$ 14,465	$ 15,585	$ 11,885	$ 23,898	$ -	$ (23,898)	-100%
320 Non-Certificated Salaries	677,243	682,076	634,815	592,280	603,722	582,523	(21,199)	-4%
360 Employee Benefits	379,782	412,241	372,056	355,944	356,401	366,200	9,799	3%
Subtotal Personnel	**1,070,297**	**1,108,783**	**1,022,456**	**960,109**	**984,021**	**948,723**	**(35,298)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	275	40,345	26,493	53,844	53,844	48,460	(5,384)	-10%
420 Staff Travel	5,399	19,467	6,446	21,760	21,760	15,360	(6,400)	-29%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	36,576	25,440	13,232	32,981	32,981	29,683	(3,298)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	67,852	49,154	49,569	41,780	41,780	37,602	(4,178)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	16,423	28,559	30,949	5,000	5,000	4,500	(500)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	5,076	-	-	-	-	0%
540 Capital Outlay	-	115,049	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,525**	**278,012**	**131,765**	**155,365**	**155,365**	**135,605**	**(19,760)**	**-13%**
LOCATION TOTALS	**$ 1,196,821**	**$ 1,386,795**	**$ 1,154,221**	**$ 1,115,474**	**$ 1,139,386**	**$ 1,084,328**	**$ (55,058)**	**-5%**



Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/5/2019

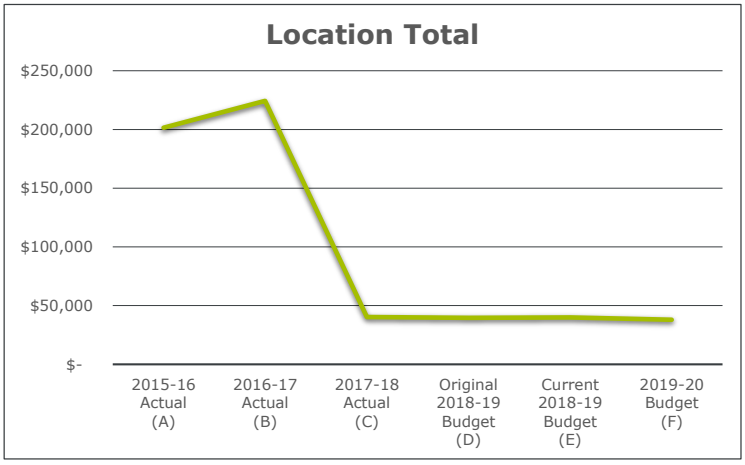
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	2.00	2.00	1.50	(0.50)	-25%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.00	4.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	4.00	5.00	5.00	5.00	5.00	-	0%
Classified Sub Total	**11.00**	**11.00**	**9.00**	**9.00**	**9.00**	**8.50**	**(0.50)**	**-6%**
STAFFING FTE TOTALS	**11.00**	**11.00**	**9.00**	**9.00**	**9.00**	**8.50**	**(0.50)**	**-6%**



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

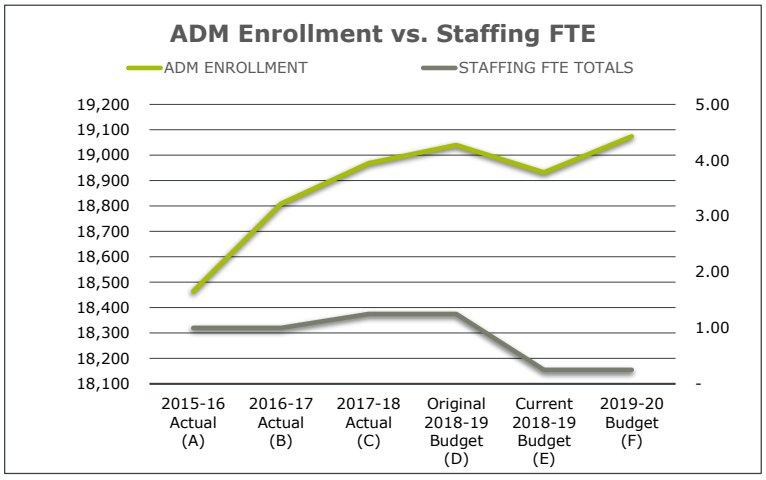
Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	127,428	168,790	30,416	29,852	30,140	30,372	232	1%
360 Employee Benefits	56,702	46,596	3,437	3,341	3,339	1,397	(1,942)	-58%
Subtotal Personnel	**184,131**	**215,386**	**33,853**	**33,193**	**33,479**	**31,769**	**(1,710)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	8,003	2,237	2,224	250	250	585	335	134%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,040	4,718	3,605	5,500	5,500	4,950	(550)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,239	1,994	660	750	750	675	(75)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**17,282**	**8,949**	**6,488**	**6,500**	**6,500**	**6,210**	**(290)**	**-4%**
LOCATION TOTALS	**$ 201,413**	**$ 224,335**	**$ 40,341**	**$ 39,693**	**$ 39,979**	**$ 37,979**	**$ (2,000)**	**-5%**



Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/5/2019

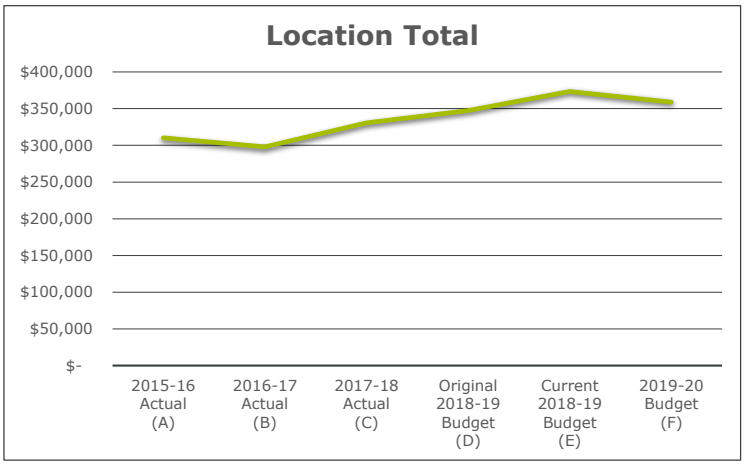
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	0.25	0.25	0.25	0.25	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	1.00	1.00	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.25**	**1.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.25**	**1.25**	**0.25**	**0.25**	**-**	**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.

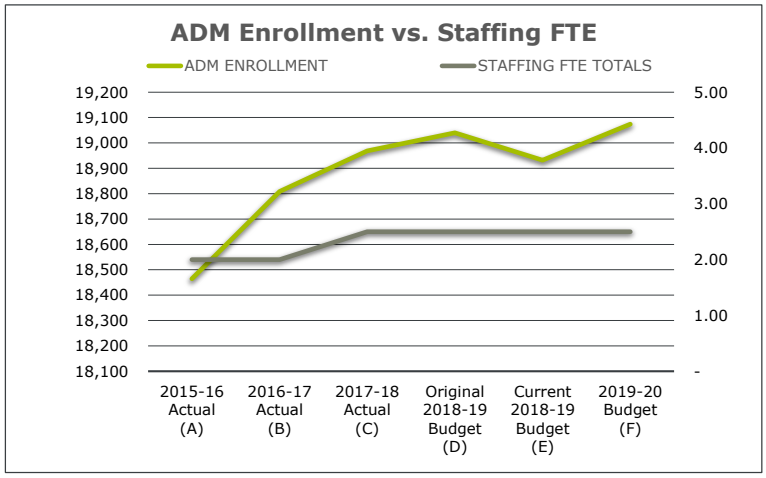
Fund: 100 General Operating Fund
Location: 609 Budget and Finance
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	213,805	189,639	217,040	225,162	246,918	230,661	(16,257)	-7%
360 Employee Benefits	90,609	100,073	104,392	107,121	108,459	109,473	1,014	1%
Subtotal Personnel	**304,414**	**289,712**	**321,432**	**332,283**	**355,377**	**340,134**	**(15,243)**	**-4%**
								0%
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,231	4,395	1,293	8,400	8,400	9,960	1,560	19%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,751	140	-	2,000	4,892	4,692	(200)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,191	1,927	4,731	2,200	2,200	1,980	(220)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,796	1,802	3,087	2,477	2,477	2,229	(248)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**5,969**	**8,264**	**9,111**	**15,077**	**17,969**	**18,861**	**892**	**5%**
LOCATION TOTALS	**$ 310,383**	**$ 297,975**	**$ 330,543**	**$ 347,360**	**$ 373,346**	**$ 358,995**	**$ (14,351)**	**-4%**



Fund: 100 General Operating Fund
Location: 609 Budget & Finance
Date: 6/5/2019

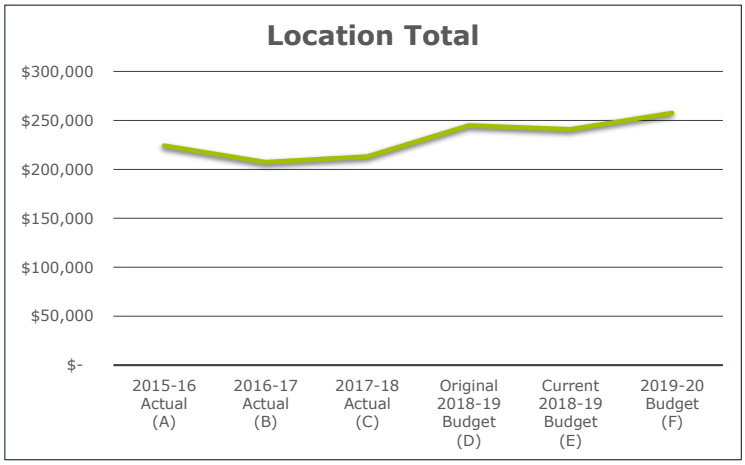
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	0.50	0.50	0.50	0.50	-	0%
Classified Sub Total	**2.00**	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**	**-**	**0%**



The Chief Financial Officer is responsible for overseeing all financial departments and Risk Management. During the 2012-2013 school year, the Budget and Finance Department merged with the Chief Financial Officer in order to consolidate financial information.

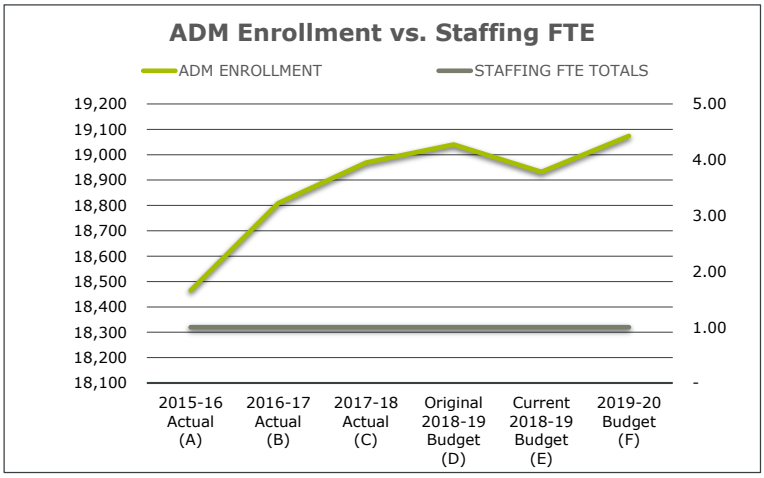
Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	28,930	30,736	31,548	32,710	33,039	34,836	1,797	5%
360 Employee Benefits	8,607	9,504	10,021	10,237	10,277	10,779	502	5%
Subtotal Personnel	**37,537**	**40,239**	**41,569**	**42,947**	**43,316**	**45,615**	**2,299**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	40,410	14,939	20,527	24,087	41,378	38,101	(3,277)	-8%
435 Energy	140,317	147,375	145,822	165,766	154,723	172,461	17,738	11%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,879	4,748	5,235	12,000	1,474	1,327	(147)	-10%
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	**186,605**	**167,062**	**171,584**	**201,853**	**197,575**	**211,889**	**14,314**	**7%**
LOCATION TOTALS	**$ 224,142**	**$ 207,301**	**$ 213,153**	**$ 244,800**	**$ 240,891**	**$ 257,504**	**$ 16,613**	**7%**



Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/5/2019

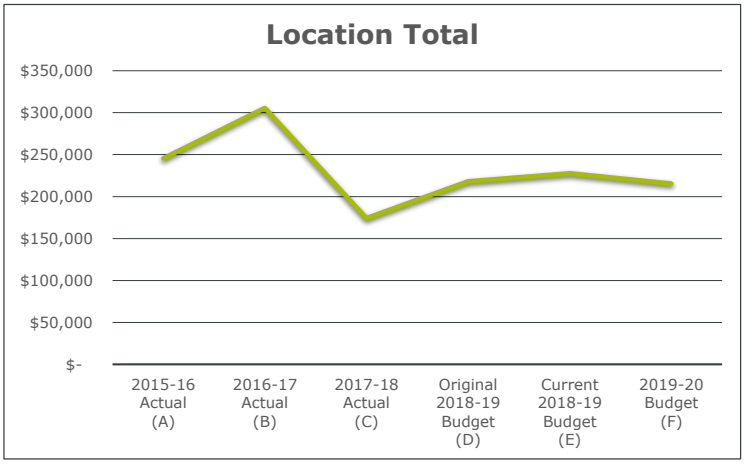
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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, Transportation, and Food Service. It is the headquarters for the school district.

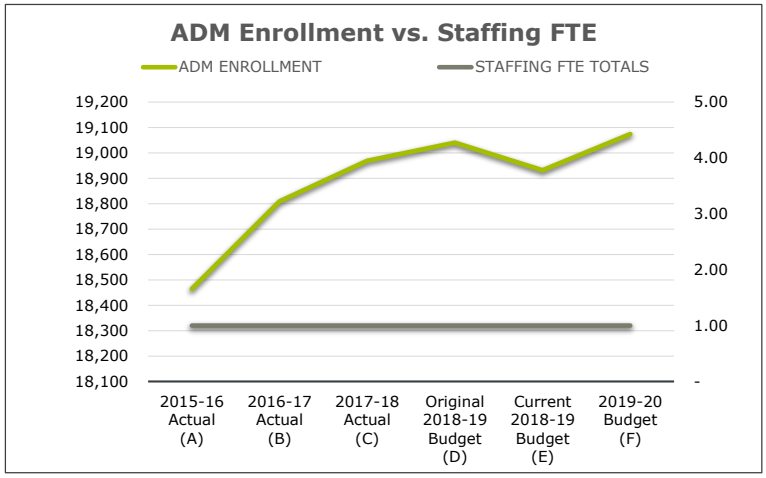
Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	107,299	163,025	100,393	102,178	104,776	102,823	(1,953)	-2%
360 Employee Benefits	50,497	59,123	50,454	52,500	53,150	54,374	1,224	2%
Subtotal Personnel	**157,797**	**222,148**	**150,847**	**154,678**	**157,926**	**157,197**	**(729)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,940	1,880	2,468	5,306	5,306	5,976	670	13%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	82,178	78,369	12,000	52,419	52,419	47,177	(5,242)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	702	2,422	6,741	3,537	10,012	3,184	(6,828)	-68%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	857	817	2,257	2,211	2,211	1,990	(221)	-10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**87,678**	**83,488**	**23,465**	**63,473**	**69,948**	**58,327**	**(11,621)**	**-17%**
LOCATION TOTALS	**$ 245,474**	**$ 305,636**	**$ 174,312**	**$ 218,151**	**$ 227,874**	**$ 215,524**	**$ (12,350)**	**-5%**



Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/5/2019

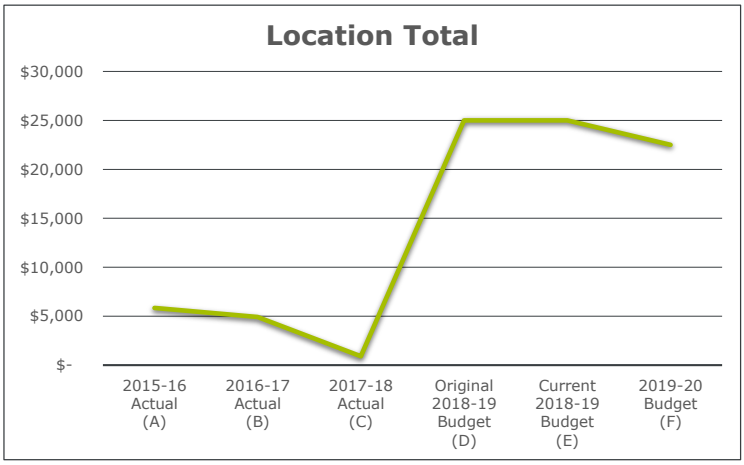
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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 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.

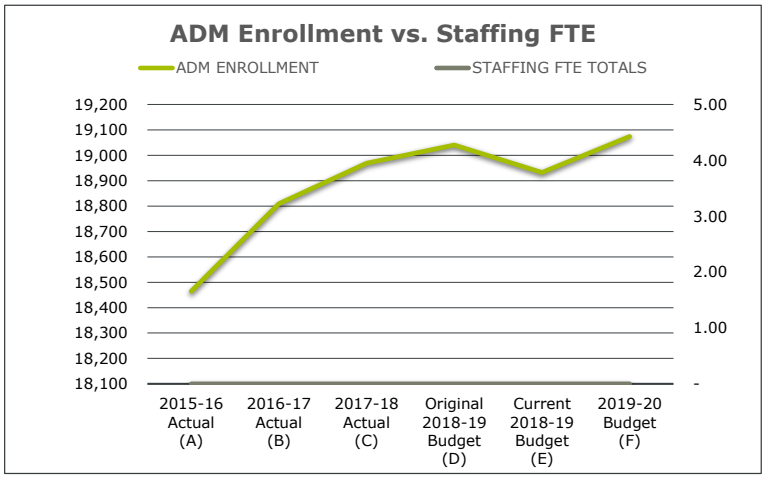
Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	5,841	4,925	906	25,000	25,000	22,500	(2,500)	-10%
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	**5,841**	**4,925**	**906**	**25,000**	**25,000**	**22,500**	**(2,500)**	**-10%**
LOCATION TOTALS	**$ 5,841**	**$ 4,925**	**$ 906**	**$ 25,000**	**$ 25,000**	**$ 22,500**	**$ (2,500)**	**-10%**



Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/5/2019

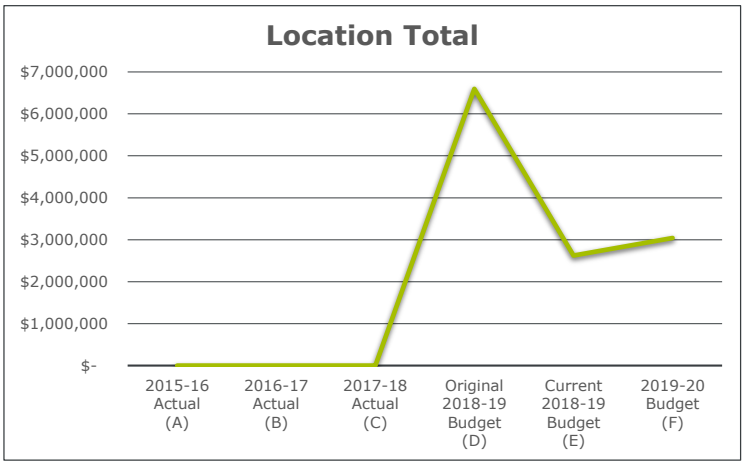
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

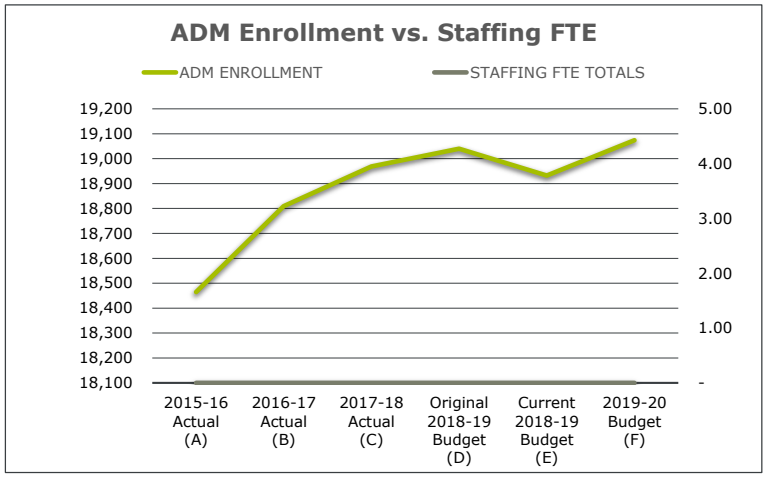
Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 461,264	$ 185,088	$ 606,389	$ 421,301	228%
320 Non-Certificated Salaries	-	-	-	859,642	250,000	483,382	233,382	93%
360 Employee Benefits	-	-	-	1,775,293	2,185,716	1,953,542	(232,174)	-11%
Subtotal Personnel	**-**	**-**	**-**	**3,096,199**	**2,620,804**	**3,043,313**	**422,509**	**16%**
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	-	-	-	3,501,123	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**3,501,123**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 6,597,322**	**$ 2,620,804**	**$ 3,043,313**	**$ 422,509**	**16%**



Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/5/2019

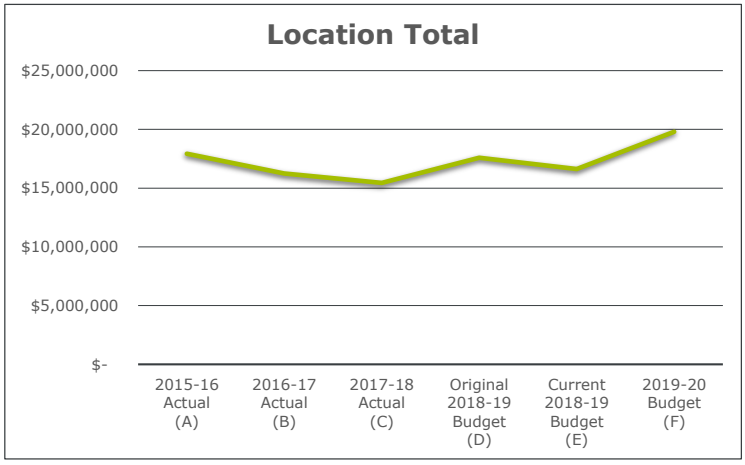
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

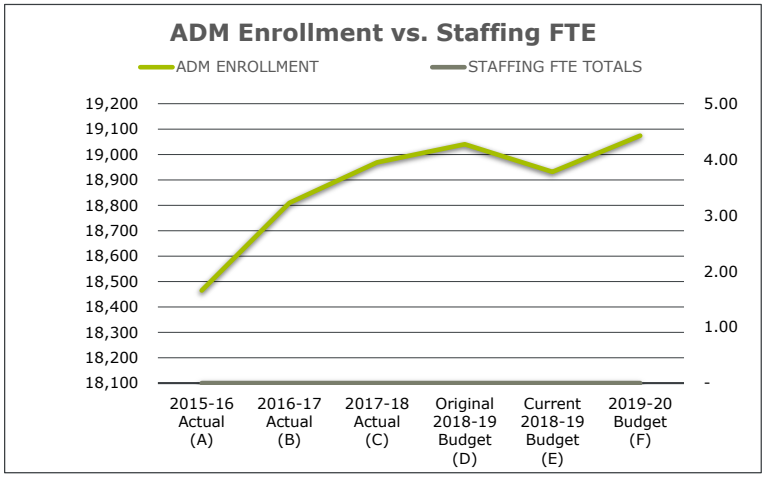
Fund: 100 General Operating Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	17,920,091	16,242,978	15,444,055	17,578,994	16,632,335	19,796,626	3,164,291	19%
Subtotal Personnel	**17,920,091**	**16,242,978**	**15,444,055**	**17,578,994**	**16,632,335**	**19,796,626**	**3,164,291**	**19%**
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	**$ 17,920,091**	**$ 16,242,978**	**$ 15,444,055**	**$ 17,578,994**	**$ 16,632,335**	**$ 19,796,626**	**$ 3,164,291**	**19%**



Fund: 100 General Operating Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**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).

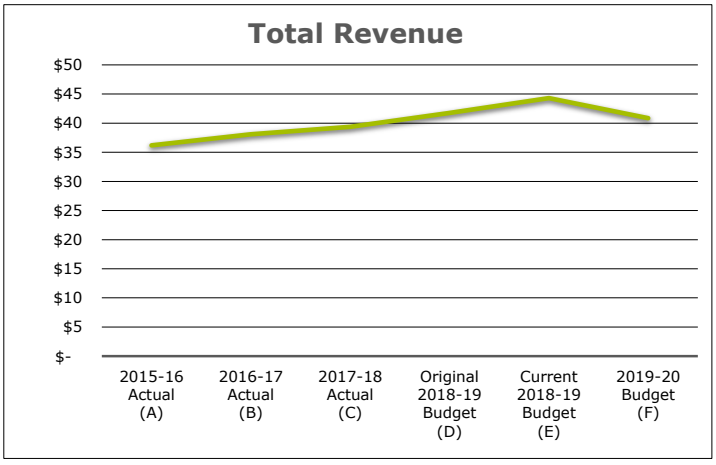
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Special Revenue Funds

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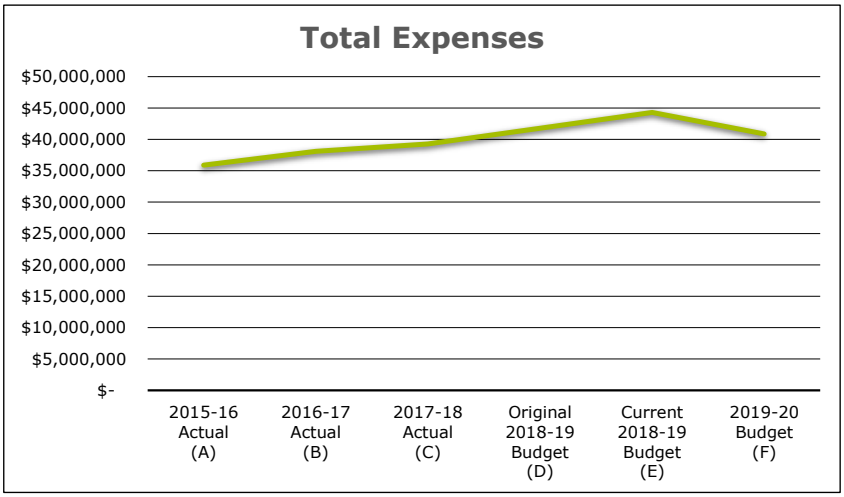
Fund: Special Revenue Funds Revenue Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	988,311	1,082,564	1,073,557	1,134,721	1,240,548	999,897	(240,651)	-19%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	246,736	365,682	432,614	112,189	965,110	131,702	(833,408)	-86%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,235,047**	**1,448,246**	**1,506,171**	**1,246,910**	**2,205,658**	**1,131,599**	**(1,074,059)**	**-49%**
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	17,142,099	16,047,512	17,392,325	17,169,183	17,519,896	17,174,099	(345,797)	-2%
Total Revenue From State Sources	**17,142,099**	**16,047,512**	**17,392,325**	**17,169,183**	**17,519,896**	**17,174,099**	**(345,797)**	**-2%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 578,177	$ 635,561	$ 645,483	$ 618,768	$ 637,439	$ 654,102	$ 16,663	3%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	16,556,625	16,856,864	18,606,927	20,124,409	21,764,879	20,328,888	(1,435,991)	-7%
Total Revenue From Federal Sources	**17,134,802**	**17,492,426**	**19,252,411**	**20,743,177**	**22,402,318**	**20,982,990**	**(1,419,328)**	**-6%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ 1,772,473	$ -	$ -	$ -	$ -	-	0%
Transfers from Other Funds	671,100	1,333,212	1,212,119	2,601,124	2,168,450	1,569,192	(599,258)	-28%
Total Appropriations & Transfers	**671,100**	**3,105,685**	**1,212,119**	**2,601,124**	**2,168,450**	**1,569,192**	**(599,258)**	**-28%**
REVENUE TOTALS	**$ 36,183,047**	**$ 38,093,868**	**$ 39,363,025**	**$ 41,760,394**	**$ 44,296,322**	**$ 40,857,880**	**$ (3,438,442)**	**-8%**



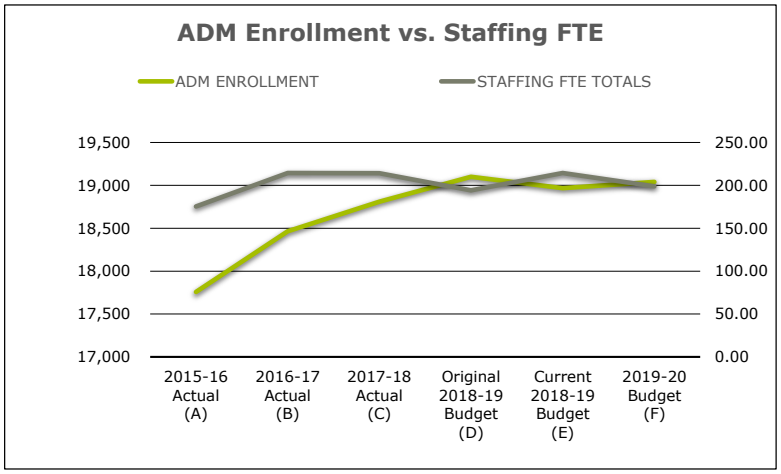
Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 3,649,415	$ 3,701,874	$ 4,138,152	$ 4,475,460	$ 5,022,486	$ 4,724,446	$ (298,040)	-6%
320 Non-Certificated Salaries	6,144,560	5,573,032	5,976,423	6,458,246	7,148,082	5,849,505	(1,298,577)	-18%
360 Employee Benefits	4,368,589	4,277,704	4,797,753	5,054,254	6,021,658	5,030,633	(991,025)	-16%
Subtotal Personnel	**14,162,564**	**13,552,610**	**14,912,328**	**15,987,960**	**18,192,226**	**15,604,584**	**(2,587,642)**	**-14%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	599,466	473,661	499,026	527,953	786,154	655,906	(130,248)	-17%
420 Staff Travel	268,629	284,616	198,000	231,754	257,571	119,737	(137,834)	-54%
425 Student Travel	144,546	166,851	129,412	108,577	133,503	113,458	(20,045)	-15%
430 Utilities	31,635	31,307	19,674	23,621	28,635	25,692	(2,943)	-10%
435 Energy	186,069	209,068	215,495	224,729	235,008	240,460	5,452	2%
440 Purchased Services	15,979,986	17,801,286	17,615,533	18,640,387	18,801,601	18,308,185	(493,416)	-3%
445 Insurance & Bond Premiums	25,792	24,417	20,330	25,792	25,792	22,705	(3,087)	-12%
450 Supplies & Materials	3,830,130	4,778,232	4,426,991	5,133,888	4,788,443	4,996,952	208,509	4%
490 Other Expenses	150,678	212,960	149,118	46,956	53,881	49,520	(4,361)	-8%
495 Indirect	486,479	549,033	1,057,601	765,873	876,216	697,772	(178,444)	-20%
510 Equipment	26,502	9,827	18,556	42,904	117,292	22,909	(94,383)	-80%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**21,729,911**	**24,541,258**	**24,349,736**	**25,772,434**	**26,104,096**	**25,253,296**	**(850,800)**	**-3%**
FUND TOTAL	**$ 35,892,475**	**$ 38,093,868**	**$ 39,262,063**	**$ 41,760,394**	**$ 44,296,322**	**$ 40,857,880**	**$ (3,438,442)**	**-8%**



Fund: Special Revenue Funds Staffing Summary
Location: District Wide
Date: 6/5/2019

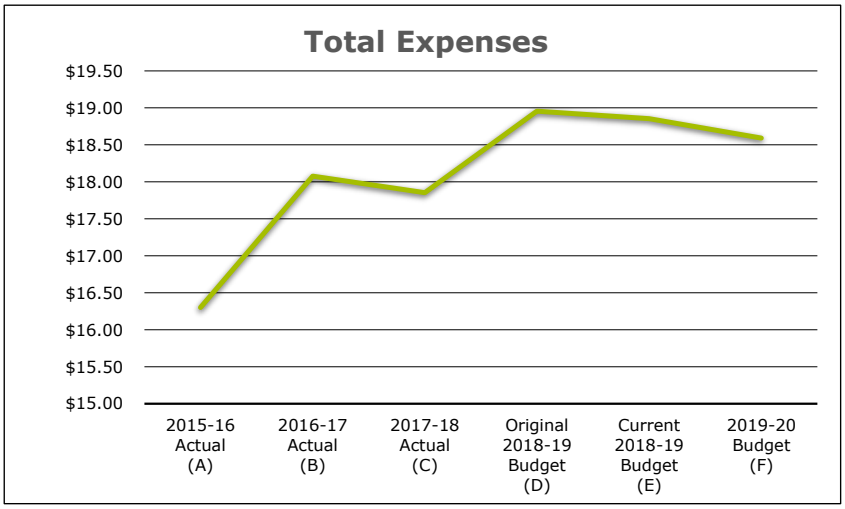
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	1.50	1.50	1.80	1.80	1.80	3.51	1.71	95%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	2.00	1.50	1.50	2.50	1.00	67%
Classroom Teacher	26.94	31.07	38.43	28.04	28.04	28.73	0.69	2%
SPED Teacher	3.00	5.00	-	5.00	6.00	5.50	(0.50)	0%
Specialist - School	1.00	1.00	2.50	8.00	5.00	5.00	-	0%
Counselors	3.00	3.00	3.00	3.00	3.00	5.42	2.42	81%
Nurse	-	-	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	0.25	2.25	1.75	1.25	1.25	1.25	-	0%
Certified Sub Total	**35.69**	**43.82**	**49.98**	**49.09**	**47.09**	**52.41**	**5.32**	**11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	7.50	8.50	8.50	8.50	8.50	8.00	(0.50)	-6%
Instructional Aides	42.40	62.66	65.95	44.19	61.94	45.06	(16.88)	-27%
Support Staff	87.99	96.64	86.37	89.00	93.43	93.34	(0.10)	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Speciailist - Department	1.82	2.75	3.38	3.38	3.38	-	(3.38)	-100%
Classified Sub Total	**139.71**	**170.55**	**164.20**	**145.06**	**167.25**	**146.40**	**(20.85)**	**-12%**
STAFFING FTE TOTALS	**175.40**	**214.37**	**214.18**	**194.15**	**214.34**	**198.81**	**(15.53)**	**-7%**



Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are rrestricted or committed to expenditure for specified purposes other than debt service and capital projects.

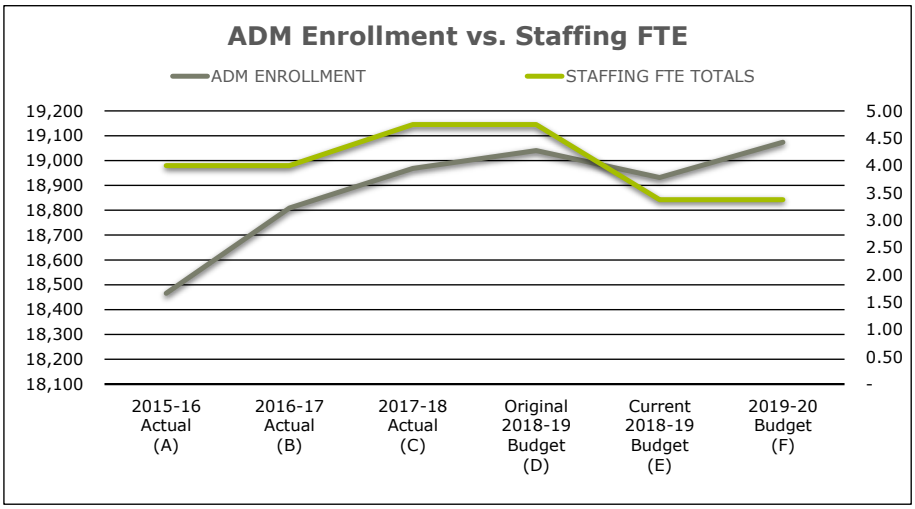
Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 3/20/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	281,511	233,792	247,670	265,572	192,818	212,543	19,725	10%
360 Employee Benefits	137,124	132,325	164,729	174,141	124,787	141,140	16,353	13%
Subtotal Personnel	**418,635**	**366,117**	**412,399**	**439,713**	**317,605**	**353,683**	**36,078**	**11%**
NON-PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,019	108	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,953	10,318	-	2,150	2,000	2,000	-	0%
435 Energy	4,541	4,417	-	-	-	-	-	0%
440 Purchased Services	15,843,914	17,662,446	17,431,640	18,468,394	18,488,394	18,189,427	(298,967)	-2%
445 Insurance & Bond Premiums	1,267	1,267	-	1,267	1,267	1,267	-	0%
450 Supplies & Materials	11,389	26,957	6,332	26,000	26,000	26,000	-	0%
487 Transportation in Lieu	8,688	3,325	1,919	18,000	18,000	18,000	-	0%
490 Other Expenses	10	912	243	-	-	500	500	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non-Personnel	**15,882,780**	**17,709,750**	**17,440,134**	**18,515,811**	**18,535,661**	**18,237,194**	**(298,467)**	**-2%**
FUND TOTAL	**$ 16,301,415**	**$ 18,075,867**	**$ 17,852,533**	**$ 18,955,524**	**$ 18,853,266**	**$ 18,590,877**	**$ (262,389)**	**-1%**



Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 3/20/2019

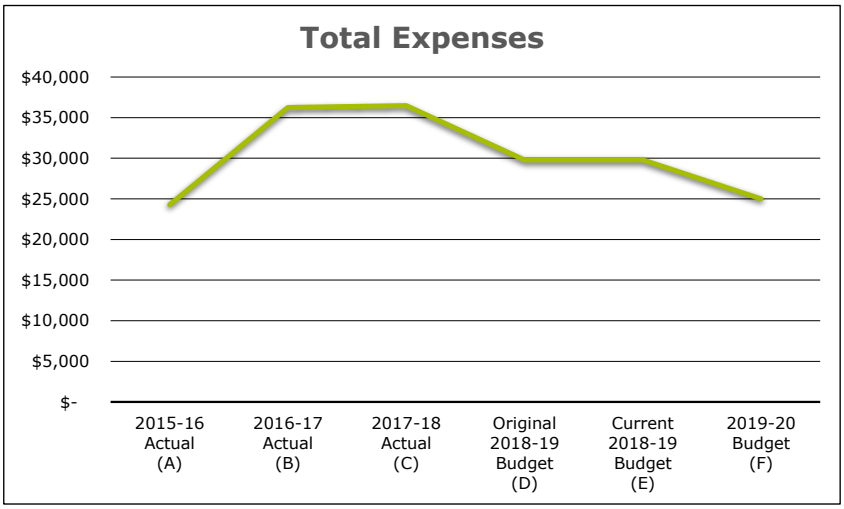
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.81**	**19,074.00**	**142.19**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	3.00	3.00	3.75	3.75	2.38	2.38	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**4.00**	**4.75**	**4.75**	**3.38**	**3.38**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.00**	**4.75**	**4.75**	**3.38**	**3.38**	**-**	**0%**



This fund is used to account for revenues and expenditures for student transportation to and from school and other State-approved student transportation. Revenues include State transportation revenue and any transfers from the District's Operating Fund.

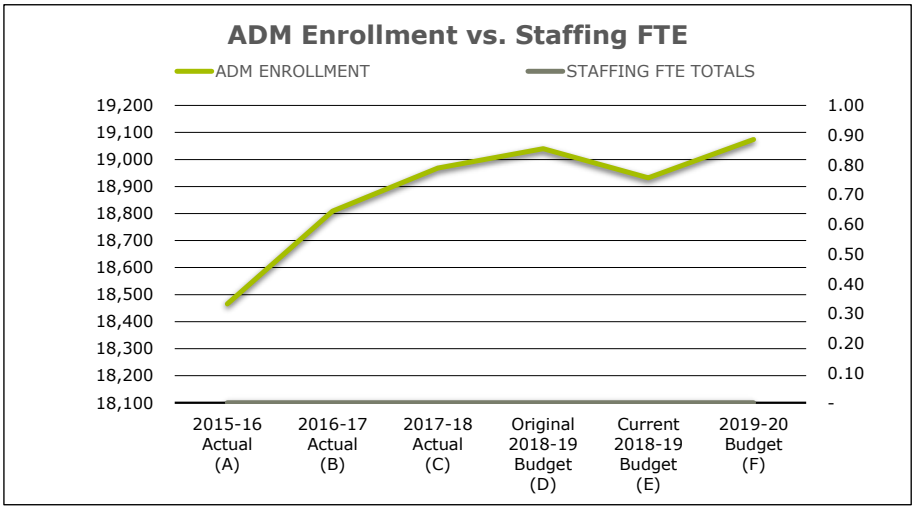
Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 3,000	$ 5,250	$ -	$ -	$ 2,250	$ 2,250	100%
320 Non-Certificated Salaries	1,545	285	83	525	525	-	(525)	-100%
360 Employee Benefits	115	142	164	51	51	300	249	488%
Subtotal Personnel	**1,660**	**3,427**	**5,496**	**576**	**576**	**2,550**	**1,974**	**343%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	7,545	-	-	-	15,000	15,000	100%
420 Staff Travel	759	4,834	8,086	4,200	4,200	1,200	(3,000)	-71%
425 Student Travel	770	879	535	600	600	1,700	1,100	183%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	13,975	14,000	14,000	-	(14,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,137	17,961	5,689	8,753	8,753	3,240	(5,513)	-63%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	949	1,601	2,699	1,656	1,656	1,310	(346)	-21%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**22,615**	**32,819**	**30,984**	**29,209**	**29,209**	**22,450**	**(6,759)**	**-23%**
FUND TOTAL	**$ 24,275**	**$ 36,247**	**$ 36,480**	**$ 29,785**	**$ 29,785**	**$ 25,000**	**$ (4,785)**	**-16%**



Fund: 235 Suicide Awareness
Location: 502 Federal Programs
Date: 6/5/2019

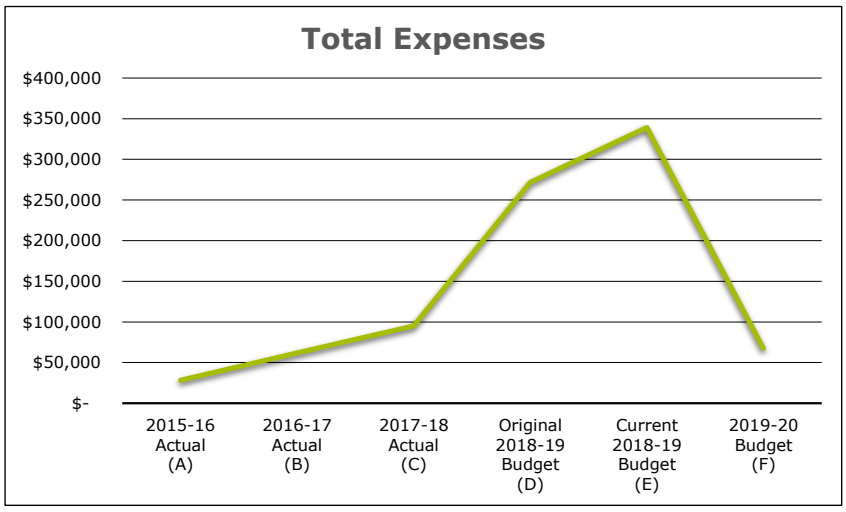
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	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.

