MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET

2015-2016





Matanuska-Susitna Borough School District

501 N. Gulkana Street • Palmer, Alaska 99645
www.matsuk12.us

Mission: Preparing students for success

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2015-2016

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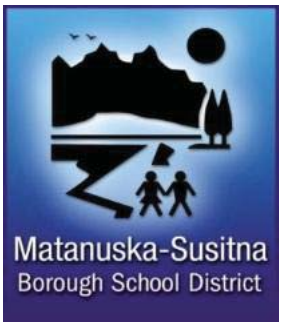
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Preparing Students for Success

Introductory Section

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2015-2016 (FY16) Adopted Budget is presented for review by all interested stakeholders of the Matanuska-Susitna Borough School District (MSBSD). 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 FY16 Adopted Budget is comprised of four major sections: introductory, organizational, financial, and informational. These major sections are intended to assist the public in navigating the document. The four major sections can be best described as follows:

- 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 help the reader understand the past 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 and School District encompass the same 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 board of seven members. There is a non-voting student representative. The District operates 46 schools ranging in size from less than 30 to over 1,400 students.

The Matanuska-Susitna Borough School District's adopted budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016 includes three years of actual audited figures, the originally adopted budget for 2014-15, a revised budget for 2014-15, and the adopted budget for 2015-16.

The budgets represented within this document include the major governmental funds for which the 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
    - Capital Improvement Projects Fund

Proprietary Funds

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- Enterprise Funds
- Internal Service Funds
    - Worker's Compensation Self-Insurance
    - Health Care Self-Insurance

The budget document is prepared in accordance with the Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and accounting policies consistent with those prescribed by the State of Alaska for school entities. The budget is designed to ensure fiscal integrity and accountability throughout the organization. Dealing in public funds, 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 mirrors those approval levels found in 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 students all 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.

Several long-term goals have been established within the District's Strategic Plan. These goals are as follows:

- We will improve student success, achievement, and performance.
- We will increase the graduation rate.
- We will maintain and continuously improve safe and healthy environments for our students and staff.
- Our schools will welcome families and community members in the education of our youth.

In the short-term, the School Board has established annual objectives for the current year to better align the District with its mission and long-term goals. These priorities are listed below.

- Improve School Environments: Social-Emotional & Physical Plant
- Educate the Public as to Its Role in Influencing the Funding Process
- Maintain Strategies to Increase Public Relations
- Improve Relationships and Communication
- Increase Classroom Support
- Create a Five Year Technology Roadmap for Instruction and Business Services

Three tools that are essential in meeting the District's mission and goals are academic innovation, public school choice, and excellent customer service. The District realizes that it serves the community 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 out of limited resources, the District budgeting model makes certain that funding follows students. The District achieves this using a system of ratios and metrics that are,

for the most part, determined 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 FY 2016.

Figure 1

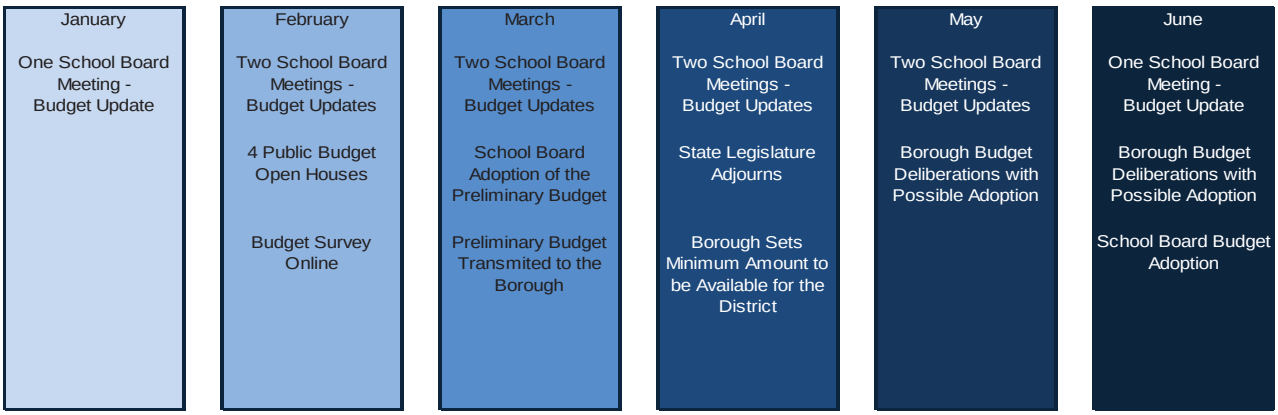
		RATIOS		METRICS		
		Pupil to Teacher	**Elementary Specials to Teaching Staff	Materials & Supplies per Pupil	Health Supplies per Pupil	***Accelerated Learning Funds per Pupil
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	28 to 1	NA	$115.00	$2.00	$50.00

In being committed to the successes of every child, MSBSD focuses its spending on the instructional area. Per 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.” MSBSD’s FY16 Adopted Budget easily meets the State of Alaska’s mandate by allocating 77.70% of its operating budget in the instructional area and 22.30% on instructional support. By committing such a high percentage of the District’s resources to instruction, goals set by the School Board are more easily achieved.

Budget Process

Using various assumptions, the District works through the following budget calendar to adopt a budget for the upcoming fiscal year:

Figure 2



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.

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As the District's budget is due to the Assembly several weeks prior to the end of the State's legislative session, the District does not always know its full funding picture by April 1st. This timing issue often leads to additional uncertainty at the local level. By either approving statutory changes to the foundation formula one year in advance or injecting one-time funding for energy and school safety, the State has cautiously approached any recurring increases to education, as to not over obligate the State resources.

In addition to the aforementioned funding uncertainty, April 1st is usually before the NEA Health Trust has established a renewal rate for health premiums and before the Board has typically ratified a collective bargaining agreement with employee groups, if a contract is not already established for the ensuing fiscal year. Therefore, in order to present a balanced budget to the Assembly, the School Board must adopt a preliminary budget that takes into account assumptions for both anticipated revenues and expenses.

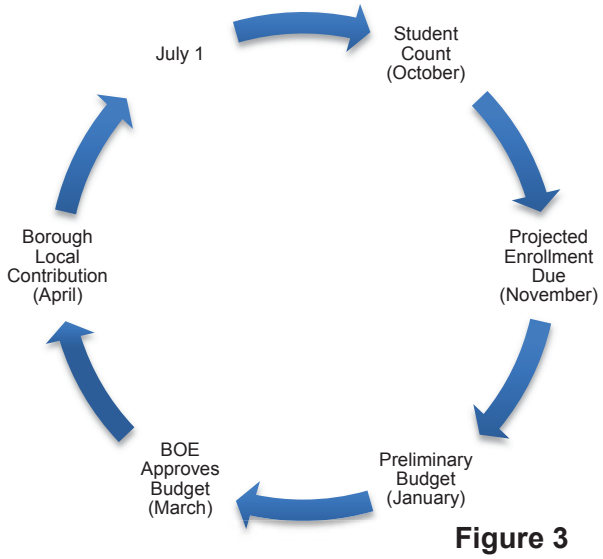


Figure 3

In an effort to present an accurate preliminary budget for consideration by the Borough Assembly, the District has, in recent years, taken its cue on education funding from the Governor's Budget. The Governor's Budget is released to the public in mid-December. On the expense side of the budget, the District has embraced a system of metrics & ratios to help equitably apportion resources to schools based on the projected number of students those schools will be serving.

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 action to adopt its final budget in May or June. The final budget is due to the State of Alaska, Department of Education & Early Development (DEED) by July 15th. See figure 3 for the complete budget cycle.

Public input, instructional needs, and future spending obligations are used to establish educational and budgetary priorities for the proposed budget. Public input is sought through open house forums, school board meetings, and an online survey.

Enrollment

Based on the annual student count period, held every October, the following steps are taken by the District to estimate student enrollment for the upcoming fiscal year. (Student enrollment is projected to be 18,098 for FY16).

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 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. The District analyzes economic trends and other factors that may assist in determining the accuracy of its projected enrollment and adjusts accordingly.

The District's projected enrollment number is due to DEED no later than November 5th of every year. Figure 4 displays MSBSD's enrollment history as well as a four year projection for Fiscal Years 2016-2019. Projected enrollment was determined by using the District's cohort survival method, as specified above.

Figure 4

ENROLLMENT HISTORY BY YEAR AND GRADE						*PROJECTION BY YEAR AND GRADE*			
Grade	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**	***2015-16***	***2016-17***	***2017-18***	***2018-19***
K	1,286	1,413	1,342	1,323	1,348	1,355	1,358	1,341	1,326
1	1,306	1,305	1,404	1,383	1,382	1,386	1,411	1,419	1,397
2	1,236	1,327	1,345	1,430	1,420	1,404	1,408	1,431	1,437
3	1,242	1,257	1,354	1,374	1,460	1,449	1,440	1,446	1,468
4	1,277	1,270	1,235	1,358	1,412	1,467	1,473	1,464	1,466
5	1,311	1,294	1,296	1,261	1,408	1,452	1,522	1,512	1,505
6	1,251	1,357	1,310	1,298	1,265	1,437	1,510	1,542	1,542
7	1,261	1,292	1,378	1,297	1,335	1,266	1,418	1,459	1,509
8	1,293	1,273	1,291	1,379	1,319	1,334	1,254	1,372	1,403
9	1,335	1,289	1,280	1,299	1,387	1,318	1,225	1,158	1,272
10	1,331	1,333	1,260	1,274	1,311	1,428	1,333	1,257	1,167
11	1,611	1,355	1,278	1,272	1,269	1,307	1,470	1,376	1,334
12	1,123	1,450	1,369	1,414	1,351	1,385	1,370	1,571	1,442
Total K-12	**16,863**	**17,215**	**17,142**	**17,363**	**17,667**	***17,988***	***18,193***	***18,348***	***18,269***
% Chg. From Prior Yr.		**2.09%**	**-0.42%**	**1.29%**	**1.75%**	***1.82%***	***1.14%***	***0.86%***	***-0.43%***

Projection Factor	*2-yr Cohort*	*2-yr Cohort*	*2-yr Cohort*	*2-yr Cohort*
Projected Preschool	***110***	***110***	***110***	***110***
Total Projected Enrollment	***18,098***	***18,303***	***18,458***	***18,379***

Over the last decade, the Mat-Su Borough School District has experienced sustained growth. From 2006-2015, the Mat-Su Borough School District grew by 2,319 students, maintaining its status as the fastest growing District in the State of Alaska.

Figure 5

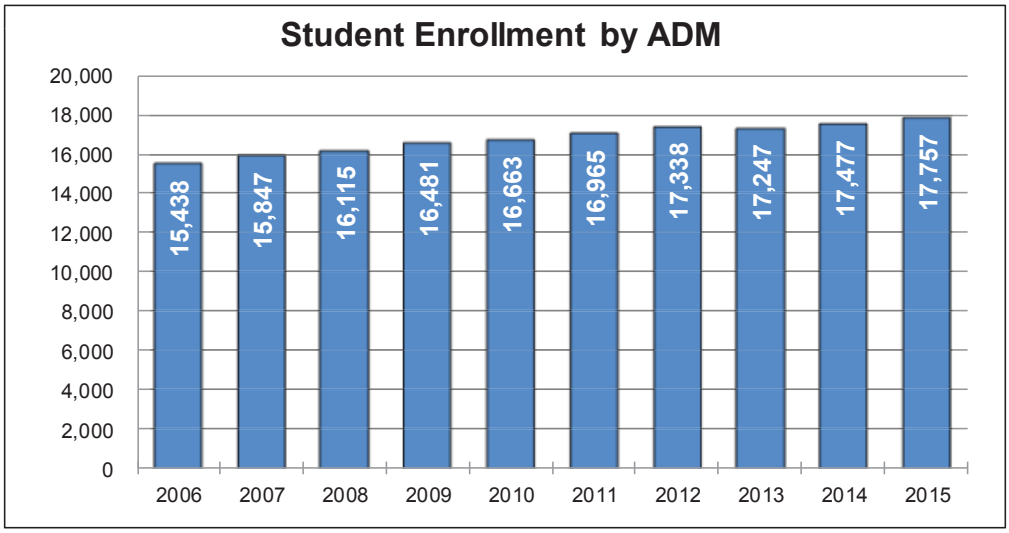


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Budget Development

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 for the District and makes up over 80% of the District's 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 by the District 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 recommendations made by a team consisting of the Assistant Superintendent of Business & Operations, Executive Director of Operations, Operations and Maintenance Director and Supervisors, and various other facility personnel. Capital funding requests are also solicited annually from all principals and directors.

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

In his first term as Governor, Bill Walker delayed the release of his budget and instead presented a preliminary document prepared by his predecessor Sean Parnell in advance of the December deadline. In January, however, Governor Walker gave two speeches to lawmakers to address the start of the session. On January 21, Governor Walker provided a State of the State address and on the following night Walker delivered the first State of the Budget speech since 2006.

During his State of the Budget address, Walker addressed the State's current fiscal situation and spoke to the impact declining oil prices would have on future spending. With oil prices dropping more than 50 percent over the previous six months, the Alaska Dispatch News reported that the State's $6.1 billion budget for year ending June 30, 2015 would need to draw $3.5 billion from Alaska's savings and at least $3 billion more was reported as needed in the subsequent year unless Gov. Bill Walker and state legislators could find ways to cut the deficit. A sentiment shared by credit rating agencies, Standard & Poor's said that "to avert credit quality deterioration, we believe the state must make material progress in reducing the deficit in its fiscal 2016 budget."

During Gov. Walker's State of the Budget address, a significant reduction to education funding was proposed by eliminating $32 million in one-time funding established under HB 278, passed

during the 2nd Session of the 28th Legislature. For the Mat-Su Borough School District, this reduction amounted to approximately $4 million.

Considering longer term adjustments necessary to deal with low revenue forecasts at the State level, the Governor also recommended a plan to reduce the forward funding of education in FY 2017 by only appropriating 90% of the funding entitlement to the education funding reserve established by the Legislature. Such a plan would not reduce the entitlement program revenue school districts receive from the State; however, it would afford the State government a bit more flexibility in addressing current needs as forward funding the education funding reserve ties up limited resources.

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 29th Legislature
The first session of the 29th Alaska Legislature adjourned on April 25, 2015, six days after the scheduled adjournment date of April 19th.

The dramatic drop in oil prices left little room to negotiate priorities between Republican and Democratic caucuses. Advocacy groups went on the defense around the State and "what not to cut" quickly became the focus of the session as the Department of Revenue continued to roll-out bleak revenue projections. Facing a $3.9 billion shortfall for FY 15 and $3.2 billion for FY16, the Republican led Senate and House reduced the FY 16 operating budget by approximately $850 million over current year spending. Of the $850 million reductions, the State's operating budget, CCS HB 72, proposed to cut the $32 million in one-time monies for education as well as an additional $16.5 million to the foundation formula program. Minority members in both bodies strongly objected to the size of the reductions to Education, among other governmental services.

With approximately $12 billion in the Constitutional Budget Reserve (CBR), members of the State House of Representatives faced an impasse when voting to access the reserves. In order to access the CBR, a 3/4 vote is required by members of both bodies. The Senate had that number in their majority, but the House was four members short. Therefore, negotiations were prolonged as the 13 member House Democratic minority remained firm in their demands to have funding restored to the operating budget and approval of Medicaid expansion before supporting the budget.

Without the support of the House minority to access the CBR, the Legislature passed CCS HB 72 with only $1.9 billion of expenses funded, leaving a $3 billion shortfall between budgeted revenues and expenses. However, Governor Walker considered CCS HB 72 to be an "unfunded budget" and quickly ordered the Legislature back to work. Within an hour of the Legislature adjourning the regular session, Governor Walker called a special session with education funding, Medicaid expansion, and public employee bargaining agreements on the agenda.

Required to take official action on the CCS HB 72, the Governor held a press conference to describe his intentions to accept the operating budget as provided to him by the Legislature. In a press release after the press conference, Governor Walker said:

> "I am gravely concerned about the effects this legislative impasse is having on the state. Tomorrow is the deadline by which I must take action. Today, to honor the terms of our contracts to give 10 to 30 days of notice, I let state employees know that layoff notices

> may be coming. Public services, employees and our economy are all in limbo because of this unfunded budget.
>
> I chose the least detrimental of the three options. I have approved the fiscal year 2015 supplemental budget items, and vetoed much of the fiscal year 2016 budget items. The funded portions will be allocated for critical health, life and safety functions – like trooper duties and keeping prisons and health care facilities open.
>
> It is time to stop debating the merits of the $90 million differences in cuts, so we can begin the discussion on how to solve the $3 billion deficit. We need to shift our focus from arguing over 3 percent to working toward solving 97 percent of the problem. I urge legislators to come back to the negotiating table and reach a compromise for the good of Alaska."

On May 21st, several days after the Governor's press conference, the House and Senate adjourned the 1st special session and immediately called themselves into a second special session.

The Legislature eventually adjourned the second special session on June 11, 2015 by passing HB 2001, the second measure dedicated to the operating budget. This bill received the support of the House minority, so it represented a balanced budget with funds appropriated from the Constitutional Budget Reserve. In terms of education funding components, HB 2001 fully funded the Foundation Formula Program's statutorily set BSA at $5,880, effectively reinstating the $16.5 million reduction originally proposed in CCS HB 72. Additionally, HB 2001 provided $700,000 for parents as teachers, and $2 million for pre-school grants.

General Fund Budget Development

In January 2015, the District began developing the FY16 Preliminary Budget by forecasting salary and benefit costs for all employee groups. This process involved a review of all budgeted positions, providing salary increases for those employees eligible for regular movement within their respective salary schedule. In addition to regular movement, all four collective bargaining agreements had provisions in place for a cost of living percent increase, set at 1.0% or 1.25%, as well as one-time bonus payments. Accordingly, all monetary items within the negotiated agreements were included in the District's forecast of employee costs for the upcoming fiscal year.

Similarly, steps were taken to review all non-personnel accounts with budget managers throughout the District. Metrics and ratios that establish allocations for school budgets were not adjusted, yet school budget allocations were recalibrated based on anticipated enrollment in the coming year. After all site budgets had been compiled and a thorough analysis of all revenue and expense was conducted, the initial preliminary budget was established with an anticipated deficit of $6.6 million.

That deficit level was short lived, as it included a projected 6% increase in health insurance premiums. At the end of February, the Public Education Health Trust (PEHT) released renewal information earlier than expected. In this notice, the PEHT indicated that they would be instituting a rate hold (0% increase) for their base medical plan (Plan C) which now includes all MSBSD employee groups. As a result of this notice, the District was able to readjust health insurance rates within the budget, resulting in a savings of approximately $900,000. Other concurrent budget adjustments added $400,000 to professional / technical services. Therefore,

the new published deficit for the Mat-Su Borough School District became $5.9 million as of March 4, 2015.

In official action taken by the School Board on March 18, 2015, the FY 16 Adopted Preliminary Budget utilized $5.9 million of the unreserved fund balance to mitigate the projected deficit and arrive at a balanced budget. In comparing the budget projection for FY16 to the prior year, contributing factors include the following:

- Flat funding from the State of Alaska with the anticipated enrollment growth, increase to the BSA, and elimination of one-time funding that was set forth in HB 278
- $1.6M in additional funding from the Mat-Su Borough
- $1.4M increased expense to account for the negotiated cost of living increase for employee group salary schedules at 1.0% or 1.25%
- $4.7M increased expense for additional staffing and regular movement on salary schedule for all employee groups
- $0.5M increased expense based on health insurance for added positions
- $0.2M increased expense due to mandatory benefits as a percent of increased salaries
- $0.5M increased expense in other areas to accommodate enrollment growth and new facilities

The Mat-Su Borough made available the required local contribution of $26,670,537 within 30 days of the District's budget being transmitted to the Borough, per AS 14.14.060. However, the Borough Assembly did not agree on an additional allowable amount to be made available for education until May 20, 2015. During the Assembly meeting on that date, the Borough dedicated an additional amount of $26,009,935 for a total local contribution of $52,680,472. This appropriation represents $150,000 under the School Board's official request of a 3% increase over current year funding.

With no end to the legislative session in sight, the School Board voted to approve its budget on June 3, 2015. The Board considered a somewhat conservative estimate for State revenue. At the time, CCS HB 72 represented the last agreed upon education funding commitment from the Legislature. This bill aligned with Governor Walker's recommendation to remove $32 million in statewide one-time monies; however, CCS HB 72 also included a $16.5 million reduction to the foundation formula which was estimated to result in an additional $2 million cut to Mat-Su's projected revenue. To account for this additional increase, the School Board essentially passed its preliminary budget with additional cuts as outlined in the table below.

Proposed Budget Reductions	Amount
1.0 FTE Administrator	$130,000
7.0 FTE Secondary Teachers / TOSA	$597,000
2.0 FTE Records Specialists	$119,000
5.0 FTE Special Education Assistants	$304,000
Charter School Funding Reduction	$161,147
Instructional Supplies	$235,741
Capital Improvement Projects Transfer	$613,112
TOTAL	**$2,160,000**

Fortunately, when the Legislature closed out their second special session on June 11, 2015 the $16.5 million in additional cuts to Foundation Formula Program were reinstated. So, as a first order of business upon reconvening in August 2015, the MSBSD School Board revised its FY16 Budget to reflect the additional State revenue and corresponding expenses. This revision was formally adopted by the School Board on September 16, 2015. For completeness and relevance, the FY16 Fall Budget Revision is appended to this budget document, and can be found on page 456.

The State Legislature passed two other measures that impacted the K-12 environment. The Alaska Department of Education and Early Development provided the following summaries of these bills:

CS SB 64 – School Bond Debt Reimbursement

CS for Senate Bill 64 sunsets the school bond debt reimbursement program until July 1, 2020. The bill also changed the reimbursement rate from a 60/40 state/local reimbursement to 50/50 state/local reimbursement for costs of school construction debt authorized by the voters on or after July 1, 2020. The bill became law without the Governor's signature on April 24, 2015. Certain provisions of the bill are retroactive to January 1, 2015.

SCS CS HB 44 – Sex Abuse / Assault / Dating Violence Prevention Programs

Senate CS for CS for House Bill, also known as Alaska Safe Children's Act, now requires schools, effective June 30, 2017, to implement a program to educate and provide resources for students, staff, and parents on the recognition of the warning signs of child sexual abuse and dating violence. In addition to sexual abuse and dating violence prevention, the bill also includes the following amendments:

- Repeals the requirement for students to take a college and career-readiness assessment (ACT, SAT, or WorkKeys) effective June 30, 2016;
- Removes the requirement for students to have a physical exam when they enter public school;
- Amends AS 14.03.110(a), Questionnaires and surveys administered in public schools, by requiring written permission from the student's parent or legal guardian before administering a questionnaire or survey. This legislation also amends AS 14.03.110(d), by requiring school district's to allow parents to have access to survey results;
- Amends duties of local school boards regarding the timing and frequency of required staff training; and
- Adds two new subsections relating to teacher certification and adds reporting requirements for volunteer coaches.

Revenue

The District is projecting a $250,955,006 decrease in revenue for across all governmental funds reported in this budget document. However, the vast majority of that decrease in revenue is due to a reduction in the State's on-behalf contribution for the public employee and teacher's retirement systems. In the 2nd Session of the 28th Legislature, members of both bodies voted to support a $3 billion payment towards the retirement system's unfunded liability. As a result of this balloon payment, participating employers were required to book their portion of this payment to their financial statements. Because the State requires school districts to book the revenue as well as the expense, the accounting adjustment has no effect on any excess or deficiency in any given year. In the following schedule, revenue figures are detailed for all governmental funds.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Current Budget	2015-16 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 48,048,419	$ 49,045,260	$ 51,291,720	$ 51,291,720	$ 52,680,472	$ 1,388,752	3%
Food Services	1,401,593	1,238,418	1,143,678	1,257,500	1,200,000	(57,500)	-5%
Earnings On Investments	15	-	4	-	-	-	0%
Other Local Revenue	1,513,969	695,849	660,033	945,748	662,978	(282,770)	-30%
Total Revenue From Local Sources	**50,963,996**	**50,979,527**	**53,095,435**	**53,494,968**	**54,543,450**	**1,048,482**	**2%**
REVENUE FROM STATE SOURCES:							
Foundation Program	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 154,186,581	$ 157,284,792	$ 3,098,211	2%
School Improvement	459,962	466,013	476,483	494,465	506,028	11,563	2%
Energy Relief Grant	2,361,367	2,929,851	2,996,786	5,283,881	-	(5,283,881)	-100%
TRS On-Behalf	25,502,869	34,140,205	36,858,926	242,585,435	14,937,505	(227,647,930)	-94%
PERS On-Behalf	3,249,659	4,178,043	4,187,300	20,512,417	1,446,085	(19,066,332)	-93%
Other State Revenue	14,269,484	14,521,813	18,167,244	16,238,534	16,291,329	52,795	0%
Total Revenue From State Sources	**184,962,506**	**197,512,010**	**206,482,838**	**439,301,313**	**190,465,739**	**(248,835,574)**	**-57%**
REVENUE FROM FEDERAL SOURCES:							
Direct	$ -	$ -	$ 792,238	$ 804,022	$ 544,678	$ (259,344)	-32%
E-Rate	956,307	818,873	977,158	1,232,330	1,342,384	110,054	9%
Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	400,000	(500,000)	-56%
AK & Other Intermediate Agencies	7,953,615	12,999,102	18,075,938	31,740,676	25,924,285	(5,816,391)	-18%
Total Revenue From Federal Sources	**9,942,707**	**14,823,949**	**20,011,432**	**34,677,028**	**28,211,347**	**(6,465,681)**	**-19%**
APPROPRIATIONS & TRANSFERS							
Appropriation from Fund Balance	$ -	$ 1,919,948	$ 184,968	$ 5,895,828	$ 12,174,610	$ 6,278,782	106%
Transfers from Other Funds	6,507,610	1,306,620	3,224,608	3,957,114	976,099	(2,981,015)	-75%
Total Appropriations & Transfers	**6,507,610**	**3,226,568**	**3,409,576**	**9,852,942**	**13,150,709**	**3,297,767**	**33%**
REVENUE TOTALS	**$ 252,376,819**	**$ 266,542,054**	**$ 282,999,281**	**$ 537,326,251**	**$ 286,371,245**	**$ (250,955,006)**	**-47%**

General Fund Local Revenue

When it comes to local funding, the District received just under a 3% increase over the current year appropriation.

The Matanuska-Susitna Borough School District's long-term funding strategy with the Borough will allow the District to continue to sustain important instructional initiatives as well as help support rising operating costs. To guide this long-term funding strategy, MSBSD has identified an important comparison when evaluating local funding within the State of Alaska. By comparing local support per pupil among the Big 5 school districts (Anchorage, Mat-Su, Fairbanks, Kenai, and Juneau), the District has established a deliberate funding goal aimed at positioning MSBSD for success.

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 by 3% annually until MSBSD has a per pupil funding level that reaches the midpoint between the Anchorage School District and the Fairbanks North Star Borough School District (see Figure 6).

Increased support by the Borough will continue to ensure that MSBSD has the financial resources it needs to carry out its mission.

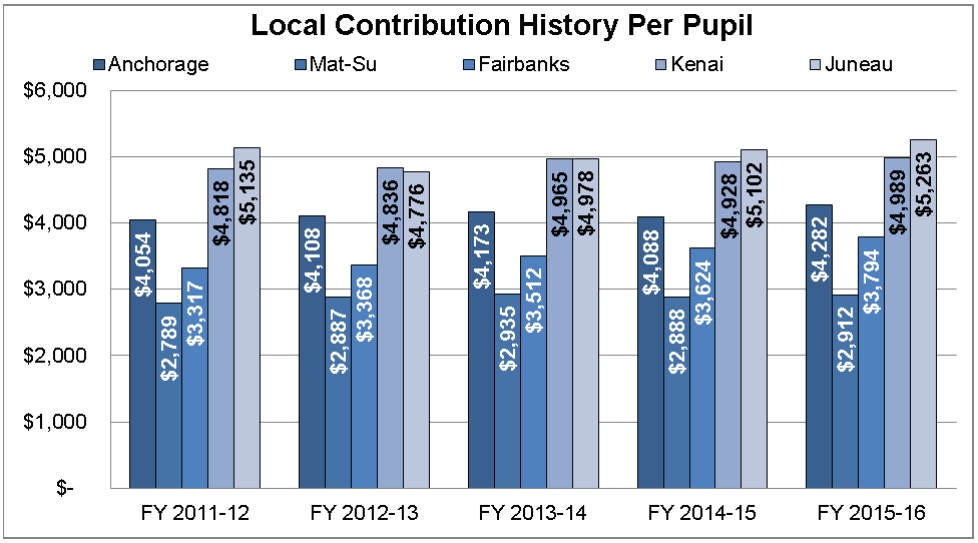


Figure 6

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
  Based on legislation passed last session (HB 278) the base student allocation will be increasing by $50 to $5,880 for FY16. This change brings approximately $1.5 million of additional revenue to the District.
- Energy Relief (One-time Monies)
  One-time monies for energy, also established in HB 278, were removed from the Budget based on State funding reductions and, as a result, an anticipated $4 million in one-time monies were removed from the projected revenue column.
- TRS & PERS On-Behalf Relief
  Lastly, the State will 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 based on actuarial rates as set by the Department of Administration Division of Retirement & Benefits. In FY16, MSBSD anticipates receiving $14,937,505 for TRS on-behalf and $1,446,085 for PERS on-behalf. Since this revenue is 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. These on-behalf amounts represent a marked reduction from prior year amounts, which can be attributed to the State allocating $3 billion from the Constitutional Budget Reserve last session to cover unfunded pension liabilities in PERS and TRS.

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 FY16, the District anticipates receiving an estimated $1,342,384 in E-rate funds and approximately $400,000 in Medicaid billing revenue for eligible services provided to students attending MSBSD schools.

Revenue for All Other Funds
When considering revenue for all other funds, the District is anticipating that State revenue designated for pupil transportation will cover all anticipated expenses, so no transfer from the General Fund is being proposed at this time.

Conversely, the District does not foresee being able to cover all expenses associated with the Nutrition Services Fund based on sales and meal reimbursements from the National School Lunch Program. Currently, this fund is projected to have a deficit of $589,211.

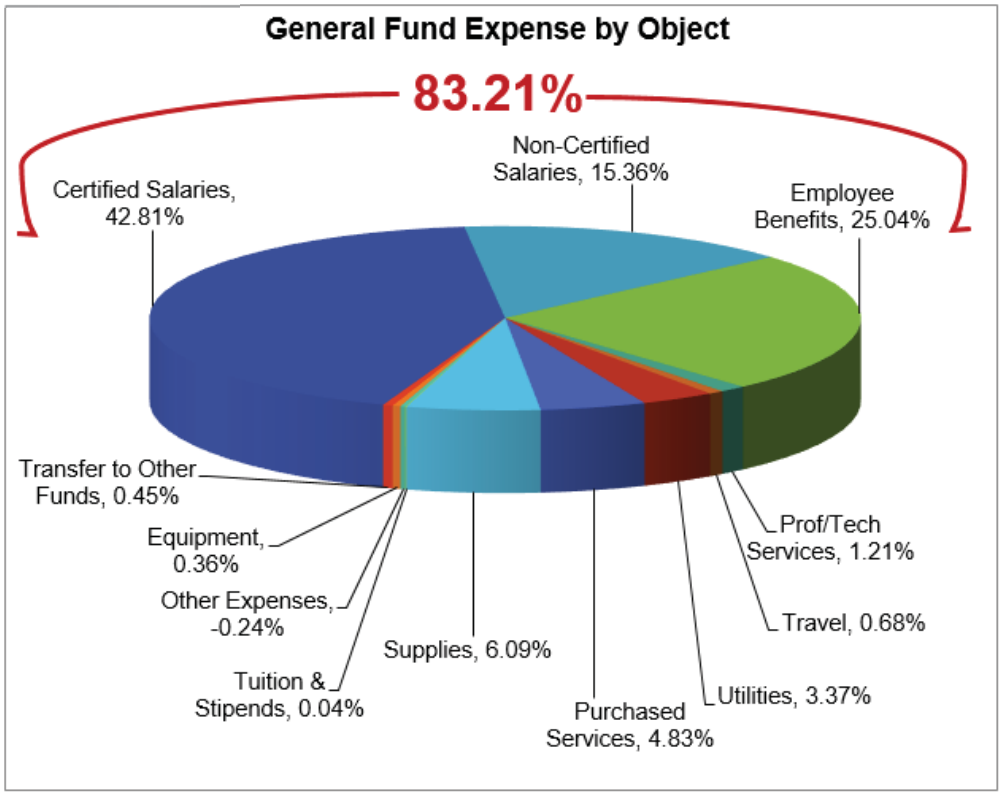
Aside from the nutrition services transfer, the Adopted Budget includes a $386,888 transfer to the District's Capital Improvement Projects Fund to cover renewal/refresh of technology, ADA and safety enhancements, and other facility needs across the District.

Expense
Similar to revenue, total expenses for the governmental funds presented in this budget document are expected to see a large decrease due to State of Alaska on-behalf contributions. In the schedule below, there will be $250,238,070 million less expended in FY16 as compared with the budgeted amounts for FY15. Without on-behalf contributions figured into total expenses, the FY16 budget would be set at $270,987,655.

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 81,474,985	$ 87,808,529	$ 90,453,144	$ 93,782,979	$ 97,356,288	$ 3,573,309	4%
320 Non-Certificated Salaries	31,542,996	32,291,688	38,048,758	38,285,707	39,565,549	1,279,843	3%
360 Employee Benefits	80,262,525	90,243,880	94,783,763	322,415,411	75,676,364	(246,739,047)	-77%
Subtotal Personnel	**193,280,506**	**210,344,097**	**223,285,664**	**454,484,097**	**212,598,201**	**212,598,201**	**47%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	1,739,565	1,891,931	3,115,386	4,559,359	3,381,420	(1,177,939)	-26%
420 Staff Travel	624,078	631,264	970,242	1,060,368	1,110,656	50,288	5%
425 Student Travel	435,276	489,911	649,628	767,462	753,648	(13,814)	-2%
430 Utilities	1,401,573	1,707,788	1,874,288	3,470,530	3,093,731	(376,799)	-11%
435 Energy	4,555,115	4,463,891	4,390,483	5,107,066	5,423,866	316,800	6%
440 Purchased Services	22,831,835	23,604,703	23,808,027	30,148,771	26,426,499	(3,722,272)	-12%
445 Insurance & Bond Premiums	1,501,047	1,602,161	1,622,875	2,057,009	1,956,721	(100,288)	-5%
450 Supplies & Materials	13,260,062	15,468,141	13,625,788	23,152,000	22,026,541	(1,125,459)	-5%
480 Tuition	38,557	97,500	97,500	97,500	97,500	-	0%
490 Other Expenses	266,395	120,639	280,172	416,377	585,169	168,792	41%
495 Indicrect Cost	(547,718)	(627,891)	(59,413)	(318,022)	(305,336)	12,686	0%
510 Equipment	2,337,091	1,332,969	1,956,556	9,553,084	8,179,700	(1,373,384)	-14%
540 Capital Softw are	-	148,326	42,562	73,229	66,829	(6,400)	
550 Transfers to Other Funds	615,314	-	2,299,030	1,980,485	976,099	(1,004,386)	-51%
Subtotal Non Personnel	**49,058,192**	**50,931,333**	**54,673,123**	**82,125,218**	**73,773,043**	**(8,352,175)**	**-10%**
LOCATION TOTALS	**$ 242,338,698**	**$ 261,275,430**	**$ 277,958,787**	**$ 536,609,315**	**$ 286,371,245**	**$ (250,238,070)**	**-47%**

Personnel Expenses
With the majority of all expenses dedicated to teaching salaries and benefits, the Mat-Su Borough School District is very much a human resource rich organization. In FY16, the General Fund expenses for the organization won't veer too much from where they've historically been with 83.21% of total expenses, or $199,472,941, committed to salaries and benefits.

Figure 7



Salaries and benefits continue to 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 their longevity increase and move up a step on the salary schedule. This annual increase could also be referred to as the cost of retention.

While the rates identified above for the two expense classifications don't take into account annual turnover, an attrition adjustment is being utilized in the budget forecasting for personnel. Generally, when teachers leave the District they terminate their employment with more years of teaching experience on the salary schedule than a new teacher coming into the system, resulting in a cost savings to the District. Per Article VII (F) of the Mat-Su Education Association's negotiated agreement with the District, new hires may bring in a maximum of three (3) years of creditable teaching experience.

As referenced earlier, salaries also increase when employee groups negotiate a cost of living increase. Cost of living increases generally have a more obvious impact on the budget. For example, when an employee group negotiates a 1% cost of living increase, the total expense amount tied to that employee group would increase by the same percentage. This scenario, of course, being the case when there are no staffing reductions and the same number of positions are being retained from one year to the next.

Lastly, employee benefits 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 will increase accordingly.

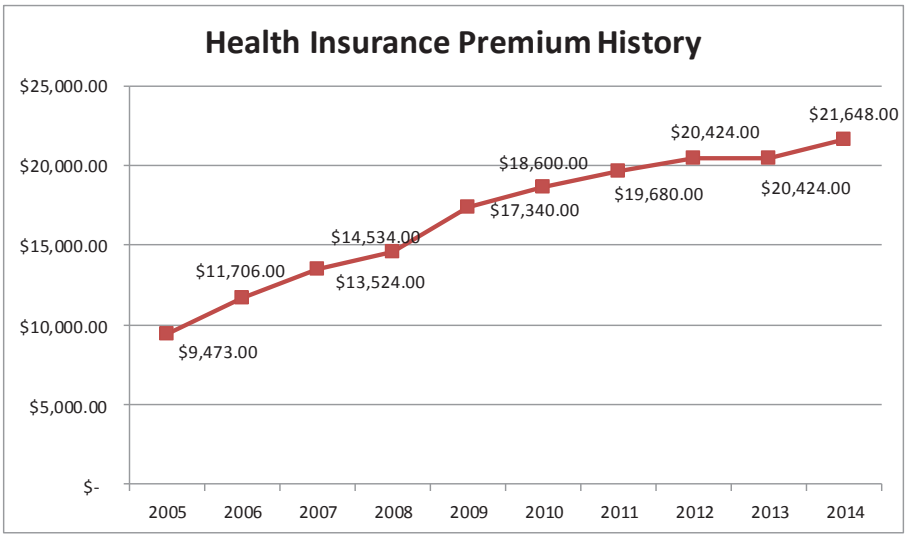


Figure 8

In addition to mandatory benefits, health insurance is an elective benefit that remains a significant cost driver for the District. In FY16, health insurance premiums are projected to be maintained at the FY15 rates. That being the case, over the last ten years 2005-2014, premiums increased by 129% (see figure 8). That growth rate was alarming and essentially unsustainable. To combat this unsustainable growth, the District negotiated plan changes in FY15 with all employee groups, increasing deductibles and out of pocket maximums. While this change in plan designs won't have a direct impact on future renewal rates, it does provide for additional cost sharing by the employee and employer which is widely recognized as driving down utilization amongst employee group health plans and, therefore, indirectly curbing health care costs over time.

Non-Personnel Expenses

For the most part, the District has been able to contain costs within non-personnel expense categories, with the exception of a couple of significant trends.

The District has experienced increased costs for supplies, materials and media. Over the last ten years, total costs have increased by $7,098,613 in this category, or $359 per pupil. A major contributing factor to cost increases in this area can be attributed to increased expenditures for technology devices, software, and enabling infrastructure.

Professional and technical services have also increased notably when reviewing the last ten years of audited financials. When analyzing General Fund trend information for FY 05 to FY14, professional and technical services have increased by 4,634,156, or $442 per pupil. Most of these increases can be attributed to the increased number of leased facilities within the District as well as the outsourcing of related service providers to perform essential services in the areas of occupational therapy, physical therapy, and speech language pathology. There is a recognized shortage of related service providers nationally, so the District is forced to contract services when budgeted positions are unfilled.

Another significant cost driver is Energy. This object code consists of all utility costs necessary to heat and power facilities. In analyzing audited figures over the most recent ten year period, the District found that energy costs have increased by $1,764,563, equating to a 44% increase when the expense is taken on a per pupil basis to account for enrollment growth over that same

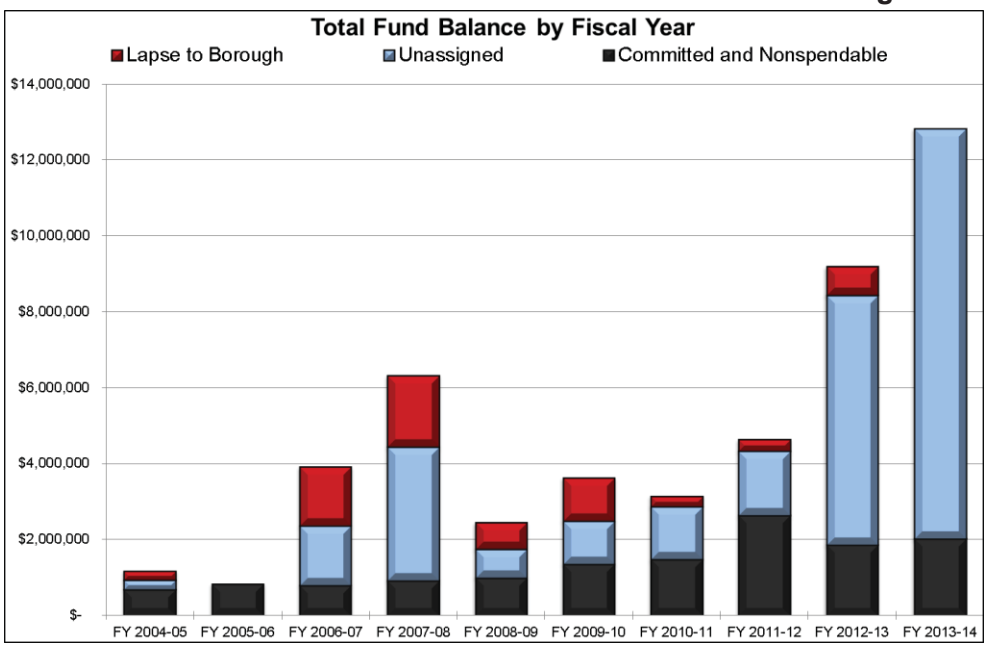
time period. In FY15, the District projects spending $5.4 million on energy expenses related to heating oil, natural gas, and electricity for all schools/facilities.

In addition to increased energy costs, MSBSD anticipates spending to $1 million of additional expense on transfers to other funds for nutrition services and capital projects. The Nutrition Services Fund subsidy will go towards off-setting those expenses not covered by the National School Lunch Program or meal sales, while capital projects will support infrastructure needs throughout the District.

Fund Balance

Fund balance is measured annually on June 30th, the end of the fiscal year. Up until June 30, 2012, the District was required to return 50% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The Lapse funds were then placed in a Borough reserve for school site acquisitions. The ordinance also stated that the District could not build its unassigned fund balance to a sum greater than $5 million. Thus, any amount greater than $5 million would automatically lapse back to the Borough in a particular year.

Figure 9



The Borough Assembly adopted a new ordinance in the summer of 2013 that called for 25% of any increase in unassigned fund balance to lapse back to the Borough with no limitation to the total amount of fund balance held by the District aside from that amount defined by AS 14.17.505(a).

The District viewed this change as being acceptable and fair-minded, being that 25% of General Fund revenue is usually commensurate with the percent of local annual support provided by the Borough. With this new lapse policy in place, the District hopes to build upon its reserves so that it can be better equipped during times of financial uncertainty and/or hardship. Figure 9 presents a recent history of the District's fund balance amounts prior to the lapse payment, categorized as Lapse to Borough, Unassigned, and Committed/Nonspendable.

For fiscal years ending June 30, 2014 and June 30, 2015, the Borough Assembly did not enforce the lapse payment requirement; and, therefore, allowed the District to retain 100% of its fund balance.

Long-term Forecast

As the Mat-Su Borough School District attempts to forecast financial conditions beyond FY15, it becomes clear that anticipated expenses outpace projected revenue to create a structural deficit. Based on the following assumptions, MSBSD prepared a long-term forecast that extends through Fiscal Year 2016-19.

Assumptions

Revenue

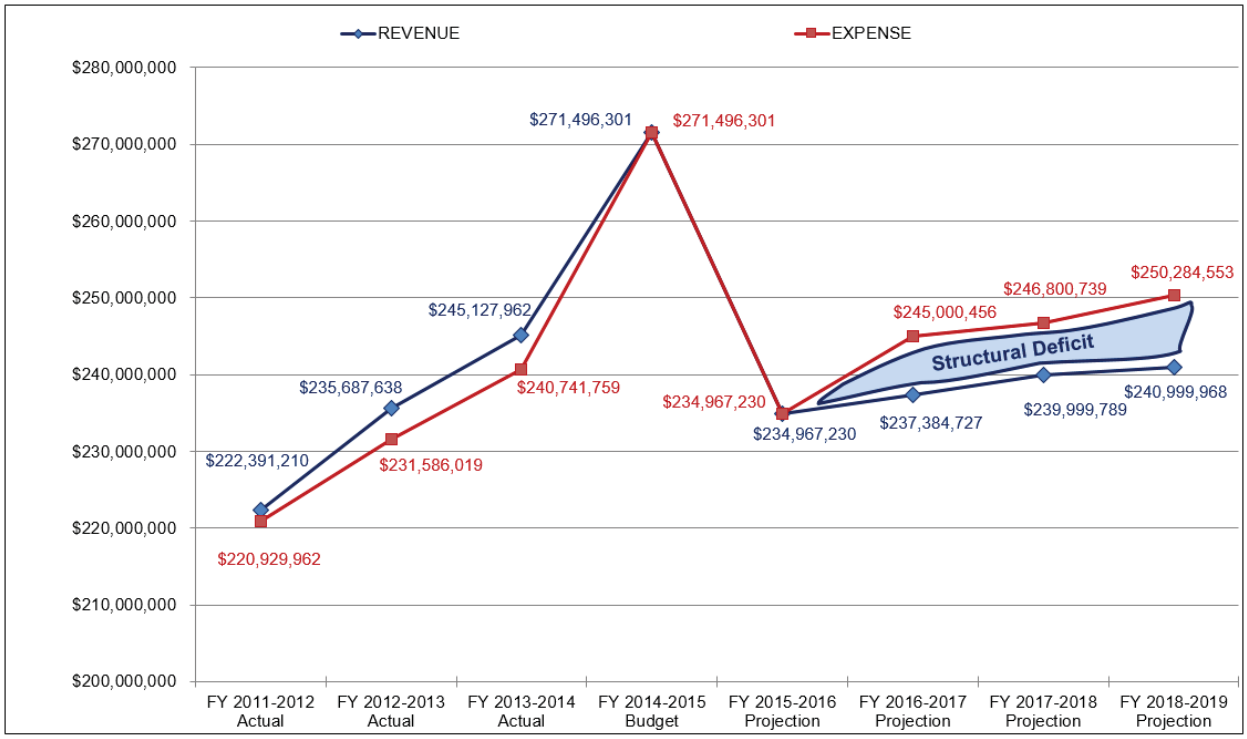
- Borough Revenue continues to INCREASE at 3% after FY15
- INCREASE the State Foundation Formula follows HB 278 by increasing the Base Student Allocation by $50 in FY16, $50 in FY17, and no adjustments to the BSA in FY18
- Intensive Count maintains at 434 students
- State One-Time funding ENDS FY15
- State On-Behalf rates are maintained at FY16 levels for subsequent years
- Federal Revenue Maintains with ZERO INCREASE or DECREASE
- Other Local Receipts maintains with ZERO INCREASE or DECREASE

Expense

- 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 3.4%
- An attrition adjustment is applied to salaries in subsequent years with a $816,000 DECREASE
- All negotiated one-time bonuses and annual cost of living adjustments end after FY17
- Health and Life insurance INCREASE at an annual rate of 6% after FY16 with the INCREASE split 50/50 between employee's and the District
- All other deduction factors are maintained with any INCREASE due to INCREASE in Salary factor
- Projections include a reserve of 1% of total Salaries & Benefits for payroll contingencies
- Utilities INCREASE at an annual rate of 5%
- Insurance Bonds & Premiums INCREASE at an annual rate of 1.5%
- Indirect rate is maintained at 5.58% annually
- Charter Indirect Rate is maintained at 4% annually and amounts are based on enrollment based revenue projections
- All other Non-Personnel accounts are maintained with ZERO INCREASE or DECREASE

Through maintaining class sizes, current staffing levels, and other services as they exist today, the deficits in FY17, FY18, and FY19 are $7.6 M, $6.8 M, and $9.2 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.

Figure 10



Tax Base & Debt Capacity

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 Matanuska-Susitna Borough population over the preceding five fiscal years as determined by the Alaska State Department of Community and Economic Development. Limitations, as stated above, do not apply to the following:

- Taxes on new construction or property improvements which occur during the current fiscal year
- Taxes required to fund additional services mandated by voter approved ballot issue
- 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

In FY15, the Areawide Borough mill levy rate increased and was set at 9.662 mills by the Assembly. To pass its FY16 budget, the Mat-Su Borough Assembly increased the Areawide Borough Mill Levy Rate to 9.984, of which approximately 5.11 mills is directed to school operations in way of a local appropriation. In FY16, MSBSD will receive a local appropriation from the Borough in the amount of $52,680,472. The tables below show a recent, five-year history of tax rates and collections.

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

	Direct Rates				
	2009-10	2010-11	2011-12	2012-13	2013-14
Areawide Borough	9.98	9.96	10.05	9.69	9.85
Non-Areawide Borough	0.43	0.39	0.43	0.49	0.05

Property Tax Levies & Collections
Last Five Fiscal Years

	2009-10	2010-11	2011-12	2012-13	2013-14
Taxes Levied for the Fiscal Year	$ 108,123,032	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810
Net Tax Levy	$ 100,736,350	$ 102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 97,109,667	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708
% of Levy	96.40%	96.58%	96.01%	96.47%	96.48%
Collections in Subsequent Years	$ 2,940,021	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 100,049,688	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 106,109,708
% of Net Levy	99.32%	98.92%	98.19%	97.54%	96.48%

Additionally, Alaska Statute does not establish a debt limit for municipal governments. For FY15, the equivalent of 1.17 mills has been dedicated to the local portion of school construction debt.

Staffing by Function

The following table represents general fund staffing numbers for permanent positions. Although there is an increase of 29.84 FTE from FY15 to FY16, the year-to-year difference in staffing can be attributed to increased enrollment; new positions to support the new Joe Redington Sr. Jr/Sr High School and additional space at Career & Technical High School; and additional positions budgeted by charter schools. To ensure alignment with District ratios, final staffing adjustments will be based on actual enrollment in the 2015-16 school year.

FUNCTION	FY 15 Current	FY 16 Adopted
100 Instruction	788.52	**800.25**
200 Special Education Instruction	377.46	**385.44**
220 Special Education Support Services - Students	108.33	**107.33**
300 Support Services - Students	89.50	**95.11**
350 Support Services - Instruction	57.52	**56.02**
400 School Administration	54.50	**55.50**
450 School Administration Support	121.94	**120.44**
500 Distict Administration	11.00	**11.00**
550 District Administration Support	68.81	**69.81**
600 Operations & Maintenance of Plant	153.10	**159.10**
700 Student Activities	3.75	**4.25**
	1,834.42	**1,864.26**

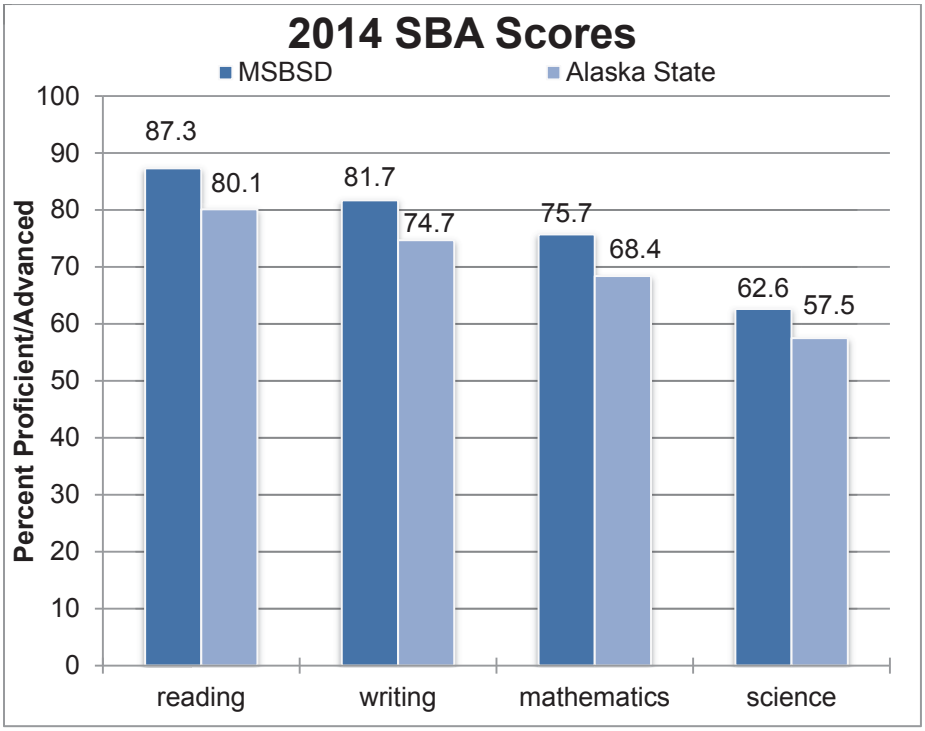
Performance Results

Assessment data for MSBSD continues to exceed national and statewide norms, further demonstrating academic efficiencies gained through the School Board's commitment to instruction.

Standards Based Assessments (SBA)

MSBSD students in grades 3 through 10 take the state's standards-based assessments (SBA) in reading, writing and math. MSBSD students scored above the State averages in terms of the percentage of students who are proficient or advanced in all content areas, at all grade levels.

Figure 12



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.

SAT Test Subsection	FY13 MSBSD Average Score	FY13 ALASKA Average Score	FY13 NATIONAL Average Score	FY14 MSBSD Average Score	FY14 ALASKA Average Score	FY14 NATIONAL Average Score
Critical Reading	511	508	496	511	507	497
Mathmatics	525	505	514	519	503	513
Writing	479	482	488	479	478	487
Total	**1,515**	1,495	1,498	**1,509**	1,488	1,497

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.

ACT Test Subsection	FY13 MSBSD Average Score	FY13 ALASKA Average Score	FY13 NATIONAL Average Score	FY14 MSBSD Average Score	FY14 ALASKA Average Score	FY14 NATIONAL Average Score
English	22.7	20.1	20.2	21.5	19.9	20.3
Mathmatics	24.1	21.2	20.9	22.1	21.1	20.9
Reading	24.3	21.7	21.1	23.6	21.6	21.3
Science	23.7	21.0	20.7	21.7	20.8	20.8
Composite	**23.8**	21.1	20.9	**22.3**	21.0	21.0

Summary
Development of the final 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. No matter what school a student may attend, the District's budget process ensures that each child is provided a quality education. 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.

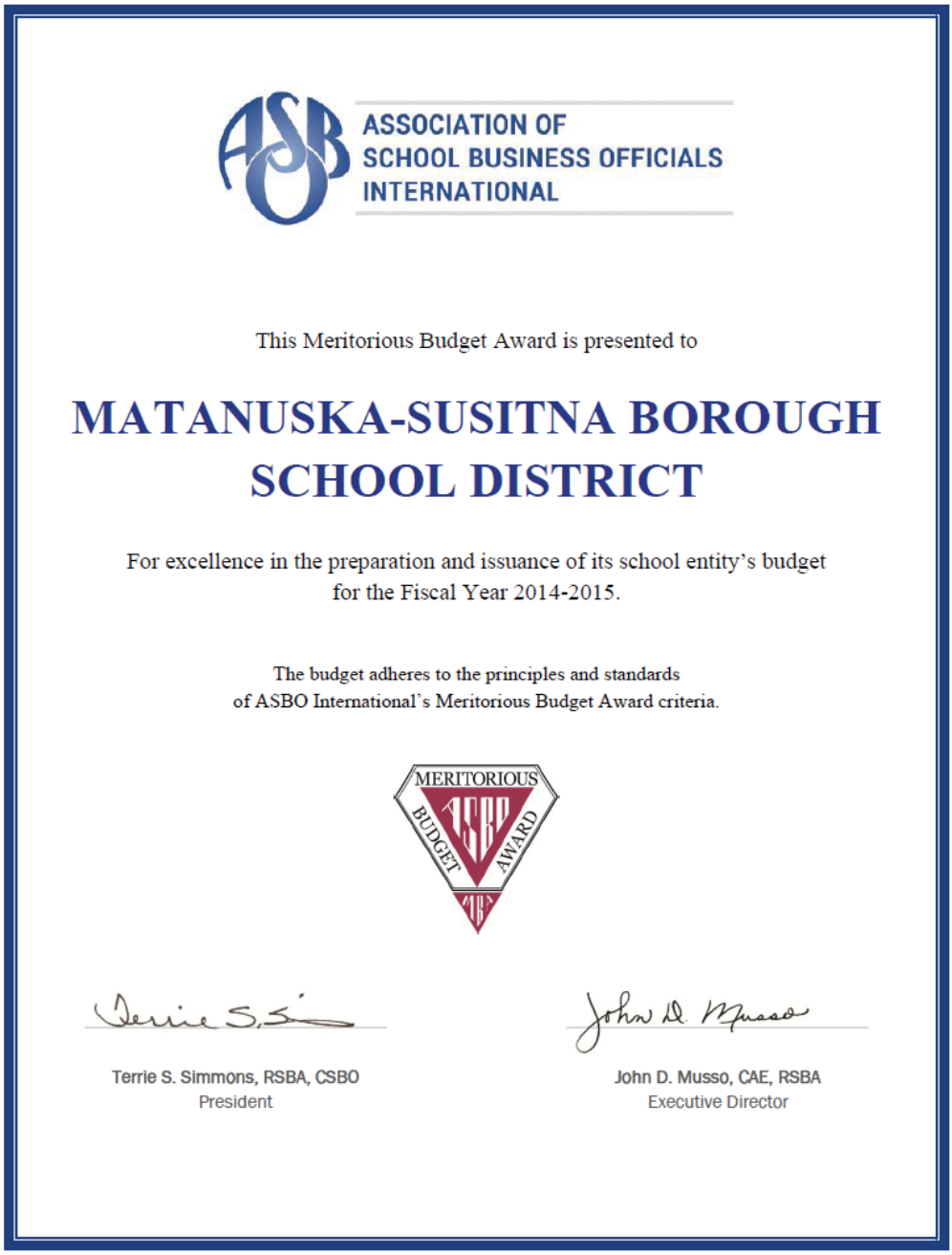
The FY16 Preliminary Budget was prepared in accordance with all laws and legal requirements set forth by the federal government, State of Alaska, and Matanuska-Susitna Borough. The finances and business processes of the District are subject to both internal reviews and independent, third-party audits. Additionally, the District has established sound financial policies and internal controls to ensure that taxpayer funds are expended responsibly.

The Matanuska-Susitna Borough School District developed this financial plan to carry out the District's mission: *to prepare students for success*.

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the Matanuska-Susitna Borough School District with the Meritorious Budget Award for the fiscal year ending June 30, 2015. 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 school entity's budget for the Fiscal Year 2014-2015.

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

MERITORIOUS BUDGET AWARD

Terrie S. Simmons, RSBA, CSBO
President

John D. Musso, CAE, RSBA
Executive Director

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2014-15 SCHOOL BOARD

Susan Pougher, President
Ole Larson, Vice President
Dr. Sarah Welton, Clerk
Deborah Retherford, Member
Ray Michaelson, Member
Dr. Donna Dearman, Member
Kelsey Trimmer, Member

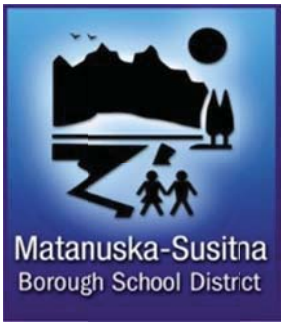
DISTRICTWIDE ADMINISTRATION

Dr. Deena Paramo, Superintendent
Catherine Esary, Public Information Officer
Matt Teaford, EEO Officer

Gene Stone, Assistant Superintendent of Instruction
Dr. Monica Goyette, Executive Director of Instruction
Dr. Rob Picou, Executive Director of Instruction
Mike Vrvilo, Executive Director of Instruction
Carl Chamblee, Director of Federal Programs
Meghan McCarthy-Grant, Assistant Director of Federal Programs
Ray DePriest, Director of Career & Technical Education
Lucy Hope, Director of Student Support Services
Dale Sweetser, Assistant Director of Student Support Services

Luke Fulp, Assistant Superintendent of Business & Operations
Mike Brown, Executive Director of Operations
Katie Gardner, Executive Director of Human Resources
Becky Wright, Director of Finance
Jim Estes, Director of Operations & Maintenance
Don Carney, Assistant Director of Operations & Maintenance

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Preparing Students for Success

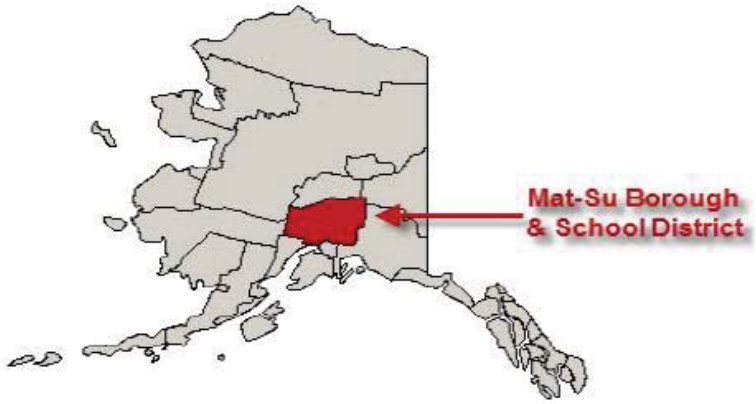
Organizational Section

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DISTRICT PROFILE

Figure 1



Located 35 miles north of Anchorage, the Matanuska-Susitna Borough (MSB) 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 Mat-Su 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 the tallest mountain in North America, Mount McKinley (known locally as Denali) 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, about 90,000 people currently reside in the Borough, with that number expected to continue to grow. One of the fastest growing areas in the nation, the Borough's employment growth has increased an average of 5.5 percent per year over the last decade. The Borough is also within a reasonable commuting distance from Alaska's largest city, Anchorage with approximately 34 percent of the population commuting each day.
18,000 students at 46 schools. The District provides education programs for students in Pre-Kindergarten through twelfth grade.

MSBSD schools put students and families first by providing public school choice. The District's schools include twenty elementary schools, five middle schools, six high schools, two K-12 schools, and a comprehensive correspondence/home school program. Additionally, the District hosts six charter schools and six alternative education schools which offer a wide range of specialized programs.

In 2012, the District opened Alaska Middle College School (AMCS). The AMCS is a partnership between the District and the University of Alaska Anchorage. This program offers two years of dual credit to high school juniors and seniors. Students attending the AMCS have the opportunity to graduate with a high school diploma and an associate degree upon completion of the two year program. The Alaska Middle College School is just one example of the many innovative educational programs of choice offered to students of the District.

In August 2014, Valley Pathways School and the Mat-Su Day School moved into new homes when the Borough completed construction for those two facilities.

Valley Pathways' 46,239 sq. ft. facility replaced a school campus that previously consisted of 12 portables. Formerly functioning as a high school, Valley Pathways School will now serve 7th and 8th grade students in addition to 9th through 12th grade classes. The school's expanded space and technology enhancements will provide the school's nearly 200 students with additional opportunities not previously available to them in the portable-based classrooms.

The Mat-Su Day School will house approximately 150 students in its new 21,500 sq. ft. facility. Similar to Valley Pathways, this school was previously housed in portable or modular units. This special mission school is proud to offer a transitional educational environment where students have the opportunity to practice those academic, social, behavioral, and employability skills necessary for success in their home, school, and community settings. Included at the school is ProjectSearch. The first program of its kind in Alaska, ProjectSearch is an innovative program that assists students with disabilities in finding long-term employment.

Being that the Mat-Su Borough represents the fastest growing area of the State, new schools continue to be added to the District through voter approved bond elections. FY2016 will be the first year of operations for the newly constructed 96,000 sq. ft. Joe Redington Sr. Junior/Senior High School, the largest school facility built in the Mat-Su Borough in the last 14 years. Following the opening of Redington, the District is planning on opening two new elementary school facilities: Dena'ina and Iditarod Elementary. These new schools will be welcomed additions to the District as the average age of school facilities in the District is currently over 26 years old. In addition, existing schools continue to receive renovations to accommodate the growing populations, such as the 33,000 sq. ft. addition to the existing Career & Technical High School to add several career pathways including Transportation, Human Services, and Natural Resources.

