MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

We prepare all students for success

ADOPTED BUDGET 2017-2018



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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2017-2018

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Introductory Section

We prepare all students for success

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2017-2018 (FY2018) 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 FY2018 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 24,502 square miles, which is approximately the size of West Virginia. The District School Board is a component unit of the Borough and is governed by an elected School Board of seven members. There is a non-voting student representative. The District operates 47 schools ranging in size from less than 30 to over 1,550 students.

The District's adopted budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018 includes three years of actual audited figures, the original Adopted budget for 2016-17, a revised budget for 2016-17, and the Adopted budget for 2017-18.

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
    - Designated Special Revenue Grant Funds

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    - Capital Improvement Projects Fund
- Debt Service

Proprietary Funds

- Enterprise Funds
- Internal Service Funds
    - Worker's Compensation Self-Insurance Fund

The budget document is prepared in accordance with the Generally Accepted Accounting Principles (GAAP), Government Accounting Standards School 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.

The District realizes that it serves community interests best when it meets student needs and is responsive to parents and community stakeholders. At MSBSD, elementary schools focus on literacy and primary academic core foundations; middle schools build on the blocks of success of academic rigor and co-curricular activities for every student; and high school programs prepare students for college, military service, technical training, and success in life planning.

Making the most of limited resources, the District budgeting model makes certain that funding follows the student. The District achieves this 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 ebbs and flows throughout the District. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY2018.

Figure 1

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
2017-2018	Grades K-2 Grades 3-5	26 to 1 27 to 1	1 to 6	$76.00	$7.10	NA
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
2016-2017	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 6	$90.00	$7.88	NA
	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

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.

Subsequent to the School Boards adoption of the FY2018 Budget, the State Legislature passed an operating budget, which fully funded both the BSA and the Pupil Transportation Program. Since the District did not anticipate full funding for Pupil Transportation, this resulted in additional available funding of $1.36 million within the General Fund. On August 16th, the School Board adopted a fall revision that utilized the additional funds to reduce the class size at the elementary level by 1. This addition of 17 classroom teachers across the District restored the elementary metrics to FY2017 levels: 25 to 1 for Kindergarten through second grade, and 26 to 1 for grades three through five.

In being committed to preparing all students for success, the District focuses its spending on the instructional area. While Alaska Statute 14.17.520, "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," was repealed in 2016, the 70% mark is still a measure that guides school spending throughout the State. The District's FY2018 Adopted Budget continues to exceed the criteria set forth in AS 14.17.520 by allocating 78.68% of its operating expenses to the instructional area and 21.32% to instructional support. By committing this percentage of resources to instruction, the allocation supports the School Board's goals and belief that the needs and best interests of students drive all decisions.

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Budget Process

The District works through the following budget calendar to adopt a balanced budget for the upcoming fiscal year:

Figure 2

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
One School Board Budget Public Hearing	Two School Board Budget Public Hearings	Two School Board Budget Public Hearings	Two School Board Budget Public Hearings	Two School Board Budget Public Hearings	Two School Board Budget Public Hearings
Principals Meeting - Budget Information Presentation	Four Public Budget Open Houses	School Board Adoption of the Preliminary Budget	State Legislature Adjourns	Borough Budget Deliberations with Possible Adoption	Borough Budget Deliberations with Possible Adoption
	Budget Survey Online	Preliminary Budget Transmitted to the Borough	Borough Sets Minimum Amount to be Available for the District		School Board Budget Adoption

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 a preliminary budget by April 1st, the District must make certain assumptions to revenue and expense categories. At this point in the budget development process the State's legislative session has yet to adjourn; and, 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 an upcoming year.

To inform state funding assumptions, the District must take its cue from the Governor. The Governor's Budget is released in mid-December, with education funding priorities clearly communicated to the public.

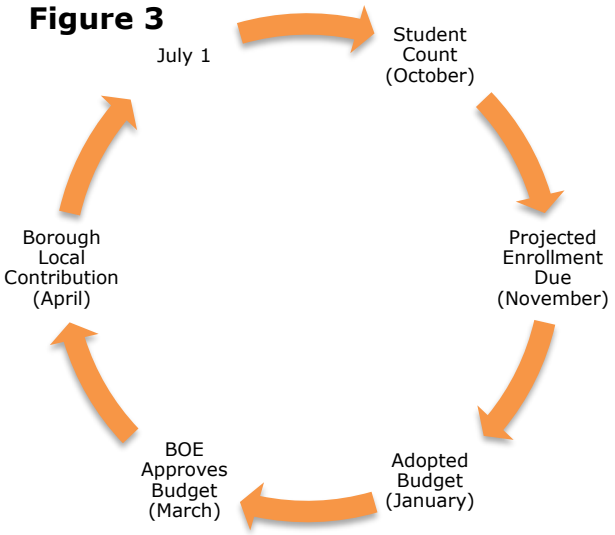
On the expense side of the budget, the District has embraced a system of metrics and ratios to help equitably apportion resources to schools based on the projected number of students those schools will be serving in the upcoming budget year.

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Once the preliminary budget has been submitted to the Assembly, the Borough 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 19,100 for FY2018).

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 in each 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. Analyze economic trends and other factors that may assist in determining the accuracy of the projected enrollment and adjust accordingly.

Figure 4

ENROLLMENT HISTORY BY YEAR AND GRADE						*PROJECTION BY YEAR AND GRADE*			
Grade	**2012-13**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	***2017-18***	***2018-19***	***2019-20***	***2020-21***
K	1,334	1,323	1,349	1,489	1,420	1,427	1,298	1,366	1,339
1	1,405	1,383	1,381	1,386	1,513	1,427	1,493	1,331	1,415
2	1,350	1,430	1,418	1,390	1,437	1,523	1,420	1,463	1,318
3	1,351	1,374	1,459	1,490	1,442	1,483	1,587	1,474	1,520
4	1,239	1,358	1,411	1,508	1,515	1,484	1,511	1,596	1,504
5	1,293	1,261	1,409	1,447	1,539	1,549	1,523	1,542	1,646
6	1,304	1,298	1,265	1,451	1,476	1,477	1,496	1,456	1,490
7	1,382	1,297	1,335	1,314	1,449	1,492	1,490	1,518	1,489
8	1,292	1,379	1,321	1,392	1,343	1,459	1,524	1,530	1,568
9	1,280	1,299	1,382	1,383	1,392	1,371	1,475	1,530	1,528
10	1,260	1,274	1,310	1,416	1,374	1,403	1,355	1,457	1,503
11	1,277	1,272	1,267	1,315	1,411	1,389	1,407	1,376	1,469
12	1,362	1,414	1,351	1,375	1,395	1,506	1,476	1,477	1,451
Total K-12	**17,128**	**17,363**	**17,656**	**18,355**	**18,706**	***18,990***	***19,055***	***19,116***	***19,240***
% Chg. From Prior Yr.		**1.37%**	**1.68%**	**3.96%**	**1.91%**	**1.52%**	**0.34%**	**0.32%**	**0.65%**

Projection Factor	***2-yr Cohort***	***2-yr Cohort***	***2-yr Cohort***	***2-yr Cohort***
Projected Preschool	***110***	***106***	***106***	***106***
Total Projected Enrollment	***19,100***	***19,161***	***19,222***	***19,346***

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The District's projected enrollment number is due 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 2018-2021. Projected enrollment was determined by using the District's cohort survival method, as specified above.

Over the last decade, the District has experienced sustained growth. From 2008-2017, the District grew by 2,694 students, making it the fastest growing school district in the State of Alaska.

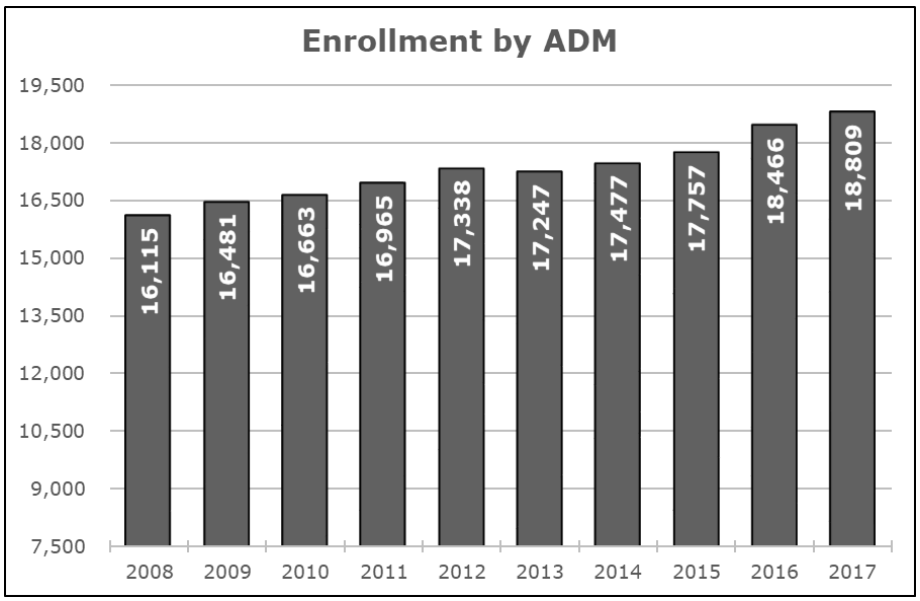


Figure 5

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 the General Fund is the "operating" fund and makes up over 80% of total governmental funds, this fund garners considerable 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 grants 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 as to program or expenditure 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 maintenance and improvements. 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

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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 of the budget year's activity 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 December 15, 2016. In the Governor's education funding package, the base student allocation (BSA) was maintained at $5,930. Given the State's current fiscal realities, the fact that the BSA was protected in the Governor's Budget and not reduced, was welcomed news by school districts. However, the Governor's education funding package did include a budget reduction to K-12 public schools. This reduction came in the form of a $6.35 million cut to the Pupil Transportation Program. Mat-Su Borough School District's share of the pupil transportation reduction equaled $1.36 million.

The Governor's proposed budget as well as the amended and enacted versions of the State's Operating Budget can be found at www.omb.alaska.gov/.

1st Session of the 30th Legislature
After 121 days, the first regular session of the 30th Legislature ended with no compromise on education funding. The Senate Majority ended the session with the intent to reduce the BSA by 5%, roughly $65 million statewide. Meanwhile, the House passed its version of the State's Operating Budget, HB 57, which protected the BSA at $5,930 and fully funded the Pupil Transportation Program.

Eventually, the Legislature assigned a conference committee that passed an operating budget with both the Foundation Formula Program and the Pupil Transportation Program fully funded. Agreement for the Operating Budget was reached by the conference committee in the 2nd special session on June 22, 2017. Eight days later, on June 30, 2017, the Governor enacted the State's Operating Budget.

General Fund Budget Development
In December 2016, the District used the Governor's funding plan as a basis for establishing State revenue figures. The projected student count of 19,100 run through the Foundation Formula, applying a BSA of $5,930, established the projection for State funding.

For a local funding projection, the District developed an initial budget using a 3% ($1,675,239) increase over current year funding.

The District also began developing the expense side of the budget in December 2016 by forecasting salary and benefit costs for all employee groups. This process involved

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a review of all budgeted positions, providing salary increases for those employees eligible for regular movement within their respective salary schedule.

Similarly, all non-personnel accounts were reviewed with budget managers throughout the District. Metrics and ratios that establish allocations for school budgets were maintained, and site budget allocations were recalibrated based on anticipated enrollment in the coming year.

Most benefits were adjusted as a percent of total salaries. However, to accurately forecast health insurance premiums, the District analyzed the national trend for health plan renewals and eventually settled on a 6% increase to this cost category.

After all site budgets had been compiled and a thorough analysis of all revenue and expense was conducted, the initial Adopted Budget was established with an anticipated deficit of $11.2 million.

To eliminate the deficit and adopt a balanced budget, the School Board voted to make the following revenue and expense adjustments to the budget on March 22, 2017.

- PTR Increase: $2.8M
- Certified Staffing Reduction: $1.8M
- Non-Certified Staffing Reduction: $2.0M
- Custodial Staffing Reduction: $0.8M
- Student Activities Reduction: $0.6M
- Site Based Budget Reduction: $1.2M
- Food Service Subsidy Reduction: $0.3M
- Additional Borough Contribution Increase: $1.7M

In a letter dated March 27, 2017, the District learned that its health insurance renewal for the coming year would actually result in a rate reduction of 1.7% from the Public Employee Health Trust. The favorable health insurance renewal resulted in a savings of approximately $1.2 million of projected expense in FY2018.

The budgetary savings realized from the health insurance renewal was eliminated by the Borough Assembly's action on May 16, 2017 to flat fund the Mat-Su Borough School District when it appropriated a total of $55,841,300 to be made available for educational purposes. By requesting a 6% increase to the local contribution, the FY2018 Preliminary Budget had assumed an increase in revenue of $3.5 million.

With local funding established, the School Board made the following reductions, on top of the aforementioned adjustments, to reduce the expense budget by $3.5 million and arrive at another balanced budget:

- Executive Salary Reductions: $0.1M
- Health Insurance Renewal Savings: $1.2M
- Certified Staffing Reductions: $0.5M
- Reduction to Salary Contingency: $0.4M
- Substitute Allocation Reduction: $0.3M

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- Reduction to Curriculum Supplies: $0.3M
- 2% Reduction to Site Based Budgets: $0.2M
- Reduction to ANSEP High School Supplies: $0.2M
- High School Student Activity Stipend Reduction: $0.2M
- Reduction to Charter School Budgets: $0.1M
- Removal of Accelerated Learning Allocation: $0.1M
- Transportation Expense Reduction for Alaska Middle College: $0.1M

On June 7, 2017, the School Board voted to approve the FY2018 Adopted Budget, as presented in this budget document. Subsequent to this School Board approval, the State Legislature passed an operating budget, which fully funded the BSA and the Pupil Transportation Program. The District had not anticipated full funding for Pupil Transportation, which resulted in an additional $1.36 million of revenue. On August 16, 2017, the School Board adopted the FY2018 Fall Budget Revision which allocated the unexpected revenue and allowed for the reinstatement of 17 elementary teaching positions. For completeness, this budget revision is provided as an appendix to the document.

Revenue

The District is projecting a $8,649,235 decrease in revenue for all governmental funds. This reduction in total revenue among all governmental funds can be attributed to three primary revenue sources: unbudgeted local reimbursements, federal grants passed through the State, and appropriations from fund balance. In the following schedule, revenue figures are detailed for all governmental funds.

Figure 6

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 51,291,720	$ 51,291,720	$ 52,680,468	$ 55,841,300	$ 55,841,300	$ 55,841,300	$ -	0.00%
Food Services	-	-	-	-	-	-	-	0.00%
Earnings On Investments	-	-	-	-	-	-	-	0.00%
Other Local Revenue	5,683,717	6,421,703	5,707,547	3,722,077	4,899,103	1,925,575	(2,973,528)	-60.70%
Total Revenue From Local Sources	**56,975,437**	**57,713,423**	**58,388,015**	**59,563,377**	**60,740,403**	**57,766,875**	**(2,973,528)**	**-4.90%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 144,272,582	$ 155,573,837	$ 164,091,360	$ 168,299,504	$ 170,159,335	$ 171,000,244	$ 840,909	0.49%
Energy Relief Grant	2,996,786	5,300,487	-	-	-	-	-	0.00%
TRS On-Behalf	36,858,926	239,848,269	16,045,044	16,292,481	16,292,481	22,043,500	5,751,019	35.30%
PERS On-Behalf	4,187,300	13,941,378	1,875,047	1,834,427	1,834,427	4,118,076	2,283,649	124.49%
Other State Revenue	18,339,970	17,012,820	17,614,982	18,620,085	17,359,170	17,362,844	3,674	0.02%
Total Revenue From State Sources	**206,655,563**	**431,676,790**	**199,626,433**	**205,046,497**	**205,645,413**	**214,524,664**	**8,879,251**	**4.32%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 16,043,652	$ 16,087,489	$ 17,322,910	$ 18,535,342	$ 19,138,256	$ 18,498,249	$ (640,007)	-3.34%
E-Rate	977,158	1,222,684	2,437,337	1,393,363	1,393,363	1,211,563	(181,800)	-13.05%
Medicaid Reimbursement	166,098	1,150,746	1,066,987	400,000	826,335	1,000,000	173,665	21.02%
AK & Other Intermediate Agencies	5,426,505	4,308,831	5,722,877	4,158,150	4,162,311	789,570	(3,372,741)	-81.03%
Total Revenue From Federal Sources	**22,613,412**	**22,769,749**	**26,550,110**	**24,486,855**	**25,520,265**	**21,499,382**	**(4,020,883)**	**-15.76%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ 3,866,768	$ 10,479,396	$ 15,316,008	$ 3,855,046	$ (11,460,962)	-74.83%
Transfers from Other Funds	724,608	692,367	671,100	1,460,726	2,382,685	3,309,572	926,887	38.90%
Total Appropriations & Transfers	**724,608**	**692,367**	**4,537,868**	**11,940,122**	**17,698,693**	**7,164,618**	**(10,534,075)**	**-59.52%**
REVENUE TOTALS	**$ 286,969,021**	**$ 512,852,330**	**$ 289,102,426**	**$ 301,036,851**	**$ 309,604,775**	**$ 300,955,539**	**$ (8,649,236)**	**-2.79%**

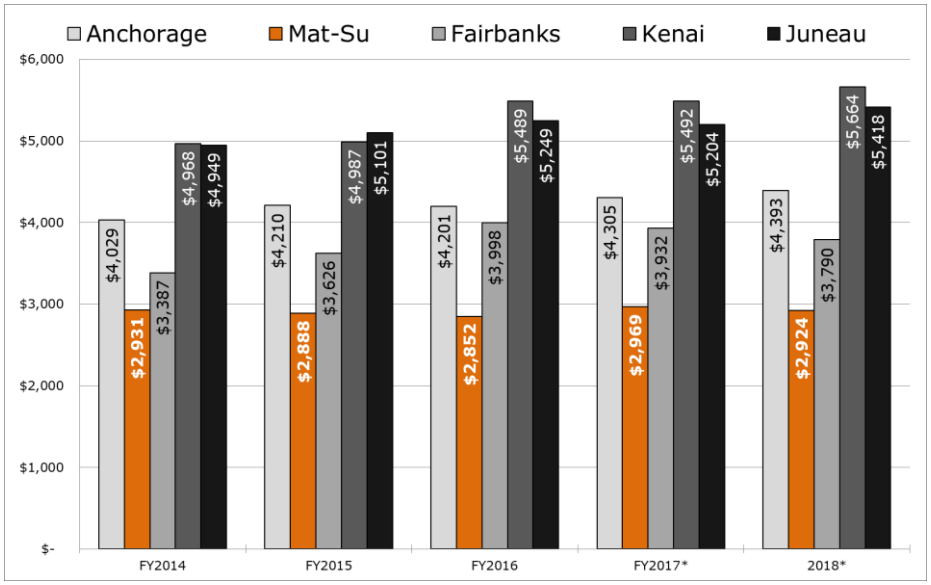
General Fund Local Revenue

Although the District requested a 6% increase, or $3.4 million over the current year appropriation, to align with growing student enrollment and an increased tax base within the Borough, the Mat-Su Borough provided no funding increase for FY2018.

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On May 16, 2017, the Borough Assembly voted to maintain no new increase to the total contribution by funding the District at $55,841,300.
The District's long-term funding strategy with the Borough will allow for continued sustainment of important instructional initiatives as well as help support rising operating costs. Currently ranked as the lowest school district among the "big 5" in local funding per pupil, the District recommends that the Borough continue to increase the local appropriation, until the per pupil funding level is in line with their peers (see Figure 7). Increased support by the Borough will continue to ensure that the District has the financial resources it needs to carry out its mission.

Figure 7



Use of Fund Balance
Prior to FY2016, the District had experienced growing reserves from an excess of revenues over expenditures. Unassigned fund balance reached its highest amount of $14.7M in FY2015. In FY2016 and FY2017, the District allocated a portion of the unassigned fund balance to eliminate budget deficit gaps. In FY2016, $2.6M was utilized from unassigned fund balance and $8.7M was budgeted to balance FY2017's budget. Figure 8 depicts the Districts unassigned and committed fund balances. Rather than utilizing all of the projected unassigned fund balance in FY2018, the

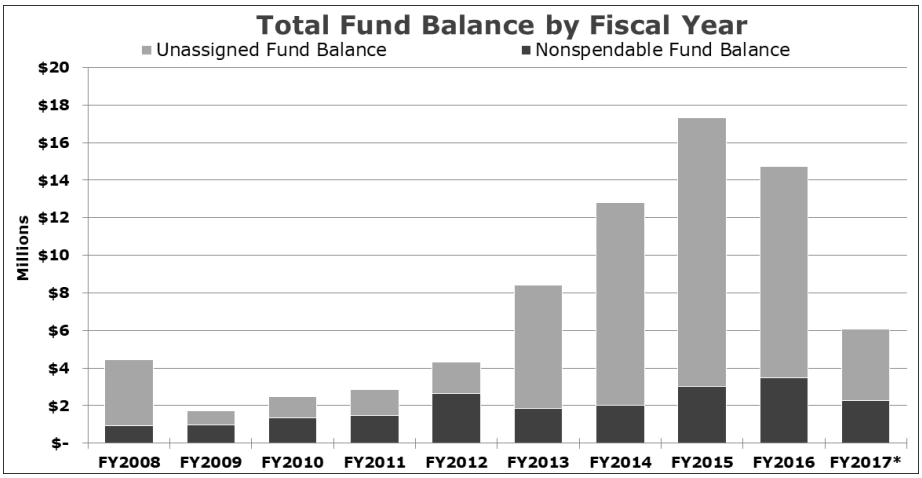


Figure 8

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General Fund State Revenue
Similar to prior years, the District anticipates receiving over 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
  The Governor's Proposal kept the base student allocation at $5,930 and included 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 FY2018 Adopted Budget, the District budgeted $22,043,500 for TRS on-behalf and $4,118,076 for PERS on-behalf using the actuarial rates. The budget was subsequently corrected to reflect revenue and expense amounts using the on-behalf rates in the FY2018 Fall Budget Revision (provided as an appendix in this budget document). 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.

General Fund Federal Revenue
In relation to state and local funding sources, a very small percent of General Fund revenue is represented as federal revenue. In FY2018, the District anticipates receiving an estimated $1,211,563 in E-rate funds and approximately $1,000,000 in Medicaid billing revenue for eligible services provided to students attending the District schools.

Revenue for All Other Funds
When considering revenue for all other funds, the Governor's Proposal included a reduction to Pupil Transportation funding. This reduction in funding resulted in an additional $1,356,735 in expense to be supported by the General Fund. The District does not foresee being able to cover all expenses associated with the Pupil Transportation Fund or the Nutrition Services Fund based upon program revenue generated by activities that support these funds. The Adopted Budget includes transfers to other funds in the amount of $3,369,709. This includes supplementing the Pupil Transportation Fund by $2,991,509 and supplementing the Nutrition Services Fund by $378,200.

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Expense

As detailed in the schedule below, FY2018's budgeted expenses have been reduced by $8,649,235 as compared with the budgeted amounts for FY2017. Without on-behalf contributions figured into total governmental fund expenses, the FY2018 Adopted Budget would be set at $274,793,963.

Figure 9

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 89,734,874	$ 94,457,216	$ 98,149,303	$ 101,660,223	$ 100,965,550	$ 98,339,700	$ (2,625,850)	-2.60%
320 Non-Certificated Salaries	36,547,597	38,132,371	40,574,709	41,619,037	42,294,677	40,604,928	(1,689,749)	-4.00%
360 Employee Benefits	95,732,752	310,403,505	78,135,791	84,984,786	84,405,524	91,205,635	6,800,112	8.06%
Subtotal Personnel	**222,015,222**	**442,993,092**	**216,859,804**	**228,264,046**	**227,665,751**	**230,150,264**	**2,484,513**	**1.09%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	$ 2,645,970	$ 3,699,219	$ 3,437,101	$ 4,184,008	$ 4,442,044	$ 3,895,658	$ (546,386)	-12.30%
420 Staff Travel	889,097	931,083	787,781	1,195,574	1,265,739	1,073,650	(192,089)	-15.18%
425 Student Travel	596,696	705,740	817,956	842,976	997,875	828,565	(169,310)	-16.97%
430 Utilities	1,873,409	2,407,321	2,862,862	1,767,290	2,840,390	2,922,118	81,728	2.88%
435 Energy	4,463,063	5,344,602	5,556,362	5,724,290	6,177,523	6,176,918	(605)	-0.01%
440 Purchased Services	24,183,016	24,703,787	27,127,168	28,981,554	31,669,108	28,683,983	(2,985,125)	-9.43%
445 Insurance & Bond Premiums	1,647,039	1,834,584	2,335,015	2,534,831	2,799,603	2,798,169	(1,434)	-0.05%
450 Supplies & Materials	18,213,458	18,391,960	21,978,071	22,437,545	21,883,181	18,163,081	(3,720,100)	-17.00%
480 Tuition & Stipends	97,500	97,500	5,280	92,625	-	92,625	92,625	0.00%
490 Other Expenses	672,818	1,036,859	1,374,266	2,035,901	2,169,693	592,890	(1,576,803)	-72.67%
495 Indirect	(80,003)	(60,702)	(24,294)	(87,664)	13,950	356,257	342,307	2453.81%
510 Equipment	1,979,231	1,476,519	3,544,644	3,010,800	3,360,828	809,077	(2,551,751)	-75.93%
540 Capital Improvements	42,562	6,400	10,000	53,075	1,214,989	1,042,575	(172,414)	-14.19%
550 Transfers to Other Funds	3,224,608	3,692,367	2,646,100	-	3,104,101	3,369,709	265,608	8.56%
Subtotal Non Personnel	**60,448,464**	**64,267,238**	**72,458,311**	**72,772,805**	**81,939,024**	**70,805,275**	**(11,133,748)**	**-13.59%**
FUND TOTAL	**$ 282,463,687**	**$ 507,260,330**	**$ 289,318,114**	**$ 301,036,851**	**$ 309,604,775**	**$ 300,955,539**	**$ (8,649,235)**	**-2.79%**

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 FY2018, the General Fund expenses for the organization's employee compensation including both salaries and benefits (excluding on-behalf) totals $215,097,115 or 82.31% of the budget. Salaries and benefits 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 3.4% 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, as many employees receive a longevity increase and move up a step on the salary schedule each year. This annual

Figure 10

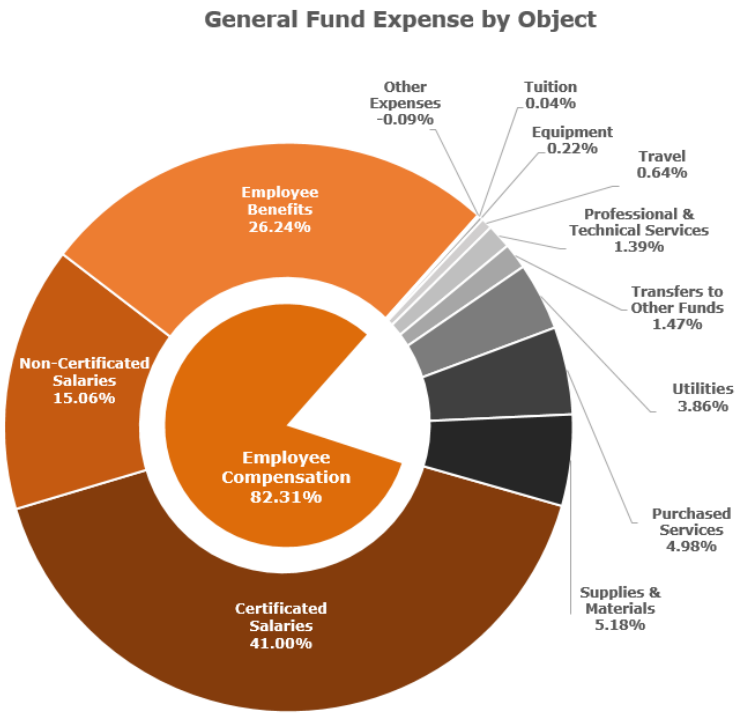
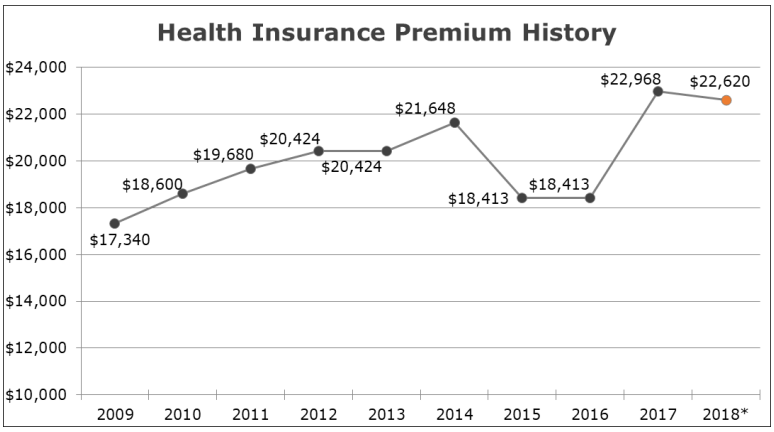


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increase could be referred to as the cost of retention. An attrition adjustment as well as a vacancy factor are also applied to accurately forecast personnel expenses. Employee benefit costs typically increase each year as many benefits are tied to salaries as a percentage of wages earned. During the budget development process, as salaries increase by a certain percentage, those mandatory benefits that are defined as a percent of salaries increase accordingly.

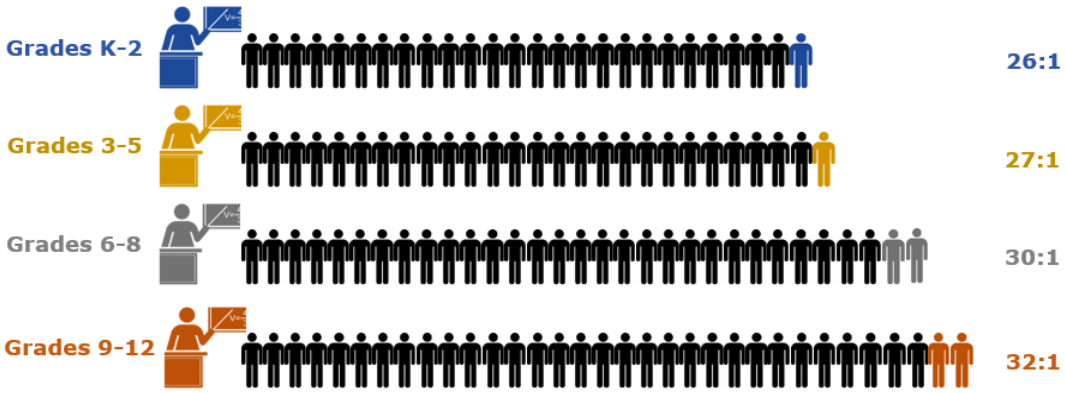
Figure 11

In addition to mandatory benefits, health insurance is an elective benefit that remains a significant cost driver. In FY2017, health costs increased by 25% (Figure 11) with 12.5% of the increase covered by the District and 12.5% paid by the individual employee.



The District's FY2018 budget when compared to FY2017's includes a $3,944,108 expense reduction to total personnel expenses that is achieved through a combination of budgetary adjustments. The pupil to teacher ratio (PTR) was increased by one for grades K-5 and by two for grades 6-12 (Figure 12). This resulted in a reduction of 27 full time equivalent (FTE) positions.

Figure 12



The District also reduced expenses by making an additional 16 FTE reduction to certificated staffing, a 44.5 FTE reduction to non-certificated staffing, and a 1.75 FTE adjustment to the Food Service Fund for a total reduction in force of 89.25 FTE.

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Non-Personnel Expenses

To continue closing the budget deficit the Adopted Budget includes several expense reductions to department and school discretionary budgets. The metric used to allocate school based discretionary budgets was significantly reduced from FY2017 to FY2018 as depicted in Figure 13. These metrics include an allocation for materials and supplies, health supplies, postage, and applicable accelerated learning funds per pupil.

Figure 13

TOTAL METRICS - PER PUPIL	FY 2017	FY 2018	Change
Grades K-5	$ 97.88	$ 83.10	$ (14.78)
Grades 6-8	$ 107.88	$ 93.10	$ (14.78)
Grades 9-12	$ 165.38	$ 102.10	$ (63.28)

Additionally, Department site based budgets were reduced by a total of $1,646,042 and student activities stipends, travel, and ice time were reduced by $695,815.

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 power the District's facilities. For FY2018, the District is projecting spending $8,854,963 on energy and utility expenses including heating oil, natural gas, electricity, and internet connectivity for all schools and facilities.

Long-term Forecast

As the District attempts to forecast financial conditions beyond FY2018, it becomes clear that anticipated expenses outpace projected revenue to create a structural deficit. Based on the following assumptions, the District prepared a long-term forecast that extends through Fiscal Year 2021.

Revenue Assumptions

Local Funding
- Borough revenue continues to INCREASE at 3% after FY2018
- Other local receipts maintained with ZERO INCREASE or DECREASE

State Funding
- BSA maintained at $5,930
- Intensive count INCREASES by 10 FTE each year

Federal Funding
- Federal revenue maintained with ZERO INCREASE or DECREASE

Expense Assumptions

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 INCREASE after FY2018 at an annual rate of 6%, INCREASE split 50/50 between employees and the District

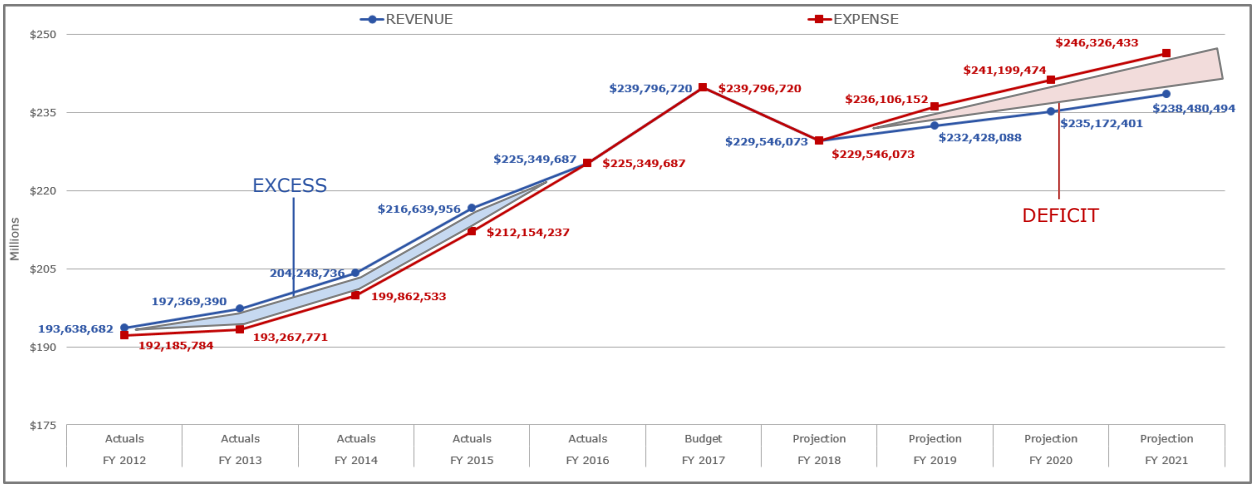
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- All other deduction factors are maintained with any INCREASE due to an INCREASE in salary factors
- Includes a reserve of 1% of total salaries and benefits for payroll contingencies

Non-Personnel

- Utilities INCREASE at an annual rate of 6.75% after FY2018
- Insurance bonds and premiums INCREASE at an annual rate of 3%
- Transfers to other funds includes a subsidy to Nutrition Services and Pupil Transportation
- All other non-personnel accounts are maintained with ZERO INCREASE or DECREASE

Figure 14



Through maintaining FY2018 projected class sizes, staffing levels, and other services, the deficits in FY2019, FY2020, and FY2021 are $3.7 M, $6 M, and $7.8 M respectively. This trend of expenses outpacing revenue 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

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- 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. The State of Alaska is currently facing a $3 billion budget shortfall and is contemplating educational reductions. The District is forced to look to local government to continue to fund public education to preserve essential programs and services. Thus, on March 22, 2017, the School Board issued resolution 17-004 in support of increased local funding generated by a dedicated Borough-wide sales tax that supplements the current per pupil amount adjusted for inflation.

The tables below show 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				
	2011-12	2012-13	2013-14	2014-15	2015-16
Areawide Borough	10.05	9.69	9.85	9.66	10.00
Non-Areawide Borough	0.43	0.49	0.05	0.52	0.52

Property Tax Levies & Collections
Last Five Fiscal Years

	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes Levied for the Fiscal Year	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976
Net Tax Levy	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024
% of Levy	96.01%	96.47%	96.48%	96.91%	97.68%
Collections in Subsquent Years	$ 2,311,732	$ 1,138,009	$ 1,340,702	$ 1,226,925.0	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 104,193,589	$ 103,459,626	$ 107,450,410	$ 108,285,996	$ 116,527,024
% of Net Levy	98.19%	97.54%	97.69%	96.91%	97.68%

Staffing by Function

The following table represents general fund staffing numbers for permanent positions. From FY2017 to FY2018 the District is reducing staffing by 87.59 FTE, the year-to-year difference in staffing can be attributed to increased PTR ratios for K-12 staffing, and reduction to classified positions such as special education assistants and custodians. To ensure alignment with District ratios, final staffing adjustments will be based on actual enrollment in the 2017-18 school year.

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Figure 16

	FY2017 Current	FY2018 Adopted	Change
100 - Instruction	818.80	782.28	(36.52)
200 - Special Education: Instruction	449.12	434.50	(14.62)
220 - Special Education: Support Services	125.67	124.96	(0.71)
300 - Support Services: Students	99.94	96.70	(3.24)
350 - Support Services: Instruction	48.74	41.29	(7.45)
400 - School Administration	59.40	58.55	(0.85)
450 - School Administration Support	127.13	118.13	(9.00)
510 - District Administration	11.00	11.00	-
550 - District Administration Support	77.06	77.06	-
600 - Operations & Maintenance	163.23	147.03	(16.20)
700 - Student Activities	3.75	4.75	1.00
	1,983.82	**1,896.23**	**(87.59)**

Performance Results

FY2015 assessment data for the District exceeded both the Alaska and national average scores. FY2016 data showed that the District performed lower than the Alaska and national average on the SAT and higher than the state average but just lower than the national average on the ACT.

Scholastic Aptitude Test (SAT)

The SAT is a college entrance test that measures Reading, Writing, and Mathematical Reasoning skills needed to be successful academically. Many colleges and universities use the SAT to determine a student's college readiness.

Figure 17

SAT	FY2015			FY2016		
Test Subsection	**MSBSD** Average Score	ALASKA Average Score	NATIONAL Average Score	**MSBSD** Average Score	ALASKA Average Score	NATIONAL Average Score
Critical Reading	**515**	509	495	**480**	485	494
Mathematics	**507**	503	511	**467**	479	508
Writing	**481**	482	484	**449**	460	482
Total	**1,503**	1,494	1,490	**1,396**	1,424	1,484

American College Testing (ACT)

The 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.

Figure 18

ACT	FY2015			FY2016		
Test Subsection	**MSBSD** Average Score	ALASKA Average Score	NATIONAL Average Score	**MSBSD** Average Score	ALASKA Average Score	NATIONAL Average Score
English	**21.7**	20.1	20.4	**19.0**	18.9	20.1
Mathematics	**21.9**	21.1	20.8	**20.2**	20.0	20.6
Reading	**23.3**	21.9	21.4	**21.2**	20.6	21.3
Science	**22.2**	20.9	20.9	**20.3**	19.8	20.8
Composite	**22.4**	21.1	21.0	**20.3**	20.0	20.8

When evaluating FY2016 scores, the District's, State's and National average scores all decreased slightly from the previous year. As funding follows the students and the

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District's mission is to prepare all students for success, instructional budgetary expenses include support skills to continue to prepare students with the necessary skills for college and professional readiness including SAT study guides, coursework options including ANSEP, IB, Honors, Advanced Placement, STEM, college coursework and credit opportunities, and e-learning courses. Additionally, the Office of Instruction is currently working on developing ACT/SAT prep courses.

Summary
Development of the Adopted Budget consisted of an extensive process that involved a review of all expected revenue and expense line items.

Support of the District's mission is achieved through the equitable distribution of resources. A system of metrics and ratios was used in the budget development process to equitably distribute resources to traditional schools, charter schools, special mission schools, and correspondence schools alike.

The FY2018 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, 2017. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.

This award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.



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 2016-2017.

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

MERITORIOUS BUDGET AWARD

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso, CAE, RSBA
Executive Director

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2016-17 SCHOOL BOARD

Dr. Donna Dearman, President
Kelsey Trimmer, Vice President
Deborah Retherford, Clerk
Ole Larson, Member
Ray Michaelson, Member
Yvonne Ruth, Member
Dr. Sarah Welton, 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
Lucy Hope, Executive Director of Student Support Services
Dale Sweetser, Assistant Director of Student Support Services
Carl Chamblee, Director of Federal Programs
Meghan McCarthy-Grant, Assistant Director of Federal Programs

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

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Organizational Section

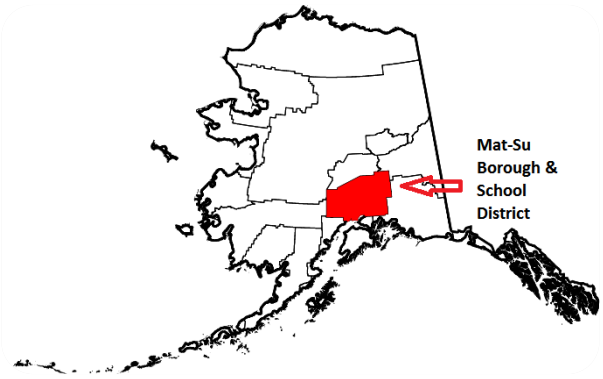
We prepare all students for success

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DISTRICT PROFILE

Figure 1



Located 35 miles north of Anchorage, the Matanuska-Susitna Borough (Borough) encompasses 24,502 square miles, making it roughly the size of West Virginia. 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.

The Borough is situated within southcentral Alaska (see Figure 1) and 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 with Denali, the tallest mountain in North America, just outside its northern border. The Mat-Su Valley also includes portions of the Chugach Mountain Range to the south and includes most of the Talkeetna and Clearwater Ranges towards the interior of the Borough.

In total, just over 100,000 people reside in the Borough, with that number expected to continue to grow. The Borough is within a reasonable commuting distance from Anchorage, Alaska with approximately 34 percent (34%) of the population commuting each day. The Matanuska-Susitna Borough School District (District) serves over 18,800 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 seventeen (17) elementary schools, five (5) middle schools, six (6) high schools, seven (7) small attendance area schools, and one (1) comprehensive correspondence/home school program. Additionally, the District hosts six (6) charter schools and five (5) alternative education schools, which offer a wide range of specialized programs.

Being that the Borough represents the fastest growing area of the State, new schools continue to be added to the District through voter approved bonds. In FY 2017, the District opened Dena'ina Elementary, Iditarod Elementary School, and Fronteras Spanish Immersion Charter School as new school replacements.

GOVERNMENT STRUCTURE

The District is a component unit of the Borough. As such, the Borough has delegated to the District the responsibility for establishing, maintaining, and operating a system of public schools on an area wide basis under Alaska Statute 29.35.160.

Alaska Statute sections 14.12.030 – 180 provide for the creation of school districts in the State of Alaska and establishes a school board as the governing body for each district. The seven voting members of the Board determine policy for operation and management of the District. Each member serves for three years, elected annually

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for overlapping terms. The daily operations of the District are under the general supervision of the Superintendent.

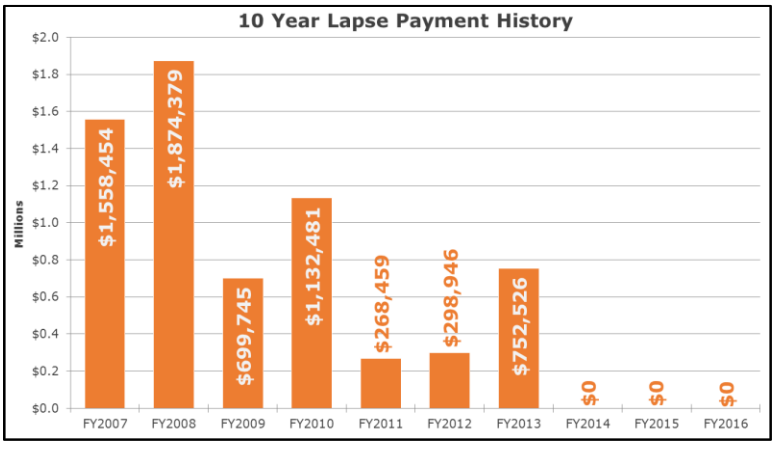
Pursuant to Alaska Statute 14.12.020(c), the Borough Assembly provides funding that must be raised from local sources in order to maintain and operate the District. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction,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

In many respects, the two agencies operate independently. However, the Borough does monitor the District's unspent year-end funds and requires a percentage of any increase to unspent funds be returned to the Borough. According to MSB Code 3.04.110, the School District is permitted to carry-over 75% of any increase in unassigned fund balance, with the remaining 25% lapsing back to the Borough. Aside from Borough code, the District is permitted to accumulate unassigned fund balance up to 10% of its general fund expenditures under Alaska Statute 14.17.505(a). For the MSBSD, 10% of General Fund expenditures equal approximately $25 million.

In recent years, the Assembly has waived the requirement for the School District to lapse any increase in fund balance back to the Borough. This practice continued on May 9, 2016 when the Assembly passed Amendment No. 7 to Ordinance Serial No. 16-016, granting the District one-time permission to retain 100% of any increase to unassigned fund balance for fiscal year ending June 30, 2016. At the end of FY16, the District's expenditures exceeded revenues which resulted in a lack of unspent funds. No lapse back to the Borough occurred as there was no increase in the unassigned fund balance.

Similar to FY16, the District does not anticipate generating an increase in unassigned fund balance in FY17 or FY18. However, should the District receive unanticipated revenues or benefit from significant cost savings, any resulting increase in net fund balance will be subject to MSB Code 3.04.110, Reporting and Lapse of Appropriations.

Figure 2



For historical reference, Figure 2 represents lapse payments required over the last ten years under Borough Code.

BUDGET CALENDAR

The annual budget represents the financial operating plan of the District. It is intended as a tool to aid in day-to-day management of business operations. Using various assumptions, the District

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works through the following budget calendar to adopt a budget for the upcoming fiscal year. (See Figure 3)

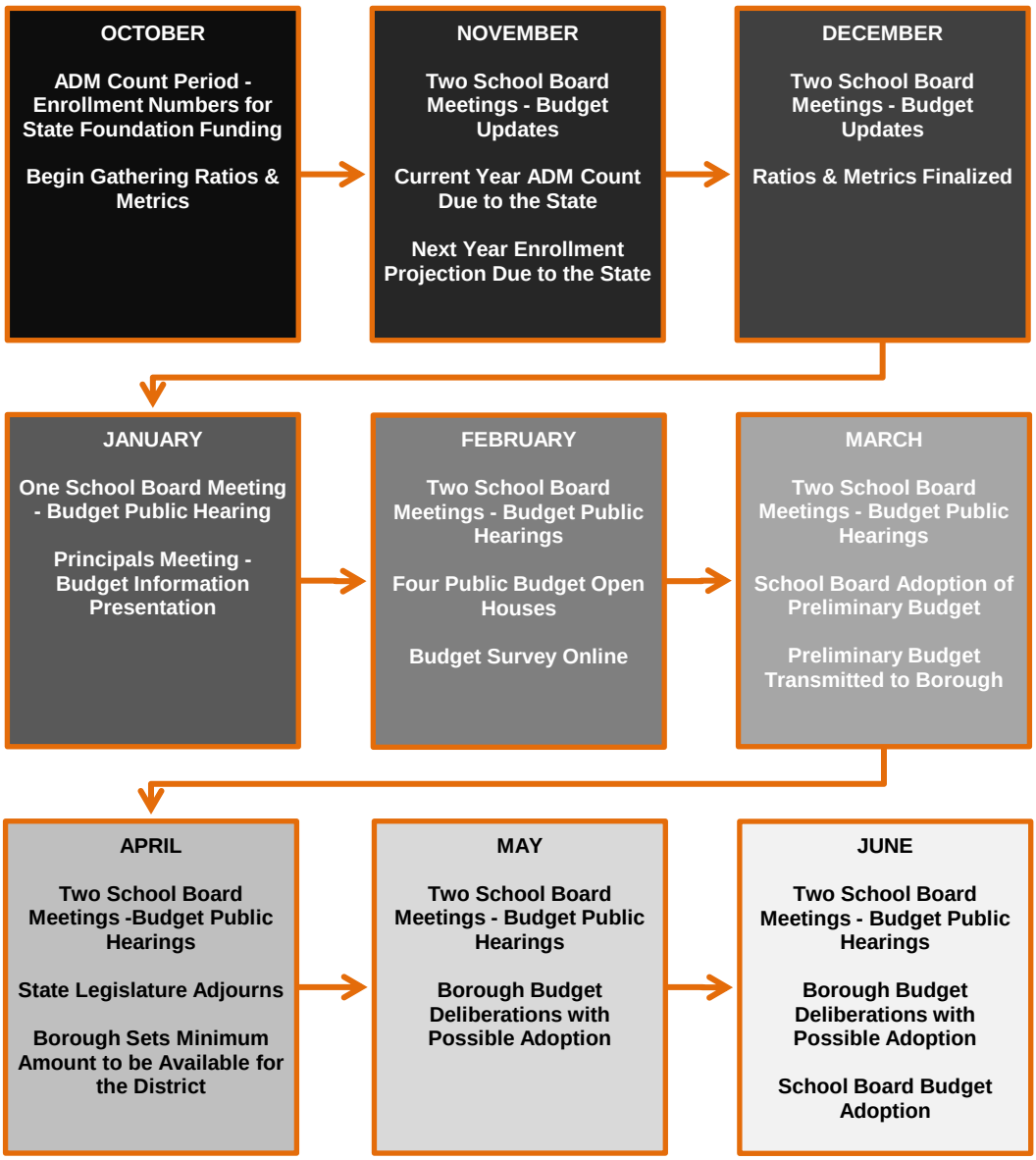


Figure 3

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 & 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 District is based on a modified cohort-survival analysis, which is outlined in the Introductory Section.

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 most current data available from the State Legislature as well as the projected enrollment, revenues for the budget year are then 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; or come up with an estimate for escalating energy 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 Alaska Department of Education and Early Development 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.

Public input for the budget is sought through open house forums, School Board meetings, and an online survey. The chart in Figure 4 shows the FY 2017-2018 online survey's respondent priority funding results. There were 2,161 respondents that provided input for the survey.

Figure 4

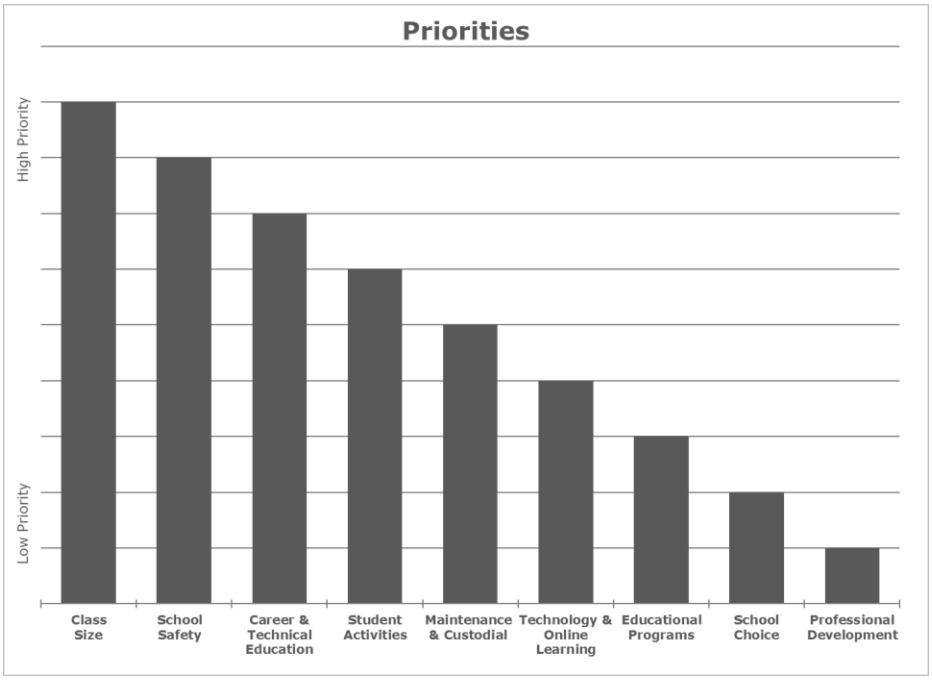
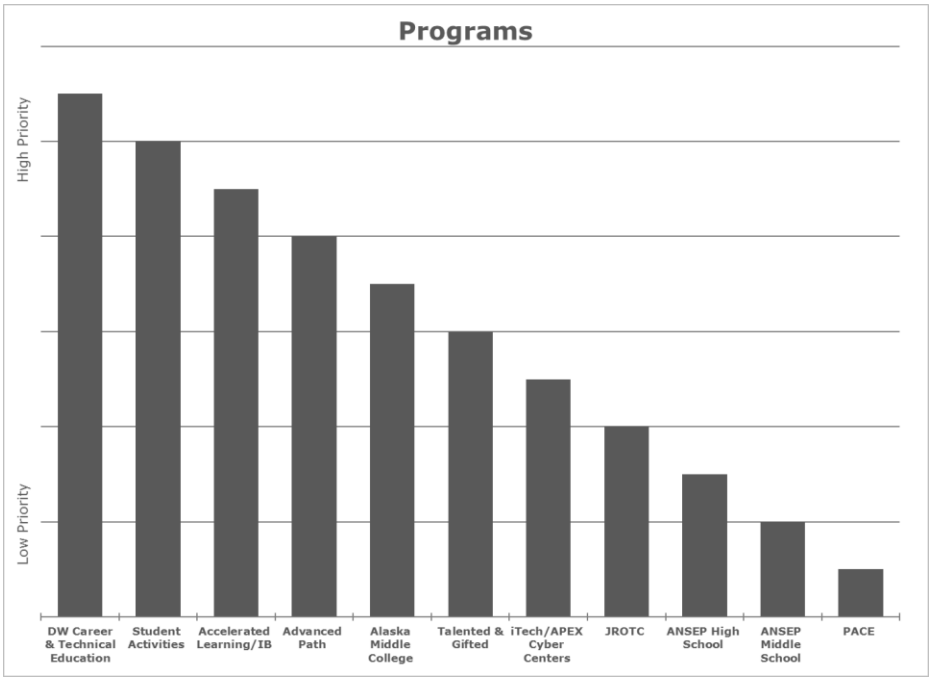


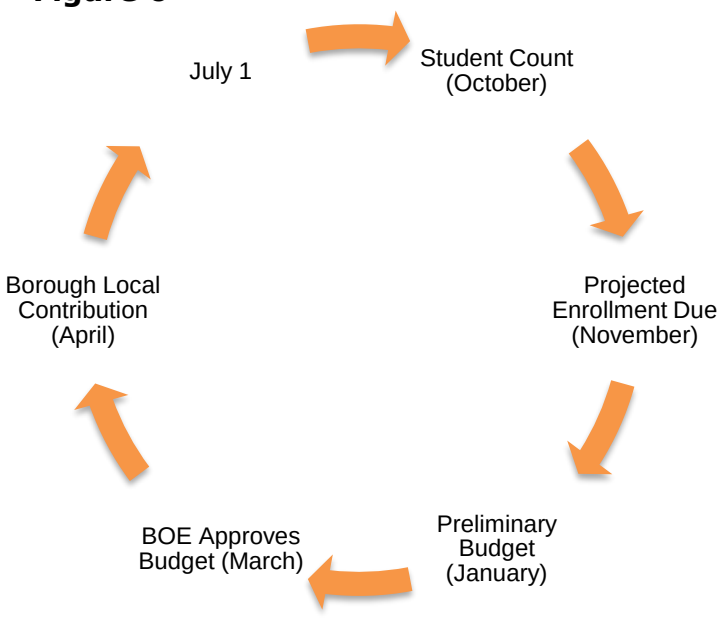
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Figure 5



In the budget survey, respondents were asked to rank funding priorities for District programs. Results from this portion of the survey are depicted in Figure 5. Board adoption of the budget cannot take place until the public hearing process has concluded.

Figure 6



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 assumptions so the financial plan communicates a balanced budget to the Assembly, per Borough Code 3.04.040. Upon Board adoption of the preliminary budget, it is submitted to the Borough Manager no later than the last Tuesday of March, per 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.

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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 approves a minimum amount to be apportioned for school operations, per 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 has been determined, the School Board then takes action to adopt its final budget in May or June. The final budget is then due to DEED by July 15th. (See Figure 6).

Per 4AAC.09.12 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 shall be submitted within thirty days of the notice of rejection. If the budget contains prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected. (4 AAC 09.110/09.120)

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 a per student or programmatic basis.

Figure 7

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
2017-2018	Grades K-2	26 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	27 to 1				
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 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
2014-2015	Grades K-2	25 to 1	1 to 7	$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	30 to 1	NA	$115.00	$7.88	$50.00
2013-2014	Grades K-2	25 to 1	1 to 7	$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	30 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.

One of the great advantages of using ratios and metrics in the budget process is that the factors ensure a certain level of responsiveness to student enrollment. At the start of the school year, the District can quickly respond to unexpected increases in student enrollment by adding positions where needed. In general, ratios and

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metrics provide a sound basis for increasing or reducing resources based on enrollment.

The ratios and metrics that are in place for the FY18 Budget, as well as a recent history of ratios and metrics can be found on the prior page in Figure 7.

CAPITAL BUDGET DEVELOPMENT PROCESS

Per Alaska Statute 14.14.060, the Borough shall 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 except for the recently acquired Twindly Bridge Charter and Fronteras Charter School.

In June 2010, the School Board established an internal Capital Improvement Projects Fund (CIP). This fund is 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.

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, there are typically no major budget revisions until after the twenty-day October student count period. However, staffing needs are adjusted almost immediately following the registration process that precedes the count period. Revenue is recalculated based on enrollment; budgeted expenses are adjusted to account for the completed staffing adjustments; and a winter budget revision is 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. The following provisions apply to budget revision authority within the District, per Board Policy 3110:

- 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 Director of Finance. After Director of Finance approval, an internal control exists within the Enterprise Resource Planning's (ERP) financial module which sends a notification to the Assistant Superintendent of Business & 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 in the event of a major disaster. 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 financial management 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 a result of normal business transactions, such as creation of requisitions and subsequent purchase orders, funds are encumbered

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within the accounting codes in which budget funding has been allocated and the encumbrances are released when funds have been expended.

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 enable the District to maintain financial stability for program continuity, public confidence, budget and financial compliance with government authorities, and assist the District in building adequate fund balance to offset unexpected increases in costs.

ORGANIZATION CHART

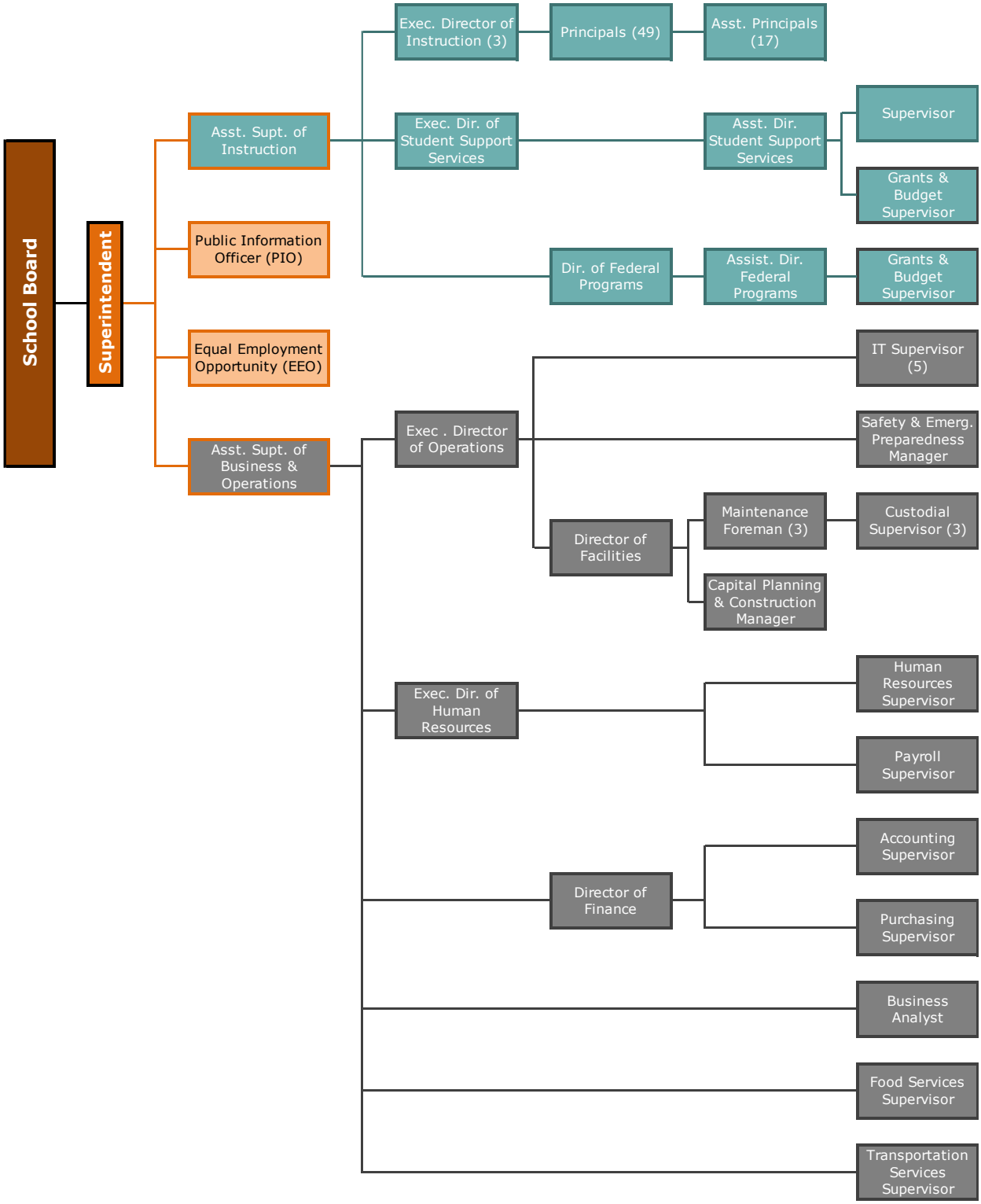


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SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

School Board		
School Board President	**School Board**	**Dr. Donna Dearman**
School Board Vice-President	School Board	Kelsey Trimmer
School Board Clerk	School Board	Deborah Retherford
School Board Member	School Board	Ole Larson
School Board Member	School Board	Ray Michaelson
School Board Member	School Board	Yvonne Ruth
School Board Member	School Board	Dr. Sarah Welton

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	Carl Chamblee
Assistant Director	Federal Programs	Meghan McCarthy-Grant
Assistant Director	Student Support Services	Dale Sweetser
Supervisor	Behavioral Health Specialists	Dennis Boyer
Supervisor	Grants & Budget	Linda Anderton
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	Ashley Bjornson
Assistant Director	Capital Planning & Construction Manager	Tony Weese
Supervisor	Accounting	Alicia Campbell
Supervisor	Business Analyst	Melissa Batts
Supervisor	Custodial	Glen Collins
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	Tim Jensen
Supervisor	Maintenance Foreman	Alan Morgan
Supervisor	Maintenance Foreman	Stephen Murray
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing	Beth Munson
Supervisor	Recruitment Coordinator	Vacant
Supervisor	Safety & Emergency Preparedness Manager	Steven Paine
Supervisor	Transportation	Crystal Smith

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DISTRICT MISSION, GOALS & OBJECTIVES

Alaska Statute sections 14.12.030-180 provide for the creation of school districts in the State of Alaska and establishes a school board as the governing body for each district. The School Board is an elected body consisting of 7 community members and 1 student member. 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. Develop student leadership.
    b. Implement research-based best practices to increase graduation rate.

c. Increase opportunities for personalized learning.
d. Increase use of Measures of Academic Progress (MAP) results to target instruction.

2. Develop excellent educators and leaders.
   a. Provide high quality professional development for MSBSD leaders.
   b. Provide high quality professional development for MSBSD teachers.
   c. Provide high quality professional development for MSBSD staff to increase Social Emotional Learning Skills.
   d. Evaluate current health insurance plan costs and benefits.
   e. Improve employee awareness and engagement around total compensation (salary/wages and benefits).
   f. Improve recruitment, hiring, and retention efforts.

3. Use innovative practices to improve the education system.
   a. Pilot innovative models of instruction.
   b. Continuously improve current innovative models of instruction.
   c. Advance fiscal policies and financial planning to ensure the best possible outcomes for students.
   d. Continue modernization of enabling technology infrastructure.
   e. Refine business processes and data analyses to better meet the District's needs.

4. Include families and community members in the education of our students.
   a. Increase awareness and influence for long-term local and state funding solutions.
   b. Increase opportunities to build legislative, borough, and city relationships.
   c. Strengthen business, parent, and community relationships.
   d. Increase communication with parents and families regarding student progress.
   e. Utilize the District's website to engage the public.

5. Promote safe and healthy environments for all.
   a. Implement social emotional learning continuum.
   b. Maintain initiatives that promote social and emotional learning.
   c. Enhance occupational safety programs.
   d. Explore opportunities to expand recycling and energy management programs.
   e. Improve the safety and well-being of students and staff.
   f. Promote and increase participation in the District's school meal program.

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. More specifically, Adequate Yearly Progress (AYP) is the accountability function of No Child Left Behind that mandates

all students must demonstrate competence in language arts and mathematics through written assessments given in grades 3-10.

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 new, custom assessment from AAI, Alaska Measures of Progress (AMP), was administered for the first time in spring 2015. During FY16, 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 was replace AMP and was exercised for the first time in spring 2017. English, language arts, and math was administered to grades 3-10 and science was administered to grades 4, 8, and 10.

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. 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 Uniform Chart of Accounts.

The determination of most revenue and expense budget items are dependent on future events. As a result, the preparation of the budget for the 2017-2018 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 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. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together will 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 FY18, there are a total of 34 funds with budgeted activity. These funds fall into two fund categories: governmental funds and proprietary funds. (See Figure 8)

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 and a capital projects fund.

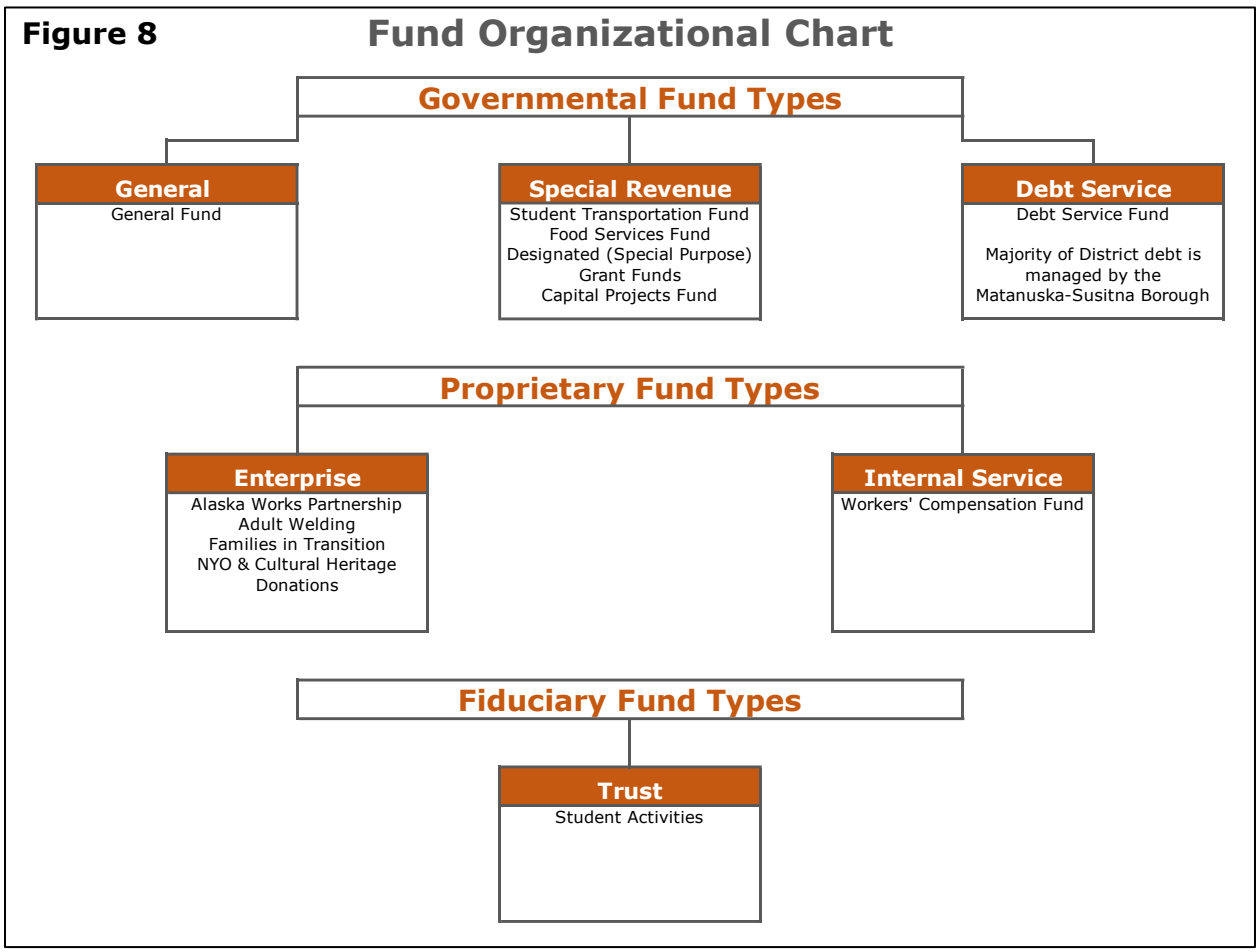
The General Fund is the main operating fund used to account for and report all financial resources not accounted for and reported in another fund. The General Fund is designated as Fund 100 in the Alaska Department of Education and Early Development Chart of Accounts.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The fund number range for special revenue funds is fund 200 through fund 399 in the Alaska Department of Education and Early Development Uniform Chart of Accounts.

The District established a debt service fund on June 7, 2017 with the adoption of School Board resolution 17-007. The 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 except for Twindly

Bridge Charter School and Fronteras Charter School. Both buildings were acquired in 2016 and the capital lease expense is reflected in the District's financials.

Figure 8 **Fund Organizational Chart**



up on the District's ledger except for Twindly Bridge Charter School and Fronteras 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 Fronteras Charter School's long-term debt obligation.

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. The grants listed within this document are only non-competitive or entitlement grants that the District considers to be on-going. 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.

232 UAA ANSEP Digital Plan
Funds used to support the Alaska Native Science & Engineering Program (ANSEP) Middle School Academy.

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.

237 Obesity Prevention
Funds granted by the State of Alaska to support education and awareness of K-12 Obesity Prevention programs in the school.

243 Legislative Grants Under $300,000
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.

245 Alaska Family Tobacco Prevention
This fund is used for Tobacco education and prevention in both schools and communities.

253 Nutritional Alaskan Foods
This fund is used to assist in the purchase of locally grown nutritious foods for meals served during the school day.

254 Fresh Fruit & Vegetables
This fund is used to assist in the purchase of locally grown fruits & vegetables for meals served during the school day.

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

256 Title I-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

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

262 Alternative Schools 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 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.

264 Title IIA
Funds provide professionals 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 funds for program development & improvement in current or emerging employment sectors.

270 Title III-A English Learners
Funds provide for staffing to assist with the implementation of grants.

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

273 Title I-A Basic
Funds are used to provide extra resources to help improve instruction in high poverty schools and ensure that these schools have the same opportunity as other children to meet challenging state academic standards.

274 VI-B Grant Fund
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.

284 Title I-C Migrant Education Parent Advisory Committee
Funds are used to provide financial assistance to establish and improve reading programs for children of migratory farm workers and fishers.

285 Title I-C Migrant Education
Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

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 programs students with IEP's.

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

310 Level II School Improvement
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.

350 Federal Sources Direct
Federally allocated mini-grants.

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.

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

375 Knik Tribal Council
Funds received from Knik Tribal Council where funds have been awarded by the State. Funds generally provide for teachers to support Knik Tribal Council's activities such as summer Fish Camp.

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

400 Debt Service
Established a debt service fund on June 7, 2017 with the adoption of School Board resolution 17-007 to account for accumulated resources for Fronteras 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.

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 Fund
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for reimbursement of capital outlays with bond funds.

540 Capital Projects Fund
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

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

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Chart of Accounts. The range of funds for internal service funds is fund 650 through fund 699.

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

610 Families in Transition Donations
This fund consists of small local donations to support the Families in Transition, Homeless Education Program.

611 NYO and Cultural Heritage Donations
Donations accounted for in this fund support Native Youth Olympics and other Alaskan Native cultural activities.

620 Alaska Works Partnership
This fund provides for apprenticeship outreach and training opportunities in conjunction with Alaska Building and Construction Trades Unions.

651 Workers' Compensation
Activity for a Worker's Compensation self-insurance plan is accounted for in this fund.

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 is held in trust and used by the school district in accordance with 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 which 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. The distinguishing characteristic of student agency funds versus district general fund activity is

who has ultimate authority for determining the use of the fund's resources.

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.



Financial Section

We prepare all students for success

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Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 51,291,720	$ 51,291,720	$ 52,680,468	$ 55,841,300	$ 55,841,300	$ -	0.00%
Food Services	-	-	-	-	-	-	0.00%
Earnings On Investments	89	190	195	-	-	-	0.00%
Other Local Revenue	5,695,982	6,437,393	6,170,673	4,957,659	1,997,228	(2,960,431)	-59.71%
Total Revenue From Local Sources	**56,987,791**	**57,729,303**	**58,851,336**	**60,798,959**	**57,838,528**	**(2,960,431)**	**-4.87%**
REVENUE FROM STATE SOURCES:							
Foundation Program	$ 144,272,582	$ 155,573,837	$ 164,091,360	$ 170,159,335	$ 171,000,244	$ 840,909	0.49%
Energy Relief Grant	2,996,786	5,300,487	-	-	-	-	0.00%
TRS On-Behalf	36,858,926	239,848,269	16,045,044	16,292,481	22,043,500	5,751,019	35.30%
PERS On-Behalf	4,187,300	13,941,378	1,875,047	1,834,427	4,118,076	2,283,649	124.49%
Other State Revenue	18,339,970	17,012,820	17,614,982	17,359,170	17,362,844	3,674	0.02%
Total Revenue From State Sources	**206,655,563**	**431,676,790**	**199,626,433**	**205,645,413**	**214,524,664**	**8,879,251**	**4.32%**
REVENUE FROM FEDERAL SOURCES:							
Direct	$ 16,043,652	$ 16,087,489	$ 17,322,910	$ 19,138,256	$ 18,498,249	$ (640,007)	-3.34%
E-Rate	977,158	1,222,684	2,437,337	1,393,363	1,211,563	(181,800)	-13.05%
Medicaid Reimbursement	166,098	1,150,746	1,066,987	826,335	1,000,000	173,665	21.02%
AK & Other Intermediate Agencies	5,426,505	4,308,831	5,722,877	4,162,311	789,570	(3,372,741)	-81.03%
Total Revenue From Federal Sources	**22,613,412**	**22,769,749**	**26,550,110**	**25,520,265**	**21,499,382**	**(4,020,883)**	**-15.76%**
APPROPRIATIONS & TRANSFERS							
Appropriation from Fund Balance	$ 1,819,236	$ 2,008,752	$ 5,424,055	$ 16,969,541	$ 5,470,046	$ (11,499,495)	-67.77%
Transfers from Other Funds	724,608	692,367	671,100	2,382,685	3,618,385	1,235,700	51.86%
Total Appropriations & Transfers	**2,543,844**	**2,701,119**	**6,095,155**	**19,352,226**	**9,088,431**	**(10,263,795)**	**-53.04%**
REVENUE TOTALS	**$ 288,800,610**	**$ 514,876,962**	**$ 291,123,034**	**$ 311,316,864**	**$ 302,951,005**	**$ (8,365,859)**	**-2.69%**

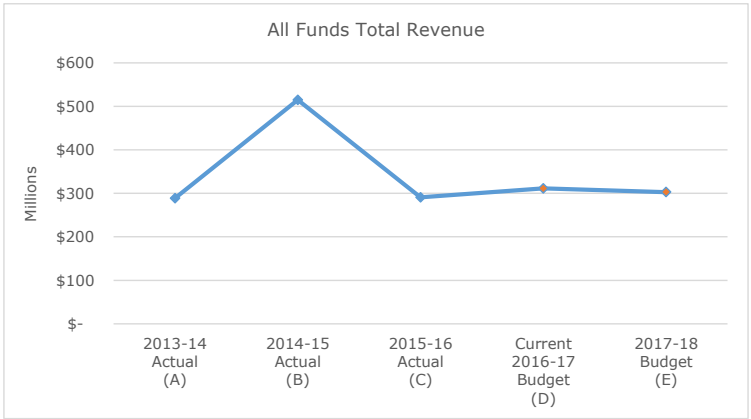


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Fund: All Funds Expense Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
PERSONNEL EXPENSES							
310 Certificated Salaries	$ 89,734,874	$ 94,519,661	$ 98,314,565	$ 101,081,044	$ 98,479,700	$ (2,601,344)	-2.57%
320 Non-Certificated Salaries	36,580,380	38,177,873	40,651,607	42,467,597	40,732,928	(1,734,669)	-4.08%
360 Employee Benefits	95,751,343	310,443,771	78,242,301	84,492,332	91,287,331	6,795,000	8.04%
Subtotal Personnel	**222,066,597**	**443,141,305**	**217,208,473**	**228,040,973**	**230,499,960**	**2,458,987**	**1.08%**
NON PERSONNEL EXPENSES							
410 Professional & Technical Svc	$ 2,764,256	$ 3,854,449	$ 3,579,145	$ 4,587,344	$ 4,040,958	$ (546,386)	-11.91%
420 Staff Travel	889,097	931,083	787,781	1,265,739	1,073,650	(192,089)	-15.18%
425 Student Travel	599,139	706,034	819,293	999,509	830,199	(169,310)	-16.94%
430 Utilities	1,873,409	2,407,346	2,862,862	2,840,390	2,922,118	81,728	2.88%
435 Energy	4,463,063	5,344,602	5,556,362	6,177,523	6,176,918	(605)	-0.01%
440 Purchased Services	24,183,016	24,703,927	27,146,592	31,671,608	28,705,907	(2,965,701)	-9.36%
445 Insurance & Bond Premiums	3,298,515	3,543,441	3,632,190	3,882,570	4,095,498	212,928	5.48%
450 Supplies & Materials	18,221,367	18,402,422	22,083,696	21,984,571	18,339,588	(3,644,983)	-16.58%
480 Tuition & Stipends	97,500	97,500	5,280	-	92,625	92,625	0.00%
490 Other Expenses	672,918	1,038,271	1,375,365	2,172,769	595,966	(1,576,803)	-72.57%
495 Indirect	(80,003)	(60,702)	(24,294)	13,950	356,257	342,307	2453.81%
510 Equipment	1,979,231	1,476,519	3,544,644	3,360,828	809,077	(2,551,751)	-75.93%
540 Capital Improvements	42,562	6,400	10,000	1,214,989	1,042,575	(172,414)	-14.19%
550 Transfers to Other Funds	3,224,608	3,692,367	2,646,100	3,104,101	3,369,709	265,608	8.56%
Subtotal Non Personnel	**62,228,679**	**66,143,658**	**74,025,015**	**83,275,891**	**72,451,045**	**(10,824,846)**	**-13.00%**
FUND TOTAL	**$ 284,295,276**	**$ 509,284,963**	**$ 291,233,488**	**$ 311,316,864**	**$ 302,951,005**	**$ (8,365,859)**	**-2.69%**

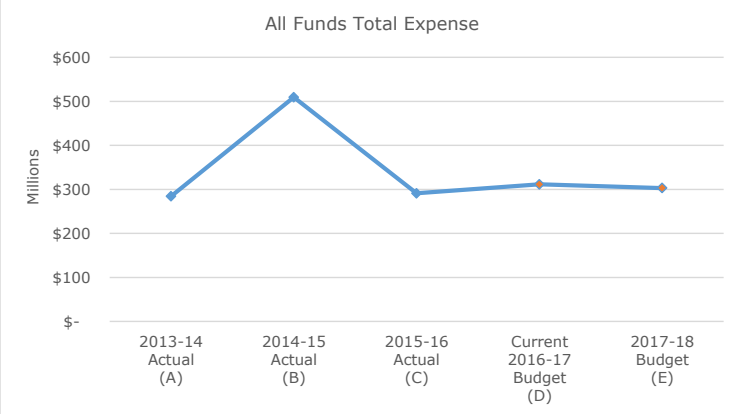
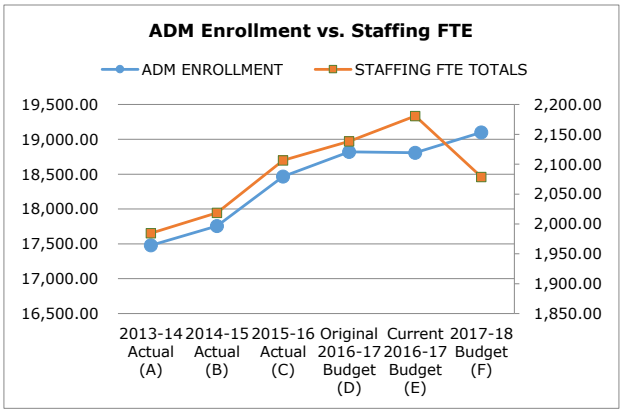


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Fund: All Funds Staffing Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	10.35	10.45	9.85	9.85	9.85	8.85	(1.00)	-10%
Supervisor	1.00	-	-	-	-	-	-	0%
Administrator	51.17	56.99	60.49	61.39	63.14	63.04	(0.10)	0%
Classroom Teacher	675.76	685.95	713.82	715.63	722.04	694.73	(27.31)	-4%
SPED Teacher	178.75	182.13	175.21	185.21	204.05	207.05	3.00	1%
Specialist - School	133.62	143.89	148.03	142.03	131.32	121.72	(9.60)	-7%
Counselors	28.31	27.71	33.98	36.48	33.49	31.49	(2.00)	-6%
Nurse	30.00	30.30	30.25	32.05	33.02	32.77	(0.25)	-1%
Specialist - Department	96.48	100.69	106.74	110.24	110.40	115.09	4.69	4%
Certified Sub Total	**1,205.44**	**1,238.11**	**1,278.37**	**1,292.88**	**1,307.31**	**1,274.74**	**(32.57)**	**-2%**
CLASSIFIED FTE								
Director	7.80	7.80	7.00	7.00	6.25	6.25	-	0%
Supervisor	24.00	28.00	30.50	30.50	31.00	32.00	1.00	3%
Instructional Aides	304.85	305.02	336.66	333.45	365.45	326.76	(38.69)	-11%
Support Staff	228.25	225.66	228.43	243.12	242.75	225.81	(16.94)	-7%
Custodial Staff	110.48	110.23	113.98	119.11	121.86	106.16	(15.70)	-13%
Specialist - Department	103.68	103.97	111.38	112.13	106.13	107.02	0.89	1%
Classified Sub Total	**779.06**	**780.67**	**827.95**	**845.30**	**873.44**	**804.00**	**(69.44)**	**-8%**
STAFFING FTE TOTALS	**1,984.50**	**2,018.78**	**2,106.32**	**2,138.18**	**2,180.75**	**2,078.74**	**(102.01)**	**-5%**



The District uses fund accounting. 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 specific activities or attaining certain objectives in accordance with special regulations, resrtictions, or limitations. For FY18, there are 34 funds with budgeted activity.

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GOVERNMENTAL FUNDS OVERVIEW

Governmental funds are used to account for activities which include services largely funded through non-exchange revenues such as taxes. Consequently, governmental funds are not used to account for profit and loss activities (which would instead be reported in an Enterprise or Internal Service Fund) or for funds held in trust, such as Student Activities. Governmental funds for the District consist of the General Fund, all special revenue funds, and capital improvement funds. Due to the fact that the General Fund is the "operating" fund for the District and makes up approximately 85% of the District's total Governmental Funds, this fund garners the most attention during the budget development process. The grants listed within the Financial Section of this document are only non-competitive or entitlement grants that the District considers to be on-going. Any competitive grants that the District may receive are not included in this budget document, as they cannot be guaranteed as continuing revenue for the District. A complete and audited look at the District's historical governmental funds can be found in the Informational Section of this document.

Governmental Funds Revenues

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 51,291,720	$ 51,291,720	$ 52,680,468	$ 55,841,300	$ 55,841,300	$ 55,841,300	$ -	0.00%
Food Services	-	-	-	-	-	-	-	0.00%
Earnings On Investments	-	-	-	-	-	-	-	0.00%
Other Local Revenue	5,683,717	6,421,703	5,707,547	3,722,077	4,899,103	1,925,575	(2,973,528)	-60.70%
Total Revenue From Local Sources	**56,975,437**	**57,713,423**	**58,388,015**	**59,563,377**	**60,740,403**	**57,766,875**	**(2,973,528)**	**-4.90%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 144,272,582	$ 155,573,837	$ 164,091,360	$ 168,299,504	$ 170,159,335	$ 171,000,244	$ 840,909	0.49%
Energy Relief Grant	2,996,786	5,300,487	-	-	-	-	-	0.00%
TRS On-Behalf	36,858,926	239,848,269	16,045,044	16,292,481	16,292,481	22,043,500	5,751,019	35.30%
PERS On-Behalf	4,187,300	13,941,378	1,875,047	1,834,427	1,834,427	4,118,076	2,283,649	124.49%
Other State Revenue	18,339,970	17,012,820	17,614,982	18,620,085	17,359,170	17,362,844	3,674	0.02%
Total Revenue From State Sources	**206,655,563**	**431,676,790**	**199,626,433**	**205,046,497**	**205,645,413**	**214,524,664**	**8,879,251**	**4.32%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 16,043,652	$ 16,087,489	$ 17,322,910	$ 18,535,342	$ 19,138,256	$ 18,498,249	$ (640,007)	-3.34%
E-Rate	977,158	1,222,684	2,437,337	1,393,363	1,393,363	1,211,563	(181,800)	-13.05%
Medicaid Reimbursement	166,098	1,150,746	1,066,987	400,000	826,335	1,000,000	173,665	21.02%
AK & Other Intermediate Agencies	5,426,505	4,308,831	5,722,877	4,158,150	4,162,311	789,570	(3,372,741)	-81.03%
Total Revenue From Federal Sources	**22,613,412**	**22,769,749**	**26,550,110**	**24,486,855**	**25,520,265**	**21,499,382**	**(4,020,883)**	**-15.76%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ 3,866,768	$ 10,479,396	$ 15,316,008	$ 3,855,046	$ (11,460,962)	-74.83%
Transfers from Other Funds	724,608	692,367	671,100	1,460,726	2,382,685	3,309,572	926,887	38.90%
Total Appropriations & Transfers	**724,608**	**692,367**	**4,537,868**	**11,940,122**	**17,698,693**	**7,164,618**	**(10,534,075)**	**-59.52%**
REVENUE TOTALS	**$ 286,969,021**	**$ 512,852,330**	**$ 289,102,426**	**$ 301,036,851**	**$ 309,604,775**	**$ 300,955,539**	**$ (8,649,236)**	**-2.79%**

The District is projecting a decrease in revenue of approximately 3%, or $8.6 million. This reduction is generated mainly from use of fund balance and the capital improvement funds. Historically, over the prior two fiscal years, the District bridged its budget deficit in the General Fund by utilizing a portion of fund balance. In FY2018, the Distirct utilized a reduction in expenses to balance rather than an appropriation of fund balance. Similarly the District has funded the capital improvement projects fund with a Board approved transfer from the General Fund. In FY2016 the Board approved a transfer. As fund balance is reduced so is the Districts ability to continue to fund capital improvements. Another factor to the reduction to the capital

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improvement funds is the hold that the State of Alaska has placed on spending for capital improvements through the legislative grant process due to the State's current fiscal climate. Additionally, the District is experiencing a reduction in Federal revenue as legislative and federal grant funds are expiring.

Out of the $300,955,539 of anticipated revenue for all governmental funds, $255,707,649 consists of General Fund revenue. The General Fund makes up 85.2% of all governmental funds, special revenues make up an estimated 13.5%, and the remaining 1.3% are capital improvement funds. These percentages are in line with what the District has seen historically.

Governmental Funds Expenses

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (D)	2017-18 Budget (E)	Change (E-D)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 89,734,874	$ 94,457,216	$ 98,149,303	$ 101,660,223	$ 100,965,550	$ 98,339,700	$ (2,625,850)	-2.60%
320 Non-Certificated Salaries	36,547,597	38,132,371	40,574,709	41,619,037	42,294,677	40,604,928	(1,689,749)	-4.00%
360 Employee Benefits	95,732,752	310,403,505	78,135,791	84,984,786	84,405,524	91,205,635	6,800,112	8.06%
Subtotal Personnel	**222,015,222**	**442,993,092**	**216,859,804**	**228,264,046**	**227,665,751**	**230,150,264**	**2,484,513**	**1.09%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	$ 2,645,970	$ 3,699,219	$ 3,437,101	$ 4,184,008	$ 4,442,044	$ 3,895,658	$ (546,386)	-12.30%
420 Staff Travel	889,097	931,083	787,781	1,195,574	1,265,739	1,073,650	(192,089)	-15.18%
425 Student Travel	596,696	705,740	817,956	842,976	997,875	828,565	(169,310)	-16.97%
430 Utilities	1,873,409	2,407,321	2,862,862	1,767,290	2,840,390	2,922,118	81,728	2.88%
435 Energy	4,463,063	5,344,602	5,556,362	5,724,290	6,177,523	6,176,918	(605)	-0.01%
440 Purchased Services	24,183,016	24,703,787	27,127,168	28,981,554	31,669,108	28,683,983	(2,985,125)	-9.43%
445 Insurance & Bond Premiums	1,647,039	1,834,584	2,335,015	2,534,831	2,799,603	2,798,169	(1,434)	-0.05%
450 Supplies & Materials	18,213,458	18,391,960	21,978,071	22,437,545	21,883,181	18,163,081	(3,720,100)	-17.00%
480 Tuition & Stipends	97,500	97,500	5,280	92,625	-	92,625	92,625	0.00%
490 Other Expenses	672,818	1,036,859	1,374,266	2,035,901	2,169,693	592,890	(1,576,803)	-72.67%
495 Indirect	(80,003)	(60,702)	(24,294)	(87,664)	13,950	356,257	342,307	2453.81%
510 Equipment	1,979,231	1,476,519	3,544,644	3,010,800	3,360,828	809,077	(2,551,751)	-75.93%
540 Capital Improvements	42,562	6,400	10,000	53,075	1,214,989	1,042,575	(172,414)	-14.19%
550 Transfers to Other Funds	3,224,608	3,692,367	2,646,100	-	3,104,101	3,369,709	265,608	8.56%
Subtotal Non Personnel	**60,448,464**	**64,267,238**	**72,458,311**	**72,772,805**	**81,939,024**	**70,805,275**	**(11,133,748)**	**-13.59%**
FUND TOTAL	**$ 282,463,687**	**$ 507,260,330**	**$ 289,318,114**	**$ 301,036,851**	**$ 309,604,775**	**$ 300,955,539**	**$ (8,649,235)**	**-2.79%**

Similar to revenue, the expenses for the governmental funds show a decrease by $8.6M. This can be attributed to both the overall reduction to the capital improvement funds, and the expense reductions taken from the General Fund including:

- Executive Salary Reductions: $0.1M
- PTR Increase: $2.8M
- Other Certified Staffing Reduction: $2.3M
- Non-Certified Staffing Reduction: $2.8M
- Health Insurance Renewal Savings: $1.2M
- Reduction to Salary Contingency: $0.4M
- Substitute Allocation Reduction: $0.3M
- Student Activities Reduction: $0.8M
- Site Based Budget Reduction: $1.5M
- Food Service and Transportation Subsidy Reduction: $0.4M
- Reduction to Curriculum Supplies: $0.3M
- Reduction to ANSEP High School Supplies: $0.2M
- Removal of Accelerated Learning Allocation: $0.1M

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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 is planning on receiving approximately 98% of its funding from these two governmental sources. For Fiscal Year 2017-2018, it is estimated that the State of Alaska will contribute 77% of the District's General Fund revenue and the Borough will supply 22%. Other revenues consist of school fees, school generated funds, and federal grants which comprise an additional 1% of the District's General Fund.

Found within the General Fund, is $26.2 M in "On-Behalf" adjustments from the State of Alaska for the Teacher's Retirement System (TRS) and Public Employee Retirement System (PERS). These additional contributions, referred to as "On-Behalf" payments, are recorded in the General Fund as an accounting entry, increasing both revenue and expenditures in the District's financial reports. No funds are received by the District and no check is written to the retirement systems.

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 FY2018's adopted budget is $255,707,649. This number represents a 0.86% decrease from FY2017. This budget is based on no increase to the Borough's Local Contribution, and no increase to the BSA

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.

within the State Foundation Formula, and an increase to the On-Behalf contribution of approximately $8 million. There is also no use of fund balance budgeted.

When On-Behalf payments are excluded the overall decrease in the proposed funding is 11%. The total General Fund revenue within this adopted budget generates an estimated per pupil funding amount of $13,388, including On-Behalf payments. Excluding On-Behalf payments reduces the District's estimated per pupil amount for the General Fund to $12,018, a difference of approximately $1,370.

The table and graph below shows the revenues for the General Fund by major revenue classification.

Historic General Fund Revenues
Five Year Comparison

	2013-14 Actual	2014-15 Actual	2015-16 Actual	Current 2016-17 Budget	2017-18 Budget
Borough Appropriation	$ 51,291,720	$ 51,291,720	$ 52,680,468	$ 55,841,300	**$ 55,841,300**
Other Local	1,925,093	2,100,482	2,497,500	2,448,074	**492,966**
Federal	1,143,255	2,373,430	3,504,323	2,219,698	**2,211,563**
State Foundation	144,272,582	155,573,837	164,091,360	170,159,335	**171,000,244**
Other State	5,514,085	5,300,487	-	-	**-**
On-Behalf	41,046,226	253,789,647	17,920,091	18,126,908	**26,161,576**
Fund Balance	-	-	2,590,562	9,128,313	**-**
	$ 245,192,961	**$ 470,429,603**	**$ 243,284,304**	**$ 257,923,628**	**$ 255,707,649**

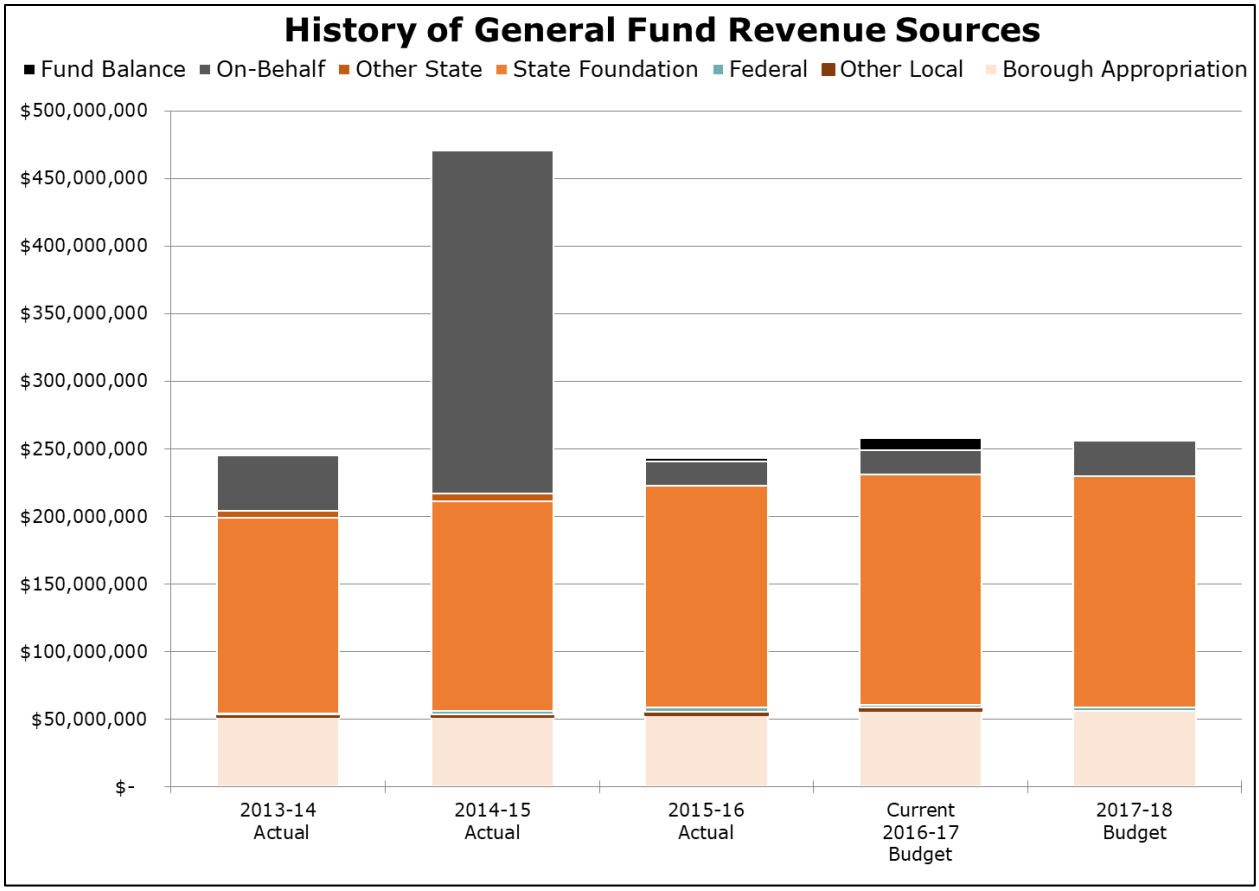


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State Revenue

The largest percentage of the 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 fiscal year 1998-99. 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 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 of Minimum Required Local Contribution. In FY2014-15, 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 made the decision to lay out 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 the ability to engage in financial planning, since subsequent year adjustments to the formula were known quantities instead of speculative assumptions. The three-year forward funding ended in FY2010-11. Due to the fluctuation and uncertainty in the oil markets, the source of the majority of Alaska's state revenue, the Legislature and Governor chose a more conservative approach to funding education outside of the already established State Foundation Formula with a series of one-time funding allocations from FY2012 through FY2015.

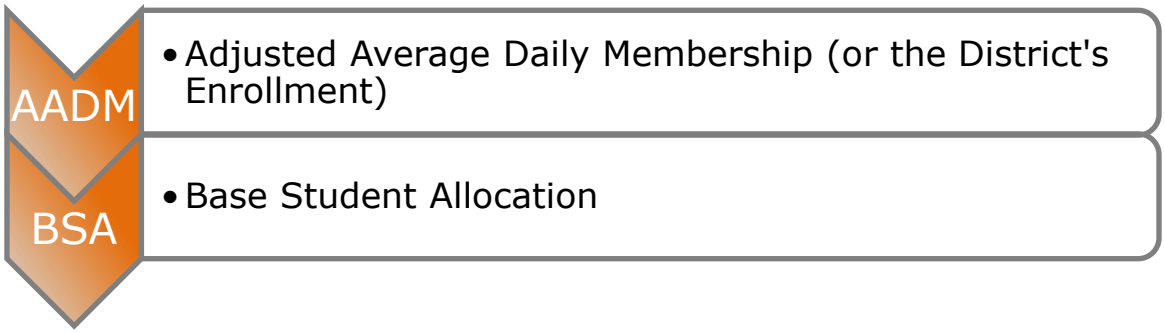
In FY2015 the Legislature passed another three-year increase to the BSA with the adoption of HB278. The first year, FY2015, increased the BSA by $150, taking the BSA from $5,680 to $5,830. The next two fiscal years increased the BSA by $50 each, making FY2016's BSA amount $5,880 and FY2017's BSA amount $5,930.

The Governor's Budget, released December 15th, 2016, included no major cuts to educational funding and maintained the BSA at $5,930, but underfunded Pupil Transportation. This would necessitate a subsidy to that fund of over $3 M. After 121 days, the first regular session of the 30th Legislature ended with no compromise on education funding. Although the Legislature did eventually adopt a budget that included full funding of the BSA and Pupil Transportation, due to the District's strict timeline, MSBSD's Adopted Budget funding assumptions are aligned with the Governor's originally proposed budget.

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:



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.

OCTOBER 2017						
Sun	**Mon**	**Tue**	**Wed**	**Thu**	**Fri**	**Sat**
1	**2**	**3**	**4**	**5**	**6**	7
8	**9**	**10**	**11**	**12**	**13**	14
15	**16**	**17**	**18**	**19**	**20**	21
22	**23**	**24**	**25**	**26**	**27**	28
29	30	31				

After the ADM is 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:

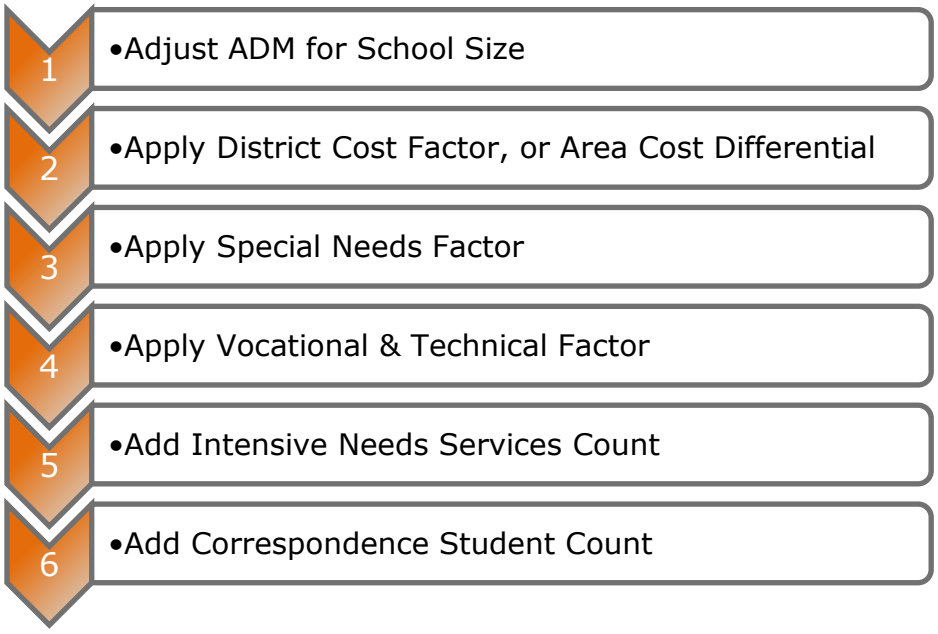


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Step One - School Size Adjustment

Schools are divided into two categories: non-correspondence (regular attendance schools, or "brick and mortar" schools) and correspondence (home schools). Non correspondence schools are adjusted on a school-by- school basis with a table created by the State of Alaska. As evidenced 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	19,100.00	Projected Enrollment
	- 2,131.00	Correspondence Projection
	16,969.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,969.00, the new AADM becomes **19,444.40**. 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	19,444.40	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,361.11	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 **20,805.51**. 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	20,805.51	AADM from Step 2
	x 0.20	Special Needs Factor
	4,161.10	Special Needs Factor Adjustment to be added to the AADM

After applying the Special Needs Factor to the AADM from Step 2, the new AADM becomes **24,966.61**. This number will be utilized in the calculation of Step 4.

Step Four - Vocational & Technical Education Funding

Introduced in Fiscal Year 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	24,966.610	AADM from Step 3
	x 0.015	Vocational Education Factor
	374.500	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 **25,341.11**. This number will be added to the calculations from Steps 5 & 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	492.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	6,396.00	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 **31,737.11**. 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	2,131.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	1,917.90	Correspondence Adjustment to be added to the AADM

After applying the Correspondence Factor to the AADM from Step 5, the new AADM becomes **33,655.01**. This number is the District's total **Adjusted ADM (AADM)**. For the 2017-2018 fiscal year this number will be used 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. This total, however, is not the amount that the District will receive from the State.

STEP 7	33,655.01	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$199,574,205.00	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:

$196,807,163.00	Prior Year ACTUAL Basic Need		$10,985,826,830.00	Tax Base (2015)
x 0.45		**OR**	x 0.00265	Mill Rate Factor
$ 88,563,223.00			$ 29,112,441.00	

Step Nine - Calculating the Net Basic Need

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	$199,574,205.00	Basic Need (Step 7)
	-$ 29,112,441.00	Minimum Required Local Contribution (Step 8)
	$170,461,764.00	**Net Basic Need**

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Step Ten - Quality Schools Factor

AS 14.17.410, Quality Schools Funding, was a grant that was incorporated into the Foundation Formula in 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	33,655.01	District's Total AADM (Step 6)
	X $ 16.00	Quality Schools Funding Factor
	$538,480.00	**Quality Schools Funding Adjustment**

$170,461,764.00	Net Basic Need (Step 9)
+$ 538,480.00	Quality Schools Funding Adjustment
$171,000,244.00	**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 $71,526,214. The calculations are as follows:

The Greater of:

$10,985,826,830.000	Tax Base (2015)		$199,574,205.00	Basic Need
x 0.002	Mill Rate Factor	**OR**	x 0.23	23% of Basic Need
$ 21,971,654.00			$ 45,602,067.00	
			+$ 29,112,441.00	Minimum Required Local
			$ 75,014,508.00	

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

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STATE FOUNDATION FORMULA

Funding Components

STUDENT ENROLLMENT—50.48%

ADM: 16,969.00

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

SCHOOL SIZE FACTOR—7.36%

Adjustment to ADM: 2,475.40

School Size Factor is that adjustment that recognizes the higher per pupil facility costs for smaller schools & the efficiencies gained with larger schools.