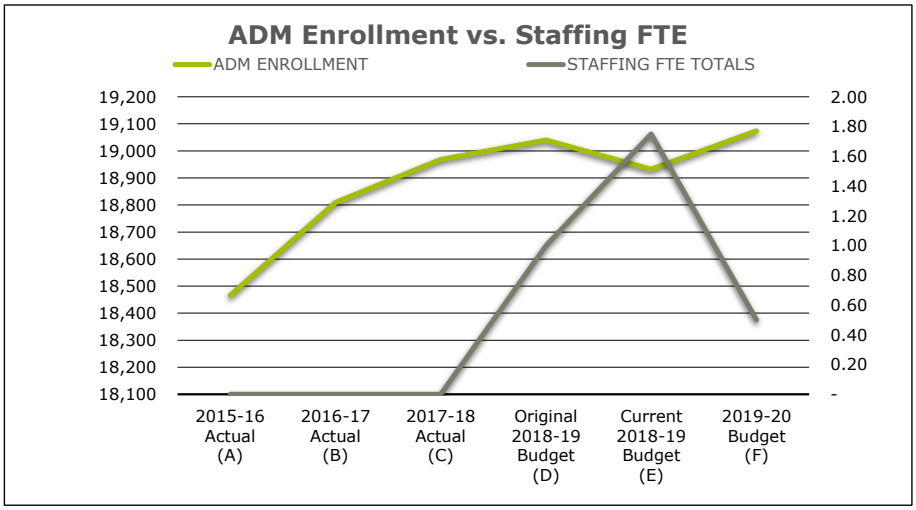
Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 5,929	$ 41,663	$ 53,503	$ 102,600	$ 126,311	$ 40,600	$ (85,711)	-68%
320 Non-Certificated Salaries	-	-	-	51,226	62,437	-	(62,437)	-100%
360 Employee Benefits	891	13,977	18,234	57,030	74,011	23,586	(50,425)	-68%
Subtotal Personnel	**6,820**	**55,640**	**71,738**	**210,856**	**262,759**	**64,186**	**(198,573)**	**-76%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	3,005	9,000	14,000	-	(14,000)	-100%
420 Staff Travel	20,151	1,904	13,335	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,226	1,593	-	36,907	42,418	-	(42,418)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	2,732	7,037	15,030	20,030	3,228	(16,802)	-84%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**21,377**	**6,229**	**23,377**	**60,937**	**76,448**	**3,228**	**(73,220)**	**-96%**
FUND TOTAL	**$ 28,196**	**$ 61,869**	**$ 95,115**	**$ 271,793**	**$ 339,207**	**$ 67,414**	**$ (271,793)**	**-80%**



Fund: 236 Youth In Detention
Location: 503 Student Support Services
Date: 6/5/2019

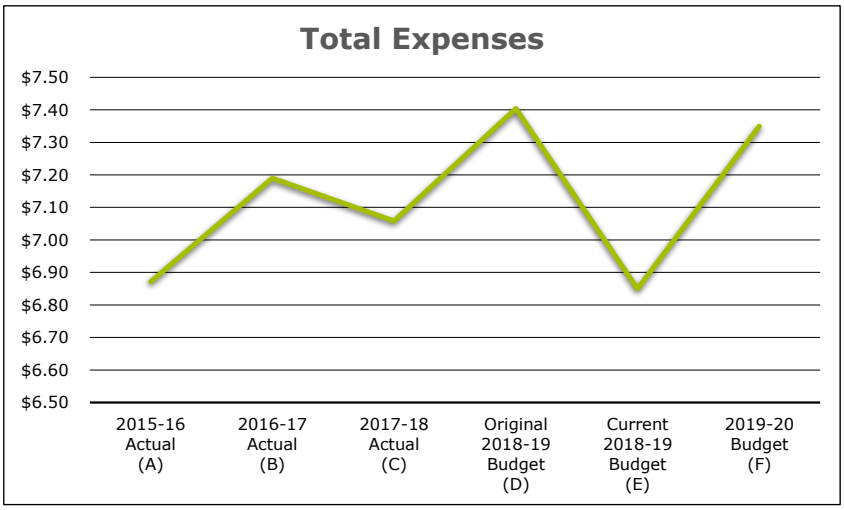
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-		-	0%
SPED Teacher	-	-	-	1.00	1.00	0.50	(0.50)	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**1.00**	**1.00**	**0.50**	**(0.50)**	**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**	**-**	**(0.75)**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**1.00**	**1.75**	**0.50**	**(1.25)**	**0%**



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

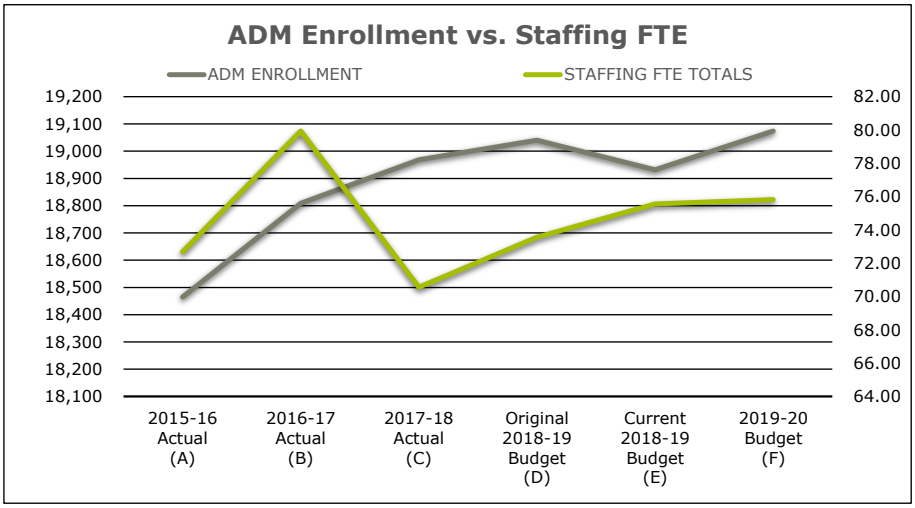
Fund: 255 Food Service
Location: 513 Food Service
Date: 3/20/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 115	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,631,274	2,713,536	2,546,942	2,738,942	2,687,589	2,543,502	(144,087)	-5%
360 Employee Benefits	1,164,511	1,230,062	1,175,916	1,242,393	1,198,574	1,209,173	10,599	1%
Subtotal Personnel	**3,795,785**	**3,943,713**	**3,722,858**	**3,981,335**	**3,886,163**	**3,752,675**	**(133,488)**	**-3%**
NON-PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,762	3,514	6,060	3,450	3,887	6,217	2,330	60%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	15,793	17,266	17,338	19,021	23,442	20,449	(2,993)	-13%
435 Energy	181,528	204,651	215,495	224,729	235,008	240,460	5,452	2%
440 Purchased Services	78,389	70,943	55,571	58,500	107,745	54,237	(53,508)	-50%
445 Insurance & Bond Premiums	24,525	23,150	20,330	24,525	24,525	21,438	(3,087)	-13%
450 Supplies & Materials	2,772,513	2,926,800	2,980,725	3,092,483	2,568,690	3,214,566	645,876	25%
487 Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	40	99	39,738	100	100	39,678	39,578	39578%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-		-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non-Personnel	**3,075,550**	**3,246,423**	**3,335,257**	**3,422,808**	**2,963,397**	**3,597,045**	**633,648**	**21%**
FUND TOTAL	**$ 6,871,335**	**$ 7,190,136**	**$ 7,058,115**	**$ 7,404,143**	**$ 6,849,560**	**$ 7,349,720**	**$ 500,160**	**7%**



Fund: 255 Food Service
Location: 513 Food Service
Date: 3/20/2019

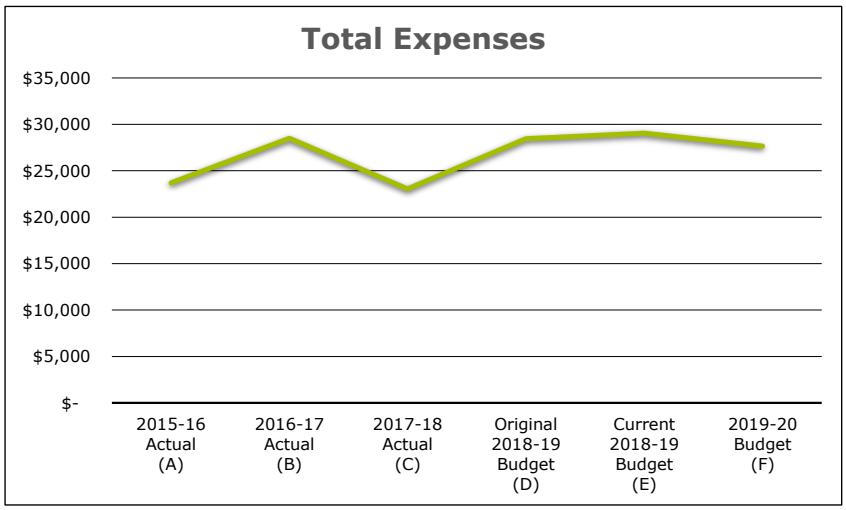
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.81**	**19,074.00**	**142.19**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	68.68	75.94	66.56	69.56	71.56	71.81	0.25	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**72.68**	**79.94**	**70.56**	**73.56**	**75.56**	**75.81**	**0.25**	**0%**
STAFFING FTE TOTALS	**72.68**	**79.94**	**70.56**	**73.56**	**75.56**	**75.81**	**0.25**	**0%**



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

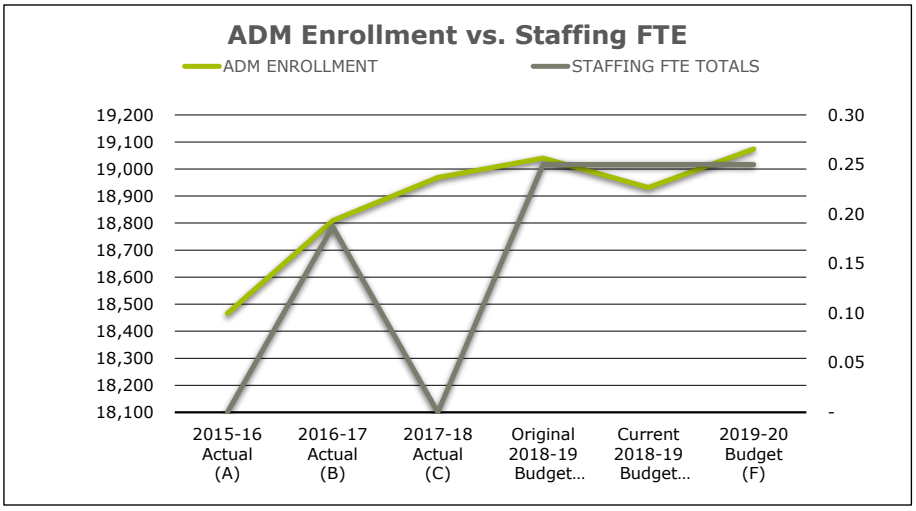
Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 3,485	$ 8,801	$ 1,791	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	6,413	11,643	11,478	15,762	16,282	14,645	(1,637)	-10%
360 Employee Benefits	2,424	6,804	8,070	10,433	10,260	10,039	(221)	-2%
Subtotal Personnel	**12,321**	**27,247**	**21,340**	**26,195**	**26,542**	**24,684**	**(1,858)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	8,478	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,976	-	-	822	988	1,913	925	94%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	927	1,259	1,705	1,448	1,522	1,053	(469)	-31%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,381**	**1,259**	**1,705**	**2,270**	**2,510**	**2,966**	**456**	**18%**
FUND TOTAL	**$ 23,702**	**$ 28,506**	**$ 23,045**	**$ 28,465**	**$ 29,052**	**$ 27,650**	**$ (1,402)**	**-5%**



Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/5/2019

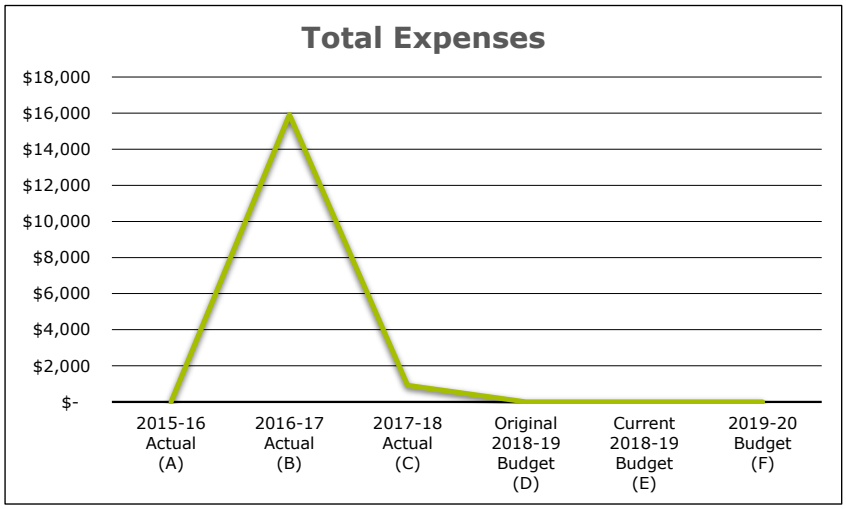
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.05	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.05**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	0.25	0.25	0.25	0.25	0%
Support Staff	-	0.19	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**0.19**	**-**	**0.25**	**0.25**	**0.25**	**0.25**	**0%**
STAFFING FTE TOTALS	**-**	**0.19**	**-**	**0.25**	**0.25**	**0.25**	**-**	**0%**



Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

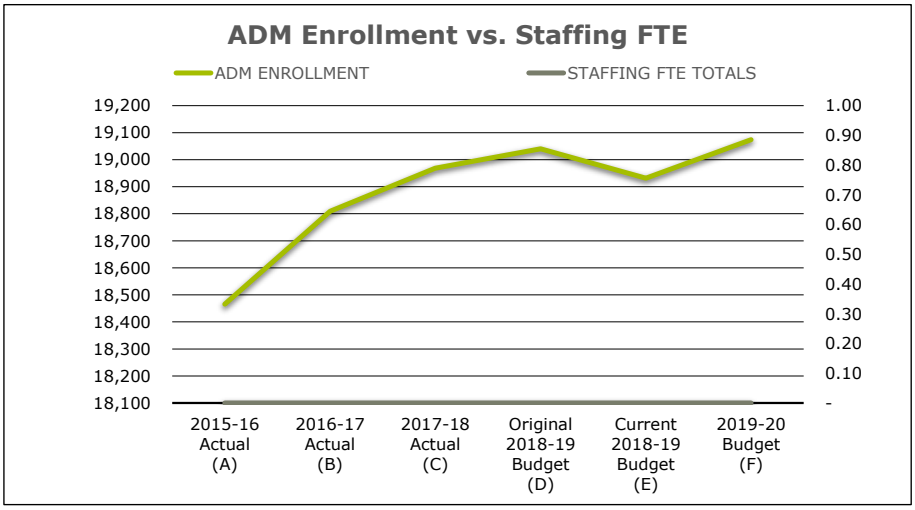
Fund: 259 Youth Survey
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	15,921	916	-	-	-	-	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**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 15,921**	**$ 916**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 259 Youth Survey
Location: 503 Student Support Services
Date: 6/5/2019

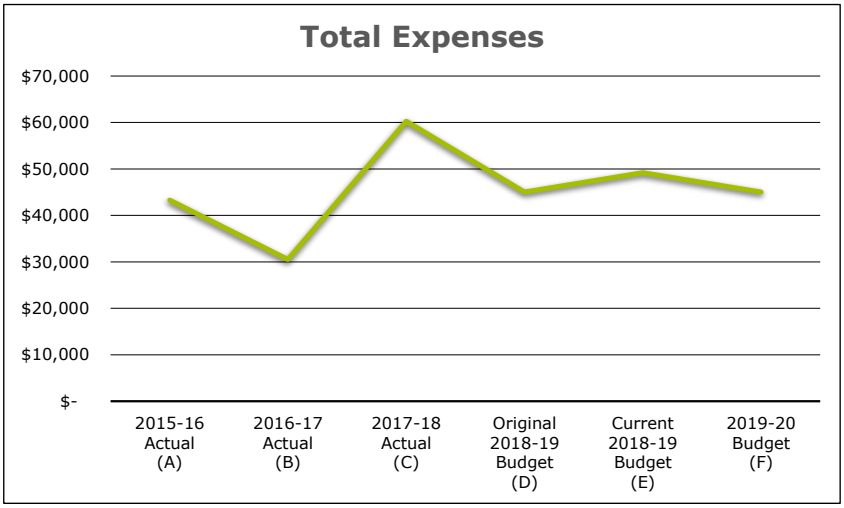
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	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.

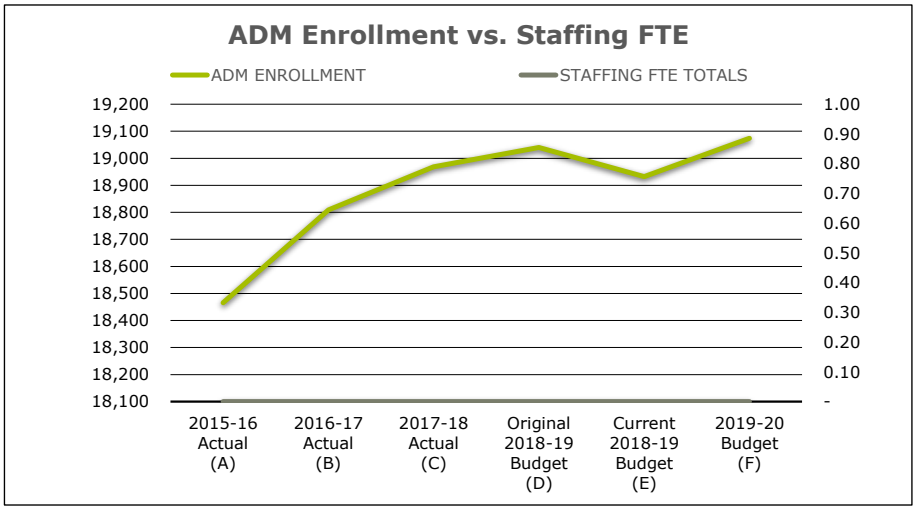
Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	2,311	2,695	4,302	3,635	1,550	8,500	6,950	448%
425 Student Travel	480	1,269	1,308	1,500	1,500	1,500	-	0%
430 Utilities	-	9	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,588	1,506	731	2,000	2,000	2,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,115	22,665	47,874	33,907	38,126	29,186	(8,940)	-23%
490 Other Expenses	2,110	1,023	1,597	1,600	3,435	2,100	(1,335)	-39%
495 Indirect	1,693	1,347	4,459	2,358	2,577	1,714	(863)	-33%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**43,297**	**30,514**	**60,271**	**45,000**	**49,188**	**45,000**	**(4,188)**	**-9%**
FUND TOTAL	**$ 43,297**	**$ 30,514**	**$ 60,271**	**$ 45,000**	**$ 49,188**	**$ 45,000**	**$ (4,188)**	**-9%**



Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/5/2019

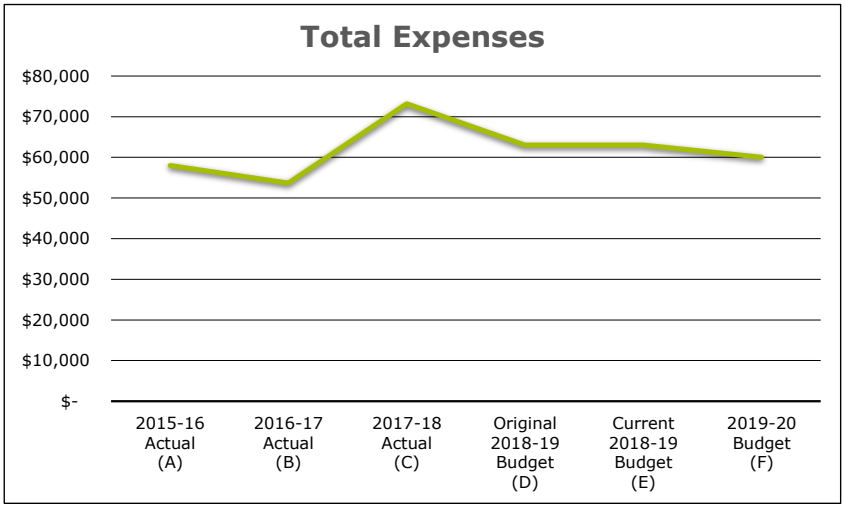
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

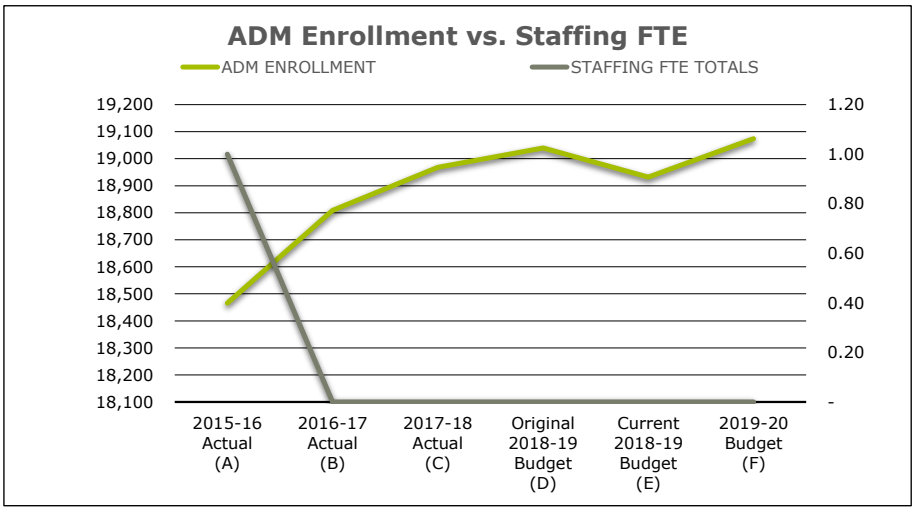
Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 200	$ 4,703	$ 1,000	$ 1,800	$ 1,800	$ 1,800	$ -	0%
320 Non-Certificated Salaries	-	-	4,423	4,530	5,756	5,756	-	0%
360 Employee Benefits	5	1,483	5,946	5,411	5,947	5,935	(12)	0%
Subtotal Personnel	**205**	**6,185**	**11,369**	**11,741**	**13,503**	**13,491**	**(12)**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	13,129	750	6,470	5,500	13,000	10,000	(3,000)	-23%
420 Staff Travel	203	1,922	584	1,000	3,000	3,000	-	0%
425 Student Travel	3,245	3,446	3,619	1,300	2,300	2,300	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	228	9,590	20,453	11,168	2,550	2,550	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,622	29,390	25,107	27,991	24,347	25,324	977	4%
490 Other Expenses	80	-	160	1,000	1,000	1,000	-	0%
495 Indirect	2,267	2,369	5,414	3,300	3,300	2,335	(965)	-29%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**57,774**	**47,468**	**61,807**	**51,259**	**49,497**	**46,509**	**(2,988)**	**-6%**
FUND TOTAL	**$ 57,978**	**$ 53,653**	**$ 73,176**	**$ 63,000**	**$ 63,000**	**$ 60,000**	**$ (3,000)**	**-5%**



Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/5/2019

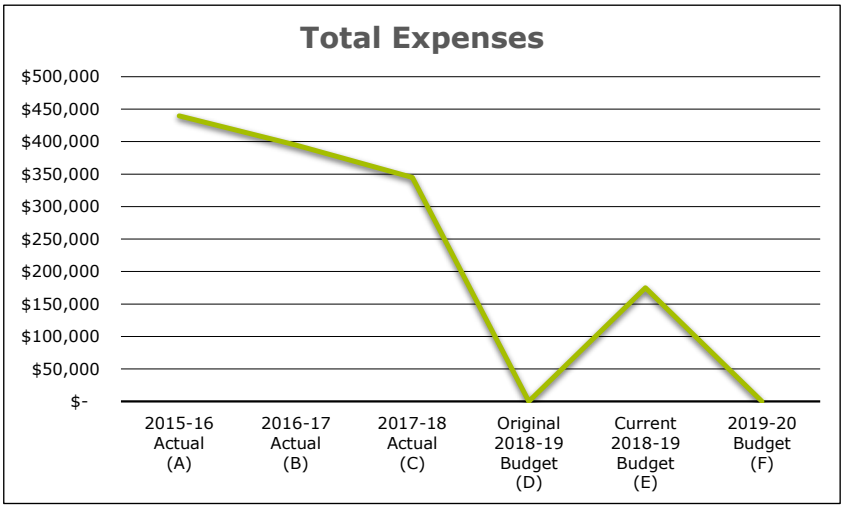
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	1.00	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds granted by the State of Alaska to support healthy student initiatives at five different schools within the District.

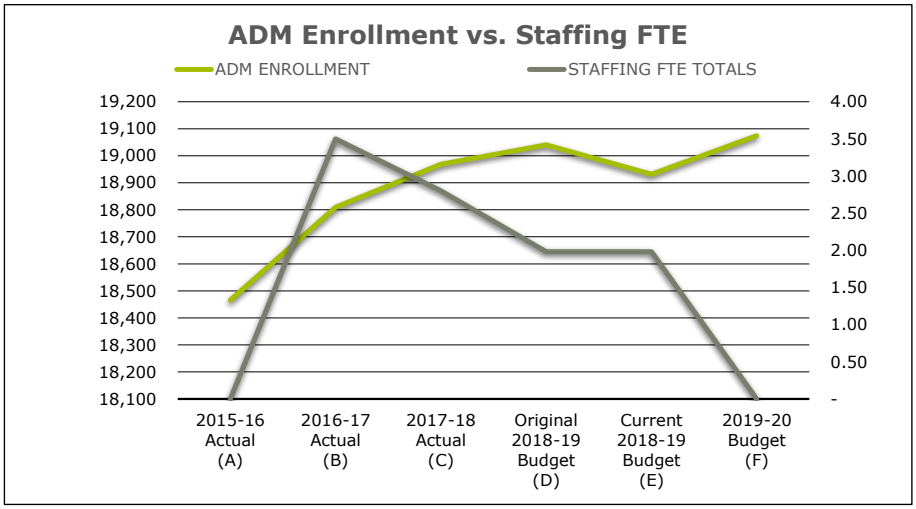
Fund: 263 Alaska Pre-Kindergarten Program
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 290,804	$ 248,114	$ 158,848	$ -	$ 49,806	$ -	$ (49,806)	-100%
320 Non-Certificated Salaries	1,436	381	61,048	-	41,000	-	(41,000)	-100%
360 Employee Benefits	115,282	121,299	94,790	-	41,547	-	(41,547)	-100%
Subtotal Personnel	**407,522**	**369,794**	**314,686**	**-**	**132,353**	**-**	**(132,353)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	4,818	4,526	-	-	-	-	-	0%
420 Staff Travel	67	54	-	-	-	-	-	0%
425 Student Travel	3,017	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,044	3,000	4,712	-	33,477	-	(33,477)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	17,194	17,435	25,520	-	9,170	-	(9,170)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**32,139**	**25,015**	**30,232**	**-**	**42,647**	**-**	**(42,647)**	**-100%**
FUND TOTAL	**$ 439,662**	**$ 394,809**	**$ 344,918**	**$ -**	**$ 175,000**	**$ -**	**$ (175,000)**	**-100%**



Fund: 263 Alaska Pre-Kindergarten Program
Location: 503 Student Support Services
Date: 6/5/2019

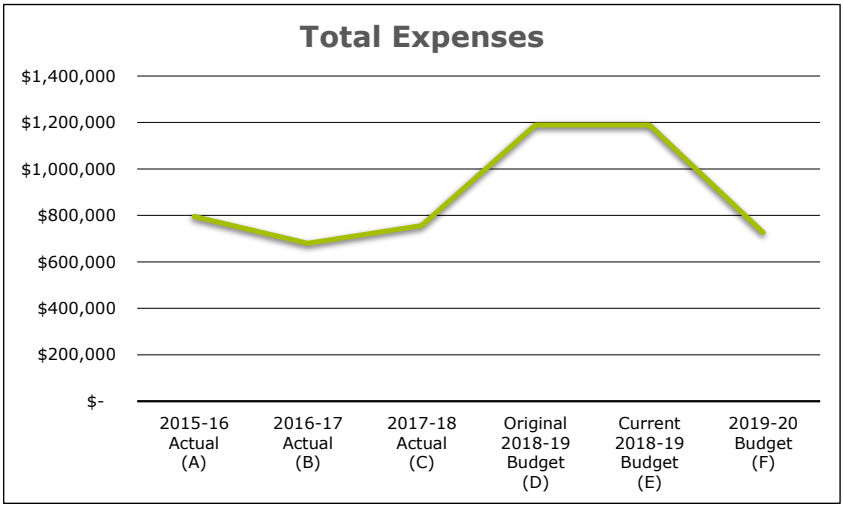
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	3.50	2.80	0.73	0.73	-	(0.73)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**3.50**	**2.80**	**0.73**	**0.73**	**-**	**(0.73)**	**-100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	1.25	1.25	-	1.25	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**1.25**	**1.25**	**-**	**(1.25)**	**0%**
STAFFING FTE TOTALS	**-**	**3.50**	**2.80**	**1.98**	**1.98**	**-**	**(1.98)**	**-100%**



Funds granted by the State of Alaska to support Widening-the-Net Pre-K program at three area schools (Goose Bay, Big Lake and Willow).

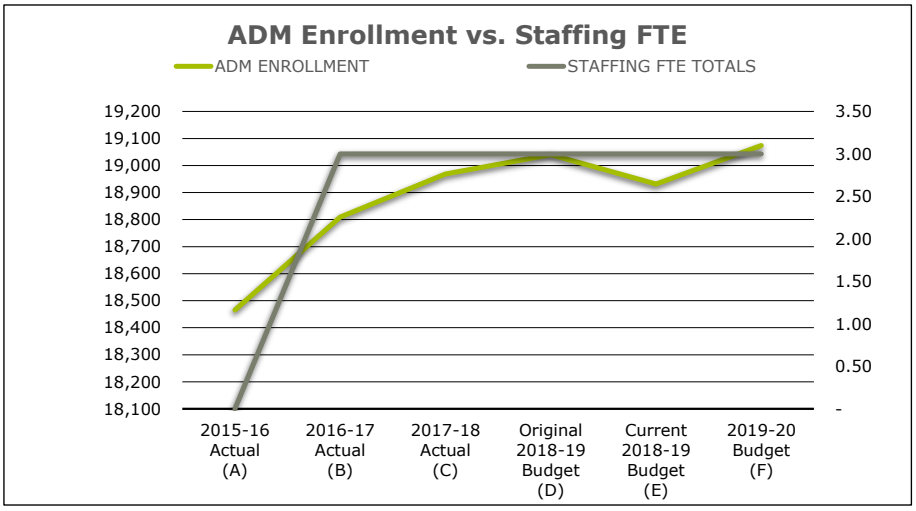
Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 318,487	$ 277,981	$ 292,788	$ 339,626	$ 339,626	$ 329,590	$ (10,036)	-3%
320 Non-Certificated Salaries	13,183	27,573	52,539	286,100	286,100	$ 55,950	(230,150)	-80%
360 Employee Benefits	97,508	106,151	110,456	148,653	148,653	$ 111,341	(37,312)	-25%
Subtotal Personnel	**429,177**	**411,705**	**455,783**	**774,379**	**774,379**	**496,881**	**(277,498)**	**-36%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	210,374	126,579	119,100	159,000	159,000	114,872	(44,128)	-28%
420 Staff Travel	37,626	70,775	78,489	124,700	124,700	17,000	(107,700)	-86%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	17,986	2,847	3,179	4,600	4,600	3,150	(1,450)	-32%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,764	10,916	17,636	60,394	60,394	64,503	4,109	7%
490 Other Expenses	36,663	26,958	26,176	4,100	4,100	2,000	(2,100)	-51%
495 Indirect	31,119	30,020	55,959	62,333	62,333	27,676	(34,657)	-56%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**366,531**	**268,096**	**300,539**	**415,127**	**415,127**	**229,201**	**(185,926)**	**-45%**
FUND TOTAL	**$ 795,709**	**$ 679,801**	**$ 756,322**	**$ 1,189,506**	**$ 1,189,506**	**$ 726,082**	**$ (463,424)**	**-39%**



Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/5/2019

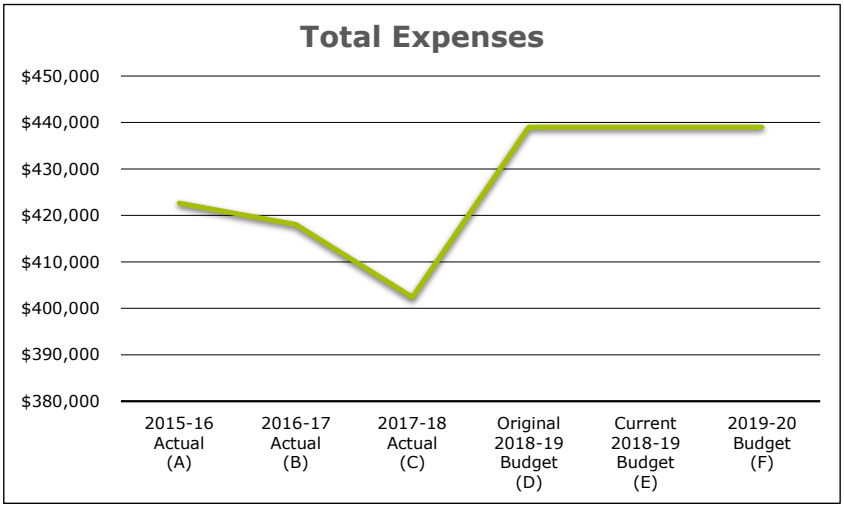
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	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**	**-**	**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**	**-**	**0%**



Funds provide professionals development to focus on preparing, training, and recruiting high quality teachers.

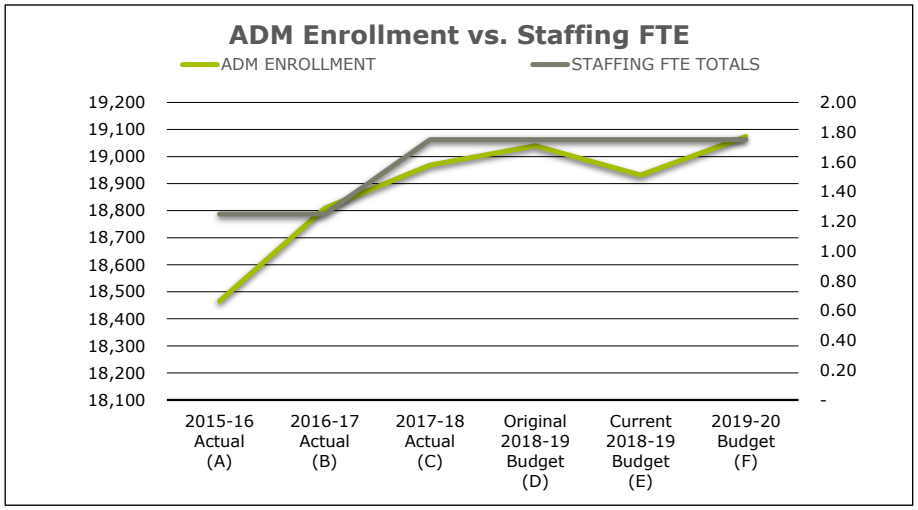
Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 84,266	$ 101,071	$ 131,872	$ 136,381	$ 136,381	$ 136,381	$ -	0%
320 Non-Certificated Salaries	-	-	6,467	10,500	10,500	$ 10,500	-	0%
360 Employee Benefits	35,770	41,731	57,694	66,820	66,820	$ 66,820	-	0%
Subtotal Personnel	**120,036**	**142,802**	**196,032**	**213,701**	**213,701**	**213,701**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	5,340	3,895	-	-	-	-	-	0%
420 Staff Travel	11,058	22,532	12,298	28,225	28,225	28,225	-	0%
425 Student Travel	840	741	-	2,500	2,500	2,500	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,302	2,527	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	213,234	164,686	146,802	142,757	142,757	142,757	-	0%
490 Other Expenses	24,817	55,712	28,090	12,925	12,925	12,925	-	0%
495 Indirect	15,491	18,152	19,161	15,970	15,970	15,970	-	0%
510 Equipment	26,502	6,995	-	22,909	22,909	22,909	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**302,585**	**275,239**	**206,350**	**225,286**	**225,286**	**225,286**	**-**	**0%**
FUND TOTAL	**$ 422,620**	**$ 418,041**	**$ 402,383**	**$ 438,987**	**$ 438,987**	**$ 438,987**	**$ -**	**0%**



Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/5/2019

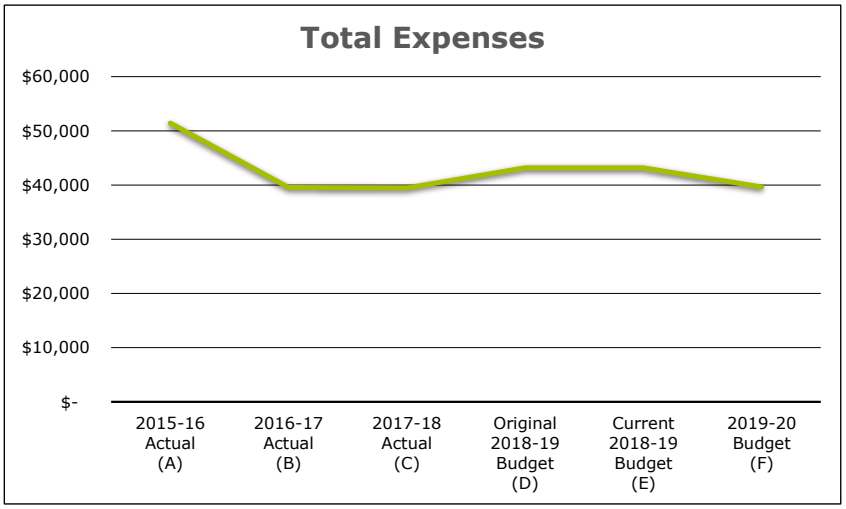
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.25	1.25	1.75	1.75	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.25**	**1.25**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**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	**1.25**	**1.25**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**0%**



This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

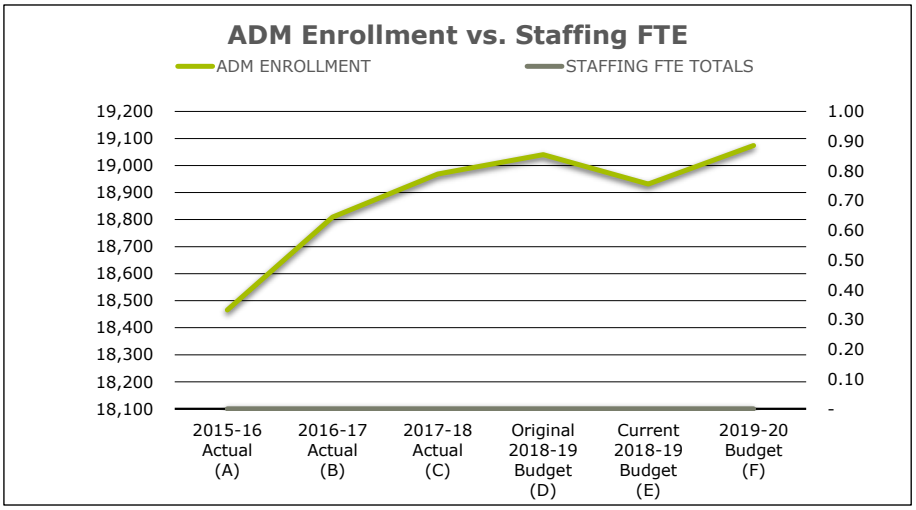
Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 4,000	$ -	$ -	$ -	$ 17,410	$ 17,410	100%
320 Non-Certificated Salaries	135	-	2,312	8,550	8,550	$ -	(8,550)	-100%
360 Employee Benefits	7	147	211	780	780	$ 2,666	1,886	242%
Subtotal Personnel	**142**	**4,147**	**2,523**	**9,330**	**9,330**	**20,076**	**10,746**	**115%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	24,800	6,599	19,547	8,600	8,600	-	(8,600)	-100%
420 Staff Travel	2,709	7,426	-	3,430	3,430	-	(3,430)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	660	660	660	-	(660)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,352	9,590	6,220	20,318	20,318	18,058	(2,260)	-11%
490 Other Expenses	10,425	11,025	9,735	-	-	-	-	0%
495 Indirect	1,009	776	774	847	847	1,510	663	78%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**51,294**	**35,416**	**36,935**	**33,855**	**33,855**	**19,568**	**(14,287)**	**-42%**
FUND TOTAL	**$ 51,435**	**$ 39,563**	**$ 39,458**	**$ 43,185**	**$ 43,185**	**$ 39,644**	**$ (3,541)**	**-8%**



Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/5/2019

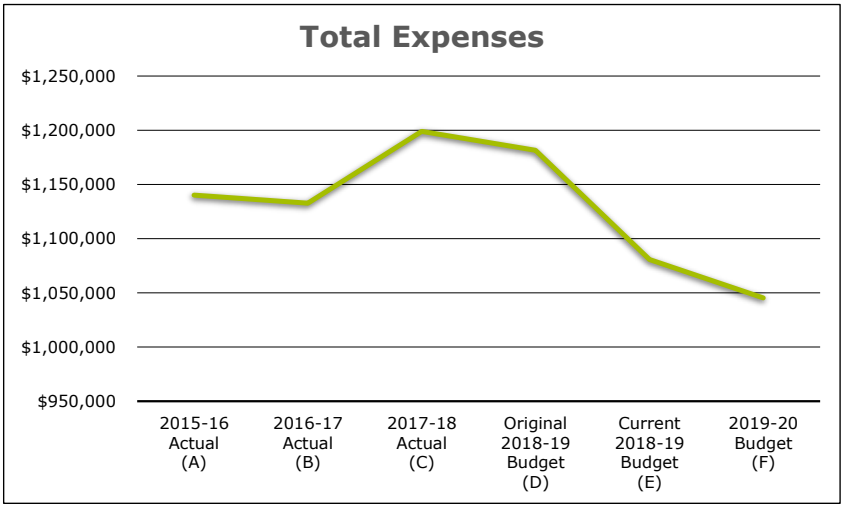
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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 provide for programs to increase English language proficiency and student academic achievement of English Learners.

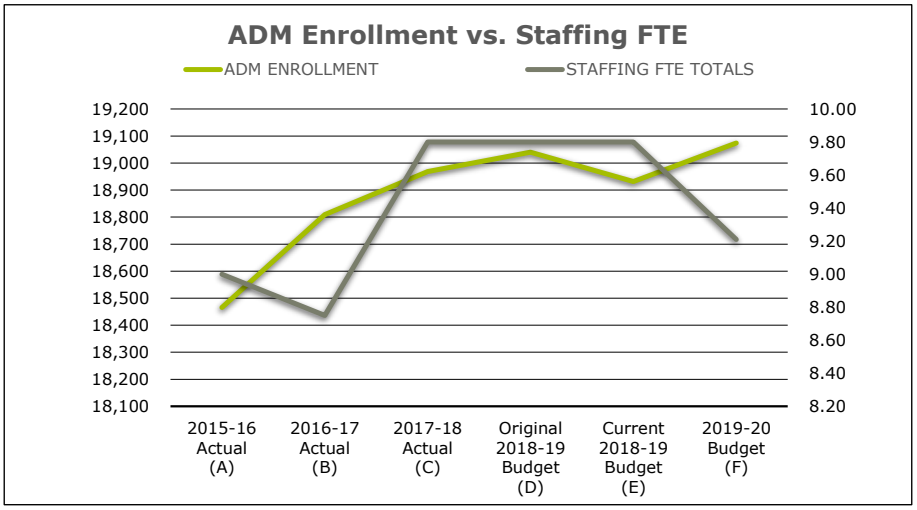
Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 508,960	$ 481,714	$ 517,456	$ 484,617	$ 432,071	$ 491,409	$ 59,338	14%
320 Non-Certificated Salaries	231,787	239,020	243,427	250,337	250,337	$ 257,152	6,815	3%
360 Employee Benefits	298,753	321,414	331,321	332,806	301,703	$ 230,956	(70,747)	-23%
Subtotal Personnel	**1,039,501**	**1,042,148**	**1,092,203**	**1,067,760**	**984,111**	**979,517**	**(4,594)**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	32,583	23,316	12,186	9,670	9,670	3,000	(6,670)	-69%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	200	200	-	(200)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	747	917	1,504	1,500	1,500	1,000	(500)	-33%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,393	12,470	3,853	36,810	25,000	20,000	(5,000)	-20%
490 Other Expenses	400	3,816	489	3,700	3,700	2,000	(1,700)	-46%
495 Indirect	44,592	50,019	88,708	61,916	56,637	39,818	(16,819)	-30%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**100,715**	**90,538**	**106,739**	**113,796**	**96,707**	**65,818**	**(30,889)**	**-32%**
FUND TOTAL	**$ 1,140,216**	**$ 1,132,686**	**$ 1,198,942**	**$ 1,181,556**	**$ 1,080,818**	**$ 1,045,335**	**$ (35,483)**	**-3%**



Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/5/2019

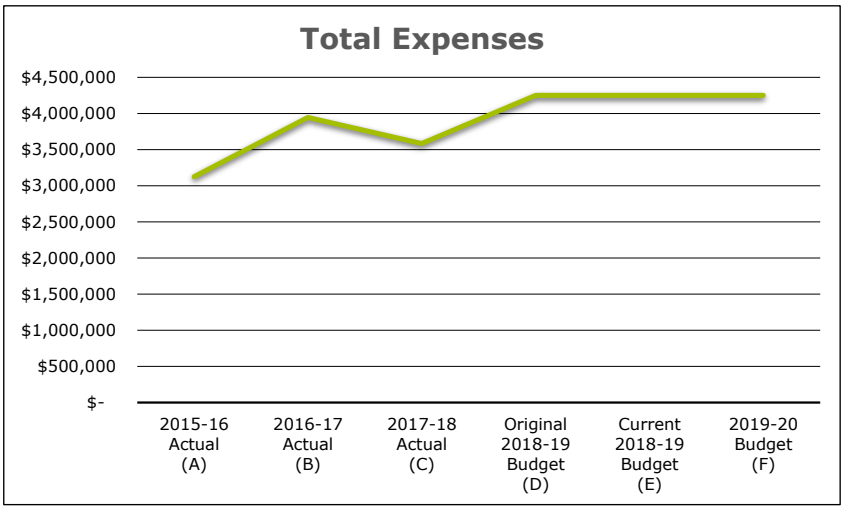
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	1.50	1.50	1.80	1.80	1.80	2.51	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	2.25	3.00	3.00	3.00	2.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.25**	**3.75**	**4.80**	**4.80**	**4.80**	**4.76**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	5.25	4.50	4.50	4.50	4.50	4.45	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.75**	**5.00**	**5.00**	**5.00**	**5.00**	**4.45**	**-**	**0%**
STAFFING FTE TOTALS	**9.00**	**8.75**	**9.80**	**9.80**	**9.80**	**9.21**	**-**	**0%**



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

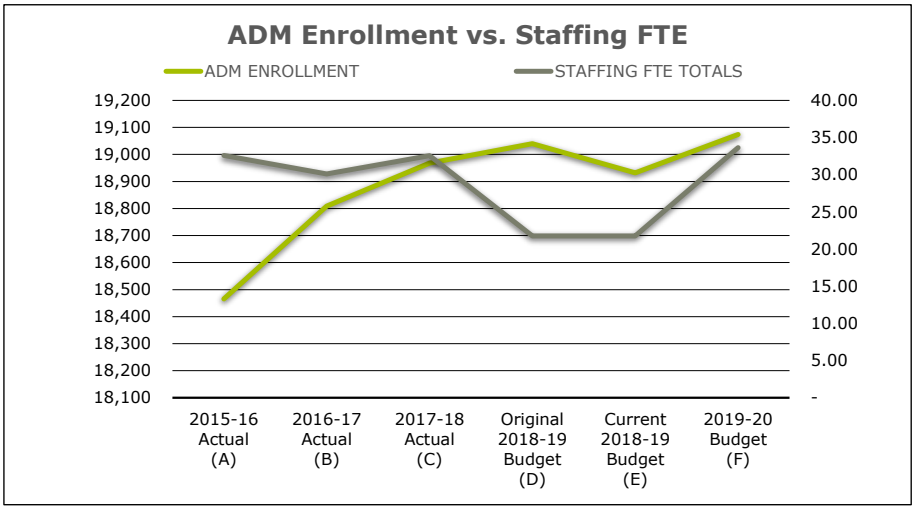
Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,166,752	$ 1,164,869	$ 1,206,641	$ 1,227,166	$ 1,228,468	$ 1,228,468	$ -	0%
320 Non-Certificated Salaries	501,144	554,650	577,105	857,637	833,605	$ 833,605	-	0%
360 Employee Benefits	586,167	689,369	692,295	772,089	728,144	$ 728,144	-	0%
Subtotal Personnel	**2,254,064**	**2,408,887**	**2,476,042**	**2,856,892**	**2,790,217**	**2,790,217**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	94,217	60,461	49,313	121,534	109,938	109,938	-	0%
420 Staff Travel	90,030	52,054	25,593	22,355	23,965	23,965	-	0%
425 Student Travel	76,691	60,982	33,636	47,377	57,378	57,378	-	0%
430 Utilities	4,889	2,700	1,253	500	1,243	1,243	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,629	9,415	14,101	24,148	11,071	11,071	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	414,270	1,097,620	657,754	931,815	1,006,980	1,078,082	71,102	7%
490 Other Expenses	60,502	79,415	60,044	4,141	7,970	7,970	-	0%
495 Indirect	122,193	174,245	265,087	221,684	221,684	170,577	(51,107)	-23%
510 Equipment	-	-	-	19,995	19,995	-	(19,995)	-100%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**870,422**	**1,536,893**	**1,106,782**	**1,393,549**	**1,460,224**	**1,460,224**	**-**	**0%**
FUND TOTAL	**$ 3,124,485**	**$ 3,945,780**	**$ 3,582,824**	**$ 4,250,441**	**$ 4,250,441**	**$ 4,250,441**	**$ -**	**0%**



Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/5/2019

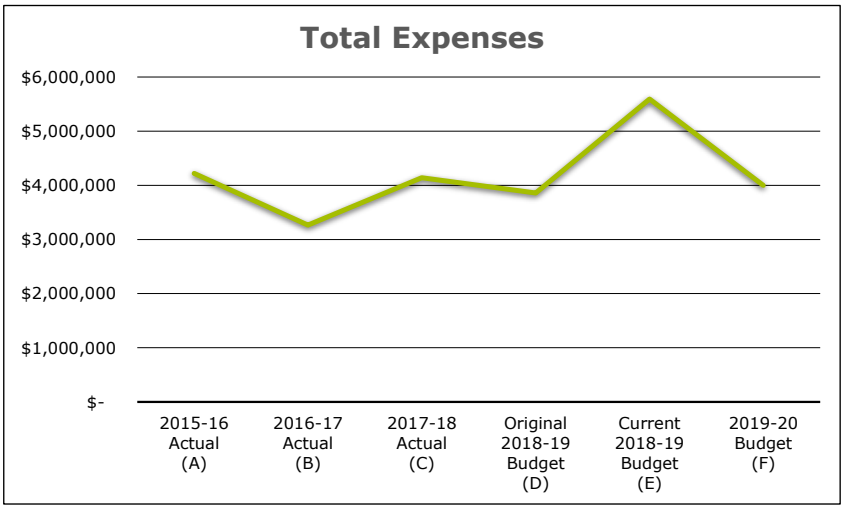
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	1.00	1.00	#DIV/0!
Classroom Teacher	18.95	14.83	16.87	9.08	9.08	8.66	(0.42)	-5%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	2.22	2.22	100%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**18.95**	**14.83**	**16.87**	**9.08**	**9.08**	**11.88**	**2.80**	**31%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	11.90	15.28	15.70	12.69	12.69	21.76	(3.01)	-19%
Support Staff	1.75	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.65**	**15.28**	**15.70**	**12.69**	**12.69**	**21.76**	**(3.01)**	**-24%**
STAFFING FTE TOTALS	**32.60**	**30.11**	**32.57**	**21.77**	**21.77**	**33.64**	**11.87**	**55%**



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.