GOVERNMENT STRUCTURE

The Matanuska-Susitna Borough School District is a component unit of the Matanuska-Susitna 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 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 unspent funds be returned to the Borough. Until 2013 the District, under Borough Code 3.04.110(c), was required to return 50% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The lapse funds were then placed in the Borough's reserve for school site acquisitions. The ordinance also stated that the District could not build its unassigned fund balance to a sum greater than $5 million. Under that ordinance, any amount greater than $5 million would automatically lapse back to the Borough.

On April 17, 2013, the School Board passed Resolution No. 13-006 which requested that the Assembly consider a lapse for only "the portion of funds provided by the Matanuska-Susitna Borough with no limitation on the amount of total funds to be held as unassigned fund balance."

Under Alaska Statute 14.17.505(a), a school district is allowed to accumulate unassigned fund balance up to 10% of its general fund expenditures in a given fiscal year. For the MSBSD, ten percent of general fund expenditures equal approximately $24 million.

Through persistent lobbying efforts, Borough Code was amended by the Assembly on August 6, 2013 under Ordinance Serial No. 13-096. This ordinance called for 25% of any increase in unassigned fund balance to lapse back to the Borough with no limitation to the total amount of fund balance held by the District aside from that amount defined by AS 14.17.505(a).

The District viewed this change as a being reasonable and fair-minded since 25% is roughly the same percent of local annual support provided by the Borough when compared to total general fund revenue. With this new lapse policy in place, the District intends to build upon its reserves so that it can be better equipped during times of financial uncertainty and/or hardship.

Over the past two years, the Assembly has waived the requirement for the School District to lapse any increase in fund balance back to the Borough. 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 to unassigned fund balance for fiscal year ending June 30, 2014 in lieu of the 3% increase in FY15 funding requested by the school district. On May 20, 2015, the Borough passed Amendment No. 12 to Ordinance Serial No. 15-015 allowing the school district one-time permission to again retain 100% of any increase to unassigned fund balance for the fiscal year ending June 30, 2015 to help offset a decrease in FY16 education funding from the State of Alaska.

For historical reference, the Figure 2 represents lapse payments required over the last ten years under Borough Code 3.04.110(c).

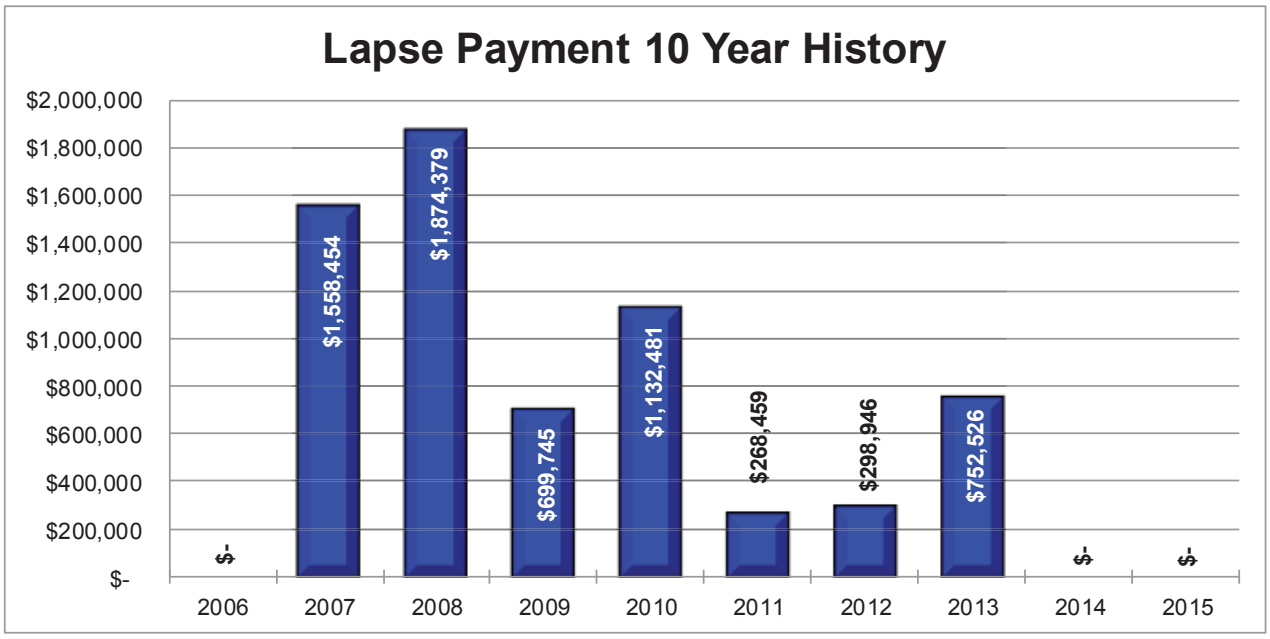


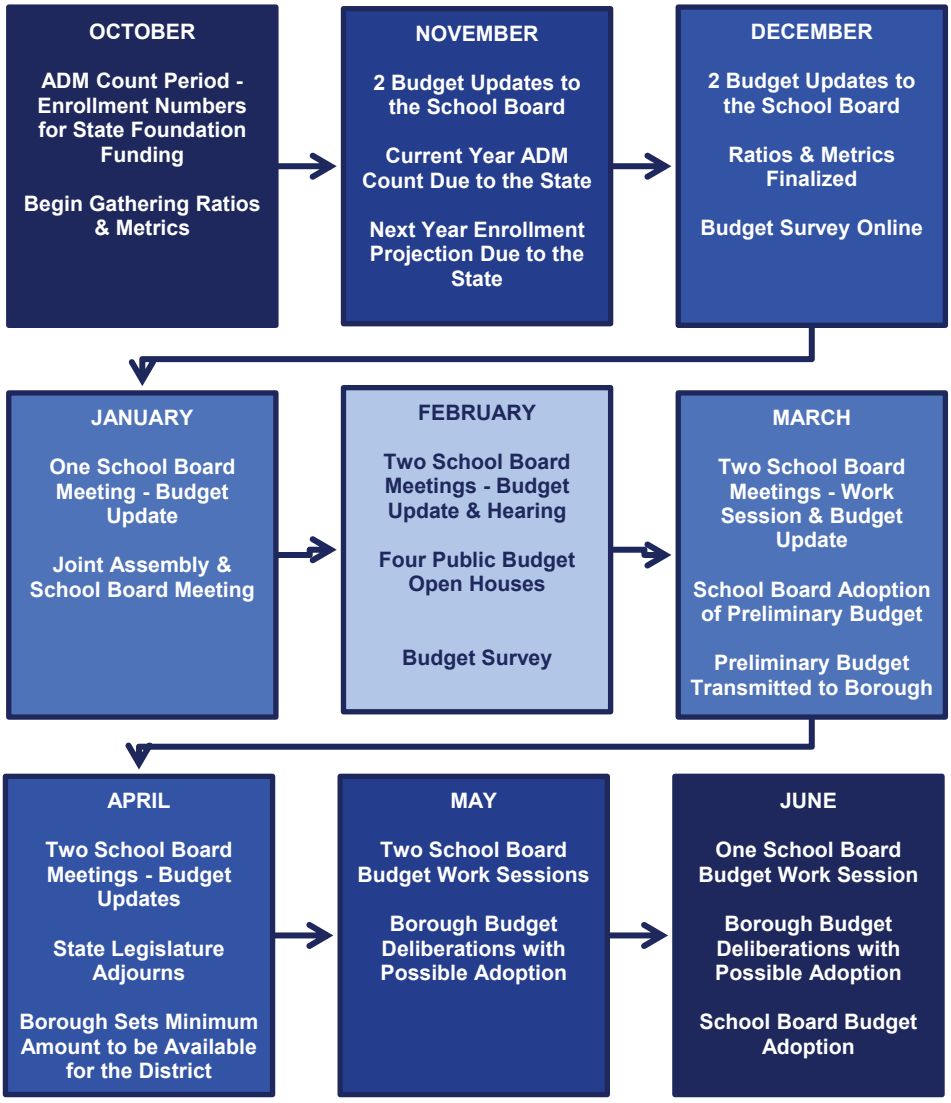
Figure 2

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

Figure 3



BUDGET DEVELOPMENT PROCESS

At the District level, 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. Once an analysis is made of all essential information, the total amount available (both the revenues and projected fund balance) for the proposed budget is determined.

As the District continues to grow, the revenues and expenditures increase. Unfortunately, since the increases in expenditures generally outpace the increases in revenues, the District is left vulnerable to a structural deficit. This reality makes it necessary for the District to seek new revenue sources and find new ways to mitigate on-going costs. Although salary increases are negotiated, personnel costs and rising benefits costs have put significant pressure on the General Fund and create a level of uncertainty during the budget process.

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 a best guess for escalating energy costs. Without having all the necessary information to accurately predict expenses in January, the District presents a preliminary budget with any assumptions clearly communicated within the document.

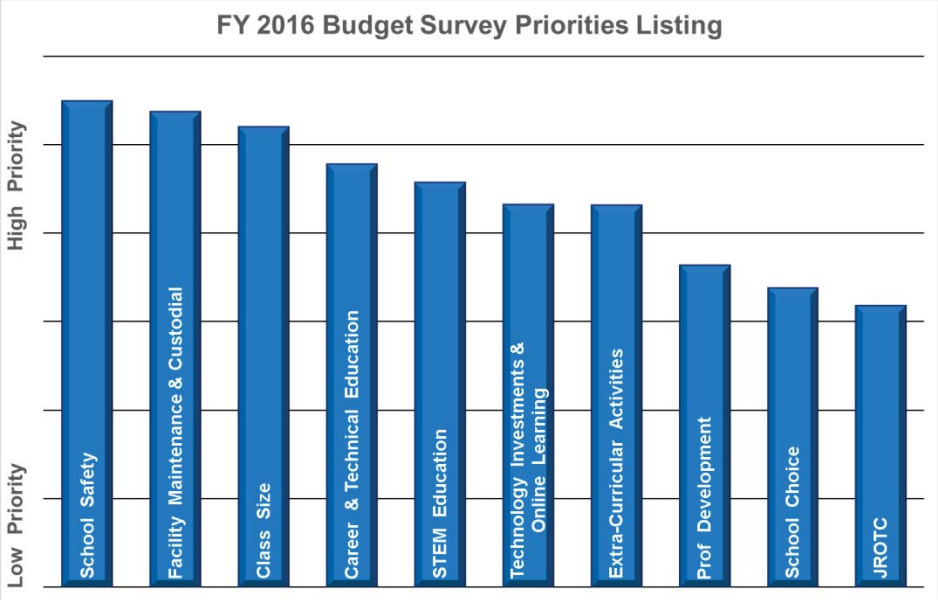


Figure 4

Throughout the budget process, public input, resource requests, and current and future contract obligations are used to establish educational and budgetary priorities for the proposed budget. The proposed budget, showing projected revenues, enrollment, and expenditures is made available for public inspection before holding public hearings. 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 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 on the instructional component, per Article 2 of AS 14.17.490 of Alaska Statues.

Public input is sought through open house forums, school board meetings, and an online survey. The chart in Figure 4 shows the results of the FY 2015-2016 online survey. There were 661 respondents that provided input for the survey. Board adoption of the budget cannot take place until the public hearing process is concluded.

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 MSB Code 3.04.020(b). The

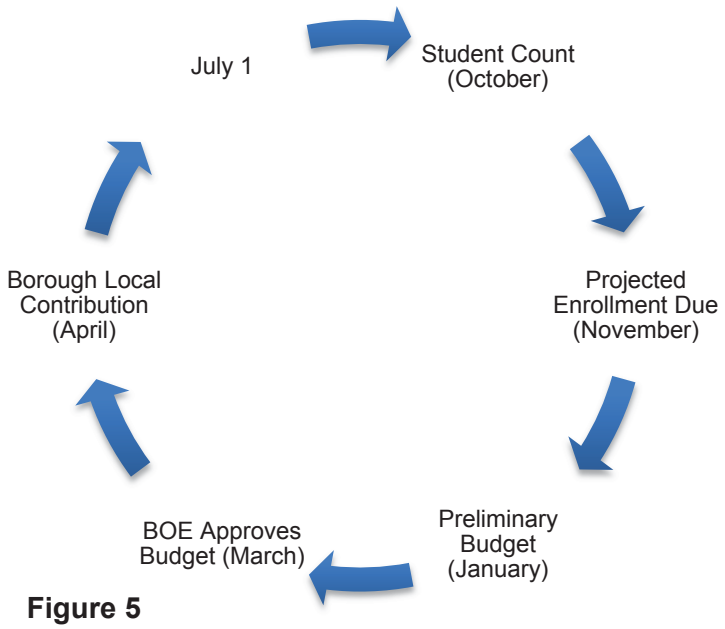


Figure 5

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 school district must be included with the budget. Since April 1st is several weeks prior to the end of the State's legislative session, the District rarely knows the full funding picture by this date.

In April and May of each year, the Borough Assembly prepares its own budget and holds public budget deliberations and hearings. Within 30 days of the District submitting its preliminary budget to the Assembly, the Borough 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 5)

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;
- Does not meet the local effort provisions of AS 14.17; or
- Does not meet the minimum expenditure for instruction provision of AS 14.17.520.

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 6

		RATIOS		METRICS		
		Pupil to Teacher	**Elementary Specials to Teaching Staff	Materials & Supplies per Pupil	Health Supplies per Pupil	***Accelerated Learning Funds per Pupil
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	28 to 1	NA	$115.00	$2.00	$50.00
2014-2015	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2013-2014	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2012-2013	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2011-2012	Grades K-2	26 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	28 to 1				
	Grades 6-8	28 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	31 to 1	NA	$115.00	$2.00	$50.00

Notes:

* PTR applies to core area school regular education instruction

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

*** Accelerated learning funds apply to core area high school. FY 2012 through F2016 allocated on per student basis.

One of the great advantages of using ratios and metrics is the inherent flexibility provided. The District can quickly respond to unexpected increases in student enrollment by adding staff immediately where needed. Often the resources are moved from schools that are experiencing smaller than anticipated enrollment but, in periods when enrollment is up district wide, ratios and metrics provide a sound basis for adding additional teachers and support staff.

The ratios & metrics that are in place for the FY2016 Budget, as well as a recent history of ratios & metrics can be found in Figure 6. Ratios and metrics are a valuable tool in effectively communicating to stakeholders the guidelines that drive the District's funding allocation decisions to schools and programs within the District. These ratios and metrics allow administrators to monitor the potential changes to funding that may occur as a result of changing enrollment numbers during the period when the State of Alaska conducts the official enrollment count of students in October.

The School District continues to work toward building a fund balance. At the end of FY14, the Assembly approved for the School District to keep 100% of the change in fund balance for year ending June 30, 2014 in lieu of a requested 3% increase in FY15 local funding. This one-year arrangement was intended to offset the impact of maintaining the Borough appropriation at FY14 levels even though the School District's costs continued to increase with a growing student population. Similarly, at the end of FY15, the Assembly approved for the School District to keep 100% of the change in fund balance again to offset FY16 decreased State funding.

While our FY16 Budget does not anticipate generating an excess of revenue over expenses, should the District receive unanticipated revenues or benefit from significant cost savings, any resulting increase in net fund balance will be subject to Ordinance #13-096. This ordinance

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requires 25% of the increase be lapsed back to the Borough. The remaining 75% will help build District reserves, not to exceed the amount allowable by the current version of Alaska Statue 14.17.505.

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 Borough also retains ownership for all buildings and reports those assets on their balance sheet. As such, all debt service for school construction bond projects is reported on the Borough's financials.

In June 2010, the Matanuska-Susitna Borough School Board established an internal Capital Improvement Projects Fund (CIP); separate of bond projects and fully administered by the School 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 Matanuska-Susitna Borough School 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 ERP's 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. Additionally, monthly 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 IT system 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, business continuity plan. The normal day-to-day business operations are protected on a smaller scale through nightly data backups.

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 functions which then work hand-in-hand with the District's budget functions. As a result of normal business transactions such as creation of a requisitions and subsequent purchase orders, funds are encumbered 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. The District's order of priority for the assignment of fund balance categories for subsequent events shall be to:

- Use the unassigned fund balance; then
- Use the assigned fund balance; and finally
- Use the committed fund balance.

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.

ORGANIZATIONAL CHART

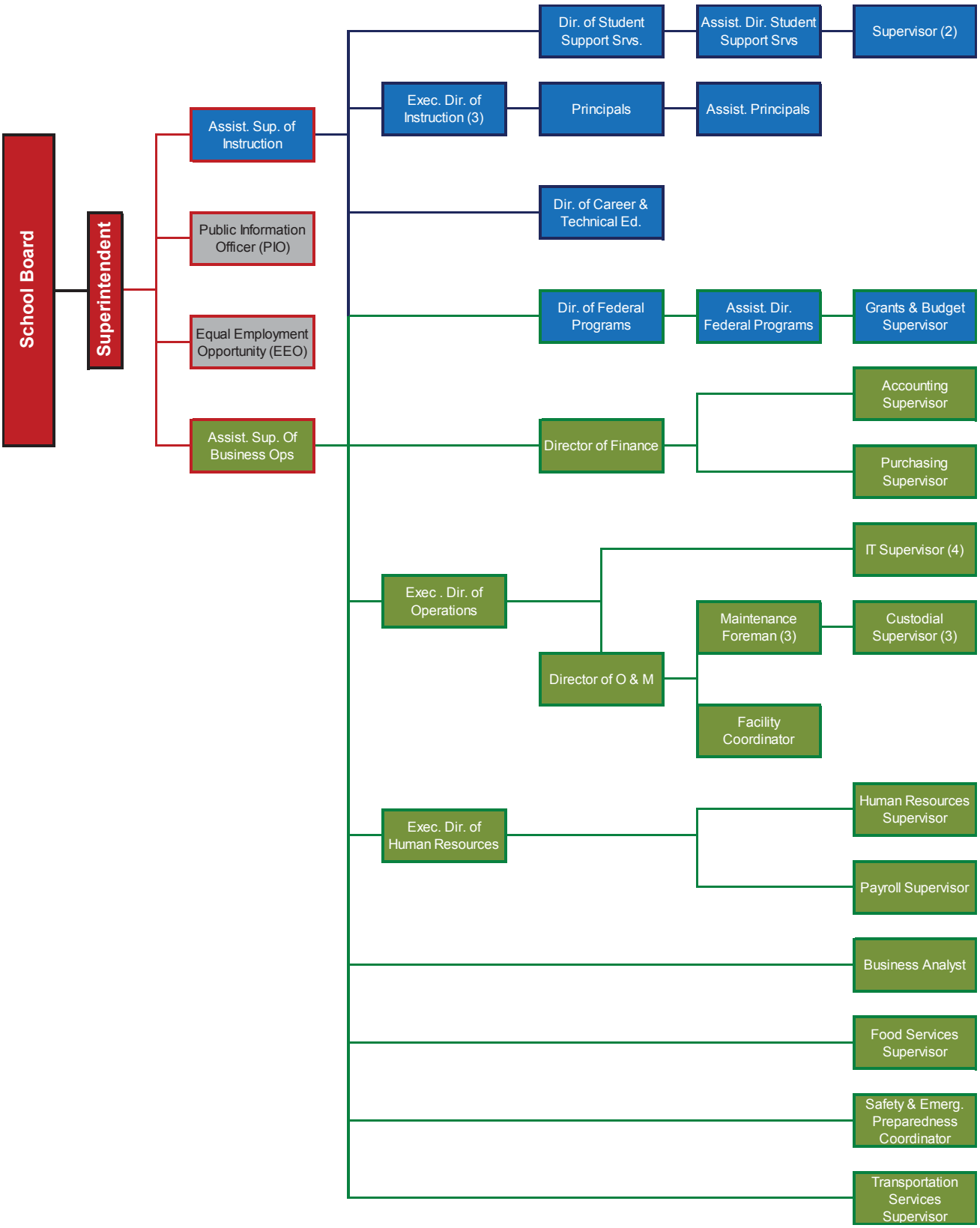


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SCHOOL BOARD AND CENTAL OFFICE ADMINISTRATION

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

Office of the Superintendent		
Superintendent	**Office of the Superintendent**	**Dr. Deena Paramo**
Equal Employment Opportunity Officer	Equal Employment Opportunity	Matthew Teaford
Public Information Officer	Public Information	Catherine Esary

Instruction		
Assistant Superintendent	**Instruction**	**Gene Stone**
Executive Director	Instruction	Dr. Monica Goyette
Executive Director	Instruction	Mike Vrvilo
Executive Director	Instruction	Dr. Robert Picou
Director	Career & Technical Education	Raymond DePriest
Director	Federal Programs	Carl Chamblee
Director	Student Support Services	Lucy Hope
Assistant Director	Federal Programs	Meghan McCarthy-Grant
Assistant Director	Student Support Services	Dale Sweetser
Supervisor	Behavioral Health Specialists	Dennis Boyer
Supervisor	Grants & Budget	Carmel Dehn
Supervisor	Grants & Budget	Linda Anderton

Business & Operations		
Assistant Superintendent	**Business & Operations**	**Luke Fulp**
Executive Director	Human Resources/Payroll	Katherine Gardner
Executive Director	Operations	Michael Brown
Director	Finance	Rebecca Wright
Director	Operations & Maintenance	James Estes
Facility Coordinator	Operations & Maintenance	Don Carney
Maintenance Foreman	Operations & Maintenance	Alan Morgan
Maintenance Foreman	Operations & Maintenance	Tim Jensen
Maintenance Foreman	Operations & Maintenance	Tony Weese
Supervisor	Accounting	Alicia Hobbs
Supervisor	Business Analyst	Melissa Batts
Supervisor	Facility Use	Julane Troseth
Supervisor	Food Services/Warehouse	Chris Johnson
Supervisor	Human Resources	Brooke Allison
Supervisor	IT Senior Program Analyst	Justin Michaud
Supervisor	IT Applications	Michelle Hoyt
Supervisor	IT Customer Service	Charles Chapman
Supervisor	IT Network Services	Bill Stannard
Supervisor	Custodial	Lori Miner
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Chad Johnson
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing	Patricia Krauss
Supervisor	Safety & Emerg. Preparedness Coordinator	Joe Schmidt
Supervisor	Transportation	Chris Remick

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. MSBSD's 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 Mat-Su 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, core values, goals, and annual objectives that provide a framework under which the Superintendent operates.

Vision

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

Mission

The mission of the District is to prepare all students for success.

Beliefs

The belief of the District is that the needs and best interests of students drive all decisions. All students can and want to learn. Participation of stakeholders is crucial to student success

Core Values

- Stewardship
- Accountability
- Empathy
- Quality
- Integrity
- Respect
- Collaboration
- Commitment

Board Goals

The Matanuska-Susitna Borough School District is doing its best to be the best! The District boasts *innovation, choice, and customer service.* Every decision is based on what will help students achieve success after graduation. A systematic plan for meeting the goals is outlined in the Strategic Plan. The specific goals are:

- We will improve student success, achievement, and performance.
- We will increase the graduation rate.
- We will maintain and continuously improve safe and healthy environments for our students and staff.
- Our schools will welcome families and community members in the education of our youth.

Annual Objectives

In addition to having long-term goals, the MSBSD Board of Education developed the following list of objectives to help carry out goals during the 2015-16 school year.

- Improve School Environments: Social-Emotional & Physical Plant
  The School Board plans on improving school environments by preparing for the opening of two new elementary schools (Iditarod and Dena'ina) in the 2016-17 school year; occupying Joe Redington Sr. Jr/Sr High School and the Career and Tech High School Addition in the 2015-16 school year; improving the communication around the process for identifying deferred maintenance and capital project needs; completing various infrastructure improvements projects around the district; and improving the social emotional learning opportunities for students by continuing with year three of the "District by Design" initiative, partnering with the Mat-Su Health Foundation to provide grants to schools wanting to implement social-emotional learning curriculum, and implementing newly adopted Health curriculum for K-12 with social-emotional components.

- Educate the Public as to Its Role in Influencing the Funding Process
  The School Board plans on engaging the public in the annual budget process by creating an interactive budget modeling tool; hosting budget presentations at PTA/PTO meetings; and developing a budget handbook that aids the public in better understanding the budget development process. In addition to community outreach efforts, the School Board looks to improve stewardship of public funds and transparency by evaluating online solutions that improve fiscal transparency; continue to produce financial documents that meet all required criteria for the Association of School Business Officials Certificate of Excellence in Financial Reporting and Meritorious Budget Award; and conducting management reviews for the Purchasing and Accounting Departments.

- Maintain Strategies to Increase Public Relations
  The School Board wishes to increase public relations by further utilizing social media to engage community members; increasing the School District's brand essence; promote student leadership positions on city councils and the Borough Assembly; creating a student voice page on the website; and utilizing student interns to assist with expanding social media, marketing, and branding opportunities.

- Improve Relationships and Communication
  The School Board will improve internal communications by developing a communication plan that promotes both timely distribution and receipt of information with and from staff, students, and parents; creating guidelines and/or processes for principals to communicate information to staff members in a timely manner; and exploring technology as a mechanism to increase efficiencies in the Maintenance & Operations, Human Resources, and Payroll Departments.

- Increase Classroom Support
  The School Board wishes to increase the expertise in classrooms by increasing the consistency of the substitute workforce; formalizing school leadership roles for teachers; continuing to enhance Response to Intervention (RTI) structures of support; providing systemic professional development; fostering agency and community partnerships; reviewing technology curriculum; and developing and funding an equitable fee schedule.

- Create a Five Year Technology Roadmap for Instruction and Business Services
  One of the primary goals of the School Board is centered on technology and the use of technology in the school environment by assessing District readiness for enhanced access to technology; building capacity in principals; fostering community awareness and support for technology modernization; increasing staff proficiency; and increasing student technology literacy.

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). The ASPI system effectively replaces the former AYP model that was in place since 2002. The following information on the new ASPI system was taken from a June 10, 2013 press release made by the State of Alaska, Department of Education & Early Development:

> *Under the new accountability system, students will continue to take state assessments in reading, writing and math. Parents and educators will use the assessment results to help understand how well each student meets state academic standards. The public will also have access to state assessment results for schools and districts in the aggregate, including a breakdown by student subgroups such as income, disability and ethnicity.*
>
> *Each school and district will have its own annual goal for improvement, based on reducing its percentage of non-proficient students by half in six years, including in each subgroup of students. Results will be reported each year, as will high school graduation rates.*
>
> *This accountability system will rank schools on a 100-point scale, based on student growth as well as proficiency in state assessments, attendance, high school graduation, and student performance on work-ready and college entrance exams. Based on the 100-point scale, schools will receive a rating of one to five stars.*

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.

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 MSBSD'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 expenditures is dependent on future events. As a result, the preparation of the budget for the 2015-2016 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 Matanuska Susitna 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 Fiscal Year 2015, there are a total of 42 funds with budgeted activity. These funds fall into two fund categories: governmental funds and proprietary funds. (See Figure 7)

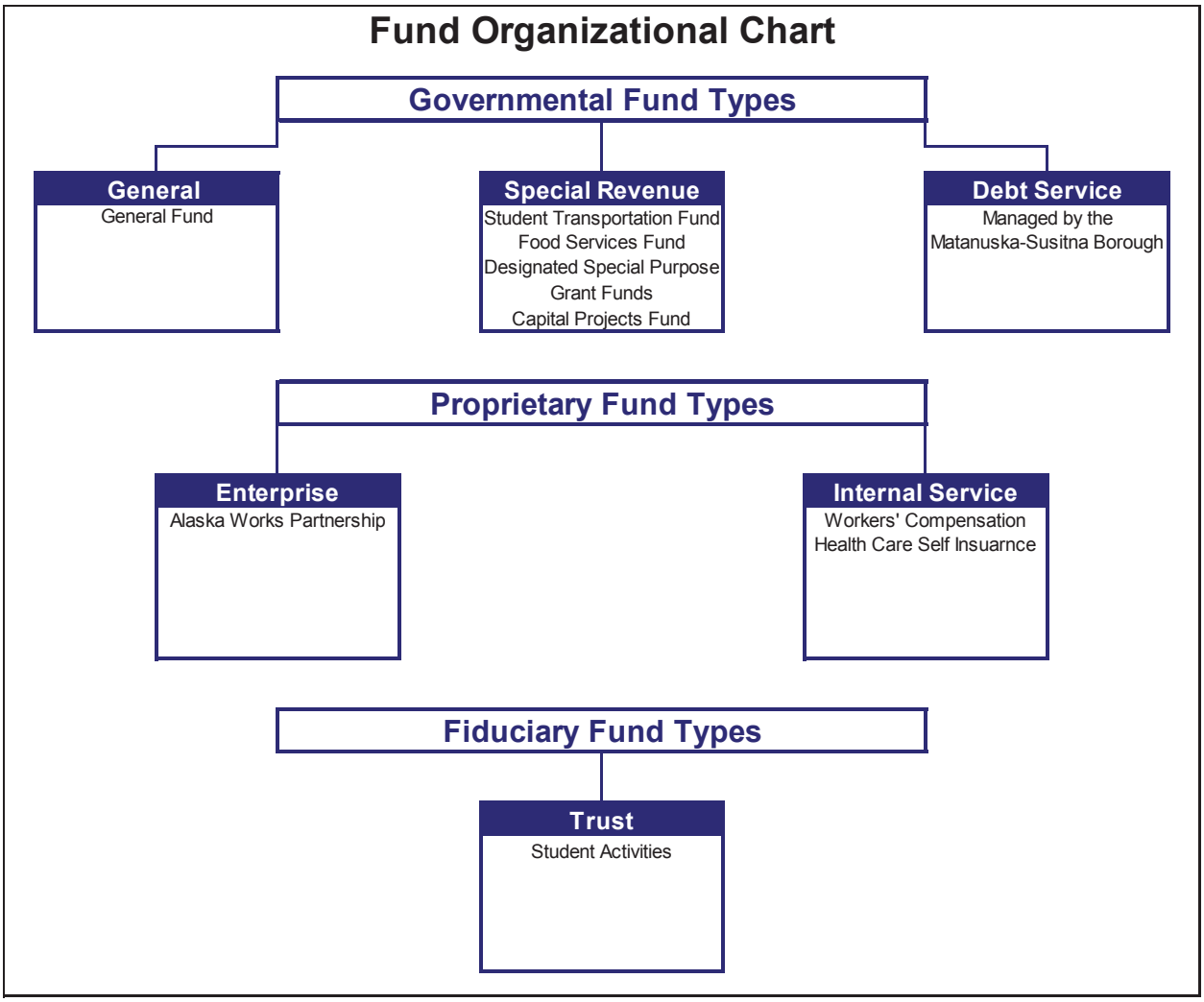


Figure 7

GOVERNMENTAL FUNDS

Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. The governmental funds within this budget document include a general fund, special revenue funds 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 does not have any debt service funds. The Mat-Su Borough owns the school buildings; therefore, debt service on school buildings is recorded as an expense within the Mat-Su Borough's books, and does not show up on the District's books.

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.

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.

241 Youth First
Through the Youth First grant, students age 14-24 develop career awareness and work experience. Applying for the grant requires a focus on commitment to success, use of media, linking the youth culture to job opportunities, being unique, and promoting values.

242 WIA – Workforce Investment Act
Signed into law in 1998, the Workforce Investment Act focuses, in part, on improving job training for youth. The goal of WIA is to increase employment, earning, and customer satisfaction; empower youth and adults; and develop leadership skills.

248 Mat-Su Construction Academy
The Alaska Construction Academy's Mat-Su Chapter hosts both adult and youth programs. The youth program teaches students skills alongside local partnerships with industry, education, and labor organizations.

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 in the District.

263 WNP Preschool Fund
Widening the Net Preschool Program is a 2 year State funded grant (FY13 & FY14) to support low income non-special education students to get early intervention education.

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

266 Carl Perkins Grant
The Carl Perkins Grant supports the development of career and technical programs that follow a sequential path. These paths must be developed with the goal of preparing students for success in paid or unpaid employment positions, occupations, and professional life.

270 Title III English Language Learners
Funds used to assist the District in teaching English to limited English proficient students to help them meet state standards required for all students.

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

272 UAA PBIS Fund
UAA grant funds to help support a Behavior Specialist for one semester and some supplies. This grant will not continue into FY14.

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 21st Century Learning Center Grant
This was a State funded five-year competitive grant for years 2010 through 2014. The District received additional funds for fiscal year 2015.

279 Urban Growth Development (UGO) Grant
The Urban Growth Development (UGO) Grant is a sub-grant from the University of Alaska Fairbanks. The funding period for this grant is based on the calendar year rather than the district fiscal year.

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 Title I-C Migrant Ed Book Grant
Funds used to provide take home books for eligible Migrant Ed 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. These funds will support 20 .25fte Tutor Advisors for the elementary schools. These funds are reviewed yearly and may not continue in FY15 if funding is cut.

291 VI-B Preschool Grant Fund
IDEA Special Education funding for preschool programs only. This grant supports a preschool speech pathologist.

296 Title I – 1% Parent Involvement
Funds used to implement programs, activities, and procedures for the involvement of parents whose children are served through Title I.

303 Title I-A Basic Summer
Funds are set aside from Title I-A Basic in prior fiscal year for summer activities taking place in July and August as part of the prior year's Title I School wide Action Plans.

352 Indian Education
Funds provided for the unique academic needs of American Indians and Alaska Natives.

359 Enanuaq Preschool Grant
Direct federal funds used to provide preschool for Alaska Native and American Indian children who qualify for the early education program.

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

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

376 Knik Tribal Council (KTC) Grant
Funds used to provide supplemental Instruction for Alaska Native and American Indian students in the areas of Science, Technology, Engineering, and Math (STEM).

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

388 Community Impact Grant
Funds consist of grants from United Way and Mat-Su Health Foundation to promote events in the community to foster unity and good health choices for tobacco prevention.

503 Legislative Grants – Under $50,000
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 Mat-Su Borough.

504 E-Rate Phone Services
Used to account for and report financial resources expended for communications which qualify for reimbursement under the e-rate program.

505 Legislative Grants – Over $50,000
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 Mat-Su 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 Chart of Accounts. The range of funds for internal service funds is fund 650 through fund 699.

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.

652 Health Care Self Insurance
This fund accounts for reserves to begin a self-insurance plan for health care.

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.

612 Fred Meyer Coin Box Donations

Donations accounted for in this fund are from are 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 educational purposes.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.

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.

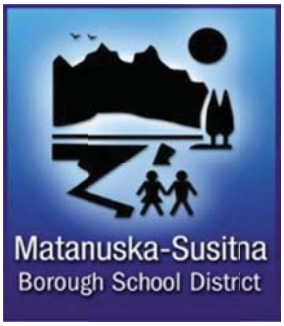
710 Student Activities Fund

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.

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Preparing Students for Success

Financial Section

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Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 48,048,419	$ 49,045,260	$ 51,291,720	$ 51,291,720	$ 51,291,720	$ 52,680,472	$ 1,388,752	3%
Food Services	1,401,593	1,238,418	1,143,678	1,197,500	1,257,500	1,200,000	(57,500)	-5%
Earnings On Investments	143	-	93	-	-	-	-	0%
Other Local Revenue	1,515,399	704,063	666,987	900,761	955,978	672,274	(283,704)	-30%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**50,965,554**	**50,987,741**	**53,102,478**	**53,389,981**	**53,505,198**	**54,552,746**	**1,047,548**	**2%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 150,294,093	$ 154,186,581	$ 157,284,792	$ 3,098,211	2%
School Improvement	459,962	466,013	476,483	483,778	494,465	506,028	11,563	2%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,361,367	2,929,851	2,996,786	5,169,723	5,283,881	-	(5,283,881)	-100%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	25,502,869	34,140,205	36,858,926	35,881,317	242,585,435	14,937,505	(227,647,930)	-94%
PERS On-Behalf	3,249,659	4,178,043	4,187,300	4,215,152	20,512,417	1,446,085	(19,066,332)	-93%
Other State Revenue	14,269,484	14,521,813	18,167,244	15,608,891	16,238,534	16,291,329	52,795	0%
Total Revenue From State Sources	**184,962,506**	**197,512,010**	**206,482,838**	**211,652,954**	**439,301,313**	**190,465,739**	**(248,835,574)**	**-57%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ 792,238	$ 804,022	$ 804,022	$ 544,678	$ (259,344)	-32%
E-Rate	956,307	818,873	977,158	1,232,330	1,232,330	1,342,384	110,054	9%
Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	900,000	400,000	(500,000)	-56%
AK & Other Intermediate Agencies	7,953,615	12,999,102	18,075,938	20,109,367	31,740,676	25,924,285	(5,816,391)	-18%
Total Revenue From Federal Sources	**9,942,707**	**14,823,949**	**20,011,432**	**23,045,719**	**34,677,028**	**28,211,347**	**(6,465,681)**	**-19%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ 1,222,770	$ 3,518,663	$ 2,004,204	$ 4,995,828	$ 7,655,828	$ 13,934,610	$ 6,278,782	82%
Transfers from Other Funds	6,674,610	1,306,620	3,224,608	1,207,114	3,957,114	976,099	(2,981,015)	-75%
Total Appropriations & Transfers	**7,897,380**	**4,825,283**	**5,228,812**	**6,202,942**	**11,612,942**	**14,910,709**	**3,297,767**	**28%**
REVENUE TOTALS	**$ 253,768,147**	**$ 268,148,983**	**$ 284,825,560**	**$ 294,291,596**	**$ 539,096,481**	**$ 288,140,541**	**$ (250,955,940)**	**-47%**

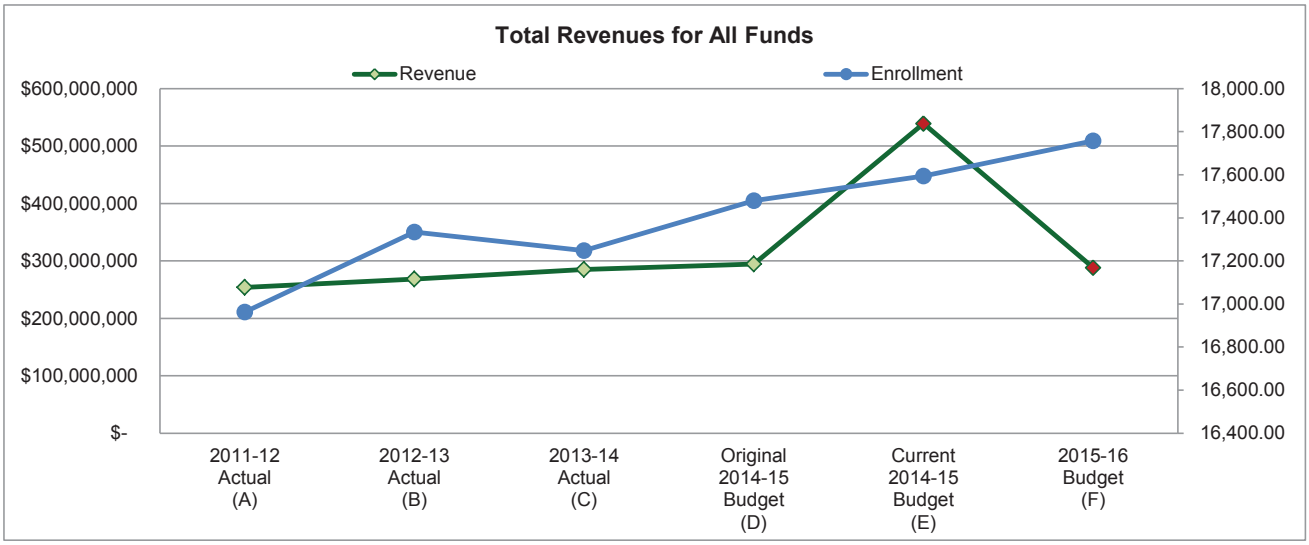


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Fund: All Funds Expense Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 81,474,985	$ 87,808,529	$ 90,453,144	$ 94,263,886	$ 93,782,979	$ 97,356,288	$ 3,573,309	4%
320 Non-Certificated Salaries	31,582,132	32,325,156	38,078,307	35,712,947	38,309,067	39,591,146	1,282,080	3%
360 Employee Benefits	80,285,868	90,271,974	94,803,776	98,460,410	322,432,156	75,693,006	(246,739,150)	-77%
Subtotal Personnel	**193,342,985**	**210,405,659**	**223,335,226**	**228,437,243**	**454,524,202**	**212,640,440**	**212,640,440**	**47%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	1,899,620	2,056,951	3,233,672	3,564,040	4,744,297	3,511,420	(1,232,877)	-26%
420 Staff Travel	624,078	631,264	970,242	979,757	1,060,368	1,110,656	50,288	5%
425 Student Travel	435,276	491,752	652,071	805,779	767,756	756,068	(11,688)	-2%
430 Utilities	1,401,573	1,707,788	1,874,288	3,221,108	3,470,555	3,093,731	(376,824)	-11%
435 Energy	4,555,115	4,463,891	4,390,483	5,486,379	5,107,066	5,424,066	317,000	6%
440 Purchased Services	23,748,467	24,676,264	25,459,504	28,680,430	30,148,911	26,426,499	(3,722,412)	-12%
445 Insurance & Bond Premiums	1,751,779	1,857,161	1,622,875	2,469,056	3,539,418	3,491,634	(47,784)	-1%
450 Supplies & Materials	13,261,492	15,520,086	13,630,199	16,931,402	23,212,907	22,086,065	(1,126,842)	-5%
480 Tuition	38,557	97,500	97,500	97,500	97,500	97,500	-	0%
490 Other Expenses	266,395	120,639	280,272	504,430	417,789	585,169	167,380	40%
495 Indicrect Cost	(547,718)	(627,891)	(59,413)	(282,463)	(318,022)	(305,336)	12,686	0%
510 Equipment	2,337,091	1,332,969	1,956,556	2,284,578	9,553,084	8,179,700	(1,373,384)	-14%
540 Capital Software	-	148,326	42,562	161,640	73,229	66,829	(6,400)	
550 Transfers to Other Funds	615,314	-	2,299,030	-	1,980,485	976,099	(1,004,386)	-51%
Subtotal Non Personnel	**50,387,041**	**52,476,700**	**56,449,840**	**64,903,636**	**83,855,343**	**75,500,100**	**(8,355,243)**	**-10%**
TOTAL EXPENSES	**$ 243,730,026**	**$ 262,882,359**	**$ 279,785,066**	**$ 293,340,879**	**$ 538,379,545**	**$ 288,140,541**	**$ 204,285,198**	**38%**

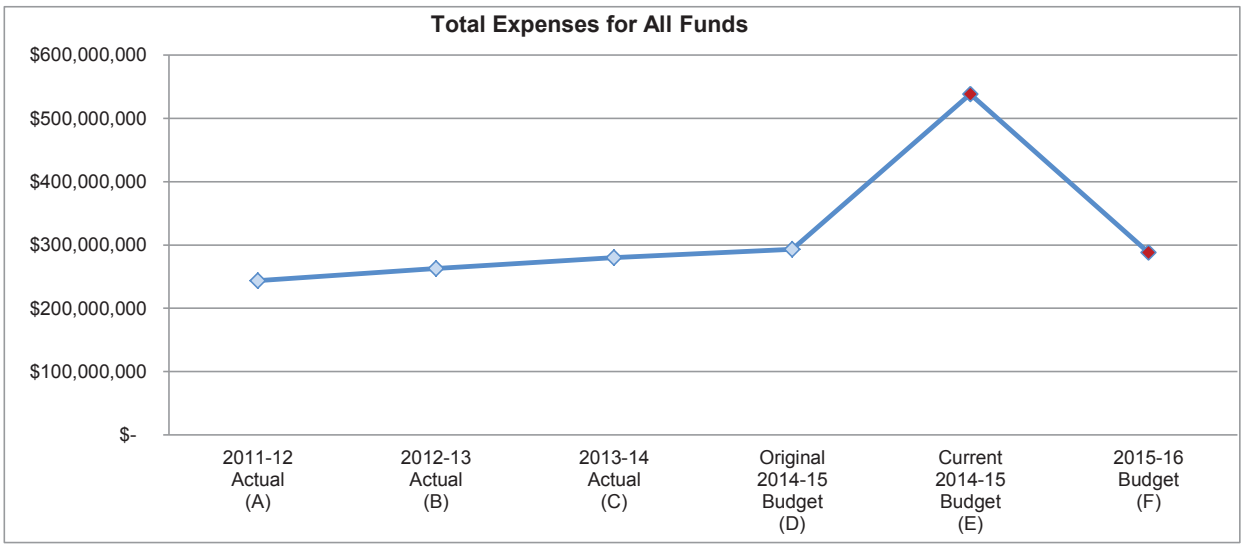


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GOVERNMENTAL FUNDS OVERVIEW

Governmental Funds are used to account for activities which include services largely funded though 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 the Capital Improvement Funds. Due to the fact that the General Fund is the "operating" fund for the District and makes up approximately 82% of the District's total governmental funds, this fund garners the most attention during the budget development process. The grants listed in this document are only non-competitive, or entitlement, grants that the District can consider on-going with great confidence. Any competitive grants are not included in this budget document, as they cannot be guaranteed as continuing revenue for the District.

Governmental Funds Revenue

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 48,048,419	$ 49,045,260	$ 51,291,720	$ 51,291,720	$ 52,680,472	$ 1,388,752	3%
Food Services	1,401,593	1,238,418	1,143,678	1,257,500	1,200,000	(57,500)	-5%
Earnings On Investments	15	-	4	-	-	-	0%
Other Local Revenue	1,513,969	695,849	660,033	945,748	662,978	(282,770)	-30%
Tuition From Students	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**50,963,996**	**50,979,527**	**53,095,435**	**53,494,968**	**54,543,450**	**1,048,482**	**2%**
REVENUE FROM STATE SOURCES:							
Foundation Program	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 154,186,581	$ 157,284,792	$ 3,098,211	2%
School Improvement	459,962	466,013	476,483	494,465	506,028	11,563	2%
50% Iser Grant	-	-	-	-	-	-	0%
Energy Relief Grant	2,361,367	2,929,851	2,996,786	5,283,881	-	(5,283,881)	-100%
Tuition	-	-	-	-	-	-	0%
TRS On-Behalf	25,502,869	34,140,205	36,858,926	242,585,435	14,937,505	(227,647,930)	-94%
PERS On-Behalf	3,249,659	4,178,043	4,187,300	20,512,417	1,446,085	(19,066,332)	-93%
Other State Revenue	14,269,484	14,521,813	18,167,244	16,238,534	16,291,329	52,795	0%
Total Revenue From State Sources	**184,962,506**	**197,512,010**	**206,482,838**	**439,301,313**	**190,465,739**	**(248,835,574)**	**-57%**
REVENUE FROM FEDERAL SOURCES:							
Direct	$ -	$ -	$ 792,238	$ 804,022	$ 544,678	$ (259,344)	-32%
E-Rate	956,307	818,873	977,158	1,232,330	1,342,384	110,054	9%
Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	400,000	(500,000)	-56%
AK & Other Intermediate Agencies	7,953,615	12,999,102	18,075,938	31,740,676	25,924,285	(5,816,391)	-18%
Total Revenue From Federal Sources	**9,942,707**	**14,823,949**	**20,011,432**	**34,677,028**	**28,211,347**	**(6,465,681)**	**-19%**
APPROPRIATIONS & TRANSFERS							
Appropriation from Fund Balance	$ -	$ 1,919,948	$ 184,968	$ 5,895,828	$ 12,174,610	$ 6,278,782	106%
Transfers from Other Funds	6,507,610	1,306,620	3,224,608	3,957,114	976,099	(2,981,015)	-75%
Total Appropriations & Transfers	**6,507,610**	**3,226,568**	**3,409,576**	**9,852,942**	**13,150,709**	**3,297,767**	**33%**
REVENUE TOTALS	**$ 252,376,819**	**$ 266,542,054**	**$ 282,999,281**	**$ 537,326,251**	**$ 286,371,245**	**$ (250,955,006)**	**-47%**

The District is projecting a decrease in revenue generated by funding sources across all funds. While this drop in revenue appears significant, the most substantial reduction is in the TRS & PERS (Teacher Retirement System & Public Employee Retirement System) On-Behalf payments, both of which are financed and managed by the State, and have no actual fiscal impact to the District.

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Out of the $286,371,245 of anticipated revenue for all governmental funds, $234,967,230 consists of General Fund revenue. The General Fund makes up approximately 82% of all Governmental Funds, Special Revenues make up an estimated 12%, and the remaining 6% are the Capital Projects Funds.

Governmental Funds Expenses

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 81,474,985	$ 87,808,529	$ 90,453,144	$ 93,782,979	$ 97,356,288	$ 3,573,309	4%
320 Non-Certificated Salaries	31,542,996	32,291,688	38,048,758	38,285,707	39,565,549	1,279,843	3%
360 Employee Benefits	80,262,525	90,243,880	94,783,763	322,415,411	75,676,364	(246,739,047)	-77%
Subtotal Personnel	**193,280,506**	**210,344,097**	**223,285,664**	**454,484,097**	**212,598,201**	**212,598,201**	**47%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	1,739,565	1,891,931	3,115,386	4,559,359	3,381,420	(1,177,939)	-26%
420 Staff Travel	624,078	631,264	970,242	1,060,368	1,110,656	50,288	5%
425 Student Travel	435,276	489,911	649,628	767,462	753,648	(13,814)	-2%
430 Utilities	1,401,573	1,707,788	1,874,288	3,470,530	3,093,731	(376,799)	-11%
435 Energy	4,555,115	4,463,891	4,390,483	5,107,066	5,423,866	316,800	6%
440 Purchased Services	22,831,835	23,604,703	23,808,027	30,148,771	26,426,499	(3,722,272)	-12%
445 Insurance & Bond Premiums	1,501,047	1,602,161	1,622,875	2,057,009	1,956,721	(100,288)	-5%
450 Supplies & Materials	13,260,062	15,468,141	13,625,788	23,152,000	22,026,541	(1,125,459)	-5%
480 Tuition	38,557	97,500	97,500	97,500	97,500	-	0%
490 Other Expenses	266,395	120,639	280,172	416,377	585,169	168,792	41%
495 Indicrect Cost	(547,718)	(627,891)	(59,413)	(318,022)	(305,336)	12,686	0%
510 Equipment	2,337,091	1,332,969	1,956,556	9,553,084	8,179,700	(1,373,384)	-14%
540 Capital Softw are	-	148,326	42,562	73,229	66,829	(6,400)	
550 Transfers to Other Funds	615,314	-	2,299,030	1,980,485	976,099	(1,004,386)	-51%
Subtotal Non Personnel	**49,058,192**	**50,931,333**	**54,673,123**	**82,125,218**	**73,773,043**	**(8,352,175)**	**-10%**
LOCATION TOTALS	**$ 242,338,698**	**$ 261,275,430**	**$ 277,958,787**	**$ 536,609,315**	**$ 286,371,245**	**$ 204,246,027**	**38%**

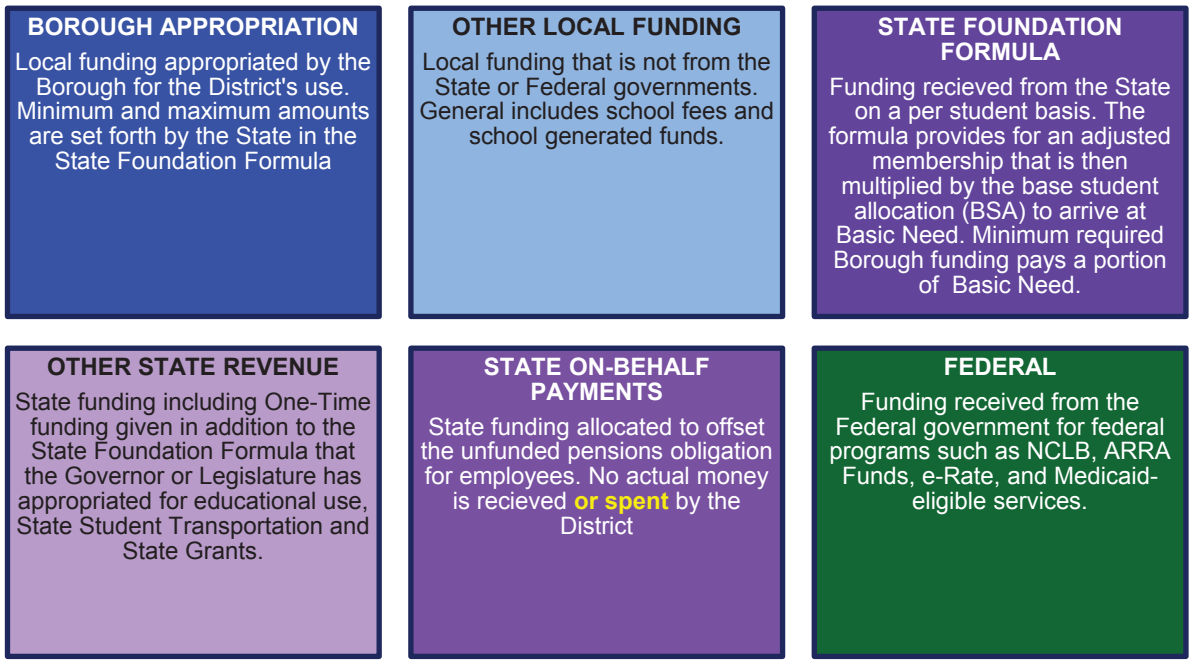
Similar to revenue, total expenses across all governmental funds will see a significant decrease in FY16. As shown on the table above, there will be $204 million less expended in FY16 as compared with the budget amounts for FY15. As stated above, the major cause of this is due to the large balloon payment made by the State for the On-Behalf Retirement funds. Another key difference between the two years, however, is that for budgetary purposes the District only includes entitlement grants in its figures for the upcoming year. Any competitive grants that the School District may have a strong likelihood of receiving are not figured into the budget process as those grants have yet to be committed to the District.

GENERAL FUND OVERVIEW

Funding Sources

The Mat-Su Borough School District is financially dependent upon funding from the Matanuska-Susitna Borough and the State of Alaska. The District receives approximately 99% of its funding from these two governmental sources. For Fiscal Year 2015-2016, it is estimated that the State of Alaska will contribute 74.19% of the District's General Fund revenue and the Borough will supply 24.77%. Other revenues consist of school fees, school generated funds, and federal grants which comprise the other 1.04% of the District's General Fund.

Revenues are classified on the following major categories, with the majority of the District's funding coming from the State Foundation Funds.



Found within the General Fund, is $16.4 Million 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.

The District's total General Fund revenue for Fiscal Year 2015-2016 is $234,967,230. This number represents a 50.75% decrease from the previous fiscal year. This decrease is due in large part to a significant reduction to the On-Behalf payments due to a balloon payment authorized by the State legislature in FY2015. This payment had a substantial effect on the actuarial formula used to calculate the On-Behalf payments. When not including the On-Behalf payments the overall decrease in actual funding is not as severe at 17.42%. Total General Fund revenue generates an estimated per pupil funding amount of $12,914, including the On-Behalf payments. Excluding the On-Behalf changes the District's estimated per pupil amount for the General Fund is $12,013, a difference of approximately $900. The District is also projecting the expected loss of the State One-Time Energy Relief funding.

The table and graph on the following page shows the revenues for the General Fund by major revenue classification.

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Historic General Fund Revenues
Five Year Comparison

	2011-12 Actual	2012-13 Actual	2013-14 Actual	Original 201-15 Budget	Current 2014-15 Budget	2015-16 Budget
Borough Appropriation	$ 48,048,419	$ 49,045,260	$ 51,291,720	$ 51,291,720	$ 51,291,720	**$ 52,680,472**
Other Local	1,660,677	425,910	425,911	600,000	633,000	**475,002**
State Foundation	139,579,127	141,742,098	144,272,582	150,777,871	154,681,046	**157,790,820**
Other State	2,361,367	2,929,851	5,514,085	5,169,723	5,283,881	**-**
On-Behalf	28,752,528	38,318,248	41,046,226	40,096,469	263,097,852	**16,383,590**
Federal	1,989,092	1,824,847	1,143,256	2,132,330	2,132,330	**1,742,384**
Fund Balance	-	-	-	-	-	**5,894,962**
	$ 222,391,210	**$ 234,286,214**	**$ 243,693,780**	**$ 250,068,113**	**$ 477,119,829**	**$ 234,967,230**

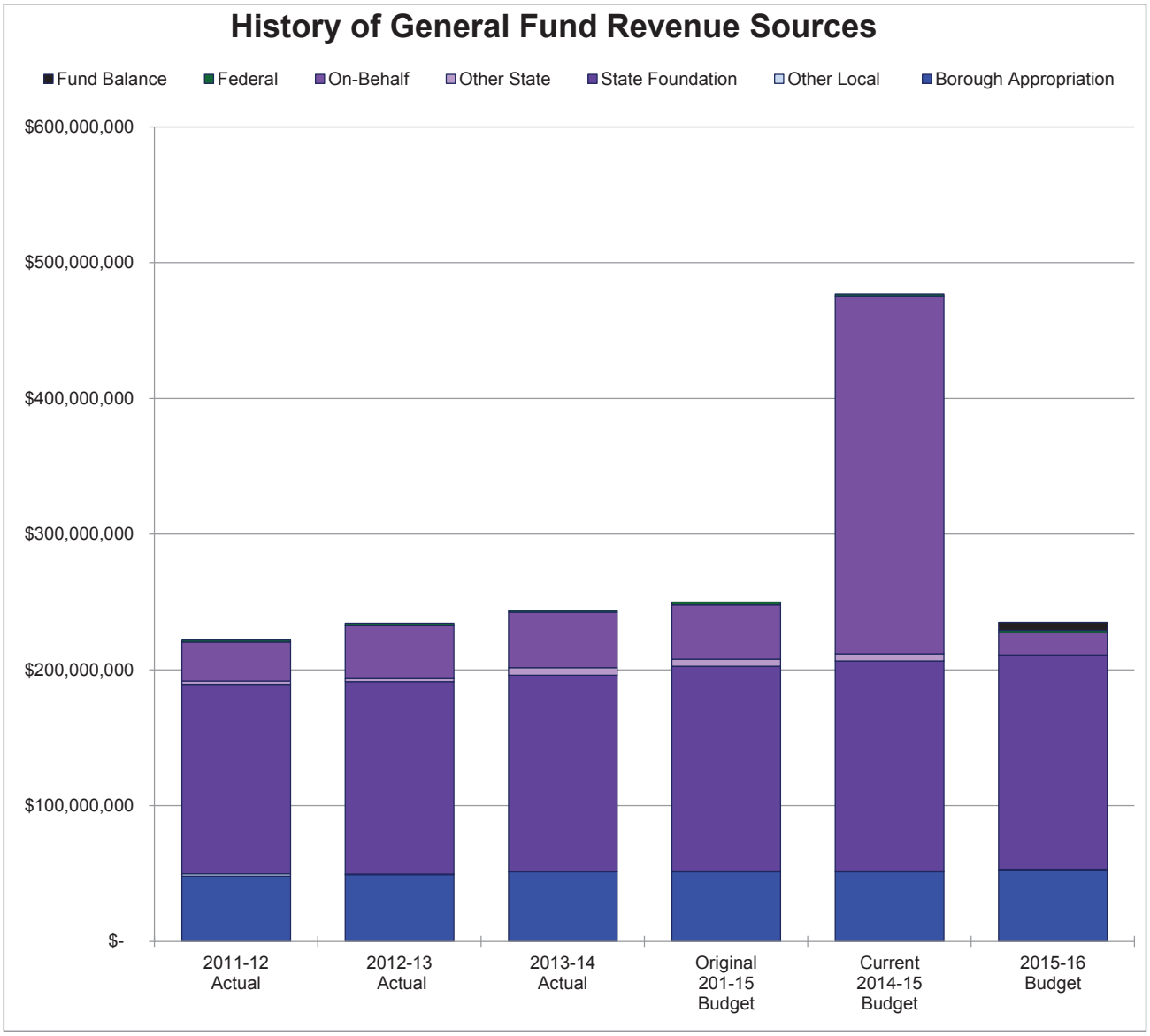


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State Revenue

The largest percentage of the General Fund revenue comes to the District from the State of Alaska Foundation Formula. 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 included 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 many changes to the district cost factor, the intensive needs factor, and the Base Student Allocation (BSA). In the past three years the Legislature has added a vocational education factor and has adjusted the calculation of Minimum Required Local Contribution. In fiscal year 2014-15, 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.

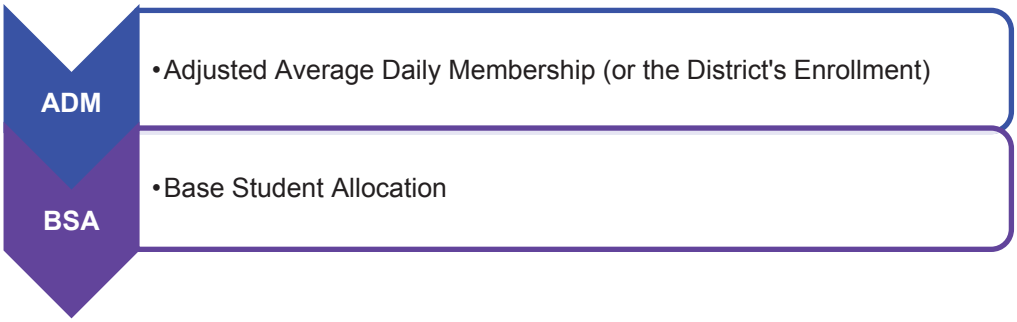
In 2008 the Legislature made the decision to lay out a multi-year funding plan with incremental increases to the BSA for a period of three years. Having a multi-year funding plan allowed districts the ability to engage in financial planning, since subsequent year adjustments to the Formula were known quantities instead of speculative assumptions. The three-year forward funding ended in fiscal year 2010-11. 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 over the last several years. However, in FY2014-15 the Legislature passed another three-year increase to the BSA with the adoption of HB278. The first year, FY 2015, increased the BSA by $150, taking the BSA from $5,680 to $5,830. The next two fiscal years increase the BSA by $50 each, making FY 2016's BSA amount $5,880 and FY 2017's BSA amount $5,930.

For fiscal year 2014-2015, the State Legislature adopted a budget that also included a three year payout of one-time funding that totaled $43 million in FY 2015, $32.5 million in FY 2016, and $20 million in FY 2017. While this was passed last year, with the severe declines in the oil markets, the funding laid out in HB278 is no longer sustainable. With the State facing a deficit of approximately $3.5 billion, the one-time funds were eliminated and, at the time of the District's budget adoption, the legislature was examining the feasibility of the planned increase to the BSA. With this in mind the District's budget was built using the most likely scenario at that point in time which included a reduction to the FY2016 BSA amount in HB278 of approximately $65. Due to this and based on State calculations, the State Foundation Formula was decreased by $2,010,000.

The Foundation Formula

The State of Alaska utilizes a Foundation Formula, providing for an adjusted enrollment figure that is then multiplied by the States base student allocation (BSA).

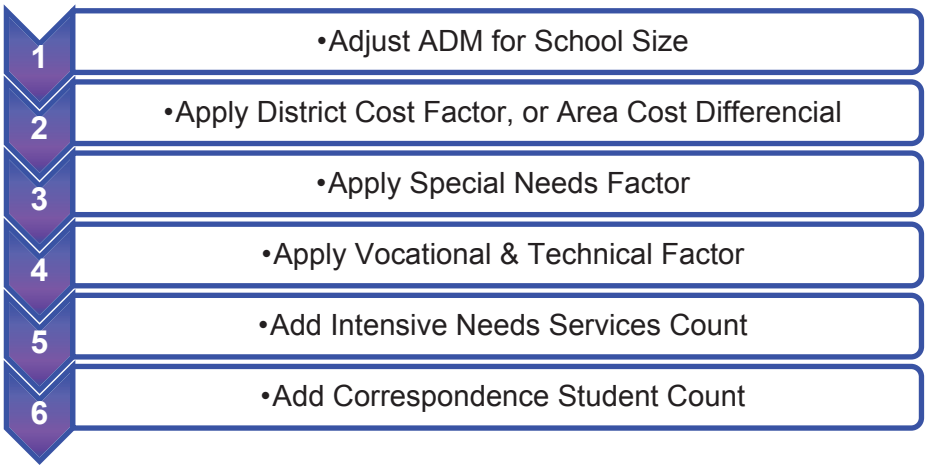
The State Foundation Formula is made up of two parts:



Enrollment numbers are taken during a 20-day count period, ending on the fourth Friday of October. The 20-day average count is what determines the initial ADM. An accurate enrollment count during this time frame is imperative, as over half of the District's Revenue is determined by the student enrollment.