DISTRICT COST FACTOR—4.05%

Adjustment to ADM: 1,361.11

District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the States commerce hub.

SPECIAL NEEDS FACTOR—12.38%

Adjustment to ADM: 4,161.10

Special Needs Factor provides for special education, career & technical education, English language learners, & talented & gifted programs

VOC-ED FACTOR—1.11%

Adjustment to ADM: 374.50

Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT—5.71%

Adjustment to ADM: 1,917.90

Correspondence students are funded at 90% and are not eligible for any of the factors.

INTENSIVE NEEDS FACTOR—18.64%

Adjustment to ADM: 6,396.00

Intensive Needs Factor is applied only to the enrollment count for special educations students with intensive needs as defined under AS 14.17.420

QUALITY SCHOOLS—0.27%

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.

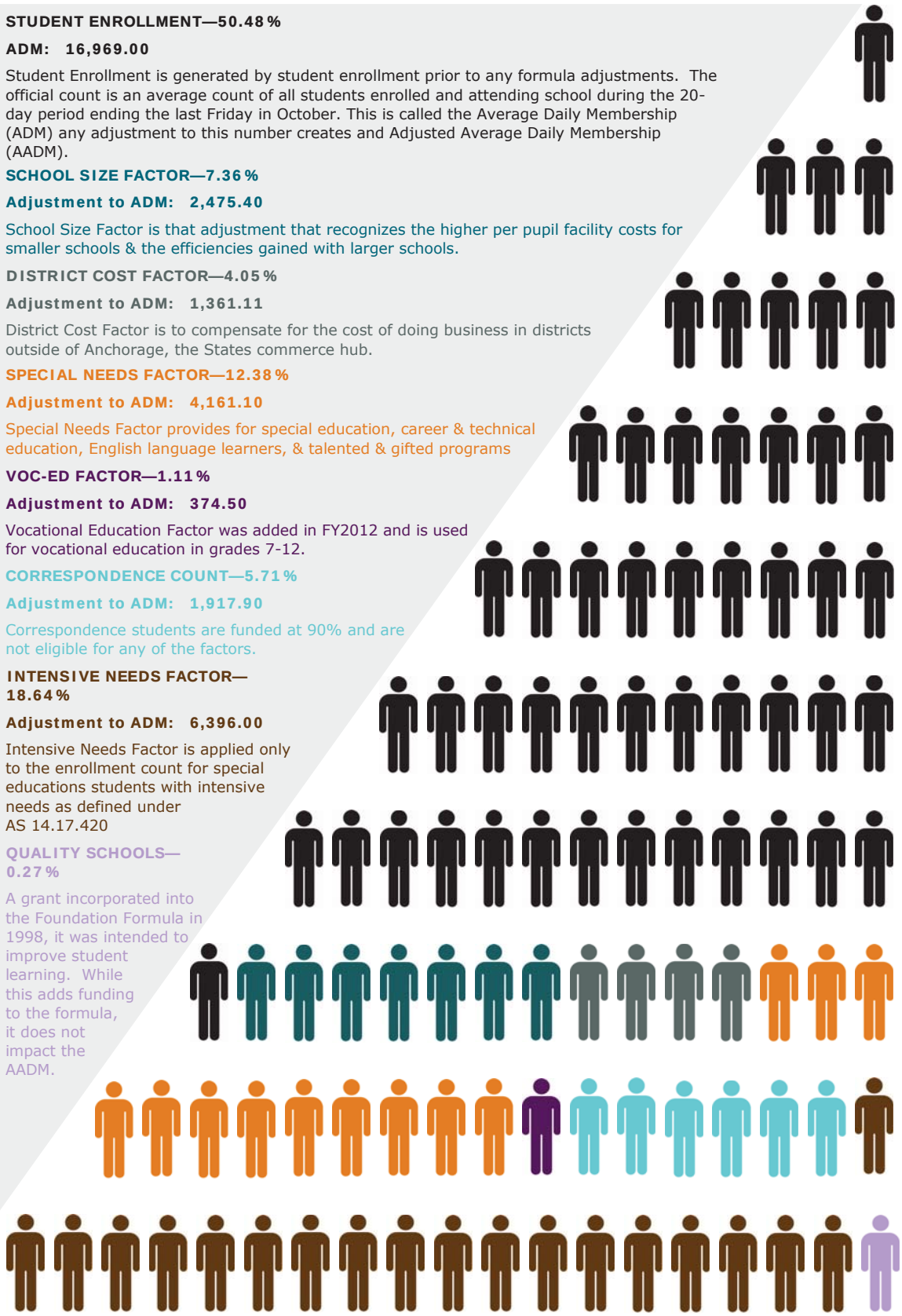


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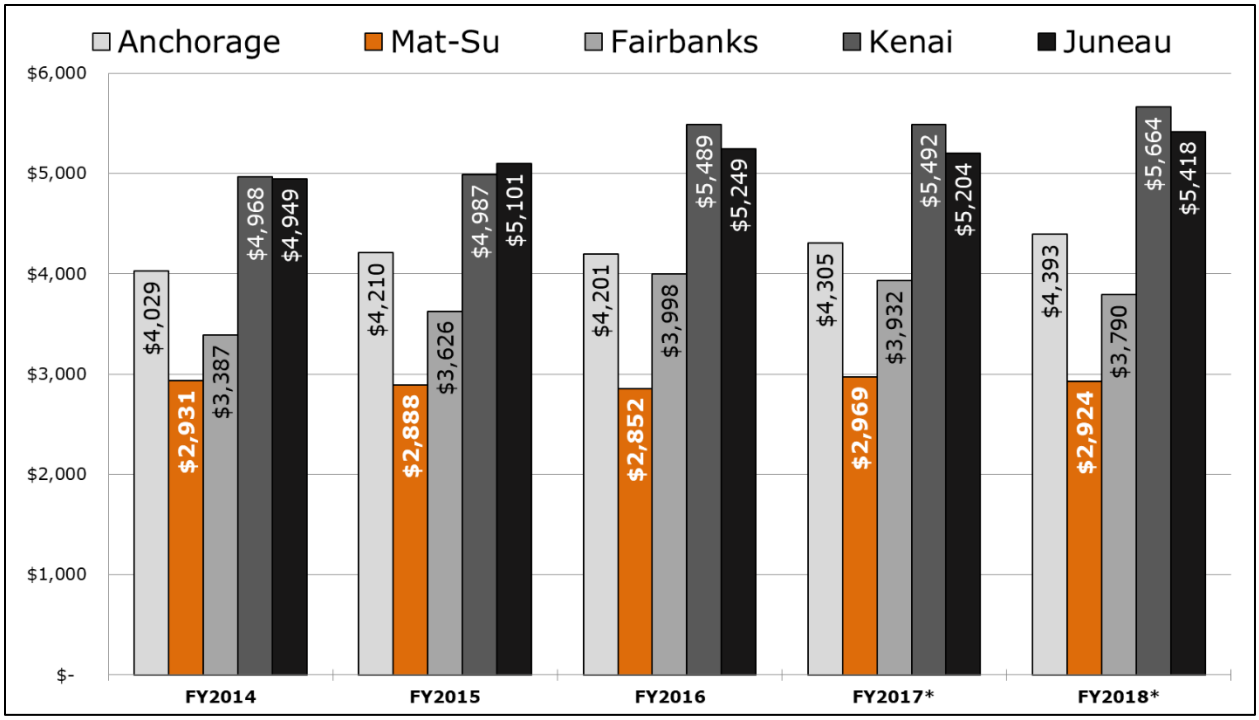
Local Revenue

The District is a component unit of the Borough and has no taxing authority. The Borough is dependent upon property tax revenue to finance its operating and current debt obligations. The Borough levies property tax on real and personal property and, with these funds, supports approximately 22% of the District's General Fund revenues.

The District continues to work with the Borough to raise the local contribution by 3% annually to more closely align with the per pupil amounts of the other large school districts in the state. Currently, the District's per pupil local contribution is the lowest of the top "Big Five" districts of the state, which when ranked by size are: Anchorage, Matanuska-Susitna, Fairbanks Northstar, Kenai Peninsula, and Juneau.

Over the past several years, due to increased enrollment, local funding has kept up with inflation, but not with increased needs due to the increased enrollment. In FY2016 alone the District projected a growth of 341, and instead grew by 709 students. As a result, local funding on a per pupil basis decreased by $36, from $2,888 to $2,852. For FY2017 the District asked for and received a 6% increase over the prior year. The additional 3% was requested to adjust the per pupil funds due to the unexpected enrollment growth from FY2016. For FY2018, the District again requested an additional 6% over FY2017's contribution; however, the Borough Assembly approved flat funding. Because enrollment is projected to increase, flat funding results in a decrease per pupil of $45. Because of increasing enrollment and a need for new revenue, the School Board issued Resolution 17-004 in support of a Borough wide sales tax specifically to support of education.

The table on the following page shows a per pupil comparison of local contributions for the "Big Five" districts.



	FY2014	FY2015	FY2016	FY2017*	FY2018*
Anchorage	$ 4,029	$ 4,210	$ 4,201	*$ 4,305*	*$ 4,393*
Mat-Su	$ 2,931	$ 2,888	$ 2,852	*$ 2,969*	*$ 2,924*
Fairbanks	$ 3,387	$ 3,626	$ 3,998	*$ 3,932*	*$ 3,790*
Kenai	$ 4,968	$ 4,987	$ 5,489	*$ 5,492*	*$ 5,664*
Juneau	$ 4,949	$ 5,101	$ 5,249	*$ 5,204*	*$ 5,418*

Matanuska-Susitna Borough Area Wide Mill Rate

	2016 Approved	2017 Approved
Contribution to Education	6.445	6.476
Voter Approved Net Debt Service for School Bonds	1.330	1.258
Net Debt Service for all other Bonds	0.372	0.369
Borough Operations & Capital	0.447	0.461
Unfunded Mandates	1.390	1.420
Total Area Wide Mill Rate	**9.984**	**9.984**

The table to the left shows a breakdown of the mill rate equivalent for the Borough for FY2016 and FY2017 including the amount specified for education and education debt services. The total adopted mill rate for FY2018 is 10.14, an increase of 1.56 mills. The breakdown for FY2018 was not available at the time this document was published.

As a component unit of the Borough, the Borough owns the majority of the District's buildings, and any related debt is managed by the Borough and is reflected on their financials. Per Alaska Statute 14.14.060 the Borough is responsible for all new construction and debt service. There are two buildings that are reflected on the District's financials, the newly acquired Twindly Bridge Charter School and Fronteras Charter School. The District expects to pay all debts related to Twindly Bridge Charter School in FY2018. A debt service fund was established June 7, 2017 to account for the accumulated resources for Fronteras Charter School's long-term debt.

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Fund Balance

Fund balance, defined as the difference between fund assets and liabilities, is divided into separate categories: committed, non-spendable, restricted, and unassigned fund balance. Non-spendable fund balance is that 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 true revenue source, unassigned fund balance, can be used in lieu of revenue to balance the budget, while committed and restricted fund balance are resources restricted and only utilized for a specific purpose.

Borough Ordinance 11-071 mandates that 25% of the increase in the current year's unassigned fund balance shall lapse to the Borough. The lapsed funds are placed in a reserve for school site acquisition.

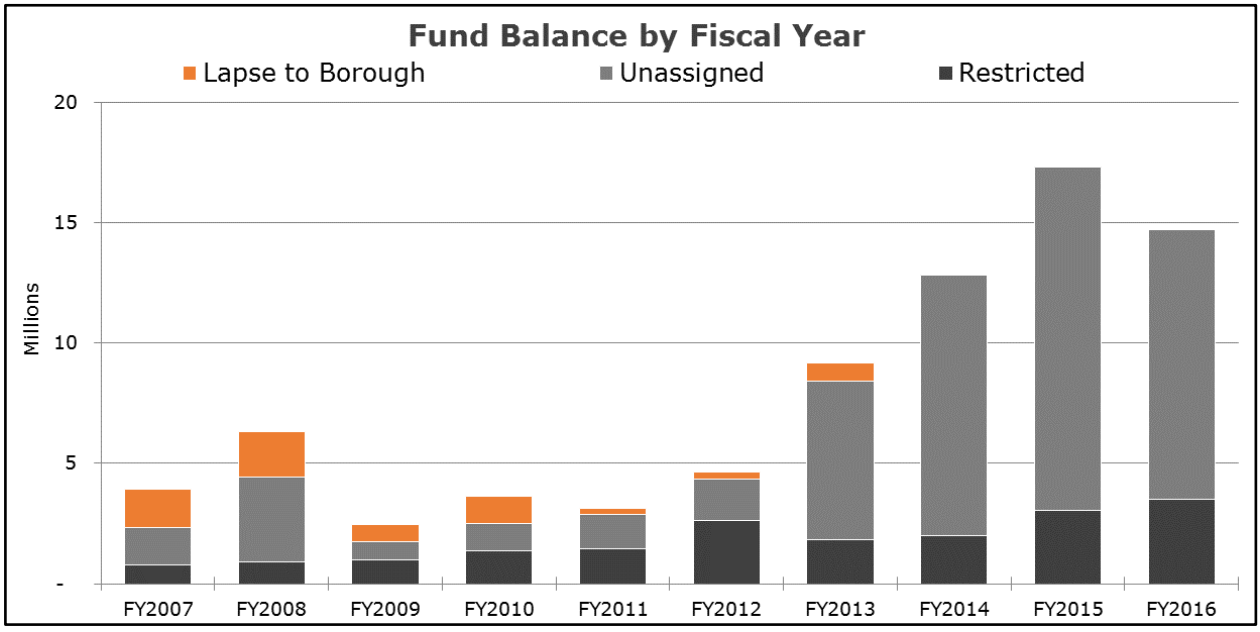
On May 7, 2014, the Borough passed Amendment No. 1 to Ordinance Serial No. 14-014, granting the District one-time permission to retain 100% of any increase in unassigned fund balance for the fiscal year ending June 30, 2014. This one-time legislation was provided in lieu of a 3% increase in local funding requested by the District for FY2015's budget, thereby offsetting the lack of an increase with the ability to bring forward funds that might otherwise have lapsed back to the Borough. This amendment was extended through FY2015.

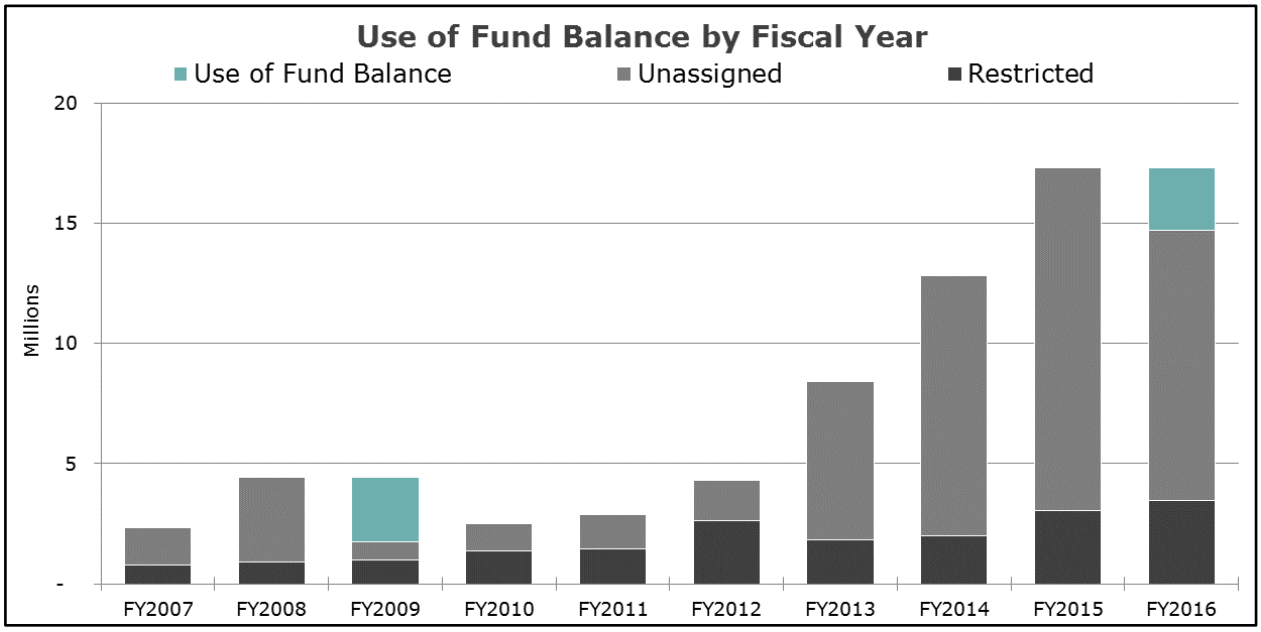
At the end of FY2016 the Districts expenditures exceeded its revenues, resulting in a use of fund balance. This meant that there were no unspent funds to lapse back to the Borough. The District has budgeted approximately $9.1 million in use of fund balance for FY2017, and again is not anticipating any unspent funds at year end or a corresponding lapse to the Borough. The expected use of fund balance will utilize $1.2 million in restricted fund balance for unspent student allotments, and $7.9 million from unassigned fund balance to supplement the difference between revenue and expenditures, and from charter school carry over funds from the prior year.

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

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Year	Committed & Nonspendable	Unassigned	Total Fund Balance	Lapse to Borough	Use of Fund Balance
FY2007	783,385	1,563,455	**2,346,840**	1,558,454	-
FY2008	911,392	3,514,629	**4,426,021**	1,874,379	-
FY2009	989,920	747,819	**1,737,739**	699,745	2,688,282
FY2010	1,351,141	1,132,481	**2,483,622**	1,132,481	-
FY2011	1,462,784	1,400,935	**2,863,719**	268,459	-
FY2012	2,625,081	1,699,886	**4,324,967**	298,946	-
FY2013	1,844,037	6,582,546	**8,426,583**	752,526	-
FY2014	2,003,064	10,809,725	**12,812,789**	-	-
FY2015	3,027,460	14,278,535	**17,305,995**	-	-
FY2016	3,485,292	11,230,141	**14,715,433**	-	2,590,562





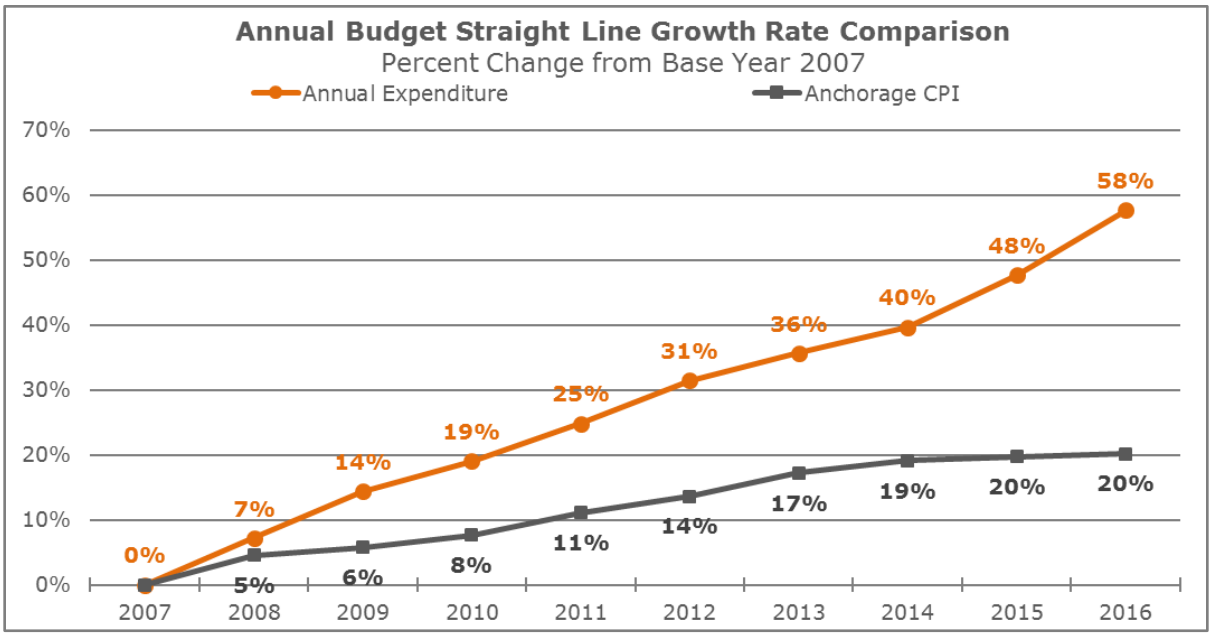
Historic Expenditure Trend Analysis by Major Object

Change in Enrollment 10 Year History		
Fiscal Year	Enrollment	Change from Base
2007	15,847	-
2008	16,115	269
2009	16,481	634
2010	16,663	816
2011	16,965	1,118
2012	17,338	1,491
2013	17,247	1,401
2014	17,477	1,630
2015	17,757	1,911
2016	18,466	2,619
2017	*18,809*	2,962
2018	*19,100*	

The preparation of the budget for the FY2018 school year involved the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to inform the budget. The following section covers financial trends, highlighting the significant cost drivers for the District's Operating Budget. Only audited figures are used in this section, thus FY2017 numbers are excluded.

One of the key elements in analyzing trends is the growth of the District. Over the last Decade (2007-2016) the District has grown by approximately 2,619 students. Since an increase to the number of students served corresponds with increased expenditures, 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 increase to the Anchorage CPI, in order to acknowledge the time value of money. The District has not necessarily attempted to match the Anchorage CPI, but uses this as a performance measure only.



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

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Historic Expense Comparison by Major Object

Enrollments	15,846.65	16,115.15	16,480.83	16,663.10	16,964.56	17,337.80	17,247.39	17,476.51	17,757.49	18,464.59

Annual Expenditures

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
310 - Certificated Salaries	63,597,253	68,497,638	73,485,387	78,008,642	79,016,148	81,300,008	87,172,311	85,743,900	90,726,667	94,248,108
320 - Non-Certificated Salaries	15,898,186	17,616,663	20,177,701	24,051,038	25,820,612	26,323,300	26,807,303	30,508,284	32,094,407	34,287,629
360 - Employee Benefits	38,896,528	34,418,901	38,364,592	42,859,650	44,705,198	48,498,867	48,529,788	50,441,380	52,500,607	55,763,451
410 - Professional & Technical Services	1,999,190	2,069,581	2,325,548	1,990,602	2,023,815	1,662,727	1,866,568	2,012,898	2,538,623	2,746,120
420 - Staff Travel	260,976	384,180	416,636	402,821	440,641	592,771	578,784	602,347	745,110	506,556
425 - Student Travel	64,809	74,173	282,521	325,172	595,884	435,276	483,518	482,910	600,368	668,019
430 - Utility Services	1,013,288	1,016,438	1,094,811	1,074,990	972,250	1,377,634	1,381,658	1,583,999	1,924,505	2,331,037
435 - Energy	3,515,672	3,657,394	4,123,662	3,850,855	3,984,289	4,395,336	4,320,265	4,312,587	5,159,703	5,370,293
440 - Other Purchased Services	7,670,959	8,833,379	8,980,719	3,551,310	6,622,261	7,833,144	7,274,399	7,625,052	7,582,491	9,692,552
445 - Insurance Bonds & Premiums	1,275,201	1,310,892	1,166,563	1,251,429	1,347,426	1,474,421	1,582,425	1,624,642	1,811,022	2,309,223
450 - Supplies & Materials	5,784,828	9,092,215	9,032,231	10,031,242	9,442,862	10,561,394	10,885,474	11,399,298	11,974,974	13,011,505
510 - Equipment	967,469	4,107,111	1,701,488	400,985	992,047	848,129	278,550	161,674	456,119	1,192,977
	$140,944,359	$151,078,565	$161,151,859	$167,798,736	$175,963,433	$185,303,007	$191,161,043	$196,799,567	$208,114,596	$222,127,470

Per Pupil Expenditures

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
310 - Certificated Salaries	4,013	4,251	4,459	4,682	4,658	4,689	5,054	4,906	5,109	5,104
320 - Non-Certificated Salaries	1,003	1,093	1,224	1,443	1,522	1,518	1,554	1,746	1,807	1,857
360 - Employee Benefits	2,455	2,136	2,328	2,572	2,635	2,797	2,814	2,886	2,957	3,020
410 - Professional & Technical Services	126	128	141	119	119	96	108	115	143	149
420 - Staff Travel	16	24	25	24	26	34	34	34	42	27
425 - Student Travel	4	5	17	20	35	25	28	28	34	36
430 - Utility Services	64	63	66	65	57	79	80	91	108	126
435 - Energy	222	227	250	231	235	254	250	247	291	291
440 - Other Purchased Services	484	548	545	213	390	452	422	436	427	525
445 - Insurance Bonds & Premiums	80	81	71	75	79	85	92	93	102	125
450 - Supplies & Materials	365	564	548	602	557	609	631	652	674	705
510 - Equipment	61	255	103	24	58	49	16	9	26	65
	$ 8,894	$ 9,375	$ 9,778	$ 10,070	$ 10,372	$ 10,688	$ 11,083	$ 11,244	$ 11,720	$ 12,030

Total Change in Per Pupil from Base Year

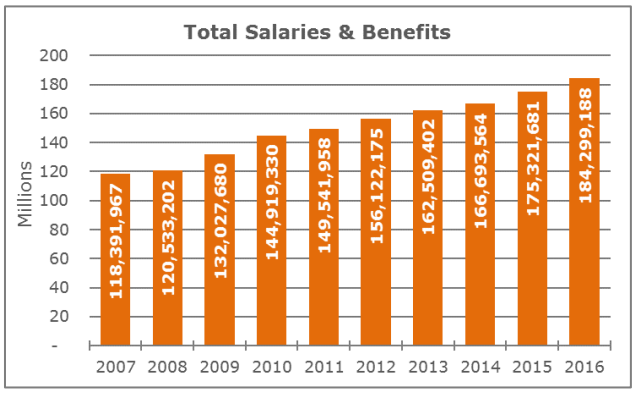
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
310 - Certificated Salaries	0.00%	5.91%	11.10%	16.65%	16.06%	16.84%	25.94%	22.25%	27.31%	27.18%
320 - Non-Certificated Salaries	0.00%	8.96%	22.03%	43.87%	51.71%	51.33%	54.92%	74.00%	80.15%	85.09%
360 - Employee Benefits	0.00%	-12.99%	-5.16%	4.79%	7.36%	13.96%	14.63%	17.59%	20.45%	23.04%
410 - Professional & Technical Services	0.00%	1.80%	11.85%	-5.31%	-5.44%	-23.98%	-14.22%	-8.70%	13.32%	17.89%
420 - Staff Travel	0.00%	44.76%	53.50%	46.79%	57.72%	107.60%	103.77%	109.28%	154.79%	66.58%
425 - Student Travel	0.00%	12.54%	319.15%	377.16%	758.86%	513.87%	585.47%	575.64%	726.68%	784.61%
430 - Utility Services	0.00%	-1.36%	3.89%	0.89%	-10.37%	24.26%	25.28%	41.74%	69.49%	97.43%
435 - Energy	0.00%	2.30%	12.78%	4.17%	5.86%	14.27%	12.91%	11.23%	30.97%	31.10%
440 - Other Purchased Services	0.00%	13.23%	12.57%	-55.97%	-19.36%	-6.67%	-12.87%	-9.87%	-11.79%	8.44%
445 - Insurance Bonds & Premiums	0.00%	1.09%	-12.04%	-6.67%	-1.30%	5.68%	14.01%	15.52%	26.74%	55.41%
450 - Supplies & Materials	0.00%	54.55%	50.13%	64.91%	52.48%	66.87%	72.89%	78.68%	84.73%	93.03%
510 - Equipment	0.00%	317.45%	69.10%	-60.58%	-4.22%	-19.87%	-73.55%	-84.85%	-57.93%	5.83%

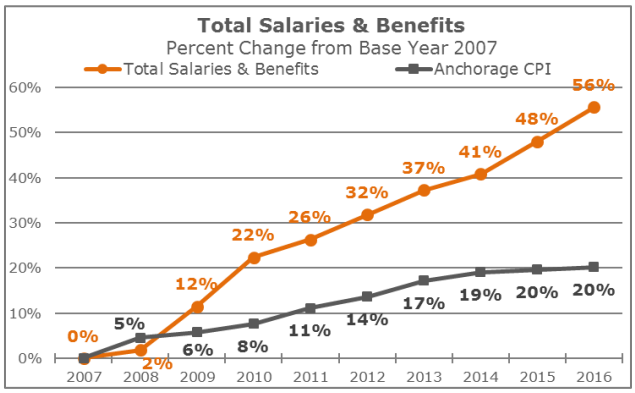
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Salaries & Benefits

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. The District is presently negotiating agreements as the current negotiated agreements cover FY2015 – FY2017. Salaries and Benefits are broken into three major expenditure factors: Certificated Salaries, Non-Certificated Salaries, and Employee Benefits. The amounts shown in the graphs to the right exclude 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 56%. However, when analyzed on a per pupil basis, the total increase is only 34% 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 percent of total salaries





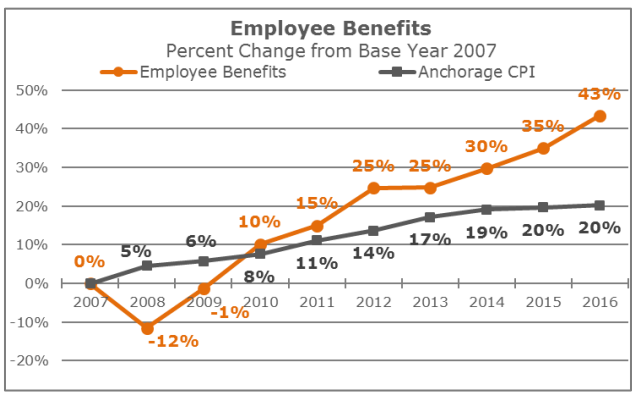
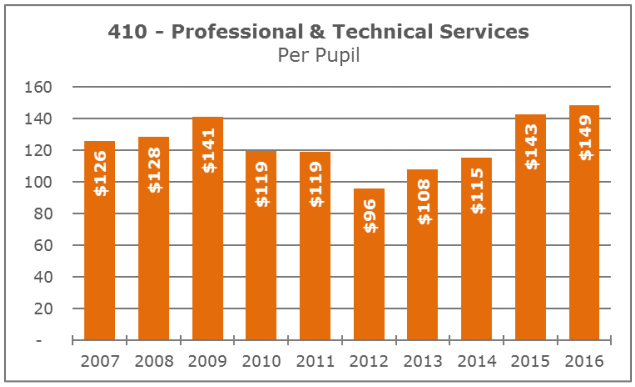


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The largest contributor to this increase is in Employee Benefits. These costs have increased by a total of 23% on a per-pupil basis over the ten year period. In the District, Health and Life Insurance premiums have increased by 36% since 2007. Through bargaining, however, the District has set a priority to control these increases by dividing any future increase to the premium costs with employees in a 50/50 split.

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 as mandated by law for students with disabilities. While implementing strategies for recruitment, more difficult to fill jobs continue to be a cost driver within this category. Professional & Technical Services include:



- Audits
- Legal Fees
- Presenters & 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 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 the years 2005-2008. Beginning in 2009, student activity travel was added back into the General Fund.

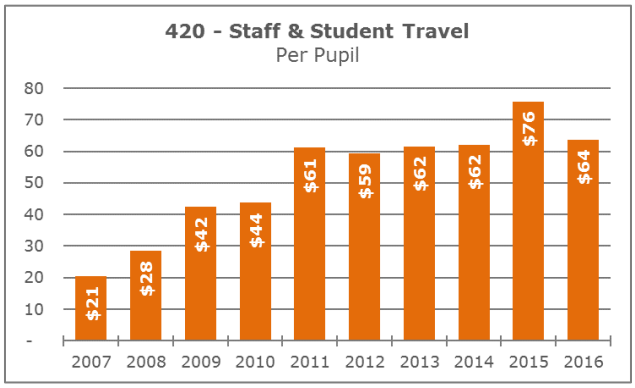


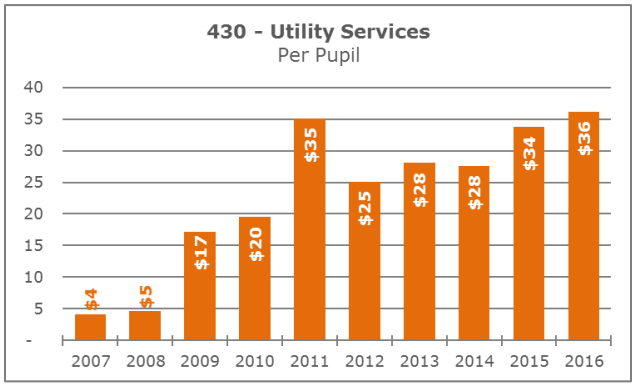
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As the District has consolidated jobs between schools, the number of employees who receive mileage reimbursements has grown, increasing costs in this area. Major factors to these two objects include:

- Staff Travel
- Contractual Mileage Reimbursements
- Increase to District-Wide Itinerant Job Consolidation
- Student Travel
  - Fluctuating Fuel Costs
  - 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 and equalize internet speeds and bandwidth. This improvement is used to support online learning and enhance school safety and security. A portion of this expense is offset by additional revenue through E-rate reimbursements. Utility Services include:

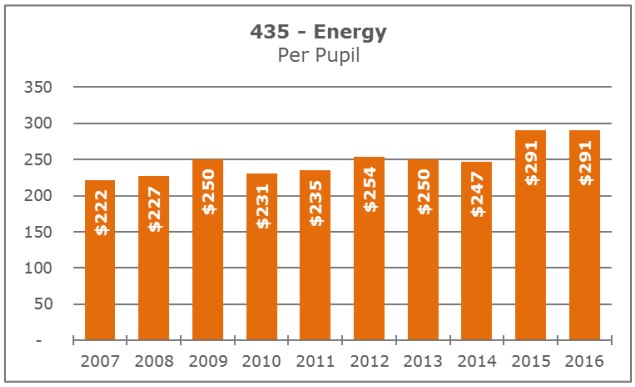


- Water & Sewer
- Garbage
- Communications

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Energy

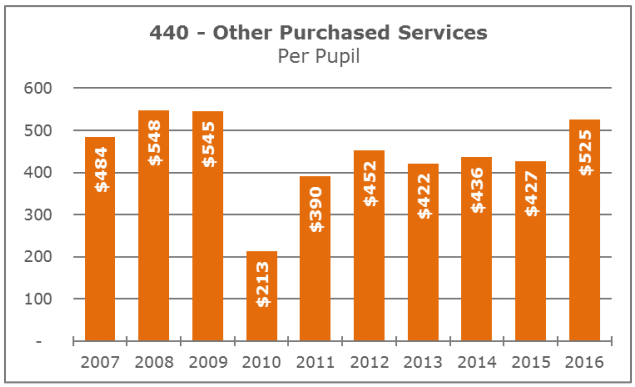
Energy is used to track expenses necessary to heat and power District facilities. The overall increase to Energy over the past decade equals approximately $1.85 million dollars. The per pupil amount for this object has increased by 31%, making this a significant cost driver for the District. The main factors affecting this object are:



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

Other Purchased Services

Other Purchased Services shows a large increase from 2007-2009 due to the fact that the District outsourced custodial services during that time period. There was a significant decrease in expenses the following year when this practice was discontinued. In 2011 the District opened two new charter schools: Birchtree Charter and American Charter Academy. 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 collaberation with the University of Alaska, the Alaska Middle College. All of these aforementioned expenses represent "Other Purchased Services" per DEED's Uniform Chart of Accounts. Other Purchased Services includes:



- Advertising Contracts
- Document Services Contracts
- Lease & Rental Agreements
- Security Patrol
- Service Agreements

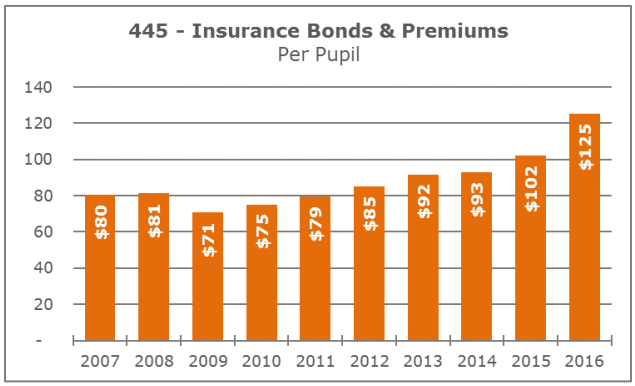
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- Snowplowing
- Repair Services

Insurance & 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 very little increases. This becomes especially apparent when looked at through a per pupil rate. However, with the addition of new facilities in FY2015 & FY2016 the District did see an increase to this expense. Insurance & Bond Premiums are driven by:

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



Supplies, Materials & Media

The District utilizes metrics to equitably allocate discretionary funds to the schools and to help maintain the costs of supplies & materials. This area has become a significant cost driver in recent years as the District has worked to increase the number of end user devices available to students and staff. This is also where all curriculum purchased for the District is allocated. Supplies, Materials & Media includes:

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

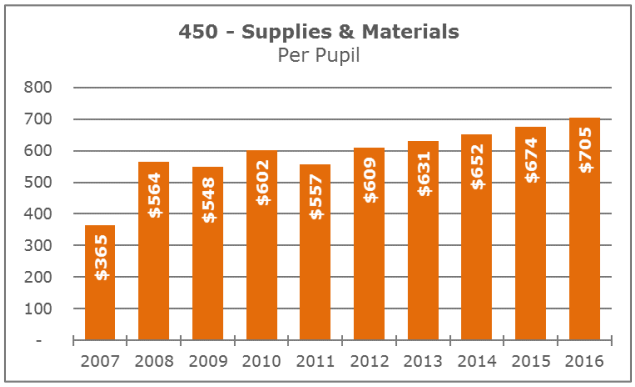
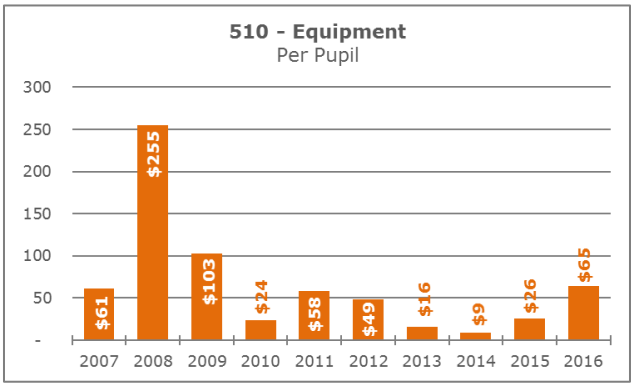


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Equipment

Equipment includes any tools or equipment $5,000 and greater. This expense is generally cyclical as equipment has a useful life greater than one year. In 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 Capital Project Funds.

The Mat-Su Borough provides for the majority of the District's new school construction, debt services, and maintenance of buildings for the District. Bonded debt and Borough-managed capital improvement funds are accounted for by the Borough in its annual budget. As of June 30, 2016, the Mat-Su Borough's FY2016 CAFR (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $57,646,164. 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 503 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 expire. Due to the State's current fiscal climate, no requests were approved by the Legislature for FY2018.

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. At the end of FY2017 the Board voted to transfer $850K to the CIP fund to support safety upgrades, improvements to Big Lake Elementary's Water System, and portable construction efforts to accommodate the District's projected growth.

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

The lists on the following pages show all capital improvement projects by fund and location with their estimated completion dates. Many of these projects are classified as ongoing. These projects may span multiple years, depending on the scope of the project.

FUND	PROJECT	LOCATION	EST. COMPLETION DATE FISCAL YEAR	MONTH
243 - MSBSD LEGISLATIVE GRANTS UNDER $300,000				
	0804 LG AMC EXPANDING MULTI AGE	067 AMERICAN CHARTER ACADEMY	FY 2019	JUNE
503 - SMALL LEGISLATIVE GRANTS				
	0494 LEG494 WAREHOUSE IMPROVEMENTS	507 DISTRICT WAREHOUSE	FY 2018	AUGUST
	0523 LEG523 WMS OUTDOOR RECREATIONAL FACILITIES	011 WASILLA MIDDLE SCHOOL	FY 2018	JUNE
	0534 LEG534 AMC STEM EQUIPMENT & MATERIALS	067 AMERICAN CHARTER ACADEMY	FY 2018	JUNE
	0535 LEG535 MNC CRISIS PREPAREDNESS	061 MIDNIGHT SUN FAMILY LEARNING CENTER	FY 2018	JUNE
	0536 LEG536 BLE DIGITAL LITERACY	030 BIG LAKE ELEMENTARY	FY 2018	JUNE
	0567 PW567 CTHS FIRE SAFETY SYSTEM	073 CAREER & TECHNICAL HIGH SCHOOL	FY 2018	AUGUST
505 - LARGE LEGISLATIVE GRANTS				
	0525 LEG525 HHS LIGHTING	007 HOUSTON HIGH SCHOOL	FY 2018	JUNE
	0544 LEG544 DW CYBER CENTERS	501 DISTRICT-WIDE SERVICES	FY 2018	JUNE
	0546 LEG546 DW STEM	505 CAREER & TECHNICAL EDUCATION	FY 2018	JUNE
	0547 LEG547 WHS AIR FORCE JROTC	003 WASILLA HIGH SCHOOL	FY 2018	JUNE
506 - BOND REIMBURSEMENT FUND				
	0526 PW526 PHS CHS ATHLETIC FIELD	001 PALMER HIGH SCHOOL	FY 2018	DECEMBER
	0526 PW526 PHS CHS ATHLETIC FIELD	005 COLONY HIGH SCHOOL	FY 2018	DECEMBER
	0527 PW527 WHS HHS ATHLETIC FIELD	003 WASILLA HIGH SCHOOL	FY 2018	DECEMBER
	0527 PW527 WHS HHS ATHLETIC FIELD	007 HOUSTON HIGH SCHOOL	FY 2018	DECEMBER
	0528 PW528 MDS EQUIPMENT	077 MAT-SU DAY SCHOOL	FY 2018	OCTOBER
	0530 PW530 DW PE IMPROVEMENTS	050 JOHN SHAW ELEMENTARY	FY 2018	JUNE
	0530 PW530 DW PE IMPROVEMENTS	501 DISTRICT-WIDE SERVICES	FY 2018	JUNE
	0532 LEG532 VPS EQUIPMENT	071 VALLEY PATHWAYS ALTERNATIVE SCHOOL	FY 2018	JUNE
	0553 PW553 RJS EQUIPMENT	080 JOE REDINGTON SR JR/SR HIGH SCHOOL	FY 2018	JUNE
	0557 PW557 PHS RENOVATION - EQUIPMENT & TECHNOLOGY	001 PALMER HIGH SCHOOL	FY 2018	JUNE
	0558 PW558 DW ATHLETIC FIELD IMPROVEMENTS	002 SU-VALLEY JR/SR HIGH SCHOOL	FY 2018	JUNE
	0558 PW558 DW ATHLETIC FIELD IMPROVEMENTS	501 DISTRICT-WIDE SERVICES	FY 2018	JUNE
	0560 PW560 DNE EQUIPMENT & TECHNOLOGY	054 DENA'INA ELEMENTARY	FY 2018	JUNE
	0561 PW561 DW ADA UPGRADES & EQUIPMENT	501 DISTRICT-WIDE SERVICES	FY 2018	JUNE

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FUND	PROJECT	LOCATION	EST. COMPLETION DATE FISCAL YEAR	MONTH
540 - DISTRICT CAPITAL PROJECTS				
0200	CARPET REPLACEMENT	501 DISTRICT-WIDE SERVICES	ONGOING	
0204	ADA COMPIANCE	501 DISTRICT-WIDE SERVICES	ONGOING	
0208	DW IT UPGRADES	508 INFORMATION & TECHNOLOGY	ONGOING	
0210	ADMINISTRATIVE BUILDING REMODEL	610 ADMINISTRATIVE BUILDING	ONGOING	
0220	PARKING LOT REFRESH	501 DISTRICT-WIDE SERVICES	ONGOING	
0221	CHARTER SCHOOL FF&E	062 ACADEMY CHARTER	ONGOING	
0221	CHARTER SCHOOL FF&E	066 BIRCHTREE CHARTER	ONGOING	
0221	CHARTER SCHOOL FF&E	067 AMERICAN CHARTER ACADEMY	ONGOING	
0222	EXTERIOR PAINT/CURB APPEAL	501 DISTRICT-WIDE SERVICES	ONGOING	
0223	SHED & SNOW SHIELD	509 FACILITIES	FY 2018	JUNE
0224	DISTRICT SIGNS	501 DISTRICT-WIDE SERVICES	ONGOING	
0229	FENCING & SECURITY UPGRADES	005 COLONY HIGH SCHOOL	ONGOING	
0229	FENCING & SECURITY UPGRADES	501 DISTRICT-WIDE SERVICES	FY 2018	JUNE
0234	MSC SOFTWARE TECHNOLOGY REFRESH	091 MAT-SU CENTRAL CORRESPONDENCE SCHOOL	ONGOING	
0261	DATA CENTER FIRE ALARM SYSTEM	610 ADMINISTRATIVE BUILDING	FY 2018	OCTOBER
0262	FIRE SPRINKLER REPLACEMENT	501 DISTRICT-WIDE SERVICES	ONGOING	
0263	PORTABLE RELOCATION	501 DISTRICT-WIDE SERVICES	ONGOING	
0266	EMERGENCY GENERATOR	512 TRANSPORTATION SERVICES	FY 2018	DECEMBER
0270	SAFETY UPGRADES - PHASE 1	032 IDITAROD ELEMENTARY	FY 2018	OCTOBER
0270	SAFETY UPGRADES - PHASE 1	501 DISTRICT-WIDE SERVICES	ONGOING	
0271	FLEET VEHICLE REFRESH	509 FACILITIES	FY 2018	DECEMBER
0272	WMS COMPUTER CODING ACADEMY - COMMON SPACE	011 WASILLA MIDDLE SCHOOL	ONGOING	
0277	DW MECHANICAL, ELECTICAL, & WATER FACILITIES	501 DISTRICT-WIDE SERVICES	ONGOING	
0278	DW COMMUNICATIONS ROOM IMPROVEMENTS	501 DISTRICT-WIDE SERVICES	ONGOING	
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	061 MIDNIGHT SUN FAMILY LEARNING CENTER	FY 2018	JUNE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	062 ACADEMY CHARTER	FY 2018	JUNE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	065 TWINDLY BRIDGE CHARTER	FY 2018	JUNE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	066 BIRCHTREE CHARTER	FY 2018	JUNE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	067 AMERICAN CHARTER ACADEMY	FY 2018	JUNE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	078 FRONTERAS SPANISH IMMERSION CHARTER	FY 2018	JUNE
0281	MZE EIFS & TILE	053 FRED & SARAH MACHETANZ ELEMENTARY	FY 2018	OCTOBER
0284	BIG LAKE WATER IMPROVEMENTS	030 BIG LAKE ELEMENTARY	ONGOING	

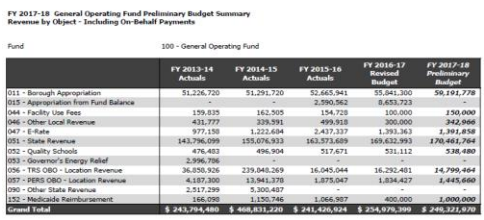
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FINANCIAL STATEMENTS & TABLES

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. This fund is also known as the Operating Fund.

Revenues and Expenditures are presented in tables using a summary format comparing the past three years of historical actuals to the current year budget and the projected year (FY2017-18). Tables specify whether On-Behalf payments are included. If it is not specified, the On-Behalf payments are not included.



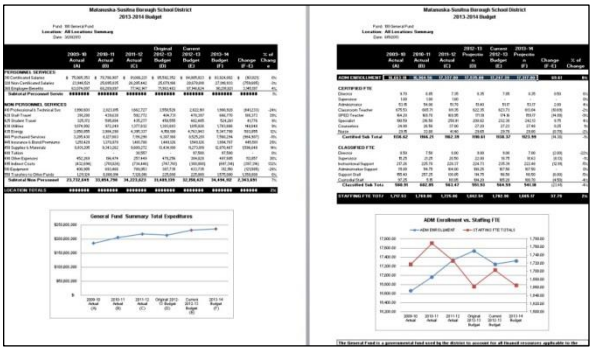
FY 2017-18 General Operating Fund Preliminary Budget Summary
Revenue by Object - Including On-Behalf Payments

Fund: 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	FY 2017-18 Preliminary Budget
011 - Borough Appropriation	51,226,720	51,291,720	52,665,941	55,041,300	*59,191,778*
015 - Appropriation from Fund Balance	-	-	2,590,562	8,653,723	-
044 - Facility Use Fees	159,835	162,505	154,728	100,000	*150,000*
046 - Other Local Revenue	431,777	329,591	499,918	300,000	*342,966*
047 - E-Rate	977,150	1,222,604	2,437,337	1,393,363	*1,391,858*
051 - State Revenue	143,796,099	155,076,933	163,573,689	169,632,993	*170,461,764*
052 - Quality Schools	476,483	496,904	517,671	531,112	*538,480*
053 - Governor's Energy Relief	2,996,786	-	-	-	-
056 - TRS OBO - Location Revenue	36,858,926	239,048,269	16,045,044	16,292,481	*14,799,464*
057 - PERS OBO - Location Revenue	4,187,300	13,941,278	1,875,047	1,834,427	*1,445,660*
090 - Other State Revenue	2,517,299	5,300,487	-	-	-
152 - Medicaide Reimbursement	166,098	1,150,746	1,066,987	400,000	*1,000,000*
Grand Total	**$ 243,794,480**	**$ 468,831,220**	**$ 241,426,924**	**$ 254,979,399**	***$ 249,321,970***

- 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

  These sheets are set up so the financial information for each budget location is on the left and the staffing and enrollment information for each budget location is to the right. The financial schedules show the actual historical information for each location for the past three years, the current budget, and the projected expenditures. The right side covers the same fiscal years, detailing permanent staffing and enrollment as well as providing a brief description of each location at the bottom. Staffing levels represented in these sheets includes only the permanent positions and excludes temporary or student workers, substitutes, and stipends. These tables are used throughout the Financial Section.



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

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expenditures for specific purposes. These funds are contributions of cash or other assets from a government or organization, and are pending finalization. Grant funds are typically designated for specified purposes. Included in these grants are Student Transportation & Food Service Funds. These are all shown in Fund Summary format.

- Summary
- Fund Detail

Debt Service Funds

A debt service fund was established June 7, 2017 to account for the accumulated resources for Fronteras Charter School's long-term debt. This fund is shown in Fund Summary format.

- Summary

Capital Improvement Project Funds

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 Capital Project Funds. These are all shown in Fund Summary format.

- Summary
- Fund Detail

Long-Term Forecasts

- Explanation & Assumptions
- General Fund
  - Revenue/Expense Summary Comparison
  - Revenue/Expense by Type
  - Fund Detail
- Student Transportation Fund
  - Revenue/Expense Summary Comparison
  - Revenue/Expense by Type
  - Fund Detail

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General Fund

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FY 2017-18 General Operating Fund Adopted Budget Summary
Revenue by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
011 - Borough Appropriation	51,226,720	51,291,720	52,665,941	55,841,300	***55,841,300***
015 - Appropriation from Fund Balance	-	-	-	9,128,313	**-**
044 - Facility Use Fees	159,835	162,505	154,728	107,485	***150,000***
046 - Other Local Reimbursement	264,808	268,359	544,970	300,000	***342,966***
050 - Other	1,500,450	1,669,618	1,797,802	2,040,589	**-**
051 - State Revenue	144,272,582	155,573,837	164,091,360	170,159,335	***171,000,244***
053 - Governor's Energy Relief	2,996,786	5,300,487	-	-	**-**
056 - TRS On-Behalf Payments	36,858,926	239,848,269	16,045,044	16,292,481	***22,043,500***
057 - PERS On-Behalf Payments	4,187,300	13,941,378	1,875,047	1,834,427	***4,118,076***
090 - Other State Revenue	2,517,299	-	-	-	**-**
150 - E-Rate	977,158	1,222,684	2,437,337	1,393,363	***1,211,563***
152 - Medicaide Reimbursement	166,098	1,150,746	1,066,987	826,335	***1,000,000***
Grand Total	**$ 245,127,962**	**$ 470,429,603**	**$ 240,679,216**	**$ 257,923,628**	***$ 255,707,649***

FY 2017-18 General Operating Fund Adopted Budget Summary
Revenue by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
011 - Borough Appropriation	51,226,720	51,291,720	52,665,941	55,841,300	***55,841,300***
015 - Appropriation from Fund Balance	-	-	-	9,128,313	**-**
044 - Facility Use Fees	159,835	162,505	154,728	107,485	***150,000***
046 - Other Local Reimbursement	264,808	268,359	544,970	300,000	***342,966***
050 - Other	1,500,450	1,669,618	1,797,802	2,040,589	**-**
051 - State Revenue	144,272,582	155,573,837	164,091,360	170,159,335	***171,000,244***
053 - Governor's Energy Relief	2,996,786	5,300,487	-	-	**-**
056 - TRS On-Behalf Payments	-	-	-	-	-
057 - PERS On-Behalf Payments	-	-	-	-	-
090 - Other State Revenue	2,517,299	-	-	-	**-**
150 - E-Rate	977,158	1,222,684	2,437,337	1,393,363	***1,211,563***
152 - Medicaide Reimbursement	166,098	1,150,746	1,066,987	826,335	***1,000,000***
Grand Total	**$ 204,081,735**	**$ 216,639,956**	**$ 222,759,125**	**$ 239,796,720**	***$ 229,546,073***

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FY 2017-18 General Operating Fund Adopted Budget Summary
Expense by Function - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
100 - Instruction	108,679,976	234,628,173	102,766,001	108,342,062	***113,185,310***
200 - Special Education Instruction	36,873,242	69,529,884	36,142,304	40,414,416	***43,983,289***
220 - Special Education Support Services	13,852,749	29,644,007	14,770,451	16,028,146	***16,647,174***
300 - Support Services - Students	10,296,301	21,303,655	9,446,013	10,184,078	***10,458,079***
350 - Support Services - Instruction	9,186,510	22,956,328	10,384,382	10,290,530	***8,181,836***
400 - School Administration	9,727,760	23,566,567	9,668,212	10,012,370	***8,733,822***
450 - School Admin. Support	10,349,865	12,078,211	10,699,171	10,750,210	***9,864,591***
510 - District Administration	1,846,213	3,401,875	1,839,404	1,574,593	***1,269,711***
550 - District Admin. Support	9,094,754	11,883,488	14,606,841	13,938,284	***12,116,186***
600 - Operations & Maintenance	23,506,362	25,945,338	25,812,703	27,817,113	***24,697,034***
700 - Student Activities	4,260,872	6,592,119	3,534,410	4,072,707	***3,200,908***
760 - Student Transportation	-	705,391	786,644	794,389	**-**
780 - Community Services	-	824	-	-	**-**
790 - Food Services	9,547	8,168	6,748	-	**-**
880 - Capital Improvement Projects	-	-	160,391	600,630	**-**
900 - Other Financing Uses	3,224,608	3,692,367	2,646,100	3,104,101	***3,369,709***
	$ 240,908,760	**$ 465,936,396**	**$ 243,269,776**	**$ 257,923,628**	***$ 255,707,649***

FY 2017-18 General Operating Fund Adopted Budget Summary
Expense by Function - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
100 - Instruction	86,089,047	89,477,525	93,122,542	98,493,630	***97,146,934***
200 - Special Education Instruction	30,633,664	32,308,771	33,452,701	37,475,606	***37,676,214***
220 - Special Education Support Services	11,300,582	13,154,212	13,567,011	14,833,952	***14,445,451***
300 - Support Services - Students	7,979,613	8,098,701	8,386,046	9,267,851	***8,843,677***
350 - Support Services - Instruction	7,101,769	9,133,750	9,469,098	9,603,064	***8,181,836***
400 - School Administration	7,453,759	8,123,955	8,586,096	8,923,260	***8,733,822***
450 - School Admin. Support	9,667,865	9,907,258	10,414,190	10,438,030	***9,864,591***
510 - District Administration	1,538,513	1,647,927	1,700,511	1,505,160	***1,269,711***
550 - District Admin. Support	8,512,972	9,815,148	14,341,474	13,683,746	***12,116,186***
600 - Operations & Maintenance	22,676,454	23,167,761	25,443,873	27,425,837	***24,697,034***
700 - Student Activities	3,674,140	2,904,992	3,266,260	3,647,465	***3,200,908***
760 - Student Transportation	-	705,391	786,644	794,389	-
780 - Community Services	-	824	-	-	-
790 - Food Services	9,547	8,168	6,748	-	-
880 - Capital Improvement Projects	-	-	160,391	600,630	**-**
900 - Other Financing Uses	3,224,608	3,692,367	2,646,100	3,104,101	***3,369,709***
	$ 199,862,533	**$ 212,146,749**	**$ 225,349,685**	**$ 239,796,720**	***$ 229,546,073***

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FY 2017-18 General Operating Fund Adopted Budget Summary
Expense by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
310 - Certificated Salaries	85,743,900	90,726,666	94,248,107	96,224,372	***94,119,909***
320 - Non-Certificated Salaries	30,515,738	32,094,407	34,287,630	35,868,883	***34,577,976***
360 - Employee Benefits	91,613,910	306,290,254	73,683,543	78,913,300	***86,399,230***
410 - Professional & Technical Services	2,012,899	2,538,623	2,746,121	3,482,694	***3,200,279***
420 - Staff Travel	602,346	745,109	506,556	873,811	***769,351***
425 - Students Travel	480,909	592,882	668,019	845,811	***693,474***
430 - Utility Services	1,583,998	1,924,505	2,331,036	2,803,805	***2,885,437***
435 - Energy	4,312,587	5,159,703	5,370,293	6,032,832	***5,969,526***
440 - Other Purchased Services	7,625,052	7,582,491	9,692,553	11,171,013	***8,648,000***
445 - Insurance Bonds & Premiums	1,624,643	1,811,022	2,309,223	2,779,336	***2,772,377***
450 - Supplies & Materials	11,405,869	11,974,974	13,011,503	13,399,292	***11,900,805***
480 - Tuition & Stipends	97,500	97,500	5,280	-	***92,625***
490 - Other Expenses	616,506	893,728	1,086,514	1,852,403	***419,530***
495 - Indirect Costs	(713,380)	(643,954)	(515,677)	(650,094)	***(619,827)***
510 - Equipment	161,674	456,119	1,192,977	1,069,156	***509,248***
540 - Capital Software	-	-	-	152,914	***-***
550 - Transfers to Other Funds	3,224,608	3,692,367	2,646,100	3,104,101	***3,369,709***
Grand Total	**$ 240,908,760**	**$ 465,936,396**	**$ 243,269,776**	**$ 257,923,628**	***$ 255,707,649***

FY 2017-18 General Operating Fund Adopted Budget Summary
Expense by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
310 - Certificated Salaries	85,743,900	90,726,666	94,248,107	96,224,372	***94,119,909***
320 - Non-Certificated Salaries	30,515,738	32,094,407	34,287,630	35,868,883	***34,577,976***
360 - Employee Benefits	50,567,684	52,500,608	55,763,452	60,786,392	***60,237,654***
410 - Professional & Technical Services	2,012,899	2,538,623	2,746,121	3,482,694	***3,200,279***
420 - Staff Travel	602,346	745,109	506,556	873,811	***769,351***
425 - Students Travel	480,909	592,882	668,019	845,811	***693,474***
430 - Utility Services	1,583,998	1,924,505	2,331,036	2,803,805	***2,885,437***
435 - Energy	4,312,587	5,159,703	5,370,293	6,032,832	***5,969,526***
440 - Other Purchased Services	7,625,052	7,582,491	9,692,553	11,171,013	***8,648,000***
445 - Insurance Bonds & Premiums	1,624,643	1,811,022	2,309,223	2,779,336	***2,772,377***
450 - Supplies & Materials	11,405,869	11,974,974	13,011,503	13,399,292	***11,900,805***
480 - Tuition & Stipends	97,500	97,500	5,280	-	***92,625***
490 - Other Expenses	616,506	893,728	1,086,514	1,852,403	***419,530***
495 - Indirect Costs	(713,380)	(643,954)	(515,677)	(650,094)	***(619,827)***
510 - Equipment	161,674	456,119	1,192,977	1,069,156	***509,248***
540 - Capital Software	-	-	-	152,914	***-***
550 - Transfers to Other Funds	3,224,608	3,692,367	2,646,100	3,104,101	***3,369,709***
Grand Total	**$ 199,862,533**	**$ 212,146,749**	**$ 225,349,685**	**$ 239,796,720**	***$ 229,546,073***

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Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
110 - Instruction	**$ 86,089,047**	**$ 89,477,525**	**$ 93,122,542**	**$ 98,493,630**	***$ 97,146,934***
310 - Certificated Salaries	51,725,293	54,467,245	56,436,449	57,303,564	***56,271,438***
320 - Non-Certificated Salaries	2,538,350	2,696,925	3,254,837	3,118,621	***3,873,990***
360 - Benefits & Deductions	22,048,738	22,554,274	23,024,892	25,271,412	***25,350,494***
410 - Professional & Technical Services	97,621	10,910	18,204	610,109	***483,073***
420 - Staff Travel	160,152	191,155	56,144	111,393	***137,797***
425 - Students Travel	77,345	106,610	138,800	162,595	***170,684***
430 - Utility Services	1,033	1,097	752	2,433	***1,408***
440 - Other Purchased Services	1,465,619	1,310,378	1,689,830	2,645,742	***2,710,098***
445 - Insurance Bonds & Premiums	-	-	536	1,100	***1,100***
450 - Supplies & Materials	7,915,338	7,993,650	8,363,452	9,049,767	***7,958,965***
490 - Other Expenses	32,649	50,245	91,358	152,784	***96,894***
510 - Equipment	26,909	95,036	47,287	64,110	***90,993***
200 - Special Education Instruction	**$ 30,633,664**	**$ 32,308,771**	**$ 33,452,701**	**$ 37,475,606**	***$ 37,676,214***
310 - Certificated Salaries	12,460,542	13,178,485	13,334,236	14,059,840	***14,294,971***
320 - Non-Certificated Salaries	8,092,504	8,546,786	9,008,374	10,074,705	***9,911,563***
360 - Benefits & Deductions	9,987,535	10,460,600	10,920,311	13,128,017	***13,242,708***
410 - Professional & Technical Services	16,643	20,120	28,472	21,006	***67,500***
420 - Staff Travel	4,644	4,585	708	2,175	***872***
425 - Students Travel	18,128	694	4,362	9,078	***-***
430 - Utility Services	7	-	-	-	***-***
440 - Other Purchased Services	769	4,335	4,634	16,881	***5,456***
450 - Supplies & Materials	52,892	93,166	151,073	163,708	***153,144***
490 - Other Expenses	-	-	531	197	***-***
220 - Special Education Support Services	**$ 11,300,582**	**$ 13,154,212**	**$ 13,567,011**	**$ 14,833,952**	***$ 14,445,451***
310 - Certificated Salaries	5,624,211	5,986,196	6,476,185	6,968,060	***6,917,382***
320 - Non-Certificated Salaries	1,013,615	1,400,985	1,408,070	1,394,294	***1,396,435***
360 - Benefits & Deductions	2,863,102	3,159,344	3,229,620	3,793,480	***3,629,442***
410 - Professional & Technical Services	1,258,702	1,913,940	2,076,077	2,162,878	***2,030,150***
420 - Staff Travel	119,747	175,142	120,449	187,360	***169,010***
425 - Students Travel	245	5,773	6,813	4,750	***5,700***
430 - Utility Services	-	40	-	40	***-***
440 - Other Purchased Services	48,286	86,574	79,795	92,750	***74,100***
450 - Supplies & Materials	229,300	258,232	125,661	182,840	***92,607***
480 - Tuition & Stipends	97,500	97,500	5,280	-	***92,625***
490 - Other Expenses	44,403	60,481	39,061	47,500	***38,000***
510 - Equipment	1,470	10,004	-	-	***-***
300 - Support Services - Students	**$ 7,979,613**	**$ 8,098,701**	**$ 8,386,046**	**$ 9,267,851**	***$ 8,843,677***
310 - Certificated Salaries	4,337,157	4,530,921	4,768,270	5,074,311	***4,829,504***
320 - Non-Certificated Salaries	1,240,383	1,251,592	1,221,218	1,355,195	***1,283,731***
360 - Benefits & Deductions	2,031,186	2,087,870	2,192,920	2,500,798	***2,400,703***
410 - Professional & Technical Services	139,715	131,926	97,995	140,660	***129,258***
420 - Staff Travel	4,773	7,487	9,712	7,359	***12,568***
440 - Other Purchased Services	34,834	31,497	36,026	14,665	***52,602***
450 - Supplies & Materials	190,514	57,091	59,111	127,319	***91,089***
490 - Other Expenses	1,051	316	793	47,545	***44,222***

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Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
350 - Support Services - Instruction	**$ 7,101,769**	**$ 9,133,750**	**$ 9,469,098**	**$ 9,603,064**	***$ 8,181,836***
310 - Certificated Salaries	4,081,079	4,549,119	4,593,719	4,182,811	***3,141,569***
320 - Non-Certificated Salaries	105,428	168,106	192,078	207,827	***206,286***
360 - Benefits & Deductions	1,549,511	1,684,506	1,645,625	1,533,666	***1,304,234***
410 - Professional & Technical Services	228,336	113,399	180,062	98,756	***121,030***
420 - Staff Travel	55,836	75,649	90,432	179,761	***95,618***
425 - Students Travel	280	12,619	1,800	17,148	***9,310***
430 - Utility Services	-	1,479,117	1,843,976	2,182,173	***2,254,332***
440 - Other Purchased Services	435,453	543,472	119,065	374,515	***261,528***
450 - Supplies & Materials	624,511	472,579	615,807	655,956	***703,943***
490 - Other Expenses	21,335	35,183	161,080	50,951	***28,126***
510 - Equipment	-	-	25,454	119,500	***55,860***
400 - School Administration	**$ 7,453,759**	**$ 8,123,955**	**$ 8,586,096**	**$ 8,923,260**	***$ 8,733,822***
310 - Certificated Salaries	5,578,832	6,062,473	6,442,745	6,575,830	***6,429,276***
360 - Benefits & Deductions	12,840	8,831	11,477	10,057	***7,159***
410 - Professional & Technical Services	1,793,418	1,918,281	1,987,775	2,146,808	***2,173,986***
420 - Staff Travel	-	-	1,804	-	***-***
425 - Students Travel	59,318	92,795	83,867	85,526	***75,652***
440 - Other Purchased Services	614	695	37,868	51,880	***2,045***
450 - Supplies & Materials	4,787	35,075	18,259	44,672	***43,107***
490 - Other Expenses	3,950	5,805	2,300	8,487	***2,597***
450 - School Admin. Support	**$ 9,667,865**	**$ 9,907,258**	**$ 10,414,190**	**$ 10,438,030**	***$ 9,864,591***
320 - Non-Certificated Salaries	5,499,697	5,533,204	5,730,820	5,910,841	***5,575,433***
360 - Benefits & Deductions	3,524,080	3,525,669	3,645,201	4,091,159	***3,884,597***
410 - Professional & Technical Services	49,001	61,350	58,150	60,650	***30,000***
420 - Staff Travel	2,330	5,877	5,641	24,007	***13,637***
430 - Utility Services	50,795	53,993	53,974	77,515	***90,185***
440 - Other Purchased Services	22,276	31,604	31,561	44,541	***30,400***
450 - Supplies & Materials	123,953	200,425	280,048	222,021	***232,739***
490 - Other Expenses	395,733	495,135	608,795	615	***600***
510 - Equipment	-	-	-	6,680	***7,000***
510 - District Administration	**$ 1,538,513**	**$ 1,647,927**	**$ 1,700,511**	**$ 1,505,160**	***$ 1,269,711***
310 - Certificated Salaries	465,067	462,870	536,934	356,779	***314,830***
320 - Non-Certificated Salaries	343,458	353,600	361,481	285,719	***270,876***
360 - Benefits & Deductions	341,065	419,446	415,859	361,160	***339,359***
410 - Professional & Technical Services	2,500	-	-	9,310	***2,793***
420 - Staff Travel	77,265	77,503	62,110	96,826	***96,527***
425 - Students Travel	-	2,165	2,291	2,090	***2,260***
440 - Other Purchased Services	257,530	283,483	264,046	332,787	***184,440***
450 - Supplies & Materials	19,247	22,713	26,189	32,450	***27,417***
490 - Other Expenses	32,381	26,146	31,602	28,039	***31,209***

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Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
550 - District Admin. Support	**$ 8,512,972**	**$ 9,815,148**	**$ 14,341,474**	**$ 13,683,746**	***$ 12,116,186***
310 - Certificated Salaries	32,285	27,980	13,272	6,302	**-
320 - Non-Certificated Salaries	4,443,855	4,615,144	5,141,455	5,400,648	***5,159,798***
360 - Benefits & Deductions	2,186,177	2,316,048	4,112,621	3,034,072	***3,044,117***
410 - Professional & Technical Services	220,080	286,978	259,446	369,950	***334,328***
420 - Staff Travel	94,888	99,900	65,914	146,096	***142,885***
430 - Utility Services	1,948	1,825	3,177	5,911	***1,862***
440 - Other Purchased Services	1,198,061	926,737	2,287,461	1,816,553	***1,814,275***
445 - Insurance Bonds & Premiums	368,738	447,664	719,821	731,925	***823,938***
450 - Supplies & Materials	580,170	1,438,141	1,381,902	1,053,557	***1,062,605***
490 - Other Expenses	25,674	149,746	76,430	1,269,266	***67,205***
495 - Indirect Costs	(713,380)	(643,954)	(515,677)	(650,094)	***(619,827)***
510 - Equipment	74,475	148,939	795,653	386,885	***285,000***
540 - Capital Software	-	-	-	112,675	**-
600 - Operations & Maintenance	**$ 22,676,454**	**$ 23,167,761**	**$ 25,443,873**	**$ 27,425,837**	***$ 24,697,034***
320 - Non-Certificated Salaries	6,710,301	7,010,571	7,378,729	7,423,583	***6,832,234***
360 - Benefits & Deductions	3,903,241	4,050,763	4,235,105	4,533,677	***4,440,067***
410 - Professional & Technical Services	-	-	25,910	9,375	***2,147***
420 - Staff Travel	16,202	14,880	8,778	31,662	***24,785***
430 - Utility Services	1,530,216	388,433	429,158	535,732	***537,650***
435 - Energy	4,312,587	5,159,703	5,370,293	6,032,832	***5,969,526***
440 - Other Purchased Services	3,427,919	3,589,470	4,277,194	4,886,771	***3,386,146***
445 - Insurance Bonds & Premiums	1,255,904	1,363,358	1,588,866	2,046,311	***1,947,339***
450 - Supplies & Materials	1,460,215	1,382,954	1,959,349	1,823,913	***1,478,366***
490 - Other Expenses	1,048	5,490	6,299	10,000	***8,379***
510 - Equipment	58,820	202,140	164,192	91,981	***70,395***
700 - Student Activities	**$ 3,674,140**	**$ 2,904,992**	**$ 3,266,260**	**$ 3,647,465**	***$ 3,200,908***
310 - Certificated Salaries	1,439,434	1,461,376	1,646,298	1,696,875	***1,920,939***
320 - Non-Certificated Salaries	507,853	502,035	573,414	687,393	***60,471***
360 - Benefits & Deductions	337,536	322,265	352,451	392,143	***427,947***
410 - Professional & Technical Services	300	-	-	-	**-
420 - Staff Travel	7,192	137	2,801	1,647	**-
425 - Students Travel	384,912	463,884	506,561	630,761	***505,520***
440 - Other Purchased Services	733,691	69,991	85,819	118,928	***126,910***
450 - Supplies & Materials	204,940	20,123	30,653	43,090	***56,823***
490 - Other Expenses	58,282	65,180	68,265	76,628	***102,298***
760 - Student Transportation	***$ -***	**$ 705,391**	**$ 786,644**	***$ 794,389***	***$ -***
425 - Students Travel	-	1,136	7,392	19,389	-
440 - Other Purchased Services	-	704,255	779,253	775,000	-
780 - Community Services	**$ -**	**$ 824**	**$ -**	**$ -**	**$ -**
450 - Supplies & Materials	-	824	-	-	-
790 - Food Services	***$ 9,547***	**$ 8,168**	**$ 6,748**	***$ -***	***$ -***
320 - Non-Certificated Salaries	7,453	6,628	5,676	-	**-
360 - Benefits & Deductions	2,094	1,540	1,072	-	**-
880 - Capital Improvement Projects	***$ -***	***$ -***	***$ 160,391***	**$ 600,630**	***$ -***
490 - Other Expenses	-	-	-	160,391	**-
510 - Equipment	-	-	160,391	400,000	**-
540 - Capital Software	-	-	-	40,239	**-
900 - Other Financing Uses	**$ 3,224,608**	**$ 3,692,367**	**$ 2,646,100**	**$ 3,104,101**	***$ 3,369,709***
550 - Transfers to Other Funds	3,224,608	3,692,367	2,646,100	3,104,101	***3,369,709***
Grand Total	**$ 199,862,533**	**$ 212,146,749**	**$ 225,349,685**	**$ 239,796,720**	***$ 229,546,073***

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Historic Expenditure Summary by Location

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
Elementary	**$ 55,809,019**	**$ 58,291,937**	**$ 59,974,452**	**$ 64,225,548**	***$ 61,225,809***
Big Lake Elementary	3,759,092	3,975,628	4,118,805	4,078,610	***3,664,777***
Butte Elementary	2,794,817	3,026,232	2,889,172	3,016,312	***2,887,583***
Cottonwood Creek Elementary	3,639,215	3,945,573	4,250,007	4,434,489	***4,235,040***
Dena'ina Elementary	-	-	5,757	3,527,263	***3,463,549***
Finger Lake Elementary	3,012,382	3,225,600	3,148,521	3,555,900	***3,479,831***
Goose Bay Elementary	3,537,951	3,539,978	3,625,287	3,227,961	***2,988,660***
Iditarod Elementary	3,252,301	3,406,382	3,249,083	3,603,522	***3,484,132***
Knik Elementary	3,150,460	3,315,906	3,766,855	2,840,969	***2,706,578***
Larson Elementary	3,517,461	3,584,607	3,938,894	4,076,045	***4,033,942***
Machetanz Elementary	4,138,233	3,949,316	3,945,672	3,954,542	***3,732,419***
Meadow Lakes Elementary	3,604,219	3,915,731	4,006,959	4,242,659	***3,964,623***
Pioneer Peak Elementary	3,616,996	3,847,242	3,798,492	3,832,875	***3,747,055***
Shaw Elementary	3,405,584	3,647,048	3,769,797	3,910,906	***3,678,116***
Sherrod Elementary	3,751,417	3,803,798	3,790,008	3,836,539	***3,898,057***
Snowshoe Elementary	3,239,864	3,431,843	3,619,825	3,783,897	***3,545,620***
Swanson Elementary	3,730,806	3,782,309	3,966,954	4,172,422	***4,016,380***
Tanaina Elementary	3,658,223	3,894,745	4,084,362	4,130,637	***3,699,447***
Middle School	**$ 26,348,906**	**$ 26,653,040**	**$ 26,293,343**	**$ 27,093,295**	***$ 26,450,236***
Colony Middle	5,181,358	5,353,278	5,864,790	5,973,153	***5,735,774***
Houston Middle	3,682,861	3,649,180	3,450,812	3,760,030	***3,811,441***
Palmer Jr Middle	5,322,125	5,398,769	5,479,234	5,396,155	***5,236,152***
Teeland Middle	5,731,709	5,828,044	6,173,781	6,485,136	***6,149,795***
Wasilla Middle	6,430,852	6,423,769	5,324,726	5,478,821	***5,517,074***
High School	**$ 33,159,156**	**$ 34,108,022**	**$ 39,618,721**	**$ 41,022,662**	***$ 38,820,033***
Career & Technical High	3,465,090	3,576,855	4,742,411	4,808,375	***4,841,422***
Colony High	8,231,674	8,513,190	8,913,558	9,083,630	***8,227,760***
Houston High	3,662,223	3,814,344	3,921,421	4,209,474	***3,960,340***
Joe Redington Jr/Sr High	-	7,107	4,525,382	5,106,967	***5,179,675***
Palmer High	7,725,569	8,107,472	8,012,757	8,441,383	***7,928,643***
Wasilla High	10,074,600	10,089,055	9,503,192	9,372,833	***8,682,193***
Small Attendance Area	**$ 7,853,221**	**$ 8,306,548**	**$ 8,503,944**	**$ 9,043,588**	***$ 8,576,545***
Beryozava	196,379	212,887	150,499	164,083	***157,527***
Glacier View	927,364	905,605	899,261	905,096	***789,227***
Sutton Elementary	790,429	848,780	804,461	918,914	***888,402***
Su-Valley Jr/Sr High	2,675,873	2,872,505	3,098,573	3,164,747	***2,871,068***
Talkeetna Elementary	1,136,259	1,138,420	1,322,483	1,628,315	***1,632,565***
Trapper Creek Elementary	577,908	718,268	547,769	575,640	***584,944***
Willow Elementary	1,549,008	1,610,082	1,680,898	1,686,793	***1,652,812***
Alternative/Correspondence School	**$ 13,084,029**	**$ 15,510,762**	**$ 16,358,605**	**$ 18,618,167**	***$ 17,807,547***
Burchell High	2,879,423	2,950,654	3,037,429	3,131,641	***2,794,388***
Valley Pathways	1,660,315	2,418,780	2,098,956	1,991,561	***2,019,458***
Mat-Su Youth Facility	219,392	181,871	191,665	162,312	***84,317***
Mat-Su Day School	1,922,476	2,406,028	2,714,568	2,944,455	***3,001,515***
Mat-Su Middle College	557,490	870,179	1,157,220	1,169,204	***1,441,242***
Mat-Su Central	5,844,935	6,683,250	7,158,766	9,218,994	***8,466,627***

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Historic Expenditure Summary by Location

Fund 100 - General Operating Fund

	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Actuals	FY 2016-17 Revised Budget	*FY 2017-18 Adopted Budget*
Charter School	**$ 14,635,255**	**$ 15,684,318**	**$ 17,376,437**	**$ 20,824,551**	***$ 18,146,584***
Academy Charter	2,688,572	2,703,688	2,682,520	2,896,353	***2,808,874***
American Charter	2,195,538	2,098,700	2,083,303	2,577,850	***2,229,908***
Birchtree Charter	3,689,380	4,134,331	4,781,129	5,260,687	***4,671,350***
Fronteras Charter	2,545,746	2,627,455	2,780,556	4,199,525	***3,206,804***
Midnight Sun Charter	1,983,451	2,392,331	2,684,349	2,593,658	***2,559,334***
Twindly Bridge Charter	1,532,568	1,727,813	2,364,579	3,296,478	***2,670,314***
District Wide	**$ 48,972,948**	**$ 53,592,121**	**$ 57,224,183**	**$ 58,968,909**	***$ 58,519,319***
Accounting Department	617,447	579,489	627,122	652,976	***650,599***
Administration Building	207,131	220,608	224,142	228,015	***228,744***
Business & Operations	459,693	497,952	515,054	532,613	***522,219***
Career & Technical Education	1,835,059	1,784,171	1,743,831	1,803,473	***1,537,554***
Chief Financial Office	246,442	263,345	310,383	296,689	***302,785***
Custodial Services	976,183	1,017,371	1,160,776	1,114,085	***1,287,059***
District Warehouse	280,898	293,714	361,326	404,706	***409,462***
District Wide Services	9,905,337	11,464,191	10,798,887	9,423,991	***8,221,098***
Education & Instruction	2,861,857	3,070,795	2,916,223	3,433,588	***3,131,129***
Equal Employment Opportunity	201,900	205,308	201,413	239,121	***151,173***
Facilities	5,586,355	5,789,554	5,990,619	6,083,051	***5,826,306***
Facility Use Program	-	824	-	-	***-***
Federal Programs	1,585,161	1,396,022	1,483,070	1,567,878	***1,541,713***
Food Service	9,486	8,168	6,748	-	***-***
Health Services	76,039	80,814	89,701	96,128	***95,277***
Human Resources and Labor Contracts	988,364	1,133,999	1,196,821	1,412,024	***1,245,623***
Information & Technology	5,195,286	5,923,052	8,635,022	7,211,987	***6,895,427***
Medicaid Reimbursement	82,963	642,620	593,109	521,974	***574,381***
Office of the Superintendent	587,702	591,461	486,381	475,884	***392,074***
Operating Reserves	-	-	-	1,909,896	***5,780,101***
Payroll Department	516,679	465,972	496,401	546,040	***544,949***
Planning & Demography	-	20,641	5,841	20,000	***-***
Public Information Office	242,049	253,664	245,474	279,588	***276,528***
Purchasing Department	594,861	557,929	666,122	729,694	***721,127***
Quality Schools Grant	444,129	337,265	529,435	531,101	***507,521***
Risk Management	1,700,701	1,999,512	2,413,196	2,877,338	***2,871,984***
Safety & Emergency Preparedness	-	51,977	139,364	142,511	***144,102***
School Board	250,757	345,584	517,075	613,558	***444,704***
Student Support Services	11,737,417	12,828,825	13,669,503	14,869,208	***14,003,957***
Student Transportation	678,941	699,427	779,253	775,000	***-***
Talented & Gifted Program	1,104,108	1,067,866	421,890	176,792	***211,723***
Grand Total	***$ 199,862,533***	***$ 212,146,749***	***$ 225,349,685***	***$ 239,796,720***	***$ 229,546,073***

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Fund: 100 General Operating Fund Revenue Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 55,841,300	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Local	264,808	268,359	544,970	300,000	300,000	342,966	42,966	14%
Other Local Reimbursements	1,660,285	1,832,123	1,952,530	1,900,000	2,148,074	150,000	(1,998,074)	-93%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**53,151,813**	**53,392,202**	**55,163,441**	**58,041,300**	**58,289,374**	**56,334,266**	**(1,955,108)**	**-3%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 143,796,099	$ 155,076,933	$ 163,573,689	$ 167,773,409	$ 169,628,234	$ 170,461,764	$ 833,530	0%
School Improvement	476,483	496,904	517,671	526,095	531,101	538,480	7,379	1%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,996,786	5,300,487	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	36,858,926	239,848,269	16,045,044	16,292,481	16,292,481	22,043,500	5,751,019	35%
PERS On-Behalf	4,187,300	13,941,378	1,875,047	1,834,427	1,834,427	4,118,076	2,283,649	124%
Other State Revenue	2,517,299	-	-	-	-	-	-	0%
Total Revenue From State Sources	**190,832,892**	**414,663,971**	**182,011,451**	**186,426,412**	**188,286,243**	**197,161,820**	**8,875,577**	**5%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	977,158	1,222,684	2,437,337	1,393,363	1,393,363	1,211,563	(181,800)	-13%
Medicaid Reimbursement	166,098	1,150,746	1,066,987	400,000	826,335	1,000,000	173,665	21%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**1,143,255**	**2,373,430**	**3,504,324**	**1,793,363**	**2,219,698**	**2,211,563**	**(8,135)**	**0%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ -	$ -	$ -	$ 6,145,240	$ 9,128,313	$ -	$ (9,128,313)	-100%
Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**6,145,240**	**9,128,313**	**-**	**(9,128,313)**	**-100%**
REVENUE TOTALS	**$245,127,962**	**$470,429,603**	**$240,679,216**	**$252,406,315**	**$257,923,628**	**$255,707,649**	**$(2,215,979)**	**-1%**

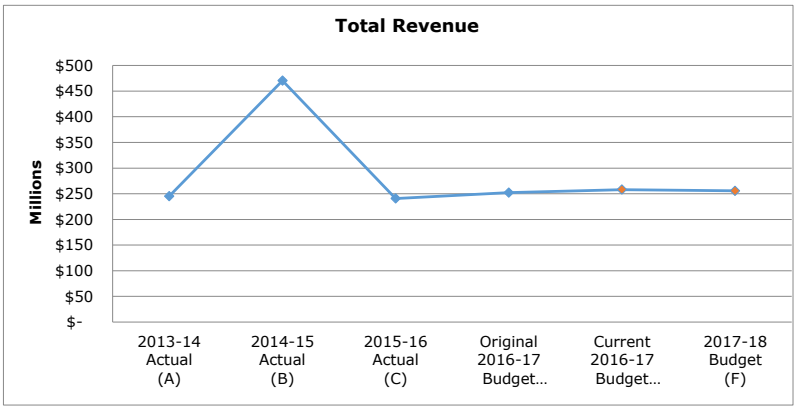


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Fund: 100 General Operating Fund Expense Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 85,743,900	$ 90,726,666	$ 94,248,107	$ 97,384,825	$ 96,224,372	$ 94,119,909	$ (2,104,463)	-2%
320 Non-Certificated Salaries	30,515,738	32,094,407	34,287,630	35,345,412	35,868,883	34,577,976	(1,290,907)	-4%
360 Employee Benefits	91,613,910	306,290,254	73,683,543	80,103,435	78,913,300	86,399,230	7,485,930	9%
Subtotal Personnel	**207,873,548**	**429,111,327**	**202,219,279**	**212,833,672**	**211,006,555**	**215,097,115**	**4,090,560**	**2%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	2,012,899	2,538,623	2,746,121	3,405,250	3,482,694	3,200,279	(282,415)	-8%
420 Staff Travel	602,346	745,109	506,556	805,846	873,811	769,351	(104,460)	-12%
425 Student Travel	480,909	592,882	668,019	700,526	845,811	693,474	(152,337)	-18%
430 Utilities	1,583,998	1,924,505	2,331,036	1,731,740	2,803,805	2,885,437	81,632	3%
435 Energy	4,312,587	5,159,703	5,370,293	5,578,540	6,032,832	5,969,526	(63,306)	-1%
440 Purchased Services	7,625,052	7,582,491	9,692,553	9,297,826	11,171,013	8,648,000	(2,523,013)	-23%
445 Insurance & Bond Premiums	1,624,643	1,811,022	2,309,223	2,514,564	2,779,336	2,772,377	(6,959)	0%
450 Supplies & Materials	11,405,869	11,974,974	13,011,503	13,467,499	13,399,292	11,900,805	(1,498,487)	-11%
480 Tuition	97,500	97,500	5,280	92,625	-	92,625	92,625	100%
490 Other Expenses	616,506	893,728	1,086,514	1,755,896	1,852,403	419,530	(1,432,873)	-77%
495 Indirect Cost	(713,380)	(643,954)	(515,677)	(677,163)	(650,094)	(619,827)	30,267	0%
510 Equipment	161,674	456,119	1,192,977	472,600	1,069,156	509,248	(559,908)	-52%
540 Capitalized Software	-	-	-	-	152,914	-	(152,914)	-100%
550 Transfers to Other Funds	3,224,608	3,692,367	2,646,100	-	3,104,101	3,369,709	265,608	9%
Subtotal Non Personnel	**33,035,212**	**36,825,068**	**41,050,497**	**39,145,749**	**46,917,073**	**40,610,534**	**(6,306,539)**	**-13%**
LOCATION TOTALS	**$240,908,760**	**$465,936,396**	**$243,269,776**	**$251,979,421**	**$257,923,628**	**$255,707,649**	**$(2,215,979)**	**-1%**

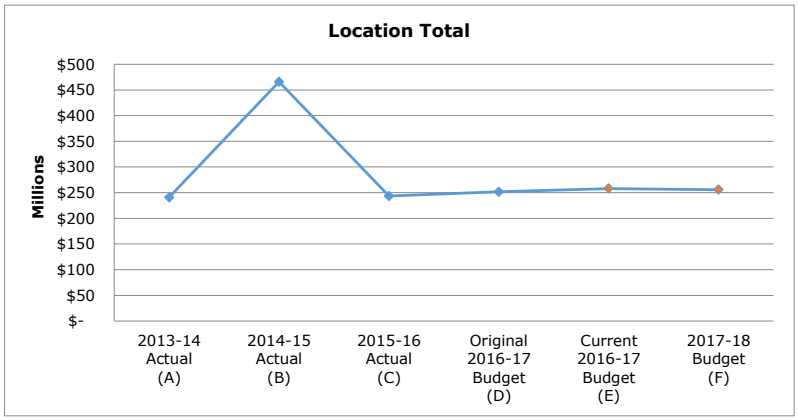
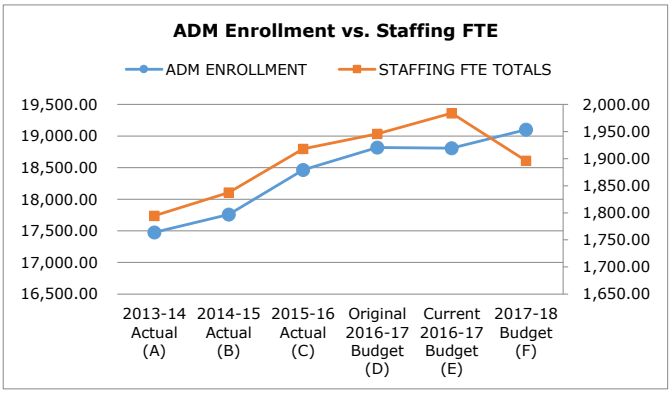


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Fund: 100 General Operating Fund Staffing Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,476.51**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	8.85	8.85	8.35	8.35	8.35	7.35	(1.00)	-12%
Supervisor	1.00	-	-	-	-	-	-	0%
Administrator	51.17	56.99	60.49	61.39	63.14	63.04	(0.10)	0%
Classroom Teacher	644.76	656.00	686.88	683.58	690.68	659.48	(31.20)	-5%
SPED Teacher	176.25	178.83	172.21	180.21	200.05	199.55	(0.50)	0%
Specialist - Schools	133.62	142.89	147.03	141.03	130.32	120.49	(9.83)	-8%
Counselor	27.72	27.71	30.98	33.48	30.49	28.49	(2.00)	-7%
Nurse	30.00	30.30	30.25	32.05	33.02	32.77	(0.25)	-1%
Specialist - Department	96.48	100.44	106.49	107.49	107.15	111.54	4.39	4%
Certified Sub Total	**1,169.85**	**1,202.01**	**1,242.68**	**1,247.58**	**1,263.20**	**1,222.71**	**(40.49)**	**-3%**
CLASSIFIED FTE								
Director	7.80	7.80	7.00	7.00	6.25	6.25	-	0%
Supervisor	17.50	19.50	22.50	22.00	22.50	23.50	1.00	4%
Instructional Aides	245.03	253.14	278.78	291.05	317.20	295.66	(21.54)	-7%
Support Staff	140.75	143.19	144.00	149.25	150.00	139.25	(10.75)	-7%
Custodial Staff	110.48	110.23	113.98	119.11	121.86	106.16	(15.70)	-13%
Specialist - Department	103.18	101.65	109.06	109.81	102.81	102.70	(0.11)	0%
Classified Sub Total	**624.74**	**635.50**	**675.32**	**698.21**	**720.62**	**673.52**	**(47.10)**	**-7%**
STAFFING FTE TOTALS	**1,794.59**	**1,837.51**	**1,918.00**	**1,945.79**	**1,983.82**	**1,896.23**	**(87.60)**	**-4%**



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

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Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,870,409	$ 4,109,712	$ 4,089,190	$ 4,402,664	$ 4,327,442	$ 4,129,582	$ (197,860)	-5%
320 Non-Certificated Salaries	974,141	963,658	944,988	903,085	947,035	823,408	(123,627)	-13%
360 Employee Benefits	2,173,879	2,152,269	2,176,437	2,518,494	2,413,052	2,266,223	(146,829)	-6%
Subtotal Personnel	**7,018,429**	**7,225,640**	**7,210,615**	**7,824,243**	**7,687,529**	**7,219,213**	**(468,316)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	201	-	-	-	-	0%
420 Staff Travel	11,312	19,997	8,722	13,460	7,737	3,960	(3,777)	-49%
425 Student Travel	73,165	100,340	90,110	95,000	100,635	85,750	(14,885)	-15%
430 Utilities	41,725	46,771	41,509	33,672	45,526	61,913	16,387	36%
435 Energy	323,192	424,157	390,213	424,261	426,273	443,772	17,499	4%
440 Purchased Services	17,678	24,090	22,447	19,000	23,424	17,150	(6,274)	-27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	113,021	155,464	129,206	128,991	125,044	96,885	(28,159)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	120,552	111,013	119,734	18,254	25,215	-	(25,215)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	6,497	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**707,140**	**881,832**	**802,142**	**732,638**	**753,854**	**709,430**	**(44,424)**	**-6%**
LOCATION TOTALS	**$ 7,725,569**	**$ 8,107,472**	**$ 8,012,757**	**$ 8,556,881**	**$ 8,441,383**	**$ 7,928,643**	**$ (512,740)**	**-6%**

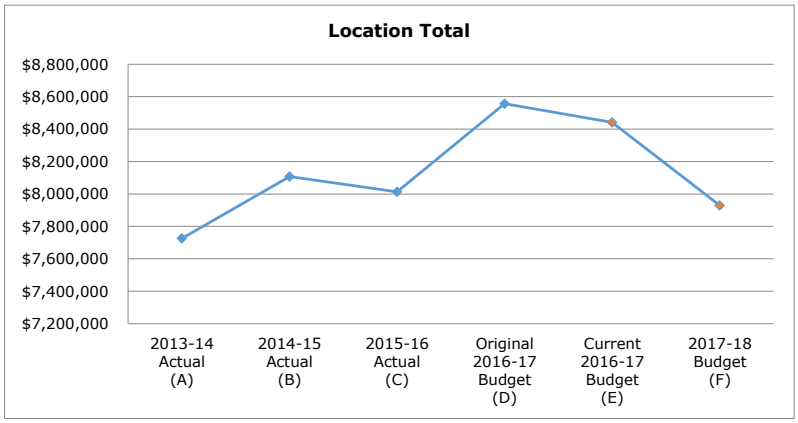
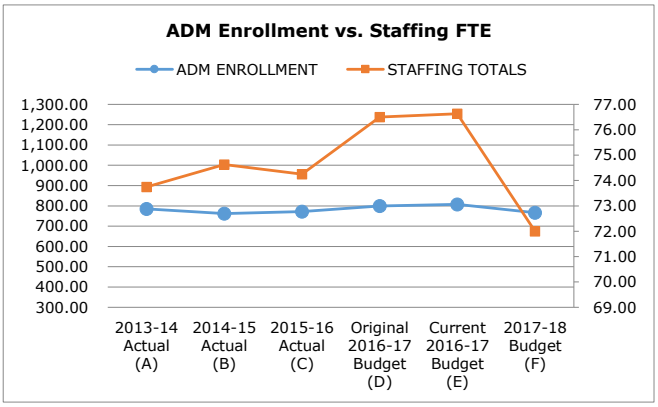


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Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**785.45**	**761.89**	**772.04**	**799.00**	**807.45**	**766.00**	**(41.45)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	26.00	26.00	27.00	28.00	28.00	25.00	(3.00)	-11%
SPED Teacher	9.00	8.00	9.00	9.00	9.00	9.00	-	0%
Specialist - Schools	10.00	11.50	9.00	9.00	10.00	10.00	-	0%
Counselor	2.50	2.50	3.00	4.00	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	**50.50**	**52.00**	**52.00**	**54.00**	**54.00**	**51.00**	**(3.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	11.75	11.63	10.75	10.75	10.13	9.50	(0.63)	-6%
Support Staff	5.50	5.00	5.50	5.75	5.50	5.50	-	0%
Custodial Staff	6.00	6.00	6.00	6.00	7.00	6.00	(1.00)	-14%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**23.25**	**22.63**	**22.25**	**22.50**	**22.63**	**21.00**	**(1.63)**	**-7%**
STAFFING TOTALS	**73.75**	**74.63**	**74.25**	**76.50**	**76.63**	**72.00**	**(4.63)**	**-6%**



Palmer High School was built in 1976 and underwent renovations in 1982 and 1987. Since 1999, it has housed the International Baccalaureate (IB) program. In addition to IB, Palmer High School hosts such programs as iTech/APEX, Business Professionals of America, Future Farmers of America, and several competitive sports teams. The Palmer High School pool is used by students and the public alike.

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Fund: 100 General Operating Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,366,622	$ 1,471,787	$ 1,615,829	$ 1,505,737	$ 1,567,310	$ 1,453,342	$ (113,968)	-7%
320 Non-Certificated Salaries	361,582	356,859	379,265	358,309	373,154	301,470	(71,684)	-19%
360 Employee Benefits	708,123	738,472	823,621	876,100	878,837	835,910	(42,927)	-5%
Subtotal Personnel	**2,436,327**	**2,567,117**	**2,818,715**	**2,740,146**	**2,819,301**	**2,590,722**	**(228,579)**	**-8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,186	1,320	1,479	1,320	1,320	1,320	-	0%
425 Student Travel	34,756	37,569	40,670	40,280	42,400	42,875	475	1%
430 Utilities	8,134	7,698	7,844	9,805	11,653	9,180	(2,473)	-21%
435 Energy	140,506	177,693	169,213	147,503	231,584	178,112	(53,472)	-23%
440 Purchased Services	13,770	9,374	11,345	34,500	26,384	21,460	(4,924)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,436	33,273	32,150	22,496	29,165	27,399	(1,766)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	14,758	38,461	17,157	2,114	2,940	-	(2,940)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**239,546**	**305,388**	**279,858**	**258,018**	**345,446**	**280,346**	**(65,100)**	**-19%**
LOCATION TOTALS	**$ 2,675,873**	**$ 2,872,505**	**$ 3,098,573**	**$ 2,998,164**	**$ 3,164,747**	**$ 2,871,068**	**$ (293,679)**	**-9%**

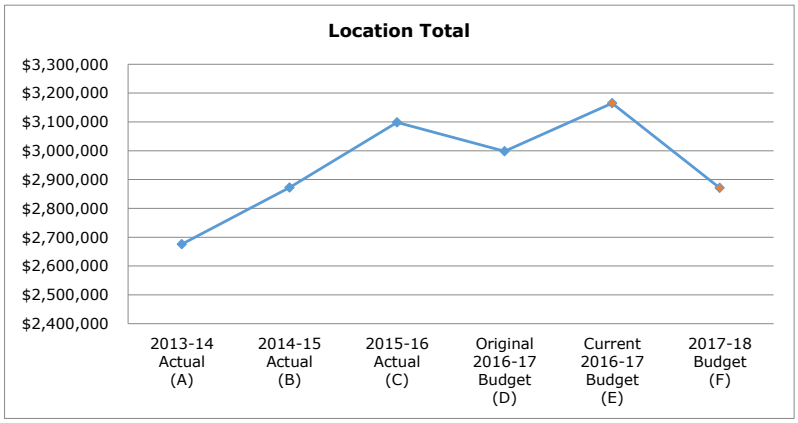
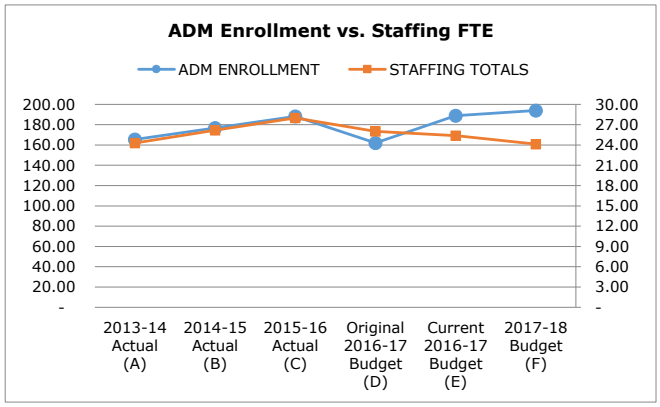


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Fund: 100 General Operating Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**165.35**	**176.65**	**188.15**	**162.00**	**188.80**	**194.00**	**5.20**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	9.56	10.06	11.00	10.00	10.25	10.00	(0.25)	-2%
SPED Teacher	1.49	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	3.75	3.75	3.75	2.75	3.00	3.00	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.30**	**18.31**	**19.25**	**17.25**	**17.75**	**17.50**	**(0.25)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.00	2.88	2.00	2.00	2.63	2.63	-	0%
Support Staff	2.00	2.00	3.75	3.75	2.00	2.00	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**7.88**	**8.75**	**8.75**	**7.63**	**6.63**	**(1.00)**	**-13%**
STAFFING TOTALS	**24.30**	**26.19**	**28.00**	**26.00**	**25.38**	**24.13**	**(1.25)**	**-5%**



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.

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Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,040,736	$ 5,032,051	$ 4,701,956	$ 4,654,022	$ 4,693,929	$ 4,402,898	$ (291,031)	-6%
320 Non-Certificated Salaries	1,333,003	1,337,422	1,229,383	1,157,203	1,118,420	904,563	(213,857)	-19%
360 Employee Benefits	2,870,500	2,765,055	2,569,680	2,769,872	2,640,593	2,438,295	(202,298)	-8%
Subtotal Personnel	**9,244,239**	**9,134,528**	**8,501,019**	**8,581,097**	**8,452,942**	**7,745,756**	**(707,186)**	**-8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	64,130	64,213	47,248	73,544	59,019	63,000	3,981	7%
420 Staff Travel	6,145	6,573	12,954	4,435	9,378	6,760	(2,618)	-28%
425 Student Travel	78,495	98,334	99,823	95,000	99,443	87,270	(12,173)	-12%
430 Utilities	54,114	57,849	55,207	48,474	56,522	97,409	40,887	72%
435 Energy	367,456	480,685	465,780	497,854	486,257	509,818	23,561	5%
440 Purchased Services	29,206	25,586	24,907	25,650	27,977	24,641	(3,336)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	175,985	171,432	197,617	170,358	164,482	147,539	(16,943)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	51,929	49,853	92,045	14,293	16,813	-	(16,813)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	2,900	-	6,591	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**830,361**	**954,527**	**1,002,173**	**929,608**	**919,891**	**936,437**	**16,546**	**2%**
LOCATION TOTALS	**$ 10,074,600**	**$ 10,089,055**	**$ 9,503,192**	**$ 9,510,705**	**$ 9,372,833**	**$ 8,682,193**	**$ (690,640)**	**-7%**

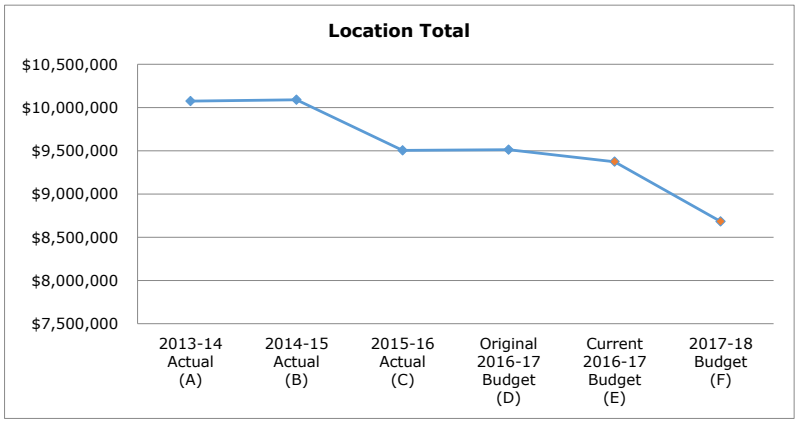
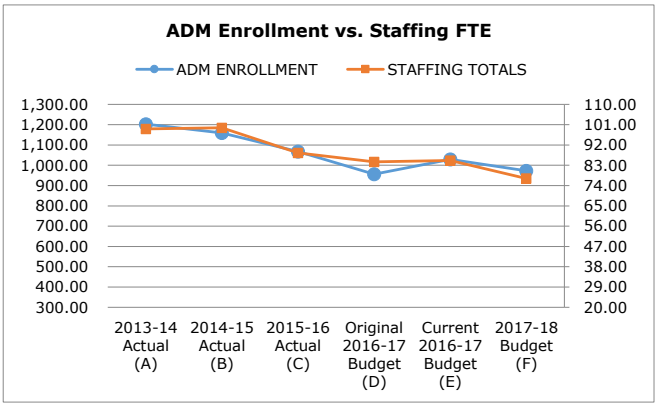


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Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,202.83**	**1,159.00**	**1,067.25**	**956.00**	**1,028.95**	**973.00**	**(55.95)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	40.50	40.00	37.00	33.00	33.50	30.50	(3.00)	-9%
SPED Teacher	12.00	12.00	9.00	9.00	10.00	10.00	-	0%
Specialist - Schools	8.00	9.00	7.00	7.00	8.00	8.00	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Nurse	1.10	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**68.60**	**69.00**	**61.00**	**57.00**	**59.50**	**55.50**	**(4.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	15.50	16.63	14.50	14.50	11.63	10.63	(1.00)	-9%
Support Staff	7.00	6.00	6.00	6.00	6.00	5.00	(1.00)	-17%
Custodial Staff	8.00	8.00	7.00	7.00	8.00	6.00	(2.00)	-25%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**30.50**	**30.63**	**27.50**	**27.50**	**25.63**	**21.63**	**(4.00)**	**-16%**
STAFFING TOTALS	**99.10**	**99.63**	**88.50**	**84.50**	**85.13**	**77.13**	**(8.00)**	**-9%**



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.