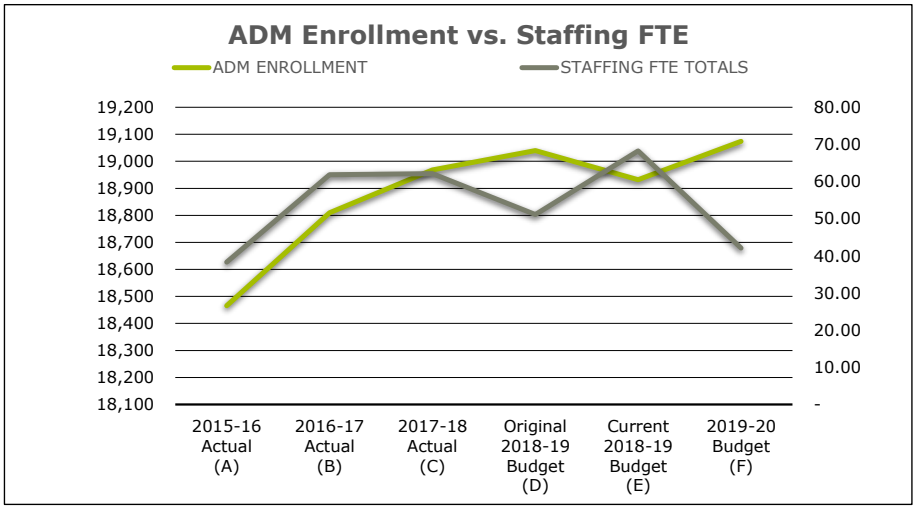
Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 201,372	$ 304,959	$ 336,658	$ 419,750	$ 561,083	$ 685,962	$ 124,879	22%
320 Non-Certificated Salaries	2,232,405	1,505,010	1,841,586	1,653,637	2,344,058	$ 1,461,422	(882,636)	-38%
360 Employee Benefits	1,528,647	1,189,717	1,449,326	1,407,221	2,291,968	$ 1,443,060	(848,908)	-37%
Subtotal Personnel	**3,962,424**	**2,999,686**	**3,627,569**	**3,480,608**	**5,197,109**	**3,590,444**	**(1,606,665)**	**-31%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	56,359	35,002	36,500	-	3,000	23,000	20,000	667%
420 Staff Travel	27,993	48,952	8,285	16,320	28,800	5,000	(23,800)	-83%
425 Student Travel	-	-	-	-	1,000	-	(1,000)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	12,200	14,400	15,000	16,600	18,000	1,400	8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,712	-	140,758	134,226	53,599	141,745	88,146	164%
490 Other Expenses	-	25,286	4,114	-	1	-	(1)	-100%
495 Indirect	165,018	144,196	306,147	213,435	293,096	221,164	(71,932)	-25%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**257,081**	**265,635**	**510,204**	**378,981**	**396,096**	**408,909**	**12,813**	**3%**
FUND TOTAL	**$ 4,219,505**	**$ 3,265,320**	**$ 4,137,773**	**$ 3,859,589**	**$ 5,593,205**	**$ 3,999,353**	**$ (1,593,852)**	**-28%**



Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

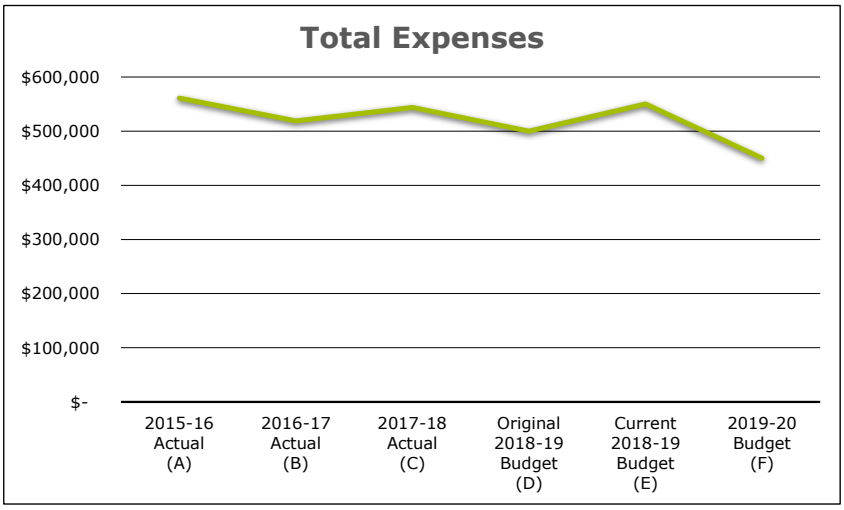
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	1.00	1.00	#DIV/0!
Supervisor	-	-	-	-	-		-	0%
Administrator	-	-	1.50	1.00	1.00	1.00	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	3.00	5.00	-	4.00	4.00	4.00	-	0%
Specialist - School	-	-	1.00	1.00	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	2.00	1.50	1.00	1.00	1.00	-	0%
Certified Sub Total	**3.00**	**7.00**	**4.50**	**7.50**	**6.50**	**7.50**	**1.00**	**15%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Instructional Aides	25.00	41.13	44.00	30.00	47.00	22.00	(14.00)	-32%
Support Staff	6.50	7.95	7.25	7.25	8.37	9.60	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.82	2.75	3.38	3.38	3.38	-	-	0%
Classified Sub Total	**35.32**	**54.83**	**57.63**	**43.63**	**61.75**	**34.60**	**(14.00)**	**-23%**
STAFFING FTE TOTALS	**38.32**	**61.83**	**62.13**	**51.13**	**68.25**	**42.10**	**(26.15)**	**-38%**



Funds to support special education students with IEP's.

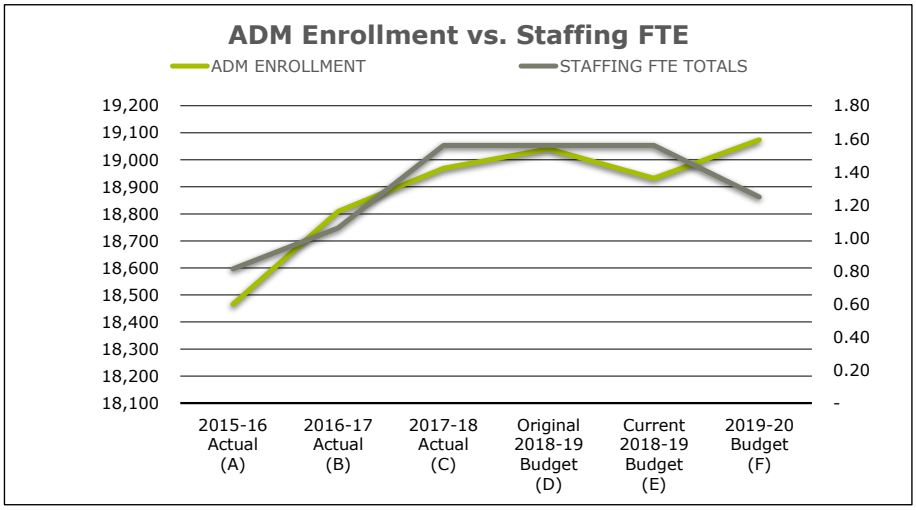
Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 234,566	$ 190,826	$ 191,400	$ 183,379	$ 164,514	$ 142,696	$ (21,818)	-13%
320 Non-Certificated Salaries	31,420	39,373	38,134	43,503	49,090	$ 29,109	(19,981)	-41%
360 Employee Benefits	58,823	65,308	53,301	66,524	59,069	$ 57,329	(1,740)	-3%
Subtotal Personnel	**324,809**	**295,507**	**282,836**	**293,406**	**272,673**	**229,134**	**(43,539)**	**-16%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	85,565	83,696	85,646	89,820	99,820	100,000	180	0%
420 Staff Travel	20,201	9,978	19,141	13,019	11,894	10,000	(1,894)	-16%
425 Student Travel	52,435	57,865	54,896	51,800	63,800	40,000	(23,800)	-37%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,601	10,612	9,008	10,500	10,500	3,000	(7,500)	-71%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,969	36,724	50,370	15,129	62,092	48,921	(13,171)	-21%
490 Other Expenses	1,500	1,673	1,780	125	400	1,125	725	181%
495 Indirect	21,941	22,918	40,244	26,201	28,821	17,820	(11,001)	-38%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**236,212**	**223,466**	**261,084**	**206,594**	**277,327**	**220,866**	**(56,461)**	**-20%**
FUND TOTAL	**$ 561,021**	**$ 518,972**	**$ 543,920**	**$ 500,000**	**$ 550,000**	**$ 450,000**	**$ (100,000)**	**-18%**



Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/5/2019

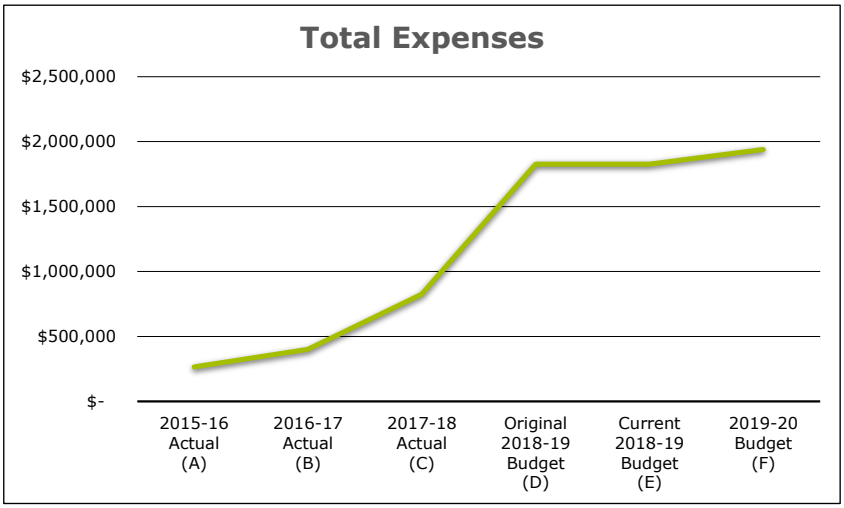
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	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%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.81	1.06	1.06	1.06	1.06	0.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.81**	**1.06**	**1.06**	**1.06**	**1.06**	**0.75**	**(0.31)**	**0%**
STAFFING FTE TOTALS	**0.81**	**1.06**	**1.56**	**1.56**	**1.56**	**1.25**	**(0.31)**	**0%**



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.

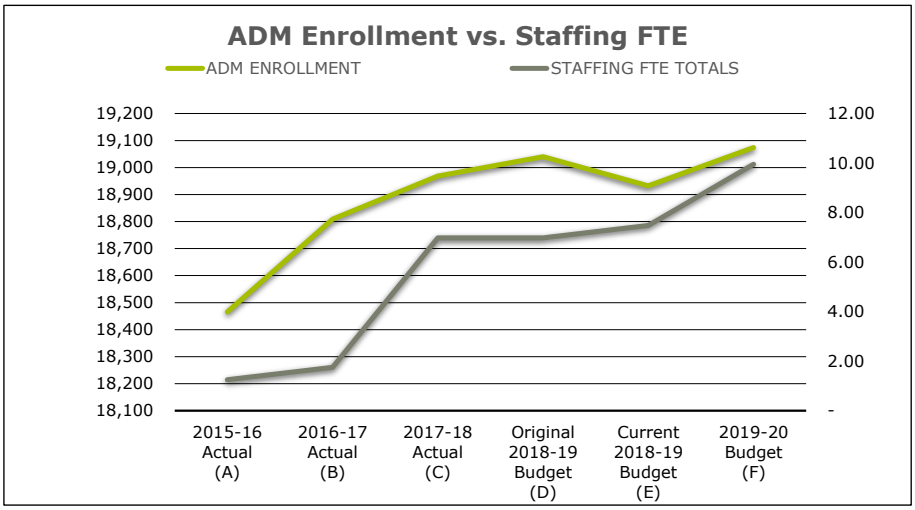
Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 102,661	$ 107,155	$ 397,078	$ 766,640	$ 766,640	$ 808,960	$ 42,320	6%
320 Non-Certificated Salaries	11,142	13,727	30,911	165,714	165,714	$ 277,438	111,724	67%
360 Employee Benefits	39,294	43,871	186,835	358,725	358,725	$ 524,487	165,762	46%
Subtotal Personnel	**153,097**	**164,753**	**614,823**	**1,291,079**	**1,291,079**	**1,610,885**	**319,806**	**25%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	45,933	89,605	24,610	80,000	80,000	120,000	40,000	50%
420 Staff Travel	2,660	10,924	1,532	1,000	1,000	1,500	500	50%
425 Student Travel	-	26,557	31,357	-	-	4,080	4,080	100%
430 Utilities	-	314	1,083	1,750	1,750	1,750	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,019	14,378	13,950	25,000	25,000	23,000	(2,000)	-8%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,097	75,784	76,539	374,048	374,048	103,152	(270,896)	-72%
490 Other Expenses	199	1,223	170	500	500	1,500	1,000	200%
495 Indirect	10,379	17,719	61,049	54,028	54,028	73,688	19,660	36%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**112,287**	**236,505**	**210,291**	**536,326**	**536,326**	**328,670**	**(207,656)**	**-39%**
FUND TOTAL	**$ 265,383**	**$ 401,258**	**$ 825,114**	**$ 1,827,405**	**$ 1,827,405**	**$ 1,939,555**	**$ 112,150**	**6%**



Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/5/2019

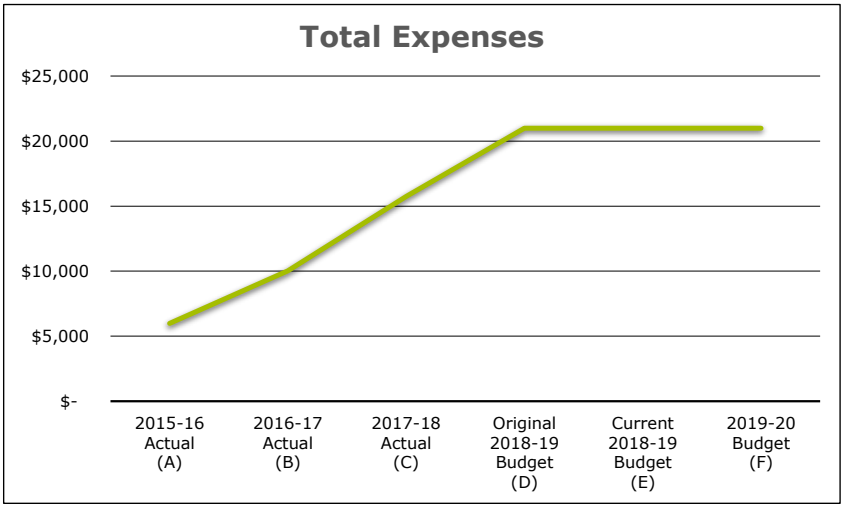
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	6.23	6.23	6.23	8.70	2.47	40%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**6.23**	**6.23**	**6.23**	**8.70**	**2.47**	**40%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.75	0.75	0.75	1.25	1.25	1.25	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.75**	**0.75**	**0.75**	**1.25**	**1.25**	**1.25**	**100%**
STAFFING FTE TOTALS	**1.25**	**1.75**	**6.98**	**6.98**	**7.48**	**9.95**	**2.47**	**33%**



Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

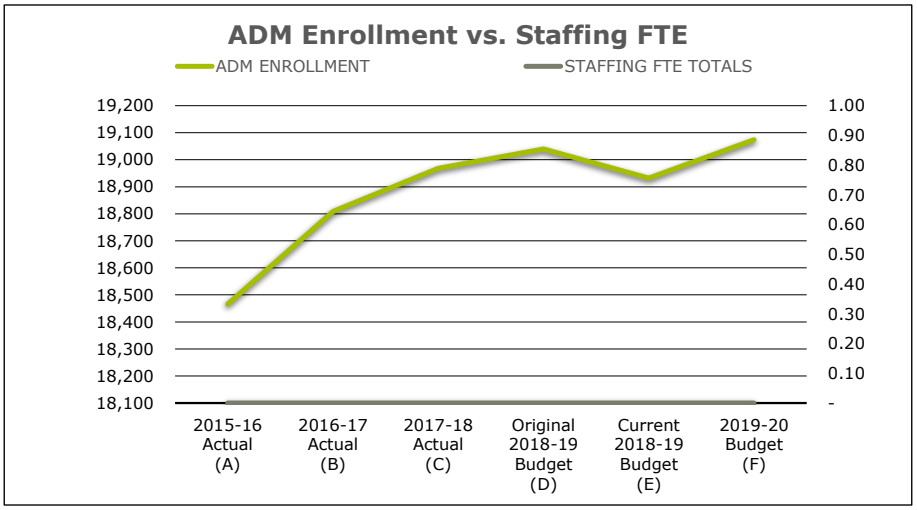
Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,983	10,029	15,750	20,988	20,988	20,988	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**5,983**	**10,029**	**15,750**	**20,988**	**20,988**	**20,988**	**-**	**0%**
FUND TOTAL	**$ 5,983**	**$ 10,029**	**$ 15,750**	**$ 20,988**	**$ 20,988**	**$ 20,988**	**$ -**	**0%**



Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/5/2019

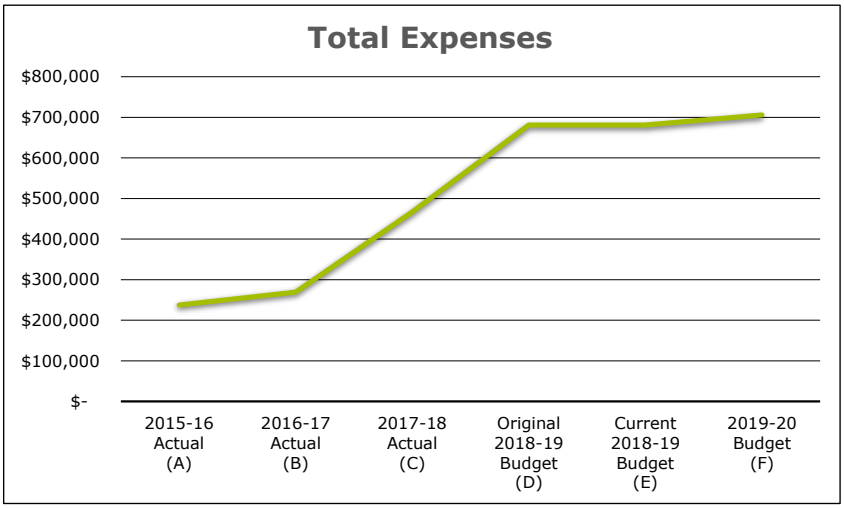
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

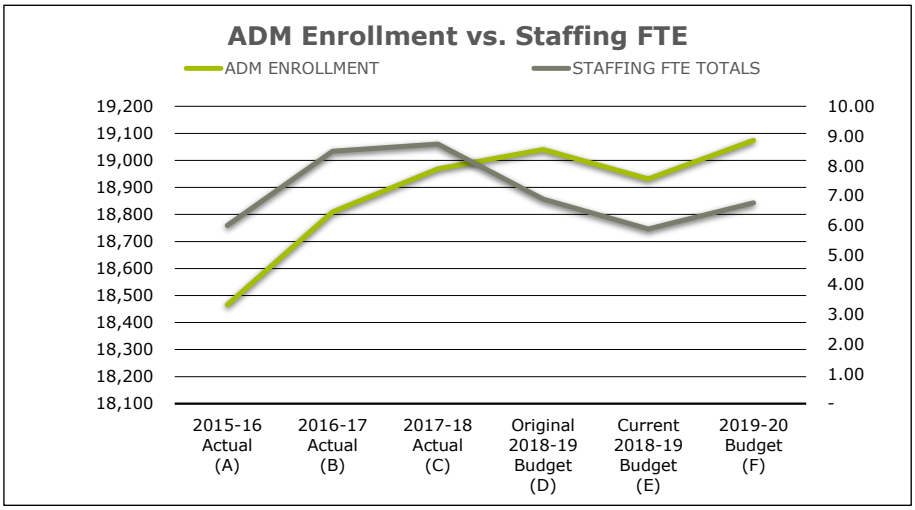
Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 28,964	$ 31,108	$ 62,073	$ 387,230	$ 387,230	$ 391,418	$ 4,188	1%
320 Non-Certificated Salaries	152,663	181,240	244,318	26,862	26,862	$ 52,521	25,659	96%
360 Employee Benefits	46,534	44,854	126,331	192,027	231,320	$ 222,800	(8,520)	-4%
Subtotal Personnel	**228,162**	**257,202**	**432,722**	**606,119**	**645,412**	**666,739**	**21,327**	**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	-	-	-	37,319	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	9,286	11,883	34,575	37,665	35,691	39,029	3,338	9%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**9,286**	**11,883**	**34,575**	**74,984**	**35,691**	**39,029**	**3,338**	**9%**
FUND TOTAL	**$ 237,448**	**$ 269,085**	**$ 467,297**	**$ 681,103**	**$ 681,103**	**$ 705,768**	**$ 24,665**	**4%**



Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

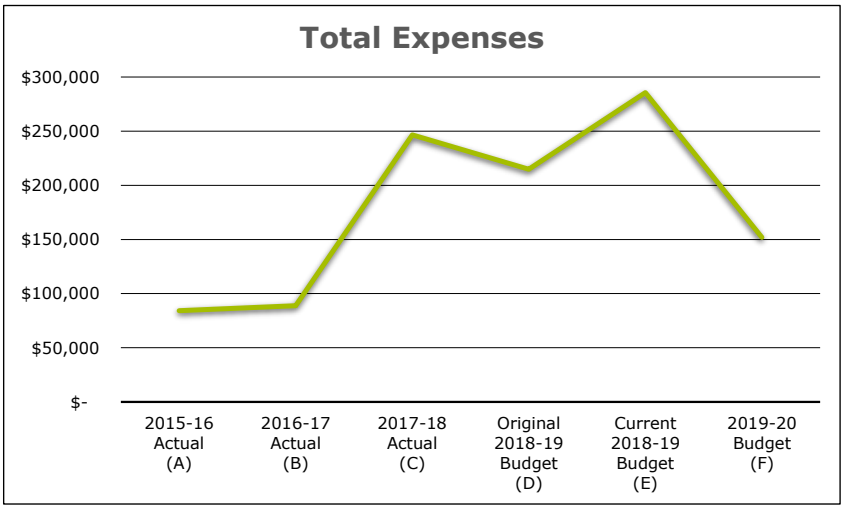
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.49	0.49	0.23	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	0.50	6.00	5.00	5.00	-	100%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.49**	**0.49**	**0.73**	**6.00**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	6.25	6.25	-	-	-	(6.25)	-100%
Support Staff	-	1.75	1.75	0.88	0.88	1.75	(0.88)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.50**	**8.00**	**8.00**	**0.88**	**0.88**	**1.75**	**(7.13)**	**100%**
STAFFING FTE TOTALS	**5.99**	**8.49**	**8.73**	**6.88**	**5.88**	**6.75**	**0.88**	**15%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

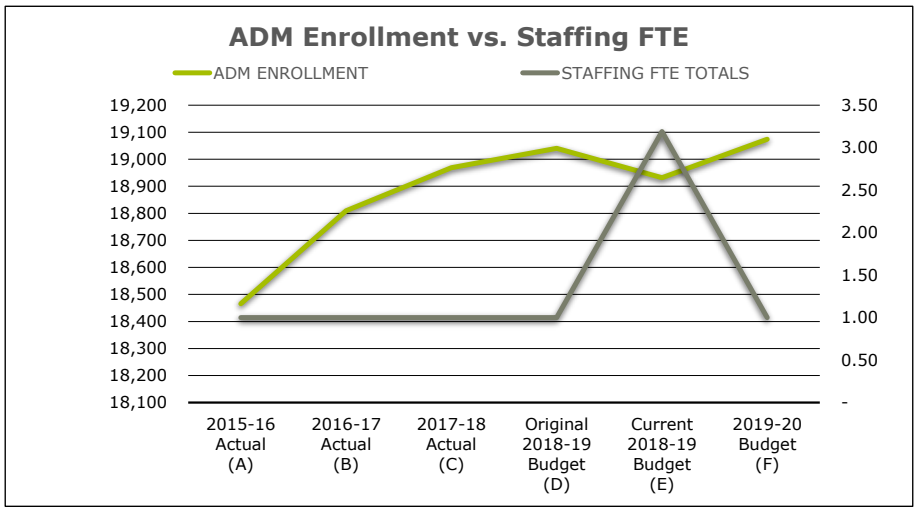
Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 69,493	$ 72,378	$ 104,263	$ 74,930	$ 66,752	$ 69,985	$ 3,233	5%
320 Non-Certificated Salaries	-	-	16,579	23,658	38,991	$ -	(38,991)	-100%
360 Employee Benefits	10,561	11,302	37,960	37,445	66,883	$ 33,639	(33,244)	-50%
Subtotal Personnel	**80,054**	**83,680**	**158,802**	**136,033**	**172,626**	**103,624**	**(69,002)**	**-40%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	38,837	9,500	30,500	25,000	(5,500)	-18%
420 Staff Travel	375	1,255	1,537	-	7,500	7,600	100	1%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	469	-	500	-	(500)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	506	-	14,011	57,349	58,999	6,790	(52,209)	-88%
490 Other Expenses	-	-	14,625	-	500	500	-	0%
495 Indirect	3,294	3,924	18,240	11,876	14,966	8,401	(6,565)	-44%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,175**	**5,179**	**87,718**	**78,725**	**112,965**	**48,291**	**(64,674)**	**-57%**
FUND TOTAL	**$ 84,229**	**$ 88,859**	**$ 246,520**	**$ 214,758**	**$ 285,591**	**$ 151,915**	**$ (133,676)**	**-47%**



Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/5/2019

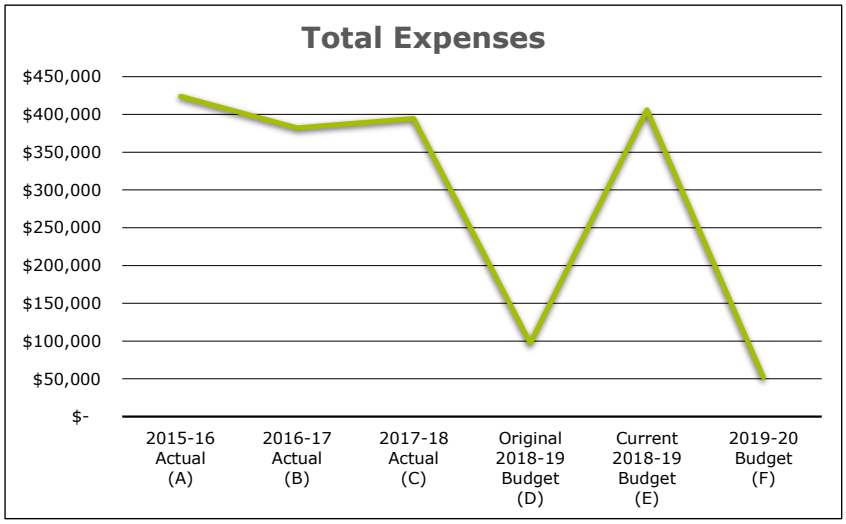
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	1.00	1.00	-	0%
Specialist - School	1.00	1.00	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	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**2.19**	**-**	**-**	**-100%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**3.19**	**1.00**	**(2.19)**	**-69%**



IDEA Federal Special Education funds to support preschool students with IEP's.

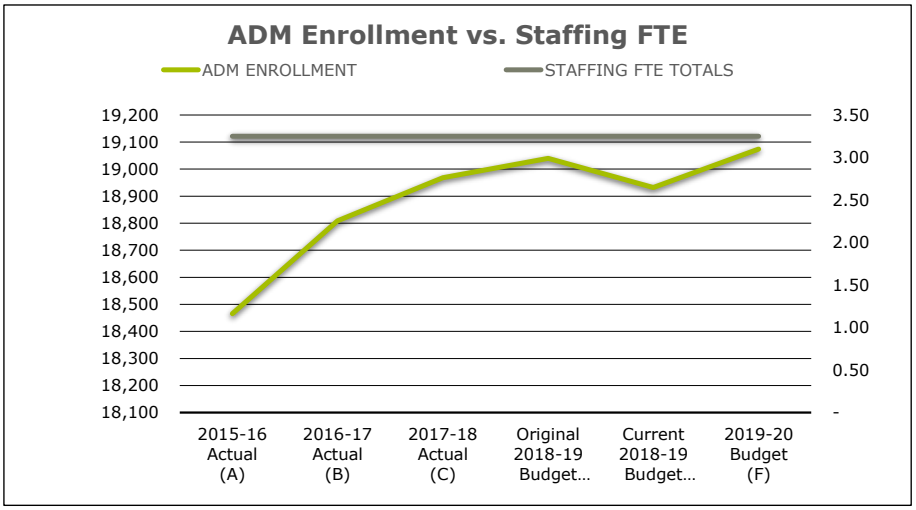
Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 298,308	$ 267,576	$ 265,483	$ 33,112	$ 245,376	$ 27,653	$ (217,723)	-89%
320 Non-Certificated Salaries	$ 344	600	60	1,500	1,500	$ 450	(1,050)	-70%
360 Employee Benefits	$ 100,511	88,452	89,540	13,326	71,942	$ 9,179	(62,763)	-87%
Subtotal Personnel	**399,163**	**356,628**	**355,083**	**47,938**	**318,818**	**37,282**	**(281,536)**	**-88%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,400	-	-	-	-	-	-	0%
420 Staff Travel	762	1,243	2,766	-	-	1,780	1,780	100%
425 Student Travel	540	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	420	-	3,376	4,167	4,167	-	(4,167)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,142	7,395	4,218	40,001	61,879	10,213	(51,666)	-83%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	16,582	16,875	29,199	5,093	21,283	2,725	(18,558)	-87%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**24,846**	**25,513**	**39,558**	**49,261**	**87,329**	**14,718**	**(72,611)**	**-83%**
FUND TOTAL	**$ 424,009**	**$ 382,141**	**$ 394,642**	**$ 97,199**	**$ 406,147**	**$ 52,000**	**$ (354,147)**	**-87%**



Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/5/2019

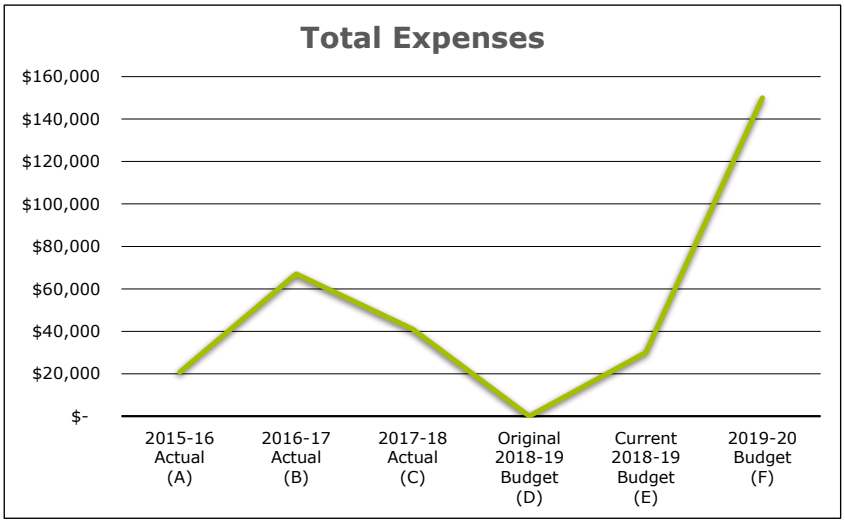
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

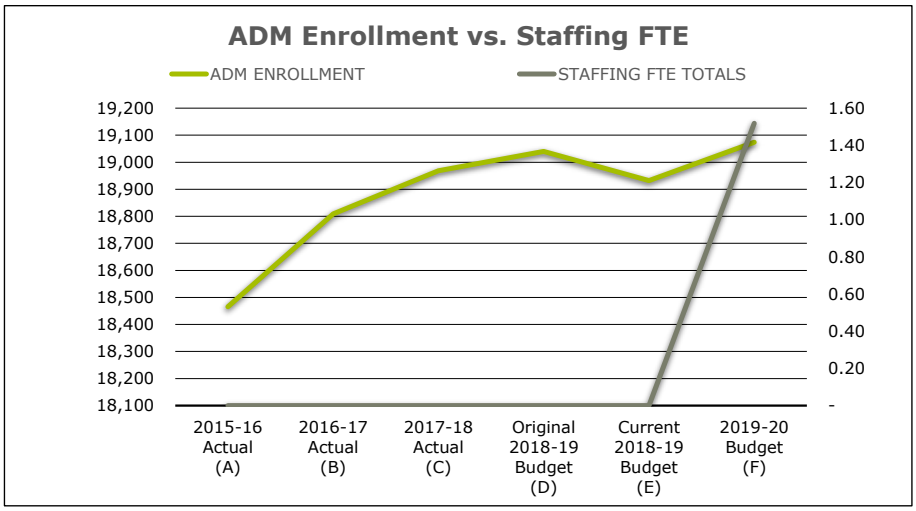
Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 33,609	$ 33,609	100%
320 Non-Certificated Salaries	9,486	-	-	-	5,400	28,356	22,956	425%
360 Employee Benefits	2,611	-	-	-	480	26,342	25,862	5388%
Subtotal Personnel	**12,097**	**-**	**-**	**-**	**5,880**	**88,307**	**82,427**	**1402%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	7,500	37,000	-	15,476	45,096	29,620	191%
420 Staff Travel	3,326	10,344	-	-	-	2,000	2,000	100%
425 Student Travel	-	-	-	-	-	3,000	3,000	100%
430 Utilities	-	699	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,461	45,556	913	-	7,072	5,884	(1,188)	-17%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	809	2,961	3,029	-	1,572	5,713	4,141	263%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,596**	**67,061**	**40,943**	**-**	**24,120**	**61,693**	**37,573**	**156%**
FUND TOTAL	**$ 20,693**	**$ 67,061**	**$ 40,943**	**$ -**	**$ 30,000**	**$ 150,000**	**$ 120,000**	**400%**



Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/5/2019

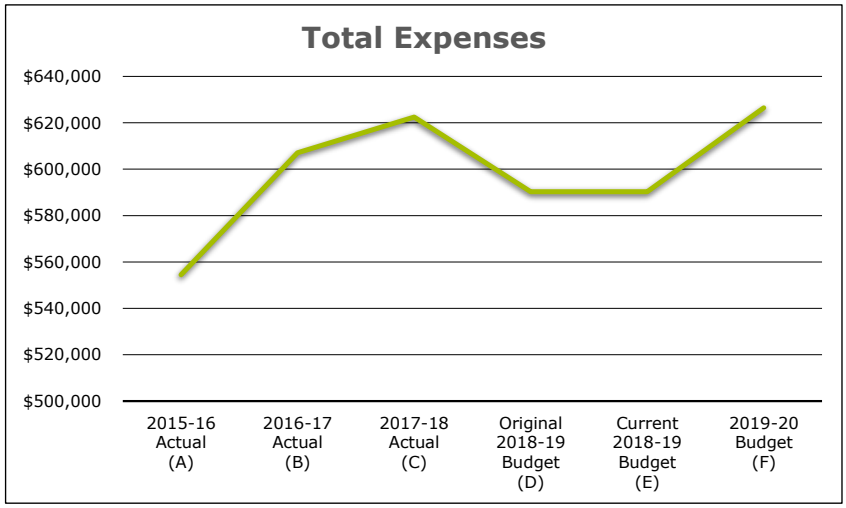
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	0.27	0.27	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	0.20	0.20	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**0.47**	**0.47**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	1.05	1.05	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**1.05**	**1.05**	**100%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**1.52**	**1.52**	**100%**



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.

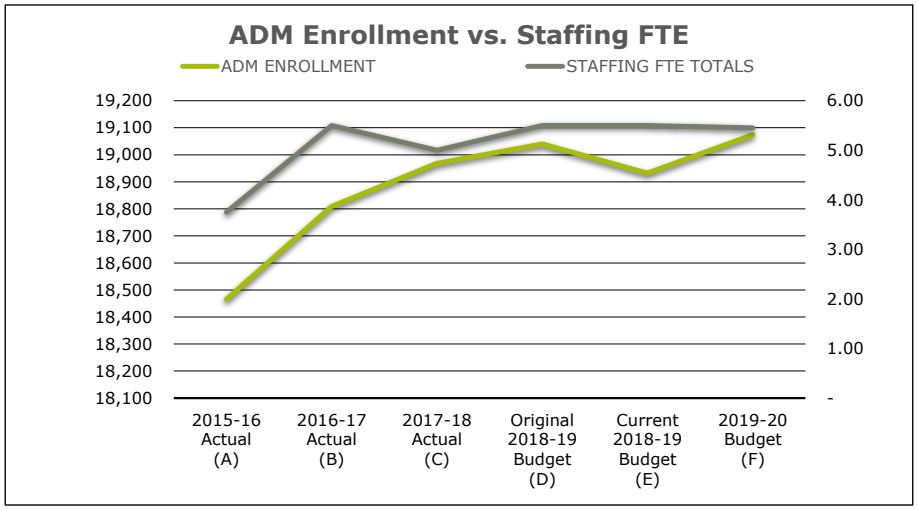
Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 313,161	$ 351,631	$ 311,365	$ 316,295	$ 308,218	$ 316,180	$ 7,962	3%
320 Non-Certificated Salaries	17,548	18,085	32,877	33,455	34,962	55,298	20,336	58%
360 Employee Benefits	139,509	161,507	161,473	165,522	170,015	180,958	10,943	6%
Subtotal Personnel	**470,218**	**531,223**	**505,715**	**515,272**	**513,195**	**552,436**	**39,241**	**8%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	29,592	15,000	5,533	20,000	20,000	18,000	(2,000)	-10%
420 Staff Travel	2,556	10,232	1,265	750	750	750	-	0%
425 Student Travel	1,796	837	3,541	3,500	3,500	1,000	(2,500)	-71%
430 Utilities	-	-	-	-	-	250	250	100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	442	513	622	750	850	750	(100)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,040	22,413	59,588	18,598	20,875	29,103	8,228	39%
490 Other Expenses	145	30	120	500	200	300	100	50%
495 Indirect	21,685	26,807	46,053	30,933	30,933	23,863	(7,070)	-23%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**84,256**	**75,832**	**116,723**	**75,031**	**77,108**	**74,016**	**(3,092)**	**-4%**
FUND TOTAL	**$ 554,474**	**$ 607,055**	**$ 622,438**	**$ 590,303**	**$ 590,303**	**$ 626,452**	**$ 36,149**	**6%**



Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/5/2019

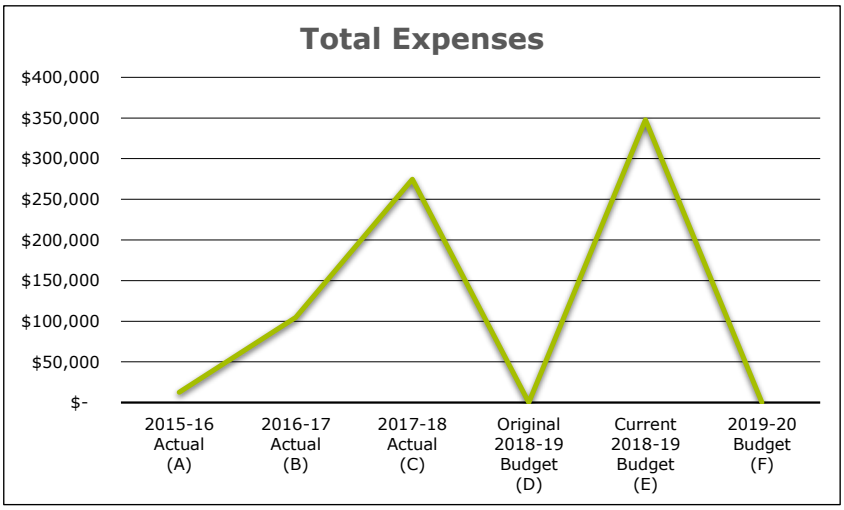
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.50	4.75	4.25	4.25	4.25	4.10	(0.15)	-4%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.50**	**4.75**	**4.25**	**4.25**	**4.25**	**4.10**	**(0.15)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.75	0.75	1.25	1.25	1.35	0.50	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.75**	**0.75**	**1.25**	**1.25**	**1.35**	**0.50**	**40%**
STAFFING FTE TOTALS	**3.75**	**5.50**	**5.00**	**5.50**	**5.50**	**5.45**	**(0.05)**	**-1%**



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

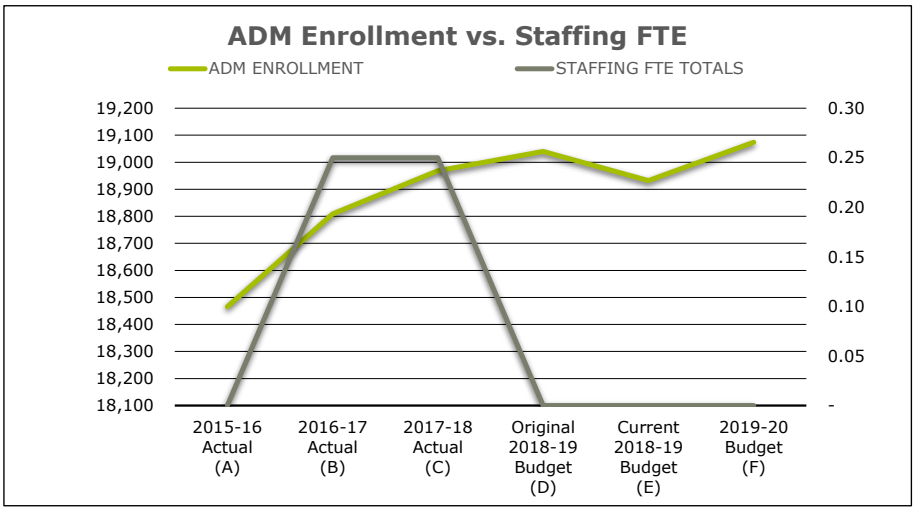
Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 19,035	$ 99,783	$ -	$ 161,388	$ -	$ (161,388)	-100%
320 Non-Certificated Salaries	-	9,871	-	-	-	-	-	0%
360 Employee Benefits	-	4,026	31,229	-	56,761	-	(56,761)	-100%
Subtotal Personnel	**-**	**32,932**	**131,011**	**-**	**218,149**	**-**	**(218,149)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	7,000	4,900	-	1,000	-	(1,000)	-100%
420 Staff Travel	-	365	2,542	-	-	-	-	0%
425 Student Travel	-	-	-	-	500	-	(500)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	506	390	5,000	-	2,716	-	(2,716)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,658	60,432	121,914	-	50,822	-	(50,822)	-100%
490 Other Expenses	4,550	-	-	-	256	-	(256)	-100%
495 Indirect	-	783	2,561	-	-	-	-	0%
510 Equipment	-	2,832	6,749	-	74,388	-	(74,388)	-100%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**12,714**	**71,802**	**143,667**	**-**	**129,682**	**-**	**(129,682)**	**-100%**
FUND TOTAL	**$ 12,714**	**$ 104,734**	**$ 274,678**	**$ -**	**$ 347,831**	**$ -**	**$ (347,831)**	**-100%**



Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/5/2019

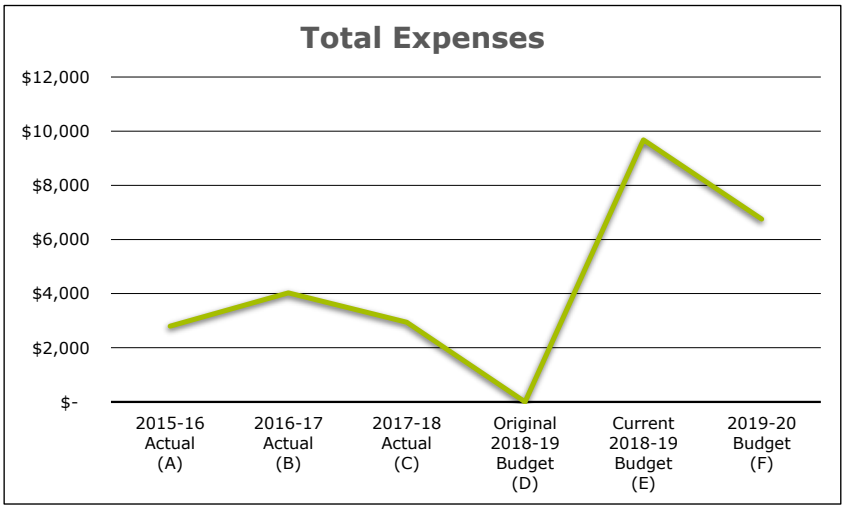
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.25	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**-**	**-**	**0.25**	**-**	**-**	**-**	**-**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	0.25	-	-	-	-	-	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**0.25**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**0.25**	**0.25**	**-**	**-**	**-**	**-**	**0%**



Grants awarded to schools that are typically less than $25,000. Includes Big Brothers/Big Sisters and donations to the schools.

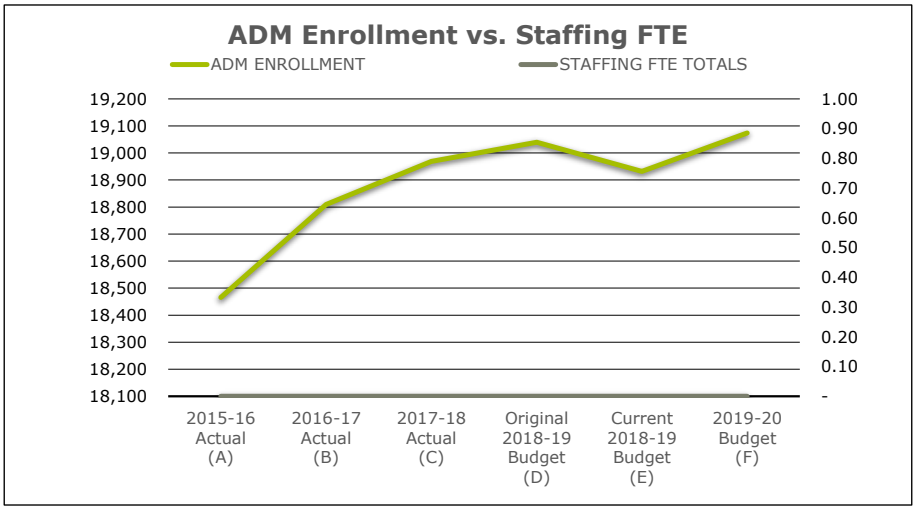
Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 600	$ -	$ -	$ 75	$ 75	$ -	0%
320 Non-Certificated Salaries	1,823	2,396	1,336	-	4,817	$ 2,951	(1,866)	-39%
360 Employee Benefits	494	585	297	-	1,542	$ 912	(630)	-41%
Subtotal Personnel	**2,317**	**3,581**	**1,633**	**-**	**6,434**	**3,938**	**(2,496)**	**-39%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	1,036	-	-	-	-	0%
420 Staff Travel	-	190	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	484	261	175	-	2,715	2,715	-	0%
490 Other Expenses	-	-	100	-	529	100	(429)	-81%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**484**	**451**	**1,311**	**-**	**3,244**	**2,815**	**(429)**	**-13%**
FUND TOTAL	**$ 2,801**	**$ 4,032**	**$ 2,944**	**$ -**	**$ 9,678**	**$ 6,753**	**$ (2,925)**	**-30%**



Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/5/2019

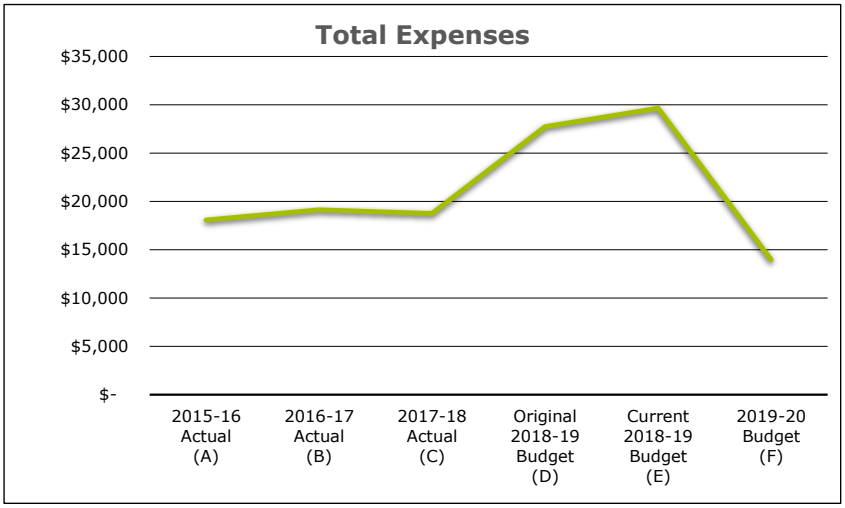
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%**



The Community Enrichment Grant at Trapper Creek has been funded by the Mat-Su Borough.

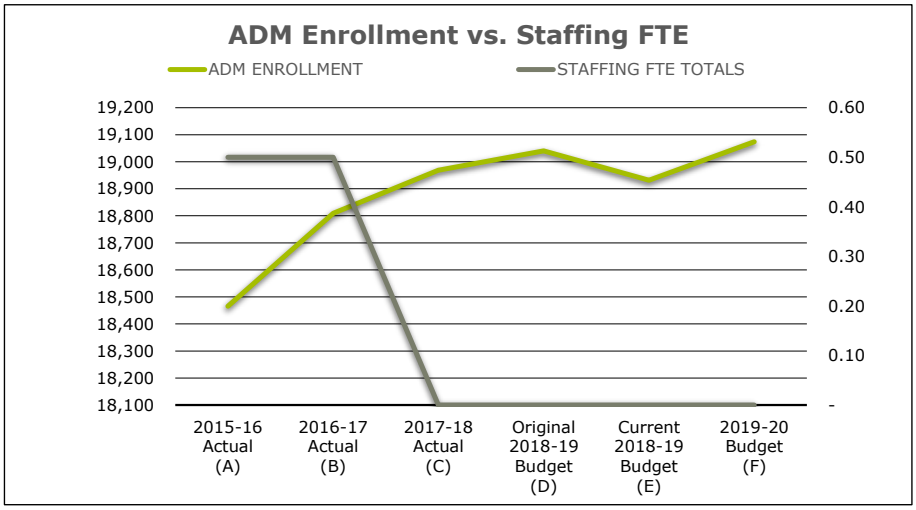
Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	16,065	17,482	17,127	18,302	21,236	$ 8,307	(12,929)	-61%
360 Employee Benefits	1,477	1,607	1,602	1,981	2,079	$ 1,827	(252)	-12%
Subtotal Personnel	**17,542**	**19,088**	**18,729**	**20,283**	**23,315**	**10,134**	**(13,181)**	**-57%**
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	511	30	-	7,074	5,952	3,812	(2,140)	-36%
490 Other Expenses	-	-	-	365	365	-	(365)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**511**	**30**	**-**	**7,439**	**6,317**	**3,812**	**(2,505)**	**-40%**
FUND TOTAL	**$ 18,053**	**$ 19,119**	**$ 18,729**	**$ 27,722**	**$ 29,632**	**$ 13,946**	**$ (15,686)**	**-53%**



Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/5/2019

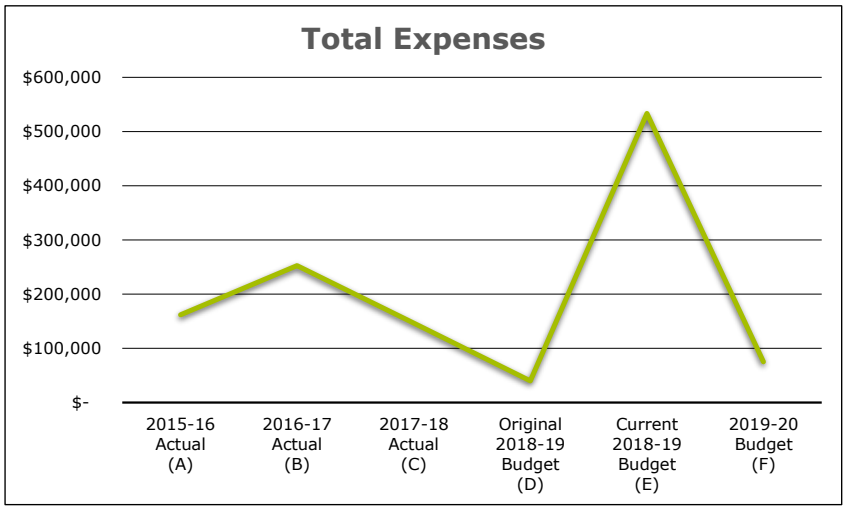
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	0.50	0.50	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**-**	**-**	**-**	**-**	**-**	**0%**



The Community Enrichment Grant at Talkeetna has been funded by the Mat-Su Borough.