OCTOBER 2015						
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:



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	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	18,098.00	Projected Enrollment
	- 1,989.00	Correspondence Projection
	16,109.00	Enrollment Number to be utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,109.00, the new AADM becomes **18,564.72**. 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 Matanuska-Susitna Borough School District is 7%.

STEP 2	18,564.72	AADM from Step 1
	X 0.07	District Cost Factor – ISER
	1,299.53	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 **19,864.25**. 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 in to 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	19,864.25	AADM from Step 2
	X 0.20	Special Needs Factor
	3972.85	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 **23,837.10**. 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	23,837.10	AADM from Step 3
	X 0.015	Vocational Education Factor
	357.56	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 **24,194.66**. This number will be added to the calculations from Steps 5 & 6.

Step Five - Intensive Services Funding

A school district will receive 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	434.00	Intensive Needs Projection
	X 13.00	Intensive Needs Factor
	5,642.00	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 **29,836.66**. 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	1,989.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	1,790.10	Correspondence Adjustment to be added to the AADM

After applying the Correspondence Factor to the AADM from Step 5, the new AADM becomes **31,626.76**. This number is the District's TOTAL AADM, and is the number that will be used to represent the District throughout the rest of the State Foundation Formula calculations.

All of these calculations total the **Adjusted ADM (AADM)**. For the 2015-2016 fiscal year this is estimated at **31,626.76.**

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	$ 31,626.76	District's Total AADM (Calculated in Steps 1-6)
	X $ 5,880.00	Base Student Allocation (BSA)
	$185,965,331.08	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 Matanuska-Susitna Borough School District this would be the 2.65 mil tax levy option. The calculations are as follows:
The Lesser of:

$185,637,453.00	Prior Year ACTUAL Basic Need
X 0.45	
$ 83,536,854.00	45% of PY Basic Need

OR

$10,064,353,720.00	Tax Base (2014)
x 0.00265	Mill Rate Factor
$ 26,670,537.00	2.65 Mill Tax Levy

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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	$185,965,331.08	Basic Need (Step 7)
	-$ 26,670,537.00	Minimum Required Local Contribution (Step 8)
	$159,294,794.00	**Net Basic Need**

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	31,626.76	District's Total AADM (Step 6)
	X$ 16.00	Quality Schools Funding Factor
	$ 506,028.00	**Quality Schools Funding Adjustment**
	$ 159,294,794.00	Net Basic Need (Step 9)
	+$ 506,028.00	Quality Schools Funding Adjustment
	$ 159,800,822.00	**Total Foundation Funding**
	($ 2,010,000.00)	Estimated Reduction from State
	$ 157,790,822.00	**Funded State Foundation**

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 Matanuska-Susitna Borough School District, the Maximum Allowable Local Contribution would be $71,526,214. The calculations are as follows:

The Greater of:

$10,064,353,720.00	Tax Base (2013)		$185,965,331.00	Basic Need
X 0.002	Mill Rate Factor	**OR**	x 0.23	23% of Basic Need
$ 20,128,707.00	2 Mill Tax Levy		$ 42,772,026.00	Minimum Required Local
			+$ 26,670,537.00	
			$ 69,442,564.00	23% of Basic Need Plus Min. Req. Local

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Below is a breakdown of the percentage revenue generated by each of the components in the State Foundation Formula:

- Student Enrollment 50.80% - is generated by student enrollment in the District's schools prior to any formula adjustments. The official count is an average count of all students enrolled in and attending school during the 20-day period ending the last Friday in October.
- School Size Factor 7.74% - adjustment that recognizes the higher per pupil facility and overhead costs for smaller schools and the efficiencies gained with larger schools.
- District Cost Factor 4.10% - is to compensate for the cost of doing business in districts outside of Anchorage, the States commerce hub.
- Special Needs Factor 12.53% - provides for special education, career and technical education, English language learners, and the talented and gifted programs.
- Voc Ed Factor 1.13% - was added in 2011-12 and is to be used for vocational education in grades 7-12.
- Intensive Needs Factor 17.79% - is applied only to the enrollment count for special education students with intensive needs as defined under AS 14.17.420.
- Correspondence Count 5.64% - Students classified as correspondence are funded at 90% and are not eligible for any of the other factors.
- Quality Schools Grant 0.27% - is a grant that was incorporated into the Foundation Formula in 1998. Prior to 1998 it was a separate designated grant that was intended to improve student learning and was aligned with state standards.

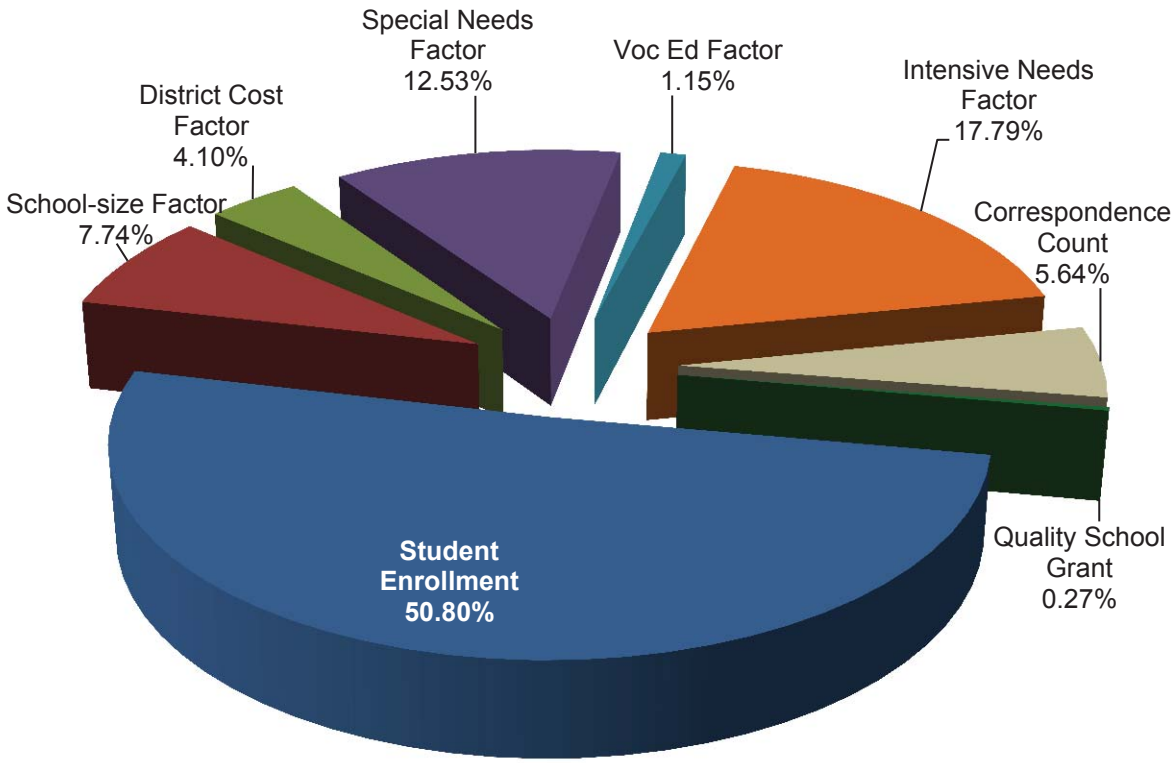


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Local Revenue

The District is a component unit of the Matanuska-Susitna Borough. The Borough is dependent upon property tax revenue to finance their operating and current debt obligations. The Borough levies property tax on real and personal property and, with these funds, supports approximately 25% of the District's General Fund revenues.

The District is working with the Borough to raise the local contribution to more closely align with the per pupil amounts of the other large school districts in the state. The goal is to increase the local contribution by three percent (3%) annually, eventually reaching an amount that is equal to the median between Anchorage and Fairbanks local per pupil contributions without causing undue hardship to the Borough or the tax payers. At the moment, 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.

While the Borough did not grant a 3% increase for FY 2015, the Borough passed Ordinance Serial No. 14-014 granting the District one-time permission to retain 100% of any increase to unassigned fund balance for the fiscal year ending June 30th, 2015. For FY 2016 the Borough extended the District's ability to retain 100% of any increase to unassigned fund balance, and granted the request for the 3%, less $150,000 needed to fund the Borough's youth court programs.

The table below shows a per pupil comparison of local contributions for the "Big Five" districts and what the cost of the needed increase to reach the median between Anchorage and Fairbanks would have been for the District.

Historical Per Pupil Funding Comparison

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Anchorage	$ 4,054	$ 4,108	$ 4,173	$ 4,088	$ 4,282
Mat-Su	$ 2,789	$ 2,887	$ 2,935	$ 2,888	$ 2,912
Fairbanks	$ 3,317	$ 3,368	$ 3,512	$ 3,624	$ 3,794
Kenai	$ 4,818	$ 4,836	$ 4,965	$ 4,928	$ 4,989
Juneau	$ 5,135	$ 4,776	$ 4,978	$ 5,102	$ 5,263
What Median Funding between Anchorage and Fairbanks would have taken:					
Median Per Pupil	$ 3,686	$ 3,738	$ 3,842	$ 3,856	$ 4,038
Cost of Median	$ 897	$ 851	$ 907	$ 967	$ 1,126
Median Contribution	$ 63,898,462	$ 64,473,442	$ 67,149,131	$ 68,471,149	$ 73,059,748
Cost of M. Contribution	$ 15,551,097	$ 14,675,656	$ 15,857,411	$ 17,179,430	$ 20,379,276

The table below shows a breakdown of the mill rate equivalent for the Borough for FY 2015 and FY 2016. Including the amount specified for education and education debt services.

Matanuska-Susitna Borough Areawide Mill Rate
Fiscal Years 2015 & 2016

	Fiscal Year 2015 Approved	2016 Proposed
Contribution to Education	6.450	6.280
Voter Approved Net Debt Service for School Bonds	1.190	0.141
Net Debt Service for all other Bonds	0.399	1.346
Borough Operations & Capital	0.733	2.048
Unfunded Mandates	0.890	-
Total Areawide Mill Rate	**9.662**	**9.815**

Fund Balance

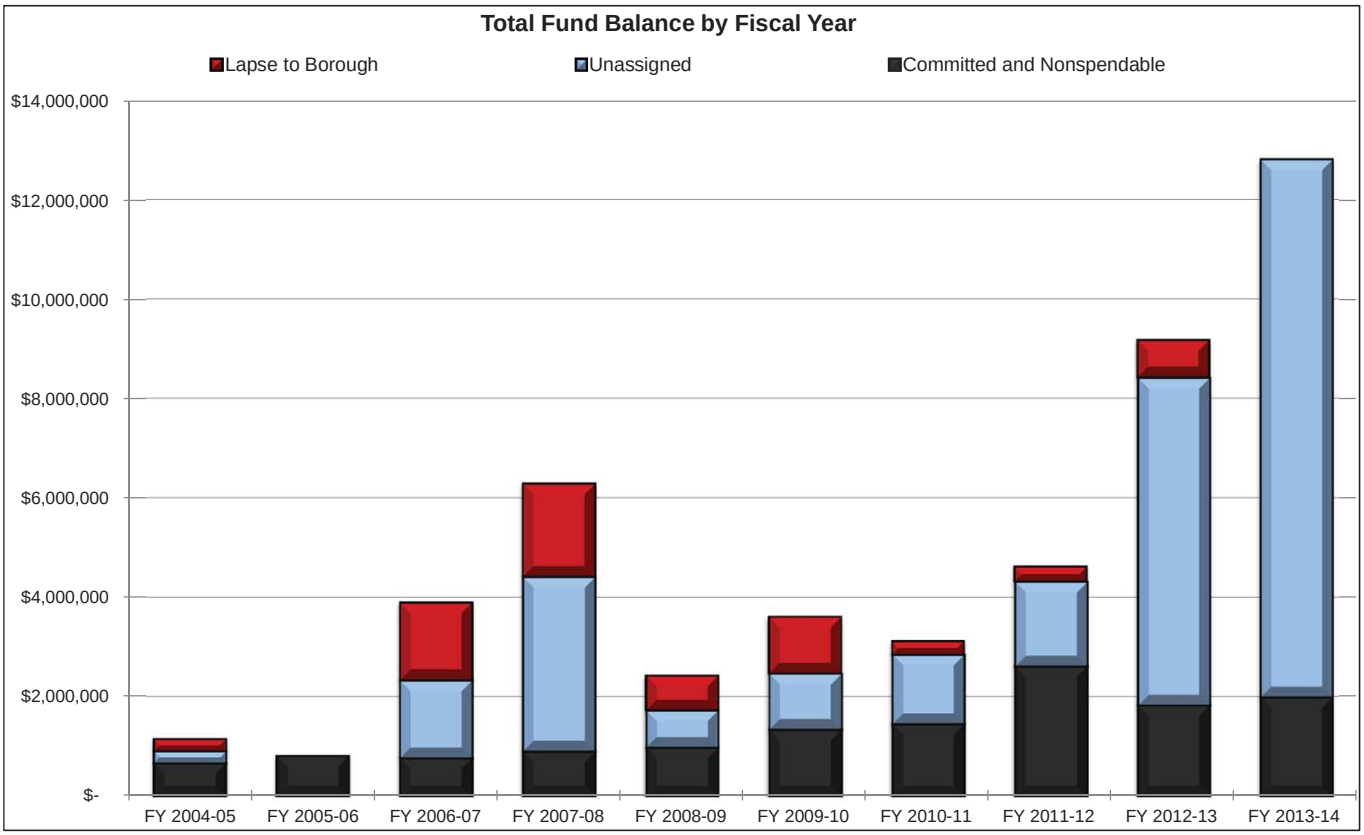
Fund balance, defined as the difference between fund assets and liabilities, is divided into separate categories (committed, non-spendable fund balance, and unassigned fund balance). Committed and non-spendable fund balance is that portion equal to the total unavailable financial assets such as inventories and pre-paid accounts, encumbrances for unfilled purchase orders, and assets not yet available for spending. Unassigned fund balance represents the portion that is available for spending. While not a true revenue source, fund balances, or reserves, can be used in lieu of revenue to balance a budget.

Historically, the District under Ordinance 11-071, was required to return 50 percent (50%) of the increase in the current year's unassigned fund balance to the Borough in the form of a lapse payment. The Borough then placed this lapsed payment in a reserve for school site acquisition. Due to this ordinance, the District's fund balance is minimal when compared with Alaska's other large school districts.

On April 17th, 2013, the School Board passed Resolution No. 13-006 which requested that the Assembly consider a lapse for only "the portions of funds provided by the Matanuska-Susitna Borough with no limitation on the amount of total funds to be held as unassigned fund balance." Through persistent lobbying efforts, the Borough Code was amended by the Assembly on August 6th, 2013, reducing the lapse to the Borough from 50 percent (50%) of total change in unassigned funds balance to 25 percent (25%), which more accurately aligns with the Borough's actual contributions to the District as a percent of total General Fund revenues. This significant policy change has allowed the District the ability to more adequately increase its current funds balance to a level that is more in line with the guidelines set forth by both the State of Alaska and the nationally recognized Government Finance Officers Association's (GFOA) recommendations for adequate reserves.

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 Fiscal Year 2015'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. While this amendment was for one-time only, the Borough is working closely with the District to in order to allow this to continue through FY 2016. The table below, and the charts on the following page outline the historical changes to the District's General Fund fund balances over the past 10 years.

Year	Committed and Nonspendable	Unassigned	Lapse to Borough	Total Fund Balance After Lapse
FY 2004-05	$ 678,216	$ 241,265	$ 241,265	$ 919,481
FY 2005-06	$ 818,387	$ -	$ -	$ 818,387
FY 2006-07	$ 783,385	$ 1,563,455	$ 1,558,454	$ 2,346,840
FY 2007-08	$ 911,392	$ 3,514,629	$ 1,874,379	$ 4,426,021
FY 2008-09	$ 989,920	$ 747,819	$ 699,745	$ 1,737,739
FY 2009-10	$ 1,351,141	$ 1,132,481	$ 1,132,481	$ 2,483,622
FY 2010-11	$ 1,462,784	$ 1,400,965	$ 268,459	$ 2,863,719
FY 2011-12	$ 2,625,081	$ 1,699,886	$ 298,946	$ 4,324,967
FY 2012-13	$ 1,844,037	$ 6,582,546	$ 752,526	$ 8,426,583
FY 2013-14	$ 2,003,064	$ 10,809,725	$ -	$ 12,812,789



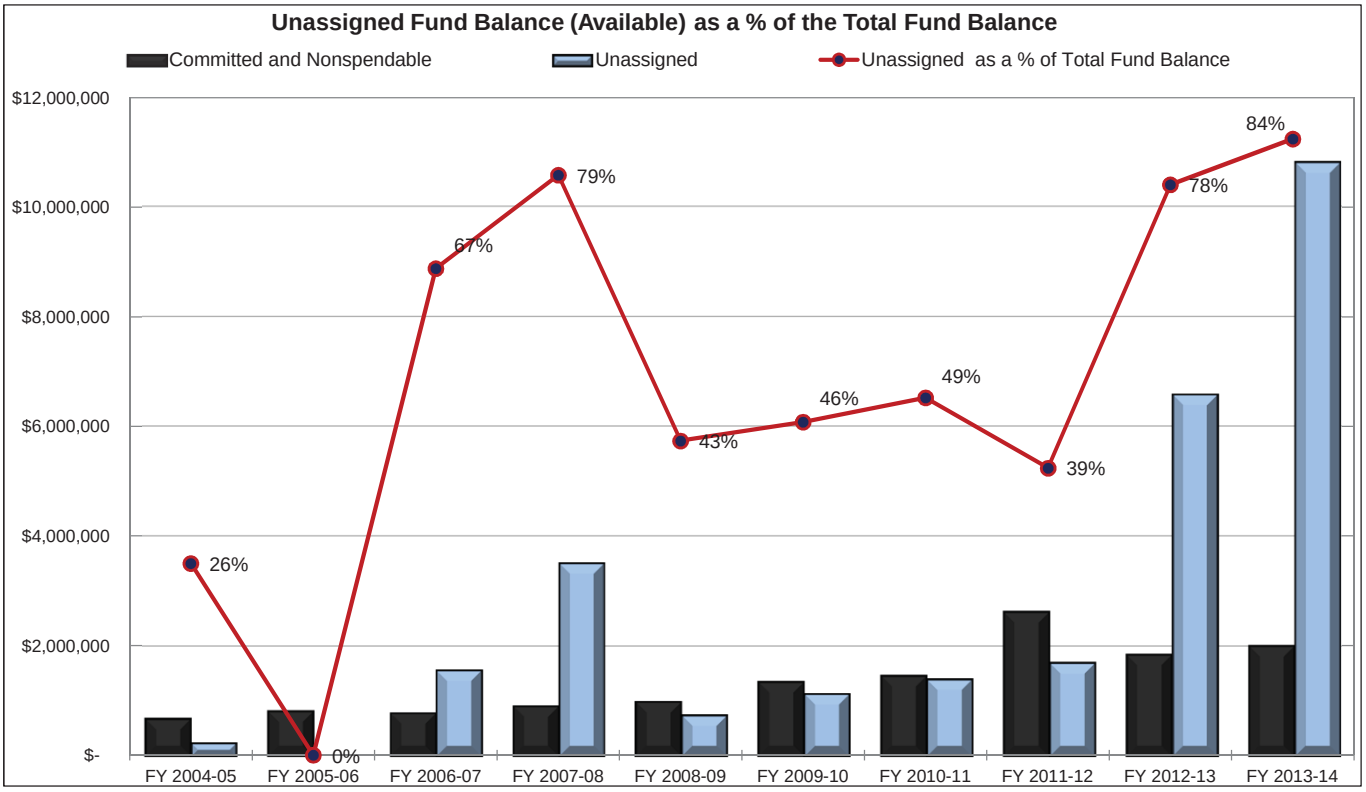


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Historic Expenditure Trend Analysis by Major Object

The preparation of the budget for the 2015-2016 school year involved the use of estimates, and forecasts. Careful analysis of expenditure trends and historic 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.

Change in Enrollment 10 Year History		
Fiscal Year	Enrollment	Change from Base
2006	15,438	-
2007	15,847	409
2008	16,115	677
2009	16,481	1,043
2010	16,663	1,225
2011	16,965	1,526
2012	17,338	1,900
2013	17,247	1,809
2014	17,477	2,038
2015	17,757	2,319

One of the key elements in analyzing trends is the growth of the District. Over the last Decade (2006-2015) the District has grown by approximately 2,319 students, which represents average enrollment growth of 232 students per year. Since an increase to the number of students served corresponds with increased expenditure levels, the graphs showing a percent change from the base year (fiscal year 2004-05) utilize expenditures based on a per pupil amount rather than looking at the expenditure total. 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 is not necessarily attempting to match the Anchorage CPI, but uses this as a performance measure only.

The following pages contain a breakout of the District's historic trends by major object.

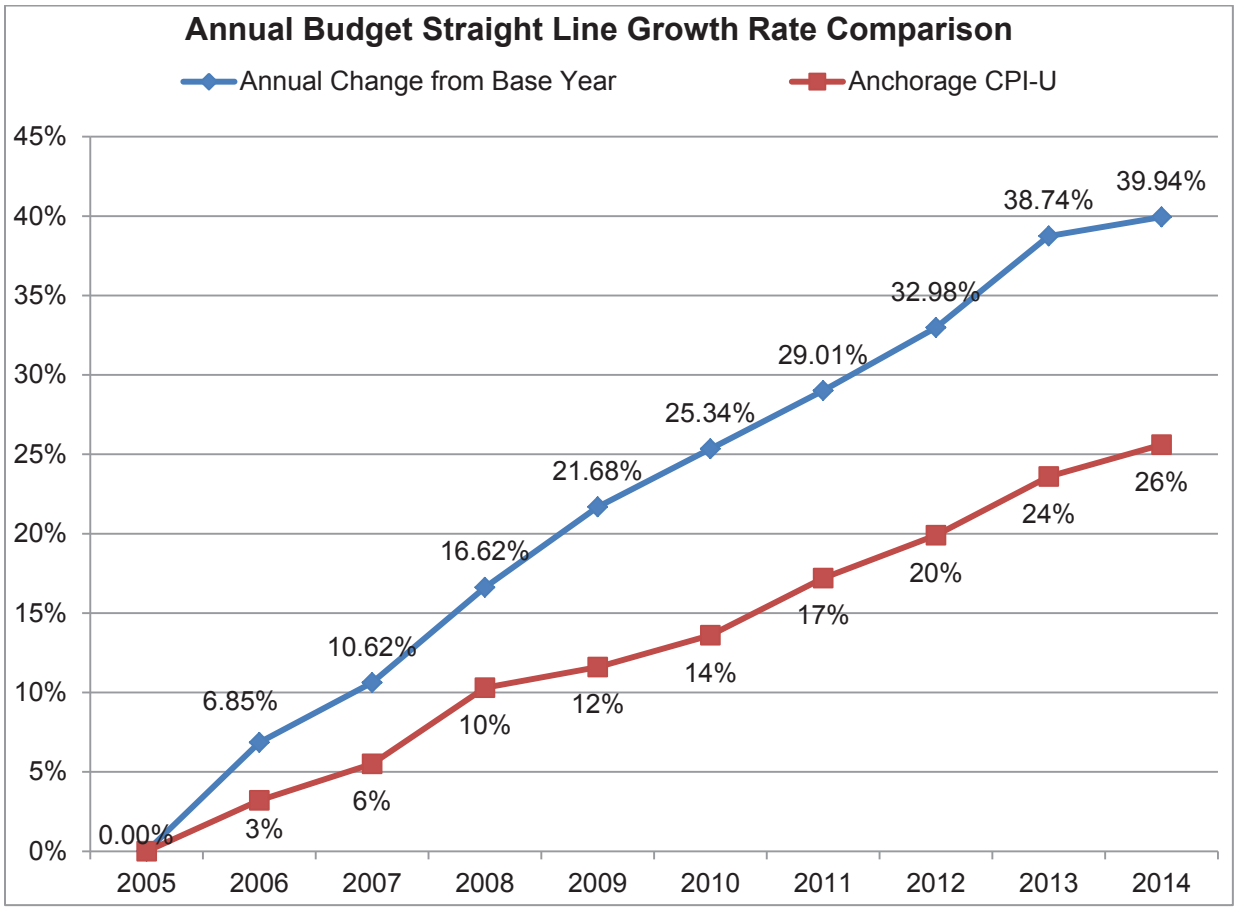


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Enrollments	14,661.48	15,438.13	15,846.65	16,115.15	16,480.83	16,663.10	16,964.56	17,337.80	17,247.39	17,757.49

Total Annual Expenditures

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
310 - Certificated Salaries	57,311,816	61,687,132	63,597,253	68,497,638	73,485,387	78,008,642	79,016,148	81,300,008	87,172,311	85,743,900
320 - Non-Certificated Salaries	17,871,707	19,918,674	15,898,186	17,616,663	20,177,701	24,051,038	25,820,612	26,323,300	26,807,303	30,508,284
360 - Employee Benefits	27,245,499	34,622,540	38,896,528	34,418,901	38,364,592	42,859,650	44,705,198	48,498,867	48,529,788	50,441,380
410 - Professional & Technical Services	1,009,305	1,783,227	1,999,190	2,069,581	2,325,548	1,990,602	2,023,815	1,662,727	1,866,568	2,012,898
420 - Staff Travel	273,639	311,555	260,976	384,180	416,636	402,821	440,641	592,771	578,784	60,347
425 - Student Travel	21,172	60,419	64,809	74,173	282,521	325,172	595,884	435,276	483,518	482,910
430 - Utility Services	935,479	1,016,994	1,013,288	1,016,438	1,094,811	1,074,990	972,250	1,377,634	1,381,658	1,538,399
435 - Energy	2,548,024	2,926,442	3,515,672	3,657,394	4,123,662	3,850,855	3,984,289	4,395,336	4,320,265	4,312,587
440 - Other Purchased Services	2,990,896	2,494,525	7,670,959	8,833,379	8,980,719	3,551,310	6,622,261	7,833,144	7,274,399	7,625,052
445 - Insurance Bonds & Premiums	1,629,691	1,246,587	1,275,201	1,310,892	1,166,563	1,251,429	1,347,426	1,474,421	1,582,425	1,624,642
450 - Supplies & Materials	5,188,881	5,387,259	5,784,828	9,092,215	9,032,231	10,031,242	9,442,862	10,561,394	10,424,072	12,287,494
510 - Equipment	842,997	1,170,346	967,469	4,107,111	1,701,488	400,985	992,047	848,129	278,550	161,674
	$117,869,106	$132,625,700	$140,944,359	$151,078,565	$161,151,859	$167,798,736	$175,963,433	$185,303,007	$190,699,641	$196,799,567

Total Per Pupil Expenditures

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
310 - Certificated Salaries	3,909.01	3,995.76	4,013.29	4,250.51	4,458.84	4,681.52	4,657.72	4,689.18	5,054.23	4,971.41
320 - Non-Certificated Salaries	1,218.96	1,290.23	1,003.25	1,093.17	1,224.31	1,443.37	1,522.03	1,518.26	1,554.28	1,768.86
360 - Employee Benefits	1,858.30	2,242.66	2,454.56	2,135.81	2,327.83	2,572.13	2,635.21	2,797.29	2,813.75	2,924.58
410 - Professional & Technical Services	68.84	115.51	126.16	128.42	141.11	119.46	119.30	95.90	108.22	116.71
420 - Staff Travel	18.66	20.18	16.47	23.84	25.28	24.17	25.97	34.19	33.56	3.50
425 - Student Travel	1.44	3.91	4.09	4.60	17.14	19.51	35.13	25.11	28.03	28.00
430 - Utility Services	63.81	65.88	63.94	63.07	66.43	64.51	57.31	79.46	80.11	89.20
435 - Energy	173.79	189.56	221.86	226.95	250.21	231.10	234.86	253.51	250.49	250.04
440 - Other Purchased Services	204.00	161.58	484.07	548.14	544.92	213.12	390.36	451.80	421.77	442.10
445 - Insurance Bonds & Premiums	111.15	80.75	80.47	81.35	70.78	75.10	79.43	85.04	91.75	94.20
450 - Supplies & Materials	353.91	348.96	365.05	564.20	548.04	602.00	556.62	609.15	604.39	712.43
510 - Equipment	57.50	75.81	61.05	254.86	103.24	24.06	58.48	48.92	16.15	9.37
	$ 8,039	$ 8,591	$ 8,894	$ 9,375	$ 9,778	$ 10,070	$ 10,372	$ 10,688	$ 11,057	$ 11,410

Total Change in Per Pupil from Base Year

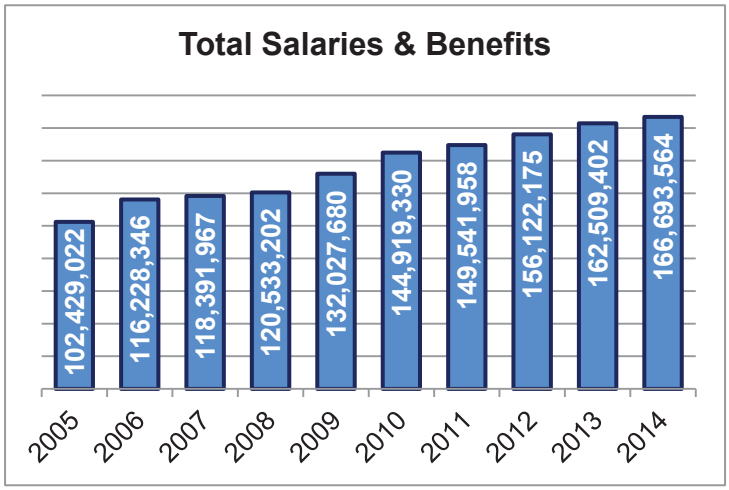
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
310 - Certificated Salaries	0.00%	2.22%	2.67%	8.74%	14.07%	19.76%	19.15%	19.96%	29.30%	27.18%
320 - Non-Certificated Salaries	0.00%	5.85%	-17.70%	-10.32%	0.44%	18.41%	24.86%	24.55%	27.51%	45.11%
360 - Employee Benefits	0.00%	20.68%	32.09%	14.93%	25.27%	38.41%	41.81%	50.53%	51.41%	57.38%
410 - Professional & Technical Services	0.00%	67.79%	83.26%	86.55%	104.98%	73.53%	73.29%	39.31%	57.21%	69.53%
420 - Staff Travel	0.00%	8.13%	-11.76%	27.73%	35.45%	29.53%	39.17%	83.19%	79.80%	-81.25%
425 - Student Travel	0.00%	171.02%	183.21%	218.73%	1087.10%	1251.37%	2332.40%	1638.55%	1841.36%	1838.91%
430 - Utility Services	0.00%	3.24%	0.22%	-1.15%	4.11%	1.11%	-10.18%	24.53%	25.55%	39.79%
435 - Energy	0.00%	9.07%	27.66%	30.59%	43.97%	32.98%	35.14%	45.87%	44.13%	43.88%
440 - Other Purchased Services	0.00%	-20.79%	137.30%	168.70%	167.12%	4.47%	91.36%	121.47%	106.75%	116.72%
445 - Insurance Bonds & Premiums	0.00%	-27.36%	-27.60%	-26.82%	-36.32%	-32.43%	-28.54%	-23.49%	-17.46%	-15.26%
450 - Supplies & Materials	0.00%	-1.40%	3.15%	59.42%	54.85%	70.10%	57.28%	72.12%	70.77%	101.30%
510 - Equipment	0.00%	31.85%	6.18%	343.26%	79.56%	-58.15%	1.70%	-14.92%	-71.91%	-83.70%

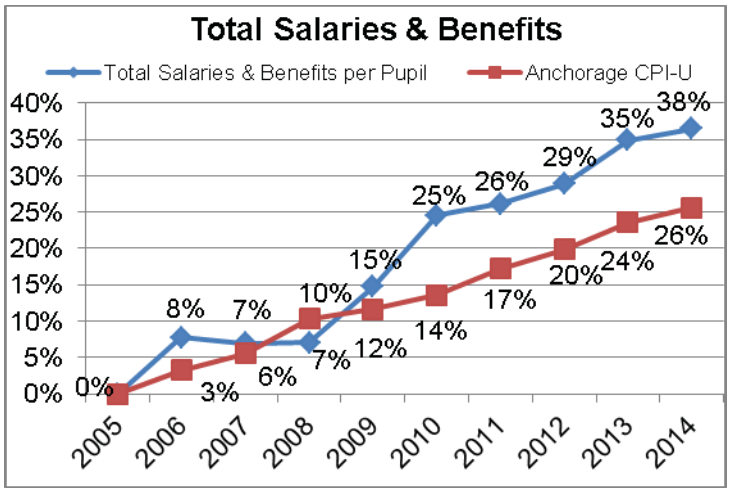
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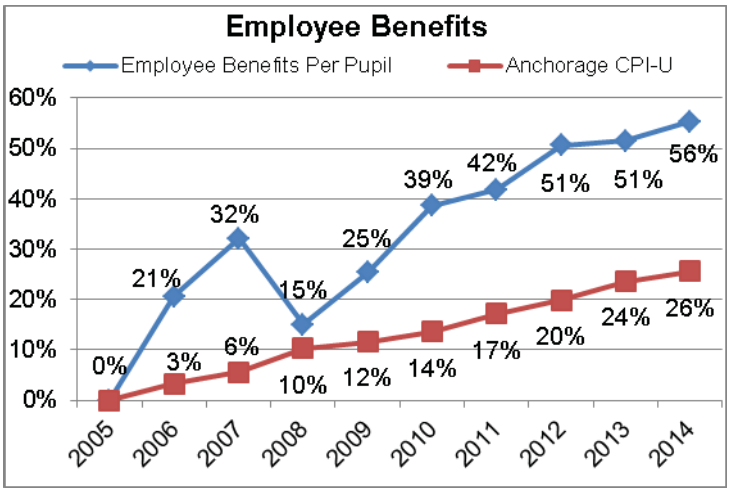
Salaries & Benefits

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. Current negotiated agreements cover from FY 2015 – FY2017. Salaries and Benefits are broken into three major expenditure factors: Certified Salaries, Non-Certified Salaries, and Employee Benefits. The amounts shown in the graphs to the right do not include State On-Behalf payments due to the fact that the District is not responsible for these costs. 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. When looking only at the total expense for these three objects, there is an increase of 62% over the last ten years. However, when analyzed on a per pupil basis, the total increase is only 38% over the last decade. Factors that influence these objects include the following:

- Certified Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule increases
- Non-Certified 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



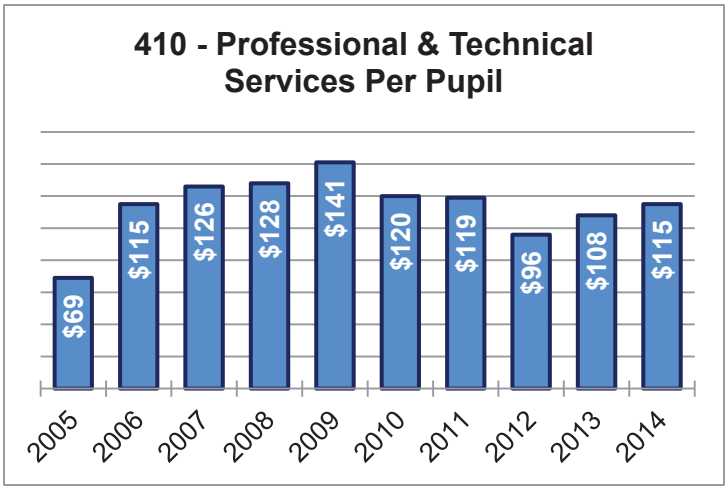




The largest contributor to this increase is in Employee Benefits; these costs have increased by a total of 56% on a per-pupil basis over the ten year period. In the District, Health and Life Insurance premiums have increased by 129% since 2005. Through bargaining, however, the District has set a priority to control these increases by dividing any future increase to the premium costs with the employees in a 50/50 split.

Professional & Technical Services

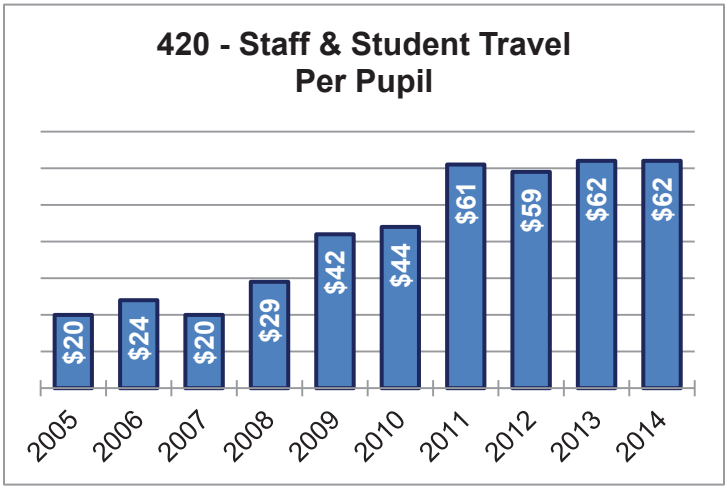
Professional and Technical Services show a large variance from year to year due to the availability of employees for related service provider positions as mandated by law for students with disabilities. While implementing strategies for recruitment, hard to fill jobs will continue to be a cost driver 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. 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:



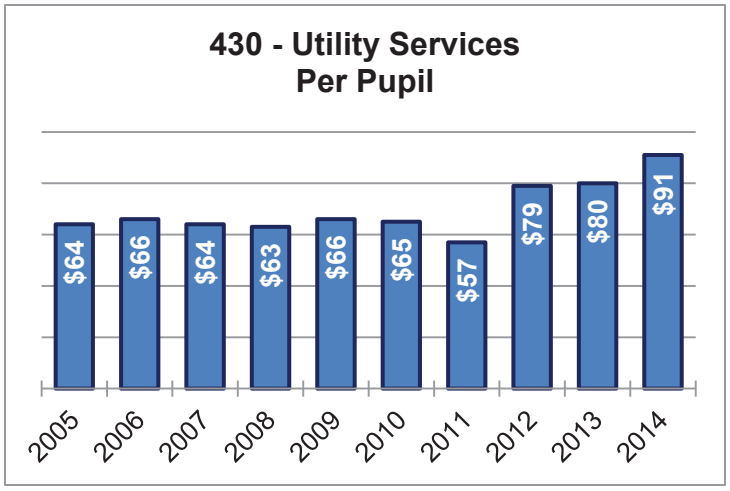
- Staff Travel
  - Contractual Mileage Reimbursements
  - Increase to District-Wide Itinerant Job Consolidation
- Student Travel
  - Increased Fuel Costs
  - Co-Curricular Travel
    - State Competitions
    - National Competitions

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Utility Services

The largest component in Utility Services is Communications. This includes costs to increase the District's network infrastructure. The District has worked to get fiber to most schools in order to increase and equalize internet speeds and bandwidth. This, in turn, is used to support online learning and school safety and security. Some of this expense is offset by additional revenue through E-rate reimbursements. Utility Services include:

- Water & Sewer
- Garbage
- Communications



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 $1.76 million dollars. The per pupil amount for this object equals 44%, making this a significant cost driver for the District. These costs are expected to increase by approx. 5% within the next year. The main factors for this object are:

- Fluctuations in Fuel Costs
- Rate Increases
- Weather Variables
- Age & Condition of Buildings

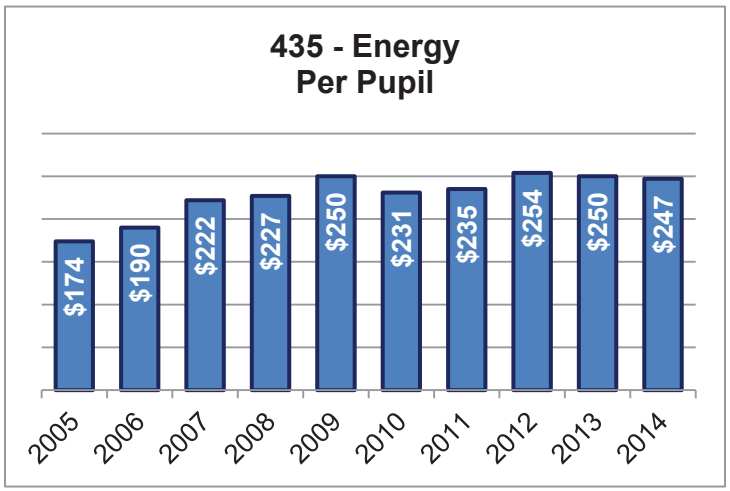
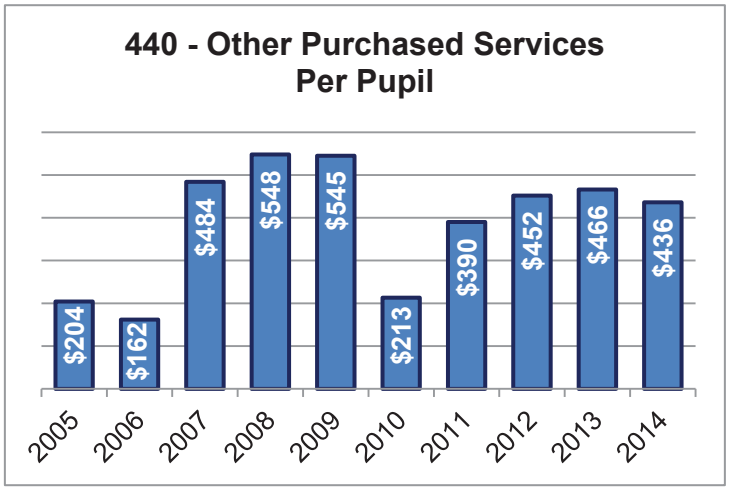


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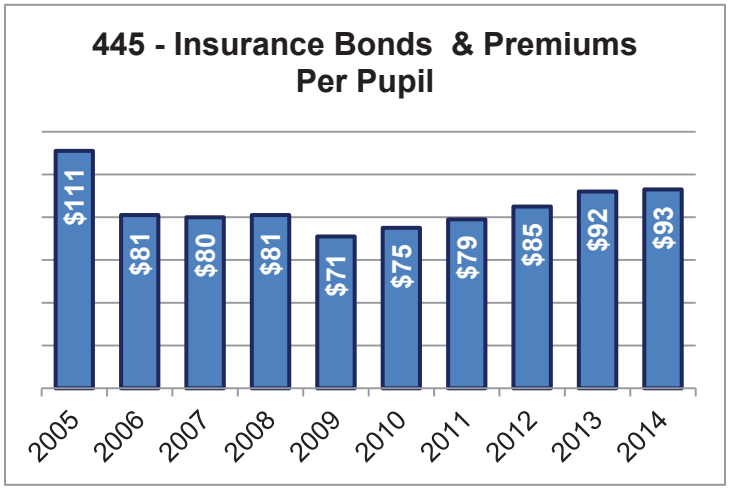
Other Purchased Services



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 is a significant drop in 2010 when this practice was discontinued. However, in 2011 the Disctrict opened two new charter schools: Birchtree Charter and American Charter Academy; and also added Advance Path, a credit recovery program, 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
- 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. Insurance & Bond Premiums are driven by:

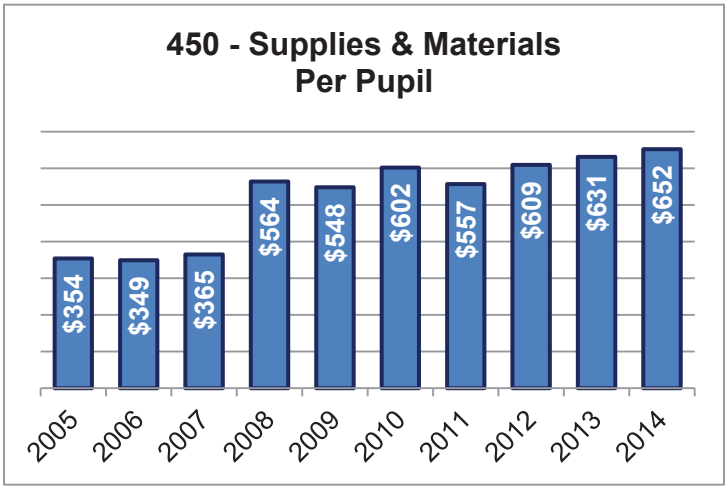
- National Trends
- Property Replacement Values
- Exposure to Risk

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Supplies, Materials & Media

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

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



Equipment

Equipment includes any tools or equipment over $4,999. 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, and because of insufficient insurance coverage, the District was required to replace a great deal of equipment out of pocket.

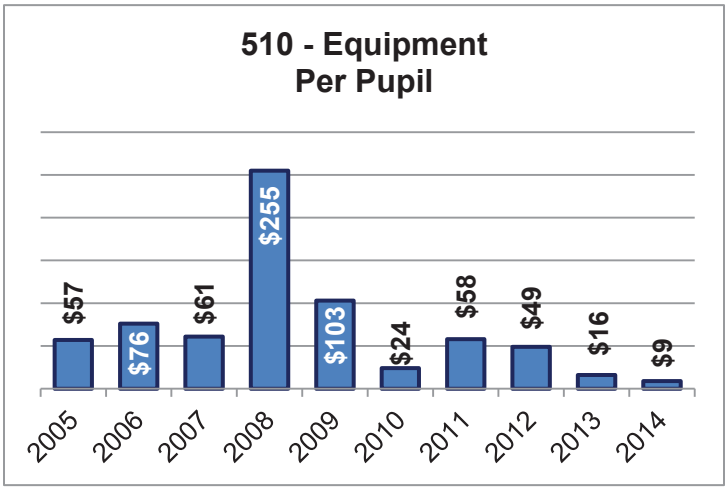


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CAPITAL IMPROVEMENT FUNDS

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 new school construction, debt services, and maintenance of buildings for the Matanuska-Susitna Borough School District. All bonded debt and Borough-managed capital improvement funds are accounted for by the Mat-Su Borough in their annual budget. As of June 30, 2014, the Mat-Su Borough's FY14 CAFR (the most recent year for which information is available) recorded the School Projects Capital Project Fund Balance Sheet with Total Assets of $118,809,227. The Mat-Su Borough 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 three funds to track these designated grants from the State Legislature; Funds 503, 504, and 505. Designated Legislative Grants are grants that are specified and can only be used for the following purposes:

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

Funding requests for the upcoming year are made by school principals and department heads and submitted to the administration in October. After a thorough review of all capital project requests, a final decision is made for the requests that will be submitted to the State. Those requests are then entered into the State's CAPSIS system by the end of January. The Legislature deliberates and the approved requests are signed into law and the grant award notifications are sent out over the summer months, making funds available for the following fiscal year. These funds are carried over from year to year until fully expended. In the current fiscal climate, no requests were approved by the State Legislature for FY 2016. The District submitted 73 requests for FY 2015-2016 and 5 of those were approved by the State in Senate Bill 119 and signed into law by the Governor on May 30th, 2014. These grants are included in the State's Capital Improvements Budget.

2014-2015 Approved Legislative Grant Projects:

• American Charter Academy	Expanding Multi-Age Opportunities	$ 32,000
• District Wide	Creating Community Responsive Schools	$250,000
• House District 6	Library & Technology Upgrades	$ 21,150
• House District 10	Library & Technology Upgrades	$ 45,000
• District Wide	National Math and Science Initiative	$500,000

In FY 2013-2014 the District submitted 66 requests and 19 requests were approved.

2013-2014 Approved Legislative Grant Projects:

• Academy Charter	Classroom Expansion & Library	$ 45,000
• American Charter Academy	STEM Equipment & Materials	$ 35,000
• Big Lake Elementary	Digital Literacy & Story Telling	$ 6,300
• Big Lake Elementary	Indoor Physical Education Equipment	$ 5,000
• Butte Elementary	Portable Labs/iPads	$ 35,000
• Butte Elementary	Sidewalks	$ 40,000
• Cottonwood Creek Elem	Outdoor Signage	$ 35,000
• Fronteras Charter	Rural Development Application Costs	$150,000
• Glacierview School	Van	$ 45,000
• Goose Bay Elementary	Library & Technology Upgrades	$ 5,000
• Knik Elementary	Library & Technology Upgrades	$ 5,000
• Meadow Lakes Elementary	Library & Technology Upgrades	$ 5,000
• Midnight Sun Charter	Learning Crisis Preparedness	$ 25,000
• Palmer High School	Dive Team Score Board	$ 40,000
• Alaska Middle College	Alaska Middle College School	$750,000
• District Wide	Cyber Learning Centers	$500,000
• District Wide	Preschool Program	$500,000
• District Wide	STEM Initiative	$750,000
• Sutton Elementary	Carpet Replacement	$ 30,000

Capital Improvements

In June 2010, the Matanuska-Susitna Borough School Board established an internal Capital Improvement Projects Fund (CIP); separate of bond projects and fully administered by the School 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 from realized cost savings or unanticipated additions to revenue.

Based on criteria established on June 16, 2010, the Matanuska-Susitna Borough School 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.

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, but the expectation is that they be spent within the year granted, or as soon as practical.

Legislative Grants

FUND	LOCATION	PROGRAM	Completion Date
503 - Legislative Grants - Small	001 - Palmer High	0550 - LEG5540 PHS Swim Scoreboard	July-15
503 - Legislative Grants - Small	011 - Wasilla Middle	0523 - LEG523 WMS Outdoor Recreational Facility	Ongoing
503 - Legislative Grants - Small	030 - Big Lake Elementary	0499 - LEG499 BLE School Equipment & Improvements	Ongoing
503 - Legislative Grants - Small	030 - Big Lake Elementary	0536 - LEG536 BLE Digital Literacy	Ongoing
503 - Legislative Grants - Small	030 - Big Lake Elementary	0537 - LEG537 BLE Indoor PE Equipment	Ongoing
503 - Legislative Grants - Small	038 - Willow Elementary	0520 - LEG520 WLE Library & Technology Upgrades	Ongoing
503 - Legislative Grants - Small	041 - Butte Elementary	0538 - LEG538 BTE Portable Computer Labs & iPads	Ongoing
503 - Legislative Grants - Small	041 - Butte Elementary	0538 - LEG538 BTE Portable Computer Labs & iPads	Ongoing
503 - Legislative Grants - Small	042 - Sutton Elementary	0508 - LEG508 STE School Equipment & Improvements	Ongoing
503 - Legislative Grants - Small	045 - Pioneer Peak Elementary	0493 - LEG493 PPE Equipment & Supplies	Ongoing
503 - Legislative Grants - Small	052 - Knik Elementary	0541 - LEG541 KNE Library & Technology Upgrades	Ongoing
503 - Legislative Grants - Small	061 - Midnight Sun Charter	0496 - LEG496 MNC Secrutiy & Facility Upgrades	Ongoing
503 - Legislative Grants - Small	061 - Midnight Sun Charter	0535 - LEG535 MNC Crisis Preparedness	Ongoing
503 - Legislative Grants - Small	066 - Birchtree Charter	0497 - LEG497 BTC Library	Ongoing
503 - Legislative Grants - Small	067 - American Charter	0502 - LEG502 AMC School Science Equipment	Ongoing
503 - Legislative Grants - Small	067 - American Charter	0534 - LEG534 AMC STEM Equipment and Materials	Ongoing
503 - Legislative Grants - Small	507 - District Warehouse	0494 - LEG494 Warehouse Improvements	Ongoing
504 - E-Rate Phone Reimbursement Fund	508 - Information & Technology	0490 - LPW490 District Wide Network/Infrastructure Upgrages	Ongoing
505 - Legislative Grants - Large	001 - Palmer High	0636 - Cyber Centers	Ongoing
505 - Legislative Grants - Large	002 - Su-Valley Jr/Sr High	0636 - Cyber Centers	September-15
505 - Legislative Grants - Large	003 - Wasilla High	0547 - LEG547 Airforce JROTC	Ongoing
505 - Legislative Grants - Large	003 - Wasilla High	0636 - Cyber Centers	September-15
505 - Legislative Grants - Large	005 - Colony High	0636 - Cyber Centers	September-15
505 - Legislative Grants - Large	007 - Houston High	0525 - LEG525 HHS Stage Lighting	Ongoing
505 - Legislative Grants - Large	007 - Houston High	0525 - LEG525 HHS Stage Lighting	August-15
505 - Legislative Grants - Large	007 - Houston High	0636 - Cyber Centers	Ongoing
505 - Legislative Grants - Large	010 - Palmer Jr Middle	0544 - LEG544 District Wide Cyber Centers	Ongoing
505 - Legislative Grants - Large	011 - Wasilla Middle	0544 - LEG544 District Wide Cyber Centers	Ongoing
505 - Legislative Grants - Large	030 - Big Lake Elementary	0531 - PW531 BLE Renovation Equipment and Technology	Ongoing
505 - Legislative Grants - Large	061 - Midnight Sun Charter	0496 - LEG496 MNC Secrutiy & Facility Upgrades	Ongoing
505 - Legislative Grants - Large	078 - Fronteras Charter	0505 - LEG505 Charter PE Equipment	Ongoing
505 - Legislative Grants - Large	501 - District Wide Services	0544 - LEG544 District Wide Cyber Centers	Ongoing
505 - Legislative Grants - Large	501 - District Wide Services	0636 - Cyber Centers	September-15
505 - Legislative Grants - Large	505 - Career & Technical Education	0546 - LEG546 District Wide STEM Initiative	Ongoing
505 - Legislative Grants - Large	508 - Information & Technology	0490 - LPW490 District Wide Network/Infrastructure Upgrages	Ongoing
505 - Legislative Grants - Large	508 - Information & Technology	0636 - Cyber Centers	September-15
505 - Legislative Grants - Large	509 - Operations & Maintenance	0505 - LEG505 Charter PE Equipment	Ongoing

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Bonds

FUND	LOCATION	PROGRAM	Completion Date
506 - Bond Reimbursement	001 - Palmer High	0526 - PW526 PHS CHS Athletic Field Improvements	Ongoing
506 - Bond Reimbursement	001 - Palmer High	0557 - PW557 PHS Renovation Equipement and Technology	Ongoing
506 - Bond Reimbursement	002 - Su-Valley Jr/Sr High	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	003 - Wasilla High	0527 - PW527 WHS HHS Athletic Field Improvements	Ongoing
506 - Bond Reimbursement	005 - Colony High	0526 - PW526 PHS CHS Athletic Field Improvements	Ongoing
506 - Bond Reimbursement	005 - Colony High	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	007 - Houston High	0527 - PW527 WHS HHS Athletic Field Improvements	Ongoing
506 - Bond Reimbursement	007 - Houston High	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	010 - Palmer Jr Middle	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	011 - Wasilla Middle	0554 - PW554 WMS Flooring Replacement	Ongoing
506 - Bond Reimbursement	012 - Colony Middle	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	014 - Houston Middle	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	014 - Houston Middle	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	030 - Big Lake Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	031 - Glacier View	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	032 - Iditarod Elementary	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	032 - Iditarod Elementary	0559 - PW559 IDE Equipment and Technology	Ongoing
506 - Bond Reimbursement	033 - Sherrod Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	034 - Swanson Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	035 - Talkeetna Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	036 - Trapper Creek Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	036 - Trapper Creek Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	038 - Willow Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	038 - Willow Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	039 - Snowshoe Elementary	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	041 - Butte Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	042 - Sutton Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	042 - Sutton Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	043 - Cottonwood Creek Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	044 - Tanaina Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	044 - Tanaina Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	045 - Pioneer Peak Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	045 - Pioneer Peak Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	046 - Larson Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	046 - Larson Elementary	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	047 - Finger Lake Elementary	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	047 - Finger Lake Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	048 - Goose Bay Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	048 - Goose Bay Elementary	6822 - Fire Safety	Ongoing
506 - Bond Reimbursement	050 - Shaw Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	051 - Meadow Lakes Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	052 - Knik Elementary	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	053 - Machetanz Elementary	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	054 - Den'ina Elementary	0560 - PW560 DNE Equipment and Technology	Ongoing
506 - Bond Reimbursement	071 - Valley Pathways	0532 - LEG532 VPS Equipment	Ongoing
506 - Bond Reimbursement	073 - Career & Technical High	0552 - PW552 CTHS Addition - Equipment	Ongoing
506 - Bond Reimbursement	077 - Mat-Su Day School	0528 - PW528 MDS Equipment	Ongoing
506 - Bond Reimbursement	080 - Redington Jr/Sr High	0553 - PW553 RJS Equipment	Ongoing
506 - Bond Reimbursement	501 - District Wide Services	0432 - PW432 Safety & Security Upgrades	Ongoing
506 - Bond Reimbursement	501 - District Wide Services	0530 - PW530 District Wide PE Improvements	Ongoing
506 - Bond Reimbursement	501 - District Wide Services	0558 - PW558 District Wide Athletic Field Improvments	Ongoing
506 - Bond Reimbursement	501 - District Wide Services	0561 - PW561 District Wide ADA Upgrads and Equipment	Ongoing
506 - Bond Reimbursement	501 - District Wide Services	6822 - Fire Safety	Ongoing

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Capital Improvement Projects

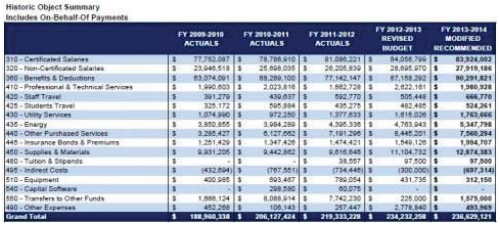
FUND	LOCATION	PROGRAM	Completion Date
540 - Capital Improvement Projects	001 - Palmer High	0220 - CIP Parking Lot Refresh	Ongoing
540 - Capital Improvement Projects	001 - Palmer High	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	001 - Palmer High	0636 - Cyber Centers	September-15
540 - Capital Improvement Projects	003 - Wasilla High	0273 - CIP WHS Cyber Center Conversion	Ongoing
540 - Capital Improvement Projects	005 - Colony High	0202 - CIP Boiler Upgrade	Ongoing
540 - Capital Improvement Projects	005 - Colony High	0220 - CIP Parking Lot Refresh	Ongoing
540 - Capital Improvement Projects	005 - Colony High	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	006 - Burchell High	0224 - CIP District Signs	July-15
540 - Capital Improvement Projects	007 - Houston High	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	010 - Palmer Jr Middle	0224 - CIP District Signs	July-15
540 - Capital Improvement Projects	010 - Palmer Jr Middle	0275 - CIP PJMS Parking Improvements & Student Lounge	Ongoing
540 - Capital Improvement Projects	011 - Wasilla Middle	0272 - CIP WMS Computer Coding - Common Space	Ongoing
540 - Capital Improvement Projects	012 - Colony Middle	0202 - CIP Boiler Upgrade	Ongoing
540 - Capital Improvement Projects	012 - Colony Middle	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	014 - Houston Middle	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	030 - Big Lake Elementary	0224 - CIP District Signs	July-15
540 - Capital Improvement Projects	030 - Big Lake Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	030 - Big Lake Elementary	0274 - CIP BLE Playground Improvements	Ongoing
540 - Capital Improvement Projects	031 - Glacier View	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	038 - Willow Elementary	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	038 - Willow Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	041 - Butte Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	042 - Sutton Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	043 - Cottonwood Creek Elementary	0224 - CIP District Signs	July-15
540 - Capital Improvement Projects	043 - Cottonwood Creek Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	043 - Cottonwood Creek Elementary	0270 - CIP Safety Upgrades - Phase 1	Ongoing
540 - Capital Improvement Projects	044 - Tanaina Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	045 - Pioneer Peak Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	047 - Finger Lake Elementary	0224 - CIP District Signs	July-15
540 - Capital Improvement Projects	047 - Finger Lake Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	047 - Finger Lake Elementary	0276 - CIP FLE Staff Lounge Removal	Ongoing
540 - Capital Improvement Projects	048 - Goose Bay Elementary	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	051 - Meadow Lakes Elementary	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	051 - Meadow Lakes Elementary	0243 - CIP MLE Sidewalk	Ongoing
540 - Capital Improvement Projects	053 - Machetanz Elementary	0244 - CIP MZE Playground	Ongoing
540 - Capital Improvement Projects	061 - Midnight Sun Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	062 - Academy Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	065 - Twindly Bridge Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	066 - Birchtree Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	067 - American Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	078 - Fronteras Charter	0221 - CIP Charter School FF&E	Ongoing
540 - Capital Improvement Projects	079 - AK Middle College	0679 - Alaska Middle College Program	Ongoing
540 - Capital Improvement Projects	091 - Mat-Su Central	0234 - CIP MSC Software Technology Refresh	Ongoing
540 - Capital Improvement Projects	091 - Mat-Su Central	0246 - CIP MSC Tenant Improvements	September-15
540 - Capital Improvement Projects	501 - District Wide Services	0000 - -	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0200 - CIP Carpet	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0204 - CIP ADA Compliance	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0208 - CIP DW IT Upgrade	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0220 - CIP Parking Lot Refresh	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0222 - CIP Exterior Paint - Curb Appeal	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0224 - CIP District Signs	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0229 - CIP Fencing and Security Upgrades	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0262 - Fire Sprinkler Replacement	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0263 - CIP Portable Relocation	September-15
540 - Capital Improvement Projects	501 - District Wide Services	0265 - CIP Distaster Recovery Network	Ongoing
540 - Capital Improvement Projects	501 - District Wide Services	0270 - CIP Safety Upgrades - Phase 1	Ongoing
540 - Capital Improvement Projects	507 - District Warehouse	0223 - CIP Shed & Snow Shield	Ongoing
540 - Capital Improvement Projects	507 - District Warehouse	0226 - CIP Road and Field Refresh	July-15
540 - Capital Improvement Projects	508 - Information & Technology	0636 - Cyber Centers	Ongoing
540 - Capital Improvement Projects	509 - Operations & Maintenance	0271 - CIP Fleet Vehicle Refresh	Ongoing
540 - Capital Improvement Projects	512 - Student Transportation	0266 - CIP Emergency Generator	Ongoing
540 - Capital Improvement Projects	610 - Administration Building	0261 - CIP Data Center Fire Alarm	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.



Historic Object Summary
Includes On-Behalf-Of Payments

	FY 2009-2010 ACTUALS	FY 2010-2011 ACTUALS	FY 2011-2012 ACTUALS	FY 2012-2013 REVISED BUDGET	FY 2013-2014 MODIFIED RECOMMENDED
310 - Certificated Salaries	$ 77,752,087	$ 78,786,910	$ 81,086,221	$ 84,056,799	$ 83,924,002
320 - Non-Certificated Salaries	$ 23,946,518	$ 25,698,035	$ 26,205,839	$ 28,695,970	$ 27,919,186
360 - Benefits & Deductions	$ 83,074,091	$ 88,289,100	$ 77,142,147	$ 87,158,292	$ 90,291,821
410 - Professional & Technical Services	$ 1,960,603	$ 2,023,816	$ 1,882,728	$ 2,822,181	$ 1,960,928
420 - Staff Travel	$ 391,279	$ 439,537	$ 592,775	$ 505,446	$ 666,770
425 - Students Travel	$ 329,172	$ 595,884	$ 435,275	$ 462,495	$ 524,261
430 - Utility Services	$ 1,074,990	$ 972,250	$ 1,377,633	$ 1,615,026	$ 1,763,666
435 - Energy	$ 3,852,855	$ 3,994,299	$ 4,395,338	$ 4,793,945	$ 5,347,798
440 - Other Purchased Services	$ 3,385,427	$ 6,127,662	$ 7,191,296	$ 8,445,201	$ 7,560,294
445 - Insurance Bonds & Premiums	$ 1,251,429	$ 1,347,426	$ 1,474,421	$ 1,549,126	$ 1,994,707
450 - Supplies & Materials	$ 9,931,206	$ 9,442,882	$ 9,618,646	$ 11,104,752	$ 12,874,383
460 - Tuition & Stipends	$ -	$ -	$ 38,557	$ 97,500	$ 97,500
495 - Indirect Costs	$ (432,694)	$ (767,551)	$ (734,446)	$ (300,000)	$ (697,314)
510 - Equipment	$ 400,985	$ 503,467	$ 789,054	$ 431,735	$ 312,150
540 - Capital Software	$ -	$ 298,580	$ 80,075	$ -	$ -
550 - Transfers to Other Funds	$ 1,886,124	$ 8,088,914	$ 7,742,230	$ 225,000	$ 1,575,000
490 - Other Expenses	$ 452,268	$ 109,143	$ 267,447	$ 2,778,840	$ 493,569
Grand Total	$ 188,960,338	$ 206,127,424	$ 219,333,228	$ 234,232,258	$ 236,625,121

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 (FY 2015-16). Tables specify whether On-Behalf payments are included. If it is not specified, the On-Behalf payments are not included.