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Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,539,210	$ 4,694,425	$ 4,894,420	$ 4,963,348	$ 4,949,160	$ 4,499,150	$ (450,010)	-9%
320 Non-Certificated Salaries	907,728	917,408	947,348	904,086	905,756	748,033	(157,723)	-17%
360 Employee Benefits	2,189,817	2,217,109	2,327,928	2,555,828	2,519,711	2,318,640	(201,071)	-8%
Subtotal Personnel	**7,636,755**	**7,828,941**	**8,169,695**	**8,423,262**	**8,374,627**	**7,565,823**	**(808,804)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,790	-	-	-	-	-	-	0%
420 Staff Travel	13,814	7,808	17,732	11,085	12,501	10,330	(2,171)	-17%
425 Student Travel	78,150	107,433	107,792	95,000	98,519	85,750	(12,769)	-13%
430 Utilities	15,799	18,190	16,794	20,846	20,568	21,765	1,197	6%
435 Energy	277,221	330,340	322,879	360,463	333,563	381,180	47,617	14%
440 Purchased Services	20,126	22,807	24,651	29,903	31,375	27,461	(3,914)	-12%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	169,469	180,127	180,608	195,303	190,368	125,651	(64,717)	-34%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	17,551	17,543	73,406	17,128	22,109	9,800	(12,309)	-56%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**594,919**	**684,249**	**743,862**	**729,728**	**709,003**	**661,937**	**(47,066)**	**-7%**
LOCATION TOTALS	**$ 8,231,674**	**$ 8,513,190**	**$ 8,913,558**	**$ 9,152,990**	**$ 9,083,630**	**$ 8,227,760**	**$ (855,870)**	**-9%**

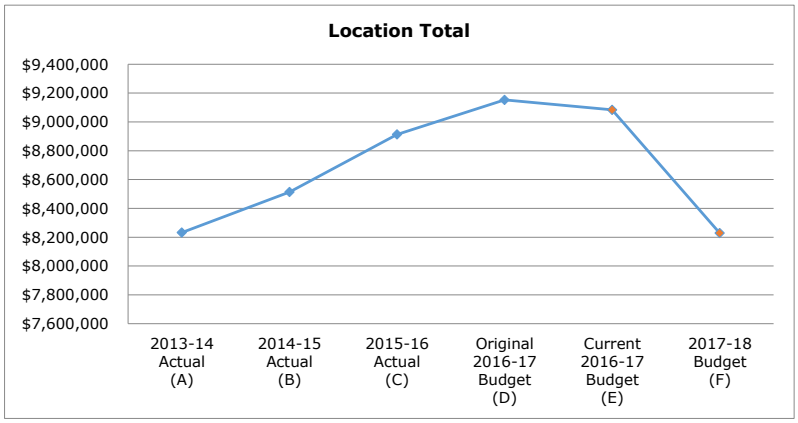
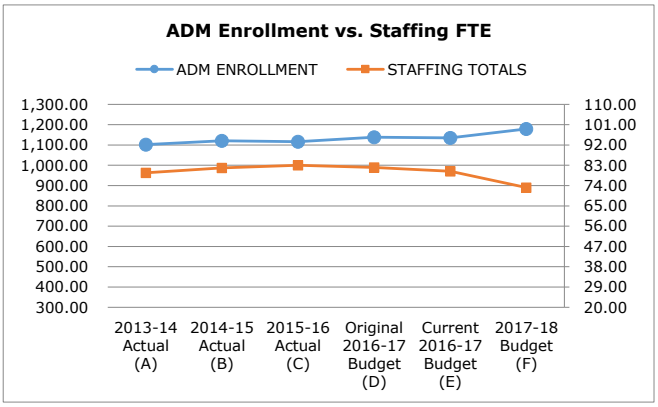


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Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,101.85**	**1,120.35**	**1,116.80**	**1,138.00**	**1,134.80**	**1,179.00**	**44.20**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	36.00	36.50	37.50	35.50	36.70	33.00	(3.70)	-10%
SPED Teacher	6.50	5.50	8.00	8.00	8.00	8.00	-	0%
Specialist - Schools	7.00	9.50	7.00	7.00	8.00	8.00	-	0%
Counselor	4.00	4.00	4.00	5.00	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	**57.50**	**59.50**	**60.50**	**59.50**	**60.70**	**56.00**	**(4.70)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.13	10.38	9.50	9.50	7.00	6.00	(1.00)	-14%
Support Staff	6.00	6.00	6.00	6.00	5.00	4.00	(1.00)	-20%
Custodial Staff	7.00	6.00	7.00	7.00	7.63	7.13	(0.50)	-7%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.13**	**22.38**	**22.50**	**22.50**	**19.63**	**17.13**	**(2.50)**	**-13%**
STAFFING TOTALS	**79.63**	**81.88**	**83.00**	**82.00**	**80.33**	**73.13**	**(7.20)**	**-9%**



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.

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Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,271,950	$ 1,369,712	$ 1,510,166	$ 1,564,720	$ 1,570,810	$ 1,495,057	$ (75,753)	-5%
320 Non-Certificated Salaries	348,907	331,802	253,107	248,968	222,729	116,737	(105,992)	-48%
360 Employee Benefits	757,060	726,847	739,962	817,731	812,159	657,446	(154,713)	-19%
Subtotal Personnel	**2,377,918**	**2,428,362**	**2,503,235**	**2,631,419**	**2,605,698**	**2,269,240**	**(336,458)**	**-13%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	4,000	6,078	3,960	4,674	3,960	(714)	-15%
425 Student Travel	415	-	150	-	-	-	-	0%
430 Utilities	11,145	11,875	11,768	10,918	13,563	16,983	3,420	25%
435 Energy	61,669	81,788	86,032	81,938	87,973	89,289	1,316	1%
440 Purchased Services	388,396	387,887	388,483	388,607	389,802	387,640	(2,162)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,785	31,679	36,112	34,080	25,935	27,276	1,341	5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,774	5,064	5,571	2,707	3,996	-	(3,996)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**501,505**	**522,292**	**534,194**	**522,210**	**525,943**	**525,148**	**(795)**	**0%**
LOCATION TOTALS	**$ 2,879,423**	**$ 2,950,654**	**$ 3,037,429**	**$ 3,153,629**	**$ 3,131,641**	**$ 2,794,388**	**$ (337,253)**	**-11%**

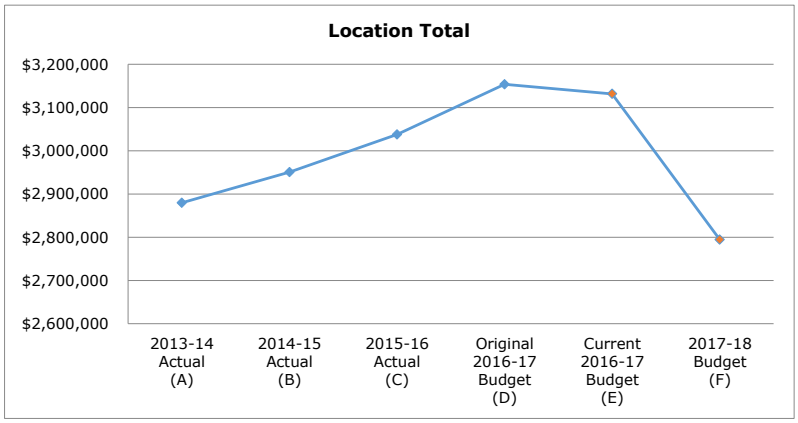
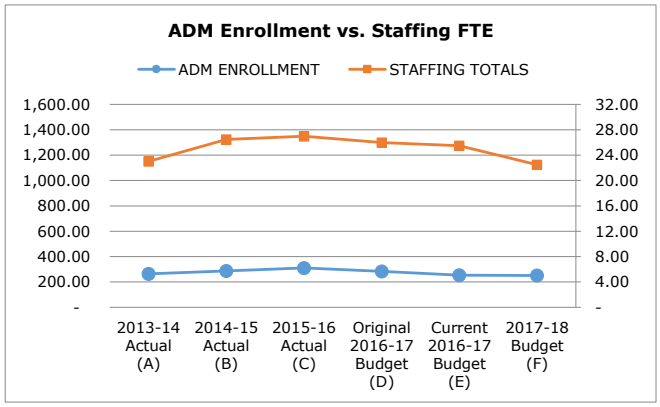


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Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**264.50**	**287.10**	**310.60**	**284.00**	**252.55**	**251.00**	**(1.55)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.49	2.49	2.49	2.49	2.49	-	0%
Classroom Teacher	7.00	8.00	10.50	9.50	10.00	9.00	(1.00)	-10%
SPED Teacher	2.00	1.50	1.99	1.99	2.00	2.00	-	0%
Specialist - Schools	4.00	6.00	3.00	3.00	2.50	2.50	-	0%
Counselor	1.00	1.00	1.50	1.50	2.50	2.50	-	0%
Nurse	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**15.50**	**18.99**	**20.48**	**19.48**	**20.49**	**19.49**	**(1.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	2.50	1.00	1.00	1.00	1.00	-	0%
Support Staff	3.00	3.00	3.50	3.50	2.00	1.00	(1.00)	-50%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.50**	**7.50**	**6.50**	**6.50**	**5.00**	**3.00**	**(2.00)**	**-40%**
STAFFING TOTALS	**23.00**	**26.49**	**26.98**	**25.98**	**25.49**	**22.49**	**(3.00)**	**-12%**



Burchell High School was built in 1994. Burchell High School hosts a myriad of programs designed to help students be successful in the workplace. This includes: teaching students how to run the café located within the school, providing food and clothing to students in need, and partnering with students to help them find housing and transportation. The school also offers Advance Path & PACE to assist in credit recovery.

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Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,030,079	$ 2,083,056	$ 2,095,549	$ 2,120,393	$ 2,106,348	$ 2,037,671	$ (68,677)	-3%
320 Non-Certificated Salaries	291,847	336,274	378,995	322,683	482,921	400,632	(82,289)	-17%
360 Employee Benefits	1,000,099	988,410	1,017,422	1,097,902	1,170,957	1,141,038	(29,919)	-3%
Subtotal Personnel	**3,322,025**	**3,407,739**	**3,491,966**	**3,540,978**	**3,760,226**	**3,579,341**	**(180,885)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,015	3,151	1,857	3,115	1,990	3,424	1,434	72%
425 Student Travel	62,671	77,928	79,248	71,250	78,517	66,885	(11,632)	-15%
430 Utilities	9,630	10,222	11,463	12,399	12,843	12,392	(451)	-4%
435 Energy	159,210	202,766	203,157	210,808	227,900	219,649	(8,251)	-4%
440 Purchased Services	28,278	35,810	43,011	44,667	56,012	40,214	(15,798)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	65,162	58,921	63,349	63,651	65,937	38,435	(27,502)	-42%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,232	17,806	27,370	4,436	6,049	-	(6,049)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**340,198**	**406,605**	**429,455**	**410,326**	**449,248**	**380,999**	**(68,249)**	**-15%**
LOCATION TOTALS	**$ 3,662,223**	**$ 3,814,344**	**$ 3,921,421**	**$ 3,951,304**	**$ 4,209,474**	**$ 3,960,340**	**$ (249,134)**	**-6%**

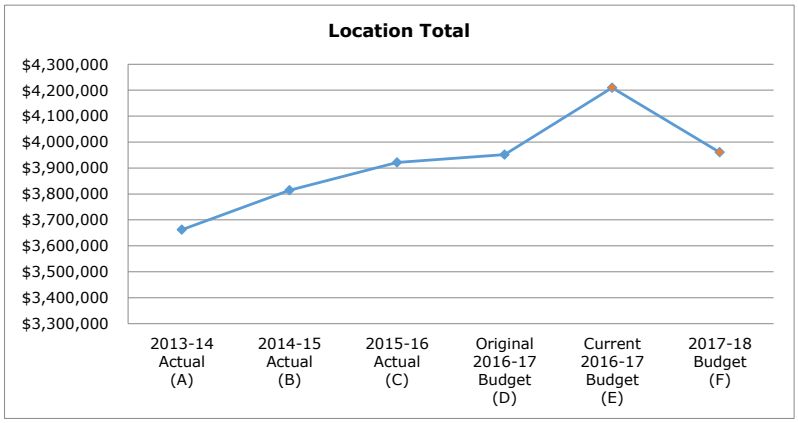
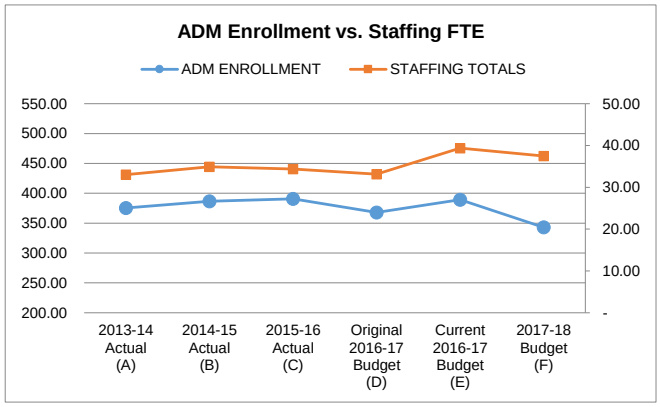


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Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**375.55**	**386.60**	**390.75**	**368.00**	**389.30**	**343.00**	**(46.30)**	**-12%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.00	14.50	14.00	12.00	13.00	12.00	(1.00)	-8%
SPED Teacher	5.00	5.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	4.00	4.50	4.00	4.00	4.00	4.00	-	0%
Counselor	1.23	1.23	1.50	1.50	1.50	1.50	-	0%
Nurse	0.80	0.80	-	0.80	1.00	1.00	-	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.03**	**28.03**	**27.50**	**26.30**	**27.50**	**26.50**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	1.38	1.38	1.38	5.38	5.00	(0.38)	-7%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	3.50	3.00	(0.50)	-14%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.00**	**6.88**	**6.88**	**6.88**	**11.88**	**11.00**	**(0.88)**	**-7%**
STAFFING TOTALS	**33.03**	**34.91**	**34.38**	**33.18**	**39.38**	**37.50**	**(1.88)**	**-5%**



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.

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Fund: 100 General Operating Fund
Location: 010 Palmer Junior Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,927,478	$ 2,967,068	$ 2,964,059	$ 2,954,664	$ 2,859,239	$ 2,782,779	$ (76,460)	-3%
320 Non-Certificated Salaries	573,182	605,777	641,915	654,003	603,958	568,096	(35,862)	-6%
360 Employee Benefits	1,576,558	1,529,269	1,550,272	1,678,337	1,633,532	1,583,097	(50,435)	-3%
Subtotal Personnel	**5,077,219**	**5,102,114**	**5,156,245**	**5,287,004**	**5,096,729**	**4,933,972**	**(162,757)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	189	-	-	-	-	0%
420 Staff Travel	2,097	2,333	342	2,656	616	2,040	1,424	231%
425 Student Travel	3,164	415	3,705	1,425	1,826	-	(1,826)	-100%
430 Utilities	20,475	18,657	25,255	18,980	30,375	21,019	(9,356)	-31%
435 Energy	148,464	180,853	185,503	186,925	191,689	205,798	14,109	7%
440 Purchased Services	3,177	2,686	3,355	4,275	2,675	-	(2,675)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	44,105	57,892	77,632	68,871	70,677	73,323	2,646	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,423	28,824	27,006	475	514	-	(514)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	4,995	-	3,800	1,054	-	(1,054)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**244,906**	**296,655**	**322,988**	**287,407**	**299,426**	**302,180**	**2,754**	**1%**
LOCATION TOTALS	**$ 5,322,125**	**$ 5,398,769**	**$ 5,479,234**	**$ 5,574,411**	**$ 5,396,155**	**$ 5,236,152**	**$ (160,003)**	**-3%**

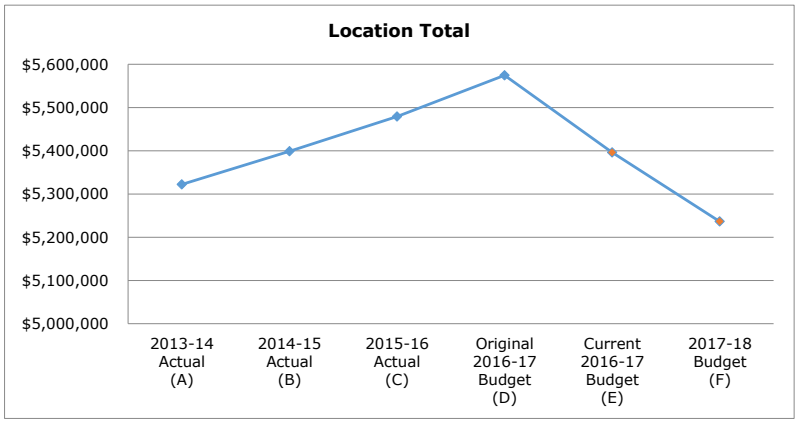
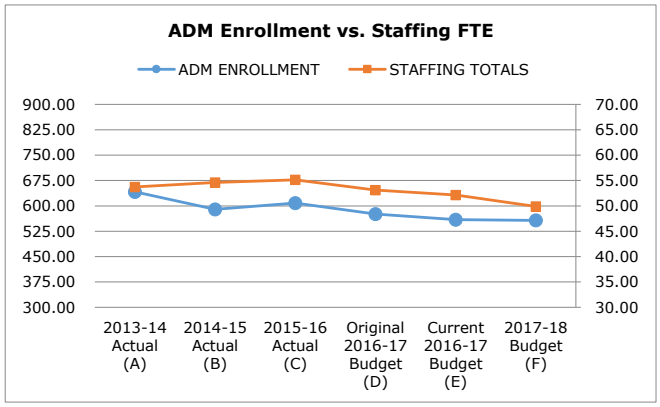


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Fund: 100 General Operating Fund
Location: 010 Palmer Junior Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**641.50**	**589.90**	**608.50**	**576.00**	**559.20**	**557.00**	**(2.20)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	24.00	24.00	22.00	22.00	20.00	(2.00)	-9%
SPED Teacher	8.00	8.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**38.00**	**39.00**	**38.00**	**36.00**	**36.00**	**34.00**	**(2.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	7.63	9.13	9.13	8.13	7.88	(0.25)	-3%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**15.75**	**15.63**	**17.13**	**17.13**	**16.13**	**15.88**	**(0.25)**	**-2%**
STAFFING TOTALS	**53.75**	**54.63**	**55.13**	**53.13**	**52.13**	**49.88**	**(2.25)**	**-4%**



Palmer Junior Middle School, built in 1953, is one of the oldest schools in the Mat-Su Valley. The school functioned as the original Palmer High Schol until 1976. The STEM (Science, Technology, Engineering, and Math) program, established in the 2012-2013 school year, has gained momentum. Sports activities at Palmer Junior Middle School include wrestling, track and field, Native Youth Olympics, and volleyball.

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Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,443,484	$ 3,428,175	$ 2,808,505	$ 2,873,664	$ 2,813,749	$ 2,834,107	$ 20,358	1%
320 Non-Certificated Salaries	698,959	748,673	617,930	585,541	619,028	614,896	(4,132)	-1%
360 Employee Benefits	1,858,761	1,825,428	1,494,566	1,628,873	1,620,939	1,618,794	(2,145)	0%
Subtotal Personnel	**6,001,204**	**6,002,276**	**4,921,002**	**5,088,078**	**5,053,716**	**5,067,797**	**14,081**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	64,130	65,611	47,248	73,554	59,019	63,000	3,981	7%
420 Staff Travel	3,060	3,060	1,884	2,040	3,528	2,040	(1,488)	-42%
425 Student Travel	-	-	45	-	-	-	-	0%
430 Utilities	23,287	23,263	21,920	21,830	22,703	26,316	3,613	16%
435 Energy	228,783	260,946	250,953	282,923	261,911	292,138	30,227	12%
440 Purchased Services	5,293	3,269	260	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	91,553	54,365	56,583	76,428	77,944	65,783	(12,161)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,541	10,978	24,832	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**429,648**	**421,493**	**403,724**	**456,775**	**425,105**	**449,277**	**24,172**	**6%**
LOCATION TOTALS	**$ 6,430,852**	**$ 6,423,769**	**$ 5,324,726**	**$ 5,544,853**	**$ 5,478,821**	**$ 5,517,074**	**$ 38,253**	**1%**

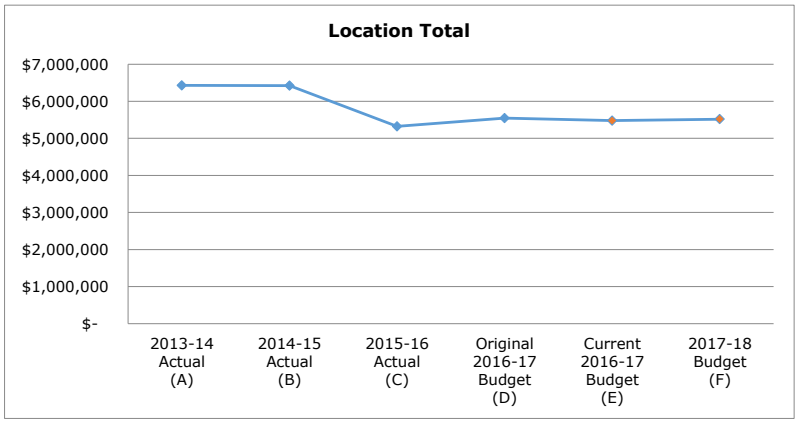
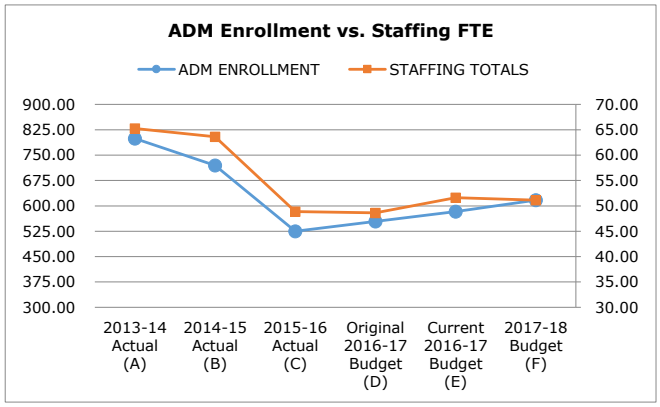


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Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**799.15**	**719.35**	**524.95**	**554.00**	**583.25**	**617.00**	**33.75**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	30.00	28.00	21.00	21.00	21.00	21.00	-	0%
SPED Teacher	8.00	8.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	2.00	2.00	3.00	3.00	-	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	**46.00**	**44.00**	**34.00**	**34.00**	**35.00**	**35.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	10.63	6.88	6.63	7.63	7.13	(0.50)	-7%
Support Staff	5.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	5.00	5.00	4.00	4.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**19.25**	**19.63**	**14.88**	**14.63**	**16.63**	**16.13**	**(0.50)**	**-3%**
STAFFING TOTALS	**65.25**	**63.63**	**48.88**	**48.63**	**51.63**	**51.13**	**(0.50)**	**-1%**



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. The STEM program was established at Wasilla Middle School during the 2012-2013 school year.

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Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,840,945	$ 2,899,208	$ 3,166,962	$ 3,248,251	$ 3,106,474	$ 2,972,972	$ (133,502)	-4%
320 Non-Certificated Salaries	587,253	621,332	687,833	748,157	705,805	678,211	(27,594)	-4%
360 Employee Benefits	1,502,542	1,555,700	1,694,847	1,874,447	1,845,584	1,776,466	(69,118)	-4%
Subtotal Personnel	**4,930,740**	**5,076,240**	**5,549,642**	**5,870,855**	**5,657,863**	**5,427,649**	**(230,214)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	4,497	-	-	-	-	-	-	0%
420 Staff Travel	4,504	5,193	4,310	4,890	5,641	2,040	(3,601)	-64%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	11,234	9,156	11,979	12,583	13,770	9,140	(4,630)	-34%
435 Energy	158,621	186,543	189,128	197,663	198,340	205,846	7,506	4%
440 Purchased Services	3,982	2,940	8,483	3,058	5,884	2,940	(2,944)	-50%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	66,492	67,851	97,085	99,777	89,921	88,159	(1,762)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,289	5,356	4,164	1,425	1,734	-	(1,734)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**250,619**	**277,038**	**315,148**	**319,396**	**315,290**	**308,125**	**(7,165)**	**-2%**
LOCATION TOTALS	**$ 5,181,358**	**$ 5,353,278**	**$ 5,864,790**	**$ 6,190,251**	**$ 5,973,153**	**$ 5,735,774**	**$ (237,379)**	**-4%**

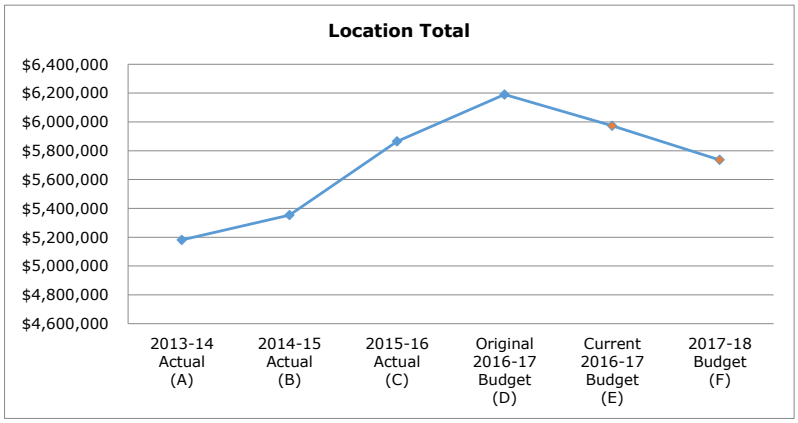
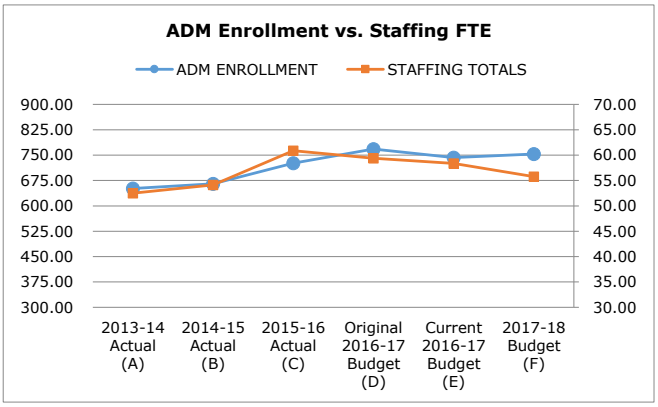


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Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**651.40**	**665.15**	**726.10**	**768.00**	**742.90**	**753.00**	**10.10**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	24.50	28.50	27.00	27.00	25.00	(2.00)	-7%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**38.00**	**38.50**	**42.50**	**41.00**	**41.00**	**39.00**	**(2.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.50	7.63	9.38	9.38	8.38	7.75	(0.63)	-8%
Support Staff	4.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	3.00	3.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**14.50**	**15.63**	**18.38**	**18.38**	**17.38**	**16.75**	**(0.63)**	**-4%**
STAFFING TOTALS	**52.50**	**54.13**	**60.88**	**59.38**	**58.38**	**55.75**	**(2.63)**	**-5%**



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 and music programs.

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Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,075,670	$ 3,178,683	$ 3,329,109	$ 3,350,963	$ 3,396,877	$ 3,250,110	$ (146,767)	-4%
320 Non-Certificated Salaries	650,734	649,390	712,306	727,899	745,116	722,840	(22,276)	-3%
360 Employee Benefits	1,713,912	1,662,134	1,780,901	1,963,256	1,964,120	1,832,421	(131,699)	-7%
Subtotal Personnel	**5,440,315**	**5,490,207**	**5,822,316**	**6,042,118**	**6,106,113**	**5,805,371**	**(300,742)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	887	-	-	-	-	-	-	0%
420 Staff Travel	3,075	5,564	1,001	2,990	325	3,510	3,185	980%
425 Student Travel	7,811	650	227	475	475	-	(475)	-100%
430 Utilities	8,476	9,072	11,163	10,693	13,776	9,580	(4,196)	-30%
435 Energy	173,624	212,747	221,075	224,991	265,717	235,028	(30,689)	-12%
440 Purchased Services	2,011	4,168	1,988	2,375	2,623	-	(2,623)	-100%
445 Insurance & Bond Premiums	-	-	-	-		-	-	0%
450 Supplies & Materials	69,882	73,359	83,356	106,840	95,863	96,306	444	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	25,628	32,276	32,655	-	245	-	(245)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**291,394**	**337,837**	**351,465**	**348,364**	**379,023**	**344,424**	**(34,599)**	**-9%**
LOCATION TOTALS	**$ 5,731,709**	**$ 5,828,044**	**$ 6,173,781**	**$ 6,390,482**	**$ 6,485,136**	**$ 6,149,795**	**$ (335,341)**	**-5%**

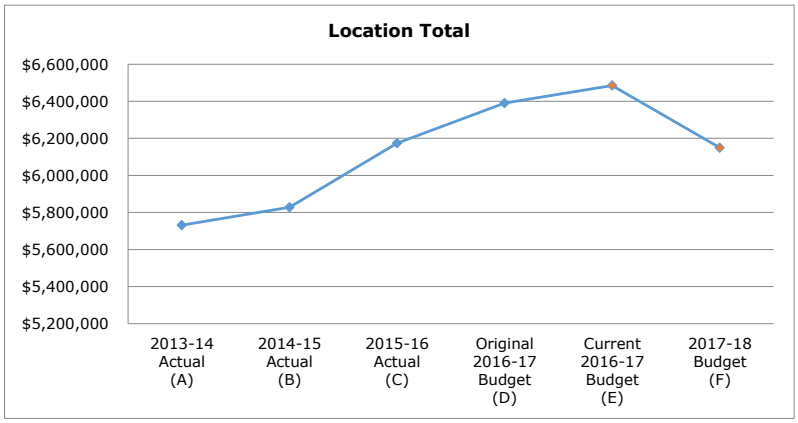
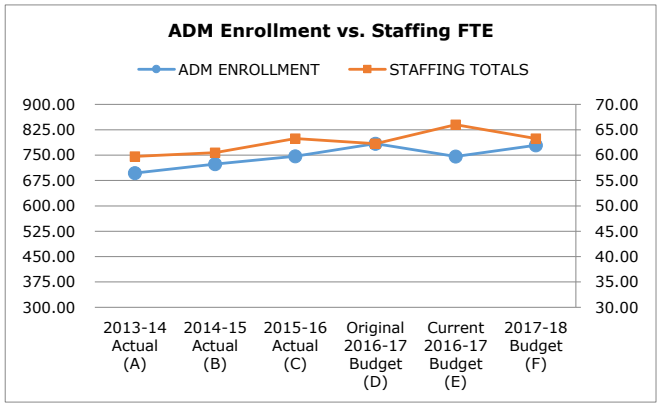


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Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**696.95**	**723.75**	**746.50**	**784.00**	**746.10**	**779.00**	**32.90**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	27.00	28.00	31.00	29.00	30.00	28.00	(2.00)	-7%
SPED Teacher	8.00	8.00	7.00	8.00	8.00	8.00	-	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	**42.00**	**43.00**	**44.00**	**43.00**	**44.00**	**42.00**	**(2.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.75	9.50	11.25	11.25	13.00	12.25	(0.75)	-6%
Support Staff	4.00	4.00	4.00	4.00	5.00	5.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**17.75**	**17.50**	**19.25**	**19.25**	**22.00**	**21.25**	**(0.75)**	**-3%**
STAFFING TOTALS	**59.75**	**60.50**	**63.25**	**62.25**	**66.00**	**63.25**	**(2.75)**	**-4%**



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.

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Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,863,651	$ 1,817,913	$ 1,659,382	$ 1,838,732	$ 1,764,398	$ 1,831,907	$ 67,509	4%
320 Non-Certificated Salaries	509,457	539,930	521,697	499,027	570,853	547,158	(23,695)	-4%
360 Employee Benefits	1,082,712	1,050,347	1,020,184	1,156,946	1,150,367	1,156,719	6,352	1%
Subtotal Personnel	**3,455,820**	**3,408,190**	**3,201,263**	**3,494,705**	**3,485,618**	**3,535,784**	**50,166**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,315	2,114	2,395	2,040	2,392	2,040	(352)	-15%
425 Student Travel	-	661	532	-	-	-	-	0%
430 Utilities	11,449	10,485	10,760	10,897	13,344	11,529	(1,815)	-14%
435 Energy	145,851	173,026	166,152	182,500	178,376	191,425	13,049	7%
440 Purchased Services	13,815	11,917	17,281	21,107	34,055	20,103	(13,952)	-41%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	46,644	33,214	39,410	44,561	44,105	50,560	6,455	15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,967	9,572	13,018	-	2,140	-	(2,140)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**227,041**	**240,990**	**249,549**	**261,105**	**274,412**	**275,657**	**1,245**	**0%**
LOCATION TOTALS	**$ 3,682,861**	**$ 3,649,180**	**$ 3,450,812**	**$ 3,755,810**	**$ 3,760,030**	**$ 3,811,441**	**$ 51,411**	**1%**

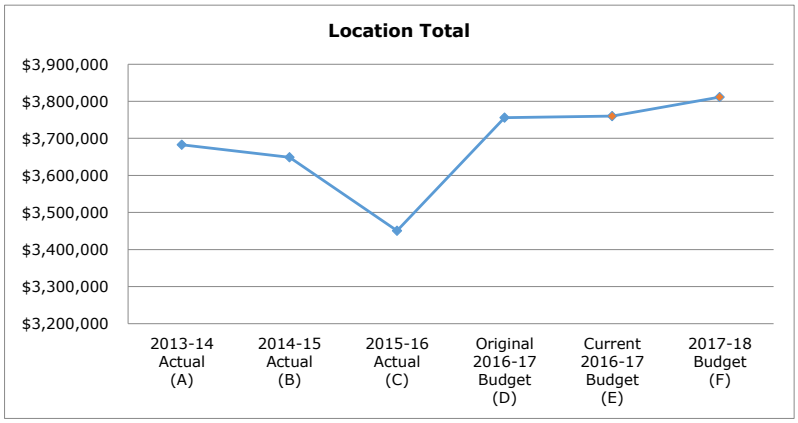
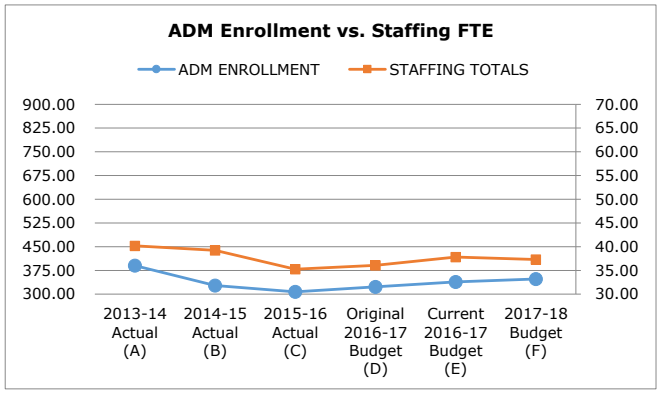


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Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**390.15**	**327.35**	**307.15**	**323.00**	**338.60**	**348.00**	**9.40**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	15.00	14.50	13.50	13.50	13.50	13.50	-	0%
SPED Teacher	6.00	6.00	5.00	6.00	6.00	6.00	-	0%
Specialist - Schools	1.50	2.50	1.50	1.50	1.50	1.50	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	0.80	1.00	1.00	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.30**	**27.00**	**24.00**	**24.80**	**24.80**	**24.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.88	6.25	5.25	5.25	7.00	6.50	(0.50)	-7%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.88**	**12.25**	**11.25**	**11.25**	**13.00**	**12.50**	**(0.50)**	**-4%**
STAFFING TOTALS	**40.18**	**39.25**	**35.25**	**36.05**	**37.80**	**37.30**	**(0.50)**	**-1%**



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.

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Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,996,665	$ 2,129,022	$ 2,191,033	$ 2,204,180	$ 2,026,722	$ 1,828,654	$ (198,068)	-10%
320 Non-Certificated Salaries	483,542	492,428	515,013	538,142	553,496	490,630	(62,866)	-11%
360 Employee Benefits	1,143,672	1,214,241	1,279,715	1,417,629	1,348,082	1,202,467	(145,615)	-11%
Subtotal Personnel	**3,623,880**	**3,835,692**	**3,985,761**	**4,159,951**	**3,928,300**	**3,521,751**	**(406,549)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	991	2,229	1,568	957	957	720	(237)	-25%
425 Student Travel	-	-	2,500	-	-	-	-	0%
430 Utilities	9,604	11,355	11,664	12,952	15,471	12,993	(2,478)	-16%
435 Energy	67,967	67,601	73,737	71,356	84,841	94,208	9,367	11%
440 Purchased Services	6,963	6,611	6,211	20,527	16,892	6,920	(9,972)	-59%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	48,612	49,506	35,076	39,214	31,674	27,695	(3,979)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,076	2,634	2,289	475	475	490	15	3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**135,212**	**139,936**	**133,044**	**145,481**	**150,310**	**143,026**	**(7,284)**	**-5%**
LOCATION TOTALS	**$ 3,759,092**	**$ 3,975,628**	**$ 4,118,805**	**$ 4,305,432**	**$ 4,078,610**	**$ 3,664,777**	**$ (413,833)**	**-10%**

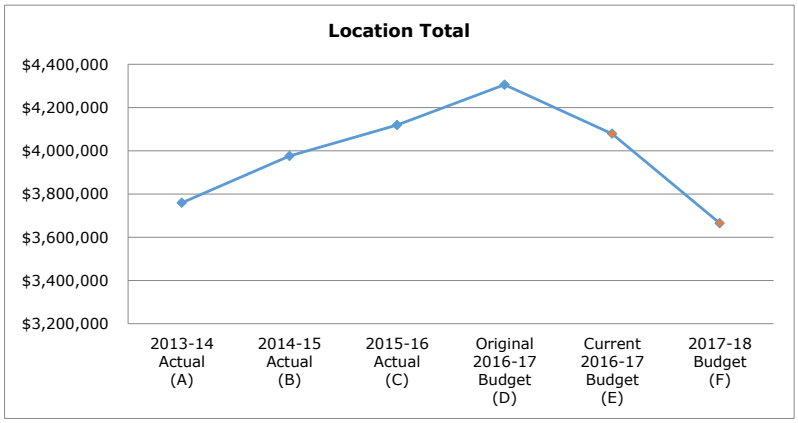
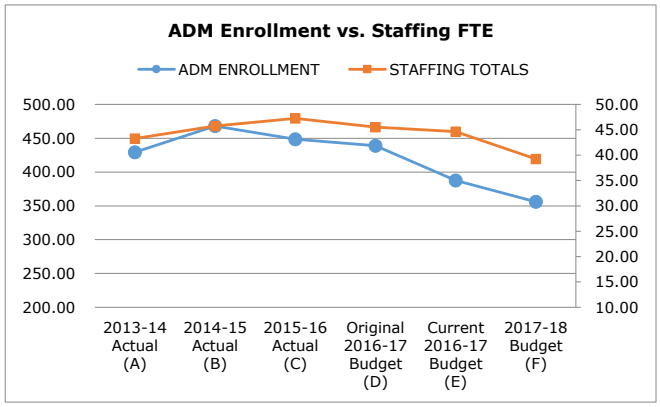


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Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**429.45**	**467.95**	**448.60**	**439.00**	**387.52**	**356.00**	**(31.52)**	**-8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	18.00	19.00	18.00	17.00	14.00	(3.00)	-18%
SPED Teacher	7.00	8.00	7.00	7.00	8.00	8.00	-	0%
Specialist - Schools	4.00	4.00	5.00	4.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.00**	**32.00**	**33.00**	**31.50**	**30.50**	**27.00**	**(3.50)**	**-11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	8.25	8.50	8.25	8.38	7.75	(0.63)	-8%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Custodial Staff	2.50	2.50	2.75	2.75	2.75	2.50	(0.25)	-9%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.25**	**13.75**	**14.25**	**14.00**	**14.13**	**12.25**	**(1.88)**	**-13%**
STAFFING TOTALS	**43.25**	**45.75**	**47.25**	**45.50**	**44.63**	**39.25**	**(5.38)**	**-12%**



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.

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Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 425,329	$ 409,805	$ 415,525	$ 390,636	$ 376,392	$ 308,727	$ (67,665)	-18%
320 Non-Certificated Salaries	146,553	152,472	152,829	155,202	171,092	167,636	(3,456)	-2%
360 Employee Benefits	272,292	263,617	269,651	274,060	271,799	236,963	(34,836)	-13%
Subtotal Personnel	**844,175**	**825,894**	**838,005**	**819,898**	**819,283**	**713,326**	**(105,957)**	**-13%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	1,320	1,320	2,640	4,820	4,750	(70)	-1%
425 Student Travel	2,133	1,739	3,361	4,275	4,500	4,287	(213)	-5%
430 Utilities	1,662	734	1,326	1,657	1,319	56	(1,263)	-96%
435 Energy	69,890	67,321	51,187	50,695	72,246	63,885	(8,361)	-12%
440 Purchased Services	700	-	700	728	-	700	700	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,266	8,065	2,337	2,393	2,393	2,223	(170)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	539	532	1,026	464	535	-	(535)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**83,190**	**79,711**	**61,257**	**62,852**	**85,813**	**75,901**	**(9,912)**	**-12%**
LOCATION TOTALS	**$ 927,364**	**$ 905,605**	**$ 899,261**	**$ 882,750**	**$ 905,096**	**$ 789,227**	**$ (115,869)**	**-13%**

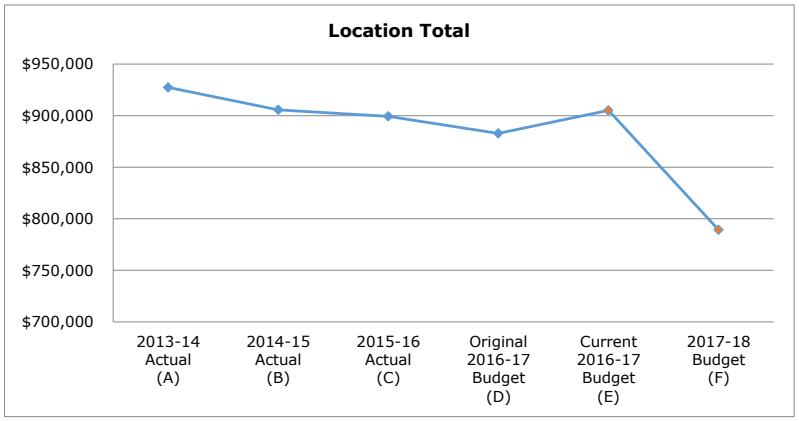
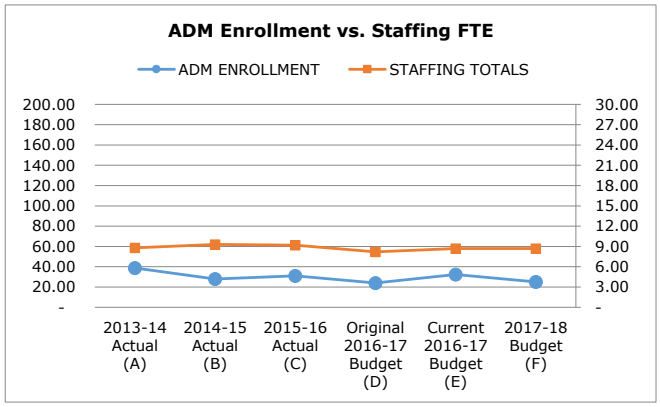


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Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**38.75**	**28.00**	**31.00**	**24.00**	**32.25**	**25.00**	**(7.25)**	**-22%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.50	3.50	3.50	2.50	2.50	2.50	-	0%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	0.50	0.60	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.60**	**6.10**	**6.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.20	1.20	1.20	1.70	1.70	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.20**	**3.20**	**3.20**	**3.20**	**3.70**	**3.70**	**-**	**0%**
STAFFING TOTALS	**8.80**	**9.30**	**9.20**	**8.20**	**8.70**	**8.70**	**-**	**0%**



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

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Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,730,106	$ 1,866,283	$ 1,779,232	$ 1,865,465	$ 1,890,264	$ 1,896,190	$ 5,926	0%
320 Non-Certificated Salaries	394,800	419,061	368,331	377,042	417,251	394,035	(23,216)	-6%
360 Employee Benefits	972,211	959,431	925,999	1,031,173	1,095,745	1,087,696	(8,049)	-1%
Subtotal Personnel	**3,097,118**	**3,244,775**	**3,073,562**	**3,273,680**	**3,403,260**	**3,377,921**	**(25,339)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,213	855	-	-	-	-	0%
420 Staff Travel	720	720	1,105	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	15,278	14,322	21,478	15,181	23,650	22,068	(1,582)	-7%
435 Energy	97,697	112,006	117,245	119,752	103,941	51,670	(52,271)	-50%
440 Purchased Services	-	-	90	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,488	24,389	32,993	148,976	71,951	31,753	(40,198)	-56%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	8,956	1,756	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**155,183**	**161,607**	**175,522**	**284,629**	**200,262**	**106,211**	**(94,051)**	**-47%**
LOCATION TOTALS	**$ 3,252,301**	**$ 3,406,382**	**$ 3,249,083**	**$ 3,558,309**	**$ 3,603,522**	**$ 3,484,132**	**$ (119,390)**	**-3%**

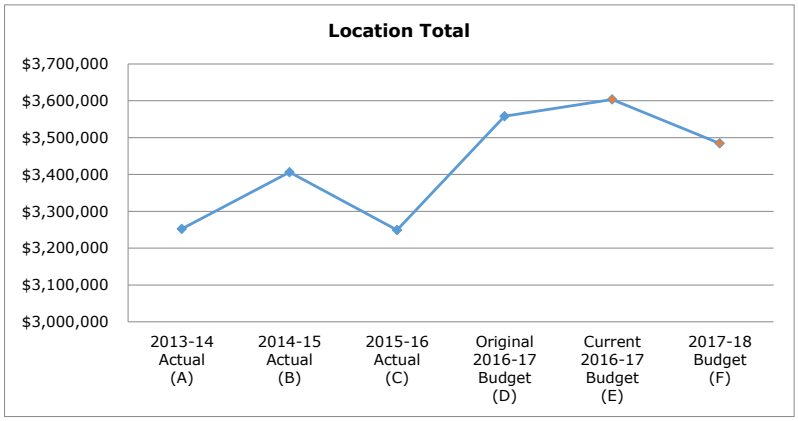
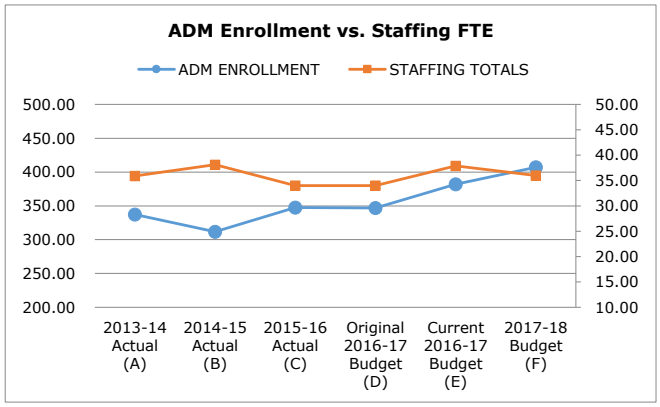


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Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**337.30**	**311.73**	**347.45**	**347.00**	**381.90**	**407.00**	**25.10**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	15.00	13.00	13.00	16.00	15.00	(1.00)	-6%
SPED Teacher	5.50	6.49	4.50	5.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.00	4.49	3.99	2.99	2.49	(0.50)	-17%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.40**	**26.49**	**23.99**	**23.99**	**26.99**	**25.49**	**(1.50)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	6.13	5.50	5.50	6.38	6.00	(0.38)	-6%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.50	0.50	25%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.50**	**11.63**	**10.00**	**10.00**	**10.88**	**10.50**	**(0.38)**	**-3%**
STAFFING TOTALS	**35.90**	**38.12**	**33.99**	**33.99**	**37.87**	**35.99**	**(1.88)**	**-5%**



Iditarod Elementary School was built in 1971. It houses several special education programs, including a Pre-K class and services for Emotionally Disturbed (ED) students. Named after Alaska's great sled dog race, Iditarod Elementary School is the largest elementary school building in the Mat-Su Valley at 62,598 square feet.

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Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,135,858	$ 2,210,387	$ 2,183,117	$ 2,209,433	$ 2,169,497	$ 2,196,425	$ 26,928	1%
320 Non-Certificated Salaries	370,750	363,485	399,823	404,348	401,655	388,298	(13,357)	-3%
360 Employee Benefits	1,069,252	1,048,105	1,060,494	1,163,272	1,120,182	1,165,306	45,124	4%
Subtotal Personnel	**3,575,861**	**3,621,977**	**3,643,434**	**3,777,053**	**3,691,334**	**3,750,029**	**58,695**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,758	-	-	-	-	-	-	0%
420 Staff Travel	945	2,091	819	4,520	2,356	2,680	324	14%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,709	9,881	9,618	13,104	13,316	15,580	2,264	17%
435 Energy	71,058	85,771	82,794	88,083	89,537	96,757	7,220	8%
440 Purchased Services	1,452	73	2,508	1,107	513	644	131	26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,859	43,515	37,035	36,654	39,476	32,367	(7,109)	-18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	49,775	40,490	13,800	-	7	-	(7)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**175,556**	**181,821**	**146,574**	**143,468**	**145,205**	**148,028**	**2,823**	**2%**
LOCATION TOTALS	**$ 3,751,417**	**$ 3,803,798**	**$ 3,790,008**	**$ 3,920,521**	**$ 3,836,539**	**$ 3,898,057**	**$ 61,518**	**2%**

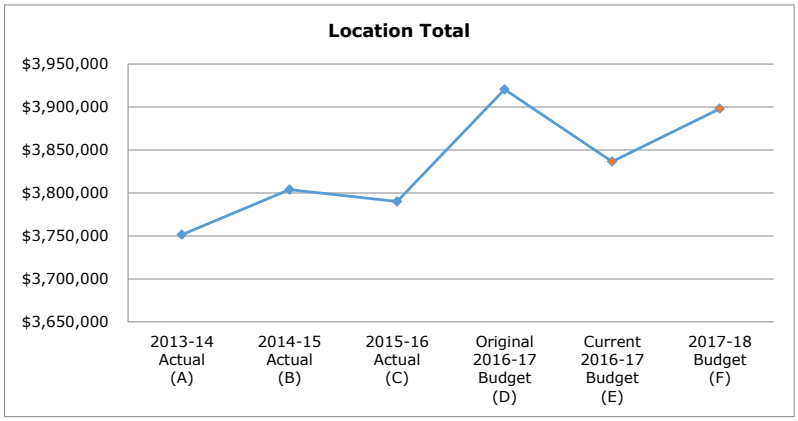
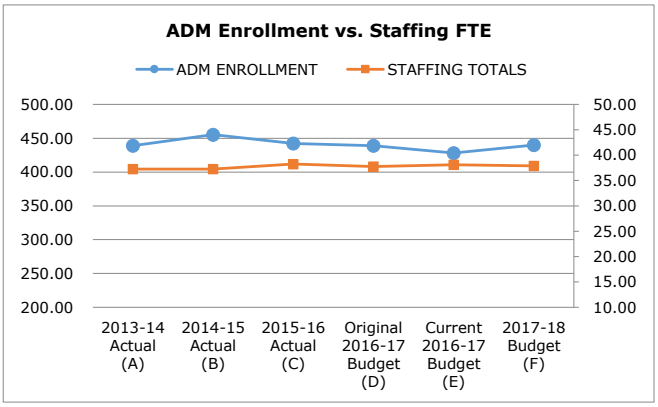


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Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**438.95**	**455.30**	**442.30**	**439.00**	**428.15**	**440.00**	**11.85**	**3%**
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	17.00	17.00	17.00	18.00	1.00	6%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	4.00	4.00	3.50	3.49	3.00	(0.49)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	0.98	0.98	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**28.00**	**28.00**	**27.50**	**27.47**	**27.98**	**0.51**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.75	3.75	4.75	4.75	5.63	5.38	(0.25)	-4%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.25**	**9.25**	**10.25**	**10.25**	**10.63**	**9.88**	**(0.75)**	**-7%**
STAFFING TOTALS	**37.25**	**37.25**	**38.25**	**37.75**	**38.10**	**37.86**	**(0.24)**	**-1%**



Sherrod Elementary School was built in 2003. It houses students in grades 3 through 5. 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.

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Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,961,075	$ 1,961,579	$ 2,118,435	$ 2,087,084	$ 2,128,590	$ 2,032,790	$ (95,800)	-5%
320 Non-Certificated Salaries	468,921	509,506	512,304	542,876	601,074	570,982	(30,092)	-5%
360 Employee Benefits	1,172,292	1,167,601	1,182,288	1,302,700	1,298,476	1,265,066	(33,410)	-3%
Subtotal Personnel	**3,602,288**	**3,638,686**	**3,813,026**	**3,932,660**	**4,028,140**	**3,868,838**	**(159,302)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	2,850	720	720	1,398	720	(678)	-48%
425 Student Travel	-	-	42	-	-	-	-	0%
430 Utilities	12,342	15,053	23,080	23,532	16,627	18,858	2,231	13%
435 Energy	66,347	82,025	79,754	81,632	84,032	92,232	8,200	10%
440 Purchased Services	2,107	-	-	-	150	-	(150)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	47,002	40,250	42,470	39,163	41,906	35,732	(6,174)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	3,445	7,862	-	169	-	(169)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**128,518**	**143,623**	**153,928**	**145,047**	**144,282**	**147,542**	**3,260**	**2%**
LOCATION TOTALS	**$ 3,730,806**	**$ 3,782,309**	**$ 3,966,954**	**$ 4,077,707**	**$ 4,172,422**	**$ 4,016,380**	**$ (156,042)**	**-4%**

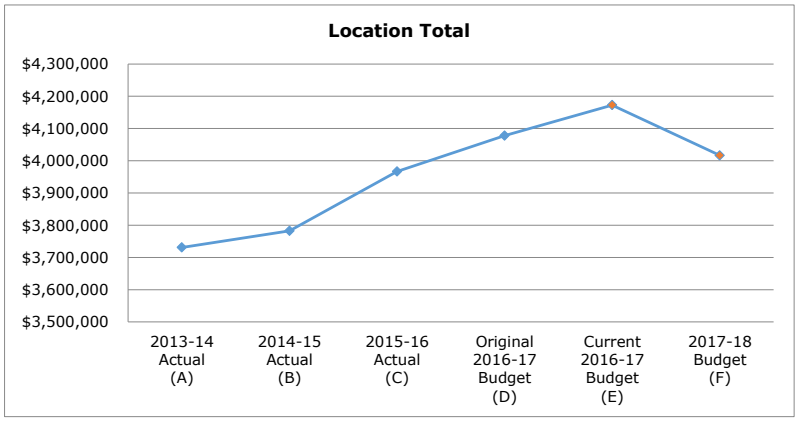
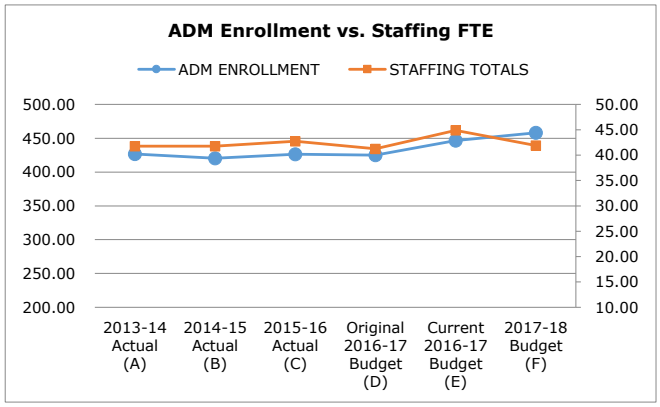


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Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**426.65**	**420.38**	**426.33**	**425.00**	**446.55**	**458.00**	**11.45**	**3%**
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	17.00	16.00	17.00	16.00	(1.00)	-6%
SPED Teacher	6.00	5.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	4.00	4.00	6.00	5.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**28.00**	**29.00**	**27.50**	**28.50**	**27.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	8.25	8.25	8.25	10.88	10.38	(0.50)	-5%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**13.75**	**13.75**	**13.75**	**16.38**	**14.88**	**(1.50)**	**-9%**
STAFFING TOTALS	**41.75**	**41.75**	**42.75**	**41.25**	**44.88**	**41.88**	**(3.00)**	**-7%**



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.

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Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 578,475	$ 561,059	$ 616,723	$ 734,846	$ 723,444	$ 739,917	$ 16,473	2%
320 Non-Certificated Salaries	130,713	128,960	188,485	221,166	222,077	224,243	2,166	1%
360 Employee Benefits	284,549	327,319	422,276	538,175	534,430	563,897	29,467	6%
Subtotal Personnel	**993,737**	**1,017,339**	**1,227,484**	**1,494,187**	**1,479,951**	**1,528,057**	**48,106**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,969	2,674	4,847	3,305	5,485	4,946	(539)	-10%
425 Student Travel	1,458	-	-	1,425	1,425	1,396	(29)	-2%
430 Utilities	5,068	5,072	5,729	5,308	7,743	3,420	(4,323)	-56%
435 Energy	117,282	92,299	69,241	66,040	118,929	81,328	(37,601)	-32%
440 Purchased Services	5,069	3,755	5,250	10,000	4,147	5,180	1,033	25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,036	16,427	8,224	9,190	10,540	8,238	(2,302)	-22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	641	855	1,708	95	95	-	(95)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**142,522**	**121,082**	**94,999**	**95,363**	**148,364**	**104,508**	**(43,856)**	**-30%**
LOCATION TOTALS	**$ 1,136,259**	**$ 1,138,420**	**$ 1,322,483**	**$ 1,589,550**	**$ 1,628,315**	**$ 1,632,565**	**$ 4,250**	**0%**

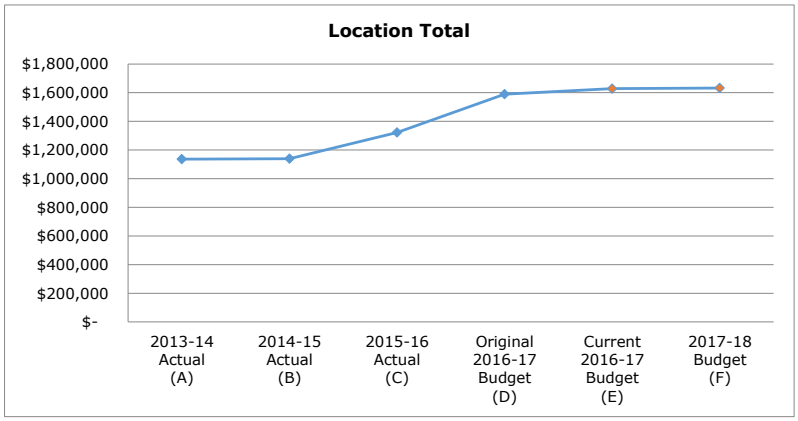
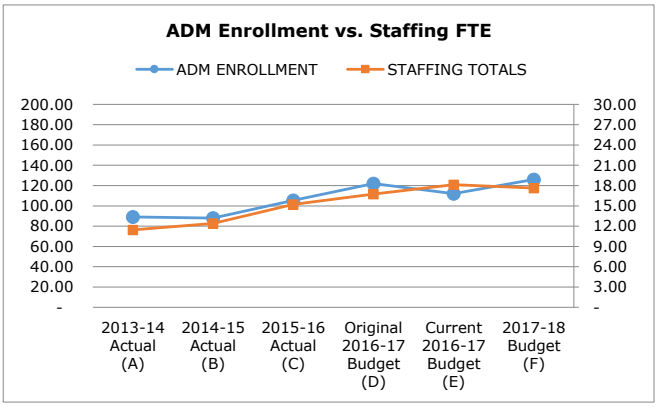


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Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**89.00**	**87.95**	**105.35**	**122.00**	**111.95**	**126.00**	**14.05**	**13%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	5.00	5.00	6.00	6.00	6.00	6.00	-	0%
SPED Teacher	1.00	1.00	1.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**7.70**	**8.20**	**9.20**	**10.50**	**10.50**	**10.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.25	2.19	3.50	3.75	5.13	5.13	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.00	1.50	1.50	1.50	1.00	(0.50)	-33%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.75**	**4.19**	**6.00**	**6.25**	**7.63**	**7.13**	**(0.50)**	**-7%**
STAFFING TOTALS	**11.45**	**12.39**	**15.20**	**16.75**	**18.13**	**17.63**	**(0.50)**	**-3%**



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.

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Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 245,436	$ 349,874	$ 250,989	$ 267,287	$ 211,483	$ 215,419	$ 3,936	2%
320 Non-Certificated Salaries	102,490	113,464	95,421	85,058	128,694	143,223	14,529	11%
360 Employee Benefits	138,327	187,616	146,492	166,050	147,345	151,958	4,613	3%
Subtotal Personnel	**486,253**	**650,954**	**492,902**	**518,395**	**487,522**	**510,600**	**23,078**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	801	1,723	1,421	2,640	4,926	1,712	(3,214)	-65%
425 Student Travel	971	-	-	-	-	-	-	0%
430 Utilities	2,983	2,840	2,825	3,634	4,045	2,902	(1,143)	-28%
435 Energy	75,403	56,560	43,819	53,045	73,167	59,937	(13,230)	-18%
440 Purchased Services	5,305	4,395	3,980	10,000	3,865	6,133	2,268	59%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,192	1,796	2,822	2,221	2,115	3,660	1,545	73%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**91,655**	**67,314**	**54,867**	**71,540**	**88,118**	**74,344**	**(13,774)**	**-16%**
LOCATION TOTALS	**$ 577,908**	**$ 718,268**	**$ 547,769**	**$ 589,935**	**$ 575,640**	**$ 584,944**	**$ 9,304**	**2%**

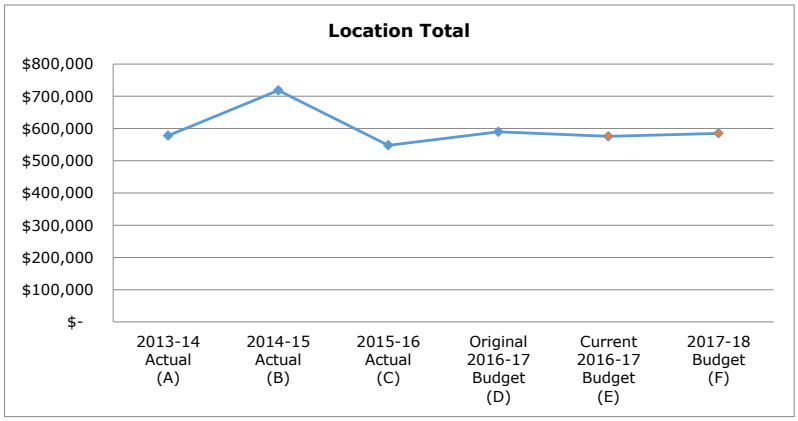
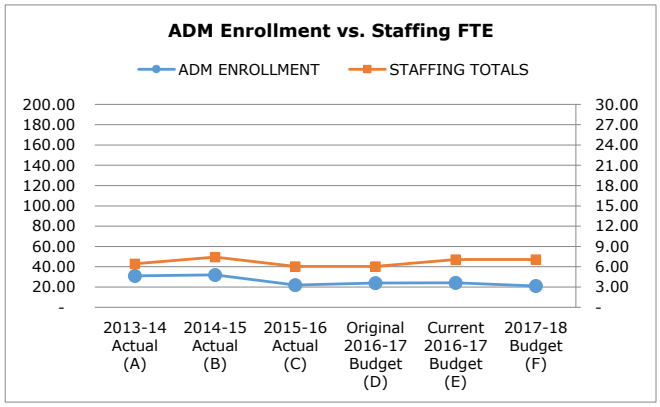


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Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**31.00**	**32.00**	**22.00**	**24.00**	**24.15**	**21.00**	**(3.15)**	**-13%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.50	3.00	2.00	2.00	2.00	2.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	-	-	-	0%
Specialist - Schools	0.20	0.20	0.20	0.20	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	0.10	0.10	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.80**	**4.30**	**3.80**	**3.80**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.13	1.63	0.75	0.75	2.56	2.56	-	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	**2.63**	**3.13**	**2.25**	**2.25**	**4.06**	**4.06**	**-**	**0%**
STAFFING TOTALS	**6.43**	**7.43**	**6.05**	**6.05**	**7.06**	**7.06**	**-**	**0%**



Trapper Creek Elementary School serves students in grades K-6 living in and around the Trapper Creek community. The school was built in 1982. It is the smallest elementary school, at 16,080 square feet. The school also has a co-ed Basketball team.

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Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 795,078	$ 869,080	$ 905,355	$ 943,219	$ 788,573	$ 797,408	$ 8,835	1%
320 Non-Certificated Salaries	197,051	188,282	200,077	196,814	242,618	218,912	(23,706)	-10%
360 Employee Benefits	436,032	426,718	461,709	508,489	505,014	516,115	11,101	2%
Subtotal Personnel	**1,428,161**	**1,484,080**	**1,567,141**	**1,648,522**	**1,536,205**	**1,532,435**	**(3,770)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,365	4,241	2,472	2,640	5,269	1,810	(3,459)	-66%
425 Student Travel	677	-	495	-	300	-	(300)	-100%
430 Utilities	4,595	4,830	4,569	5,815	7,120	4,788	(2,332)	-33%
435 Energy	90,538	95,173	83,508	76,443	113,911	92,345	(21,566)	-19%
440 Purchased Services	7,850	7,252	5,665	15,000	12,482	7,655	(4,827)	-39%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	13,882	10,946	10,053	13,605	11,422	13,779	2,357	21%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	846	3,559	6,995	-	84	-	(84)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	94	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**120,847**	**126,002**	**113,757**	**113,503**	**150,588**	**120,377**	**(30,211)**	**-20%**
LOCATION TOTALS	**$ 1,549,008**	**$ 1,610,082**	**$ 1,680,898**	**$ 1,762,025**	**$ 1,686,793**	**$ 1,652,812**	**$ (33,981)**	**-2%**

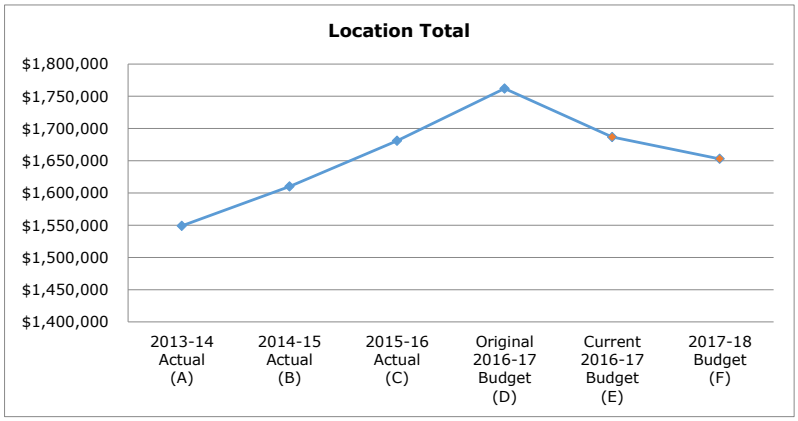
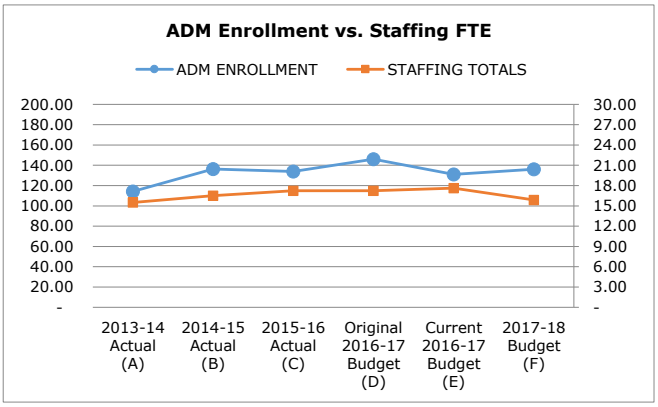


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Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**114.20**	**136.35**	**133.90**	**146.00**	**131.00**	**136.00**	**5.00**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.50	7.00	7.00	7.00	6.00	6.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.25	1.25	2.00	2.00	1.49	1.00	(0.49)	-33%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.75**	**11.75**	**12.50**	**12.50**	**10.99**	**10.50**	**(0.49)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	1.75	1.75	3.63	3.38	(0.25)	-7%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.75**	**4.75**	**4.75**	**4.75**	**6.63**	**5.38**	**(1.25)**	**-19%**
STAFFING TOTALS	**15.50**	**16.50**	**17.25**	**17.25**	**17.62**	**15.88**	**(1.74)**	**-10%**



Willow Elementary School was built in 1964, the same year as Alaska's great earthquake. The school serves Pre-K through sixth grade students living in and around the Willow community.

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Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,816,903	$ 1,959,369	$ 2,082,733	$ 2,066,709	$ 1,901,002	$ 1,776,698	$ (124,304)	-7%
320 Non-Certificated Salaries	326,012	342,187	353,174	379,524	547,680	521,656	(26,024)	-5%
360 Employee Benefits	984,970	1,000,942	1,055,538	1,218,916	1,191,618	1,125,448	(66,170)	-6%
Subtotal Personnel	**3,127,885**	**3,302,499**	**3,491,446**	**3,665,149**	**3,640,300**	**3,423,802**	**(216,498)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	5,420	-	-	-	-	-	-	0%
420 Staff Travel	3,201	2,142	1,080	2,620	2,620	2,190	(430)	-16%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,604	6,388	7,155	9,556	9,274	6,807	(2,467)	-27%
435 Energy	55,039	59,577	66,413	60,227	68,652	73,868	5,216	8%
440 Purchased Services	1,120	1,860	5,321	11,350	27,115	7,250	(19,865)	-73%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,692	46,954	40,074	38,738	35,936	29,743	(6,193)	-17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,902	6,433	8,336	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	5,990	-	-	-	1,960	1,960	100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**111,979**	**129,344**	**128,379**	**122,491**	**143,597**	**121,818**	**(21,779)**	**-15%**
LOCATION TOTALS	**$ 3,239,864**	**$ 3,431,843**	**$ 3,619,825**	**$ 3,787,640**	**$ 3,783,897**	**$ 3,545,620**	**$ (238,277)**	**-6%**

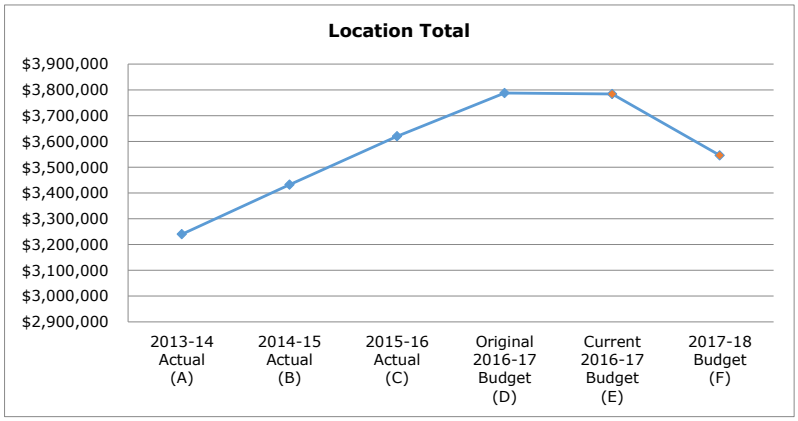
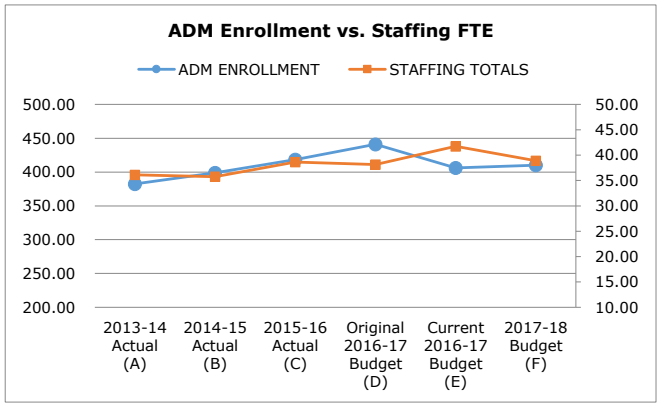


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Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**382.44**	**398.90**	**418.30**	**441.00**	**406.20**	**410.00**	**3.80**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.50	16.00	18.00	17.00	16.00	15.00	(1.00)	-6%
SPED Teacher	4.00	5.00	5.50	5.50	5.50	5.50	-	0%
Specialist - Schools	3.50	4.00	4.00	3.50	3.49	3.00	(0.49)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.00**	**27.00**	**29.50**	**28.00**	**26.99**	**25.50**	**(1.49)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.63	3.25	4.63	4.63	9.25	8.88	(0.37)	-4%
Support Staff	3.00	3.00	2.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.13**	**8.75**	**9.13**	**10.13**	**14.75**	**13.38**	**(1.37)**	**-9%**
STAFFING TOTALS	**36.13**	**35.75**	**38.63**	**38.13**	**41.74**	**38.88**	**(2.86)**	**-7%**



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.

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Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,528,428	$ 1,662,787	$ 1,597,166	$ 1,545,472	$ 1,595,247	$ 1,532,456	$ (62,791)	-4%
320 Non-Certificated Salaries	318,458	355,217	358,584	361,978	405,043	372,126	(32,917)	-8%
360 Employee Benefits	849,533	912,989	840,940	881,150	917,562	881,573	(35,989)	-4%
Subtotal Personnel	**2,696,418**	**2,930,993**	**2,796,691**	**2,788,600**	**2,917,852**	**2,786,155**	**(131,697)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,377	1,930	742	1,195	2,790	2,040	(750)	-27%
425 Student Travel	-	-	-	-	200	-	(200)	-100%
430 Utilities	4,810	4,874	4,313	5,530	6,014	5,451	(563)	-9%
435 Energy	51,037	58,836	57,745	57,262	64,227	72,112	7,885	12%
440 Purchased Services	1,610	-	1,540	1,674	-	1,540	1,540	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,151	28,644	27,431	24,774	25,070	20,285	(4,785)	-19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	415	955	712	-	159	-	(159)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**98,399**	**95,239**	**92,482**	**90,435**	**98,460**	**101,428**	**2,968**	**3%**
LOCATION TOTALS	**$ 2,794,817**	**$ 3,026,232**	**$ 2,889,172**	**$ 2,879,035**	**$ 3,016,312**	**$ 2,887,583**	**$ (128,729)**	**-4%**

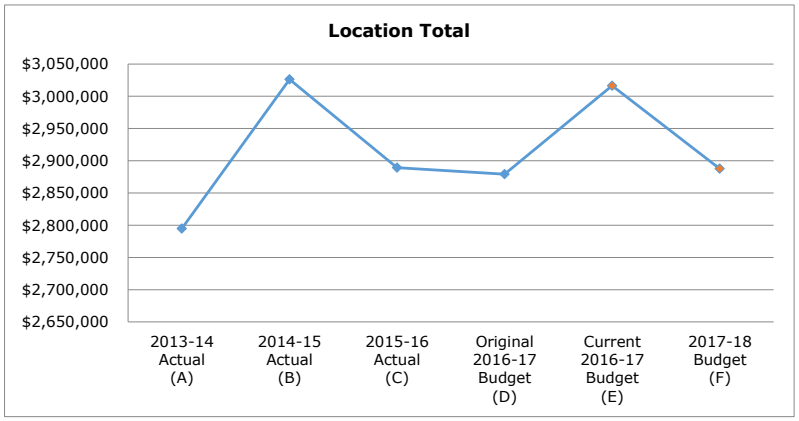
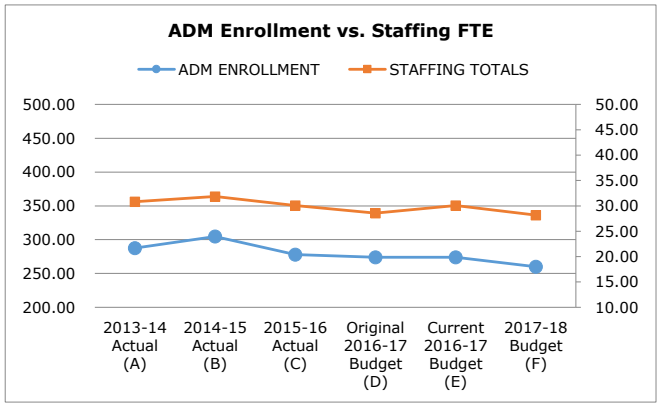


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Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**287.53**	**304.65**	**278.10**	**274.00**	**274.10**	**260.00**	**(14.10)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	0%
Classroom Teacher	12.00	13.05	12.00	11.00	11.00	10.00	(1.00)	-9%
SPED Teacher	4.00	4.00	3.00	3.00	3.50	3.50	-	0%
Specialist - Schools	3.00	3.00	4.00	3.50	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**	**21.85**	**20.80**	**19.30**	**19.80**	**18.80**	**(1.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.50	4.50	4.50	4.50	5.50	5.13	(0.37)	-7%
Support Staff	3.00	3.00	2.25	2.25	2.25	2.25	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.00**	**10.00**	**9.25**	**9.25**	**10.25**	**9.38**	**(0.87)**	**-8%**
STAFFING TOTALS	**30.80**	**31.85**	**30.05**	**28.55**	**30.05**	**28.18**	**(1.87)**	**-6%**



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.

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Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 361,325	$ 386,397	$ 338,311	$ 362,704	$ 377,206	$ 381,143	$ 3,937	1%
320 Non-Certificated Salaries	113,564	131,323	149,900	134,022	156,194	133,793	(22,401)	-14%
360 Employee Benefits	227,796	242,130	250,457	285,070	288,055	286,279	(1,776)	-1%
Subtotal Personnel	**702,685**	**759,851**	**738,667**	**781,796**	**821,455**	**801,215**	**(20,240)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	1,076	815	4,315	3,954	(361)	-8%
425 Student Travel	472	350	1,142	190	190	196	6	3%
430 Utilities	3,649	3,006	3,608	3,842	4,850	3,851	(999)	-21%
435 Energy	71,295	77,694	55,636	55,665	81,436	74,418	(7,018)	-9%
440 Purchased Services	4,831	840	173	296	1,136	294	(842)	-74%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,443	3,697	3,131	5,336	5,532	4,474	(1,058)	-19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,333	2,622	1,028	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**87,745**	**88,929**	**65,794**	**66,144**	**97,459**	**87,187**	**(10,272)**	**-11%**
LOCATION TOTALS	**$ 790,429**	**$ 848,780**	**$ 804,461**	**$ 847,940**	**$ 918,914**	**$ 888,402**	**$ (30,512)**	**-3%**

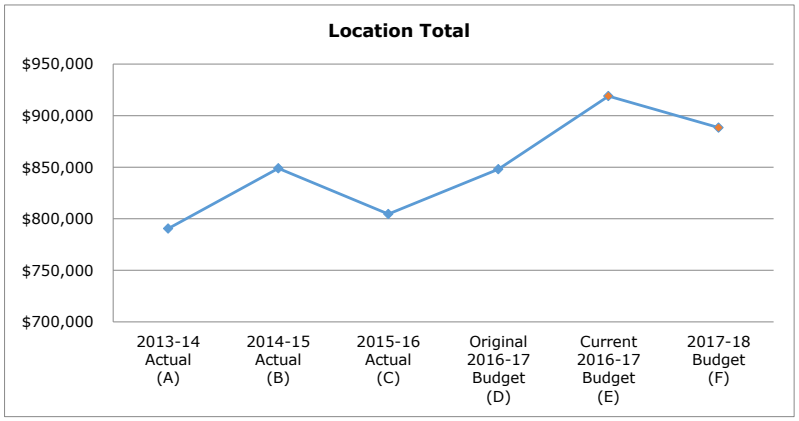
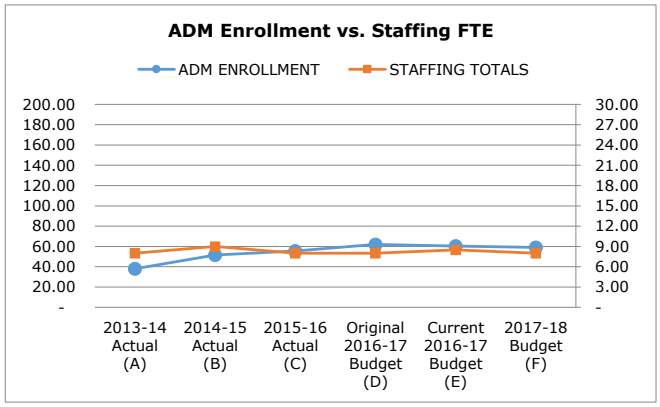


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Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**38.01**	**51.49**	**55.45**	**62.00**	**60.29**	**59.00**	**(1.29)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	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	1.00	1.00	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**	**5.50**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	1.00	1.00	1.00	1.00	1.00	-	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	1.50	1.00	(0.50)	-33%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.00**	**3.50**	**3.00**	**3.00**	**3.50**	**3.00**	**(0.50)**	**-14%**
STAFFING TOTALS	**8.00**	**9.00**	**8.00**	**8.00**	**8.50**	**8.00**	**(0.50)**	**-6%**



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.

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Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,010,303	$ 2,209,361	$ 2,339,892	$ 2,466,867	$ 2,407,902	$ 2,326,335	$ (81,567)	-3%
320 Non-Certificated Salaries	451,593	462,180	526,601	547,982	537,880	490,727	(47,153)	-9%
360 Employee Benefits	1,063,101	1,111,221	1,227,674	1,345,633	1,352,659	1,281,842	(70,817)	-5%
Subtotal Personnel	**3,524,997**	**3,782,761**	**4,094,168**	**4,360,482**	**4,298,441**	**4,098,904**	**(199,537)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	4,138	-	7,830	-	-	-	-	0%
420 Staff Travel	1,642	2,702	4,770	720	720	720	-	0%
425 Student Travel	-	188	-	-	-	-	-	0%
430 Utilities	6,596	7,010	7,660	7,050	9,044	8,018	(1,026)	-11%
435 Energy	53,361	72,028	75,484	65,248	77,180	82,888	5,708	7%
440 Purchased Services	865	2,362	95	-	1,680	-	(1,680)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,546	64,599	40,855	51,911	46,824	44,510	(2,314)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,069	13,923	19,146	-	600	-	(600)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**114,218**	**162,811**	**155,840**	**124,929**	**136,048**	**136,136**	**88**	**0%**
LOCATION TOTALS	**$ 3,639,215**	**$ 3,945,573**	**$ 4,250,007**	**$ 4,485,411**	**$ 4,434,489**	**$ 4,235,040**	**$ (199,449)**	**-4%**

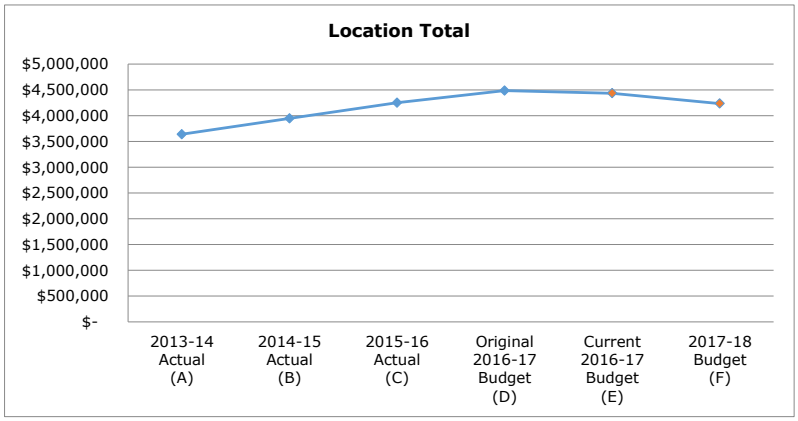
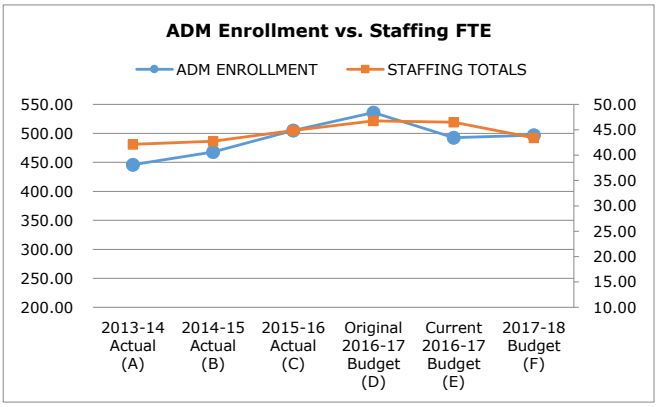


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Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**446.03**	**467.75**	**504.85**	**536.00**	**492.60**	**497.00**	**4.40**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	19.00	20.00	20.00	19.50	18.50	(1.00)	-5%
SPED Teacher	4.00	5.00	4.00	5.00	6.00	6.00	-	0%
Specialist - Schools	4.50	4.50	5.50	5.50	4.00	3.50	(0.50)	-13%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.50**	**30.50**	**31.50**	**32.50**	**31.50**	**30.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.13	6.50	7.63	8.50	9.25	8.88	(0.37)	-4%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.75	2.75	2.75	2.75	2.00	(0.75)	-27%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.63**	**12.25**	**13.38**	**14.25**	**15.00**	**13.38**	**(1.62)**	**-11%**
STAFFING TOTALS	**42.13**	**42.75**	**44.88**	**46.75**	**46.50**	**43.38**	**(3.12)**	**-7%**



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.

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Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,880,736	$ 2,042,568	$ 2,109,525	$ 2,257,240	$ 2,059,215	$ 1,842,307	$ (216,908)	-11%
320 Non-Certificated Salaries	548,941	568,083	607,541	609,186	634,808	562,528	(72,280)	-11%
360 Employee Benefits	1,110,538	1,152,349	1,224,695	1,382,672	1,286,335	1,162,053	(124,282)	-10%
Subtotal Personnel	**3,540,216**	**3,763,000**	**3,941,762**	**4,249,098**	**3,980,358**	**3,566,888**	**(413,470)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	739	720	995	720	(275)	-28%
425 Student Travel	2,463	2,672	-	-	196	-	(196)	-100%
430 Utilities	7,457	7,450	7,327	10,430	9,852	9,859	7	0%
435 Energy	63,976	76,580	87,242	77,012	95,142	88,624	(6,518)	-7%
440 Purchased Services	2,760	3,225	3,305	1,747	3,627	1,680	(1,947)	-54%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,474	36,937	41,670	40,085	33,664	31,676	(1,988)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,158	4,162	2,316	-	600	-	(600)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	6,203	-	(6,203)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**118,007**	**131,745**	**142,600**	**129,994**	**150,279**	**132,559**	**(17,720)**	**-12%**
LOCATION TOTALS	**$ 3,658,223**	**$ 3,894,745**	**$ 4,084,362**	**$ 4,379,092**	**$ 4,130,637**	**$ 3,699,447**	**$ (431,190)**	**-10%**

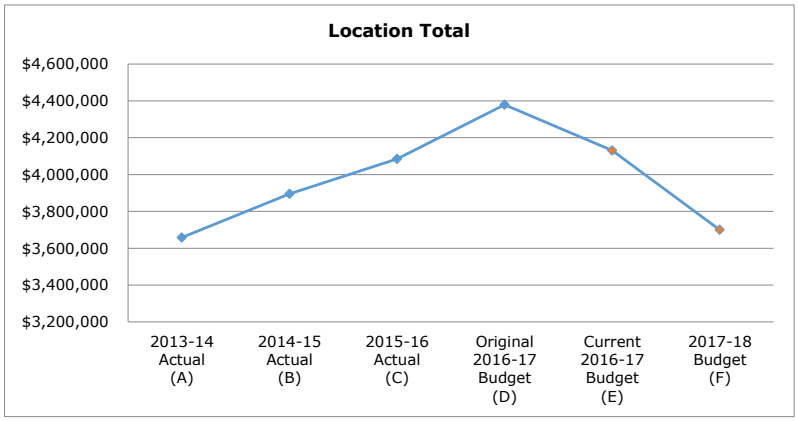
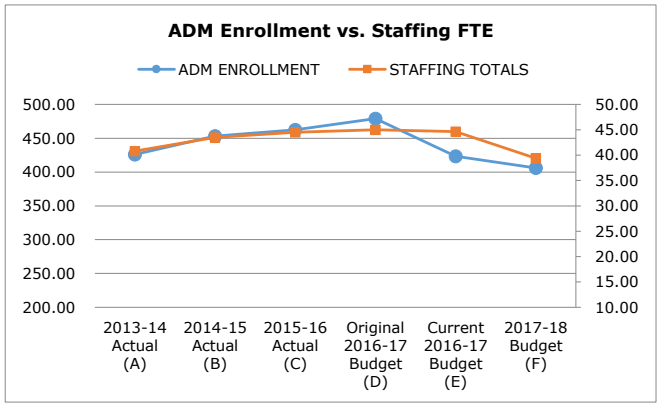


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Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**426.03**	**453.23**	**462.29**	**479.00**	**423.50**	**406.00**	**(17.50)**	**-4%**
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	18.00	19.00	18.00	15.00	(3.00)	-17%
SPED Teacher	5.49	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	4.00	5.00	4.50	4.49	4.00	(0.49)	-11%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.99**	**29.00**	**30.00**	**30.50**	**29.49**	**26.00**	**(3.49)**	**-12%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.31	9.00	10.50	10.50	9.63	8.88	(0.75)	-8%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	1.00	1.00	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.81**	**14.50**	**14.50**	**14.50**	**15.13**	**13.38**	**(1.75)**	**-12%**
STAFFING TOTALS	**40.80**	**43.50**	**44.50**	**45.00**	**44.62**	**39.38**	**(5.24)**	**-12%**



Tanaina Elementary School was built in 1985. In addition to hosting a Pre-K program, Tanaina students can be involved in basketball, cross country running, and choir.

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Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,884,431	$ 2,013,772	$ 1,967,307	$ 2,002,248	$ 1,997,124	$ 1,971,249	$ (25,875)	-1%
320 Non-Certificated Salaries	516,515	560,976	536,751	581,773	505,839	472,162	(33,677)	-7%
360 Employee Benefits	1,113,934	1,153,557	1,187,231	1,330,053	1,216,742	1,187,141	(29,601)	-2%
Subtotal Personnel	**3,514,880**	**3,728,305**	**3,691,289**	**3,914,074**	**3,719,705**	**3,630,552**	**(89,153)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	7,982	-	-	-	-	1,935	1,935	100%
420 Staff Travel	1,653	3,630	720	720	720	720	-	0%
425 Student Travel	-	44	324	-	-	-	-	0%
430 Utilities	4,675	5,910	5,538	6,830	9,502	8,164	(1,338)	-14%
435 Energy	49,638	61,375	61,887	58,596	65,879	71,586	5,707	9%
440 Purchased Services	4,240	1,680	1,765	1,747	1,680	1,680	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,928	45,394	30,624	40,085	35,389	32,418	(2,971)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	904	6,345	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**102,116**	**118,937**	**107,203**	**107,978**	**113,170**	**116,503**	**3,333**	**3%**
LOCATION TOTALS	**$ 3,616,996**	**$ 3,847,242**	**$ 3,798,492**	**$ 4,022,052**	**$ 3,832,875**	**$ 3,747,055**	**$ (85,820)**	**-2%**

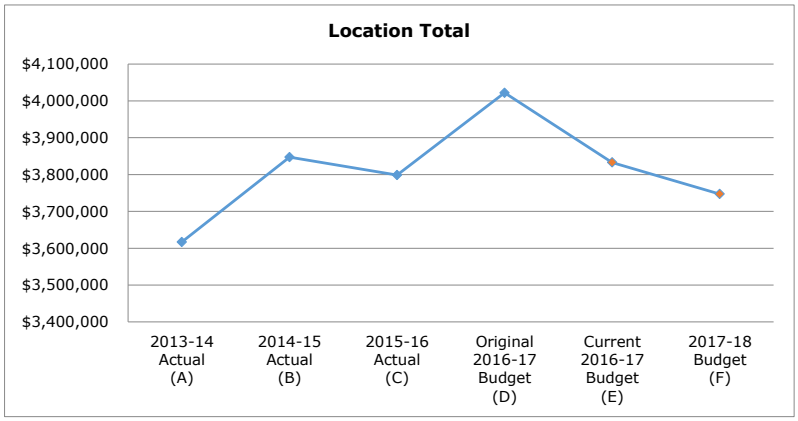
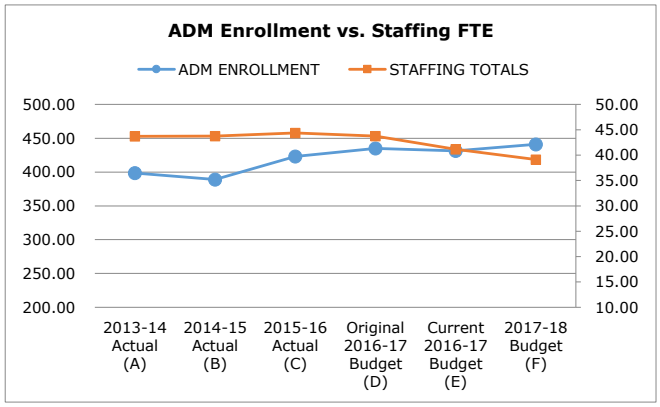


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Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**398.40**	**388.95**	**423.10**	**435.00**	**431.40**	**441.00**	**9.60**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.49	16.00	17.00	17.00	17.00	17.00	-	0%
SPED Teacher	6.00	6.00	5.50	5.50	4.50	4.50	-	0%
Specialist - Schools	3.50	4.00	4.00	3.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.99**	**28.00**	**28.50**	**28.00**	**27.00**	**26.50**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.24	10.25	10.38	10.25	8.63	8.13	(0.50)	-6%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**15.74**	**15.75**	**15.88**	**15.75**	**14.13**	**12.63**	**(1.50)**	**-11%**
STAFFING TOTALS	**43.73**	**43.75**	**44.38**	**43.75**	**41.13**	**39.13**	**(2.00)**	**-5%**



Built in 1995, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves Pre-K -5 grade students, along with Emotionally Disturbed Special Education students, and has an Applied Behavioral Analysis program. Pioneer Peak also offers basketball, cross country running, and choir to its students.

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Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,829,428	$ 1,894,495	$ 2,055,622	$ 2,070,593	$ 2,004,191	$ 1,989,759	$ (14,432)	-1%
320 Non-Certificated Salaries	465,433	490,909	530,685	590,239	609,152	575,592	(33,560)	-6%
360 Employee Benefits	1,091,972	1,067,389	1,210,862	1,349,496	1,322,531	1,326,573	4,042	0%
Subtotal Personnel	**3,386,832**	**3,452,793**	**3,797,169**	**4,010,328**	**3,935,874**	**3,891,924**	**(43,950)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	591	-	4,293	-	-	-	-	0%
420 Staff Travel	720	825	970	720	970	720	(250)	-26%
425 Student Travel	-	300	249	-	-	-	-	0%
430 Utilities	5,026	4,752	5,459	5,295	7,611	6,353	(1,258)	-17%
435 Energy	72,301	88,264	90,606	90,758	91,943	101,549	9,606	10%
440 Purchased Services	1,930	1,120	1,512	1,165	1,176	1,120	(56)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	43,079	30,418	32,973	36,974	37,626	31,688	(5,938)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,980	6,135	5,664	570	845	588	(257)	-30%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**130,628**	**131,814**	**141,726**	**135,482**	**140,171**	**142,018**	**1,847**	**1%**
LOCATION TOTALS	**$ 3,517,461**	**$ 3,584,607**	**$ 3,938,894**	**$ 4,145,810**	**$ 4,076,045**	**$ 4,033,942**	**$ (42,103)**	**-1%**

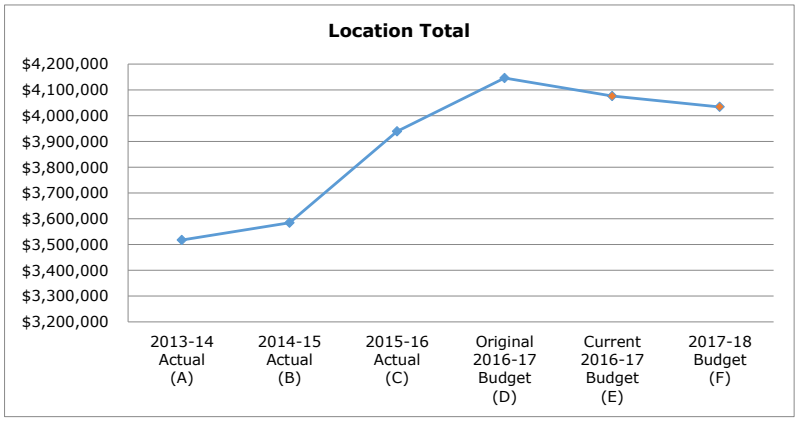
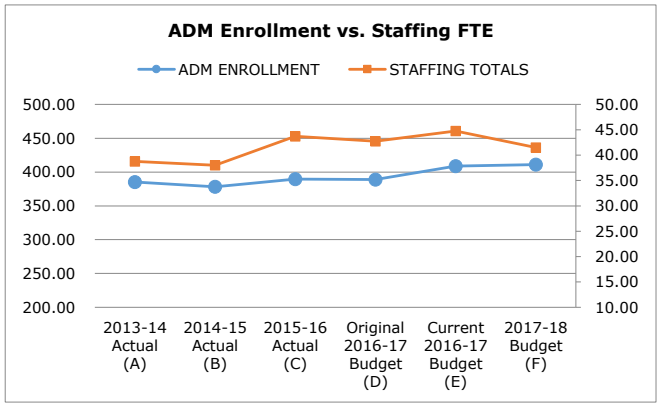


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Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**385.37**	**378.18**	**389.55**	**389.00**	**408.90**	**411.00**	**2.10**	**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	16.00	18.00	17.00	17.00	16.00	(1.00)	-6%
SPED Teacher	5.00	5.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	3.50	3.50	4.50	4.50	3.50	3.00	(0.50)	-14%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.50**	**26.50**	**28.50**	**27.50**	**28.50**	**27.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.75	6.00	9.72	9.72	10.75	10.00	(0.75)	-7%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.25**	**11.50**	**15.22**	**15.22**	**16.25**	**14.50**	**(1.75)**	**-11%**
STAFFING TOTALS	**38.75**	**38.00**	**43.72**	**42.72**	**44.75**	**41.50**	**(3.25)**	**-7%**



Larson Elementary was constructed in 2002. It houses a Pre-K program, along with Applied Behavioral Analysis support. The school also offers girls basketball, cross country running, yearbook, and choir.

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Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,563,859	$ 1,693,160	$ 1,662,149	$ 1,813,065	$ 1,788,944	$ 1,734,702	$ (54,242)	-3%
320 Non-Certificated Salaries	451,550	506,195	467,117	485,287	530,617	506,753	(23,864)	-4%
360 Employee Benefits	878,738	884,991	883,271	1,038,842	1,101,787	1,088,452	(13,335)	-1%
Subtotal Personnel	**2,894,148**	**3,084,346**	**3,012,537**	**3,337,194**	**3,421,348**	**3,329,907**	**(91,441)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,445	720	5,428	2,620	3,268	720	(2,548)	-78%
425 Student Travel	-	-	-	-	256	-	(256)	-100%
430 Utilities	5,829	5,288	7,292	6,393	8,139	8,022	(117)	-1%
435 Energy	76,325	91,779	90,180	93,209	89,063	108,961	19,898	22%
440 Purchased Services	2,699	10,878	1,522	7,600	4,351	7,840	3,489	80%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,111	30,839	28,699	21,739	27,154	24,381	(2,773)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	824	1,750	2,863	-	2,322	-	(2,322)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**118,234**	**141,254**	**135,984**	**131,561**	**134,552**	**149,924**	**15,372**	**11%**
LOCATION TOTALS	**$ 3,012,382**	**$ 3,225,600**	**$ 3,148,521**	**$ 3,468,755**	**$ 3,555,900**	**$ 3,479,831**	**$ (76,069)**	**-2%**

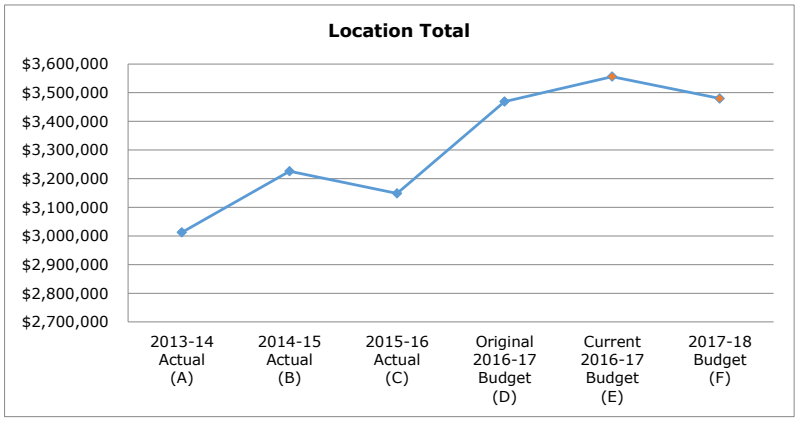
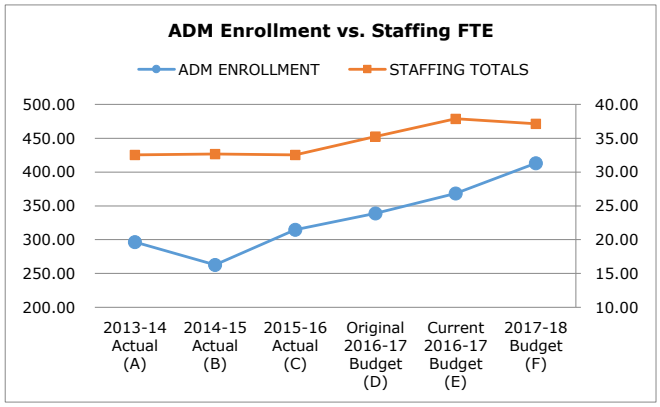


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Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**296.59**	**262.80**	**314.88**	**339.00**	**368.23**	**413.00**	**44.77**	**12%**
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	12.00	15.00	15.50	16.00	0.50	3%
SPED Teacher	4.49	4.49	2.00	2.00	4.00	4.00	-	0%
Specialist - Schools	3.00	3.00	5.00	4.50	2.50	2.00	(0.50)	-20%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**21.29**	**20.29**	**20.80**	**23.50**	**24.00**	**24.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.75	6.88	7.00	7.00	9.13	8.63	(0.50)	-5%
Support Staff	3.00	3.00	2.25	2.25	2.25	2.50	0.25	11%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.25**	**12.38**	**11.75**	**11.75**	**13.88**	**13.13**	**(0.75)**	**-5%**
STAFFING TOTALS	**32.54**	**32.67**	**32.55**	**35.25**	**37.88**	**37.13**	**(0.75)**	**-2%**



Finger Lake Elementary School was one of three elementary schools built in 1985. It serves students in Pre-K through grade 5. Finger Lake also provides girls and boys basketball and co-ed cross country.

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Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,877,376	$ 1,833,033	$ 1,778,758	$ 1,433,410	$ 1,525,836	$ 1,358,947	$ (166,889)	-11%
320 Non-Certificated Salaries	452,816	498,439	598,752	595,123	527,342	533,071	5,729	1%
360 Employee Benefits	1,072,703	1,063,805	1,100,240	973,101	1,024,155	953,217	(70,938)	-7%
Subtotal Personnel	**3,402,895**	**3,395,276**	**3,477,749**	**3,001,634**	**3,077,333**	**2,845,235**	**(232,098)**	**-8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,432	920	910	910	1,112	202	22%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,846	7,567	9,698	8,753	8,814	11,058	2,244	25%
435 Energy	70,859	81,222	81,844	85,107	85,995	95,226	9,231	11%
440 Purchased Services	5,006	2,794	9,886	12,703	26,454	11,627	(14,827)	-56%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,480	51,290	42,799	22,793	26,672	22,883	(3,789)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,143	398	2,390	1,615	1,783	1,519	(264)	-15%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**135,055**	**144,702**	**147,538**	**131,881**	**150,628**	**143,425**	**(7,203)**	**-5%**
LOCATION TOTALS	**$ 3,537,951**	**$ 3,539,978**	**$ 3,625,287**	**$ 3,133,515**	**$ 3,227,961**	**$ 2,988,660**	**$ (239,301)**	**-7%**

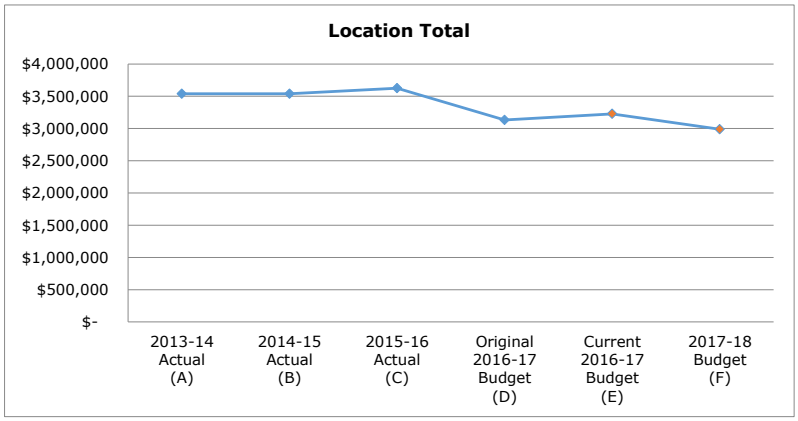
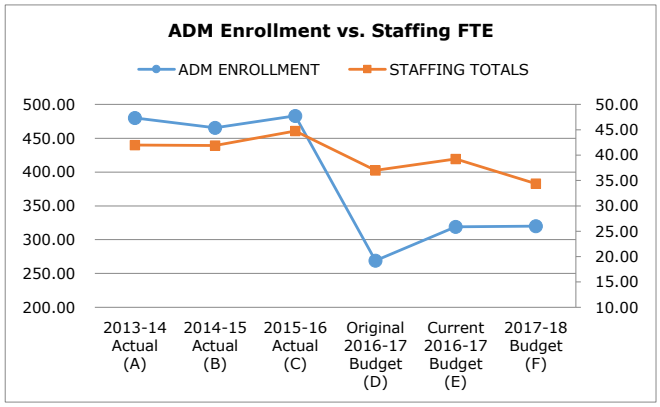


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Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**479.89**	**465.25**	**483.10**	**269.00**	**319.10**	**320.00**	**0.90**	**0%**
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	19.00	13.00	16.00	13.00	(3.00)	-19%
SPED Teacher	4.00	4.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Schools	4.00	4.00	5.00	3.50	3.00	2.50	(0.50)	-17%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**28.00**	**29.00**	**21.50**	**24.00**	**20.50**	**(3.50)**	**-15%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.50	7.38	10.25	10.00	9.75	9.38	(0.37)	-4%
Support Staff	3.00	4.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.00**	**13.88**	**15.75**	**15.50**	**15.25**	**13.88**	**(1.37)**	**-9%**
STAFFING TOTALS	**42.00**	**41.88**	**44.75**	**37.00**	**39.25**	**34.38**	**(4.87)**	**-12%**



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.