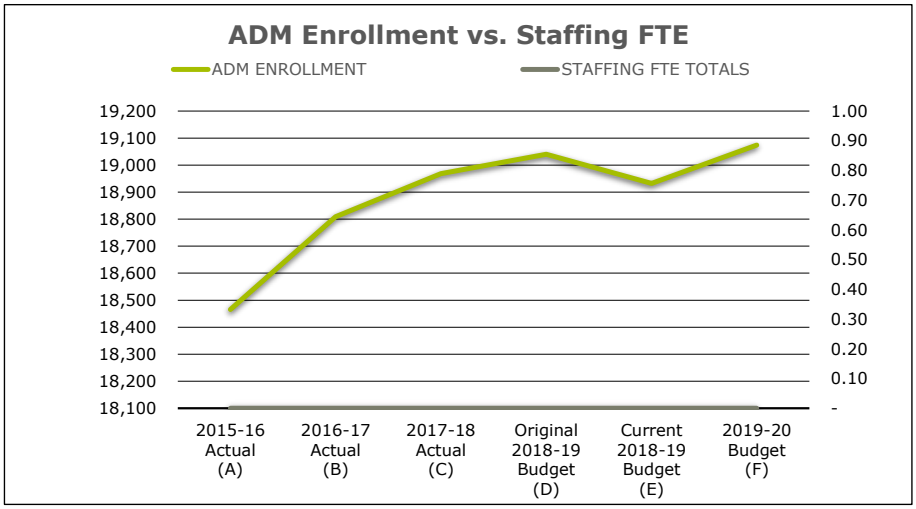
Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 22,009	$ 20,575	$ 900	$ 1,934	$ 46,747	$ -	$ (46,747)	-100%
320 Non-Certificated Salaries	3,235	4,370	-	1,934	59,953	-	(59,953)	-100%
360 Employee Benefits	1,571	1,571	33	876	9,597	-	(9,597)	-100%
Subtotal Personnel	**26,815**	**26,516**	**933**	**4,744**	**116,297**	**-**	**(116,297)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	27,940	25,503	67,529	24,999	231,820	75,000	(156,820)	-68%
420 Staff Travel	-	-	-	-	5,000	-	(5,000)	-100%
425 Student Travel	4,733	14,275	520	-	425	-	(425)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,215	3,002	26,895	-	108,748	-	(108,748)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	95,534	180,039	39,135	10,199	71,154	-	(71,154)	-100%
490 Other Expenses	599	3,475	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	11,807	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**135,021**	**226,293**	**145,885**	**35,198**	**417,147**	**75,000**	**(342,147)**	**-82%**
FUND TOTAL	**$ 161,836**	**$ 252,810**	**$ 146,818**	**$ 39,942**	**$ 533,444**	**$ 75,000**	**$ (458,444)**	**-86%**



Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,465.59**	**18,809.04**	**18,968.44**	**19,040.00**	**18,931.80**	**19,074.00**	**142.20**	**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%**



To help provide a stronger focus on Mental Health.

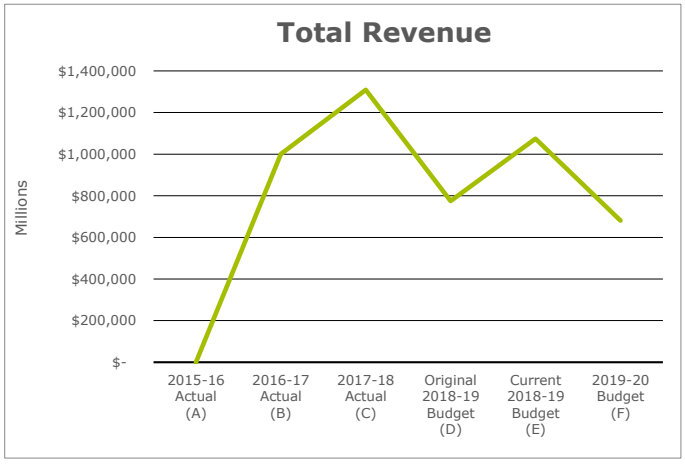
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Debt Service Fund

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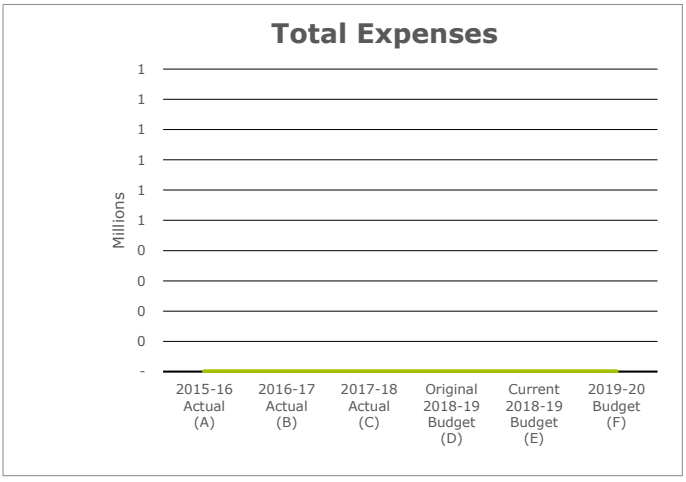
Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	$ 774,474	$ 774,474	$ 681,174	(93,300)	-12%
Transfers from Other Funds	-	1,000,900	300,000	-	300,000	-	(300,000)	-100%
Total Appropriations & Transfers	**-**	**1,000,900**	**1,309,000**	**774,474**	**1,074,474**	**681,174**	**(393,300)**	**-37%**
REVENUE TOTALS	**$ -**	**$ 1,000,900**	**$ 1,309,000**	**$ 774,474**	**$ 1,074,474**	**$ 681,174**	**$ (393,300)**	**-37%**



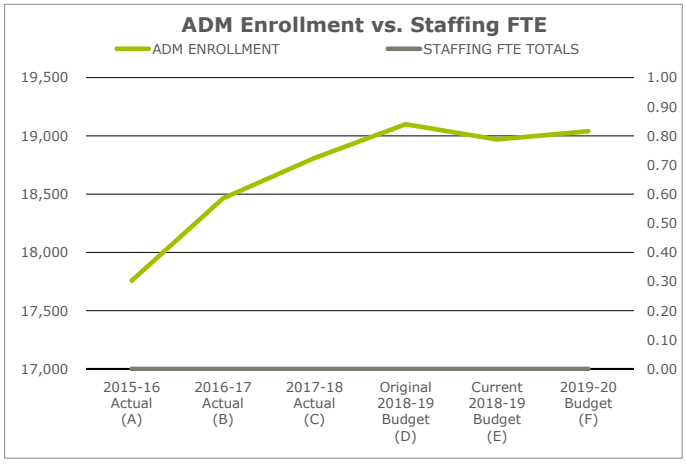
Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	-	60	9,000	9,000	9,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	300,000	300,000	149,511	(150,489)	-50%
510 Equipment	-	-	-	465,474	765,474	522,663	(242,811)	-32%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**60**	**774,474**	**1,074,474**	**681,174**	**(393,300)**	**-37%**
FUND TOTAL	**$ -**	**$ -**	**$ 60**	**$ 774,474**	**$ 1,074,474**	**$ 681,174**	**$ (393,300)**	**-37%**



Fund: Debt Service
Location: 078 Fronteras Spanish Immersion Charter
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**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	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Speciailist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-**	**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.

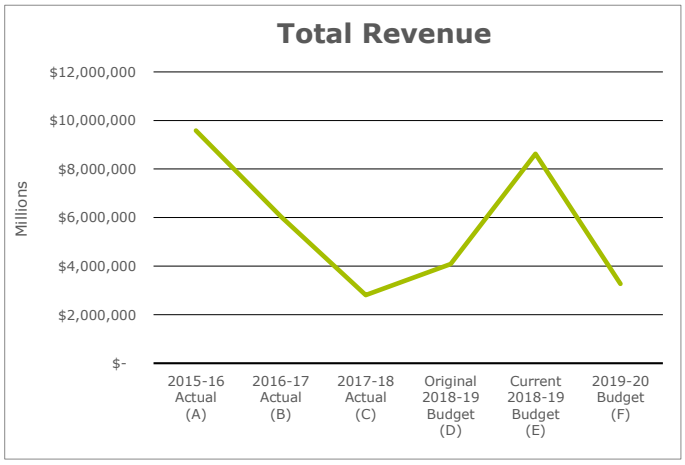
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Capital Improvement Funds

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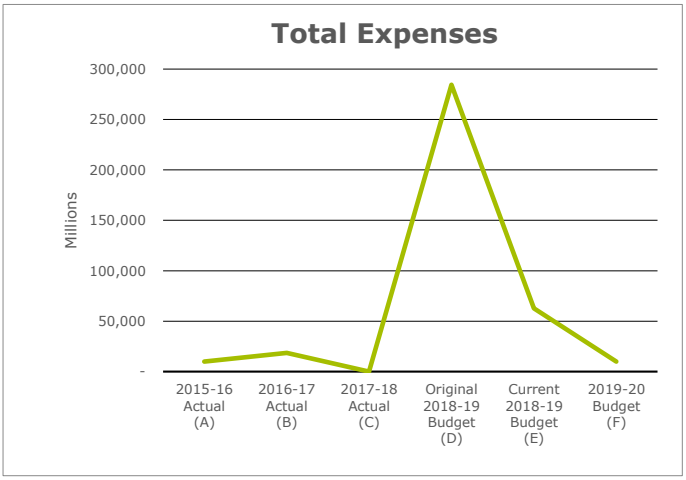
Fund: Capital Improvement Project Funds Revenue Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	3,947,387	2,851,728	230,534	166,060	2,235,010	740,676	(1,494,334)	-67%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**3,947,387**	**2,851,728**	**230,534**	**166,060**	**2,235,010**	**740,676**	**(1,494,334)**	**-67%**
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	1,863,430	540,932	379,651	180,865	180,865	60,114	(120,751)	-67%
Total Revenue From State Sources	**1,863,430**	**540,932**	**379,651**	**180,865**	**180,865**	**60,114**	**(120,751)**	**-67%**
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	$ 1,796,991	$ 1,803,206	$ -	$ 3,735,930	$ 3,735,930	$ 2,466,332	(1,269,598)	-34%
Transfers from Other Funds	1,975,000	850,000	2,198,723	-	2,471,038	-	(2,471,038)	-100%
Total Appropriations & Transfers	**3,771,991**	**2,653,206**	**2,198,723**	**3,735,930**	**6,206,968**	**2,466,332**	**(3,740,636)**	**-60%**
REVENUE TOTALS	**$ 9,582,808**	**$ 6,045,866**	**$ 2,808,908**	**$ 4,082,855**	**$ 8,622,843**	**$ 3,267,122**	**$ (5,355,721)**	**-62%**



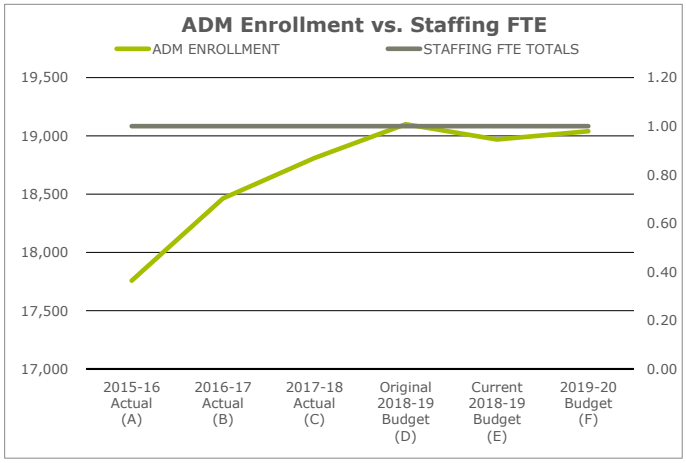
Fund: Capital Improvement Project Funds Expense Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 107,089	$ 183,435	$ 46,846	$ 116,056	$ 222,740	$ 18,935	$ (203,805)	-91%
320 Non-Certificated Salaries	171,890	156,092	13,538	19,524	47,554	30,883	(16,671)	-35%
360 Employee Benefits	74,247	103,801	5,691	57,571	57,133	8,752	(48,381)	-85%
Subtotal Personnel	**353,226**	**443,328**	**66,075**	**193,151**	**327,427**	**58,570**	**(268,857)**	**-82%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	87,523	152,287	86,842	94,630	409,881	177,950	(231,931)	-57%
420 Staff Travel	-	-	-	-	24	-	(24)	-100%
425 Student Travel	812	5,132	-	-	-	-	-	0%
430 Utilities	506,255	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	5,000	6,000	1,000	20%
440 Purchased Services	1,426,066	1,447,601	1,948,321	1,056,199	3,375,015	1,808,998	(1,566,017)	-46%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,844,941	3,516,153	416,811	1,387,730	2,858,734	764,829	(2,093,905)	-73%
490 Other Expenses	34,993	25,391	49,753	10,745	12,061	11,971	(90)	-1%
500 Capital Outlay	239,609	-	-	-	38,595	-	(38,595)	-100%
510 Equipment	2,079,383	397,236	130,245	1,055,950	1,525,075	428,804	(1,096,271)	-72%
520 Land Acquisition	-	40,238	79,632	-	-	-	-	0%
540 Capitalized Software	10,000	18,500	-	284,450	62,731	10,000	(52,731)	-84%
550 Transfer to Other Funds	-	-	31,229	-	8,300	-	(8,300)	-100%
Subtotal Non Personnel	**9,229,582**	**5,602,538**	**2,742,833**	**3,889,704**	**8,295,416**	**3,208,552**	**(5,086,864)**	**-61%**
FUND TOTAL	**$ 9,582,808**	**$ 6,045,866**	**$ 2,808,908**	**$ 4,082,855**	**$ 8,622,843**	**$ 3,267,122**	**$ (5,355,721)**	**-62%**



Fund: Capital Improvement Project Funds Staffing Summary
Location: District Wide
Date: 6/5/2019

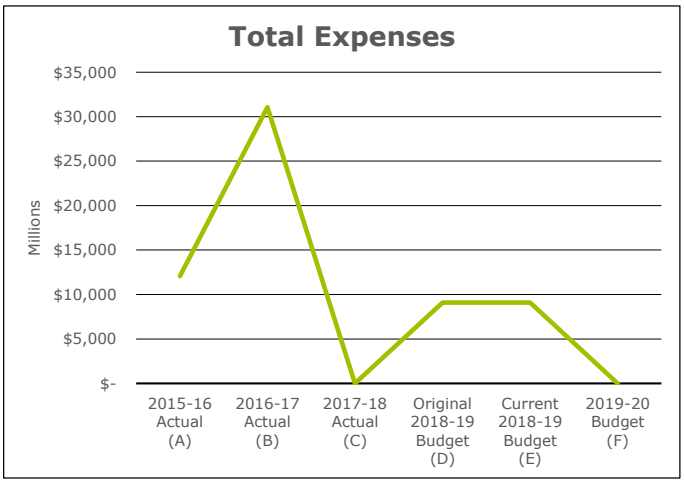
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%
Speciailist - 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.

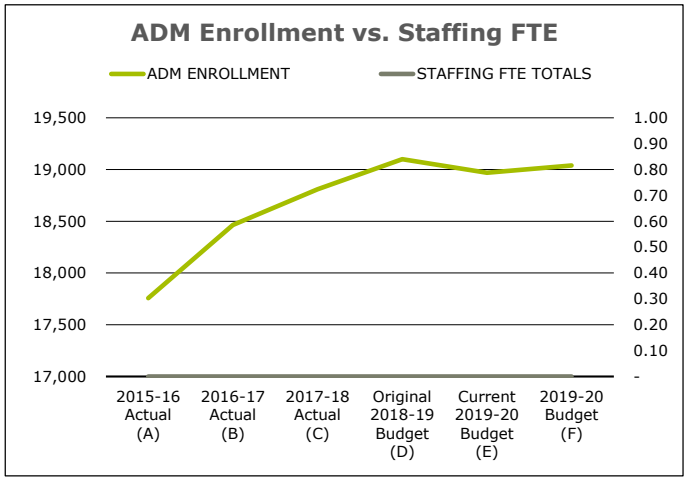
Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	16,243	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,056	14,816	-	9,088	9,088	-	(9,088)	-100%
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	**12,056**	**31,059**	**-**	**9,088**	**9,088**	**-**	**(9,088)**	**-100%**
FUND TOTAL	**$ 12,056**	**$ 31,059**	**$ -**	**$ 9,088**	**$ 9,088**	**$ -**	**$ (9,088)**	**-100%**



Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/5/2019

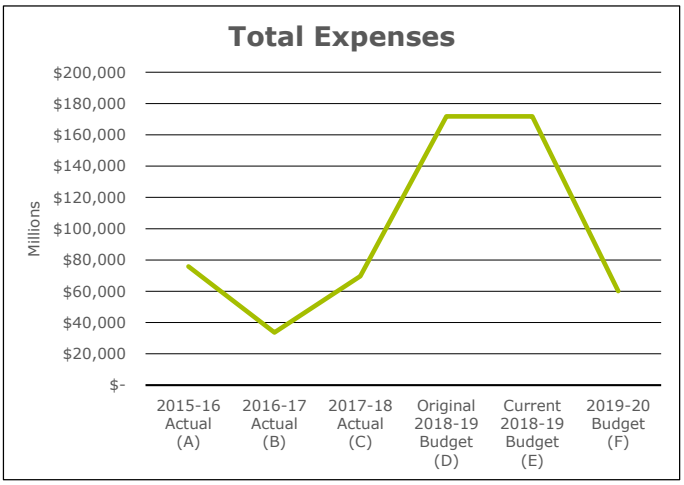
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

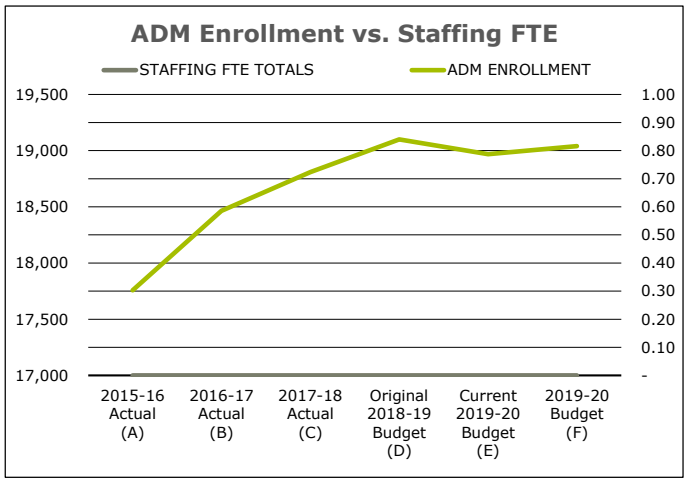
Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	19,150	23,800	108,619	108,619	-	(108,619)	-100%
320 Non-Certificated Salaries	38,100	-	-	-	-	-	-	0%
360 Employee Benefits	1,083	545	712	26,669	26,669	-	(26,669)	-100%
Subtotal Personnel	**39,183**	**19,695**	**24,512**	**135,288**	**135,288**	**-**	**(135,288)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	11,600	-	-	-	-	60,114	60,114	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	-	12,815	1,497	36,489	36,489	-	(36,489)	-100%
490 Other Expenses	25,100	1,150	43,600	-	-	-	-	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	**36,700**	**13,965**	**45,097**	**36,489**	**36,489**	**60,114**	**23,625**	**65%**
FUND TOTAL	**$ 75,883**	**$ 33,660**	**$ 69,609**	**$ 171,777**	**$ 171,777**	**$ 60,114**	**$ (111,663)**	**-65%**



Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/5/2019

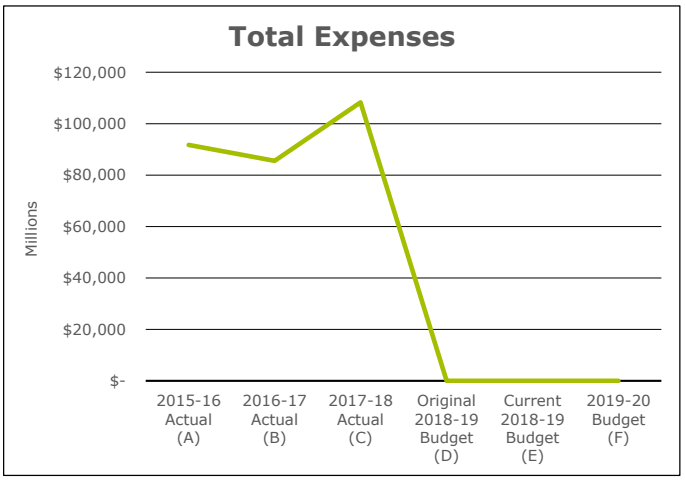
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

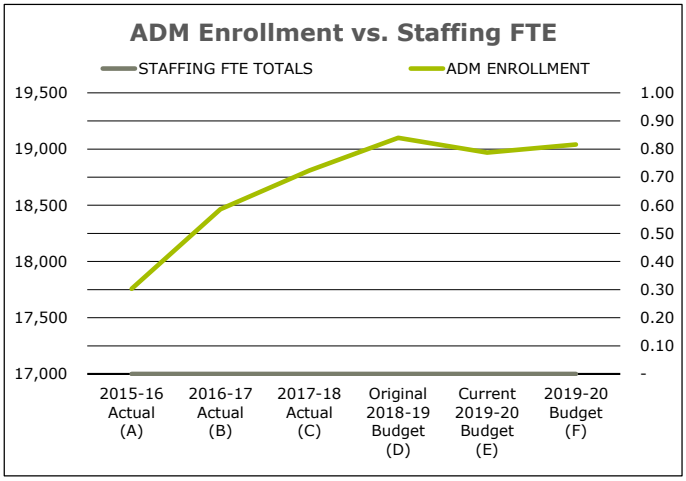
Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	20,598	7,774	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	32,672	41,480	48,627	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,444	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	**91,714**	**85,557**	**108,273**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 91,714**	**$ 85,557**	**$ 108,273**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/5/2019

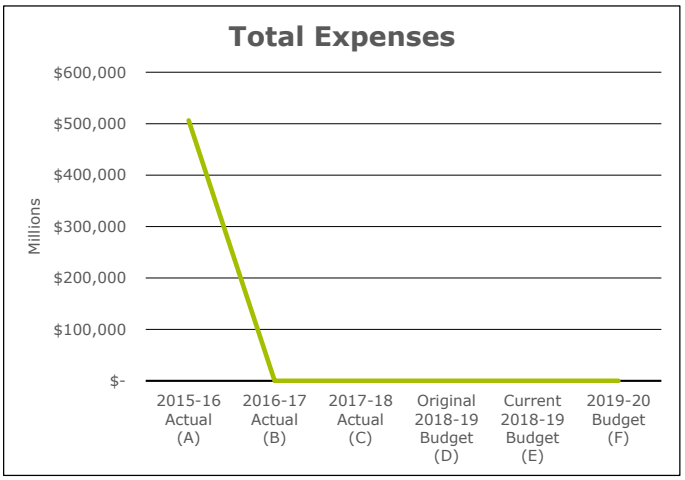
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

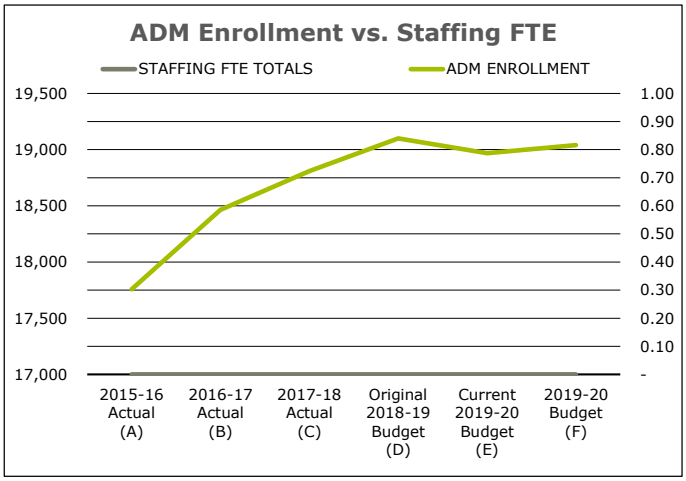
Fund: 504 DW Phone Reimbursement Fund
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	506,255	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	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	**506,255**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 506,255**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 504 DW Phone Reimbursement Fund
Location: 501 District Wide
Date: 6/5/2019

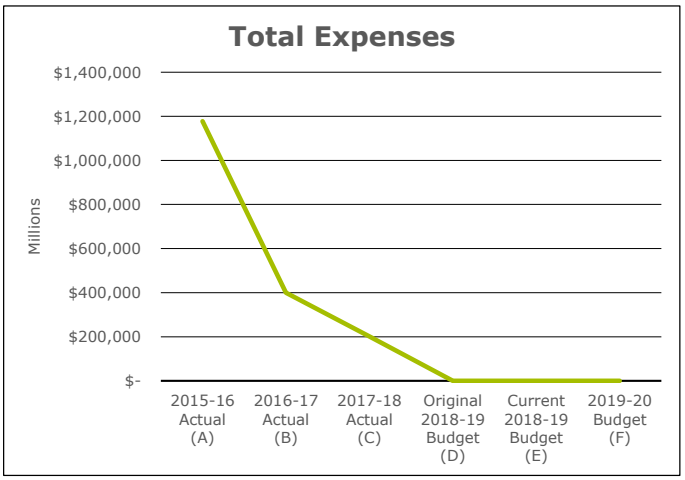
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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 and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects regarding phone and Internet improvements passed through the Borough.

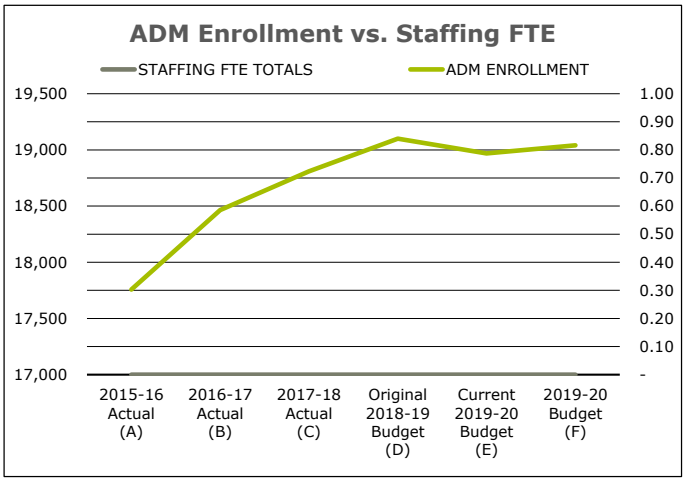
Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 86,518	$ 144,967	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	19,599	43,028	-	-	-	-	-	0%
Subtotal Personnel	**106,117**	**187,995**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	7,183	7,970	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	812	5,132	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	242,635	62,859	89,733	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	224,708	125,210	112,036	-	-	-	-	0%
490 Other Expenses	9,893	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	586,174	10,580	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,071,405**	**211,751**	**201,769**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 1,177,522**	**$ 399,746**	**$ 201,769**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/5/2019

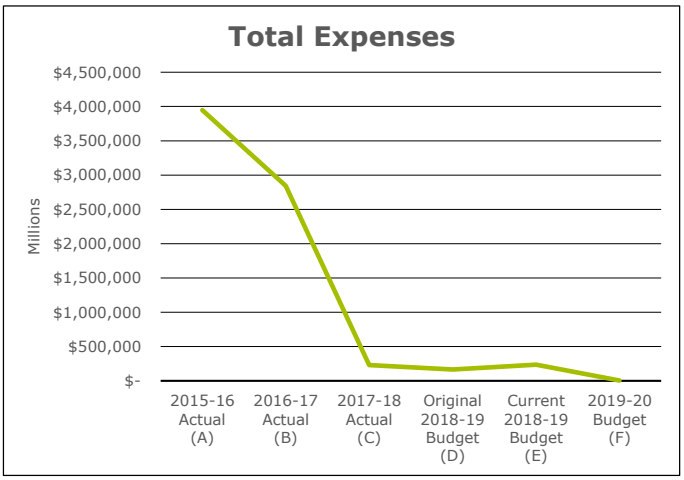
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

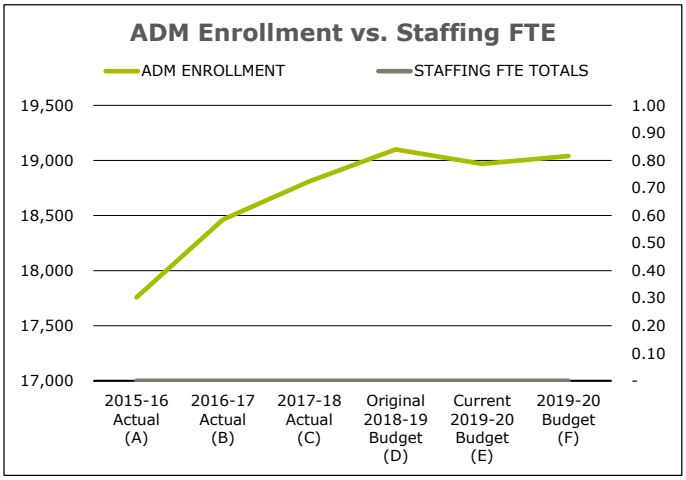
Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	31,170	31,055	29,653	1,767	58,765	4,885	(53,880)	-92%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,442,032	2,512,398	87,440	19,046	19,596	-	(19,596)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	474,185	299,185	113,441	145,247	156,649	-	(156,649)	-100%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,947,387**	**2,842,638**	**230,534**	**166,060**	**235,010**	**4,885**	**(230,125)**	**-98%**
FUND TOTAL	**$ 3,947,387**	**$ 2,842,638**	**$ 230,534**	**$ 166,060**	**$ 235,010**	**$ 4,885**	**$ (230,125)**	**-98%**



Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/5/2019

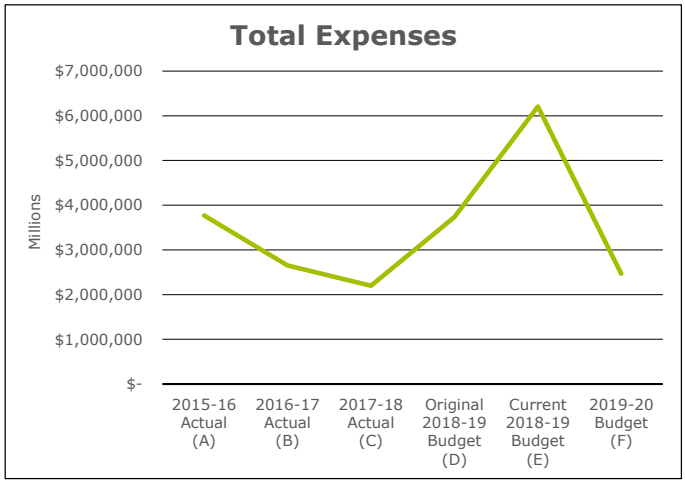
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	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.

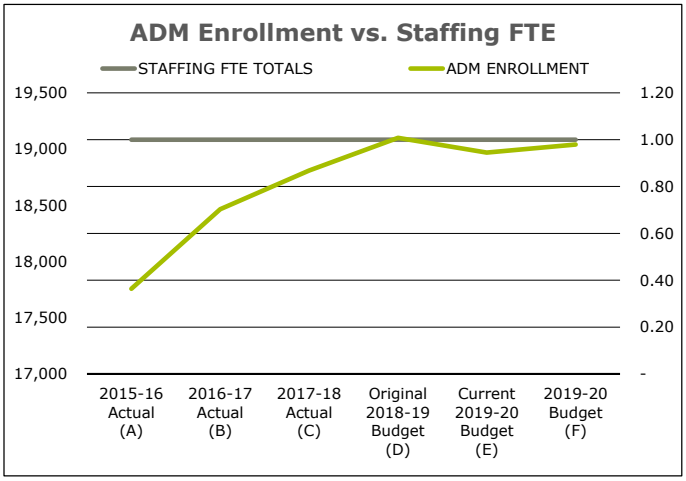
Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 20,571	$ 19,318	$ 23,046	$ 7,437	$ 76,181	$ 18,935	$ (57,246)	-75%
320 Non-Certificated Salaries	133,790	156,092	13,538	19,524	19,524	19,524	-	0%
360 Employee Benefits	53,565	60,228	4,979	30,902	16,089	7,192	(8,897)	-55%
Subtotal Personnel	**207,926**	**235,638**	**41,563**	**57,863**	**111,794**	**45,651**	**(66,143)**	**-59%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	48,142	136,543	86,842	94,630	319,020	104,715	(214,305)	-67%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,119,589	1,295,964	1,780,308	1,054,432	2,382,509	1,331,027	(1,051,482)	-44%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,127,701	814,611	161,692	1,323,107	1,912,384	534,390	(1,377,994)	-72%
490 Other Expenses	-	24,241	6,153	10,745	10,745	11,745	1,000	9%
500 Capital Outlay	239,609	-	-	-	38,595	-	(38,595)	-100%
510 Equipment	1,019,024	87,471	11,304	910,703	1,360,890	428,804	(932,086)	-68%
520 Land Acquisition	-	40,238	79,632	-	-	-	-	0%
540 Capitalized Software	10,000	18,500	-	284,450	62,731	10,000	(52,731)	-84%
550 Transfer to Other Funds	-	-	31,229	-	8,300	-	(8,300)	-100%
Subtotal Non Personnel	**3,564,065**	**2,417,568**	**2,157,160**	**3,678,067**	**6,095,174**	**2,420,681**	**(3,674,493)**	**-60%**
FUND TOTAL	**$ 3,771,991**	**$ 2,653,206**	**$ 2,198,723**	**$ 3,735,930**	**$ 6,206,968**	**$ 2,466,332**	**$ (3,740,636)**	**-60%**



Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/5/2019

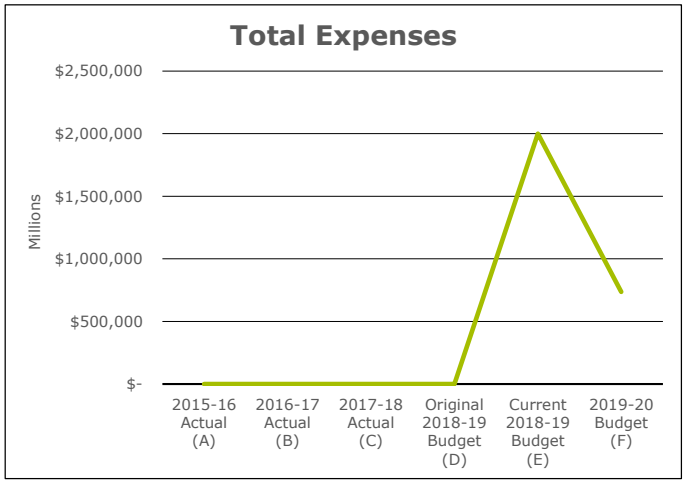
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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	1.00	100%
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**	**1.00**	**100%**
STAFFING FTE TOTALS	**1.00**	**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.

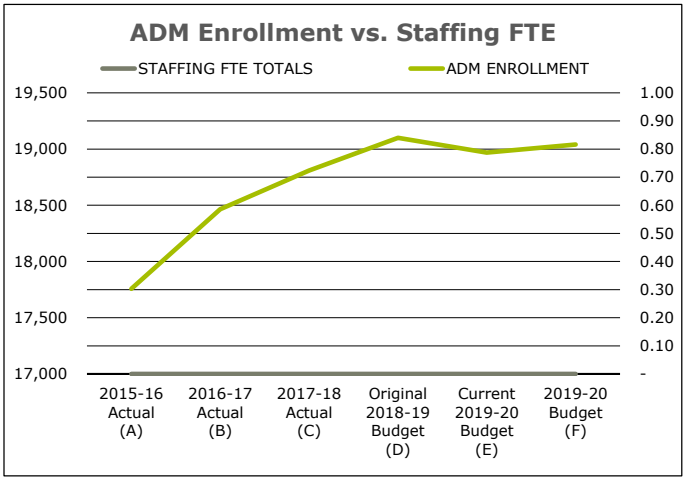
Fund: 550 Disaster Fund
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ 37,940	$ -	$ (37,940)	-100%
320 Non-Certificated Salaries	-	-	-	-	28,030	11,359	$ (16,671)	-59%
360 Employee Benefits	-	-	-	-	14,375	1,560	$ (12,815)	-89%
Subtotal Personnel	**-**	**-**	**-**	**-**	**80,345**	**12,919**	**(67,426)**	**-84%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	90,861	13,121	(77,740)	-86%
420 Staff Travel	-	-	-	-	24	-	(24)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	5,000	6,000	1,000	20%
440 Purchased Services	-	-	-	-	933,741	473,086	(460,655)	-49%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	881,177	230,439	(650,738)	-74%
490 Other Expenses	-	-	-	-	1,316	226	(1,090)	-83%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	7,536	-	(7,536)	-100%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfer to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**1,919,655**	**722,872**	**(1,196,783)**	**-62%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**	**$ 735,791**	**$ (1,264,209)**	**-63%**



Fund: 550 Disaster Fund
Location: 501 District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2019-20 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
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 and repairing all capital facilties including real property, initial equipment, additions, and major repairs to facilities due to damage accrued during a designated disaster.

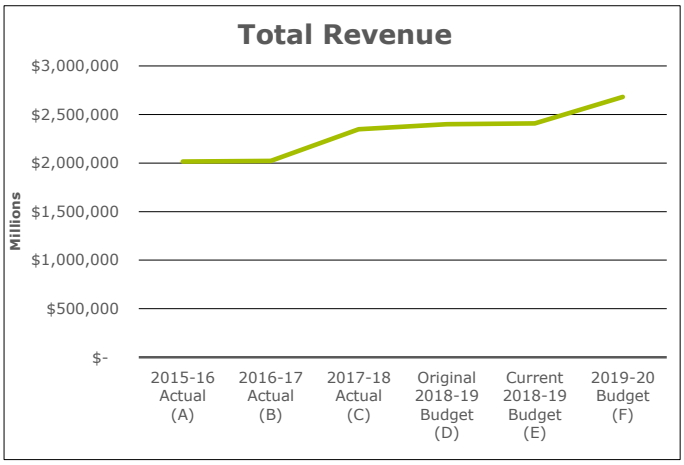
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Proprietary Funds

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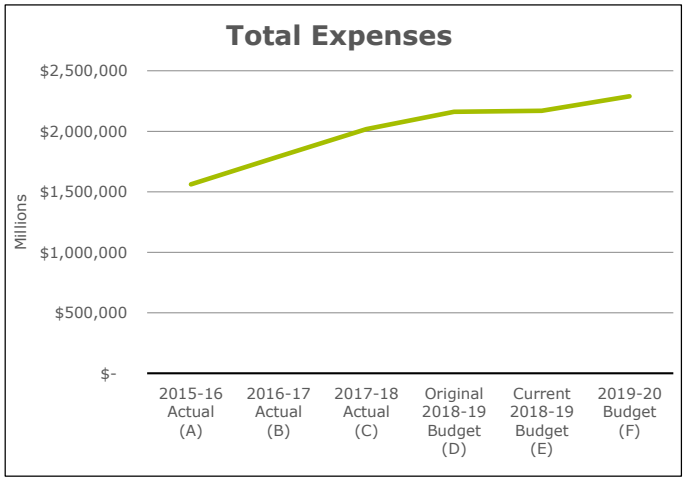
Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	458,259	17,239	9,708	307,723	316,613	89,160	(227,453)	-72%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**458,259**	**17,239**	**9,708**	**307,723**	**316,613**	**89,160**	**(227,453)**	**-72%**
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	$ -	$ -	$ -	$ -	$ -	$ 211,060	$ 211,060	100%
Transfers from Other Funds	1,557,286	2,005,272	2,339,070	2,091,447	2,091,447	2,380,809	289,362	14%
Total Appropriations & Transfers	**1,557,286**	**2,005,272**	**2,339,070**	**2,091,447**	**2,091,447**	**2,591,869**	**500,422**	**24%**
REVENUE TOTALS	**$ 2,015,545**	**$ 2,022,511**	**$ 2,348,778**	**$ 2,399,170**	**$ 2,408,060**	**$ 2,681,029**	**$ 272,969**	**11%**



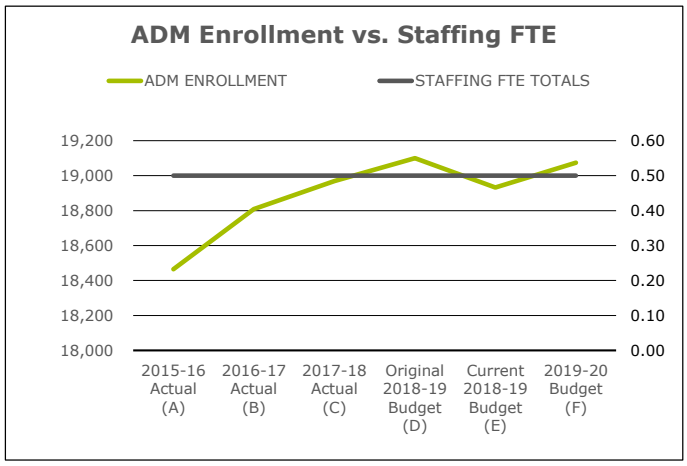
Fund: Proprietary Funds Expense Summary
Location: District Wide
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 165,262	$ 66,310	$ 109,784	$ 104,000	$ 104,000	$ 122,421	$ 18,421	18%
320 Non-Certificated Salaries	76,898	91,029	98,744	54,000	54,000	248,043	194,043	359%
360 Employee Benefits	106,510	73,637	120,999	80,817	80,981	21,457	(59,524)	-74%
Subtotal Personnel	**348,669**	**230,976**	**329,527**	**238,817**	**238,981**	**391,921**	**152,940**	**64%**
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	142,044	168,476	196,987	155,000	155,600	189,700	34,100	22%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,337	-	-	-	2,814	-	(2,814)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,424	2,495	823	150	150	150	-	0%
445 Insurance & Bond Premiums	1,070,773	1,608,467	1,812,411	1,697,630	1,697,630	1,799,488	101,858	6%
450 Supplies & Materials	299,387	11,897	7,865	299,267	304,304	299,520	(4,784)	-2%
490 Other Expenses	1,099	200	80	-	275	250	(25)	-9%
510 Equipment	-	-	-	8,306	8,306	-	(8,306)	-100%
520 Land Expense	27,579	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
	1,561,643	**1,791,535**	**2,018,167**	**2,160,353**	**2,169,079**	**2,289,108**	**120,029**	**6%**
EXPENSE TOTAL	**$ 1,910,313**	**$ 2,022,511**	**$ 2,347,693**	**$ 2,399,170**	**$ 2,408,060**	**$ 2,681,029**	**$ 272,969**	**11%**



Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/5/2019

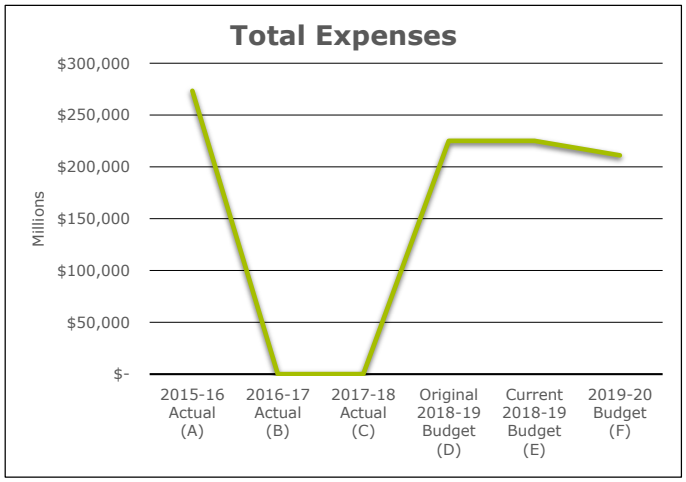
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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%
Speciailist - 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%**



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.