- 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 Summary by Function-Object
- Historical Salary & Benefit Expenditure Summary by Location
- Historical Non-Personnel Expenditures Summary by Location
- Summary by Function-Location-Object
  These groups of tables are separated by each Function and are shown in summary with the Locations listed down the side and Objects running across the top.
  - 100-Instruction
  - 200-Special Education
  - 220-Special Education Support Services
  - 300-Student Support Services
  - 350-Instructional Support
  - 400-School Administration
  - 450-School Administrative Support
  - 510-District Administration
  - 550-District Administrative Support
  - 600-Operations & Maintenance
  - 700-Student Activities
  - 900-Other Financing Uses
- Location Summary
  These sheets are set up so that 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, covering for permanent staffing and enrollment as well as providing a brief description of each location at the bottom. Staffing represented in these sheets include only the permanent positions and do not include temporary or student workers, substitutes, or stipends. These sheets are used throughout the Financial Section.

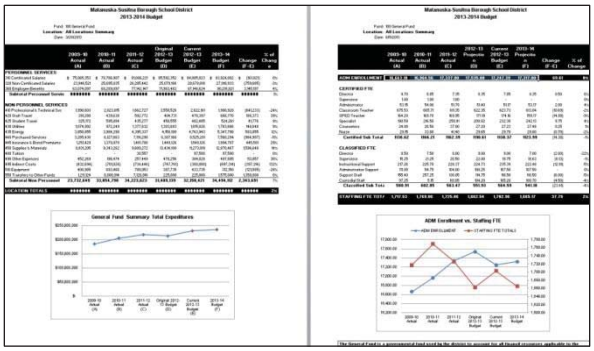


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Special Revenue Funds
Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. These are all shown in Location Summary format.

- Pending Grants
  These funds are contributions of cash or other assets from a government or organization, and are pending finalization. Grants are typically designated for specified purposes. Included in these Grants are Transportation & Food Service Funds.
  - Summary
  - Fund Detail
- Capital Projects
  Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by State construction grants, bonded indebtedness, and district designated capital projects.
  - Summary
  - Fund Detail

Proprietary Funds
- Financial Summary

Enterprise Funds are 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.
- Enterprise Fund Detail

Internal Service Funds are funds used to account for the financing of goods or services provided by one department or agencies to other departments 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.
- Internal Service Fund Detail

Long-Term Forecasts
- Explanation & Assumptions
- General Fund
  - Revenue/Expense Summary Comparison
  - Revenue/Expense by Type
  - Fund Detail
- Transportation Fund
  - Revenue/Expense Summary Comparison
  - Revenue/Expense by Type
  - Fund Detail

General Fund

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Historic Function Summary
Includes On-Behalf-Of Payments

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
100 - Instruction	$ 97,319,753	$ 106,004,181	$ 106,498,259	$ 123,618,332	**$ 104,981,169**
200 - Special Education Instruction	31,609,706	35,534,342	36,873,242	40,819,600	**36,037,724**
220 - Special Education Support Services	12,174,583	13,067,691	13,852,749	16,390,122	**13,699,488**
300 - Support Services - Students	9,251,018	10,079,841	10,261,437	11,002,669	**10,146,230**
350 - Support Services - Instruction	7,561,652	8,191,314	9,185,608	10,406,996	**7,935,071**
400 - School Administration	8,658,489	9,241,119	9,727,760	11,378,528	**9,017,250**
450 - School Admin. Support	8,283,341	9,026,539	9,954,247	10,520,714	**9,761,899**
510 - District Administration	1,536,636	1,779,241	1,595,631	1,854,926	**1,498,250**
550 - District Admin. Support	10,156,445	10,118,237	9,091,018	12,247,409	**10,697,849**
600 - Operations & Maintenance	21,936,734	22,757,228	23,506,362	25,827,816	**25,933,266**
700 - Student Activities	3,056,331	3,218,153	3,458,642	5,443,681	**4,282,935**
780 - Community Services	46,312	-	-	-	**-**
900 - Other Financing Uses	7,742,230	1,306,620	5,588,637	1,980,485	**976,099**
Grand Total	**$ 219,333,230**	**$ 230,324,506**	**$ 239,593,592**	**$ 271,491,278**	**$ 234,967,230**

Historic Function Summary

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
100 - Instruction	$ 81,928,791	$ 85,176,122	$ 83,907,330	$ 92,426,656	**$ 95,805,142**
200 - Special Education Instruction	27,269,380	29,751,054	30,633,664	31,788,506	**33,432,564**
220 - Special Education Support Services	10,352,528	10,790,994	11,300,581	12,864,453	**12,672,850**
300 - Support Services - Students	7,518,227	7,819,395	7,944,750	8,233,248	**9,341,246**
350 - Support Services - Instruction	5,960,023	6,063,532	7,100,868	7,961,414	**7,197,632**
400 - School Administration	7,061,678	7,182,532	7,453,759	8,079,339	**8,029,551**
450 - School Admin. Support	7,791,555	8,382,405	9,272,247	9,379,878	**9,483,424**
510 - District Administration	1,284,343	1,413,693	1,287,931	1,612,476	**1,430,531**
550 - District Admin. Support	9,689,568	9,526,976	8,509,235	11,273,340	**10,463,755**
600 - Operations & Maintenance	21,305,769	21,932,339	22,676,453	24,360,799	**25,586,600**
700 - Student Activities	2,630,297	2,660,596	2,871,912	4,056,358	**4,164,246**
780 - Community Services	46,312	-	-	-	**-**
900 - Other Financing Uses	7,742,230	1,306,620	5,588,637	1,980,485	**976,099**
Grand Total	**$ 190,580,701**	**$ 192,006,259**	**$ 198,547,367**	**$ 214,016,952**	**$ 218,583,640**

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Historic Object Summary
Includes On-Behalf-Of Payments

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
310 - Certificated Salaries	$ 81,086,221	$ 87,172,311	$ 85,561,606	$ 90,142,113	**$ 93,559,540**
320 - Non-Certificated Salaries	26,205,839	26,807,303	30,402,432	31,579,435	**33,578,301**
360 - Benefits & Deductions	77,142,148	86,848,036	91,487,605	112,001,963	**71,127,619**
410 - Professional & Technical Services	1,662,728	1,866,568	2,012,899	2,846,217	**2,640,540**
420 - Staff Travel	592,770	578,784	602,096	847,905	**876,680**
425 - Students Travel	435,275	483,518	480,909	673,559	**619,344**
430 - Utility Services	1,377,633	1,381,658	1,583,998	2,019,158	**2,084,820**
435 - Energy	4,395,336	4,320,265	4,312,587	4,968,854	**5,278,238**
440 - Other Purchased Services	7,191,296	7,274,399	6,946,111	9,867,326	**8,632,216**
445 - Insurance Bonds & Premiums	1,474,421	1,582,425	1,624,643	2,049,475	**1,921,454**
450 - Supplies & Materials	9,616,646	11,135,893	9,227,123	12,372,496	**13,310,104**
480 - Tuition & Stipends	38,557	97,500	97,500	97,500	**97,500**
490 - Other Expenses	257,447	180,044	217,151	235,123	**432,185**
495 - Indirect Costs	(734,446)	(989,365)	(713,380)	(1,038,601)	**(953,960)**
510 - Equipment	789,054	278,550	161,674	848,270	**786,550**
540 - Capital Software	60,075	-	-	-	**-**
550 - Transfers to Other Funds	7,742,230	1,306,620	5,588,637	1,980,485	**976,099**
Grand Total	**$ 219,333,230**	**$ 230,324,506**	**$ 239,593,592**	**$ 271,491,278**	**$ 234,967,230**

Historic Object Summary

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
310 - Certificated Salaries	$ 81,086,221	$ 87,172,311	$ 85,561,606	$ 90,142,113	**$ 93,559,540**
320 - Non-Certificated Salaries	26,205,839	26,807,303	30,402,432	31,579,435	**33,578,301**
360 - Benefits & Deductions	48,389,619	48,529,788	50,441,380	54,527,636	**54,744,029**
410 - Professional & Technical Services	1,662,728	1,866,568	2,012,899	2,846,217	**2,640,540**
420 - Staff Travel	592,770	578,784	602,096	847,905	**876,680**
425 - Students Travel	435,275	483,518	480,909	673,559	**619,344**
430 - Utility Services	1,377,633	1,381,658	1,583,998	2,019,158	**2,084,820**
435 - Energy	4,395,336	4,320,265	4,312,587	4,968,854	**5,278,238**
440 - Other Purchased Services	7,191,296	7,274,399	6,946,111	9,867,326	**8,632,216**
445 - Insurance Bonds & Premiums	1,474,421	1,582,425	1,624,643	2,049,475	**1,921,454**
450 - Supplies & Materials	9,616,646	11,135,893	9,227,123	12,372,496	**13,310,104**
480 - Tuition & Stipends	38,557	97,500	97,500	97,500	**97,500**
490 - Other Expenses	257,447	180,044	217,151	235,123	**432,185**
495 - Indirect Costs	(734,446)	(989,365)	(713,380)	(1,038,601)	**(953,960)**
510 - Equipment	789,054	278,550	161,674	848,270	**786,550**
540 - Capital Software	60,075	-	-	-	**-**
550 - Transfers to Other Funds	7,742,230	1,306,620	5,588,637	1,980,485	**976,099**
Grand Total	**$ 190,580,701**	**$ 192,006,259**	**$ 198,547,367**	**$ 214,016,952**	**$ 218,583,640**

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
100 - Instruction	**$ 81,928,791**	**$ 85,176,122**	**$ 83,907,330**	**$ 92,426,656**	**$ 95,805,142**
310 - Certificated Salaries	49,009,632	53,336,137	51,725,293	53,872,456	**55,700,487**
320 - Non-Certificated Salaries	1,763,390	886,132	2,535,608	2,932,799	**3,676,469**
360 - Benefits & Deductions	22,261,856	21,027,944	22,048,508	24,547,204	**24,129,156**
410 - Professional & Technical Services	2,587	110,000	97,621	33,770	**363,682**
420 - Staff Travel	154,320	132,139	160,152	196,735	**250,983**
425 - Students Travel	77,695	79,236	77,345	102,806	**88,118**
430 - Utility Services	5,049	1,564	1,033	200	**200**
440 - Other Purchased Services	2,031,539	1,540,214	1,465,619	1,984,214	**2,097,850**
450 - Supplies & Materials	6,476,784	8,025,016	5,736,593	8,150,608	**9,531,887**
490 - Other Expenses	23,109	37,740	32,649	58,621	**(159,290)**
510 - Equipment	122,830	-	26,909	547,243	**125,600**
200 - Special Education Instruction	**$ 27,269,380**	**$ 29,751,054**	**$ 30,633,664**	**$ 31,788,506**	**$ 33,432,564**
310 - Certificated Salaries	11,403,043	12,594,058	12,460,542	13,035,780	**13,706,963**
320 - Non-Certificated Salaries	6,834,554	7,421,662	8,092,504	8,297,374	**8,810,563**
360 - Benefits & Deductions	8,978,201	9,649,561	9,987,535	10,122,008	**10,694,887**
410 - Professional & Technical Services	3,119	8,420	16,643	21,879	**26,000**
420 - Staff Travel	4,208	3,206	4,644	2,641	**19,910**
425 - Students Travel	-	14,934	18,128	2,100	**500**
440 - Other Purchased Services	1,133	380	7	-	**-**
450 - Supplies & Materials	45,086	58,832	769	12,000	**173,741**
490 - Other Expenses	36	-	52,892	294,724	**-**
220 - Special Education Support Services	**$ 10,352,528**	**$ 10,790,994**	**$ 11,300,581**	**$ 12,864,453**	**$ 12,672,850**
310 - Certificated Salaries	5,391,661	5,337,782	5,624,211	5,726,348	**5,952,606**
320 - Non-Certificated Salaries	786,438	733,011	1,013,615	1,429,024	**1,354,821**
360 - Benefits & Deductions	2,612,708	2,446,829	2,863,102	3,084,697	**3,112,033**
410 - Professional & Technical Services	639,873	1,181,095	1,258,702	1,537,654	**1,613,070**
420 - Staff Travel	184,661	143,196	119,747	222,960	**207,820**
425 - Students Travel	3,162	-	245	6,000	**5,000**
440 - Other Purchased Services	538,340	586,162	48,286	521,500	**35,000**
450 - Supplies & Materials	112,788	230,078	229,300	196,770	**240,000**
480 - Tuition & Stipends	38,557	97,500	97,500	97,500	**97,500**
490 - Other Expenses	22,655	35,342	44,403	42,000	**45,000**
510 - Equipment	21,685	-	1,470	-	**10,000**
300 - Support Services - Students	**$ 7,518,227**	**$ 7,819,395**	**$ 7,944,750**	**$ 8,233,248**	**$ 9,341,246**
310 - Certificated Salaries	4,310,069	4,660,044	4,337,157	4,510,238	**4,833,700**
320 - Non-Certificated Salaries	1,026,252	958,831	1,240,307	1,322,270	**1,356,156**
360 - Benefits & Deductions	1,952,160	1,961,739	1,996,399	2,112,294	**2,179,122**
410 - Professional & Technical Services	128,039	117,909	139,715	150,964	**170,588**
420 - Staff Travel	4,291	5,539	4,773	5,633	**85,400**
430 - Utility Services	-	11	-	-	**-**
440 - Other Purchased Services	30,472	38,959	34,834	64,600	**55,000**
450 - Supplies & Materials	66,729	76,189	190,514	63,833	**110,864**
490 - Other Expenses	215	175	1,051	3,416	**400,416**
510 - Equipment	-	-	-	-	**150,000**

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
350 - Support Services - Instruction	**$ 5,960,023**	**$ 6,063,532**	**$ 7,100,868**	**$ 7,961,414**	**$ 7,197,632**
310 - Certificated Salaries	3,781,355	3,882,949	4,081,079	4,464,132	**4,486,211**
320 - Non-Certificated Salaries	117,601	42,481	104,843	186,310	**190,501**
360 - Benefits & Deductions	1,438,638	1,375,771	1,549,445	1,711,962	**1,688,909**
410 - Professional & Technical Services	110,632	58,528	228,336	152,250	**83,000**
420 - Staff Travel	30,867	34,962	55,586	74,588	**9,953**
425 - Students Travel	-	2,952	280	2,500	**20,000**
440 - Other Purchased Services	47,516	166,547	435,453	745,000	**320,000**
450 - Supplies & Materials	424,362	495,917	624,511	599,222	**399,058**
490 - Other Expenses	9,052	3,425	21,335	5,450	**-**
510 - Equipment	-	-	-	20,000	**-**
400 - School Administration	**$ 7,061,678**	**$ 7,182,532**	**$ 7,453,759**	**$ 8,079,339**	**$ 8,029,551**
310 - Certificated Salaries	5,246,283	5,390,407	5,591,672	6,045,569	**6,087,706**
360 - Benefits & Deductions	1,746,516	1,728,129	1,793,418	1,919,806	**1,840,161**
420 - Staff Travel	52,379	59,718	59,318	77,010	**30,034**
425 - Students Travel	-	-	614	465	**1,000**
440 - Other Purchased Services	230	-	-	23,670	**36,100**
450 - Supplies & Materials	11,841	2,406	3,950	4,742	**31,050**
490 - Other Expenses	4,429	1,873	4,787	8,077	**3,500**
450 - School Admin. Support	**$ 7,791,555**	**$ 8,382,405**	**$ 9,272,247**	**$ 9,379,878**	**$ 9,483,424**
320 - Non-Certificated Salaries	4,712,603	5,060,414	5,499,697	5,496,495	**5,656,645**
360 - Benefits & Deductions	2,929,050	3,137,377	3,524,080	3,564,191	**3,555,224**
410 - Professional & Technical Services	-	-	49,001	60,500	**-**
420 - Staff Travel	4,843	3,307	2,330	9,709	**8,730**
430 - Utility Services	285	-	50,795	86,600	**89,286**
440 - Other Purchased Services	4,723	1,409	22,276	11,482	**5,000**
450 - Supplies & Materials	134,000	115,975	123,953	148,801	**168,539**
490 - Other Expenses	89	500	115	100	**-**
510 - Equipment	5,962	63,423	-	2,000	**-**
510 - District Administration	**$ 1,284,343**	**$ 1,413,693**	**$ 1,287,931**	**$ 1,612,476**	**$ 1,430,531**
310 - Certificated Salaries	569,212	587,270	359,104	326,480	**324,945**
320 - Non-Certificated Salaries	113,367	156,092	273,206	275,588	**272,793**
360 - Benefits & Deductions	237,833	288,678	266,698	342,448	**205,693**
410 - Professional & Technical Services	-	2,011	2,500	12,500	**12,500**
420 - Staff Travel	54,314	64,830	77,265	108,760	**68,600**
425 - Students Travel	-	-	-	700	**700**
440 - Other Purchased Services	262,931	242,667	257,530	484,500	**483,800**
450 - Supplies & Materials	17,097	23,456	19,247	34,000	**34,000**
490 - Other Expenses	29,589	32,699	32,381	27,500	**27,500**
510 - Equipment	-	15,990	-	-	**-**

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
550 - District Admin. Support	**$ 9,689,568**	**$ 9,526,976**	**$ 8,509,235**	**$ 11,273,340**	**$ 10,463,755**
310 - Certificated Salaries	3,000	10,575	32,285	1,431	**-**
320 - Non-Certificated Salaries	4,340,302	4,648,278	4,443,855	4,509,760	**4,685,824**
360 - Benefits & Deductions	2,409,812	2,858,951	2,186,177	2,431,475	**2,545,177**
410 - Professional & Technical Services	778,184	388,604	220,080	875,200	**370,700**
420 - Staff Travel	71,043	110,547	94,888	120,870	**149,700**
430 - Utility Services	56	-	1,948	5,000	**5,000**
440 - Other Purchased Services	1,033,702	1,299,121	1,198,061	2,333,222	**1,693,549**
445 - Insurance Bonds & Premiums	322,990	357,352	368,738	613,005	**444,624**
450 - Supplies & Materials	828,978	726,473	580,170	1,318,778	**1,163,668**
490 - Other Expenses	121,842	22,757	21,938	17,250	**43,523**
495 - Indirect Costs	(734,446)	(989,365)	(713,380)	(1,038,601)	**(953,960)**
510 - Equipment	514,105	93,683	74,475	85,950	**315,950**
600 - Operations & Maintenance	**$ 21,305,769**	**$ 21,932,339**	**$ 22,676,453**	**$ 24,360,799**	**$ 25,586,600**
320 - Non-Certificated Salaries	6,002,755	6,431,401	6,710,301	6,890,225	**7,233,314**
360 - Benefits & Deductions	3,504,013	3,752,605	3,903,241	3,923,247	**4,160,460**
410 - Professional & Technical Services	293	-	-	1,500	**1,000**
420 - Staff Travel	30,089	21,340	16,202	29,000	**26,260**
430 - Utility Services	1,372,244	1,380,083	1,530,216	1,927,358	**1,990,334**
435 - Energy	4,395,336	4,320,265	4,312,587	4,968,854	**5,278,238**
440 - Other Purchased Services	3,198,001	3,354,076	3,427,919	3,617,493	**3,822,067**
445 - Insurance Bonds & Premiums	1,151,431	1,225,072	1,255,904	1,436,470	**1,476,830**
450 - Supplies & Materials	1,463,649	1,340,210	1,460,215	1,371,642	**1,403,097**
490 - Other Expenses	3,411	1,834	1,048	10,010	**10,000**
510 - Equipment	124,472	105,453	58,820	185,000	**185,000**
540 - Capital Software	60,075	-	-	-	**-**
700 - Student Activities	**$ 2,630,297**	**$ 2,660,596**	**$ 2,871,912**	**$ 4,056,358**	**$ 4,164,246**
310 - Certificated Salaries	1,371,965	1,373,089	1,363,102	2,159,679	**2,466,922**
320 - Non-Certificated Salaries	475,319	469,001	475,657	239,590	**341,215**
360 - Benefits & Deductions	314,517	302,207	322,777	768,304	**633,207**
420 - Staff Travel	376	-	7,192	-	**19,290**
425 - Students Travel	354,419	386,395	384,912	559,453	**504,026**
440 - Other Purchased Services	42,709	44,865	54,750	92,850	**83,850**
450 - Supplies & Materials	27,971	41,341	204,940	170,448	**54,200**
490 - Other Expenses	43,021	43,698	58,282	66,034	**61,536**
780 - Community Services	**$ 46,312**	**$ -**	**$ -**	**$ -**	**$ -**
320 - Non-Certificated Salaries	33,258	-	-	-	**-**
360 - Benefits & Deductions	4,316	-	-	-	**-**
420 - Staff Travel	1,379	-	-	-	**-**
450 - Supplies & Materials	7,359	-	-	-	**-**
900 - Other Financing Uses	**$ 7,742,230**	**$ 1,306,620**	**$ 5,588,637**	**$ 1,980,485**	**$ 976,099**
550 - Transfers to Other Funds	7,742,230	1,306,620	5,588,637	1,980,485	**976,099**
Grand Total	**$190,580,701**	**$192,006,259**	**$198,547,367**	**$214,016,952**	**$218,583,640**

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Historic Expenditure Summary by Location

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
Elementary					
030 - Big Lake Elementary	$ 3,204,563	$ 3,577,310	$ 3,758,015	$ 3,854,260	**$ 4,193,300**
032 - Iditarod Elementary	$ 2,712,164	$ 3,134,711	$ 3,252,301	$ 3,430,035	**$ 3,298,068**
033 - Sherrod Elementary	$ 3,225,006	$ 3,688,221	$ 3,700,978	$ 3,711,456	**$ 3,812,987**
034 - Swanson Elementary	$ 3,279,706	$ 3,759,894	$ 3,730,806	$ 3,822,798	**$ 3,731,176**
039 - Snowshoe Elementary	$ 2,789,529	$ 2,851,699	$ 3,232,699	$ 3,479,563	**$ 3,385,672**
041 - Butte Elementary	$ 2,469,182	$ 2,665,660	$ 2,794,402	$ 2,994,091	**$ 2,919,692**
043 - Cottonwood Creek Elementary	$ 2,954,287	$ 3,169,672	$ 3,637,145	$ 3,915,886	**$ 3,966,233**
044 - Tanaina Elementary	$ 2,821,721	$ 3,151,043	$ 3,657,065	$ 3,910,976	**$ 3,987,430**
045 - Pioneer Peak Elementary	$ 2,728,984	$ 3,371,120	$ 3,616,996	$ 3,768,215	**$ 3,875,454**
046 - Larson Elementary	$ 2,902,947	$ 3,527,354	$ 3,509,645	$ 3,557,572	**$ 3,502,682**
047 - Finger Lake Elementary	$ 2,569,874	$ 2,771,881	$ 3,012,382	$ 3,068,515	**$ 3,044,489**
048 - Goose Bay Elementary	$ 3,083,303	$ 3,379,444	$ 3,532,995	$ 3,576,855	**$ 3,571,909**
050 - Shaw Elementary	$ 3,022,243	$ 3,519,183	$ 3,399,012	$ 3,618,241	**$ 3,639,269**
051 - Meadow Lakes Elementary	$ 3,166,743	$ 3,044,560	$ 3,600,970	$ 3,965,673	**$ 3,939,629**
052 - Knik Elementary	$ 2,779,514	$ 2,984,049	$ 3,145,594	$ 3,333,612	**$ 3,466,731**
053 - Machetanz Elementary	$ 3,334,902	$ 3,982,621	$ 4,132,650	$ 3,867,089	**$ 3,981,579**
Middle School					
010 - Palmer Jr Middle	$ 5,013,513	$ 5,399,602	$ 5,291,058	$ 5,346,053	**$ 5,575,253**
011 - Wasilla Middle	$ 5,684,060	$ 6,252,252	$ 6,406,198	$ 6,330,692	**$ 5,794,499**
012 - Colony Middle	$ 4,539,178	$ 4,979,476	$ 5,168,207	$ 5,323,784	**$ 5,590,989**
013 - Teeland Middle	$ 5,192,045	$ 5,522,128	$ 5,675,292	$ 5,733,944	**$ 5,736,789**
014 - Houston Middle	$ 3,276,603	$ 3,501,416	$ 3,676,974	$ 3,724,401	**$ 3,609,886**
High School					
001 - Palmer High	$ 6,569,987	$ 7,397,527	$ 7,625,244	$ 8,127,491	**$ 8,147,586**
003 - Wasilla High	$ 9,574,193	$ 10,410,917	$ 10,025,108	$ 10,093,065	**$ 9,909,989**
005 - Colony High	$ 7,955,158	$ 8,224,703	$ 8,200,373	$ 8,491,053	**$ 8,719,056**
007 - Houston High	$ 3,405,945	$ 3,882,889	$ 3,651,361	$ 3,849,593	**$ 3,943,040**
073 - Career & Technical High	$ 3,378,269	$ 3,550,870	$ 3,421,117	$ 3,487,430	**$ 4,528,599**
080 - Joe Redington Jr. Sr. High	$ -	$ -	$ -	$ -	**$ 3,897,195**
Small Attendance Area					
002 - Su-Valley Jr/Sr High	$ 2,620,438	$ 2,620,641	$ 2,662,880	$ 2,877,443	**$ 3,011,728**
031 - Glacier View	$ 931,167	$ 910,691	$ 927,225	$ 928,606	**$ 959,640**
035 - Talkeetna Elementary	$ 1,134,132	$ 1,205,070	$ 1,133,466	$ 1,176,617	**$ 1,335,838**
036 - Trapper Creek Elementary	$ 555,264	$ 535,769	$ 577,908	$ 702,463	**$ 612,356**
038 - Willow Elementary	$ 1,345,279	$ 1,534,743	$ 1,548,162	$ 1,609,134	**$ 1,642,720**
042 - Sutton Elementary	$ 762,495	$ 800,034	$ 788,116	$ 846,280	**$ 860,533**
049 - Beryozava	$ 164,474	$ 216,180	$ 196,379	$ 193,162	**$ 196,272**
Alternative/Correspondence School					
006 - Burchell High	$ 1,916,166	$ 1,813,870	$ 2,848,457	$ 2,995,142	**$ 2,965,586**
071 - Valley Pathways	$ 2,036,532	$ 1,999,957	$ 1,659,631	$ 2,444,612	**$ 2,372,308**
072 - Mat-Su Youth Facility	$ 210,631	$ 214,681	$ 219,392	$ 181,233	**$ 193,261**
077 - Mat-Su Day School	$ 1,130,481	$ 1,752,642	$ 1,922,476	$ 2,294,542	**$ 2,556,222**
079 - AK Middle College	$ -	$ 545,728	$ 557,490	$ 874,023	**$ 1,129,641**
091 - Mat-Su Central	$ 4,792,790	$ 5,882,831	$ 5,957,716	$ 7,505,208	**$ 7,683,375**

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Historic Expenditure Summary
by Location

Fund 100

	FY 2011-2012 ACTUALS	FY 2012-2013 ACTUALS	FY 2013-2014 ACTUALS	FY 2014-2015 REVISED BUDGET	FY 2015-2016 ADOPTED BUDGET
Charter School					
061 - Midnight Sun Charter	$ 1,723,980	$ 2,030,567	$ 1,982,219	$ 2,601,896	**$ 2,496,216**
062 - Academy Charter	$ 2,240,683	$ 2,500,232	$ 2,750,073	$ 2,755,057	**$ 2,732,983**
065 - Twindly Bridge Charter	$ 1,422,206	$ 1,546,453	$ 1,531,061	$ 2,231,748	**$ 1,951,379**
066 - Birchtree Charter	$ 2,943,095	$ 3,425,263	$ 3,682,094	$ 4,510,510	**$ 4,452,824**
067 - American Charter	$ 2,386,449	$ 2,063,840	$ 2,192,402	$ 2,325,998	**$ 2,227,473**
078 - Fronteras Charter	$ 2,084,110	$ 2,302,604	$ 2,533,167	$ 2,881,203	**$ 2,885,441**
District Wide					
501 - District Wide Services	$ 11,438,237	$ 8,685,781	$ 9,647,922	$ 7,352,650	**$ 8,447,118**
502 - Federal Programs	$ 1,916,416	$ 1,556,395	$ 1,585,161	$ 1,687,481	**$ 1,524,591**
503 - Student Support Services	$ 19,610,814	$ 10,792,560	$ 11,736,516	$ 12,601,391	**$ 12,815,715**
504 - Health Services	$ 108,559	$ 58,731	$ 76,039	$ 92,028	**$ 91,262**
505 - Career & Technical Education	$ 2,573,635	$ 1,610,070	$ 1,835,059	$ 1,777,073	**$ 912,559**
506 - Education & Instruction	$ 2,300,932	$ 2,306,453	$ 2,861,857	$ 3,337,665	**$ 2,996,807**
507 - District Warehouse	$ 751,050	$ 278,910	$ 280,898	$ 296,696	**$ 233,705**
508 - Information & Technology	$ 4,711,353	$ 5,749,784	$ 5,195,286	$ 7,131,503	**$ 6,815,191**
509 - Operations & Maintenance	$ 5,864,372	$ 5,679,045	$ 5,586,355	$ 5,868,110	**$ 5,907,816**
510 - Risk Management	$ 1,567,103	$ 1,652,505	$ 1,700,701	$ 2,108,546	**$ 2,017,318**
511 - Quality Schools Grant	$ 444,125	$ 447,456	$ 444,129	$ 642,628	**$ 506,028**
514 - Medicaid Reimbursement	$ 492,294	$ 541,890	$ 82,963	$ 486,000	**$ 200,000**
515 - Safety & Emergency Preparedness	$ -	$ -	$ -	$ -	**$ 129,925**
516 - Business & Operations	$ 296,516	$ 602,021	$ 459,693	$ 479,762	**$ 488,469**
517 - Purchasing Department	$ 375,365	$ 553,606	$ 594,861	$ 563,374	**$ 558,843**
519 - Custodial Services	$ 914,410	$ 942,556	$ 976,183	$ 903,573	**$ 971,179**
530 - Talented & Gifted Program	$ 848,981	$ 1,078,202	$ 1,104,108	$ 1,263,666	**$ 268,776**
601 - School Board	$ 236,259	$ 228,168	$ 250,757	$ 568,589	**$ 409,036**
602 - Office of the Superintendent	$ 661,672	$ 573,598	$ 587,702	$ 564,819	**$ 564,563**
603 - Budget & Finance	$ 217,953	$ -	$ -	$ -	**$ -**
604 - Payroll Department	$ 640,644	$ 576,079	$ 516,679	$ 490,465	**$ 504,525**
605 - Accounting Department	$ 576,577	$ 641,958	$ 613,711	$ 612,836	**$ 623,018**
606 - Human Resources and Labor Contracts	$ 818,908	$ 897,570	$ 988,364	$ 1,106,582	**$ 1,115,933**
608 - Equal Employment Opportunity	$ 173,257	$ 183,700	$ 201,900	$ 194,843	**$ 198,018**
609 - Chief Financial Office	$ 276,991	$ 364,777	$ 246,442	$ 252,557	**$ 259,477**
610 - Administration Building	$ 277,795	$ 163,693	$ 207,131	$ 216,831	**$ 223,429**
611 - Public Information Office	$ 226,867	$ 216,232	$ 242,049	$ 280,407	**$ 281,914**
612 - Planning & Demography	$ 71,835	$ 21,518	$ -	$ 25,700	**$ 25,700**
615 - Facility Use Program	$ 46,312	$ -	$ -	$ -	**$ -**
699 - Operating Reserves	$ 107,478	$ 1,000	$ -	$ 2,793,957	**$ 3,457,748**
Grand Total	**$ 190,580,701**	**$ 192,006,259**	**$ 198,547,367**	**$ 214,016,952**	**$ 218,583,640**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 100 - Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	1,330,142	-	527,084	-	820
Butte Elementary	1,003,415	-	402,251	-	500
Cottonwood Creek Elementary	1,599,890	-	639,706	-	720
Finger Lake Elementary	993,172	-	335,540	-	2,300
Goose Bay Elementary	1,285,442	-	563,940	-	720
Iditarod Elementary	1,074,057	-	403,252	-	1,320
Knik Elementary	1,281,522	-	508,076	-	-
Larson Elementary	1,169,668	-	491,084	-	-
Machetanz Elementary	1,459,876	-	553,842	-	1,500
Meadow Lakes Elementary	1,323,073	-	514,517	-	-
Pioneer Peak Elementary	1,191,700	4,438	494,867	-	-
Shaw Elementary	1,288,461	-	527,646	-	-
Sherrod Elementary	1,461,382	-	572,629	-	3,220
Snowshoe Elementary	1,254,414	-	522,419	-	11,500
Swanson Elementary	1,264,437	-	524,013	-	360
Tanaina Elementary	1,391,739	-	561,876	-	720
Middle School					
Colony Middle	1,972,895	-	795,867	-	-
Houston Middle	990,966	-	402,804	-	-
Joe Redington Jr/Sr High	1,086,161	-	425,018	-	-
Palmer Jr Middle	1,845,471	-	744,901	-	150
Teeland Middle	2,015,604	-	786,064	-	2,040
Wasilla Middle	1,782,285	-	676,696	-	-
High School					
Career & Technical High	2,169,974	-	869,290	-	276
Colony High	3,228,707	-	1,237,199	-	11,460
Houston High	1,237,066	-	510,593	-	500
Palmer High	2,601,139	33,605	1,032,457	-	-
Wasilla High	3,004,671	45,418	1,200,431	-	500
Small Attendance Area					
Beryozava	111,052	-	44,536	-	-
Glacier View	288,350	35,739	146,761	-	-
Sutton Elementary	237,249	8,401	120,007	-	175
Su-Valley Jr/Sr High	991,606	47,651	423,236	-	-
Talkeetna Elementary	473,746	1,884	215,725	-	300
Trapper Creek Elementary	151,072	28,124	83,549	-	300
Willow Elementary	581,554	-	235,876	-	1,500
Alternative/Correspondence School					
AK Middle College	191,287	-	75,594	-	-
Burchell High	903,724	18,924	354,146	-	1,320
Mat-Su Central	1,290,618	-	482,574	-	9,000
Mat-Su Day School	33,336	-	23,504	-	-
Mat-Su Youth Facility	-	47,418	32,686	-	-
Valley Pathways	971,049	36,062	397,010	-	-
Charter School					
Academy Charter	1,203,130	49,814	506,307	3,100	39,102
American Charter	735,503	149,655	304,450	-	3,500
Birchtree Charter	1,494,898	152,298	604,868	-	25,000
Fronteras Charter	910,647	3,000	409,853	10,000	25,760
Midnight Sun Charter	520,896	336,060	407,314	5,000	5,100
Twindly Bridge Charter	214,063	6,000	88,372	-	2,000

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses
Elementary					
Big Lake Elementary	-	-	900	35,000	-
Butte Elementary	-	-	-	23,500	-
Cottonwood Creek Elementary	-	-	800	42,327	-
Finger Lake Elementary	-	-	-	21,400	-
Goose Bay Elementary	-	-	200	33,695	500
Iditarod Elementary	-	-	-	28,975	-
Knik Elementary	-	-	-	42,955	-
Larson Elementary	-	-	-	31,612	-
Machetanz Elementary	-	-	-	30,627	-
Meadow Lakes Elementary	-	-	100	28,135	-
Pioneer Peak Elementary	-	-	-	28,420	-
Shaw Elementary	-	-	1,000	28,140	-
Sherrod Elementary	-	-	-	30,895	-
Snowshoe Elementary	-	-	-	26,500	-
Swanson Elementary	-	-	-	24,090	-
Tanaina Elementary	1,200	-	-	39,991	-
Middle School					
Colony Middle	-	-	-	81,876	-
Houston Middle	-	-	-	44,909	-
Joe Redington Jr/Sr High	-	-	-	40,875	-
Palmer Jr Middle	1,500	-	4,500	62,055	750
Teeland Middle	-	-	2,500	76,821	-
Wasilla Middle	-	-	1,500	71,633	-
High School					
Career & Technical High	3,070	-	-	71,916	-
Colony High	-	-	3,500	203,032	-
Houston High	-	-	2,000	68,869	-
Palmer High	-	-	-	146,697	-
Wasilla High	1,500	-	8,000	158,411	1,200
Small Attendance Area					
Beryozava	-	-	-	2,205	-
Glacier View	-	-	-	3,217	-
Sutton Elementary	200	-	-	3,740	-
Su-Valley Jr/Sr High	-	-	-	25,026	-
Talkeetna Elementary	1,500	-	-	6,980	100
Trapper Creek Elementary	-	-	-	2,388	-
Willow Elementary	-	-	-	10,230	-
Alternative/Correspondence School					
AK Middle College	2,000	-	677,500	86,000	9,500
Burchell High	300	-	387,500	38,835	-
Mat-Su Central	-	-	-	3,660,800	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility	-	-	-	1,843	-
Valley Pathways	-	-	-	27,455	-
Charter School					
Academy Charter	48,501	-	21,135	76,123	(28,240)
American Charter	3,847	-	3,500	46,516	(23,017)
Birchtree Charter	8,000	-	25,000	297,637	(46,010)
Fronteras Charter	-	-	20,000	214,303	(29,815)
Midnight Sun Charter	5,000	-	57,096	155,000	(25,794)
Twindly Bridge Charter	2,500	-	120,000	835,836	(20,164)

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
Elementary		
Big Lake Elementary	-	$ 1,893,946
Butte Elementary	-	$ 1,429,666
Cottonwood Creek Elementary	-	$ 2,283,443
Finger Lake Elementary	-	$ 1,352,412
Goose Bay Elementary	-	$ 1,884,497
Iditarod Elementary	-	$ 1,507,604
Knik Elementary	-	$ 1,832,553
Larson Elementary	-	$ 1,692,364
Machetanz Elementary	-	$ 2,045,845
Meadow Lakes Elementary	-	$ 1,865,825
Pioneer Peak Elementary	-	$ 1,719,425
Shaw Elementary	-	$ 1,845,247
Sherrod Elementary	-	$ 2,068,126
Snowshoe Elementary	-	$ 1,814,833
Swanson Elementary	-	$ 1,812,900
Tanaina Elementary	-	$ 1,995,526
Middle School		
Colony Middle	-	$ 2,850,638
Houston Middle	-	$ 1,438,679
Joe Redington Jr/Sr High	-	$ 1,552,054
Palmer Jr Middle	5,000	$ 2,664,327
Teeland Middle	-	$ 2,883,029
Wasilla Middle	-	$ 2,532,114
High School		
Career & Technical High	-	$ 3,114,526
Colony High	-	$ 4,683,898
Houston High	-	$ 1,819,028
Palmer High	-	$ 3,813,898
Wasilla High	-	$ 4,420,131
Small Attendance Area		
Beryozava	-	$ 157,793
Glacier View	-	$ 474,067
Sutton Elementary	-	$ 369,772
Su-Valley Jr/Sr High	-	$ 1,487,519
Talkeetna Elementary	-	$ 700,235
Trapper Creek Elementary	-	$ 265,433
Willow Elementary	-	$ 829,160
Alternative/Correspondence School		
AK Middle College	-	$ 1,041,881
Burchell High	-	$ 1,704,749
Mat-Su Central	-	$ 5,442,992
Mat-Su Day School	-	$ 56,840
Mat-Su Youth Facility	-	$ 81,947
Valley Pathways	-	$ 1,431,576
Charter School		
Academy Charter	15,000	$ 1,933,972
American Charter	-	$ 1,223,954
Birchtree Charter	-	$ 2,561,691
Fronteras Charter	50,000	$ 1,613,748
Midnight Sun Charter	-	$ 1,465,672
Twindly Bridge Charter	-	$ 1,248,607

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Object Code Summary
Fund-Function-Location

Fund	100
State Function	100 - Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
Career & Technical Education	48,645	-	25,791	-	6,500
District Wide Services	606,902	1,938,309	452,964	316,332	23,400
Education & Instruction	-	-	-	22,000	55,700
Federal Programs	793,100	45,418	355,334	2,000	6,000
Information & Technology	-	-	-	-	-
Operating Reserves	431,375	607,675	1,442,599	-	-
Quality Schools Grant	44,872	80,153	9,639	-	-
Talented & Gifted Program	164,484	423	62,399	5,250	7,720
Grand Total	**$ 55,700,487**	**$ 3,676,469**	**$ 24,129,156**	**$ 363,682**	**$ 250,983**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses
District Wide					
Career & Technical Education	7,000	-	500	512,415	500
District Wide Services	-	-	475,000	1,027,660	-
Education & Instruction	2,000	-	2,500	24,600	-
Federal Programs	-	200	3,500	43,730	200
Information & Technology	-	-	-	876,000	-
Operating Reserves	-	-	-	-	-
Quality Schools Grant	-	-	278,619	3,492	-
Talented & Gifted Program	-	-	1,000	26,500	1,000
Grand Total	**$ 88,118**	**$ 200**	**$ 2,097,850**	**$ 9,531,887**	**$ (159,290)**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
District Wide		
Career & Technical Education	5,600	$ 606,951
District Wide Services	-	$ 4,840,567
Education & Instruction	-	$ 106,800
Federal Programs	-	$ 1,249,482
Information & Technology	50,000	$ 926,000
Operating Reserves	-	$ 2,481,649
Quality Schools Grant	-	$ 416,775
Talented & Gifted Program	-	$ 268,776
Grand Total	$ 125,600	$ 95,805,142

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 200 - Special Education Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	553,461	301,581	445,962	-	-
Butte Elementary	294,810	151,260	235,647	-	-
Cottonwood Creek Elementary	331,410	254,432	274,849	-	-
Finger Lake Elementary	339,472	263,883	293,658	-	720
Goose Bay Elementary	260,702	261,809	293,394	-	-
Iditarod Elementary	442,782	204,939	300,734	-	1,320
Knik Elementary	254,697	155,454	227,994	-	-
Larson Elementary	381,464	224,528	286,557	-	-
Machetanz Elementary	341,398	286,722	341,608	-	1,320
Meadow Lakes Elementary	488,822	302,922	366,820	-	1,320
Pioneer Peak Elementary	440,146	343,958	391,318	-	-
Shaw Elementary	296,814	257,227	282,045	-	-
Sherrod Elementary	369,466	143,512	244,800	-	1,500
Snowshoe Elementary	325,347	99,841	208,169	-	-
Swanson Elementary	333,361	330,202	360,542	-	360
Tanaina Elementary	349,409	344,644	341,494	-	-
Middle School					
Colony Middle	470,768	291,811	413,536	-	2,040
Houston Middle	371,990	185,769	290,910	-	720
Joe Redington Jr/Sr High	346,888	219,556	304,972	-	-
Palmer Jr Middle	617,690	220,868	377,388	-	-
Teeland Middle	527,373	292,757	440,506	-	-
Wasilla Middle	607,594	359,436	491,658	-	2,040
High School					
Career & Technical High	86,729	27,204	39,948	-	-
Colony High	391,818	340,182	368,116	-	-
Houston High	335,418	41,695	155,669	-	-
Palmer High	629,686	373,122	502,727	-	-
Wasilla High	834,200	560,575	739,280	-	3,960
Small Attendance Area					
Glacier View	60,663	-	27,637	-	-
Sutton Elementary	76,687	16,802	25,921	-	-
Su-Valley Jr/Sr High	140,630	58,700	112,455	-	-
Talkeetna Elementary	74,683	63,828	68,123	-	-
Trapper Creek Elementary	27,326	27,858	21,847	-	300
Willow Elementary	140,394	66,401	95,770	-	200
Alternative/Correspondence School					
Burchell High	106,057	-	43,769	-	-
Mat-Su Central	131,367	-	56,816	-	-
Mat-Su Day School	697,204	546,229	632,383	-	750
Mat-Su Youth Facility	80,436	-	30,672	-	-
Valley Pathways	223,110	-	89,225	-	-
Charter School					
Academy Charter	52,849	1,600	26,630	-	-
American Charter	30,708	490	965	-	-
Birchtree Charter	224,677	197,111	166,331	-	-
Fronteras Charter	31,334	500	14,857	-	2,760
Midnight Sun Charter	63,001	41,525	51,311	-	-
Twindly Bridge Charter	31,688	-	950	-	-
District Wide					
District Wide Services	-	802,083	71,531	-	-
Student Support Services	490,434	147,547	137,393	26,000	600
Grand Total	**$ 13,706,963**	**$ 8,810,563**	**$ 10,694,887**	**$ 26,000**	**$ 19,910**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	450 - Supplies & Materials	Grand Total
Elementary			
Big Lake Elementary	-	5,000	**1,306,004**
Butte Elementary	-	2,800	**684,517**
Cottonwood Creek Elementary	-	800	**861,491**
Finger Lake Elementary	-	-	**897,733**
Goose Bay Elementary	-	500	**816,405**
Iditarod Elementary	-	-	**949,775**
Knik Elementary	-	-	**638,145**
Larson Elementary	-	1,500	**894,049**
Machetanz Elementary	-	2,000	**973,048**
Meadow Lakes Elementary	-	4,000	**1,163,884**
Pioneer Peak Elementary	-	1,000	**1,176,422**
Shaw Elementary	-	750	**836,836**
Sherrod Elementary	-	2,000	**761,278**
Snowshoe Elementary	-	715	**634,072**
Swanson Elementary	-	3,000	**1,027,465**
Tanaina Elementary	-	-	**1,035,547**
Middle School			
Colony Middle	-	-	**1,178,155**
Houston Middle	-	-	**849,389**
Joe Redington Jr/Sr High	-	-	**871,416**
Palmer Jr Middle	-	2,000	**1,217,946**
Teeland Middle	500	2,000	**1,263,136**
Wasilla Middle	-	1,500	**1,462,228**
High School			
Career & Technical High	-	614	**154,495**
Colony High	-	-	**1,100,116**
Houston High	-	-	**532,782**
Palmer High	-	-	**1,505,535**
Wasilla High	-	-	**2,138,015**
Small Attendance Area			
Glacier View	-	-	**88,300**
Sutton Elementary	-	100	**119,510**
Su-Valley Jr/Sr High	-	-	**311,785**
Talkeetna Elementary	-	-	**206,634**
Trapper Creek Elementary	-	-	**77,331**
Willow Elementary	-	-	**302,765**
Alternative/Correspondence School			
Burchell High	-	-	**149,826**
Mat-Su Central	-	-	**188,183**
Mat-Su Day School	-	22,533	**1,899,099**
Mat-Su Youth Facility	-	-	**111,108**
Valley Pathways	-	-	**312,335**
Charter School			
Academy Charter	-	2,500	**83,579**
American Charter	-	-	**32,163**
Birchtree Charter	-	-	**588,119**
Fronteras Charter	-	1,000	**50,451**
Midnight Sun Charter	-	40,929	**196,766**
Twindly Bridge Charter	-	-	**32,638**
District Wide			
District Wide Services	-	-	**873,614**
Student Support Services	-	76,500	**878,474**
Grand Total	**$ 500**	**$ 173,741**	**$ 33,432,564**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 220 - Special Education Support Services - Students

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	-	19,278	14,974	-	-
Cottonwood Creek Elementary	-	15,492	4,719	-	-
Goose Bay Elementary	-	17,282	5,587	-	1,020
Knik Elementary	-	21,230	15,576	-	-
Larson Elementary	-	15,492	13,803	-	-
Machetanz Elementary	-	15,492	13,803	-	-
Meadow Lakes Elementary	-	15,492	13,803	-	-
Pioneer Peak Elementary	-	21,278	6,508	-	-
Shaw Elementary	-	15,492	4,719	-	-
Sherrod Elementary	-	15,492	4,719	-	-
Snowshoe Elementary	-	21,230	15,576	-	-
Swanson Elementary	-	18,249	14,655	-	-
Tanaina Elementary	-	24,869	16,702	-	-
Alternative/Correspondence School					
Mat-Su Day School	-	49,037	33,186	-	-
District Wide					
District Wide Services	-	52,986	17,868	-	-
Medicaid Reimbursement	-	-	-	200,000	-
Student Support Services	5,952,606	1,016,430	2,915,835	1,413,070	206,800
Grand Total	**$ 5,952,606**	**$ 1,354,821**	**$ 3,112,033**	**$ 1,613,070**	**$ 207,820**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	480 - Tuition & Stipends	490 - Other Expenses
Elementary					
Big Lake Elementary	-	-	-	-	-
Cottonwood Creek Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	-	-
Knik Elementary	-	-	-	-	-
Larson Elementary	-	-	-	-	-
Machetanz Elementary	-	-	-	-	-
Meadow Lakes Elementary	-	-	-	-	-
Pioneer Peak Elementary	-	-	-	-	-
Shaw Elementary	-	-	-	-	-
Sherrod Elementary	-	-	-	-	-
Snowshoe Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	-	-
Tanaina Elementary	-	-	-	-	-
Alternative/Correspondence School					
Mat-Su Day School	-	-	-	-	-
District Wide					
District Wide Services	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-
Student Support Services	5,000	35,000	240,000	97,500	45,000
Grand Total	**$ 5,000**	**$ 35,000**	**$ 240,000**	**$ 97,500**	**$ 45,000**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
Elementary		
Big Lake Elementary	-	$ 34,252
Cottonwood Creek Elementary	-	$ 20,211
Goose Bay Elementary	-	$ 23,889
Knik Elementary	-	$ 36,806
Larson Elementary	-	$ 29,295
Machetanz Elementary	-	$ 29,295
Meadow Lakes Elementary	-	$ 29,295
Pioneer Peak Elementary	-	$ 27,786
Shaw Elementary	-	$ 20,211
Sherrod Elementary	-	$ 20,211
Snowshoe Elementary	-	$ 36,806
Swanson Elementary	-	$ 32,904
Tanaina Elementary	-	$ 41,571
Alternative/Correspondence School		
Mat-Su Day School	-	$ 82,223
District Wide		
District Wide Services	-	$ 70,854
Medicaid Reimbursement	-	$ 200,000
Student Support Services	10,000	$ 11,937,241
Grand Total	$ 10,000	$ 12,672,850

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 300 - Support Services - Students

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	79,945	20,315	32,469	-	-
Butte Elementary	47,676	16,076	27,162	-	-
Cottonwood Creek Elementary	63,669	20,795	30,013	-	-
Finger Lake Elementary	57,443	22,354	25,524	-	-
Goose Bay Elementary	63,660	16,141	29,596	-	-
Iditarod Elementary	59,595	9,871	47,579	-	-
Knik Elementary	75,873	19,741	31,910	-	1,320
Larson Elementary	75,873	-	29,972	-	-
Machetanz Elementary	67,732	14,683	30,091	-	-
Meadow Lakes Elementary	69,773	21,019	30,971	-	-
Pioneer Peak Elementary	71,803	19,526	31,137	-	-
Shaw Elementary	71,803	15,175	30,760	-	-
Sherrod Elementary	79,945	19,741	32,417	-	-
Snowshoe Elementary	75,873	14,964	31,366	-	-
Swanson Elementary	49,417	17,580	27,540	-	-
Tanaina Elementary	75,873	23,765	32,152	-	-
Middle School					
Colony Middle	229,569	15,210	91,623	-	-
Houston Middle	140,376	51,496	62,551	-	-
Joe Redington Jr/Sr High	165,585	71,987	87,802	-	-
Palmer Jr Middle	260,738	63,400	132,846	-	-
Teeland Middle	262,780	49,415	126,056	-	-
Wasilla Middle	235,410	29,648	95,605	73,544	-
High School					
Career & Technical High	202,660	-	67,734	-	-
Colony High	402,485	71,987	175,518	-	-
Houston High	165,585	35,994	82,312	-	-
Palmer High	323,816	71,987	145,115	-	-
Wasilla High	406,324	69,837	193,826	73,544	-
Small Attendance Area					
Beryozava	-	-	-	-	-
Glacier View	5,960	9,082	7,846	-	-
Sutton Elementary	-	5,632	6,247	-	-
Su-Valley Jr/Sr High	104,404	-	34,533	-	1,320
Talkeetna Elementary	13,140	7,070	6,017	-	-
Trapper Creek Elementary	6,570	-	1,004	-	-
Willow Elementary	39,972	4,812	15,750	-	-
Alternative/Correspondence School					
AK Middle College	33,556	-	14,315	-	-
Burchell High	183,863	-	64,875	-	-
Mat-Su Central	210,758	-	59,425	-	-
Mat-Su Day School	-	71,987	40,490	-	-
Valley Pathways	79,945	-	30,597	-	-
Charter School					
Academy Charter	-	32,917	4,254	-	-
American Charter	89,129	500	32,085	-	-
Birchtree Charter	44,849	25,603	9,392	-	-
Fronteras Charter	-	74,496	12,957	-	2,760
Twindly Bridge Charter	-	-	-	-	-

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Object Code Summary
Fund-Function-Location

Fund
State Function

	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	510 - Equipment	Grand Total
Elementary					
Big Lake Elementary	-	2,200	-	-	$ 134,929
Butte Elementary	-	604	-	-	$ 91,518
Cottonwood Creek Elementary	-	1,000	-	-	$ 115,477
Finger Lake Elementary	-	520	-	-	$ 105,841
Goose Bay Elementary	-	1,122	-	-	$ 110,519
Iditarod Elementary	-	610	-	-	$ 117,655
Knik Elementary	-	978	-	-	$ 129,822
Larson Elementary	-	1,500	-	-	$ 107,345
Machetanz Elementary	-	2,000	-	-	$ 114,506
Meadow Lakes Elementary	-	1,500	-	-	$ 123,263
Pioneer Peak Elementary	-	772	-	-	$ 123,238
Shaw Elementary	-	804	-	-	$ 118,542
Sherrod Elementary	-	882	-	-	$ 132,985
Snowshoe Elementary	-	794	-	-	$ 122,997
Swanson Elementary	-	844	-	-	$ 95,381
Tanaina Elementary	-	1,400	-	-	$ 133,190
Middle School					
Colony Middle	-	1,500	-	-	$ 337,902
Houston Middle	-	1,500	-	-	$ 255,923
Joe Redington Jr/Sr High	-	750	-	-	$ 326,124
Palmer Jr Middle	-	1,234	-	-	$ 458,218
Teeland Middle	-	2,000	-	-	$ 440,251
Wasilla Middle	-	1,460	-	-	$ 435,667
High School					
Career & Technical High	-	1,989	-	-	$ 272,383
Colony High	-	2,162	-	-	$ 652,152
Houston High	-	784	-	-	$ 284,675
Palmer High	-	3,500	-	-	$ 544,418
Wasilla High	-	1,960	-	-	$ 745,491
Small Attendance Area					
Beryozava	-	42	-	-	$ 42
Glacier View	-	62	-	-	$ 22,950
Sutton Elementary	-	100	-	-	$ 11,979
Su-Valley Jr/Sr High	-	358	-	-	$ 140,615
Talkeetna Elementary	-	204	-	-	$ 26,431
Trapper Creek Elementary	-	350	-	-	$ 7,924
Willow Elementary	-	292	-	-	$ 60,826
Alternative/Correspondence School					
AK Middle College	-	280	-	-	$ 48,151
Burchell High	-	698	-	-	$ 249,436
Mat-Su Central	-	3,400	-	-	$ 273,583
Mat-Su Day School	-	200	-	-	$ 112,677
Valley Pathways	-	494	-	-	$ 111,036
Charter School					
Academy Charter	-	-	-	-	$ 37,171
American Charter	-	500	-	-	$ 122,214
Birchtree Charter	-	-	-	-	$ 79,844
Fronteras Charter	3,000	2,000	-	-	$ 95,213
Twindly Bridge Charter	-	15	-	-	$ 15

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 300 - Support Services - Students

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
District Wide Services	-	321,276	28,666	20,000	-
Education & Instruction	100,301	-	33,722	-	75,000
Health Services	39,972	74	15,300	3,500	5,000
Grand Total	**4,833,700**	**1,356,156**	**2,179,122**	**170,588**	**85,400**

Object Code Summary
Fund-Function-Location

Fund
State Function

	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	510 - Equipment	Grand Total
District Wide					
District Wide Services	-	30,000	50,000	-	**$ 449,942**
Education & Instruction	40,000	20,500	350,000	150,000	**$ 769,523**
Health Services	12,000	15,000	416	-	**$ 91,262**
Grand Total	**55,000**	**110,864**	**400,416**	**150,000**	**$ 9,341,246**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	149,423	-	59,586	-	-
Butte Elementary	122,082	-	46,231	-	-
Cottonwood Creek Elementary	118,047	-	45,610	-	-
Finger Lake Elementary	78,717	-	30,408	-	-
Goose Bay Elementary	160,414	-	59,503	-	200
Iditarod Elementary	84,699	-	31,328	-	-
Knik Elementary	161,413	-	43,045	-	-
Larson Elementary	122,081	-	46,228	-	-
Machetanz Elementary	173,458	-	63,280	-	-
Meadow Lakes Elementary	159,410	-	61,120	-	-
Pioneer Peak Elementary	200,043	-	85,684	-	-
Shaw Elementary	161,388	-	61,425	-	-
Sherrod Elementary	173,458	-	63,280	-	-
Snowshoe Elementary	161,437	-	61,432	-	-
Swanson Elementary	141,383	-	58,352	-	-
Tanaina Elementary	137,352	-	57,736	-	-
Middle School					
Colony Middle	88,729	-	31,946	-	493
Houston Middle	37,342	-	14,894	-	-
Joe Redington Jr/Sr High	74,711	-	30,209	-	-
Palmer Jr Middle	82,696	-	31,020	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	78,717	-	30,408	-	-
High School					
Career & Technical High	88,729	-	31,946	-	-
Colony High	84,726	-	31,332	-	-
Houston High	37,355	-	14,897	-	-
Palmer High	86,729	-	31,640	-	-
Wasilla High	86,729	-	31,640	-	-
Small Attendance Area					
Beryozava	16,167	-	7,062	-	-
Glacier View	13,663	8,470	7,454	-	-
Sutton Elementary	16,844	-	8,704	-	-
Su-Valley Jr/Sr High	40,374	-	24,584	-	-
Talkeetna Elementary	45,787	-	16,237	-	-
Willow Elementary	63,099	-	17,790	-	-
Alternative/Correspondence School					
Burchell High	43,378	-	25,046	-	-
Mat-Su Central	32,669	-	978	-	-
Charter School					
Academy Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	99,353	66,948	-	4,260
District Wide					
Career & Technical Education	155,304	-	51,587	-	-
District Wide Services	32,669	82,678	8,355	68,000	-
Education & Instruction	936,985	-	287,646	15,000	5,000
Federal Programs	38,004	-	12,338	-	-
Information & Technology	-	-	-	-	-
Grand Total	**$ 4,486,211**	**$ 190,501**	**$ 1,688,909**	**$ 83,000**	**$ 9,953**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	Grand Total
Elementary				
Big Lake Elementary	-	-	2,400	$ 211,409
Butte Elementary	-	-	2,400	$ 170,713
Cottonwood Creek Elementary	-	-	2,000	$ 165,657
Finger Lake Elementary	-	-	1,000	$ 110,125
Goose Bay Elementary	-	-	5,000	$ 225,117
Iditarod Elementary	-	-	-	$ 116,027
Knik Elementary	-	-	2,000	$ 206,458
Larson Elementary	-	-	1,500	$ 169,809
Machetanz Elementary	-	-	4,000	$ 240,738
Meadow Lakes Elementary	-	-	5,500	$ 226,030
Pioneer Peak Elementary	-	-	1,000	$ 286,727
Shaw Elementary	-	-	4,500	$ 227,313
Sherrod Elementary	-	-	3,000	$ 239,738
Snowshoe Elementary	-	-	-	$ 222,869
Swanson Elementary	-	-	3,000	$ 202,735
Tanaina Elementary	-	-	1,350	$ 196,438
Middle School				
Colony Middle	-	-	7,000	$ 128,168
Houston Middle	-	-	500	$ 52,736
Joe Redington Jr/Sr High	-	-	-	$ 104,920
Palmer Jr Middle	-	-	4,700	$ 118,416
Teeland Middle	-	-	3,500	$ 3,500
Wasilla Middle	-	-	3,600	$ 112,725
High School				
Career & Technical High	-	-	1,258	$ 121,933
Colony High	-	-	-	$ 116,058
Houston High	-	-	2,000	$ 54,252
Palmer High	-	-	-	$ 118,369
Wasilla High	-	-	15,000	$ 133,369
Small Attendance Area				
Beryozava	-	-	-	$ 23,229
Glacier View	-	-	-	$ 29,587
Sutton Elementary	-	-	100	$ 25,648
Su-Valley Jr/Sr High	-	-	2,000	$ 66,958
Talkeetna Elementary	-	-	500	$ 62,524
Willow Elementary	-	-	900	$ 81,789
Alternative/Correspondence School				
Burchell High	-	-	-	$ 68,424
Mat-Su Central	-	-	18,000	$ 51,647
Charter School				
Academy Charter	-	-	2,850	$ 2,850
Birchtree Charter	-	-	500	$ 500
Fronteras Charter	-	-	12,000	$ 182,561
District Wide				
Career & Technical Education	-	-	-	$ 206,891
District Wide Services	-	-	-	$ 191,702
Education & Instruction	20,000	290,000	-	$ 1,554,631
Federal Programs	-	-	-	$ 50,342
Information & Technology	-	30,000	286,000	$ 316,000
Grand Total	**$ 20,000**	**$ 320,000**	**$ 399,058**	**$ 7,197,632**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 400 - School Administration

	310 - Certificated Salaries	360 - Benefits & Deductions	420 - Staff Travel	425 - Students Travel	440 - Other Purchased Services
Elementary					
Big Lake Elementary	94,257	32,888	-	-	-
Butte Elementary	116,446	36,294	-	-	-
Cottonwood Creek Elementary	116,446	36,294	-	-	-
Finger Lake Elementary	116,446	36,294	-	-	-
Goose Bay Elementary	94,257	14,504	-	-	-
Iditarod Elementary	111,932	35,601	-	-	-
Knik Elementary	114,146	35,940	-	-	-
Larson Elementary	109,763	35,269	-	-	-
Machetanz Elementary	105,551	34,621	1,150	-	-
Meadow Lakes Elementary	94,257	32,888	324	-	-
Pioneer Peak Elementary	116,446	17,910	-	-	-
Shaw Elementary	112,332	35,663	-	-	-
Sherrod Elementary	116,446	36,294	500	-	-
Snowshoe Elementary	109,636	35,250	-	-	-
Swanson Elementary	116,446	36,294	-	-	-
Tanaina Elementary	118,446	36,602	-	-	-
Middle School					
Colony Middle	217,516	70,229	1,000	-	-
Houston Middle	202,439	67,913	-	-	-
Joe Redington Jr/Sr High	206,666	6,142	-	-	-
Palmer Jr Middle	211,372	69,598	3,040	-	-
Teeland Middle	218,779	70,422	1,000	-	-
Wasilla Middle	217,148	70,172	-	-	-
High School					
Career & Technical High	127,274	37,956	-	-	-
Colony High	364,373	111,193	-	-	-
Houston High	219,957	70,603	100	-	-
Palmer High	318,294	104,119	-	-	-
Wasilla High	334,019	106,532	-	-	-
Small Attendance Area					
Glacier View	49,848	16,862	-	-	-
Sutton Elementary	41,888	15,638	-	-	-
Su-Valley Jr/Sr High	112,748	35,728	-	-	-
Talkeetna Elementary	45,787	16,237	-	-	-
Trapper Creek Elementary	49,348	16,785	-	-	-
Willow Elementary	44,902	16,102	-	-	-
Alternative/Correspondence School					
Burchell High	217,346	51,623	-	-	-
Mat-Su Central	121,871	37,128	2,000	-	36,100
Mat-Su Day School	127,274	37,956	-	-	-
Valley Pathways	132,352	38,970	-	-	-
Charter School					
Academy Charter	116,446	36,294	2,500	-	-
American Charter	121,871	37,128	-	-	-
Birchtree Charter	204,020	68,359	16,320	-	-
Fronteras Charter	109,763	35,684	2,000	1,000	-
Midnight Sun Charter	87,646	31,874	-	-	-
Twindly Bridge Charter	103,506	34,308	100	-	-
Grand Total	**$ 6,087,706**	**$ 1,840,161**	**$ 30,034**	**$ 1,000**	**$ 36,100**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	450 - Supplies & Materials	490 - Other Expenses	Grand Total
Elementary			
Big Lake Elementary	2,000	500	$ 129,645
Butte Elementary	-	-	$ 152,740
Cottonwood Creek Elementary	-	-	$ 152,740
Finger Lake Elementary	-	-	$ 152,740
Goose Bay Elementary	1,500	500	$ 110,761
Iditarod Elementary	-	-	$ 147,533
Knik Elementary	-	-	$ 150,086
Larson Elementary	-	600	$ 145,632
Machetanz Elementary	-	-	$ 141,322
Meadow Lakes Elementary	-	600	$ 128,069
Pioneer Peak Elementary	-	-	$ 134,356
Shaw Elementary	-	-	$ 147,995
Sherrod Elementary	-	-	$ 153,240
Snowshoe Elementary	-	-	$ 144,886
Swanson Elementary	10,000	-	$ 162,740
Tanaina Elementary	-	-	$ 155,048
Middle School			
Colony Middle	1,000	1,300	$ 291,045
Houston Middle	-	-	$ 270,352
Joe Redington Jr/Sr High	-	-	$ 212,808
Palmer Jr Middle	1,500	-	$ 285,510
Teeland Middle	-	-	$ 290,201
Wasilla Middle	350	-	$ 287,670
High School			
Career & Technical High	-	-	$ 165,230
Colony High	-	-	$ 475,566
Houston High	1,000	-	$ 291,660
Palmer High	-	-	$ 422,413
Wasilla High	-	-	$ 440,551
Small Attendance Area			
Glacier View	-	-	$ 66,710
Sutton Elementary	-	-	$ 57,526
Su-Valley Jr/Sr High	-	-	$ 148,476
Talkeetna Elementary	-	-	$ 62,024
Trapper Creek Elementary	-	-	$ 66,133
Willow Elementary	300	-	$ 61,304
Alternative/Correspondence School			
Burchell High	-	-	$ 268,969
Mat-Su Central	-	-	$ 197,099
Mat-Su Day School	-	-	$ 165,230
Valley Pathways	-	-	$ 171,322
Charter School			
Academy Charter	1,000	-	$ 156,240
American Charter	10,000	-	$ 168,999
Birchtree Charter	400	-	$ 289,099
Fronteras Charter	2,000	-	$ 150,447
Midnight Sun Charter	-	-	$ 119,520
Twindly Bridge Charter	-	-	$ 137,914
Grand Total	**$ 31,050**	**$ 3,500**	**$ 8,029,551**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 450 - School Admin. Support