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Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 118,671	$ 140,671	$ 105,245	$ 107,247	$ 104,361	$ 110,007	$ 5,646	5%
320 Non-Certificated Salaries	3,622	3,279	3,365	3,350	3,350	3,439	89	3%
360 Employee Benefits	52,221	55,705	29,961	32,544	37,377	38,162	785	2%
Subtotal Personnel	**174,515**	**199,655**	**138,572**	**143,141**	**145,088**	**151,608**	**6,520**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	56	-	-	-	-	-	-	0%
425 Student Travel	553	285	18	-	-	-	-	0%
430 Utilities	996	393	408	697	2,580	585	(1,995)	-77%
435 Energy	10,440	8,378	7,326	8,190	9,984	-	(9,984)	-100%
440 Purchased Services	3,625	2,222	2,135	5,000	4,385	2,825	(1,560)	-36%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,690	1,646	1,381	1,976	1,976	1,922	(54)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	505	309	660	331	70	587	517	739%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**21,864**	**13,233**	**11,927**	**16,194**	**18,995**	**5,919**	**(13,076)**	**-69%**
LOCATION TOTALS	**$ 196,379**	**$ 212,887**	**$ 150,499**	**$ 159,335**	**$ 164,083**	**$ 157,527**	**$ (6,556)**	**-4%**

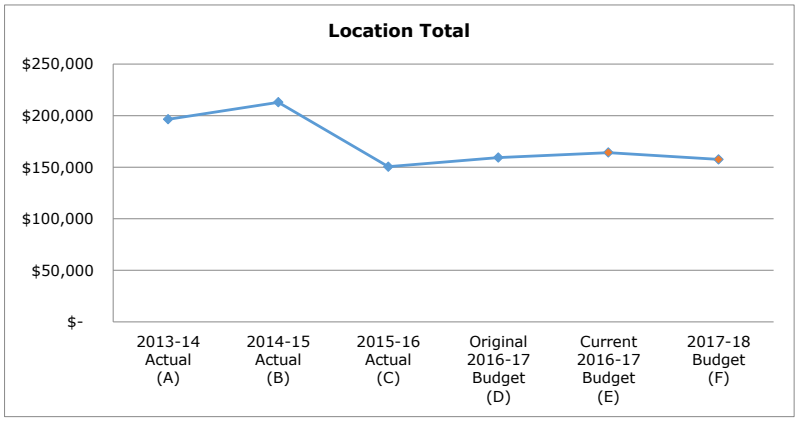
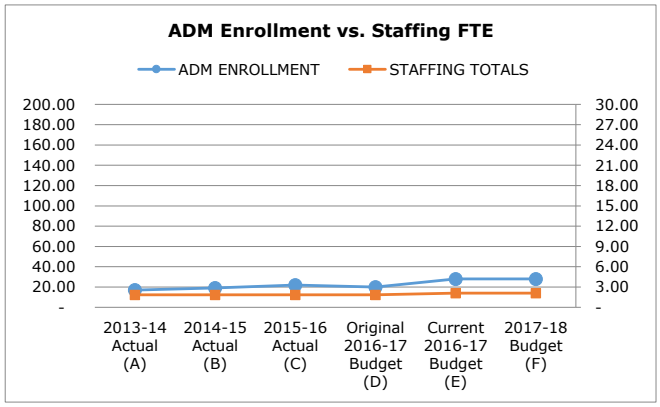


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Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17.00**	**19.15**	**22.00**	**20.00**	**28.00**	**28.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.50	1.50	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**	**1.75**	**1.75**	**2.00**	**2.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	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**	**0.10**	**0.10**	**-**	**0%**
STAFFING TOTALS	**1.85**	**1.85**	**1.85**	**1.85**	**2.10**	**2.10**	**-**	**0%**



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

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Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,767,971	$ 1,973,907	$ 1,975,226	$ 2,012,146	$ 1,994,428	$ 1,855,475	$ (138,953)	-7%
320 Non-Certificated Salaries	484,343	474,328	557,854	579,076	580,636	553,248	(27,388)	-5%
360 Employee Benefits	1,027,049	1,062,366	1,116,782	1,225,057	1,205,055	1,130,961	(74,094)	-6%
Subtotal Personnel	**3,279,363**	**3,510,601**	**3,649,862**	**3,816,279**	**3,780,119**	**3,539,684**	**(240,435)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	930	755	750	720	886	720	(166)	-19%
425 Student Travel	-	-	-	-	79	-	(79)	-100%
430 Utilities	6,230	6,197	7,595	9,419	9,290	8,290	(1,000)	-11%
435 Energy	70,576	82,807	76,854	86,526	83,778	93,198	9,420	11%
440 Purchased Services	1,842	447	2,799	8,535	580	2,135	1,555	268%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	43,256	39,091	29,632	38,237	35,147	33,599	(1,548)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,388	7,150	2,306	475	1,027	490	(537)	-52%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,220**	**136,446**	**119,935**	**143,912**	**130,787**	**138,432**	**7,645**	**6%**
LOCATION TOTALS	**$ 3,405,584**	**$ 3,647,048**	**$ 3,769,797**	**$ 3,960,191**	**$ 3,910,906**	**$ 3,678,116**	**$ (232,790)**	**-6%**

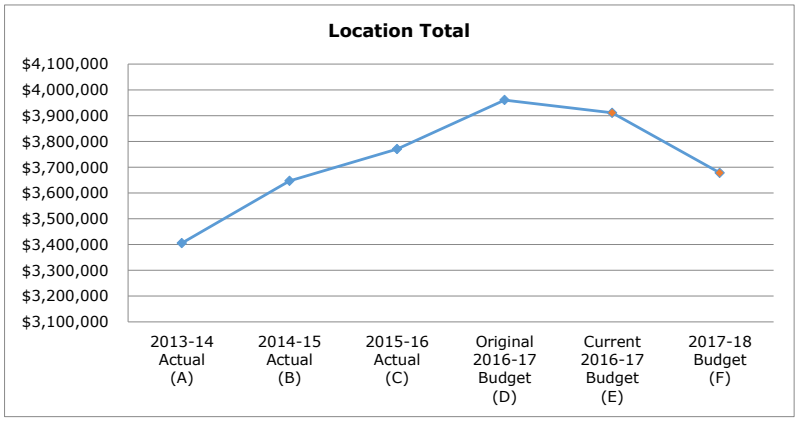
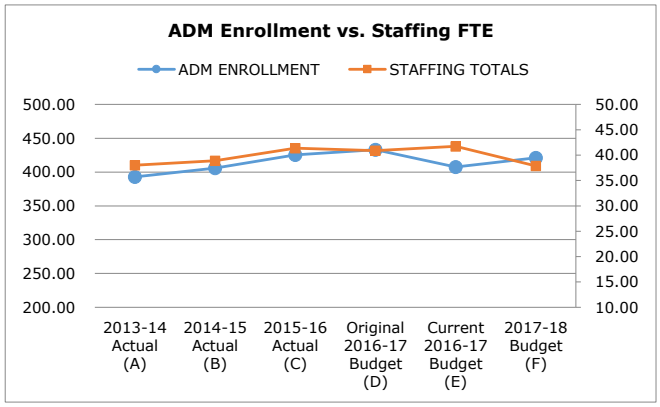


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Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**392.83**	**405.85**	**425.35**	**433.00**	**407.45**	**421.00**	**13.55**	**3%**
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	18.00	16.00	(2.00)	-11%
SPED Teacher	4.00	4.00	3.49	3.49	4.49	4.49	-	0%
Specialist - Schools	2.50	4.00	4.00	3.50	2.50	2.00	(0.50)	-20%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**25.50**	**27.00**	**27.49**	**26.99**	**26.99**	**24.49**	**(2.50)**	**-9%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.00	6.40	8.38	8.38	9.25	8.88	(0.37)	-4%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.50**	**11.90**	**13.88**	**13.88**	**14.75**	**13.38**	**(1.37)**	**-9%**
STAFFING TOTALS	**38.00**	**38.90**	**41.37**	**40.87**	**41.74**	**37.87**	**(3.87)**	**-9%**



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.

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Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,947,025	$ 2,120,551	$ 2,118,674	$ 2,169,582	$ 2,080,712	$ 1,958,023	$ (122,689)	-6%
320 Non-Certificated Salaries	444,054	475,115	528,711	552,454	631,710	586,117	(45,593)	-7%
360 Employee Benefits	1,069,851	1,146,313	1,191,679	1,306,427	1,345,425	1,248,380	(97,045)	-7%
Subtotal Personnel	**3,460,930**	**3,741,979**	**3,839,063**	**4,028,463**	**4,057,847**	**3,792,520**	**(265,327)**	**-7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	261	261	-	-	-	0%
420 Staff Travel	1,740	720	1,172	1,978	5,048	2,974	(2,074)	-41%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	9,061	10,010	11,781	10,267	13,383	12,647	(736)	-5%
435 Energy	81,745	101,330	104,388	101,693	107,833	114,460	6,627	6%
440 Purchased Services	10,457	9,305	10,750	21,674	24,162	12,188	(11,974)	-50%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	40,286	48,567	38,294	37,049	34,241	29,202	(5,039)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	3,819	1,250	881	145	632	487	336%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**143,289**	**173,752**	**167,896**	**173,803**	**184,812**	**172,103**	**(12,709)**	**-7%**
LOCATION TOTALS	**$ 3,604,219**	**$ 3,915,731**	**$ 4,006,959**	**$ 4,202,266**	**$ 4,242,659**	**$ 3,964,623**	**$ (278,036)**	**-7%**

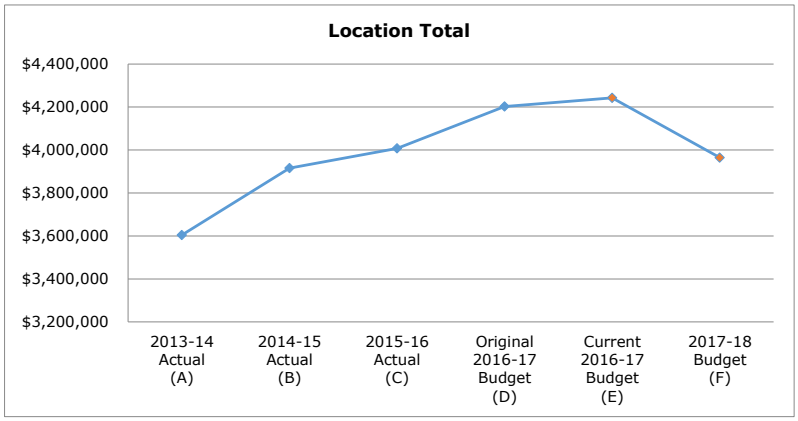
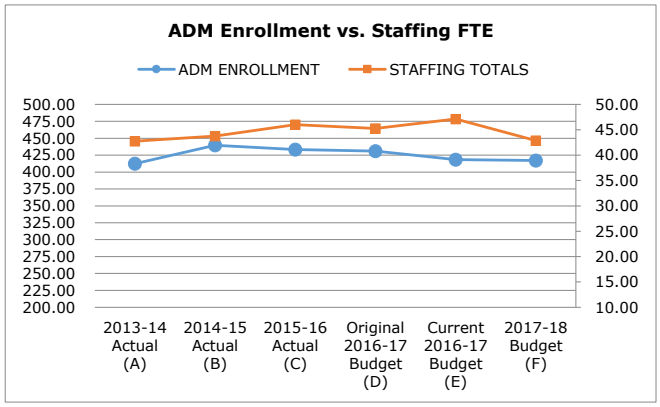


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Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**412.35**	**439.55**	**433.40**	**431.00**	**418.25**	**417.00**	**(1.25)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	17.00	18.00	18.00	18.00	16.00	(2.00)	-11%
SPED Teacher	7.00	7.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	4.00	4.00	5.00	4.50	3.49	3.00	(0.49)	-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**	**30.00**	**31.00**	**30.50**	**30.49**	**28.00**	**(2.49)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	9.25	9.50	9.25	11.13	10.38	(0.75)	-7%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	1.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**13.75**	**15.00**	**14.75**	**16.63**	**14.88**	**(1.75)**	**-11%**
STAFFING TOTALS	**42.75**	**43.75**	**46.00**	**45.25**	**47.12**	**42.88**	**(4.24)**	**-9%**



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.

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Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,665,066	$ 1,800,200	$ 1,991,452	$ 1,501,920	$ 1,464,631	$ 1,426,252	$ (38,379)	-3%
320 Non-Certificated Salaries	397,076	378,433	471,883	495,478	337,490	302,693	(34,797)	-10%
360 Employee Benefits	945,771	955,393	1,139,831	1,049,482	876,295	824,317	(51,978)	-6%
Subtotal Personnel	**3,007,912**	**3,134,026**	**3,603,165**	**3,046,880**	**2,678,416**	**2,553,262**	**(125,154)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,742	1,254	2,071	720	802	720	(82)	-10%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,192	7,702	9,744	8,912	8,102	10,205	2,103	26%
435 Energy	79,808	96,837	94,509	95,781	102,716	108,656	5,940	6%
440 Purchased Services	1,260	-	8,394	12,540	24,264	10,896	(13,368)	-55%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	46,519	73,512	44,671	21,747	25,621	22,251	(3,370)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,027	2,575	4,301	-	1,048	588	(460)	-44%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**142,548**	**181,879**	**163,690**	**139,700**	**162,553**	**153,316**	**(9,237)**	**-6%**
LOCATION TOTALS	**$ 3,150,460**	**$ 3,315,906**	**$ 3,766,855**	**$ 3,186,580**	**$ 2,840,969**	**$ 2,706,578**	**$ (134,391)**	**-5%**

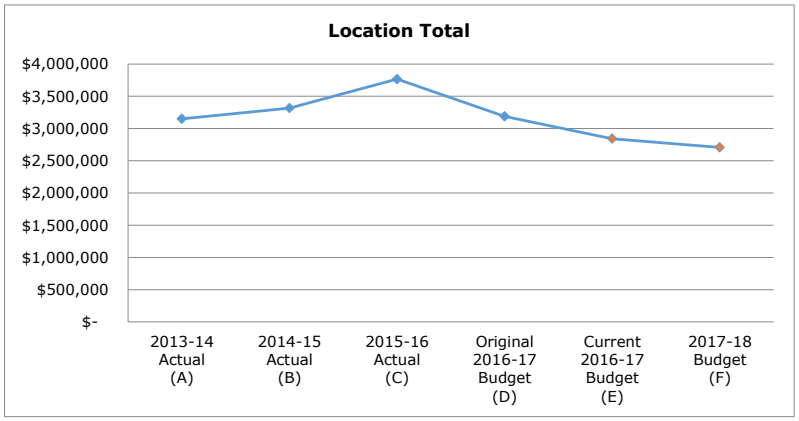
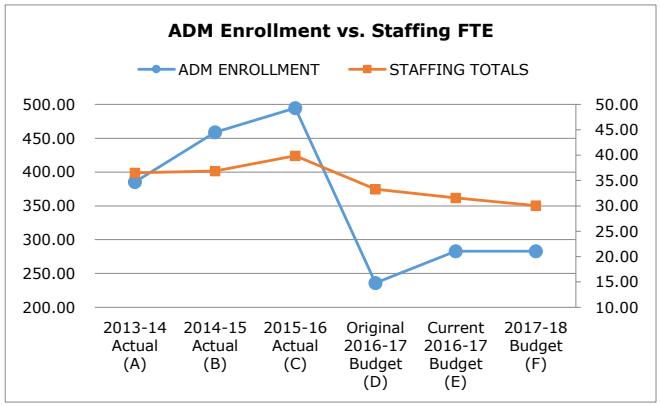


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Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**385.37**	**458.75**	**494.60**	**236.00**	**283.10**	**283.00**	**(0.10)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	17.00	17.00	12.00	12.00	12.00	-	0%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.50	4.00	4.00	3.00	4.00	3.50	(0.50)	-13%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**25.50**	**27.00**	**27.00**	**20.80**	**21.80**	**21.30**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	4.38	7.38	7.13	4.25	4.25	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	2.50	2.50	2.50	2.38	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.00**	**9.88**	**12.88**	**12.50**	**9.75**	**8.75**	**(1.00)**	**-10%**
STAFFING TOTALS	**36.50**	**36.88**	**39.88**	**33.30**	**31.55**	**30.05**	**(1.50)**	**-5%**



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

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Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,143,158	$ 2,115,625	$ 2,232,118	$ 2,438,151	$ 2,215,810	$ 2,079,747	$ (136,063)	-6%
320 Non-Certificated Salaries	570,091	493,554	392,647	434,935	341,349	349,738	8,389	2%
360 Employee Benefits	1,276,742	1,155,382	1,121,681	1,348,459	1,220,386	1,147,649	(72,737)	-6%
Subtotal Personnel	**3,989,991**	**3,764,561**	**3,746,446**	**4,221,545**	**3,777,545**	**3,577,134**	**(200,411)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,237	-	6,786	-	-	-	-	0%
420 Staff Travel	3,245	2,077	5,549	4,710	4,710	4,346	(364)	-8%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,542	8,643	9,814	11,044	14,479	14,408	(71)	0%
435 Energy	77,051	93,825	99,406	94,116	116,775	102,942	(13,833)	-12%
440 Purchased Services	72	1,190	-	-	1,190	-	(1,190)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	50,512	44,401	36,168	41,256	39,843	33,589	(6,254)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,583	34,618	41,503	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**148,242**	**184,755**	**199,225**	**151,126**	**176,997**	**155,285**	**(21,712)**	**-12%**
LOCATION TOTALS	**$ 4,138,233**	**$ 3,949,316**	**$ 3,945,672**	**$ 4,372,671**	**$ 3,954,542**	**$ 3,732,419**	**$ (222,123)**	**-6%**

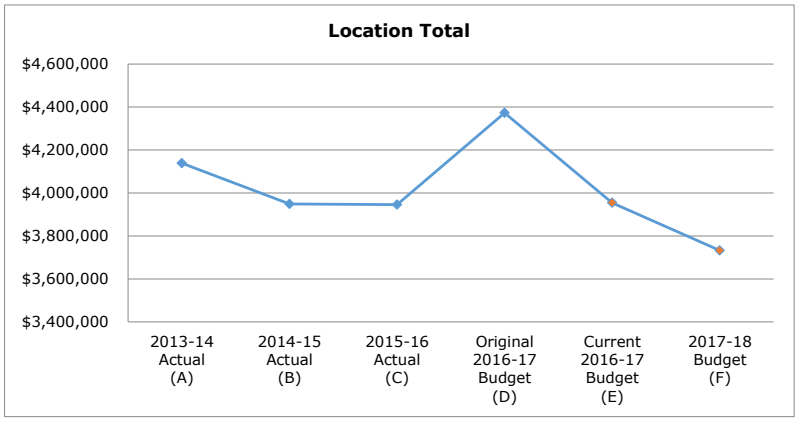
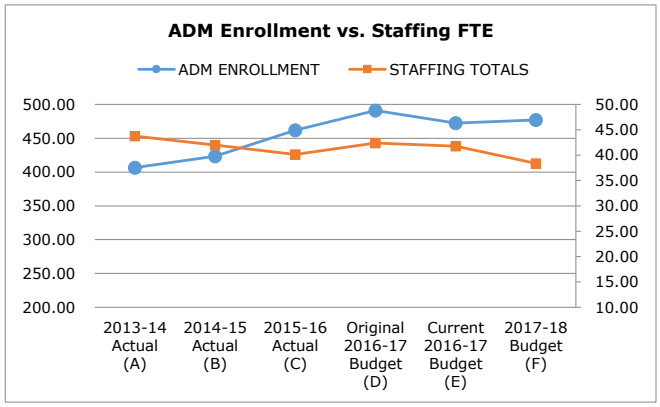


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Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**406.53**	**423.45**	**461.85**	**491.00**	**472.20**	**477.00**	**4.80**	**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	16.00	16.00	18.00	19.00	17.00	(2.00)	-11%
SPED Teacher	6.00	5.00	4.00	4.00	6.00	6.00	-	0%
Specialist - Schools	6.00	6.00	7.00	7.00	4.00	3.50	(0.50)	-13%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.00**	**29.00**	**29.00**	**31.00**	**31.00**	**28.50**	**(2.50)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.50	5.63	5.88	5.75	5.38	(0.37)	-6%
Support Staff	3.00	3.00	3.00	3.00	2.50	2.50	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**13.00**	**11.13**	**11.38**	**10.75**	**9.88**	**(0.87)**	**-8%**
STAFFING TOTALS	**43.75**	**42.00**	**40.13**	**42.38**	**41.75**	**38.38**	**(3.37)**	**-8%**



Machetanz Elementary School was built in 2009. Machetanz serves students in grades Pre-K through 5. They also offer an Emotionally Distrubed program for Special Education students, basketball, cross-country running, and choir. Machetanz Elementary is a STEM (Science, Technology, Engineering, and Math) school.

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Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ 4,469	$ 1,622,557	$ 1,684,626	$ 1,770,684	$ 86,058	5%
320 Non-Certificated Salaries	-	-	-	638,235	463,135	449,429	(13,706)	-3%
360 Employee Benefits	-	-	662	1,285,790	1,122,311	1,112,439	(9,872)	-1%
Subtotal Personnel	**-**	**-**	**5,131**	**3,546,582**	**3,270,072**	**3,332,552**	**62,480**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	850	1,553	703	83%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	11,032	10,761	8,589	(2,172)	-20%
435 Energy	-	-	-	94,116	90,102	73,662	(16,440)	-18%
440 Purchased Services	-	-	-	-	28,640	15,570	(13,070)	-46%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	626	278,061	126,793	31,623	(95,170)	-75%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	45	-	(45)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**626**	**383,209**	**257,191**	**130,997**	**(126,194)**	**-49%**
LOCATION TOTALS	**$ -**	**$ -**	**$ 5,757**	**$ 3,929,791**	**$ 3,527,263**	**$ 3,463,549**	**$ (63,714)**	**-2%**

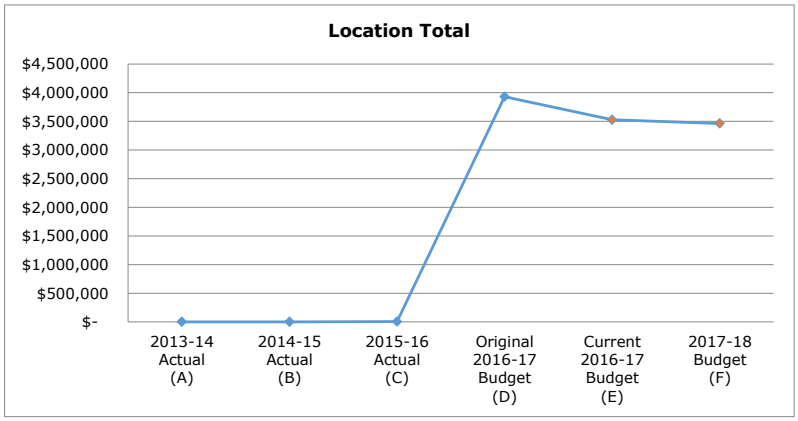
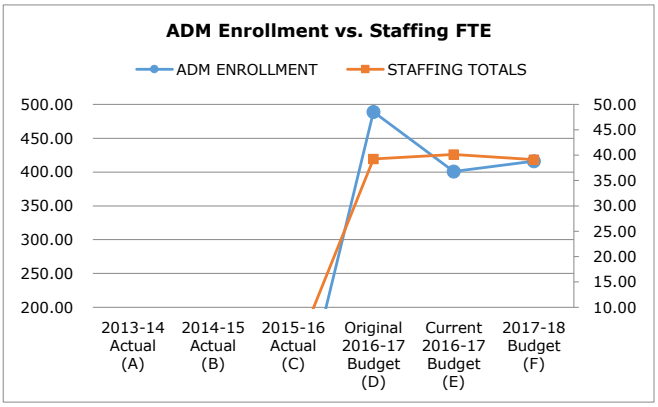


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Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**489.00**	**400.75**	**416.00**	**15.25**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	1.00	1.00	1.00	-	0%
Classroom Teacher	-	-	-	14.00	18.00	18.00	-	0%
SPED Teacher	-	-	-	3.00	5.00	5.00	-	0%
Specialist - Schools	-	-	-	4.00	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**23.00**	**26.00**	**26.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	10.50	8.63	8.63	-	0%
Support Staff	-	-	-	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	-	-	-	2.75	2.50	2.00	(0.50)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**16.25**	**14.13**	**13.13**	**(1.00)**	**-7%**
STAFFING TOTALS	**-**	**-**	**-**	**39.25**	**40.13**	**39.13**	**(1.00)**	**-2%**



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.

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Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 573,996	$ 653,564	$ 737,957	$ 716,771	$ 706,446	$ 724,558	$ 18,112	3%
320 Non-Certificated Salaries	324,732	404,585	437,773	475,595	481,162	450,805	(30,357)	-6%
360 Employee Benefits	420,040	499,574	612,636	593,168	653,671	672,591	18,920	3%
Subtotal Personnel	**1,318,767**	**1,557,723**	**1,788,367**	**1,785,534**	**1,841,279**	**1,847,954**	**6,675**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	400	-	8,419	7,804	-	-	-	0%
420 Staff Travel	4,190	6,974	720	2,000	720	720	-	0%
425 Student Travel	11,204	10,154	20,727	20,000	4,256	-	(4,256)	-100%
430 Utilities	3,811	4,648	4,660	4,500	6,186	6,205	19	0%
435 Energy	27,874	36,934	35,845	42,000	40,769	42,000	1,231	3%
440 Purchased Services	346,474	533,076	536,796	513,254	472,452	540,698	68,246	14%
445 Insurance & Bond Premiums	286	286	286	670	656	286	(370)	-56%
450 Supplies & Materials	156,949	169,322	196,601	128,912	92,549	41,605	(50,944)	-55%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,233	1,981	924	500	1,627	-	(1,627)	-100%
495 Indirect Cost	112,265	71,233	81,717	82,138	82,756	79,866	(2,890)	-3%
510 Equipment	-	-	9,289	-	10,169	-	(10,169)	-100%
540 Capitalized Software	-	-	-	-	40,239	-	(40,239)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**664,684**	**834,608**	**895,983**	**801,778**	**752,379**	**711,380**	**(40,999)**	**-5%**
LOCATION TOTALS	**$ 1,983,451**	**$ 2,392,331**	**$ 2,684,349**	**$ 2,587,312**	**$ 2,593,658**	**$ 2,559,334**	**$ (34,324)**	**-1%**

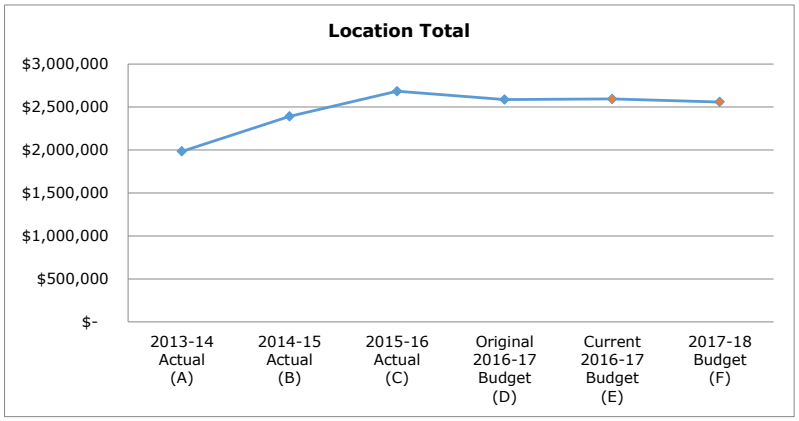
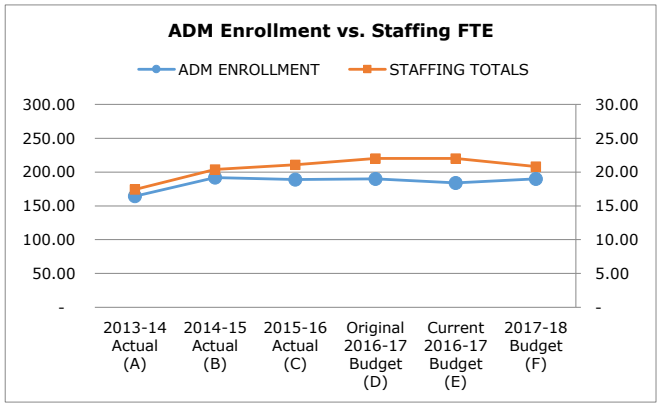


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Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**164.25**	**191.80**	**189.00**	**190.00**	**184.00**	**190.00**	**6.00**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.18	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.50	7.00	7.00	7.00	7.00	-	0%
SPED Teacher	0.49	0.49	1.50	1.00	1.00	0.50	(0.50)	-50%
Specialist - Schools	-	-	-	-	0.13	-	(0.13)	-100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-		-	-	0%
Specialist - Department	-	-	-	-	-	0.75	0.75	100%
Certified Sub Total	**7.67**	**8.99**	**9.50**	**9.00**	**9.13**	**9.25**	**0.12**	**1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.75	10.38	10.57	12.01	11.88	10.55	(1.33)	-11%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.75**	**11.38**	**11.57**	**13.01**	**12.88**	**11.55**	**(1.33)**	**-10%**
STAFFING TOTALS	**17.42**	**20.37**	**21.07**	**22.01**	**22.01**	**20.80**	**(1.21)**	**-5%**



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

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Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,283,781	$ 1,362,046	$ 1,284,029	$ 1,326,752	$ 1,341,945	$ 1,282,596	$ (59,349)	-4%
320 Non-Certificated Salaries	264,240	253,542	233,456	269,492	262,678	227,035	(35,643)	-14%
360 Employee Benefits	673,877	664,084	678,527	567,553	766,280	699,138	(67,142)	-9%
Subtotal Personnel	**2,221,897**	**2,279,672**	**2,196,012**	**2,163,797**	**2,370,903**	**2,208,769**	**(162,134)**	**-7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	3,167	-	5,000	5,000	20,000	15,000	300%
420 Staff Travel	49,445	63,548	1,119	43,880	45,993	64,328	18,335	40%
425 Student Travel	37,950	65,552	81,265	80,000	111,340	90,000	(21,340)	-19%
430 Utilities	7,424	6,680	6,720	69,000	7,838	9,200	1,362	17%
435 Energy	36,454	43,553	40,637	58,000	45,000	48,000	3,000	7%
440 Purchased Services	39,204	36,697	51,172	52,000	36,000	31,000	(5,000)	-14%
445 Insurance & Bond Premiums	24,449	25,935	28,774	25,935	26,571	26,571	-	0%
450 Supplies & Materials	117,416	68,772	180,170	233,937	129,566	201,164	71,598	55%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,499	20	4,406	-	7,539	7,000	(539)	-7%
495 Indirect Cost	150,834	94,448	92,246	103,031	105,603	102,842	(2,761)	-3%
510 Equipment	-	15,643	-	5,000	5,000	-	(5,000)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**466,674**	**424,016**	**486,508**	**675,783**	**525,450**	**600,105**	**74,655**	**14%**
LOCATION TOTALS	**$ 2,688,572**	**$ 2,703,688**	**$ 2,682,520**	**$ 2,839,580**	**$ 2,896,353**	**$ 2,808,874**	**$ (87,479)**	**-3%**

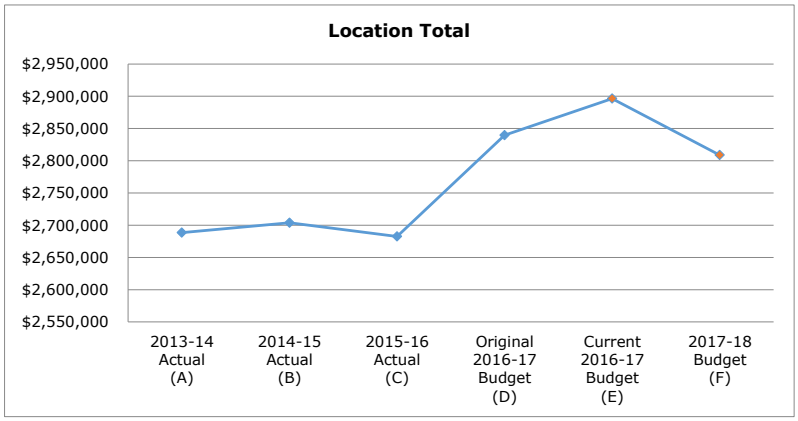
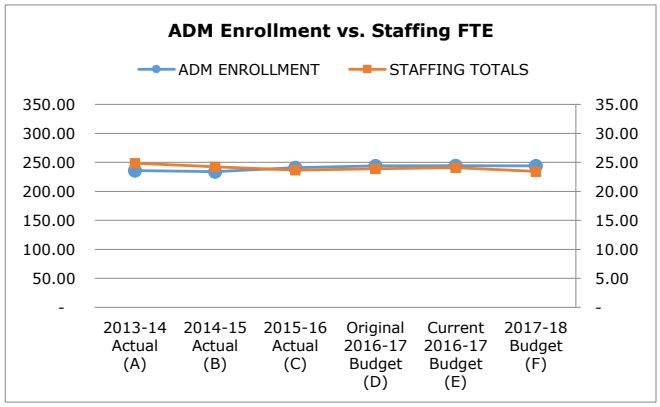


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Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**235.80**	**234.00**	**240.85**	**244.00**	**244.25**	**244.00**	**(0.25)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.25	1.15	(0.10)	-8%
Classroom Teacher	16.02	16.48	15.50	15.55	14.85	14.85	-	0%
SPED Teacher	-	-	-	-	0.60	0.60	-	0%
Specialist - Schools	0.60	0.60	0.60	0.60	0.75	-	(0.75)	-100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	0.40	0.40	100%
Certified Sub Total	**17.62**	**18.08**	**17.10**	**17.15**	**17.45**	**17.00**	**(0.45)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.24	2.67	2.55	2.75	2.63	2.44	(0.19)	-7%
Support Staff	2.00	1.50	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.24**	**6.17**	**6.55**	**6.75**	**6.63**	**6.44**	**(0.19)**	**-3%**
STAFFING TOTALS	**24.86**	**24.25**	**23.65**	**23.90**	**24.08**	**23.44**	**(0.64)**	**-3%**



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.

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Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 338,904	$ 393,210	$ 540,198	$ 562,989	$ 558,681	$ 641,136	$ 82,455	15%
320 Non-Certificated Salaries	166,144	195,847	215,995	229,626	249,790	239,936	(9,854)	-4%
360 Employee Benefits	223,109	228,341	273,076	250,103	307,591	386,243	78,652	26%
Subtotal Personnel	**728,157**	**817,397**	**1,029,269**	**1,042,718**	**1,116,062**	**1,267,315**	**151,253**	**14%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,047	-	-	-	99,029	2,500	(96,529)	-97%
420 Staff Travel	2,829	4,999	6,800	7,720	7,720	5,020	(2,700)	-35%
425 Student Travel	953	4,005	8,944	5,000	46,297	50,500	4,203	9%
430 Utilities	1,957	996	6,240	12,620	24,964	16,900	(8,064)	-32%
435 Energy	9,752	11,943	13,363	13,000	25,726	50,000	24,274	94%
440 Purchased Services	236,012	273,892	329,375	186,018	513,741	342,400	(171,341)	-33%
445 Insurance & Bond Premiums	14,026	3,910	1,295	286	3,740	3,739	(1)	0%
450 Supplies & Materials	446,621	549,555	719,959	1,169,152	791,145	789,389	(1,756)	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,337	2,275	8,068	160,391	128,391	22,600	(105,791)	-82%
495 Indirect Cost	88,879	58,841	80,874	102,600	126,479	102,951	(23,528)	-19%
510 Equipment	-	-	160,391	-	413,184	17,000	(396,184)	-96%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**804,411**	**910,415**	**1,335,309**	**1,656,787**	**2,180,416**	**1,402,999**	**(777,417)**	**-36%**
LOCATION TOTALS	**$ 1,532,568**	**$ 1,727,813**	**$ 2,364,579**	**$ 2,699,505**	**$ 3,296,478**	**$ 2,670,314**	**$ (626,164)**	**-19%**

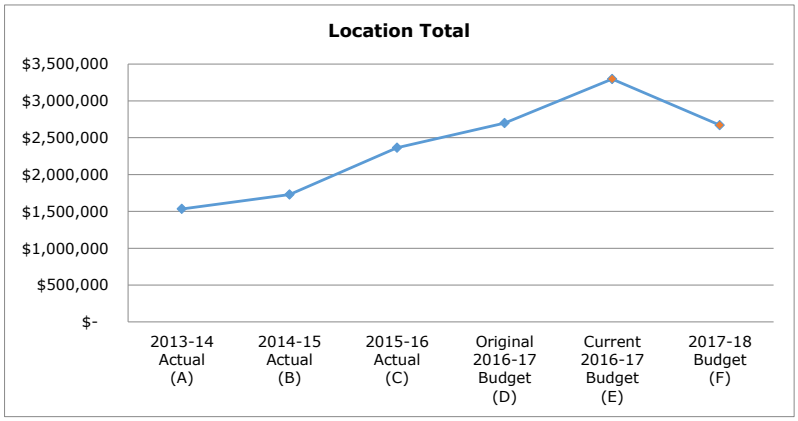
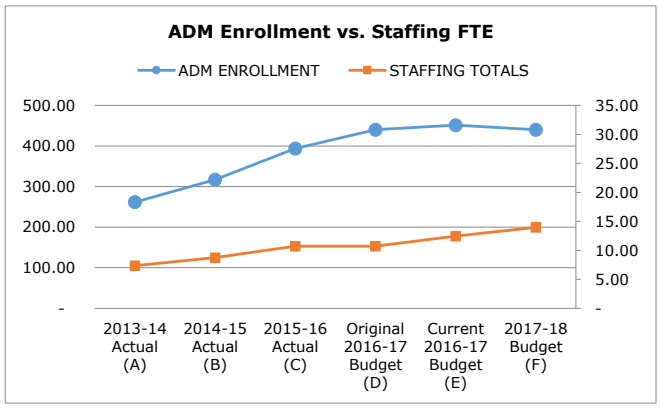


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Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**261.60**	**317.25**	**393.70**	**440.00**	**451.40**	**440.00**	**(11.40)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.00	3.00	4.98	4.98	4.98	4.98	-	0%
SPED Teacher	0.10	0.49	0.49	0.49	0.98	0.98	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	1.00	1.00	100%
Certified Sub Total	**4.10**	**4.49**	**6.47**	**6.47**	**6.96**	**7.96**	**1.00**	**14%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	-	-	-	0.25	0.75	0.50	200%
Support Staff	2.50	4.00	4.00	4.00	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	**3.25**	**4.25**	**4.25**	**4.25**	**5.50**	**6.00**	**0.50**	**9%**
STAFFING TOTALS	**7.35**	**8.74**	**10.72**	**10.72**	**12.46**	**13.96**	**1.50**	**12%**



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.

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Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,535,769	$ 1,842,761	$ 2,035,008	$ 2,075,289	$ 2,078,789	$ 2,009,439	$ (69,350)	-3%
320 Non-Certificated Salaries	417,836	469,051	520,910	490,515	580,515	467,095	(113,420)	-20%
360 Employee Benefits	782,249	881,138	973,074	937,773	912,273	1,199,367	287,094	31%
Subtotal Personnel	**2,735,855**	**3,192,949**	**3,528,992**	**3,503,577**	**3,571,577**	**3,675,901**	**104,324**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	887	300	300	-	28,100	30,000	1,900	7%
420 Staff Travel	34,320	43,263	20,170	31,740	35,740	1,440	(34,300)	-96%
425 Student Travel	8,235	2,983	8,006	-	-	-	-	0%
430 Utilities	2,989	4,089	3,952	5,500	5,500	5,000	(500)	-9%
435 Energy	29,561	41,948	60,479	70,000	70,000	80,000	10,000	14%
440 Purchased Services	490,859	499,827	853,454	548,000	744,400	530,002	(214,398)	-29%
445 Insurance & Bond Premiums	410	410	410	410	410	410	-	0%
450 Supplies & Materials	159,661	201,315	152,169	393,125	628,788	184,807	(443,981)	-71%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,345	3,998	5,847	262,752	3,000	2,000	(1,000)	-33%
495 Indirect Cost	215,259	136,250	147,350	173,172	173,172	161,790	(11,382)	-7%
510 Equipment	-	7,000	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**953,526**	**941,382**	**1,252,138**	**1,484,699**	**1,689,110**	**995,449**	**(693,661)**	**-41%**
LOCATION TOTALS	**$ 3,689,380**	**$ 4,134,331**	**$ 4,781,129**	**$ 4,988,276**	**$ 5,260,687**	**$ 4,671,350**	**$ (589,337)**	**-11%**

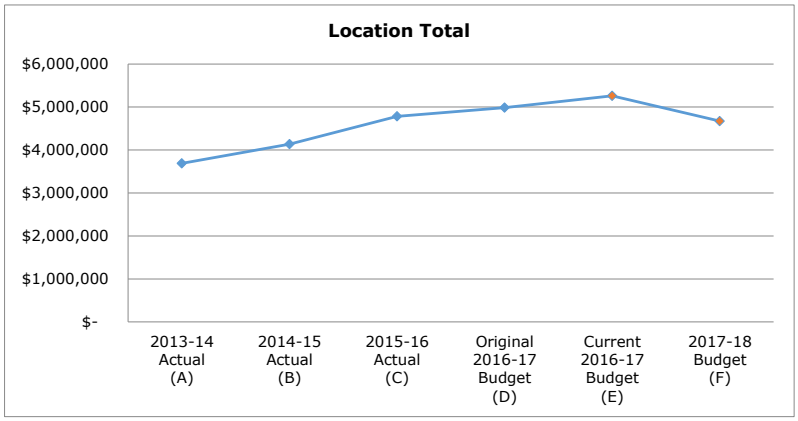
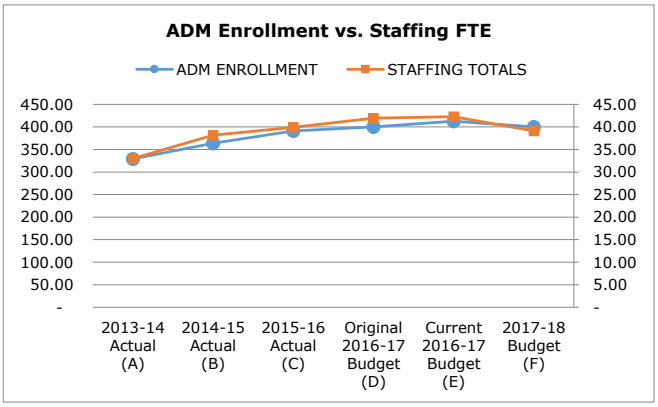


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Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**329.30**	**363.90**	**391.20**	**400.00**	**412.70**	**400.00**	**(12.70)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.49	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	17.31	19.85	21.35	22.00	21.00	19.00	(2.00)	-10%
SPED Teacher	2.19	2.38	3.49	3.49	3.49	3.49	-	0%
Specialist - Schools	0.50	1.50	0.50	0.50	1.00	1.00	-	0%
Counselor	0.49	0.49	0.49	0.49	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.40	0.25	(0.15)	-38%
Specialist - Department	-	-	-	-	-	1.37	1.37	100%
Certified Sub Total	**22.18**	**26.42**	**28.03**	**28.68**	**27.89**	**27.11**	**(0.78)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.82	8.75	9.88	10.25	11.63	9.25	(2.38)	-20%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	1.00	-	1.00	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.82**	**11.75**	**11.88**	**13.25**	**14.38**	**12.00**	**(2.38)**	**-17%**
STAFFING TOTALS	**33.00**	**38.17**	**39.91**	**41.93**	**42.27**	**39.11**	**(3.16)**	**-7%**



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.

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Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 936,973	$ 933,935	$ 867,521	$ 925,080	$ 925,080	$ 888,752	$ (36,328)	-4%
320 Non-Certificated Salaries	200,562	229,956	278,821	280,206	280,206	277,133	(3,073)	-1%
360 Employee Benefits	504,839	467,545	539,952	482,248	482,248	585,237	102,989	21%
Subtotal Personnel	**1,642,375**	**1,631,436**	**1,686,295**	**1,687,534**	**1,687,534**	**1,751,122**	**63,588**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	9,000	9,000	100%
420 Staff Travel	1,459	1,977	1,658	1,320	1,320	1,188	(132)	-10%
425 Student Travel	-	3,656	433	3,500	3,500	-	(3,500)	-100%
430 Utilities	3,473	2,985	3,391	3,000	3,000	4,000	1,000	33%
435 Energy	56,871	62,937	61,476	80,000	80,000	85,000	5,000	6%
440 Purchased Services	246,776	251,612	234,005	239,440	239,440	238,900	(540)	0%
445 Insurance & Bond Premiums	131	131	376	131	131	376	245	187%
450 Supplies & Materials	111,773	76,717	23,129	100,141	491,678	67,532	(424,146)	-86%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,540	1,498	7,838	-	-	-	-	0%
495 Indirect Cost	128,140	65,750	64,703	71,247	71,247	72,790	1,543	2%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**553,163**	**467,263**	**397,009**	**498,779**	**890,316**	**478,786**	**(411,530)**	**-46%**
LOCATION TOTALS	**$ 2,195,538**	**$ 2,098,700**	**$ 2,083,303**	**$ 2,186,313**	**$ 2,577,850**	**$ 2,229,908**	**$ (347,942)**	**-13%**

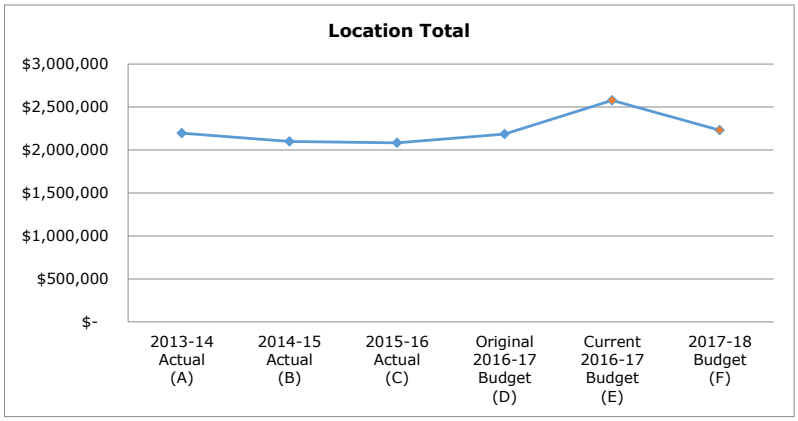
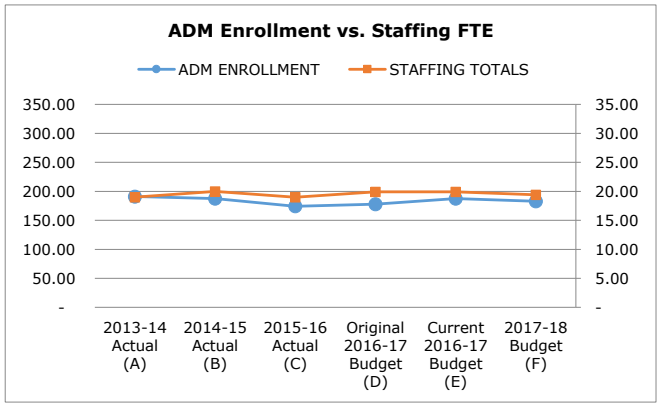


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Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**191.15**	**187.50**	**174.25**	**178.00**	**187.75**	**183.00**	**(4.75)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	0.90	0.90	0.90	-	0%
Classroom Teacher	10.00	10.00	10.75	11.75	11.75	11.00	(0.75)	-6%
SPED Teacher	1.00	0.49	0.25	0.25	0.25	0.25	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	-	-	-	-	-	0%
Nurse	0.75	0.75	0.50	0.50	0.50	0.40	(0.10)	-20%
Specialist - Department	-	-	-	-	-	0.22	0.22	100%
Certified Sub Total	**13.75**	**13.24**	**12.50**	**13.40**	**13.40**	**12.77**	**(0.63)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.25	1.75	3.00	3.00	3.00	3.35	0.35	12%
Support Staff	2.50	3.50	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.30	(0.20)	-13%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.25**	**6.75**	**6.50**	**6.50**	**6.50**	**6.65**	**0.15**	**2%**
STAFFING TOTALS	**19.00**	**19.99**	**19.00**	**19.90**	**19.90**	**19.42**	**(0.48)**	**-2%**



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

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Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 922,950	$ 1,419,578	$ 1,133,186	$ 893,819	$ 895,016	$ 931,533	$ 36,517	4%
320 Non-Certificated Salaries	210,098	201,855	248,438	244,363	250,010	230,027	(19,983)	-8%
360 Employee Benefits	474,213	658,396	598,292	526,110	526,558	506,785	(19,773)	-4%
Subtotal Personnel	**1,607,260**	**2,279,829**	**1,979,916**	**1,664,292**	**1,671,584**	**1,668,345**	**(3,239)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	6,045	-	350,000	192,050	243,244	51,194	27%
420 Staff Travel	1,320	2,670	1,320	1,320	1,320	1,320	-	0%
425 Student Travel	220	6,643	-	1,425	1,425	1,960	535	38%
430 Utilities	3,931	4,800	5,144	5,608	6,744	5,815	(929)	-14%
435 Energy	19,006	84,912	88,433	43,538	97,552	80,013	(17,539)	-18%
440 Purchased Services	420	3,298	111	1,107	651	1,400	749	115%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,863	28,168	21,548	19,249	18,295	17,361	(934)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,294	2,414	2,485	1,687	1,940	-	(1,940)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**53,054**	**138,951**	**119,040**	**423,934**	**319,977**	**351,113**	**31,136**	**10%**
LOCATION TOTALS	**$ 1,660,315**	**$ 2,418,780**	**$ 2,098,956**	**$ 2,088,226**	**$ 1,991,561**	**$ 2,019,458**	**$ 27,897**	**1%**

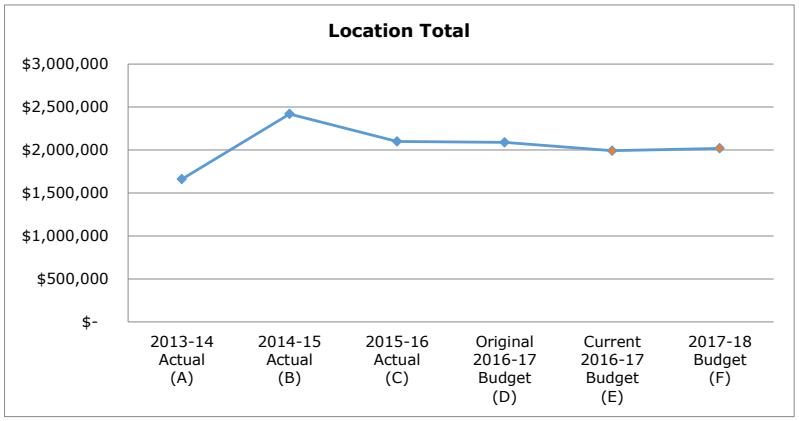
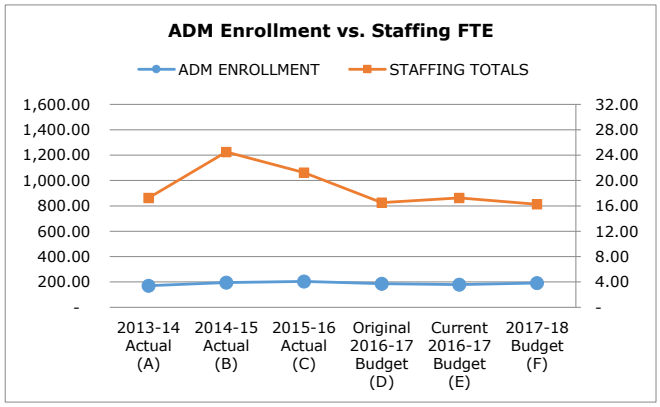


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Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**170.60**	**195.60**	**204.25**	**186.00**	**178.50**	**191.00**	**12.50**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	2.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	8.00	13.00	10.00	7.00	7.00	7.00	-	0%
SPED Teacher	2.00	2.00	2.00	1.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	-	-	-	0%
Nurse	1.00	1.00	1.00	0.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**13.00**	**19.00**	**15.00**	**10.50**	**11.00**	**11.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.25	1.50	1.25	1.00	1.25	1.25	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	2.50	(0.50)	-17%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	1.50	(0.50)	-25%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.25**	**5.50**	**6.25**	**6.00**	**6.25**	**5.25**	**(1.00)**	**-16%**
STAFFING TOTALS	**17.25**	**24.50**	**21.25**	**16.50**	**17.25**	**16.25**	**(1.00)**	**-6%**



Valley Pathways new building opened in 2015. The school serves students in grades 9-12 and houses state-of-the-art business labs. The school offers extended-day instruction and flexible scheduling for students.

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Fund: 100 General Operating Fund
Location: 072 Mat-Su Youth Facility
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 105,270	$ 77,003	$ 82,888	$ 68,324	$ 54,996	$ -	$ (54,996)	-100%
320 Non-Certificated Salaries	45,857	42,782	45,418	48,248	48,453	47,650	(803)	-2%
360 Employee Benefits	66,234	60,987	63,106	66,698	56,986	35,124	(21,862)	-38%
Subtotal Personnel	**217,361**	**180,772**	**191,412**	**183,270**	**160,435**	**82,774**	**(77,661)**	**-48%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	180	180	192	-	6	-	(6)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,851	799	-	1,751	1,751	1,543	(208)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	120	60	57	120	-	(120)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,031**	**1,099**	**252**	**1,808**	**1,877**	**1,543**	**(334)**	**-18%**
LOCATION TOTALS	**$ 219,392**	**$ 181,871**	**$ 191,665**	**$ 185,078**	**$ 162,312**	**$ 84,317**	**$ (77,995)**	**-48%**

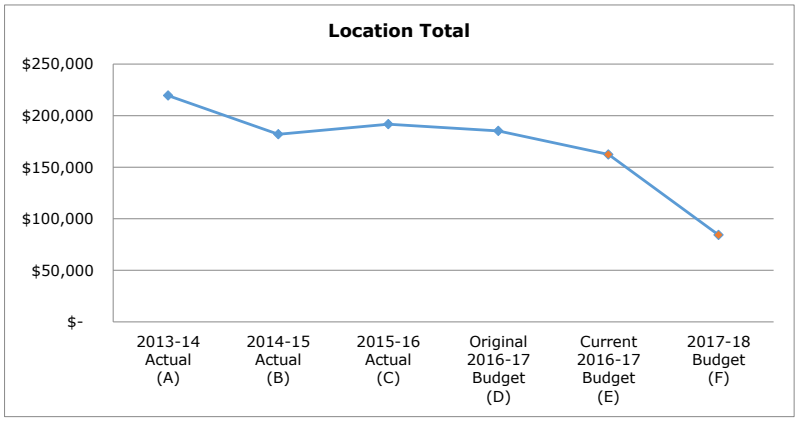
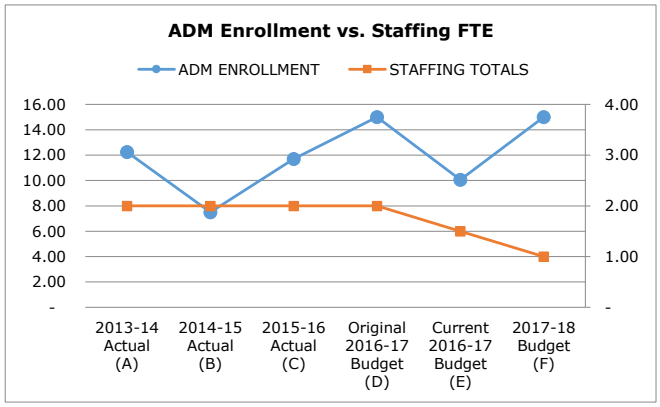


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Fund: 100 General Operating Fund
Location: 072 Mat-Su Youth Facility
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**12.25**	**7.50**	**11.70**	**15.00**	**10.05**	**15.00**	**4.95**	**49%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	0.50	-	(0.50)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**0.50**	**-**	**(0.50)**	**-100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.00	1.00	1.00	1.00	-	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 TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**1.50**	**1.00**	**(0.50)**	**-33%**



Mat-Su Secondary School is the educational system for the Youth Correctional Facility. It works with students in credit recovery and developing skills necessary for appropriate involvement in the community.

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Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,986,192	$ 2,038,132	$ 2,724,207	$ 2,758,938	$ 2,749,781	$ 2,817,073	$ 67,292	2%
320 Non-Certificated Salaries	270,585	272,657	341,518	358,714	358,928	337,207	(21,721)	-6%
360 Employee Benefits	951,818	940,360	1,257,027	1,364,511	1,358,192	1,386,246	28,054	2%
Subtotal Personnel	**3,208,594**	**3,251,149**	**4,322,752**	**4,482,163**	**4,466,901**	**4,540,526**	**73,625**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,421	1,633	2,315	2,926	2,678	2,941	263	10%
425 Student Travel	1,355	1,827	2,570	3,179	3,321	3,342	21	1%
430 Utilities	6,288	6,572	7,904	8,251	9,080	9,557	477	5%
435 Energy	148,155	203,936	231,080	196,091	240,170	228,176	(11,994)	-5%
440 Purchased Services	266	4,892	768	-	5,907	-	(5,907)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	50,244	49,314	94,764	77,519	74,144	56,880	(17,264)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	48,768	57,533	80,258	4,645	6,174	-	(6,174)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**256,496**	**325,706**	**419,659**	**292,611**	**341,474**	**300,896**	**(40,578)**	**-12%**
LOCATION TOTALS	**$ 3,465,090**	**$ 3,576,855**	**$ 4,742,411**	**$ 4,774,774**	**$ 4,808,375**	**$ 4,841,422**	**$ 33,047**	**1%**

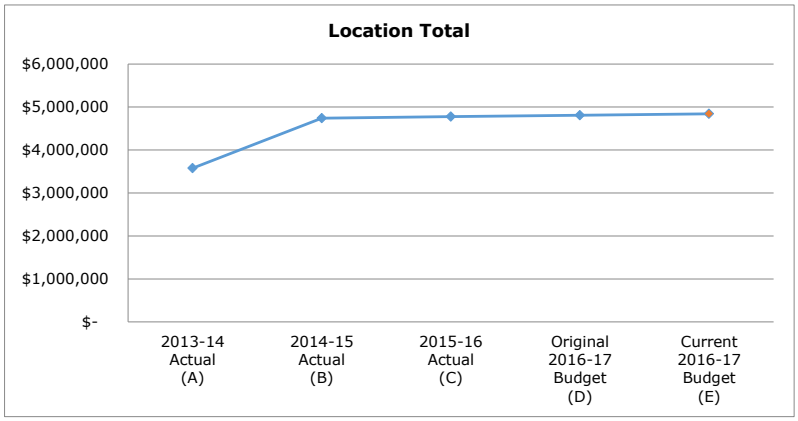
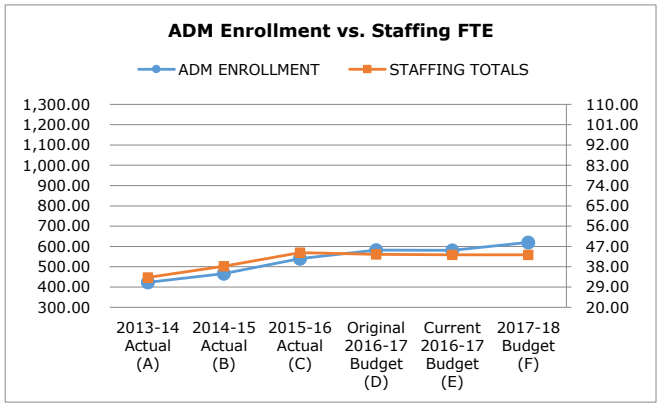


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Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**423.00**	**465.75**	**540.10**	**582.00**	**580.55**	**620.00**	**39.45**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.00	14.00	19.50	18.50	19.50	20.50	1.00	5%
SPED Teacher	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	8.75	13.50	9.25	9.50	8.25	8.25	-	0%
Counselor	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.50**	**31.25**	**35.50**	**34.75**	**34.50**	**35.50**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	1.00	1.75	1.75	1.75	1.75	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.75**	**7.00**	**8.75**	**8.75**	**8.75**	**7.75**	**(1.00)**	**-11%**
STAFFING TOTALS	**33.25**	**38.25**	**44.25**	**43.50**	**43.25**	**43.25**	**-**	**0%**



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.

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Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 633,049	$ 854,696	$ 925,876	$ 949,546	$ 966,942	$ 1,001,902	$ 34,960	4%
320 Non-Certificated Salaries	612,059	707,641	789,433	853,542	851,174	864,343	13,169	2%
360 Employee Benefits	648,392	772,071	917,506	1,025,802	1,002,745	1,068,999	66,254	7%
Subtotal Personnel	**1,893,500**	**2,334,409**	**2,632,816**	**2,828,890**	**2,820,861**	**2,935,244**	**114,383**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,800	-	-	-	-	0%
420 Staff Travel	4,525	1,754	2,432	1,320	980	1,320	340	35%
425 Student Travel	480	-	4,004	637	7,750	-	(7,750)	-100%
430 Utilities	2	3,040	7,046	4,141	4,206	2,212	(1,994)	-47%
435 Energy	5,739	44,462	44,760	39,702	47,933	40,011	(7,922)	-17%
440 Purchased Services	925	317	110	15,607	26,343	210	(26,133)	-99%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,826	20,401	20,540	7,495	24,574	22,518	(2,056)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	480	1,644	1,061	456	727	-	(727)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	11,081	-	(11,081)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**28,976**	**71,619**	**81,752**	**69,358**	**123,594**	**66,271**	**(57,323)**	**-46%**
LOCATION TOTALS	**$ 1,922,476**	**$ 2,406,028**	**$ 2,714,568**	**$ 2,898,248**	**$ 2,944,455**	**$ 3,001,515**	**$ 57,060**	**2%**

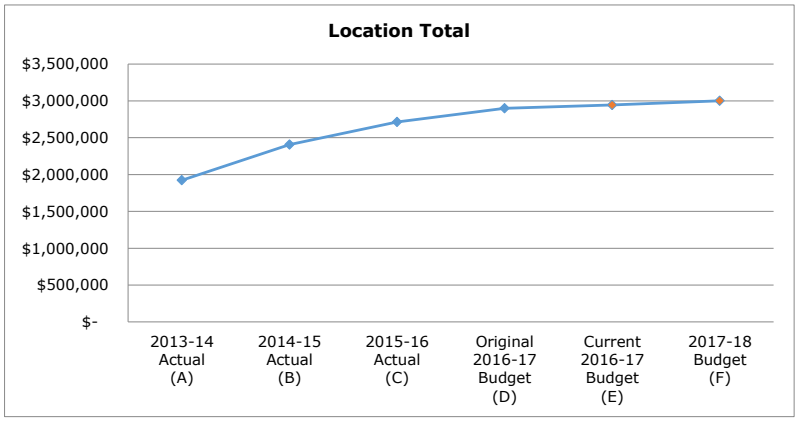
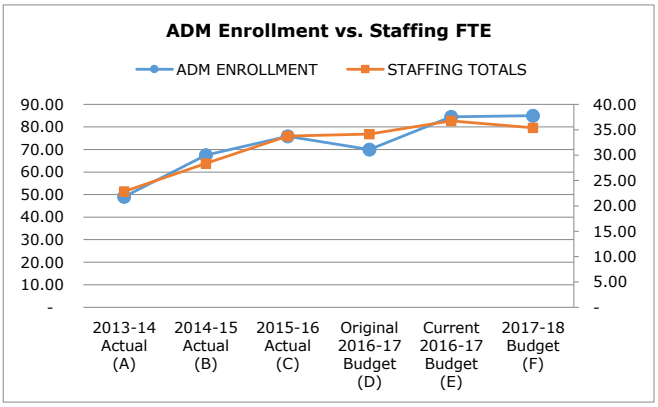


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Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**49.05**	**67.50**	**75.85**	**70.00**	**84.52**	**85.00**	**0.48**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	-	0.50	0.50	0.50	0.50	0.50	-	0%
SPED Teacher	7.00	10.00	11.00	11.00	12.00	12.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	-	-	0.40	0.50	0.50	-	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**8.20**	**11.50**	**12.50**	**12.90**	**14.00**	**14.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	13.13	13.38	17.75	17.75	19.50	18.63	(0.87)	-4%
Support Staff	1.00	2.00	2.00	2.00	1.75	1.75	-	0%
Custodial Staff	0.50	1.50	1.50	1.50	1.50	1.00	(0.50)	-33%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**14.63**	**16.88**	**21.25**	**21.25**	**22.75**	**21.38**	**(1.37)**	**-6%**
STAFFING TOTALS	**22.83**	**28.38**	**33.75**	**34.15**	**36.75**	**35.38**	**(1.37)**	**-4%**



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.

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Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 957,175	$ 1,064,508	$ 1,011,743	$ 1,135,997	$ 1,161,937	$ 1,347,034	$ 185,097	16%
320 Non-Certificated Salaries	280,731	298,730	347,646	363,314	391,664	400,617	8,953	2%
360 Employee Benefits	577,125	588,269	584,755	609,748	728,606	922,071	193,465	27%
Subtotal Personnel	**1,815,031**	**1,951,507**	**1,944,145**	**2,109,059**	**2,282,207**	**2,669,722**	**387,515**	**17%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	10,000	-	-	-	-	-	-	0%
420 Staff Travel	16,019	36,362	3,850	64,020	42,020	5,720	(36,300)	-86%
425 Student Travel	-	-	-	1,500	-	-	-	0%
430 Utilities	2,501	2,536	3,897	5,200	14,761	8,500	(6,261)	-42%
435 Energy	25,397	33,806	33,139	80,000	80,000	80,000	-	0%
440 Purchased Services	360,288	366,664	433,877	481,167	1,262,165	88,000	(1,174,165)	-93%
445 Insurance & Bond Premiums	362	362	362	1,362	16,362	15,957	(405)	-2%
450 Supplies & Materials	155,422	119,062	242,898	226,703	349,821	221,175	(128,646)	-37%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	12,579	35,260	26,443	-	13,120	-	(13,120)	-100%
495 Indirect Cost	148,150	81,896	83,943	98,989	98,989	117,730	18,741	19%
510 Equipment	-	-	8,004	13,500	40,080	-	(40,080)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**730,715**	**675,948**	**836,412**	**972,441**	**1,917,318**	**537,082**	**(1,380,236)**	**-72%**
LOCATION TOTALS	**$ 2,545,746**	**$ 2,627,455**	**$ 2,780,556**	**$ 3,081,500**	**$ 4,199,525**	**$ 3,206,804**	**$ (992,721)**	**-24%**

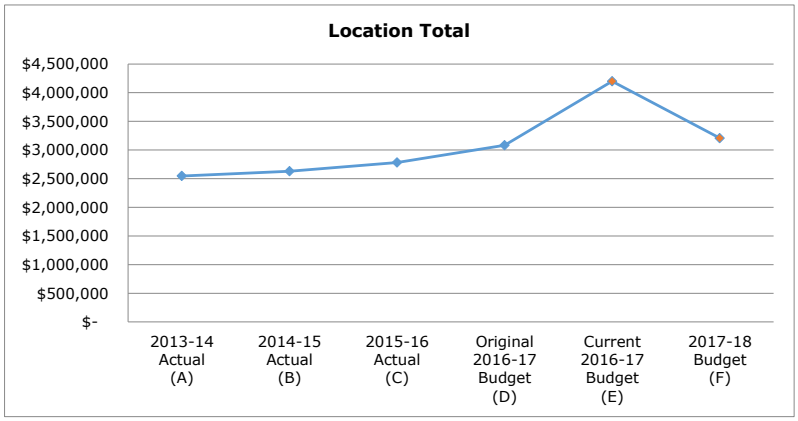
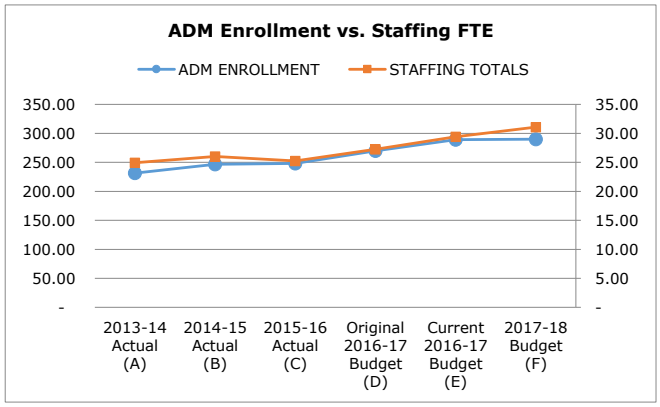


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Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**231.45**	**246.75**	**248.25**	**270.00**	**289.00**	**290.00**	**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	11.00	12.00	13.00	15.00	17.00	17.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	2.50	2.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	0.65	0.65	100%
Certified Sub Total	**15.00**	**16.00**	**15.00**	**17.00**	**19.00**	**19.65**	**0.65**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.94	6.00	7.25	7.25	5.43	6.43	1.00	18%
Support Staff	2.00	2.00	1.00	1.00	3.00	3.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.94**	**10.00**	**10.25**	**10.25**	**10.43**	**11.43**	**1.00**	**10%**
STAFFING TOTALS	**24.94**	**26.00**	**25.25**	**27.25**	**29.43**	**31.08**	**1.65**	**6%**



Fronteras Spanish Immersion Charter School teaches students in grades K-8 the Spanish language and culture. Throughout the year, the school hosts Spanish Spelling bees, Read-A-Thons, and various community-centered events. Fronteras recently moved into a newly constructed building that opened the start of the FY 2017 school year.

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Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 231,332	$ 221,307	$ 225,807	$ 218,954	$ 209,909	$ 177,125	$ (32,784)	-16%
320 Non-Certificated Salaries	24,198	25,117	26,769	28,448	28,448	29,486	1,038	4%
360 Employee Benefits	99,679	96,259	97,028	106,388	102,893	78,634	(24,259)	-24%
Subtotal Personnel	**355,209**	**342,683**	**349,604**	**353,790**	**341,250**	**285,245**	**(56,005)**	**-16%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,173	5,858	4,171	4,200	3,985	4,169	184	5%
425 Student Travel	-	2,695	1,422	-	1,609	83	(1,526)	-95%
430 Utilities	742	87	259	452	452	505	53	12%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	182,024	433,114	701,344	659,775	694,500	929,169	234,669	34%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,971	74,939	98,685	9,003	126,508	176,566	50,058	40%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	370	10,804	1,737	1,121	900	19	(881)	-98%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	45,486	45,486	100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**202,281**	**527,497**	**807,617**	**674,551**	**827,954**	**1,155,997**	**328,043**	**40%**
LOCATION TOTALS	**$ 557,490**	**$ 870,179**	**$ 1,157,220**	**$ 1,028,341**	**$ 1,169,204**	**$ 1,441,242**	**$ 272,038**	**23%**

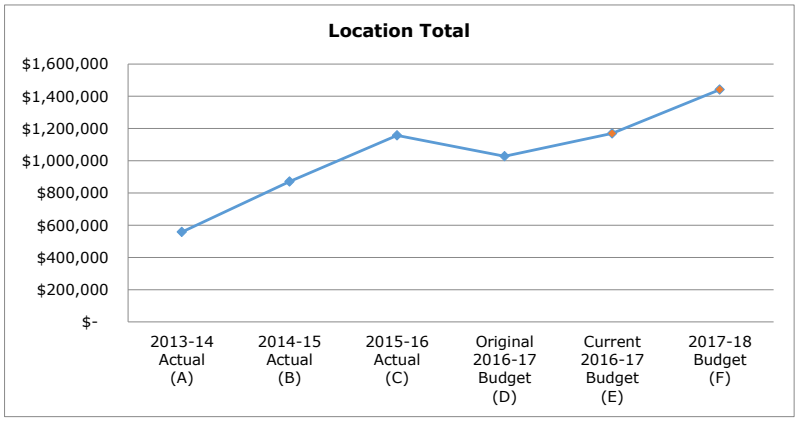
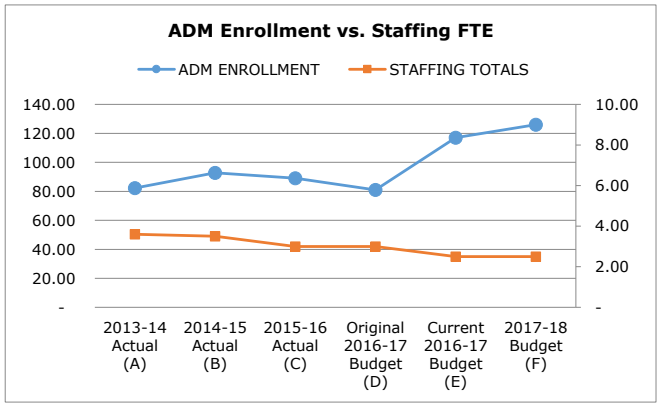


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Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**82.35**	**92.75**	**89.15**	**81.00**	**117.00**	**126.00**	**9.00**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.50	2.50	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	0.50	0.50	0.50	0.50	-	-	-	0%
Nurse	0.10	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.10**	**3.00**	**2.50**	**2.50**	**2.00**	**2.00**	**-**	**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	**3.60**	**3.50**	**3.00**	**3.00**	**2.50**	**2.50**	**-**	**0%**



Alaska Middle College was founded in the 2012-2013 school year through a partnership with the University of Alaska. It offers junior and senior students an opportunity to earn college credit while still enrolled in high school.

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Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ 2,206,288	$ 2,706,549	$ 2,669,874	$ 2,786,477	$ 116,603	4%
320 Non-Certificated Salaries	-	-	483,261	541,392	558,414	509,097	(49,317)	-9%
360 Employee Benefits	-	-	1,176,289	1,546,993	1,447,495	1,569,726	122,231	8%
Subtotal Personnel	**-**	**-**	**3,865,838**	**4,794,934**	**4,675,783**	**4,865,300**	**189,517**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	39	-	(39)	-100%
420 Staff Travel	-	-	1,320	3,590	2,303	3,816	1,513	66%
425 Student Travel	-	-	28,744	71,250	75,116	64,312	(10,804)	-14%
430 Utilities	-	-	11,205	7,584	13,577	13,006	(571)	-4%
435 Energy	-	-	172,036	167,621	176,845	119,819	(57,026)	-32%
440 Purchased Services	-	-	19,107	38,900	82,296	37,480	(44,816)	-54%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	7,107	402,309	75,444	76,552	75,942	(610)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	24,823	5,358	4,456	-	(4,456)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**7,107**	**659,544**	**369,747**	**431,184**	**314,375**	**(116,809)**	**-27%**
LOCATION TOTALS	**$ -**	**$ 7,107**	**$ 4,525,382**	**$ 5,164,681**	**$ 5,106,967**	**$ 5,179,675**	**$ 72,708**	**1%**

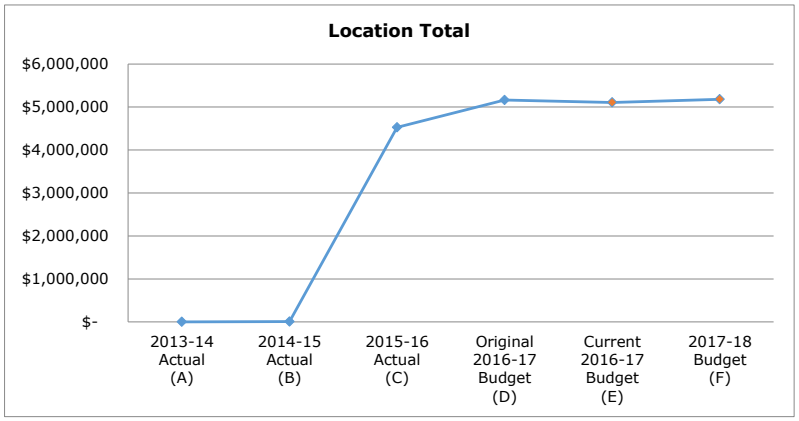
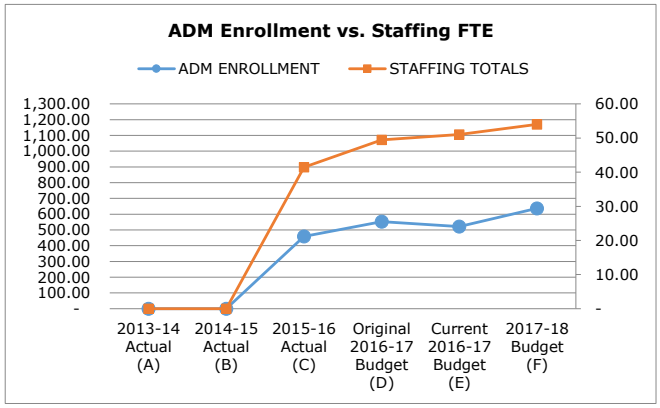


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Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**459.00**	**552.00**	**521.00**	**637.00**	**116.00**	**22%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	-	-	16.00	20.00	18.00	22.00	4.00	22%
SPED Teacher	-	-	5.00	7.00	8.00	8.00	-	0%
Specialist - Schools	-	-	3.00	3.00	4.00	4.00	-	0%
Counselor	-	-	1.50	2.00	2.00	2.00	-	0%
Nurse	-	-	0.80	0.80	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**28.30**	**34.80**	**35.00**	**39.00**	**4.00**	**11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	6.13	6.13	7.00	6.50	(0.50)	-7%
Support Staff	-	-	3.00	4.00	4.50	4.50	-	0%
Custodial Staff	-	-	4.00	4.50	4.50	4.00	(0.50)	-11%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**13.13**	**14.63**	**16.00**	**15.00**	**(1.00)**	**-6%**
STAFFING TOTALS	**-**	**-**	**41.43**	**49.43**	**51.00**	**54.00**	**3.00**	**6%**



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

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Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,488,808	$ 1,857,071	$ 2,011,061	$ 1,984,663	$ 2,109,261	$ 2,141,735	$ 32,474	2%
320 Non-Certificated Salaries	425,640	443,304	550,517	525,775	558,492	530,534	(27,958)	-5%
360 Employee Benefits	830,606	894,957	1,041,704	1,143,600	1,208,433	1,152,515	(55,918)	-5%
Subtotal Personnel	**2,745,054**	**3,195,332**	**3,603,282**	**3,654,038**	**3,876,186**	**3,824,784**	**(51,402)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	53,546	61,350	58,150	30,000	60,650	30,000	(30,650)	-51%
420 Staff Travel	10,062	11,220	7,947	3,220	11,261	19,450	8,189	73%
425 Student Travel	(220)	858	-	-	50,309	15,000	(35,309)	-70%
430 Utilities	12,888	10,748	7,858	2,490	13,090	17,917	4,827	37%
435 Energy	27,955	36,080	37,728	31,939	39,667	-	(39,667)	-100%
440 Purchased Services	668,717	653,525	703,258	659,739	1,187,778	1,033,787	(153,991)	-13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,308,845	2,696,029	2,723,716	3,439,667	2,655,049	3,506,869	851,820	32%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	18,089	18,108	16,828	11,762	30,799	18,820	(11,979)	-39%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	1,294,205	-	(1,294,205)	-100%
Subtotal Non Personnel	**3,099,881**	**3,487,919**	**3,555,484**	**4,178,817**	**5,342,808**	**4,641,843**	**(700,965)**	**-13%**
LOCATION TOTALS	**$ 5,844,935**	**$ 6,683,250**	**$ 7,158,766**	**$ 7,832,855**	**$ 9,218,994**	**$ 8,466,627**	**$ (752,367)**	**-8%**

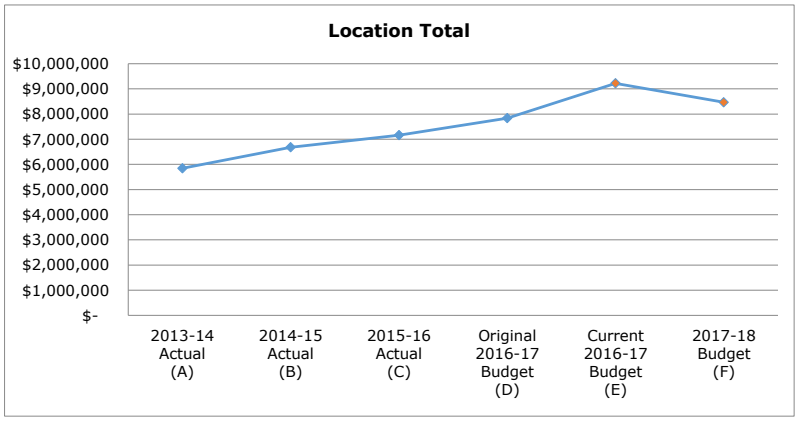
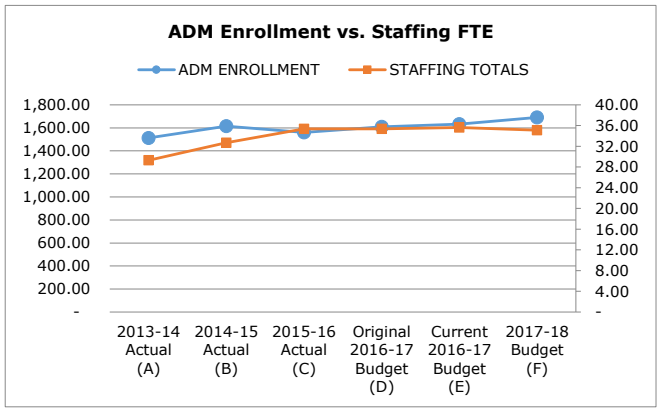


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Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,512.75**	**1,614.25**	**1,561.45**	**1,609.00**	**1,633.40**	**1,691.00**	**57.60**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.33	17.14	18.30	18.30	18.65	18.15	(0.50)	-3%
SPED Teacher	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Schools	1.57	1.99	0.49	0.49	0.50	0.50	-	0%
Counselor	1.00	0.99	1.49	1.49	1.49	1.49	-	0%
Nurse	0.40	0.40	0.60	0.60	0.49	0.49	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.30**	**23.52**	**24.88**	**24.88**	**25.13**	**24.63**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.25	1.00	1.00	1.00	1.00	-	0%
Support Staff	8.00	7.94	8.50	8.50	8.50	8.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.00**	**9.19**	**10.50**	**10.50**	**10.50**	**10.50**	**-**	**0%**
STAFFING TOTALS	**29.30**	**32.71**	**35.38**	**35.38**	**35.63**	**35.13**	**(0.50)**	**-1%**



Mat-Su Central School was originally founded in 1972. It offers a home learning/correspondence program for students in grades K-12. Mat-Su Central School also offers classes on-site to students.

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Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 222,793	$ 152,348	$ 160,173	$ 319,237	$ 69,576	$ 646,526	$ 576,950	829%
320 Non-Certificated Salaries	3,135,778	3,317,768	3,582,012	3,678,959	3,599,028	3,595,651	(3,377)	0%
360 Employee Benefits	(123,399)	943,698	1,008,837	458,884	342,626	537,157	194,531	57%
Subtotal Personnel	**3,235,172**	**4,413,815**	**4,751,021**	**4,457,080**	**4,011,230**	**4,779,334**	**768,104**	**19%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	349,223	244,953	246,154	621,615	599,843	465,980	(133,863)	-22%
420 Staff Travel	12,870	6,298	1,368	950	2,858	10,014	7,156	250%
425 Student Travel	47,823	37,387	46,547	72,770	76,600	66,523	(10,077)	-13%
430 Utilities	1,132,663	1,469,520	1,804,763	1,169,802	2,176,726	2,254,332	77,606	4%
435 Energy	-	4,388	-	-	-	-	-	0%
440 Purchased Services	1,324,033	1,048,392	978,534	1,391,930	1,217,640	1,299,647	82,007	7%
445 Insurance & Bond Premiums	(43,899)	-	-	5,225	5,500	-	(5,500)	-100%
450 Supplies & Materials	2,176,516	1,565,508	1,380,919	1,059,403	1,341,731	425,204	(916,527)	-68%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,234	133,937	9,990	1,073,117	1,300,203	169,450	(1,130,753)	-87%
495 Indirect Costs	(1,556,906)	(1,152,372)	(1,066,510)	(1,308,340)	(1,308,340)	(1,257,796)	50,544	0%
510 Equipment	-	-	-	-	-	8,410	8,410	100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	3,224,608	3,692,367	2,646,100	-	-	-	-	0%
Subtotal Non Personnel	**6,670,165**	**7,050,377**	**6,047,866**	**4,086,472**	**5,412,761**	**3,441,764**	**(1,970,997)**	**-36%**
LOCATION TOTALS	**$ 9,905,337**	**$ 11,464,191**	**$ 10,798,887**	**$ 8,543,552**	**$ 9,423,991**	**$ 8,221,098**	**$ (1,202,893)**	**-13%**

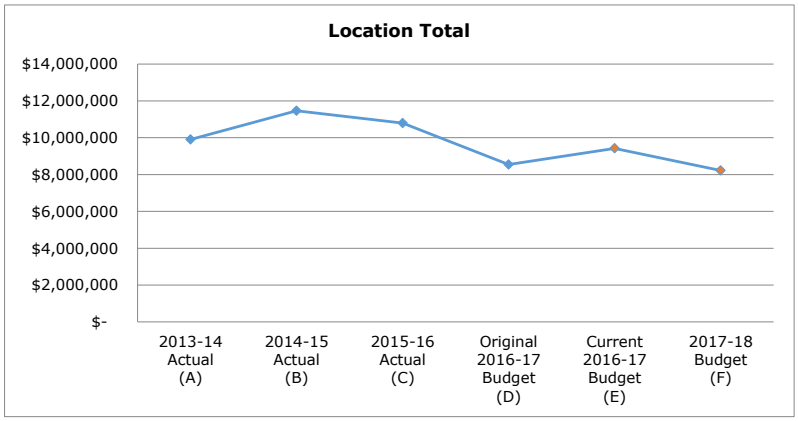
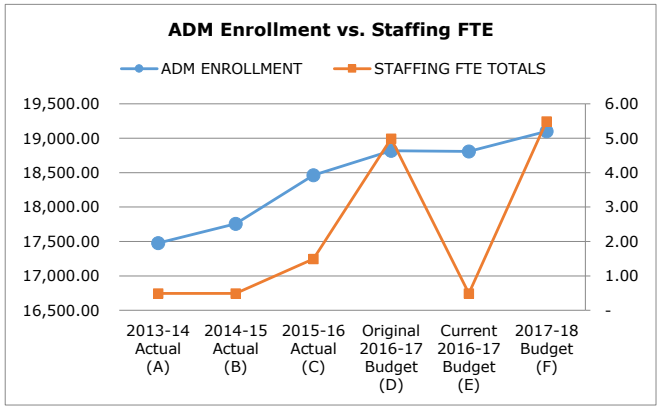


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Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,476.51**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	4.50	-	5.00	5.00	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.49	0.49	1.49	0.49	0.49	0.49	-	0%
Certified Sub Total	**0.49**	**0.49**	**1.49**	**4.99**	**0.49**	**5.49**	**5.00**	**1020%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.49**	**0.49**	**1.49**	**4.99**	**0.49**	**5.49**	**5.00**	**1020%**



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

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Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 931,579	$ 844,724	$ 853,731	$ 868,414	$ 891,236	$ 891,413	$ 177	0%
320 Non-Certificated Salaries	130,340	104,634	151,246	130,323	153,751	132,708	(21,043)	-14%
360 Employee Benefits	470,095	398,743	437,225	478,577	460,740	460,318	(422)	0%
Subtotal Personnel	**1,532,015**	**1,348,101**	**1,442,202**	**1,477,314**	**1,505,727**	**1,484,439**	**(21,288)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,050	-	-	-	-	-	-	0%
420 Staff Travel	5,871	9,704	12,473	7,600	7,600	9,310	1,710	23%
425 Student Travel	2,358	2,534	3,392	4,455	4,689	3,884	(805)	-17%
430 Utilities	(47)	-	-	190	190	176	(14)	-7%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,927	2,034	2,420	3,325	3,325	3,096	(229)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,017	21,757	19,563	44,027	44,027	38,685	(5,342)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	970	4,285	3,019	2,280	2,320	2,123	(197)	-8%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	7,608	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**53,145**	**47,921**	**40,868**	**61,877**	**62,151**	**57,274**	**(4,877)**	**-8%**
LOCATION TOTALS	**$ 1,585,161**	**$ 1,396,022**	**$ 1,483,070**	**$ 1,539,191**	**$ 1,567,878**	**$ 1,541,713**	**$ (26,165)**	**-2%**

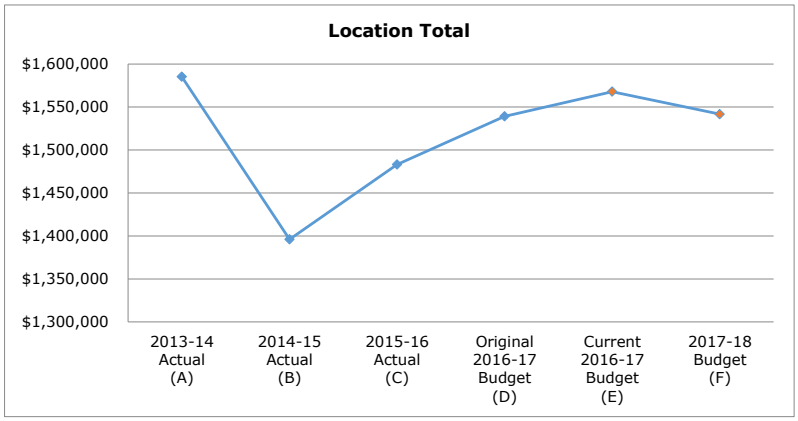
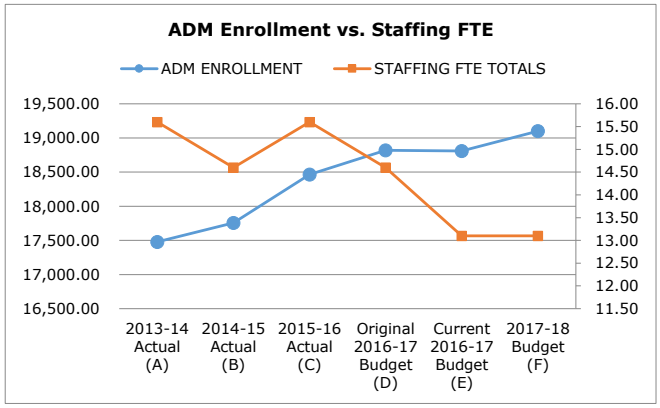


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Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	0.35	0.35	0.35	0.35	0.85	0.85	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	13.00	12.00	13.00	12.00	10.00	10.00	-	0%
Certified Sub Total	**13.35**	**12.35**	**13.35**	**12.35**	**10.85**	**10.85**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**-**	**0%**
STAFFING FTE TOTALS	**15.60**	**14.60**	**15.60**	**14.60**	**13.10**	**13.10**	**-**	**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.

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Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 6,045,994	$ 6,502,142	$ 7,021,858	$ 7,221,394	$ 7,383,300	$ 7,085,546	$ (297,754)	-4%
320 Non-Certificated Salaries	1,011,156	1,247,336	1,362,209	1,390,255	1,331,069	1,308,742	(22,327)	-2%
360 Employee Benefits	2,926,074	3,082,803	3,317,826	3,683,239	3,861,554	3,538,755	(322,799)	-8%
Subtotal Personnel	**9,983,223**	**10,832,281**	**11,701,893**	**12,294,888**	**12,575,923**	**11,933,043**	**(642,880)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,199,654	1,343,995	1,567,972	1,460,150	1,743,884	1,548,500	(195,384)	-11%
420 Staff Travel	120,099	175,625	120,759	195,034	187,582	169,294	(18,288)	-10%
425 Student Travel	17,061	5,773	6,813	4,750	4,750	5,700	950	20%
430 Utilities	-	40	-	-	40	-	(40)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	41,112	35,780	50,334	42,750	58,941	46,550	(12,391)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	232,896	267,345	177,390	310,447	250,588	170,245	(80,343)	-32%
480 Tuition	97,500	97,500	5,280	92,625	-	92,625	92,625	100%
490 Other Expenses	44,403	60,481	39,061	47,500	47,500	38,000	(9,500)	-20%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	1,470	10,004	-	23,750	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-		-	-	-	0%
Subtotal Non Personnel	**1,754,194**	**1,996,544**	**1,967,610**	**2,177,006**	**2,293,285**	**2,070,914**	**(222,371)**	**-10%**
LOCATION TOTALS	**$ 11,737,417**	**$ 12,828,825**	**$ 13,669,503**	**$ 14,471,894**	**$ 14,869,208**	**$ 14,003,957**	**$ (865,251)**	**-6%**

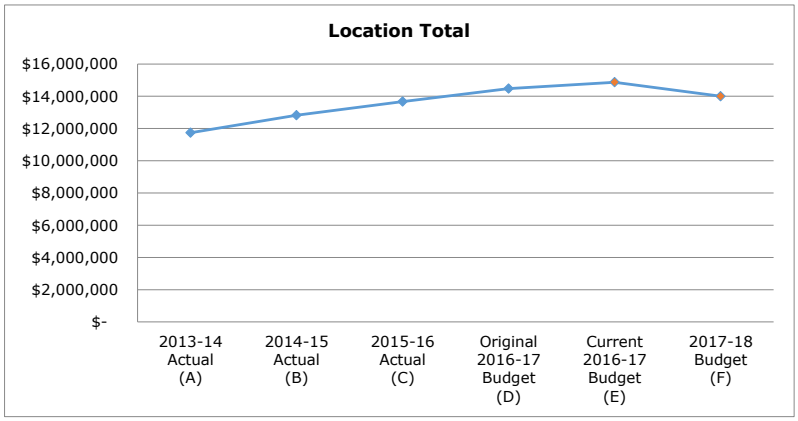
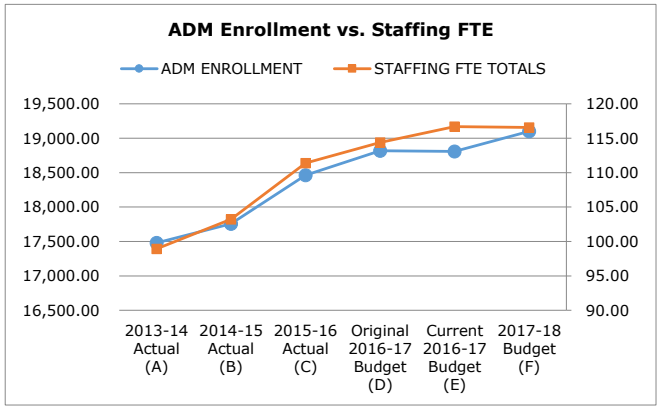


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Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	1.00	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	0.74	0.74	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	75.74	78.72	84.50	87.50	88.42	88.42	-	0%
Certified Sub Total	**78.74**	**80.72**	**86.50**	**89.50**	**91.16**	**91.16**	**-**	**0%**
CLASSIFIED FTE								
Director	0.80	0.80	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	7.78	7.78	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.50	2.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	17.38	18.69	21.88	21.88	14.25	14.14	(0.11)	-1%
Classified Sub Total	**20.18**	**22.49**	**24.88**	**24.88**	**25.53**	**25.42**	**(0.11)**	**0%**
STAFFING FTE TOTALS	**98.92**	**103.21**	**111.38**	**114.38**	**116.69**	**116.58**	**(0.11)**	**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.

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Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 39,733	$ 40,960	$ 40,831	$ 41,952	$ 40,114	$ 41,453	$ 1,339	3%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	15,621	15,371	15,415	17,303	16,589	17,121	532	3%
Subtotal Personnel	**55,354**	**56,331**	**56,246**	**59,255**	**56,703**	**58,574**	**1,871**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,325	3,500	3,258	(242)	-7%
420 Staff Travel	2,753	3,121	3,852	3,800	3,800	3,258	(542)	-14%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,953	7,258	9,647	14,250	14,250	13,034	(1,216)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,480	10,604	16,456	18,050	17,875	17,153	(722)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**20,686**	**24,483**	**33,455**	**39,425**	**39,425**	**36,703**	**(2,722)**	**-7%**
LOCATION TOTALS	**$ 76,039**	**$ 80,814**	**$ 89,701**	**$ 98,680**	**$ 96,128**	**$ 95,277**	**$ (851)**	**-1%**

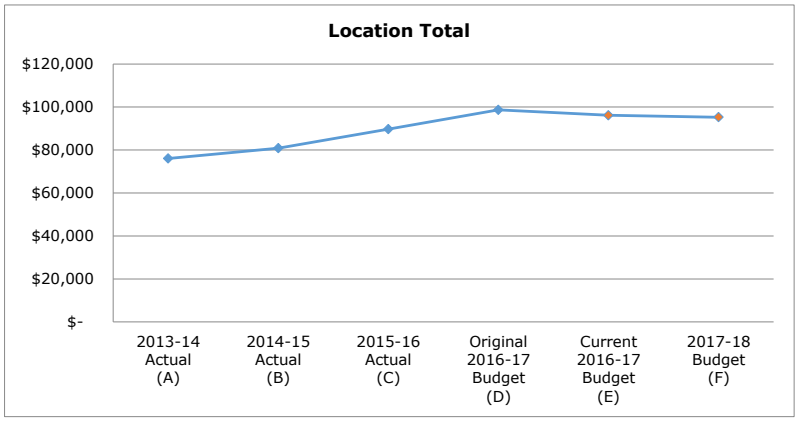
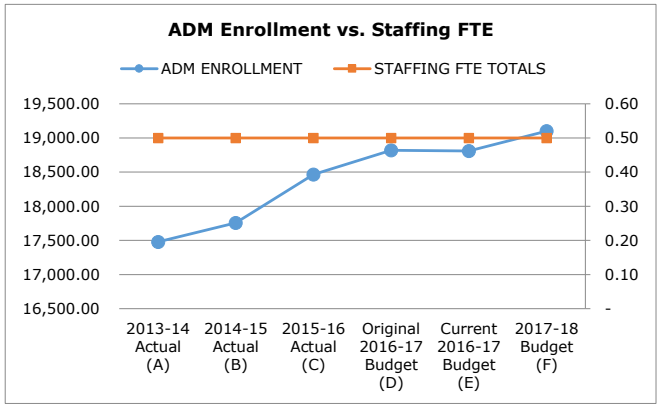


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Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



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

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Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 836,777	$ 820,445	$ 820,324	$ 689,593	$ 833,825	$ 654,534	$ (179,291)	-22%
320 Non-Certificated Salaries	89,857	59,124	63,478	65,726	68,363	65,170	(3,193)	-5%
360 Employee Benefits	385,759	386,122	364,740	354,969	403,188	346,793	(56,395)	-14%
Subtotal Personnel	**1,312,394**	**1,265,692**	**1,248,542**	**1,110,288**	**1,305,376**	**1,066,497**	**(238,879)**	**-18%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	10,899	-	-	-	-	0%
420 Staff Travel	1,584	6,740	4,664	8,075	8,676	7,518	(1,158)	-13%
425 Student Travel	1,222	985	7,817	6,650	6,650	6,191	(459)	-7%
430 Utilities	-	-	-	-	107	232	125	117%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	26,131	5,744	20,796	8,988	9,370	8,886	(484)	-5%
445 Insurance & Bond Premiums	-	-	536	1,045	1,100	1,100	-	0%
450 Supplies & Materials	475,891	450,500	404,402	452,156	418,913	416,408	(2,505)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	325	710	8,179	475	24,781	5,585	(19,196)	-77%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	17,512	53,801	37,998	28,500	28,500	25,137	(3,363)	-12%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**522,666**	**518,479**	**495,291**	**505,889**	**498,097**	**471,057**	**(27,040)**	**-5%**
LOCATION TOTALS	**$ 1,835,059**	**$ 1,784,171**	**$ 1,743,833**	**$ 1,616,177**	**$ 1,803,473**	**$ 1,537,554**	**$ (265,919)**	**-15%**

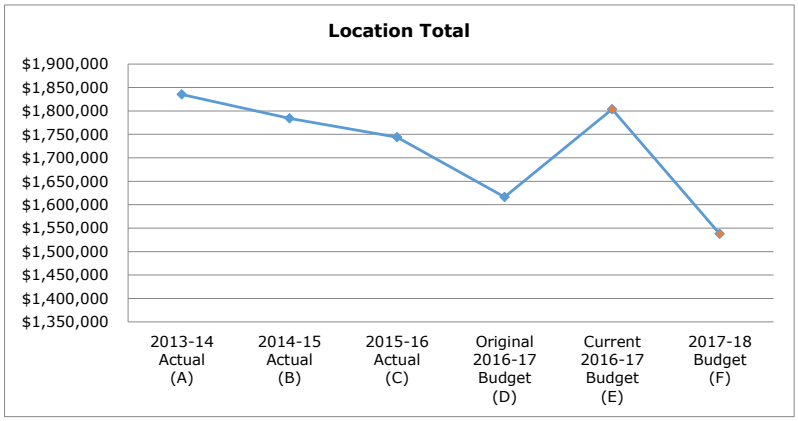
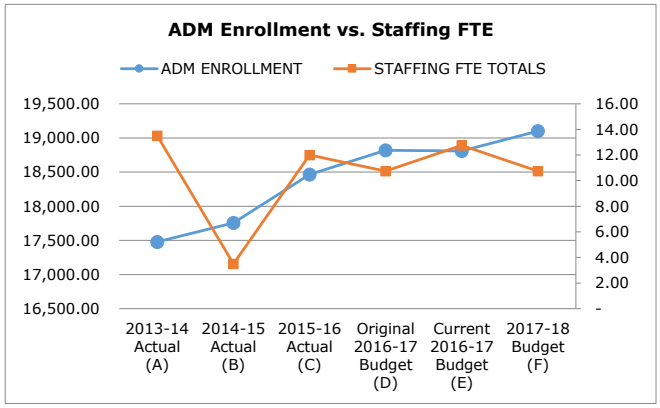


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Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	11.00	1.00	9.50	8.25	10.25	9.25	(1.00)	-10%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Certified Sub Total	**12.50**	**2.50**	**11.00**	**9.75**	**11.75**	**9.75**	**(2.00)**	**-17%**
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	**13.50**	**3.50**	**12.00**	**10.75**	**12.75**	**10.75**	**(2.00)**	**-16%**



Career and Technical Education oversees career and technical programs in various schools. These programs include welding, wood working, culinary arts, health services, and more.

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Fund: 100 General Operating Fund
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,117,367	$ 1,347,864	$ 1,323,937	$ 1,201,384	$ 1,461,868	$ 1,288,151	$ (173,717)	-12%
320 Non-Certificated Salaries	345,683	402,368	378,971	267,844	357,081	307,392	(49,689)	-14%
360 Employee Benefits	477,075	526,832	556,107	582,511	632,529	594,221	(38,308)	-6%
Subtotal Personnel	**1,940,126**	**2,277,064**	**2,259,015**	**2,051,739**	**2,451,478**	**2,189,764**	**(261,714)**	**-11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	147,678	45,892	100,537	484,500	36,439	101,944	65,505	180%
420 Staff Travel	59,825	74,356	71,320	64,139	114,354	99,091	(15,263)	-13%
425 Student Travel	1,436	16,011	13,914	19,000	17,148	9,310	(7,838)	-46%
430 Utilities	-	-	125	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	426,312	555,520	138,950	288,515	356,748	279,886	(76,862)	-22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	265,146	67,588	155,021	131,194	287,291	367,344	80,053	28%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	21,335	34,364	151,884	-	50,630	27,930	(22,700)	-45%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	25,454	23,750	119,500	55,860	(63,640)	-53%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-		-	-	-	0%
Subtotal Non Personnel	**921,731**	**793,731**	**657,207**	**1,011,098**	**982,110**	**941,365**	**(40,745)**	**-4%**
LOCATION TOTALS	**$ 2,861,857**	**$ 3,070,795**	**$ 2,916,223**	**$ 3,062,837**	**$ 3,433,588**	**$ 3,131,129**	**$ (302,459)**	**-9%**

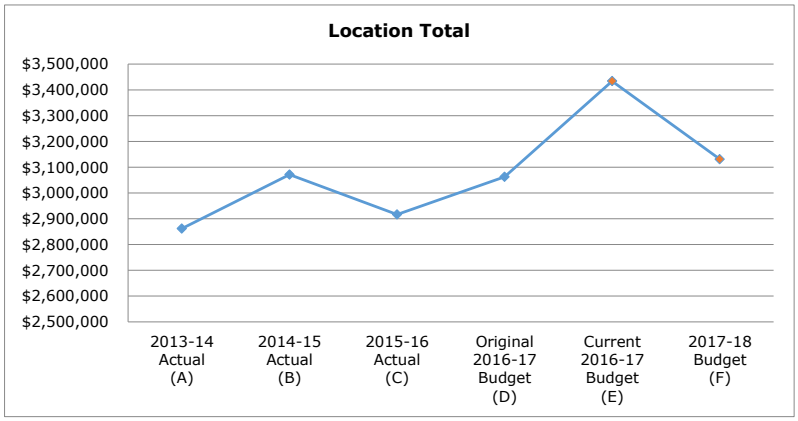
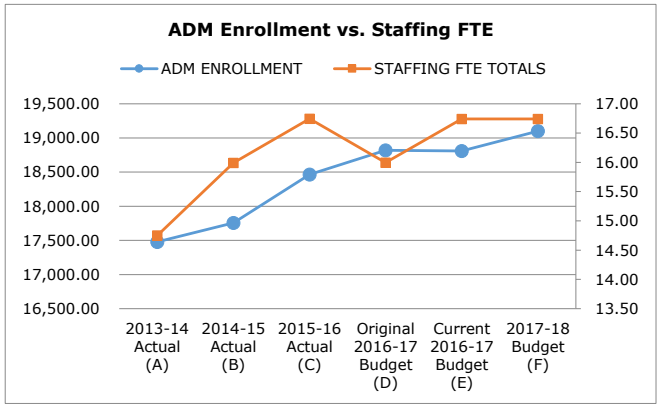


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Fund: 100 General Operating Fund
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	4.50	4.50	4.00	4.00	3.50	3.50	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	0.50	0.50	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	5.75	6.99	6.75	6.75	7.74	7.74	-	0%
Certified Sub Total	**10.25**	**11.49**	**10.75**	**10.75**	**11.74**	**11.74**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	0.50	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.50	3.50	3.50	3.50	3.50	3.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	-	1.50	1.25	0.50	0.50	-	0%
Classified Sub Total	**4.50**	**4.50**	**6.00**	**5.25**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**14.75**	**15.99**	**16.75**	**16.00**	**16.74**	**16.74**	**-**	**0%**



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.