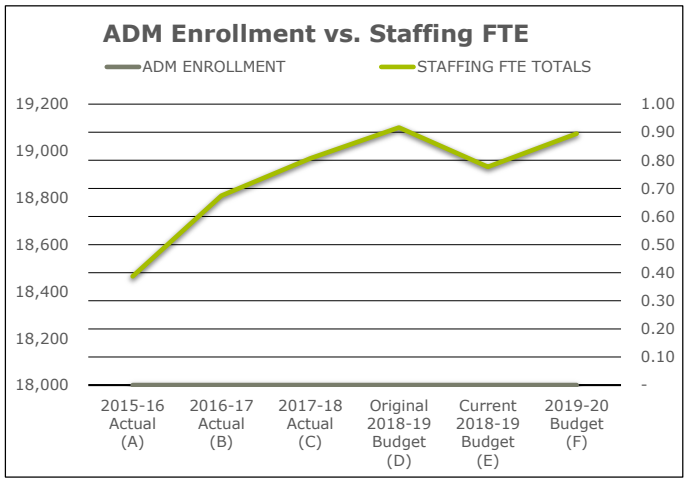
Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	19,424	-	30	150	150	150	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	226,402	-	-	216,688	216,663	210,910	(5,753)	-3%
490 Other Expenses	-	-	-	-	25	-	(25)	-100%
510 Equipment	-	-	-	8,306	8,306	-	(8,306)	-100%
520 Land Expense	27,579	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**273,405**	**-**	**30**	**225,144**	**225,144**	**211,060**	**(14,084)**	**-6%**
FUND TOTAL	**$ 273,405**	**$ -**	**$ 30**	**$ 225,144**	**$ 225,144**	**$ 211,060**	**$ (14,084)**	**-6%**



Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/5/2019

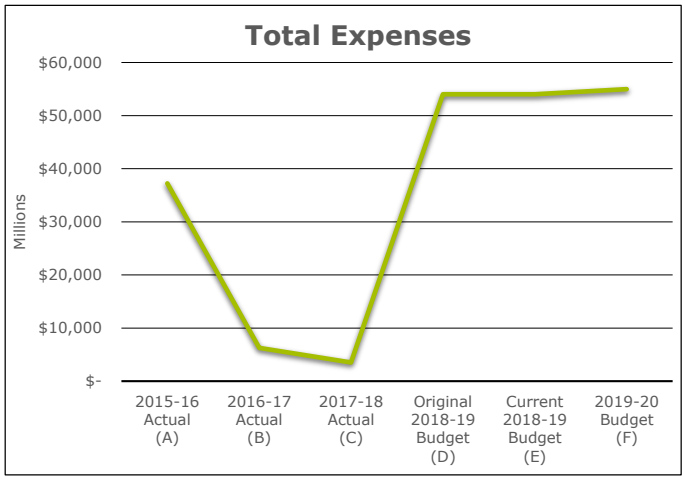
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

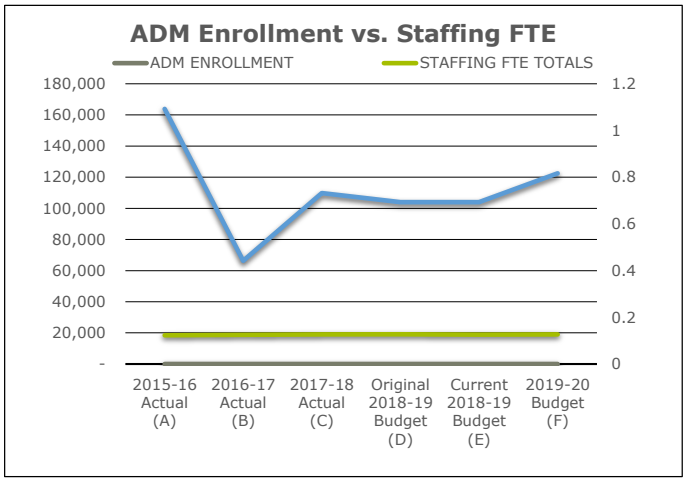
Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	2,025	2,025	-	-	-	-	-	0%
360 Employee Benefits	58	64	-	-	-	-	-	0%
Subtotal Personnel	**2,083**	**2,089**	**-**	**-**	**-**	**-**	**-**	**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	35,168	4,195	3,516	54,015	54,015	54,984	969	2%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**35,168**	**4,195**	**3,516**	**54,015**	**54,015**	**54,984**	**969**	**2%**
FUND TOTAL	**$ 37,251**	**$ 6,284**	**$ 3,516**	**$ 54,015**	**$ 54,015**	**$ 54,984**	**$ 969**	**2%**



Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/5/2019

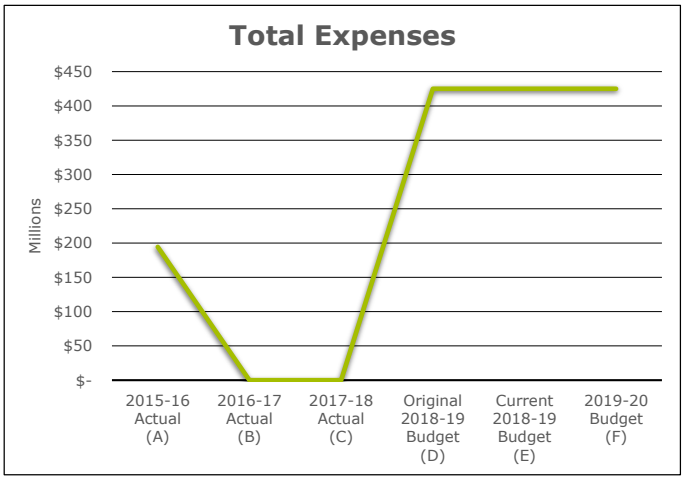
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

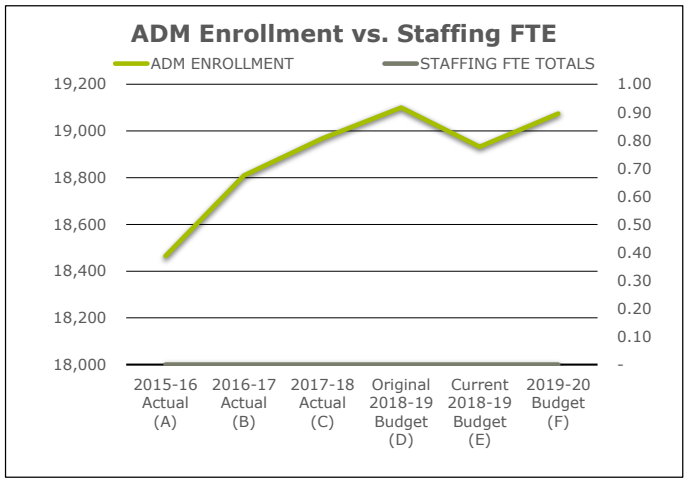
Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 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	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	194	-	-	425	425	425	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**194**	**-**	**-**	**425**	**425**	**425**	**-**	**0%**
FUND TOTAL	**$ 194**	**$ -**	**$ -**	**$ 425**	**$ 425**	**$ 425**	**$ -**	**0%**



Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/5/2019

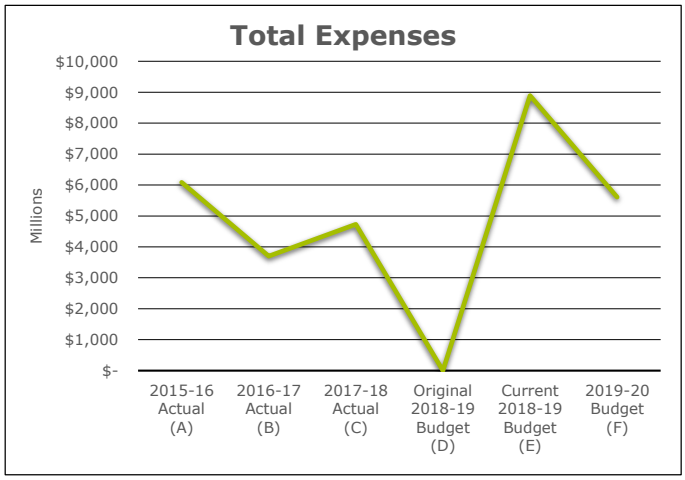
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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 consist of small local donations to support the Families in Transition and Homeless Education Program.

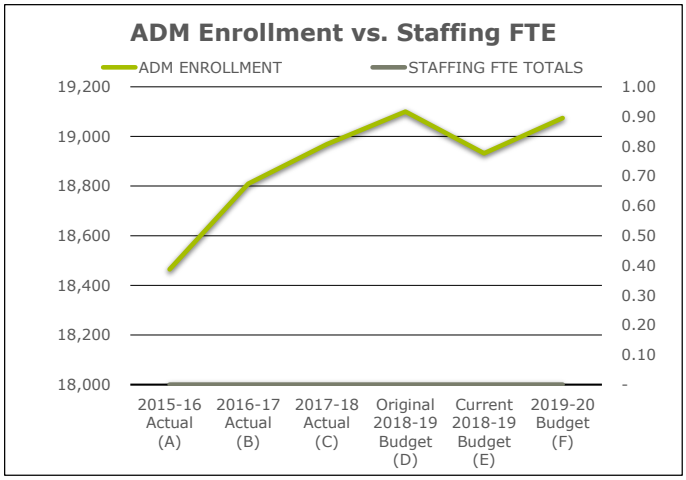
Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	164	-	(164)	-100%
Subtotal Personnel	**-**	**-**	**-**	**-**	**164**	**-**	**(164)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	300	300	300	-	600	300	(300)	-50%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,337	-	-	-	2,814	-	(2,814)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,447	3,202	4,350	-	5,062	5,062	-	0%
490 Other Expenses	-	200	80	-	250	250	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**6,084**	**3,702**	**4,730**	**-**	**8,726**	**5,612**	**(3,114)**	**-36%**
FUND TOTAL	**$ 6,084**	**$ 3,702**	**$ 4,730**	**$ -**	**$ 8,890**	**$ 5,612**	**$ (3,278)**	**-37%**



Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/5/2019

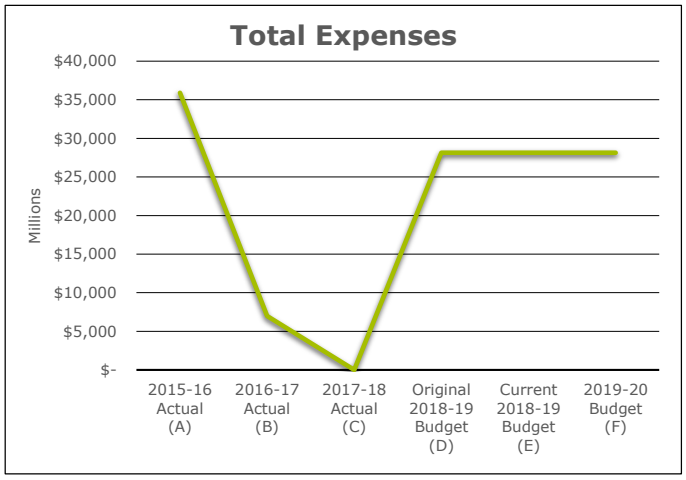
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

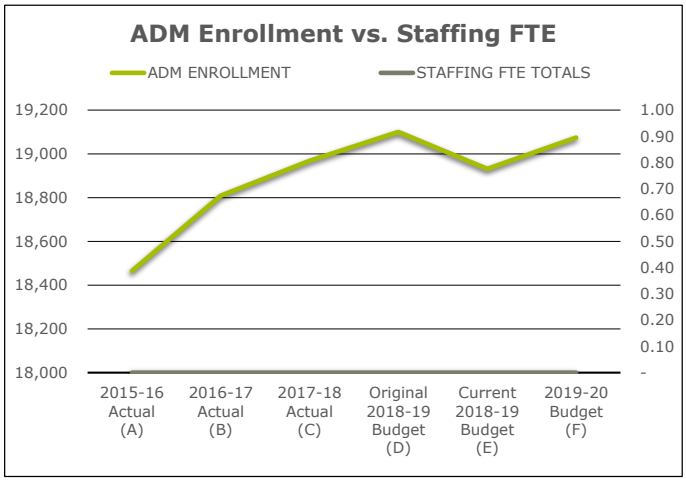
Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	1,413	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	209	-	-	-	-	-	-	0%
Subtotal Personnel	**1,623**	**-**	**-**	**-**	**-**	**-**	**-**	**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	-	2,495	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,176	4,500	-	28,139	28,139	28,139	-	0%
490 Other Expenses	1,099	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**34,275**	**6,995**	**-**	**28,139**	**28,139**	**28,139**	**-**	**0%**
FUND TOTAL	**$ 35,897**	**$ 6,995**	**$ -**	**$ 28,139**	**$ 28,139**	**$ 28,139**	**$ -**	**0%**



Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/5/2019

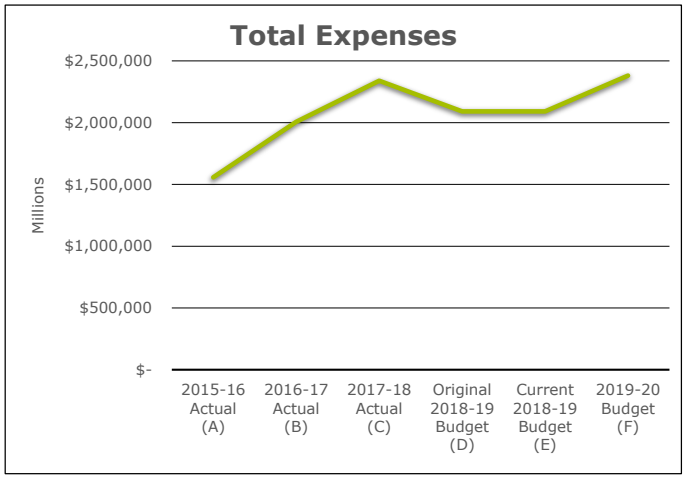
	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	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.

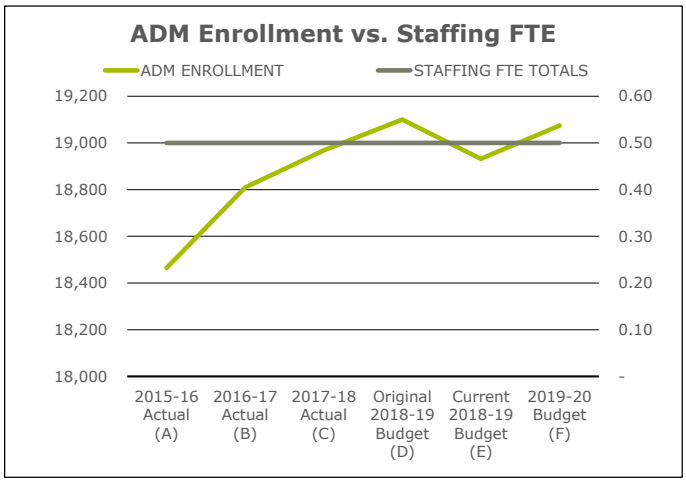
Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	163,848	66,310	109,784	104,000	104,000	122,421	18,421	18%
320 Non-Certificated Salaries	74,873	89,004	98,744	54,000	54,000	248,043	194,043	359%
360 Employee Benefits	106,243	73,572	120,999	80,817	80,817	21,457	(59,360)	-73%
Subtotal Personnel	**344,964**	**228,887**	**329,527**	**238,817**	**238,817**	**391,921**	**153,104**	**64%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	141,744	168,176	196,687	155,000	155,000	189,400	34,400	22%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	793	-	-	-	-	0%
445 Insurance & Bond Premiums	1,070,773	1,608,467	1,812,411	1,697,630	1,697,630	1,799,488	101,858	6%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,212,517**	**1,776,643**	**2,009,891**	**1,852,630**	**1,852,630**	**1,988,888**	**136,258**	**7%**
FUND TOTAL	**$ 1,557,481**	**$ 2,005,530**	**$ 2,339,418**	**$ 2,091,447**	**$ 2,091,447**	**$ 2,380,809**	**$ 289,362**	**14%**



Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/5/2019

	2015-16 Actual (A)	2016-17 Actual (B)	2017-18 Actual (C)	Original 2018-19 Budget (D)	Current 2018-19 Budget (E)	2019-20 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**18,464.59**	**18,809.04**	**18,968.44**	**19,100.00**	**18,931.80**	**19,074.00**	**142.20**	**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	0.50	-	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%**



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 have exceeded 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 with the Long-Term Forecast.

Scenario A

- Borough funding at 6.3 mills with an annual increase of 2% from FY21-23
- Base Student Allocation (BSA) underfunded by $35.7M, with no increase from FY21-23
- Reduction of State one-time grant of $3.9M

Scenario B

- Borough funding at 6.3 mills with an annual increase of 3.5% from FY21-23
- BSA underfunded by 5% (approx. $12.6M), with no increase from FY21-23
- Reduction of State one-time grant of $3.9M

Scenario C – Preliminary Adopted Budget

- Borough funding at 6.3 mills with an annual increase of 3.5% from FY21-23
- BSA maintained at $5,930 from FY20-23
- Reduction of State one-time grant of $3.9M
- Use of unassigned fund balance of $2.5M in FY20

Expense Assumptions

Expenses are maintained in all three scenarios based on the assumptions listed below.

Regular Salary Schedule Movement

- Certificated salaries are maintained with an average annual step increase of 1.6%
- Non-Certificated salaries are maintained with an average annual step increase of 2.84%
- Vacancy and attrition 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 & 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 11%
- Property & Liability Insurance INCREASE at an annual rate of 10%
- Transfers to other funds includes a subsidy to Pupil Transportation
- All other non-personnel accounts are maintained with no increase or decrease

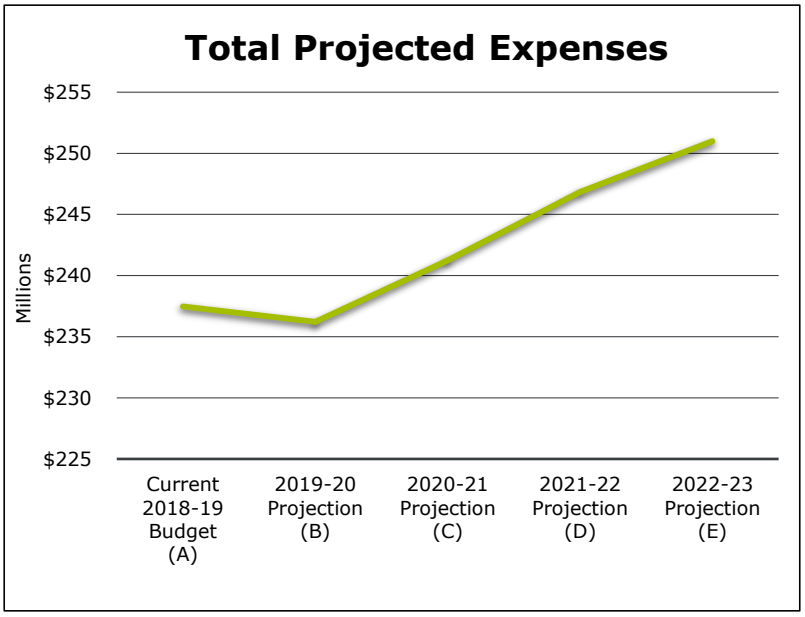
The tables on the following pages are organized by fund with information through FY2023. They include the FY2019 Budget with 4 years of projections. Expenses are detailed in Fund-Object order similar to the layout found in the prior financial pages.

Long-Term Forecast Listing

- General Fund

Fund: 100 General Fund
Location: Summary of All Locations
Date: 3/20/2019

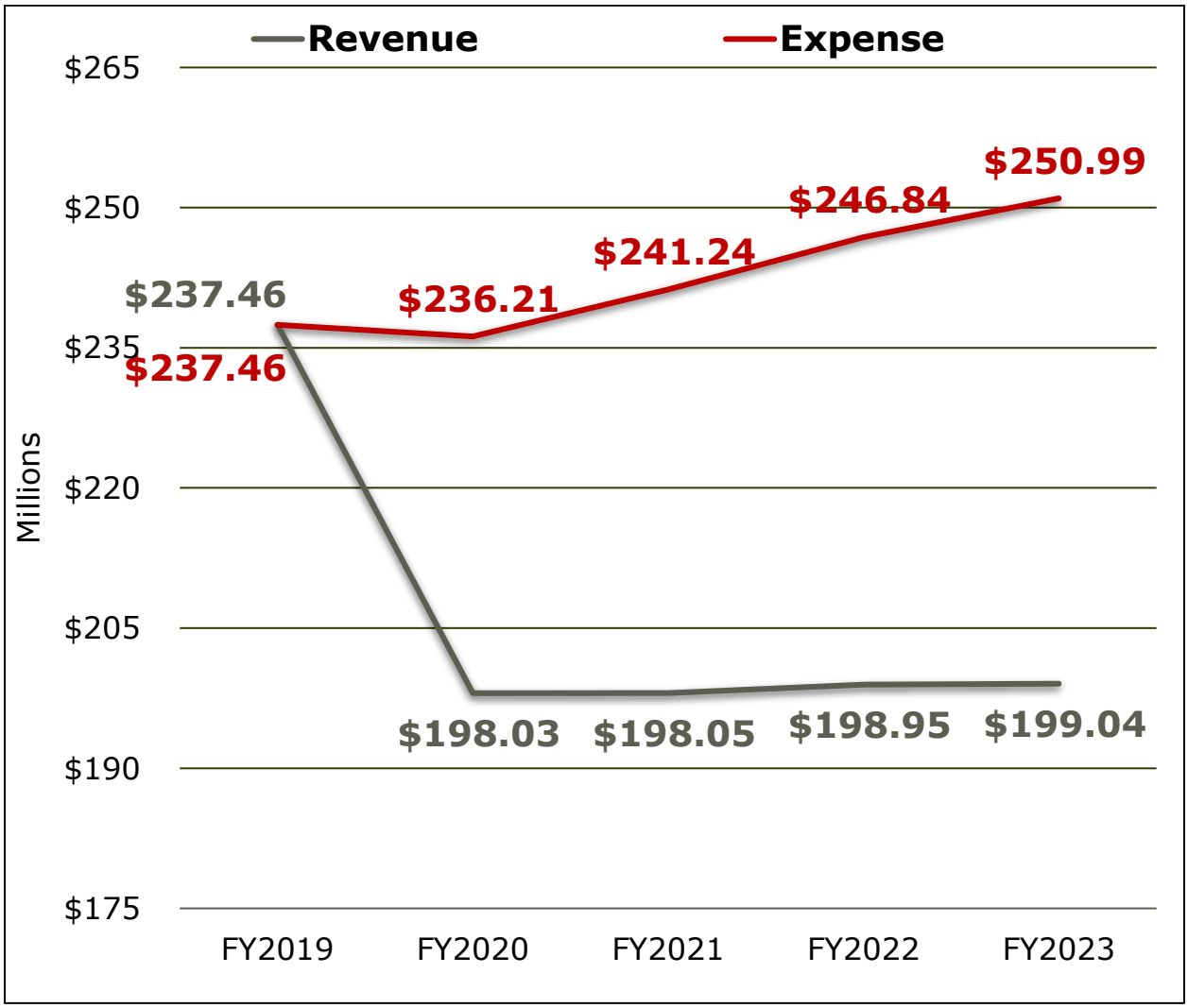
	Current 2018-19 Budget (A)	2019-20 Projection (B)	2020-21 Projection (C)	2021-22 Projection (D)	2022-23 Projection (E)
ADM Enrollment	**18,931.81**	**19,074.00**	**19,328.00**	**19,371.00**	**19,280.00**
PERSONNEL SERVICES					
310 Certificated Salaries	$ 96,029,608	$ 98,481,200	$ 100,056,899	$ 101,657,809	$ 103,284,334
320 Non-Certificated Salaries	34,815,455	35,396,857	36,402,128	37,435,948	38,499,129
360 Employee Benefits	59,223,224	62,688,423	62,952,365	64,004,078	63,680,938
Sub-Total Personnel Services	**190,068,288**	**196,566,480**	**199,411,392**	**203,097,835**	**205,464,401**
NON-PERSONNEL SERVICES					
410 Professional & Technical Svc	5,191,315	4,870,891	4,870,891	4,870,891	4,870,891
420 Staff Travel	648,183	549,420	549,420	549,420	549,420
425 Student Travel	805,113	691,330	691,330	691,330	691,330
430 Utilities	3,312,520	3,536,162	3,925,140	4,356,905	4,836,165
435 Energy	6,760,112	7,015,823	7,787,564	8,644,196	9,595,058
440 Purchased Services	7,416,194	7,127,224	7,539,673	7,550,915	7,261,945
445 Insurance & Bond Premiums	2,079,828	2,088,546	2,297,401	2,527,141	2,779,855
450 Supplies & Materials	14,983,232	11,166,149	11,166,149	11,166,149	11,166,149
480 Tuition	97,500	81,000	81,000	81,000	81,000
490 Other Expenses	668,007	528,005	528,005	528,005	528,005
495 Indirect	(810,408)	(576,818)	(576,818)	(576,818)	(576,818)
510 Equipment	682,613	573,265	573,265	573,265	573,265
550 Transfers to Other Funds	5,557,792	1,995,330	2,391,925	2,778,944	3,170,792
Sub-Total Non-Personnel	**47,392,001**	**39,646,327**	**41,824,945**	**43,741,343**	**45,527,057**
TOTAL PROJECTED EXPENSES	**$ 237,460,289**	**$ 236,212,807**	**$ 241,236,337**	**$ 246,839,178**	**$ 250,991,458**



FORECASTED DEFICITS

Scenario A

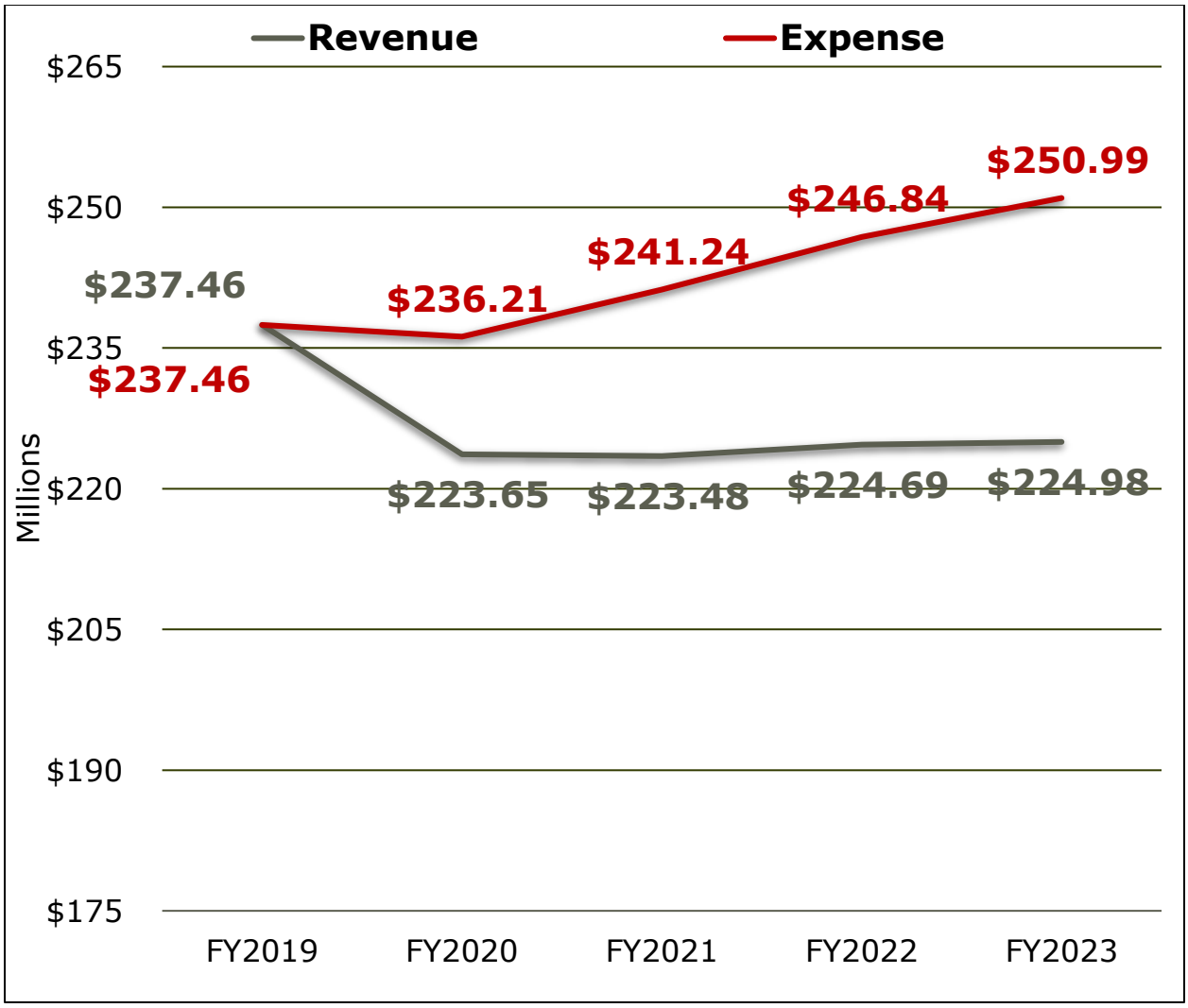
- Borough funding at 6.3 mills with an annual increase of 2% from FY21-23
- Base Student Allocation (BSA) underfunded by $35.7M, with no increase from FY21-23
- Reduction of State one-time grant of $3.9M



	FY2019	FY2020	FY2021	FY2022	FY2023
Revenue	$ 237,460,289	$ 198,032,203	$ 198,051,962	$ 198,947,523	$ 199,037,184
Expense	$ 237,460,289	$ 236,212,807	$ 241,236,337	$ 246,839,178	$ 250,991,458
	$ -	**$ (38,180,604)**	**$ (43,184,375)**	**$ (47,891,655)**	**$ (51,954,274)**

Scenario B

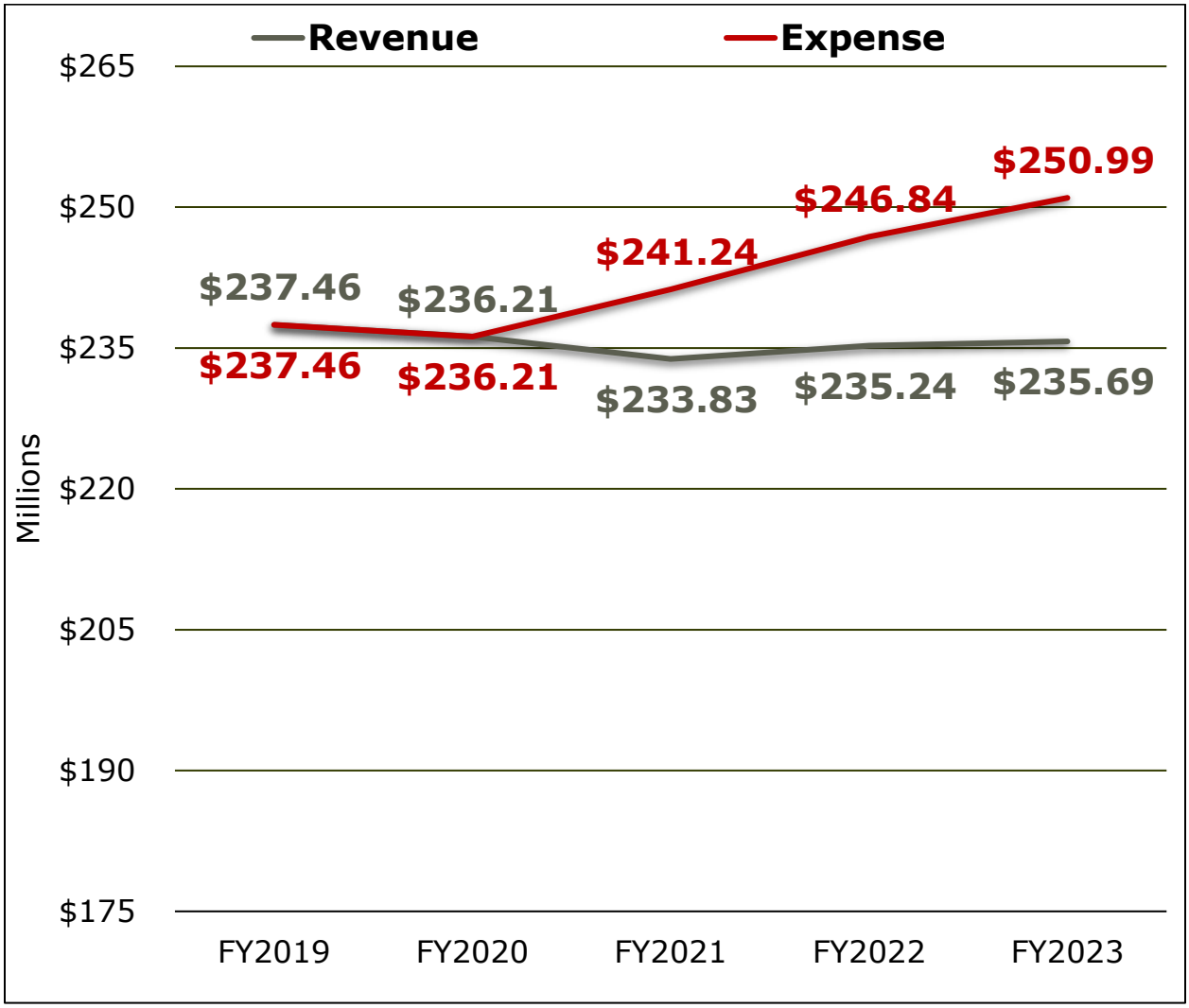
- Borough funding at 6.3 mills with an annual increase of 3.5% from FY21-23
- BSA underfunded by 5% (approx. $12.6M), with no increase from FY21-23
- Reduction of State one-time grant of $3.9M



	FY2019	FY2020	FY2021	FY2022	FY2023
Revenue	$ 237,460,289	$ 223,654,273	$ 223,477,774	$ 224,688,616	$ 224,979,096
Expense	$ 237,460,289	$ 236,212,807	$ 241,236,337	$ 246,839,178	$ 250,991,458
	$ -	$ (12,558,534)	$ (17,758,563)	$ (22,150,562)	$ (26,012,362)

Scenario C – Preliminary Adopted Budget

- Borough funding at 6.3 mills with an annual increase of 3.5% from FY21-23
- BSA maintained at $5,930 from FY20-23
- Reduction of State one-time grant of $3.9M
- Use of unassigned fund balance of $2.5M in FY20



	FY2019	FY2020	FY2021	FY2022	FY2023
Revenue	$ 237,460,289	$ 236,212,807	$ 233,831,426	$ 235,240,099	$ 235,691,964
Expense	$ 237,460,289	$ 236,212,807	$ 241,236,337	$ 246,839,178	$ 250,991,458
	$ -	**$ -**	**$ (7,404,911)**	**$ (11,599,079)**	**$ (15,299,494)**

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, 2018.

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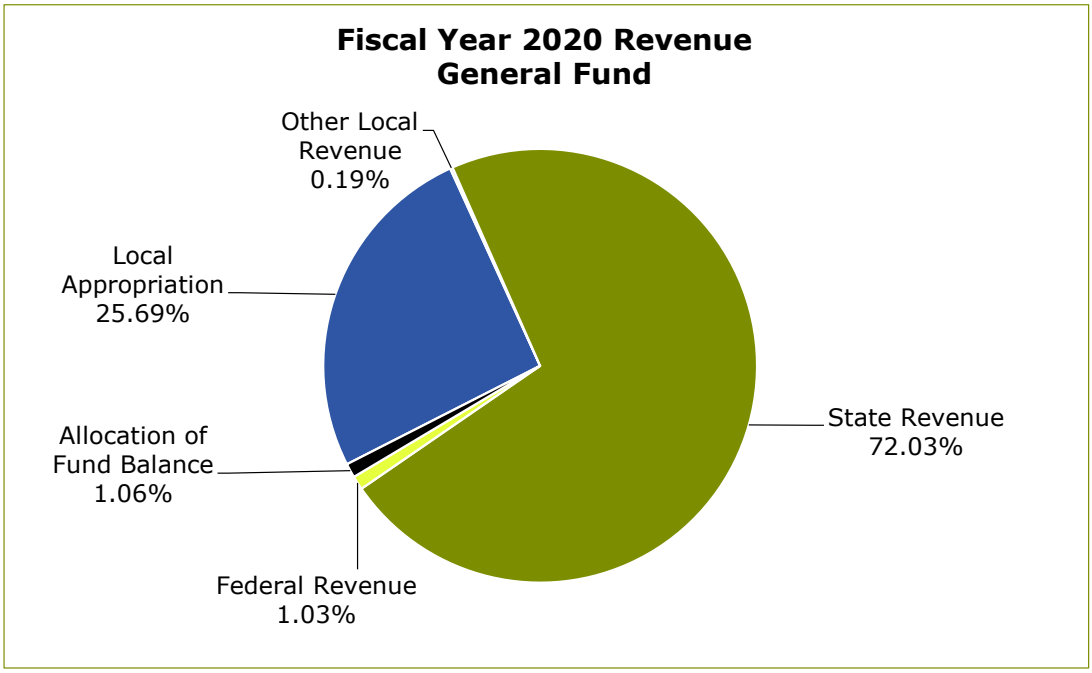
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General Fund Revenue

Local Appropriation	$ 60,665,932	25.69%
Other Local Revenue	455,000	0.19%
State Revenue	170,151,710	72.03%
Federal Revenue	2,440,165	1.03%
Allocation of Fund Balance	2,500,000	1.06%
Total Revenue Budget	$ 236,212,807	100.00%

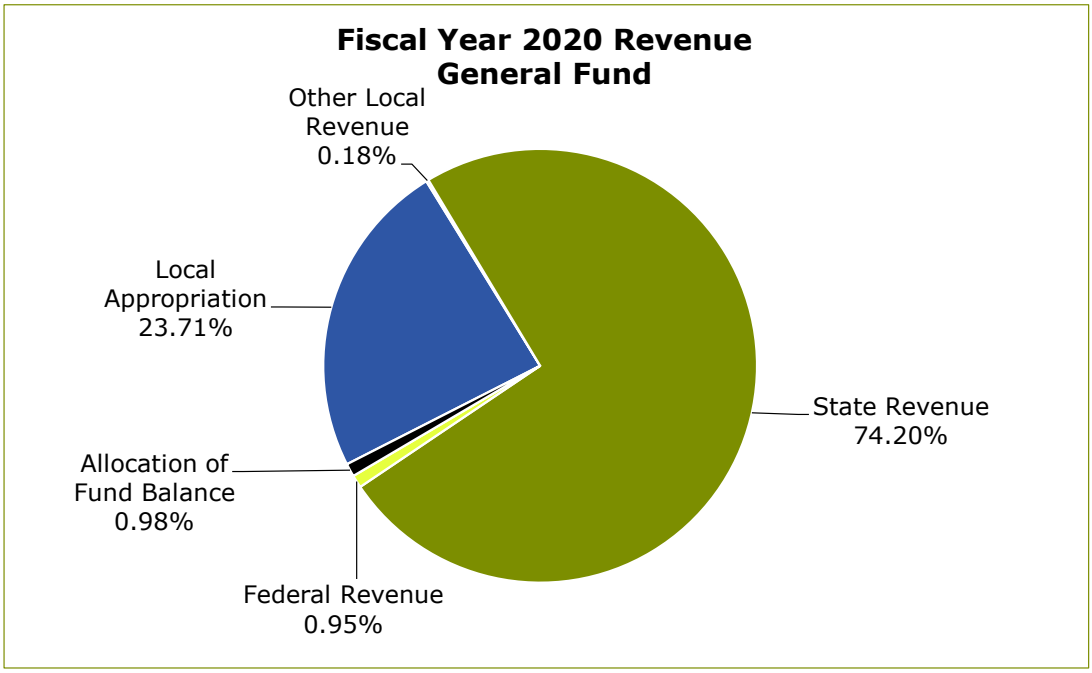
As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. Federal revenue is primarily Medicaid Reimbursements and E-Rate revenue.



General Fund Revenue
With On-Behalf

Local Appropriation	$ 60,665,932	23.69%
Other Local Revenue	455,000	0.18%
State Revenue	189,948,336	74.20%
Federal Revenue	2,440,165	0.95%
Allocation of Fund Balance	2,500,000	0.98%
Total Revenue Budget	$ 256,009,433	100.00%

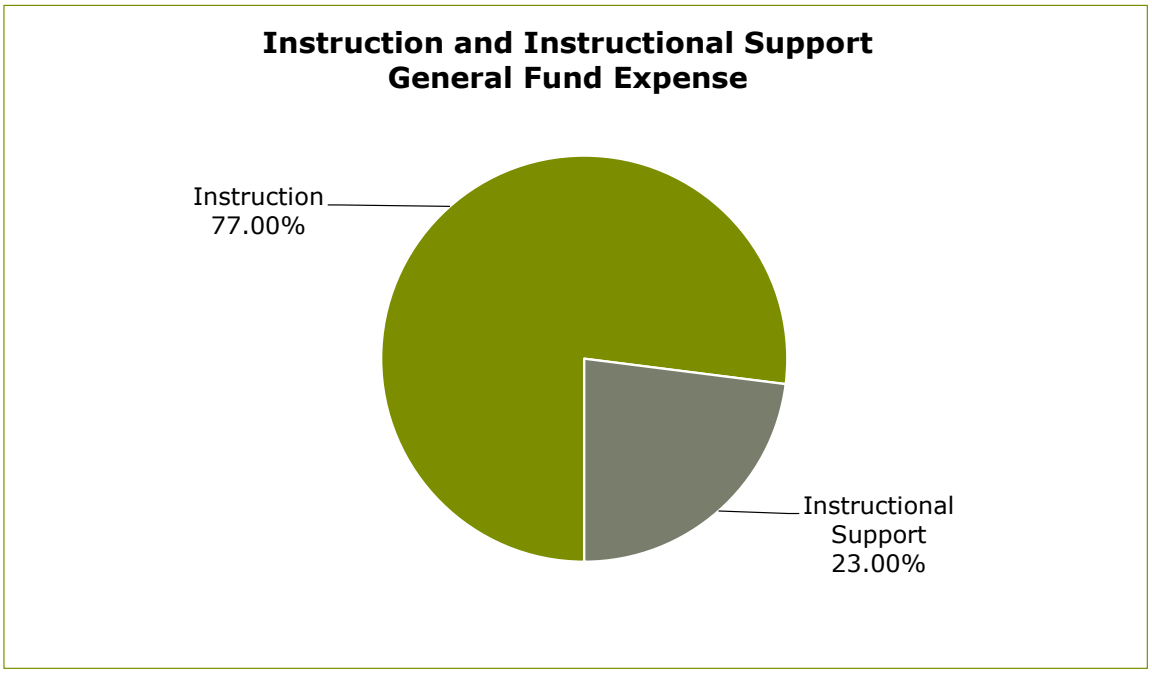
As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. Federal revenue is primarily Medicaid Reimbursements and E-Rate revenue.



General Fund Expense by Function

Regular Instruction	$98,713,898		
Special Education - Instruction	37,477,539		
Special Education - Student	15,804,428		
Support Services - Student	8,768,663		
Support Services - Instruction	10,573,544		
School Administration	9,008,709		
Instruction Subtotal	$180,346,781	**$180,346,781**	**77.00%**
School Administration - Support	$10,287,175		
District Administration	1,231,152		
District Administration - Support	11,863,961		
Operations and Maintenance	26,933,056		
Student Transportation	-		
Pupil Activities	3,555,352		
Instructional Support Subtotal	$53,870,696	**$53,870,696**	**23.00%**
Total Expense		**$234,217,477**	**100.00%**
Transfers to Other Funds	1,995,330	**1,995,330**	
Total Expense and Transfers	$236,212,807	**$ 236,212,807**	

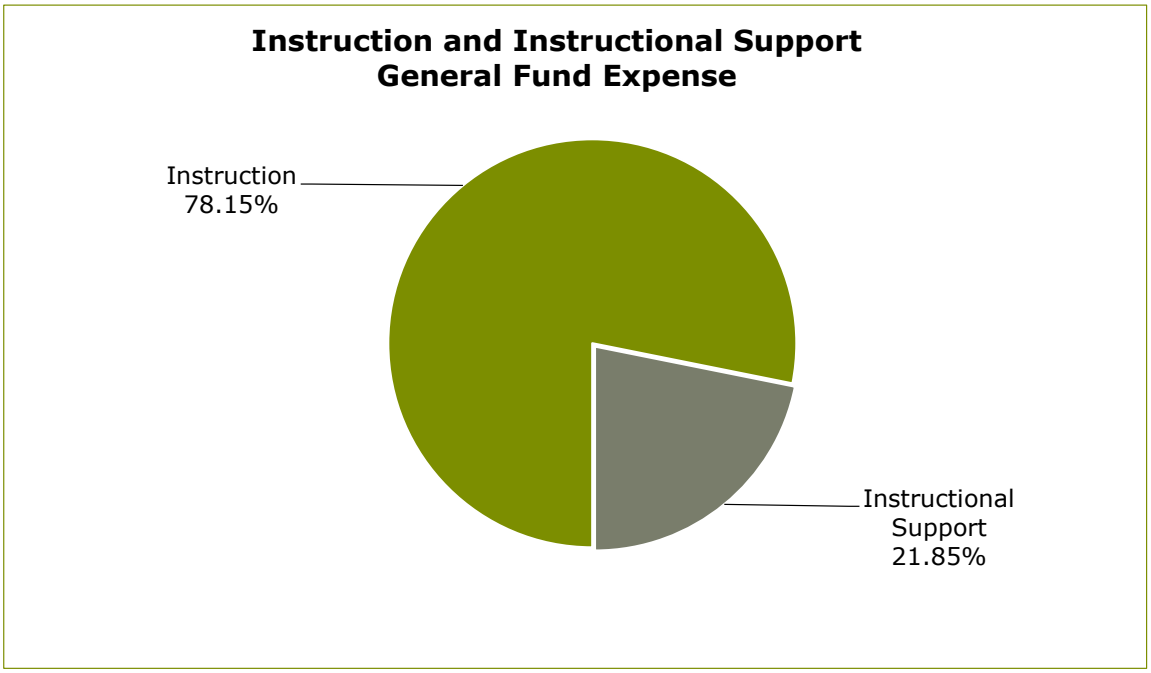
Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY 2020 budget designates 77% of the operating budget to instructional expenses, as depicted in orange.



General Fund Expense by Function
With On-Behalf

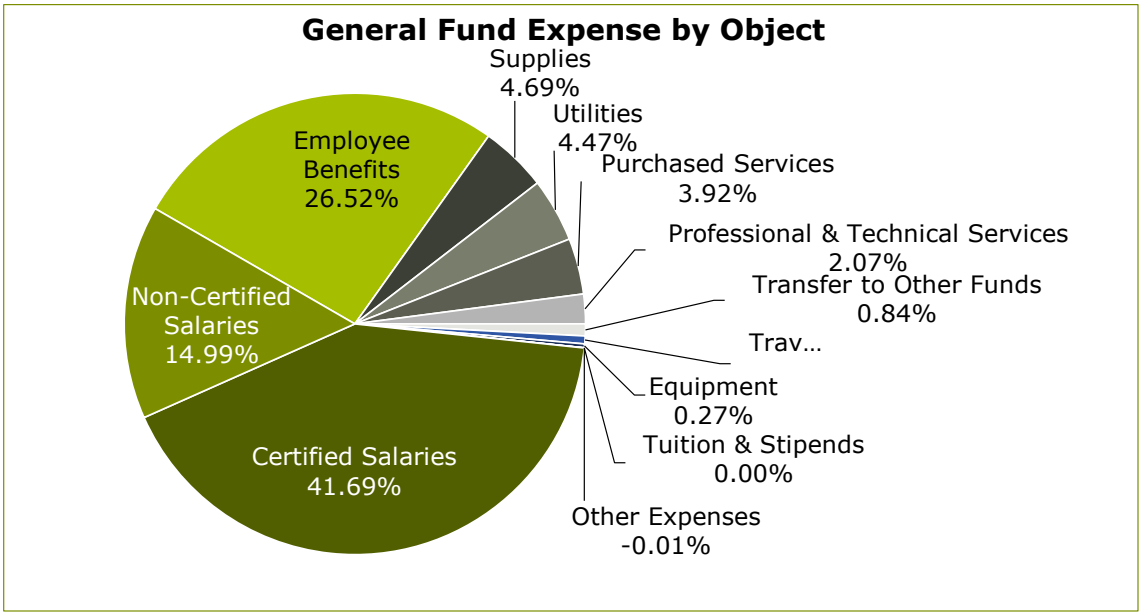
Regular Instruction	$109,349,060		
Special Education - Instruction	40,681,117		
Special Education - Student	17,259,751		
Support Services - Student	9,706,498		
Support Services - Instruction	11,336,621		
School Administration	10,187,292		
Instruction Subtotal	198,520,339	**$ 198,520,339**	**78.15%**
School Administration - Support	$10,658,183		
District Administration	1,307,923		
District Administration - Support	12,175,070		
Operations and Maintenance	27,413,206		
Student Transportation	-		
Pupil Activities	3,939,382		
Instructional Support Subtotal	55,493,764	**55,493,764**	**21.85%**
Total Expense		**$ 254,014,103**	**100.00%**
Transfers to Other Funds	1,995,330	**1,995,330**	
Total Expense and Transfers	256,009,433	**$ 256,009,433**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY 2020 budget (with on-behalf included) designates 78% of the operating budget to instructional expenses, as depicted in orange.