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	420 - Staff Travel	430 - Utility Services	440 - Other Purchased Services
Elementary					
Big Lake Elementary	124,022	83,217	200	500	-
Butte Elementary	89,273	63,693	-	1,500	-
Cottonwood Creek Elementary	99,890	66,704	-	-	-
Finger Lake Elementary	107,604	65,187	-	1,529	-
Goose Bay Elementary	108,885	69,631	-	2,711	-
Iditarod Elementary	107,076	64,868	-	1,793	-
Knik Elementary	114,876	80,580	-	2,875	1,500
Larson Elementary	119,619	82,047	-	1,000	-
Machetanz Elementary	102,378	76,464	-	2,593	-
Meadow Lakes Elementary	111,051	79,393	-	2,600	-
Pioneer Peak Elementary	108,136	69,098	-	2,270	-
Shaw Elementary	104,809	63,228	-	2,364	-
Sherrod Elementary	107,080	50,917	-	2,593	-
Snowshoe Elementary	109,110	60,628	-	1,334	-
Swanson Elementary	89,903	72,857	-	2,481	-
Tanaina Elementary	130,200	84,944	-	-	-
Middle School					
Colony Middle	224,071	159,403	-	4,110	-
Houston Middle	156,578	102,486	-	2,608	-
Joe Redington Jr/Sr High	126,464	93,175	-	2,205	-
Palmer Jr Middle	193,584	131,938	-	3,628	-
Teeland Middle	185,061	129,316	-	2,000	-
Wasilla Middle	182,642	128,244	-	3,263	-
High School					
Career & Technical High	161,993	100,008	-	3,140	-
Colony High	270,122	140,110	-	6,356	-
Houston High	126,482	75,007	-	2,305	-
Palmer High	225,072	138,532	3,960	4,451	-
Wasilla High	273,718	188,173	-	5,762	-
Small Attendance Area					
Beryozava	-	-	-	123	-
Glacier View	52,631	34,298	-	60	-
Sutton Elementary	51,331	33,897	-	294	-
Su-Valley Jr/Sr High	108,770	69,680	-	1,053	-
Talkeetna Elementary	40,157	30,429	-	600	-
Trapper Creek Elementary	21,733	6,646	-	200	-
Willow Elementary	53,860	35,373	1,220	958	-
Alternative/Correspondence School					
AK Middle College	26,679	8,177	450	1,523	-
Burchell High	172,960	123,758	-	2,052	-
Mat-Su Central	382,632	243,853	1,500	9,800	-
Mat-Su Day School	57,633	35,819	-	500	-
Valley Pathways	101,895	67,553	-	1,452	-
Charter School					
Academy Charter	86,139	44,266	-	200	-
American Charter	97,264	65,872	300	-	-
Birchtree Charter	97,100	45,567	-	500	-
Fronteras Charter	85,649	25,945	1,000	1,000	3,000
Midnight Sun Charter	50,867	33,627	-	-	-
Twindly Bridge Charter	183,727	106,273	100	1,000	500
District Wide					
District Wide Services	125,919	24,343	-	-	-
Grand Total	**$ 5,656,645**	**$ 3,555,224**	**$ 8,730**	**$ 89,286**	**$ 5,000**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	450 - Supplies & Materials	Grand Total
Elementary		
Big Lake Elementary	1,500	$ 209,439
Butte Elementary	1,000	$ 155,466
Cottonwood Creek Elementary	2,000	$ 168,594
Finger Lake Elementary	-	$ 174,320
Goose Bay Elementary	1,000	$ 182,227
Iditarod Elementary	-	$ 173,737
Knik Elementary	-	$ 199,831
Larson Elementary	2,000	$ 204,666
Machetanz Elementary	1,500	$ 182,935
Meadow Lakes Elementary	500	$ 193,544
Pioneer Peak Elementary	6,000	$ 185,504
Shaw Elementary	2,000	$ 172,401
Sherrod Elementary	1,500	$ 162,090
Snowshoe Elementary	-	$ 171,072
Swanson Elementary	-	$ 165,241
Tanaina Elementary	2,664	$ 217,808
Middle School		
Colony Middle	7,500	$ 395,084
Houston Middle	-	$ 261,672
Joe Redington Jr/Sr High	-	$ 221,844
Palmer Jr Middle	5,000	$ 334,150
Teeland Middle	10,000	$ 326,377
Wasilla Middle	375	$ 314,524
High School		
Career & Technical High	-	$ 265,141
Colony High	-	$ 416,588
Houston High	500	$ 204,294
Palmer High	-	$ 372,015
Wasilla High	8,000	$ 475,653
Small Attendance Area		
Beryozava	-	$ 123
Glacier View	-	$ 86,989
Sutton Elementary	350	$ 85,872
Su-Valley Jr/Sr High	-	$ 179,503
Talkeetna Elementary	400	$ 71,586
Trapper Creek Elementary	-	$ 28,579
Willow Elementary	300	$ 91,711
Alternative/Correspondence School		
AK Middle College	1,950	$ 38,779
Burchell High	1,000	$ 299,770
Mat-Su Central	45,000	$ 682,785
Mat-Su Day School	-	$ 93,952
Valley Pathways	-	$ 170,900
Charter School		
Academy Charter	4,000	$ 134,605
American Charter	2,500	$ 165,936
Birchtree Charter	15,000	$ 158,167
Fronteras Charter	40,000	$ 156,594
Midnight Sun Charter	-	$ 84,494
Twindly Bridge Charter	5,000	$ 296,600
District Wide		
District Wide Services	-	$ 150,262
Grand Total	$ 168,539	$ 9,483,424

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 500 - District Administration

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
Business & Operations	-	145,985	63,724	-	-
Education & Instruction	145,985	-	40,994	-	-
Office of the Superintendent	178,960	-	46,640	-	19,500
Public Information Office	-	103,408	50,206	-	6,000
School Board	-	23,400	4,129	12,500	43,100
Grand Total	**$ 324,945**	**$ 272,793**	**$ 205,693**	**$ 12,500**	**$ 68,600**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	Grand Total
District Wide					
Business & Operations	-	-	-	-	$ 209,709
Education & Instruction	-	-	-	-	$ 186,979
Office of the Superintendent	-	170,000	25,000	3,000	$ 443,100
Public Information Office	-	115,800	4,000	2,500	$ 281,914
School Board	700	198,000	5,000	22,000	$ 308,829
Grand Total	$ 700	$ 483,800	$ 34,000	$ 27,500	$ 1,430,531

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 550 - District Admin. Support

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
Alternative/Correspondence School					
Mat-Su Central	-	-	15,000	-	-
Charter School					
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide					
Accounting Department	308,969	184,949	-	12,500	-
Administration Building	-	-	-	-	-
Business & Operations	136,097	73,913	20,000	15,000	-
Career & Technical Education	61,634	37,083	-	-	-
Chief Financial Office	171,427	71,001	-	11,850	-
District Warehouse	102,880	58,712	-	-	-
District Wide Services	48,526	4,331	250,000	1,000	-
Education & Instruction	255,247	123,627	-	-	-
Equal Employment Opportunity	117,981	55,037	1,000	9,500	-
Federal Programs	77,471	37,214	-	-	-
Human Resources and Labor Contracts	646,263	376,842	-	7,000	-
Information & Technology	1,748,763	952,005	-	70,000	-
Office of the Superintendent	79,008	42,455	-	-	-
Operations & Maintenance	69,304	38,641	-	-	-
Payroll Department	302,907	176,618	-	5,000	-
Planning & Demography	-	-	24,700	-	-
Purchasing Department	321,246	193,997	-	7,500	5,000
Quality Schools Grant	68,283	20,970	-	-	-
Risk Management	25,451	16,867	60,000	6,000	-
School Board	62,757	37,450	-	-	-
Safety & Emergency Preparedness	81,610	43,465	-	4,350	-
Grand Total	**$ 4,685,824**	**$ 2,545,177**	**$ 370,700**	**$ 149,700**	**$ 5,000**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses	495 - Indirect Costs
Alternative/Correspondence School					
Mat-Su Central	-	-	-	-	-
Charter School					
Academy Charter	-	25,935	-	-	108,277
American Charter	-	131	-	-	87,474
Birchtree Charter	-	410	-	-	179,054
Fronteras Charter	-	362	-	-	96,591
Midnight Sun Charter	-	-	-	-	98,533
Twindly Bridge Charter	-	286	-	-	76,111
District Wide					
Accounting Department	10,000	-	90,600	1,000	-
Administration Building	-	-	20,000	-	-
Business & Operations	500	-	30,750	2,500	-
Career & Technical Education	-	-	-	-	-
Chief Financial Office	2,599	-	1,150	500	-
District Warehouse	4,700	-	17,200	100	-
District Wide Services	13,250	5,500	4,500	1,650	(1,600,000)
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	-	-	13,000	1,500	-
Federal Programs	-	-	-	-	-
Human Resources and Labor Contracts	32,000	-	46,328	7,500	-
Information & Technology	1,600,000	-	881,000	21,423	-
Office of the Superintendent	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Payroll Department	12,000	-	4,000	4,000	-
Planning & Demography	-	-	1,000	-	-
Purchasing Department	10,000	-	18,000	3,100	-
Quality Schools Grant	-	-	-	-	-
Risk Management	8,500	412,000	35,640	250	-
School Board	-	-	-	-	-
Safety & Emergency Preparedness	-	-	500	-	-
Grand Total	**$ 1,693,549**	**$ 444,624**	**$ 1,163,668**	**$ 43,523**	**$ (953,960)**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
Alternative/Correspondence School		
Mat-Su Central	-	$ 15,000
Charter School		
Academy Charter	-	$ 134,212
American Charter	-	$ 87,605
Birchtree Charter	-	$ 179,464
Fronteras Charter	-	$ 96,953
Midnight Sun Charter	-	$ 98,533
Twindly Bridge Charter	-	$ 76,397
District Wide		
Accounting Department	15,000	$ 623,018
Administration Building	-	$ 20,000
Business & Operations	-	$ 278,760
Career & Technical Education	-	$ 98,717
Chief Financial Office	950	$ 259,477
District Warehouse	-	$ 183,592
District Wide Services	-	$ (1,271,243)
Education & Instruction	-	$ 378,874
Equal Employment Opportunity	-	$ 198,018
Federal Programs	-	$ 114,685
Human Resources and Labor Contracts	-	$ 1,115,933
Information & Technology	300,000	$ 5,573,191
Office of the Superintendent	-	$ 121,463
Operations & Maintenance	-	$ 107,945
Payroll Department	-	$ 504,525
Planning & Demography	-	$ 25,700
Purchasing Department	-	$ 558,843
Quality Schools Grant	-	$ 89,253
Risk Management	-	$ 564,708
School Board	-	$ 100,207
Safety & Emergency Preparedness	-	$ 129,925
Grand Total	$ 315,950	$ 10,463,755

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
Elementary					
Big Lake Elementary	77,250	64,648	-	-	9,670
Butte Elementary	93,427	62,226	-	720	4,571
Cottonwood Creek Elementary	89,160	27,147	-	-	7,029
Finger Lake Elementary	86,289	57,929	-	-	3,778
Goose Bay Elementary	83,721	22,698	-	-	6,979
Iditarod Elementary	85,937	58,908	-	-	15,242
Knik Elementary	93,233	62,163	-	-	7,577
Larson Elementary	95,045	61,932	-	-	5,056
Machetanz Elementary	91,731	46,743	-	-	9,036
Meadow Lakes Elementary	44,084	28,983	-	1,320	7,801
Pioneer Peak Elementary	84,732	59,352	-	720	5,292
Shaw Elementary	96,689	62,492	-	-	8,221
Sherrod Elementary	107,160	61,191	-	-	12,338
Snowshoe Elementary	94,530	62,279	-	-	6,264
Swanson Elementary	73,371	51,694	-	-	11,922
Tanaina Elementary	76,562	38,706	-	-	8,125
Middle School					
Colony Middle	100,212	30,527	-	-	8,032
Houston Middle	113,946	71,066	-	-	9,972
Joe Redington Jr/Sr High	137,287	92,518	-	-	5,974
Palmer Jr Middle	116,732	98,132	-	-	18,264
Teeland Middle	143,969	78,428	-	-	8,481
Wasilla Middle	156,994	114,500	-	-	22,387
High School					
Career & Technical High	133,405	72,010	-	-	5,653
Colony High	194,991	113,496	-	-	13,794
Houston High	94,989	62,279	-	-	8,787
Palmer High	210,542	172,691	-	-	43,461
Wasilla High	249,735	194,309	-	-	54,666
Small Attendance Area					
Beryozava	3,157	303	-	-	1,118
Glacier View	47,076	28,353	-	-	2,099
Sutton Elementary	59,046	36,178	-	-	3,902
Su-Valley Jr/Sr High	109,387	65,449	-	-	9,052
Talkeetna Elementary	37,012	27,600	-	-	4,805
Trapper Creek Elementary	39,190	29,970	-	-	4,056
Willow Elementary	66,420	20,045	-	-	4,880
Alternative/Correspondence School					
Burchell High	77,866	55,828	-	-	11,197
Mat-Su Central	34,937	24,660	-	-	2,575
Mat-Su Day School	49,689	15,151	-	-	4,355
Mat-Su Youth Facility	-	-	-	-	206
Valley Pathways	76,288	41,457	-	-	6,817
Charter School					
Academy Charter	79,095	60,504	-	-	7,168
American Charter	49,376	28,226	-	-	3,000
Birchtree Charter	30,699	27,341	-	-	4,200
Fronteras Charter	56,004	34,470	-	-	7,000
Midnight Sun Charter	-	-	-	-	4,000
Twindly Bridge Charter	6,701	618	-	-	-

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Object Code Summary
Fund-Function-Location

Fund
State Function

	435 - Energy	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses
Elementary					
Big Lake Elementary	88,258	20,000	-	934	-
Butte Elementary	60,149	1,674	-	-	-
Cottonwood Creek Elementary	61,421	-	-	250	-
Finger Lake Elementary	88,373	-	-	-	-
Goose Bay Elementary	82,011	1,893	-	500	-
Iditarod Elementary	112,780	-	-	-	-
Knik Elementary	93,578	1,310	-	-	-
Larson Elementary	83,746	1,165	-	-	-
Machetanz Elementary	89,819	-	-	-	-
Meadow Lakes Elementary	94,734	24,302	-	100	-
Pioneer Peak Elementary	57,720	1,747	-	250	-
Shaw Elementary	82,011	7,348	-	1,800	-
Sherrod Elementary	82,358	1,107	-	-	-
Snowshoe Elementary	64,660	-	-	-	-
Swanson Elementary	76,806	-	-	-	-
Tanaina Elementary	74,029	1,747	-	-	-
Middle School					
Colony Middle	184,496	3,058	-	-	-
Houston Middle	171,309	21,107	-	700	-
Joe Redington Jr/Sr High	125,517	15,000	-	-	-
Palmer Jr Middle	172,465	-	-	-	-
Teeland Middle	200,459	-	-	-	-
Wasilla Middle	263,961	-	-	-	-
High School					
Career & Technical High	173,044	-	-	-	-
Colony High	321,219	5,678	-	-	-
Houston High	184,264	22,707	-	-	-
Palmer High	375,237	-	-	-	-
Wasilla High	426,827	-	-	-	-
Small Attendance Area					
Beryozava	5,159	5,000	-	-	-
Glacier View	75,996	728	-	-	-
Sutton Elementary	86,175	-	-	85	-
Su-Valley Jr/Sr High	224,517	25,000	-	-	-
Talkeetna Elementary	124,577	10,000	-	-	-
Trapper Creek Elementary	78,888	10,000	-	-	-
Willow Elementary	103,872	15,000	-	-	-
Alternative/Correspondence School					
Burchell High	75,764	1,107	-	-	-
Mat-Su Central	33,198	610,000	-	-	-
Mat-Su Day School	60,728	15,607	-	-	-
Mat-Su Youth Facility	-	-	-	-	-
Valley Pathways	47,194	1,107	-	500	-
Charter School					
Academy Charter	40,500	16,000	24,000	23,000	-
American Charter	90,000	253,000	-	3,000	-
Birchtree Charter	35,000	468,400	-	8,000	-
Fronteras Charter	50,000	355,000	-	27,000	-
Midnight Sun Charter	37,000	475,300	370	10,000	-
Twindly Bridge Charter	13,000	133,292	-	5,000	-

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
Elementary		
Big Lake Elementary	-	$ 260,760
Butte Elementary	-	$ 222,767
Cottonwood Creek Elementary	-	$ 185,007
Finger Lake Elementary	-	$ 236,369
Goose Bay Elementary	-	$ 197,802
Iditarod Elementary	-	$ 272,867
Knik Elementary	-	$ 257,861
Larson Elementary	-	$ 246,944
Machetanz Elementary	-	$ 237,329
Meadow Lakes Elementary	-	$ 201,324
Pioneer Peak Elementary	-	$ 209,813
Shaw Elementary	-	$ 258,561
Sherrod Elementary	-	$ 264,154
Snowshoe Elementary	-	$ 227,733
Swanson Elementary	-	$ 213,793
Tanaina Elementary	-	$ 199,169
Middle School		
Colony Middle	-	$ 326,325
Houston Middle	-	$ 388,100
Joe Redington Jr/Sr High	-	$ 376,296
Palmer Jr Middle	-	$ 405,593
Teeland Middle	-	$ 431,337
Wasilla Middle	-	$ 557,842
High School		
Career & Technical High	-	$ 384,112
Colony High	-	$ 649,178
Houston High	-	$ 373,026
Palmer High	-	$ 801,931
Wasilla High	-	$ 925,537
Small Attendance Area		
Beryozava	-	$ 14,737
Glacier View	-	$ 154,252
Sutton Elementary	-	$ 185,386
Su-Valley Jr/Sr High	-	$ 433,405
Talkeetna Elementary	-	$ 203,994
Trapper Creek Elementary	-	$ 162,104
Willow Elementary	-	$ 210,217
Alternative/Correspondence School		
Burchell High	-	$ 221,762
Mat-Su Central	-	$ 705,370
Mat-Su Day School	-	$ 145,530
Mat-Su Youth Facility	-	$ 206
Valley Pathways	-	$ 173,363
Charter School		
Academy Charter	-	$ 250,267
American Charter	-	$ 426,602
Birchtree Charter	-	$ 573,640
Fronteras Charter	10,000	$ 539,474
Midnight Sun Charter	-	$ 526,670
Twindly Bridge Charter	-	$ 158,611

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Object Code Summary
Fund-Function-Location

Fund	100
State Function	600 - Operations & Maintenance

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
District Wide					
Administration Building	29,925	27,661	-	-	14,911
Custodial Services	418,310	217,727	-	3,000	50
District Warehouse	8,722	7,203	-	-	6,578
District Wide Services	161,850	14,442	-	-	1,555,370
Operations & Maintenance	2,766,841	1,468,227	1,000	20,500	4,473
Risk Management	-	-	-	-	150
Grand Total	**$ 7,233,314**	**$ 4,160,460**	**$ 1,000**	**$ 26,260**	**$ 1,990,334**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	435 - Energy	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses
District Wide					
Administration Building	127,932	-	-	3,000	-
Custodial Services	-	2,500	-	284,592	-
District Warehouse	26,258	1,352	-	-	-
District Wide Services	5,076	973,540	-	2,000	-
Operations & Maintenance	46,153	320,291	-	1,032,386	10,000
Risk Management	-	-	1,452,460	-	-
Grand Total	**$ 5,278,238**	**$ 3,822,067**	**$ 1,476,830**	**$ 1,403,097**	**$ 10,000**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	510 - Equipment	Grand Total
District Wide		
Administration Building	-	$ 203,429
Custodial Services	45,000	$ 971,179
District Warehouse	-	$ 50,113
District Wide Services	-	$ 2,712,278
Operations & Maintenance	130,000	$ 5,799,871
Risk Management	-	$ 1,452,610
Grand Total	$ 185,000	$ 25,586,600

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 700 - Student Activities

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	420 - Staff Travel	425 - Students Travel
Elementary					
Big Lake Elementary	9,630	954	2,332	-	-
Butte Elementary	9,917	202	2,186	-	-
Cottonwood Creek Elementary	11,206	-	2,407	-	-
Finger Lake Elementary	12,306	-	2,643	-	-
Goose Bay Elementary	16,515	-	3,547	630	-
Iditarod Elementary	10,132	404	2,334	-	-
Knik Elementary	12,294	184	2,691	-	-
Larson Elementary	9,909	423	2,246	-	-
Machetanz Elementary	12,793	-	2,748	1,020	-
Meadow Lakes Elementary	6,910	-	1,485	-	-
Pioneer Peak Elementary	9,440	570	2,173	-	-
Shaw Elementary	8,100	221	1,802	2,040	-
Sherrod Elementary	8,210	934	2,021	-	-
Snowshoe Elementary	6,883	754	2,047	720	-
Swanson Elementary	14,831	-	3,186	-	-
Tanaina Elementary	9,408	770	2,235	720	-
Middle School					
Colony Middle	68,383	474	14,815	-	-
Houston Middle	72,931	3,632	16,472	-	-
Joe Redington Jr/Sr High	175,864	14,248	41,621	-	-
Palmer Jr Middle	64,612	10,372	16,109	-	-
Teeland Middle	79,530	519	17,589	1,320	-
Wasilla Middle	74,019	1,488	16,222	-	-
High School					
Career & Technical High	40,407	-	6,052	-	-
Colony High	366,650	24,060	100,095	1,980	100,000
Houston High	212,143	14,248	56,242	1,020	75,000
Palmer High	314,955	35,136	89,701	-	100,000
Wasilla High	368,514	27,468	101,215	-	100,000
Small Attendance Area					
Beryozava	-	-	-	-	-
Glacier View	22,480	900	5,777	2,640	4,500
Sutton Elementary	3,791	184	865	-	-
Su-Valley Jr/Sr High	148,252	15,677	34,333	-	42,400
Talkeetna Elementary	1,782	202	426	-	-
Trapper Creek Elementary	3,589	386	877	-	-
Willow Elementary	3,648	405	895	-	-
Alternative/Correspondence School					
AK Middle College	-	-	-	-	-
Burchell High	-	-	-	-	-
Mat-Su Central	91,355	596	19,791	7,200	-
Mat-Su Day School	-	-	-	-	671
Valley Pathways	-	-	-	-	-
Charter School					
Academy Charter	41	-	46	-	-
Birchtree Charter	16,709	1,874	3,717	-	-
Midnight Sun Charter	4,187	202	172	-	-
Twindly Bridge Charter	401	-	196	-	-
District Wide					
District Wide Services	82,715	182,476	34,051	-	76,600
Federal Programs	81,480	1,252	17,845	-	4,855
Grand Total	**2,466,922**	**341,215**	**633,207**	**19,290**	**504,026**

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Object Code Summary
Fund-Function-Location

Fund
State Function

	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	Grand Total
Elementary				
Big Lake Elementary	-	-	-	$ 12,916
Butte Elementary	-	-	-	$ 12,305
Cottonwood Creek Elementary	-	-	-	$ 13,613
Finger Lake Elementary	-	-	-	$ 14,949
Goose Bay Elementary	-	-	-	$ 20,692
Iditarod Elementary	-	-	-	$ 12,870
Knik Elementary	-	-	-	$ 15,169
Larson Elementary	-	-	-	$ 12,578
Machetanz Elementary	-	-	-	$ 16,561
Meadow Lakes Elementary	-	-	-	$ 8,395
Pioneer Peak Elementary	-	-	-	$ 12,183
Shaw Elementary	-	-	-	$ 12,163
Sherrod Elementary	-	-	-	$ 11,165
Snowshoe Elementary	-	-	-	$ 10,404
Swanson Elementary	-	-	-	$ 18,017
Tanaina Elementary	-	-	-	$ 13,133
Middle School				
Colony Middle	-	-	-	$ 83,672
Houston Middle	-	-	-	$ 93,035
Joe Redington Jr/Sr High	-	-	-	$ 231,733
Palmer Jr Middle	-	-	-	$ 91,093
Teeland Middle	-	-	-	$ 98,958
Wasilla Middle	-	-	-	$ 91,729
High School				
Career & Technical High	-	-	4,320	$ 50,779
Colony High	20,000	-	12,715	$ 625,500
Houston High	20,000	-	4,670	$ 383,323
Palmer High	20,000	-	9,215	$ 569,007
Wasilla High	20,000	-	14,045	$ 631,242
Small Attendance Area				
Beryozava	-	-	348	$ 348
Glacier View	-	-	488	$ 36,785
Sutton Elementary	-	-	-	$ 4,840
Su-Valley Jr/Sr High	1,000	-	1,805	$ 243,467
Talkeetna Elementary	-	-	-	$ 2,410
Trapper Creek Elementary	-	-	-	$ 4,852
Willow Elementary	-	-	-	$ 4,948
Alternative/Correspondence School				
AK Middle College	-	-	830	$ 830
Burchell High	-	-	2,650	$ 2,650
Mat-Su Central	-	-	7,774	$ 126,716
Mat-Su Day School	-	-	-	$ 671
Valley Pathways	-	-	1,776	$ 1,776
Charter School				
Academy Charter	-	-	-	$ 87
Birchtree Charter	-	-	-	$ 22,300
Midnight Sun Charter	-	-	-	$ 4,561
Twindly Bridge Charter	-	-	-	$ 597
District Wide				
District Wide Services	1,800	51,000	500	$ 429,142
Federal Programs	1,050	3,200	400	$ 110,082
Grand Total	**83,850**	**54,200**	**61,536**	$ 4,164,246

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Object Code Summary
Fund-Function-Location

Fund	100
State Function	900 - Other Financing Uses

	550 - Transfers to Other Funds	Grand Total
District Wide		
Operating Reserves	976,099	$ 976,099
Grand Total	$ 976,099	$ 976,099

Fund: 100 General Fund Revenue Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 48,048,419	$ 49,045,260	$ 51,291,720	$ 51,291,720	$ 51,291,720	$ 52,680,472	$ 1,388,752	3%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	15	-	4	-	-	-	-	0%
Other Local Revenue	1,453,824	424,200	541,044	600,000	633,000	475,002	(157,998)	-25%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**49,502,258**	**49,469,460**	**51,832,768**	**51,891,720**	**51,924,720**	**53,155,474**	**1,230,754**	**2%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 150,294,093	$ 154,186,581	$ 157,284,792	$ 3,098,211	2%
School Improvement	459,962	466,013	476,483	483,778	494,465	506,028	11,563	2%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,361,367	2,929,851	2,996,786	5,169,723	5,283,881	-	(5,283,881)	-100%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	25,502,869	34,140,205	36,858,926	35,881,317	242,585,435	14,937,505	(227,647,930)	-94%
PERS On-Behalf	3,249,659	4,178,043	4,187,300	4,215,152	20,512,417	1,446,085	(19,066,332)	-93%
Other State Revenue	-	-	2,517,299	-	-	-	-	0%
Total Revenue From State Sources	**170,693,022**	**182,990,197**	**190,832,893**	**196,044,063**	**423,062,779**	**174,174,410**	**(248,888,369)**	**-59%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	956,307	818,873	977,158	1,232,330	1,232,330	1,342,384	110,054	9%
Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	900,000	400,000	(500,000)	-56%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**1,989,092**	**1,824,847**	**1,143,256**	**2,132,330**	**2,132,330**	**1,742,384**	**(389,946)**	**-18%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 5,894,962	$ 5,894,962	100%
Transfers from Other Funds	-	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**-**	**-**	**-**	**-**	**-**	**5,894,962**	**5,894,962**	**100%**
REVENUE TOTALS	**$ 222,184,372**	**$ 234,284,504**	**$ 243,808,917**	**$ 250,068,113**	**$ 477,119,829**	**$ 234,967,230**	**$ (242,152,599)**	**-51%**

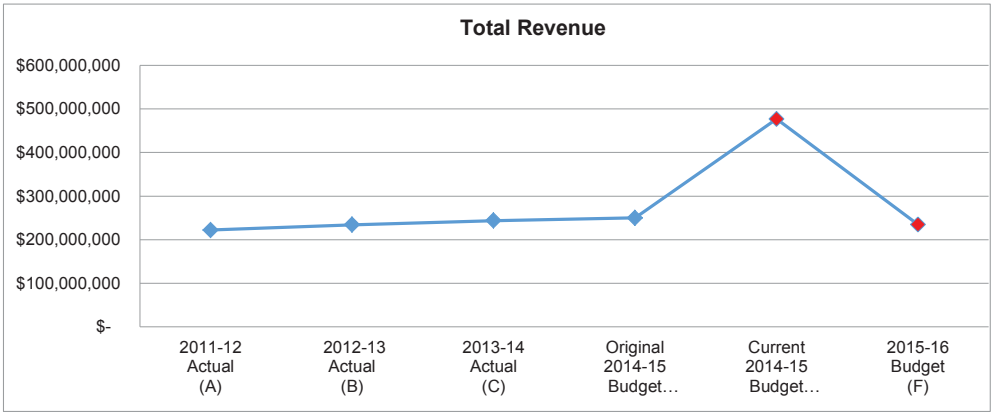


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Fund: 100 General Fund Expense Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 81,086,021	$ 87,172,311	$ 84,851,821	$ 88,801,668	$ 89,138,674	$ 93,641,150	$ 4,502,476	5%
320 Non-Certificated Salaries	26,205,843	26,807,303	33,684,168	31,428,242	31,729,807	33,496,691	1,766,884	6%
360 Employee Benefits	77,142,146	86,848,028	91,243,769	94,655,116	317,194,020	71,127,619	(246,066,401)	-78%
Subtotal Personnel	**184,434,010**	**200,827,642**	**209,779,757**	**214,885,026**	**438,062,501**	**198,265,460**	**223,177,475**	**51%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	1,662,727	1,866,568	2,013,299	2,344,538	2,843,050	2,640,540	(202,510)	-7%
420 Staff Travel	592,770	578,784	556,840	670,335	790,187	876,680	86,493	11%
425 Student Travel	435,276	483,517	454,163	534,385	626,403	619,344	(7,059)	-1%
430 Utilities	1,377,632	1,381,658	1,580,384	1,767,596	2,015,818	2,084,820	69,002	3%
435 Energy	4,395,337	4,320,265	4,240,007	5,340,551	4,961,438	5,278,238	316,800	6%
440 Purchased Services	7,191,297	7,274,399	7,253,382	8,767,282	10,418,242	8,617,216	(1,801,026)	-17%
445 Insurance & Bond Premiums	1,481,780	1,582,425	1,600,479	2,049,475	2,036,742	1,936,454	(100,288)	-5%
450 Supplies & Materials	9,609,494	11,224,638	9,266,656	13,125,295	12,577,516	13,298,082	720,566	6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses							-	0%
495 Indicrect Cost	234,794	91,299	172,799	163,990	193,123	399,207	206,084	107%
510 Equipment	(711,792)	(989,365)	(707,546)	(998,601)	(1,032,739)	(908,960)	123,779	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**26,269,317**	**27,814,188**	**26,430,462**	**33,764,846**	**35,429,780**	**34,841,621**	**1,664,934**	**5%**
LOCATION TOTALS	**$ 210,703,327**	**$ 228,641,830**	**$ 236,210,219**	**$ 248,649,872**	**$ 473,492,281**	**$ 233,107,081**	**$ (240,385,200)**	**-51%**

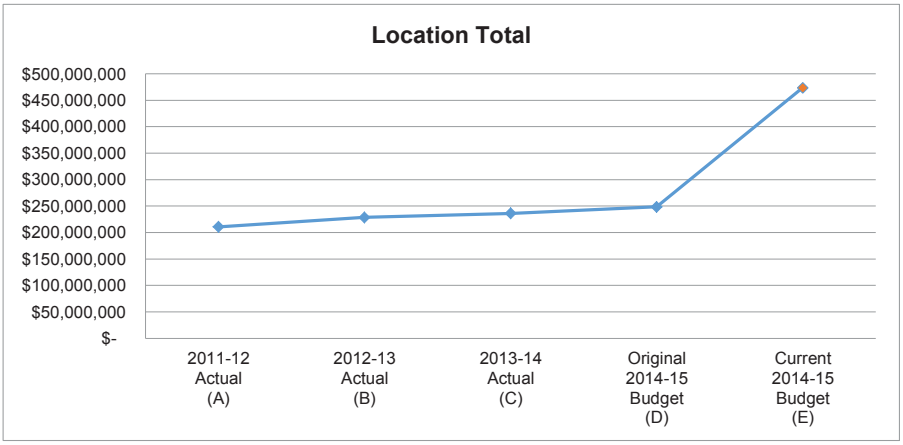
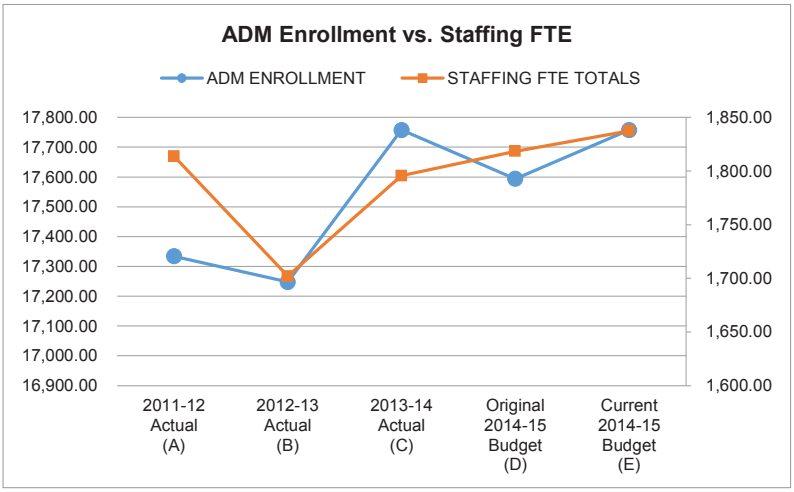


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Fund: 100 General Fund Staffing Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,757.43**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	6.35	4.85	8.85	8.35	8.85	8.85	-	0%
Supervisor	1.00	-	1.00	-	-	-	-	0%
Administrator	51.78	51.40	51.17	57.18	56.99	57.99	1.00	2%
Classroom Teacher	611.35	622.35	635.96	646.71	654.83	650.98	(3.86)	-1%
SPED Teacher	169.95	171.19	176.25	163.83	178.83	184.94	6.11	3%
Specialist - Schools	101.89	98.99	122.62	157.24	141.89	144.39	2.50	2%
Counselor	37.00	27.20	27.72	27.72	27.71	30.73	3.02	11%
Nurse	41.40	29.65	29.50	31.00	29.80	30.35	0.55	2%
Specialist - Department	149.02	109.83	116.78	96.28	103.11	111.94	8.83	9%
Certified Sub Total	**1,169.74**	**1,115.46**	**1,169.85**	**1,188.31**	**1,202.01**	**1,220.17**	**(18.16)**	**-2%**
CLASSIFIED FTE								
Director	10.00	12.50	7.80	8.30	7.80	7.80	-	0%
Supervisor	20.50	22.00	17.50	18.50	19.50	20.50	1.00	5%
Instructional Aides	228.37	224.73	241.53	244.75	249.14	253.54	4.40	2%
Support Staff	104.00	108.25	125.50	125.00	127.94	126.94	(1.00)	-1%
Custodial Staff	101.05	104.20	106.85	110.85	106.60	111.60	5.00	5%
Specialist - Department	180.05	114.75	126.56	122.71	124.49	126.74	2.25	2%
Classified Sub Total	**643.97**	**586.43**	**625.74**	**630.11**	**635.47**	**647.12**	**11.65**	**2%**
STAFFING FTE TOTALS	**1,813.71**	**1,701.89**	**1,795.59**	**1,818.42**	**1,837.48**	**1,867.29**	**29.81**	**2%**



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

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Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,527,794	$ 3,865,324	$ 3,870,409	$ 4,093,560	$ 4,139,565	$ 4,274,619	$ 135,054	3%
320 Non-Certificated Salaries	701,352	890,339	941,141	907,236	937,280	949,464	12,184	1%
360 Employee Benefits	1,758,432	2,064,703	2,173,879	2,303,729	2,275,988	2,216,982	(59,006)	-3%
Subtotal Personnel	**5,987,577**	**6,820,366**	**6,985,429**	**7,304,525**	**7,352,833**	**7,441,065**	**88,232**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	17,778	4,237	11,312	3,960	19,473	3,960	(15,513)	-80%
425 Student Travel	78,388	78,141	73,165	78,150	78,248	100,000	21,752	28%
430 Utilities	41,848	42,537	41,725	49,930	46,500	47,912	1,412	3%
435 Energy	321,086	305,179	323,192	391,091	364,308	375,237	10,929	3%
440 Purchased Services	12,692	14,200	17,678	10,000	20,250	20,000	(250)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	93,269	109,140	113,021	129,926	197,887	150,197	(47,690)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	17,349	23,727	20,277	8,805	22,992	9,215	(13,777)	-60%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	6,497	6,497	25,000	-	(25,000)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**582,410**	**577,161**	**606,865**	**678,359**	**774,658**	**706,521**	**(68,137)**	**-9%**
LOCATION TOTALS	**$ 6,569,987**	**$ 7,397,527**	**$ 7,592,294**	**$ 7,982,884**	**$ 8,127,491**	**$ 8,147,586**	**$ 20,096**	**0%**

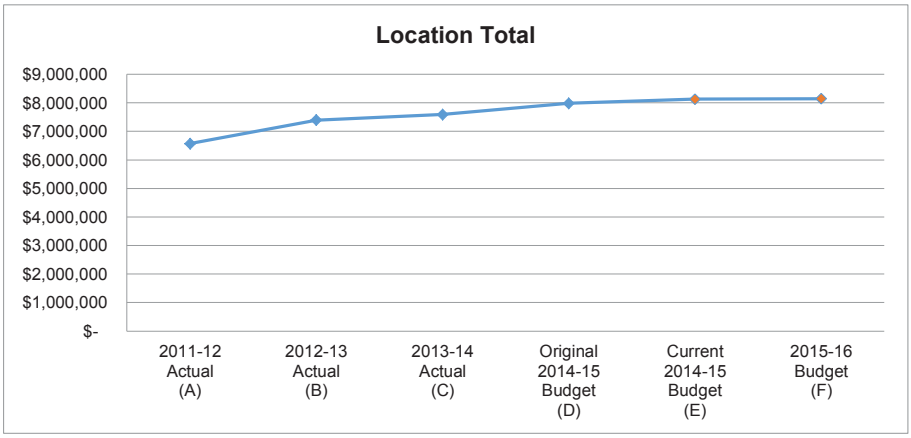
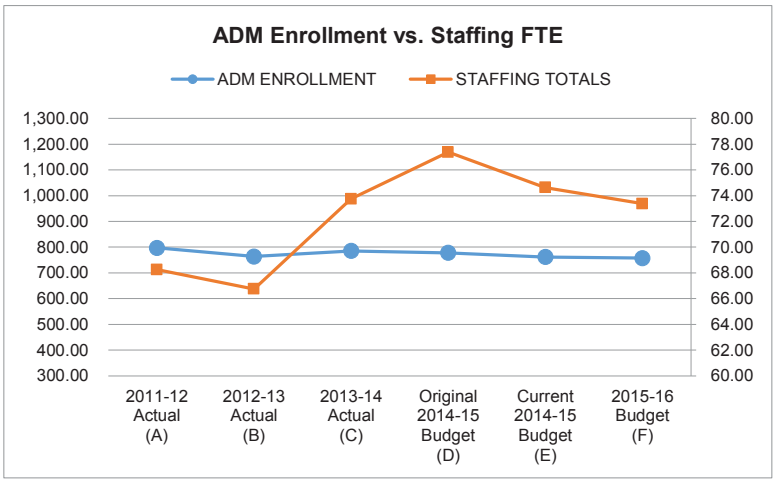


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Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**797.25**	**763.50**	**785.45**	**778.00**	**761.89**	**757.00**	**(4.89)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	3.00	3.00	3.00	-	0%
Classroom Teacher	26.00	26.00	26.00	27.00	26.00	25.00	(1.00)	-4%
SPED Teacher	8.00	9.00	9.00	9.00	8.00	8.00	-	0%
Specialist - Schools	7.00	7.00	10.00	11.50	11.50	11.50	-	0%
Counselor	5.00	2.50	2.50	2.50	2.50	3.00	0.50	20%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**49.00**	**47.50**	**50.50**	**54.00**	**52.00**	**51.50**	**(0.50)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.75	8.75	11.75	11.88	11.63	10.38	(1.25)	-11%
Support Staff	4.50	4.50	5.50	5.50	5.00	5.50	0.50	10%
Custodial Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**19.25**	**19.25**	**23.25**	**23.38**	**22.63**	**21.88**	**(0.75)**	**-3%**
STAFFING TOTALS	**68.25**	**66.75**	**73.75**	**77.38**	**74.63**	**73.38**	**(1.25)**	**-2%**



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 Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,322,862	$ 1,305,828	$ 1,366,622	$ 1,452,070	$ 1,482,064	$ 1,538,014	$ 55,950	4%
320 Non-Certificated Salaries	342,925	347,872	3,615,825	279,982	314,430	340,185	25,755	8%
360 Employee Benefits	668,982	692,766	708,123	757,684	754,254	799,998	45,744	6%
Subtotal Personnel	**2,334,769**	**2,346,466**	**5,690,570**	**2,489,736**	**2,550,748**	**2,678,197**	**127,449**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	563	1,053	1,186	-	1,320	1,320	-	0%
425 Student Travel	30,514	42,125	34,756	42,400	42,481	42,400	(81)	0%
430 Utilities	9,748	5,737	8,134	12,810	9,726	10,105	379	4%
435 Energy	199,786	186,137	140,506	243,344	217,978	224,517	6,539	3%
440 Purchased Services	23,815	16,004	13,770	20,000	34,723	26,000	(8,723)	-25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	19,358	21,320	26,436	18,332	17,547	27,384	9,837	56%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,885	1,799	1,765	2,306	2,920	1,805	(1,115)	-38%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**285,669**	**274,176**	**226,553**	**339,192**	**326,695**	**333,531**	**6,836**	**2%**
LOCATION TOTALS	**$ 2,620,438**	**$ 2,620,641**	**$ 5,917,123**	**$ 2,828,928**	**$ 2,877,443**	**$ 3,011,728**	**$ 134,285**	**5%**

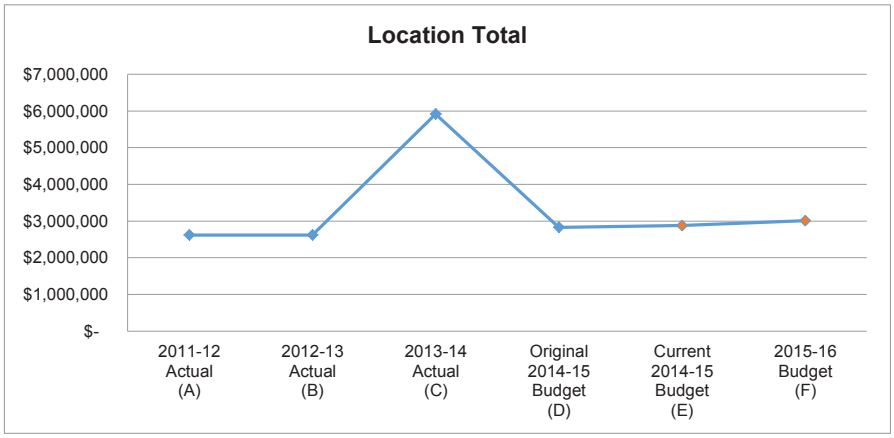
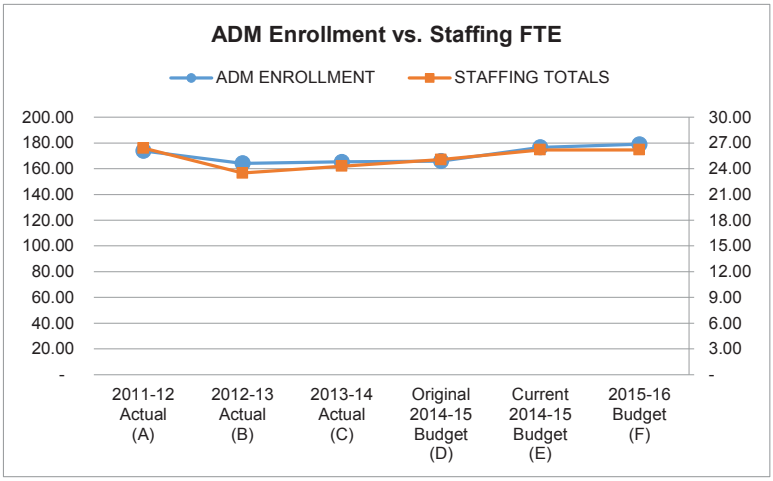


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Fund: 100 General Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**173.95**	**164.25**	**165.35**	**166.00**	**176.65**	**179.00**	**2.35**	**1%**
CERTIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	9.50	9.00	9.56	9.56	10.06	10.06	-	0%
SPED Teacher	2.00	2.00	1.49	2.00	2.00	2.00	-	0%
Specialist - Schools	3.25	3.00	3.75	3.75	3.75	3.75	-	0%
Counselor	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	1.40	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.15**	**16.50**	**17.30**	**17.81**	**18.31**	**18.31**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.25	2.00	2.00	2.25	2.88	2.88	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.25**	**7.00**	**7.00**	**7.25**	**7.88**	**7.88**	**-**	**0%**
STAFFING TOTALS	**26.40**	**23.50**	**24.30**	**25.06**	**26.19**	**26.19**	**-**	**0%**



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 Fund
Location: 003 Wasilla High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,127,940	$ 5,148,147	$ 5,035,417	$ 5,181,302	$ 5,143,137	$ 5,034,457	$ (108,680)	-2%
320 Non-Certificated Salaries	795,371	1,263,953	1,327,562	1,249,892	1,217,569	1,226,751	9,182	1%
360 Employee Benefits	2,435,276	2,808,137	2,869,110	2,981,624	2,881,934	2,755,406	(126,528)	-4%
Subtotal Personnel	**8,358,587**	**9,220,237**	**9,232,089**	**9,412,818**	**9,242,640**	**9,016,614**	**(226,026)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	63,136	57,205	64,130	65,109	68,732	73,544	4,812	7%
420 Staff Travel	7,430	10,917	6,145	3,960	4,764	4,460	(304)	-6%
425 Student Travel	78,430	78,101	78,495	80,150	79,346	101,500	22,154	28%
430 Utilities	55,547	56,354	54,114	74,376	59,624	60,428	804	1%
435 Energy	417,861	379,294	367,456	508,967	414,395	426,827	12,432	3%
440 Purchased Services	405,506	405,143	29,206	21,500	26,787	28,000	1,213	5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	176,620	190,239	175,985	183,863	180,860	183,371	2,511	1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	11,076	13,426	14,588	15,245	15,917	15,245	(672)	-4%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	2,900	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,215,606**	**1,190,679**	**793,020**	**953,170**	**850,425**	**893,375**	**42,950**	**5%**
LOCATION TOTALS	**$ 9,574,193**	**$ 10,410,916**	**$ 10,025,108**	**$ 10,365,988**	**$ 10,093,065**	**$ 9,909,989**	**$ (183,076)**	**-2%**

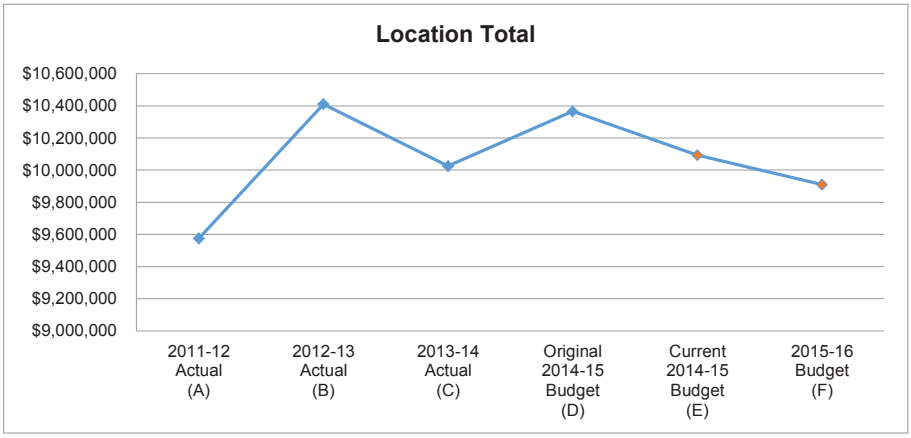
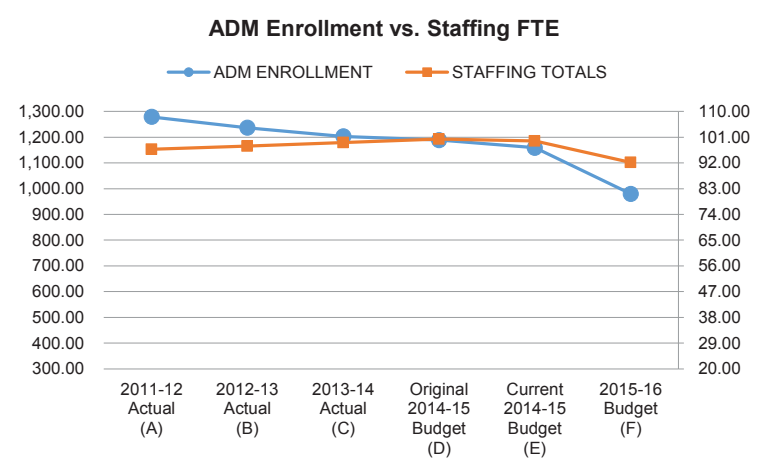


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Fund: 100 General Fund
Location: 003 Wasilla High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,279.05**	**1,236.35**	**1,202.83**	**1,189.00**	**1,159.00**	**980.00**	**(179.00)**	**-15%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	40.00	42.00	40.50	40.00	40.00	36.00	(4.00)	-10%
SPED Teacher	12.00	11.00	12.00	12.00	12.00	12.00	-	0%
Specialist - Schools	7.00	7.00	8.00	9.50	9.00	7.50	(1.50)	-17%
Counselor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Nurse	2.00	1.10	1.10	1.10	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**68.00**	**68.10**	**68.60**	**69.60**	**69.00**	**63.50**	**(5.50)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	15.75	15.75	15.50	16.75	16.63	14.63	(2.00)	-12%
Support Staff	6.00	7.00	7.00	6.00	6.00	6.00	-	0%
Custodial Staff	7.00	7.00	8.00	8.00	8.00	8.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**28.75**	**29.75**	**30.50**	**30.75**	**30.63**	**28.63**	**(2.00)**	**-7%**
STAFFING TOTALS	**96.75**	**97.85**	**99.10**	**100.35**	**99.63**	**92.13**	**(7.50)**	**-8%**



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 Fund
Location: 005 Colony High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,674,686	$ 4,679,668	$ 4,520,845	$ 4,544,318	$ 4,735,254	$ 4,838,759	$ 103,505	2%
320 Non-Certificated Salaries	589,547	776,423	900,376	814,783	846,233	901,342	55,109	7%
360 Employee Benefits	2,098,251	2,172,061	2,186,465	2,259,709	2,277,342	2,277,059	(283)	0%
Subtotal Personnel	**7,362,484**	**7,628,152**	**7,607,685**	**7,618,810**	**7,858,829**	**8,017,160**	**158,331**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	2,790	-	-	-	-	0%
420 Staff Travel	18,938	16,012	13,814	12,500	8,587	13,440	4,853	57%
425 Student Travel	78,150	78,150	78,150	78,150	78,150	100,000	21,850	28%
430 Utilities	21,942	18,398	15,799	32,992	19,658	20,150	492	3%
435 Energy	279,311	269,849	277,221	340,209	311,863	321,219	9,356	3%
440 Purchased Services	13,568	19,933	20,126	13,500	24,496	29,178	4,682	19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	167,865	177,425	169,469	169,203	180,400	205,194	24,794	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	12,900	16,784	15,320	12,715	15,556	12,715	(2,841)	-18%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**592,674**	**596,551**	**592,688**	**659,269**	**638,710**	**701,896**	**63,186**	**10%**
LOCATION TOTALS	**$ 7,955,158**	**$ 8,224,703**	**$ 8,200,373**	**$ 8,278,079**	**$ 8,497,539**	**$ 8,719,056**	**$ 221,517**	**3%**

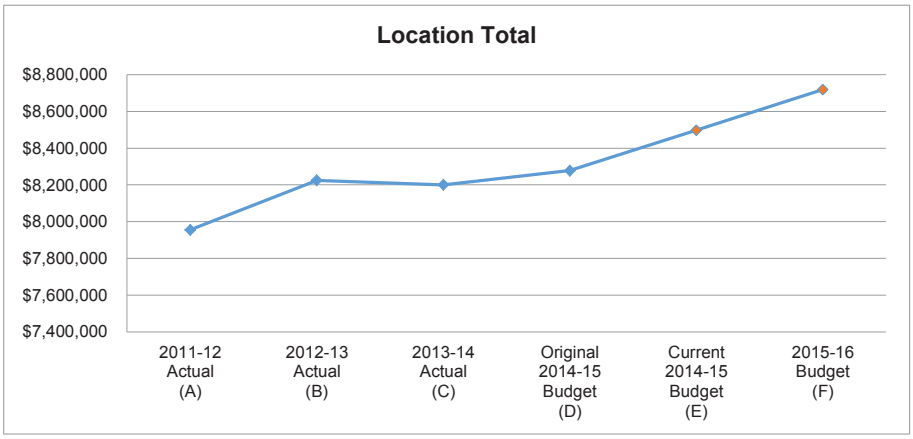
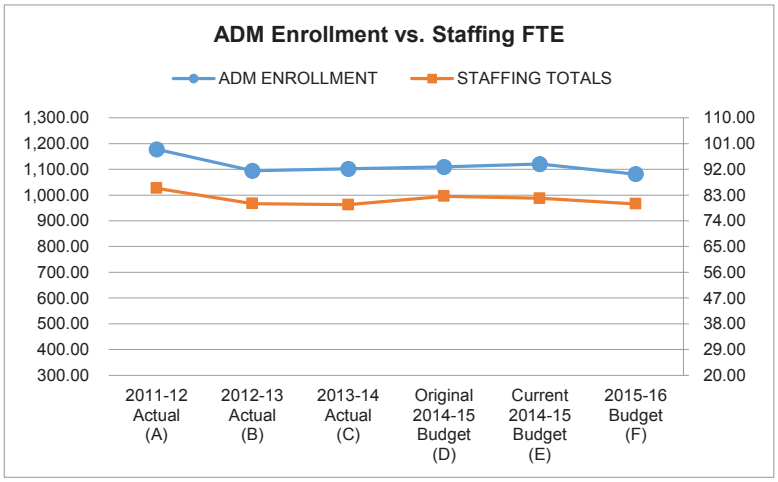


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Fund: 100 General Fund
Location: 005 Colony High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,177.54**	**1,094.35**	**1,101.85**	**1,109.00**	**1,120.35**	**1,081.00**	**(39.35)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	42.10	41.00	36.00	37.00	36.50	34.50	(2.00)	-5%
SPED Teacher	8.00	8.00	6.50	6.00	5.50	5.50	-	0%
Specialist - Schools	6.40	4.50	7.00	9.50	9.50	9.50	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Nurse	2.40	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**65.90**	**61.50**	**57.50**	**60.50**	**59.50**	**57.50**	**(2.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.50	6.50	9.13	9.07	10.38	10.38	-	0%
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	6.00	6.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**19.50**	**18.50**	**22.13**	**22.07**	**22.38**	**22.38**	**-**	**0%**
STAFFING TOTALS	**85.40**	**80.00**	**79.63**	**82.57**	**81.88**	**79.88**	**(2.00)**	**-2%**



Colony High School was built in 1988 but the school was not occupied by students until the 1991 school year. Colony High 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 Fund
Location: 006 Burchell High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,003,160	$ 937,187	$ 1,271,950	$ 1,351,366	$ 1,385,366	$ 1,454,368	$ 69,002	5%
320 Non-Certificated Salaries	252,112	248,133	352,406	323,252	332,326	269,750	(62,576)	-19%
360 Employee Benefits	559,361	523,945	722,620	754,713	763,161	719,045	(44,116)	-6%
Subtotal Personnel	**1,814,633**	**1,709,265**	**2,346,976**	**2,429,331**	**2,480,853**	**2,443,163**	**(37,690)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,195	3,166	1,320	800	2,120	1,320	(800)	-38%
425 Student Travel	28	233	415	600	600	300	(300)	-50%
430 Utilities	7,848	11,348	11,145	11,206	12,526	13,249	723	6%
435 Energy	68,163	65,790	61,669	83,025	73,558	75,764	2,206	3%
440 Purchased Services	569	1,055	388,396	387,500	387,500	388,607	1,107	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	22,122	21,188	36,785	32,881	35,579	40,533	4,954	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	606	1,826	1,750	2,406	2,406	2,650	244	10%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**101,531**	**104,606**	**501,481**	**518,418**	**514,289**	**522,423**	**8,134**	**2%**
LOCATION TOTALS	**$ 1,916,164**	**$ 1,813,871**	**$ 2,848,457**	**$ 2,947,749**	**$ 2,995,142**	**$ 2,965,586**	**$ (29,556)**	**-1%**

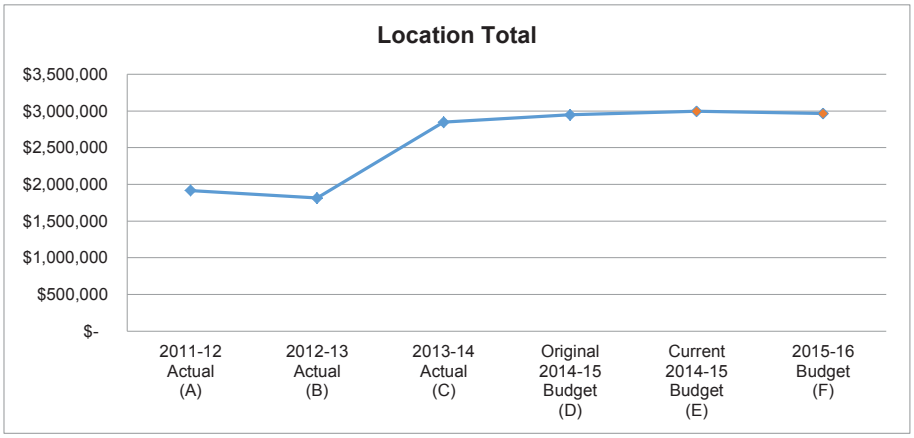
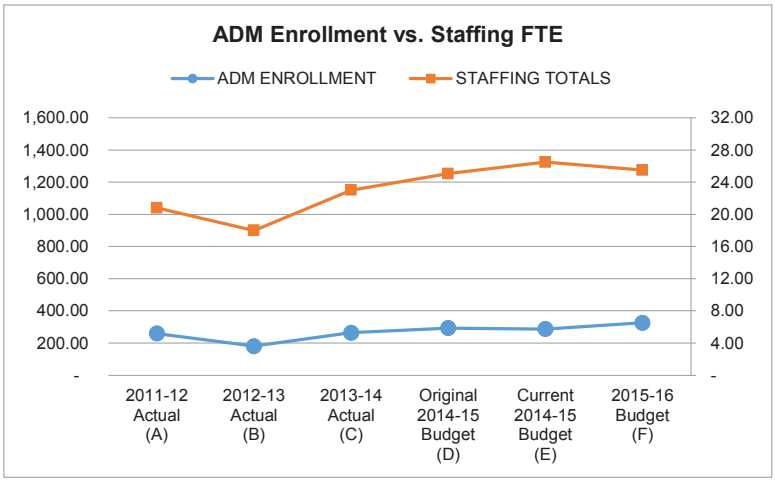


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Fund: 100 General Fund
Location: 006 Burchell High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**259.08**	**180.20**	**264.50**	**293.00**	**287.10**	**326.00**	**38.90**	**14%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	2.50	1.49	2.49	1.00	67%
Classroom Teacher	9.50	8.00	7.00	8.00	8.00	7.00	(1.00)	-13%
SPED Teacher	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Specialist - Schools	-	0.50	4.00	3.00	6.00	6.00	-	0%
Counselor	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	0.80	0.50	0.50	0.80	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**15.30**	**13.00**	**15.50**	**17.30**	**18.99**	**18.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.50	1.00	2.50	2.75	2.50	1.50	(1.00)	-40%
Support Staff	2.00	2.00	3.00	3.00	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	**5.50**	**5.00**	**7.50**	**7.75**	**7.50**	**6.50**	**(1.00)**	**-13%**
STAFFING TOTALS	**20.80**	**18.00**	**23.00**	**25.05**	**26.49**	**25.49**	**(1.00)**	**-4%**



Burchell High School was built in 1994. Known as the "Alternative High School," 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 and provides day care for their students' children to attend while their parents are in class.