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Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	139,026	149,544	183,098	167,775	214,423	223,427	9,004	4%
360 Employee Benefits	87,072	93,111	121,637	118,683	126,556	156,744	30,188	24%
Subtotal Personnel	**226,098**	**242,655**	**304,736**	**286,458**	**340,979**	**380,171**	**39,192**	**11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,336	4,499	7,006	4,715	7,674	8,638	964	13%
435 Energy	22,757	27,269	26,353	27,077	29,779	-	(29,779)	-100%
440 Purchased Services	7,820	6,978	8,997	6,175	7,356	5,749	(1,607)	-22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,886	12,283	14,233	16,009	18,918	14,904	(4,014)	-21%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	30	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**54,800**	**51,059**	**56,590**	**53,976**	**63,727**	**29,291**	**(34,436)**	**-54%**
LOCATION TOTALS	**$ 280,898**	**$ 293,714**	**$ 361,326**	**$ 340,434**	**$ 404,706**	**$ 409,462**	**$ 4,756**	**1%**

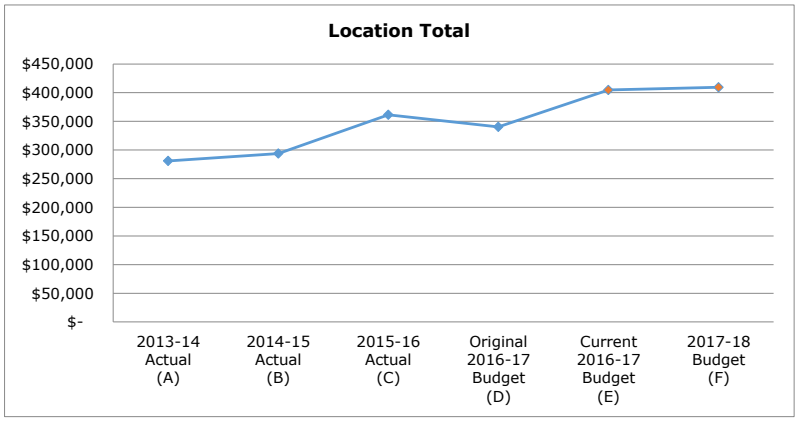
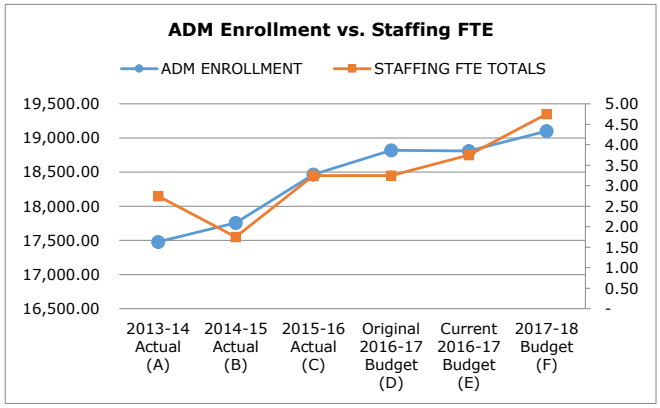


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Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	-	-	-	-	-	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	2.00	1.00	2.50	2.50	3.00	4.00	1.00	33%
Classified Sub Total	**2.75**	**1.75**	**3.25**	**3.25**	**3.75**	**4.75**	**1.00**	**27%**
STAFFING FTE TOTALS	**2.75**	**1.75**	**3.25**	**3.25**	**3.75**	**4.75**	**1.00**	**27%**



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, keeps an inventory of items on hand, and pulls orders for paper and custodial supplies.

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Fund: 100 General Operating Fund
Location: 508 Information Technology
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 11,487	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,729,629	1,732,538	1,907,056	1,813,778	1,980,907	1,897,548	(83,359)	-4%
360 Employee Benefits	931,543	944,037	1,009,481	1,044,803	1,115,264	1,088,052	(27,212)	-2%
Subtotal Personnel	**2,672,659**	**2,676,575**	**2,916,537**	**2,858,581**	**3,096,171**	**2,985,600**	**(110,571)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	34,016	37,258	34,060	66,500	69,260	69,260	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	88	-	355	-	900	-	(900)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,167,467	861,471	2,081,848	1,657,750	1,719,750	1,629,250	(90,500)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,277,191	2,196,648	2,757,214	1,870,550	1,912,122	1,897,817	(14,305)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,990	2,160	49,355	28,902	35,449	28,500	(6,949)	-20%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	41,875	148,939	795,653	285,000	378,335	285,000	(93,335)	-25%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,522,627**	**3,246,476**	**5,718,485**	**3,908,702**	**4,115,816**	**3,909,827**	**(205,989)**	**-5%**
LOCATION TOTALS	**$ 5,195,286**	**$ 5,923,052**	**$ 8,635,022**	**$ 6,767,283**	**$ 7,211,987**	**$ 6,895,427**	**$ (316,560)**	**-4%**

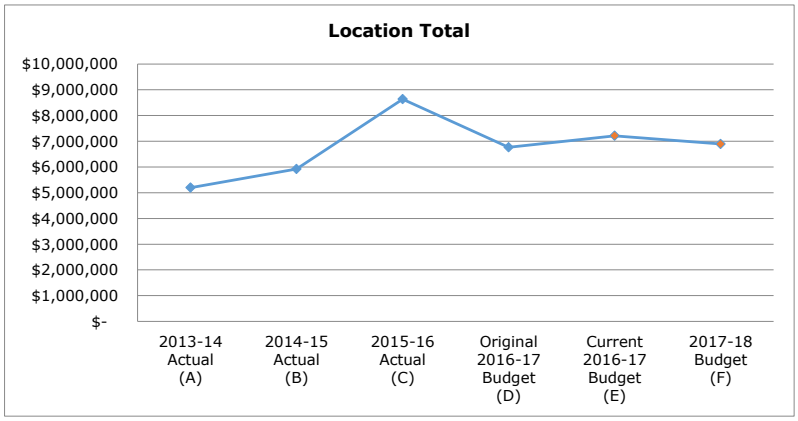
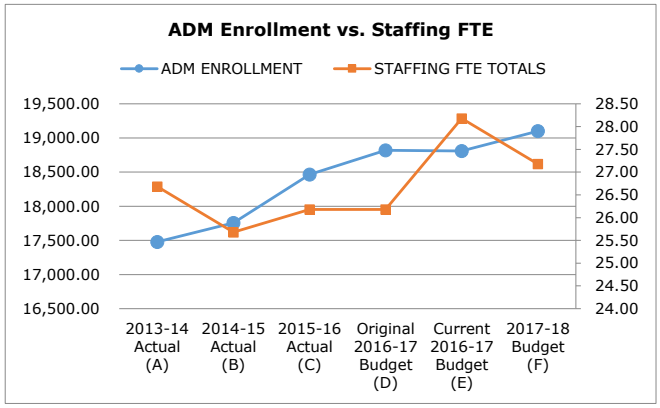


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Fund: 100 General Operating Fund
Location: 508 Information Technology
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	3.00	3.00	4.00	4.00	4.00	5.00	1.00	25%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	21.68	20.68	20.18	20.18	22.18	21.18	(1.00)	-5%
Classified Sub Total	**26.68**	**25.68**	**26.18**	**26.18**	**28.18**	**27.18**	**(1.00)**	**-4%**
STAFFING FTE TOTALS	**26.68**	**25.68**	**26.18**	**26.18**	**28.18**	**27.18**	**(1.00)**	**-4%**



Information Technology is responsible for all information and technology services, contracts, hardware, and software, district-wide. This includes specific programs housed at school sites (such as Gaggle, AIMS Web, and MAP). IT also provides support for hardware and software throughout all 47 school locations, along with operational support and maintenance of management applications (such as MUNIS, Pulse, and SharePoint).

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Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,701,577	2,921,395	$ 2,886,070	2,968,736	2,935,015	2,777,867	(157,148)	-5%
360 Employee Benefits	1,478,908	1,518,943	1,562,985	1,688,658	1,574,439	1,579,904	5,465	0%
Subtotal Personnel	**4,180,485**	**4,440,338**	**4,449,056**	**4,657,394**	**4,509,454**	**4,357,771**	**(151,683)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	23,805	9,500	9,375	1,862	(7,513)	-80%
420 Staff Travel	14,522	14,044	8,243	28,975	28,975	23,740	(5,235)	-18%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,201	4,080	4,191	4,637	6,007	5,736	(271)	-5%
435 Energy	69,373	(28,787)	83,757	52,523	54,523	86,469	31,946	59%
440 Purchased Services	259,892	257,430	447,423	362,241	361,950	375,571	13,621	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,015,770	894,859	828,610	980,767	1,055,767	924,883	(130,884)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,048	5,450	4,434	9,500	9,500	8,379	(1,121)	-12%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	41,064	202,140	141,101	47,500	47,500	41,895	(5,605)	-12%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,405,870**	**1,349,217**	**1,541,564**	**1,495,643**	**1,573,597**	**1,468,535**	**(105,062)**	**-7%**
LOCATION TOTALS	**$ 5,586,355**	**$ 5,789,554**	**$ 5,990,619**	**$ 6,153,037**	**$ 6,083,051**	**$ 5,826,306**	**$ (256,745)**	**-4%**

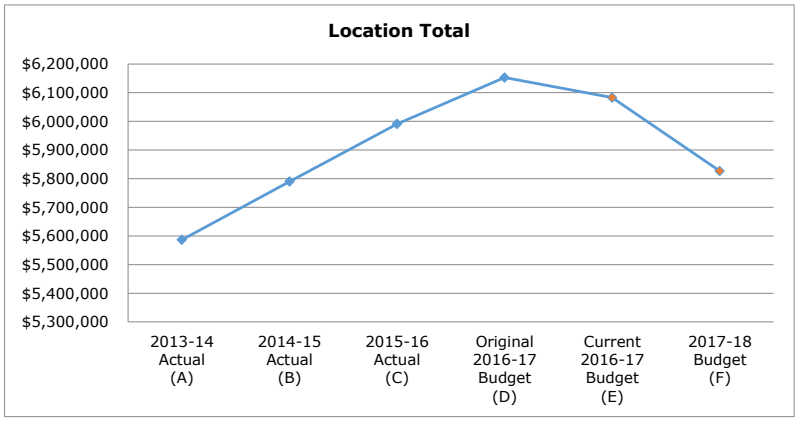
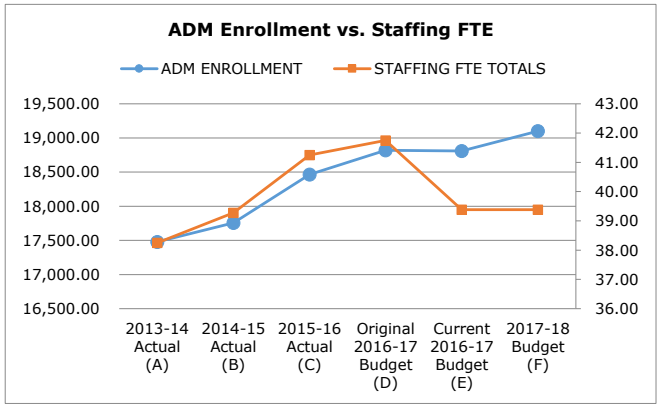


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Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	0.38	0.38	-	0%
Specialist - Department	30.87	31.90	33.87	34.37	32.00	32.00	-	0%
Classified Sub Total	**38.25**	**39.28**	**41.25**	**41.75**	**39.38**	**39.38**	**-**	**0%**
STAFFING FTE TOTALS	**38.25**	**39.28**	**41.25**	**41.75**	**39.38**	**39.38**	**-**	**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.

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Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	30,698	23,759	25,647	27,260	29,042	30,449	1,407	5%
360 Employee Benefits	18,415	16,273	16,918	18,665	19,131	19,632	501	3%
Subtotal Personnel	**49,113**	**40,031**	**42,565**	**45,925**	**48,173**	**50,081**	**1,908**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	7,163	50,456	49,677	57,000	57,000	51,205	(5,795)	-10%
420 Staff Travel	1,132	616	12	4,987	4,987	4,609	(378)	-8%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	56	-	-	142	142	-	(142)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	71	11,895	7,381	8,075	8,075	7,518	(557)	-7%
445 Insurance & Bond Premiums	1,628,878	1,779,988	2,277,184	2,479,500	2,724,866	2,723,938	(928)	0%
450 Supplies & Materials	14,288	116,425	35,537	33,858	33,858	33,702	(156)	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	100	840	237	237	931	694	293%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,651,588**	**1,959,480**	**2,370,631**	**2,583,799**	**2,829,165**	**2,821,903**	**(7,262)**	**0%**
LOCATION TOTALS	**$ 1,700,701**	**$ 1,999,512**	**$ 2,413,196**	**$ 2,629,724**	**$ 2,877,338**	**$ 2,871,984**	**$ (5,354)**	**0%**

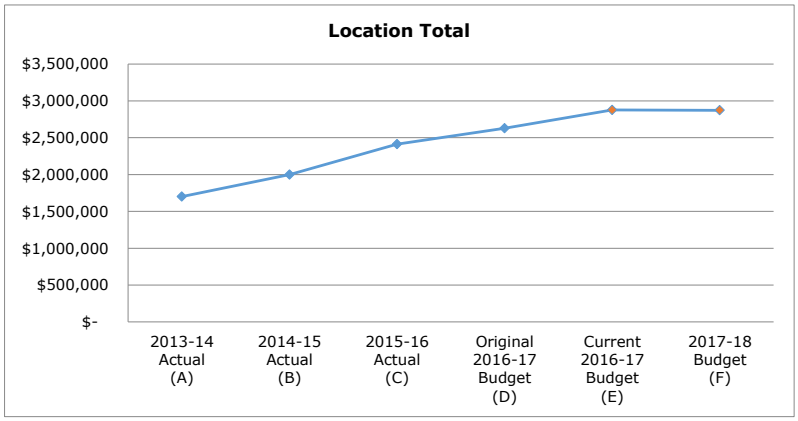
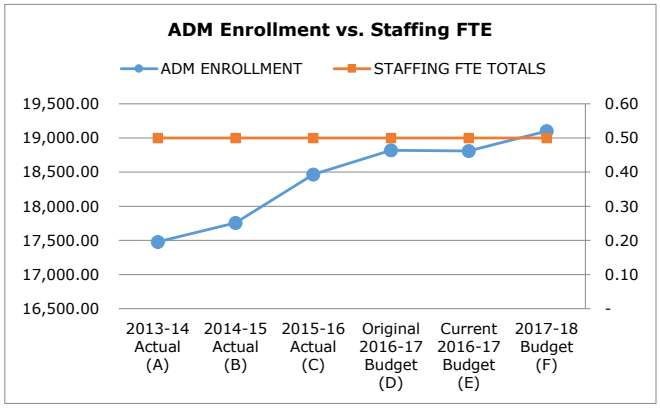


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Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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. 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.

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Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,122	$ 54,921	$ 48,818	$ 15,028	$ 111,280	$ 5,747	$ (105,533)	-95%
320 Non-Certificated Salaries	124,652	138,545	195,659	199,467	185,158	68,873	(116,285)	-63%
360 Employee Benefits	29,603	34,336	59,159	58,141	68,064	36,767	(31,297)	-46%
Subtotal Personnel	**157,376**	**227,802**	**303,636**	**272,636**	**364,502**	**111,387**	**(253,115)**	**-69%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,055	2,662	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	185,712	57,653	201,052	237,500	109,018	168,625	59,607	55%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	97,985	49,147	24,747	17,149	57,581	227,509	169,928	295%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**286,753**	**109,463**	**225,799**	**254,649**	**166,599**	**396,134**	**229,535**	**138%**
LOCATION TOTALS	**$ 444,129**	**$ 337,265**	**$ 529,435**	**$ 527,285**	**$ 531,101**	**$ 507,521**	**$ (23,580)**	**-4%**

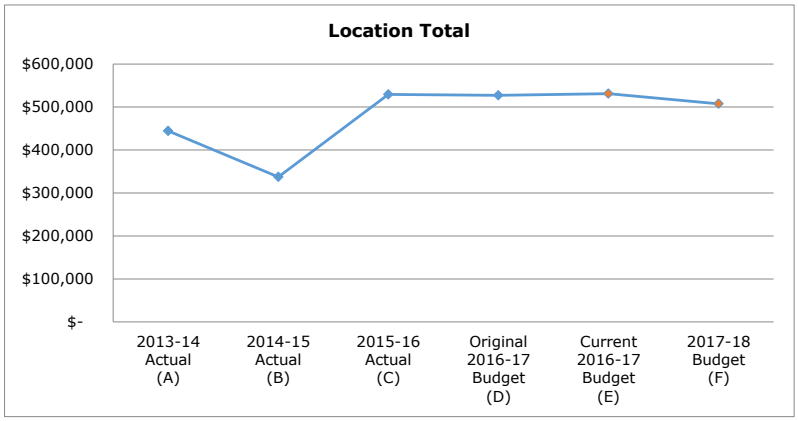
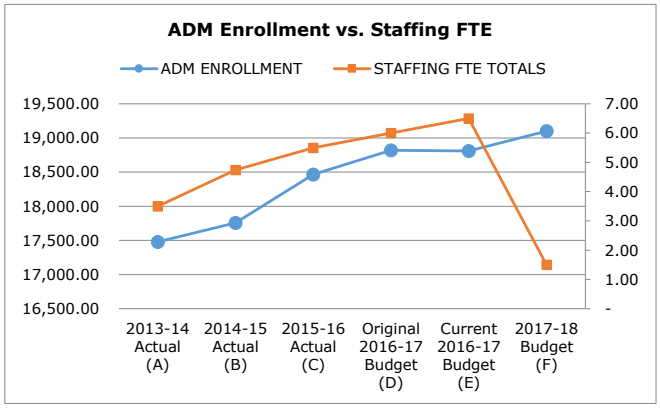


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Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.74	0.25	0.25	-	-	-	0%
Certified Sub Total	**-**	**0.74**	**0.25**	**0.25**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.50	4.00	5.00	5.00	5.00	-	(5.00)	-100%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.25	0.75	1.00	1.00	-	0%
Classified Sub Total	**3.50**	**4.00**	**5.25**	**5.75**	**6.00**	**1.00**	**(5.00)**	**-83%**
STAFFING FTE TOTALS	**3.50**	**4.74**	**5.50**	**6.00**	**6.50**	**1.50**	**(5.00)**	**-77%**



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).

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Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	678,941	699,427	779,253	775,000	775,000	-	(775,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**678,941**	**699,427**	**779,253**	**775,000**	**775,000**	**-**	**(775,000)**	**-100%**
LOCATION TOTALS	**$ 678,941**	**$ 699,427**	**$ 779,253**	**$ 775,000**	**$ 775,000**	**$ -**	**$ (775,000)**	**-100%**

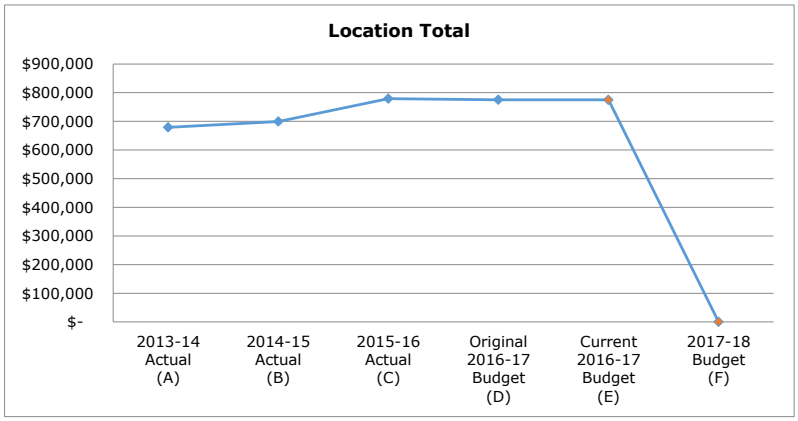
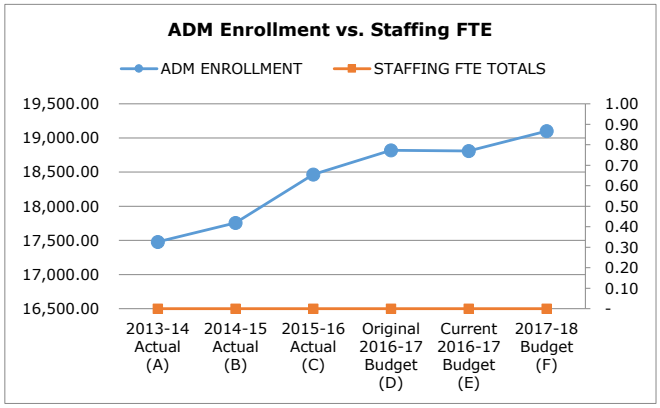


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Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	7,399	6,628	5,676	-	-	-	-	0%
360 Employee Benefits	2,087	1,540	1,072	-	-	-	-	0%
Subtotal Personnel	**9,486**	**8,168**	**6,748**	**-**	**-**	**-**	**-**	**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 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
LOCATION TOTALS	**$ 9,486**	**$ 8,168**	**$ 6,748**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

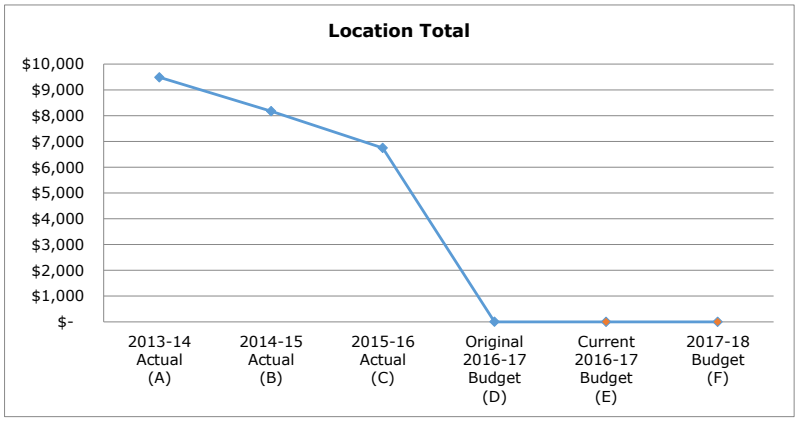
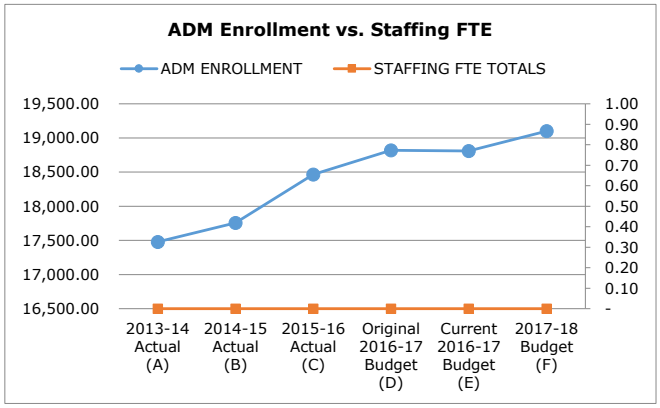


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Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	13,580	14,454	16,714	17,342	628	4%
360 Employee Benefits	-	-	9,692	11,576	15,260	15,539	279	2%
Subtotal Personnel	**-**	**-**	**23,272**	**26,030**	**31,974**	**32,881**	**907**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	75,692	590,066	536,577	190,000	440,000	510,150	70,150	16%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,271	52,554	33,261	-	50,000	31,350	(18,650)	-37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**82,963**	**642,620**	**569,838**	**190,000**	**490,000**	**541,500**	**51,500**	**11%**
LOCATION TOTALS	**$ 82,963**	**$ 642,620**	**$ 593,109**	**$ 216,030**	**$ 521,974**	**$ 574,381**	**$ 52,407**	**10%**

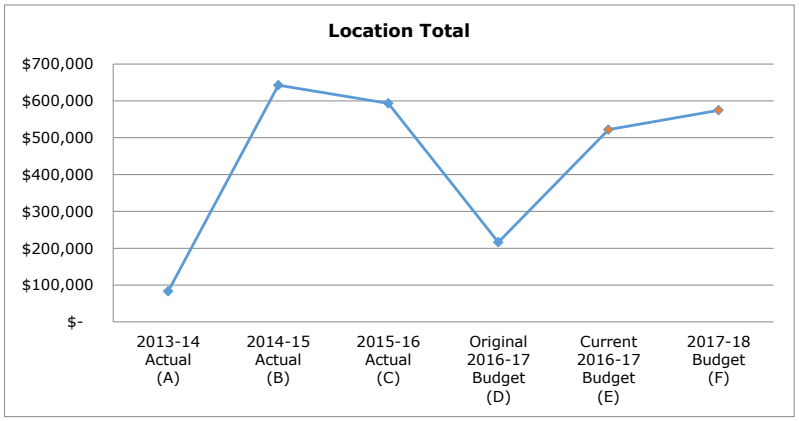
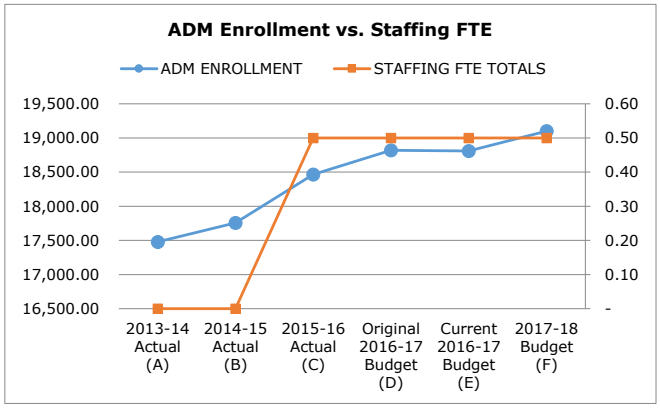


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Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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%
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.

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Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness Manager
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	31,925	89,510	91,589	94,908	90,613	(4,295)	-5%
360 Employee Benefits	-	15,901	45,712	49,570	42,496	49,200	6,704	16%
Subtotal Personnel	**-**	**47,826**	**135,222**	**141,159**	**137,404**	**139,813**	**2,409**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	557	1,900	595	1,769	1,174	197%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	1,860	-	1,860	186	(1,674)	-90%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	4,151	1,701	2,707	2,627	2,334	(293)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	25	-	25	-	(25)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**4,151**	**4,142**	**4,607**	**5,107**	**4,289**	**(818)**	**-16%**
LOCATION TOTALS	**$ -**	**$ 51,977**	**$ 139,364**	**$ 145,766**	**$ 142,511**	**$ 144,102**	**$ 1,591**	**1%**

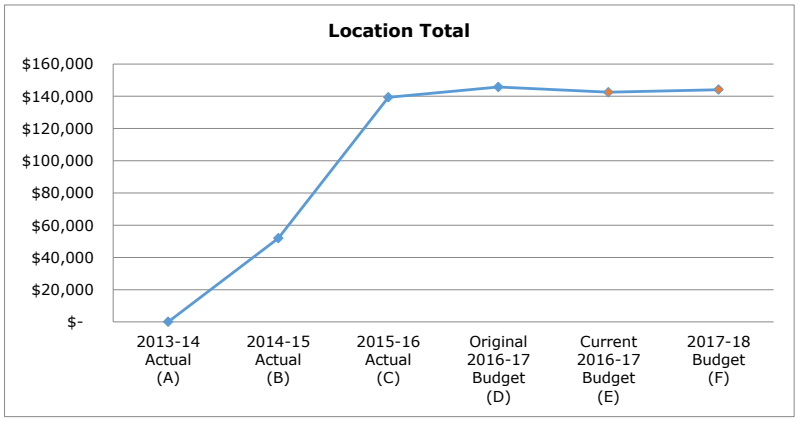
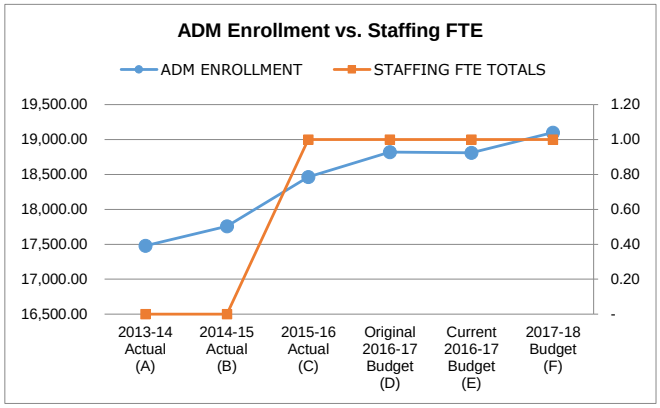


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Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness Manager
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**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.

Table of Contents

Fund: 100 General Operating Fund
Location: 516 Business & Operations
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,477	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	267,041	283,833	305,460	303,838	310,642	301,939	(8,703)	-3%
360 Employee Benefits	131,864	134,556	144,735	157,523	154,399	156,716	2,317	2%
Subtotal Personnel	**404,382**	**418,389**	**450,195**	**461,361**	**465,041**	**458,655**	**(6,386)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	34,404	12,499	-	-	-	-	0%
420 Staff Travel	16,139	12,407	5,838	13,775	16,535	16,259	(276)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	35	13	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,370	2,083	16,226	9,500	9,500	2,327	(7,173)	-76%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,202	21,443	20,522	28,975	28,475	25,602	(2,873)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,600	9,192	9,761	13,062	13,062	19,376	6,314	48%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**55,311**	**79,563**	**64,859**	**65,312**	**67,572**	**63,564**	**(4,008)**	**-6%**
LOCATION TOTALS	**$ 459,693**	**$ 497,952**	**$ 515,054**	**$ 526,673**	**$ 532,613**	**$ 522,219**	**$ (10,394)**	**-2%**

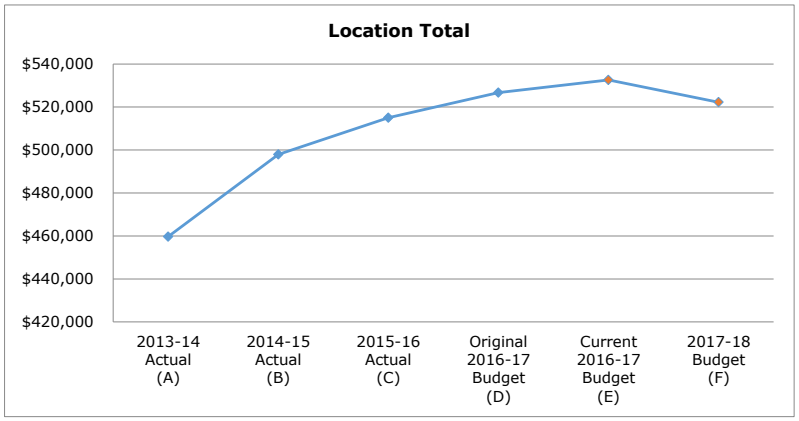
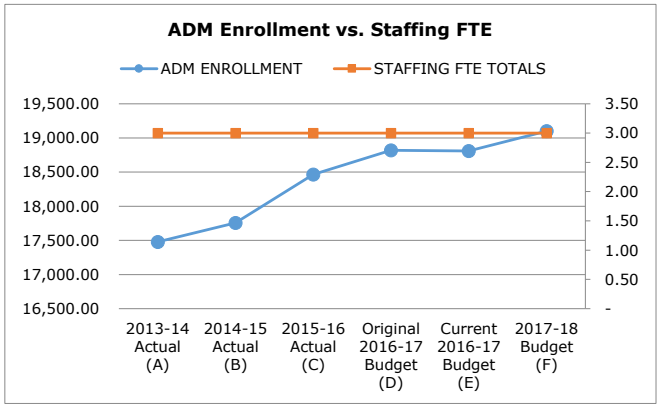


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Fund: 100 General Operating Fund
Location: 516 Business & Operations
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	350,288	332,281	400,067	406,307	430,844	398,069	(32,775)	-8%
360 Employee Benefits	220,053	197,956	235,998	259,158	257,430	254,095	(3,335)	-1%
Subtotal Personnel	**570,341**	**530,237**	**636,064**	**665,465**	**688,274**	**652,164**	**(36,110)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,407	3,864	6,263	7,125	7,125	6,517	(608)	-9%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	1,860	1,790	2,364	4,750	4,750	1,862	(2,888)	-61%
435 Energy	-	-	-	-	-	30,401	30,401	100%
440 Purchased Services	6,489	6,365	7,920	9,500	9,500	12,103	2,603	27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,866	13,157	11,946	17,100	17,100	16,218	(882)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,899	2,516	1,567	2,945	2,945	1,862	(1,083)	-37%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**24,520**	**27,692**	**30,058**	**41,420**	**41,420**	**68,963**	**27,543**	**66%**
LOCATION TOTALS	**$ 594,861**	**$ 557,929**	**$ 666,122**	**$ 706,885**	**$ 729,694**	**$ 721,127**	**$ (8,567)**	**-1%**

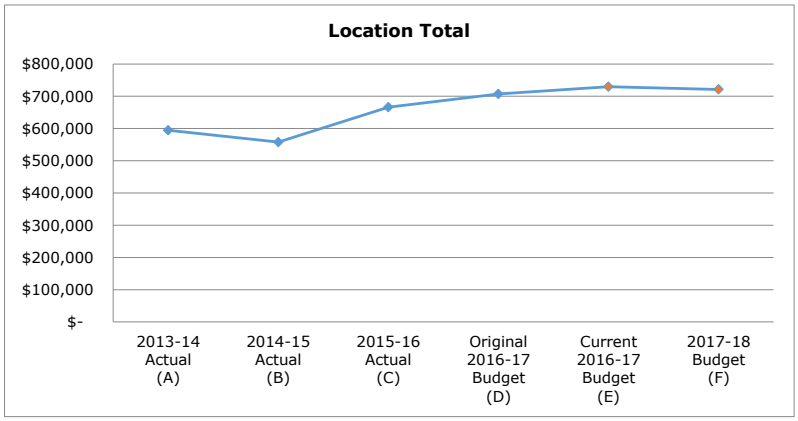
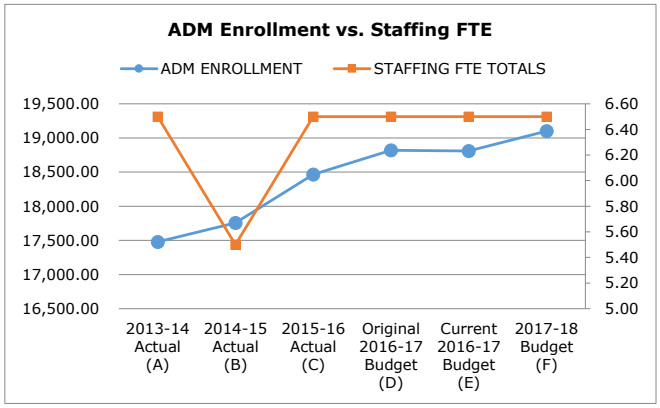


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Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	4.00	5.00	5.00	5.00	5.00	-	0%
Classified Sub Total	**6.50**	**5.50**	**6.50**	**6.50**	**6.50**	**6.50**	**-**	**0%**
STAFFING FTE TOTALS	**6.50**	**5.50**	**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 bid and contract management.

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Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	383,412	457,218	441,360	444,643	425,067	512,670	87,603	21%
360 Employee Benefits	204,738	191,804	223,189	262,091	214,469	323,378	108,909	51%
Subtotal Personnel	**588,150**	**649,022**	**664,548**	**706,734**	**639,536**	**836,048**	**196,512**	**31%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	305	-	-	285	285	100%
420 Staff Travel	1,680	700	536	2,850	2,687	1,045	(1,642)	-61%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	47	47	47	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,930	-	-	2,375	1,271	475	(796)	-63%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	360,762	367,649	486,891	346,227	470,544	420,659	(49,885)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	17,661	-	8,496	33,250	-	28,500	28,500	100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**388,033**	**368,349**	**496,228**	**384,749**	**474,549**	**451,011**	**(23,538)**	**-5%**
LOCATION TOTALS	**$ 976,183**	**$ 1,017,371**	**$ 1,160,776**	**$ 1,091,483**	**$ 1,114,085**	**$ 1,287,059**	**$ 172,974**	**16%**

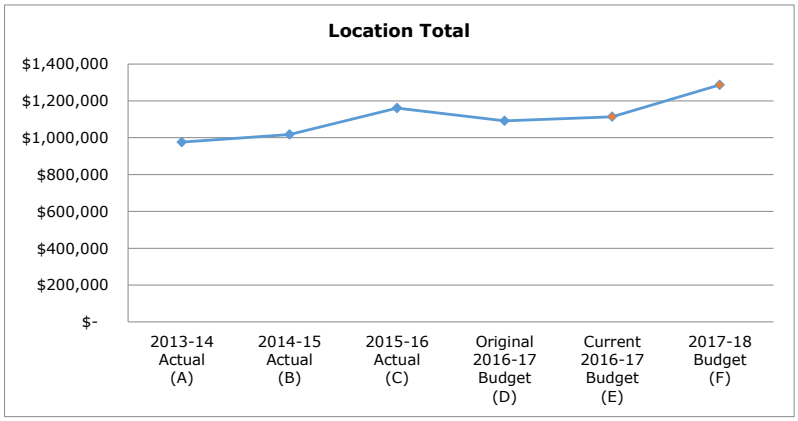
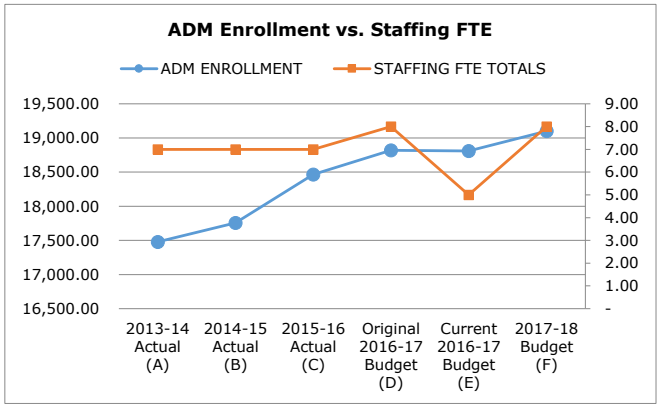


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Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	2.00	2.00	3.00	-	3.00	3.00	100%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**7.00**	**7.00**	**7.00**	**8.00**	**5.00**	**8.00**	**3.00**	**60%**
STAFFING FTE TOTALS	**7.00**	**7.00**	**7.00**	**8.00**	**5.00**	**8.00**	**3.00**	**60%**



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

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Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 778,194	$ 758,446	$ 254,061	$ 74,484	$ 86,610	$ 122,690	$ 36,080	42%
320 Non-Certificated Salaries	2,981	4,032	2,865	-	-	-	-	0%
360 Employee Benefits	308,944	290,828	74,851	32,295	34,245	33,977	(268)	-1%
Subtotal Personnel	**1,090,119**	**1,053,306**	**331,777**	**106,779**	**120,855**	**156,667**	**35,812**	**30%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	4,987	4,987	-	(4,987)	-100%
420 Staff Travel	133	4,233	5,245	5,700	5,700	5,306	(394)	-7%
425 Student Travel	3,481	743	697	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,575	4,800	156	1,900	1,900	931	(969)	-51%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,201	4,043	82,095	41,800	38,600	44,164	5,564	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,600	740	1,921	4,750	4,750	4,655	(95)	-2%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,989**	**14,560**	**90,113**	**59,137**	**55,937**	**55,056**	**(881)**	**-2%**
LOCATION TOTALS	**$ 1,104,108**	**$ 1,067,866**	**$ 421,890**	**$ 165,916**	**$ 176,792**	**$ 211,723**	**$ 34,931**	**20%**

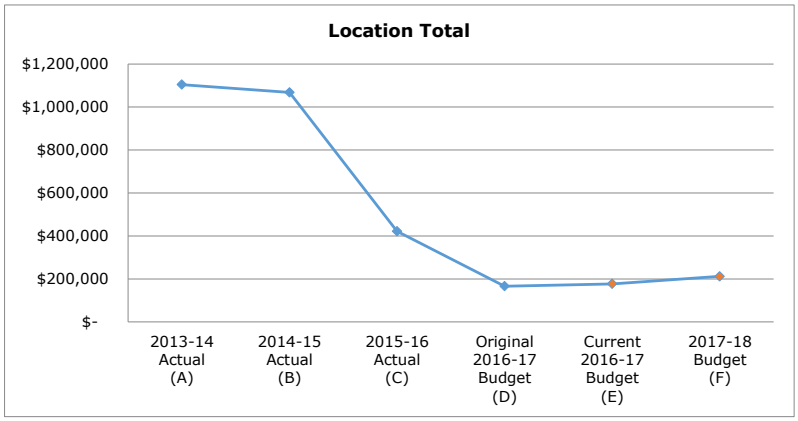
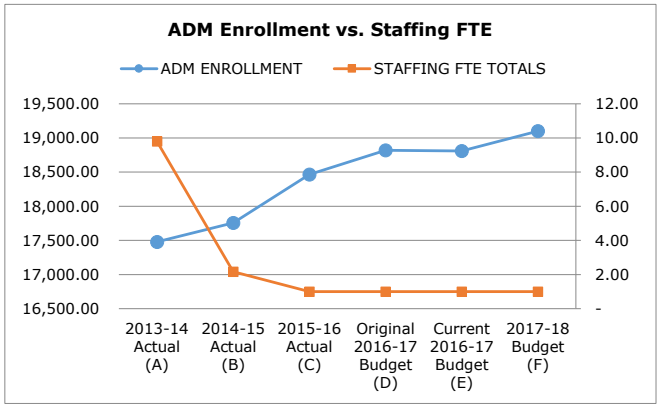


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Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	8.80	1.17	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	-	-	-	-	-	0%
Certified Sub Total	**9.80**	**2.17**	**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	**9.80**	**2.17**	**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.

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Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	71,590	80,190	89,889	90,340	90,340	93,031	2,691	3%
360 Employee Benefits	92,740	170,147	170,982	194,268	190,783	170,778	(20,005)	-10%
Subtotal Personnel	**164,330**	**250,337**	**260,870**	**284,608**	**281,123**	**263,809**	**(17,314)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,500	-	-	9,310	9,310	2,793	(6,517)	-70%
420 Staff Travel	42,635	42,037	37,881	65,860	65,860	63,054	(2,806)	-4%
425 Student Travel	-	2,165	2,291	2,090	2,090	2,260	170	8%
430 Utilities	12	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	15,426	23,960	181,868	188,100	228,100	82,021	(146,079)	-64%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,875	3,759	5,867	4,750	4,750	4,422	(328)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	21,980	23,326	28,298	22,325	22,325	26,345	4,020	18%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**86,427**	**95,247**	**256,205**	**292,435**	**332,435**	**180,895**	**(151,540)**	**-46%**
LOCATION TOTALS	**$ 250,757**	**$ 345,584**	**$ 517,075**	**$ 577,043**	**$ 613,558**	**$ 444,704**	**$ (168,854)**	**-28%**

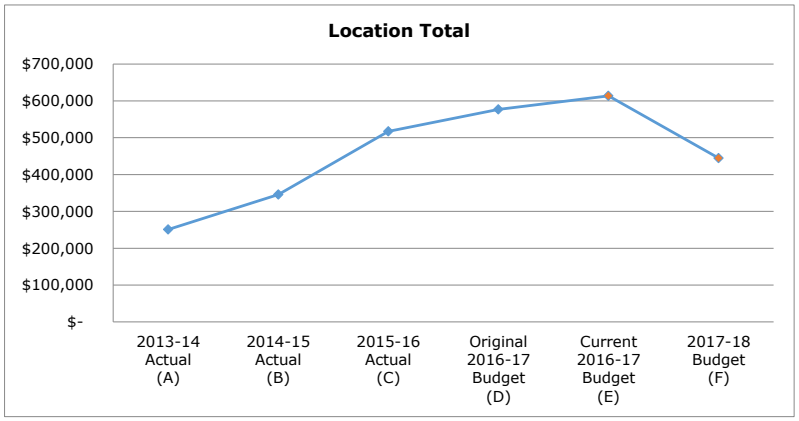
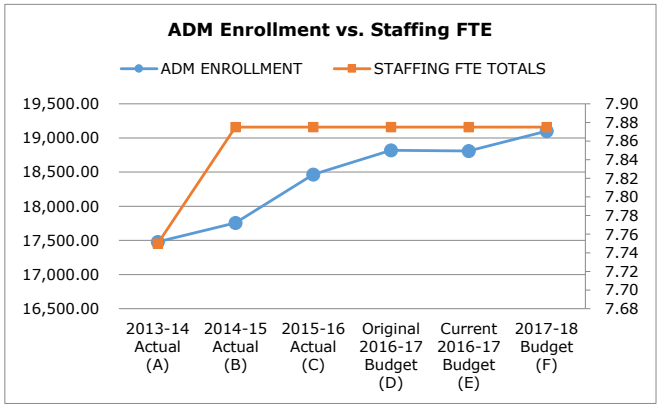


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Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	7.75	7.88	7.88	7.88	7.88	7.88	-	0%
Classified Sub Total	**7.75**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.75**	**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.

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Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 198,966	$ 204,251	$ 271,150	$ 180,749	$ 239,668	$ 171,652	$ (68,016)	-28%
320 Non-Certificated Salaries	82,152	79,652	80,267	83,327	83,341	82,431	(910)	-1%
360 Employee Benefits	94,271	91,955	95,369	96,489	105,200	93,233	(11,967)	-11%
Subtotal Personnel	**375,388**	**375,857**	**446,786**	**360,565**	**428,209**	**347,316**	**(80,893)**	**-19%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	14,250	-	-	-	0%
420 Staff Travel	26,709	27,843	17,528	9,675	20,436	22,647	2,211	11%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	169,129	168,345	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,739	17,207	19,619	20,900	23,900	19,458	(4,442)	-19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,737	2,210	2,447	2,850	3,339	2,653	(686)	-21%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**212,314**	**215,604**	**39,595**	**47,675**	**47,675**	**44,758**	**(2,917)**	**-6%**
LOCATION TOTALS	**$ 587,702**	**$ 591,461**	**$ 486,381**	**$ 408,240**	**$ 475,884**	**$ 392,074**	**$ (83,810)**	**-18%**

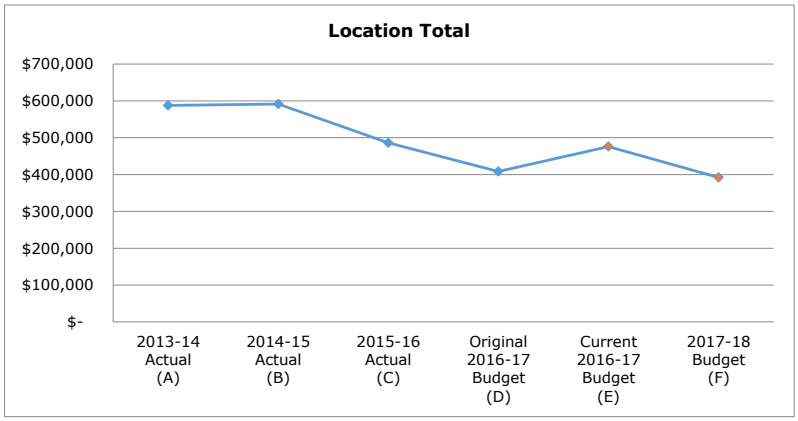
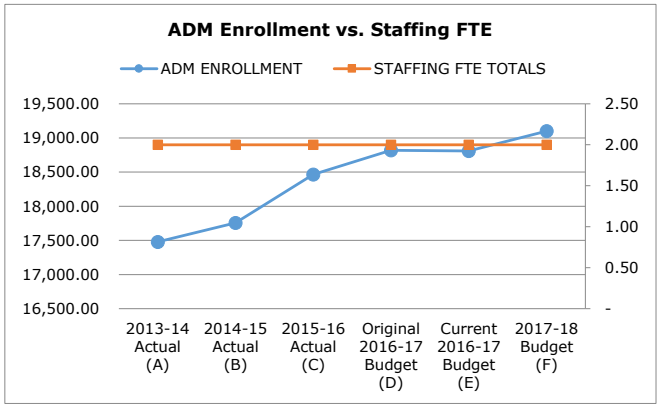


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Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	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.

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Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	314,810	270,995	301,660	256,162	324,065	322,322	(1,743)	-1%
360 Employee Benefits	185,755	171,601	179,074	159,822	198,225	200,516	2,291	1%
Subtotal Personnel	**500,566**	**442,596**	**480,734**	**415,984**	**522,290**	**522,838**	**548**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,273	4,614	458	4,750	4,750	3,863	(887)	-19%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,231	14,935	11,754	11,400	11,400	11,172	(228)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,571	3,553	1,262	3,800	3,800	3,538	(262)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,038	274	2,194	3,800	3,800	3,538	(262)	-7%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**16,113**	**23,375**	**15,667**	**23,750**	**23,750**	**22,111**	**(1,639)**	**-7%**
LOCATION TOTALS	**$ 516,679**	**$ 465,972**	**$ 496,401**	**$ 439,734**	**$ 546,040**	**$ 544,949**	**$ (1,091)**	**0%**

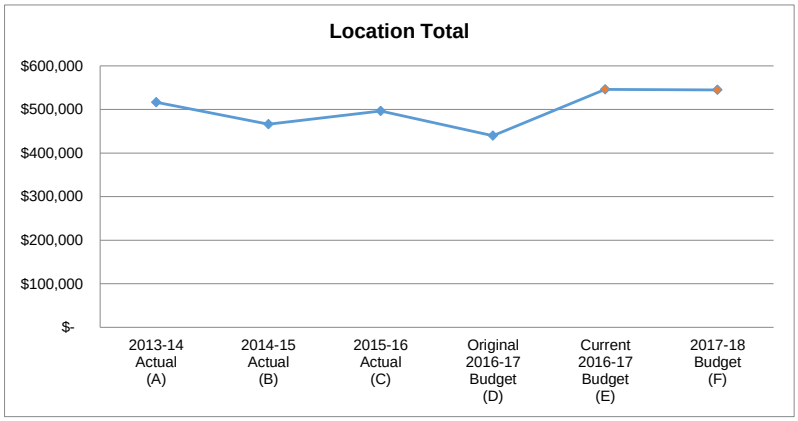
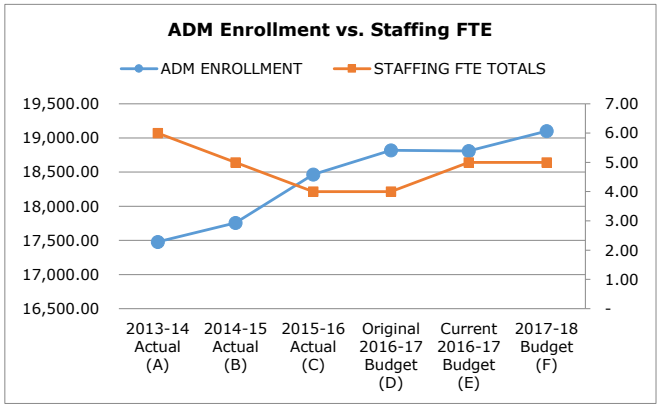


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Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	5.00	4.00	3.00	3.00	4.00	4.00	-	0%
Classified Sub Total	**6.00**	**5.00**	**4.00**	**4.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**5.00**	**4.00**	**4.00**	**5.00**	**5.00**	**-**	**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.

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Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	303,699	302,739	316,570	324,328	327,770	329,955	2,185	1%
360 Employee Benefits	185,086	182,185	187,333	202,984	202,562	204,564	2,002	1%
Subtotal Personnel	**488,784**	**484,923**	**503,903**	**527,312**	**530,332**	**534,519**	**4,187**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	4,500	-	-	-	-	0%
420 Staff Travel	8,665	8,679	4,094	12,112	12,112	8,192	(3,920)	-32%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	36	109,182	4,750	4,750	104,310	99,560	2096%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	83,280	84,751	4,210	95,332	95,332	3,113	(92,219)	-97%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,118	1,099	1,234	1,900	1,900	465	(1,435)	-76%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	32,600	-	-	8,550	8,550	-	(8,550)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**128,663**	**94,565**	**123,219**	**122,644**	**122,644**	**116,080**	**(6,564)**	**-5%**
LOCATION TOTALS	**$ 617,447**	**$ 579,489**	**$ 627,122**	**$ 649,956**	**$ 652,976**	**$ 650,599**	**$ (2,377)**	**0%**

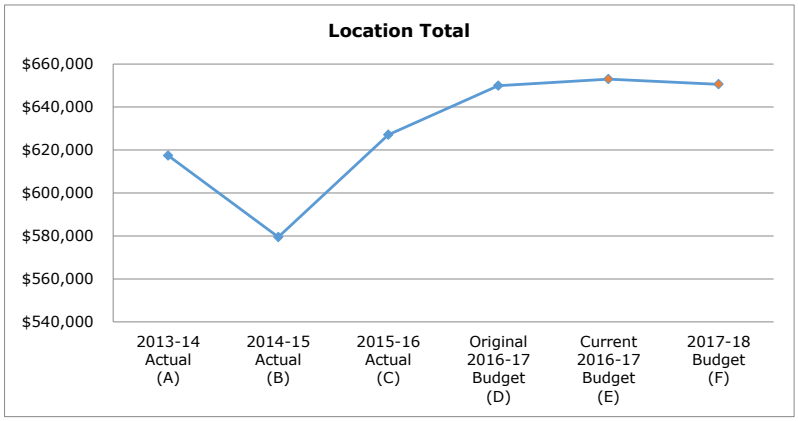
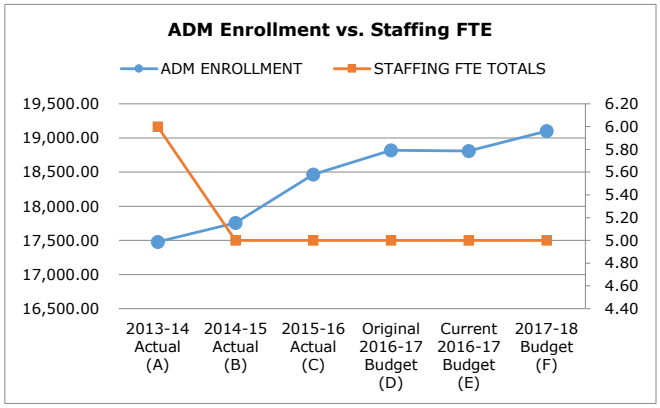


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Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	5.00	4.00	4.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**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.

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Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 21,495	$ 27,980	$ 13,272	$ -	$ 6,302	$ -	$ (6,302)	-100%
320 Non-Certificated Salaries	567,424	649,958	677,243	642,818	674,894	665,365	(9,529)	-1%
360 Employee Benefits	307,335	371,323	379,782	403,631	409,811	409,893	82	0%
Subtotal Personnel	**896,254**	**1,049,261**	**1,070,297**	**1,046,449**	**1,091,007**	**1,075,258**	**(15,749)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,206	275	9,500	54,500	50,739	(3,761)	-7%
420 Staff Travel	3,820	9,999	5,399	20,925	23,685	28,028	4,343	18%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	32,637	19,619	36,576	49,400	49,400	41,895	(7,505)	-15%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	53,321	53,330	67,852	45,912	45,912	40,498	(5,414)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,333	584	16,423	23,550	34,845	9,205	(25,640)	-74%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	112,675	-	(112,675)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**92,111**	**84,738**	**126,525**	**149,287**	**321,017**	**170,365**	**(150,652)**	**-47%**
LOCATION TOTALS	**$ 988,364**	**$ 1,133,999**	**$ 1,196,821**	**$ 1,195,736**	**$ 1,412,024**	**$ 1,245,623**	**$ (166,401)**	**-12%**

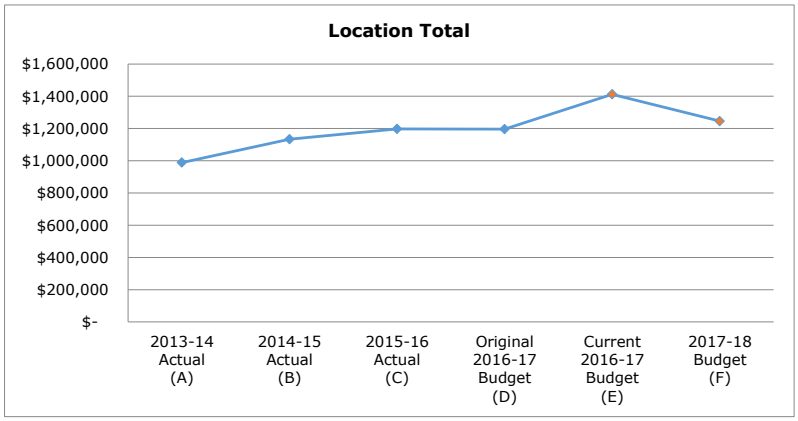
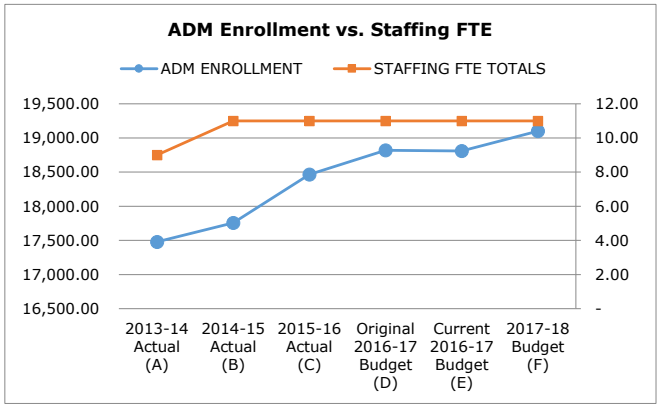


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Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	2.00	2.00	2.00	2.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.00	5.00	4.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**9.00**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**	**-**	**0%**
STAFFING FTE TOTALS	**9.00**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**	**-**	**0%**



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

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Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	120,558	125,917	127,428	119,368	168,790	87,095	(81,695)	-48%
360 Employee Benefits	55,298	56,217	56,702	58,643	46,581	41,968	(4,613)	-10%
Subtotal Personnel	**175,856**	**182,134**	**184,131**	**178,011**	**215,371**	**129,063**	**(86,308)**	**-40%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	950	950	884	(66)	-7%
420 Staff Travel	9,784	9,243	8,003	9,025	9,025	8,402	(623)	-7%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,259	1,575	-	950	950	884	(66)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,647	11,377	8,040	11,400	11,400	10,613	(787)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,355	979	1,239	1,425	1,425	1,327	(98)	-7%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**26,044**	**23,174**	**17,282**	**23,750**	**23,750**	**22,110**	**(1,640)**	**-7%**
LOCATION TOTALS	**$ 201,900**	**$ 205,308**	**$ 201,413**	**$ 201,761**	**$ 239,121**	**$ 151,173**	**$ (87,948)**	**-37%**

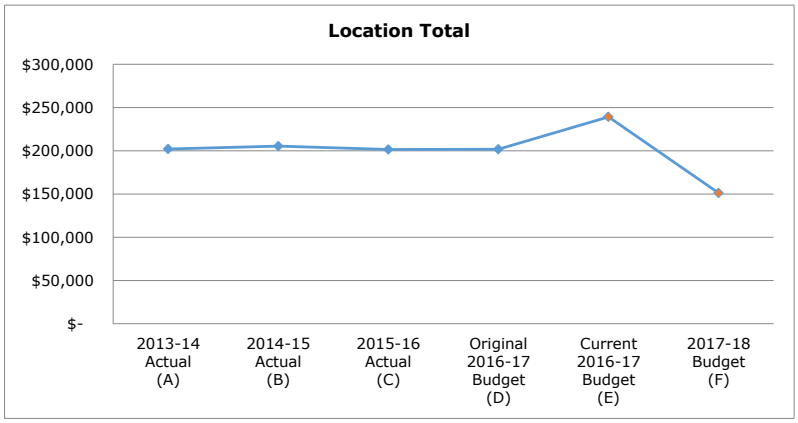
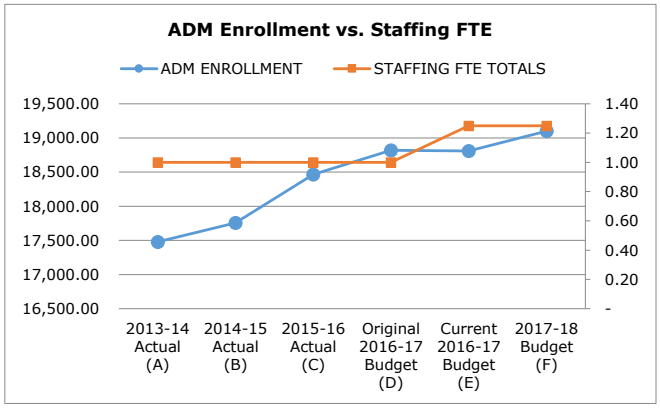


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Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	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**	**1.00**	**1.00**	**1.25**	**1.25**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**	**-**	**0%**



The Equal Employment Opportunity Office seeks to ensure fair practices in hiring, staffing, behavior, and attitudes toward all employees. The EEO office handles all discrimination complaints and assists in finding resolutions.

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Fund: 100 General Operating Fund
Location: 609 Chief Financial Officer
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	163,959	176,613	213,805	178,960	182,590	187,797	5,207	3%
360 Employee Benefits	68,801	71,196	90,609	94,963	98,226	99,911	1,685	2%
Subtotal Personnel	**232,761**	**247,809**	**304,414**	**273,923**	**280,816**	**287,708**	**6,892**	**2%**
								0%
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	2,066	-	-	-	-	-	0%
420 Staff Travel	10,186	8,215	1,231	9,832	9,832	8,746	(1,086)	-11%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,935	-	1,751	1,900	1,900	1,583	(317)	-17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,065	3,199	1,191	3,705	3,705	2,886	(819)	-22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	495	2,056	1,796	436	436	1,862	1,426	327%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,681**	**15,536**	**5,969**	**15,873**	**15,873**	**15,077**	**(796)**	**-5%**
LOCATION TOTALS	**$ 246,442**	**$ 263,345**	**$ 310,383**	**$ 289,796**	**$ 296,689**	**$ 302,785**	**$ 6,096**	**2%**

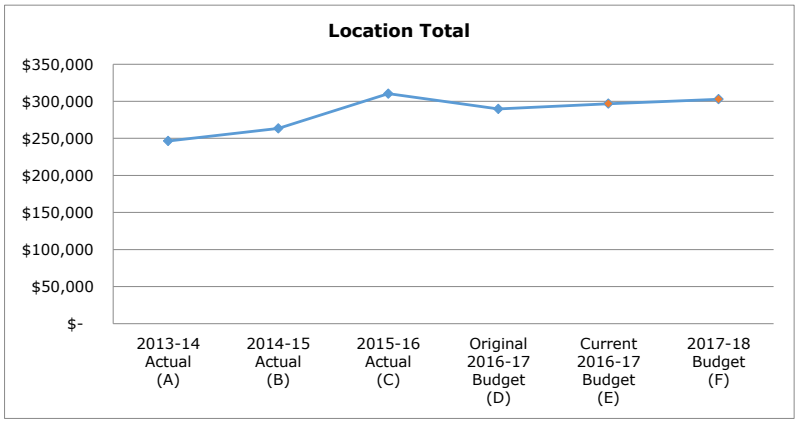
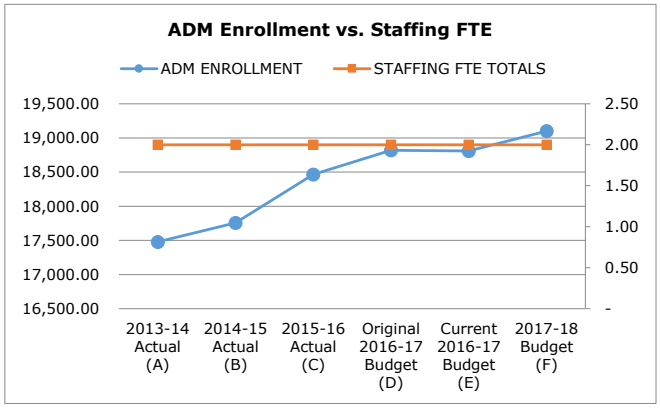


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Fund: 100 General Operating Fund
Location: 609 Chief Financial Officer
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



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

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Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	23,201	27,669	28,930	30,118	30,622	31,016	394	1%
360 Employee Benefits	23,883	21,084	8,607	9,265	9,379	9,708	329	4%
Subtotal Personnel	**47,083**	**48,753**	**37,537**	**39,383**	**40,001**	**40,724**	**723**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	32,424	24,662	40,410	11,781	22,188	15,399	(6,789)	-31%
435 Energy	109,462	135,491	140,317	148,668	143,976	153,070	9,094	6%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	18,162	11,702	5,879	21,850	21,850	19,551	(2,299)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**160,048**	**171,855**	**186,605**	**182,299**	**188,014**	**188,020**	**6**	**0%**
LOCATION TOTALS	**$ 207,131**	**$ 220,608**	**$ 224,142**	**$ 221,682**	**$ 228,015**	**$ 228,744**	**$ 729**	**0%**

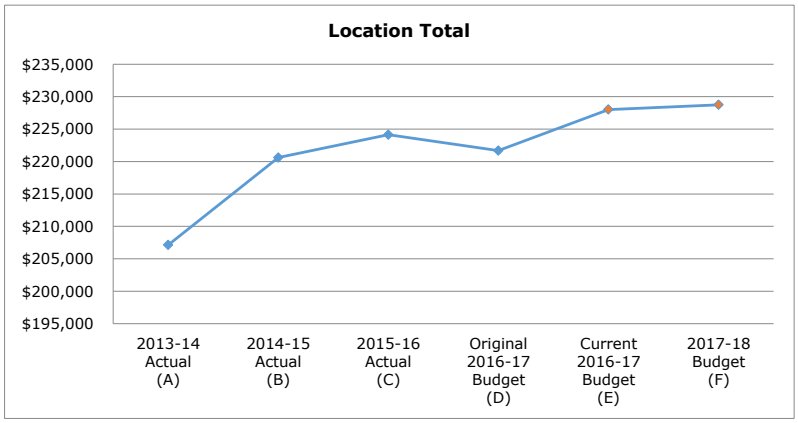
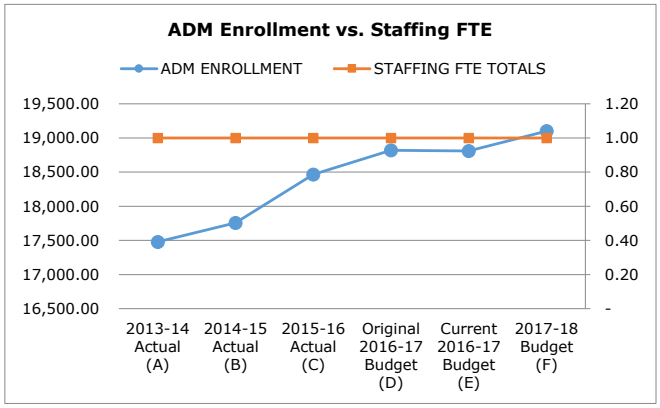


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Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 611 Public Information Officer
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,780	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	100,466	106,277	107,299	104,646	109,568	108,596	(972)	-1%
360 Employee Benefits	50,369	49,845	50,497	53,177	53,458	54,459	1,001	2%
Subtotal Personnel	**154,616**	**156,122**	**157,797**	**157,823**	**163,026**	**163,055**	**29**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,161	4,006	3,940	5,700	5,700	5,306	(394)	-7%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	72,975	91,179	82,178	110,010	104,687	102,419	(2,268)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,634	1,747	702	3,800	3,800	3,537	(263)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,664	610	857	2,375	2,375	2,211	(164)	-7%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**87,434**	**97,542**	**87,678**	**121,885**	**116,562**	**113,473**	**(3,089)**	**-3%**
LOCATION TOTALS	**$ 242,049**	**$ 253,664**	**$ 245,474**	**$ 279,708**	**$ 279,588**	**$ 276,528**	**$ (3,060)**	**-1%**

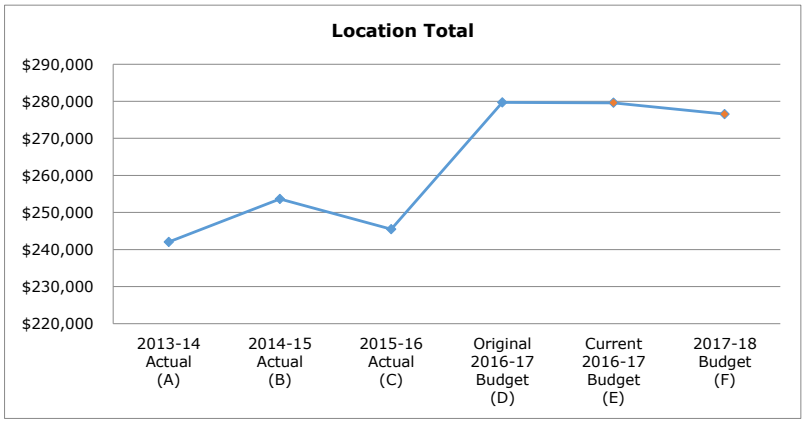
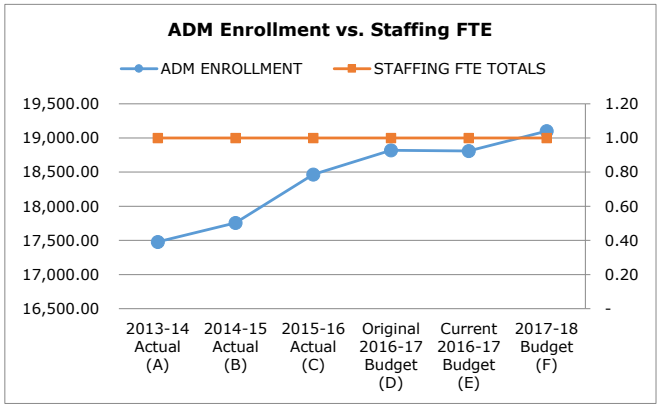


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Fund: 100 General Operating Fund
Location: 611 Public Information Officer
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	20,188	5,841	-	20,000	-	(20,000)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	454	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**20,641**	**5,841**	**-**	**20,000**	**-**	**(20,000)**	**-100%**
LOCATION TOTALS	**$ -**	**$ 20,641**	**$ 5,841**	**$ -**	**$ 20,000**	**$ -**	**$ (20,000)**	**-100%**

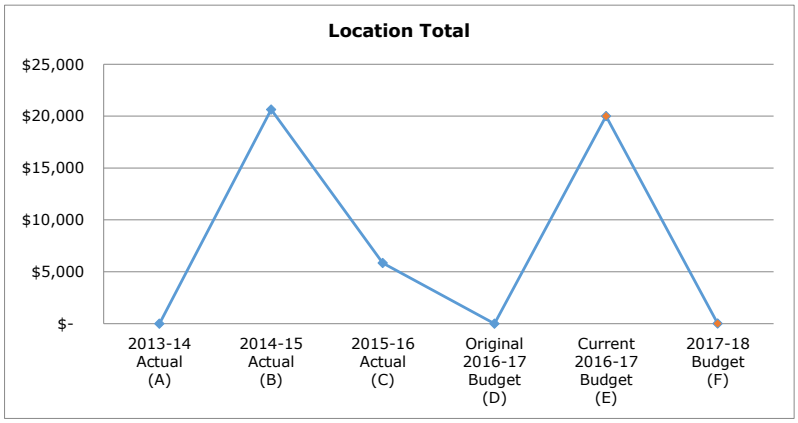
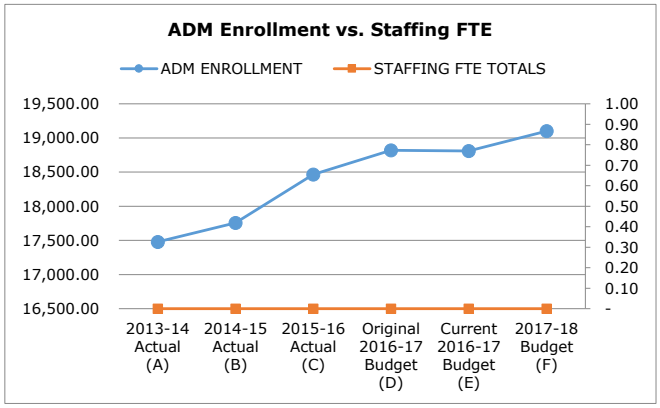


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Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 615 Facility Use
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	824	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**824**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ -**	**$ 824**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

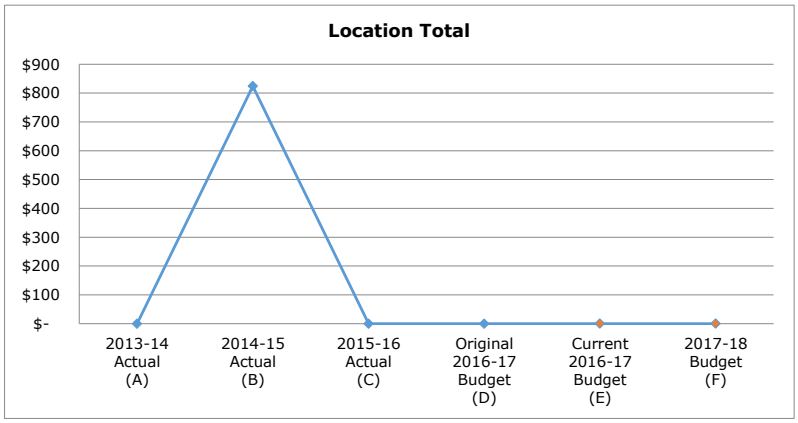
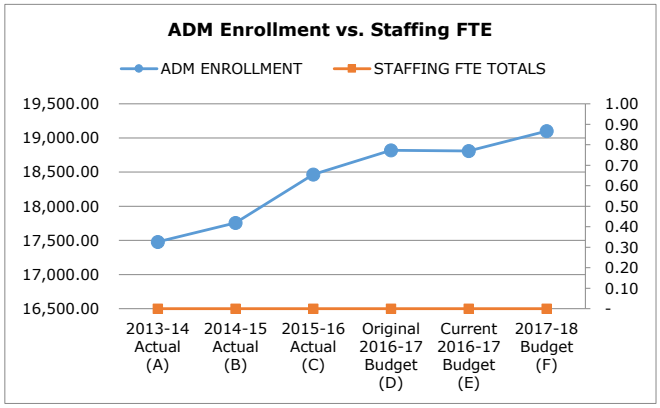


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Fund: 100 General Operating Fund
Location: 615 Facility Use
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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%**



During the 2010-2011 and 2011-2012 school years, location 615 tracked facility use within the district.

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Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 399,700	$ -	$ 643,948	$ 643,948	100%
320 Non-Certificated Salaries	-	-	-	216,910	-	893,868	893,868	100%
360 Employee Benefits	-	-	-	813,918	100,000	872,576	772,576	773%
Subtotal Personnel	**-**	**-**	**-**	**1,430,528**	**100,000**	**2,410,392**	**2,310,392**	**2310%**
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 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	1,809,896	3,369,709	1,559,813	86%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**1,809,896**	**3,369,709**	**1,559,813**	**86%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 1,430,528**	**$ 1,909,896**	**$ 5,780,101**	**$ 3,870,205**	**203%**

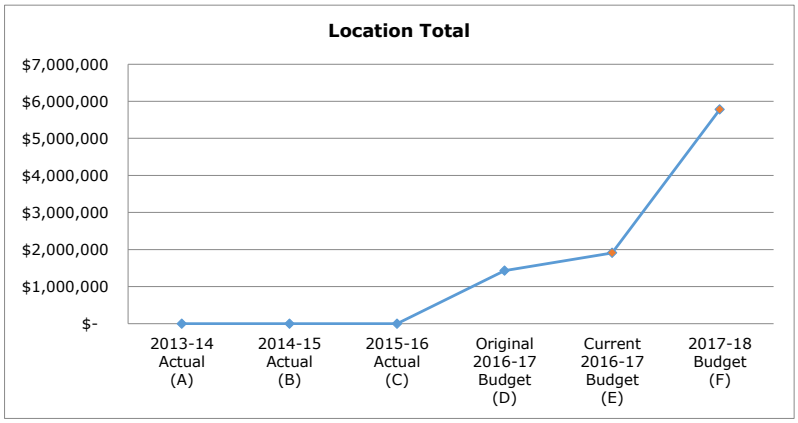
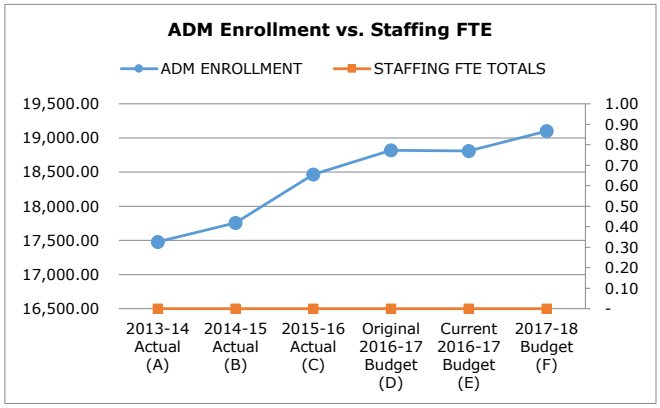


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Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 100 General Operating Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	41,046,225	253,789,647	17,920,091	18,126,908	18,126,908	26,161,576	8,034,668	44%
Subtotal Personnel	**41,046,225**	**253,789,647**	**17,920,091**	**18,126,908**	**18,126,908**	**26,161,576**	**8,034,668**	**44%**
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 Capitalized Software	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 41,046,225**	**$253,789,647**	**$ 17,920,091**	**$ 18,126,908**	**$ 18,126,908**	**$ 26,161,576**	**$ 8,034,668**	**44%**

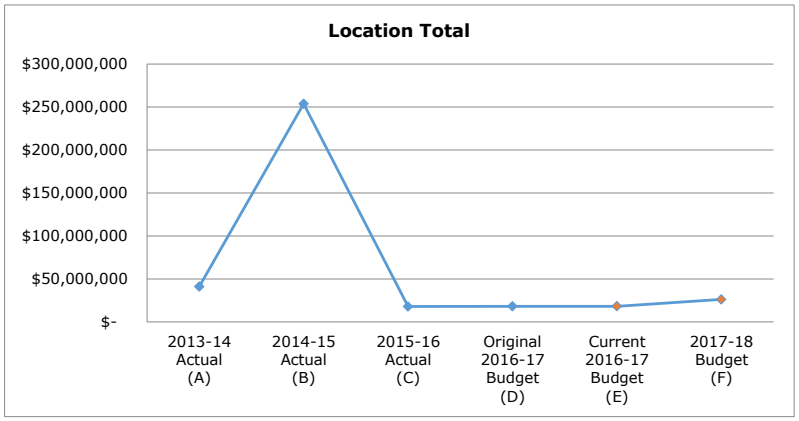
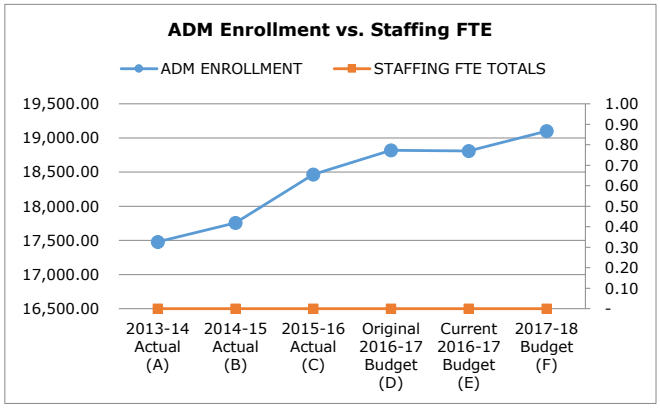


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Fund: 100 General Operating Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 Revenue Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	1,258,624	1,321,221	1,235,047	1,832,628	2,200,701	1,432,610	(768,091)	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,258,624**	**1,321,221**	**1,235,047**	**1,832,628**	**2,200,701**	**1,432,610**	**(768,091)**	**-35%**
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	15,822,671	16,567,812	17,527,042	18,304,885	17,043,970	17,112,370	68,400	0%
Total Revenue From State Sources	**15,822,671**	**16,567,812**	**17,527,042**	**18,304,885**	**17,043,970**	**17,112,370**	**68,400**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 16,043,652	$ 16,087,489	$ 17,322,910	$ 18,535,342	$ 19,138,256	$ 18,498,249	(640,007)	-3%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**16,043,652**	**16,087,489**	**17,322,910**	**18,535,342**	**19,138,256**	**18,498,249**	**(640,007)**	**-3%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ -	$ 1,778,539	$ -	$ (1,778,539)	-100%
Transfers from Other Funds	724,608	692,367	671,100	1,460,726	1,373,685	3,309,571	1,935,886	141%
Total Appropriations & Transfers	**724,608**	**692,367**	**671,100**	**1,460,726**	**3,152,224**	**3,309,571**	**157,347**	**5%**
REVENUE TOTALS	**$ 33,849,555**	**$ 34,668,889**	**$ 36,756,099**	**$ 40,133,581**	**$ 41,535,151**	**$ 40,352,800**	**$ (1,182,351)**	**-3%**

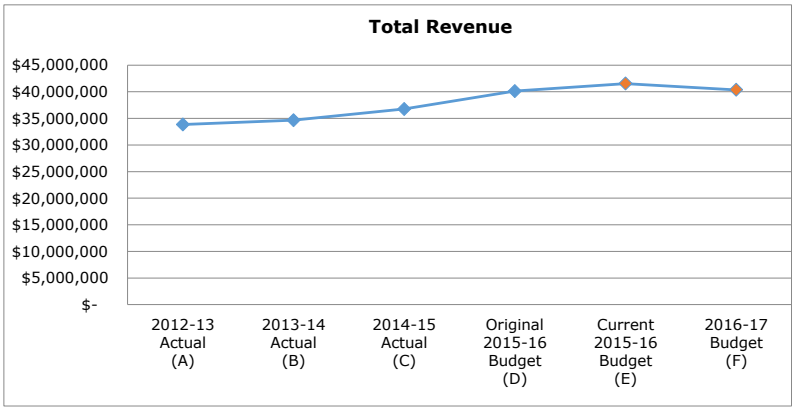


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Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 3,465,138	$ 3,427,196	$ 3,756,007	$ 3,836,791	$ 4,231,555	$ 4,149,791	$ (81,764)	-2%
320 Non-Certificated Salaries	$ 5,842,535	$ 5,890,055	$ 6,153,290	$ 6,144,862	$ 6,295,781	$ 5,871,952	(423,829)	-7%
360 Employee Benefits	$ 3,933,934	$ 4,021,555	$ 4,378,001	$ 4,711,482	$ 5,322,340	$ 4,738,152	(584,188)	-11%
Subtotal Personnel	**13,241,606**	**13,338,806**	**14,287,298**	**14,693,135**	**15,849,676**	**14,759,896**	**(1,089,780)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	$ 548,281	$ 829,502	$ 603,457	$ 610,491	$ 689,036	$ 509,127	(179,909)	-26%
420 Staff Travel	$ 282,067	$ 185,974	$ 281,225	$ 389,728	$ 391,928	$ 304,299	(87,629)	-22%
425 Student Travel	$ 113,117	$ 111,127	$ 149,125	$ 132,450	$ 142,064	$ 135,091	(6,973)	-5%
430 Utilities	$ 29,909	$ 20,675	$ 25,571	$ 35,550	$ 36,585	$ 23,738	(12,847)	-35%
435 Energy	$ 150,475	$ 184,899	$ 186,069	$ 145,750	$ 144,691	$ 202,349	57,658	40%
440 Purchased Services	$ 14,310,058	$ 15,004,239	$ 16,008,549	$ 17,646,451	$ 18,084,395	$ 18,654,341	569,946	3%
445 Insurance & Bond Premiums	$ 22,396	$ 23,562	$ 25,792	$ 20,267	$ 20,267	$ 25,792	5,525	27%
450 Supplies & Materials	$ 4,061,404	$ 3,782,521	$ 4,121,627	$ 5,558,787	$ 5,174,266	$ 4,589,872	(584,394)	-11%
490 Other Expenses	$ 28,090	$ 39,766	$ 252,759	$ 263,205	$ 289,204	$ 167,573	(121,631)	-42%
495 Indirect	$ 633,377	$ 583,252	$ 491,383	$ 589,499	$ 664,044	$ 976,084	312,040	47%
510 Equipment	$ 22,675	$ 224,068	$ 32,676	$ 48,268	$ 48,995	$ 10,000	(38,995)	-80%
540 Capital Improvements	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
550 Transfers to other Funds	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Subtotal Non Personnel	**20,201,849**	**20,989,585**	**22,178,233**	**25,440,446**	**25,685,475**	**25,598,266**	**(87,209)**	**0%**
FUND TOTAL	**$ 33,443,456**	**$ 34,328,391**	**$ 36,465,531**	**$ 40,133,581**	**$ 41,535,151**	**$ 40,358,162**	**$ (1,176,989)**	**-3%**

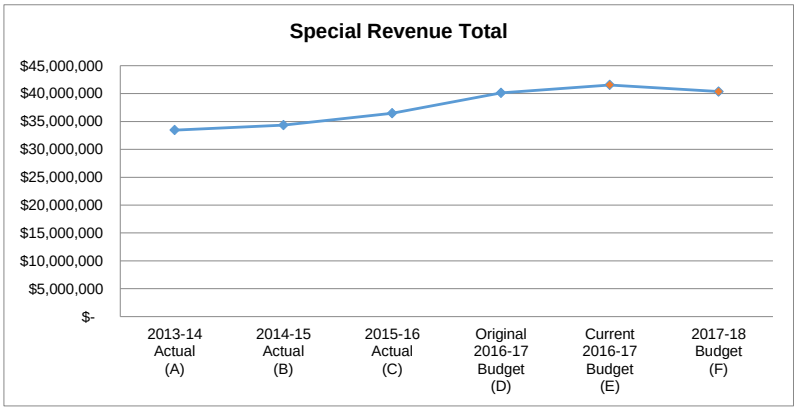
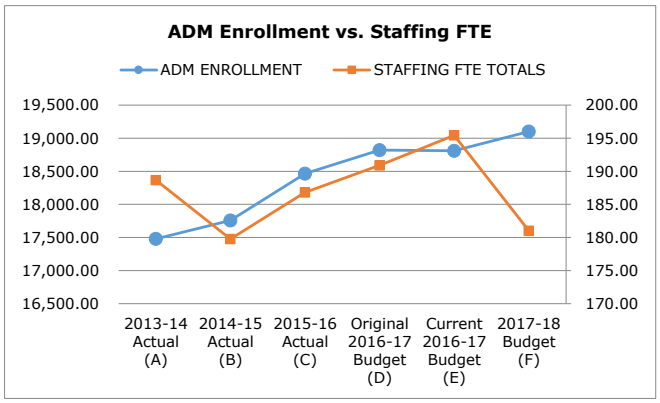


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Fund: Special Revenue Staffing Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	1.50	1.60	1.50	1.50	1.50	1.50	-	
Supervisor	-	-	-	-	-	-	-	
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	31.00	29.95	26.94	32.05	31.36	35.25	3.89	0%
SPED Teacher	2.50	3.30	3.00	5.00	4.00	7.50	3.50	0%
Specialist - School	-	1.00	1.00	1.00	1.00	1.23	0.23	
Counselors	0.59	-	3.00	3.00	3.00	3.00	-	
Nurse	-	-	-	-	-	-	-	
Specialist - Department	-	0.25	0.25	2.75	3.25	3.55	0.30	0%
Certified Sub Total	**35.59**	**36.10**	**35.69**	**45.30**	**44.11**	**52.03**	**7.92**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	5.50	7.50	7.00	7.50	7.50	7.50	-	0%
Instructional Aides	59.82	51.88	57.88	42.40	48.25	31.10	(17.15)	0%
Support Staff	87.75	82.47	84.43	93.87	92.75	86.56	(6.19)	0%
Custodial Staff	-	-	-	-	-	-	-	
Specialist - Department	-	1.82	1.82	1.82	2.82	3.82	1.00	0%
Classified Sub Total	**153.07**	**143.67**	**151.13**	**145.59**	**151.32**	**128.98**	**(22.34)**	**0%**
STAFFING FTE TOTALS	**188.66**	**179.77**	**186.82**	**190.89**	**195.43**	**181.02**	**(14.42)**	**0%**



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.

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Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	246,305	253,526	281,510	262,923	234,849	221,373	(13,476)	-6%
360 Employee Benefits	132,684	129,145	137,124	138,327	114,613	133,190	18,577	16%
Subtotal Personnel	**378,988**	**382,671**	**418,634**	**401,250**	**349,462**	**354,563**	**5,101**	**1%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	2,733	2,019	-	-	-	-	0%
425 Student Travel	-	47	-	-	-	-	-	0%
430 Utilities	12,247	7,461	4,889	13,400	13,998	2,000	(11,998)	-86%
435 Energy	3,788	5,253	4,541	5,750	4,691	-	(4,691)	-100%
440 Purchased Services	14,242,137	14,910,249	15,849,978	17,543,865	17,980,865	18,541,324	560,459	3%
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267	1,267	-	0%
450 Supplies & Materials	25,090	3,024	11,389	26,000	26,000	26,000	-	0%
490 Other Expenses	190	1,271	8,698	-	18,000	18,000	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,284,719**	**14,931,305**	**15,882,781**	**17,590,282**	**18,044,821**	**18,588,591**	**543,770**	**3%**
FUND TOTAL	**$ 14,663,708**	**$ 15,313,976**	**$ 16,301,415**	**$ 17,991,532**	**$ 18,394,283**	**$ 18,943,154**	**$ 548,871**	**3%**

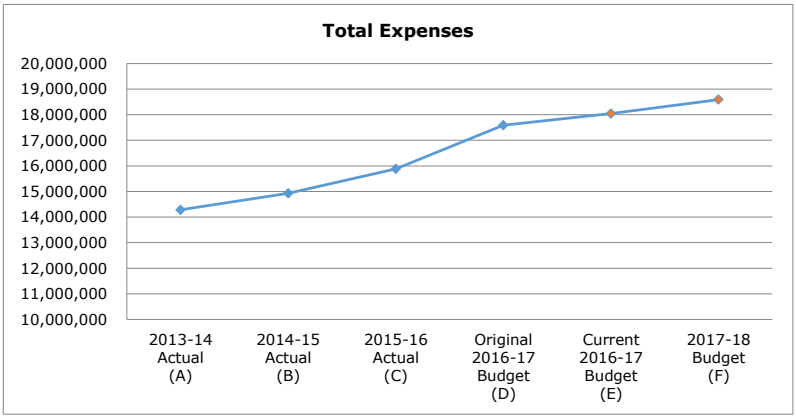
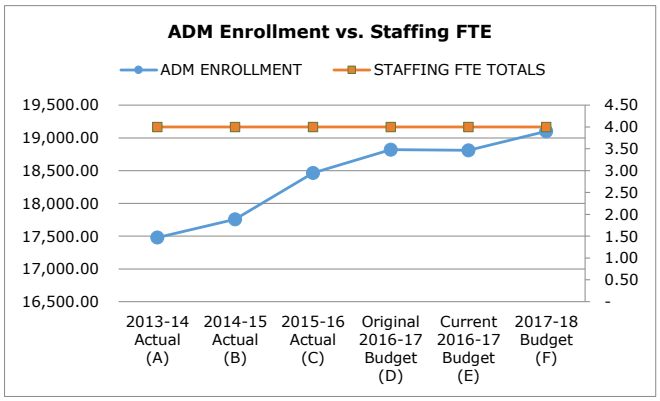


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Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**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 necessary transfers from Fund Balance and the District's Operating Fund.

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Fund: 232 USS ANSEP Digital Plan
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 52,071	$ 71,880	$ 71,880	$ -	$ (71,880)	-100%
320 Non-Certificated Salaries	-	22,358	2,087	-	-		-	0%
360 Employee Benefits	-	10,167	3,511	2,094	2,094		(2,094)	-100%
Subtotal Personnel	**-**	**32,525**	**57,669**	**73,974**	**73,974**	**-**	**(73,974)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	1,200	1,200	-	(1,200)	-100%
420 Staff Travel	-	-	12,536	-	-	-	-	0%
425 Student Travel	-	-	-	2,800	2,800	-	(2,800)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	21,200	20,221	1,000	1,000	-	(1,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	35,962	55,095	12,475	12,475	-	(12,475)	-100%
490 Other Expenses	-	-	100,000	52,285	52,285	-	(52,285)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	14,884	6,174	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**72,046**	**194,026**	**69,760**	**69,760**	**-**	**(69,760)**	**-100%**
FUND TOTAL	**$ -**	**$ 104,571**	**$ 251,695**	**$ 143,734**	**$ 143,734**	**$ -**	**$ (143,734)**	**-100%**

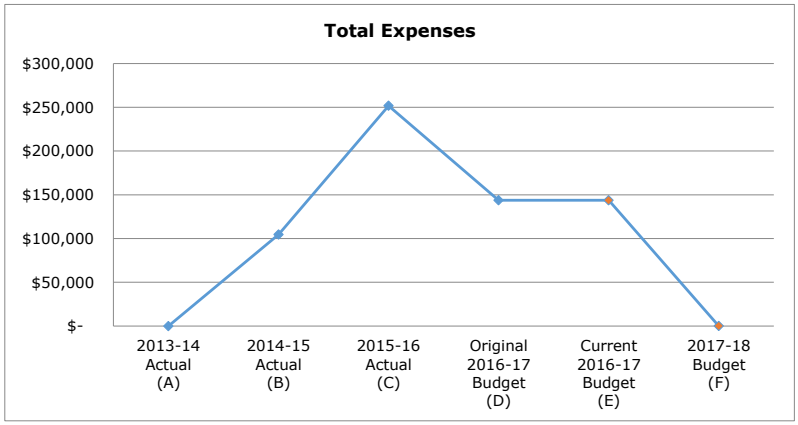
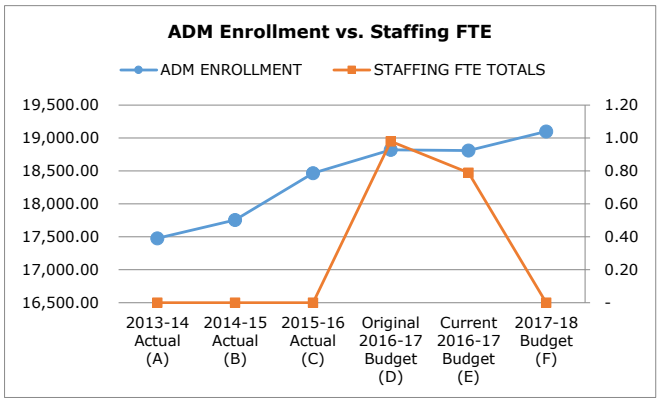


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Fund: 232 UAA ANSEP Digital Plan
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	0.98	0.79	-	(0.79)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**0.98**	**0.79**	**-**	**(0.79)**	**-100%**
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	**-**	**-**	**-**	**0.98**	**0.79**	**-**	**(0.79)**	**-100%**



Funds to support the Alaska Native Science & Engineering Program (ANSEP) Summer Academy.

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Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ 3,000	$ 2,500	$ (500)	-17%
320 Non-Certificated Salaries	-	338	1,545	3,600	285	500	215	75%
360 Employee Benefits	-	22	115	534	484	484	0	0%
Subtotal Personnel	**-**	**360**	**1,660**	**4,134**	**3,769**	**3,484**	**(285)**	**-8%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	5,120	22,156	-	10,000	10,000	10,000	-	0%
420 Staff Travel	13,568	746	759	4,904	4,834	-	(4,834)	-100%
425 Student Travel	-	-	770	2,500	879	1,000	121	14%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	-	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	6,549	707	20,137	6,424	15,172	8,666	(6,506)	-43%
490 Other Expenses	2,399	-	-	-	-	-	-	0%
495 Indirect	1,542	1,256	949	1,293	1,601	1,850	249	16%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**29,178**	**24,865**	**22,615**	**25,121**	**32,486**	**21,516**	**(10,970)**	**-34%**
FUND TOTAL	**$ 29,178**	**$ 25,225**	**$ 24,275**	**$ 29,255**	**$ 36,255**	**$ 25,000**	**$ (11,255)**	**-31%**

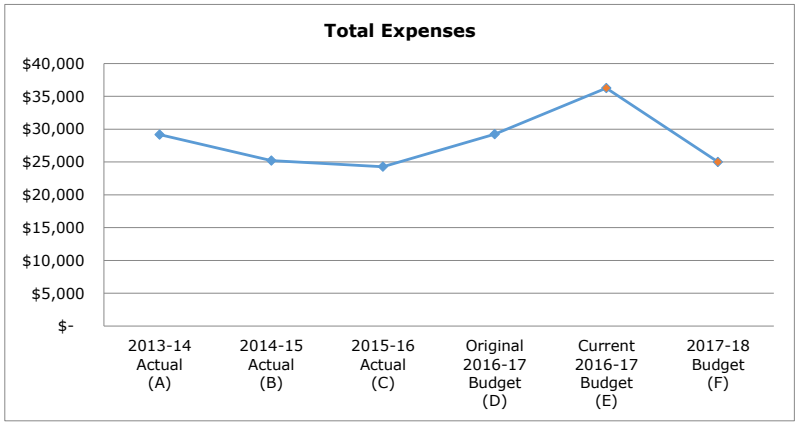
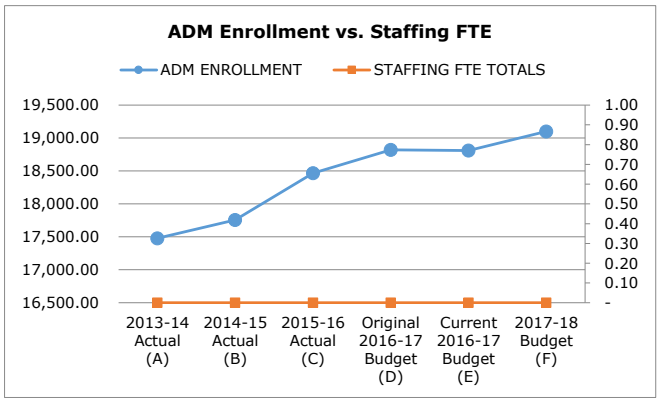


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Fund: 235 Suicide Awareness
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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.

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Fund: 236 Youth In Detention
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 11,868	$ 5,911	$ 5,929	$ -	$ 69,880	$ 88,130	$ 18,250	26%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	1,829	839	891	-	27,239	34,344	7,105	26%
Subtotal Personnel	**13,697**	**6,750**	**6,820**	**-**	**97,119**	**122,474**	**25,355**	**26%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	17,005	18,472	20,151	-	20,000	20,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	482	313	1,226	293,948	228,285	218,000	(10,285)	-5%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	1,338	-	-	15,958	-	(15,958)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**17,487**	**20,123**	**21,377**	**293,948**	**264,243**	**238,000**	**(26,243)**	**-10%**
FUND TOTAL	**$ 31,184**	**$ 26,873**	**$ 28,197**	**$ 293,948**	**$ 361,362**	**$ 360,474**	**$ (888)**	**0%**

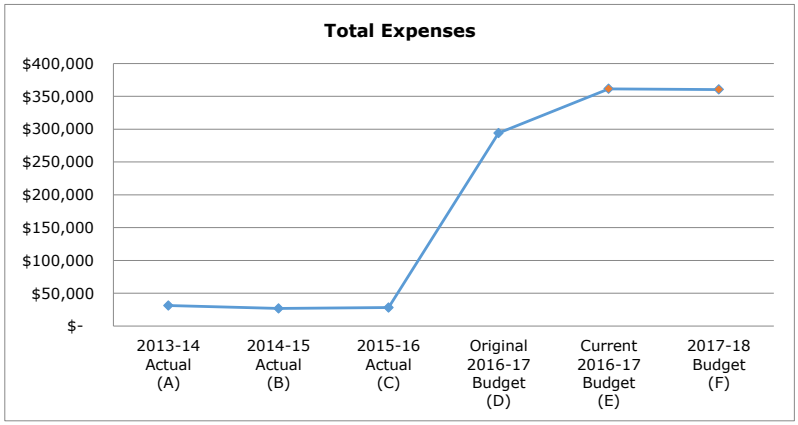
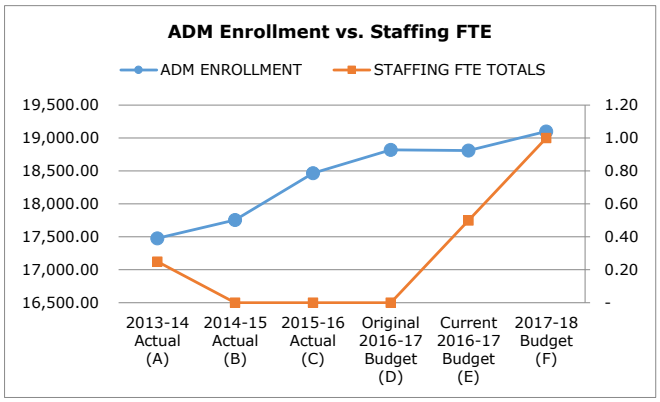


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Fund: 236 Youth In Detention
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.25	-	-	-	0.50	1.00	0.50	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.25**	**-**	**-**	**-**	**0.50**	**1.00**	**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	**0.25**	**-**	**-**	**-**	**0.50**	**1.00**	**0.50**	**0%**



Funds granted by the State of Alaska to support Mat-Su Youth Facility

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Fund: 237 Obesity Prevention
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 92,347	$ 99,420	$ 46,340	$ 81,847	$ 77,236	$ 78,325	$ 1,089	1%
320 Non-Certificated Salaries	4,200	3,854	6,645	3,000	1,554	-	(1,554)	-100%
360 Employee Benefits	32,775	32,502	4,665	33,266	22,588	32,668	10,080	45%
Subtotal Personnel	**129,322**	**135,776**	**57,650**	**118,113**	**101,378**	**110,993**	**9,615**	**9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	1,000	3,990	-	5,382		(5,382)	-100%
420 Staff Travel	516	476	60	1,227	391		(391)	-100%
425 Student Travel	1,113	-	315	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	1,030	1,588	-	2,775	2,792	17	1%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	11,022	4,136	56,105	1,000	10,415	2,800	(7,615)	-73%
490 Other Expenses	100	-	-	-	-		-	0%
495 Indirect	7,928	7,462	4,872	5,560	5,560	9,315	3,755	68%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**20,679**	**14,104**	**66,930**	**7,787**	**24,522**	**14,907**	**(9,615)**	**-39%**
FUND TOTAL	**$ 150,001**	**$ 149,880**	**$ 124,580**	**$ 125,900**	**$ 125,900**	**$ 125,900**	**$ 0**	**0%**

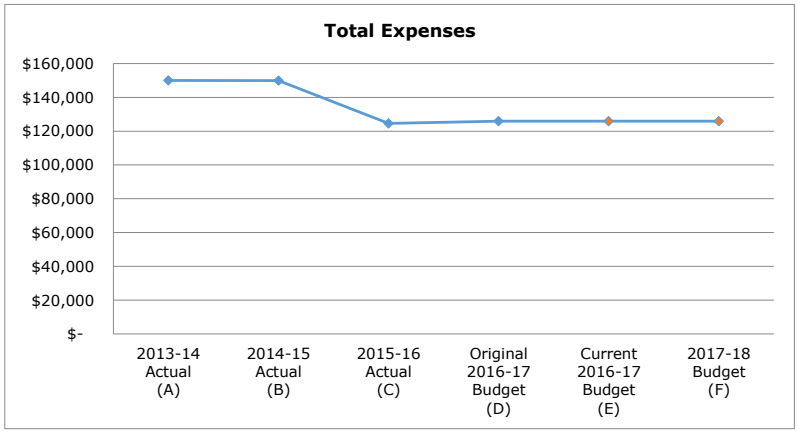
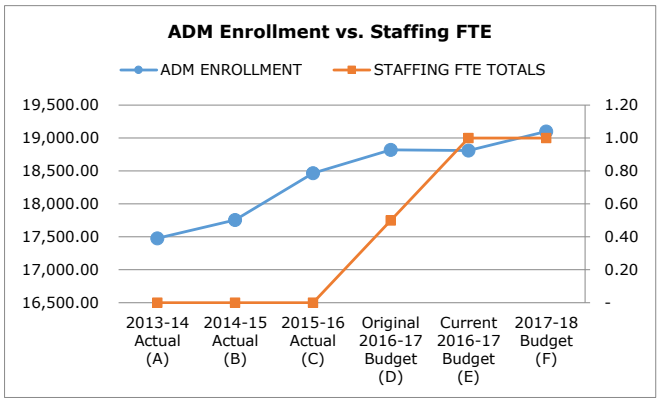


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Fund: 237 Obesity Prevention
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.50	1.00	1.00	-	0%
Certified Sub Total	**-**	**-**	**-**	**0.50**	**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	**-**	**-**	**-**	**0.50**	**1.00**	**1.00**	**-**	**0%**



Funds granted by the State of Alaska to support education and awareness of K-12 Obesity Prevention programs in the school.