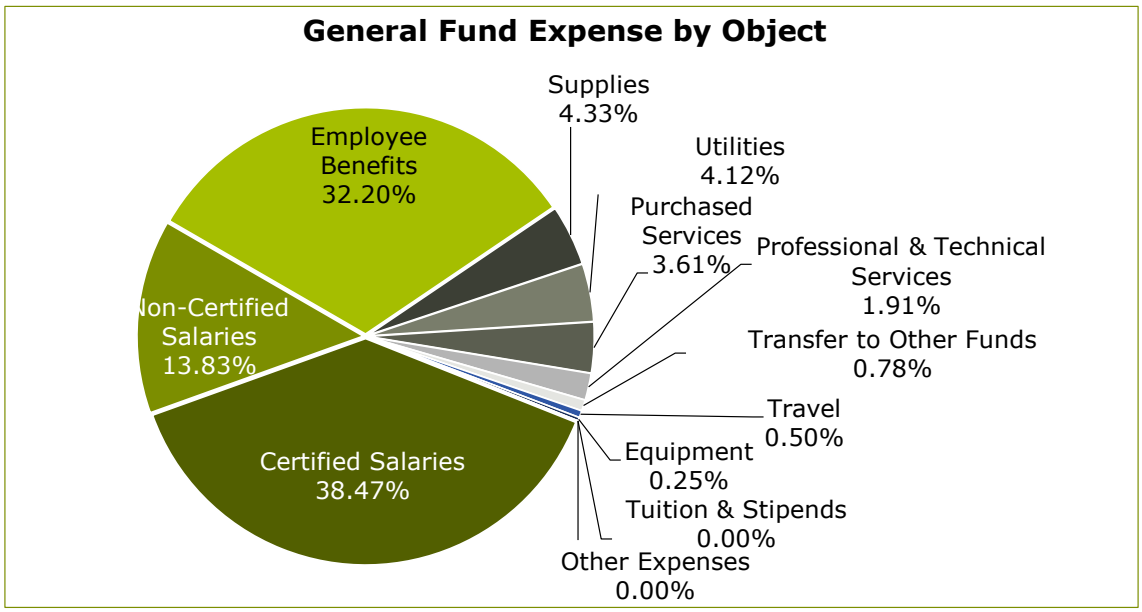
General Fund Expense by Object

Certified Salaries	$98,481,200	41.69%
Non-Certified Salaries	35,397,359	14.99%
Employee Benefits	62,645,262	26.52%
Professional/Technical Services	4,890,041	2.07%
Travel	1,287,550	0.55%
Utilities	10,557,210	4.47%
Purchased Services	9,249,222	3.92%
Supplies	11,071,981	4.69%
Tuition & Stipends	-	0.00%
Other Expenses	(10,613)	0.00%
Equipment	648,265	0.27%
Transfer to Other Funds	1,995,330	0.84%
	$ 236,212,807	100.01%



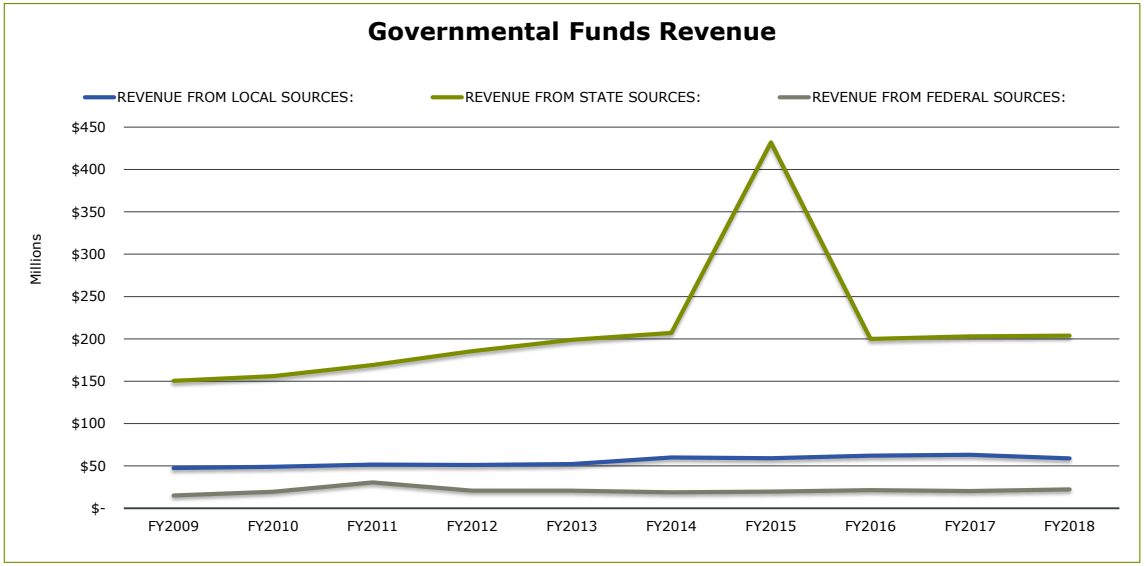
General Fund Expense by Object
With On-Behalf

Certified Salaries	$98,481,200	38.47%
Non-Certified Salaries	35,397,359	13.83%
Employee Benefits	82,441,888	32.20%
Professional/Technical Services	4,890,041	1.91%
Travel	1,287,550	0.50%
Utilities	10,557,210	4.12%
Purchased Services	9,249,222	3.61%
Supplies	11,071,981	4.33%
Tuition & Stipends	-	0.00%
Other Expenses	(10,613)	0.00%
Equipment	648,265	0.25%
Transfer to Other Funds	1,995,330	0.78%
	$256,009,433	100.00%



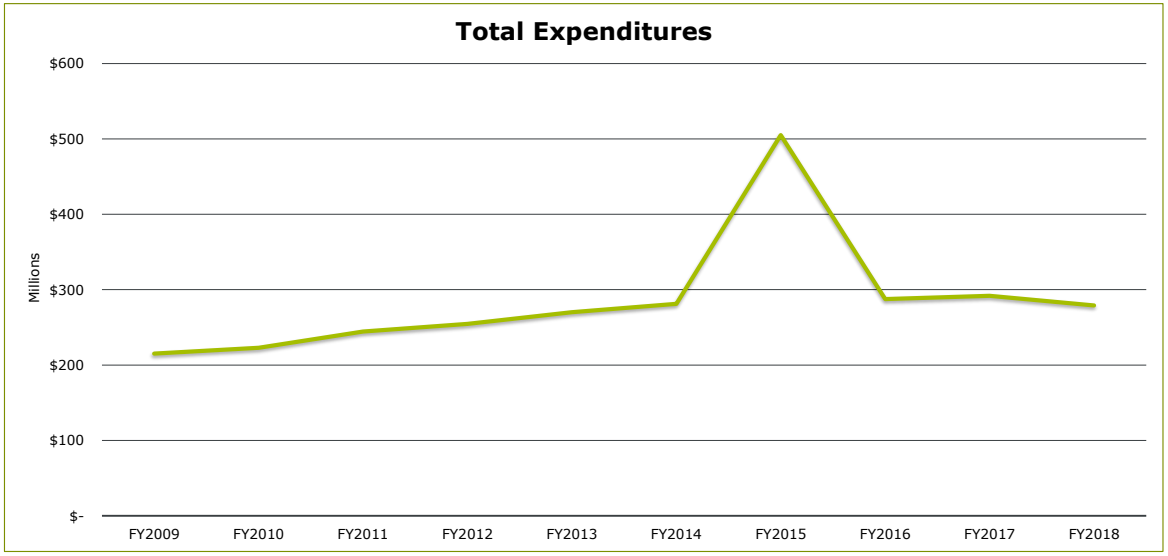
All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2009	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**FY2018**
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 44,012,143	$ 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
E-Rate Reimbursement	320,588	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.
Food Services	1,555,972	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
Earnings On Investments	89	35	988	651	373	351	1,185	34	34	37
Other Local Revenue	1,618,700	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
Total Revenue From Local Sources	**47,507,492**	**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**
REVENUE FROM STATE SOURCES:										
Foundation Program	$ 113,640,165	$ 123,440,655	$ 132,987,274	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 164,091,360	$ 170,159,336	$ 170,509,407
School Improvement	-	421,312	441,704	459,962	466,013	476,483	496,904	-	-	-
Energy Relief Grant	-	-	-	2,361,367	2,929,851	2,517,299	5,300,487	-	-	-
Senate Bill 18	-	-	-	-	-	2,996,786	-	-	-	-
TRS On-Behalf	22,408,644	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
PERS On-Behalf	2,763,620	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
Other State Revenue	11,652,431	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
Total Revenue From State Sources	**150,464,860**	**155,909,821**	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**	**431,947,912**	**199,845,515**	**202,860,027**	**203,731,303**
REVENUE FROM FEDERAL SOURCES:										
Direct	$ 569,630	$ 799,667	$ 968,294	$ 1,271,425	$ 1,457,073	$ 1,073,904	$ 852,066	$ 778,384	$ 804,092	$ 629,961
E-Rate	-	-	373,968	956,307	818,873	977,158	1,222,684	2,437,337	1,349,403	1,280,412
Medicaid Reimbursement	-	-	223,583	1,032,785	1,005,974	166,098	1,150,746	1,066,987	1,090,092	1,356,014
AK & Other Intermediate Agencies	14,544,323	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
Total Revenue From Federal Sources	**15,113,953**	**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**
REVENUE TOTALS	**$ 213,086,305**	**$ 224,466,032**	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,129**	**$ 286,445,476**	**$ 284,925,267**



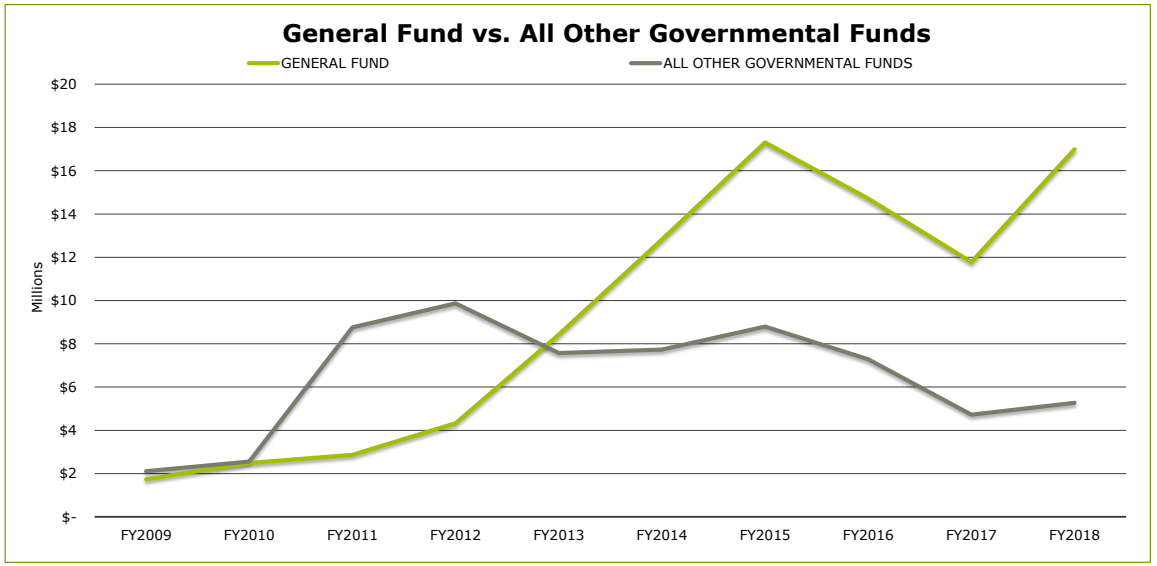
All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2009	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**FY2018**
Instruction	$ 93,467,023	$ 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
Special Education Instruction	29,173,380	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
Special Education Support Svc. - Students	10,627,965	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
Support Services - Students	7,715,821	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
Support Services - Instruction	10,115,314	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
School Administration	7,399,050	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
School Administration Support Services	7,851,254	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
District Administration	1,414,000	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
District Administration Support Services	8,160,509	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
Operations And Maintenance Of Plant	19,635,802	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
Student Activities	2,942,581	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
Student Transportation Service	11,116,394	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
Student Transportation Service-student Act	-	-	-	-	-	-	-	-	809,345	-
Adult And Continuing Education Instruction	12,217	-	-	-	-	-	-	-	-	400,198
Community Services	-	166,234	112,312	71,929	28,425	24,700	25,746	20,854	23,151	22,222
Food Services	5,519,214	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
Debt Service: Principal	-	-	-	-	-	-	-	-	-	133,244
Debt Service: Interest	-	-	-	-	-	-	-	-	-	401,222
Capital Outlay	54,507	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
TOTAL EXPENDITURES	**$ 215,205,031**	**$ 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**



Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
GENERAL FUND										
Nonspendable	$ 489,920	$ 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
Restricted	-	-	-	-	-	-	903,914	1,221,455	1,606,630	1,768,396
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-	-	-	-	-	500,000
Unassigned	747,819	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
Total General Fund	**$ 1,737,739**	**$ 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**
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
Restricted	5,677	5,712	5,745	5,764	5,768	5,772	5,776	5,780	4,282	4,285
Committed, Reported In;										
Capital Projects Funds	117,238	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
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
Unassigned, Reported In:										
Special Revenue Funds	1,985,082	1,675,402	(540,394)	-	-	-	-	-	(231,610)	(9,393)
Total All Other Governmental Funds	**$ 2,107,997**	**$ 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**
Total Fund Balance for All Funds	**$ 3,845,736**	**$ 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**

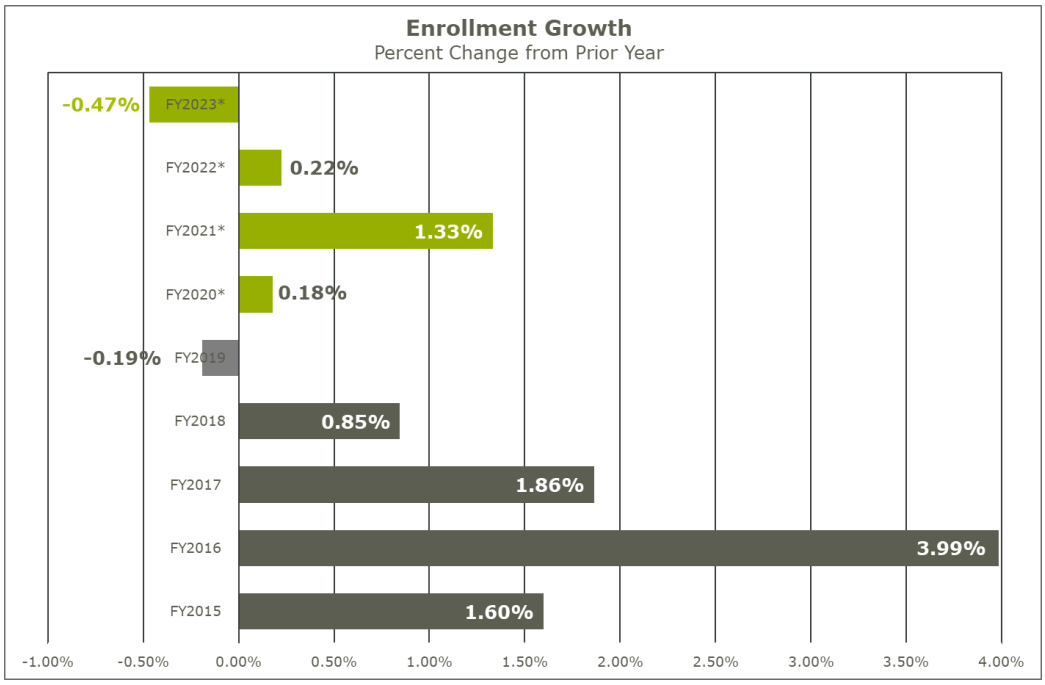


ENROLLMENT HISTORY & PROJECTION

Enrollment is projected using a modified two-year cohort survival analysis. This process tracks the students as they move from grade to grade. Cohort survival analysis does not account for in or out migration during times of economic uncertainty. Additionally, the District hosts an annual public meeting with a presentation from a local economist, providing an opportunity for the District to receive additional demographic updates from expert business leaders from throughout the Mat-Su Valley's community. The input from this meeting and other significant and relevant information related to the District is used as the basis to fine tune projections. Using this projection methodology, the District has had an average variance of less than 0.75% 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 makes up such a large portion of the District's State revenue calculation, it is critical for the District to accurately project enrollment.

Student enrollment determines over 50% of the District's State Foundation revenue. Daily enrollment of full time equivalency (time spent in school, not a physical count) is taken from the count period, as set by the state. This is a period of four weeks that ends the last Friday in October. That daily enrollment is averaged to find the Average Daily Membership (ADM). This number is then used to calculate the State Foundation Formula.

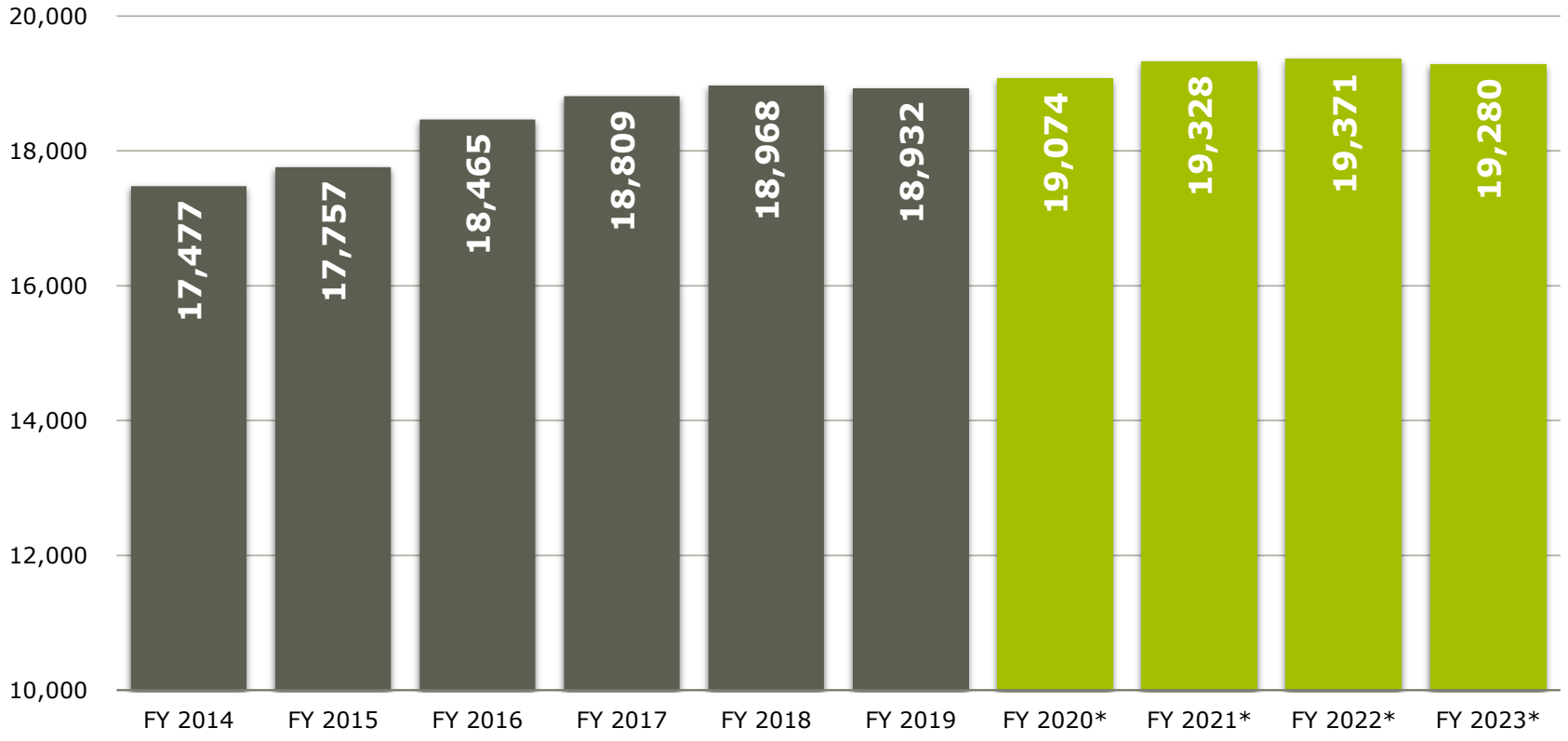
The Mat-Su Borough School District is one of the few school districts in the state to have experienced a growth trend over the last 20 years (with the exception of a slight drop in enrollment in the FY2013, and FY2019 school years). However, as the below graph demonstrates, the growth the District has experienced shows a trend of declining growth. In FY2020, the District is projecting an additional 142 students.



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*
Enrollment (ADM)	17,477	17,757	18,465	18,809	18,968	18,932	19,074	19,328	19,371	19,280
Change from PY	139	281	707	344	159	(37)	142	254	43	(91)
% Change from PY	0.80%	1.61%	3.98%	1.87%	0.85%	-0.19%	0.75%	1.33%	0.22%	-0.47%

* 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
FY2009	119	1,175	1,192	1,250	1,262	1,197	1,196	**7,391**	1,222	1,254	1,327	**3,803**	1,336	1,260	1,546	1,145	**5,287**	**16,481**	367	2.3%
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**	**16,965**	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**	**18,466**	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**	**18,809**	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	1,464	**5,555**	**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	*113*	*1,562*	*1,503*	*1,410*	*1,396*	*1,543*	*1,488*	***9,015***	*1,492*	*1,527*	*1,509*	***4,528***	*1,464*	*1,436*	*1,288*	*1,343*	***5,531***	**19,074**	*143*	0.8%

Projected Year

Source:
State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2018-19

ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2015-2016 ADM Count	FY 2016-2017 ADM Count	FY 2017-2018 ADM Count	FY 2018-2019 ADM Count	FY 2019-2020 PROJECTION	FY 2020-2021 PROJECTION	FY 2021-2022 PROJECTION	FY 2022-2023 PROJECTION
Elementary Schools								
030 Big Lake Elementary	448.60	387.52	374.23	418.53	**416.00**	456.00	456.00	478.00
032 Iditarod Elementary	347.45	381.90	416.80	420.45	**420.00**	448.00	445.00	454.00
033 Sherrod Elementary	442.30	428.15	436.35	421.45	**427.00**	430.00	440.00	457.00
034 Swanson Elementary	426.33	446.55	450.65	449.40	**463.00**	483.00	470.00	448.00
039 Snowshoe Elementary	418.30	406.20	370.25	388.00	**387.00**	387.00	370.00	373.00
041 Butte Elementary	278.10	274.10	278.85	279.97	**283.00**	282.00	278.00	276.00
043 Cottonwood Creek Elementary	504.85	492.60	455.65	447.45	**424.00**	412.00	404.00	400.00
044 Tanaina Elementary	462.29	423.50	416.17	393.18	**393.00**	384.00	376.00	380.00
045 Pioneer Peak Elementary	423.10	431.40	431.43	432.82	**454.00**	472.00	469.00	483.00
046 Larson Elementary	389.55	408.90	391.00	401.75	**411.00**	392.00	393.00	377.00
047 Finger Lake Elementary	314.88	368.23	383.80	401.62	**407.00**	432.00	423.00	440.00
048 Goose Bay Elementary	483.10	319.10	306.15	273.95	**286.00**	292.00	287.00	276.00
050 John Shaw Elementary	425.35	407.45	426.60	461.95	**494.00**	539.00	547.00	568.00
051 Meadow Lakes Elementary	433.40	418.28	398.10	363.30	**357.00**	342.00	328.00	312.00
052 Knik Elementary	494.60	283.10	282.00	325.20	**318.00**	401.00	390.00	395.00
053 Fred & Sarah Machetanz Elementary	461.85	472.20	441.18	447.45	**452.00**	453.00	451.00	442.00
054 Dena'ina Elementary	-	400.75	393.15	365.99	**372.00**	358.00	340.00	323.00
Middle Schools								
010 Palmer Middle	608.50	559.20	569.55	565.15	**539.00**	545.00	541.00	549.00
011 Wasilla Middle	524.95	583.25	641.95	653.35	**670.00**	647.00	662.00	635.00
012 Colony Middle	726.10	742.90	762.45	780.65	**809.00**	778.00	789.00	748.00
013 Teeland Middle	746.50	746.10	773.69	797.65	**778.00**	806.00	787.00	785.00
014 Houston Middle	307.15	338.60	379.40	383.15	**391.00**	382.00	407.00	393.00
High Schools								
001 Palmer High	772.04	807.45	752.90	745.28	**737.00**	703.00	722.00	694.00
003 Wasilla High	1,067.25	1,028.95	919.00	885.72	**858.00**	893.00	911.00	924.00
005 Colony High	1,116.80	1,134.80	1,121.48	1,053.64	**1,033.00**	1,057.00	1,062.00	1,073.00
007 Houston High	390.75	389.30	364.60	345.05	**358.00**	359.00	372.00	397.00
073 Mat-Su Career & Technical High	540.10	580.55	654.00	700.50	**727.00**	760.00	778.00	763.00
080 Joe Redington Jr/Sr High	459.00	521.20	605.20	600.80	**608.00**	611.00	611.00	599.00

ENROLLMENT

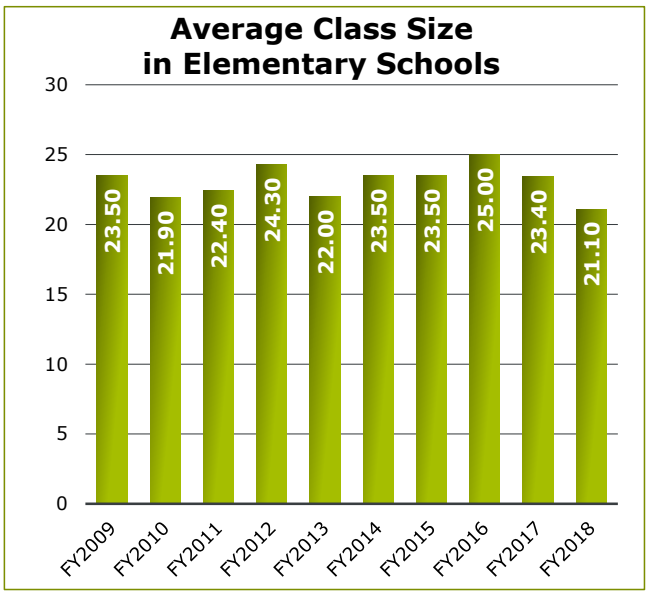
5 Years Enrollment History with 4 Years Enrollment Projection by School

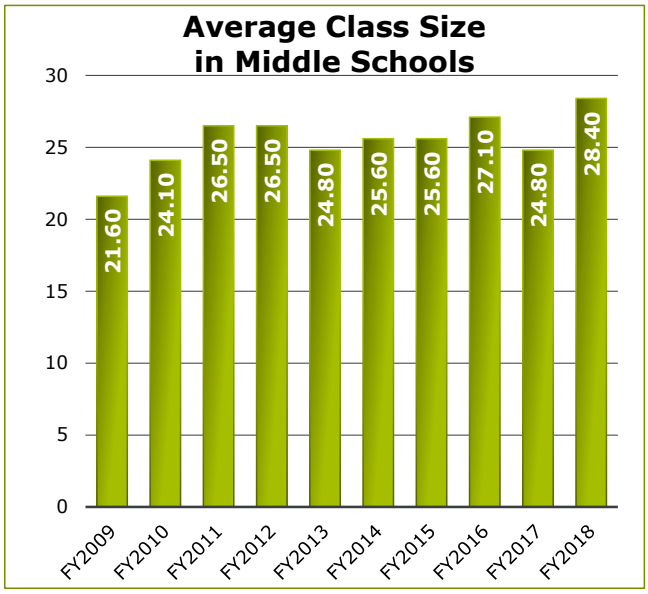
	FY 2015-2016 ADM Count	FY 2016-2017 ADM Count	FY 2017-2018 ADM Count	FY 2018-2019 ADM Count	FY 2019-2020 PROJECTION	FY 2020-2021 PROJECTION	FY 2021-2022 PROJECTION	FY 2022-2023 PROJECTION
Small Attendance Area								
002 Su Valley Jr/Sr High	188.15	188.80	187.10	203.70	**211.00**	225.00	238.00	252.00
031 Glacier View	31.00	32.25	33.00	40.00	**43.00**	52.00	58.00	64.00
035 Talkeetna Elementary	105.35	111.95	99.50	106.90	**110.00**	111.00	109.00	108.00
036 Trapper Creek Elementary	22.00	24.15	22.00	23.10	**24.00**	25.00	27.00	30.00
038 Willow Elementary	133.90	131.00	139.35	146.18	**157.00**	165.00	173.00	171.00
042 Sutton Elementary	55.45	60.29	66.39	58.75	**61.00**	49.00	41.00	36.00
049 Beryozava	22.00	28.00	19.00	28.00	**27.00**	25.00	27.00	25.00
Charter Schools								
061 Midnight Sun Family Learning Center	189.00	184.00	191.80	192.65	**192.00**	192.00	192.00	192.00
062 Academy Charter	240.85	244.25	247.65	254.00	**254.00**	254.00	254.00	254.00
065 Twindly Bridge Charter	393.70	451.40	478.05	477.75	**475.00**	475.00	475.00	475.00
066 Birchtree Charter	391.20	412.70	411.85	396.20	**400.00**	400.00	400.00	400.00
067 American Charter Academy	174.25	187.75	210.30	194.90	**198.00**	198.00	198.00	198.00
078 Fronteras Spanish Immersion Charter	248.25	289.00	287.85	309.75	**325.00**	325.00	325.00	325.00
Alternative/Correspondence								
006 Burchell High	310.60	252.55	198.50	195.90	**200.00**	228.00	262.00	241.00
071 Valley Pathways Alternative	204.25	178.80	183.35	177.68	**166.00**	157.00	162.00	165.00
072 Mat-Su Youth Facility	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	**90.00**	92.00	95.00	91.00
079 Alaska Middle College	89.15	117.00	160.35	177.00	**192.00**	185.00	189.00	187.00
091 Mat-Su Central Correspondence	1,561.45	1,633.40	1,732.47	1,644.74	**1,662.00**	1,651.00	1,622.00	1,609.00
TOTAL	**18,464.59**	**18,809.04**	**18,968.44**	**18,931.80**	**19,074.00**	**19,328.00**	**19,371.00**	**19,280.00**

HISTORIC AVERAGE CLASS SIZE *

Last Ten School Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Elementary	23.50	21.90	22.40	24.30	22.00	23.50	23.50	25.00	23.40	21.10
Middle	21.60	24.10	26.50	26.50	24.80	25.60	25.60	27.10	24.80	28.40
Senior High	23.40	23.20	28.10	28.10	22.00	23.80	28.70	26.30	28.50	20.80







* 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 for FY10-FY17 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY07-FY09 calculations are as above and do not include self-contained special education classes.

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
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	NA
	Grades 9-12	32 to 1	NA	$86.50	$5.75	$71.00
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	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$79.00
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	NA
	Grades 9-12	33 to 1	NA	$95.00	$7.10	$79.00
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	NA
	Grades 9-12	28 to 1	NA	$110.00	$7.88	$47.50
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$115.00	$7.88	$50.00

Notes:

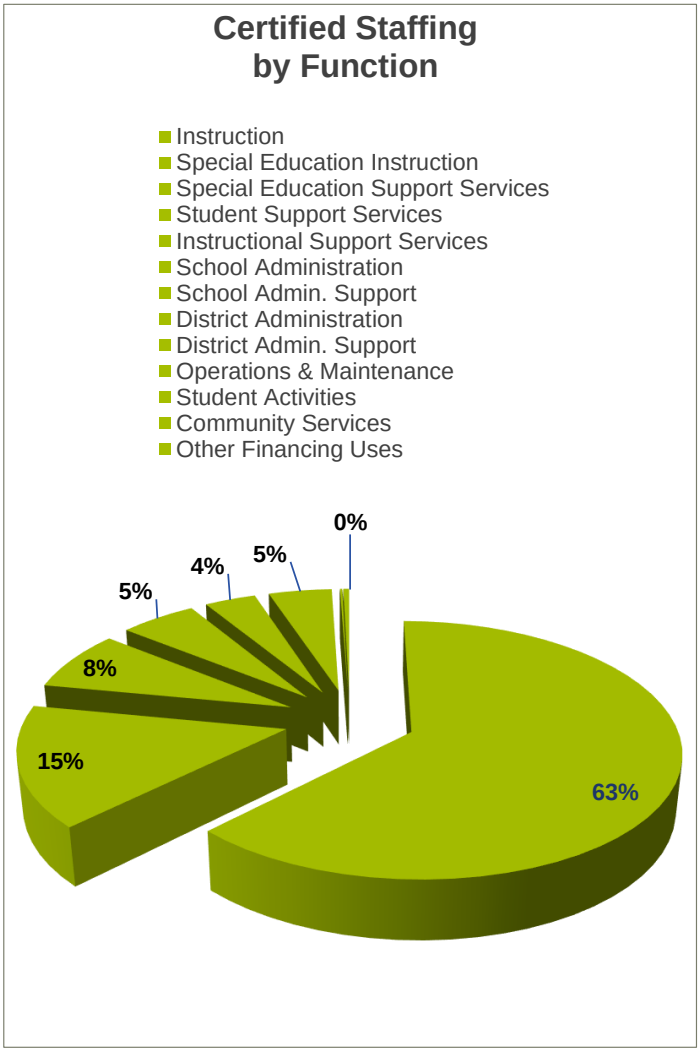
* PTR applies to core area schools for regular education instruction

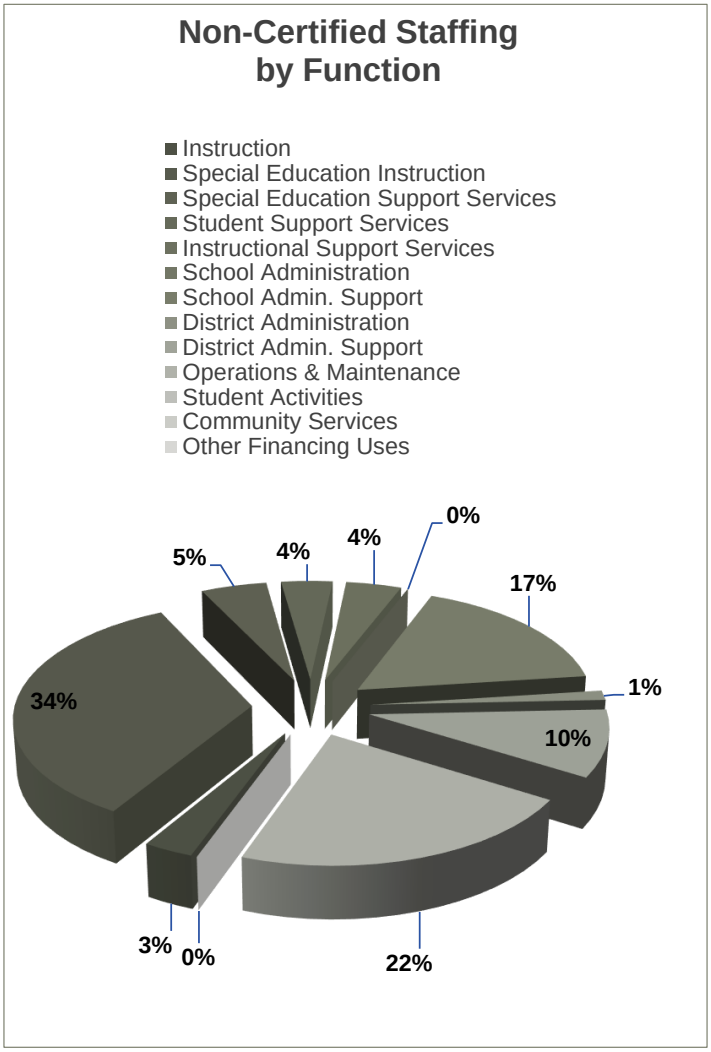
** Elementary Specials include Music, Physical Education, and Library

*** Accelerated learning funds apply to core area high schools only.

Staffing by Function as Reported to the State
6/5/2019

	Certified	Non-Certified	Total Staffing
100 - Instruction	783.41	20.44	**803.85**
200 - Special Education Instruction	193.21	228.76	**421.97**
220 - Special Education Support Services	96.51	33.41	**129.92**
300 - Student Support Services	68.78	26.08	**94.86**
350 - Instructional Support Services	45.95	28.20	**74.15**
400 - School Administration	56.70	-	**56.70**
450 - School Admin. Support	-	114.25	**114.25**
510 - District Administration	2.00	9.00	**11.00**
550 - District Admin. Support	-	63.50	**63.50**
600 - Operations & Maintenance	-	145.60	**145.60**
700 - Student Activities	5.25	-	**5.25**
780 - Community Services	-	-	**-**
900 - Other Financing Uses	-	-	**-**
Total Staffing	**1,251.82**	**669.24**	**1,921.05**





General Fund Staffing Summary

Enrollment	18,465.59	18,809.04	18,968.45	*18,931.80*	18,931.80	19,074.00

Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	8.35	8.35	7.85	*7.85*	7.99	**7.99**
Supervisor	-	-	-	-	-	**-**
Administrator	60.49	61.39	62.79	*61.87*	62.69	**61.69**
Classroom Teacher	686.88	679.08	701.25	*694.53*	753.30	**753.30**
SPED Teacher	172.21	180.21	186.31	*187.81*	212.56	**207.06**
Specialist - Schools	147.03	141.03	135.83	*131.96*	80.26	**81.76**
Counselor	30.98	33.48	31.29	*30.39*	30.99	**30.49**
Nurse	30.25	32.05	32.42	*32.22*	32.22	**31.62**
Specialist - Departments	106.49	107.49	85.33	*86.23*	78.90	**77.90**
Total Certified	**1,242.68**	**1,243.08**	**1,243.07**	**1,232.86**	**1,258.92**	**1,251.82**

Non-Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	7.00	7.00	6.25	*6.25*	6.25	**6.25**
Supervisor	22.50	22.00	24.50	*24.50*	29.00	**28.50**
Instructional Aides	278.78	291.05	286.15	*283.15*	329.26	**321.51**
Support Staff	144.00	149.25	131.13	*132.13*	133.38	**133.38**
Custodial	113.98	119.11	102.23	*102.23*	105.60	**103.60**
Specialist - Department	109.06	109.81	116.91	*117.91*	76.00	**76.00**
Total Non-Certified	**675.32**	**698.21**	**667.17**	**666.17**	**679.49**	**669.24**

Total General Fund	1,918.00	1,941.29	1,910.24	1,899.03	1,938.40	1,921.05

The table above summarizes the District total permanent General Fund employees by classification as shown in the Location Summary pages in this document. It excludes temporary and student workers, stipends, and substitutes. The District is the largest employer for the Mat-Su Borough area. MSBSD employs more than 3,000 full-time, part-time, and temporary positions; all of which serve our schools and administration. About half of the District employees are certificated teachers or administrators.

District staffing has a great impact on the educational opportunities provided to students. In the General Fund, MSBSD will expend approximately $216 million on employee salaries and benefits, which represents roughly 84.50% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,921 full-time equivalent (FTE) positions; 1,252 of them certificated. To balance FY 2020's budget approximately 7 certified FTE or 0.01% were reduced from the prior year. The budget includes 669 classified FTE positions. This represents a loss of 10 FTE, or a 1.5% reduction from the previous year. Overall, the District reduced its General Fund staffing by approximately 17 FTE, which represents a reduction of less than 1% from FY 2019's staffing.

Special Revenue Funds Staffing Summary

Enrollment	18,465.59	18,809.04	18,968.45	*18,931.80*	18,931.80	19,074.00

Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	1.50	1.50	1.80	*1.80*	1.80	**3.51**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	2.00	*1.50*	1.50	**2.50**
Classroom Teacher	26.94	31.07	38.43	*28.04*	28.04	**28.73**
SPED Teacher	3.00	5.00	-	*5.00*	6.00	**5.50**
Specialist - Schools	1.00	1.00	2.50	*8.00*	5.00	**5.00**
Counselor	3.00	3.00	3.00	*3.00*	3.00	**5.42**
Nurse	-	-	0.50	*0.50*	0.50	**0.50**
Specialist - Departments	0.25	2.25	1.75	*1.25*	1.25	**1.25**
Total Certified	**35.69**	**43.82**	**49.98**	**49.09**	**47.09**	**52.41**

Non-Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	8.50	9.50	9.50	*9.50*	9.50	**9.00**
Instructional Aides	42.40	62.66	65.95	*44.19*	61.94	**45.06**
Support Staff	87.99	96.64	86.37	*89.00*	93.43	**93.34**
Custodial	-	-	-	-	-	**-**
Specialist - Department	1.82	2.75	3.38	*3.38*	3.38	**-**
Total Non-Certified	**140.71**	**171.55**	**165.20**	**146.06**	**168.25**	**147.40**

Total Special Revenue	**176.40**	**215.37**	**215.18**	**195.15**	**215.34**	**199.81**

Proprietary Funds Staffing Summary

Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	-	-	-	**-**
Classroom Teacher	-	-	-	-	-	**-**
SPED Teacher	-	-	-	-	-	**-**
Specialist - Schools	-	-	-	-	-	**-**
Counselor	-	-	-	-	-	**-**
Nurse	-	-	-	-	-	**-**
Specialist - Departments	-	-	-	-	-	**-**
Total Certified	**-**	**-**	**-**	**-**	**-**	**-**

Non-Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Instructional Aides	-	-	-	-	-	**-**
Support Staff	-	-	-	-	-	**-**
Custodial	-	-	-	-	-	**-**
Specialist - Department	0.50	0.50	0.50	0.50	0.50	**0.50**
Total Non-Certified	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

Total Proprietary	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

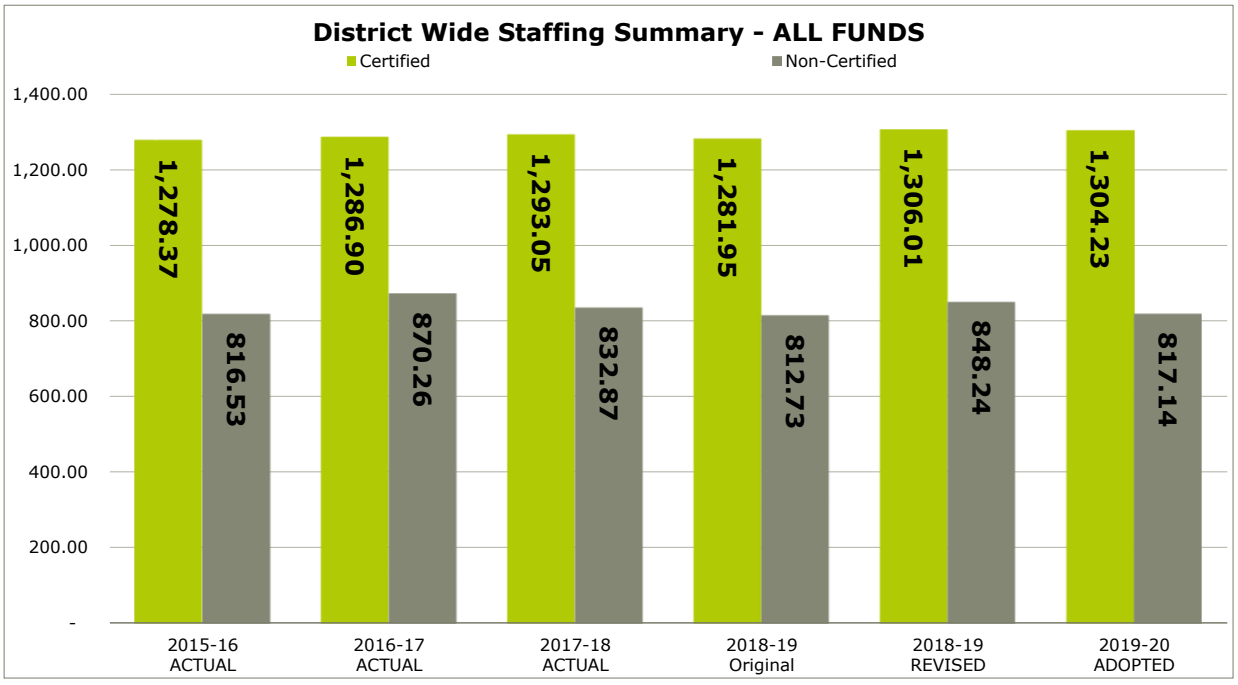
District Wide Staffing Summary - ALL FUNDS

Enrollment	18,465.59	18,809.04	18,968.45	*18,931.80*	18,931.80	19,074.00

Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	9.85	9.85	9.65	*9.65*	9.79	**11.50**
Supervisor	-	-	-	-	-	**-**
Administrator	60.49	61.39	64.79	*63.37*	64.19	**64.19**
Classroom Teacher	713.82	710.15	739.68	*722.57*	781.34	**782.03**
SPED Teacher	175.21	185.21	186.31	*192.81*	218.56	**212.56**
Specialist - Schools	148.03	142.03	138.33	*139.96*	85.26	**86.76**
Counselor	33.98	36.48	34.29	*33.39*	33.99	**35.91**
Nurse	30.25	32.05	32.92	*32.72*	32.72	**32.12**
Specialist - Departments	106.74	109.74	87.08	*87.48*	80.15	**79.15**
Total Certified	**1,278.37**	**1,286.90**	**1,293.05**	**1,281.95**	**1,306.01**	**1,304.23**

Non-Certified	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	*2018-19 Original*	2018-19 REVISED	2019-20 ADOPTED
Director	7.00	7.00	6.25	*6.25*	6.25	**6.25**
Supervisor	31.00	31.50	34.00	*34.00*	38.50	**37.50**
Instructional Aides	321.18	353.71	352.10	*327.34*	391.20	**366.57**
Support Staff	231.99	245.89	217.50	*221.13*	226.81	**226.71**
Custodial	113.98	119.11	102.23	*102.23*	105.60	**103.60**
Specialist - Department	111.38	113.06	120.79	*121.79*	79.88	**76.50**
Total Non-Certified	**816.53**	**870.26**	**832.87**	**812.73**	**848.24**	**817.14**

Total District Staffing	**2,094.90**	**2,157.16**	**2,125.92**	**2,094.68**	**2,154.25**	**2,121.36**



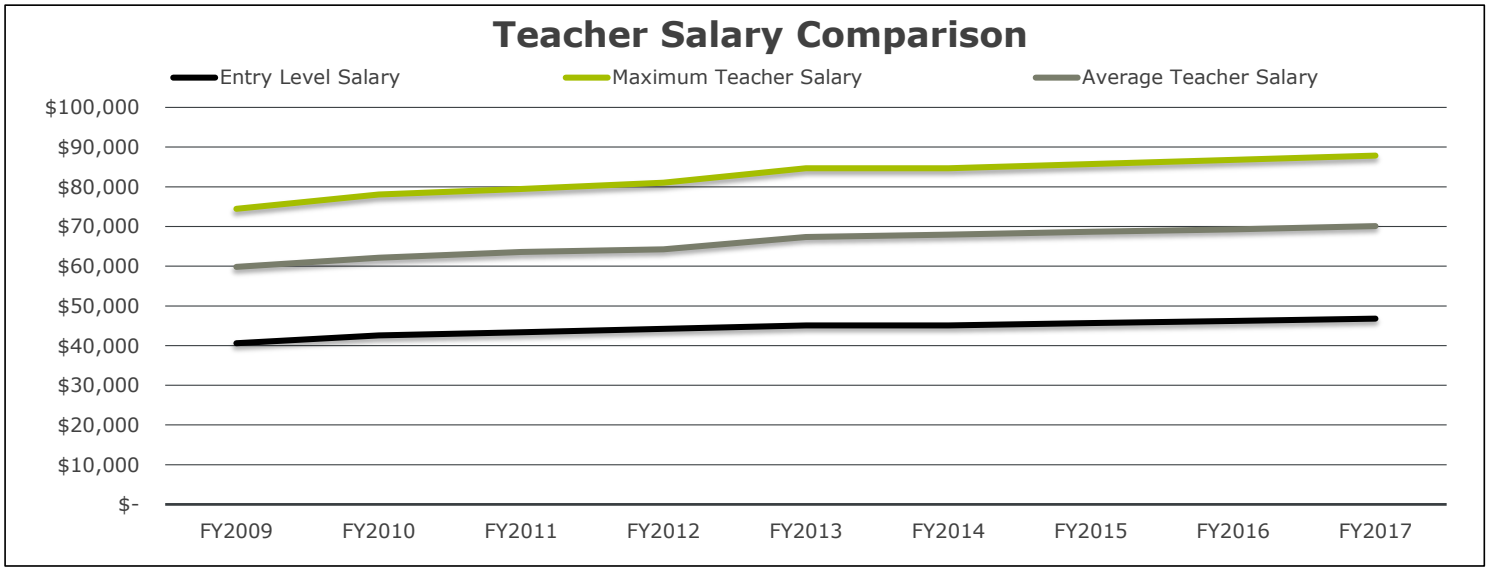
Teacher Salary Information
Last Ten School Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Entry Level Salary[a]	$ 40,600	$ 42,583	$ 43,328	$ 44,195	$ 45,079	$ 45,079	$ 45,642	$ 46,213	$ 46,790	$ 46,790
Maximum Teacher Salary[b]	74,453	78,089	79,455	81,044	84,645	84,645	85,704	86,775	87,860	87,860
Average Teacher Salary[c]	59,832	62,114	63,574	64,265	67,333	67,924	68,665	69,275	70,098	70,480
% of Teachers at Max Column(s)[d]	40%	27%	34%	35%	40%	46%	44%	46%	46%	48%

[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:

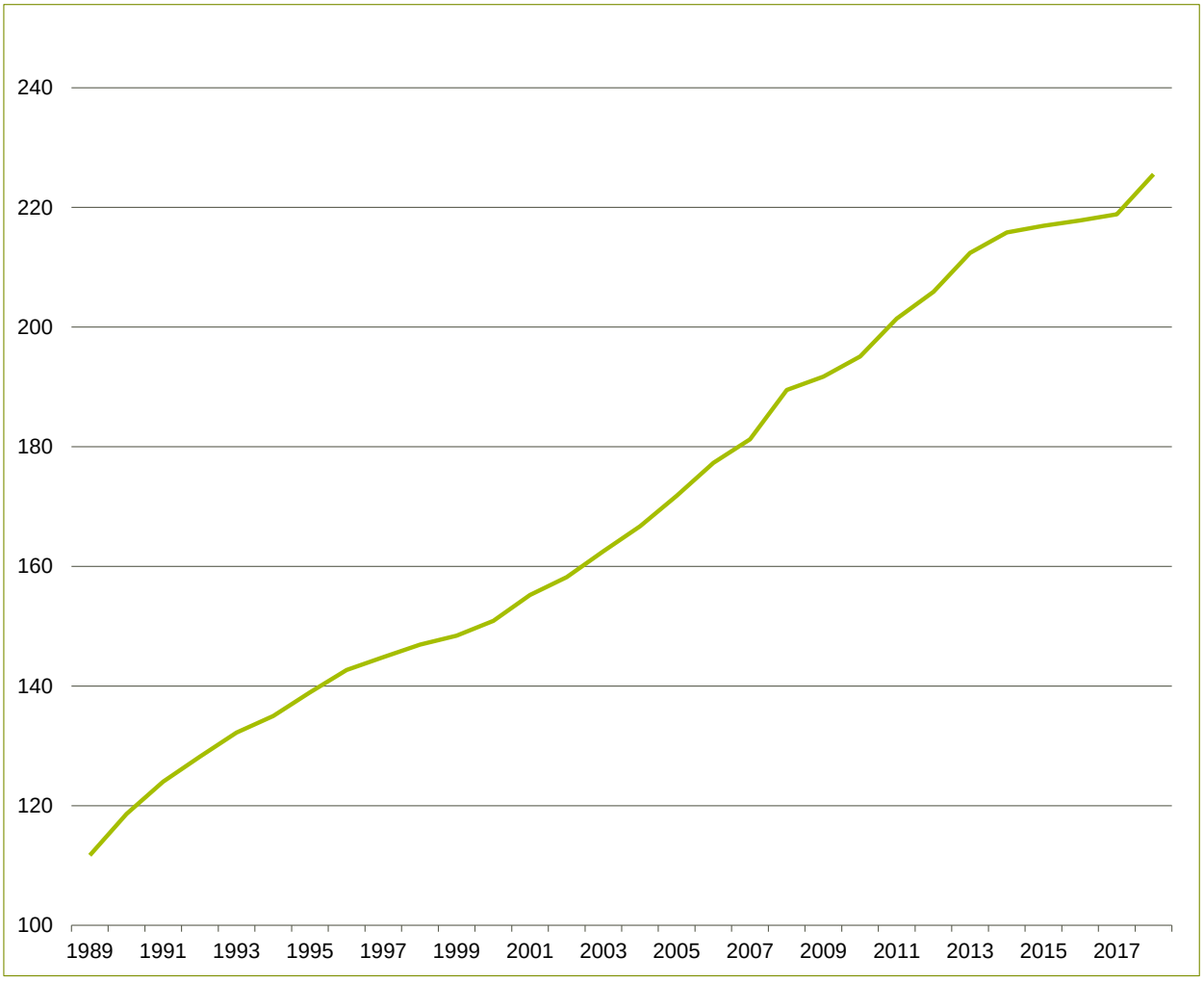
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

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
1989	111.70	3.10	**2.85%**	**2004**	166.70	4.20	**2.58%**
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	3.42	**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%**



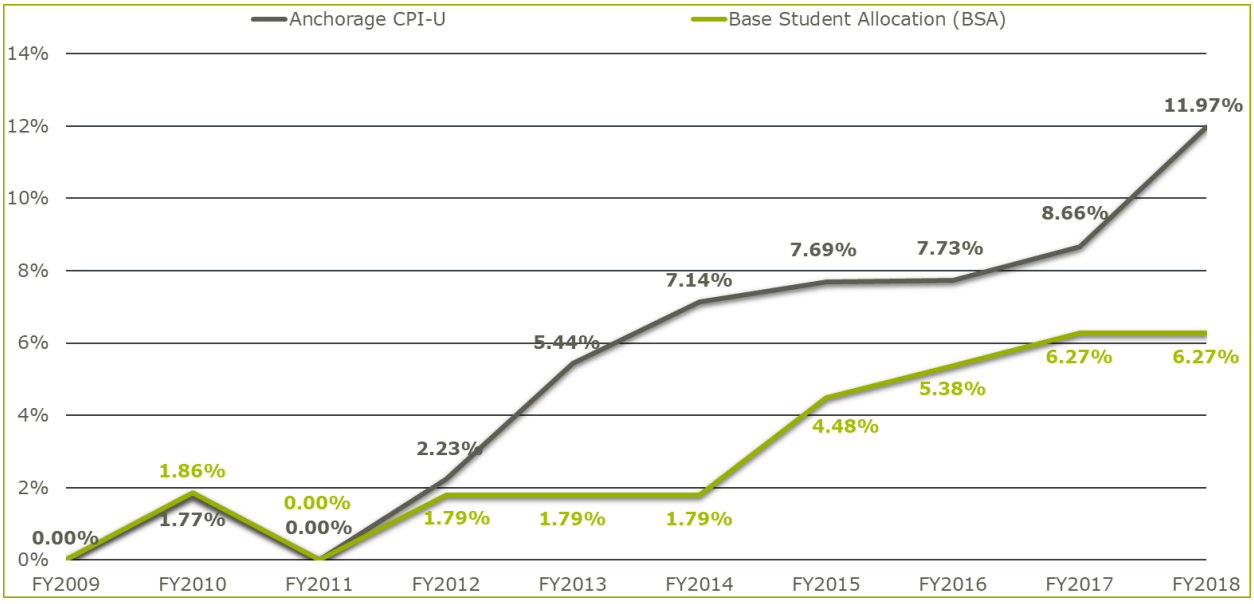
Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

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 Daily Membership (ADM). These two factors determine the District's Basic Need, or the minimum amount of funding needed to be able to run a district. During the FY 2011 school years, the legislature forward funded the State Foundation Formula with an increase to the BSA of $100 per fiscal year. From FY 2012-2014 the legislature and governor chose to supplement the State Foundation formula with a series of one-time funding payments, instead of committing to an increase that may not have been fiscally sustainable due to fluctuations in the oil markets. With the adoption of HB278, the legislature once again forward funded education by three years with both one-time funds and incremental increases to the BSA of $150 in FY 2015, and $50 in FY 2016 & FY 2017, in addition to a series of one-time grants each year for those three years. This increased the FY 2017 BSA from the prior year by 0.17%. However that forward funding ended after FY 2017, and the BSA has been maintained at FY 2017 levels for the last two years.