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Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,895,625	$ 2,015,746	$ 2,027,715	$ 2,092,819	$ 2,125,310	$ 2,207,524	$ 82,214	4%
320 Non-Certificated Salaries	278,338	445,011	290,350	299,691	300,807	313,408	12,601	4%
360 Employee Benefits	900,219	1,078,864	999,542	1,065,051	1,055,791	1,027,602	(28,189)	-3%
Subtotal Personnel	**3,074,182**	**3,539,622**	**3,317,607**	**3,457,561**	**3,481,908**	**3,548,534**	**66,626**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,165	3,769	4,015	500	3,299	1,620	(1,679)	-51%
425 Student Travel	65,495	65,911	62,671	62,150	62,150	75,000	12,850	21%
430 Utilities	11,056	9,628	9,630	15,330	10,740	11,092	352	3%
435 Energy	170,103	170,383	159,210	207,191	178,897	184,264	5,367	3%
440 Purchased Services	20,551	29,048	28,278	30,500	49,936	44,707	(5,229)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	57,177	60,880	65,162	64,297	57,993	73,153	15,160	26%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,216	3,648	4,789	4,670	4,670	4,670	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**331,763**	**343,267**	**333,755**	**384,638**	**367,685**	**394,506**	**26,821**	**7%**
LOCATION TOTALS	**$ 3,405,945**	**$ 3,882,889**	**$ 3,651,361**	**$ 3,842,199**	**$ 3,849,593**	**$ 3,943,040**	**$ 93,447**	**2%**

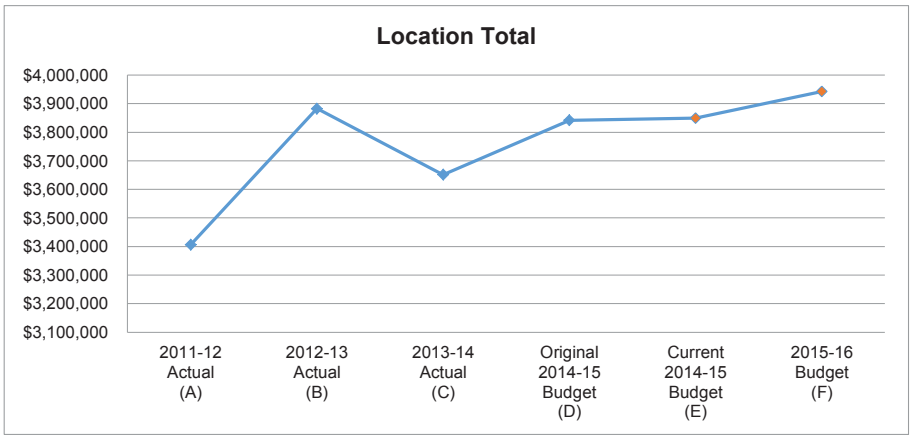
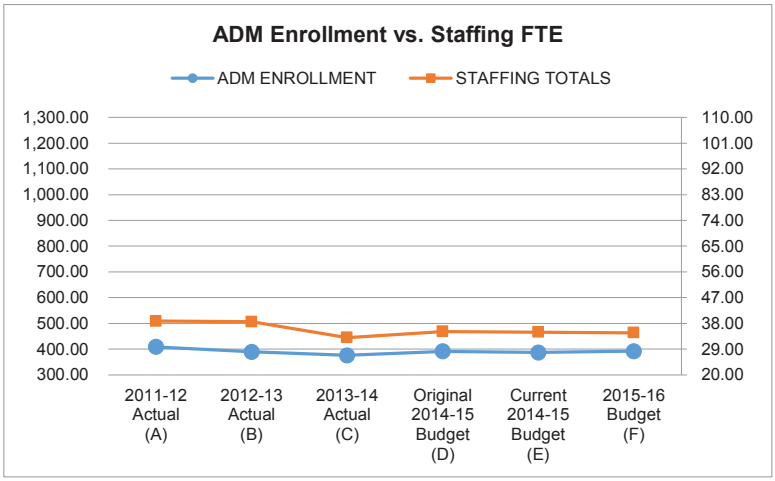


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Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**408.75**	**389.20**	**375.55**	**391.00**	**386.60**	**392.00**	**5.40**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.50	14.50	14.00	14.50	14.50	14.00	(0.50)	-3%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.00	3.50	4.00	4.50	4.50	4.50	-	0%
Counselor	2.00	1.00	1.23	1.23	1.23	1.50	0.27	22%
Nurse	1.00	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.50**	**26.80**	**27.03**	**28.03**	**28.03**	**27.80**	**(0.23)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.75	5.25	0.50	1.63	1.38	1.38	-	0%
Support Staff	3.50	3.50	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.25**	**11.75**	**6.00**	**7.13**	**6.88**	**6.88**	**-**	**0%**
STAFFING TOTALS	**38.75**	**38.55**	**33.03**	**35.16**	**34.91**	**34.68**	**(0.23)**	**-1%**



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 Fund
Location: 010 Palmer Junior Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,878,674	$ 2,985,987	$ 2,920,834	$ 2,782,939	$ 2,930,265	$ 3,082,579	$ 152,314	5%
320 Non-Certificated Salaries	463,416	600,717	573,182	567,825	590,909	604,956	14,047	2%
360 Employee Benefits	1,420,737	1,574,935	1,575,495	1,549,579	1,571,677	1,601,932	30,255	2%
Subtotal Personnel	**4,762,827**	**5,161,639**	**5,069,511**	**4,900,343**	**5,092,851**	**5,289,467**	**196,616**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,220	2,090	2,097	3,790	3,190	3,190	-	0%
425 Student Travel	-	-	3,164	1,000	1,000	1,500	500	50%
430 Utilities	18,596	17,890	20,475	25,951	21,032	21,892	860	4%
435 Energy	168,386	150,501	148,464	205,100	167,442	172,465	5,023	3%
440 Purchased Services	1,590	7,006	3,177	1,500	2,057	4,500	2,443	119%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	54,405	59,943	44,105	52,838	52,481	76,489	24,008	46%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	533	65	1,000	1,000	750	(250)	-25%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	5,488	-	-	5,000	5,000	5,000	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**250,685**	**237,963**	**221,548**	**296,179**	**253,202**	**285,786**	**32,584**	**13%**
LOCATION TOTALS	**$ 5,013,512**	**$ 5,399,602**	**$ 5,291,058**	**$ 5,196,522**	**$ 5,346,053**	**$ 5,575,253**	**$ 229,200**	**4%**

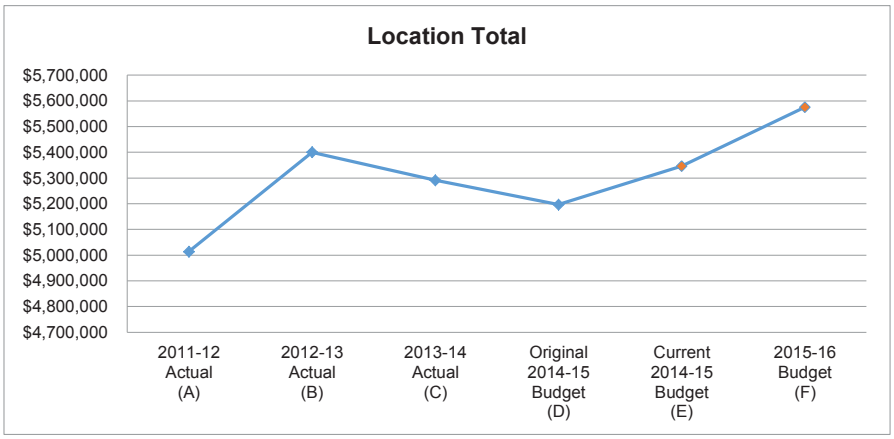
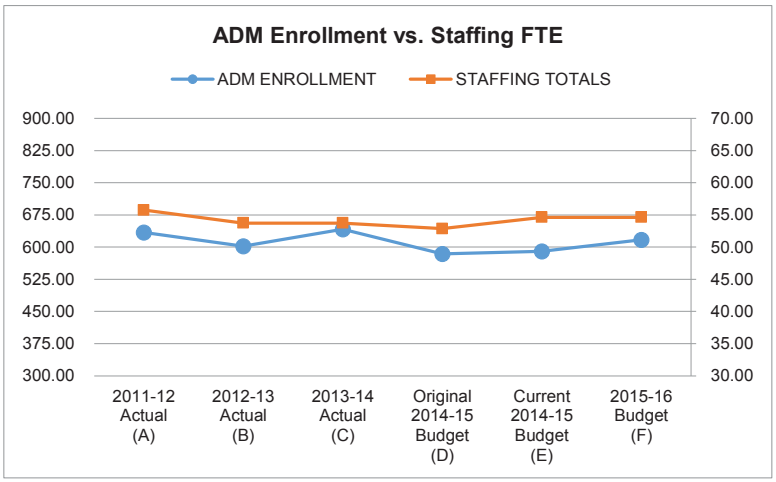


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Fund: 100 General Fund
Location: 010 Palmer Junior Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**634.20**	**601.90**	**641.50**	**584.00**	**589.90**	**617.00**	**27.10**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	24.00	24.00	22.00	24.00	24.00	-	0%
SPED Teacher	8.50	8.50	8.00	8.00	8.00	8.00	-	0%
Specialist - Schools	1.00	1.00	1.00	2.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**39.50**	**38.50**	**38.00**	**37.00**	**39.00**	**39.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.25	7.75	7.88	7.63	7.63	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**16.25**	**15.25**	**15.75**	**15.88**	**15.63**	**15.63**	**-**	**0%**
STAFFING TOTALS	**55.75**	**53.75**	**53.75**	**52.88**	**54.63**	**54.63**	**-**	**0%**



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, is quickly gaining momentum. Sports activities at Palmer Junior Middle School include wrestling, track and field, Native Youth Olympics, and both girls and boys volleyball.

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Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,345,871	$ 3,434,153	$ 3,436,813	$ 3,285,097	$ 3,360,423	$ 2,995,173	$ (365,250)	-11%
320 Non-Certificated Salaries	411,123	678,479	695,839	754,365	743,834	730,208	(13,626)	-2%
360 Employee Benefits	1,567,784	1,760,610	1,857,410	1,851,628	1,809,105	1,623,505	(185,600)	-10%
Subtotal Personnel	**5,324,778**	**5,873,242**	**5,990,062**	**5,891,090**	**5,913,362**	**5,348,886**	**(564,476)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	36,903	57,205	64,130	65,109	68,732	73,544	4,812	7%
420 Staff Travel	3,775	3,060	3,060	2,040	3,060	2,040	(1,020)	-33%
425 Student Travel	108	60	-	-	-	-	-	0%
430 Utilities	19,576	24,952	23,287	28,145	25,800	25,650	(150)	-1%
435 Energy	214,822	214,168	228,783	261,659	256,273	263,961	7,688	3%
440 Purchased Services	3,749	2,585	5,293	3,000	3,000	1,500	(1,500)	-50%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	80,349	76,925	91,553	78,427	60,465	78,918	18,453	31%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	55	30	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**359,282**	**379,009**	**416,137**	**438,380**	**417,330**	**445,613**	**28,283**	**7%**
LOCATION TOTALS	**$ 5,684,060**	**$ 6,252,251**	**$ 6,406,198**	**$ 6,329,470**	**$ 6,330,692**	**$ 5,794,499**	**$ (536,193)**	**-8%**

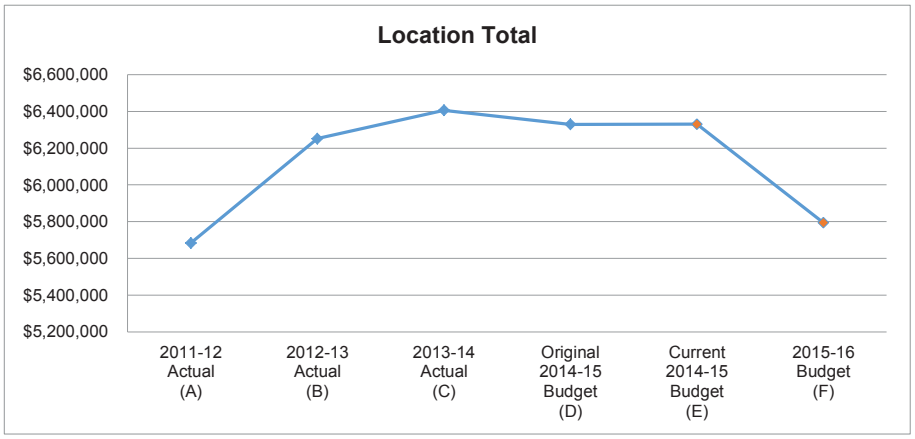
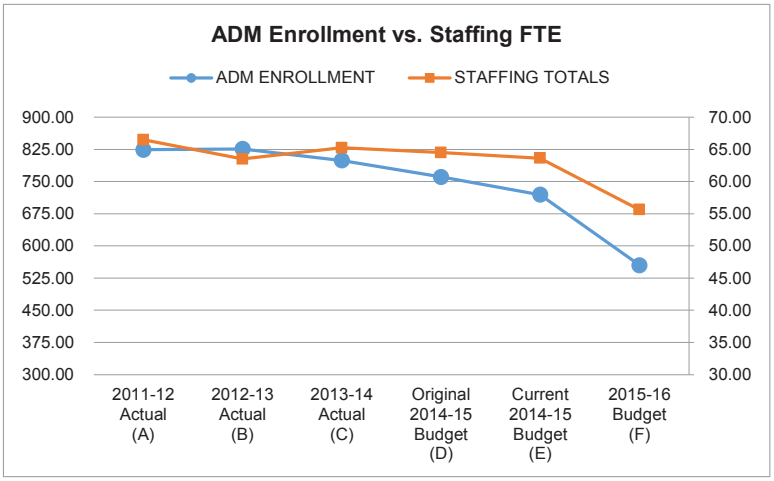


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Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**824.45**	**826.30**	**799.15**	**761.00**	**719.35**	**555.00**	**(164.35)**	**-23%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Classroom Teacher	31.00	31.00	30.00	28.00	28.00	22.00	(6.00)	-21%
SPED Teacher	9.00	8.00	8.00	8.00	8.00	8.00	-	0%
Specialist - Schools	1.00	1.00	2.00	3.00	2.00	2.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**48.00**	**46.00**	**46.00**	**45.00**	**44.00**	**37.00**	**(7.00)**	**-16%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.50	8.50	9.25	10.50	10.63	9.63	(1.00)	-9%
Support Staff	4.00	4.00	5.00	4.00	4.00	4.00	-	0%
Custodial Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**18.50**	**17.50**	**19.25**	**19.50**	**19.63**	**18.63**	**(1.00)**	**-5%**
STAFFING TOTALS	**66.50**	**63.50**	**65.25**	**64.50**	**63.63**	**55.63**	**(8.00)**	**-13%**



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 Fund
Location: 012 Colony Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,635,000	$ 2,780,798	$ 2,831,699	$ 2,896,121	$ 2,870,357	$ 3,047,860	$ 177,503	6%
320 Non-Certificated Salaries	410,943	551,835	585,126	559,814	607,945	631,778	23,833	4%
360 Employee Benefits	1,250,694	1,389,012	1,500,859	1,517,922	1,581,651	1,607,946	26,295	2%
Subtotal Personnel	**4,296,637**	**4,721,645**	**4,917,684**	**4,973,857**	**5,059,953**	**5,287,584**	**227,631**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	4,497	-	-	-	-	0%
420 Staff Travel	3,387	3,266	4,504	1,000	4,895	3,533	(1,362)	-28%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,989	10,000	11,234	17,018	10,328	12,142	1,814	18%
435 Energy	162,779	171,771	158,621	198,270	179,122	184,496	5,374	3%
440 Purchased Services	917	4,678	3,982	-	-	3,058	3,058	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	54,092	66,888	66,492	67,801	68,258	98,876	30,618	45%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	855	1,228	1,193	-	1,228	1,300	72	6%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	9,523	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**242,542**	**257,831**	**250,523**	**284,089**	**263,831**	**303,405**	**39,574**	**15%**
LOCATION TOTALS	**$ 4,539,179**	**$ 4,979,476**	**$ 5,168,207**	**$ 5,257,946**	**$ 5,323,784**	**$ 5,590,989**	**$ 267,205**	**5%**

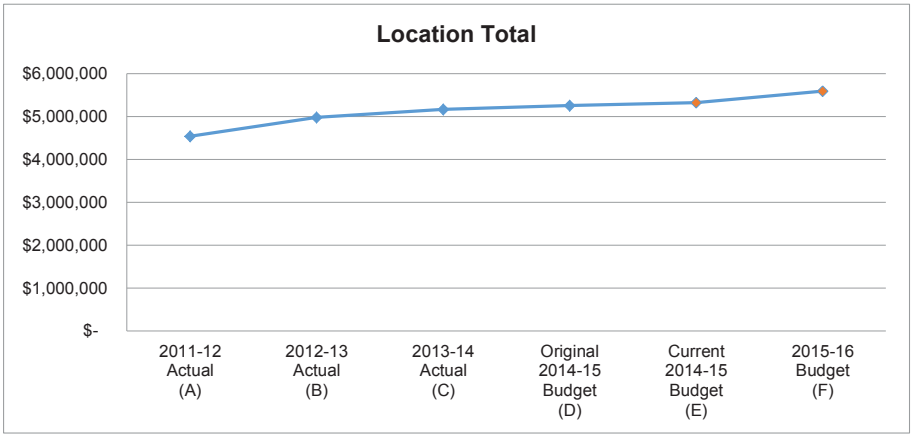
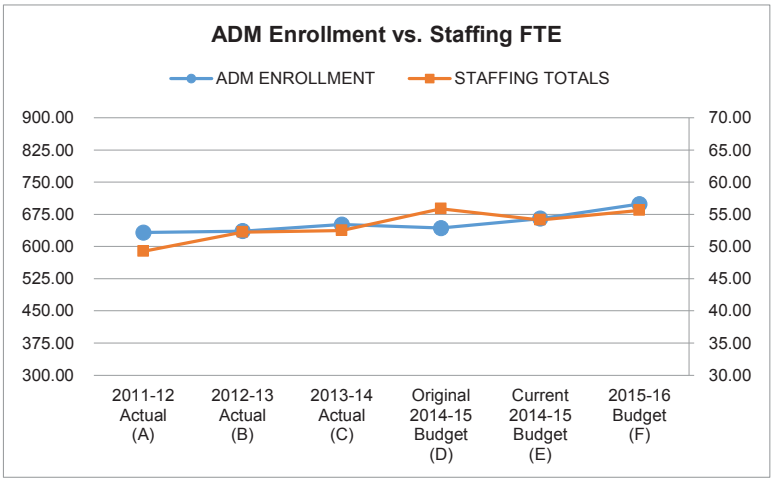


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Fund: 100 General Fund
Location: 012 Colony Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**632.70**	**635.85**	**651.40**	**643.00**	**665.15**	**699.00**	**33.85**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	25.00	24.00	25.00	24.50	26.00	1.50	6%
SPED Teacher	6.00	5.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	1.00	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	**36.00**	**36.00**	**38.00**	**39.00**	**38.50**	**40.00**	**1.50**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	7.25	7.50	7.88	7.63	7.63	-	0%
Support Staff	5.00	5.00	4.00	5.00	5.00	5.00	-	0%
Custodial Staff	1.00	4.00	3.00	4.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.25**	**16.25**	**14.50**	**16.88**	**15.63**	**15.63**	**-**	**0%**
STAFFING TOTALS	**49.25**	**52.25**	**52.50**	**55.88**	**54.13**	**55.63**	**1.50**	**3%**



Colony Middle School was built in 1988. Like other Mat-Su Borough School District middle schools, it hosts a STEM (Science, Technology, Engineering, and Math) program, established in the 2012-2013 school year. Colony Middle School also has strong athletic and music programs.

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Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,904,257	$ 2,946,985	$ 3,054,370	$ 3,026,278	$ 3,125,631	$ 3,104,066	$ (21,565)	-1%
320 Non-Certificated Salaries	513,966	679,083	645,086	634,886	638,517	671,721	33,204	5%
360 Employee Benefits	1,501,723	1,631,653	1,710,004	1,693,080	1,682,671	1,648,381	(34,290)	-2%
Subtotal Personnel	**4,919,946**	**5,257,721**	**5,409,460**	**5,354,244**	**5,446,819**	**5,424,168**	**(22,651)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,238	-	887	-	-	-	-	0%
420 Staff Travel	2,511	2,872	3,075	500	3,948	4,360	412	10%
425 Student Travel	-	1,982	7,811	1,000	1,000	500	(500)	-50%
430 Utilities	7,365	8,770	8,476	12,216	10,509	10,481	(28)	0%
435 Energy	190,400	184,782	173,624	231,912	194,620	200,459	5,839	3%
440 Purchased Services	2,302	6,957	2,011	2,000	2,000	2,500	500	25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	67,285	59,044	69,882	70,539	75,048	94,321	19,273	26%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	67	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**272,101**	**264,408**	**265,832**	**318,167**	**287,125**	**312,621**	**25,496**	**9%**
LOCATION TOTALS	**$ 5,192,047**	**$ 5,522,129**	**$ 5,675,292**	**$ 5,672,411**	**$ 5,733,944**	**$ 5,736,789**	**$ 2,845**	**0%**

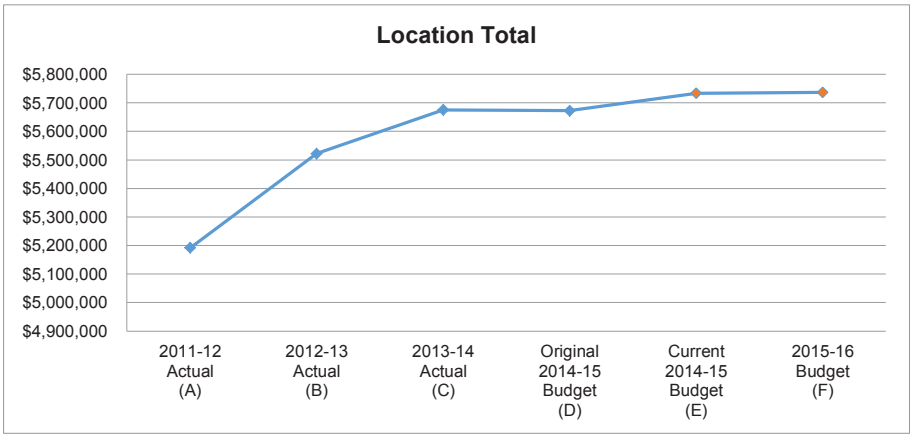
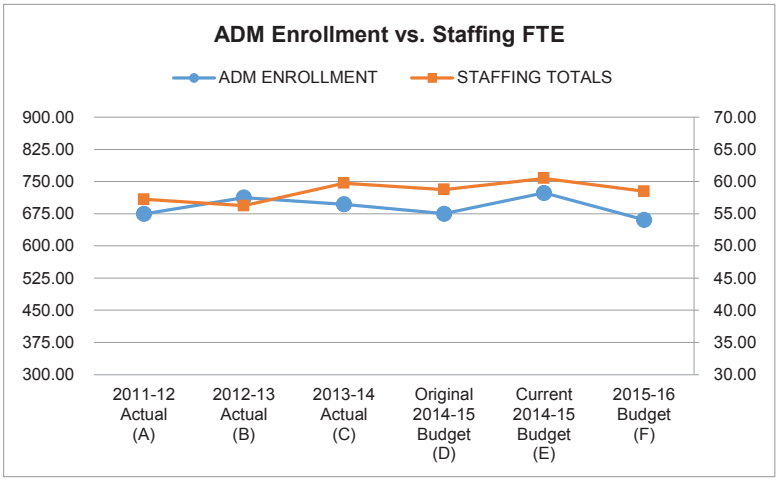


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Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**674.65**	**712.95**	**696.95**	**675.00**	**723.75**	**661.00**	**(62.75)**	**-9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	27.00	25.00	27.00	27.00	28.00	27.00	(1.00)	-4%
SPED Teacher	7.00	8.00	8.00	8.00	8.00	8.00	-	0%
Specialist - Schools	1.00	1.00	2.00	3.00	2.00	1.00	(1.00)	-50%
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	**40.00**	**39.00**	**42.00**	**43.00**	**43.00**	**41.00**	**(2.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	9.25	9.75	8.75	9.50	9.50	-	0%
Support Staff	4.00	4.00	4.00	3.00	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	**17.25**	**17.25**	**17.75**	**15.75**	**17.50**	**17.50**	**-**	**0%**
STAFFING TOTALS	**57.25**	**56.25**	**59.75**	**58.75**	**60.50**	**58.50**	**(2.00)**	**-3%**



The newest middle school in the Mat-Su Valley, Teeland Middle School was built in 2001. It is one of few middle schools to have a Co-Ed Wrestling Team. In addition, Teeland Middle School hosts the STEM (Science, Technology, Engineering, and Math) program, established in the 2012-2013 school year.

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Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,785,187	$ 1,832,287	$ 1,863,651	$ 1,636,078	$ 1,864,862	$ 1,816,044	$ (48,818)	-3%
320 Non-Certificated Salaries	354,573	439,668	509,457	497,435	523,278	511,421	(11,857)	-2%
360 Employee Benefits	918,181	1,005,323	1,082,712	1,017,240	1,096,115	1,029,096	(67,019)	-6%
Subtotal Personnel	**3,057,941**	**3,277,278**	**3,455,820**	**3,150,753**	**3,484,255**	**3,356,561**	**(127,694)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,040	2,272	3,315	-	2,040	720	(1,320)	-65%
425 Student Travel	-	-	-	-	1,000	-	(1,000)	-100%
430 Utilities	11,158	9,959	11,449	15,791	11,881	12,580	699	6%
435 Energy	142,572	150,221	145,851	173,657	166,319	171,309	4,990	3%
440 Purchased Services	24,248	16,493	13,815	20,000	24,633	21,107	(3,526)	-14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,038	44,943	46,644	34,073	34,273	47,609	13,336	39%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	606	250	79	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**218,662**	**224,138**	**221,154**	**243,521**	**240,146**	**253,325**	**13,179**	**5%**
LOCATION TOTALS	**$ 3,276,603**	**$ 3,501,416**	**$ 3,676,974**	**$ 3,394,274**	**$ 3,724,401**	**$ 3,609,886**	**$ (114,515)**	**-3%**

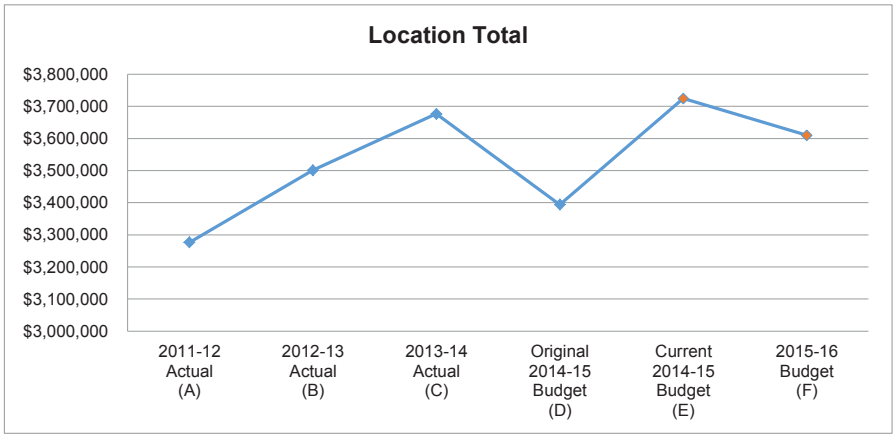
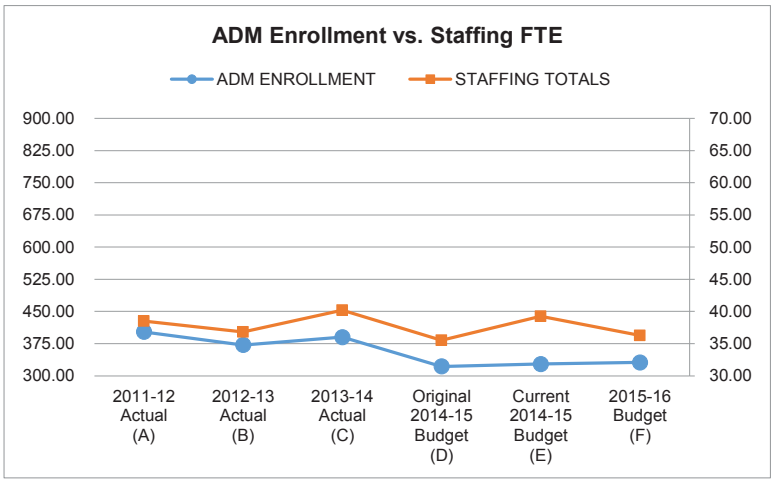


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Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**402.60**	**371.65**	**390.15**	**322.00**	**327.35**	**331.00**	**3.65**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	16.00	16.00	15.00	12.00	14.50	12.50	(2.00)	-14%
SPED Teacher	5.00	5.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	0.50	0.50	1.50	1.00	2.50	2.50	-	0%
Counselor	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	1.00	0.80	0.80	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.50**	**25.30**	**26.30**	**23.00**	**27.00**	**25.00**	**(2.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	6.00	7.88	5.50	6.25	5.25	(1.00)	-16%
Support Staff	3.50	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	3.00	4.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.00**	**11.50**	**13.88**	**12.50**	**12.25**	**11.25**	**(1.00)**	**-8%**
STAFFING TOTALS	**38.50**	**36.80**	**40.18**	**35.50**	**39.25**	**36.25**	**(3.00)**	**-8%**



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, established in the 2012-2013 school year, the STEM (Science, Technology, Engineering, and Math) program.

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Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,791,443	$ 1,873,439	$ 1,996,665	$ 1,971,465	$ 2,043,770	$ 2,216,858	$ 173,088	8%
320 Non-Certificated Salaries	339,659	495,204	483,542	418,923	482,703	543,400	60,697	13%
360 Employee Benefits	962,552	1,098,397	1,143,672	1,126,290	1,158,799	1,263,160	104,361	9%
Subtotal Personnel	**3,093,654**	**3,467,040**	**3,623,880**	**3,516,678**	**3,685,272**	**4,023,418**	**338,146**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	792	991	2,040	920	1,020	100	11%
425 Student Travel	-	3,189	-	-	-	-	-	0%
430 Utilities	6,873	7,219	9,604	11,108	12,033	10,170	(1,863)	-15%
435 Energy	56,020	56,938	67,967	68,233	85,687	88,258	2,571	3%
440 Purchased Services	12,804	9,093	6,963	21,000	25,633	20,900	(4,733)	-18%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	34,492	33,039	48,612	41,583	44,115	49,034	4,919	11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	600	500	(100)	-17%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**110,909**	**110,271**	**134,136**	**143,964**	**168,988**	**169,882**	**894**	**1%**
LOCATION TOTALS	**$ 3,204,563**	**$ 3,577,310**	**$ 3,758,015**	**$ 3,660,642**	**$ 3,854,260**	**$ 4,193,300**	**$ 339,040**	**9%**

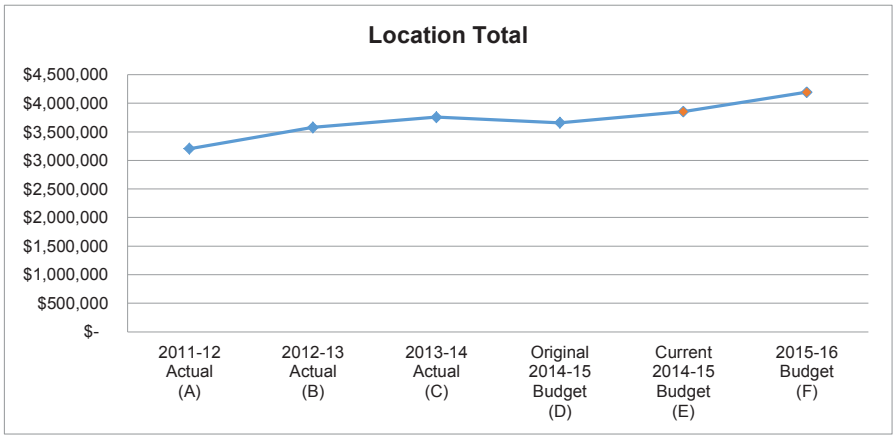
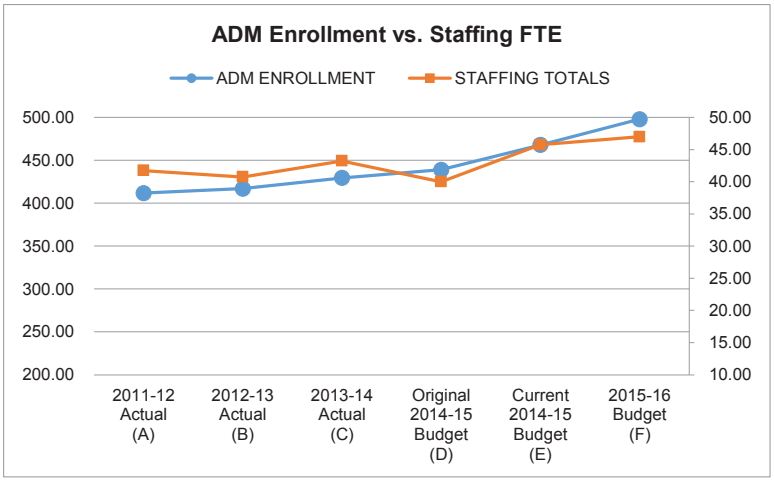


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Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**411.80**	**416.97**	**429.45**	**439.00**	**467.95**	**498.00**	**30.05**	**6%**
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	16.00	18.00	19.00	1.00	6%
SPED Teacher	6.50	6.00	7.00	6.00	8.00	8.00	-	0%
Specialist - Schools	3.50	3.00	4.00	5.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**28.00**	**30.00**	**29.00**	**32.00**	**33.00**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.25	7.75	5.50	8.25	8.50	0.25	3%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**12.75**	**13.25**	**11.00**	**13.75**	**14.00**	**0.25**	**2%**
STAFFING TOTALS	**41.75**	**40.75**	**43.25**	**40.00**	**45.75**	**47.00**	**1.25**	**3%**



Big Lake Elementary School was built in 1964, the same year as Alaska's great earthquake. At just over 57,000 square feet, it is the second largest elementary school in the Mat-Su Valley.

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Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 440,930	$ 427,350	$ 425,329	$ 430,309	$ 417,756	$ 440,964	$ 23,208	6%
320 Non-Certificated Salaries	145,762	146,526	146,553	137,955	152,617	153,898	1,281	1%
360 Employee Benefits	269,069	262,404	272,292	277,298	273,050	274,988	1,938	1%
Subtotal Personnel	**855,761**	**836,279**	**844,175**	**845,562**	**843,423**	**869,850**	**26,427**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	371	551	-	500	1,820	2,640	820	45%
425 Student Travel	2,379	2,943	2,133	4,500	4,500	4,500	-	0%
430 Utilities	1,061	552	1,662	1,670	2,196	2,159	(37)	-2%
435 Energy	67,772	65,865	69,890	82,548	73,783	75,996	2,213	3%
440 Purchased Services	-	-	700	-	-	728	728	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,855	4,150	8,266	3,565	1,796	3,279	1,483	83%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	969	351	400	1,088	1,088	488	(600)	-55%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**75,407**	**74,411**	**83,051**	**93,871**	**85,183**	**89,790**	**4,607**	**5%**
LOCATION TOTALS	**$ 931,168**	**$ 910,690**	**$ 927,225**	**$ 939,433**	**$ 928,606**	**$ 959,640**	**$ 31,034**	**3%**

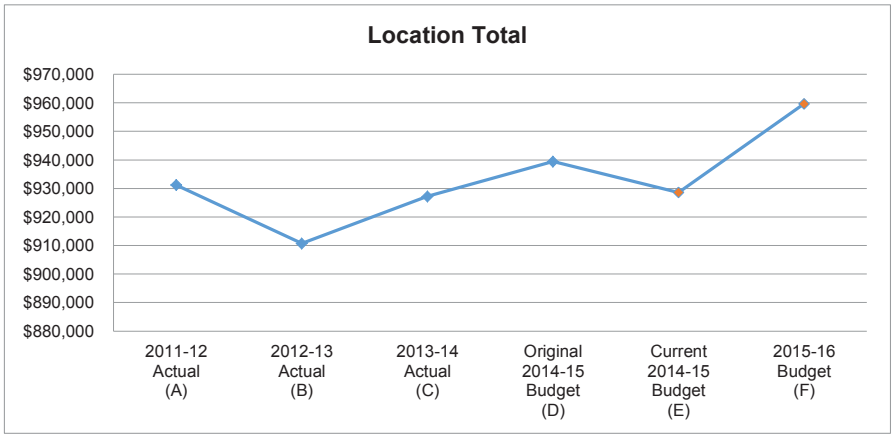
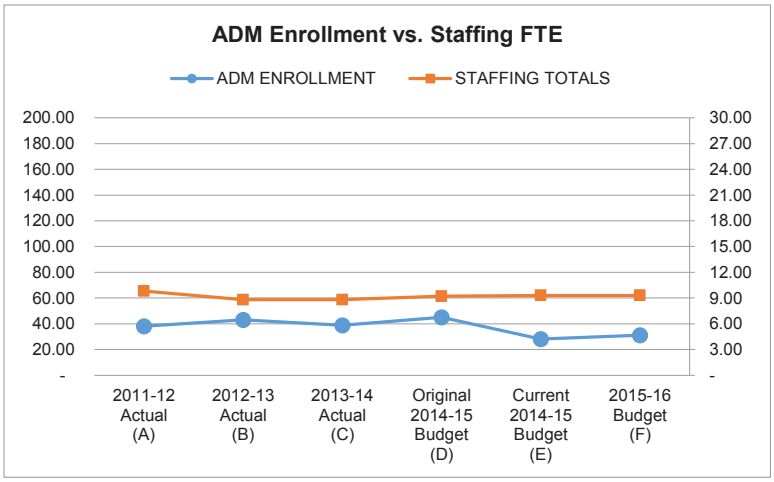


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Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**38.00**	**43.00**	**38.75**	**45.00**	**28.00**	**31.00**	**3.00**	**11%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	0.50	1.00	1.00	1.00	-	0%
Classroom Teacher	4.50	4.50	3.50	3.50	3.50	3.50	-	0%
SPED Teacher	1.00	0.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	0.50	-	0.50	0.50	0.60	0.60	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	0.10	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**6.60**	**5.60**	**5.60**	**6.00**	**6.10**	**6.10**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.20	1.20	1.20	1.20	1.20	-	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**	**3.20**	**3.20**	**-**	**0%**
STAFFING TOTALS	**9.80**	**8.80**	**8.80**	**9.20**	**9.30**	**9.30**	**-**	**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 new zamboni shed. The school building, built in 1995, is a common gathering place for the local community.

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Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,500,736	$ 1,672,947	$ 1,730,106	$ 1,827,942	$ 1,887,220	$ 1,783,197	$ (104,023)	-6%
320 Non-Certificated Salaries	261,942	365,289	394,800	416,226	421,699	408,227	(13,472)	-3%
360 Employee Benefits	803,051	948,871	972,211	1,029,761	963,664	944,604	(19,060)	-2%
Subtotal Personnel	**2,565,729**	**2,987,107**	**3,097,118**	**3,273,929**	**3,272,583**	**3,136,028**	**(136,555)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	720	1,020	720	2,640	1,920	267%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,027	14,180	15,278	19,059	16,464	17,035	571	3%
435 Energy	101,086	99,585	97,697	123,124	109,495	112,780	3,285	3%
440 Purchased Services	-	135	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,513	32,985	41,488	36,083	30,773	29,585	(1,188)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	89	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**146,435**	**147,605**	**155,183**	**179,286**	**157,452**	**162,040**	**4,588**	**3%**
LOCATION TOTALS	**$ 2,712,164**	**$ 3,134,711**	**$ 3,252,301**	**$ 3,453,215**	**$ 3,430,035**	**$ 3,298,068**	**$ (131,967)**	**-4%**

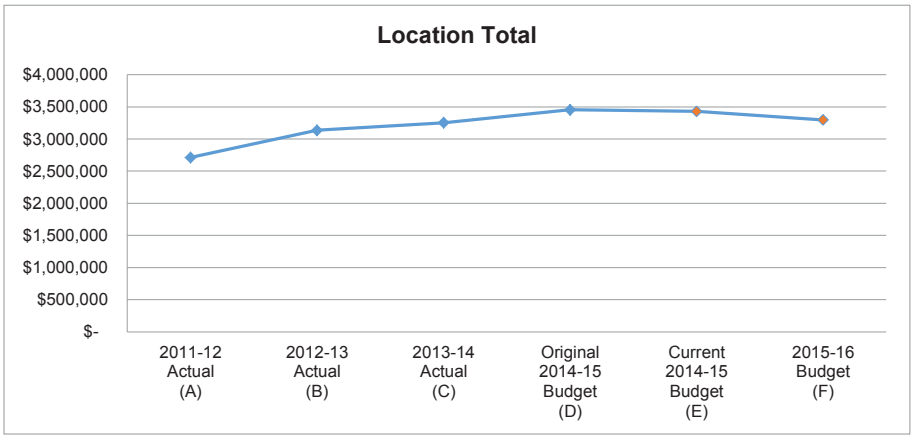
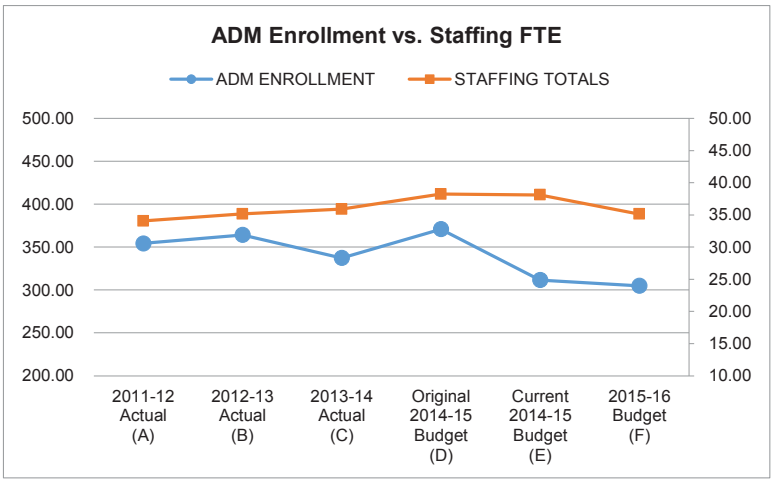


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Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**354.33**	**364.25**	**337.30**	**371.00**	**311.73**	**305.00**	**(6.73)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	14.00	14.00	14.00	15.00	13.00	(2.00)	-13%
SPED Teacher	5.00	6.00	5.50	4.50	6.49	6.49	-	0%
Specialist - Schools	2.50	2.50	3.00	6.00	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.80	0.90	0.90	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.30**	**24.40**	**24.40**	**26.50**	**26.49**	**24.49**	**(2.00)**	**-8%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.25	6.25	6.00	6.25	6.13	5.13	(1.00)	-16%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.75**	**10.75**	**11.50**	**11.75**	**11.63**	**10.63**	**(1.00)**	**-9%**
STAFFING TOTALS	**34.05**	**35.15**	**35.90**	**38.25**	**38.12**	**35.12**	**(3.00)**	**-8%**



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 Fund
Location: 033 Sherrod Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,997,033	$ 2,191,236	$ 2,135,277	$ 2,017,294	$ 2,163,529	$ 2,208,907	$ 45,378	2%
320 Non-Certificated Salaries	225,676	332,476	370,750	361,639	335,627	393,919	58,292	17%
360 Employee Benefits	874,175	1,036,087	1,069,171	1,025,086	1,072,505	1,068,268	(4,237)	0%
Subtotal Personnel	**3,096,884**	**3,559,799**	**3,575,198**	**3,404,019**	**3,571,661**	**3,671,094**	**99,433**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,758	-	-	-	-	0%
420 Staff Travel	3,743	2,921	945	5,520	5,220	5,220	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	9,202	8,666	8,709	13,651	14,551	14,931	380	3%
435 Energy	74,448	74,287	71,058	90,680	79,959	82,358	2,399	3%
440 Purchased Services	766	571	1,452	-	-	1,107	1,107	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,963	41,978	41,859	37,404	40,065	38,277	(1,788)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**128,122**	**128,423**	**125,781**	**147,255**	**139,795**	**141,893**	**2,098**	**2%**
LOCATION TOTALS	**$ 3,225,006**	**$ 3,688,222**	**$ 3,700,978**	**$ 3,551,274**	**$ 3,711,456**	**$ 3,812,987**	**$ 101,531**	**3%**

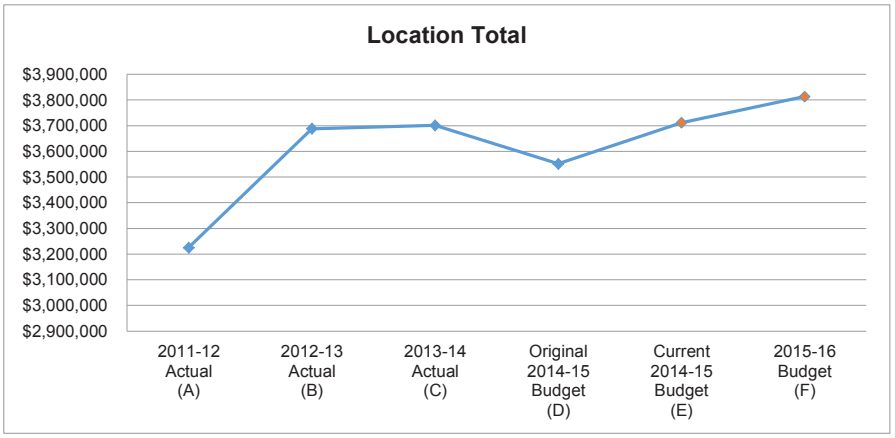
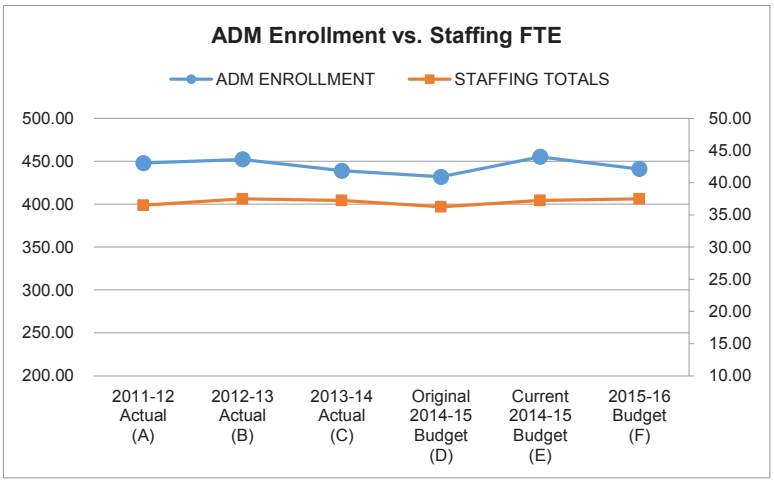


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Fund: 100 General Fund
Location: 033 Sherrod Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**447.90**	**452.20**	**438.95**	**432.00**	**455.30**	**441.00**	**(14.30)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.50	18.00	17.00	16.00	17.00	17.00	-	0%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.50	4.00	4.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**28.50**	**28.00**	**27.00**	**28.00**	**28.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	4.50	3.75	3.75	3.75	4.00	0.25	7%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.50**	**9.00**	**9.25**	**9.25**	**9.25**	**9.50**	**0.25**	**3%**
STAFFING TOTALS	**36.50**	**37.50**	**37.25**	**36.25**	**37.25**	**37.50**	**0.25**	**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.

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Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,006,388	$ 2,050,056	$ 1,961,075	$ 1,999,504	$ 1,987,022	$ 1,919,875	$ (67,147)	-3%
320 Non-Certificated Salaries	252,981	466,378	468,921	509,369	505,863	529,305	23,442	5%
360 Employee Benefits	892,940	1,118,957	1,172,292	1,217,087	1,199,351	1,149,133	(50,218)	-4%
Subtotal Personnel	**3,152,309**	**3,635,390**	**3,602,288**	**3,725,960**	**3,692,236**	**3,598,313**	**(93,923)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,525	720	720	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	12,931	13,203	12,342	18,278	13,953	14,403	450	3%
435 Energy	68,238	67,587	66,347	83,115	74,569	76,806	2,237	3%
440 Purchased Services	992	1,070	2,107	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	43,711	41,924	47,002	43,068	41,320	40,934	(386)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**127,397**	**124,503**	**128,518**	**145,181**	**130,562**	**132,863**	**2,301**	**2%**
LOCATION TOTALS	**$ 3,279,706**	**$ 3,759,893**	**$ 3,730,806**	**$ 3,871,141**	**$ 3,822,798**	**$ 3,731,176**	**$ (91,622)**	**-2%**

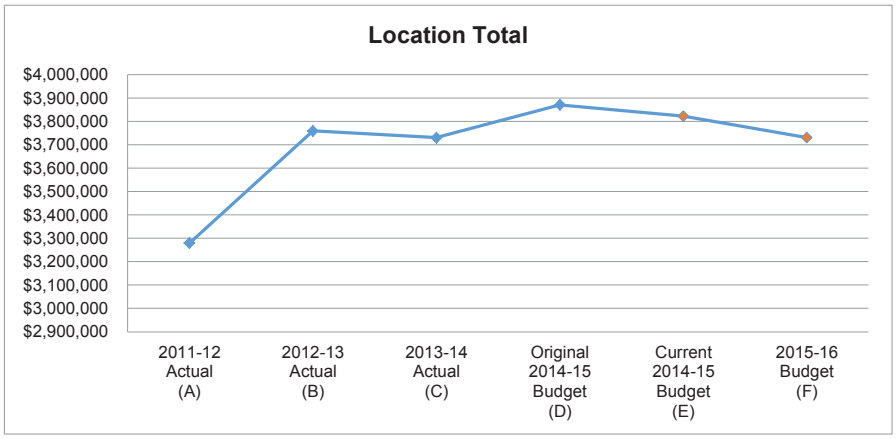
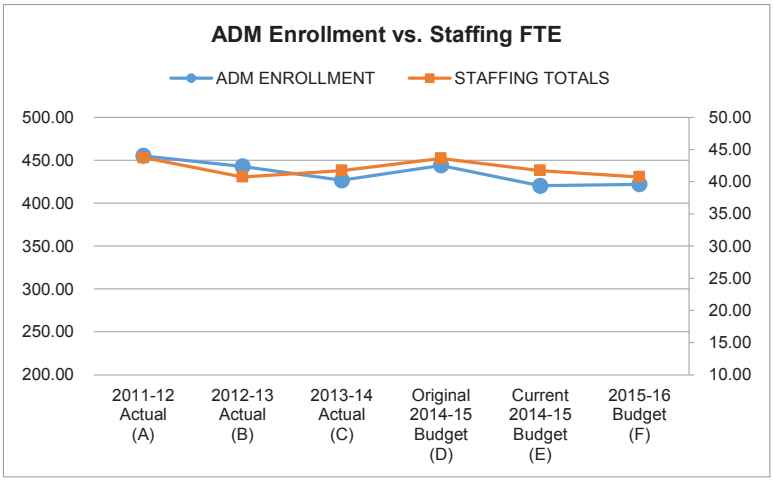


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Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**455.25**	**442.89**	**426.65**	**444.00**	**420.38**	**422.00**	**1.62**	**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	17.00	17.00	17.00	17.00	16.00	(1.00)	-6%
SPED Teacher	6.00	5.50	6.00	4.00	5.00	5.00	-	0%
Specialist - Schools	4.00	3.50	4.00	7.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**31.00**	**28.00**	**29.00**	**30.00**	**28.00**	**27.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.25	7.25	8.13	8.25	8.25	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**12.75**	**12.75**	**13.63**	**13.75**	**13.75**	**-**	**0%**
STAFFING TOTALS	**43.75**	**40.75**	**41.75**	**43.63**	**41.75**	**40.75**	**(1.00)**	**-2%**



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

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Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 576,604	$ 623,961	$ 578,475	$ 559,156	$ 573,306	$ 654,925	$ 81,619	14%
320 Non-Certificated Salaries	125,370	137,705	128,616	128,238	124,263	150,153	25,890	21%
360 Employee Benefits	308,198	311,570	284,368	287,035	330,256	380,794	50,538	15%
Subtotal Personnel	**1,010,172**	**1,073,236**	**991,459**	**974,429**	**1,027,825**	**1,185,872**	**158,047**	**15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,785	1,711	1,969	300	1,620	300	(1,320)	-81%
425 Student Travel	719	997	1,458	1,000	1,000	1,500	500	50%
430 Utilities	3,574	4,496	5,068	5,279	5,157	5,405	248	5%
435 Energy	100,443	112,360	117,282	122,344	120,949	124,577	3,628	3%
440 Purchased Services	7,333	5,207	5,069	10,000	12,317	10,000	(2,317)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,125	7,007	11,036	7,249	7,749	8,084	335	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	(19)	55	125	-	-	100	100	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**123,960**	**131,833**	**142,007**	**146,172**	**148,792**	**149,966**	**1,174**	**1%**
LOCATION TOTALS	**$ 1,134,132**	**$ 1,205,069**	**$ 1,133,466**	**$ 1,120,601**	**$ 1,176,617**	**$ 1,335,838**	**$ 159,221**	**14%**

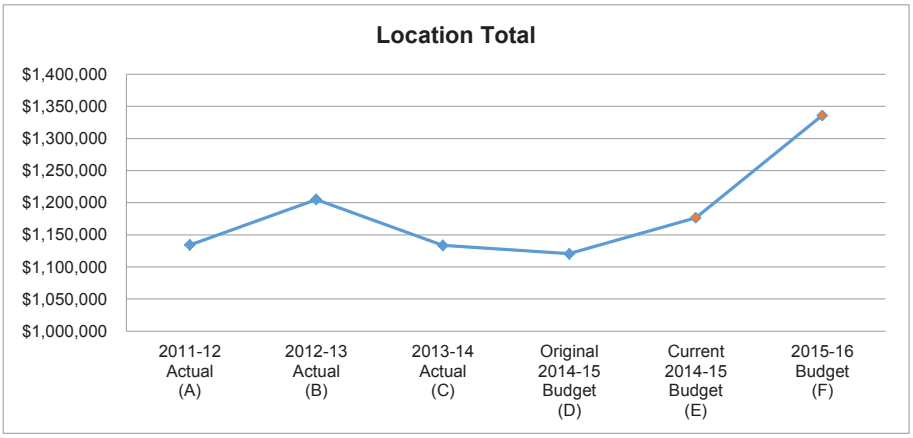
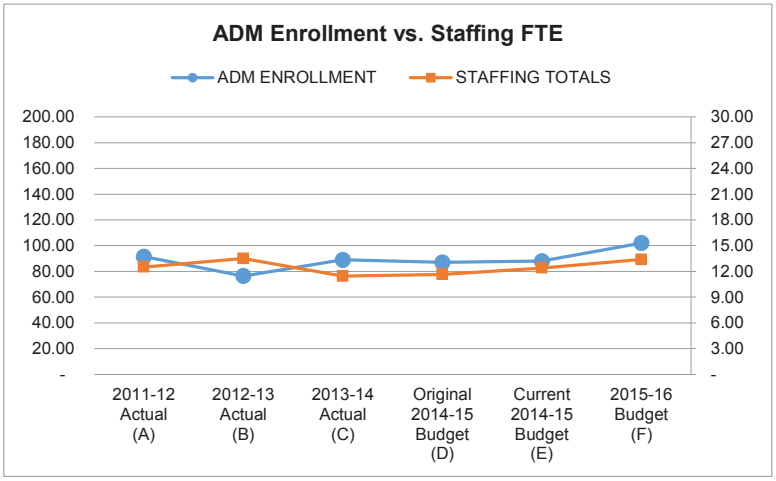


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Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**91.50**	**76.40**	**89.00**	**87.00**	**87.95**	**102.00**	**14.05**	**16%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	0.50	1.00	1.00	1.00	-	0%
Classroom Teacher	5.90	5.90	5.00	5.00	5.00	6.00	1.00	20%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	1.15	1.65	1.00	0.70	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**8.75**	**9.25**	**7.70**	**7.90**	**8.20**	**9.20**	**1.00**	**12%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.25	1.75	1.25	1.25	2.19	2.19	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.75**	**4.25**	**3.75**	**3.75**	**4.19**	**4.19**	**-**	**0%**
STAFFING TOTALS	**12.50**	**13.50**	**11.45**	**11.65**	**12.39**	**13.39**	**1.00**	**8%**



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 Fund
Location: 036 Trapper Creek Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 224,335	$ 242,365	$ 245,436	$ 251,359	$ 325,061	$ 237,905	$ (87,156)	-27%
320 Non-Certificated Salaries	95,969	83,918	102,490	91,243	111,593	117,291	5,698	5%
360 Employee Benefits	153,358	136,665	138,327	139,574	168,945	160,678	(8,267)	-5%
Subtotal Personnel	**473,662**	**462,947**	**486,253**	**482,176**	**605,599**	**515,874**	**(89,725)**	**-15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	154	137	801	150	1,470	600	(870)	-59%
425 Student Travel	-	-	971	-	-	-	-	0%
430 Utilities	2,804	2,335	2,983	3,654	4,085	4,256	171	4%
435 Energy	67,556	56,478	75,403	82,284	76,590	78,888	2,298	3%
440 Purchased Services	8,515	8,884	5,305	10,000	12,317	10,000	(2,317)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,574	4,987	6,192	2,402	2,402	2,738	336	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**81,603**	**72,821**	**91,655**	**98,490**	**96,864**	**96,482**	**(382)**	**0%**
LOCATION TOTALS	**$ 555,265**	**$ 535,769**	**$ 577,908**	**$ 580,666**	**$ 702,463**	**$ 612,356**	**$ (90,107)**	**-13%**

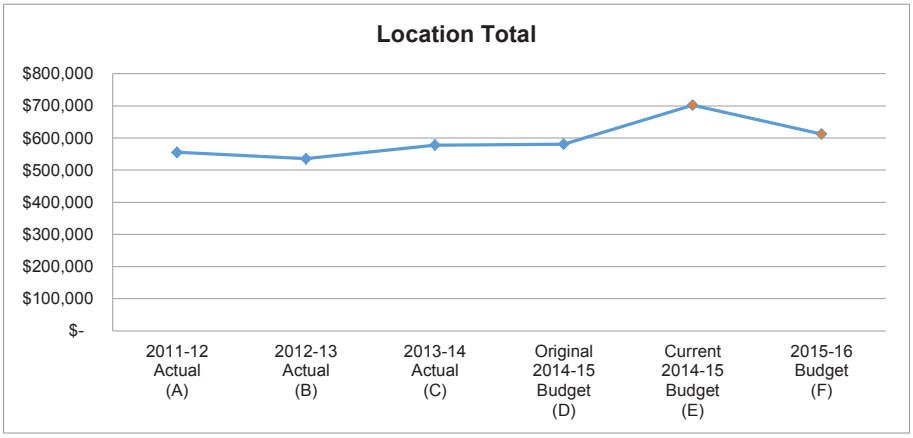
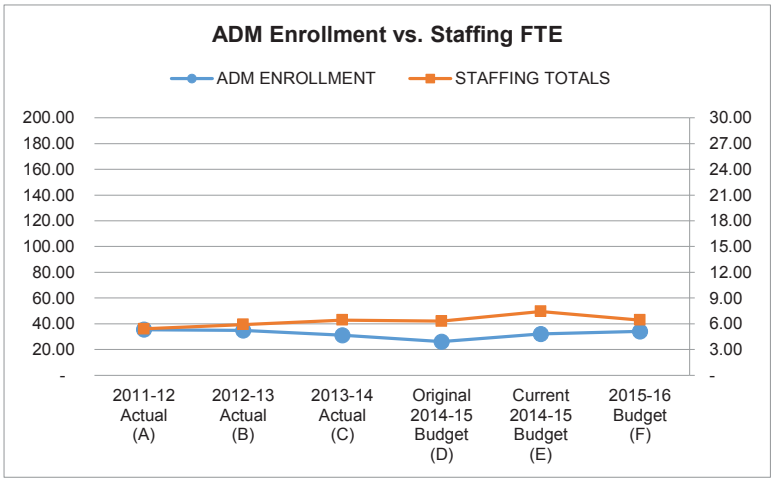


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Fund: 100 General Fund
Location: 036 Trapper Creek Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**35.35**	**34.70**	**31.00**	**26.00**	**32.00**	**34.00**	**2.00**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.10	0.50	0.50	0.50	0.50	0.50	-	0%
Classroom Teacher	1.50	1.50	2.50	2.50	3.00	2.00	(1.00)	-33%
SPED Teacher	-	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.85	0.55	0.20	0.20	0.20	0.20	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.10	0.10	0.10	0.10	0.10	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.65**	**3.15**	**3.80**	**3.80**	**4.30**	**3.30**	**(1.00)**	**-23%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	0.75	1.13	1.00	1.63	1.63	-	0%
Support Staff	1.00	1.00	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	**2.75**	**2.75**	**2.63**	**2.50**	**3.13**	**3.13**	**-**	**0%**
STAFFING TOTALS	**5.40**	**5.90**	**6.43**	**6.30**	**7.43**	**6.43**	**(1.00)**	**-13%**



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

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Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 714,250	$ 797,297	$ 795,078	$ 792,469	$ 854,210	$ 873,569	$ 19,359	2%
320 Non-Certificated Salaries	149,650	188,904	197,051	188,134	186,561	191,898	5,337	3%
360 Employee Benefits	359,432	434,567	436,032	439,136	428,776	437,601	8,825	2%
Subtotal Personnel	**1,223,332**	**1,420,767**	**1,428,161**	**1,419,739**	**1,469,547**	**1,503,068**	**33,521**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	845	1,378	2,365	1,000	3,532	2,920	(612)	-17%
425 Student Travel	270	325	677	-	-	-	-	0%
430 Utilities	6,447	2,977	4,595	8,486	5,509	5,838	329	6%
435 Energy	88,265	87,513	90,538	107,509	100,847	103,872	3,025	3%
440 Purchased Services	14,483	10,515	7,850	15,000	18,490	-	(18,490)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	15,000	15,000	100%
450 Supplies & Materials	11,637	11,268	13,882	9,974	11,209	-	(11,209)	-100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	12,022	12,022	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	94	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**121,947**	**113,975**	**120,001**	**141,969**	**139,587**	**139,652**	**65**	**0%**
LOCATION TOTALS	**$ 1,345,279**	**$ 1,534,743**	**$ 1,548,162**	**$ 1,561,708**	**$ 1,609,134**	**$ 1,642,720**	**$ 33,586**	**2%**

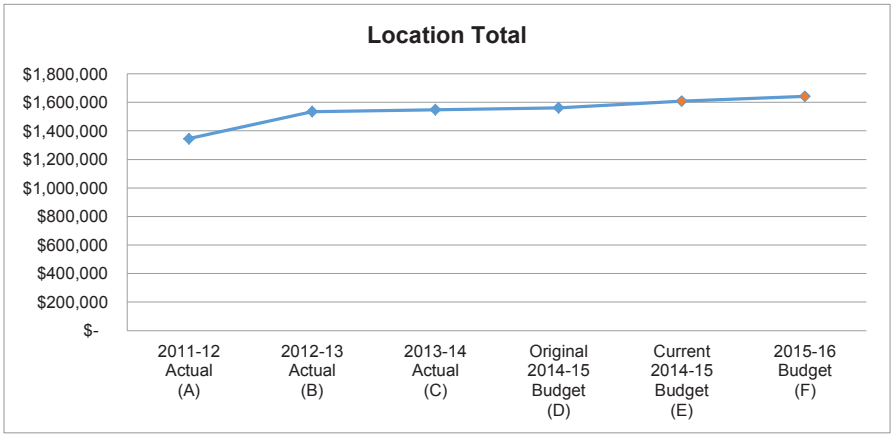
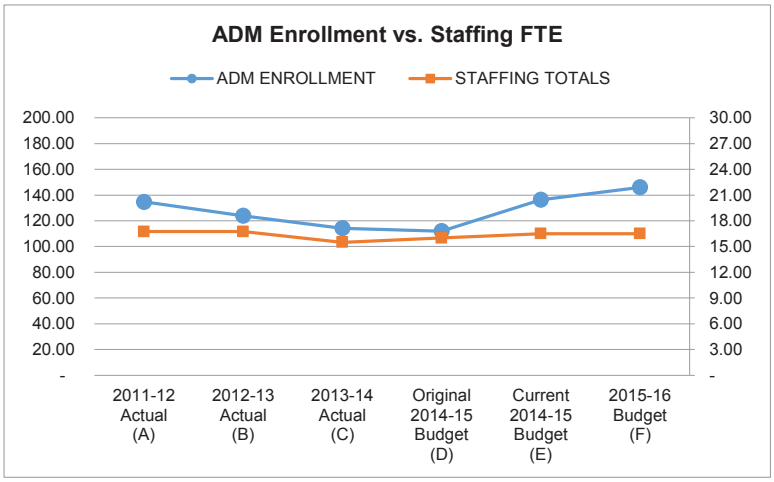


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Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**134.73**	**123.95**	**114.20**	**112.00**	**136.35**	**146.00**	**9.65**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	0.50	0.50	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	6.50	6.50	6.50	7.00	7.00	-	0%
SPED Teacher	1.50	2.00	2.00	1.00	2.00	2.00	-	0%
Specialist - Schools	1.75	1.75	1.25	2.25	1.25	1.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**11.25**	**11.25**	**10.75**	**11.25**	**11.75**	**11.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	2.50	1.75	1.75	1.75	1.75	-	0%
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	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.50**	**5.50**	**4.75**	**4.75**	**4.75**	**4.75**	**-**	**0%**
STAFFING TOTALS	**16.75**	**16.75**	**15.50**	**16.00**	**16.50**	**16.50**	**-**	**0%**



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 Fund
Location: 039 Snowshoe Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,689,650	$ 1,703,722	$ 1,816,903	$ 1,908,959	$ 1,980,646	$ 1,933,590	$ (47,056)	-2%
320 Non-Certificated Salaries	205,009	217,050	326,012	373,348	363,963	340,429	(23,534)	-6%
360 Employee Benefits	804,974	836,203	984,970	1,064,791	1,007,495	999,166	(8,329)	-1%
Subtotal Personnel	**2,699,633**	**2,756,974**	**3,127,885**	**3,347,098**	**3,352,104**	**3,273,185**	**(78,919)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	5,420	-	-	-	-	0%
420 Staff Travel	2,248	6,874	3,201	12,720	7,720	12,220	4,500	58%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,946	4,606	5,604	8,585	6,081	7,598	1,517	25%
435 Energy	55,117	51,660	55,039	67,133	62,777	64,660	1,883	3%
440 Purchased Services	537	5,107	1,120	-	180	-	(180)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,049	26,478	33,692	27,576	50,701	28,009	(22,692)	-45%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	738	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**89,897**	**94,725**	**104,815**	**116,014**	**127,459**	**112,487**	**(14,972)**	**-12%**
LOCATION TOTALS	**$ 2,789,530**	**$ 2,851,699**	**$ 3,232,699**	**$ 3,463,112**	**$ 3,479,563**	**$ 3,385,672**	**$ (93,891)**	**-3%**