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Fund: 252 Nutritional Alaskan Foods
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
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	79,628	140,944	85,231	391,384	391,384	307,000	(84,384)	-22%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**79,628**	**140,944**	**85,231**	**391,384**	**391,384**	**307,000**	**(84,384)**	**-22%**
FUND TOTAL	**$ 79,628**	**$ 140,944**	**$ 85,231**	**$ 391,384**	**$ 391,384**	**$ 307,000**	**$ (84,384)**	**-22%**

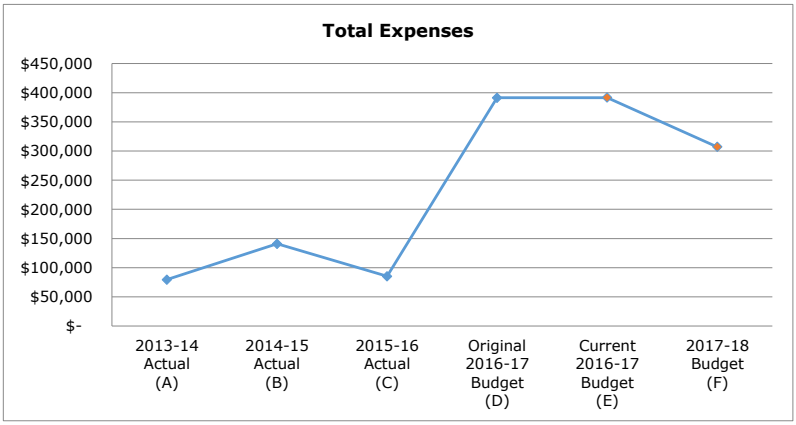
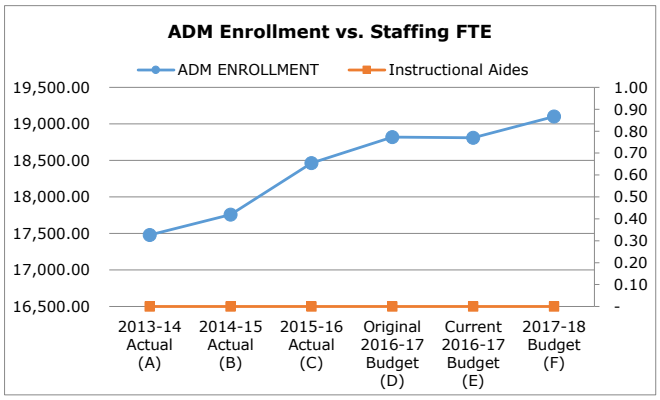


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Fund: 252 Nutritional Alaskan Foods
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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%**



This fund is used to assist in the purchase of locally grown nutritious foods for meals served during the school day.

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Fund: 253 Fresh Fruits & Vegetables
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
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	52,429	71,037	92,827	94,251	117,723	94,251	(23,472)	-20%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**52,429**	**71,037**	**92,827**	**94,251**	**117,723**	**94,251**	**(23,472)**	**-20%**
FUND TOTAL	**$ 52,429**	**$ 71,037**	**$ 92,827**	**$ 94,251**	**$ 117,723**	**$ 94,251**	**$ (23,472)**	**-20%**

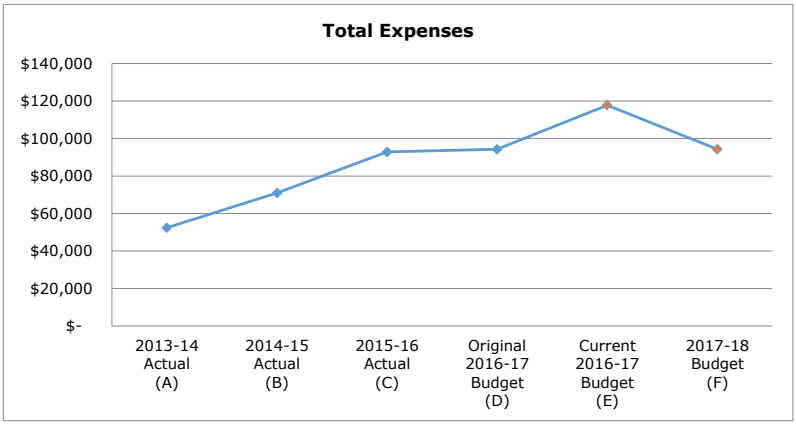
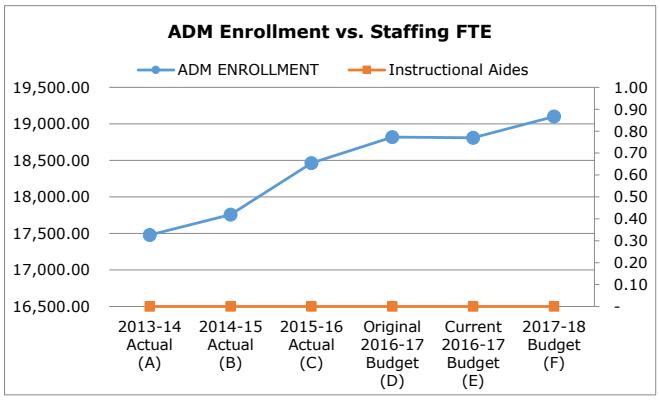


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Fund: 253 Fresh Fruit & Vegetables
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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%**



This fund is used to assist in the purchase of locally grown fruits & vegetables for meals served during the school day.

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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	2,551,800	2,537,067	2,631,274	2,822,518	2,810,648	2,623,844	(186,804)	-7%
360 Employee Benefits	1,116,190	1,102,884	1,164,511	1,275,787	1,275,788	1,296,513	20,725	2%
Subtotal Personnel	**3,667,990**	**3,639,951**	**3,795,785**	**4,098,305**	**4,086,436**	**3,920,357**	**(166,079)**	**-4%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	5,000	5,000	-	(5,000)	-100%
420 Staff Travel	3,361	3,651	2,762	11,000	11,000	3,250	(7,750)	-70%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,503	13,214	15,793	18,000	18,000	16,588	(1,412)	-8%
435 Energy	146,687	179,646	181,528	140,000	140,000	202,349	62,349	45%
440 Purchased Services	43,230	46,173	78,389	38,000	38,000	57,000	19,000	50%
445 Insurance & Bond Premiums	21,129	22,295	24,525	19,000	19,000	24,525	5,525	29%
450 Supplies & Materials	2,525,395	2,645,767	2,772,513	2,484,000	2,497,896	2,961,423	463,527	19%
490 Other Expenses	-	-	40	30,000	30,000	100	(29,900)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	30,000	30,000	-	(30,000)	-100%
540 Capital Improvements	-	-	-	-	-	-	-	#DIV/0!
550 Transfers to other Funds	-	-	-	-	-	-	-	#DIV/0!
Subtotal Non Personnel	**2,754,305**	**2,910,746**	**3,075,550**	**2,775,000**	**2,788,896**	**3,265,235**	**476,339**	**17%**
FUND TOTAL	**$ 6,422,295**	**$ 6,550,697**	**$ 6,871,335**	**$ 6,873,305**	**$ 6,875,332**	**$ 7,185,592**	**$ 310,260**	**5%**

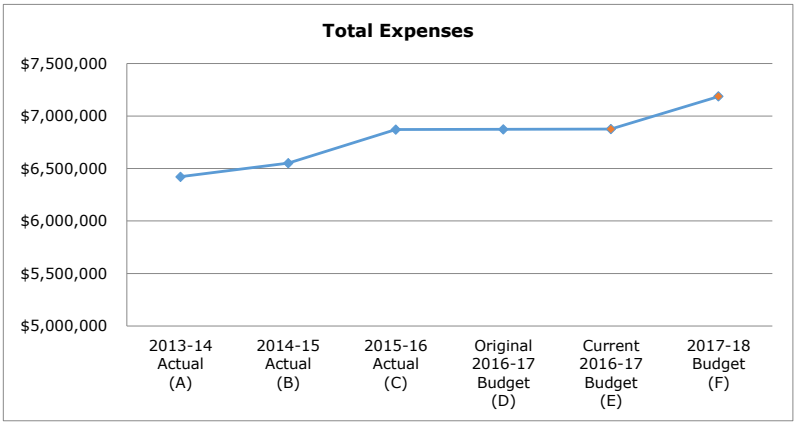
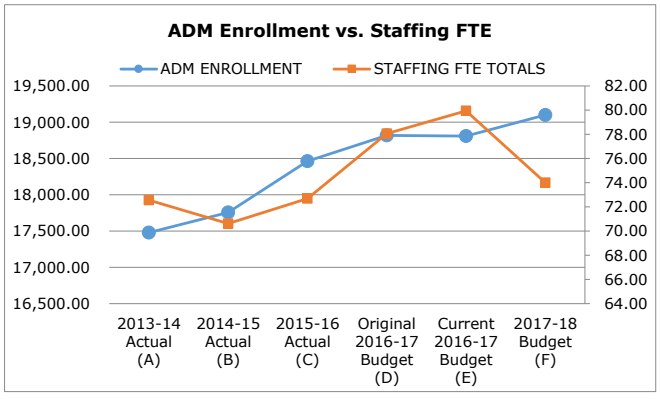


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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,464.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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	68.55	66.62	68.68	74.06	75.94	70.00	(5.94)	-8%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**72.55**	**70.62**	**72.68**	**78.06**	**79.94**	**74.00**	**(5.94)**	**-7%**
STAFFING FTE TOTALS	**72.55**	**70.62**	**72.68**	**78.06**	**79.94**	**74.00**	**(5.94)**	**-7%**



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

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Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 3,485	$ 10,553	$ 8,789	$ 7,337	$ (1,452)	-17%
320 Non-Certificated Salaries	1,500	8,513	6,413	10,300	12,092	12,213	121	1%
360 Employee Benefits	78	2,064	2,424	5,001	7,146	6,606	(540)	-8%
Subtotal Personnel	**1,578**	**10,577**	**12,322**	**25,854**	**28,027**	**26,156**	**(1,871)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	5,000	-	-	-		-	0%
420 Staff Travel	3,486	487	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	30,625	11,840	1,976	2,338	167		(167)	-100%
490 Other Expenses	-	230	-	-	-		-	0%
495 Indirect	1,991	1,474	927	1,303	1,303	2,090	787	60%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**36,102**	**19,031**	**11,381**	**3,641**	**1,470**	**2,090**	**620**	**42%**
FUND TOTAL	**$ 37,680**	**$ 29,608**	**$ 23,703**	**$ 29,495**	**$ 29,496**	**$ 28,246**	**$ (1,251)**	**-4%**

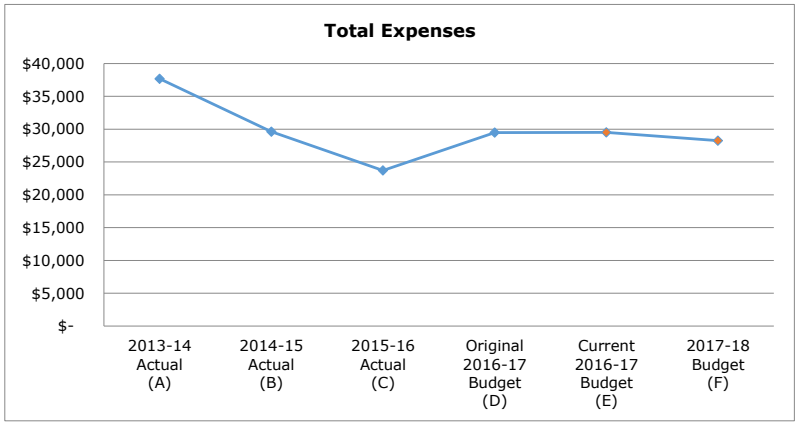
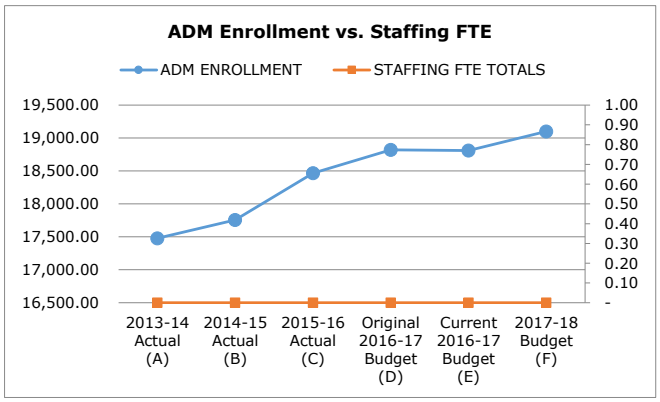


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Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 provide assistance to Mat-Su Youth Facility students to continue their education by receiving a high school diploma, trade school hours, or college credits.

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Fund: 259 Youth Survey
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	8,690		1,704	17,436	-	(17,436)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	455	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**9,145**	**-**	**1,704**	**17,436**	**-**	**(17,436)**	**-100%**
FUND TOTAL	**$ -**	**$ 9,145**	**$ -**	**$ 1,704**	**$ 17,436**	**$ -**	**$ (17,436)**	**-100%**

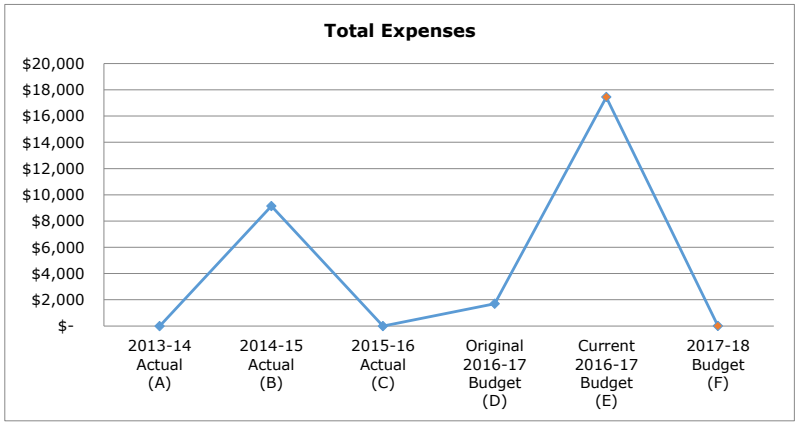
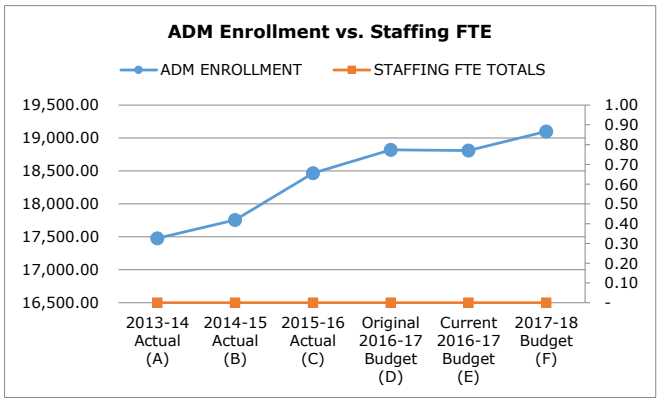


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Fund: 259 Youth Survey
Location: 506 Office of Instruction
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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 rewards for students who participate in the Youth Risk Behavior Survey.

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Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 1,937	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	79	-	-	-	-	-	-	0%
360 Employee Benefits	26	273	-	-	-	-	-	0%
Subtotal Personnel	**105**	**2,210**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	6,333	9,000	-	-	-	-	-	0%
420 Staff Travel	3,385	45	2,311	4,000	4,000	4,000	-	0%
425 Student Travel	630	180	480	250	250	250	-	0%
430 Utilities	-	-	-	250	250	250	-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	9,588	6,463	6,463	6,000	(463)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	41,158	25,583	27,115	34,554	34,554	30,670	(3,884)	-11%
490 Other Expenses	7,862	2,599	2,110	2,250	2,250	500	(1,750)	-78%
495 Indirect	3,319	2,076	1,693	2,207	2,207	3,329	1,122	51%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**62,687**	**39,483**	**43,297**	**49,974**	**49,974**	**45,000**	**(4,974)**	**-10%**
FUND TOTAL	**$ 62,792**	**$ 41,693**	**$ 43,297**	**$ 49,974**	**$ 49,974**	**$ 45,000**	**$ (4,974)**	**-10%**

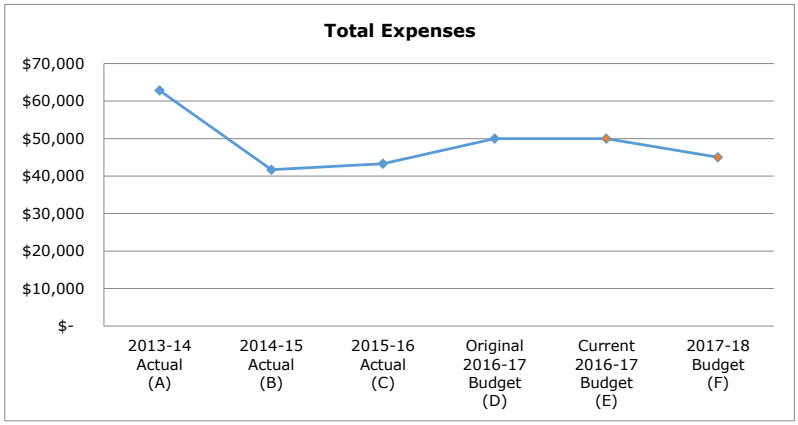
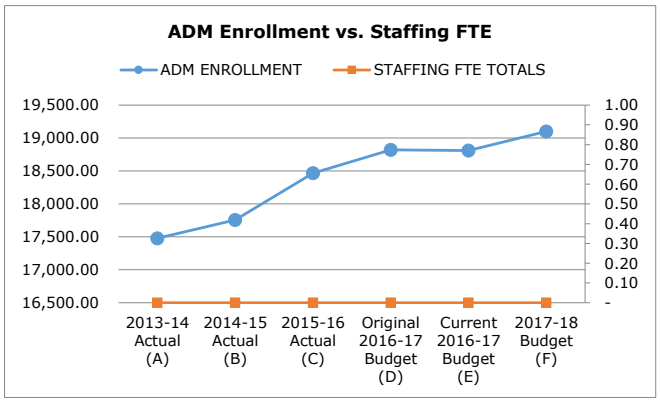


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Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 43,342	$ 6,147	$ 200	$ 3,953	$ 3,953	$ -	$ (3,953)	-100%
320 Non-Certificated Salaries	2,105	4,129	-	-	-		-	0%
360 Employee Benefits	6,112	814	5	2,299	2,299		(2,299)	-100%
Subtotal Personnel	**51,559**	**11,090**	**205**	**6,252**	**6,252**	**-**	**(6,252)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	12,992	-	13,129	16,150	13,750	13,750	-	0%
420 Staff Travel	8,972	15,915	203	1,050	2,350	2,500	150	6%
425 Student Travel	-	-	3,245	3,600	2,943	2,811	(132)	-4%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	1,983	-	228	9,960	9,960	10,000	40	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	24,590	17,753	38,622	19,969	21,586	25,000	3,414	16%
490 Other Expenses	4,520	-	80	1,000	1,140	1,500	360	32%
495 Indirect	5,838	2,345	2,267	2,679	2,679	4,439	1,760	66%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**58,895**	**36,013**	**57,774**	**54,408**	**54,408**	**60,000**	**5,592**	**10%**
FUND TOTAL	**$ 110,454**	**$ 47,103**	**$ 57,979**	**$ 60,660**	**$ 60,660**	**$ 60,000**	**$ (660)**	**-1%**

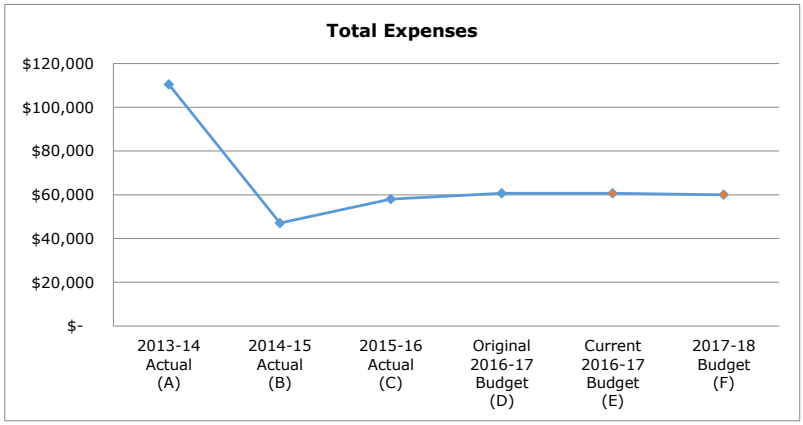
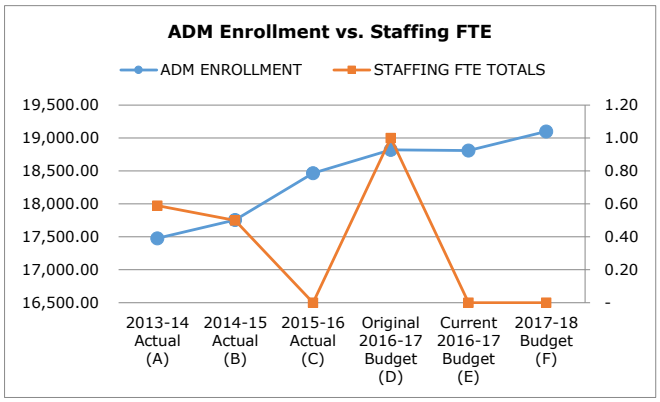


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Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	0.59	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.59**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	0.50	-	1.00	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**0.50**	**-**	**1.00**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.59**	**0.50**	**-**	**1.00**	**-**	**-**	**-**	**0%**



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

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Fund: 263 Alaska Pre-Kindergarten Program
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 219,341	$ 298,768	$ 290,804	$ 253,784	$ 253,784	$ 233,261	$ (20,523)	-8%
320 Non-Certificated Salaries	17,563	5,280	1,436	2,925	2,925	-	(2,925)	-100%
360 Employee Benefits	86,093	94,527	115,282	123,762	123,762	108,633	(15,129)	-12%
Subtotal Personnel	**322,997**	**398,575**	**407,522**	**380,471**	**380,471**	**341,894**	**(38,577)**	**-10%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	8,972	4,818	-	5,423		(5,423)	-100%
420 Staff Travel	674	1,132	67	5,000	5,000		(5,000)	-100%
425 Student Travel	1,792	2,133	3,017	-	-		-	0%
430 Utilities	-						-	0%
435 Energy	-						-	0%
440 Purchased Services	450	-	-	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	7,881	7,485	7,044	4,512	4,512	500	(4,012)	-89%
490 Other Expenses	-	160	-	-	-		-	0%
495 Indirect	18,626	21,927	17,194	18,017	18,268	27,357	9,089	50%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**29,423**	**41,809**	**32,140**	**27,529**	**33,203**	**27,857**	**(5,346)**	**-16%**
FUND TOTAL	**$ 352,420**	**$ 440,384**	**$ 439,662**	**$ 408,000**	**$ 413,674**	**$ 369,751**	**$ (43,923)**	**-11%**

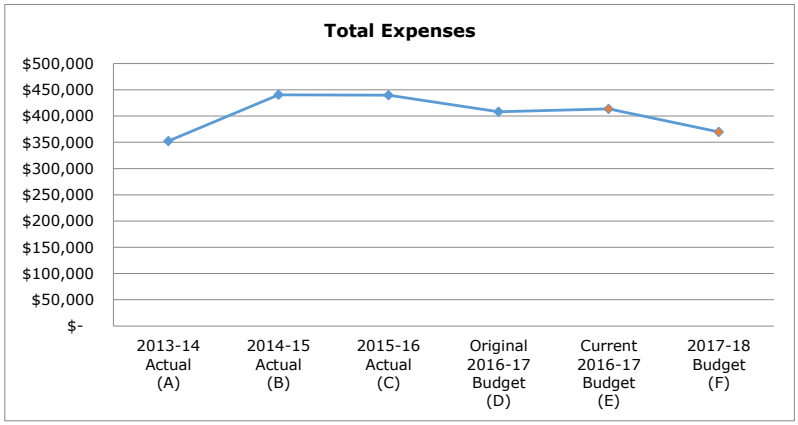
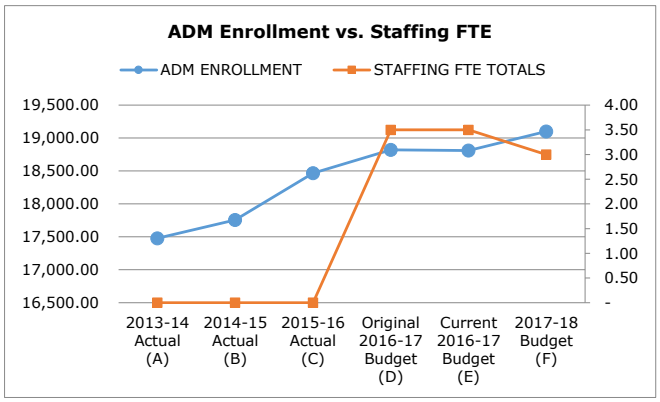


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Fund: 263 AK Pre-Kindergarten Program
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	3.50	3.50	3.00	(0.50)	-14%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**3.50**	**3.50**	**3.00**	**(0.50)**	**-14%**
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	**-**	**-**	**-**	**3.50**	**3.50**	**3.00**	**(0.50)**	**-14%**



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).

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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 299,320	$ 209,289	$ 318,487	$ 278,415	$ 278,415	$ 273,548	$ (4,867)	-2%
320 Non-Certificated Salaries	149,943	78,096	13,183	41,250	41,250	84,600	43,350	105%
360 Employee Benefits	111,485	73,943	97,508	106,966	106,966	109,891	2,925	3%
Subtotal Personnel	**560,748**	**361,328**	**429,178**	**426,631**	**426,631**	**468,040**	**41,409**	**10%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	185,554	355,171	210,374	175,133	225,133	142,300	(82,833)	-37%
420 Staff Travel	19,522	39,895	37,626	149,244	99,244	146,150	46,906	47%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	2,604	17,986	6,500	4,647		(4,647)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	41,413	55,680	32,764	9,237	11,198	33,801	22,603	202%
490 Other Expenses	3,615	1,818	36,663	27,900	27,793	27,250	(543)	-2%
495 Indirect	45,245	42,784	31,119	36,713	36,713	65,321	28,608	78%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**295,349**	**497,952**	**366,532**	**404,727**	**404,727**	**414,822**	**10,095**	**2%**
FUND TOTAL	**$ 856,097**	**$ 859,280**	**$ 795,710**	**$ 831,358**	**$ 831,358**	**$ 882,862**	**$ 51,504**	**6%**

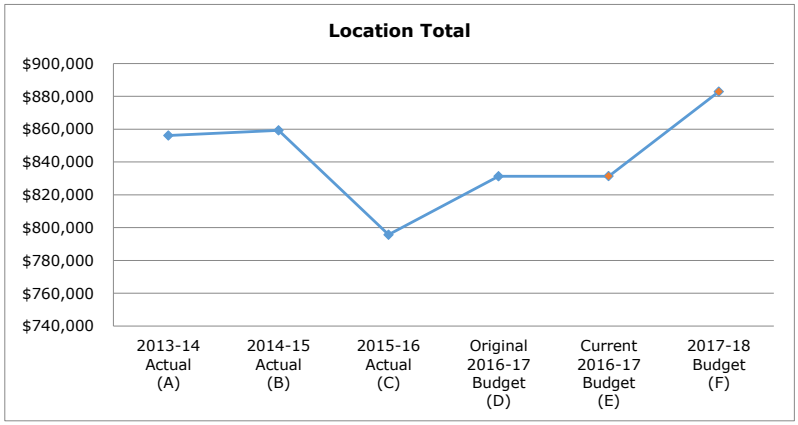
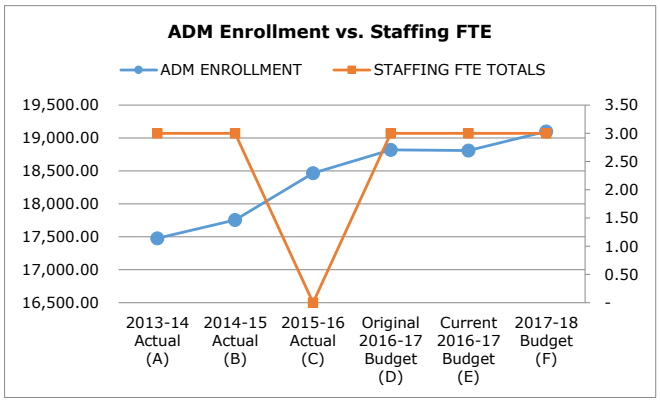


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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 104,921	$ 82,591	$ 84,266	$ 99,492	$ 104,768	$ 131,647	$ 26,879	26%
320 Non-Certificated Salaries	420	-	-	3,000	3,000	6,000	3,000	100%
360 Employee Benefits	36,263	35,396	35,770	41,349	43,959	51,030	7,071	16%
Subtotal Personnel	**141,604**	**117,987**	**120,036**	**143,841**	**151,727**	**188,677**	**36,950**	**24%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	5,340	3,000	1,752	1,750	(2)	0%
420 Staff Travel	19,868	17,506	11,058	26,765	26,660	12,500	(14,160)	-53%
425 Student Travel	2,170	2,355	840	1,800	1,204	1,200	(4)	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	8,765	5,700	5,302	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	274,680	109,404	213,234	97,125	152,158	41,229	(110,929)	-73%
490 Other Expenses	-	-	24,817	60,714	60,903	20,000	(40,903)	-67%
495 Indirect	22,354	12,648	15,491	14,681	18,222	17,599	(623)	-3%
510 Equipment	22,675	167,254	26,502	18,268	18,995	10,000	(8,995)	-47%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**350,512**	**314,867**	**302,584**	**222,353**	**279,894**	**104,278**	**(175,616)**	**-63%**
FUND TOTAL	**$ 492,116**	**$ 432,854**	**$ 422,620**	**$ 366,194**	**$ 431,621**	**$ 292,955**	**$ (138,666)**	**-32%**

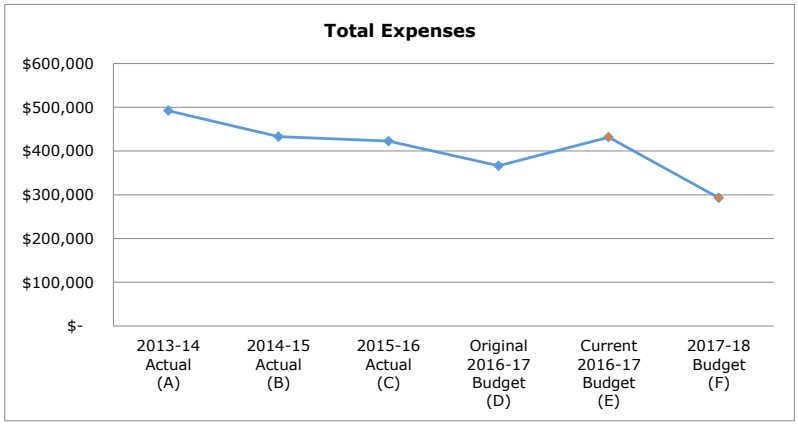
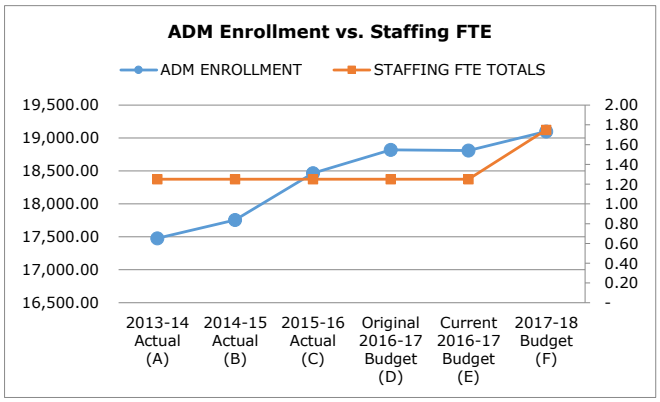


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Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.25	1.25	1.25	1.25	1.25	1.75	0.50	40%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**	**1.75**	**0.50**	**40%**
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**	**1.25**	**1.25**	**1.25**	**1.75**	**0.50**	**40%**



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.

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Fund: 270 Title III-A
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,275	$ 1,475	$ -	$ 1,500	$ 4,800	$ -	$ (4,800)	-100%
320 Non-Certificated Salaries	3,933	1,062	135	-	-	9,000	9,000	100%
360 Employee Benefits	424	116	7	8	135	832	697	516%
Subtotal Personnel	**5,632**	**2,653**	**142**	**1,508**	**4,935**	**9,832**	**4,897**	**99%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	9,980	19,104	24,800	10,000	6,599	12,198	5,599	85%
420 Staff Travel	2,767	-	2,709	13,000	7,510	2,879	(4,631)	-62%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	-	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	2,300	21,966	12,352	5,555	11,020	6,200	(4,820)	-44%
490 Other Expenses		2,619	10,425	10,150	10,150	8,250	(1,900)	-19%
495 Indirect	414	928	1,009	804	804	787	(17)	-2%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,461**	**44,617**	**51,295**	**39,509**	**36,082**	**30,315**	**(5,767)**	**-16%**
FUND TOTAL	**$ 21,093**	**$ 47,270**	**$ 51,437**	**$ 41,017**	**$ 41,017**	**$ 40,147**	**$ (870)**	**-2%**

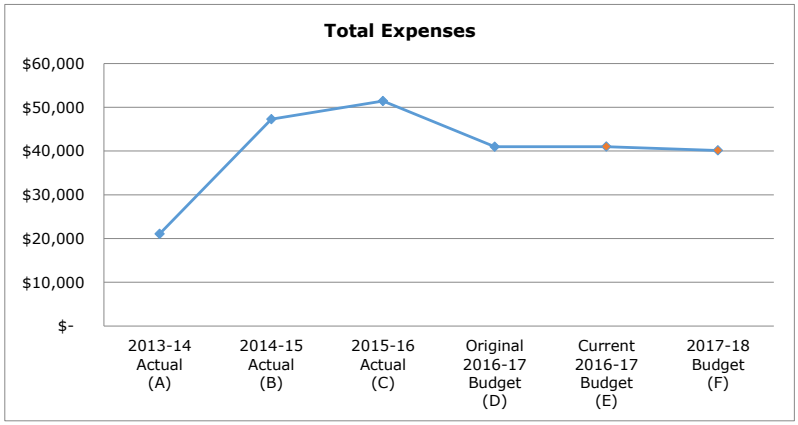
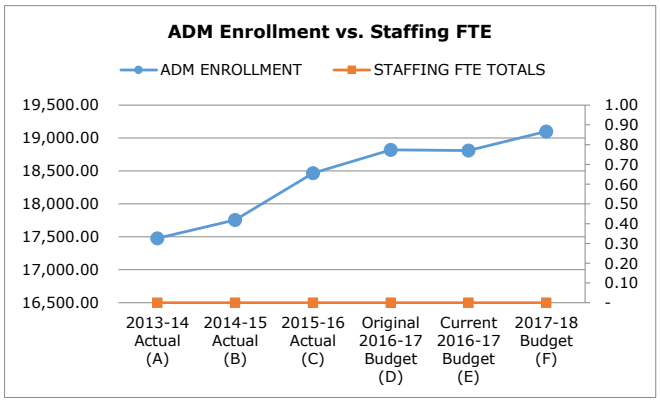


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Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 staffing to assist with the implementation of grants.

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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 455,503	$ 438,978	$ 508,960	$ 491,600	$ 491,600	$ 464,939	$ (26,661)	-5%
320 Non-Certificated Salaries	243,796	241,721	231,787	278,483	278,483	285,040	6,557	2%
360 Employee Benefits	279,864	276,952	298,753	328,286	328,286	286,892	(41,394)	-13%
Subtotal Personnel	**979,163**	**957,651**	**1,039,500**	**1,098,369**	**1,098,369**	**1,036,872**	**(61,497)**	**-6%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-		-	0%
420 Staff Travel	23,425	37,368	32,583	36,622	33,000	30,000	(3,000)	-9%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	200	200	200	-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	137	137	747	1,500	1,500	1,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	6,092	31,611	22,393	20,071	20,071	26,604	6,532	33%
490 Other Expenses	999	200	400	2,000	5,622	5,622	-	0%
495 Indirect	56,348	53,813	44,592	53,535	53,535	87,954	34,419	64%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**87,001**	**123,129**	**100,715**	**113,928**	**113,928**	**151,879**	**37,951**	**33%**
FUND TOTAL	**$ 1,066,164**	**$ 1,080,780**	**$ 1,140,215**	**$ 1,212,297**	**$ 1,212,297**	**$ 1,188,751**	**$ (23,546)**	**-2%**

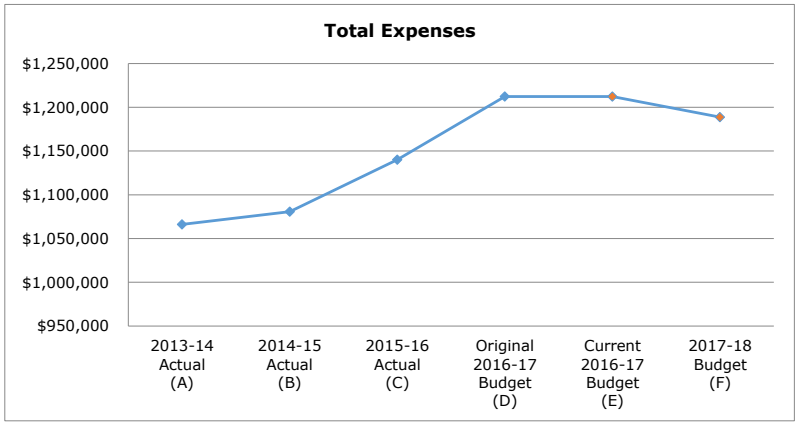
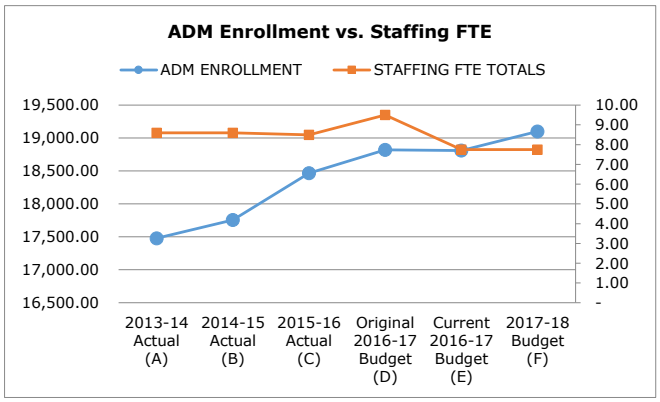


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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.75	2.25	1.50	1.50	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.25**	**3.25**	**3.25**	**3.75**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-						-	0%
Supervisor	0.50	0.50	-	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.85	4.85	5.25	5.25	4.25	4.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.35**	**5.35**	**5.25**	**5.75**	**4.75**	**4.75**	**-**	**0%**
STAFFING FTE TOTALS	**8.60**	**8.60**	**8.50**	**9.50**	**7.75**	**7.75**	**-**	**0%**



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

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Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,379,215	$ 1,393,381	$ 1,166,752	$ 1,281,685	$ 1,281,685	$ 1,260,736	$ (20,949)	-2%
320 Non-Certificated Salaries	307,821	342,314	501,144	578,214	578,214	$ 638,259	60,045	10%
360 Employee Benefits	561,588	583,730	586,167	746,250	746,250	$ 685,256	(60,994)	-8%
Subtotal Personnel	**2,248,624**	**2,319,425**	**2,254,063**	**2,606,149**	**2,606,149**	**2,584,251**	**(21,898)**	**-1%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	129,149	44,903	94,217	79,550	79,550	$ 78,590	(960)	-1%
420 Staff Travel	130,704	37,342	90,030	62,216	62,216	$ 63,110	894	1%
425 Student Travel	77,590	64,041	76,691	83,500	83,500	$ 88,330	4,830	6%
430 Utilities	2,992	-	4,889	3,200	3,200	$ 4,200	1,000	31%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	4,601	8,695	7,629	16,813	16,813	$ 23,875	7,062	42%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	653,331	357,233	414,270	1,011,077	1,011,077	$ 560,514	(450,564)	-45%
490 Other Expenses	618	19,297	60,502	73,906	73,906	$ 78,351	4,445	6%
495 Indirect	181,217	149,389	122,193	181,862	181,862	$ 278,150	96,288	53%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,180,202**	**680,900**	**870,421**	**1,512,124**	**1,512,124**	**1,175,119**	**(337,005)**	**-22%**
FUND TOTAL	**$ 3,428,826**	**$ 3,000,325**	**$ 3,124,484**	**$ 4,118,273**	**$ 4,118,273**	**$ 3,759,370**	**$ (358,903)**	**-9%**

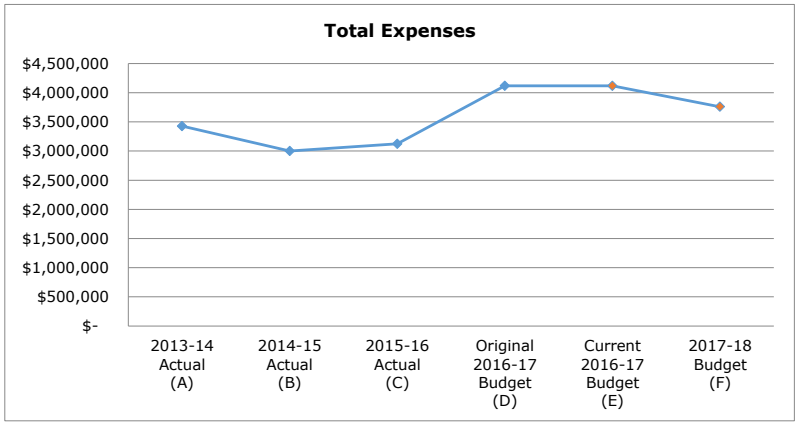
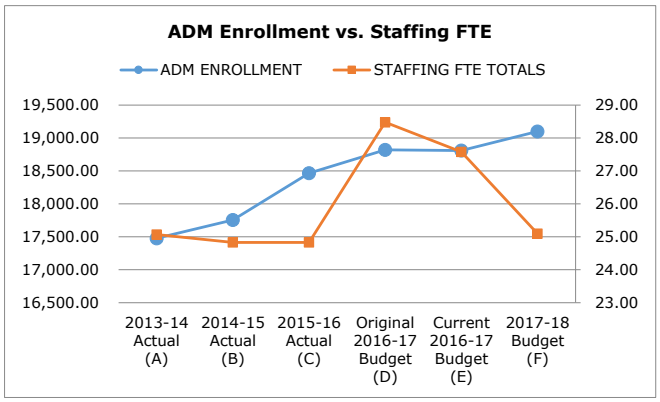


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Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	19.25	18.95	18.95	14.83	14.83	20.00	5.17	35%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.25**	**18.95**	**18.95**	**14.83**	**14.83**	**20.00**	**5.17**	**35%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.82	5.88	5.88	11.90	12.75	5.10	(7.65)	-60%
Support Staff	-	-	-	1.75	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.82**	**5.88**	**5.88**	**13.65**	**12.75**	**5.10**	**(7.65)**	**-60%**
STAFFING FTE TOTALS	**25.07**	**24.83**	**24.83**	**28.48**	**27.58**	**25.10**	**(2.48)**	**-9%**



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.

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Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 100,253	$ 183,050	$ 201,372	$ 445,521	$ 445,521	$ 569,476	$ 123,955	28%
320 Non-Certificated Salaries	2,080,951	2,107,686	2,232,405	1,868,279	2,034,954	1,657,385	(377,569)	-19%
360 Employee Benefits	1,296,087	1,411,852	1,528,647	1,507,335	2,038,308	1,509,184	(529,124)	-26%
Subtotal Personnel	**3,477,291**	**3,702,588**	**3,962,424**	**3,821,135**	**4,518,783**	**3,736,045**	**(782,738)**	**-17%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	10,000	182,849	56,359	68,952	68,952	77,000	8,048	12%
420 Staff Travel	20,623	-	27,993	50,000	50,000		(50,000)	-100%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	-	10,000	10,000		(10,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	-	7,712	739,879	10,000		(10,000)	-100%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	195,742	203,597	165,018	182,956	215,187	304,662	89,475	42%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**226,365**	**386,446**	**257,082**	**1,051,787**	**354,139**	**381,662**	**27,523**	**8%**
FUND TOTAL	**$ 3,703,656**	**$ 4,089,034**	**$ 4,219,506**	**$ 4,872,922**	**$ 4,872,922**	**$ 4,117,707**	**$ (755,215)**	**-15%**

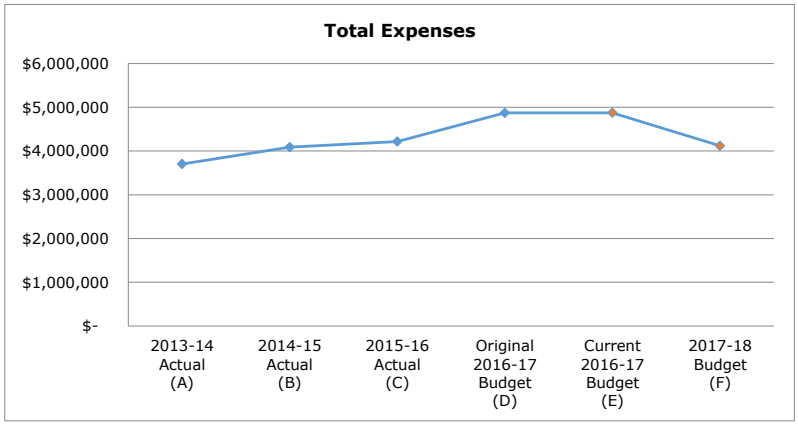
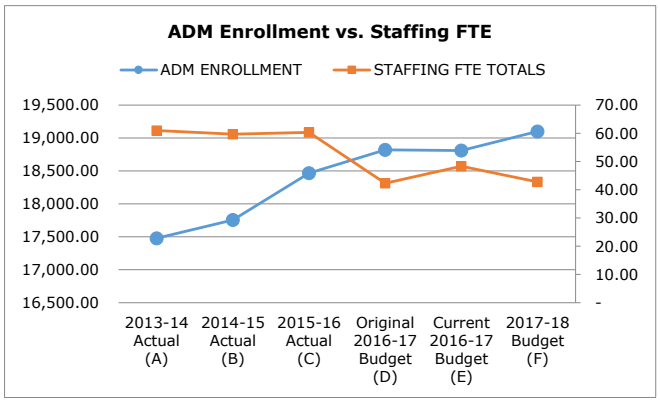


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Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	0.10	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	1.50	3.30	3.00	5.00	4.00	7.50	3.50	88%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	2.00	2.00	2.00	-	0%
Certified Sub Total	**1.50**	**3.40**	**3.00**	**7.00**	**6.00**	**9.50**	**3.50**	**58%**
CLASSIFIED FTE								
Director	-	-	-	-			-	0%
Supervisor	-	2.00	2.00	2.00	2.00	2.00	-	0%
Instructional Aides	49.00	46.00	47.00	25.00	30.00	20.00	(10.00)	-33%
Support Staff	10.50	6.50	6.50	6.50	7.50	7.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	1.82	1.82	1.82	2.82	3.82	1.00	35%
Classified Sub Total	**59.50**	**56.32**	**57.32**	**35.32**	**42.32**	**33.32**	**(9.00)**	**-21%**
STAFFING FTE TOTALS	**61.00**	**59.72**	**60.32**	**42.32**	**48.32**	**42.82**	**(5.50)**	**-11%**



IDEA Federal Special Education funds to support students with IEP's.

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Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 317,627	$ 216,866	$ 234,566	$ 180,608	$ 201,851	$ 180,608	$ (21,243)	-11%
320 Non-Certificated Salaries	53,995	37,029	31,420	31,764	37,691	31,764	(5,927)	-16%
360 Employee Benefits	78,171	41,177	58,823	63,387	63,514	63,514	(0)	0%
Subtotal Personnel	**449,793**	**295,072**	**324,809**	**275,759**	**303,057**	**275,886**	**(27,171)**	**-9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	86,226	103,122	85,565	97,580	97,580	87,539	(10,042)	-10%
420 Staff Travel	4,885	2,817	20,201	5,200	14,929	5,200	(9,729)	-65%
425 Student Travel	17,754	36,869	52,435	38,000	44,616	38,000	(6,616)	-15%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,670	2,951	4,601	4,850	4,850	4,850	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	89,354	55,026	49,969	55,031	76,221	50,031	(26,190)	-34%
490 Other Expenses	320	1,740	1,500	1,500	1,625	1,500	(125)	-8%
495 Indirect	36,214	26,074	21,941	22,080	25,081	36,994	11,914	48%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**236,423**	**228,599**	**236,212**	**224,241**	**264,902**	**224,114**	**(40,788)**	**-15%**
FUND TOTAL	**$ 686,216**	**$ 523,671**	**$ 561,021**	**$ 500,000**	**$ 567,959**	**$ 500,000**	**$ (67,959)**	**-12%**

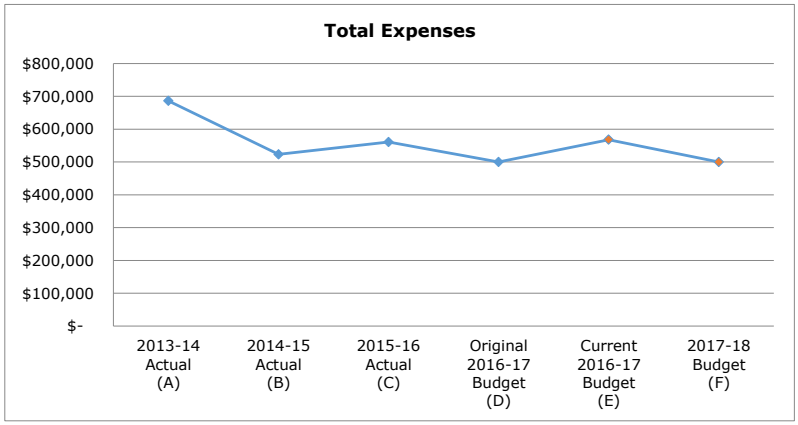
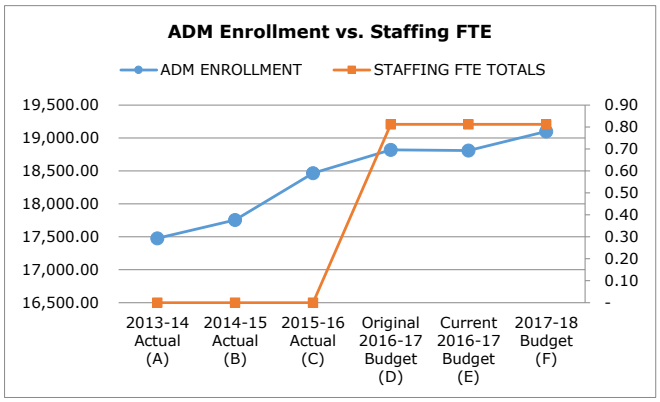


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Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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	-	-	-	0.81	0.81	0.81	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**0.81**	**0.81**	**0.81**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**0.81**	**0.81**	**0.81**	**-**	**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.

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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	-	-	-	-	-	0%
490 Other Expenses	2,145	70	2,031	1,000	1,000	2,000	1,000	100%
495 Indirect	120	-	83	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,265**	**70**	**2,114**	**1,000**	**1,000**	**2,000**	**1,000**	**100%**
FUND TOTAL	**$ 2,265**	**$ 70**	**$ 2,114**	**$ 1,000**	**$ 1,000**	**$ 2,000**	**$ 1,000**	**100%**

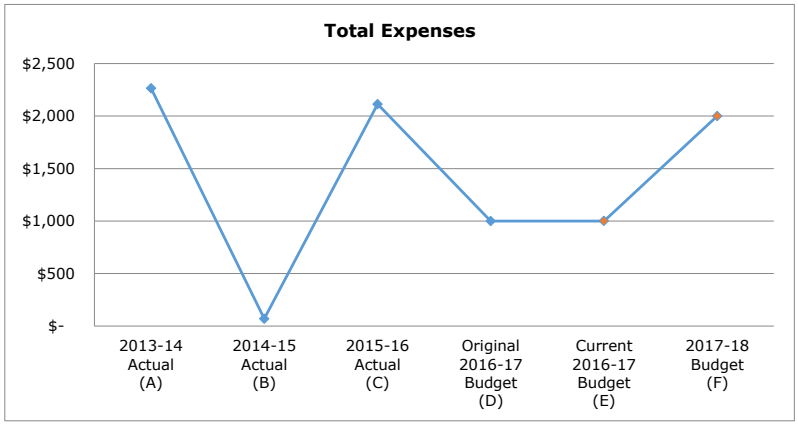
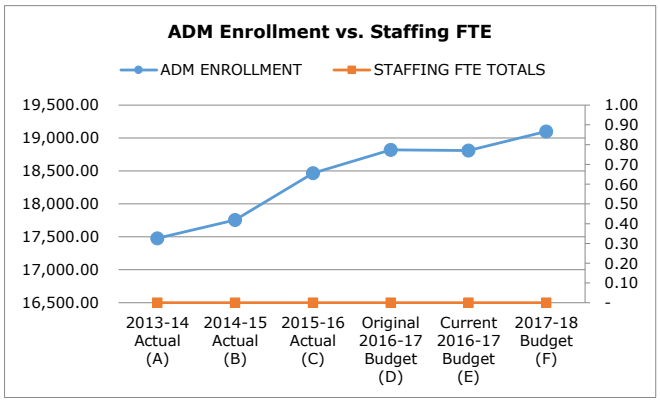


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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 provide financial assistance to establish and improve reading programs for children of migratory farm workers and fishers.

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Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 120,817	$ 94,699	$ 102,661	$ 136,244	$ 136,244	$ 121,147	$ (15,097)	-11%
320 Non-Certificated Salaries	22,832	11,524	11,142	26,000	26,000	57,753	31,753	122%
360 Employee Benefits	59,538	37,681	39,294	49,281	49,281	92,155	42,874	87%
Subtotal Personnel	**203,187**	**143,904**	**153,097**	**211,525**	**211,525**	**271,055**	**59,530**	**28%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	32,255	41,680	45,933	101,000	101,000	41,000	(60,000)	-59%
420 Staff Travel	5,946	3,082	2,660	15,500	15,500	4,000	(11,500)	-74%
425 Student Travel	6,186	1,916	-	-	-		-	0%
430 Utilities	167	-	-	500	500	500	-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	3,603	3,734	4,019	6,500	6,500	6,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	47,969	30,982	49,097	75,972	75,972	51,563	(24,409)	-32%
490 Other Expenses	1,984	559	199	500	500	500	-	0%
495 Indirect	16,812	11,835	10,379	19,011	19,011	29,972	10,961	58%
510 Equipment	-	-		-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**114,922**	**93,788**	**112,287**	**218,983**	**218,983**	**134,034**	**(84,949)**	**-39%**
FUND TOTAL	**$ 318,109**	**$ 237,692**	**$ 265,384**	**$ 430,508**	**$ 430,508**	**$ 405,090**	**$ (25,418)**	**-6%**

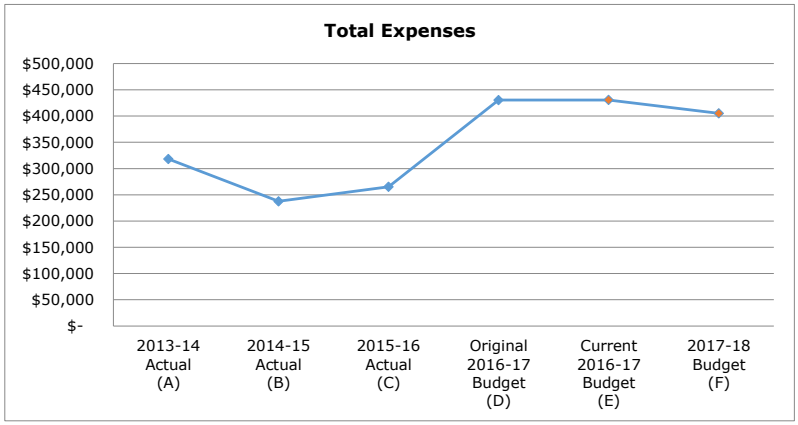
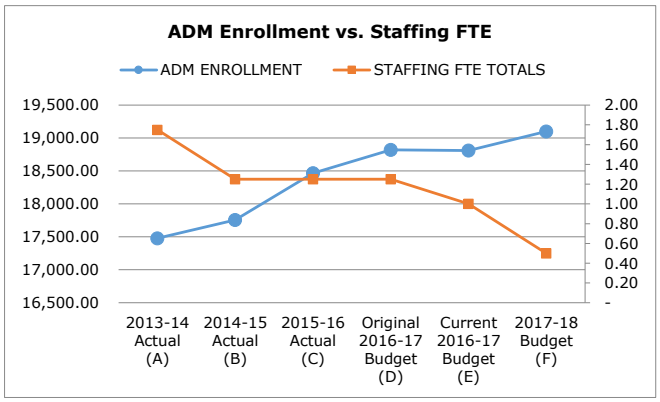


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Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.50	1.00	1.00	1.00	0.75	0.25	(0.50)	-67%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.50**	**1.00**	**1.00**	**1.00**	**0.75**	**0.25**	**(0.50)**	**-67%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**1.75**	**1.25**	**1.25**	**1.25**	**1.00**	**0.50**	**(0.50)**	**-50%**



Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

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Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	11,655	12,944	5,983	10,150	10,150	10,150	-	0%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	-	-	-	-	-		-	0%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,655**	**12,944**	**5,983**	**10,150**	**10,150**	**10,150**	**-**	**0%**
FUND TOTAL	**$ 11,655**	**$ 12,944**	**$ 5,983**	**$ 10,150**	**$ 10,150**	**$ 10,150**	**$ -**	**0%**

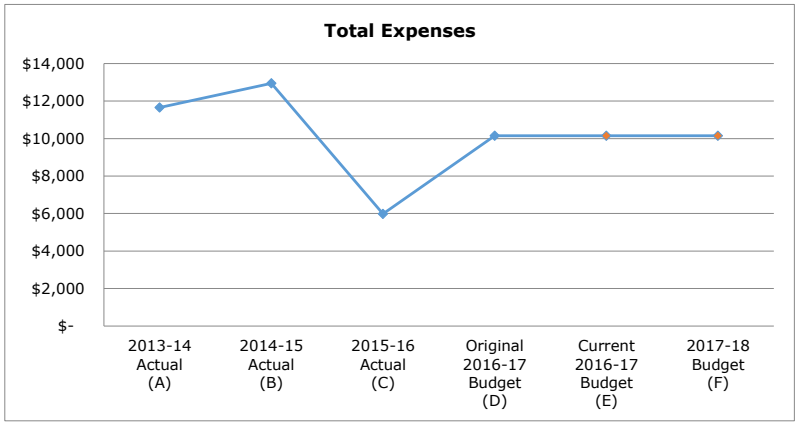
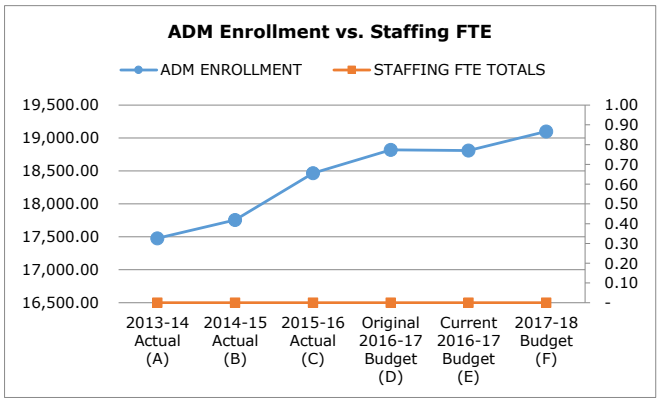


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Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 44,352	$ 49,076	$ 28,964	$ 30,258	$ 30,258	$ 16,320	$ (13,938)	-46%
320 Non-Certificated Salaries	122,960	165,791	152,663	166,855	166,855	188,128	21,273	13%
360 Employee Benefits	32,193	53,446	46,534	84,907	84,907	72,440	(12,467)	-15%
Subtotal Personnel	**199,505**	**268,313**	**228,161**	**282,020**	**282,020**	**276,888**	**(5,132)**	**-2%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-		-	0%
420 Staff Travel	-	-	-	-	-		-	0%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	-	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	-	-	-	-		-	0%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	11,132	14,060	9,286	13,029	13,029	22,124	9,095	70%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,132**	**14,060**	**9,286**	**13,029**	**13,029**	**22,124**	**9,095**	**70%**
FUND TOTAL	**$ 210,637**	**$ 282,373**	**$ 237,447**	**$ 295,049**	**$ 295,049**	**$ 299,012**	**$ 3,963**	**1%**

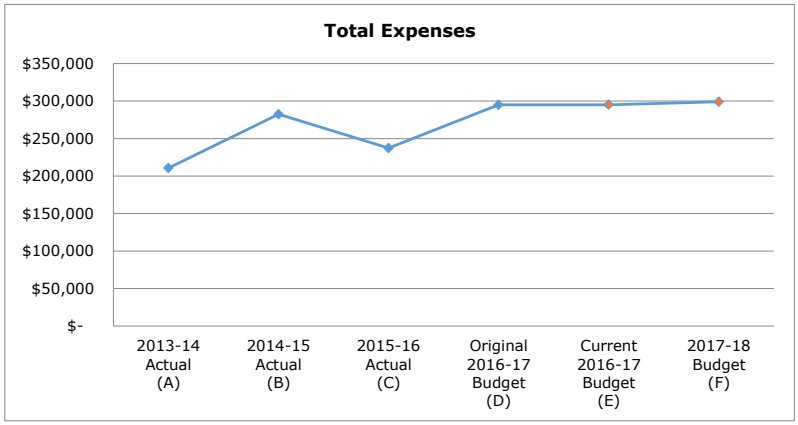
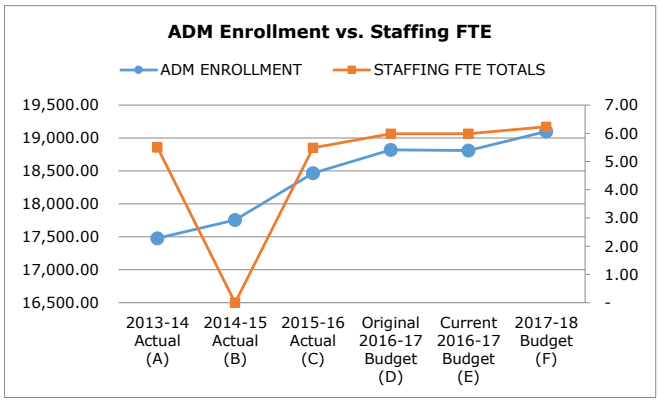


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Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.50	-	0.49	0.49	0.49	-	(0.49)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	0.23	0.23	100%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**-**	**0.49**	**0.49**	**0.49**	**0.23**	**(0.26)**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	-	5.00	5.50	5.50	6.00	0.50	9%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**-**	**5.00**	**5.50**	**5.50**	**6.00**	**0.50**	**9%**
STAFFING FTE TOTALS	**5.50**	**-**	**5.49**	**5.99**	**5.99**	**6.23**	**0.24**	**4%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 62,907	$ 66,669	$ 69,493	$ 71,458	$ 72,040	$ 66,416	$ (5,624)	-8%
320 Non-Certificated Salaries	-	-	-	-	-		-	0%
360 Employee Benefits	9,857	9,772	10,561	12,251	12,251	10,998	(1,253)	-10%
Subtotal Personnel	**72,764**	**76,441**	**80,054**	**83,709**	**84,291**	**77,414**	**(6,877)**	**-8%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	35,815	-	-	-	-		-	0%
420 Staff Travel	-	1,005	375	-	8,000		(8,000)	-100%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	-	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	77	506	12,537	3,033		(3,033)	-100%
490 Other Expenses	-	-	-	-	400		(400)	-100%
495 Indirect	6,059	4,062	3,294	3,900	4,422	6,186	1,764	40%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**41,874**	**5,144**	**4,175**	**16,437**	**15,855**	**6,186**	**(9,669)**	**-61%**
FUND TOTAL	**$ 114,638**	**$ 81,585**	**$ 84,229**	**$ 100,146**	**$ 100,146**	**$ 83,600**	**$ (16,546)**	**-17%**

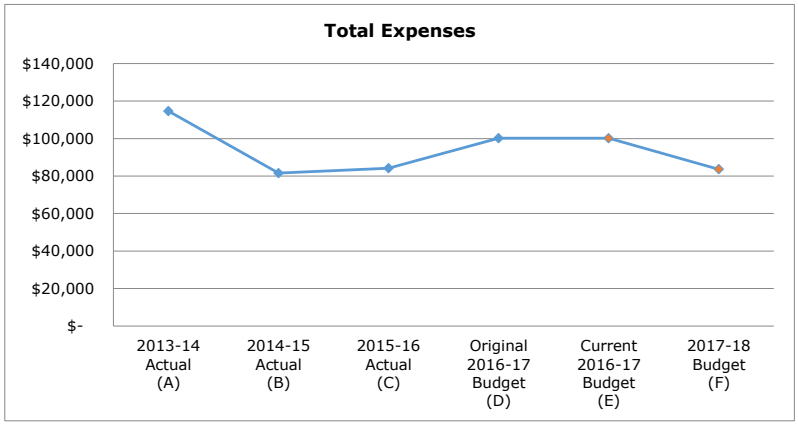
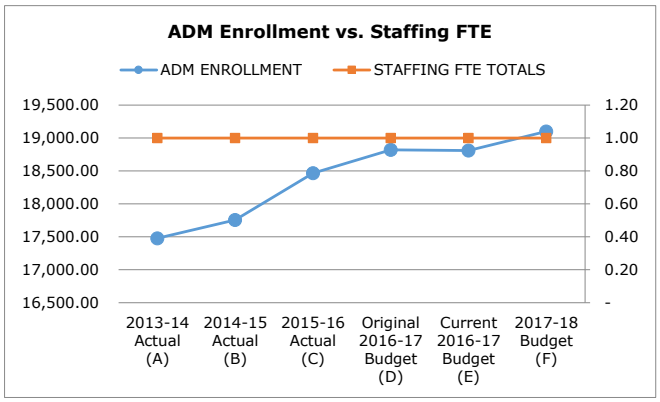


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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	1.00	-	-	-	-	-	-	0%
Specialist - School	-	1.00	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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



IDEA Federal Special Education funds to support preschool students with IEP's.

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Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 8,304	$ 298,308	$ 34,291	$ 284,289	$ 287,289	$ 3,000	1%
320 Non-Certificated Salaries	$ -	-	344	450	2,250	900	(1,350)	-60%
360 Employee Benefits	$ -	1,209	100,511	9,229	92,538	56,223	(36,315)	-39%
Subtotal Personnel	**-**	**9,513**	**399,163**	**43,970**	**379,077**	**344,412**	**(34,665)**	**-9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	1,400	-	-		-	0%
420 Staff Travel	-	1,146	762	-	860	2,710	1,850	215%
425 Student Travel	-	-	540	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	420	-	-		-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	6,075	5,142	2,477	24,224	15,000	(9,224)	-38%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	-	877	16,582	2,146	18,672	28,934	10,262	55%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**8,098**	**24,846**	**4,623**	**43,756**	**46,644**	**2,888**	**7%**
FUND TOTAL	**$ -**	**$ 17,611**	**$ 424,009**	**$ 48,593**	**$ 422,833**	**$ 391,055**	**$ (31,778)**	**-8%**

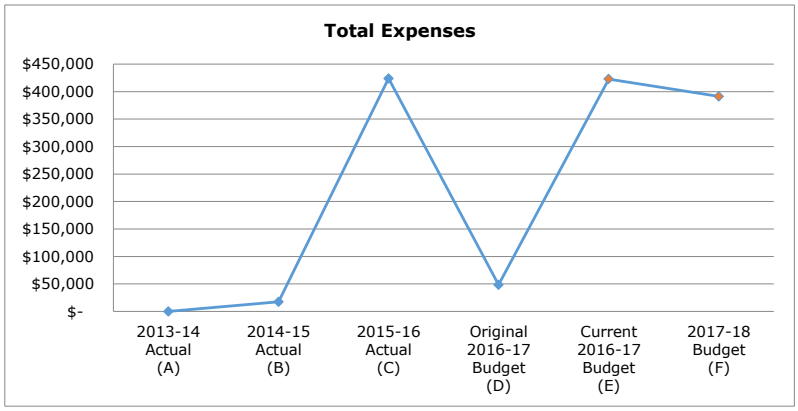
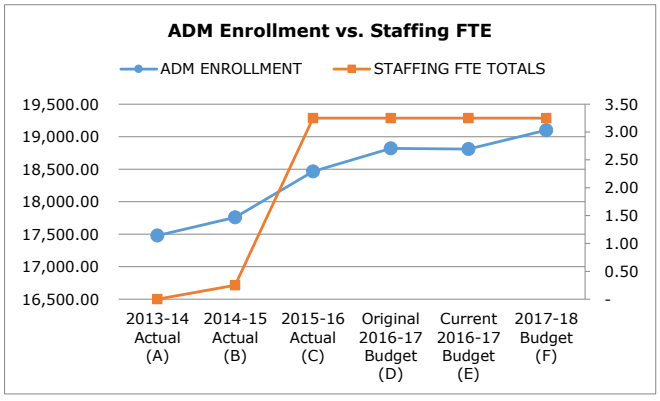


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Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.25	0.25	0.25	0.25	0.25	-	0%
Certified Sub Total	**-**	**0.25**	**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	**-**	**0.25**	**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.

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Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	14,609	9,486	-	-	-	-	0%
360 Employee Benefits	-	4,421	2,611	-	-	-	-	0%
Subtotal Personnel	**-**	**19,030**	**12,097**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	7,500	7,500	-	(7,500)	-100%
420 Staff Travel	-	-	3,326	-	15,000	-	(15,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	437	-	(437)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,934	-	4,461	10,179	42,534	-	(42,534)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	610	997	809	817	3,025	-	(3,025)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,544**	**997**	**8,596**	**18,496**	**68,496**	**-**	**(68,496)**	**-100%**
FUND TOTAL	**$ 11,544**	**$ 20,027**	**$ 20,693**	**$ 18,496**	**$ 68,496**	**$ -**	**$ (68,496)**	**-100%**

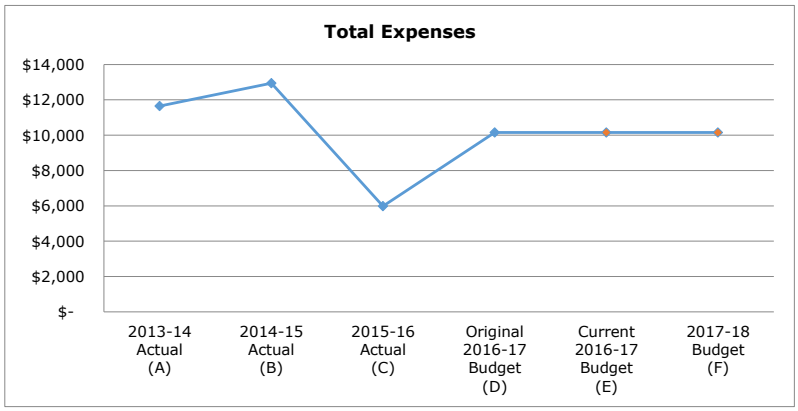
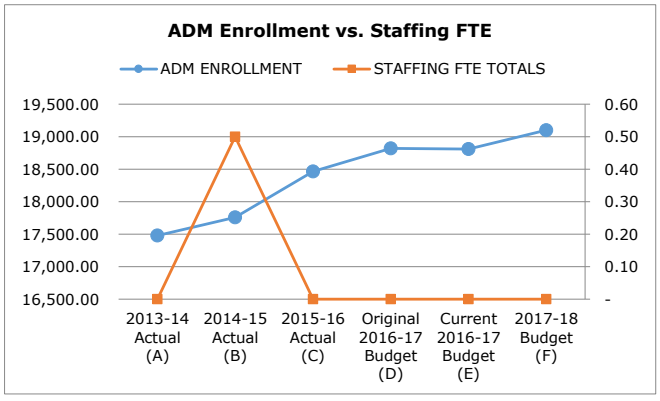


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Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	0.50	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**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%**



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.

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Fund: 350 Federal Souces Direct
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	4,160	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	-	690	-	132		(132)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	-	2,237	2,537	10,325		(10,325)	-100%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	-	-	-	-	-		-	0%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**7,087**	**2,537**	**10,457**	**-**	**(10,457)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 7,087**	**$ 2,537**	**$ 10,457**	**$ -**	**$ (10,457)**	**-100%**

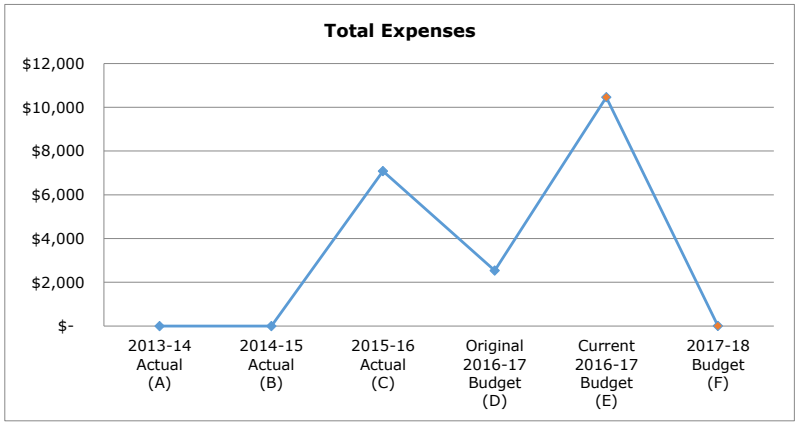
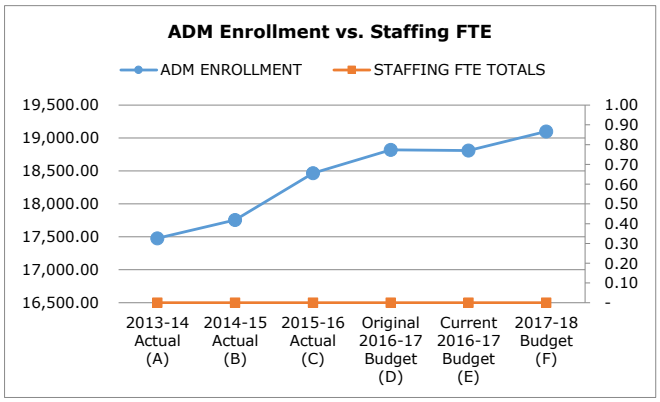


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Fund: 350 Federal Sources Direct
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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%**



Federally allocated mini-grants.

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Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 201,215	$ 253,396	$ 313,161	$ 363,702	$ 350,208	$ 326,232	$ (23,976)	-7%
320 Non-Certificated Salaries	12,332	32,540	17,548	21,607	17,916	27,548	9,632	54%
360 Employee Benefits	86,235	113,613	139,509	173,616	161,568	171,968	10,400	6%
Subtotal Personnel	**299,782**	**399,549**	**470,218**	**558,925**	**529,692**	**525,748**	**(3,944)**	**-1%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	33,132	21,200	29,592	5,466	15,000	20,000	5,000	33%
420 Staff Travel	3,360	2,156	2,556	4,000	10,935	7,000	(3,935)	-36%
425 Student Travel	1,515	-	1,796	-	1,811	1,000	(811)	-45%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	467	442	442	1,000	500	500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	53,417	31,727	28,040	12,974	24,397	21,737	(2,660)	-11%
490 Other Expenses	185	180	145	-	30	500	470	1567%
495 Indirect	21,866	23,855	21,685	26,906	26,906	46,061	19,155	71%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**113,942**	**79,560**	**84,256**	**50,346**	**79,579**	**96,798**	**17,219**	**22%**
FUND TOTAL	**$ 413,724**	**$ 479,109**	**$ 554,474**	**$ 609,271**	**$ 609,271**	**$ 622,546**	**$ 13,275**	**2%**

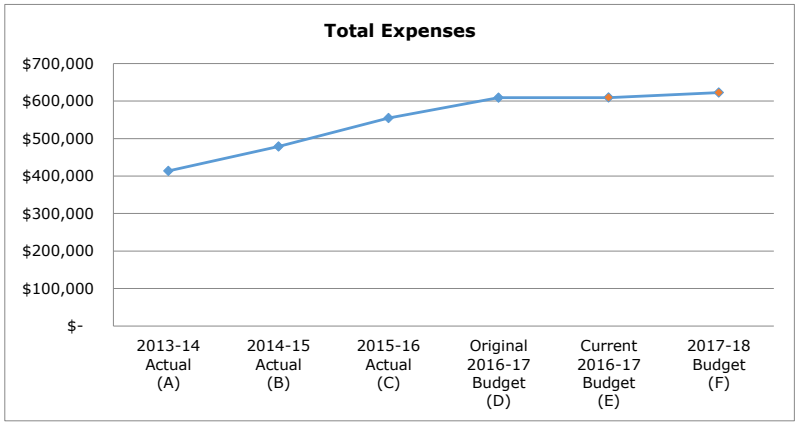
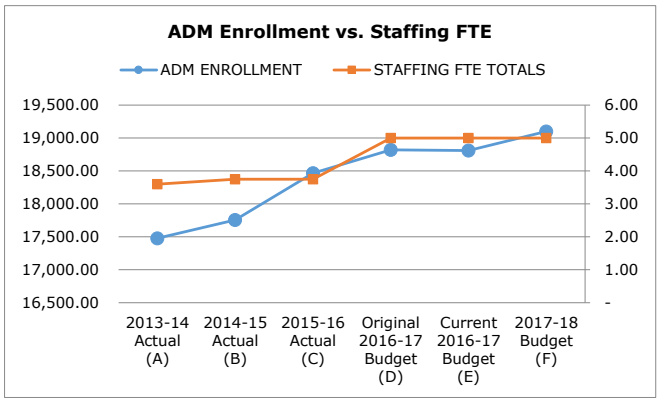


Table of Contents

Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.50	3.50	3.50	4.75	4.75	4.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.50**	**3.50**	**3.50**	**4.75**	**4.75**	**4.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.10	0.25	0.25	0.25	0.25	0.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.10**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**3.60**	**3.75**	**3.75**	**5.00**	**5.00**	**5.00**	**-**	**0%**



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

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Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ 32,629	$ 26,879	$ (5,750)	-18%
320 Non-Certificated Salaries	-	-	-	-	11,643		(11,643)	-100%
360 Employee Benefits	-	-	-	-	8,027	7,989	(38)	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**52,299**	**34,868**	**(17,431)**	**-33%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	7,400		(7,400)	-100%
420 Staff Travel	-	-	-	-	500	1,000	500	100%
425 Student Travel	-	-	-	-	-		-	0%
430 Utilities	-	-	-	-	-		-	0%
435 Energy	-	-	-	-	-		-	0%
440 Purchased Services	-	1,324	506	-	390		(390)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-		-	0%
450 Supplies & Materials	-	2,701	7,658	79,809	100,969	1,172	(99,797)	-99%
490 Other Expenses	-	-	4,550	-	-		-	0%
495 Indirect	-	-	-	-	-	2,960	2,960	100%
510 Equipment	-	41,930	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**45,955**	**12,714**	**79,809**	**109,259**	**5,132**	**(104,127)**	**-95%**
FUND TOTAL	**$ -**	**$ 45,955**	**$ 12,714**	**$ 79,809**	**$ 161,558**	**$ 40,000**	**$ (121,558)**	**-75%**

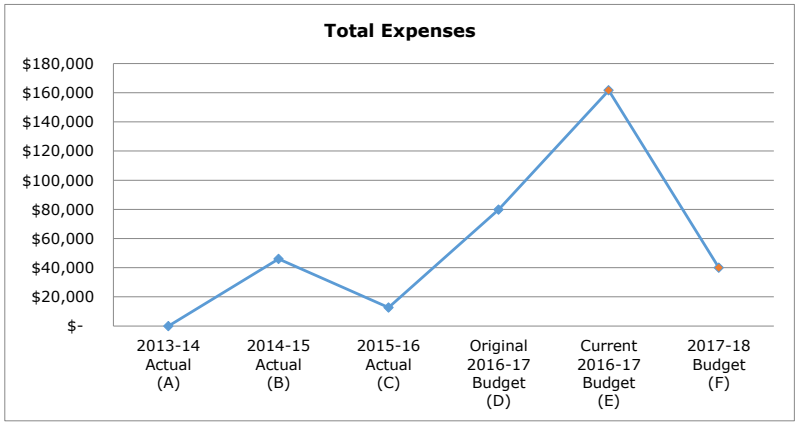
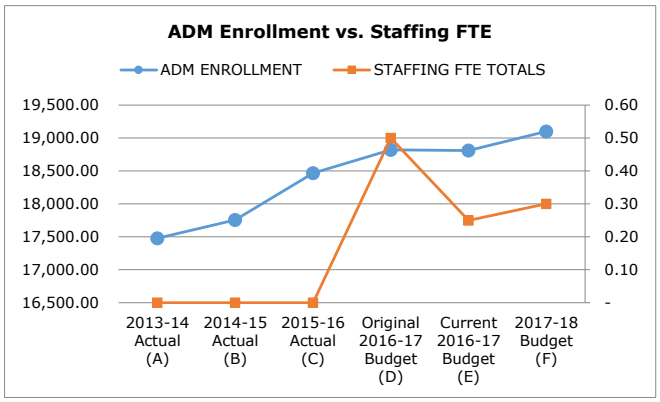


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Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	0.30	0.30	100%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**0.30**	**0.30**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	0.50	0.25	-	(0.25)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**0.50**	**0.25**	**-**	**(0.25)**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**0.50**	**0.25**	**0.30**	**0.05**	**0%**



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

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Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -		$ -	0%
320 Non-Certificated Salaries	3,678	4,728	1,823	5,880	2,940	3,700	760	26%
360 Employee Benefits	1,019	1,369	494	1,820	910	1,200	290	32%
Subtotal Personnel	**4,697**	**6,097**	**2,317**	**7,700**	**3,850**	**4,900**	**1,050**	**27%**
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	294	543	484	10,814	5,865	500	(5,365)	-91%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	-	-	-	-	-		-	0%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**294**	**543**	**484**	**10,814**	**5,865**	**500**	**(5,365)**	**-91%**
FUND TOTAL	**$ 4,991**	**$ 6,640**	**$ 2,801**	**$ 18,514**	**$ 9,715**	**$ 5,400**	**$ (4,315)**	**-44%**

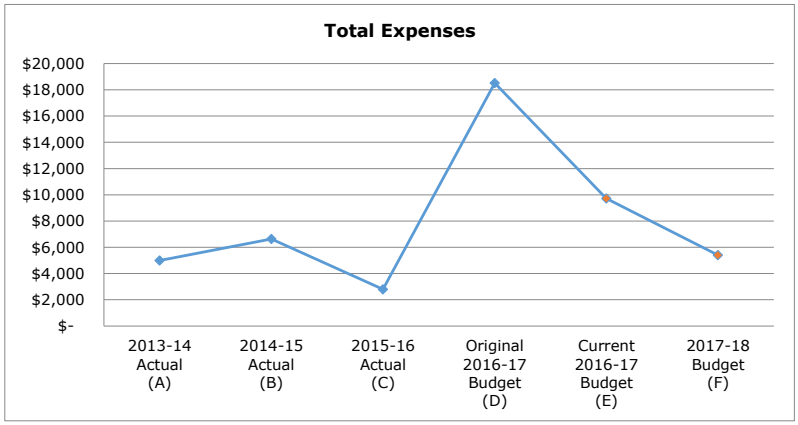
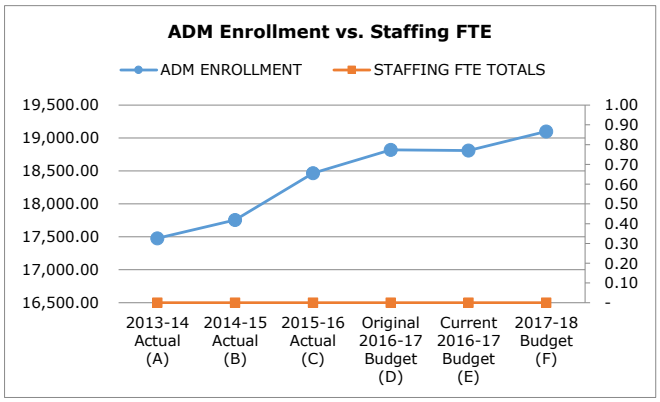


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Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -		$ -	0%
320 Non-Certificated Salaries	14,920	15,412	16,065	17,814	23,502	18,945	(4,557)	-19%
360 Employee Benefits	4,459	2,871	1,477	5,727	4,216	3,342	(874)	-21%
Subtotal Personnel	**19,379**	**18,283**	**17,542**	**23,541**	**27,718**	**22,287**	**(5,431)**	**-20%**
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	330	-	511	892	222	862	640	288%
490 Other Expenses	-	-	-	-	-		-	0%
495 Indirect	-	-	-	-	-		-	0%
510 Equipment	-	-	-	-	-		-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**330**	**-**	**511**	**892**	**222**	**862**	**640**	**288%**
FUND TOTAL	**$ 19,709**	**$ 18,283**	**$ 18,053**	**$ 24,433**	**$ 27,940**	**$ 23,149**	**$ (4,791)**	**-17%**

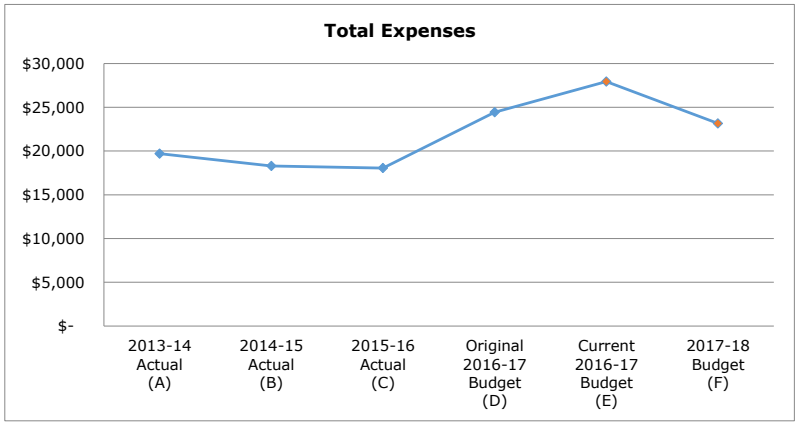
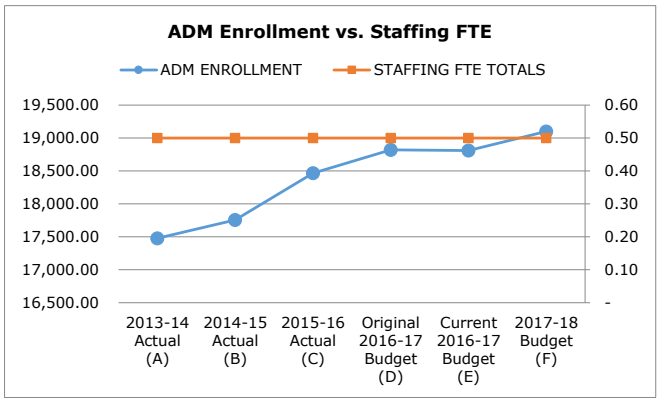


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Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	0.50	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 FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



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

Table of Contents

Fund: 375 Knik Tribal Council
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 8,179	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	1,236	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**9,415**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	103	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**103**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 9,518**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

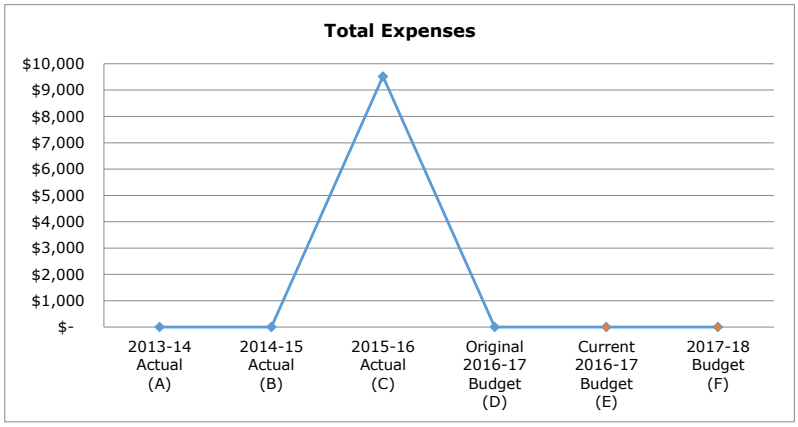
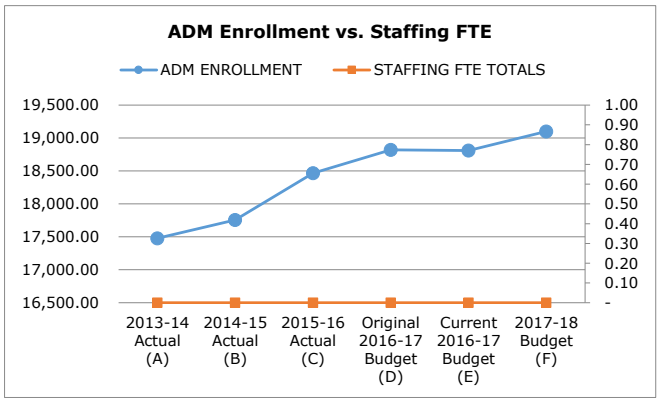


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Fund: 375 Knik Tribal Council
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**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 received from Knik Tribal Council where funds have been awarded by the State. Funds generally provide for teachers to support Knik Tribal Council's activities such as summer Fish Camp.

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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 10,835	$ 17,239	$ 22,009	$ -	$ 28,725	$ 15,000	$ (13,725)	-48%
320 Non-Certificated Salaries	1,402	2,478	3,235	-	8,730	5,000	(3,730)	-43%
360 Employee Benefits	964	770	1,571	-	5,211	2,800	(2,411)	-46%
Subtotal Personnel	**13,201**	**20,487**	**26,815**	**-**	**42,666**	**22,800**	**(19,866)**	**-47%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,725	15,345	27,940	29,960	37,815	25,000	(12,815)	-34%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	4,367	3,586	4,733	-	4,060	2,500	(1,560)	-38%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,015	-	6,215	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	64,786	93,311	95,534	29,912	207,226	96,200	(111,026)	-54%
490 Other Expenses	3,153	9,023	599	-	3,600	3,500	(100)	-3%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**77,046**	**121,265**	**135,021**	**59,872**	**252,701**	**127,200**	**(125,501)**	**-50%**
FUND TOTAL	**$ 90,247**	**$ 141,752**	**$ 161,836**	**$ 59,872**	**$ 295,367**	**$ 150,000**	**$ (145,367)**	**-49%**

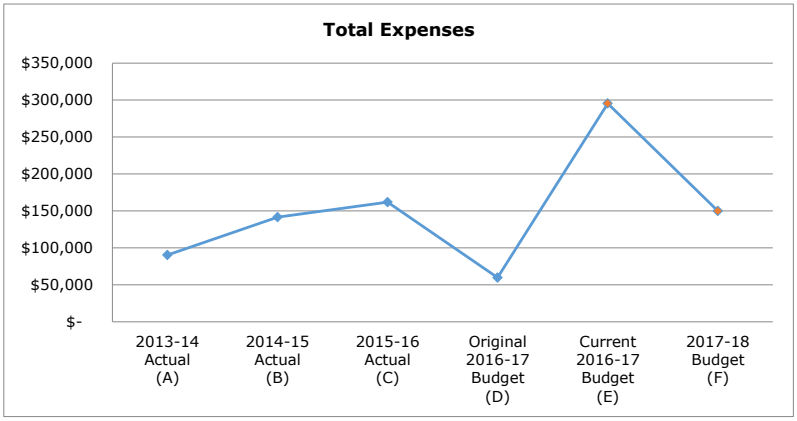
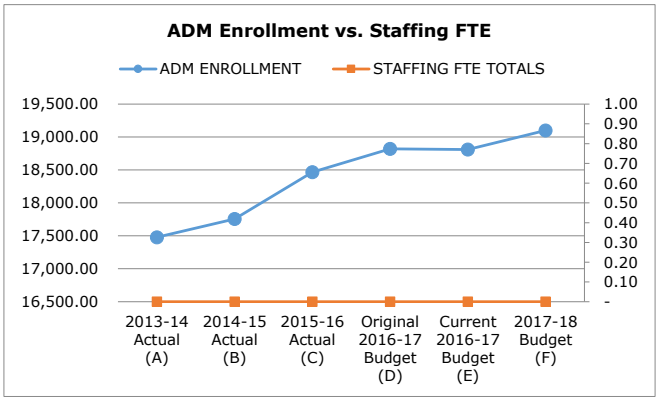


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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 provided to multiple school locations for new playground equipment including new PE equipment and instruction.

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Debt Service Fund

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Fund: 400 Debt Service Revenue
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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%
tal Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 1,009,000	$ 1,009,000	100%
Transfers from Other Funds	-	-	-	-	1,009,000	-	(1,009,000)	-100%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**1,009,000**	**1,009,000**	**-**	**0%**
REVENUE TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,009,000**	**$ 1,009,000**	**$ -**	**0%**

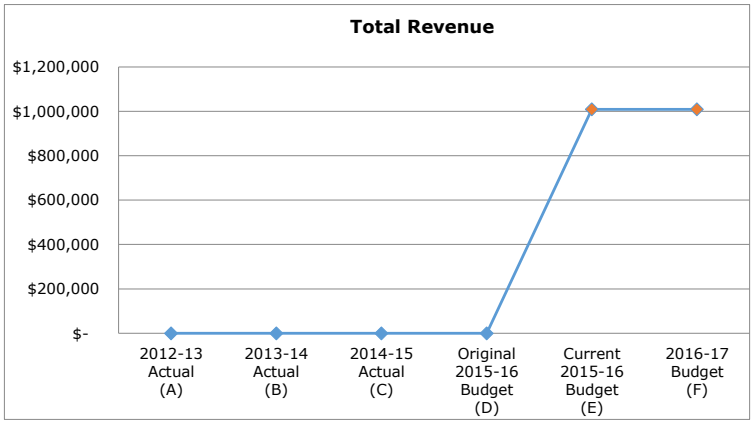


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Fund: 400 Debt Service Expense
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Projects	-	-	-	-	1,009,000	1,009,000	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**1,009,000**	**1,009,000**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,009,000**	**$ 1,009,000**	**$ -**	**0%**

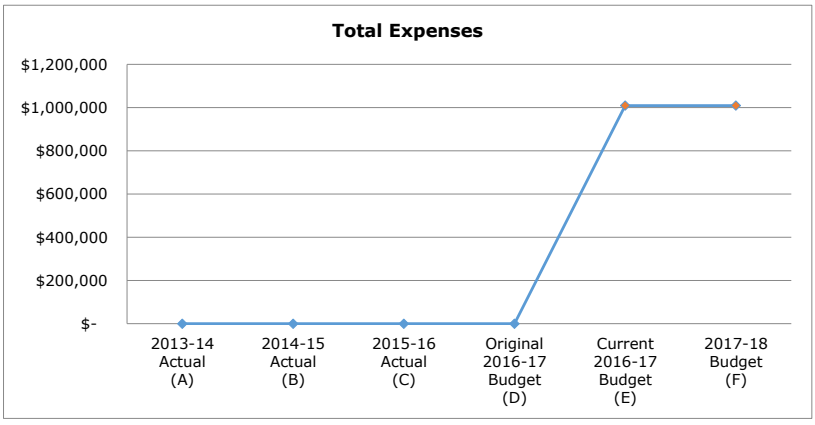
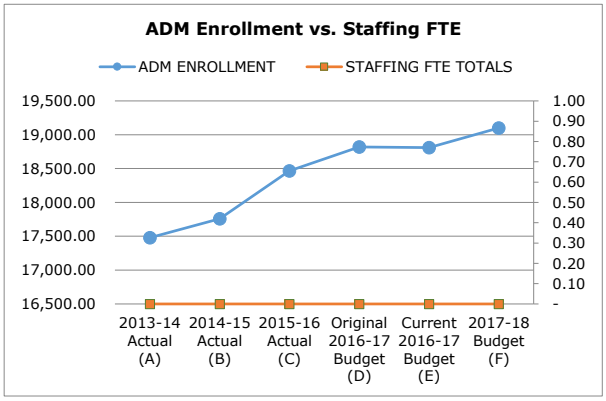


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Fund: 400 Debt Service Staffing
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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%**



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

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Capital Improvement Funds

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Fund: Capital Improvement Project Funds Revenue Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	2,500,000	3,000,000	1,975,000	116,343	250,328	-	(250,328)	-100%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**2,500,000**	**3,000,000**	**1,975,000**	**116,343**	**250,328**	**-**	**(250,328)**	**-100%**
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	-	445,008	87,940	315,200	315,200	250,474	(64,726)	-21%
Total Revenue From State Sources	**-**	**445,008**	**87,940**	**315,200**	**315,200**	**250,474**	**(64,726)**	**-21%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	5,426,505	4,308,831	5,722,877	4,158,150	4,162,311	789,570	(3,372,741)	-81%
Total Revenue From Federal Sources	**5,426,505**	**4,308,831**	**5,722,877**	**4,158,150**	**4,162,311**	**789,570**	**(3,372,741)**	**-81%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ 1,290,735	$ 4,334,156	$ 4,409,156	$ 2,846,046	(1,563,110)	-35%
Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**1,290,735**	**4,334,156**	**4,409,156**	**2,846,046**	**(1,563,110)**	**-35%**
REVENUE TOTALS	**$ 7,926,505**	**$ 7,753,839**	**$ 9,076,552**	**$ 8,923,849**	**$ 9,136,995**	**$ 3,886,090**	**$ (5,250,905)**	**-57%**

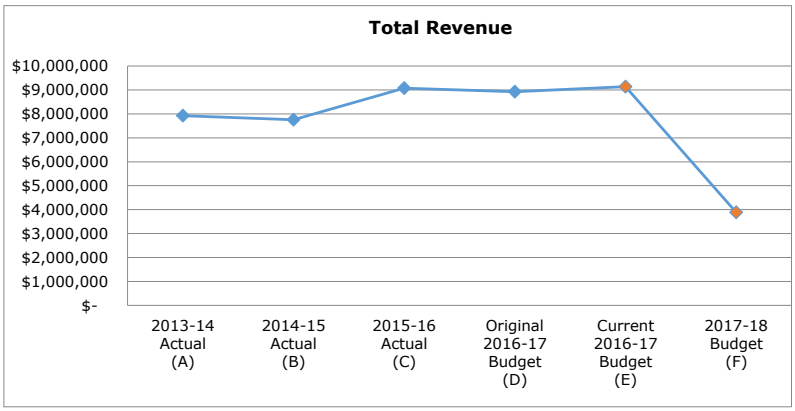


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Fund: Capital Improvement Project Funds Expense Summary
Location: District Wide
6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 525,836	$ 256,554	$ 107,089	$ 273,507	$ 344,523	$ 50,000	$ (294,523)	-85%
320 Non-Certificated Salaries	189,324	194,709	171,890	293,863	295,113	175,000	(120,113)	-41%
360 Employee Benefits	184,908	91,696	74,247	169,869	169,884	68,253	(101,631)	-60%
Subtotal Personnel	**900,068**	**542,959**	**353,226**	**737,239**	**809,520**	**293,253**	**(516,267)**	**-64%**
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	84,790	331,094	87,523	168,267	270,314	186,252	(84,062)	-31%
420 Staff Travel	4,684	-	-	-	-	-	-	0%
425 Student Travel	2,670	1,731	812	10,000	10,000	-	(10,000)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,247,906	2,117,057	1,426,066	2,037,277	2,413,700	1,404,990	(1,008,710)	-42%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,746,185	2,634,465	4,844,941	3,411,259	3,309,623	1,672,404	(1,637,219)	-49%
490 Other Expenses	28,222	103,365	34,993	16,800	28,086	5,787	(22,299)	-79%
510 Equipment	1,794,882	796,332	2,318,991	2,489,932	2,242,677	289,829	(1,952,848)	-87%
540 Capitalized Software	42,562	6,400	10,000	53,075	53,075	33,575	(19,500)	-37%
	6,951,902	**5,990,444**	**8,723,326**	**8,186,610**	**8,327,475**	**3,592,837**	**(4,734,638)**	**-57%**
EXPENSE TOTAL	**$ 7,851,970**	**$ 6,533,402**	**$ 9,076,552**	**$ 8,923,849**	**$ 9,136,995**	**$ 3,886,090**	**$ (5,250,905)**	**-57%**

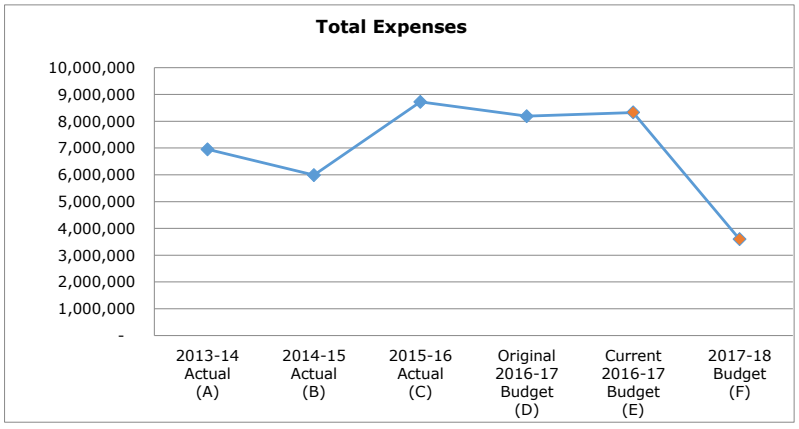
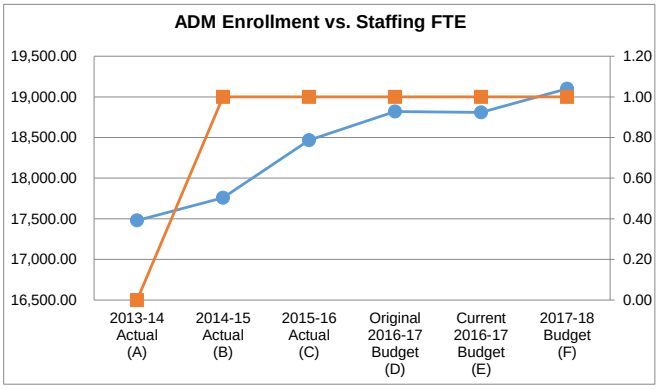


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Fund: Capital Improvement Project Funds Staffing Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	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**	**-**	**0%**
STAFFING FTE TOTALS	**0.00**	**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.