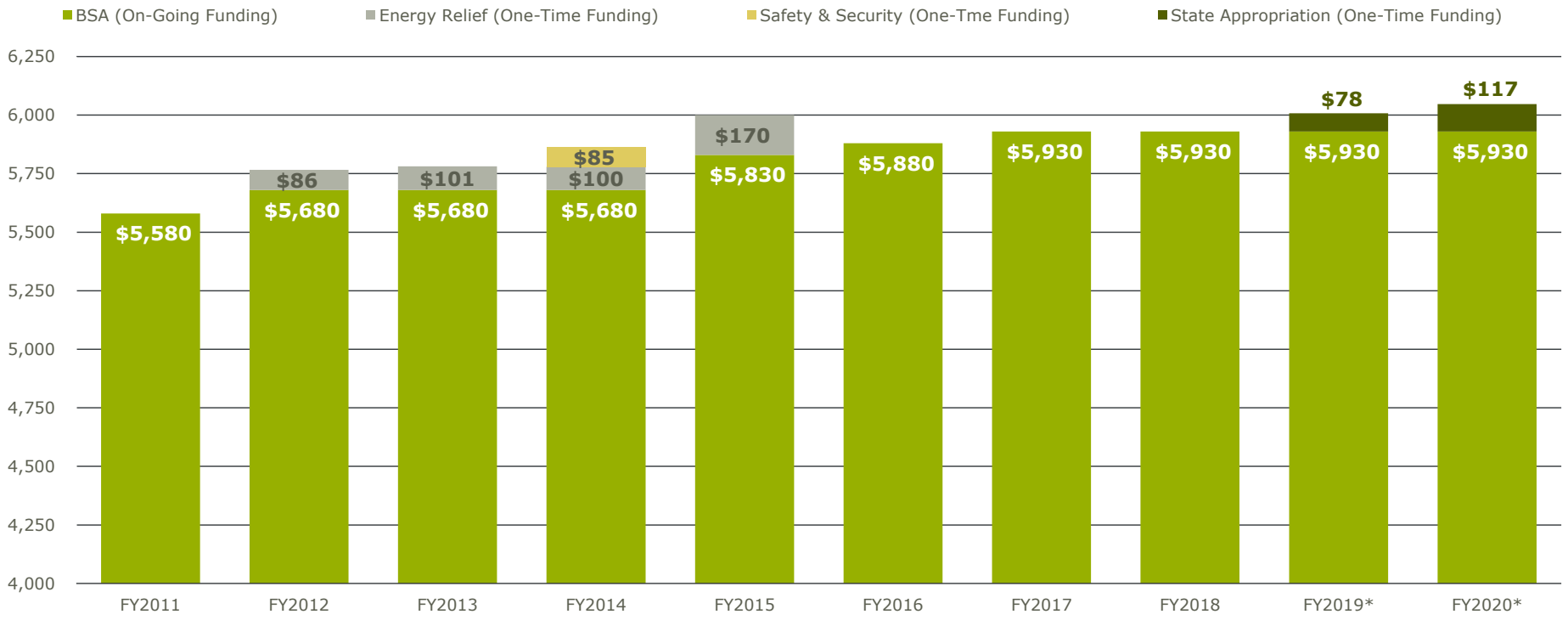
The severe decline in oil prices has caused a projected deficit of approximately $3.5 billion within the State's budget. With this in mind, the State eliminated both FY 2016 & FY 2017 additional one-time funds. This year, in lieu of increasing the BSA, the legislature again opted to allocate a one-time grant of approximately $78 per ADM, and initiated a plan for the next legislature to include another one-time grant payment for school districts in FY 2020.

The graph below outlines the changes to State Foundation funding as compared to the Anchorage Consumer Price Index (CPI-U) from the base year 2009, as adopted by the legislature. 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)



	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019*	FY2020*
BSA (On-Going Funding)	5,480	5,580	5,680	5,680	5,680	5,830	5,880	5,930	5,930	5,930	5,930
Energy Relief (One-Time Funding)	-	-	86	101	100	170	-	-	-	-	-
Safety & Security (One-Tme Funding)	-	-	-	-	85	-	-	-	-	-	-
State Appropriation (One-Time Funding	-	-	-	-	-	-	-	-	-	78	117
	$5,480	$5,580	$5,766	$5,781	$5,865	$6,000	$5,880	$5,930	$5,930	$6,008	$6,047

*Projected

2018-19 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	18,931.81	20-day Average Count
B	19,414.52	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,359.02	= B x C
E	20,773.54	= B + D
F	0.20	Special Needs Factor
G	4,154.71	= E X F
H	24,928.24	= *E* + *G*
I	0.015	
J	373.92	= H x I
K	25,302.17	= E + G + J
L	2,122.94	Correspondence Count
M	0.90	Correspondence Factor
N	1,910.65	Adjusted Correspondence Count
O	27,212.81	= K + N
P	508.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,604.00	= P X Q
S	33,816.82	Total ADM (= O + R)

2019-20 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	19,074.00	20-day Average Count
B	19,521.22	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,366.49	= B x C
E	20,887.71	= B + D
F	0.20	Special Needs Factor
G	4,177.54	= E X F
H	25,065.25	= *E* + *G*
I	0.015	
J	375.98	= H x I
K	25,441.23	= E + G + J
L	2,137.00	Correspondence Count
M	0.90	Correspondence Factor
N	1,923.30	Adjusted Correspondence Count
O	27,364.53	= K + N
P	509.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,617.00	= P X Q
S	33,981.53	Total ADM (= O + R)

2018-19 State Foundation Formula

Calculation of Foundation Funding

S	33,816.82	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	200,533,759.00	Basic Need (=S X T)
V	(31,044,783.00)	Minimum Required Local
W	231,578,542.00	= U - V
X	16.00	Quality Schools Factor
Y	541,070.00	= X X S
Z	78.00	One-Time State Grant
AA	2,637,712.00	
AB	232,119,612.00	Total Foundation Funding (= W + Y)

2019-20 State Foundation Formula

Calculation of Foundation Funding

S	33,981.53	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	201,510,446.00	Basic Need (=S X T)
V	31,902,441.00	Minimum Required Local
W	169,608,005.00	= U - V
X	16.00	Quality Schools Factor
Y	543,705.00	= X X S
Z	-	One-Time State Grant
AA	-	
AB	170,151,710.00	Total Foundation Funding (= W + Y)

2018-19 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 (2016)	$11,715,012,530
Times 2.65 mils	0.00265
	$ 31,044,783

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$ 199,084,688
Times 45%	$ 0.45
	$ 89,588,110

Minimum Required Local Contribution	$ 31,044,783

2018-19 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	$11,715,012,530
Times 2 mils	0.002
	$ 23,430,025

OR

B 23% of basic plus the minimum required local contribution

Basic need	$ 200,533,759
Times 23%	0.23
23% of basic need	$ 46,122,761
Minimum required local contribution	$ 31,044,783
	$ 77,167,544

Maximum Local Contribution Allowed	$ 77,167,544

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 (2017)	$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

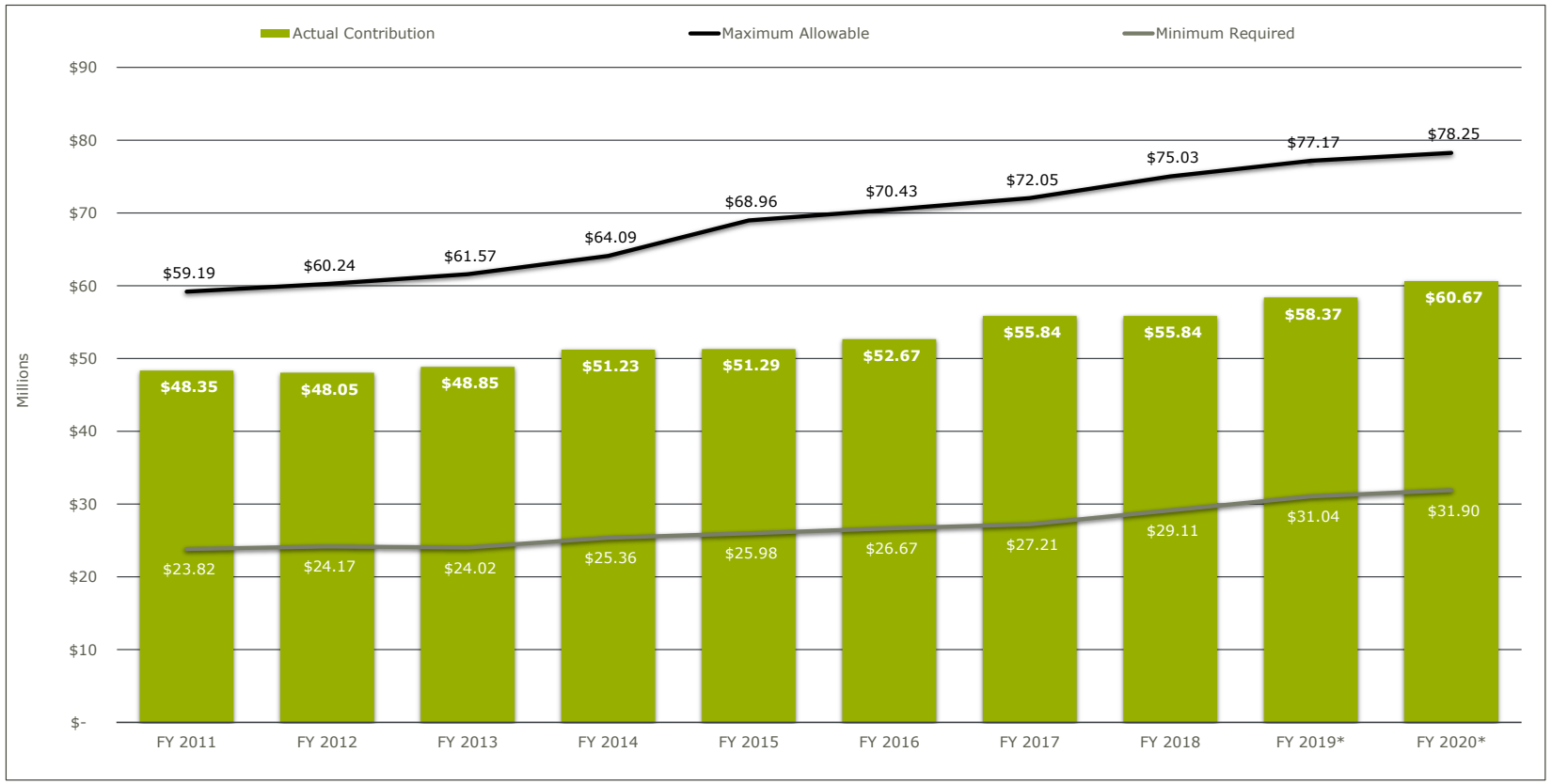
Basic need	$ 201,510,444
Times 23%	0.23
23% of basic need	$ 46,347,402
Minimum required local contribution	$ 31,902,441
	$ 78,249,843

Maximum Local Contribution Allowed	$ 78,249,843

Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

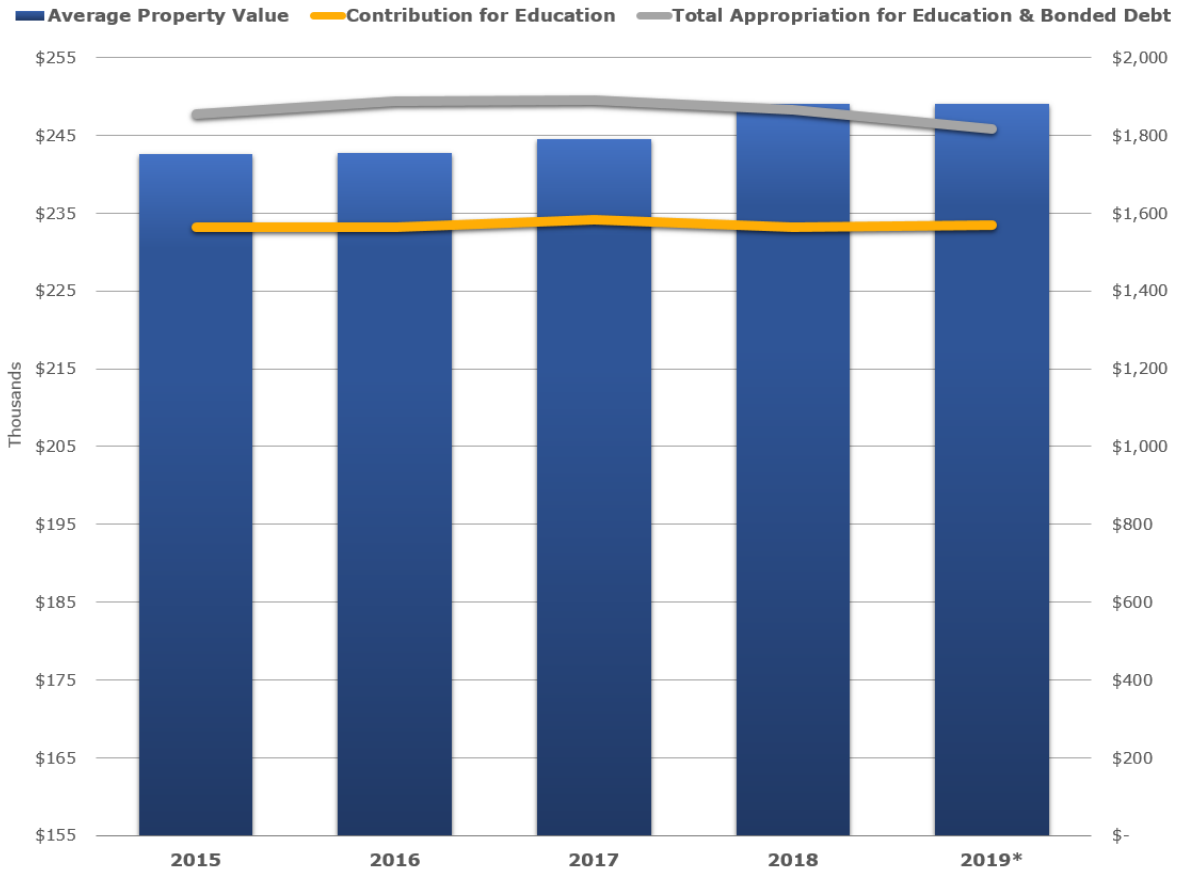
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019*	FY 2020*
Actual % of Maximum	82%	80%	79%	80%	74%	75%	78%	74%	76%	78%
Maximum Allowable	**$59,187,351**	**$60,235,162**	**$61,574,725**	**$64,094,583**	**$68,958,493**	**$70,427,904**	**$72,046,766**	**$75,025,466**	**$77,167,544**	**$78,249,843**
Actual Contribution	**$48,347,365**	**$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**
Minimum Required	**$23,817,761**	**$24,167,203**	**$24,018,753**	**$25,355,209**	**$25,982,579**	**$26,670,537**	**$27,211,000**	**$29,112,441**	**$31,044,783**	**$31,902,441**
Enrollment (ADM)	16,965	17,338	17,247	17,477	17,757	18,465	18,809	18,968	18,932	19,074
Per Pupil Contribution	**$ 2,850**	**$ 2,771**	**$ 2,832**	**$ 2,931**	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**	**$ 3,083**	**$ 3,181**

* Projected or Unaudited Amounts



Impact of Educational Funding on the Average Tax Payer

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019*	
Average Property Value	$	242,600	$	242,780	$	244,500	$	249,055	$	249,055
Contribution to Education	6.450	1,565	6.445	1,565	6.476	1,583	6.278	1,564	6.300	1,569
Net Debt Service for School Bonds	1.190	289	1.330	323	1.258	308	1.210	301	0.994	248
Net Debt Service for all other Bonds	0.399	97	0.372	90	0.369	90	0.291	72	0.524	131
Borough Operations & Capital	0.733	178	0.447	109	0.461	113	1.023	255	2.513	626
Unfunded Mandates	0.780	189	1.390	337	1.420	347	1.530	381	-	-
Total Mill Rate & Average Tax Payer Cost	**9.552**	**$ 2,318**	**9.984**	**$ 2,424**	**9.984**	**$ 2,441**	**10.332**	**$ 2,573**	**10.331**	**$ 2,574**



While property values have increased by 2.66% over the past 4 years (FY 2015-2018), the Contribution to Education has increased marginally at 0.26%. The average tax payer has paid approximately $1,569 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.

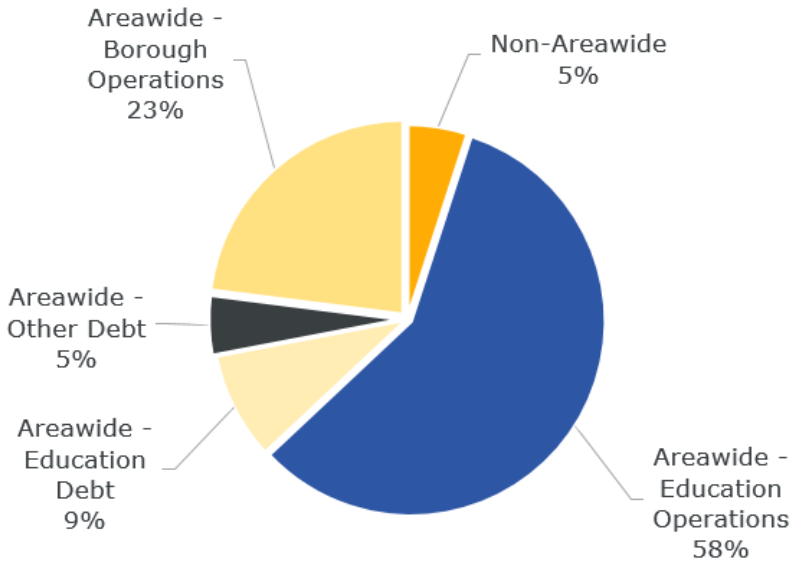
* *FY 2019 Average Property Value and Mill Rate calculations are estimates, as these numbers are not yet available.*

* Mill Rates shown are from the Matanuska-Susitna Borough's Approved Budget documents, and are based on adopted rates.

MATANUSKA—SUSITNA BOROUGH TAX INFORMATION

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $2,710 in Property Taxes (both areawide and non-areawide,) based on an average assessed value of $249,055. If a property is located in a Road and Fire Service Area, or within a City, additional taxes are paid.

Summary of 2018 Tax Bill



Non-Areawide	5%	$136
Areawide - Education Operations	58%	$1,569
Areawide - Education Debt	9%	$248
Areawide - Other Debt	5%	$131
Areawide - Borough Operations	23%	$626
	100%	**$2,710**

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-three percent (83%) of the Borough's population reside outside of the three cities. Today's population of 104,166 is an increase of about 82% since 2000.

Employee to Resident Ratio

State of Alaska	1 per 50
Fairbanks North Star Borough	1 per 227
Municipality of Anchorage	1 per 13
Mat-Su Borough	**1 per 323**
Kenai Peninsula Borough	1 per 198

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.

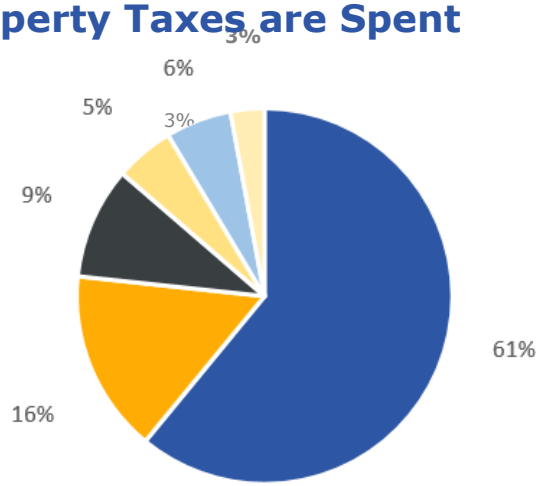
Budget Facts

The Borough's total Fiscal Year 2019 budget is $399,683,189. General Government includes: Mayor and Assembly, Elections, Records Management, Law Administration, Finance, Community Development, Public Safety, Planning and Public Works.

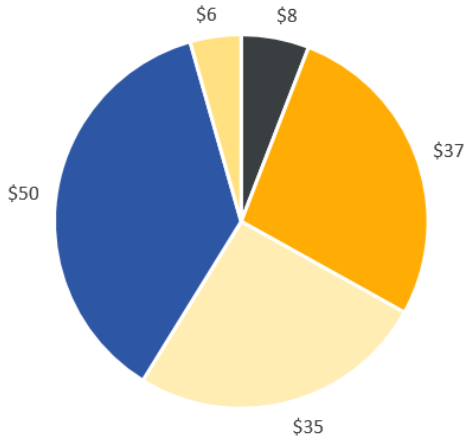
The Borough receives $186,342,400 from the State of Alaska for Education Operating assistance and $19,942,047 for Education Debt reimbursement.

How your $2,574 Areawide Property Taxes are Spent

Education Operating	$1,569
General Government	$405
Education Debt Service	$248
Other Debt	$131
Capital Projects	$146
Grants/ Pass Throughs	$75
Areawide Tax	$2,574



How your $136 of Non-Areawide Property Taxes are Spent



Economic Development	$8
Capital and Transfers	$37
Libraries	$35
Animal Control	$50
Other Services	$6
Non-Areawide Tax	$136

This information was taken from the Borough Pamphlet: *Your Property Tax Dollars* (2018) 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 (Reviewed/Updated 20110)* provides answers to commonly asked tax questions.

What do Property Values have to do with taxes?
Properties are appraised so that the costs of schools, and fire protection, and other public benefits are borne by everyone in proportion to the amount of money the individual properties are worth.

What is Full and True Value?
Finding the full and true value of a property involves estimating the price most people would pay for it in its present condition. It's not quite that simple, however, because the assessor has to find what this value would be for every property, no matter how big or small. But the assessor's job doesn't stop there. Each year it has to be done all over again, because the market value of almost everything changes from one year to the next.

How is Property Appraised?
The assessor's office first reviews all the property to be assessed, then values it. Accurate appraisals require constant research and digging for significant facts to the full and true (fair market) value of a property.

To find the value of any piece of property the assessor must first know what other properties similar to it are selling for, what it would cost to replace it, how much it takes to operate and keep it in repair, what rent it may earn, and many other facts affecting its value, such as the current rate of interest charged for borrowing the money to buy or build properties like it. Using these facts, the assessor can interpret the property value in three different ways as explained below.

- **Sales Comparison Approach**
  The first and most commonly used method compares the property to be assessed to others that have sold recently. These prices, however, must be analyzed very carefully to get true picture.
  One property may have sold for more than it was really worth because the buyer was in a hurry and would pay any price. Another may have sold for less money than it was actually worth because the owner needed cash right away. The property was sold to the first person who made an offer.
  When using the sales comparison approach the assessor must always consider such overpricing or underpricing and analyze many sales to arrive at a fair valuation for the property. Size, quality, condition, location and time of sales are also important factors to consider.
- **Cost Approach**
  A second way to value your property is based on how much money it would take at current material and labor costs, to replace the property with one similar in utility. If the property is not new, the assessor must also estimate depreciation of the structures and how much the lot would be worth if vacant.
- **Income Approach**
  The third way is to evaluate how much income the property would produce if it were rented as an apartment house, a store, or a warehouse. The assessor must consider operating expenses, taxes, insurance, maintenance costs, and the return most people would expect on their property.

Why do Assessed Values change from year to year?
When market value changes, naturally so does the assessed value. For instance, if a garage was added to a home, the assessed value would increase. However, if a property were in poor repair the assessed value would decrease. The assessor has not created the value. People make value by their transactions in the marketplace. State law requires that property be assessed at its full and true value each and every year. The assessor has the legal responsibility to study those transactions and appraise properties accordingly. Values change in the market place, whether improvements are made or not.

What is the correlation between Assessed Value and the Mill Rate?
The assessor's office does not control the total amount of taxes collected. The assessor's primary responsibility is to find the full and true value (fair market value) of property within the Borough, so that only the fair share of that property is paid into the tax burden of the entire Borough.

A tax rate applied to a property's assessed value determines the amount of taxes paid on that property. The tax rate is determined by the Borough Assembly.

Public Information
The assessor's office also keeps track of property ownership, maintains maps of parcel boundaries, keeps descriptions of building and property characteristics updated, and keeps track of individuals and properties eligible for exemptions.

Property Tax Relief
Several programs exist to provide property tax relief to selected groups of property owners, such as property owners over 65 years of age or disabled veterans with 50% or greater service connected disability. Please contact the assessment office for more detailed information and application forms for these programs:

Matanuska-Susitna Borough
350 E. Dahlia Ave
Palmer AK, 99645

Real Property: 907 745-9642
Personal Property: 907 745-9637

What are the Rights and Responsibilities of Property Owners?
If the opinion of the property owner differs from the assessors on the value of a property, the owner should go to the Borough's Assessor's office and discuss the matter. Staff will be glad to answer any questions about the appraisal and explain how to appeal if an agreement cannot be reached. The assessor's office relies on the property owner for information, and appreciates it when updated and accurate information is provided.

The charts and graphs on the following pages help to better illustrate the Borough's historical information on revenue, taxes, and debt.

Direct and Overlapping Property Tax Rates
(mill levy rate per $1000 of assessed value)
Last Ten Fiscal Years

	Direct Rates									
	FY2009	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**FY2018**
Areawide Borough	10.326	9.980	9.956	10.051	9.691	9.852	9.662	9.984	9.984	10.332
Non-Areawide Borough	0.383	0.429	0.394	0.425	0.489	0.520	0.520	0.517	0.525	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	2.51	2.77	2.94	2.94	3.05	3.05	3.24	3.43	3.43	3.43
Service Area Number 4	3.18	3.55	3.71	3.96	4.06	4.41	4.59	4.82	4.59	4.59
Service Area Number 7	1.08	1.21	1.32	1.32	1.39	1.39	1.39	1.07	0.91	0.91
Service Area Number 8	8.51	8.51	8.51	8.22	4.00	4.00	-	-	-	-

	Overlapping Rates									
	FY2009	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**FY2018**
Serivce Area Number 9	1.97	2.18	2.41	2.58	2.78	2.78	2.78	2.78	2.78	2.78
Serivce Area Number 14	1.51	1.51	1.66	1.66	1.77	1.77	1.77	1.86	1.85	1.85
Serivce Area Number 15	4.13	4.11	4.11	4.11	4.10	4.10	4.10	4.10	4.10	4.10
Serivce Area Number 16	1.60	1.78	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	2.75	2.92	2.92	2.92	2.92	2.92	2.92
Serivce Area Number 19	2.23	2.46	2.62	2.51	2.51	2.51	2.51	2.51	2.51	2.50
Serivce Area Number 20	2.83	3.17	3.39	3.62	3.86	3.86	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	3.48	3.82	4.01	4.29	4.59	4.59	4.59	4.59	4.59	4.59
Serivce Area Number 24	1.60	1.73	1.84	1.84	1.95	1.95	2.04	2.04	2.04	2.04
Serivce Area Number 25	1.33	1.46	1.53	1.61	1.73	1.73	1.73	1.73	1.73	1.73
Serivce Area Number 26	2.59	2.86	3.04	3.23	3.45	3.45	3.45	3.45	3.45	3.45
Serivce Area Number 27	2.93	3.24	3.24	3.24	3.48	3.48	3.48	3.48	3.48	3.48
Serivce Area Number 28	2.01	2.25	2.00	2.00	2.00	2.00	2.00	2.00	1.99	1.99
Serivce Area Number 29	2.53	2.73	2.73	2.73	2.89	2.89	2.89	3.01	3.12	3.12
Serivce Area Number 30	3.53	3.74	3.74	3.97	4.41	4.41	4.41	4.41	4.41	4.41
Serivce Area Number 31	3.12	3.35	3.35	3.68	3.68	3.68	3.68	3.68	3.68	3.68
Serivce Area Number 33 *	1.94	-	-	-	-	-	-	-	-	-
Serivce Area Number 34 *	1.49	-	-	-	-	-	-	-	-	-
Serivce Area Number 35	1.02	1.14	1.21	1.29	1.37	1.46	1.34	2.75	2.75	2.75
Serivce Area Number 69	5.79	6.61	7.33	8.21	9.12	9.12	9.12	9.12	9.40	9.40
Serivce Area Number 130	1.56	1.72	1.83	1.92	1.97	1.99	1.99	1.99	2.15	2.15
Serivce Area Number 131	3.07	3.51	3.47	3.68	4.13	3.24	3.24	3.24	3.24	3.24
Serivce Area Number 132	0.73	0.80	0.84	0.88	0.88	0.90	0.90	0.94	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
Serivce Area Number 136	3.43	1.49	0.56	1.56	1.67	1.67	1.78	1.88	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.

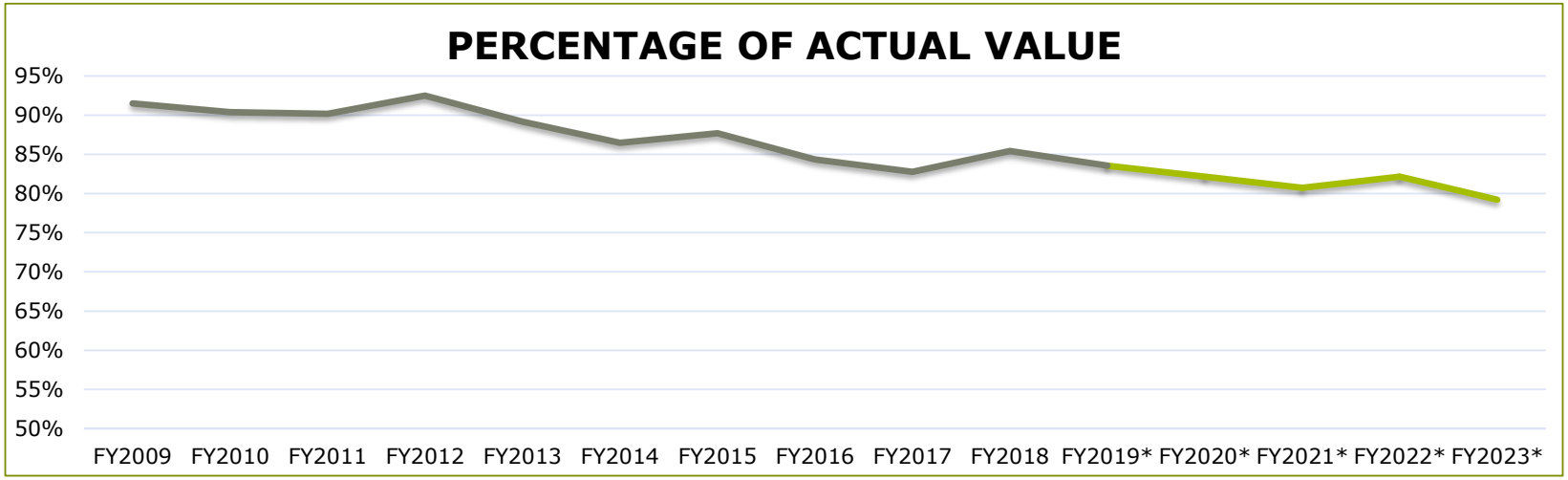
Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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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
FY2009	9,160,682,041	66,413,079	1,269,573,453	7,957,521,667	10.326	8,697,868,950	91.49%
FY2010	9,289,426,297	70,605,851	1,288,187,547	8,071,844,601	9.980	8,929,096,710	90.40%
FY2011	9,538,236,712	70,594,984	1,399,139,093	8,209,692,603	9.956	9,103,817,690	90.18%
FY2012	9,844,733,062	71,482,452	1,532,187,448	8,384,028,066	10.051	9,063,680,270	92.50%
FY2013	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
FY2014	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
FY2015	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
FY2016	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
FY2017	11,657,052,913	58,508,270	2,201,980,573	9,524,571,156	10.086	11,505,889,072	82.78%
FY2018	12,143,847,289	55,474,108	2,189,734,774	10,009,586,623	10.332	11,715,012,530	85.44%
FY2019*	*12,743,899,617*	*56,546,901*	*2,408,560,298*	*10,403,217,117*	*10.463*	*12,450,813,767*	*83.55%*
FY2020*	*13,368,693,263*	*56,876,703*	*2,600,007,050*	*10,847,722,497*	*10.524*	*13,203,490,096*	*82.16%*
FY2021*	*14,010,182,250*	*56,818,157*	*2,825,190,593*	*11,282,420,842*	*10.605*	*13,975,598,436*	*80.73%*
FY2022*	*13,368,693,263*	*56,876,703*	*2,600,007,050*	*10,847,722,497*	*10.524*	*13,203,490,096*	*82.16%*
FY2023*	*14,693,988,167*	*57,275,385*	*3,075,716,463*	*11,741,712,435*	*10.697*	*14,822,230,765*	*79.22%*

* *Estimated & Projected*



Property Tax Levies and Collections
Last Ten Fiscal Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016		FY2017
Taxes Levied for the Fiscal Year	$ 107,223,469	$ 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
Net Tax Levy	100,433,204	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
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 96,318,045	$ 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
% of Levy	95.90%	96.40%	96.58%	96.01%	96.47%	96.48%	96.91%	97.68%	97.01%	96.85%
Collections in Subsequent Years	$ 4,018,945	$ 3,483,073	$ 3,272,308	$ 3,832,540	$ 3,202,428	$ 3,066,061	$ 2,352,550	$ 1,396,637	$ 1,192,849	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 100,336,990	$ 100,592,740	$ 102,227,306	$ 105,714,397	$ 105,524,045	$ 109,175,769	$ 110,638,546	$ 117,923,661	$ 123,841,738	$ 126,903,605
% of Net Levy	99.90%	99.86%	99.77%	99.62%	99.49%	99.26%	99.01%	98.85%	97.96%	96.85%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Borough Debt & the School District

In prior years as a component unit of the Matanuska-Susitna Borough the District in did not hold, or manage any debt incurred on its behalf. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. As such, the Borough is responsible for new construction and debt service. Accordingly, physical plant expenditures for debt services and the taxing authority necessary to repay debt lies with the Borough, not with the District. However, in FY 2016, with assistance of the Borough, the District purchased Twindly Bridge Charter School and the new Fronteras Charter School was also built. 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 Charter School.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough taxpayers. Although the District may assist in the management of capital project expenditures, the Borough is responsible for all debt incurred. There is no fiscal impact to the District's General Fund for this debt. While the State of Alaska does not set a legal debt margin for municipalities, in 1983 the Borough adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value. The Borough's FY 2018 adopted mill rate totaled 10.332, and the Borough marginally reduced the area wide Borough Mill Levy for FY 2019, to 10.331, with 0.994 mills, or $9,213,772, for voter approved net debt service for school bonds. The mill levy rate for the Borough is per $1,000 of assessed value.

Matanuska-Susitna Borough Area Wide Mill Rate
5 Years Historic Breakdown of Adopted Mill Rate

	2015	2016	2017	2018	2019
Contribution to Education	6.450	6.445	6.476	6.278	6.300
Voter Approved Net Debt Service for School Bonds	1.190	1.330	1.258	1.210	0.994
Net Debt Service for all other Bonds	0.399	0.372	0.369	0.291	0.524
Borough Operations & Capital	0.733	0.447	0.461	1.023	2.513
Unfunded Mandates	0.890	1.390	1.420	1.530	-
Total Area Wide Mill Rate	**9.662**	**9.984**	**9.984**	**10.332**	**10.331**

Computation of Direct and Overlapping Debt
As of 6/30/2018

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	242,920,000	100%	$	242,920,000
Certificates of Participations					
Animal Care Facility		2,365,000	100%		2,365,000
Public Safety Building		16,765,000	100%		16,765,000
Notes Payable					
AK Clean Water Fund Loans		235,152	100%		235,152
USDA		6,766,756	100%		6,766,756
University Of Alaska		246,255	100%		246,255
Parks & Recreation		21,425,000	100%		21,425,000
Transportation		25,675,000	100%		25,675,000
Unamortized Bond Premiums		33,744,998	100%		33,744,998
Total	**$**	**350,143,161**		**$**	**350,143,161**
Cities within the Borough, (Palmer and Wasilla) General Obligation Bonds as of June 30, 2016					
Palmer Ice Rink		635,000	100%		635,000
Wasilla Road Improvement		413,742	100%		413,742
Total	**$**	**1,048,742**	**100%**	**$**	**1,048,742**
Net Direct and Overlapping Debt				**$**	**351,191,903**

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, 2018. 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

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2017
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 171,850,000	$ 161,695,000	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 299,455,000	$ 335,920,000	$ 314,755,000	$ 313,680,000	$ 290,020,000.00
Certificates of Participation	8,420,000	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
Notes Payable	282,203	282,993	359,063	347,777	329,698	311,347	292,721	6,781,005	7,490,497	7,248,163
Unamortized Bond Premium	6,006,827	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
Capital Leases	-	-	-	-	-	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	8,025,000	7,630,000	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 5,735,000	$ 5,250,000	$ 4,750,000	$ 4,230,000	$ 3,690,000.00
Notes Payable	3,984,802	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
Unamortized Bond Premium	142,444	132,948	123,452	684,094	625,457	566,821	508,184	449,547	390,911	332,274
TOTAL PRIMARY GOVERNMENT	**198,711,276**	**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**
% of Personal Income	6.02%	5.49%	5.74%	7.72%	7.19%	7.90%	8.33%	8.00%	8.14%	NA
Per Capita	2,408	2,216	2,354	3,243	3,265	3,609	4,401	3,740	3,789	3,466

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

Ratios of Net General Bonded Debt Outstanding
As of 6/30/2018

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Population	82,515	84,314	88,995	91,697	93,801	96,074	89,063	100,178	102,598	104,166
Assessed Property Value	7,957,521,667	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
General Obligation Bonds	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000	355,920,000	350,865,258	354,716,012	327,787,272
Debt Services Monies	791,345	291,195	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905	957,077	3,920,592	4,893,305
Total Outstanding Debt	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**	**354,819,095**	**349,908,181**	**350,795,420**	**322,893,967**
Legal Debt Limit*	557,026,517	565,029,122	574,678,482	586,881,965	597,314,502	625,791,775	630,285,403	648,638,271	681,519,310	700,671,064
% of the Debt Limit	32.15%	29.92%	33.14%	45.75%	46.13%	47.68%	56.29%	53.95%	51.47%	46.08%
Total Outsanding Debt Cost Per Capita	$ 2,170.32	$ 2,004.81	$ 2,139.93	$ 2,927.82	$ 2,937.80	$ 3,105.40	$ 3,983.91	$ 3,492.86	$ 3,419.13	$ 3,099.80
% of Taxable Assessed Value of Property*	2.26%	2.10%	2.33%	3.21%	3.24%	3.44%	3.95%	3.79%	3.64%	3.27%

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 6/30/2018

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General Obligation Bonds	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000	355,920,000	350,865,258
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Total Outstanding Debt	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**	**354,819,095**	**349,908,181**
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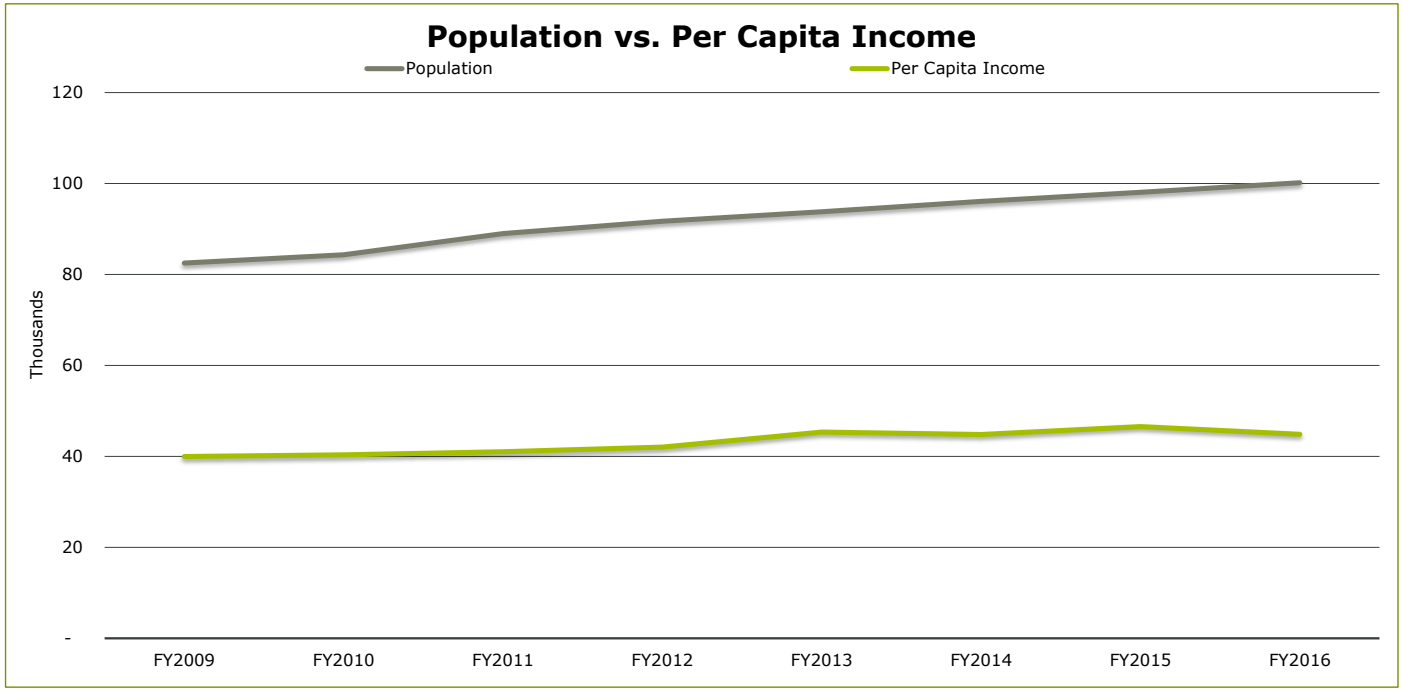
Note: There is no legal debt margin for municipalities in the State of Alaska. In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting th to 7% of the Borough's total taxable assessed value

Demographic and Economic Statistics
Last Ten Calendar Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Population	82,515	84,314	88,995	91,697	93,801	96,074	98,063	100,178	102,598	104,166
Personal Income (thousands of $)	$ 3,298,218	$ 3,403,299	$ 3,649,774	$ 3,852,961	$ 4,257,875	$ 4,387,086	$ 4,706,391	$ 4,683,902	$ 4,772,994	NA
Per Capita Income	$ 39,971	$ 40,365	$ 41,011	$ 42,018	$ 45,333	$ 44,820	$ 46,554.00	$ 44,880.00	$ 44,803.00	NA
School Enrollment	16,481	16,663	16,965	17,338	17,247	17,477	17,757	18,745	18,935	19,369
Unemployment Rate	8.8%	9.6%	8.9%	8.6%	7.3%	7.2%	8.6%	8.1%	8.2%	7.2%

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, 2018. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



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Principal Taxable Properties
2017 Compared to 2008 (10 year Comparison)

	2018			2009		
Taxpayer	**Taxable Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**	**Taxable Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**
Mat-Su Valley Medical Center	$ 99,232,100	1	0.99%	$ 11,371,636	1	1.38%
Enstar Natural Gas	62,734,300	2	0.63%	42,168,500	2	0.52%
Fred Meyer Stores, Inc.	45,312,300	3	0.45%	37,634,889	4	0.47%
Alaska Hotel Properties, Inc.	40,853,700	4	0.41%	38,459,800	3	0.48%
GCI/GCI Cable/Alaska Digitel	28,607,100	5	0.29%	22,546,500	8	0.28%
Cook Inlet Region, Inc.	27,766,100	6	0.28%	17,936,950	10	0.22%
Wal-Mart Stores, Inc.	20,018,900	7	0.20%	31,930,902	6	0.40%
Global Finance & Investments S.A./Gary Lundgren	24,926,000	8	0.25%	-		-
Legacy, LLC	18,481,200	9	0.18%	-		-
DBC, LLC/Target	18,329,100	10	0.18%	35,490,013	5	0.44%
Alaska Pipeline Co.	-		-	22,932,000	7	0.28%
Lowes HIW Inc.	-		-	22,371,337	9	0.28%
	$ 386,260,800		**3.86%**	**$ 282,842,527**		**4.75%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018. 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
2018 Compared to 2009 (10 year Comparison)

Employer Type	2018 Rank	2018 Employees	2009 Rank	2009 Employees
Trade, Transportation, and Utilities	1	4,562	1	4,583
Educational and Health Services	2	4,534	2	3,353
Local Government	3	3,812	3	2,694
Leisure and Hospitality	4	2,377	4	2,274
Construction	5	1,833	5	1,577
State Government	6	1,376	6	1,111
Professional and Business Services	7	1,190	7	989
Other Services	8	866	9	691
Financial Activities	9	817	8	751
Information	10	524	10	359
Manufacturing	11	261	11	249
Federal Government	12	213	12	236
Natural Resources and Mining	13	114	13	128
Unclassified Employers	14	40	14	27
Total Employees		**22,519**		**19,022**

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, 2018. 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.