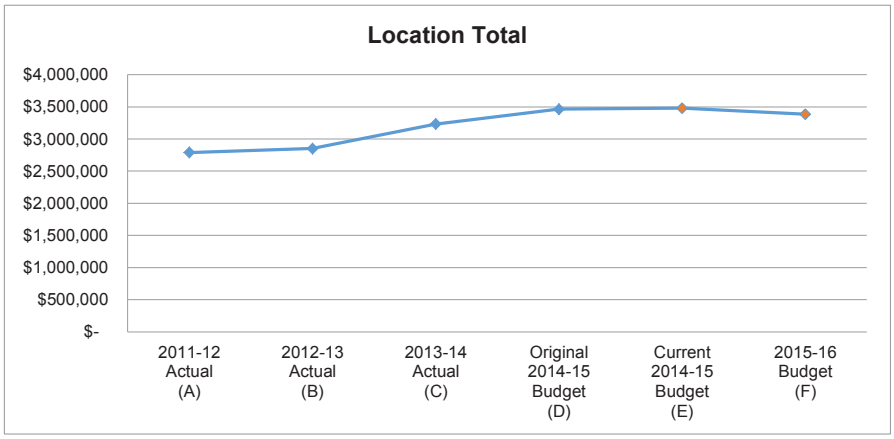
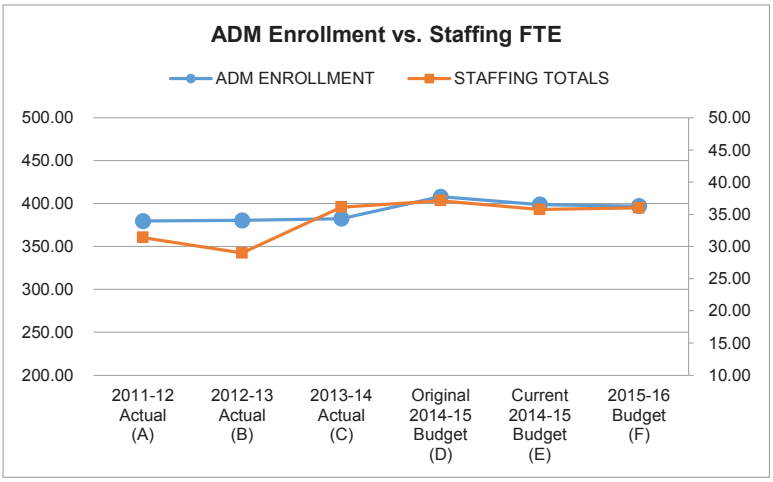


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Fund: 100 General Fund
Location: 039 Snowshoe Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**379.73**	**380.40**	**382.44**	**408.00**	**398.90**	**397.00**	**(1.90)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	14.00	16.50	17.00	16.00	16.00	-	0%
SPED Teacher	3.50	3.00	4.00	4.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.00	3.50	4.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.90**	**22.00**	**26.00**	**27.00**	**27.00**	**27.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	2.50	4.63	4.63	3.25	3.50	0.25	8%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.50**	**7.00**	**10.13**	**10.13**	**8.75**	**9.00**	**0.25**	**3%**
STAFFING TOTALS	**31.40**	**29.00**	**36.13**	**37.13**	**35.75**	**36.00**	**0.25**	**1%**



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 Fund
Location: 041 Butte Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,486,357	$ 1,527,177	$ 1,528,428	$ 1,522,429	$ 1,623,766	$ 1,594,346	$ (29,420)	-2%
320 Non-Certificated Salaries	217,019	273,543	318,458	373,989	358,739	350,238	(8,501)	-2%
360 Employee Benefits	681,106	784,692	849,533	883,773	916,417	875,690	(40,727)	-4%
Subtotal Personnel	**2,384,482**	**2,585,412**	**2,696,418**	**2,780,191**	**2,898,922**	**2,820,274**	**(78,648)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,122	962	1,377	500	1,404	1,220	(184)	-13%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,626	4,291	4,810	8,102	6,173	6,071	(102)	-2%
435 Energy	49,601	47,469	51,037	60,416	58,397	60,149	1,752	3%
440 Purchased Services	1,206	182	1,610	-	-	1,674	1,674	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,147	27,345	39,151	26,779	29,195	30,304	1,109	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	2,500	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**84,702**	**80,248**	**97,984**	**98,297**	**95,169**	**99,418**	**4,249**	**4%**
LOCATION TOTALS	**$ 2,469,184**	**$ 2,665,660**	**$ 2,794,402**	**$ 2,878,488**	**$ 2,994,091**	**$ 2,919,692**	**$ (74,399)**	**-2%**

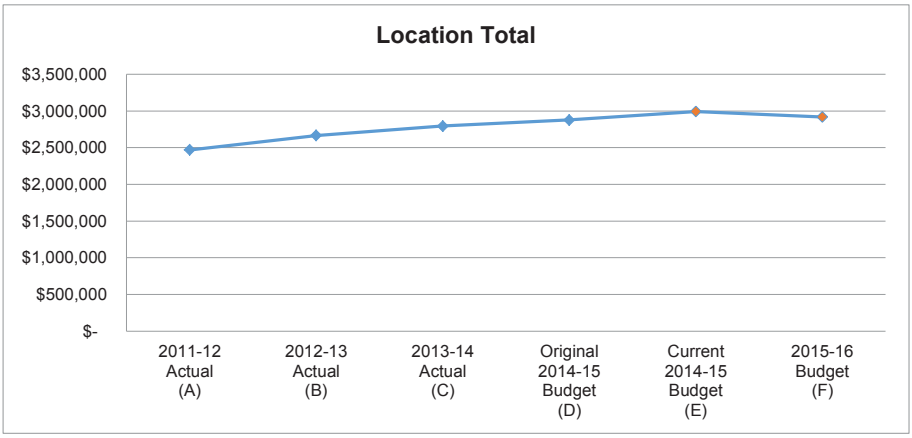
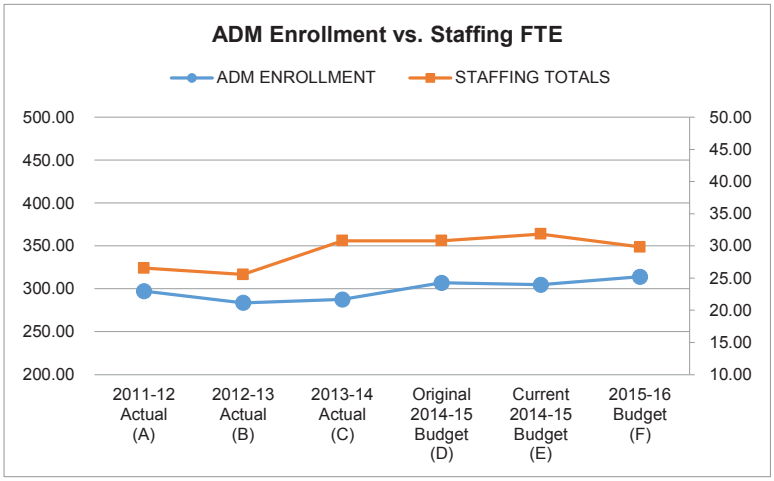


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Fund: 100 General Fund
Location: 041 Butte Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**297.35**	**283.58**	**287.53**	**307.00**	**304.65**	**314.00**	**9.35**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	12.00	12.00	12.00	13.05	12.05	(1.01)	-8%
SPED Teacher	3.50	4.00	4.00	3.00	4.00	4.00	-	0%
Specialist - Schools	3.00	2.50	3.00	4.00	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**21.30**	**20.30**	**20.80**	**20.80**	**21.85**	**20.85**	**(1.01)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	0.75	4.50	4.50	4.50	4.50	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.25**	**5.25**	**10.00**	**10.00**	**10.00**	**9.00**	**(1.00)**	**-10%**
STAFFING TOTALS	**26.55**	**25.55**	**30.80**	**30.80**	**31.85**	**29.85**	**(2.01)**	**-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 Fund
Location: 042 Sutton Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 348,065	$ 355,976	$ 361,325	$ 368,907	$ 382,952	$ 376,459	$ (6,493)	-2%
320 Non-Certificated Salaries	128,093	142,972	113,564	130,114	132,003	141,396	9,393	7%
360 Employee Benefits	214,632	223,565	227,796	247,780	232,991	247,457	14,466	6%
Subtotal Personnel	**690,790**	**722,513**	**702,685**	**746,801**	**747,946**	**765,312**	**17,366**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	719	823	720	1,145	1,145	175	(970)	-85%
425 Student Travel	28	-	472	400	400	200	(200)	-50%
430 Utilities	2,861	3,445	3,649	4,283	4,008	4,196	188	5%
435 Energy	61,898	67,307	7,295	75,393	83,665	86,175	2,510	3%
440 Purchased Services	-	939	4,831	5,000	6,158	-	(6,158)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,199	5,008	4,443	2,958	2,958	4,475	1,517	51%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	20	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment		-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**71,705**	**77,521**	**21,431**	**89,179**	**98,334**	**95,221**	**(3,113)**	**-3%**
LOCATION TOTALS	**$ 762,495**	**$ 800,034**	**$ 724,116**	**$ 835,980**	**$ 846,280**	**$ 860,533**	**$ 14,253**	**2%**

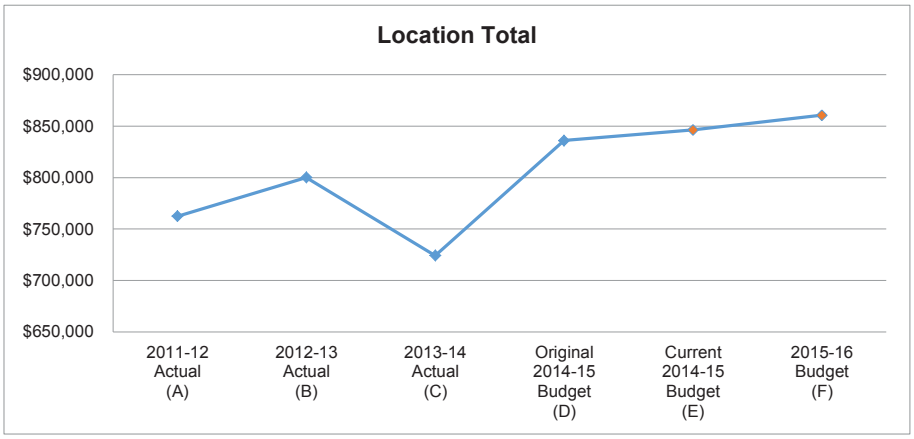
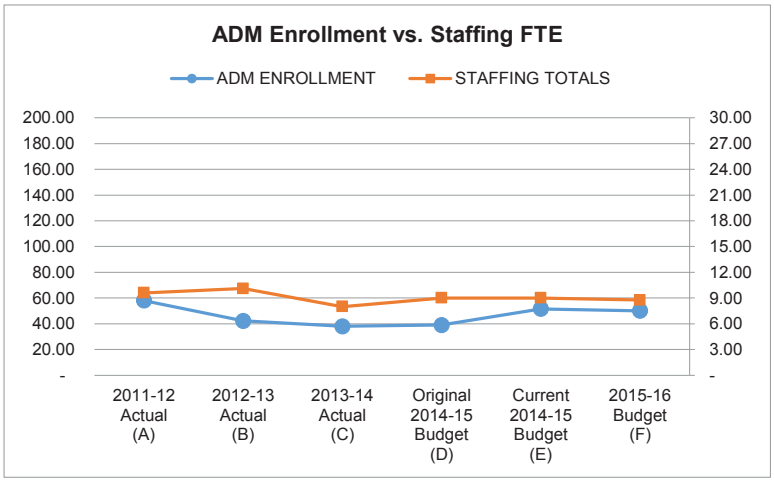


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Fund: 100 General Fund
Location: 042 Sutton Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**57.95**	**42.25**	**38.01**	**39.00**	**51.49**	**50.00**	**(1.49)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	0.50	1.00	1.00	1.00	-	0%
Classroom Teacher	2.75	2.75	2.75	2.75	2.75	2.50	(0.25)	-9%
SPED Teacher	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**4.60**	**5.10**	**5.00**	**5.50**	**5.50**	**5.25**	**(0.25)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	2.50	0.50	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	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**5.00**	**3.00**	**3.50**	**3.50**	**3.50**	**-**	**0%**
STAFFING TOTALS	**9.60**	**10.10**	**8.00**	**9.00**	**9.00**	**8.75**	**(0.25)**	**-3%**



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 Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,700,434	$ 1,825,901	$ 2,010,303	$ 2,116,777	$ 2,198,476	$ 2,240,668	$ 42,192	2%
320 Non-Certificated Salaries	192,849	358,389	451,593	443,591	456,049	479,769	23,720	5%
360 Employee Benefits	745,549	882,432	1,063,101	1,099,595	1,125,551	1,127,449	1,898	0%
Subtotal Personnel	**2,638,832**	**3,066,722**	**3,524,997**	**3,659,963**	**3,780,076**	**3,847,886**	**67,810**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	4,138	-	-	-	-	0%
420 Staff Travel	1,620	1,257	1,642	-	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,676	6,222	6,596	6,437	6,824	7,029	205	3%
435 Energy	56,590	52,903	53,361	68,928	59,632	61,421	1,789	3%
440 Purchased Services	9,711	3,038	865	800	800	800	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	242,157	39,529	45,546	49,293	67,834	48,377	(19,457)	-29%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	702	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**315,456**	**102,950**	**112,148**	**125,458**	**135,810**	**118,347**	**(17,463)**	**-13%**
LOCATION TOTALS	**$ 2,954,288**	**$ 3,169,672**	**$ 3,637,145**	**$ 3,785,421**	**$ 3,915,886**	**$ 3,966,233**	**$ 50,347**	**1%**

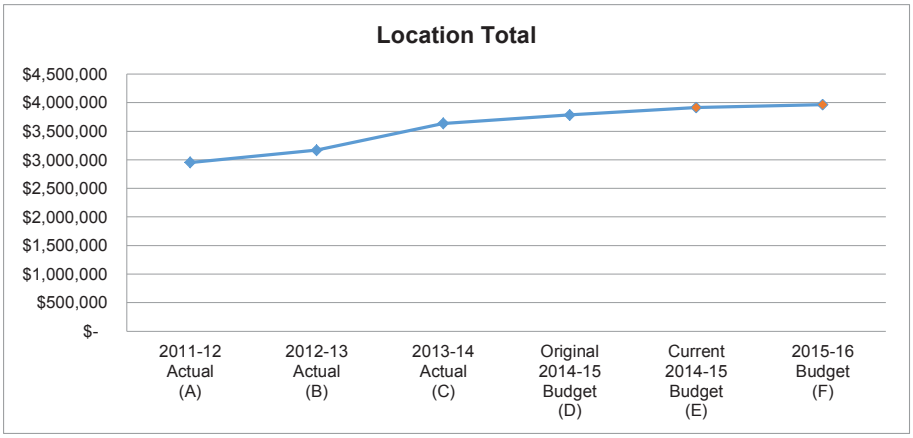
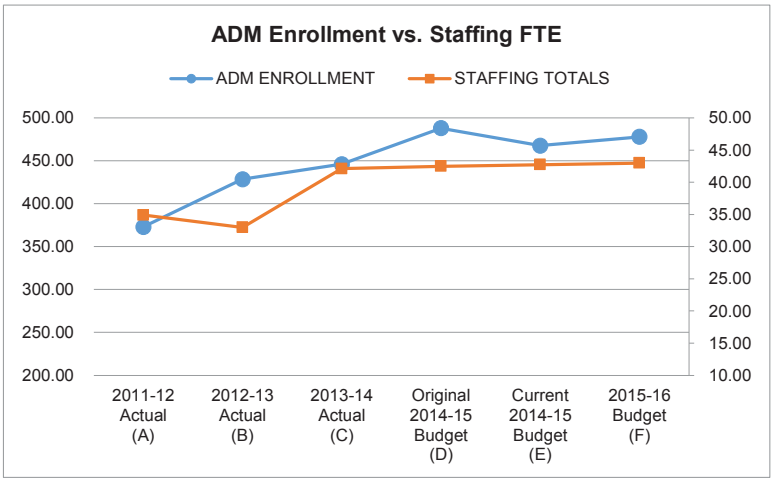


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Fund: 100 General Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**372.95**	**428.53**	**446.03**	**488.00**	**467.75**	**478.00**	**10.25**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	14.00	19.00	19.00	19.00	19.00	-	0%
SPED Teacher	3.50	3.50	4.00	4.00	5.00	5.00	-	0%
Specialist - Schools	4.00	3.00	4.50	5.50	4.50	4.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.40**	**22.50**	**29.50**	**30.50**	**30.50**	**30.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	6.00	7.13	6.50	6.50	6.75	0.25	4%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.75	2.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.50**	**10.50**	**12.63**	**12.00**	**12.25**	**12.50**	**0.25**	**2%**
STAFFING TOTALS	**34.90**	**33.00**	**42.13**	**42.50**	**42.75**	**43.00**	**0.25**	**1%**



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 Fund
Location: 044 Tanaina Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,649,428	$ 1,667,555	$ 1,880,736	$ 2,156,172	$ 2,033,860	$ 2,082,227	$ 48,367	2%
320 Non-Certificated Salaries	245,847	435,024	548,941	532,345	577,715	600,810	23,095	4%
360 Employee Benefits	813,397	937,661	1,110,538	1,246,539	1,171,709	1,172,447	738	0%
Subtotal Personnel	**2,708,672**	**3,040,240**	**3,540,216**	**3,935,056**	**3,783,284**	**3,855,484**	**72,200**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	910	720	1,220	1,220	1,440	220	18%
425 Student Travel	968	2,752	2,463	1,200	1,200	1,200	-	0%
430 Utilities	9,403	6,584	7,457	14,037	10,470	8,125	(2,345)	-22%
435 Energy	65,215	65,052	63,976	79,435	71,873	74,029	2,156	3%
440 Purchased Services	457	4,089	2,760	500	500	1,747	1,247	249%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,284	31,416	39,474	42,129	42,429	45,405	2,976	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**113,047**	**110,804**	**116,849**	**138,521**	**127,692**	**131,946**	**4,254**	**3%**
LOCATION TOTALS	**$ 2,821,719**	**$ 3,151,044**	**$ 3,657,065**	**$ 4,073,577**	**$ 3,910,976**	**$ 3,987,430**	**$ 76,454**	**2%**

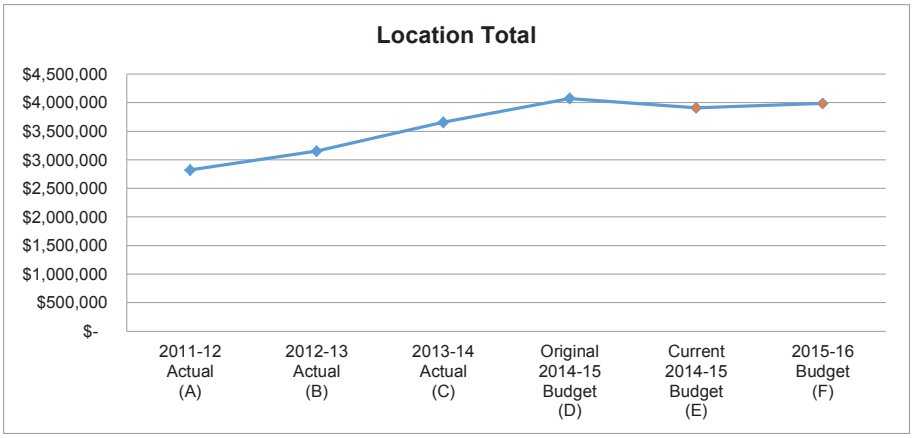
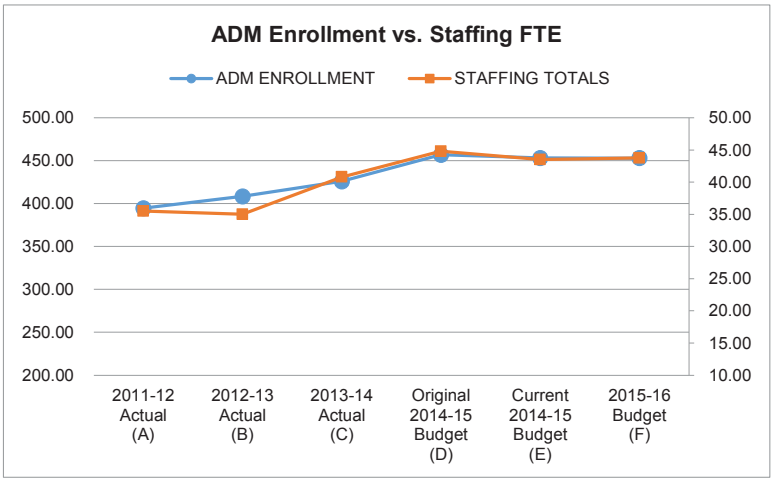


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Fund: 100 General Fund
Location: 044 Tanaina Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**394.65**	**408.40**	**426.03**	**457.00**	**453.23**	**453.00**	**(0.23)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	15.00	16.00	20.00	18.00	18.00	-	0%
SPED Teacher	4.00	4.00	5.49	4.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.00	3.50	5.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.50**	**24.00**	**26.99**	**31.00**	**29.00**	**29.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	6.50	8.31	8.31	9.00	9.25	0.25	3%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.00**	**11.00**	**13.81**	**13.81**	**14.50**	**14.75**	**0.25**	**2%**
STAFFING TOTALS	**35.50**	**35.00**	**40.80**	**44.81**	**43.50**	**43.75**	**0.25**	**1%**



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 Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,572,216	$ 1,714,277	$ 1,884,431	$ 1,988,714	$ 1,988,352	$ 2,029,578	$ 41,226	2%
320 Non-Certificated Salaries	298,495	527,408	516,515	558,138	534,475	582,638	48,163	9%
360 Employee Benefits	777,259	1,039,286	1,113,934	1,175,182	1,132,985	1,158,047	25,062	2%
Subtotal Personnel	**2,647,970**	**3,280,971**	**3,514,880**	**3,722,034**	**3,655,812**	**3,770,263**	**114,451**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	7,982	-	-	-	-	0%
420 Staff Travel	720	1,015	1,653	720	-	720	720	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,235	3,477	4,675	8,757	7,336	7,562	226	3%
435 Energy	49,729	48,518	49,638	60,570	56,039	57,720	1,681	3%
440 Purchased Services	-	2,763	4,240	-	-	1,747	1,747	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	25,331	34,376	33,928	40,837	49,028	37,442	(11,586)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**81,015**	**90,149**	**102,116**	**110,884**	**112,403**	**105,191**	**(7,212)**	**-6%**
LOCATION TOTALS	**$ 2,728,985**	**$ 3,371,120**	**$ 3,616,996**	**$ 3,832,918**	**$ 3,768,215**	**$ 3,875,454**	**$ 107,239**	**3%**

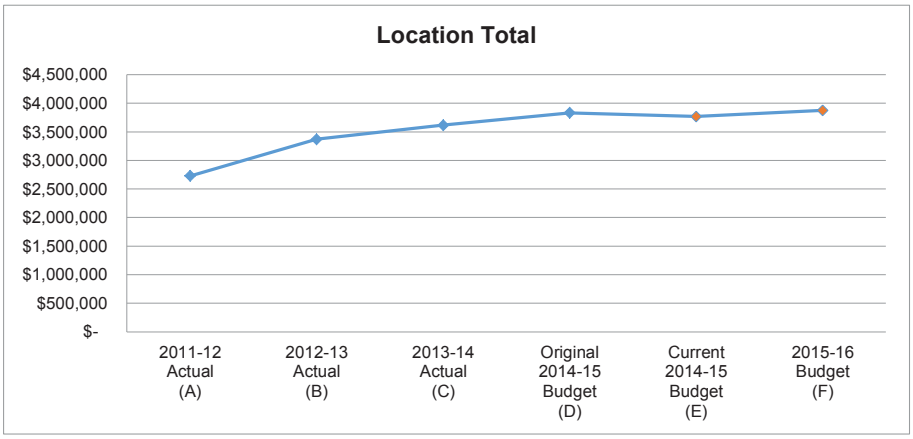
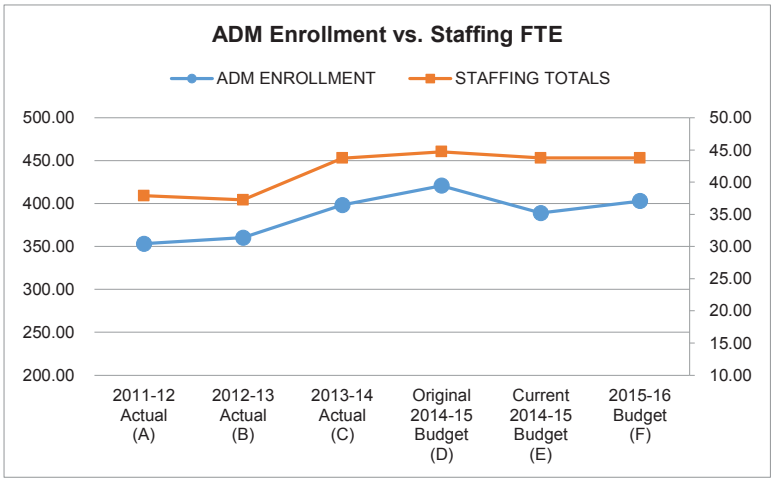


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Fund: 100 General Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**353.15**	**360.25**	**398.40**	**421.00**	**388.95**	**403.00**	**14.05**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	13.00	16.49	17.00	16.00	16.00	-	0%
SPED Teacher	5.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	2.50	3.50	4.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**22.90**	**23.50**	**27.99**	**29.00**	**28.00**	**28.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.49	9.25	10.24	10.24	10.25	10.25	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**14.99**	**13.75**	**15.74**	**15.74**	**15.75**	**15.75**	**-**	**0%**
STAFFING TOTALS	**37.89**	**37.25**	**43.73**	**44.74**	**43.75**	**43.75**	**-**	**0%**



Built in 1995, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves Pre-K 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 Fund
Location: 046 Larson Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,713,695	$ 1,773,980	$ 1,828,711	$ 1,817,100	$ 1,855,563	$ 1,868,758	$ 13,195	1%
320 Non-Certificated Salaries	250,661	516,392	465,433	470,274	482,949	455,107	(27,842)	-6%
360 Employee Benefits	819,936	1,112,898	1,091,853	1,104,928	1,096,643	1,049,138	(47,505)	-4%
Subtotal Personnel	**2,784,292**	**3,403,270**	**3,385,997**	**3,392,302**	**3,435,155**	**3,373,003**	**(62,152)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	591	-	-	-	-	0%
420 Staff Travel	720	945	720	675	720	-	(720)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,052	4,049	5,026	7,564	6,002	6,056	54	1%
435 Energy	78,277	78,967	72,301	95,345	81,307	83,746	2,439	3%
440 Purchased Services	289	1,122	1,930	-	-	1,165	1,165	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,717	39,000	43,079	38,032	33,788	38,112	4,324	13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	600	-	-	600	600	600	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**118,655**	**124,083**	**123,648**	**142,216**	**122,417**	**129,679**	**7,262**	**6%**
LOCATION TOTALS	**$ 2,902,947**	**$ 3,527,353**	**$ 3,509,645**	**$ 3,534,518**	**$ 3,557,572**	**$ 3,502,682**	**$ (54,890)**	**-2%**

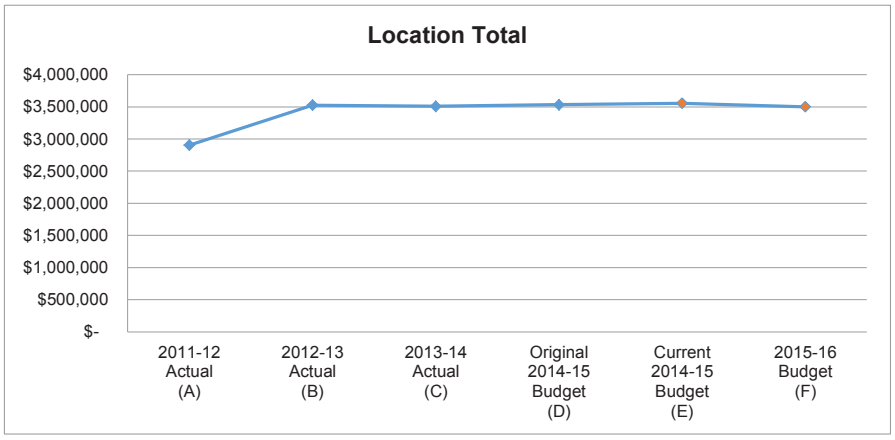
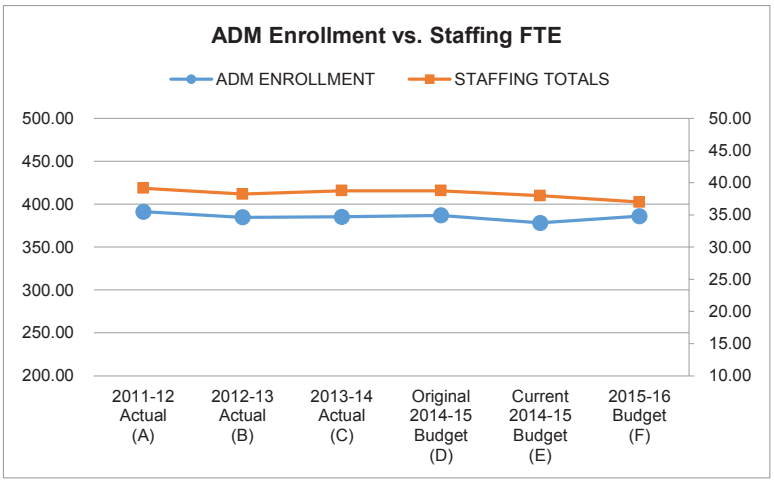


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Fund: 100 General Fund
Location: 046 Larson Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**391.30**	**384.75**	**385.37**	**387.00**	**378.18**	**386.00**	**7.82**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	15.00	16.00	16.00	16.00	15.00	(1.00)	-6%
SPED Teacher	6.00	6.00	5.00	4.00	5.00	5.00	-	0%
Specialist - Schools	4.00	3.00	3.50	4.50	3.50	3.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.90**	**26.00**	**26.50**	**26.50**	**26.50**	**25.50**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	7.75	6.75	6.75	6.00	6.00	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.25**	**12.25**	**12.25**	**12.25**	**11.50**	**11.50**	**-**	**0%**
STAFFING TOTALS	**39.15**	**38.25**	**38.75**	**38.75**	**38.00**	**37.00**	**(1.00)**	**-3%**



One of the most recently built elementary schools in the Mat-Su Valley, 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 Fund
Location: 047 Finger Lake Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,561,833	$ 1,513,345	$ 1,563,859	$ 1,533,513	$ 1,564,477	$ 1,597,556	$ 33,079	2%
320 Non-Certificated Salaries	236,187	379,074	451,550	485,355	498,286	480,130	(18,156)	-4%
360 Employee Benefits	661,769	766,503	878,738	919,296	872,418	847,183	(25,235)	-3%
Subtotal Personnel	**2,459,789**	**2,658,922**	**2,894,148**	**2,938,164**	**2,935,181**	**2,924,869**	**(10,312)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	1,445	720	720	3,020	2,300	319%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,276	6,263	5,829	8,133	6,123	5,307	(816)	-13%
435 Energy	73,909	75,308	76,325	90,023	85,799	88,373	2,574	3%
440 Purchased Services	2,023	8,795	2,699	5,000	5,000	-	(5,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,221	21,743	31,111	24,144	35,542	22,920	(12,622)	-36%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,936	129	824	150	150	-	(150)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**110,085**	**112,958**	**118,234**	**128,170**	**133,334**	**119,620**	**(13,714)**	**-10%**
LOCATION TOTALS	**$ 2,569,874**	**$ 2,771,881**	**$ 3,012,382**	**$ 3,066,334**	**$ 3,068,515**	**$ 3,044,489**	**$ (24,026)**	**-1%**

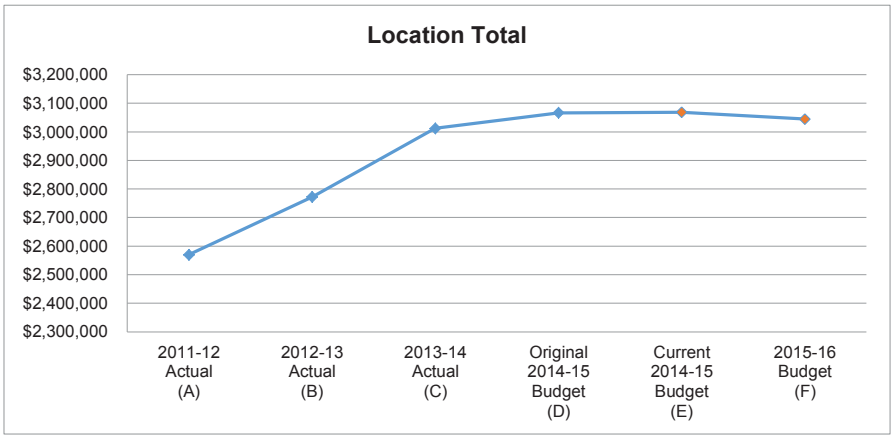
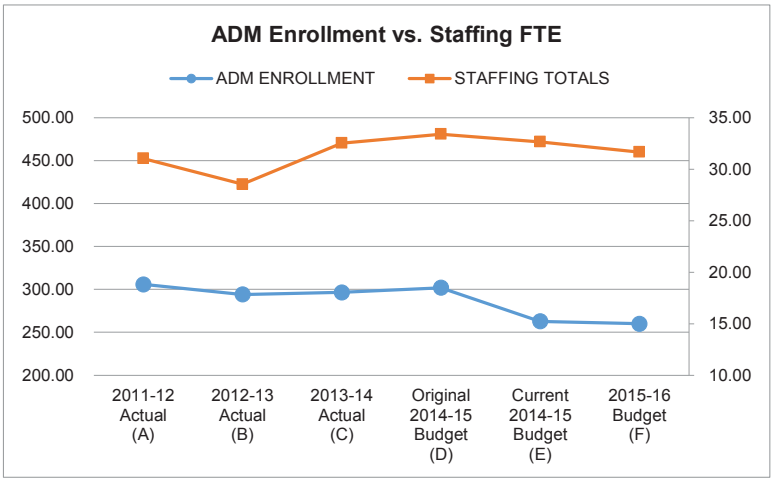


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Fund: 100 General Fund
Location: 047 Finger Lake Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**305.93**	**294.18**	**296.59**	**302.00**	**262.80**	**260.00**	**(2.80)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	11.00	12.00	12.00	11.00	11.00	-	0%
SPED Teacher	5.00	4.00	4.49	2.49	4.49	4.49	-	0%
Specialist - Schools	3.00	2.50	3.00	5.00	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**21.80**	**19.30**	**21.29**	**21.29**	**20.29**	**20.29**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.75	4.75	5.75	6.63	6.88	6.88	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.25**	**9.25**	**11.25**	**12.13**	**12.38**	**11.38**	**(1.00)**	**-8%**
STAFFING TOTALS	**31.05**	**28.55**	**32.54**	**33.42**	**32.67**	**31.67**	**(1.00)**	**-3%**



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 Fund
Location: 048 Goose Bay Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,823,381	$ 1,785,991	$ 1,877,376	$ 1,884,440	$ 1,831,657	$ 1,880,990	$ 49,333	3%
320 Non-Certificated Salaries	218,068	414,418	448,837	474,665	510,480	487,838	(22,642)	-4%
360 Employee Benefits	911,088	1,053,436	1,072,325	1,094,952	1,098,448	1,062,400	(36,048)	-3%
Subtotal Personnel	**2,952,537**	**3,253,845**	**3,398,538**	**3,454,057**	**3,440,585**	**3,431,228**	**(9,357)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,274	798	720	920	920	2,570	1,650	179%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,581	6,598	7,846	11,905	9,447	9,690	243	3%
435 Energy	74,405	70,707	70,859	90,627	79,622	82,011	2,389	3%
440 Purchased Services	289	150	5,006	200	1,415	2,093	678	48%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	46,170	45,701	45,480	44,481	43,866	43,317	(549)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,049	1,645	4,545	1,000	1,000	1,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**130,768**	**125,598**	**134,457**	**149,133**	**136,270**	**140,681**	**4,411**	**3%**
LOCATION TOTALS	**$ 3,083,305**	**$ 3,379,443**	**$ 3,532,995**	**$ 3,603,190**	**$ 3,576,855**	**$ 3,571,909**	**$ (4,946)**	**0%**

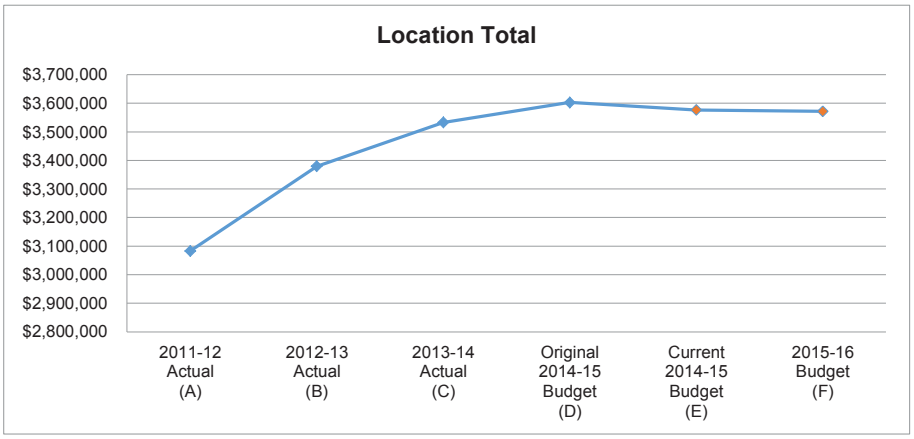
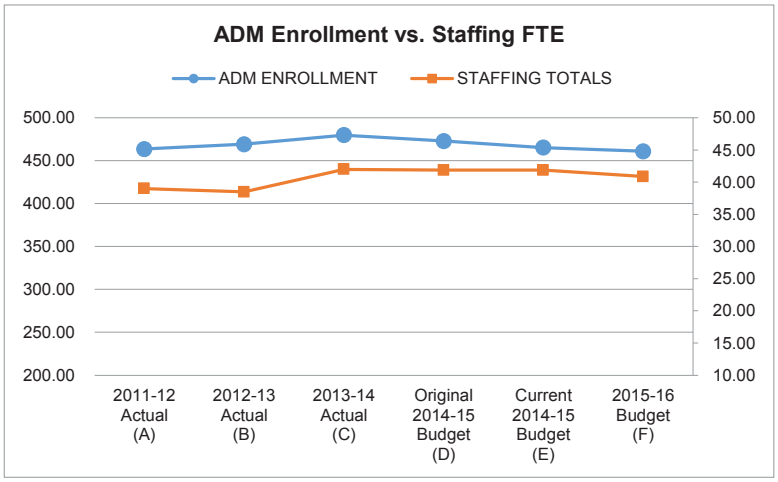


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Fund: 100 General Fund
Location: 048 Goose Bay Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**463.63**	**469.33**	**479.89**	**473.00**	**465.25**	**461.00**	**(4.25)**	**-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	18.00	19.00	18.00	18.00	18.00	-	0%
SPED Teacher	4.00	4.00	4.00	3.00	4.00	4.00	-	0%
Specialist - Schools	3.00	3.50	4.00	5.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**27.50**	**29.00**	**28.00**	**28.00**	**28.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	6.50	7.50	7.38	7.38	7.38	-	0%
Support Staff	2.00	2.00	3.00	4.00	4.00	3.00	(1.00)	-25%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.00**	**11.00**	**13.00**	**13.88**	**13.88**	**12.88**	**(1.00)**	**-7%**
STAFFING TOTALS	**39.00**	**38.50**	**42.00**	**41.88**	**41.88**	**40.88**	**(1.00)**	**-2%**



Goose Bay Elementary school, built in 1992, serves the most elementary students in the Mat-Su Valley. 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 Fund
Location: 049 Beryozova School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 90,419	$ 91,825	$ 118,671	$ 119,447	$ 123,944	$ 127,219	$ 3,275	3%
320 Non-Certificated Salaries	22,736	20,468	3,622	2,843	2,954	3,157	203	7%
360 Employee Benefits	36,441	35,861	52,221	51,954	52,600	51,901	(699)	-1%
Subtotal Personnel	**149,596**	**148,154**	**174,515**	**174,244**	**179,498**	**182,277**	**2,779**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	56	-	-	-	-	0%
425 Student Travel	-	66	553	-	-	-	-	0%
430 Utilities	-	-	996	932	1,170	1,241	71	6%
435 Energy	6,756	6,628	10,440	8,230	5,009	5,159	150	3%
440 Purchased Services	6,600	4,227	3,625	4,500	5,542	5,000	(542)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,522	2,355	5,690	1,595	1,595	2,247	652	41%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	505	348	348	348	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	54,749	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,878**	**68,026**	**21,864**	**15,605**	**13,664**	**13,995**	**331**	**2%**
LOCATION TOTALS	**$ 164,474**	**$ 216,180**	**$ 196,379**	**$ 189,849**	**$ 193,162**	**$ 196,272**	**$ 3,110**	**2%**

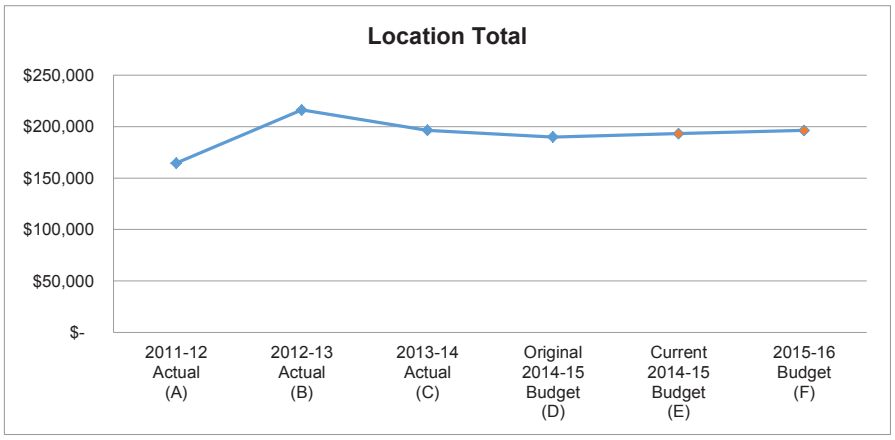
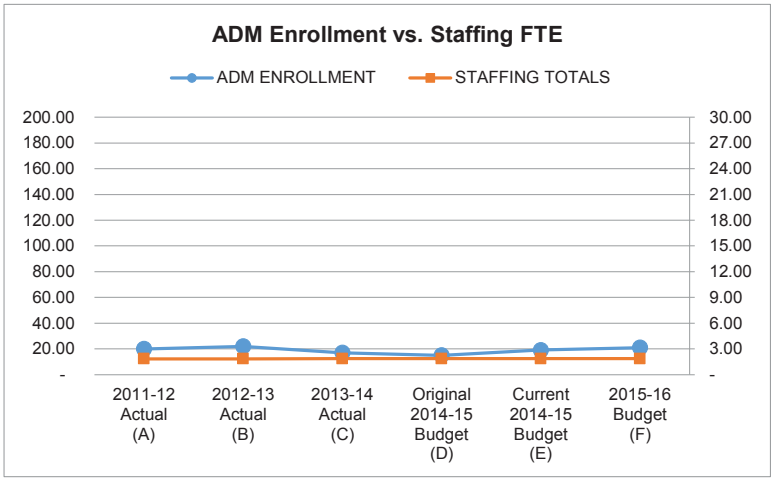


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Fund: 100 General Fund
Location: 049 Beryozova School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**20.00**	**22.00**	**17.00**	**15.00**	**19.15**	**21.00**	**1.85**	**10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.50	1.50	1.50	1.50	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	0.24	0.24	0.25	0.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.24**	**1.24**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	0.50	-	-	-	-	-	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	**0.60**	**0.60**	**0.10**	**0.10**	**0.10**	**0.10**	**-**	**0%**
STAFFING TOTALS	**1.84**	**1.84**	**1.85**	**1.85**	**1.85**	**1.85**	**-**	**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 Fund
Location: 050 John Shaw Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,721,872	$ 1,793,209	$ 1,765,607	$ 1,841,358	$ 1,926,907	$ 1,938,898	$ 11,991	1%
320 Non-Certificated Salaries	315,287	536,776	483,984	471,087	472,752	489,613	16,861	4%
360 Employee Benefits	877,612	1,069,696	1,026,588	1,052,792	1,087,562	1,069,780	(17,782)	-2%
Subtotal Personnel	**2,914,771**	**3,399,681**	**3,276,179**	**3,365,237**	**3,487,221**	**3,498,291**	**11,070**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,349	720	930	720	720	2,040	1,320	183%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,185	8,165	6,230	12,309	10,320	10,585	265	3%
435 Energy	69,566	76,343	70,576	84,734	79,622	82,011	2,389	3%
440 Purchased Services	475	2,852	1,842	1,500	1,500	8,348	6,848	457%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,897	31,421	43,256	38,658	38,858	37,994	(864)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**107,472**	**119,502**	**122,833**	**137,921**	**131,020**	**140,978**	**9,958**	**8%**
LOCATION TOTALS	**$ 3,022,243**	**$ 3,519,183**	**$ 3,399,012**	**$ 3,503,158**	**$ 3,618,241**	**$ 3,639,269**	**$ 21,028**	**1%**

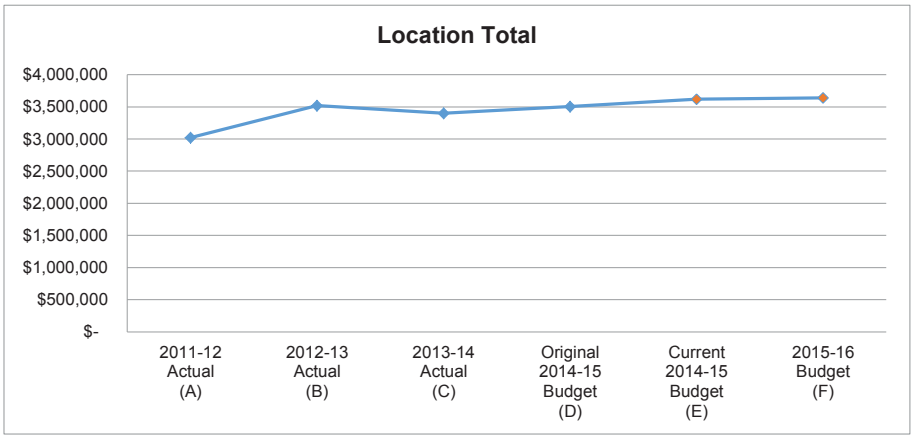
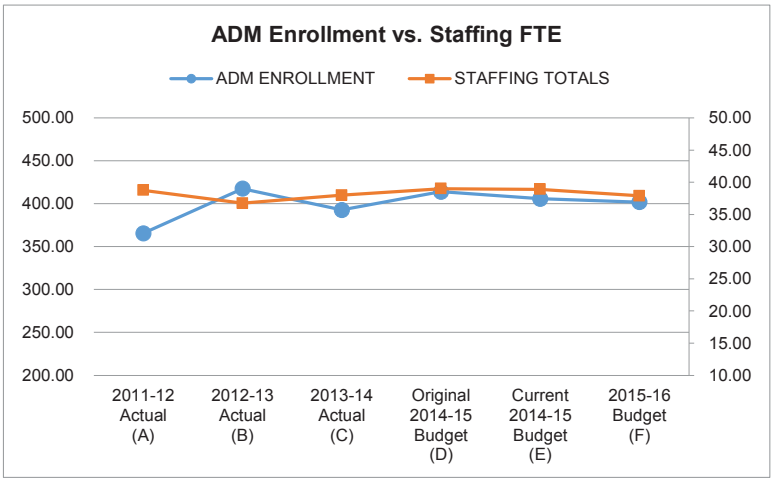


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Fund: 100 General Fund
Location: 050 John Shaw Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**365.55**	**417.58**	**392.83**	**414.00**	**405.85**	**402.00**	**(3.85)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	15.00	17.00	17.00	17.00	16.00	(1.00)	-6%
SPED Teacher	4.50	4.00	4.00	3.00	4.00	4.00	-	0%
Specialist - Schools	3.50	3.00	2.50	5.50	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.00**	**24.00**	**25.50**	**27.50**	**27.00**	**26.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.25	7.00	6.00	6.40	6.40	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**12.75**	**12.50**	**11.50**	**11.90**	**11.90**	**-**	**0%**
STAFFING TOTALS	**38.75**	**36.75**	**38.00**	**39.00**	**38.90**	**37.90**	**(1.00)**	**-3%**



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

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Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,854,427	$ 1,719,183	$ 1,944,266	$ 2,036,525	$ 2,151,293	$ 2,142,245	$ (9,048)	0%
320 Non-Certificated Salaries	256,613	307,447	444,054	513,243	495,398	494,568	(830)	0%
360 Employee Benefits	914,564	891,849	1,069,361	1,152,384	1,167,093	1,129,980	(37,113)	-3%
Subtotal Personnel	**3,025,604**	**2,918,479**	**3,457,681**	**3,702,152**	**3,813,784**	**3,766,793**	**(46,991)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	920	3,204	1,740	1,044	720	2,964	2,244	312%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,756	8,746	9,061	13,140	10,049	10,401	352	4%
435 Energy	86,309	81,496	81,745	105,127	91,975	94,734	2,759	3%
440 Purchased Services	111	40	10,457	5,000	6,959	24,402	17,443	251%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,044	31,951	40,286	42,162	41,586	39,735	(1,851)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	645	-	-	600	600	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**141,140**	**126,082**	**143,289**	**166,473**	**151,889**	**172,836**	**20,947**	**14%**
LOCATION TOTALS	**$ 3,166,744**	**$ 3,044,561**	**$ 3,600,970**	**$ 3,868,625**	**$ 3,965,673**	**$ 3,939,629**	**$ (26,044)**	**-1%**

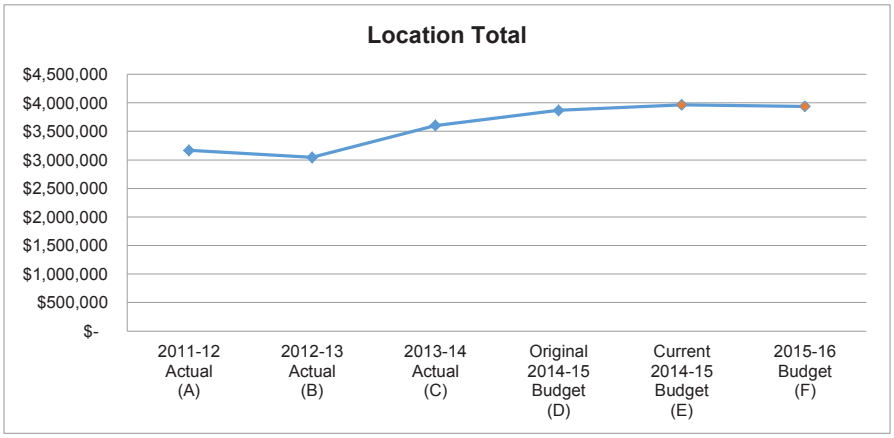
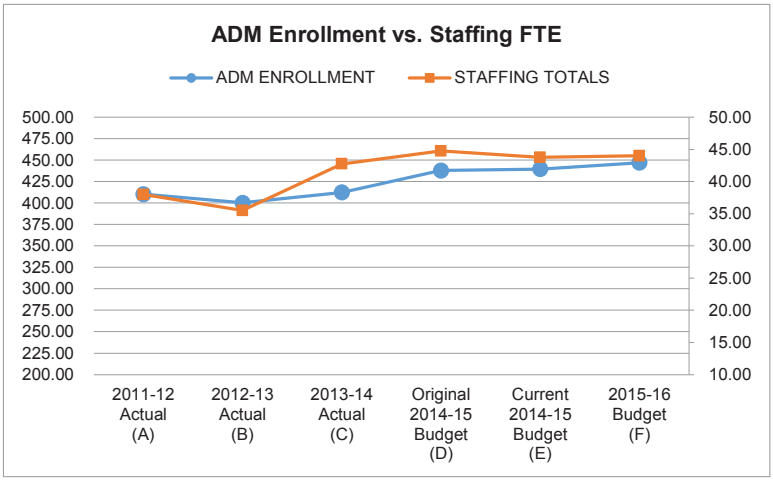


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Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**410.23**	**400.25**	**412.35**	**438.00**	**439.55**	**447.00**	**7.45**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	15.00	16.00	17.00	17.00	17.00	-	0%
SPED Teacher	5.50	5.00	7.00	6.00	7.00	7.00	-	0%
Specialist - Schools	4.00	3.00	4.00	5.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.50**	**25.00**	**29.00**	**30.00**	**30.00**	**30.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	6.00	8.25	9.25	9.25	9.50	0.25	3%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.50**	**10.50**	**13.75**	**14.75**	**13.75**	**14.00**	**0.25**	**2%**
STAFFING TOTALS	**38.00**	**35.50**	**42.75**	**44.75**	**43.75**	**44.00**	**0.25**	**1%**



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 Fund
Location: 052 Knik Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,616,622	$ 1,607,838	$ 1,665,066	$ 1,860,721	$ 1,792,298	$ 1,899,945	$ 107,647	6%
320 Non-Certificated Salaries	221,018	347,762	396,681	366,738	377,138	404,718	27,580	7%
360 Employee Benefits	815,781	906,091	945,726	1,000,702	699,495	1,007,975	308,480	44%
Subtotal Personnel	**2,653,421**	**2,861,691**	**3,007,473**	**3,228,161**	**2,868,931**	**3,312,638**	**443,707**	**15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,503	1,438	1,742	720	720	1,320	600	83%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,591	6,209	8,192	11,918	10,028	10,452	424	4%
435 Energy	77,383	76,074	79,808	94,255	90,852	93,578	2,726	3%
440 Purchased Services	-	810	1,260	-	-	2,810	2,810	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	38,856	37,827	46,519	45,881	96,081	45,933	(50,148)	-52%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	759	-	600	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,092**	**122,358**	**138,121**	**152,774**	**197,681**	**154,093**	**(43,588)**	**-22%**
LOCATION TOTALS	**$ 2,779,513**	**$ 2,984,049**	**$ 3,145,594**	**$ 3,380,935**	**$ 3,066,612**	**$ 3,466,731**	**$ 400,119**	**13%**

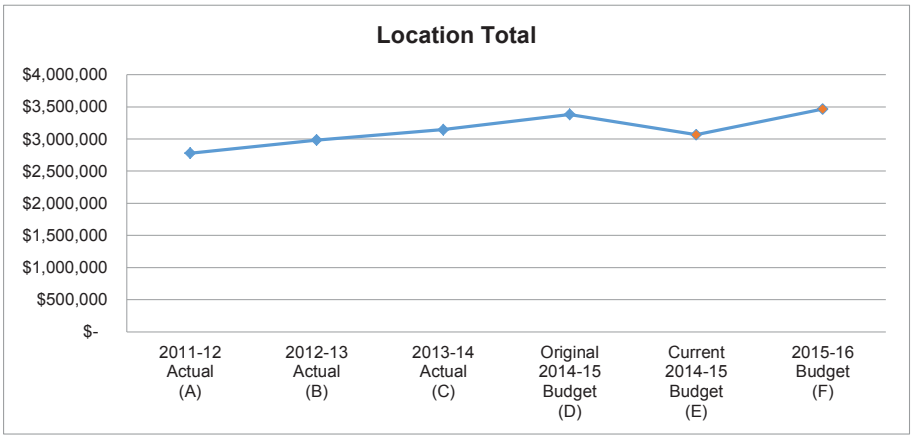
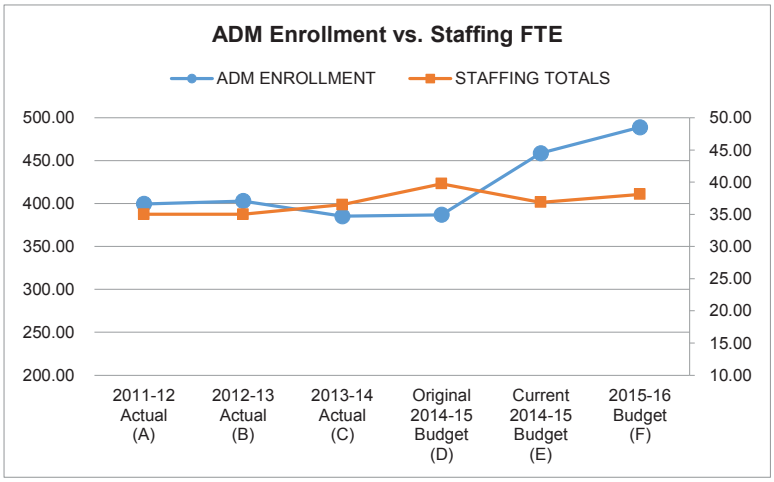


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Fund: 100 General Fund
Location: 052 Knik Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**399.60**	**403.00**	**385.37**	**387.00**	**458.75**	**489.00**	**30.25**	**7%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	16.00	19.00	17.00	18.00	1.00	6%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.50	3.00	3.50	5.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.50**	**25.00**	**25.50**	**30.00**	**27.00**	**28.00**	**1.00**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	5.50	5.50	4.25	4.38	4.63	0.25	6%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.50**	**10.00**	**11.00**	**9.75**	**9.88**	**10.13**	**0.25**	**2%**
STAFFING TOTALS	**35.00**	**35.00**	**36.50**	**39.75**	**36.88**	**38.13**	**1.25**	**3%**



Knik Elementary School, built in 2007, serves students in grades 3 through 5 who are leaving Goose Bay Elementary School. They also have an Emotionally Disturbed program for their Special Education students. In addition, the school offers basketball and cross-country running to its students.