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Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	250,000	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	2,153	-	-	-	9,088	9,088	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	43,785	12,056	40,154	40,154	-	(40,154)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**295,938**	**12,056**	**40,154**	**40,154**	**9,088**	**(31,066)**	**-77%**
FUND TOTAL	**$ -**	**$ 295,938**	**$ 12,056**	**$ 40,154**	**$ 40,154**	**$ 9,088**	**$ (31,066)**	**-77%**

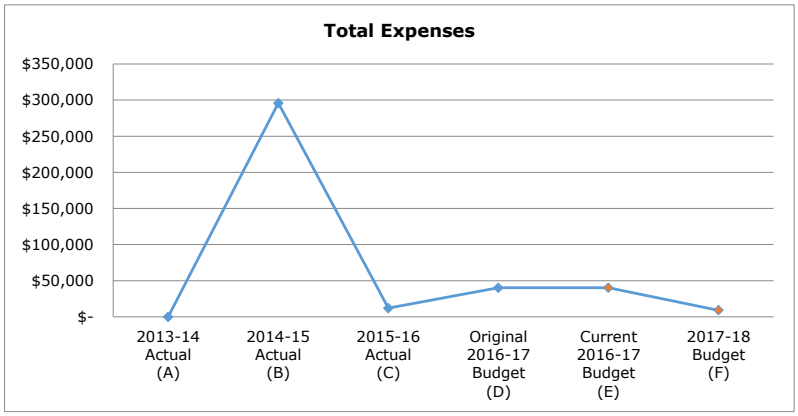
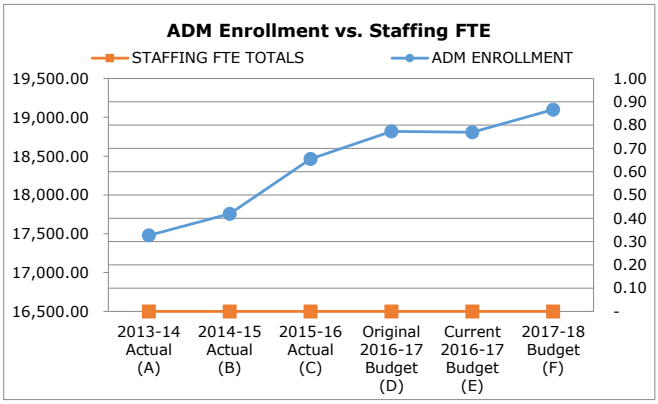


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Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 orgaizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

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Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	46,800	38,100	165,100	165,100	20,000	(145,100)	-88%
360 Employee Benefits	-	919	1,083	57,996	57,996	599	(57,397)	-99%
Subtotal Personnel	**-**	**47,719**	**39,183**	**223,096**	**223,096**	**20,599**	**(202,497)**	**-91%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	73,250	11,600	35,150	35,150	-	(35,150)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	215,000	215,000	100%
490 Other Expenses	-	28,100	25,100	16,800	16,800	5,787	(11,013)	-66%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**101,350**	**36,700**	**51,950**	**51,950**	**220,787**	**168,837**	**325%**
FUND TOTAL	**$ -**	**$ 149,069**	**$ 75,883**	**$ 275,046**	**$ 275,046**	**$ 241,386**	**$ (33,660)**	**-12%**

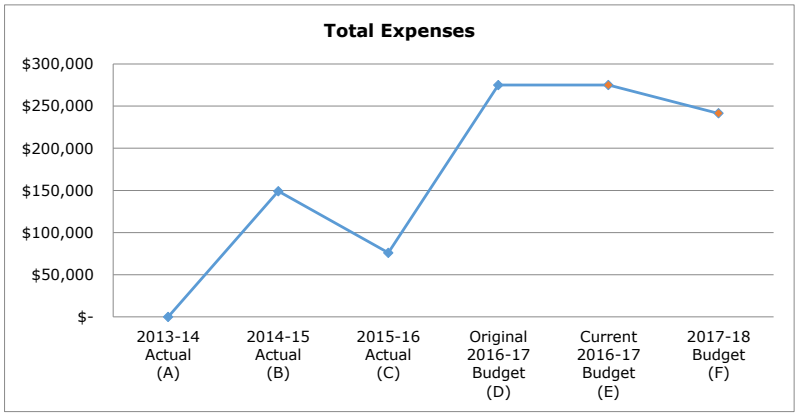
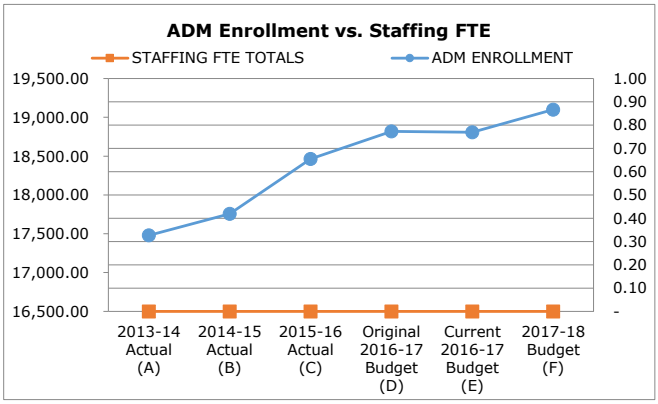


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Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 orgaizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

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Fund: 503 Legislative Grants Small
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	2,288	2,288	5,000	2,712	119%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	21,130	38,000	32,672	315	43,978	2,498	(41,480)	-94%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	137,915	65,653	38,444	152,070	110,700	63,862	(46,838)	-42%
490 Other Expenses	-	25	-	-	-	-	-	0%
510 Equipment	54,355	73,348	-	53,285	38,818	37,000	(1,818)	-5%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**213,400**	**177,026**	**91,714**	**207,958**	**195,784**	**108,360**	**(87,424)**	**-45%**
FUND TOTAL	**$ 213,400**	**$ 177,026**	**$ 91,714**	**$ 207,958**	**$ 195,784**	**$ 108,360**	**$ (87,424)**	**-45%**

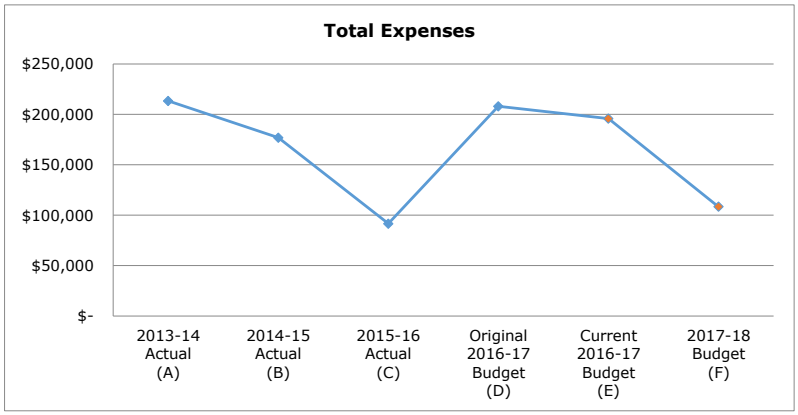
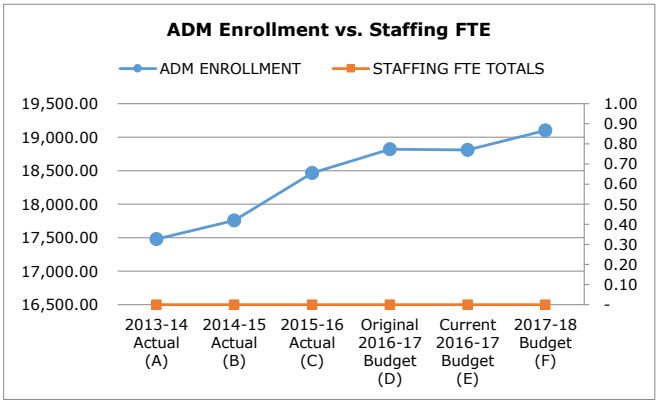


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Fund: 503 Legislative Grants Small
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 set aside by the State Legislature in the States Capital Budget for communities and orgaizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 505 Legislative Grants Large
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 519,893	$ 250,944	$ 86,518	$ 264,249	$ 335,265	$ 30,000	$ (305,265)	-91%
320 Non-Certificated Salaries	62,688	26,502	-	-	-	-	-	0%
360 Employee Benefits	135,524	49,665	19,599	52,449	52,321	899	(51,422)	-98%
Subtotal Personnel	**718,105**	**327,111**	**106,117**	**316,698**	**387,586**	**30,899**	**(356,687)**	**-92%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	70,290	5,894	7,183	104,829	104,829	80,000	(24,829)	-24%
420 Staff Travel	1,907	-	-	-	-	-	-	0%
425 Student Travel	2,670	1,731	812	10,000	10,000	-	(10,000)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,574,874	814,577	242,635	108,481	108,481	78,783	(29,698)	-27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	384,380	286,724	224,708	109,485	110,425	12,985	(97,440)	-88%
490 Other Expenses	27,730	-	9,893	-	-	-	-	0%
510 Equipment	100,160	32,257	586,174	60,272	60,272	-	(60,272)	-100%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,162,012**	**1,141,182**	**1,071,405**	**393,067**	**394,007**	**171,768**	**(222,239)**	**-56%**
FUND TOTAL	**$ 2,880,117**	**$ 1,468,293**	**$ 1,177,522**	**$ 709,765**	**$ 781,593**	**$ 202,667**	**$ (578,926)**	**-74%**

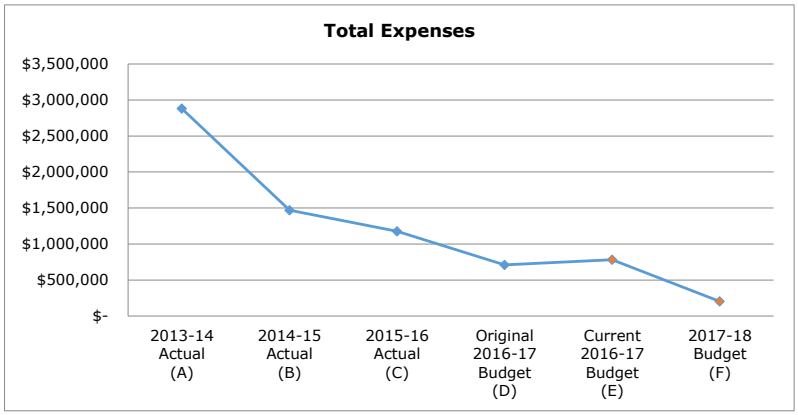
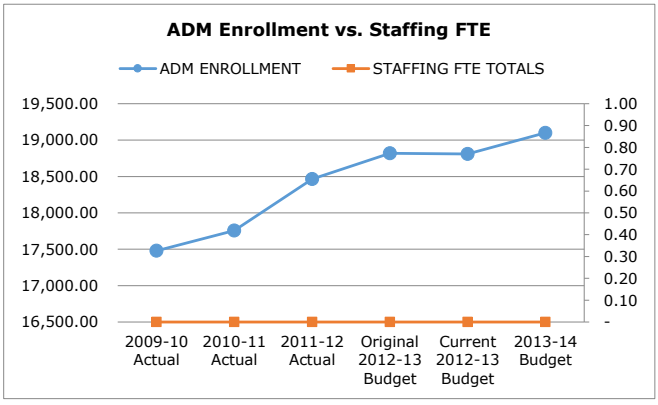


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Fund: 505 Legislative Grants Large
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 set aside by the State Legislature in the States Capital Budget for communities and orgaizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	24,696	36,036	31,170	129,569	129,569	123,713	(5,856)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	675,015	1,742,072	3,442,032	1,231,794	1,257,541	272,122	(985,419)	-78%
490 Other Expenses	492	75,240	-	-	-	-	-	0%
510 Equipment	1,373,283	348,023	474,185	1,995,407	1,985,995	82,708	(1,903,287)	-96%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,073,486**	**2,201,371**	**3,947,387**	**3,356,770**	**3,373,105**	**478,543**	**(2,894,562)**	**-86%**
FUND TOTAL	**$ 2,073,486**	**$ 2,201,371**	**$ 3,947,387**	**$ 3,356,770**	**$ 3,373,105**	**$ 478,543**	**$ (2,894,562)**	**-86%**

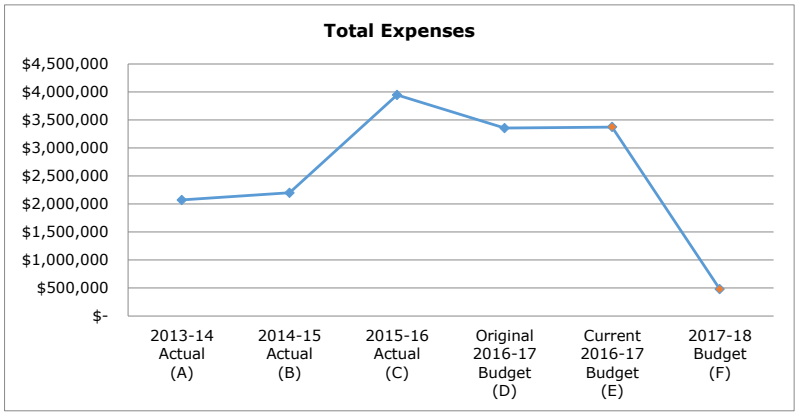
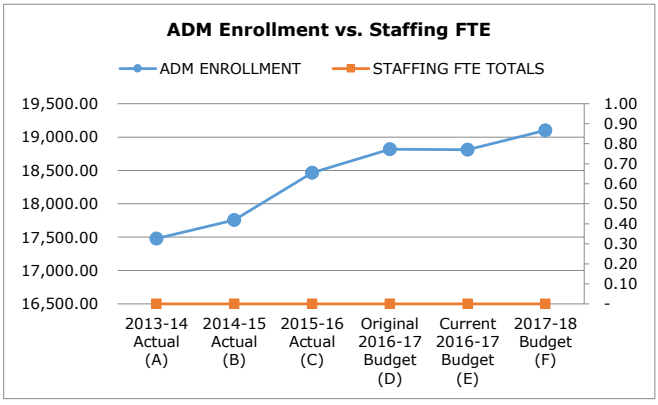


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Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 5,943	$ 5,610	$ 20,571	$ 9,258	$ 9,258	$ 20,000	$ 10,742	116%
320 Non-Certificated Salaries	126,636	121,406	133,790	128,763	130,013	155,000	24,987	19%
360 Employee Benefits	49,384	41,112	53,565	59,424	59,567	66,755	7,188	12%
Subtotal Personnel	**181,963**	**168,129**	**207,926**	**197,445**	**198,838**	**241,755**	**42,917**	**22%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	14,500	1,950	48,142	26,000	128,047	101,252	(26,795)	-21%
420 Staff Travel	2,777	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	627,207	1,226,292	1,119,589	1,798,912	2,131,672	1,190,908	(940,764)	-44%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,548,875	496,231	1,127,701	1,877,756	1,790,803	1,108,435	(682,368)	-38%
490 Other Expenses	-	-	-	-	11,286	-	(11,286)	-100%
510 Equipment	267,084	342,704	1,258,633	380,968	157,592	170,121	12,529	8%
540 Capitalized Software	42,562	6,400	10,000	53,075	53,075	33,575	(19,500)	-37%
Subtotal Non Personnel	**2,503,004**	**2,073,577**	**3,564,065**	**4,136,711**	**4,272,475**	**2,604,291**	**(1,668,184)**	**-39%**
FUND TOTAL	**$ 2,684,967**	**$ 2,241,706**	**$ 3,771,991**	**$ 4,334,156**	**$ 4,471,313**	**$ 2,846,046**	**$ (1,625,267)**	**-36%**

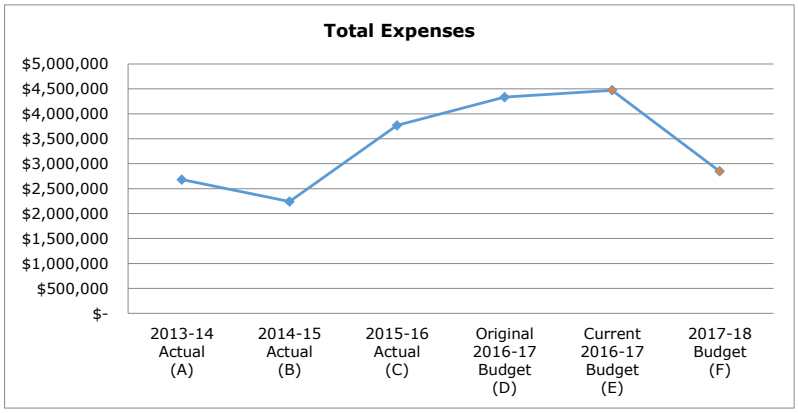
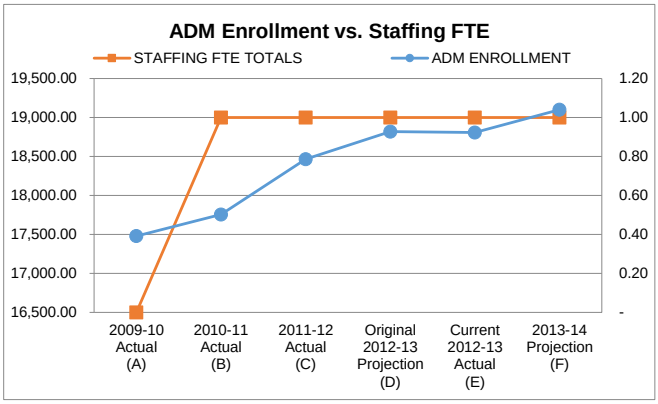


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Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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	-	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**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds unsed to account for all resources used for acquiring capital facilies including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

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Proprietary Funds

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Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	89	190	195	-	-	-	-	0%
Other Local Revenue	12,265	15,690	463,126	19,465	58,556	71,653	13,097	22%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**12,354**	**15,881**	**463,321**	**19,465**	**58,556**	**71,653**	**13,097**	**22%**
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	$ 1,819,236	$ 2,008,752	$ 1,557,287	$ 1,653,533	$ 1,653,533	$ 1,615,000	(38,533)	-2%
Transfers from Other Funds	-	-	-	-	-	308,813	308,813	100%
Total Appropriations & Transfers	**1,819,236**	**2,008,752**	**1,557,287**	**1,653,533**	**1,653,533**	**1,923,813**	**270,280**	**16%**
REVENUE TOTALS	**$ 1,831,589**	**$ 2,024,632**	**$ 2,020,607**	**$ 1,672,998**	**$ 1,712,089**	**$ 1,995,466**	**$ 283,377**	**17%**

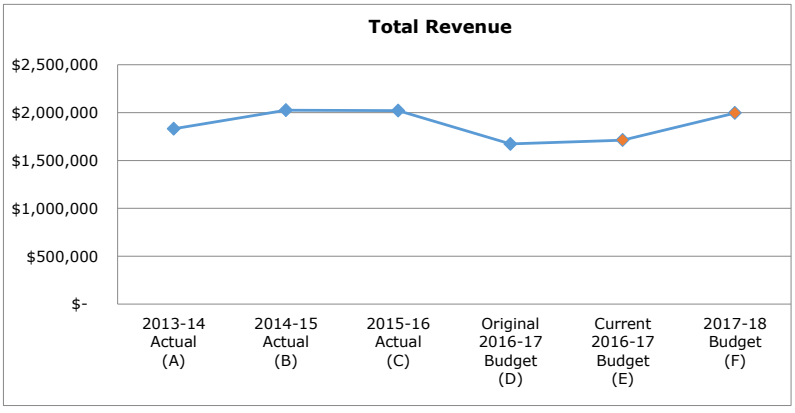


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Fund: Proprietary Funds Expense Summary
Location: District Wide
6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 62,446	$ 165,262	$ 115,494	$ 115,494	$ 140,000	$ 24,506	21%
320 Non-Certificated Salaries	32,784	45,502	76,898	172,920	172,920	128,000	(44,920)	-26%
360 Employee Benefits	18,591	40,265	106,510	86,808	86,808	81,696	(5,112)	-6%
Subtotal Personnel	**51,375**	**148,213**	**348,669**	**375,222**	**375,222**	**349,696**	**(25,526)**	**-7%**
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	118,286	155,230	142,044	145,000	145,300	145,300	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	2,443	294	1,337	-	1,634	1,634	-	0%
430 Utilities	-	25	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	140	19,424	-	2,500	21,924	19,424	777%
445 Insurance & Bond Premiums	1,651,477	1,708,858	1,297,175	1,082,967	1,082,967	1,297,329	214,362	20%
450 Supplies & Materials	7,909	10,462	105,625	69,809	101,390	176,507	75,117	74%
490 Other Expenses	100	1,412	1,099	-	3,076	3,076	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
	1,780,215	**1,876,420**	**1,566,704**	**1,297,776**	**1,336,867**	**1,645,770**	**308,903**	**23%**
EXPENSE TOTAL	**$ 1,831,590**	**$ 2,024,633**	**$ 1,915,374**	**$ 1,672,998**	**$ 1,712,089**	**$ 1,995,466**	**$ 283,377**	**17%**

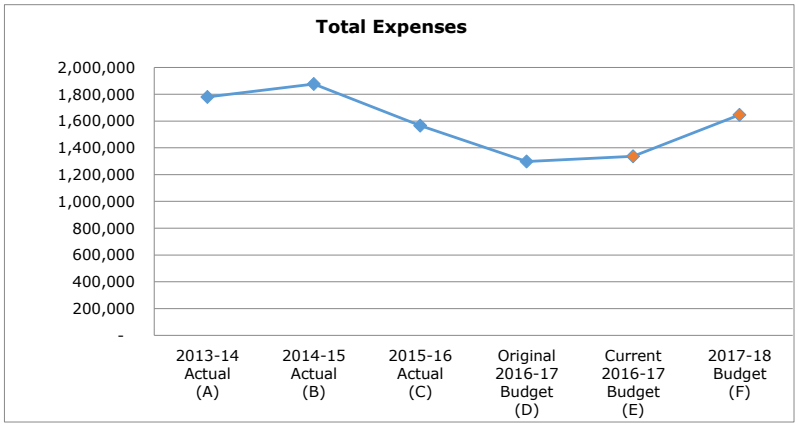
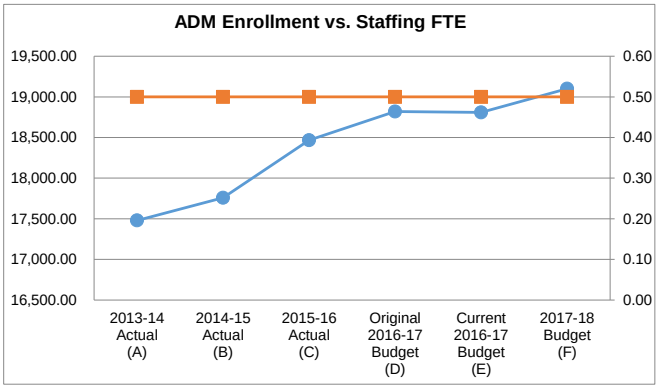


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Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 601 Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	19,424	19,424	100%
445 Insurance & Bond Premiums	-	-	226,402	-	-	226,402	226,402	100%
450 Supplies & Materials	-	-	27,579	-	-	27,579	27,579	100%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**273,405**	**-**	**-**	**273,405**	**273,405**	**100%**
FUND TOTAL	**$ -**	**$ -**	**$ 273,405**	**$ -**	**$ -**	**$ 273,405**	**$ 273,405**	**100%**

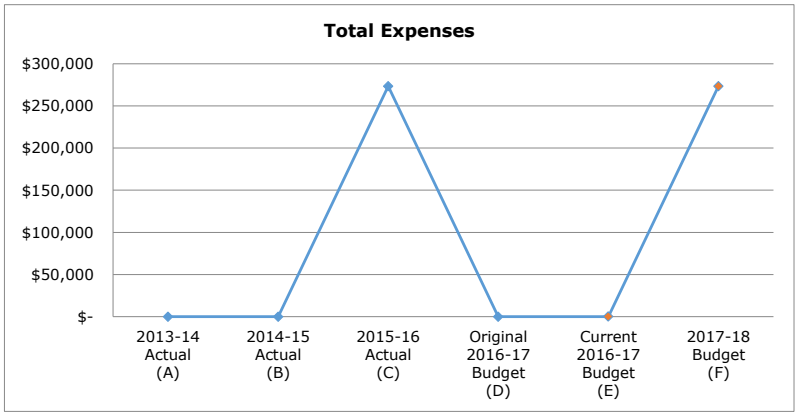
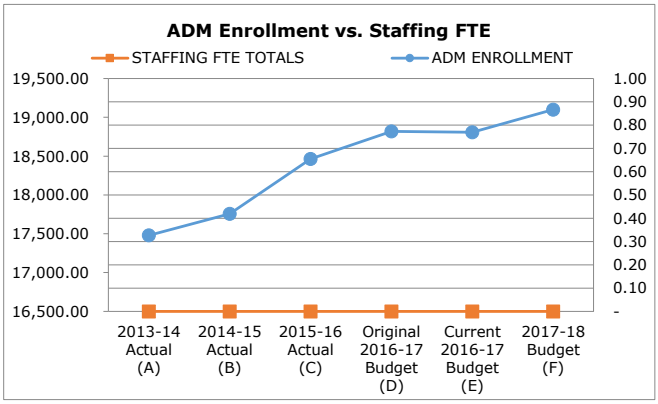


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Fund: 601 Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	1,750	2,985	2,025	2,250	2,250	3,000	750	33%
360 Employee Benefits	63	73	58	254	254	471	217	85%
Subtotal Personnel	**1,813**	**3,058**	**2,083**	**2,504**	**2,504**	**3,471**	**967**	**39%**
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	3,498	6,402	35,168	6,900	6,900	54,438	47,538	689%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,498**	**6,402**	**35,168**	**6,900**	**6,900**	**54,438**	**47,538**	**689%**
FUND TOTAL	**$ 5,311**	**$ 9,460**	**$ 37,251**	**$ 9,404**	**$ 9,404**	**$ 57,909**	**$ 48,505**	**516%**

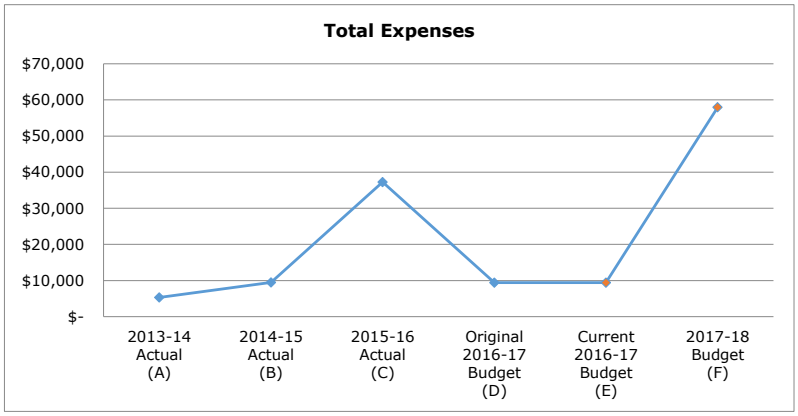
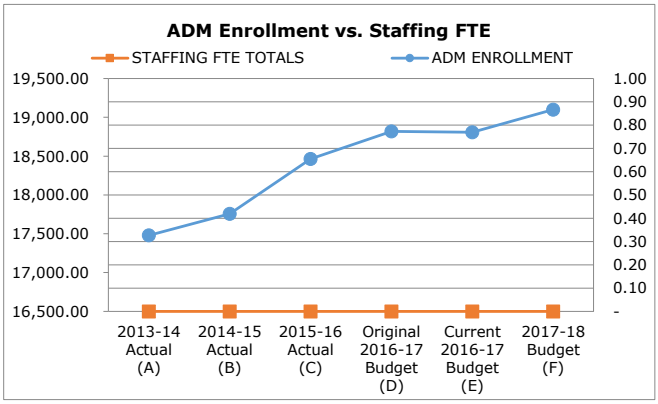


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Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	25	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	140	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,000	972	194	-	-	-	-	0%
490 Other Expenses	100	212	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,100**	**1,349**	**194**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 4,100**	**$ 1,349**	**$ 194**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

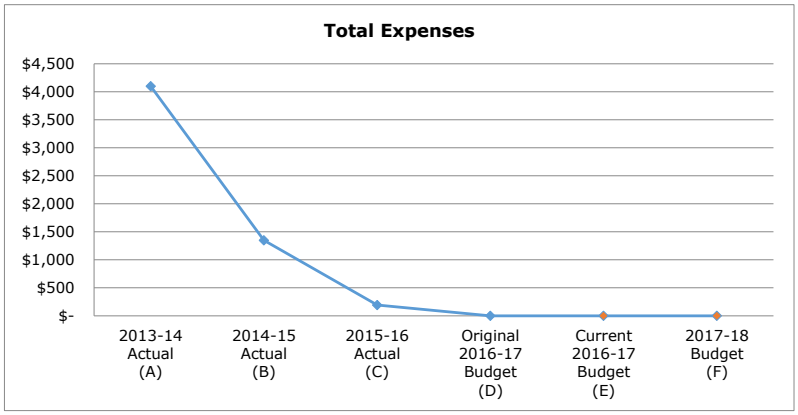
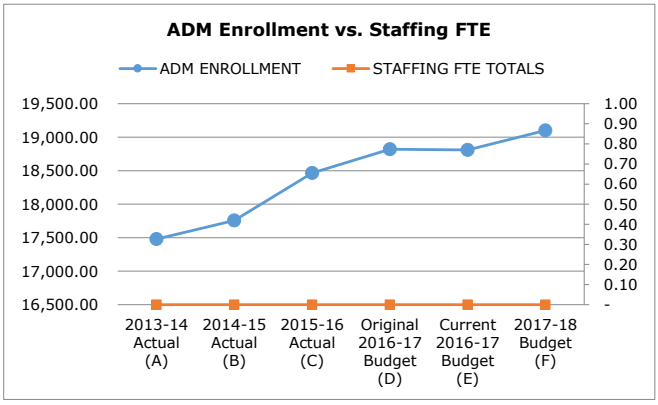


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Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 Transision and Homeless Education Program.

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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	300	300	-	300	300	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	2,443	294	1,337	-	1,634	1,634	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	411	3,087	4,447	-	3,947	3,947	-	0%
490 Other Expenses	-	1,200	-	-	3,076	3,076	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,854**	**4,881**	**6,084**	**-**	**8,957**	**8,957**	**-**	**0%**
FUND TOTAL	**$ 2,854**	**$ 4,881**	**$ 6,084**	**$ -**	**$ 8,957**	**$ 8,957**	**$ -**	**0%**

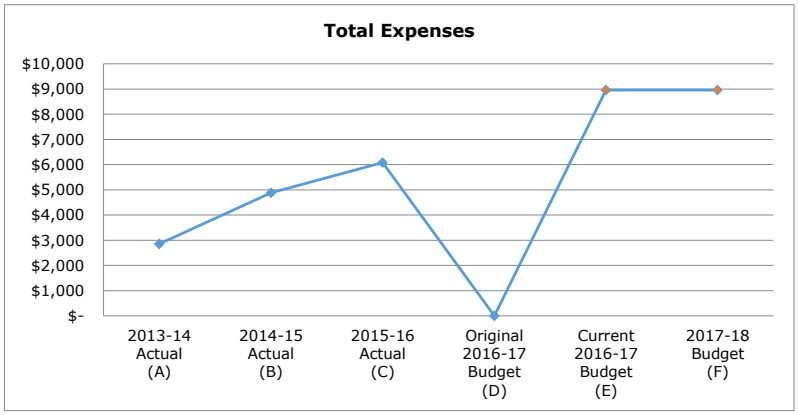
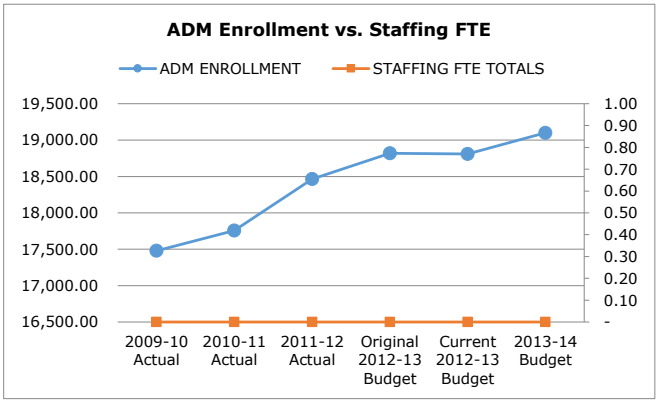


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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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.

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Fund: 612 Fred Meyer Coin Boxes
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	5,061	5,061	5,061	5,061	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**0**	**0**	**5,061**	**5,061**	**5,061**	**5,061**	**0**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 5,061**	**$ 5,061**	**$ 5,061**	**$ 5,061**	**$ -**	**0%**

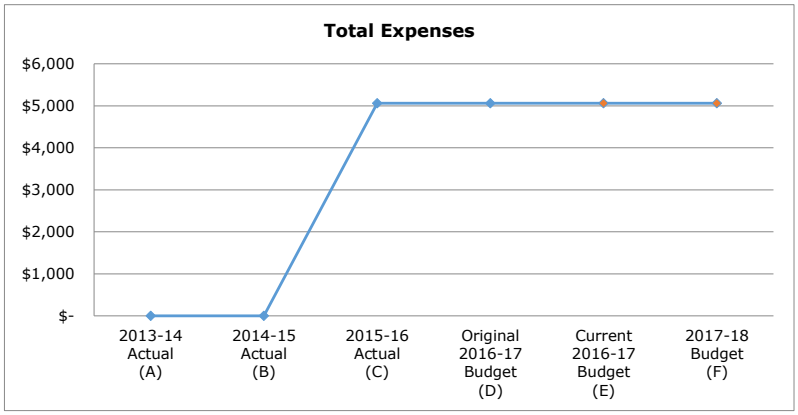
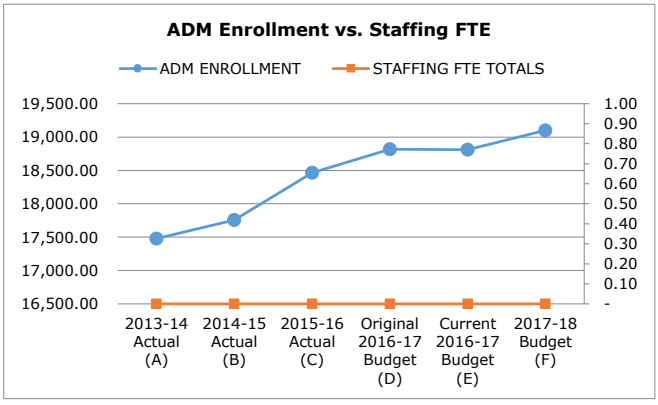


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Fund: 612 Fred Meyer Coin Boxes
Location: 502 Federal Programs
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 accounted for in this fund are from coin boxes at Fred Meyer checkout registers, as a part of the F. G. Meyer Foundation. Funds are used at the discretion of the School Board for education purposes

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Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 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	-	-	-	-	2,500	2,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	33,176	5,000	32,634	32,634	-	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**	**5,000**	**35,134**	**35,134**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 35,897**	**$ 5,000**	**$ 35,134**	**$ 35,134**	**$ -**	**0%**

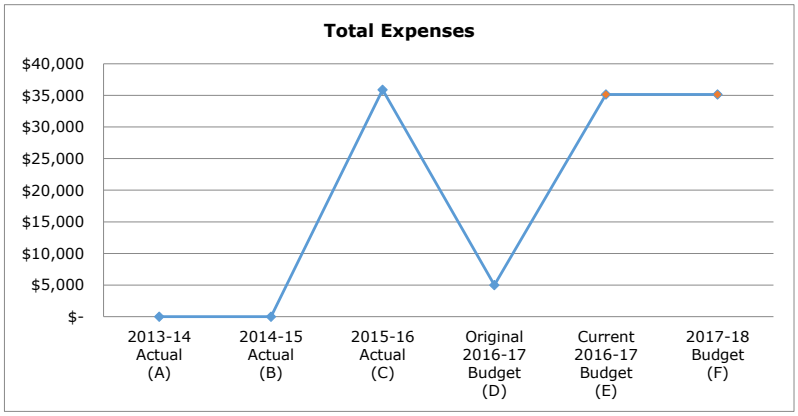
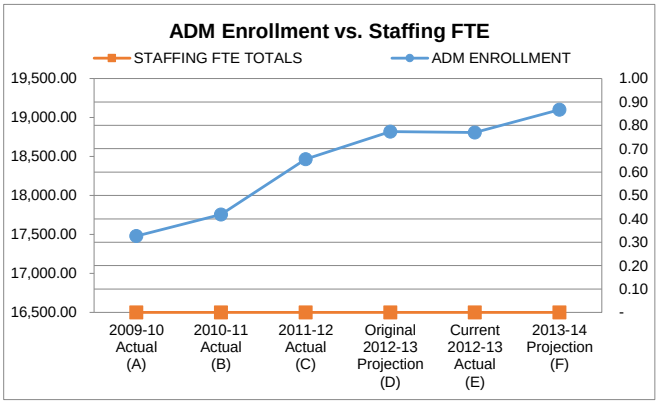


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Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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

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Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	62,446	163,848	115,494	115,494	140,000	24,506	21%
320 Non-Certificated Salaries	31,034	42,517	74,873	170,670	170,670	125,000	(45,670)	-27%
360 Employee Benefits	18,528	40,192	106,243	86,554	86,554	81,225	(5,329)	-6%
Subtotal Personnel	**49,561**	**145,154**	**344,964**	**372,718**	**372,718**	**346,225**	**(26,493)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	118,286	154,930	141,744	145,000	145,000	145,000	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	1,651,477	1,708,858	1,070,773	1,082,967	1,082,967	1,070,927	(12,040)	-1%
450 Supplies & Materials	-	-	-	52,848	52,848	52,848	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,769,763**	**1,863,788**	**1,212,517**	**1,280,815**	**1,280,815**	**1,268,775**	**(12,040)**	**-1%**
FUND TOTAL	**$ 1,819,324**	**$ 2,008,942**	**$ 1,557,481**	**$ 1,653,533**	**$ 1,653,533**	**$ 1,615,000**	**$ (38,533)**	**-2%**

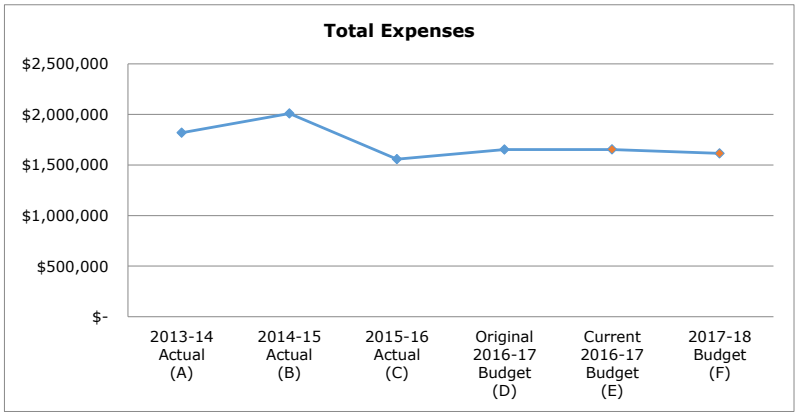
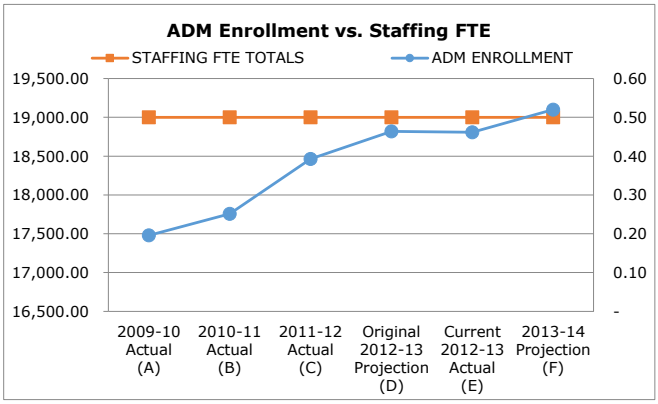


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Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/7/2017

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
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 that is 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 is always 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, the expenditures and revenues increase. Unfortunately the expenditures and revenues do not increase at the same rate, leaving the District vulnerable to a structural deficit. This makes it necessary for the District to seek new revenue sources or reduce expenditures. Although salary increases are negotiated, personnel costs have put significant pressure on the General Fund. To mitigate the structural deficit that would occur as a result of rising personnel costs, the District has needed to implement a reduction in force to reduce current personnel expenditures. The following assumptions were used to create the Fiscal Forecasts on the following pages:

Revenue Assumptions

Local Funding

- Borough revenue continues to INCREASE at 3% after FY18
- Other local receipts maintained with ZERO INCREASE or DECREASE

State Funding

- BSA maintained at $5,930 after FY18
- Intensive count INCREASES by 10 FTE each year
- Excludes State on-behalf revenue

Federal Funding

- Federal revenue maintained with ZERO INCREASE or DECREASE

Expense Assumptions

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 & attrition factors are applied

Benefits

- Health and life insurance INCREASE at an annual rate of 6% with the INCREASE split 50/50 between employees and the District
- All other deduction factors are maintained with any INCREASE due to INCREASE in salary factors
- Includes a reserve of 1% of total salaries & benefits for payroll contingencies
- Excludes State on-behalf payments

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Non-Personnel

- Utilities INCREASE at an annual rate of 6.75% after FY18
- Insurance bonds & premiums INCREASE at an annual rate of 3%
- Transfers to other funds include subsidies for the Pupil Transportation and Food Service funds
- All other Non-Personnel accounts are maintained with ZERO INCREASE or DECREASE

The forecasts on the following pages are laid out in a Location Summary format similar to those in the Financial Section. They are organized in location-object order, with the current FY 2016-2017 Budget on the left and 4 years of projections on the right. Below the financial summary is a graph detailing the changes to each fund's total expenses.

Long-term Forecasts are presented in summary form for funds as listed below. Any exceptions or additions to the assumptions outside of those listed previously are detailed in the list below.

Long-Term Forecast Listing

- General Fund
- Pupil Transportation Fund

  Revenue
  - State Revenue INCREASES by a 3 year average CPI-U of 1.5% each year
  - All other revenue INCREASES due to enrollment INCREASES

  Expenses
  - Bus contract rates INCREASE by a 3 year average CPI-U of 1.5% each year
  - Fuel costs are calculated at $3.00 in FY18, $3.25 in FY19, $3.50 in FY20, and $3.75 in FY21 - all years are LESS a base rate of $1.86
    - Fuel costs are based on busses averaging 7 miles per gallon at 19,682 miles per day
    - No INCREASE to rates for bus monitors or Glacier View fuel rates

Fund: 100 General Fund
Location: Summary of All Locations
Date: 6/7/2017

	Current 2016-17 Budget (A)	Adopted 2017-18 Budget (B)	2018-19 Projection (C)	2019-20 Projection (D)	2020-21 Projection (E)
ADM Enrollment	**18,809.04**	**19,100.00**	**19,161.00**	**19,222.00**	**19,346.00**
PERSONNEL SERVICES					
310 Certificated Salaries	$ 96,224,372	$ 94,119,909	$ 96,310,556	$ 97,851,525	$ 99,417,149
320 Non-Certificated Salaries	35,868,883	34,577,976	36,207,442	37,235,733	38,293,228
360 Employee Benefits	60,786,392	60,237,654	63,548,396	65,233,656	66,965,338
Subtotal Personnel Services	**192,879,647**	**188,935,539**	**196,066,394**	**200,320,914**	**204,675,715**
NON PERSONNEL SERVICES					
410 Professional & Technical Svc	3,482,694	3,200,279	3,200,279	3,200,279	3,200,279
420 Staff Travel	873,811	769,351	769,351	769,351	769,351
425 Student Travel	845,811	693,474	693,474	693,474	693,474
430 Utilities	2,803,805	2,885,437	3,080,204	3,288,118	3,510,066
435 Energy	6,032,832	5,969,526	6,372,469	6,802,611	7,261,787
440 Purchased Services	11,171,013	8,648,000	8,648,000	8,648,000	8,648,000
445 Insurance & Bond Premiums	2,779,336	2,772,377	2,855,548	2,941,214	3,029,450
450 Supplies & Materials	13,399,292	11,900,805	11,900,805	11,900,805	11,900,805
480 Tuition	-	92,625	92,625	92,625	92,625
490 Other Expenses	1,852,403	419,530	419,530	419,530	419,530
495 Indirect	(650,094)	(619,827)	(619,827)	(619,827)	(619,827)
510 Equipment	1,069,156	509,248	509,248	509,248	509,248
540 - Capital Softwar	152,914	-	-	-	-
550 Transfers to Other Funds	3,104,101	3,369,709	2,118,052	2,233,132	2,235,930
Subtotal Non Personnel	**46,917,073**	**40,610,534**	**40,039,758**	**40,878,560**	**41,650,718**
TOTAL PROJECTED EXPENSES	**$ 239,796,720**	**$ 229,546,073**	**$ 236,106,152**	**$ 241,199,474**	**$ 246,326,433**

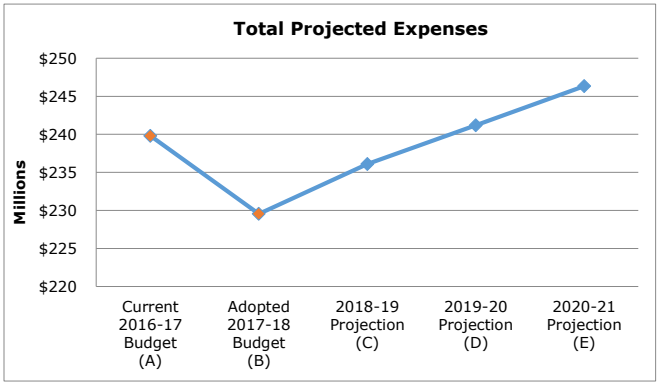


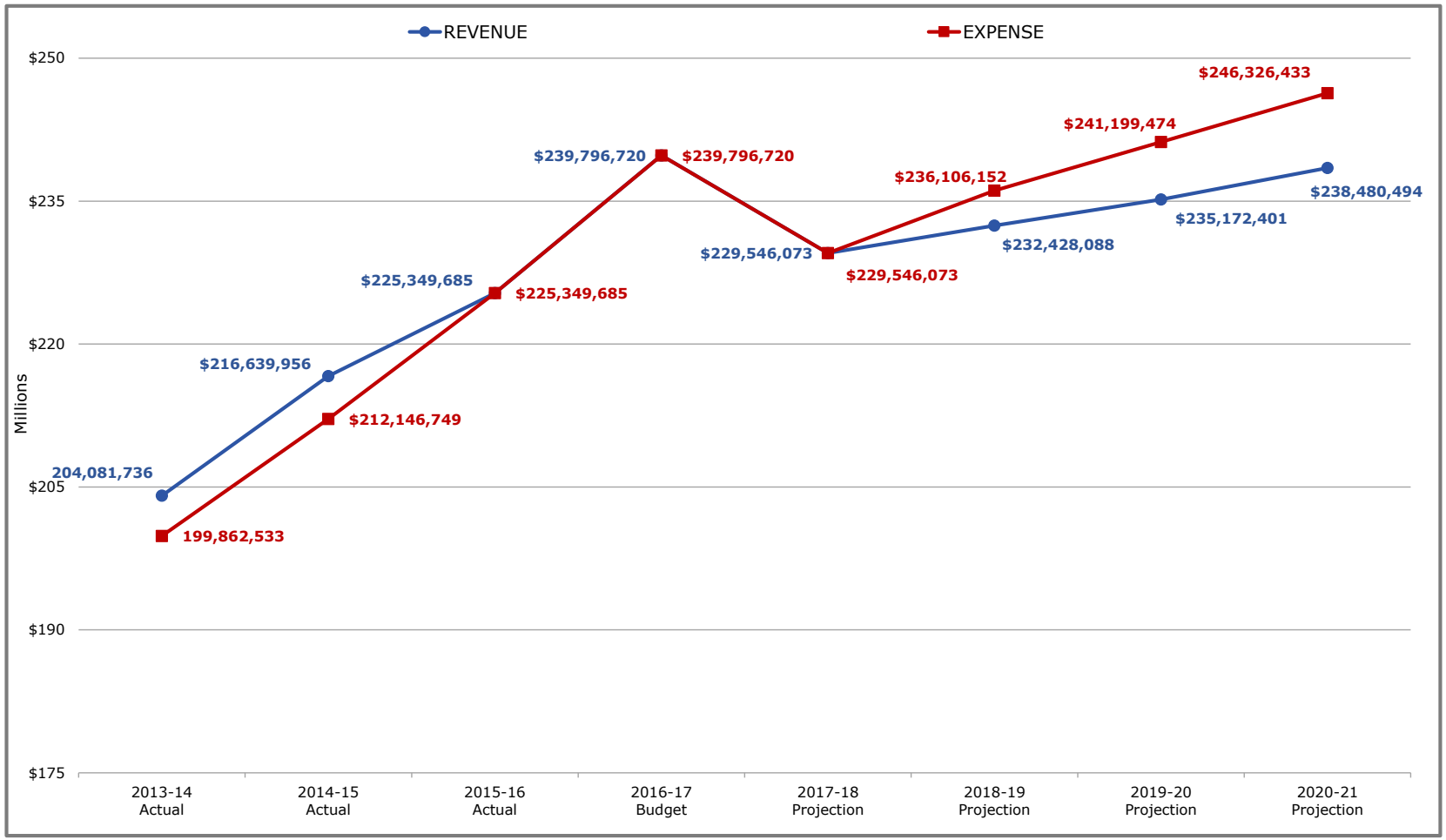
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General Fund Long-Term Forecast

Fiscal Year	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection	2020-21 Projection
Enrollment (ADM)	**17,477**	**17,757**	**18,465**	**18,809**	**19,100**	**19,161**	**19,222**	**19,346**
REVENUE								
Borough Support	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 57,516,539	$ 59,242,035	$ 61,019,296
Other Local Receipts - student & user fees	1,925,093	2,100,482	2,497,500	2,448,074	492,966	492,966	492,966	492,966
State Foundation	144,272,582	155,573,837	164,091,360	170,159,335	171,000,244	172,207,020	173,225,837	174,756,669
Other State Funds	5,514,085	5,300,487	-	-	-	-	-	-
Federal Revenue	1,143,256	2,373,430	3,504,324	2,219,698	2,211,563	2,211,563	2,211,563	2,211,563
Total Revenue	**204,081,736**	**216,639,956**	**222,759,124**	**230,668,407**	**229,546,073**	**232,428,088**	**235,172,401**	**238,480,494**
Transfers from Other Funds	167,000	-	-	-	-	-	-	-
Use of Fund Balance	-	-	2,590,562	9,128,313	-	-	-	-
Total Projected Revenue & Fund Balance	**204,081,736**	**216,639,956**	**225,349,685**	**239,796,720**	**229,546,073**	**232,428,088**	**235,172,401**	**238,480,494**
EXPENSE								
Personnel Costs								
Salaries	$ 116,259,637	$ 122,821,073	$ 128,535,736	$ 132,093,255	$ 128,697,885	$ 132,517,998	$ 135,087,258	$ 137,710,377
Benefits	50,567,685	52,500,608	55,763,452	60,786,392	60,237,654	63,548,396	65,233,656	66,965,338
Non-Personnel Costs								
Utilities	5,896,586	7,084,208	7,701,329	8,836,637	8,854,963	9,452,673	10,090,729	10,771,853
Non-Personnel Costs	23,914,017	26,048,494	30,703,067	34,320,541	28,385,862	28,469,033	28,554,699	28,642,935
Total Expenditures	**196,637,925**	**208,454,383**	**222,703,585**	**236,036,825**	**226,176,364**	**233,988,100**	**238,966,342**	**244,090,503**
Transfers to Other Funds	3,224,608	3,692,367	2,646,100	1,809,896	3,369,709	2,118,052	2,233,132	2,235,930
Total Expenditures with Transfers	**199,862,533**	**212,146,749**	**225,349,685**	**237,846,720**	**229,546,073**	**236,106,152**	**241,199,474**	**246,326,433**
Excess (Deficit)		**4,493,207**	-	1,950,000	-	**(3,678,064)**	**(6,027,073)**	**(7,845,939)**

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General Fund Long-Term Forecast



	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection	2020-21 Projection
ENROLLMENT	17,477	17,757	18,465	18,809	19,100	19,161	19,222	19,346
REVENUE	204,081,736	$ 216,639,956	$ 225,349,685	$ 239,796,720	$ 229,546,073	$ 232,428,088	$ 235,172,401	$ 238,480,494
EXPENSE	199,862,533	$ 212,146,749	$ 225,349,685	$ 239,796,720	$ 229,546,073	$ 236,106,152	$ 241,199,474	$ 246,326,433
EXCESS (DEFICIT)	**4,219,203**	**4,493,207**	-	-	-	**(3,678,064)**	**(6,027,073)**	**(7,845,939)**

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Fund: 205 Student Transportation
Location: 512 Student Transportation
Date: 6/7/2017

	Current 2016-17 Budget (A)	Adopted 2017-18 Budget (B)	2018-19 Projection (C)	2019-20 Projection (D)	2020-21 Projection (E)
ADM Enrollment	**18,809.04**	**19,100.00**	**19,161.00**	**19,222.00**	**19,346.00**
REVENUE					
065 Student Transportation	$ 15,580,965	$ 15,951,645	$ 17,626,050	$ 17,918,499	$ 18,327,859
230 Sale of Property & Equipment	-	-	-	-	-
250 Transfers from Other Funds	1,040,845	2,991,509	-	-	-
Revenue	**$ 16,621,810**	**$ 18,943,154**	**$ 17,626,050**	**$ 17,918,499**	**$ 18,327,859**
EXPENSES					
310 Certificated Salaries	-	-	-	-	-
320 Non-Certificated Salaries	234,849	221,373	227,660	235,625	243,817
360 Employee Benefits	114,613	133,190	137,062	141,515	146,096
410 Professional & Technical Svc	-	-	-	-	-
420 Staff Travel	-	-	-	-	-
425 Student Travel	-	-	-	-	-
430 Utilities	13,998	2,000	2,135	2,279	2,433
435 Energy	4,691	-	-	-	-
440 Purchased Services	17,980,865	18,541,324	18,987,740	19,381,367	19,779,166
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267
450 Supplies & Materials	26,000	26,000	26,000	26,000	26,000
487 Transportation in Leiu	18,000	18,000	18,000	18,000	18,000
490 Other Expenses	-	-	-	-	-
510 Equipment	-	-	-	-	-
527 Contingency	-	-	-	-	-
Expenses	**$ 18,394,283**	**$ 18,943,154**	**$ 19,399,864**	**$ 19,806,053**	**$ 20,216,779**
Excess (Deficiency)	(1,772,473)	-	(1,773,814)	(1,887,554)	(1,888,920)
Beginning Fund Balance	1,772,473	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

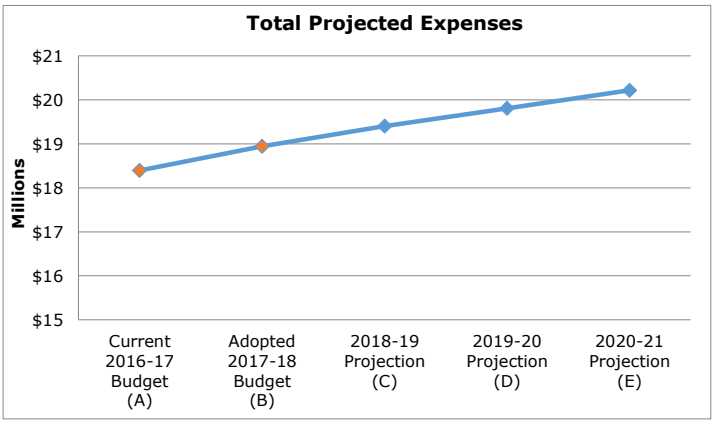


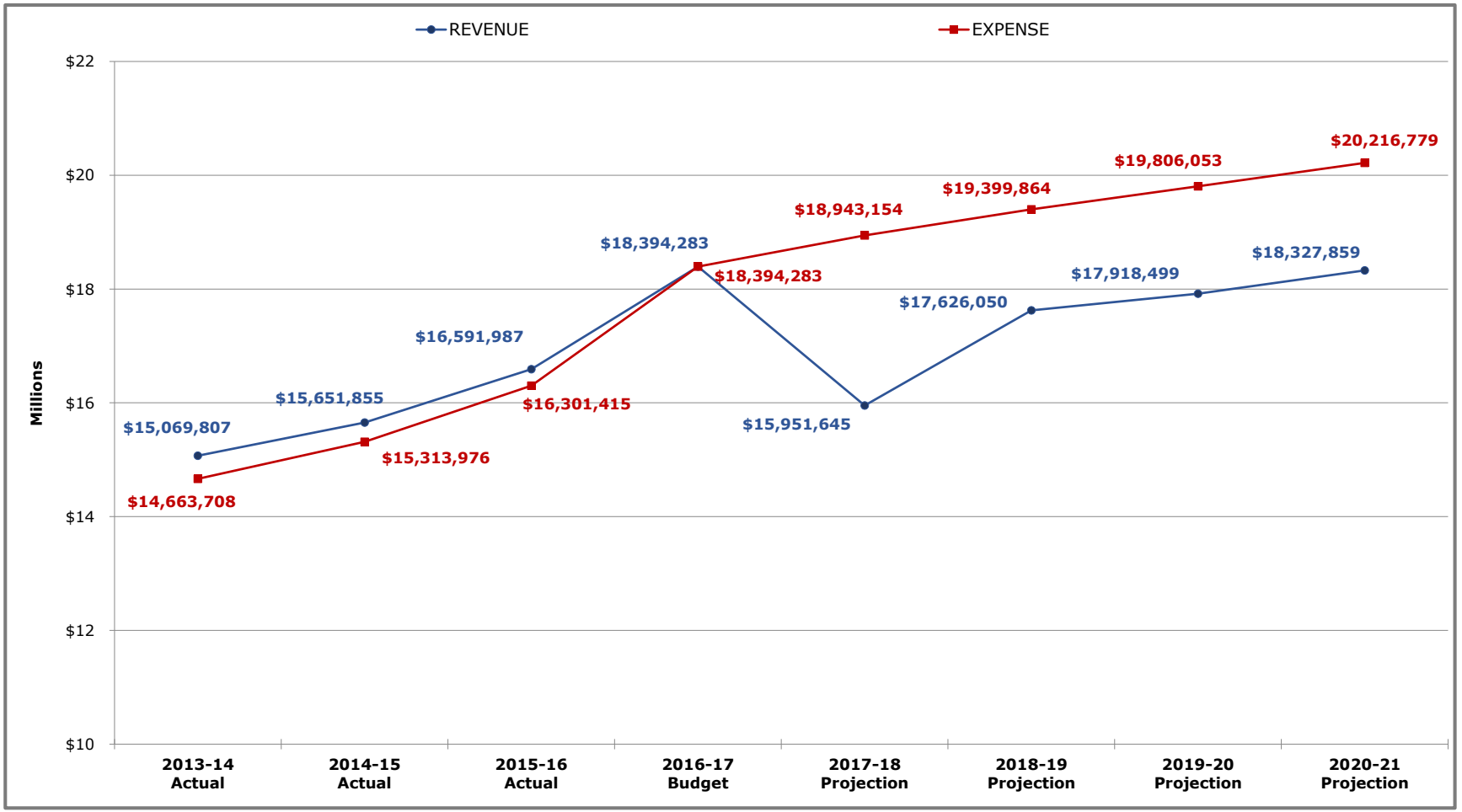
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Student Transportation Fund Long-Term Forecast

	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection	2020-21 Projection
Enrollment	**17,477**	**17,757**	**18,466**	**18,809**	**19,100**	**19,161**	**19,222**	**19,346**
REVENUE								
State - Student Transportation	$ 15,069,807	$ 15,651,855	$ 16,591,987	$ 15,580,965	$ 15,951,645	$ 17,626,050	$ 17,918,499	$ 18,327,859
Transfers from Other Funds	-	-	-	1,040,845	-	-	-	-
Total Revenue	**15,069,807**	**15,651,855**	**16,591,987**	**16,621,810**	**15,951,645**	**17,626,050**	**17,918,499**	**18,327,859**
Use of Fund Balance	**-**	**-**	**-**	**1,772,473**	**-**	**-**	**-**	**-**
Total Revenue & Fund Balance	**$ 15,069,807**	**$ 15,651,855**	**$ 16,591,987**	**$ 18,394,283**	**$ 15,951,645**	**$ 17,626,050**	**$ 17,918,499**	**$ 18,327,859**
EXPENSES								
Personnel Costs								
Salaries	$ 246,305	$ 253,526	$ 281,510	$ 234,849	$ 221,373	$ 227,660	$ 235,625	$ 243,817
Benefits	132,684	129,145	137,124	$ 114,613	$ 133,190	$ 137,062	$ 141,515	$ 146,096
Non-Personnel Costs								
Utilities	16,035	12,714	15,494	18,689	2,000	2,135	2,279	2,433
Contracts	14,242,137	14,897,357	15,843,914	17,980,865	18,541,324	18,987,740	19,381,367	19,779,166
Non-Personnel Costs	26,547	21,234	23,373	45,267	45,267	45,267	45,267	45,267
Total Expenditures	**$ 14,663,708**	**$ 15,313,976**	**$ 16,301,415**	**$ 18,394,283**	**$ 18,943,154**	**$ 19,399,864**	**$ 19,806,053**	**$ 20,216,779**
Net Ending Unassigned Fund Balance (Deficit)	**406,099**	**337,879**	**290,572**	-	**(2,991,509)**	**(1,773,814)**	**(1,887,554)**	**(1,888,920)**
Ending Fund Balance	**$ 1,144,022**	**$ 1,481,901**	**$ 1,772,473**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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Student Transportation Fund Long-Term Forecast



	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection	2020-21 Projection
ENROLLMENT	17,477	17,757	18,466	18,810	19,100	19,161	19,222	19,346
REVENUE	$ 15,069,807	$ 15,651,855	$ 16,591,987	$ 18,394,283	$ 15,951,645	$ 17,626,050	$ 17,918,499	$ 18,327,859
EXPENSE	$ 14,663,708	$ 15,313,976	$ 16,301,415	$ 18,394,283	$ 18,943,154	$ 19,399,864	$ 19,806,053	$ 20,216,779
EXCESS (DEFICIT)	**$ 406,099**	**$ 337,879**	**$ 290,572**	**$ -**	**$ (2,991,509)**	**$ (1,773,814)**	**$ (1,887,554)**	**$ (1,888,920)**

The gap between Revenues and Expenses is made up by transfers from the General Fund subsidizing the Transportation Fund.

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Informational Section

We prepare all students for success

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General Fund Revenue

Local Appropriation	$ 55,841,300	24.34%
Other Local Revenue	492,966	0.21%
State Revenue	171,000,244	74.49%
Federal Revenue	2,211,563	0.96%
Allocation of Fund Balance	-	0.00%
Total Revenue Budget	$ 229,546,073	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.

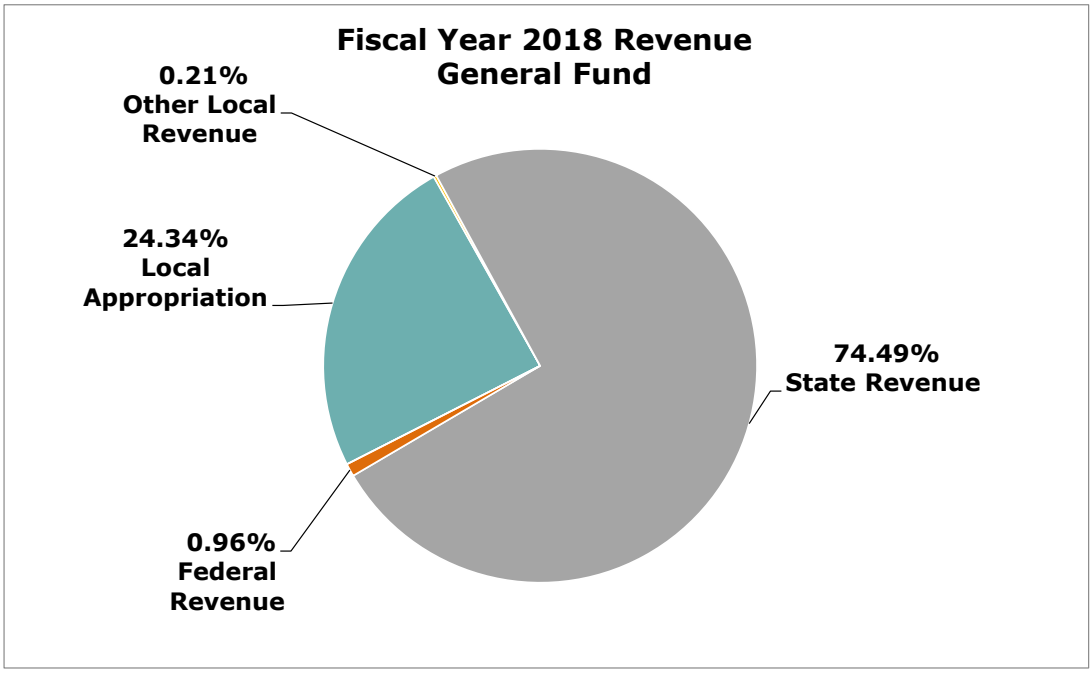


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General Fund Revenue
With On-Behalf

Local Appropriation	$ 55,841,300	21.85%
Other Local Revenue	492,966	0.19%
State Revenue	197,161,820	77.10%
Federal Revenue	2,211,563	0.86%
Allocation of Fund Balance	-	0.00%
Total Revenue Budget	$ 255,707,649	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.

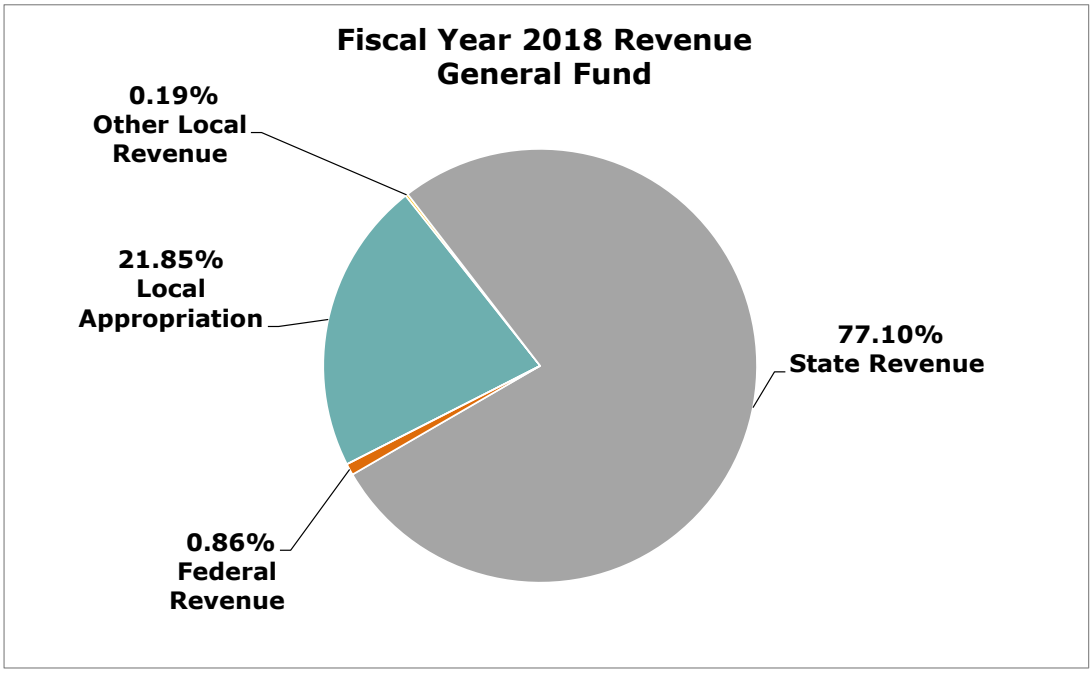


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General Fund Expense by Function

Regular Instruction	$97,146,934		
Special Education - Instruction	37,676,214		
Special Education - Student	14,445,451		
Support Services - Student	8,843,677		
Support Services - Instruction	8,181,836		
School Administration	8,733,822		
Instruction Subtotal	$175,027,934	**$175,027,934**	**77.39%**
School Administration - Support	$9,864,591		
District Administration	1,269,711		
District Administration - Support	12,116,186		
Operations and Maintenance	24,697,034		
Community Services	-		
Student Activities	3,200,908		
Instructional Support Subtotal	$51,148,430	**$51,148,430**	**22.61%**
Total Expense		**$226,176,364**	**100.00%**
Transfers to Other Funds	3,369,709	**3,369,709**	
Total Expense and Transfers	$229,546,073	**$ 229,546,073**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY18 budget designates 77% of the operating budget to instructional expenses, as depicted in orange.

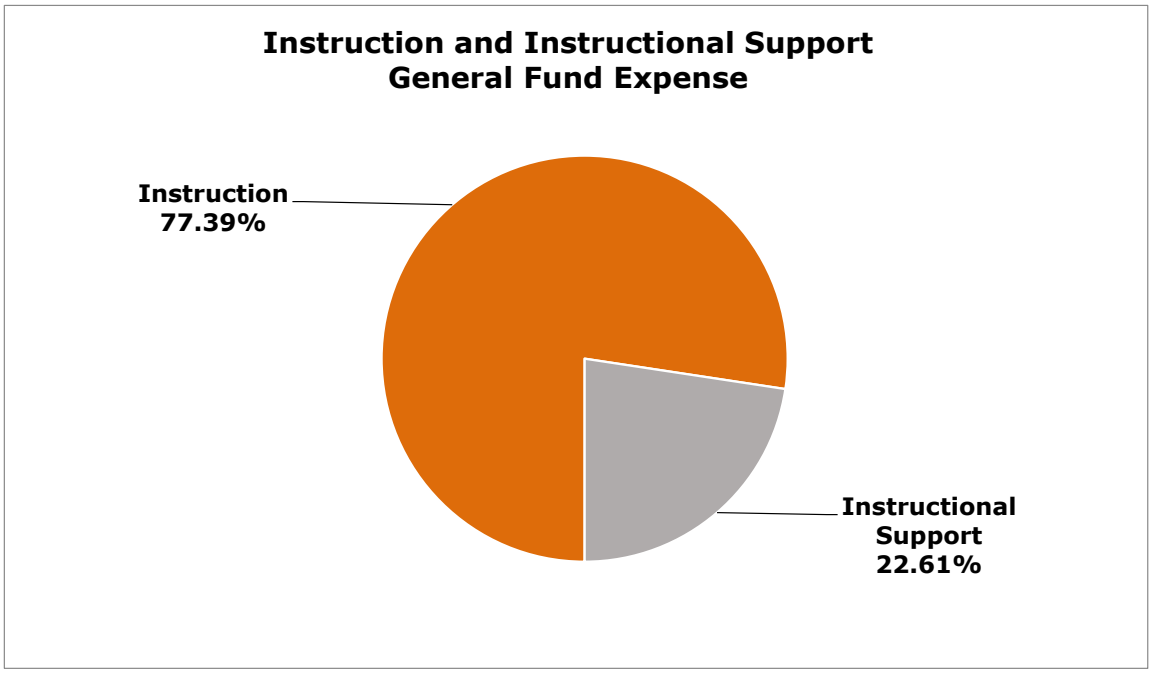


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General Fund Expense by Function
With On-Behalf

Regular Instruction	$113,185,310		
Special Education - Instruction	43,983,289		
Special Education - Student	16,647,174		
Support Services - Student	10,458,079		
Support Services - Instruction	8,181,836		
School Administration	8,733,822		
Instruction Subtotal	201,189,510	**$ 201,189,510**	**79.73%**
School Administration - Support	$9,864,591		
District Administration	1,269,711		
District Administration - Support	12,116,186		
Operations and Maintenance	24,697,034		
Community Services	-		
Student Activities	3,200,908		
Instructional Support Subtotal	51,148,430	**51,148,430**	**20.27%**
Total Expense		**$ 252,337,940**	**100.00%**
Transfers to Other Funds	3,369,709	**3,369,709**	
Total Expense and Transfers	255,707,649	**$ 255,707,649**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending. The District's FY18 budget (with on-behalf included) designates 80% of the operating budget to instructional expenses, as depicted in orange.

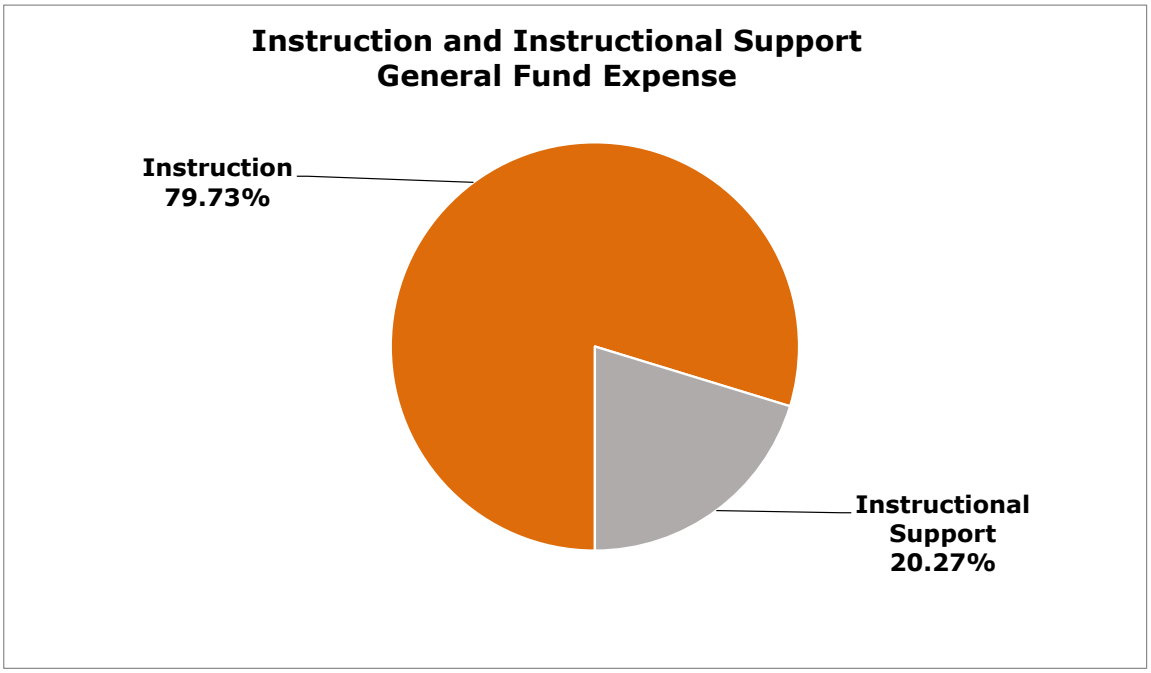


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General Fund Expense by Object

Certified Salaries	$94,119,909	41.00%
Non-Certified Salaries	34,577,976	15.06%
Employee Benefits	60,237,654	26.24%
Professional/Technical Services	3,200,279	1.39%
Travel	1,462,825	0.64%
Utilities	8,854,963	3.86%
Purchased Services	11,420,377	4.98%
Supplies	11,900,805	5.18%
Tuition & Stipends	92,625	0.04%
Other Expenses	(200,297)	-0.08%
Equipment	509,248	0.22%
Transfer to Other Funds	3,369,709	1.47%
	$ 229,546,073	100.00%

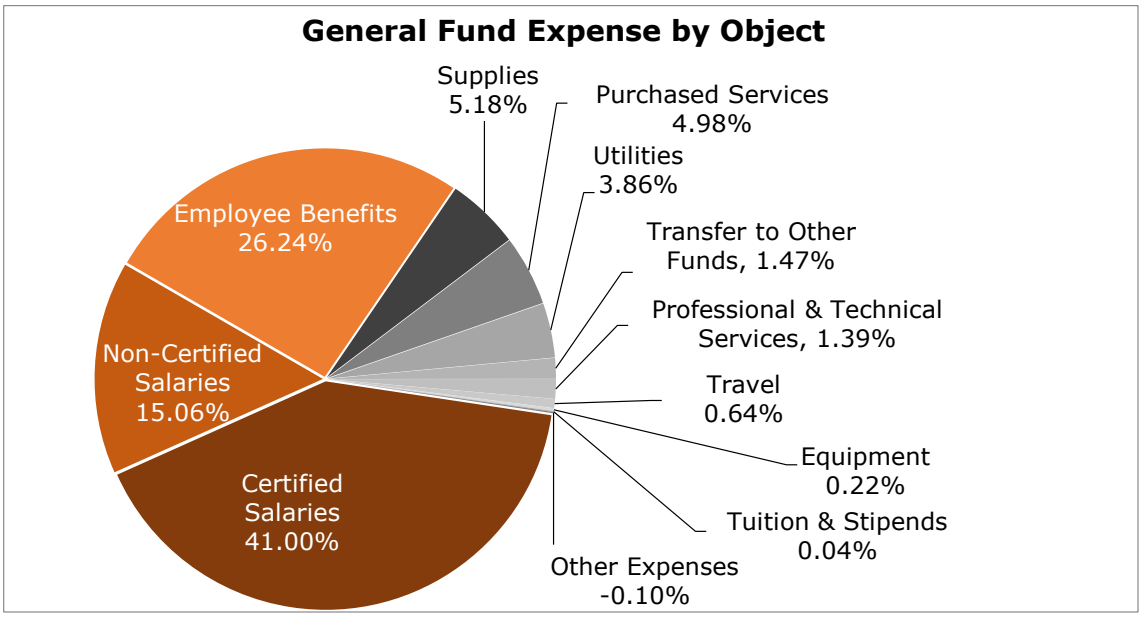


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General Fund Expense by Object
With On-Behalf

Certified Salaries	$94,119,909	36.81%
Non-Certified Salaries	34,577,976	13.52%
Employee Benefits	86,399,230	33.79%
Professional/Technical Services	3,200,279	1.25%
Travel	1,462,825	0.57%
Utilities	8,854,963	3.46%
Purchased Services	11,420,377	4.47%
Supplies	11,900,805	4.65%
Tuition & Stipends	92,625	0.04%
Other Expenses	(200,297)	-0.08%
Equipment	509,248	0.20%
Transfer to Other Funds	3,369,709	1.32%
	$ 255,707,649	100.00%

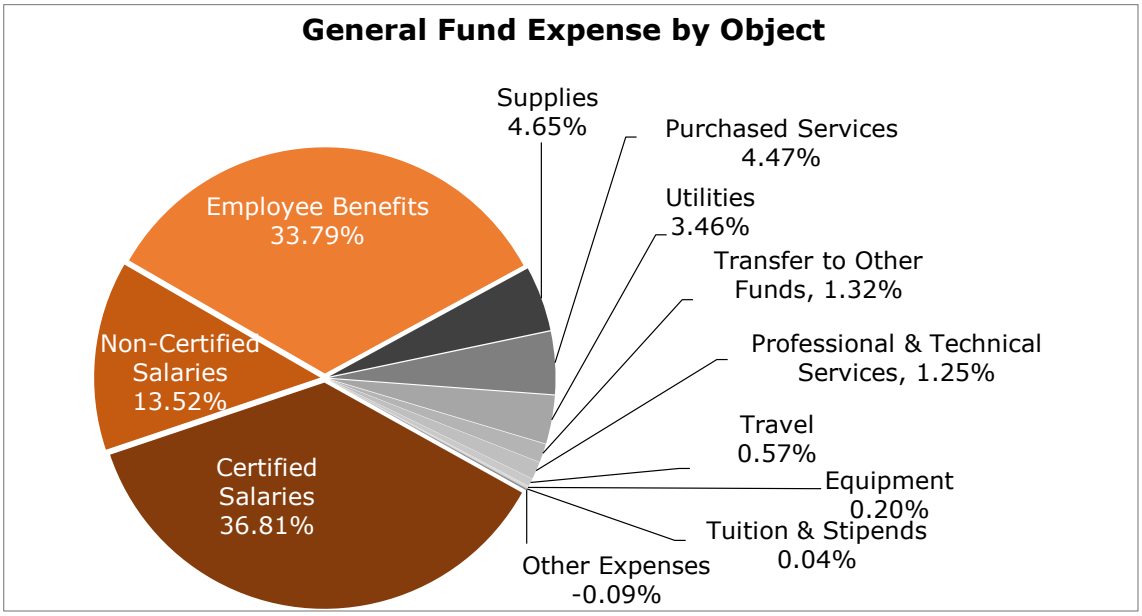


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All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2006-07	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**	**2015-16**
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 38,021,951	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,078,905	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941
E-Rate Reimbursement	395,033	482,893	320,588	381,036	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
Food Services	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643
Earnings On Investments	23	97	89	35	988	651	373	351	1,185	34
Other Local Revenue	703,043	1,440,657	1,618,700	3,203,579	2,050,752	1,660,026	2,113,217	7,504,075	6,635,854	8,435,083
Tuition From Students	-	-	-	-	-	-	-	-	-	-
Total Revenue From Local Sources	**40,752,455**	**45,233,854**	**47,507,492**	**48,998,553**	**51,470,814**	**51,110,689**	**52,197,268**	**59,874,824**	**59,037,352**	**62,140,701**
REVENUE FROM STATE SOURCES:										
Foundation Program	101,688,532	101,599,107	113,640,165	123,440,655	132,987,274	139,119,165	141,276,085	143,796,099	155,076,933	164,091,360
School Improvement	-	2,567,238	-	421,312	441,704	459,962	466,013	476,483	496,904	-
50% Iser Grant	-	3,208,680	-	-	-	-	-	-	-	-
Energy Relief Grant	-	2,271,584	-	-	-	2,361,367	2,929,851	2,517,299	5,300,487	-
Senate Bill 18	-	-	-	-	-	-	-	2,996,786	-	-
Tuition	-	-	-	-	-	-	-	-	-	-
TRS On-Behalf	-	27,668,935	22,408,644	18,917,820	21,480,287	25,502,869	34,140,205	36,858,926	239,848,269	16,045,044
PERS On-Behalf	-	1,149,481	2,763,620	1,399,694	2,200,973	3,249,659	4,178,043	4,187,300	13,941,378	1,875,047
Other State Revenue	11,214,127	11,333,927	11,652,431	11,730,340	12,133,717	14,793,929	15,835,467	16,164,379	17,283,941	17,834,064
Total Revenue From State Sources	**112,902,659**	**149,798,952**	**150,464,860**	**155,909,821**	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**	**431,947,912**	**199,845,515**
REVENUE FROM FEDERAL SOURCES:										
Direct	1,860,647	804,561	569,630	799,667	968,294	1,271,425	1,457,073	1,073,904	852,066	778,384
E-Rate	-	-	-	-	373,968	956,307	818,873	977,158	1,222,684	2,437,337
Medicaid Reimbursement	-	-	-	-	223,583	1,032,785	1,005,974	166,098	1,150,746	1,066,987
AK & Other Intermediate Agencies	12,550,238	13,733,079	14,544,323	18,757,991	28,981,400	17,429,596	17,566,958	16,641,195	16,443,827	17,103,205
Total Revenue From Federal Sources	**14,410,885**	**14,537,640**	**15,113,953**	**19,557,658**	**30,547,245**	**20,690,113**	**20,848,878**	**18,858,355**	**19,669,323**	**21,385,913**
REVENUE TOTALS	**$ 168,065,999**	**$ 209,570,446**	**$ 213,086,305**	**$ 224,466,032**	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,129**

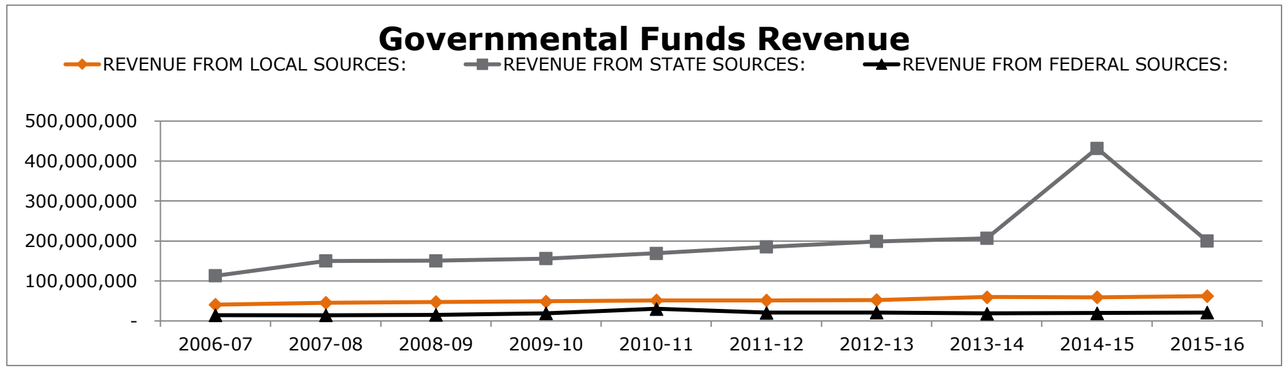


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All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2006-07	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**	**2015-16**
Instruction	$ 73,582,426	$ 93,792,972	$ 94,133,794	$ 94,601,470	$ 101,676,435	$ 102,652,990	$ 111,528,252	$ 115,177,488	$ 133,133,390	$ 122,469,569
Special Education Instruction	20,231,689	25,086,016	29,629,313	31,328,062	34,791,877	34,635,679	37,990,290	39,598,495	44,347,523	48,649,106
Special Education Support Svc. - Students	7,190,877	10,065,884	10,652,847	11,810,969	12,562,755	13,424,756	14,444,346	14,890,203	18,887,579	16,189,170
Support Services - Students	6,081,659	7,640,084	7,783,258	7,684,522	9,372,873	9,134,244	10,142,769	10,221,597	11,371,555	12,929,378
Support Services - Instruction	7,366,001	10,431,903	10,201,097	9,619,364	13,789,623	11,608,145	12,929,046	11,920,978	15,877,378	14,381,217
School Administration	5,433,824	7,150,509	7,492,197	7,078,405	8,961,567	8,644,008	9,251,490	9,750,103	12,258,280	11,442,708
School Administration Support Services	6,227,850	7,324,869	8,083,649	8,502,451	8,445,556	8,690,991	9,321,729	10,237,800	10,151,374	12,952,086
District Administration	827,700	1,426,966	1,420,554	1,652,256	2,081,487	2,183,125	2,510,421	2,381,199	2,652,052	2,676,091
District Administration Support Services	6,245,949	7,594,026	8,676,686	9,418,471	11,127,927	11,124,510	11,152,661	11,473,216	10,321,568	16,529,327
Operations And Maintenance Of Plant	15,946,695	17,919,168	19,326,776	20,764,598	20,186,592	24,642,884	23,314,018	23,899,444	23,926,623	29,164,991
Student Activities	1,889,120	2,840,204	2,952,583	2,853,439	3,619,406	3,817,866	4,127,474	4,261,180	4,580,399	3,911,398
Student Transportation Service	10,194,656	10,464,368	11,174,965	11,954,203	12,528,426	14,054,946	14,984,891	14,625,526	15,281,946	17,055,480
Adult And Continuing Education Instruction	-	9,473	12,288	-	-	-	-	-	-	-
Community Services	-	-	-	166,234	170,616	71,929	28,425	33,206	27,159	19,978
Food Services	4,795,331	5,137,889	5,683,849	5,729,154	5,842,775	6,102,001	6,227,749	6,158,475	6,521,325	6,775,158
Capital Outlay	-	-	54,507	51,860	146,825	204,284	1,086,884	2,561,948	1,702,221	731,402
TOTAL EXPENDITURES	**$ 166,013,777**	**$ 206,884,331**	**$ 217,278,363**	**$ 223,215,458**	**$ 245,304,740**	**$ 250,992,358**	**$ 269,040,445**	**$ 277,190,858**	**$ 311,040,372**	**$ 315,877,059**

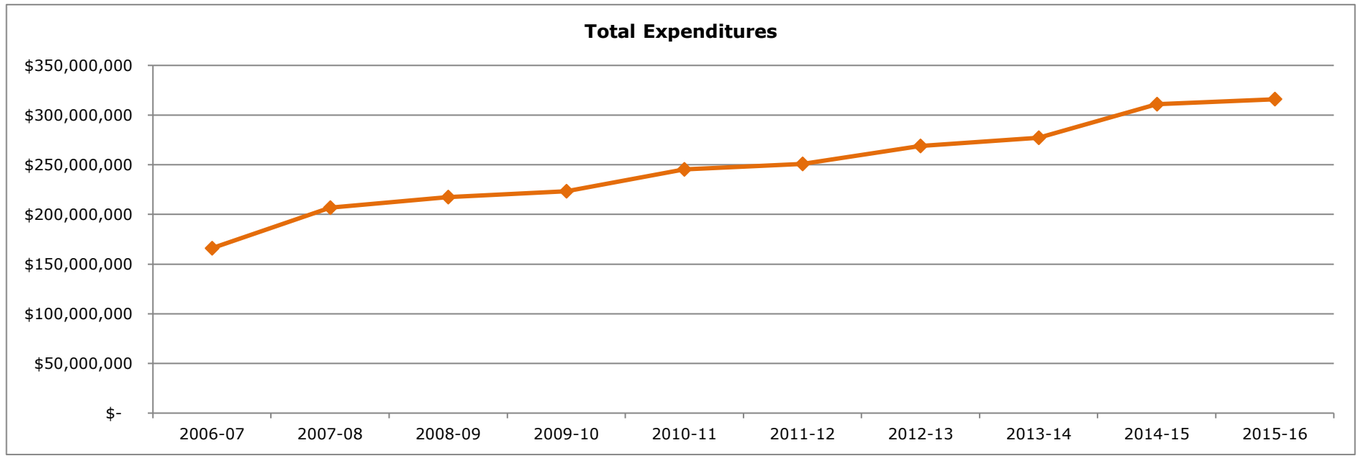


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Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
GENERAL FUND										
Nonspendable	$ 283,385	$ 411,392	$ 489,920	$ 851,140	$ 962,784	$ 2,125,081	$ 1,344,040	$ 1,503,064	$ 1,623,546	$ 1,763,837
Restricted	-	-	-	-	-	-	-	-	903,914	1,221,455
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	1,563,455	3,514,629	747,819	1,132,482	1,400,935	1,699,886	6,582,546	10,809,725	14,278,535	11,230,141
Total General Fund	**$ 2,346,840**	**$ 4,426,021**	**$ 1,737,739**	**$ 2,483,622**	**$ 2,863,719**	**$ 4,324,967**	**$ 8,426,586**	**$ 12,812,789**	**$ 17,305,995**	**$ 14,715,433**
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable, Reported In:										
Special Revenue Funds	-	-	-	-	540,394	540,361	645,710	630,557	633,195	563,139
Restricted	5,491	5,588	5,677	5,712	5,745	5,764	5,768	5,772	5,776	5,780
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
Assigned, Reported In:										
Special Revenue Funds	-	-	-	-	1,529,129	1,321,630	835,841	1,195,490	1,499,642	1,859,118
Unassigned, Reported In:										
Special Revenue Funds	1,675,102	2,216,664	1,985,082	1,675,402	(540,394)	-	-	-	-	-
Total All Other Governmental Funds	**$ 1,680,593**	**$ 2,222,252**	**$ 2,107,997**	**$ 2,557,303**	**$ 8,762,607**	**$ 9,868,495**	**$ 7,568,112**	**$ 7,727,645**	**$ 8,792,733**	**$ 7,285,166**
Total Fund Balance for All Funds	**$ 4,027,433**	**$ 6,648,273**	**$ 3,845,736**	**$ 5,040,925**	**$ 11,626,326**	**$ 14,193,462**	**$ 15,994,698**	**$ 20,540,434**	**$ 26,098,728**	**$ 22,000,599**

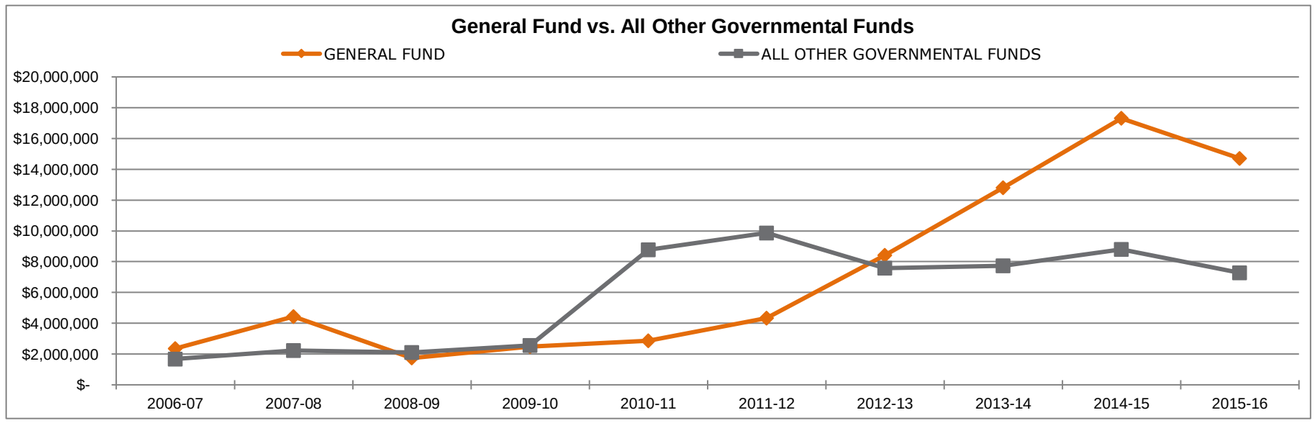


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ENROLLMENT HISTORY & PROJECTION

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. No year in the last twelve has shown a variance greater than 2%. 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 14 years (with the exception of a slight drop in enrollment in the 2012-13 school year). However, as the below graph demonstrates, the growth the District has experienced shows a trend of declining growth. In FY18, the District is projecting an additional 291 students.

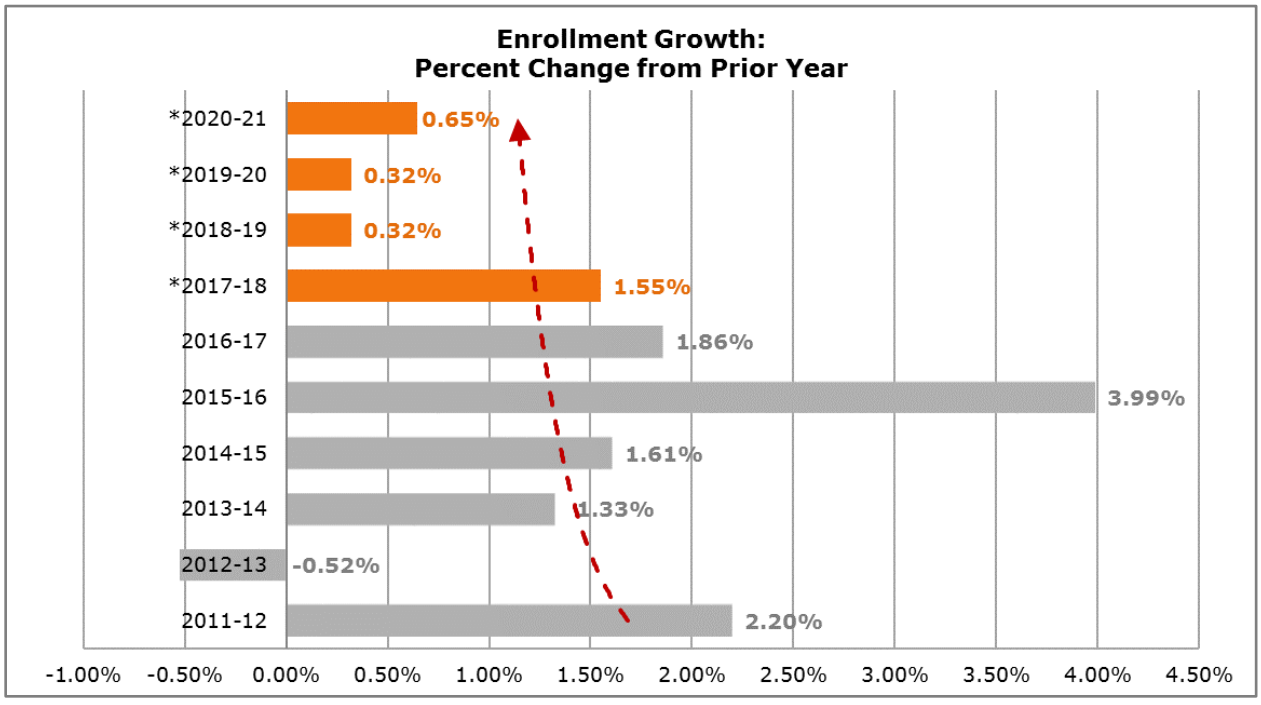
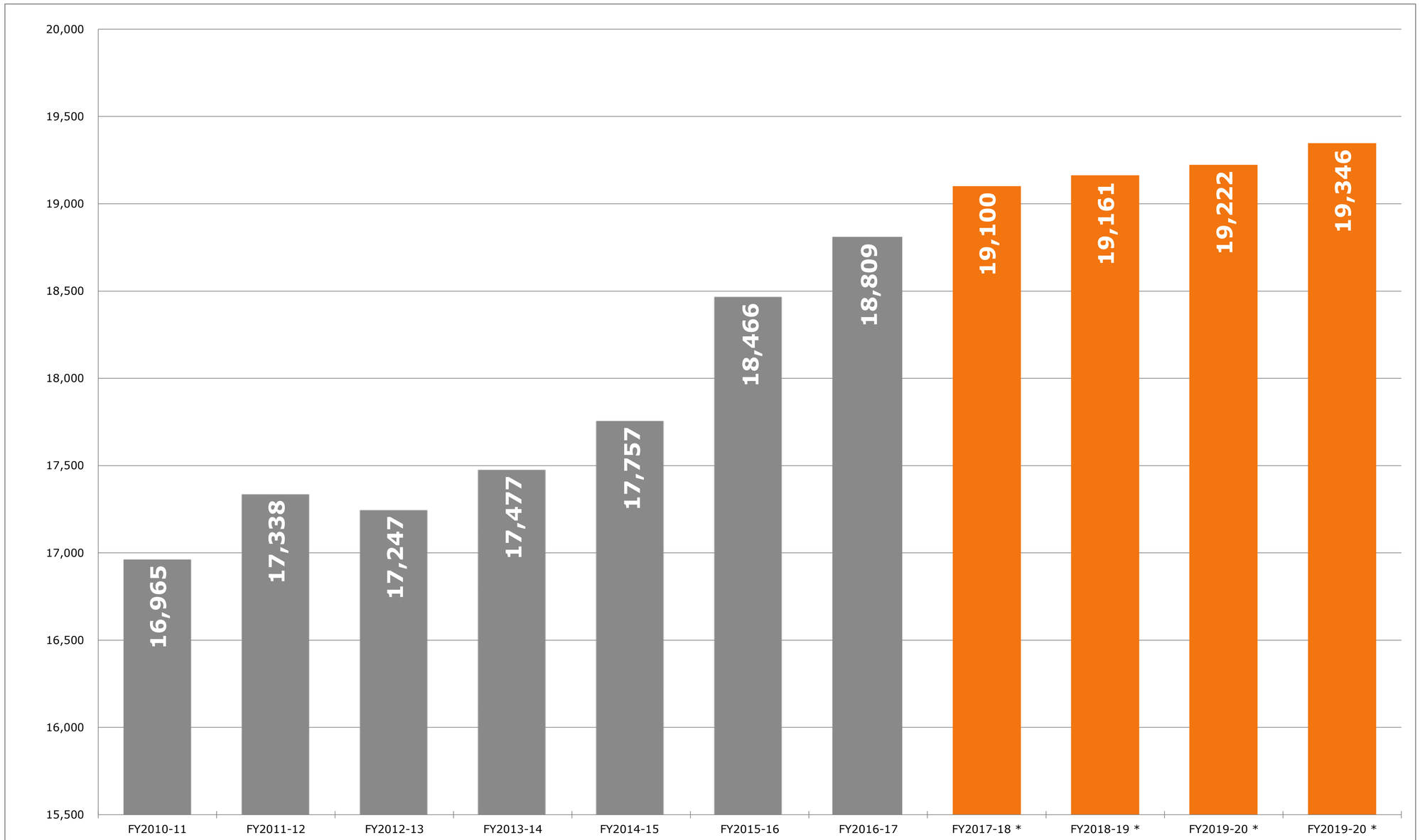


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6 Years of Historic Enrollment with 4 Years Enrollment Projection



	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18 *	FY2018-19 *	FY2019-20 *	FY2019-20 *
Enrollment	16,965	17,338	17,247	17,477	17,757	18,466	18,809	19,100	19,161	19,222	19,346
Change from Prior Yr	301	373	(90)	229	281	708	343	291	61	61	185
% Change from Prior Yr	1.81%	2.20%	-0.52%	1.33%	1.61%	3.99%	1.86%	1.55%	0.32%	6100.00%	0.32%

* Projected Enrollment

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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
2007-08	70	1,131	1,197	1,223	1,155	1,172	1,182	**7,130**	1,216	1,284	1,303	**3,803**	1,282	1,311	1,562	1,027	**5,182**	**16,115**	269	1.7%
2008-09	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%
2009-10	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%
2010-11	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%
2011-12	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%
2012-13	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%
2013-14	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%
2014-15	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%
2015-16	108	1,489	1,386	1,389	1,490	1,508	1,447	**8,816**	1,451	1,314	1,392	**4,158**	1,383	1,416	1,315	1,378	**5,491**	**18,465**	708	4.0%
2016-17	114	1,420	1,512	1,436	1,442	1,516	1,538	**8,976**	1,474	1,448	1,340	**4,262**	1,393	1,374	1,412	1,392	**5,570**	**18,809**	345	1.9%
2017-18	*110*	*1,427*	*1,427*	*1,523*	*1,483*	*1,484*	*1,549*	***9,003***	*1,477*	*1,492*	*1,459*	***4,428***	*1,371*	*1,403*	*1,389*	*1,506*	***5,669***	***19,100***	*292*	*1.6%*

Projected Year

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2016-17

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ENROLLMENT BY SCHOOL
4 Years Historic & 4 Years Projected Enrollment

	2013-14 ADM Count	2014-15 ADM Count	2015-16 ADM Count	2016-17 ADM Count	2017-18 PROJECTION	2018-19 PROJECTION	2019-20 PROJECTION	2020-21 PROJECTION
Elementary Schools								
030 Big Lake Elementary	429.45	467.95	448.60	387.52	**356.00**	333.00	306.00	299.00
032 Iditarod Elementary	337.30	311.73	347.45	381.90	**407.00**	424.00	439.00	464.00
033 Sherrod Elementary	438.95	455.30	442.30	428.15	**440.00**	453.00	468.00	481.00
034 Swanson Elementary	425.75	420.38	426.33	446.55	**458.00**	442.00	438.00	426.00
039 Snowshoe Elementary	382.44	398.90	418.30	406.20	**410.00**	402.00	398.00	384.00
041 Butte Elementary	287.00	304.65	278.10	274.10	**260.00**	251.00	243.00	237.00
043 Cottonwood Creek Elementary	445.93	467.45	504.85	492.60	**497.00**	483.00	474.00	452.00
044 Tanaina Elementary	426.03	453.23	462.29	423.50	**406.00**	378.00	373.00	360.00
045 Pioneer Peak Elementary	398.40	388.95	423.10	431.40	**441.00**	431.00	445.00	436.00
046 Larson Elementary	385.38	378.18	389.55	408.90	**411.00**	419.00	420.00	417.00
047 Finger Lake Elementary	295.59	262.80	314.88	368.23	**413.00**	429.00	457.00	473.00
048 Goose Bay Elementary	479.79	465.25	483.10	319.10	**320.00**	305.00	264.00	258.00
050 John Shaw Elementary	392.83	405.85	425.35	407.45	**421.00**	415.00	428.00	436.00
051 Meadow Lakes Elementary	412.35	439.55	433.40	418.28	**417.00**	404.00	402.00	408.00
052 Knik Elementary	439.20	458.75	494.60	283.10	**283.00**	299.00	243.00	224.00
053 Fred & Sarah Machetanz Elementary	406.53	423.45	461.85	472.20	**477.00**	480.00	481.00	485.00
054 Dena'ina Elementary	-	-	-	400.75	**416.00**	416.00	431.00	438.00
Middle Schools								
010 Palmer Middle	641.45	589.90	608.50	559.20	**557.00**	541.00	519.00	532.00
011 Wasilla Middle	798.45	719.35	524.95	583.25	**617.00**	648.00	624.00	622.00
012 Colony Middle	651.40	665.15	726.10	742.90	**753.00**	810.00	864.00	923.00
013 Teeland Middle	696.95	723.75	746.50	746.10	**779.00**	771.00	766.00	763.00
014 Houston Middle	390.10	327.35	307.15	338.60	**348.00**	345.00	317.00	290.00
High Schools								
001 Palmer High	785.45	761.89	772.04	807.45	**766.00**	732.00	718.00	703.00
003 Wasilla High	1,202.23	1,159.00	1,067.25	1,028.95	**973.00**	982.00	1,022.00	1,071.00
005 Colony High	1,101.75	1,120.35	1,116.80	1,134.80	**1,179.00**	1,194.00	1,205.00	1,250.00
007 Houston High	375.55	386.60	390.75	389.30	**343.00**	335.00	353.00	348.00
073 Mat-Su Career & Technical High	423.00	456.75	540.10	580.55	**620.00**	635.00	643.00	640.00
080 Joe Redington Jr/Sr High	-	-	459.00	521.20	**637.00**	669.00	694.00	659.00

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ENROLLMENT BY SCHOOL
4 Years Historic & 4 Years Projected Enrollment

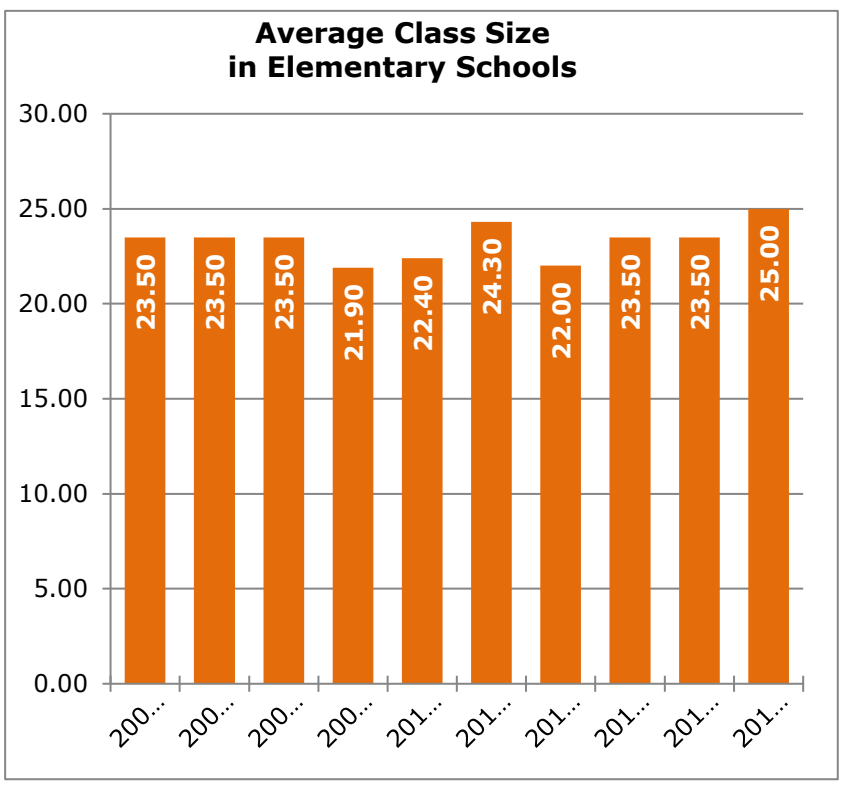
	2013-14 ADM Count	2014-15 ADM Count	2015-16 ADM Count	2016-17 ADM Count	2017-18 PROJECTION	2018-19 PROJECTION	2019-20 PROJECTION	2020-21 PROJECTION
Small Attendance Area								
002 Su Valley Jr/Sr High	165.35	176.65	188.15	188.80	**194.00**	214.00	239.00	273.00
031 Glacier View	38.60	28.00	31.00	32.25	**25.00**	25.00	23.00	24.00
035 Talkeetna Elementary	89.00	87.95	105.35	111.95	**126.00**	142.00	152.00	156.00
036 Trapper Creek Elementary	31.00	32.00	22.00	24.15	**21.00**	20.00	15.00	15.00
038 Willow Elementary	114.20	136.35	133.90	131.00	**136.00**	141.00	140.00	138.00
042 Sutton Elementary	38.01	51.49	55.45	60.29	**59.00**	65.00	69.00	66.00
049 Beryozava	17.00	19.15	22.00	28.00	**28.00**	28.00	25.00	25.00
Alternative/Correspondence								
006 Burchell High	264.50	287.10	310.60	252.55	**251.00**	216.00	224.00	221.00
008 Mid Valley Alternative	-	-	-	-	**-**	-	-	-
071 Valley Pathways Alternative	170.25	195.60	204.25	178.80	**191.00**	200.00	153.00	175.00
072 Mat-Su Youth Facility	9.80	7.50	11.70	10.05	**15.00**	15.00	15.00	15.00
077 Mat-Su Day School	77.05	67.50	75.85	84.52	**85.00**	95.00	116.00	142.00
079 Alaska Middle College	82.35	92.75	89.15	117.00	**126.00**	136.00	136.00	141.00
091 Mat-Su Central Correspondence	1,511.60	1,614.25	1,562.45	1,633.40	**1,691.00**	1,691.00	1,733.00	1,729.00
Charter Schools								
061 Midnight Sun Family Learning Center	164.25	191.80	189.00	184.00	**190.00**	190.00	190.00	190.00
062 Academy Charter	235.80	234.00	240.85	244.25	**244.00**	244.00	244.00	244.00
065 Twindly Bridge Charter	261.60	317.25	393.70	451.40	**440.00**	440.00	440.00	440.00
066 Birchtree Charter	329.10	363.90	391.20	412.70	**400.00**	400.00	400.00	400.00
067 American Charter Academy	191.15	187.50	174.25	187.75	**183.00**	183.00	183.00	183.00
078 Fronteras Spanish Immersion Charter	231.45	246.75	248.25	289.00	**290.00**	290.00	290.00	290.00
TOTAL	**17,471.29**	**17,749.95**	**18,462.29**	**18,804.09**	**19,100.00**	**19,161.00**	**19,222.00**	**19,346.00**

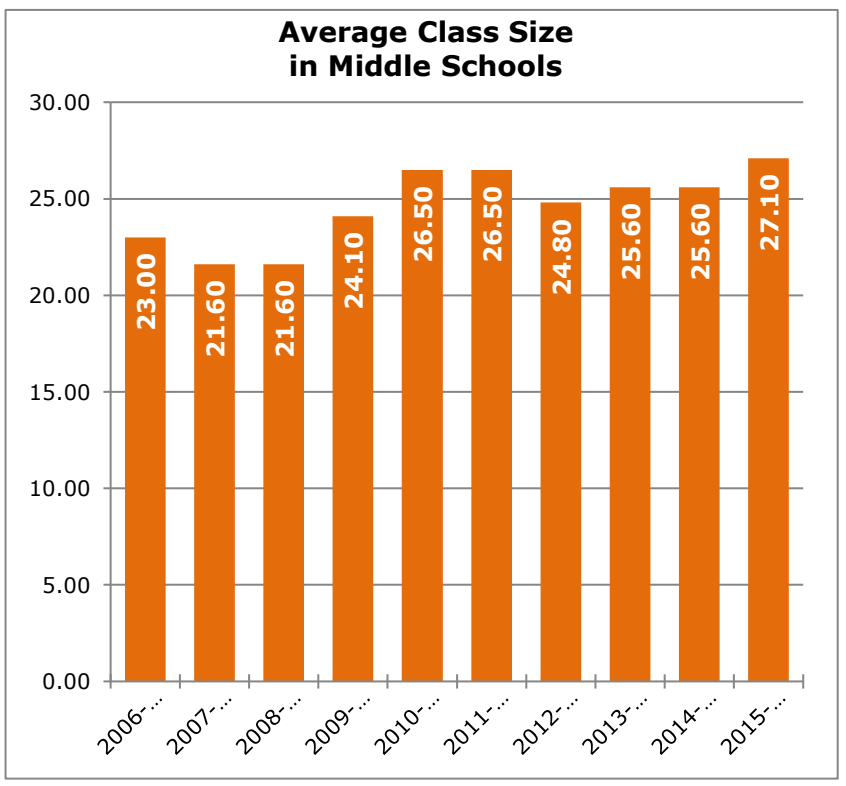
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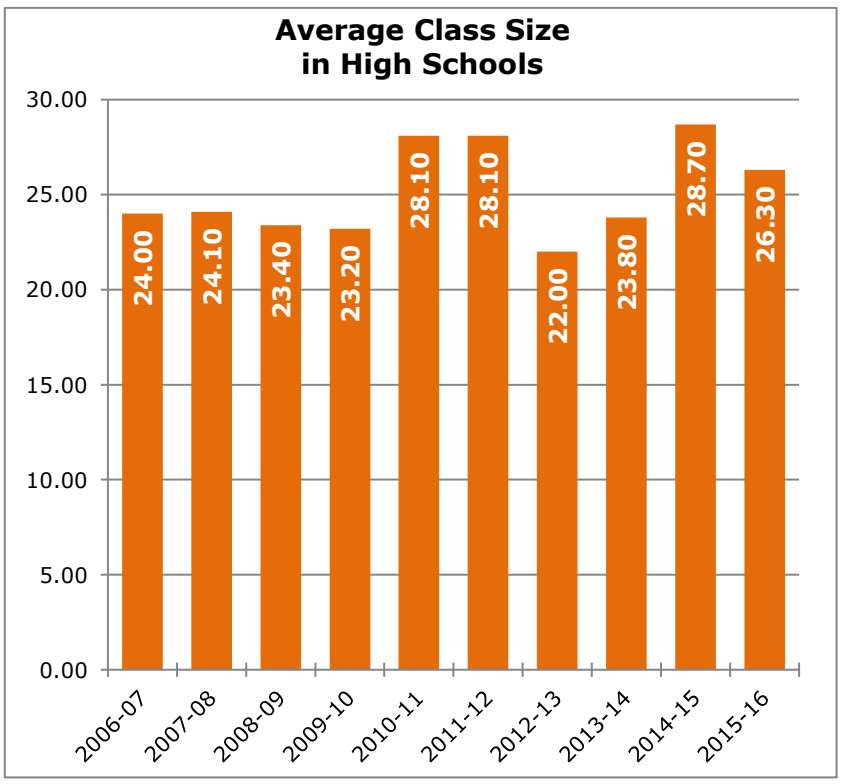
HISTORIC AVERAGE CLASS SIZE *

Last Ten School Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Elementary	23.50	23.50	23.50	21.90	22.40	24.30	22.00	23.50	23.50	25.00
Middle	23.00	21.60	21.60	24.10	26.50	26.50	24.80	25.60	25.60	27.10
Senior High	24.00	24.10	23.40	23.20	28.10	28.10	22.00	23.80	28.70	26.30







* 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-FY16 reflects the number of students enrolled in all classes throughout the District except correspondence study. FY07-FY09 calculations do not include self-contained special education classes.