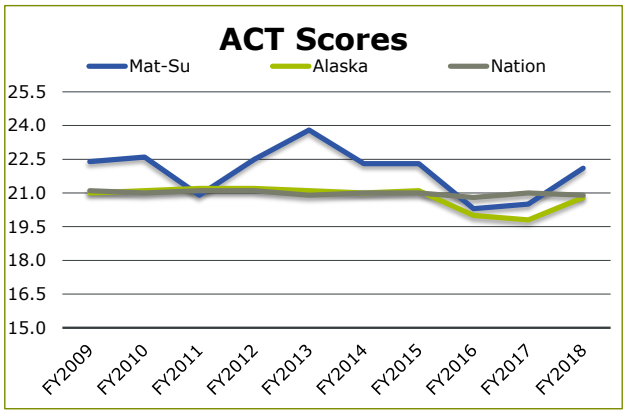
Comparative Results from College Entrance Exams
Last Ten School Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	22.4	22.6	20.9	22.5	23.8	22.3	22.3	20.3	20.5	22.1
Alaska	21.0	21.1	21.2	21.2	21.1	21.0	21.1	20.0	19.8	20.8
Nation	21.1	21.0	21.1	21.1	20.9	21.0	21.0	20.8	21.0	20.9
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,524	1,526	1,519	1,527	1515	1509	1503	1396	1039	1095
Alaska	1,528	1,518	1,513	1,504	1495	1485	1494	1424	1080	1106
Nation	1,509	1,509	1,500	1,498	1498	1497	1490	1484	1070	1049

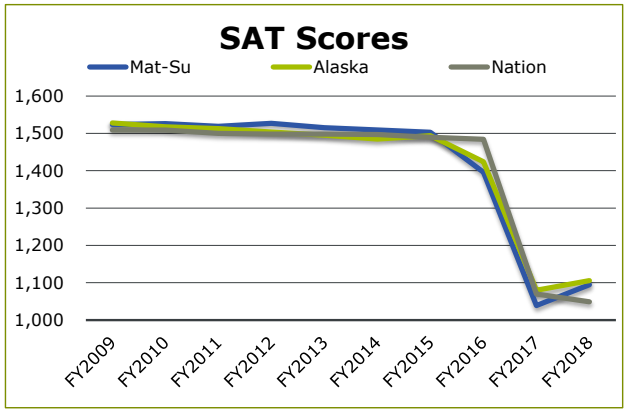
Notes: [a]Prior to 2005-06, the SAT test was comprised of reading and math components. In 2006-07, a writing component was added.

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/2017/pdf/profile/Alaska.pdf and http://research.collegeboard.org/programs/sat/data/cb-seniors-2017

Generaly, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also out-performed the national averages in both the ACT and the SAT.



The American College Test (ACT) is a college entrance test measuring English, mathematics, reading and science. It assesses the general educational development of high school students and their ability to complete college-level work.

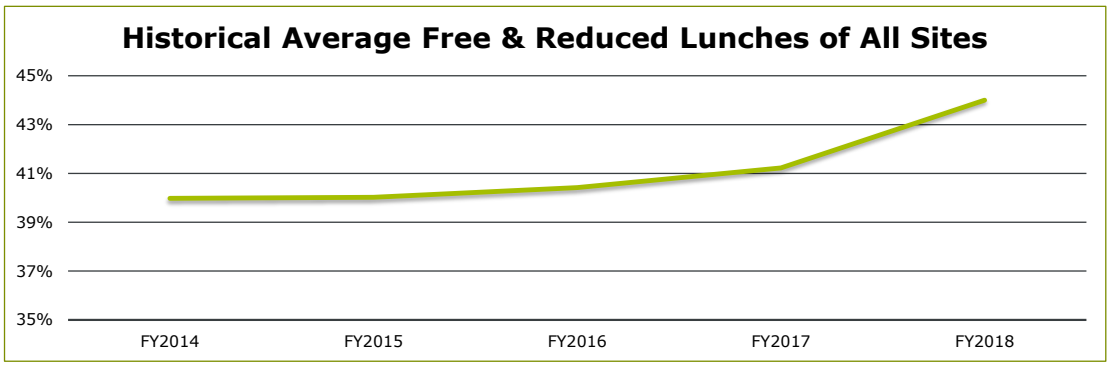


The Scholastic Aptitude Test (SAT) is a college entrance test that measures reading, writing, and mathematical skills needed to be successful academically.

In 2016-17 the SAT changed formats, combining the reading and writing aspect of the test into an evidence-based reading & writing section (ERW). The scores reflect the combined average of the Math and ERW sections.

Percentage of Students Eligible for Free and Reduced Meals by School
5 Years Historical

	FISCAL YEAR				
	FY2014	FY2015	FY2016	FY2017	FY2018
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	53.61	30.49	27.84	31.77	31.00
002 Su-Valley JR/SR High	57.14	49.35	46.50	41.58	48.00
003 Wasilla High	32.51	39.06	32.45	34.59	36.00
005 Colony High	22.10	26.56	22.51	23.80	25.00
006 Burchell High School	58.72	56.82	100.00	100.00	100.00
007 Houston High	41.63	59.73	48.04	51.79	58.00
010 Palmer Middle	29.70	42.20	37.93	38.68	43.00
011 Wasilla Middle	42.82	50.07	44.83	44.90	46.00
012 Colony Middle	29.13	31.28	25.44	26.92	25.00
013 Teeland Middle	35.46	37.36	35.62	33.55	39.00
014 Houston Middle	50.13	62.94	58.33	55.71	74.61
030 Big Lake Elementary	60.22	48.12	84.49	84.58	84.51
031 Glacier View School	19.71	44.44	48.57	51.52	63.00
032 Iditarod Elementary	58.06	62.95	54.08	55.71	68.58
033 Sherrod Elementary	38.65	45.34	38.53	46.07	43.00
034 Swanson Elementary	43.64	46.71	39.74	40.85	42.00
035 Talkeetna Elementary	39.64	54.29	51.91	58.87	49.00
036 Trapper Creek Elementary	66.67	66.67	86.96	85.71	87.28
038 Willow Elementary	48.80	49.24	49.66	50.69	64.48
039 Snowshoe Elementary	33.75	48.17	49.54	45.09	46.00
041 Butte Elementary	37.76	48.37	48.85	45.95	48.00
042 Sutton Elementary	48.85	58.11	75.00	75.93	62.00
043 Cottonwood Creek Elementary	34.34	36.90	28.44	33.52	37.00
044 Tanaina Elementary	49.01	48.73	50.10	47.35	61.71
045 Pioneer Peak Elementary	39.08	29.60	30.39	29.71	32.00
046 Larson Elementary	44.17	40.21	39.51	40.47	43.00
047 Finger Lake Elementary	37.27	39.38	33.24	36.68	41.00
048 Goosebay Elementary	56.10	48.43	42.99	42.70	49.00
050 Shaw Elementary	29.17	47.14	40.70	39.86	40.00
051 Meadow Lakes Elementary	27.44	55.33	49.89	52.63	62.78
052 Knik Elementary	59.45	52.26	42.05	52.67	46.00
053 Machetanz Elementary	48.47	21.23	19.21	20.85	21.00
054 Dena'ina Elementary	0.00	0.00	0.00	47.91	43.00
071 Valley Pathways School	41.81	52.38	46.40	48.96	51.00
073 Mat-Su Career & Tech High School	42.16	26.63	22.88	21.24	24.00
077 Mat-Su Day School	0.00	0.00	34.48	40.00	65.06
080 Joe Redington JR/SR High	0.00	0.00	48.12	49.73	49.00
Average of All Sites	**39.98%**	**40.02%**	**40.42%**	**41.22%**	**44.00%**



Notes:
[a] 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.

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.

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 ($1/1,000^{th}$) of a dollar of assessed value.

Mill Rate The property tax rate based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax revenue.

Modified Accrual Basis of Accounting
A method of accounting commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting is a hybrid of cash and accrual methods. Revenues are recognized in the period they become measurable and available, and expenditures are recognized in the period the associated liability is incurred.

NCLB No Child Left Behind is Federal legislation that mandates minimum performance levels for all students.

Non-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.

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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Apendix

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Matanuska-Susitna Borough School District
School Calendar
2019 - 2020

S	M	T	W	T	F	S

JULY

	1	2	3	**H**	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST

				1	2	3
4	5	6	7	8	9	10
11	**PD**	**PD**	**WD**	**SO**	16	17
18	19	20	21	22	**PD**	24
25	26	27	28	29	**V**	31

SEPTEMBER

1	**H**	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					

OCTOBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	**Q1**	17	18	19
20	21	22	23	24	25	26
27	28	29	30	**PC**		

NOVEMBER

					PD	2
3	4	5	6	7	8	9
10	**PD**	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	**H**	**H**	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	**Q2**	**WD**	21
22	**V**	**V**	**H**	**V**	**V**	28
29	**V**	**V**				

August

12-13	Professional Development Days (PD)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
15-21	Kindergarten Roll-In
22	First Day for Kindergarten
23	Professional Development Day (PD)*
30	**Fair Day (V)***

September

2	Labor Day Holiday (H)*

October

16	Quarter 1 Ends (42 Days)
31	**Parent Conference Day (PC)***

November

1	Professional Development Day (PD)*
11	Professional Development Day (PD)*
28-29	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends (41 Days)
20	Work Day for Teachers (WD)*
23-31	**Winter Vacation (V)***
25	Christmas Holiday (H)*

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*

February

17	**Parent Conference Day (PC)***
18	Professional Development Day (PD)*

March

6	Quarter 3 Ends (42 Days)
9-13	**Spring Vacation (V)***
16	Work Day for Teachers (WD)*

May

8	Professional Development Day (PD)*
21	School Closes/Quarter 4 Ends (47 Days)
22	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

			H	**V**	**V**	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	**H**	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	**PC**	**PD**	19	20	21	22
23	24	25	26	27	28	29

MARCH

1	2	3	4	5	**Q3**	7
8	**V**	**V**	**V**	**V**	**V**	14
15	**WD**	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	7	**PD**	9
10	11	12	13	14	15	16
17	18	19	20	**SC**	**WD**	23
24	**H**	26	27	28	29	30
31						

JUNE

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Matanuska-Susitna Borough School District
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	**PD**	**PD**	**WD**	**SO**	14	15
16	17	18	19	20	21	22
23	24	25	26	27	**PD**	29
30	31					

SEPTEMBER

		1	2	3	**V**	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	**PC**	**PD**	31

NOVEMBER

1	2	3	4	5	6	7
8	9	10	**PD**	12	13	14
15	16	17	18	19	20	21
22	23	24	25	**H**	**H**	28
29	30					

DECEMBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	**Q2**	**WD**	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)
13-19	Kindergarten Roll-In
20	First Day for Kindergarten
28	Professional Development Day (PD)*

September

4	**Fair Day (V)***
7	Labor Day Holiday (H)*

October

14	Quarter 1 Ends (42 Days)
29	**Parent Conference Day (PC)***
30	Professional Development Day (PD)*

November

11	Professional Development Day (PD)*
26-27	Thanksgiving Holiday (H)*

December

17	Quarter 2 Ends (41 Days)
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21-31	**Winter Vacation (V)***
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January

1	New Years Day (H)*
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February

15	**Parent Conference Day (PC)***
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March

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8-12	**Spring Vacation (V)***
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May

7	Professional Development Day (PD)*
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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	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	**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			

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 High School
12501 W. Hawk Lane
Houston, Alaska 99694
Phn: 892.9400 Fax: 892.9460

Houston Middle School
12801 W. Hawk Lane
Houston, Alaska 99694
Phn: 892.9500 Fax: 892.9560

Iditarod Elementary
455 E. Carpenter Circle
Wasilla, Alaska 99654
Phn: 352.9100 Fax: 352.9180

SCHOOL LOCATION INFORMATION

Knik Elementary
6350 West Hollywood
Wasilla, AK 99654
Phn: 352.0300 Fax: 352.0380

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 Day School
3901B E. Bogard Road
Wasilla, AK 99654
Phn: 864.2040 Fax: 864.2083

Mat-Su Secondary School
581 S. Outer Springer Lp
Palmer, Alaska 99645
Phn: 761.7238 Fax: 761.7249

Midnight Sun Charter
7275 W. Midnight Sun Circle
Wasilla, AK 99654
Phn: 357.6786 Fax: 373.6786

Palmer Jr Middle School
1159 South Chugach
Palmer, Alaska 99645
Phn: 761.4300 Fax: 761.4372

Shaw Elementary
3750 E Paradise Lane
Wasilla, AK 99654
Phn: 352.0500 Fax: 352.0580

Snowshoe Elementary
2001 W. Fairview Loop
Wasilla, Alaska 99654
Phn: 352.9500 Fax: 352.9560

Joe Redington Sr. Jr/Sr High
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864.5400 Fax: 864.5480

Larson Elementary
2722 E Seldon Road
Wasilla, Alaska 99654
Phn: 352.2300 Fax: 352.2345

Mat-Su Career & Tech High
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.0400 Fax: 352.0480

Mat-Su Middle College School
8295 College Drive
Palmer, AK 99645
Phn: 746.8494 Fax: 746.8485

Meadow Lakes Elementary
1741 N Pittman Road
Wasilla, Alaska 99654
Phn: 352.6100 Fax: 352.6147

Palmer High School
1170 W Arctic Avenue
Palmer, Alaska 99645
Phn: 746.8400 Fax: 746.848

Pioneer Peak Elementary
1959 North Trunk Road
Palmer, Alaska 99645
Phn: 861.5700 Fax: 861.5780

Sherrod Elementary
561 N Gulkana
Palmer, Alaska 99645
Phn: 761.4100 Fax: 761.4180

Susitna Valley Jr/Sr High School
42728 S. Parks Highway
Talkeetna, Alaska 99676
Phn: 733.9300 Fax: 733.9380

SCHOOL LOCATION INFORMATION

Sutton Elementary
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861.5600 Fax: 861.5640

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

BOARD MEETING DATE: September 4, 2019

THROUGH: Dr. Monica Goyette, Superintendent
Luke Fulp, Assistant Superintendent

FROM: Zachary Albert, Director of Finance
Charity Phillips-Little, Budget Supervisor

SUBJECT: FY20 Fall Revised Budget

Attached are the FY20 Fall Revised General Operating Fund, Student Transportation Fund, and Debt Service Fund budget tables. This budget revision includes several notable adjustments from the Adopted Budgets, including transfers created between accounts by sites since Adoption for all funds listed.

GENERAL FUND

REVENUE

- **Appropriation from Fund Balance:** The total appropriation from fund balance was increased by $2,279,052. 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 $2,279,052.

EXPENSE

- **Certificated and Non-Certificated Salaries** were increased by $445,591. This is a true up to current staffing levels and is an overall increase of 0.33%.
- **Employee Benefits** were increased by $204,853. This adjustment is primarily attributed to the true up in current staffing.
- **Utility Services** were decreased by $288,597 after an in-depth analysis. The adjustment is comprised of:
  - Water
    - Originally based on three year average actual usage with a percent increase applied to current rates
    - City of Palmer rate increase reduced from 87% to 14.5% per the City of Palmer (this was an error in the saved workbook from testing the calculations)
    - City of Wasilla rate increase adjusted from 14.5% to 1% per the City of Wasilla
    - Reduced water costs associated with the Wasilla Pool
  - Garbage
    - Originally based on a three year average year over year percent increase
    - Percent increase reduced from 8.25% (average from FY16-FY18) to 7.85% (average from FY17-FY19).
  - Communications
    - Originally based on E-Rate estimations with additional three year average percent increase
    - Removed the three year average percent increase of 9.58%

- **Energy** was reduced by $1,381,236 after an in-depth analysis. The adjustment is comprised of:
  - Originally based on three year average actual usage with a percent increase applied to current rates
    - Established a flat rate unit cost per vendor and applied to all buildings ($0.80 for Enstar, $0.18 for MEA) in lieu of using individual current rates
    - Removed the percent increase applied to current year rates (10% for Enstar, 7.5% for MEA)
    - Removed electric and natural gas costs associated with the Wasilla Pool.
- **Other Purchased Services** were increased by $379,661. This is mainly for the VMS Implementation, but also includes transfers created by school sites and departments since the start of the year.
- **Insurance Bonds and Premiums** were increased by $279,774 due to increased costs for the District insurance policies.
- **Supplies and Materials** line items were increased by $2,313,983. Most of this change is attributable to the allocation of the Charter Schools carryover from the prior year. Transfers created by school sites and departments since the beginning of the year are also included.
- **Transfers to Other Funds** increased by $270,147. This is the net result of an increase to the Transportation Fund of $164,720, and an increase to the Debt Service Fund of $105,427.

STUDENT TRANSPORTATION FUND

This fund was increased by $164,720 due to the impact of inflation on contractual service costs. The estimated contract costs were adjusted from the five year average Consumer Price Index (CIP) increase of 1.02% to the actual increase of 3%. The CPI is measured and reported by the United State Department of Labor, Bureau of Labor Statistics.

DEBT SERVICE FUND

This fund was increased by $105,427 in order to maintain the minimum fund balance outlined in the loan paperwork.

Administration will be available during the September 4, 2019 School Board Meeting to present the FY20 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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**60,665,932**	-
044 - Facility Use Fees	152,155	137,590	164,518	155,000	**155,000**	-
046 - Other Local Reimbursement	533,684	379,079	442,340	300,000	**300,000**	-
050 - Other	1,854,746	445,329	-	-	**-**	-
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,151,710	**170,151,710**	-
056 - TRS On-Behalf Payments	14,735,551	14,396,752	16,208,585	17,468,431	**17,468,431**	-
057 - PERS On-Behalf Payments	1,507,427	1,047,303	1,966,871	2,328,195	**2,328,195**	-
090 - Other State Revenue	-	116,433	2,740,246	-	**-**	-
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,337,557	**1,337,557**	-
152 - Medicaid Reimbursement	1,090,092	1,356,014	836,363	1,102,608	**1,102,608**	-
Total Revenue	**247,223,694**	**245,509,619**	**252,036,539**	**253,509,433**	**253,509,433**	**-**
015 - Appropriation from Fund Balance	2,590,562	2,932,728	-	2,500,000	**4,779,052**	2,279,052
250 - Transfers from Other Funds	-	-	8,300	-	**-**	-
Grand Total	**249,814,256**	**248,442,347**	**252,044,839**	**256,009,433**	**$ 258,288,485**	**$ 2,279,052**

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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
011 - Borough Appropriation	55,841,300	55,841,300	58,374,918	60,665,932	**60,665,932**	-
044 - Facility Use Fees	152,155	137,590	164,518	155,000	**155,000**	-
046 - Other Local Reimbursement	533,684	379,079	442,340	300,000	**300,000**	-
048 - Other	1,854,746	445,329	-	-	**-**	-
051 - State Revenue	170,159,336	170,509,407	170,026,401	170,151,710	**170,151,710**	-
090 - Other State Revenue	-	116,433	2,740,246	-	**-**	-
150 - E-Rate	1,349,403	1,280,412	1,276,298	1,337,557	**1,337,557**	-
152 - Medicaid Reimbursement	1,090,092	1,356,014	836,363	1,102,608	**1,102,608**	-
Total Revenue	**230,980,716**	**230,065,564**	**233,861,083**	**233,712,807**	**233,712,807**	**-**
015 - Appropriation from Fund Balance	2,590,562	2,932,728	-	2,500,000	**4,779,052**	2,279,052
250 - Transfers from Other Funds	-	-	8,300	-	**-**	-
Grand Total	**233,571,278**	**232,998,292**	**233,869,383**	**236,212,807**	**$ 238,491,859**	**$ 2,279,052**

*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
310 - Certificated Salaries	96,964,222	94,041,894	95,633,728	98,481,200	**98,731,818**	250,618
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,197,409	35,397,359	**35,592,332**	194,973
360 - Employee Benefits	76,902,384	74,495,731	76,937,069	82,441,888	**82,646,741**	204,853
410 - Professional & Technical Services	3,038,424	3,771,543	5,550,564	4,890,041	**4,897,311**	7,270
420 - Staff Travel	608,819	409,176	500,218	581,840	**582,093**	253
425 - Students Travel	809,404	730,915	890,336	705,710	**743,621**	37,911
430 - Utility Services	2,654,170	2,698,936	3,011,742	3,541,387	**3,252,790**	(288,597)
435 - Energy	5,868,236	5,992,982	5,508,985	7,015,823	**5,634,587**	(1,381,236)
440 - Other Purchased Services	9,280,942	6,711,428	5,871,685	7,160,676	**7,540,337**	379,661
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,088,546	**2,368,320**	279,774
450 - Supplies & Materials	10,093,810	9,832,797	9,839,917	11,071,981	**13,385,964**	2,313,983
480 - Tuition & Stipends	-	66,555	-	-	**-**	-
490 - Other Expenses	1,804,636	1,592,195	538,020	566,205	**575,648**	9,443
495 - Indirect Costs	(565,408)	(1,030,647)	(125,213)	(576,818)	**(576,818)**	-
510 - Equipment	502,294	415,432	981,941	648,265	**648,265**	-
540 - Capital Outlay	515,049	406,994	-	-	-	-
Total Expenses	**246,964,210**	**235,937,647**	**241,109,831**	**254,014,103**	**256,023,008**	**2,008,905**
550 - Transfers to Other Funds	3,192,212	4,361,620	2,576,669	1,995,330	2,265,477	270,147
Grand Total	**250,156,422**	**240,299,267**	**243,686,500**	**256,009,433**	**$ 258,288,485**	**$ 2,279,052**

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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
310 - Certificated Salaries	96,964,222	94,041,894	95,633,728	98,481,200	**98,731,818**	250,618
320 - Non-Certificated Salaries	36,593,389	33,808,679	34,197,409	35,397,359	**35,592,332**	194,973
360 - Employee Benefits	60,659,406	59,051,676	59,773,081	62,645,262	**62,850,115**	204,853
410 - Professional & Technical Services	3,038,424	3,771,543	5,550,564	4,890,041	**4,897,311**	7,270
420 - Staff Travel	608,819	409,176	500,218	581,840	**582,093**	253
425 - Student Travel	809,404	730,915	890,336	705,710	**743,621**	37,911
430 - Utility Services	2,654,170	2,698,936	3,011,742	3,541,387	**3,252,790**	(288,597)
435 - Energy	5,868,236	5,992,982	5,508,985	7,015,823	**5,634,587**	(1,381,236)
440 - Other Purchased Services	9,280,942	6,711,428	5,871,685	7,160,676	**7,540,337**	379,661
445 - Insurance Bonds & Premiums	1,893,839	1,993,037	1,773,430	2,088,546	**2,368,320**	279,774
450 - Supplies & Materials	10,093,810	9,832,797	9,839,917	11,071,981	**13,385,964**	2,313,983
480 - Tuition & Stipends	-	66,555	-	-	**-**	-
490 - Other Expenses	1,804,636	1,592,195	538,020	566,205	**575,648**	9,443
495 - Indirect Costs	(565,408)	(1,030,647)	(125,213)	(576,818)	**(576,818)**	-
510 - Equipment	502,294	415,432	981,941	648,265	**648,265**	-
540 - Capital Outlay	515,049	406,994	-	-	-	-
Total Expenses	**230,721,232**	**220,493,592**	**223,945,843**	**234,217,477**	**236,226,382**	**2,008,905**
550 - Transfers to Other Funds	3,192,212	4,361,620	2,576,669	1,995,330	2,265,477	270,147
Grand Total	**233,913,444**	**224,855,212**	**226,522,512**	**236,212,807**	**$ 238,491,859**	**$ 2,279,052**

*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
100 - Instruction	104,833,810	101,794,578	102,867,614	109,349,060	**111,800,242**	2,451,182
200 - Special Education Instruction	40,109,476	39,081,449	39,149,488	40,681,117	**41,170,133**	489,016
220 - Special Education Support Services	15,820,580	16,060,550	16,576,478	17,259,751	**17,259,751**	-
300 - Support Services - Students	10,045,393	8,995,374	9,263,950	9,706,498	**9,706,498**	-
350 - Support Services - Instruction	10,129,465	8,970,031	11,195,735	11,336,621	**11,187,184**	(149,437)
400 - School Administration	9,973,301	9,829,034	10,332,267	10,187,292	**10,187,292**	-
450 - School Admin. Support	11,344,458	10,522,280	10,420,533	10,658,183	**10,658,183**	-
510 - District Administration	1,827,810	1,531,827	1,307,433	1,307,923	**1,307,923**	-
550 - District Admin. Support	12,094,122	10,970,020	12,318,570	12,175,070	**12,575,360**	400,290
600 - Operations & Maintenance	25,805,958	24,128,328	24,134,078	27,413,206	**26,202,855**	(1,210,351)
700 - Student Activities	3,763,633	3,609,356	3,541,117	3,939,382	**3,967,587**	28,205
760 - Student Transportation	809,345	-	-	-	**-**	-
780 - Community Services	-	549	2,569	-	**-**	-
790 - Food Services	6,859	-	-	-	**-**	-
880 - Capital Improvement Projects	400,000	444,271	-	-	**-**	-
Total Expenses	**246,964,210**	**235,937,647**	**241,109,831**	**254,014,103**	**256,023,008**	**2,008,905**
900 - Other Financing Uses	3,192,212	4,361,620	2,576,669	1,995,330	2,265,477	270,147
Grand Total	**$ 250,156,422**	**$ 240,299,267**	**$ 243,686,500**	**$ 256,009,433**	**$ 258,288,485**	**$ 2,279,052**

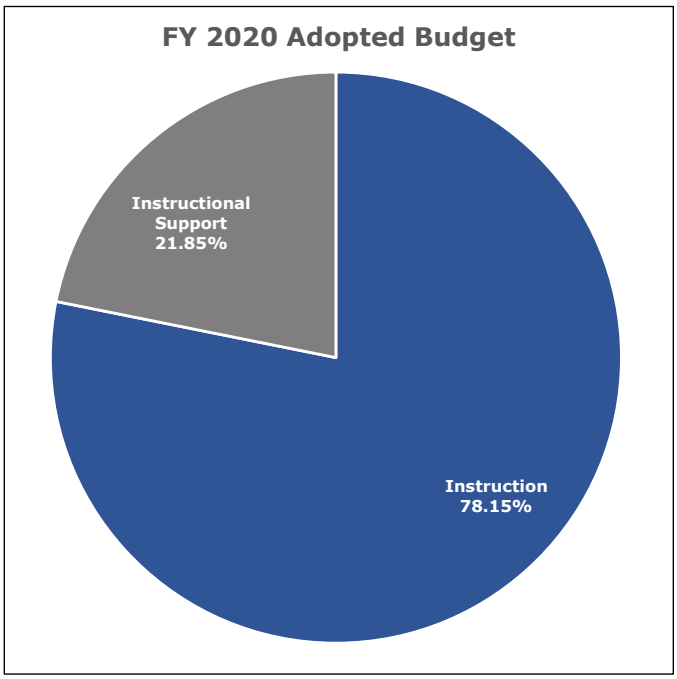
Historic Expenditure Summary
Expense by Function - Excluding On-Behalf Payments

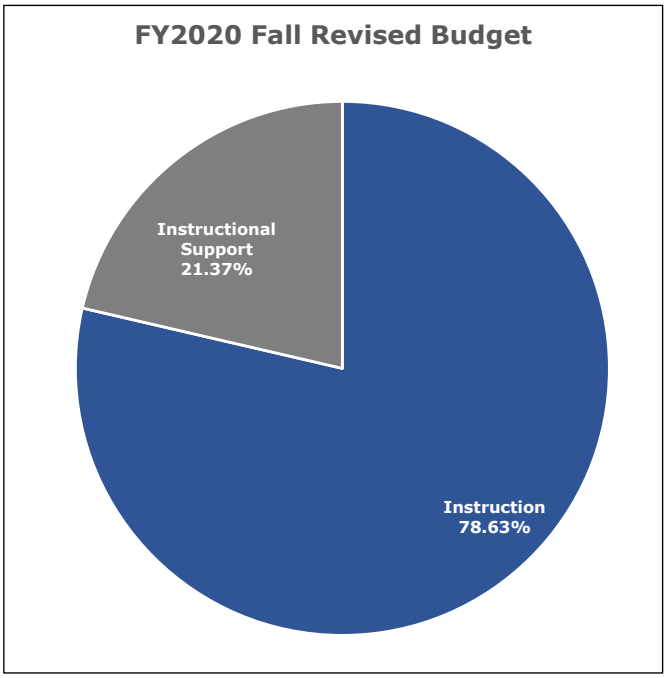
Fund 100 - General Operating Fund

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
100 - Instruction	96,089,354	93,298,526	93,647,068	98,713,898	**101,165,080**	2,451,182
200 - Special Education Instruction	37,597,438	36,664,727	36,474,171	37,477,539	**37,966,555**	489,016
220 - Special Education Support Services	14,684,682	14,903,779	15,354,193	15,804,428	**15,804,428**	-
300 - Support Services - Students	9,057,157	8,168,632	8,265,576	8,768,663	**8,768,663**	-
350 - Support Services - Instruction	9,367,826	8,295,454	10,319,525	10,573,544	**10,424,107**	(149,437)
400 - School Administration	8,978,961	8,827,107	9,207,491	9,008,709	**9,008,709**	-
450 - School Admin. Support	11,112,699	10,360,658	10,204,948	10,287,175	**10,287,175**	-
510 - District Administration	1,708,358	1,450,628	1,215,993	1,231,152	**1,231,152**	-
550 - District Admin. Support	11,877,541	10,798,290	12,117,486	11,863,961	**12,264,251**	400,290
600 - Operations & Maintenance	25,514,237	23,932,737	23,863,359	26,933,056	**25,722,705**	(1,210,351)
700 - Student Activities	3,516,775	3,348,783	3,273,465	3,555,352	**3,583,557**	28,205
760 - Student Transportation	809,345	-	-	-	**-**	-
780 - Community Services	-	-	2,569	-	**-**	-
790 - Food Services	6,859	-	-	-	**-**	-
880 - Capital Improvement Projects	400,000	444,271	-	-	**-**	-
Total Expenses	**230,721,232**	**220,493,592**	**223,945,843**	**234,217,477**	**236,226,382**	**2,008,905**
900 - Other Financing Uses	3,192,212	4,361,620	2,576,669	1,995,330	2,265,477	270,147
Grand Total	**$ 233,913,444**	**$ 224,855,212**	**$ 226,522,512**	**$ 236,212,807**	**$ 238,491,859**	**$ 2,279,052**

*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

Current Year Expenditure Summary Comparison
70/30 Instructional Support Split by Function





*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
100 - Instruction	**$ 96,089,354**	**$ 93,298,526**	**$ 93,647,068**	**$ 98,713,898**	**$ 101,165,080**	**$ 2,451,182**
310 - Certificated Salaries	57,527,983	55,586,666	56,677,882	59,069,823	**59,129,746**	59,923
320 - Non-Certificated Salaries	3,398,980	3,277,807	2,839,297	3,631,207	**3,631,207**	-
360 - Benefits & Deductions	25,285,182	24,724,243	24,795,840	26,772,259	**26,791,420**	19,161
410 - Professional & Technical Services	373,062	1,257,978	2,217,853	1,518,870	**1,518,870**	-
420 - Staff Travel	77,272	53,302	54,058	68,754	**68,786**	32
425 - Student Travel	173,682	273,282	450,129	151,813	**152,513**	700
430 - Utility Services	2,171	3,669	352,824	59,937	**59,937**	-
440 - Other Purchased Services	2,355,129	1,360,917	809,464	975,250	**1,058,971**	83,721
445 - Insurance Bonds & Premiums	-	6,349,258	296	-	**-**	-
450 - Supplies & Materials	6,458,527	399,942	5,112,528	6,182,103	**8,460,324**	2,278,221
490 - Other Expenses	387,323	11,462	329,378	260,726	**270,150**	9,424
510 - Equipment	50,043	-	7,521	23,156	**23,156**	-
200 - Special Education Instruction	**$ 37,597,438**	**$ 36,664,727**	**$ 36,474,171**	**$ 37,477,539**	**$ 37,966,555**	**$ 489,016**
310 - Certificated Salaries	14,209,044	14,432,563	14,231,735	14,284,242	**14,498,937**	214,695
320 - Non-Certificated Salaries	10,227,280	9,131,265	9,262,348	9,747,280	**9,856,116**	108,836
360 - Benefits & Deductions	12,990,919	12,633,819	12,752,652	13,116,145	**13,278,107**	161,962
410 - Professional & Technical Services	12,661	9,105	8,115	8,500	**11,770**	3,270
420 - Staff Travel	1,181	2,937	1,211	4,320	**4,525**	205
425 - Student Travel	5,630	7,529	4,588	5,000	**5,000**	-
430 - Utility Services	12	-	-	-	**-**	-
440 - Other Purchased Services	1,105	10,275	12,428	2,100	**2,100**	-
450 - Supplies & Materials	148,818	330,186	200,979	309,952	**310,001**	49
490 - Other Expenses	787	107,048	116	-	**-**	-
220 - Special Education Support Services	**$ 14,684,682**	**$ 14,903,779**	**$ 15,354,193**	**$ 15,804,428**	**$ 15,804,428**	**$ -**
310 - Certificated Salaries	7,029,914	7,221,228	7,125,583	7,560,367	**7,560,367**	-
320 - Non-Certificated Salaries	1,395,946	1,437,323	1,546,016	1,529,628	**1,529,628**	-
360 - Benefits & Deductions	3,771,412	3,861,767	3,779,812	3,858,836	**3,858,836**	-
410 - Professional & Technical Services	2,146,823	1,592,346	2,625,810	2,496,597	**2,496,597**	-
420 - Staff Travel	103,361	106,965	104,337	92,760	**92,760**	-
425 - Student Travel	3,398	6,354	5,559	7,000	**7,000**	-
430 - Utility Services	40	25	-	-	**-**	-
440 - Other Purchased Services	46,911	51,652	47,111	35,740	**35,740**	-
450 - Supplies & Materials	143,476	505,832	114,737	210,000	**210,000**	-
480 - Tuition & Stipends	-	66,555	-	-	**-**	-
490 - Other Expenses	43,401	53,732	5,229	13,500	**13,500**	-
300 - Support Services - Students	**$ 9,057,157**	**$ 8,168,632**	**$ 8,265,576**	**$ 8,768,663**	**$ 8,768,663**	**$ -**
310 - Certificated Salaries	5,100,338	4,479,479	4,739,431	4,793,004	**4,793,004**	-
320 - Non-Certificated Salaries	1,244,014	1,217,097	1,089,477	1,199,522	**1,199,522**	-
360 - Benefits & Deductions	2,501,544	2,210,345	2,233,753	2,276,681	**2,276,681**	-
410 - Professional & Technical Services	93,693	86,450	7,000	4,000	**4,000**	-
420 - Staff Travel	8,950	4,686	4,060	11,700	**11,700**	-
425 - Student Travel	719	-	1,030	-	**-**	-
440 - Other Purchased Services	18,701	26,757	37,086	273,227	**273,227**	-
450 - Supplies & Materials	87,823	143,664	151,608	163,724	**163,724**	-
490 - Other Expenses	1,374	154	2,131	46,805	**46,805**	-
350 - Support Services - Instruction	**$ 9,367,826**	**$ 8,295,454**	**$ 10,319,525**	**$ 10,573,544**	**$ 10,424,107**	**$ (149,437)**
310 - Certificated Salaries	4,261,396	3,610,113	4,004,565	3,728,409	**3,704,409**	(24,000)
320 - Non-Certificated Salaries	195,765	221,173	1,352,048	1,439,864	**1,443,716**	3,852
360 - Benefits & Deductions	1,532,652	1,492,176	2,254,523	2,234,340	**2,234,741**	401
410 - Professional & Technical Services	106,038	82,504	12,640	91,840	**91,840**	-
420 - Staff Travel	177,286	50,807	139,197	85,457	**85,457**	-
425 - Student Travel	7,654	-	2,278	9,759	**9,759**	-
430 - Utility Services	2,105,824	2,066,520	1,839,143	2,055,024	**1,877,185**	(177,839)
440 - Other Purchased Services	38,218	239,356	14,113	104,818	**119,818**	15,000
450 - Supplies & Materials	597,863	247,076	664,724	779,088	**812,237**	33,149
490 - Other Expenses	227,138	285,729	25,388	12,415	**12,415**	-
510 - Equipment	117,993	-	10,904	32,530	**32,530**	-

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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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
400 - School Administration	**$ 8,978,961**	**$ 8,827,107**	**$ 9,207,491**	**$ 9,008,709**	**$ 9,008,709**	**$ -**
310 - Certificated Salaries	6,621,895	6,540,179	6,818,101	6,576,231	**6,576,231**	-
360 - Benefits & Deductions	2,176,366	2,176,914	9,925	11,786	**11,786**	-
410 - Professional & Technical Services	-	-	2,278,087	2,258,499	**2,258,499**	-
420 - Staff Travel	88,429	75,133	-	-	**-**	-
425 - Student Travel	-	-	73,419	76,495	**76,495**	-
440 - Other Purchased Services	52,080	2,167	256	51,000	**51,000**	-
450 - Supplies & Materials	30,563	23,328	21,036	29,348	**29,348**	-
490 - Other Expenses	9,629	9,386	6,668	5,350	**5,350**	-
450 - School Admin. Support	**$ 11,112,699**	**$ 10,360,658**	**$ 10,204,948**	**$ 10,287,175**	**$ 10,287,175**	**$ -**
320 - Non-Certificated Salaries	5,999,888	5,608,432	5,544,530	5,604,344	**5,604,344**	-
360 - Benefits & Deductions	4,015,013	3,828,154	3,753,730	3,877,235	**3,877,235**	-
410 - Professional & Technical Services	38,275	35,636	6,400	-	**-**	-
420 - Staff Travel	8,289	4,185	9,117	9,275	**9,291**	16
430 - Utility Services	64,273	58,038	45,550	75,069	**73,200**	(1,869)
440 - Other Purchased Services	56,138	576,208	613,146	473,417	**473,417**	-
450 - Supplies & Materials	252,215	228,667	219,416	243,835	**245,669**	1,834
490 - Other Expenses	671,784	21,338	7,570	4,000	**4,019**	19
510 - Equipment	6,824	-	5,490	-	**-**	-
510 - District Administration	**$ 1,708,358**	**$ 1,450,628**	**$ 1,215,993**	**$ 1,231,152**	**$ 1,231,152**	**$ -**
310 - Certificated Salaries	516,793	473,642	386,064	326,784	**326,784**	-
320 - Non-Certificated Salaries	417,859	350,267	294,816	275,586	**275,586**	-
360 - Benefits & Deductions	440,113	426,010	354,583	371,884	**371,884**	-
410 - Professional & Technical Services	-	567	1,682	2,700	**2,700**	-
420 - Staff Travel	55,864	51,412	46,507	86,605	**86,605**	-
425 - Student Travel	2,913	1,891	-	2,034	**2,034**	-
440 - Other Purchased Services	225,240	111,232	94,867	120,996	**120,996**	-
450 - Supplies & Materials	17,723	16,788	28,456	16,684	**16,684**	-
490 - Other Expenses	31,853	18,819	9,019	27,879	**27,879**	-
550 - District Admin. Support	**$ 11,877,541**	**$ 10,798,290**	**$ 12,117,486**	**$ 11,863,961**	**$ 12,264,251**	**$ 400,290**
310 - Certificated Salaries	14,203	51,317	21,567	-	**-**	-
320 - Non-Certificated Salaries	5,468,364	5,066,242	4,711,496	4,700,032	**4,782,317**	82,285
360 - Benefits & Deductions	3,000,062	2,970,821	2,746,734	2,752,800	**2,776,129**	23,329
410 - Professional & Technical Services	267,112	686,271	660,501	765,460	**765,460**	-
420 - Staff Travel	75,061	44,680	61,145	120,997	**120,997**	-
430 - Utility Services	7,258	78,136	10,734	93,923	**93,923**	-
440 - Other Purchased Services	1,734,571	1,023,893	959,185	1,261,595	**1,555,541**	293,946
445 - Insurance Bonds & Premiums	369,918	590,706	362,893	471,253	**471,253**	-
450 - Supplies & Materials	786,108	363,656	1,750,871	1,670,597	**1,671,327**	730
490 - Other Expenses	341,072	605,793	56,715	79,122	**79,122**	-
495 - Indirect Costs	(565,408)	(1,030,647)	(125,213)	(576,818)	**(576,818)**	-
510 - Equipment	264,172	347,422	900,857	525,000	**525,000**	-
540 - Capital Outlay	115,049	-	-	-	**-**	-
600 - Operations & Maintenance	**$ 25,514,237**	**$ 23,932,737**	**$ 23,863,359**	**$ 26,933,056**	**$ 25,722,705**	**$ (1,210,351)**
320 - Non-Certificated Salaries	7,593,360	6,846,805	6,919,567	7,253,022	**7,253,022**	-
360 - Benefits & Deductions	4,542,694	4,309,155	4,407,995	4,582,750	**4,582,750**	-
410 - Professional & Technical Services	760	20,686	10,562	2,074	**6,074**	4,000
420 - Staff Travel	11,258	14,475	7,054	25,189	**25,189**	-
430 - Utility Services	474,592	492,548	763,491	1,257,434	**1,148,545**	(108,889)
435 - Energy	5,868,236	5,992,982	5,508,985	7,015,823	**5,634,587**	(1,381,236)
440 - Other Purchased Services	3,750,557	3,218,925	3,220,352	3,733,707	**3,729,707**	(4,000)
445 - Insurance Bonds & Premiums	1,523,921	1,402,331	1,410,241	1,617,293	**1,897,067**	279,774
450 - Supplies & Materials	1,543,650	1,600,476	1,550,835	1,367,256	**1,367,256**	-
490 - Other Expenses	7,971	15,083	7,108	10,929	**10,929**	-
510 - Equipment	63,262	19,271	57,169	67,579	**67,579**	-
540 - Capital Outlay	133,977	-	-	-	**-**	-

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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 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
700 - Student Activities	**$ 3,516,775**	**$ 3,348,783**	**$ 3,273,465**	**$ 3,555,352**	**$ 3,583,557**	**$ 28,205**
310 - Certificated Salaries	1,694,602	1,657,923	1,628,800	2,142,340	**2,142,340**	-
320 - Non-Certificated Salaries	634,593	641,052	625,390	5,088	**5,088**	-
360 - Benefits & Deductions	401,986	418,272	415,304	543,833	**543,833**	-
420 - Staff Travel	1,868	594	115	288	**288**	-
425 - Student Travel	572,168	441,859	426,753	530,104	**567,315**	37,211
440 - Other Purchased Services	102,210	90,046	63,677	128,826	**119,820**	(9,006)
450 - Supplies & Materials	27,044	23,866	24,728	99,394	**99,394**	-
490 - Other Expenses	82,304	75,171	88,699	105,479	**105,479**	-
760 - Student Transportation	**$ 809,345**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
425 - Student Travel	43,240	-	-	-	**-**	-
440 - Other Purchased Services	766,105	-	-	-	**-**	-
780 - Community Services	**$ -**	**$ -**	**$ 2,569**	**$ -**	**$ -**	**$ -**
320 - Non-Certificated Salaries	-	-	2,500	-	**-**	-
360 - Benefits & Deductions	-	-	69	-	**-**	-
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**	**$ 2,576,669**	**$ 1,995,330**	**$ 2,265,477**	**$ 270,147**
550 - Transfers to Other Funds	3,192,212	4,361,620	2,576,669	1,995,330	2,265,477	270,147
Grand Total	**$ 233,913,444**	**$ 224,855,212**	**$ 226,522,512**	**$ 236,212,807**	**$ 238,491,859**	**$ 2,279,052**

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The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

STUDENT TRANSPORTATION FUND
FY 2020 Fall Revision

Historic Revenue Summary
Revenue by Object

Fund 205 - Student Transportation

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
065 - Student Transportation	15,478,656	16,841,720	16,892,904	17,021,685	**17,021,685**	-
090 - Other State Revenue	-	-	-	-	**-**	-
Total Revenue	**15,478,656**	**16,841,720**	**16,892,904**	**17,021,685**	**17,021,685**	**-**
015 - Use of Fund Balance	1,772,473	-	-	-	**-**	-
250 - Transfers From Other Funds	824,738	1,010,812	833,767	1,995,330	**2,160,050**	164,720
Total	**18,075,868**	**17,852,532**	**17,726,671**	**19,017,015**	**19,181,735**	**164,720**

Historic Expense Summary
Expense by Function

Fund 205 - Student Transportation

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
600 - Operations & Maintenance	35,702	-	-	3,267	**2,267**	(1,000)
760 - Student Transportation: School	17,631,743	17,452,335	17,497,559	18,599,207	**18,803,504**	204,297
762 - Student Transportation: Other	408,423	400,198	228,364	414,041	**375,464**	(38,577)
780 - Community Services	-	-	748	500	**500**	-
Total Expenses	**18,075,868**	**17,852,532**	**17,726,671**	**19,017,015**	**19,181,735**	**164,720**

Historic Expense Summary
Expense by Object

Fund 205 - Student Transportation

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
320 - Non-Certificated Salaries	233,793	247,670	203,520	212,544	**212,544**	-
360 - Employee Benefits	132,325	164,729	129,499	141,140	**141,140**	-
420 - Staff Travel	108	-	-	-	**-**	-
430 - Utilities	10,318	-	-	2,000	**1,000**	(1,000)
435 - Energy	4,417	-	-	-	**-**	-
440 - Purchased Services	17,662,446	17,431,640	17,385,558	18,615,564	**18,803,284**	187,720
445 - Insurance Bonds & Premiums	1,267	-	-	1,267	**1,267**	-
450 - Supplies & Materials	26,957	6,332	3,429	26,000	**13,000**	(13,000)
487 - Student Transportation in Lieu	3,325	1,919	4,504	18,000	**9,000**	(9,000)
490 - Other Expenses (Dues & Subscriptions)	912	243	161	500	**500**	-
Total Expenses	**18,075,868**	**17,852,532**	**17,726,671**	**19,017,015**	**19,181,735**	**164,720**

*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

Historic Revenue Summary
Revenue by Object

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
015 - Appropriation from Fund Balance	-	1,009,000	774,474	681,174	**681,174**	-
250 - Transfers From Other Funds	1,009,000	300,000	300,000	-	**105,427**	105,427
Total	**1,009,000**	**1,309,000**	**1,074,474**	**681,174**	**786,601**	**105,427**

Historic Expense Summary
Expense by Function

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
550 - District Administrative Support	-	60	-	9,000	**9,000**	-
850 - Debt Service	-	534,466	393,300	672,174	**777,601**	105,427
Total Expenses	**-**	**534,526**	**393,300**	**681,174**	**786,601**	**105,427**

Historic Expense Summary
Expense by Object

Fund 400 - Debt Service

	FY 2017 Actuals	FY 2018 Actuals	FY 2019* Actuals	FY 2020 Adopted Budget	FY 2020 Fall Revision	Change From Adopted
440 - Purchased Services	-	60	-	9,000	**9,000**	-
500 - Capital Outlay	-	133,244	150,489	149,511	**254,938**	105,427
532 - Interest on Long-Term Debt	-	401,222	242,811	522,663	**522,663**	-
Total Expenses	**-**	**534,526**	**393,300**	**681,174**	**786,601**	**105,427**

*FY2019 amounts are unaudited.
The amounts contained in the 'Change from Adopted' column include ALL budget transfers that have occurred since the start of the year.

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development
Division of School Finance & Facilities
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 8, 2019

Luke Fulp, Asst. Supt. of Business
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 FY2020 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 3.96%. The restricted Federal rate is effective from 7/1/2019 to 6/30/2020.

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
FY2020 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 3.95%

John M., Asst. Superintendent 12/26/18
Superintendent's Certification Date

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 3.96%

This rate becomes effective July 1, 2019 and remains in effect until June 30, 2020 and will apply to all eligible federally assisted programs as appropriate.

Federal law or grant conditions may limit the amount of indirect cost or the indirect cost rate. For example, if the approved restricted rate is five percent and the law allows only a three percent rate of recovery, then only indirect cost equal to three percent of the direct costs for that program may be recovered.

Elaine Blackwell 3/7/19
Alaska Department of Education & Early Development Date

Form #05-02-007

THE STATE of ALASKA
GOVERNOR BILL WALKER

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/ 907.269.4580
Programs fax: 907.269.4539

CERTIFIED MAIL/Return Receipt
7015 1730 0000 6841 9693

October 2, 2018

Matanuska-Susitna Borough
District Superintendent
501 N. Gulkana St
Palmer, AK 99645

Re: 2018 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:	$10,156,782,500
Personal Property	$1,871,561,400
State Assessed Property (AS 43.56):	$10,313,230
TOTAL:	$12,038,657,130

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

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