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TOTAL METRICS - PER PUPIL	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Grades K-5	$ 102.88	$ 102.88	$ 102.88	$ 97.88	$ 83.10
Grades 6-8	$ 112.88	$ 112.88	$ 112.88	$ 107.88	$ 93.10
Grades 9-12	$ 172.88	$ 172.88	$ 172.88	$ 165.38	$ 102.10

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
FY 2018	Grades K-2 Grades 3-5	26 to 1 27 to 1	1 to 6	$76.00	$7.10	NA
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
FY 2017	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 6	$90.00	$7.88	NA
	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
FY 2016	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 6	$95.00	$7.88	NA
	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
FY 2015	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 7	$95.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	30 to 1	NA	$115.00	$7.88	$50.00
FY 2014	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 7	$95.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	30 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.

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Teacher Salary Information
Last Ten School Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Entry Level Salary[a]	$ 38,273	$ 39,039	$ 40,600	$ 42,583	$ 43,328	$ 44,195	$ 45,079	$ 45,079	$ 45,642	$ 46,213
Maximum Teacher Salary[b]	70,185	71,589	74,453	78,089	79,455	81,044	84,645	84,645	85,704	86,775
Average Teacher Salary[c]	54,344	56,313	59,832	62,114	63,574	64,265	67,333	67,924	68,665	69,275
% of Teachers at Max Column(s)[d]	37%	34%	40%	27%	34%	35%	40%	46%	44%	46%

[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.

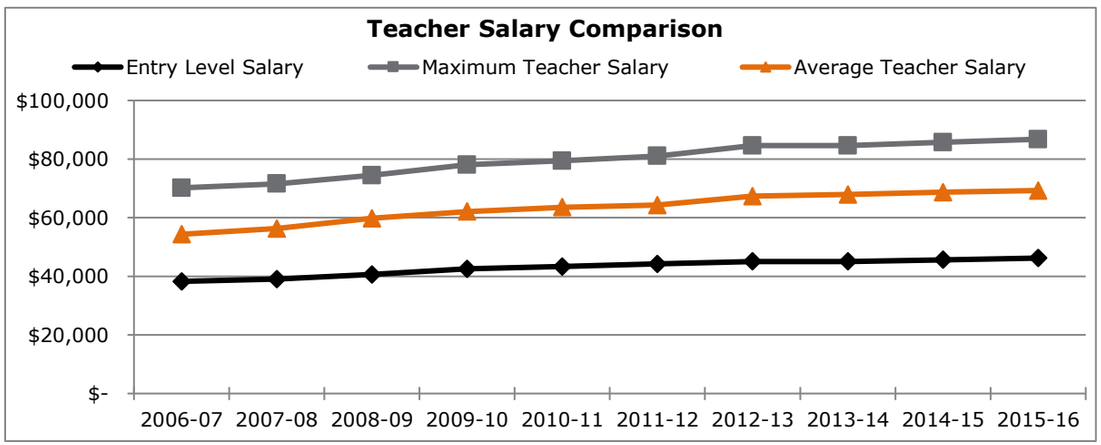


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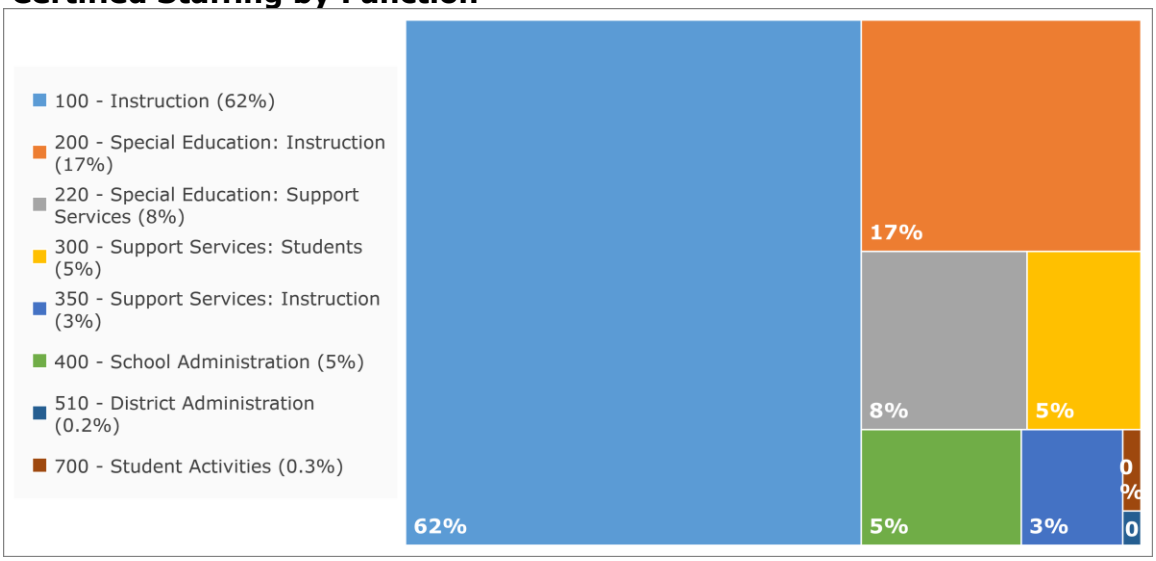
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Staffing By Function as Reported to the State

6/7/2017

	Certified	Non-Certified	Total
100 - Instruction	757.70	24.58	**782.28**
200 - Special Education: Instruction	204.81	229.69	**434.50**
220 - Special Education: Support Services	93.55	31.41	**124.96**
300 - Support Services: Students	64.26	32.44	**96.70**
350 - Support Services: Instruction	37.09	4.20	**41.29**
400 - School Administration	58.55	-	**58.55**
450 - School Administration Support	-	118.13	**118.13**
510 - District Administration	2.00	9.00	**11.00**
550 - District Administration Support	-	77.06	**77.06**
600 - Operations & Maintenance	-	147.03	**147.03**
700 - Student Activities	4.75	-	**4.75**
	1,222.71	**673.52**	**1,896.23**

Certified Staffing by Function



Non-Certified Staffing by Function

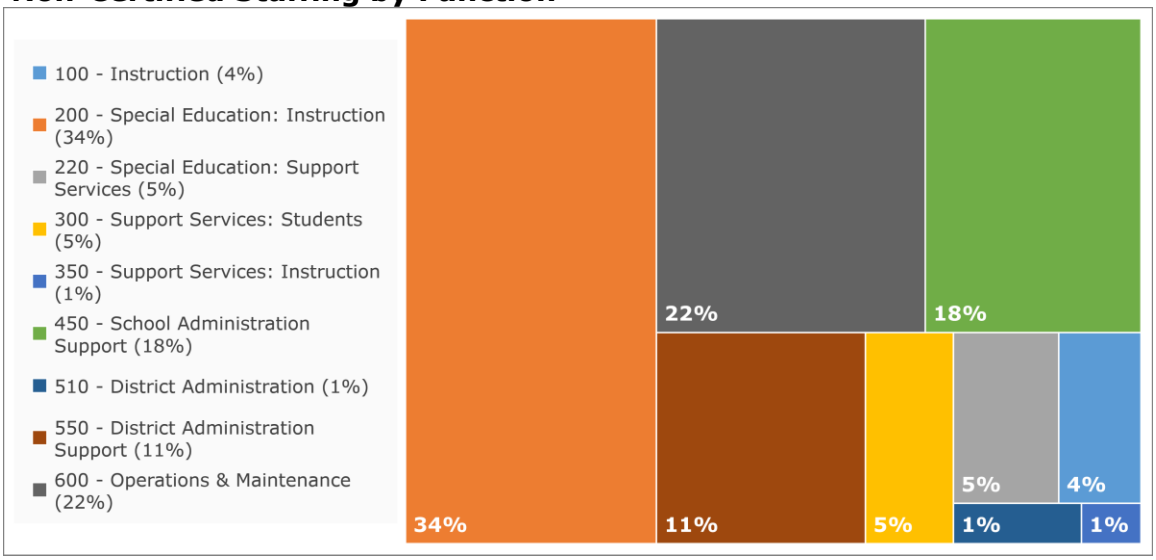


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General Operating Fund Staffing Summary

ADM ENROLLMENT	17,476.51	17,757.43	18,464.59	18,819.00	18,809.04	19,100.00

CERTIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	8.85	8.85	8.35	8.35	8.35	7.35
Supervisor	1.00	-	-	-	-	-
Administrator	51.17	56.99	60.49	61.39	63.14	63.04
Classroom Teacher	644.76	656.00	686.88	683.58	690.68	659.48
SPED Teacher	176.25	178.83	172.21	180.21	200.05	199.55
Specialist - Schools	133.62	142.89	147.03	141.03	130.32	120.49
Counselor	27.72	27.71	30.98	33.48	30.49	28.49
Nurse	30.00	30.30	30.25	32.05	33.02	32.77
Specialist - Department	96.48	100.44	106.49	107.49	107.15	111.54
Certified Sub Total	**1,169.85**	**1,202.01**	**1,242.68**	**1,247.58**	**1,263.20**	**1,222.71**

CLASSIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	7.80	7.80	7.00	7.00	6.25	6.25
Supervisor	17.50	19.50	22.50	22.00	22.50	23.50
Instructional Aides	245.03	253.14	278.78	291.05	317.20	295.66
Support Staff	140.75	143.19	144.00	149.25	150.00	139.25
Custodial Staff	110.48	110.23	113.98	119.11	121.86	106.16
Specialist - Department	103.18	101.65	109.06	109.81	102.81	102.70
Classified Sub Total	**624.74**	**635.50**	**675.32**	**698.21**	**720.62**	**673.52**

TOTAL STAFFING	1,794.59	1,837.51	1,918.00	1,945.79	1,983.82	1,896.23

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 $215 million on employee salaries and benefits, which represents roughly 84% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,896 full-time equivalent (FTE) positions; 1,222.71 of them certificated. To balance FY 2018's budget 40.50 certified FTE or 3% were reduced from the prior year. The budget includes 673.52 classified FTE positions. This represents a loss of 47 FTE, or a 7% reduction from the previous year.

The District started the FY18 budget process with a deficit of $11.2 million. After the Borough Contribution amount was finalized at $3.7 million under what was anticipated, reductions totaling $14.9 million, or 6.5% of the budget were made. With the majority of MSBSD's budget tied to employee compensation, it was not possible to reduce the budget by 6.5% without position reductions. Reductions included reductions in executive salaries, a restructuring of the District's custodial services which resulted in a net loss of 15.7 FTE, elimination of Instructional Coaches, reduction to office staff, and an increase to class sizes (1 at the elementary level, and 2 at the middle and high school level).

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Special Revenue Funds Staffing Summary

ADM ENROLLMENT	17,476.51	17,757.43	18,464.59	18,819.00	18,809.04	19,100.00

CERTIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	1.50	1.60	1.50	1.50	1.50	1.50
Supervisor	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	31.00	29.95	26.94	32.05	31.36	35.25
SPED Teacher	2.50	3.30	3.00	5.00	4.00	7.50
Specialist - Schools	-	1.00	1.00	1.00	1.00	1.23
Counselor	0.59	-	3.00	3.00	3.00	3.00
Nurse	-	-	-	-	-	-
Specialist - Department	-	0.25	0.25	2.75	3.25	3.55
Certified Sub Total	**35.59**	**36.10**	**35.69**	**45.30**	**44.11**	**52.03**

CLASSIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	-	-	-	-	-	-
Supervisor	6.50	8.50	8.00	8.50	8.50	8.50
Instructional Aides	59.82	51.88	57.88	42.40	48.25	31.10
Support Staff	87.50	82.47	84.43	93.87	92.75	86.56
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	1.82	1.82	1.82	2.82	3.82
Classified Sub Total	**153.82**	**144.67**	**152.13**	**146.59**	**152.32**	**129.98**

TOTAL STAFFING	189.41	180.77	187.82	191.89	196.43	182.01

Proprietary Funds Staffing Summary

CERTIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**

CLASSIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aides	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

TOTAL STAFFING	0.50	0.50	0.50	0.50	0.50	0.50

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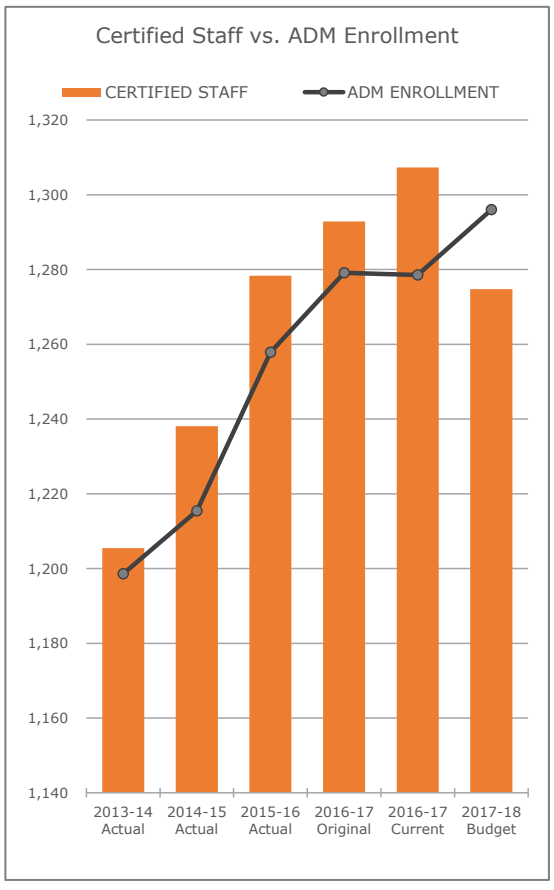
District Wide Staffing Summary - ALL FUNDS

ADM ENROLLMENT	17,476.51	17,757.43	18,464.59	18,819.00	18,809.04	19,100.00

CERTIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	10.35	10.45	9.85	9.85	9.85	8.85
Supervisor	1.00	-	-	-	-	-
Administrator	51.17	56.99	60.49	61.39	63.14	63.04
Classroom Teacher	675.76	685.95	713.82	715.63	722.04	694.73
SPED Teacher	178.75	182.13	175.21	185.21	204.05	207.05
Specialist - Schools	133.62	143.89	148.03	142.03	131.32	121.72
Counselor	28.31	27.71	33.98	36.48	33.49	31.49
Nurse	30.00	30.30	30.25	32.05	33.02	32.77
Specialist - Department	96.48	100.69	106.74	110.24	110.40	115.09
Certified Sub Total	**1,205.44**	**1,238.11**	**1,278.37**	**1,292.88**	**1,307.31**	**1,274.74**

CLASSIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	7.80	7.80	7.00	7.00	6.25	6.25
Supervisor	24.00	28.00	30.50	30.50	31.00	32.00
Instructional Aides	304.85	305.02	336.66	333.45	365.45	326.76
Support Staff	228.25	225.66	228.43	243.12	242.75	225.81
Custodial Staff	110.48	110.23	113.98	119.11	121.86	106.16
Specialist - Department	103.68	103.97	111.38	112.13	106.13	107.02
Classified Sub Total	**779.06**	**780.67**	**827.95**	**845.30**	**873.44**	**804.00**

TOTAL STAFFING	1,984.50	2,018.78	2,106.32	2,138.18	2,180.75	2,078.74



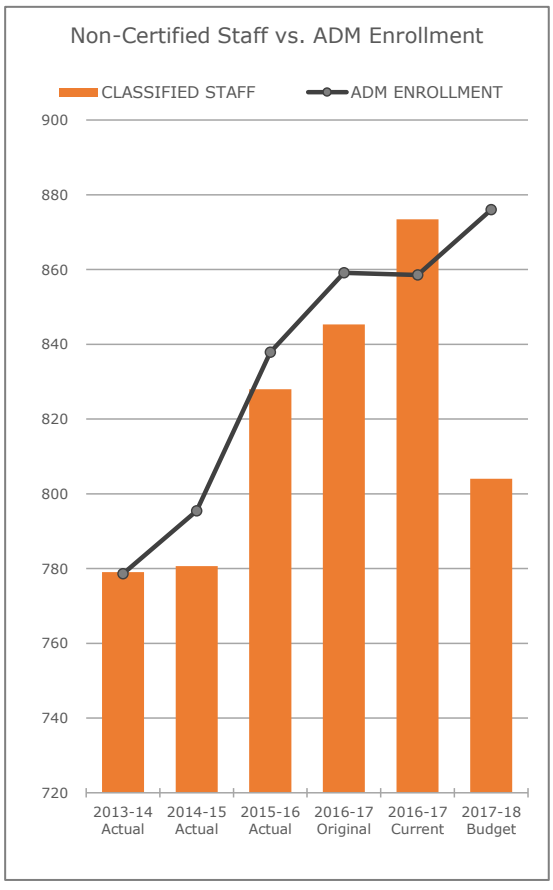
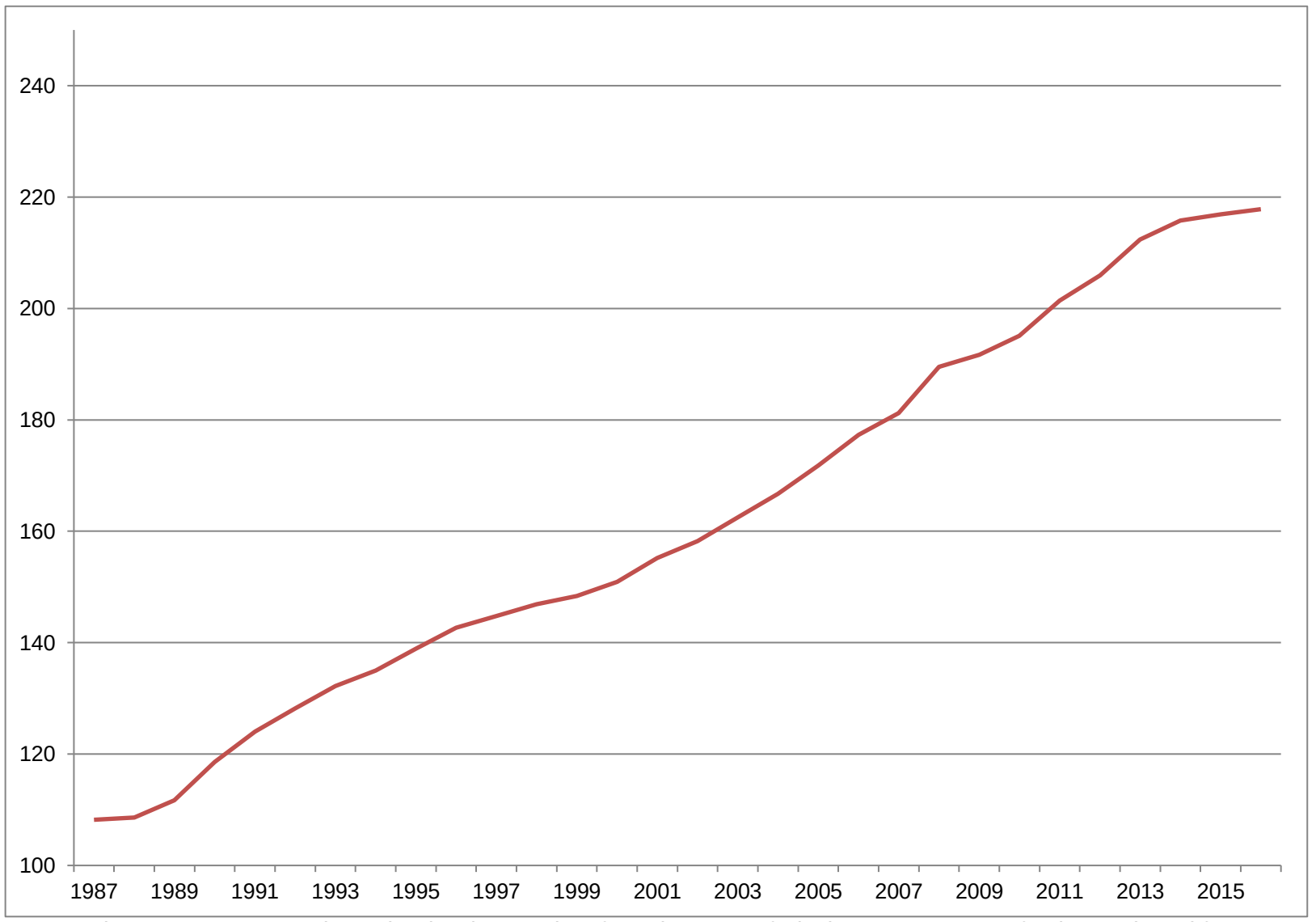


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30 Years Historic Comparison of the Anchorage Consumer Price Index (CPI)

Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1987	108.20	0.40	**0.37%**	**2002**	158.20	3.00	**1.93%**
1988	108.60	0.40	**0.37%**	**2003**	162.50	4.30	**2.72%**
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**	215.805	3.42	**1.61%**
2000	150.90	2.50	**1.68%**	**2015**	216.909	1.10	**0.51%**
2001	155.20	4.30	**2.85%**	**2016**	217.830	0.92	**0.42%**



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

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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 2009-2011 school years the legislature forward funded the State Foundation Formula with an increase to the BSA of $100 per fiscal year. From 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. This increased the FY 2017 BSA from the prior year by 0.17%.

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. While the Governor's budget maintained the BSA rate from FY2017, at this point in time the legislature is considering the feasibility of maintaining the BSA, and there are several legislative items that have been introduced that could reduce it. Most notably, a 1% ($59) reduction, or a 5% ($297) reduction State wide. A 1% reduction would result in an approximately $2 million loss to the current FY2018 budget. A 5% reduction represents roughly a $10 million loss for the District.

The graph below maintains the BSA, as laid out in the Governor's FY 2018 proposed budget.

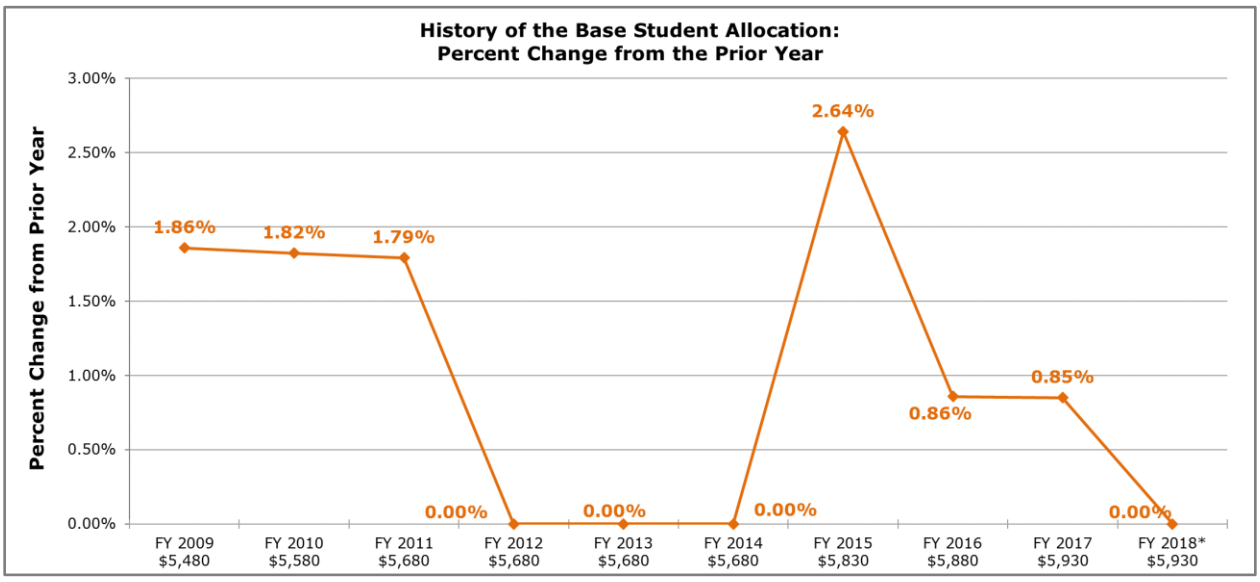


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2016-17 State Foundation Formula
Calculation of Projected Average Daily Membership (ADM)

A	18,809.04	20-day Average Count
B	19,218.02	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,345.26	= B x C
E	20,563.28	= B + D
F	0.20	Special Needs Factor
G	4,112.66	= E X F
H	24,675.94	= *E* + *G*
I	0.015	
J	370.15	= H x I
K	25,046.09	= E + G + J
L	2,084.80	Correspondence Count
M	0.90	Correspondence Factor
N	1,876.32	Adjusted Correspondence Count
O	26,922.41	= K + N
P	482.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,266.00	= P X Q
S	33,188.39	Total ADM (= O + R)

2017-18 State Foundation Formula
Calculation of Projected Average Daily Membership (ADM)

A	19,100.00	20-day Average Count
B	19,444.40	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,361.11	= B x C
E	20,805.51	= B + D
F	0.20	Special Needs Factor
G	4,161.10	= E X F
H	24,966.61	= *E* + *G*
I	0.015	CTE/Voc-ED Factor
J	374.50	= H x I
K	25,341.11	= E + G + J
L	2,131.00	Correspondence Count
M	0.90	Correspondence Factor
N	1,917.90	Adjusted Correspondence Count
O	27,259.01	= K + N
P	492.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	6,396.00	= P X Q
S	33,655.01	Total ADM (= O + R)

2016-17 State Foundation Formula
Calculation of Foundation Funding

S	33,188.39	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	196,807,163.00	Basic Need (=S X T)
V	27,211,000.00	Minimum Required Local
W	169,596,163.00	= U - V
X	16.00	Quality Schools Factor
Y	531,013.00	= X X S
Z	170,127,176.00	Total Foundation Funding (= W + Y)
AA	18,809.04	Funded Student Count (Includes Correspondence)
AB	9,044.97	Total Per Pupil Funding (= Z / AA)

2017-18 State Foundation Formula
Calculation of Foundation Funding

S	33,655.01	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	199,574,205.00	Basic Need (=S X T)
V	29,112,441.00	Minimum Required Local
W	170,461,764.00	= U - V
X	16.00	Quality Schools Factor
Y	538,480.14	= X X S
Z	171,000,244.00	Total Foundation Funding (= W + Y)
AA	19,100.00	Funded Student Count (Includes Correspondence)
AB	8,952.89	Total Per Pupil Funding (= Z / AA)

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2016-17 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 (2013)	$	10,268,301,740
Times 2.65 mils		0.00265
	$	27,211,000

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	190,249,649
Times 45%	$	0.45
	$	85,612,342

Minimum Required Local Contribution	$	27,211,000

2016-17 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	$	10,268,301,740
Times 2 mils		0.002
	$	20,536,603

OR

B 23% of basic plus the minimum required local contribution

Basic need	$	196,807,163
Times 23%		0.23
23% of basic need	$	45,265,647
Minimum required local contribution	$	27,211,000
	$	72,476,647

Maximum Local Contribution Allowed	$	72,476,647

2017-18 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 (2013)	$	10,985,826,830
Times 2.65 mils		0.00265
	$	29,112,441

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	196,807,163
Times 45%	$	0.45
	$	88,563,223

Minimum Required Local Contribution	$	29,112,441

2017-18 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	$	10,985,826,830
Times 2 mils		0.002
	$	21,971,654

OR

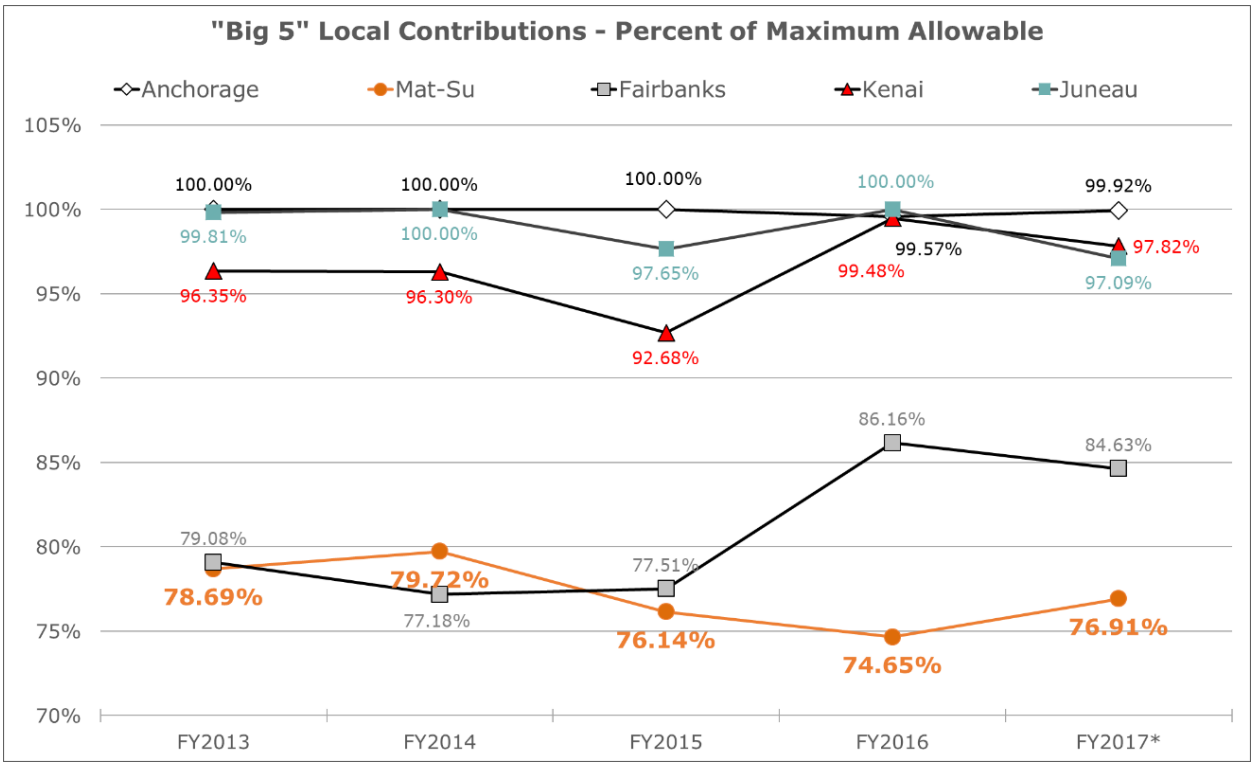
B 23% of basic plus the minimum required local contribution

Basic need	$	199,574,205
Times 23%		0.23
23% of basic need	$	45,902,067
Minimum required local contribution	$	29,112,441
	$	75,014,508

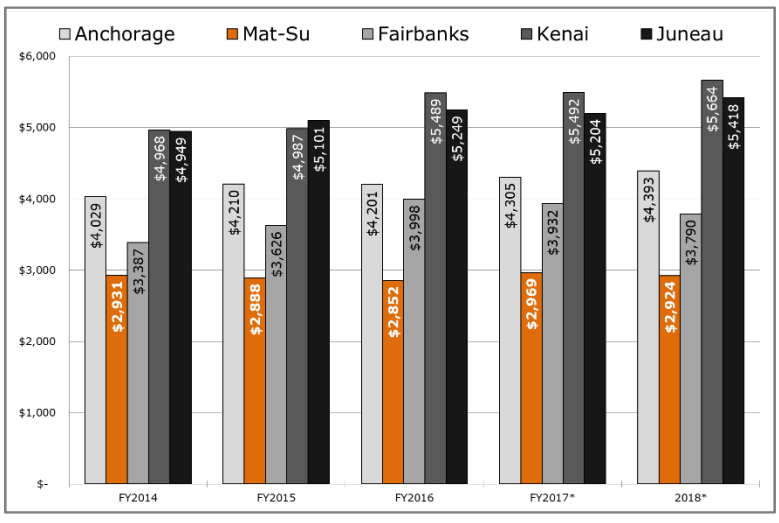
Maximum Local Contribution Allowed	$	75,014,508

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Historical Local per Pupil Contribution Comparison



The District is the second largest school district in the state, but the least funded at the per pupil local level. This is in part due to the other "Big 5" districts funding close to, or at the maximum allowable amount as laid out in the State Foundation Formula, while the Borough, on average funds at approximately 77% of the maximum allowable.



MSBSD has worked with the Borough to raise the local contribution by 3% annually to more closely align with the per pupil amounts of the other large school districts in the state. The goal has been to increase the local contribution without causing undue hardship to the Borough or the taxpayers. However, over the past several years, due to enrollment increases, this strategy has only maintained the local contribution on a per pupil level consistent with the Anchorage CPI-U, and has not increased it. Because of flat funding from the Borough, FY 2018's per pupil amount is $45 less than FY 2017.

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Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017*	FY2018*
Actual % of Maximum	81%	77%	82%	80%	79%	80%	74%	75%	78%	74%
Maximum Allowable	$ 54,576,560	$ 57,118,467	$ 59,187,351	$ 60,235,162	$ 61,574,725	$ 64,094,583	$ 68,958,493	$ 70,427,904	$ 72,046,766	$ 75,014,508
Actual Contribution	$ 44,012,143	$ 43,964,884	$ 48,347,365	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300
Minimum Required	$ 23,121,400	$ 23,354,942	$ 23,817,761	$ 24,167,203	$ 24,018,753	$ 25,355,209	$ 25,982,579	$ 26,670,537	$ 27,211,000	$ 29,112,441
Enrollment	16,481	16,663	16,965	17,338	17,247	17,477	17,757	18,465	18,809	19,100
Actual Per Student	$ 2,671	$ 2,638	$ 2,850	$ 2,771	$ 2,832	$ 2,931	$ 2,888	$ 2,852	$ 2,969	$ 2,924

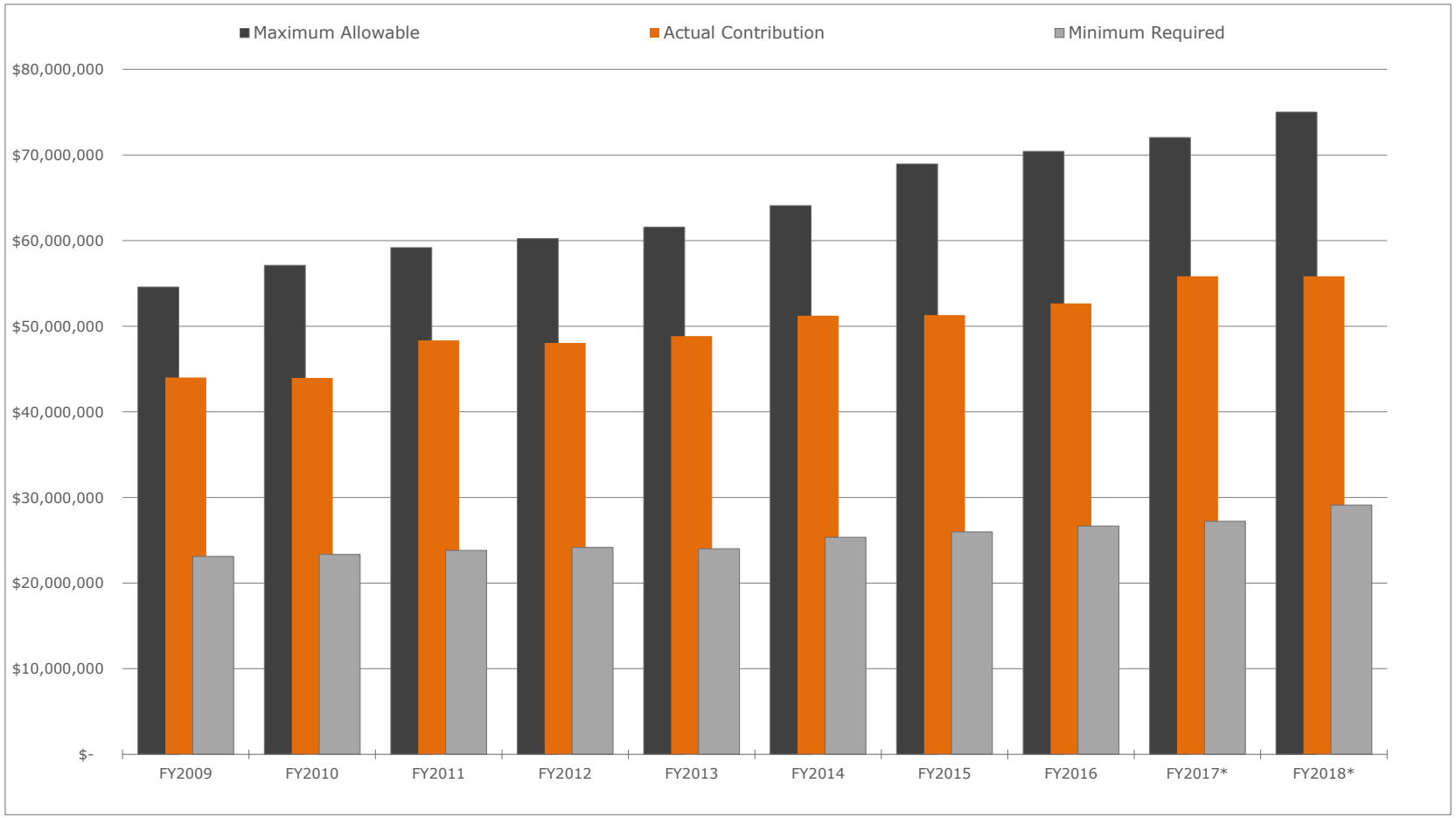


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MATANUSKA-SUSITNA BOROUGH TAX INFORMATION

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.

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
2006-07	8,046,203,700	59,026,332	1,176,565,700	6,928,664,332	9.644	7,507,998,500	92.28%
2007-08	8,827,752,800	61,494,174	1,231,388,492	7,657,858,482	9.644	8,580,916,190	89.24%
2008-09	9,160,682,041	66,413,079	1,269,573,453	7,957,521,667	10.326	8,697,868,950	91.49%
2009-10	9,289,426,297	70,605,851	1,288,187,547	8,071,844,601	9.980	8,929,096,710	90.40%
2010-11	9,538,236,712	70,594,984	1,399,139,093	8,209,692,603	9.956	9,103,817,690	90.18%
2011-12	9,844,733,062	71,482,452	1,532,187,448	8,384,028,066	10.051	9,063,680,270	92.50%
2012-13	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
2013-14	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
2014-15	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
2015-16	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
2016-17*	*11,657,052,913*	*58,508,270*	*2,201,980,573*	*9,524,571,156*	*10.086*	*11,505,889,072*	*82.78%*
2017-18*	*12,128,579,257*	*57,308,812*	*2,398,158,566*	*9,815,641,658*	*10.168*	*12,033,171,187*	*81.57%*
2018-19*	*12,645,977,597*	*59,009,916*	*2,665,578,431*	*10,102,110,240*	*10.343*	*12,687,150,820*	*79.62%*
2019-20*	*13,152,112,629*	*60,167,987*	*2,918,604,186*	*10,397,163,518*	*10.465*	*13,310,997,488*	*78.11%*
2020-21*	*13,691,931,061*	*60,745,749*	*3,206,111,513*	*10,705,446,204*	*10.595*	*13,973,648,916*	*76.61%*

* *Estimated & Projected*

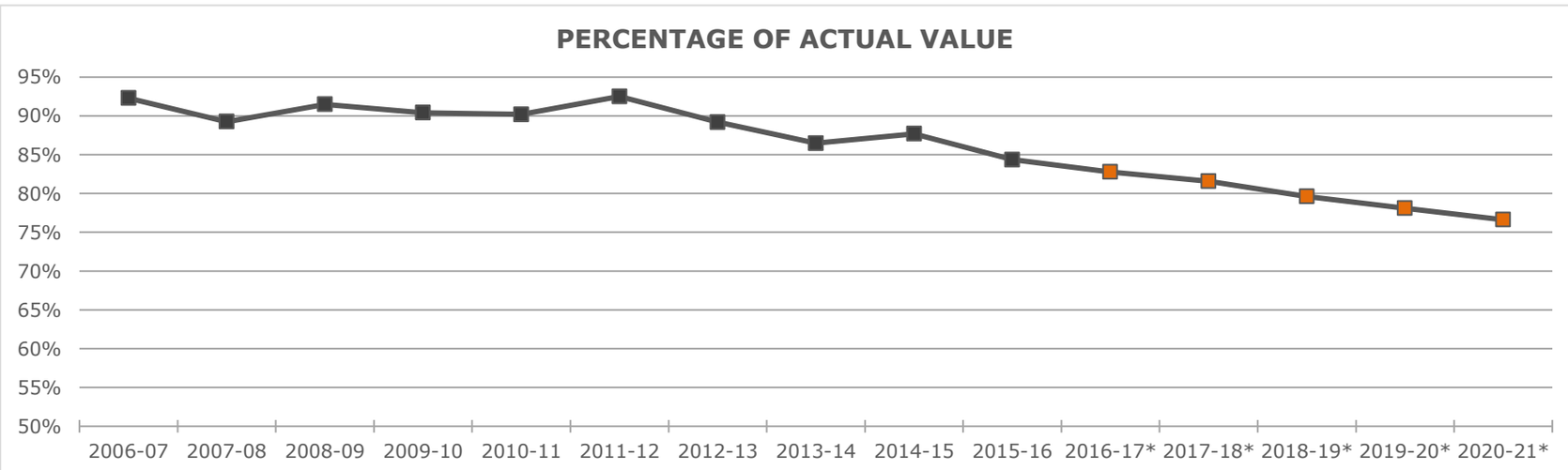


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Property Tax Levies and Collections
Last Ten Fiscal Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes Levied for the Fiscal Year	$ 87,063,129	$ 97,208,979	$ 107,223,469	$ 108,123,032	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976
Net Tax Levy	81,798,328	91,367,040	100,433,204	100,736,350	102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 77,652,943	$ 87,627,539	$ 96,318,045	$ 97,109,667	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024
% of Levy	94.93%	95.91%	95.90%	96.40%	96.58%	96.01%	96.47%	96.48%	96.91%	97.68%
Collections in Subsequent Years	$ 3,907,644	$ 3,436,819	$ 3,655,116	$ 2,940,021	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ 1,340,702	$ 1,226,925	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 81,560,587	$ 91,064,358	$ 99,973,161	$ 100,049,688	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 107,450,410	$ 109,512,921	$ 116,527,024
% of Net Levy	99.71%	99.67%	99.54%	99.32%	98.92%	98.19%	97.54%	97.69%	98.00%	97.68%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2016. 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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Direct and Overlapping Property Tax Rates
(mill levy rate per $1000 of assessed value)
Last Ten Fiscal Years

	Direct Rates									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Areawide Borough	9.64	9.64	10.33	9.98	9.96	10.05	9.69	9.85	9.66	10.00
Non-Areawide Borough	0.35	0.37	0.38	0.43	0.39	0.43	0.49	0.05	0.52	0.52
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	2.18	2.35	2.51	2.77	2.94	2.94	3.05	3.05	3.24	3.43
Service Area Number 4	2.98	3.05	3.18	3.55	3.71	3.96	4.06	4.41	4.59	4.82
Service Area Number 7	0.96	1.02	1.08	1.21	1.32	1.32	1.39	1.39	1.39	1.07
Service Area Number 8	8.34	8.48	8.51	8.51	8.51	8.22	4.00	4.00	-	-

	Overlapping Rates									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Serivce Area Number 9	1.76	1.82	1.97	2.18	2.41	2.58	2.78	2.78	2.78	2.78
Serivce Area Number 14	1.39	1.44	1.51	1.51	1.66	1.66	1.77	1.77	1.77	1.86
Serivce Area Number 15	3.49	3.83	4.13	4.11	4.11	4.11	4.10	4.10	4.10	4.10
Serivce Area Number 16	1.40	1.47	1.60	1.78	1.50	1.50	1.50	1.50	1.50	1.50
Serivce Area Number 17	2.48	2.54	2.75	2.75	2.75	2.75	2.92	2.92	2.92	2.92
Serivce Area Number 19	1.89	2.08	2.23	2.46	2.62	2.51	2.51	2.51	2.51	2.51
Serivce Area Number 20	2.53	2.66	2.83	3.17	3.39	3.62	3.86	3.86	3.50	3.50
Serivce Area Number 21	2.32	2.41	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57
Serivce Area Number 23	3.18	3.36	3.48	3.82	4.01	4.29	4.59	4.59	4.59	4.59
Serivce Area Number 24	1.41	1.51	1.60	1.73	1.84	1.84	1.95	1.95	2.04	2.04
Serivce Area Number 25	1.20	1.25	1.33	1.46	1.53	1.61	1.73	1.73	1.73	1.73
Serivce Area Number 26	2.27	2.43	2.59	2.86	3.04	3.23	3.45	3.45	3.45	3.45
Serivce Area Number 27	2.70	2.76	2.93	3.24	3.24	3.24	3.48	3.48	3.48	3.48
Serivce Area Number 28	1.85	1.89	2.01	2.25	2.00	2.00	2.00	2.00	2.00	2.00
Serivce Area Number 29	2.22	2.38	2.53	2.73	2.73	2.73	2.89	2.89	2.89	3.01
Serivce Area Number 30	3.17	3.28	3.53	3.74	3.74	3.97	4.41	4.41	4.41	4.41
Serivce Area Number 31	2.74	2.86	3.12	3.35	3.35	3.68	3.68	3.68	3.68	3.68
Serivce Area Number 33 *	1.76	1.82	1.94	-	-	-	-	-	-	-
Serivce Area Number 34 *	1.37	1.40	1.49	-	-	-	-	-	-	-
Serivce Area Number 35	0.93	0.96	1.02	1.14	1.21	1.29	1.37	1.46	1.34	2.75
Serivce Area Number 69	4.57	5.26	5.79	6.61	7.33	8.21	9.12	9.12	9.12	9.12
Serivce Area Number 130	1.42	1.46	1.56	1.72	1.83	1.92	1.97	1.99	1.99	1.99
Serivce Area Number 131	2.89	3.06	3.07	3.51	3.47	3.68	4.13	3.24	3.24	3.24
Serivce Area Number 132	0.65	0.68	0.73	0.80	0.84	0.88	0.88	0.90	0.90	0.94
Serivce Area Number 135 *	-	-	-	3.00	3.00	3.00	2.96	2.96	2.96	3.21
Serivce Area Number 136	3.13	3.22	3.43	1.49	0.56	1.56	1.67	1.67	1.78	1.88

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, 2016. 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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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 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 tax payers. 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. 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 2016 adopted mill rate totaled 9.984, and the Borough maintained the area wide Borough Mill Levy at that level for FY 2017, with 1.258 mills, or $10,855,125, 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

	2013	2014	2015	2016	2017
Contribution to Education	6.558	6.689	6.450	6.445	6.476
Voter Approved Net Debt Service for School Bonds	0.280	1.200	1.190	1.330	1.258
Net Debt Service for all other Bonds	1.332	0.577	0.399	0.372	0.369
Borough Operations & Capital	0.711	5.260	0.733	0.447	0.461
Unfunded Mandates	0.810	0.860	0.890	1.390	1.420
Total Area Wide Mill Rate	**9.691**	**14.586**	**9.662**	**9.984**	**9.984**

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Impact of Education Funding on the Average Tax Payer

In FY 2017 the average home price in the Mat-Su Borough was $255,055. With a mill rate of 9.984, the average annual tax was $2,546.

FY 2017 Impact of Education on the Average Tax Payer			
Average Home Price:		$	255,055
Mill Rate:	9.984		
Total Property Tax:		**$**	**2,546**

Property Tax Breakdown	Mill Rate		Property Tax	%
Local Contribution to Education:	6.476	$	1,652	65%
Voter Approved Debt Service for School Bonds:	1.258		321	13%
Other Borough Operations:	2.250		574	23%
Total Property Tax:		**$**	**2,546**	



23% or $574 of Property Taxes are used for Borough operations

13% or $321 of Property Taxes go towards the Voter Approved Debt Service for School Bonds

65% or $1,652 of the average taxpayers Property Taxes go directly towards the Borough's local contribution to education

Average home cost was taken from:
https://www.matsugov.us/news/101-095-new-population-figure-mat-su

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Computation of Direct and Overlapping Debt
As of 6/30/2016

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	285,285,000	100%	$	285,285,000
Certificates of Participations					
Animal Care Facility		3,185,000	100%		3,185,000
Public Safety Building		7,700,000	100%		7,700,000
Notes Payable					
AK Clean Water Fund Loans		273,815	100%		273,815
USDA		6,081,755	100%		6,081,755
University Of Alaska		425,435	100%		425,435
Parks & Recreation		1,465,000	100%		1,465,000
Transportation		28,005,000	100%		28,005,000
Unamortized Bond Premiums		30,910,711	100%		30,910,711
Total	**$**	**363,331,716**		**$**	**363,331,716**
Cities within the Borough, (Palmer and Wasilla)					
General Obligation Bonds as of June 30, 2016					
Palmer Ice Rink		785,000	100%		785,000
Wasilla Road Improvement		1,185,000	100%		1,185,000
Total	**$**	**1,970,000**	**100%**	**$**	**1,970,000**
Net Direct and Overlapping Debt				**$**	**365,301,716**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report

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Outstanding Debt by Type
Last Ten Fiscal Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
GOVERNMENT ACTIVITIES											
General Obligation Bonds	$ 140,350,000	$ 171,240,000	$ 162,545,000	$ 171,850,000	$ 161,695,000	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 299,455,000	$ 335,920,000	$ 314,755,000
Certificates of Participation	3,895,000	3,590,000	9,020,000	8,420,000	7,775,000	$ 7,100,000	$ 6,390,000	$ 5,645,000	$ 13,450,000	$ 12,195,000	$ 10,885,000
Notes Payable	-	-	294,958	282,203	282,993	$ 359,063	$ 347,777	$ 329,698	$ 311,347	$ 292,721	$ 6,781,005
Unamortized Bond Premium	4,224,537	6,343,361	5,748,621	6,006,827	5,363,354	5,812,872	$ 15,848,933	$ 18,592,433	$ 22,851,440	$ 33,411,389	$ 30,910,711
Capital Leases	68,748	45,085	18,939	-	-	-	$ -	$ -	$ -	$ -	$ -
BUSINESS-TYPE ACTIVITIES											
General Obligation Bonds	9,150,000	8,785,000	8,410,000	8,025,000	7,630,000	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 5,735,000	$ 5,250,000	$ 475,000
Notes Payable	-	-	995,155	3,984,802	3,951,150	$ 4,606,769	$ 4,561,767	$ 4,434,462	$ 4,346,366	$ 4,395,179	$ 6,147,994
Unamortized Bond Premium	170,932	161,436	151,940	142,444	132,948	$ 123,452	$ 684,094	$ 625,457	$ 566,821	$ 508,184	$ 449,547
TOTAL PRIMARY GOVERNMENT	**157,859,217**	**190,164,882**	**187,184,613**	**198,711,276**	**186,830,445**	**209,462,156**	**297,342,571**	**306,237,050**	**346,715,974**	**391,972,473**	**370,404,257**
% of Personal Income	6.85%	7.30%	6.60%	6.02%	5.49%	5.74%	7.72%	7.19%	7.90%	NA	NA
Per Capita	2,132	2,464	2,337	2,408	2,216	2,354	3,243	3,265	3,609	3,997	3,740

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

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Ratios of Net General Bonded Debt Outstanding
As of 6/30/2016

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Population	77,174	80,088	82,515	84,314	88,995	91,697	93,801	96,074	89,063	100,178
Assessed Property Value	6,928,664,332	7,657,858,482	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
General Obligation Bonds	180,025,000	170,955,000	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000	355,920,000	350,865,258
Debt Services Monies	258,294	291,064	791,345	291,195	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905	957,077
Total Outstanding Debt	**179,766,706**	**170,663,936**	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**	**354,819,095**	**349,908,181**
Legal Debt Limit*	485,006,503	536,050,094	557,026,517	565,029,122	574,678,482	586,881,965	597,314,502	625,791,775	630,285,403	648,638,271
% of the Debt Limit	37.06%	31.84%	32.15%	29.92%	33.14%	45.75%	46.13%	47.68%	56.29%	53.95%
Total Outsanding Debt Cost Per Capita	$ 2,329.37	$ 2,130.96	$ 2,170.32	$ 2,004.81	$ 2,139.93	$ 2,927.82	$ 2,937.80	$ 3,105.40	$ 3,983.91	$ 3,492.86
% of Taxable Assessed Value of Property*	2.60%	2.23%	2.26%	2.10%	2.33%	3.21%	3.24%	3.44%	3.95%	3.79%

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

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Demographic and Economic Statistics
Last Ten Calendar Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Population	77,174	88,088	82,515	84,314	88,995	91,697	93,801	96,074	98,063	100,178
Personal Income (thousands of $)	$ 2,603,465	$ 2,834,775	$ 3,298,218	$ 3,403,299	$ 3,649,774	$ 3,852,961	$ 4,257,875	$ 4,387,086	NA	NA
Per Capita Income	$ 33,735	$ 35,396	$ 39,971	$ 40,365	$ 41,011	$ 42,018	$ 45,333	$ 44,820	NA	NA
School Enrollment	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	18,745
Unemployment Rate	7.4%	7.4%	8.8%	9.6%	8.9%	8.6%	7.3%	7.2%	8.6%	8.1%

Note: Data for calendar year 2015 & 2016 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, 2016. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

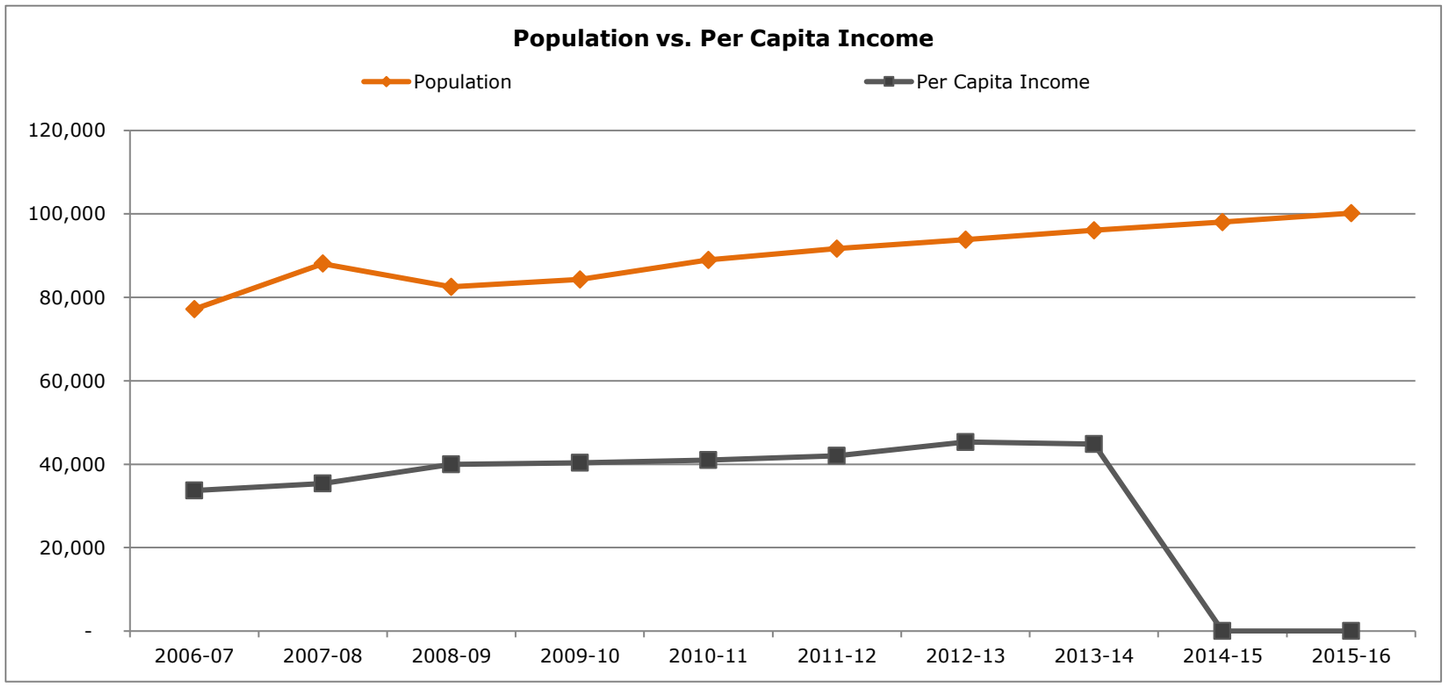


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Principal Taxable Properties
2015 Compared to 2006 (10 year Comparison)

	2016			2007		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 101,434,800	1	1.09%	$ 109,474,569	1	1.58%
Enstar Natural Gas	64,525,500	2	0.70%	41,381,800	2	0.60%
Alaska Hotel Properties, Inc.	42,041,500	4	0.45%	37,719,202	3	0.54%
Fred Meyer Stores, Inc.	44,033,202	4	0.48%	25,553,100	5	0.37%
GCI/GCI Cable/Alaska Digitel	31,570,300	5	0.34%	-		-
Wal-Mart Stores, Inc.	29,941,116	6	0.32%	26,213,769	4	0.38%
Cook Inlet Region, Inc.	27,808,980	7	0.30%	17,338,200	9	0.25%
Global Finance & Investments S.A./Gary Lundgren	24,809,000	8	0.27%	16,807,300	10	0.24%
DBC, LLC/BDC, LLC/Target	22,139,449	9	0.24%	-		-
C5,LLC/C-4 Properties, LLC/ Double B, LLC	18,525,600	10	0.20%	-		-
Alaska Pipeline Co.	-		-	24,884,800	6	0.36%
Lowes HIW Inc.				21,950,823	7	0.32%
Wasilla LLC/Pioneer Square LLC	-		-	17,742,100	8	0.26%
	$ 406,829,447		**4.39%**	**$ 339,065,663**		**4.90%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2016. 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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Principal Employers
2016 Compared to 2007 (10 year Comparison)

Employer Type	2016 Rank	2016 Employees	2007 Rank	2007 Employees
Trade, Transportation, and Utilities	1	4,970	1	4,350
Educational and Health Services	2	4,159	2	2,900
Local Government	3	3,293	3	2,456
Leisure and Hospitality	4	2,759	4	2,301
Construction	5	2,058	5	1,602
State Government	6	1,545	6	1,002
Professional and Business Services	7	1,237	7	856
Financial Activities	8	772	8	744
Other Services	9	768	10	601
Information	10	444	9	663
Manufacturing	11	422	11	246
Federal Government	12	213	12	199
Natural Resources and Mining	13	171	13	96
Unclassified Employers	14	25	14	22
Total Employees		**22,836**		**18,038**

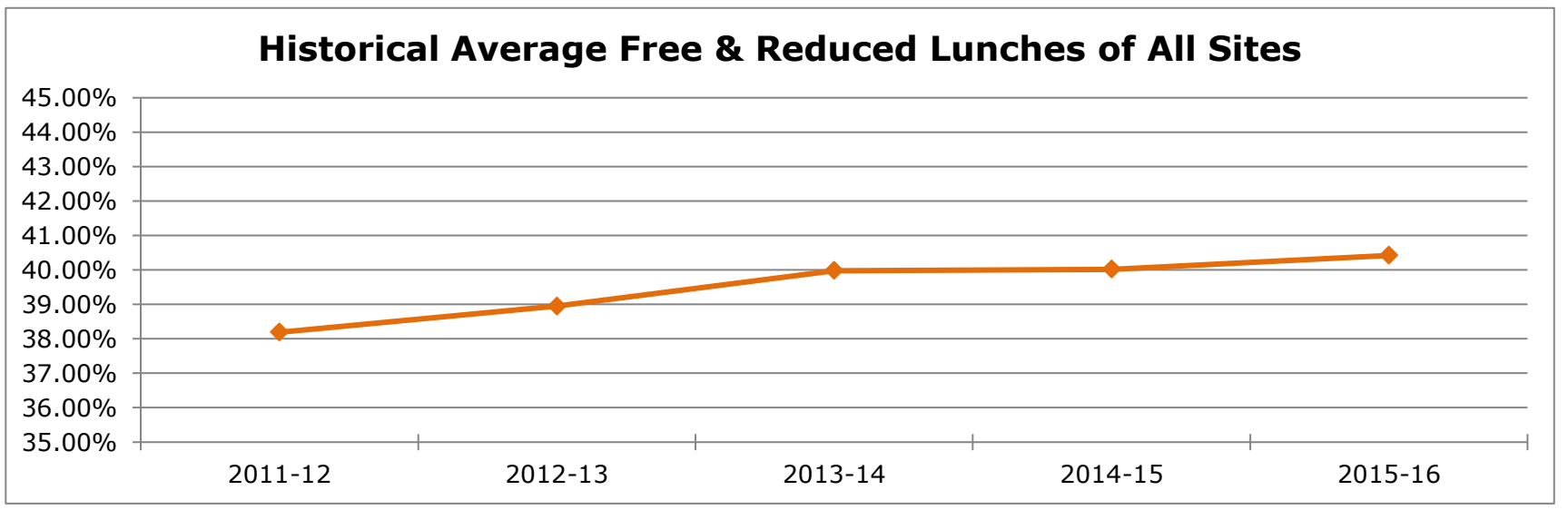
Note: Beginning in 2012, according to the Alaska Department of Labor, their non-disclosure rules no longer allow them to provide employment information that relates to or identifies employers for the current or previous years. Therefore, we are providing total employment by type of employer for the current year and nine years ago.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. 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.

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Percentage of Students Eligible for Free and Reduced Meals by School
5 Years Historical

	FISCAL YEAR				
	2011-12	2012-13	2013-14	2014-15	2015-16
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	30.97	29.91	53.61	30.49	27.84
002 Su-Valley JR/SR High	45.31	51.92	57.14	49.35	46.50
003 Wasilla High	24.56	34.36	32.51	39.06	32.45
005 Colony High	20.29	20.54	22.10	26.56	22.51
006 Burchell High School	25.86	68.25	58.72	56.82	100.00
007 Houston High	50.47	54.17	41.63	59.73	48.04
010 Palmer Middle	46.76	44.07	29.70	42.20	37.93
011 Wasilla Middle	40.60	44.20	42.82	50.07	44.83
012 Colony Middle	34.63	28.28	29.13	31.28	25.44
013 Teeland Middle	32.97	33.71	35.46	37.36	35.62
014 Houston Middle	52.32	54.05	50.13	62.94	58.33
030 Big Lake Elementary	50.80	65.39	60.22	48.12	84.49
031 Glacier View School	42.40	38.10	19.71	44.44	48.57
032 Iditarod Elementary	54.82	62.32	58.06	62.95	54.08
033 Sherrod Elementary	43.21	36.40	38.65	45.34	38.53
034 Swanson Elementary	41.86	42.28	43.64	46.71	39.74
035 Talkeetna Elementary	50.62	41.94	39.64	54.29	51.91
036 Trapper Creek Elementary	70.94	77.78	66.67	66.67	86.96
038 Willow Elementary	48.08	59.69	48.80	49.24	49.66
039 Snowshoe Elementary	42.52	36.19	33.75	48.17	49.54
041 Butte Elementary	49.19	51.59	37.76	48.37	48.85
042 Sutton Elementary	67.49	68.29	48.85	58.11	75.00
043 Cottonwood Creek Elementary	38.66	30.32	34.34	36.90	28.44
044 Tanaina Elementary	48.39	54.19	49.01	48.73	50.10
045 Pioneer Peak Elementary	37.38	26.56	39.08	29.60	30.39
046 Larson Elementary	40.06	37.44	44.17	40.21	39.51
047 Finger Lake Elementary	37.49	39.66	37.27	39.38	33.24
048 Goosebay Elementary	42.30	44.56	56.10	48.43	42.99
050 Shaw Elementary	50.03	41.24	29.17	47.14	40.70
051 Meadow Lakes Elementary	48.52	50.00	27.44	55.33	49.89
052 Knik Elementary	52.81	46.91	59.45	52.26	42.05
053 Machetanz Elementary	32.55	21.62	48.47	21.23	19.21
071 Valley Pathways School	12.57	40.91	41.81	52.38	46.40
073 Mat-Su Career & Tech High School	21.71	27.40	42.16	26.63	22.88
077 Mat-Su Day School	0.00	0.00	0.00	0.00	34.48
080 Joe Redington JR/SR High	0.00	0.00	0.00	0.00	48.12
Average of All Sites	**38.19%**	**38.95%**	**39.98%**	**40.02%**	**40.42%**



Notes:

[a] Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of 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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Significant Own-Sourced Revenue
Last Ten Fiscal Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
COST OF FULL PRICED MEALS[a]										
Breakfast[b]	$ 1.50	$ 1.50	Free	Free	Free	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60
Lunch	2.75	2.75	2.75	2.75	2.85	2.85	2.95	2.95	2.95	2.95
Local Revenue	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643
Students Eligible for Free or Reduced-Priced Meals[c]	**36.70%**	**36.90%**	**36.90%**	**37.70%**	**38.60%**	**38.20%**	**39.50%**	**40.00%**	**41.00%**	**40.40%**

Notes The cost of full-price meals are for elementary.
[b]Breakfast free to all students for Fiscal Years 2009-2011.
[c]Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

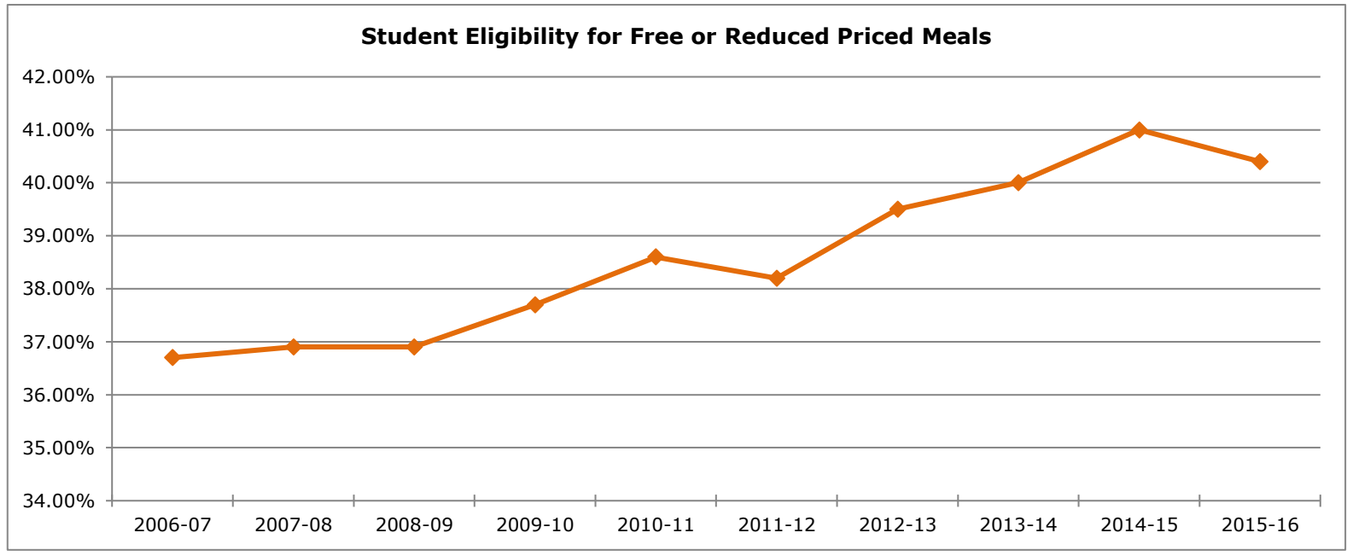


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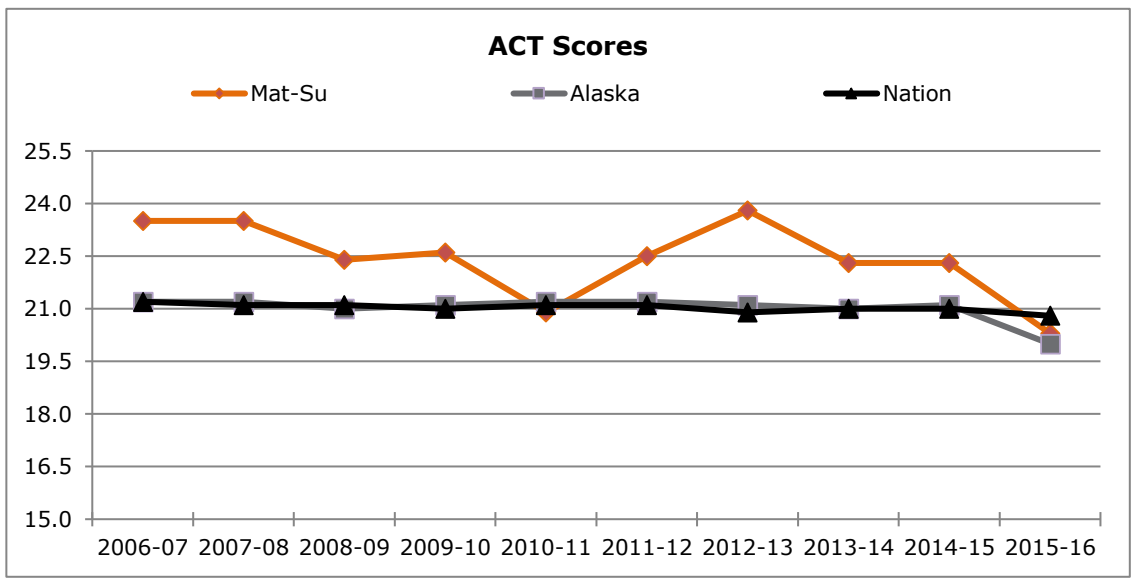
Comparative Results from College Entrance Exams
Last Ten School Years

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	23.5	23.5	22.4	22.6	20.9	22.5	23.8	22.3	22.3	20.3
Alaska	21.2	21.2	21.0	21.1	21.2	21.2	21.1	21.0	21.1	20.0
Nation	21.2	21.1	21.1	21.0	21.1	21.1	20.9	21.0	21.0	20.8
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,537	1,521	1,524	1,526	1,519	1,527	1515	1509	1503	1396
Alaska	1,527	1,511	1,528	1,518	1,513	1,504	1495	1485	1494	1424
Nation	1,511	1,511	1,509	1,509	1,500	1,498	1498	1497	1490	1484

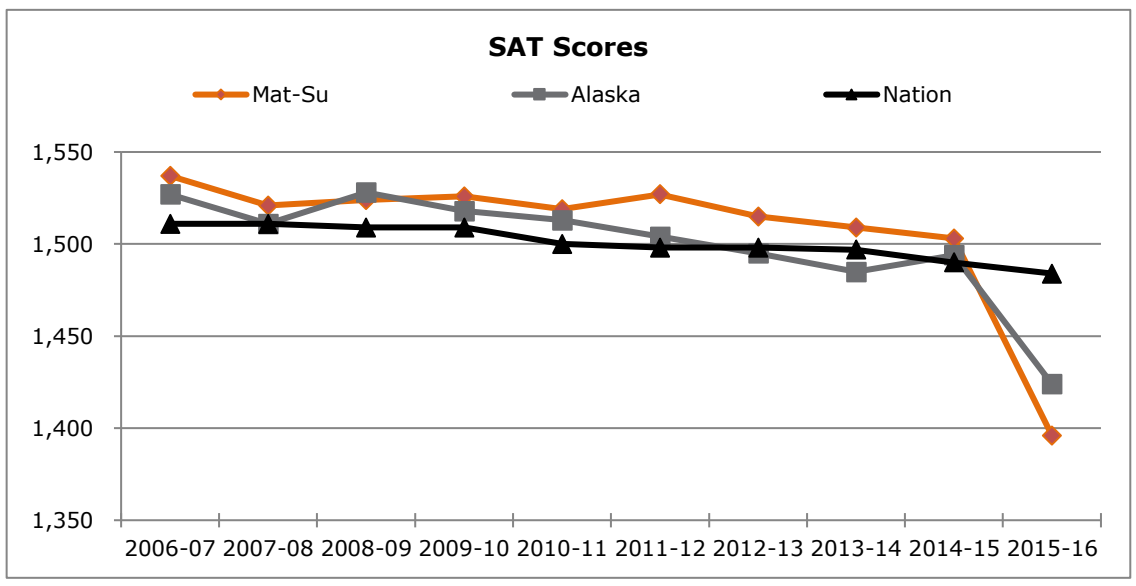
Notes: [a]Prior to 2005-06, the SAT test was comprised of reading and math components. In 2006-07, a writing component was added.

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/2016/pdf/profile/Alaska.pdf and http://research.collegeboard.org/programs/sat/data/cb-seniors-2016

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. Many colleges and universities use the SAT to determine a student's college readiness.

PERFORMANCE MEASURES

Graduation Rates

The MSBSD aims high for its students. High school graduation is a large predictor of future success. Students who graduate from high school have more opportunities to succeed in college, work, and life. In MSBSD, the goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, MSBSD's graduation rate is consistently higher than the State average.

In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
DROP OUT RATE										
Enrollment	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757
Drop Out Number	387	326	328	403	409	262	330	326	284	219
State Drop Out %	5.20%	4.30%	4.20%	5.10%	5.20%	3.30%	4.10%	4.10%	3.50%	2.80%
REAL %	*2.51%*	*2.06%*	*2.04%*	*2.45%*	*2.45%*	*1.54%*	*1.90%*	*1.89%*	*1.63%*	*1.23%*
GRADUATION RATE										
Enrollment	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757
Senior Enrollment	990	1,169	1,022	1,134	1,126	1,141	1,463	1,376	1,440	1,351
Graduation Number	912	876	932	1,012	1,089	1,085	1,125	1,086	1,115	1,132
Graduation Rate %	94.09%	94.47%	94.22%	93.86%	93.46%	93.60%	93.51%	93.70%	93.62%	93.63%
State Cohort %				69.00%	70.50%	70.00%	70.90%	79.10%	76.00%	81.30%

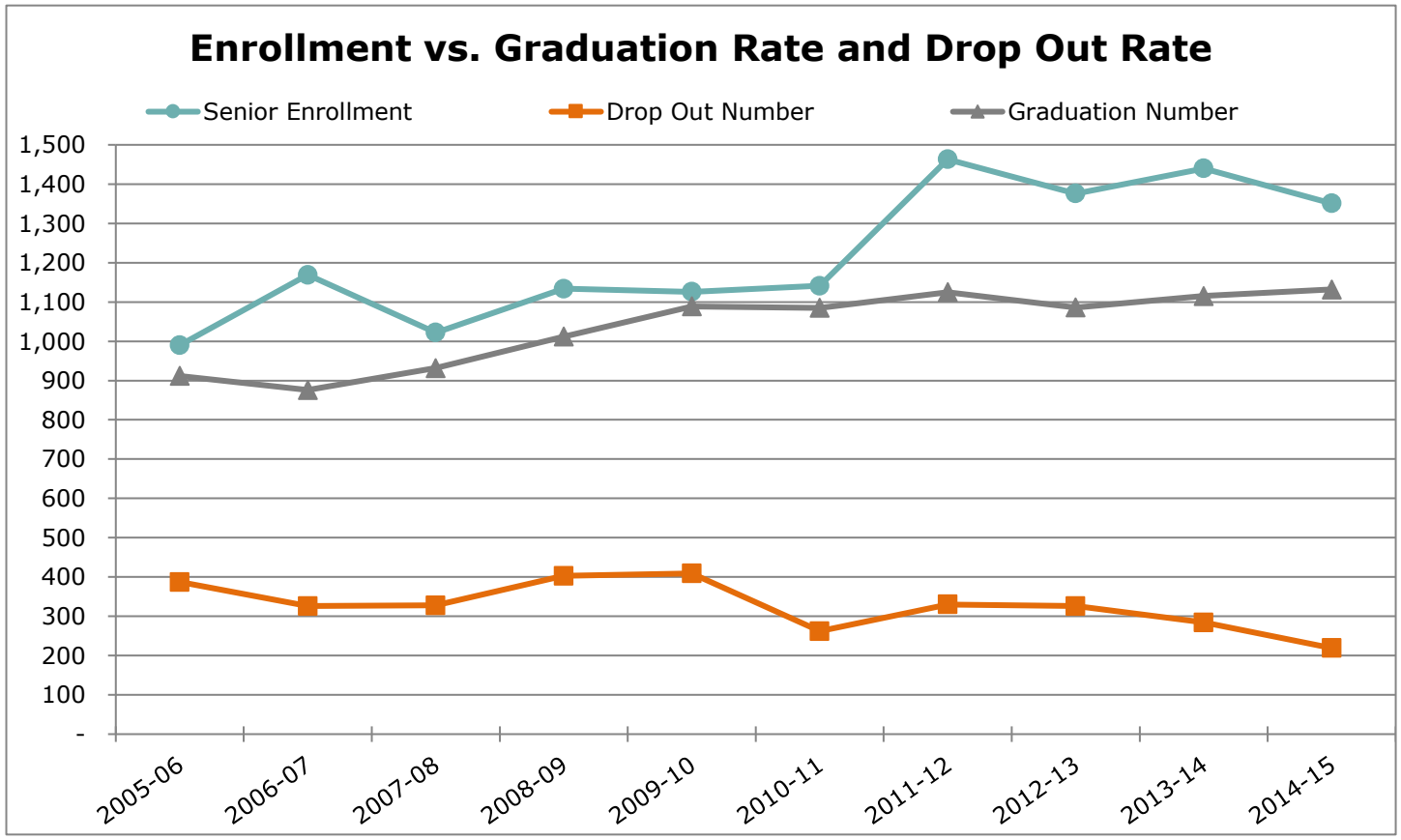


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Glossary

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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 PTR Ratio or who run specialized programs within a school. These specialists fall outside of the Pupil to Teacher Ratio (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.

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.

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.

Drop-out 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.
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.

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.

Generally Accepted Accounting Principles (GAAP)
A uniform set of standards and guidelines for financial accounting and reporting.

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 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.

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.

Pupil-to-Teacher Ratio (PTR)
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.
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 normal 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. The distinguishing characteristic of a student activity fund versus district general fund is who has ultimate authority for determining the use of the fund resources.

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 Teachers' 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
2017 - 2018

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	**PD**	**PD**	**PD**	**WD**	12
13	**SO**	15	16	17	18	19
20	21	22	23	24	**PD**	26
27	28	29	30	31		

SEPTEMBER

					V	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

OCTOBER

1	2	3	4	5	6	7
8	9	10	11	12	**Q1**	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	**PD**	**PC**				

NOVEMBER

			1	2	3	4
5	6	7	8	9	**PD**	11
12	13	14	15	16	17	18
19	20	21	22	**H**	**H**	25
26	27	28	29	30		

DECEMBER

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	**Q2**	**WD**	23
24	**H**	**V**	**V**	**V**	**V**	30
31						

August

8-10	Professional Development Days (PD)*
11	Work Day for Teachers (WD)*
14	School Opens for 1-12 (SO)
14-18	Kindergarten Roll-In
21	First Day for Kindergarten
25	Professional Development Day (PD)*

September

1	**Fair Day (V)***
4	Labor Day Holiday (H)*

October

13	Quarter 1 Ends (42 Days)
30	Professional Development Day (PD)*
31	**Parent Conference Day (PC)***

November

10	Professional Development Day (PD)*
23-24	Thanksgiving Holiday (H)*

December

21	Quarter 2 Ends (44 Days)
22	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
26-29	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-5	**Winter Vacation (V)***
15	Martin Luther King, Jr. Day (H)*

February

15	Professional Development Day (PD)*
16	**Parent Conference Day (PC)***

March

8	Quarter 3 Ends (41 Days)
9	Work Day for Teachers (WD)*
12-16	**Spring Vacation (V)***

April

May

4	Professional Development Day (PD)*
18	School Closes/Quarter 4 Ends (44 Days)
21	Work Day for Teachers (WD)*

* indicates no school for students

S	M	T	W	T	F	S

JANUARY

	H	**V**	**V**	**V**	**V**	6
7	8	9	10	11	12	13
14	**H**	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	**PD**	**PC**	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH

				1	2	3
4	5	6	7	**Q3**	**WD**	10
11	**V**	**V**	**V**	**V**	**V**	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	**PD**	5
6	7	8	9	10	11	12
13	14	15	16	17	**SC**	19
20	**WD**	22	23	24	25	26
27	**H**	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

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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

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SCHOOL LOCATION INFORMATION

Knik Elementary
6350 West Hollywood
Wasilla, AK 99654
Phn: 352.0300 Fax: 352.0380

Joe Redington Sr. Jr/Sr High
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864.5400 Fax: 864.5480

Machetanz Elementary
4961 E. Nelson Rd
Wasilla, AK 99654
Phn: 864.2300 Fax: 864.2380

Larson Elementary
2722 E Seldon Road
Wasilla, Alaska 99654
Phn: 352.2300 Fax: 352.2345

Mat-Su Central School
600 E Railroad Avenue, #6
Wasilla, Alaska 99654
Phn: 352.7450 Fax: 352.7480

Mat-Su Career & Tech High
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.0400 Fax: 352.0480

Mat-Su Day School
3901B E. Bogard Road
Wasilla, AK 99654
Phn: 864.2040 Fax: 864.2083

Mat-Su Middle College School
8295 College Drive
Palmer, AK 99645
Phn: 746.8494 Fax: 746.8485

Mat-Su Secondary School
581 S. Outer Springer Lp
Palmer, Alaska 99645
Phn: 761.7238 Fax: 761.7249

Meadow Lakes Elementary
1741 N Pittman Road
Wasilla, Alaska 99654
Phn: 352.6100 Fax: 352.6147

Midnight Sun Charter
7275 W. Midnight Sun Circle
Wasilla, AK 99654
Phn: 357.6786 Fax: 373.6786

Palmer High School
1170 W Arctic Avenue
Palmer, Alaska 99645
Phn: 746.8400 Fax: 746.848

Palmer Jr Middle School
1159 South Chugach
Palmer, Alaska 99645
Phn: 761.4300 Fax: 761.4372

Pioneer Peak Elementary
1959 North Trunk Road
Palmer, Alaska 99645
Phn: 861.5700 Fax: 861.5780

Shaw Elementary
3750 E Paradise Lane
Wasilla, AK 99654
Phn: 352.0500 Fax: 352.0580

Sherrod Elementary
561 N Gulkana
Palmer, Alaska 99645
Phn: 761.4100 Fax: 761.4180

Snowshoe Elementary
2001 W. Fairview Loop
Wasilla, Alaska 99654
Phn: 352.9500 Fax: 352.9560

Susitna Valley Jr/Sr High School
42728 S. Parks Highway
Talkeetna, Alaska 99676
Phn: 733.9300 Fax: 733.9380

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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

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SCHOOL BOARD



Dr. Donna Dearman
President
District 7
Term Ends 2019



Kelsey Trimmer
Vice-President
District 6
Term Ends 2017



Debby Retherford
Clerk
District 1
Term Ends 2018



Dr. Sarah Welton
District 4
Term Ends 2018



Ole Larson
District 3
Term Ends 2017



Ray Michaelson
District 2
Term Ends 2019



Yvonne Ruth
District 5
Term Ends 2019



Andrea Wagner
Student Advisory Board
Representative

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

FTE Summary by Function

	FY 2018 Adopted FTE	*FY 2018 Fall Revision	Change From Adopted
100 - Instruction	782.28	**799.28**	17.00
200 - Special Education Instruction	434.50	**434.50**	-
220 - Special Education Support Services	124.96	**124.96**	-
300 - Support Services - Students	96.70	**96.70**	-
350 - Support Services - Instruction	41.29	**41.29**	-
400 - School Administration	58.55	**58.55**	-
450 - School Admin. Support	118.13	**118.13**	-
510 - District Administration	11.00	**11.00**	-
550 - District Admin. Support	77.06	**77.06**	-
600 - Operations & Maintenance	147.03	**147.03**	-
700 - Student Activities	4.75	**4.75**	-
	1,896.23	**1,913.23**	**17.00**

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

Revenue by Object - Excluding On-Behalf Payments

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
011 - Borough Appropriation	51,291,720	52,680,468	55,841,300	55,841,300	**55,841,300**	-
015 - Appropriation from Fund Balance	-	2,590,562	9,128,313	-	**-**	-
044 - Facility Use Fees	162,505	154,728	107,485	150,000	**150,000**	-
046 - Other Local Revenue	268,359	377,865	300,000	342,966	**342,966**	-
050 - Other	1,669,618	1,964,908	2,040,589	-	**-**	-
051 - State Revenue	155,573,837	164,091,360	170,159,335	171,000,244	**171,000,244**	-
053 - Governor's Energy Relief	5,300,487	-	-	-	**-**	-
056 - TRS On-Behalf Payments	-	-	-	-	**-**	-
057 - PERS On-Behalf Payments	-	-	-	-	**-**	-
090 - Other State Revenue	-	-	-	-	**-**	-
150 - E-Rate	1,222,684	2,437,337	1,393,363	1,211,563	**1,211,563**	-
152 - Medicaide Reimbursement	1,150,746	1,066,987	826,335	1,000,000	**1,000,000**	-
Grand Total	**216,639,956**	**225,364,214**	**239,796,720**	**229,546,073**	**229,546,073**	**-**

* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

Expense by Object - Excluding On-Behalf Payments

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
310 - Certificated Salaries	90,726,666	94,248,107	96,224,372	94,119,909	**95,155,864**	1,035,955
320 - Non-Certificated Salaries	32,094,407	34,287,630	35,868,883	34,577,976	**34,395,775**	(182,201)
360 - Employee Benefits	52,500,608	55,763,452	60,786,392	60,237,654	**60,600,247**	362,593
410 - Professional & Technical Services	2,538,623	2,746,121	3,482,694	3,200,279	**3,200,279**	-
420 - Staff Travel	745,109	506,556	873,811	769,351	**771,851**	2,500
425 - Students Travel	592,882	668,019	845,811	693,474	**693,474**	-
430 - Utility Services	1,924,505	2,331,036	2,803,805	2,885,437	**2,885,437**	-
435 - Energy	5,159,703	5,370,293	6,032,832	5,969,526	**6,010,446**	40,920
440 - Other Purchased Services	7,582,491	9,692,553	11,171,013	8,648,000	**8,645,500**	(2,500)
445 - Insurance Bonds & Premiums	1,811,022	2,309,223	2,779,336	2,772,377	**2,772,377**	-
450 - Supplies & Materials	11,974,974	13,011,503	13,399,292	11,900,805	**11,995,273**	94,468
480 - Tuition & Stipends	97,500	5,280	-	92,625	**92,625**	-
490 - Other Expenses	893,728	1,086,514	1,852,403	419,530	**424,530**	5,000
495 - Indirect Costs	(643,954)	(515,677)	(650,094)	(619,827)	**(619,827)**	-
510 - Equipment	456,119	1,192,977	1,069,156	509,248	**509,248**	-
540 - Capital Software	-	-	152,914	-	**-**	-
550 - Transfers to Other Funds	3,692,367	2,646,100	3,104,101	3,369,709	**2,012,974**	(1,356,735)
Grand Total	**212,146,749**	**225,349,685**	**239,796,720**	**229,546,073**	**229,546,073**	**-**

* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

Expense by Function - Excluding On-Behalf Payments

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
100 - Instruction	89,477,525	93,122,542	98,493,630	97,146,934	**98,315,835**	1,168,901
200 - Special Education Instruction	32,308,771	33,452,701	37,475,606	37,676,214	**37,621,750**	(54,464)
220 - Special Education Support Services	13,154,212	13,567,011	14,833,952	14,445,451	**14,447,382**	1,931
300 - Support Services - Students	8,098,701	8,386,046	9,267,851	8,843,677	**8,897,798**	54,121
350 - Support Services - Instruction	9,133,750	9,469,098	9,603,064	8,181,836	**8,193,777**	11,941
400 - School Administration	8,123,955	8,586,096	8,923,260	8,733,822	**8,734,422**	600
450 - School Admin. Support	9,907,258	10,414,190	10,438,030	9,864,591	**9,896,716**	32,125
510 - District Administration	1,647,927	1,700,511	1,505,160	1,269,711	**1,269,711**	-
550 - District Admin. Support	9,815,148	14,341,474	13,683,746	12,116,186	**12,139,366**	23,180
600 - Operations & Maintenance	23,167,761	25,443,873	27,425,837	24,697,034	**24,744,040**	47,006
700 - Student Activities	2,904,992	3,266,260	3,647,465	3,200,908	**3,272,302**	71,394
760 - Student Transportation	705,391	786,644	794,389	-	**-**	-
780 - Community Services	824	-	-	-	**-**	-
790 - Food Services	8,168	6,748	-	-	**-**	-
880 - Capital Improvement Projects	-	160,391	600,630	-	**-**	-
900 - Other Financing Uses	3,692,367	2,646,100	3,104,101	3,369,709	**2,012,974**	(1,356,735)
	212,146,749	**225,349,685**	**239,796,720**	**229,546,073**	**229,546,073**	**-**

* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

Revenue by Object - Including On-Behalf Payments

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
011 - Borough Appropriation	51,291,720	52,680,468	55,841,300	55,841,300	**55,841,300**	**-**
015 - Appropriation from Fund Balance	-	2,590,562	9,128,313	-	**-**	-
044 - Facility Use Fees	162,505	154,728	107,485	150,000	**150,000**	-
046 - Other Local Revenue	268,359	377,865	300,000	342,966	**342,966**	-
050 - Other	1,669,618	1,964,908	2,040,589	-	**-**	-
051 - State Revenue	155,573,837	164,091,360	170,159,335	171,000,244	**171,000,244**	-
053 - Governor's Energy Relief	5,300,487	-	-	-	**-**	-
056 - TRS On-Behalf Payments	239,848,269	16,045,044	16,292,481	22,043,500	**13,552,780**	(8,490,720)
057 - PERS On-Behalf Payments	13,941,378	1,875,047	1,834,427	4,118,076	**1,041,608**	(3,076,468)
090 - Other State Revenue	-	-	-	-	**-**	-
150 - E-Rate	1,222,684	2,437,337	1,393,363	1,211,563	**1,211,563**	-
152 - Medicaide Reimbursement	1,150,746	1,066,987	826,335	1,000,000	**1,000,000**	-
Grand Total	**470,429,602**	**243,284,305**	**257,923,628**	**255,707,649**	**244,140,461**	**(11,567,188)**

* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 General Fund Fall Budget Revision

Expense by Function - Including On-Behalf Payments

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
100 - Instruction	234,628,173	102,766,001	108,342,062	113,185,310	**106,600,395**	(6,584,915)
200 - Special Education Instruction	69,529,884	36,142,304	40,414,416	43,983,289	**39,951,359**	(4,031,930)
220 - Special Education Support Services	29,644,007	14,770,451	16,028,146	16,647,174	**15,473,121**	(1,174,053)
300 - Support Services - Students	21,303,655	9,446,013	10,184,078	10,458,079	**9,624,695**	(833,384)
350 - Support Services - Instruction	22,956,328	10,384,382	10,290,530	8,181,836	**8,647,034**	465,198
400 - School Administration	23,566,567	9,668,212	10,012,370	8,733,822	**9,648,880**	915,058
450 - School Admin. Support	12,078,211	10,699,171	10,750,210	9,864,591	**10,065,113**	200,522
510 - District Administration	3,401,875	1,839,404	1,574,593	1,269,711	**1,322,633**	52,922
550 - District Admin. Support	11,883,488	14,606,841	13,938,284	12,116,186	**12,568,474**	452,288
600 - Operations & Maintenance	25,945,338	25,812,703	27,817,113	24,697,034	**24,949,690**	252,656
700 - Student Activities	6,592,119	3,534,410	4,072,707	3,200,908	**3,276,093**	75,185
760 - Student Transportation	705,391	786,644	794,389	-	-	-
780 - Community Services	824	-	-	-	-	-
790 - Food Services	8,168	6,748	-	-	-	-
880 - Capital Improvement Projects	-	160,391	600,630	-	-	-
900 - Other Financing Uses	3,692,367	2,646,100	3,104,101	3,369,709	**2,012,974**	(1,356,735)
	465,936,396	**243,269,776**	**257,923,628**	**255,707,649**	**244,140,461**	**(11,567,188)**

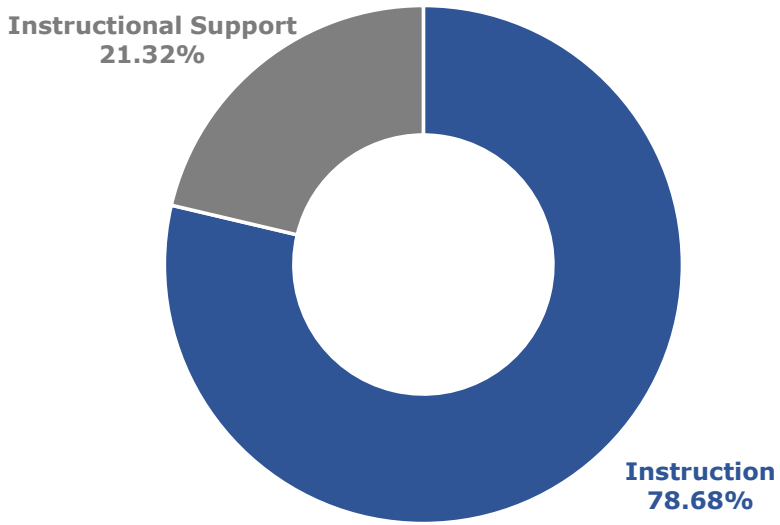
* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

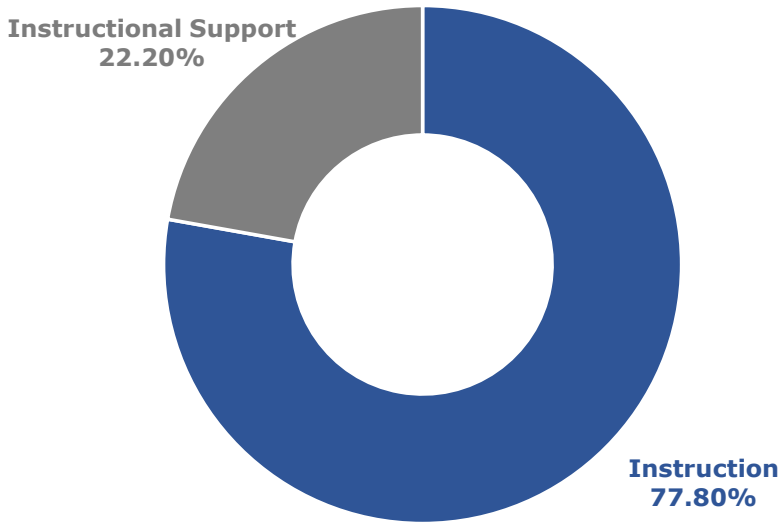
FY 2018 General Fund Fall Budget Revision

Expense by Function - Including On-Behalf Payments

FY 2018 General Fund
Adopted Budget



FY 2018 General Fund
Fall Revised Budget



* Includes all adjustments that have occurred since the start of the year.

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FY 2018 Transportation Fund Fall Budget Revision

Revenue by Object

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
015 - Use of Fund Balance	-	1,053,832	1,772,473	-	**-**	-
065 - State of Alaska: Student Transportation	16,591,987	16,937,700	15,580,965	15,951,645	**17,308,380**	1,356,735
250 - Transfer from Other Funds	-	-	1,040,845	2,991,509	**1,634,774**	(1,356,735)
Grand Total	**16,591,987**	**17,991,532**	**18,394,283**	**18,943,154**	**18,943,154**	**-**

* Includes all adjustments that have occurred since the start of the fiscal year.

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2018 Transportation Fund Fall Budget Revision

Expense by Object

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Spring Revised	FY 2018 Adopted Budget	FY 2018 Fall Revision	*Change From Adopted
310 - Certificated Salaries	-	-	-	-	**-**	-
320 - Non-Certificated Salaries	253,526	281,510	234,849	221,373	**221,373**	-
360 - Benefits & Deductions	129,145	137,124	114,613	133,190	**133,190**	-
410 - Professional & Technical Services	-	-	-	-	**-**	-
420 - Staff Travel	2,780	2,019	-	-	**-**	-
425 - Students Travel	-	-	-	-	**-**	-
430 - Utility Services	7,461	10,953	13,998	2,000	**2,000**	-
435 - Energy	5,253	4,541	4,691	-	**-**	-
440 - Other Purchased Services	14,897,357	15,843,914	17,980,865	18,541,324	**18,541,324**	-
445 - Insurance Bonds & Premiums	1,267	1,267	1,267	1,267	**1,267**	-
450 - Supplies & Materials	3,024	11,389	26,000	26,000	**26,000**	-
480 - Tuition & Stipends	12,892	-	-	-	**-**	-
487 - Student Transportation in Lieu	-	8,688	18,000	18,000	**18,000**	-
490 - Other Expenses	1,271	10	-	-	**-**	-
495 - Indirect Costs	-	-	-	-	**-**	-
510 - Equipment	-	-	-	-	**-**	-
540 - Capital Software	-	-	-	-	**-**	-
550 - Transfers to Other Funds	-	-	-	-	**-**	-
Grand Total	**15,313,976**	**16,301,415**	**18,394,283**	**18,943,154**	**18,943,154**	**-**

* Includes all adjustments that have occurred since the start of the fiscal year.

THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Education & Early Development
SCHOOL FINANCE / FACILITIES

810 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8683
Fax: 907.463.5279
Email: Meridith.Boman@alaska.gov

March 10, 2017

Ashley Bjornson, Director of Finance
Mat-Su Borough School District
501 N. Gulkana
Palmer, AK 99645

Dear Ms. Bjornson:

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 2014-180(A), effective until June 30, 2020. The FY2018 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is **7.99%**. The restricted Federal rate is effective from 7/1/2017 to 6/30/2018.

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

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Mat-Su Borough School District
School District Certification and Request for Authorized Indirect Rate
As submitted to the Department of Education & Early Development
FY2018 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 OMB Circular A-87, 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 8.02%

12/21/16
Superintendent's Certification Date

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 7.99 %

This rate becomes effective July 1, 2017 and remains in effect until June 30, 2018 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.

Elmer Blackwell 3/9/17
Alaska Department of Education & Early Development Date

Form #05-02-007

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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, Alaska 99501
Main: 907.269.4501/907.269.4581
Programs fax: 907.269.4539

September 30, 2016

CERTIFIED/RETURN RECEIPT REQUESTED
7015 1730 0000 6840 8215

District Superintendent
Matanuska-Susitna Borough School District
501 N. Gulkana St
Palmer, AK 99645

RE: 2016 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 1, 2016, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	$9,201,407,900
Personal Property	$1,774,456,400
State Assessed Property (AS 43.56):	$9,962,530
TOTAL:	$10,985,826,830

This full value determination may be appealed administratively by you within fifteen (15) days of receipt of this notice. In addition, AS 14.17.510 allows for judicial review of the determination. If you have any questions concerning this full value determination for 2015, please contact our office at 269-4605.

Sincerely,

Marty McGee

Marty McGee, State Assessor

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