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Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,003,009	$ 2,092,494	$ 2,143,158	$ 2,003,075	$ 2,098,096	$ 2,160,808	$ 62,712	3%
320 Non-Certificated Salaries	264,682	545,176	570,091	498,818	472,399	511,006	38,607	8%
360 Employee Benefits	949,472	1,218,302	1,276,742	1,166,432	1,154,130	1,163,200	9,070	1%
Subtotal Personnel	**3,217,163**	**3,855,971**	**3,989,991**	**3,668,325**	**3,724,625**	**3,835,014**	**110,389**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	3,237	-	-	-	-	0%
420 Staff Travel	1,193	720	3,245	2,720	4,078	4,990	912	22%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,989	8,455	8,542	11,833	11,166	11,629	463	4%
435 Energy	78,718	77,108	77,051	95,881	87,203	89,819	2,616	3%
440 Purchased Services	295	2,284	72	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	29,543	37,907	50,512	34,084	40,017	40,127	110	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	175	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**117,738**	**126,649**	**142,659**	**144,518**	**142,464**	**146,565**	**4,101**	**3%**
LOCATION TOTALS	**$ 3,334,901**	**$ 3,982,621**	**$ 4,132,650**	**$ 3,812,843**	**$ 3,867,089**	**$ 3,981,579**	**$ 114,490**	**3%**

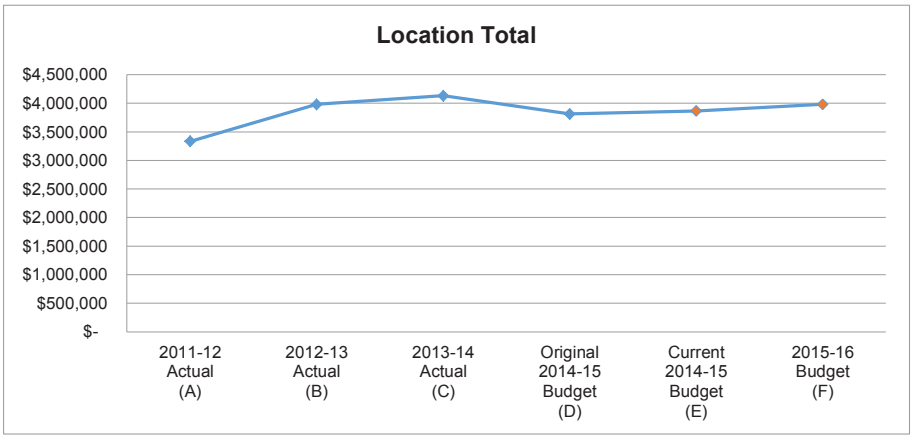
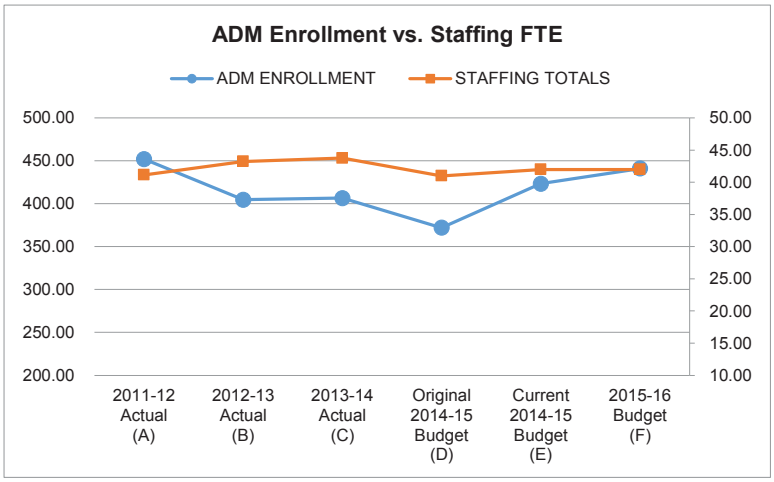


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Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**452.00**	**404.63**	**406.53**	**372.00**	**423.45**	**441.00**	**17.55**	**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	17.00	16.00	14.00	16.00	16.00	-	0%
SPED Teacher	5.50	7.00	6.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	3.50	6.00	7.00	6.00	6.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.40**	**29.50**	**30.00**	**28.00**	**29.00**	**29.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	9.25	8.25	7.50	7.50	7.50	-	0%
Support Staff	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**13.75**	**13.75**	**13.00**	**13.00**	**13.00**	**-**	**0%**
STAFFING TOTALS	**41.15**	**43.25**	**43.75**	**41.00**	**42.00**	**42.00**	**-**	**0%**



Machetanz Elementary School is the most recently built elementary school, completed in 2009. Machetanz serves students in grades Pre-K through five. 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 Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 520,868	$ 586,490	$ 573,996	$ 566,305	$ 658,093	$ 675,730	$ 17,637	3%
320 Non-Certificated Salaries	265,828	266,761	$ 324,732	$ 336,711	$ 403,550	$ 428,654	25,104	6%
360 Employee Benefits	378,339	388,633	$ 420,040	$ 438,863	$ 505,934	$ 524,298	18,364	4%
Subtotal Personnel	**1,165,035**	**1,241,883**	**1,318,767**	**1,341,879**	**1,567,577**	**1,628,682**	**61,105**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	$ 400	$ -	$ -	$ 5,000	5,000	100%
420 Staff Travel	495	5,335	$ 4,190	$ -	$ 940	$ 5,100	4,160	443%
425 Student Travel	8,165	17,848	$ 11,204	$ 1,307	$ 8,198	$ 5,000	(3,198)	-39%
430 Utilities	3,346	4,025	$ 3,811	$ 2,745	$ 4,017	$ 4,000	(17)	0%
435 Energy	30,215	29,642	$ 27,874	$ 29,284	$ 29,284	$ 37,000	7,716	26%
440 Purchased Services	388,459	427,356	$ 346,474	$ 393,796	$ 585,315	$ 532,396	(52,919)	-9%
445 Insurance & Bond Premiums	2,872	2,122	$ 286	$ 376	$ 376	$ 370	(6)	-2%
450 Supplies & Materials	116,805	160,201	$ 156,949	$ 218,722	$ 339,450	$ 205,929	(133,521)	-39%
480 Tuition	-	-	$ -	$ -	$ -	$ -	-	0%
490 Other Expenses	-	448	$ -	$ -	$ -	$ (25,794)	(25,794)	0%
495 Indirect Cost	8,586	141,707	$ 112,265	$ 66,739	$ 66,739	$ 98,533	(25,794)	-39%
510 Equipment	-	-	$ -	$ -	$ -	$ -	-	0%
550 Transfers to Other Funds	-	-	$ -	$ -	$ -	$ -	-	0%
Subtotal Non Personnel	**558,943**	**788,683**	**663,451**	**712,969**	**1,034,319**	**867,534**	**(166,785)**	**-16%**
LOCATION TOTALS	**$ 1,723,978**	**$ 2,030,567**	**$ 1,982,219**	**$ 2,054,848**	**$ 2,601,896**	**$ 2,496,216**	**$ (105,680)**	**-4%**

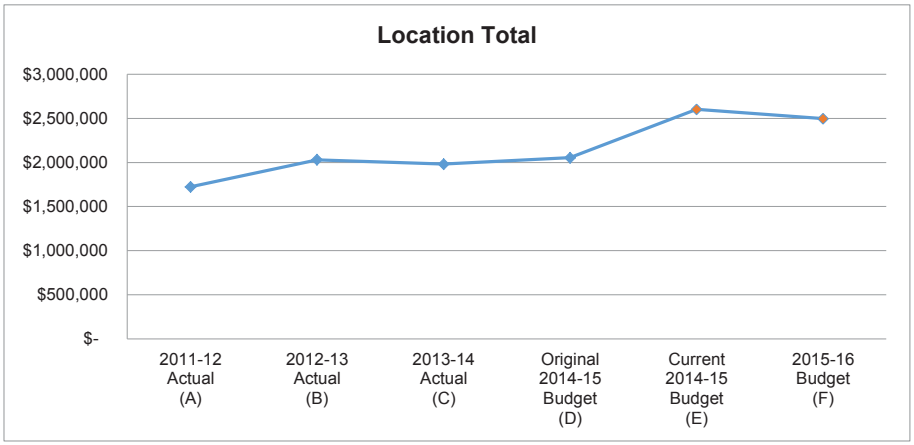
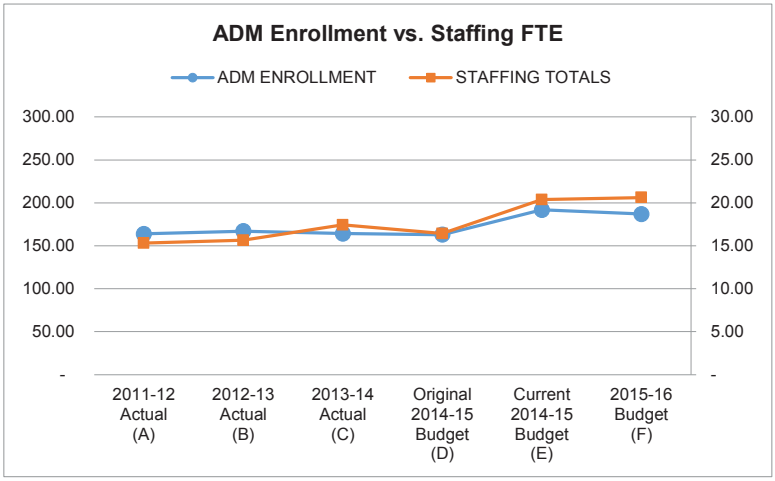


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Fund: 100 General Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**163.90**	**167.00**	**164.25**	**163.00**	**191.80**	**187.00**	**(4.80)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.18	0.15	0.18	0.18	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	7.00	7.00	7.50	7.50	-	0%
SPED Teacher	1.00	0.49	0.49	0.49	0.49	0.49	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**8.18**	**7.64**	**7.67**	**7.67**	**8.99**	**8.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.38	7.25	8.75	7.75	10.38	10.63	0.25	2%
Support Staff	0.75	0.75	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.13**	**8.00**	**9.75**	**8.75**	**11.38**	**11.63**	**0.25**	**2%**
STAFFING TOTALS	**15.31**	**15.64**	**17.42**	**16.42**	**20.37**	**20.62**	**0.25**	**1%**



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 Fund
Location: 062 Academy Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,164,807	$ 1,241,371	$ 573,996	$ 1,270,407	$ 658,093	$ 1,372,466	$ 714,373	109%
320 Non-Certificated Salaries	218,221	217,502	324,732	252,798	403,550	249,565	(153,985)	-38%
360 Employee Benefits	590,902	604,684	420,040	678,342	505,934	678,301	172,367	34%
Subtotal Personnel	**1,973,930**	**2,063,558**	**1,318,767**	**2,201,547**	**1,567,577**	**2,300,332**	**732,755**	**47%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	349	-	400	-	-	3,100	3,100	100%
420 Staff Travel	28,802	35,854	4,190	40,720	940	41,602	40,662	4326%
425 Student Travel	24,396	31,043	11,204	26,000	8,198	48,501	40,304	492%
430 Utilities	5,373	6,029	3,811	3,752	4,017	7,368	3,351	83%
435 Energy	40,543	39,188	27,874	27,454	29,284	40,500	11,216	38%
440 Purchased Services	22,572	30,956	346,474	19,000	585,315	37,135	(548,180)	-94%
445 Insurance & Bond Premiums	12,010	12,684	286	13,109	376	49,935	49,559	13181%
450 Supplies & Materials	121,412	91,941	156,949	313,913	339,450	109,473	(229,977)	-68%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	30	-	-	-	-	(28,240)	(28,240)	0%
495 Indirect Cost	11,267	188,981	112,265	102,877	66,739	108,277	41,538	62%
510 Equipment	-	-	-	-	-	15,000	15,000	100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**266,754**	**436,675**	**663,451**	**546,825**	**1,034,319**	**432,651**	**747,755**	**72%**
LOCATION TOTALS	**$ 2,240,684**	**$ 2,500,233**	**$ 1,982,219**	**$ 2,748,372**	**$ 2,601,896**	**$ 2,732,983**	**$ 1,480,509**	**57%**

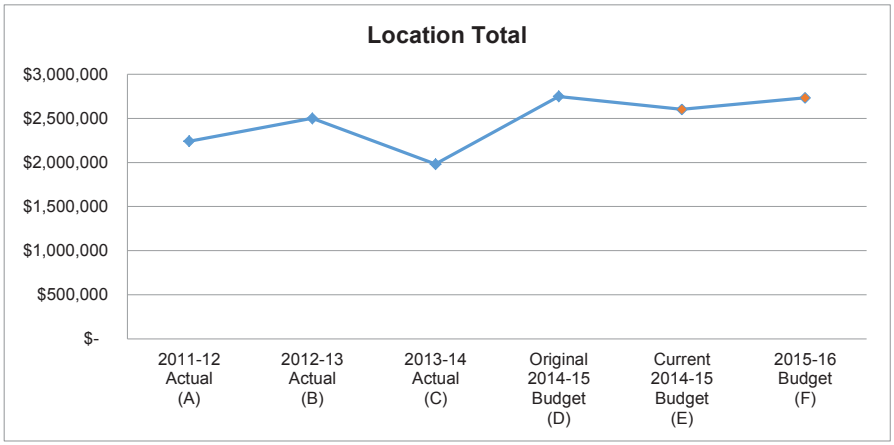
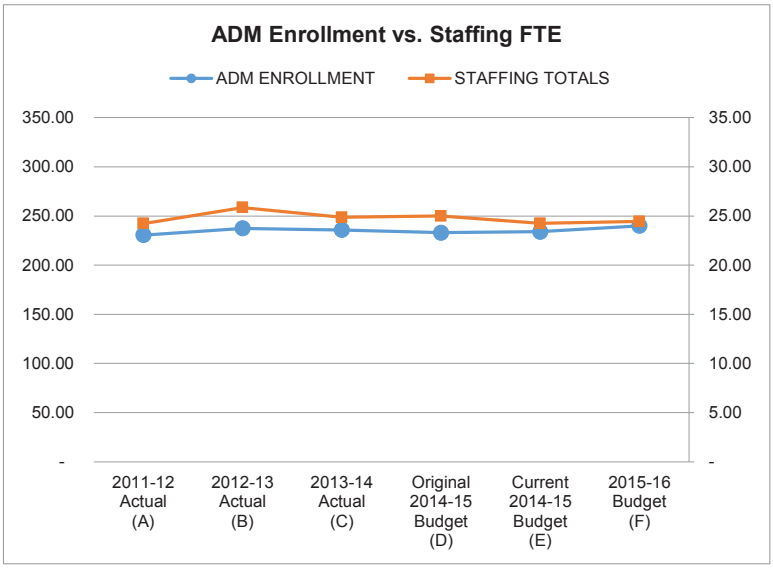


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Fund: 100 General Fund
Location: 062 Academy Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**230.50**	**237.35**	**235.80**	**233.00**	**234.00**	**240.00**	**6.00**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.41	15.31	16.02	16.15	16.48	16.48	-	0%
SPED Teacher	0.60	0.60	-	-	-	-	-	0%
Specialist - Schools	-	0.80	0.60	0.60	0.60	0.60	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.01**	**17.71**	**17.62**	**17.75**	**18.08**	**18.08**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.97	4.40	3.24	3.24	2.67	2.86	0.20	7%
Support Staff	1.75	2.00	2.00	2.00	1.50	1.50	-	0%
Custodial Staff	1.50	1.75	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.22**	**8.15**	**7.24**	**7.24**	**6.17**	**6.36**	**0.20**	**3%**
STAFFING TOTALS	**24.23**	**25.86**	**24.86**	**24.99**	**24.25**	**24.44**	**0.20**	**1%**



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

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Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 299,308	$ 328,512	$ 338,904	$ 323,422	$ 345,300	$ 349,658	$ 4,358	1%
320 Non-Certificated Salaries	139,472	148,496	166,144	136,332	163,950	196,428	32,478	20%
360 Employee Benefits	193,661	192,917	223,109	214,785	240,320	230,717	(9,603)	-4%
Subtotal Personnel	**632,441**	**669,925**	**728,157**	**674,539**	**749,570**	**776,803**	**27,233**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,047	500	500	-	(500)	-100%
420 Staff Travel	4,751	3,891	2,829	2,000	2,000	2,200	200	10%
425 Student Travel	1,334	1,900	953	-	2,000	2,500	500	25%
430 Utilities	749	533	1,957	1,481	1,481	1,000	(481)	-32%
435 Energy	8,856	8,822	9,752	7,321	7,321	13,000	5,679	78%
440 Purchased Services	188,390	188,849	236,012	207,792	244,292	253,792	9,500	4%
445 Insurance & Bond Premiums	11,950	12,874	14,026	13,946	13,946	286	(13,660)	-98%
450 Supplies & Materials	565,584	525,737	446,621	1,025,928	1,088,008	845,851	(242,157)	-22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	857	578	830	-	-	(20,164)	(20,164)	0%
495 Indirect Cost	7,294	124,670	88,879	75,630	75,630	76,111	481	1%
510 Equipment	-	8,675	-	47,000	47,000	-	(47,000)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**789,765**	**876,528**	**802,905**	**1,381,598**	**1,482,178**	**1,174,576**	**(19,767)**	**-1%**
LOCATION TOTALS	**$ 1,422,206**	**$ 1,546,453**	**$ 1,531,061**	**$ 2,056,137**	**$ 2,231,748**	**$ 1,951,379**	**$ 7,466**	**0%**

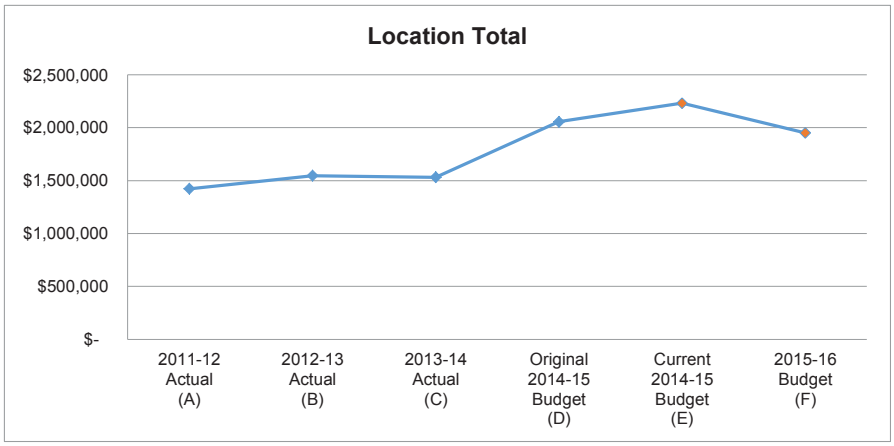
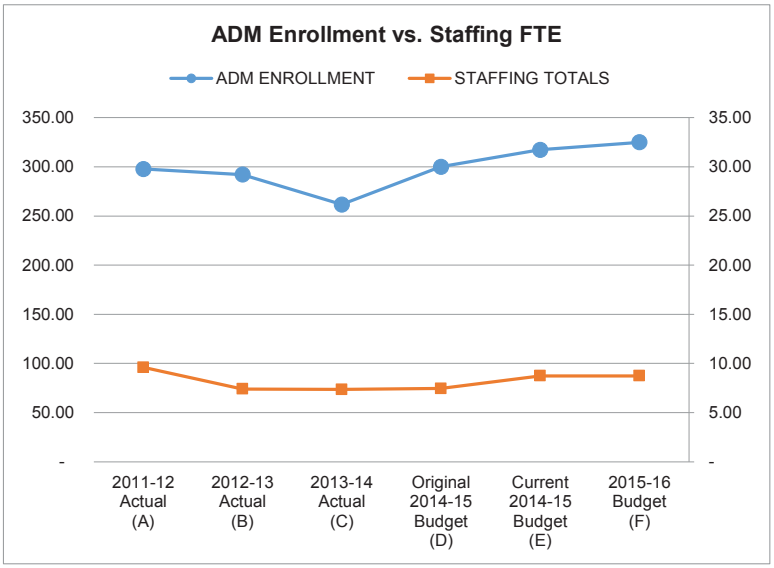


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Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**297.75**	**292.10**	**261.60**	**300.00**	**317.25**	**325.00**	**7.75**	**2%**
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	3.00	3.00	3.00	3.00	-	0%
SPED Teacher	0.10	0.10	0.10	0.20	0.49	0.49	-	0%
Specialist - Schools	-		-	-	-	-	-	0%
Counselor	-		-	-	-	-	-	0%
Nurse	1.00	0.05	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.10**	**4.15**	**4.10**	**4.20**	**4.49**	**4.49**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	0.50	0.50	-	-	-	-	0%
Support Staff	3.00	2.50	2.50	3.00	4.00	4.00	-	0%
Custodial Staff	1.00	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.50**	**3.25**	**3.25**	**3.25**	**4.25**	**4.25**	**-**	**0%**
STAFFING TOTALS	**9.60**	**7.40**	**7.35**	**7.45**	**8.74**	**8.74**	**-**	**0%**



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

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Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,238,961	$ 1,411,025	$ 1,535,769	$ 1,775,105	$ 1,785,105	$ 1,985,153	$ 200,048	11%
320 Non-Certificated Salaries	249,264	321,465	417,836	436,354	436,354	504,685	68,331	16%
360 Employee Benefits	561,913	617,466	782,249	908,484	908,484	925,575	17,091	2%
Subtotal Personnel	**2,050,138**	**2,349,957**	**2,735,855**	**3,119,943**	**3,129,943**	**3,415,413**	**285,470**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	887	-	-	-	-	0%
420 Staff Travel	51,103	16,950	34,320	20,720	25,720	41,320	15,600	61%
425 Student Travel	20,378	11,523	8,235	13,000	13,000	8,000	(5,000)	-38%
430 Utilities	8,386	3,061	2,989	4,575	6,575	4,700	(1,875)	-29%
435 Energy	28,302	30,464	29,561	32,029	32,029	35,000	2,971	9%
440 Purchased Services	514,903	507,530	490,859	483,400	508,900	493,400	(15,500)	-3%
445 Insurance & Bond Premiums	2,560	4,250	410	2,796	2,796	410	(2,386)	-85%
450 Supplies & Materials	194,663	251,730	159,661	489,156	642,085	321,537	(320,548)	-50%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	931	4,059	-	-	(46,010)	(46,010)	0%
495 Indirect Cost	13,066	248,867	215,259	149,462	149,462	179,054	29,592	20%
510 Equipment	59,597	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**892,958**	**1,075,306**	**946,239**	**1,195,138**	**1,380,567**	**1,037,411**	**285,470**	**21%**
LOCATION TOTALS	**$ 2,943,096**	**$ 3,425,263**	**$ 3,682,094**	**$ 4,315,081**	**$ 4,510,510**	**$ 4,452,824**	**$ 570,940**	**13%**

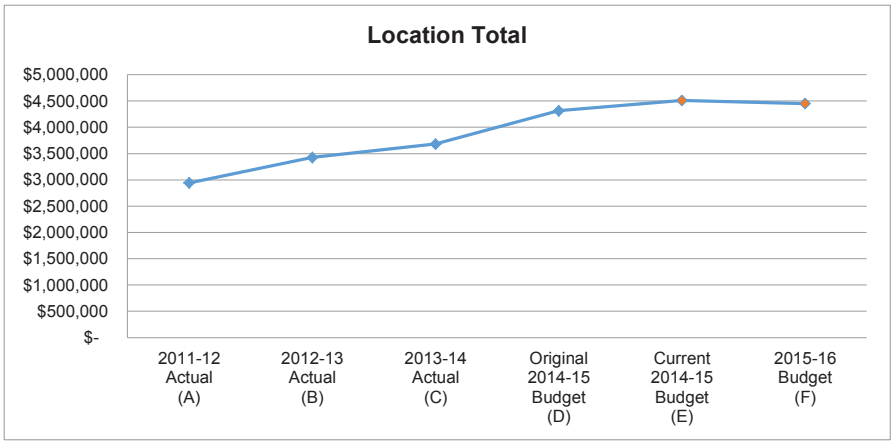
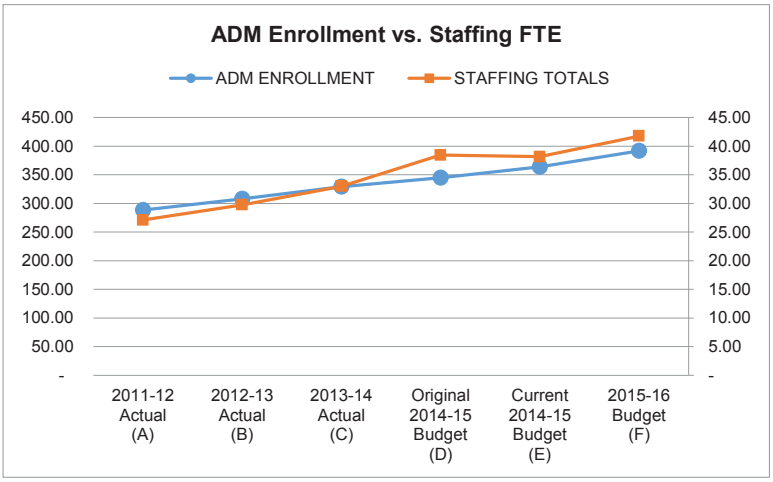


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Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**288.50**	**308.05**	**329.30**	**345.00**	**363.90**	**392.00**	**28.10**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	1.75	1.49	2.00	2.00	2.00	-	0%
Classroom Teacher	12.70	14.95	17.31	20.25	19.85	20.25	0.40	2%
SPED Teacher	2.00	2.00	2.19	2.30	2.38	3.49	1.11	47%
Specialist - Schools	-	-	0.50	0.50	1.50	1.50	-	0%
Counselor	1.00	0.70	0.49	0.49	0.49	0.49	-	0%
Nurse	-	-	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.70**	**19.40**	**22.18**	**25.74**	**26.42**	**27.93**	**1.51**	**6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.70	6.75	7.82	10.69	8.75	10.84	2.09	24%
Support Staff	1.00	2.50	2.00	1.00	2.00	2.00	-	0%
Custodial Staff	0.70	1.10	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.40**	**10.35**	**10.82**	**12.69**	**11.75**	**13.84**	**2.09**	**18%**
STAFFING TOTALS	**27.10**	**29.75**	**33.00**	**38.43**	**38.17**	**41.77**	**3.60**	**9%**



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 Fund
Location: 067 American Charter Academy
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 857,032	$ 842,393	$ 936,973	$ 899,502	$ 899,502	$ 977,211	$ 77,709	9%
320 Non-Certificated Salaries	212,104	247,373	200,562	252,208	252,208	297,285	45,077	18%
360 Employee Benefits	470,156	491,299	504,839	544,604	544,604	468,726	(75,878)	-14%
Subtotal Personnel	**1,539,292**	**1,581,064**	**1,642,375**	**1,696,314**	**1,696,314**	**1,743,222**	**46,908**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,320	1,459	1,020	1,020	3,800	2,780	273%
425 Student Travel	-	-	-	3,000	3,000	3,847	847	28%
430 Utilities	2,958	2,982	3,473	1,739	1,739	3,000	1,261	73%
435 Energy	49,549	52,781	56,871	82,361	82,361	90,000	7,639	9%
440 Purchased Services	621,923	241,267	246,776	250,500	250,500	256,500	6,000	2%
445 Insurance & Bond Premiums	2,494	2,836	131	3,045	3,045	131	(2,914)	-96%
450 Supplies & Materials	157,576	25,501	111,773	84,541	187,262	62,516	(124,746)	-67%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,326	-	1,405	20,000	20,000	(23,017)	(43,017)	-100%
495 Indirect Cost	10,612	156,089	128,140	72,680	72,680	87,474	14,794	20%
510 Equipment	-	-	-	8,077	8,077	-	(8,077)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**847,158**	**482,776**	**550,028**	**526,963**	**629,684**	**484,251**	**38,831**	**6%**
LOCATION TOTALS	**$ 2,386,450**	**$ 2,063,840**	**$ 2,192,402**	**$ 2,223,277**	**$ 2,325,998**	**$ 2,227,473**	**$ 85,739**	**4%**

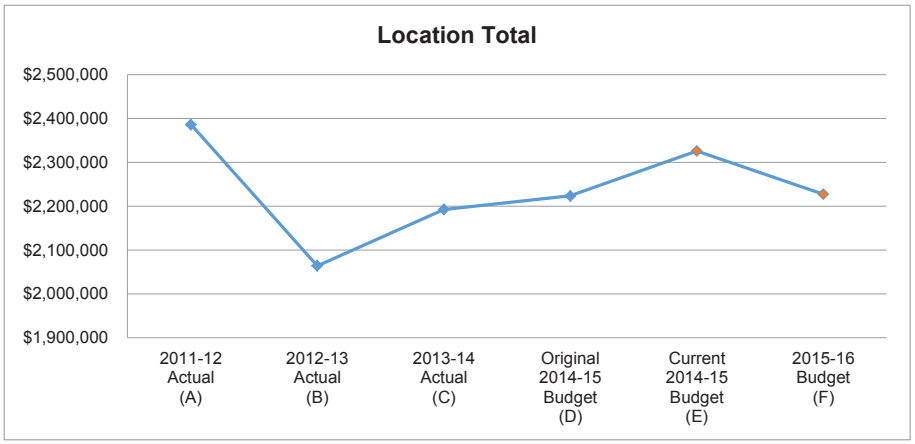
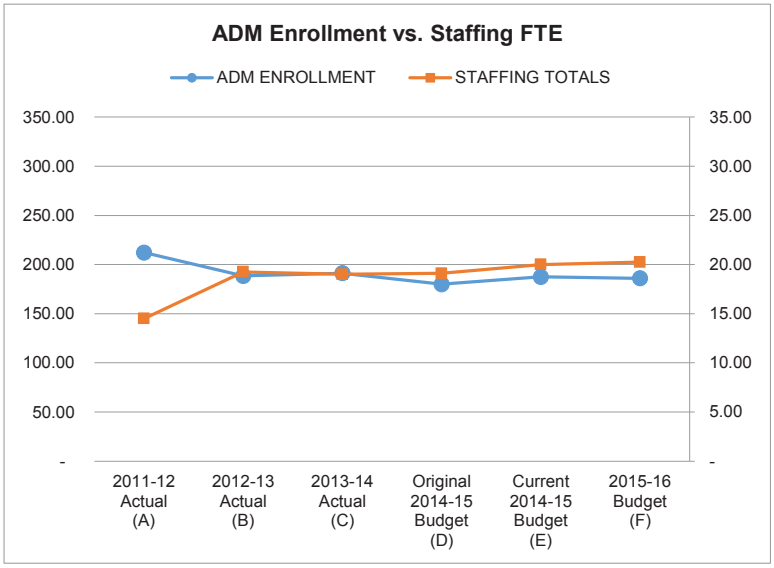


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Fund: 100 General Fund
Location: 067 American Charter Academy
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**212.20**	**188.40**	**191.15**	**180.00**	**187.50**	**186.00**	**(1.50)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	5.00	8.00	10.00	9.00	10.00	11.00	1.00	10%
SPED Teacher	1.75	2.00	1.00	0.85	0.49	0.49	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	2.00	1.00	1.00	1.00	1.00	0.75	(0.25)	-100%
Nurse	0.75	0.75	0.75	0.75	0.75	0.50	(0.25)	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.50**	**12.75**	**13.75**	**12.60**	**13.24**	**13.74**	**0.50**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	2.00	1.25	1.50	1.75	3.00	1.25	71%
Support Staff	2.00	3.00	2.50	3.50	3.50	2.00	(1.50)	-43%
Custodial Staff	1.00	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**6.50**	**5.25**	**6.50**	**6.75**	**6.50**	**(0.25)**	**-4%**
STAFFING TOTALS	**14.50**	**19.25**	**19.00**	**19.10**	**19.99**	**20.24**	**0.25**	**1%**



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 Fund
Location: 071 Valley Pathways High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 945,874	$ 925,374	$ 922,950	$ 1,318,401	$ 1,147,331	$ 1,406,456	$ 259,125	23%
320 Non-Certificated Salaries	238,631	231,285	210,098	239,689	202,052	214,245	12,193	6%
360 Employee Benefits	479,569	475,928	474,213	661,235	674,681	664,812	(9,869)	-1%
Subtotal Personnel	**1,664,074**	**1,632,588**	**1,607,260**	**2,219,325**	**2,024,064**	**2,285,513**	**261,449**	**13%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	5,603	-	(5,603)	-100%
420 Staff Travel	1,562	2,261	1,320	1,320	2,640	-	(2,640)	-100%
425 Student Travel	-	-	220	-	3,454	-	(3,454)	-100%
430 Utilities	3,281	3,450	3,931	5,496	7,724	8,269	545	7%
435 Energy	17,626	18,507	19,006	21,469	45,819	47,194	1,375	3%
440 Purchased Services	325,000	325,923	420	-	30,119	1,107	(29,012)	-96%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	23,597	17,227	25,863	20,592	22,689	28,449	5,760	25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,393	-	1,610	1,776	2,500	1,776	(724)	-29%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-		-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**372,459**	**367,368**	**52,371**	**50,653**	**120,548**	**86,795**	**(33,753)**	**-28%**
LOCATION TOTALS	**$ 2,036,533**	**$ 1,999,956**	**$ 1,659,631**	**$ 2,269,978**	**$ 2,144,612**	**$ 2,372,308**	**$ 227,696**	**11%**

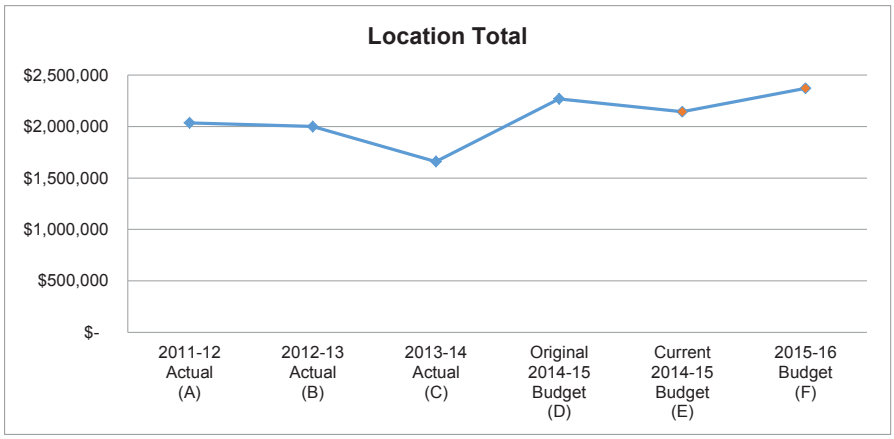
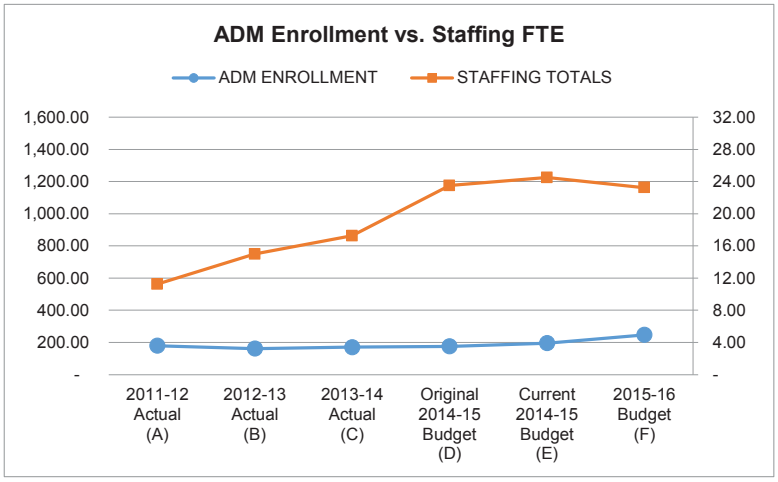


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Fund: 100 General Fund
Location: 071 Valley Pathways High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**179.95**	**161.90**	**170.60**	**176.00**	**195.60**	**247.00**	**51.40**	**26%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	2.00	2.00	1.00	(1.00)	-50%
Classroom Teacher	4.50	6.00	8.00	11.00	13.00	13.00	-	0%
SPED Teacher	1.50	1.50	2.00	3.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	1.00	0.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**9.00**	**10.00**	**13.00**	**18.00**	**19.00**	**18.00**	**(1.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.25	1.00	1.25	1.50	1.50	1.25	(0.25)	-17%
Support Staff	2.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	-	1.00	1.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**2.25**	**5.00**	**4.25**	**5.50**	**5.50**	**5.25**	**(0.25)**	**-5%**
STAFFING TOTALS	**11.25**	**15.00**	**17.25**	**23.50**	**24.50**	**23.25**	**(1.25)**	**-5%**



Valley Pathways High School is currently in the design phase for their new school building. The school serves students in grades 10-12 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 Fund
Location: 072 Mat-Su Secondary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 91,867	$ 96,704	$ 105,270	$ 86,103	$ 75,003	$ 80,436	$ 5,433	7%
320 Non-Certificated Salaries	51,074	52,579	45,857	43,567	42,782	47,418	4,636	11%
360 Employee Benefits	66,611	64,725	66,234	64,792	61,408	63,358	1,950	3%
Subtotal Personnel	**209,552**	**214,008**	**217,361**	**194,462**	**179,193**	**191,212**	**12,019**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	179	180	180	219	200	206	6	3%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	900	493	1,851	1,840	1,840	1,843	3	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-		-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-		-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,079**	**673**	**2,031**	**2,059**	**2,040**	**2,049**	**9**	**0%**
LOCATION TOTALS	**$ 210,631**	**$ 214,681**	**$ 219,392**	**$ 196,521**	**$ 181,233**	**$ 193,261**	**$ 12,028**	**7%**

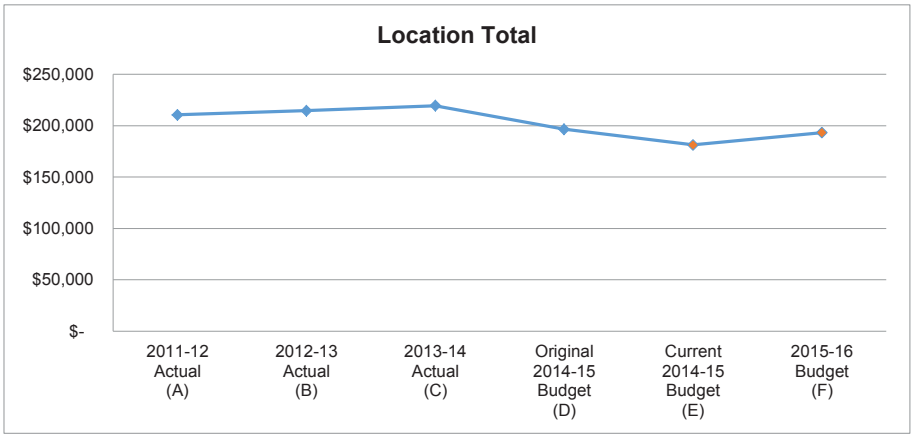
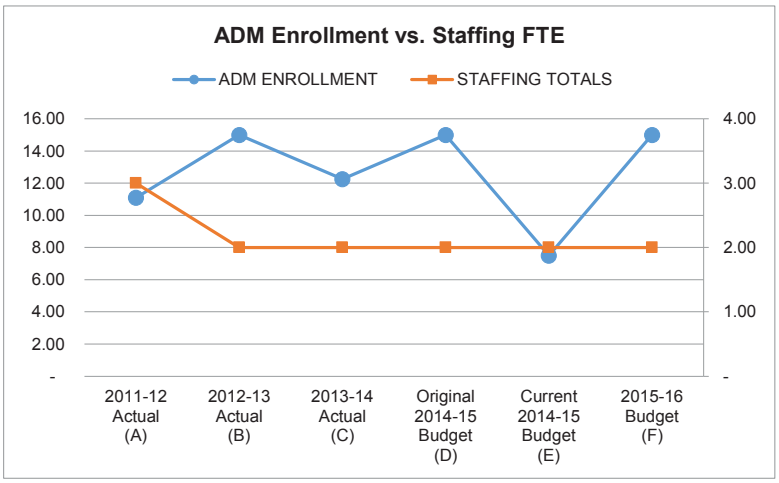


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Fund: 100 General Fund
Location: 072 Mat-Su Secondary School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**11.10**	**15.00**	**12.25**	**15.00**	**7.50**	**15.00**	**7.50**	**100%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
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	**3.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



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 Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,003,967	$ 2,096,256	$ 1,986,192	$ 2,048,419	$ 2,011,771	$ 2,715,773	$ 704,002	35%
320 Non-Certificated Salaries	250,632	282,223	270,585	268,300	277,003	322,602	45,599	16%
360 Employee Benefits	908,609	970,335	951,818	958,331	962,917	1,224,944	262,027	27%
Subtotal Personnel	**3,163,208**	**3,348,814**	**3,208,594**	**3,275,050**	**3,251,691**	**4,263,319**	**1,011,628**	**31%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,844	1,551	1,421	951	1,551	276	(1,275)	-82%
425 Student Travel	150	-	1,355	2,723	2,723	3,070	347	13%
430 Utilities	6,064	6,285	6,288	9,754	8,069	8,793	724	9%
435 Energy	155,767	146,427	148,155	189,729	168,004	173,044	5,040	3%
440 Purchased Services	10	4,328	266	-	692	-	(692)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	47,370	39,433	50,244	46,069	50,400	75,777	25,377	50%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,856	4,032	4,795	4,300	4,300	4,320	20	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**215,061**	**202,056**	**212,523**	**253,526**	**235,739**	**265,280**	**29,541**	**13%**
LOCATION TOTALS	**$ 3,378,269**	**$ 3,550,870**	**$ 3,421,117**	**$ 3,528,576**	**$ 3,487,430**	**$ 4,528,599**	**$ 1,041,169**	**30%**

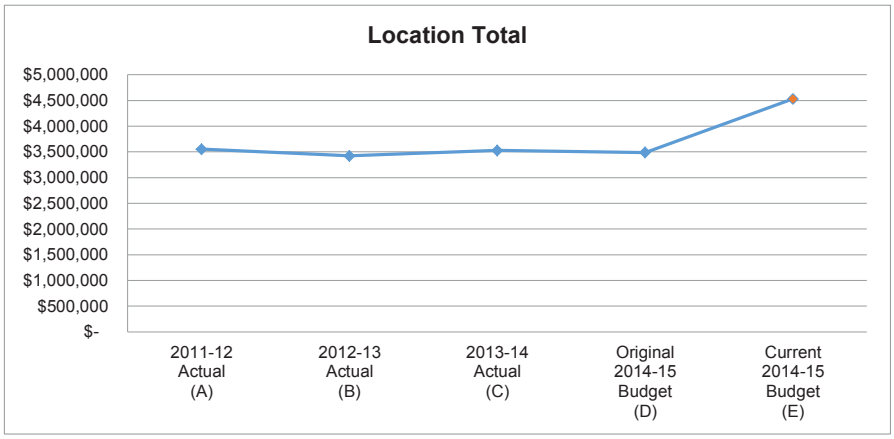
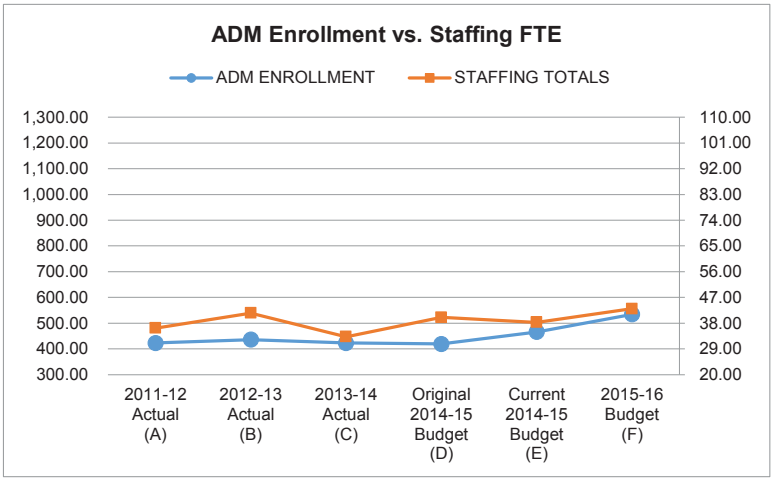


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Fund: 100 General Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**422.80**	**435.65**	**423.00**	**419.00**	**465.75**	**534.00**	**68.25**	**15%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.50	14.00	14.00	14.00	16.50	2.50	18%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	9.50	15.25	8.75	14.25	13.50	14.00	0.50	4%
Counselor	2.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
Nurse	0.75	0.75	0.75	1.75	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.25**	**35.50**	**26.50**	**33.00**	**31.25**	**35.25**	**4.00**	**13%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	-	0.75	1.00	1.00	0.75	(0.25)	-100%
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	4.00	1.00	33%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**6.00**	**6.75**	**7.00**	**7.00**	**7.75**	**0.75**	**11%**
STAFFING TOTALS	**36.25**	**41.50**	**33.25**	**40.00**	**38.25**	**43.00**	**4.75**	**12%**



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 Fund
Location: 077 Mat-Su Day School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 555,616	$ 592,556	$ 633,049	$ 681,981	$ 785,644	$ 857,814	$ 72,170	9%
320 Non-Certificated Salaries	197,683	540,636	612,059	706,755	700,135	774,575	74,440	11%
360 Employee Benefits	351,267	592,655	648,392	798,922	723,631	818,489	94,858	13%
Subtotal Personnel	**1,104,566**	**1,725,847**	**1,893,500**	**2,187,658**	**2,209,410**	**2,450,878**	**241,468**	**11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,433	3,750	4,525	1,770	2,070	750	(1,320)	-64%
425 Student Travel	-	599	480	100	100	671	571	571%
430 Utilities	414	-	2	854	4,578	4,855	277	6%
435 Energy	7,469	6,882	5,739	9,098	58,959	60,728	1,769	3%
440 Purchased Services	844	-	925	2,000	2,000	15,607	13,607	680%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	13,437	15,263	16,826	15,936	16,736	22,733	5,997	36%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	316	301	480	671	671	-	(671)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**25,913**	**26,794**	**28,976**	**30,429**	**85,114**	**105,344**	**20,230**	**24%**
LOCATION TOTALS	**$ 1,130,479**	**$ 1,752,641**	**$ 1,922,476**	**$ 2,218,087**	**$ 2,294,524**	**$ 2,556,222**	**$ 261,698**	**11%**

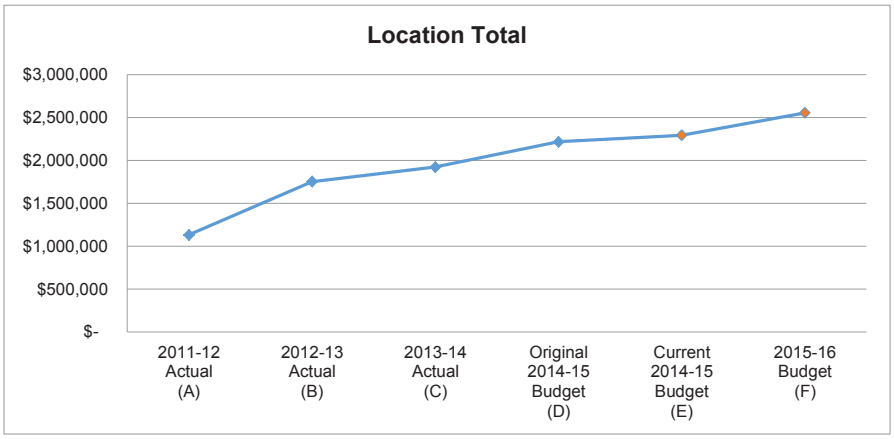
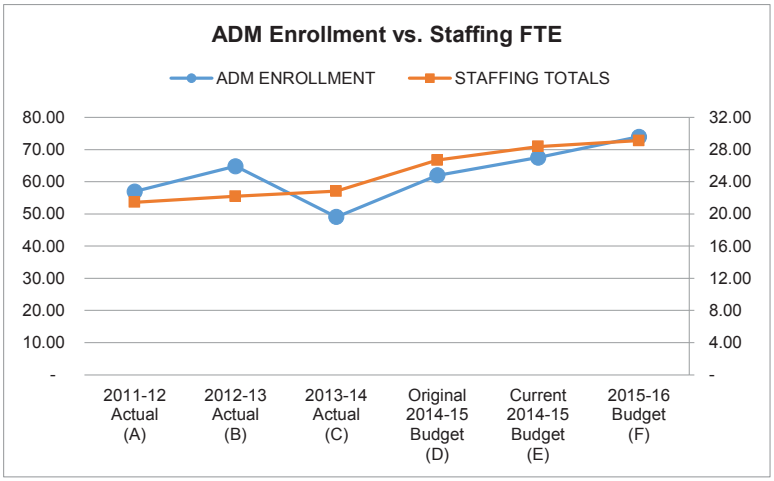


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Fund: 100 General Fund
Location: 077 Mat-Su Day School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**57.00**	**64.85**	**49.05**	**62.00**	**67.50**	**74.00**	**6.50**	**10%**
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%
SPED Teacher	7.00	8.00	7.00	8.00	10.00	10.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**8.20**	**9.20**	**8.20**	**9.20**	**11.50**	**11.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	11.00	12.00	13.13	15.00	13.38	14.13	0.74	6%
Support Staff	2.00	1.00	1.00	1.00	2.00	2.00	-	0%
Custodial Staff	0.25	-	0.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.25**	**13.00**	**14.63**	**17.50**	**16.88**	**17.63**	**0.74**	**4%**
STAFFING TOTALS	**21.45**	**22.20**	**22.83**	**26.70**	**28.38**	**29.13**	**0.74**	**3%**



Mat-Su Day School is currently in the design phase of bulding their new school structure. Mat-Su Day School serves students in grades 9-12. The school focuses on assisting special needs students become successful and transition back into a traditional high school.

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Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 872,370	$ 848,763	$ 957,175	$ 1,015,817	$ 1,071,717	$ 1,051,744	$ (19,973)	-2%
320 Non-Certificated Salaries	135,773	159,118	280,731	303,204	306,954	319,002	12,048	4%
360 Employee Benefits	449,694	436,883	577,125	608,922	699,777	600,714	(99,063)	-14%
Subtotal Personnel	**1,457,837**	**1,444,764**	**1,815,031**	**1,927,943**	**2,078,448**	**1,971,460**	**(106,988)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	10,000	10,000	-	10,000	10,000	100%
420 Staff Travel	10,710	7,181	16,019	15,820	43,100	38,540	(4,560)	-11%
425 Student Travel	-	207	-	-	-	1,000	1,000	100%
430 Utilities	1,782	1,959	2,501	2,822	4,922	8,000	3,078	63%
435 Energy	25,640	26,128	25,397	29,284	36,284	50,000	13,716	38%
440 Purchased Services	327,884	343,228	360,288	350,500	366,500	381,000	14,500	4%
445 Insurance & Bond Premiums	4,044	3,626	362	376	376	362	(14)	-4%
450 Supplies & Materials	244,985	284,717	155,422	382,223	251,014	298,303	47,289	19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	201	174	-	-	1,900	(29,815)	(31,715)	-100%
495 Indirect Cost	11,027	177,323	148,150	93,659	93,659	96,591	2,932	3%
510 Equipment	-	13,299	-	5,000	5,000	60,000	55,000	1100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**626,273**	**857,841**	**718,136**	**889,684**	**802,755**	**913,981**	**(51,988)**	**-6%**
LOCATION TOTALS	**$ 2,084,110**	**$ 2,302,605**	**$ 2,533,167**	**$ 2,817,627**	**$ 2,881,203**	**$ 2,885,441**	**$ (158,976)**	**-6%**

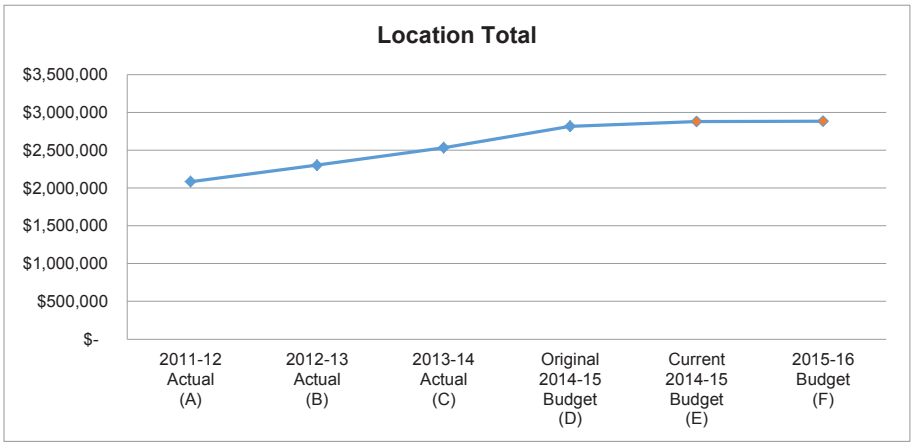
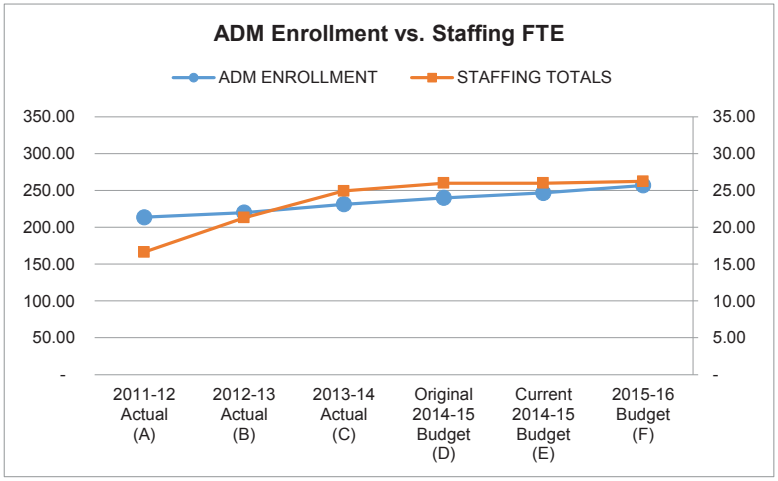


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Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**213.70**	**220.00**	**231.45**	**240.00**	**246.75**	**257.00**	**10.25**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.50	12.94	11.00	14.00	12.00	12.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.50	-	2.50	0.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.50**	**15.44**	**15.00**	**16.00**	**16.00**	**16.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.13	2.88	5.94	6.00	6.00	6.25	0.25	4%
Support Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.13**	**5.88**	**9.94**	**10.00**	**10.00**	**10.25**	**0.25**	**3%**
STAFFING TOTALS	**16.63**	**21.32**	**24.94**	**26.00**	**26.00**	**26.25**	**0.25**	**1%**



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.

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Fund: 100 General Fund
Location: 079 Alaska Middle College
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 173,161	$ 231,332	$ 237,936	$ 215,657	$ 224,843	$ 9,186	4%
320 Non-Certificated Salaries	-	21,863	24,198	26,843	25,117	26,679	1,562	6%
360 Employee Benefits	-	68,978	99,679	101,290	97,910	98,086	176	0%
Subtotal Personnel	**-**	**264,003**	**355,209**	**366,069**	**338,684**	**349,608**	**10,924**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	110,000	-	-	-	-	-	0%
420 Staff Travel	-	3,424	6,173	-	5,500	450	(5,050)	-92%
425 Student Travel	-	-	-	-	1,101	2,000	899	82%
430 Utilities	-	1,960	742	463	32	1,523	1,491	4659%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	127,127	182,024	-	433,114	677,500	244,386	56%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	39,215	12,971	99,537	85,955	88,230	2,275	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	370	370	9,637	10,330	693	7%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-		-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**281,725**	**202,281**	**100,370**	**535,339**	**780,033**	**244,694**	**46%**
LOCATION TOTALS	**$ -**	**$ 545,728**	**$ 557,490**	**$ 466,439**	**$ 874,023**	**$ 1,129,641**	**$ 255,618**	**29%**

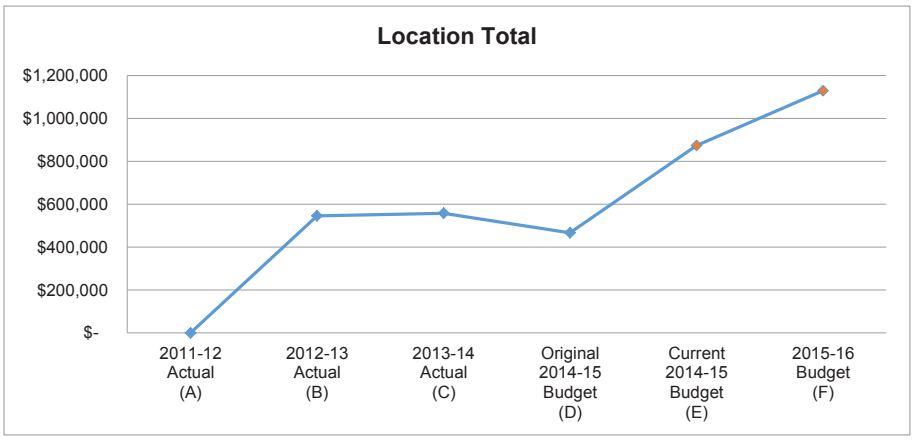
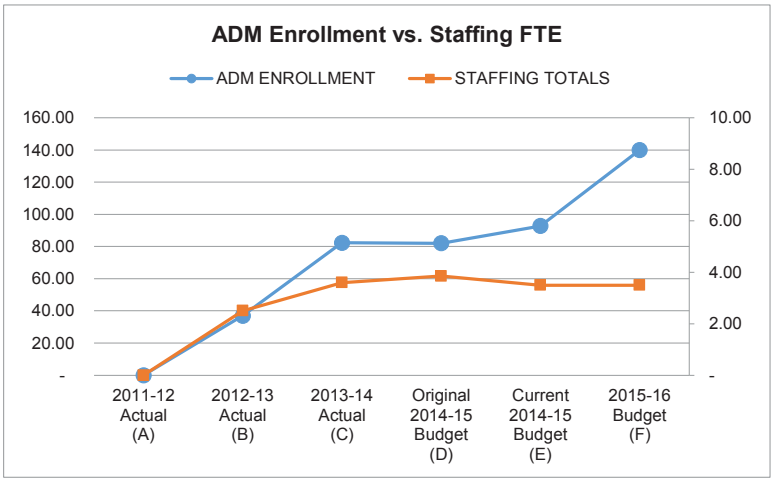


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Fund: 100 General Fund
Location: 079 Alaska Middle College
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**37.00**	**82.35**	**82.00**	**92.75**	**140.00**	**47.25**	**51%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	2.00	2.50	2.50	2.50	2.50	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	0.50	0.50	0.50	0.50	-	0%
Nurse	-	-	0.10	0.10	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**2.00**	**3.10**	**3.10**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	0.25	-	-	-	0%
Support Staff	-	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**0.50**	**0.50**	**0.75**	**0.50**	**0.50**	**-**	**0%**
STAFFING TOTALS	**-**	**2.50**	**3.60**	**3.85**	**3.50**	**3.50**	**-**	**0%**



Alaska Middle College was founded in the 2012-2013 school year through a partnership with the University of Alaska Anchorage. 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 Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 2,055,875	$ 2,055,875	100%
320 Non-Certificated Salaries	-	-	-	-	-	569,542	569,542	100%
360 Employee Benefits	-	-	-	-	-	1,081,457	1,081,457	100%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**3,706,874**	**3,706,874**	**100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	8,179	8,179	100%
435 Energy	-	-	-	-	-	125,517	125,517	100%
440 Purchased Services	-	-	-	-	-	15,000	15,000	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	41,625	41,625	100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**190,321**	**190,321**	**100%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,897,195**	**$ 3,897,195**	**100%**

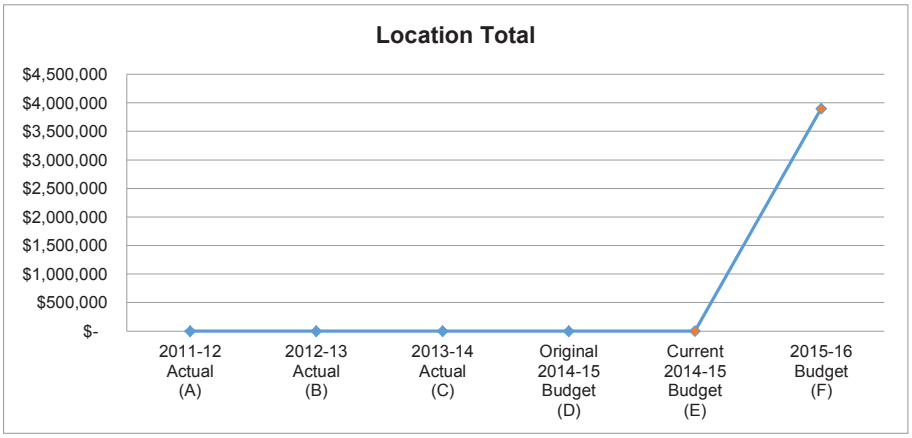
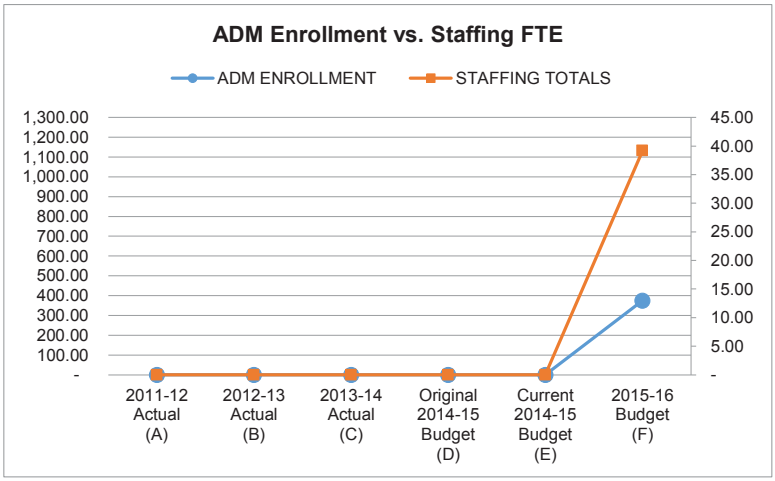


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Fund: 100 General Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**-**	**-**	**375.00**	**375.00**	**100%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	2.00	2.00	100%
Classroom Teacher	-	-	-	-	-	12.50	12.50	100%
SPED Teacher	-	-	-	-	-	5.00	5.00	100%
Specialist - Schools	-	-	-	-	-	4.50	4.50	100%
Counselor	-	-	-	-	-	1.50	1.50	100%
Nurse	-	-	-	-	-	0.80	0.80	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**26.30**	**26.30**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	5.88	5.88	100%
Support Staff	-	-	-	-	-	3.00	3.00	100%
Custodial Staff	-	-	-	-	-	4.00	4.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**12.88**	**12.88**	**100%**
STAFFING TOTALS	**-**	**-**	**-**	**-**	**-**	**39.18**	**39.18**	**100%**



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 Fund
Location: 091 Mat-Su Central School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,145,540	$ 1,287,262	$ 1,488,808	$ 1,699,736	$ 1,840,063	$ 1,878,638	$ 38,575	2%
320 Non-Certificated Salaries	377,705	351,579	425,640	387,533	414,046	418,165	4,119	1%
360 Employee Benefits	614,172	708,274	830,606	877,133	927,954	925,225	(2,729)	0%
Subtotal Personnel	**2,137,417**	**2,347,115**	**2,745,054**	**2,964,402**	**3,182,063**	**3,222,028**	**39,965**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	40,950	53,546	-	60,000	15,000	(45,000)	-75%
420 Staff Travel	6,893	16,314	10,062	19,670	20,270	19,700	(570)	-3%
425 Student Travel	12,701	694	(220)	1,500	1,500	-	(1,500)	-100%
430 Utilities	9,888	9,358	12,888	23,045	14,068	12,375	(1,693)	-12%
435 Energy	26,237	27,449	27,955	31,952	32,231	33,198	967	3%
440 Purchased Services	633,523	657,215	668,717	789,000	814,988	646,100	(168,888)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,339,668	2,775,405	130,100	3,185,900	2,432,214	3,727,200	1,294,986	53%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,187	8,331	10,586	12,874	12,874	7,774	(5,100)	-40%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	5,962	-	-	-	-	-	-	0%
550 Transfers to Other Funds	615,314	-	2,299,030	-	935,000	-	(935,000)	-100%
Subtotal Non Personnel	**2,655,373**	**3,535,715**	**3,212,662**	**4,063,941**	**4,323,145**	**4,461,347**	**138,202**	**3%**
LOCATION TOTALS	**$ 4,792,790**	**$ 5,882,831**	**$ 5,957,716**	**$ 7,028,343**	**$ 7,505,208**	**$ 7,683,375**	**$ 135,473**	**2%**

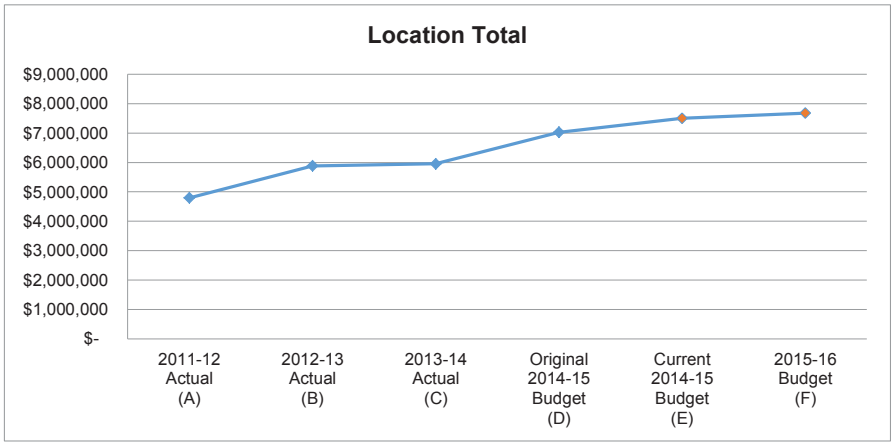
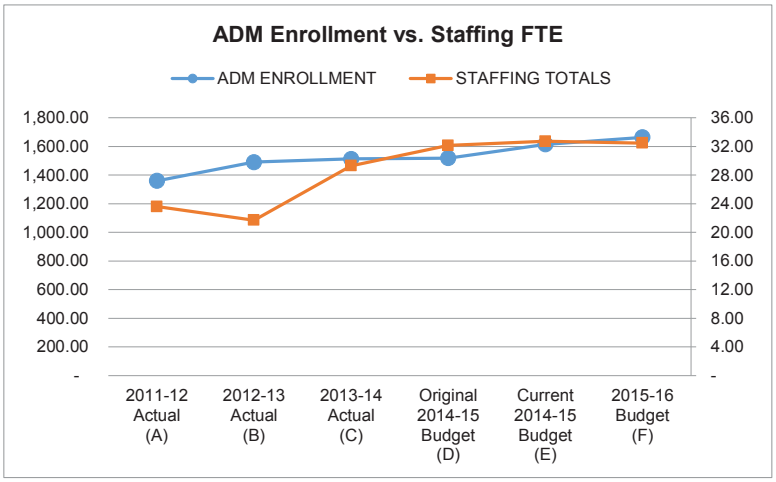


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Fund: 100 General Fund
Location: 091 Mat-Su Central School
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,359.30**	**1,490.10**	**1,512.75**	**1,518.00**	**1,614.25**	**1,664.00**	**49.75**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.49	11.00	14.33	16.00	17.14	17.14	-	0%
SPED Teacher	1.50	1.50	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	-	1.57	2.49	1.99	1.99	-	0%
Counselor	2.00	1.00	1.00	1.00	0.99	0.99	-	0%
Nurse	0.60	0.20	0.40	0.40	0.40	0.40	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**15.59**	**14.70**	**20.30**	**22.89**	**23.52**	**23.52**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	-	-	0.25	0.25	-	(0.25)	0%
Support Staff	6.00	6.00	8.00	8.00	7.94	7.94	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.00**	**7.00**	**9.00**	**9.25**	**9.19**	**8.94**	**(0.25)**	**-3%**
STAFFING TOTALS	**23.59**	**21.70**	**29.30**	**32.14**	**32.71**	**32.46**	**(0.25)**	**-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 Fund
Location: 501 District Wide Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 100,340	$ 3,995,232	$ 116,830	$ 782,322	$ 100,328	$ 722,286	$ 621,958	620%
320 Non-Certificated Salaries	42,340	971,748	3,058,972	3,759,629	3,769,100	3,716,103	(52,997)	-1%
360 Employee Benefits	1,327,800	652,151	(198,049)	665,611	365,907	656,551	290,644	79%
Subtotal Personnel	**1,470,480**	**5,619,131**	**2,977,754**	**5,207,562**	**4,235,335**	**5,094,940**	**859,605**	**20%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	697,010	344,664	349,223	867,250	862,250	654,332	(207,918)	-24%
420 Staff Travel	-	934	12,870	-	-	24,400	24,400	100%
425 Student Travel	14,712	24,422	47,823	111,000	211,000	76,600	(134,400)	-64%
430 Utilities	900,729	973,906	1,132,663	1,098,641	1,510,068	1,555,370	45,302	3%
435 Energy	-	-	-	-	4,928	5,076	148	3%
440 Purchased Services	1,185,968	1,245,207	1,324,033	1,188,320	1,188,320	1,463,590	275,270	23%
445 Insurance & Bond Premiums	-	11,059	(43,899)	-	-	5,500	5,500	100%
450 Supplies & Materials	836,413	1,095,710	2,176,516	927,000	935,248	1,115,160	179,912	19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,306	2,872	3,234	5,150	5,150	52,150	47,000	913%
495 Indirect Costs	(796,298)	(2,027,002)	(1,556,906)	(1,599,648)	(1,599,648)	(1,600,000)	(352)	0%
510 Equipment	-	88,259	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,840,840**	**1,760,031**	**3,445,557**	**2,597,713**	**3,117,316**	**3,352,178**	**859,605**	**28%**
LOCATION TOTALS	**$ 4,311,320**	**$ 7,379,162**	**$ 6,423,311**	**$ 7,805,275**	**$ 7,352,651**	**$ 8,447,118**	**$ 1,094,467**	**15%**

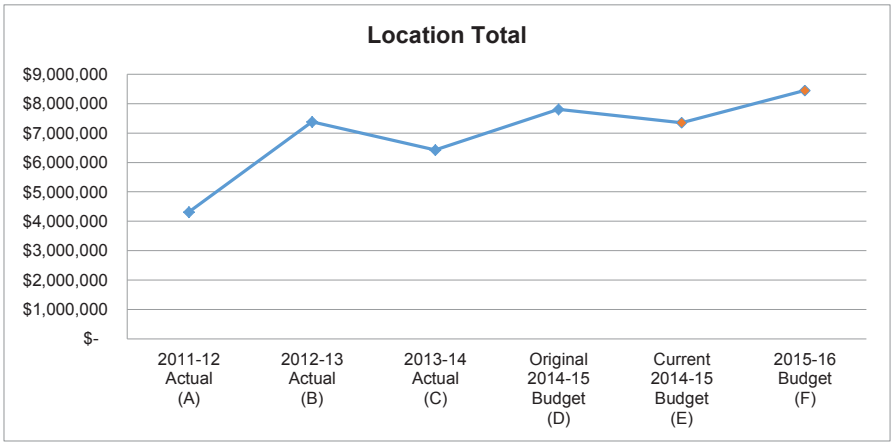
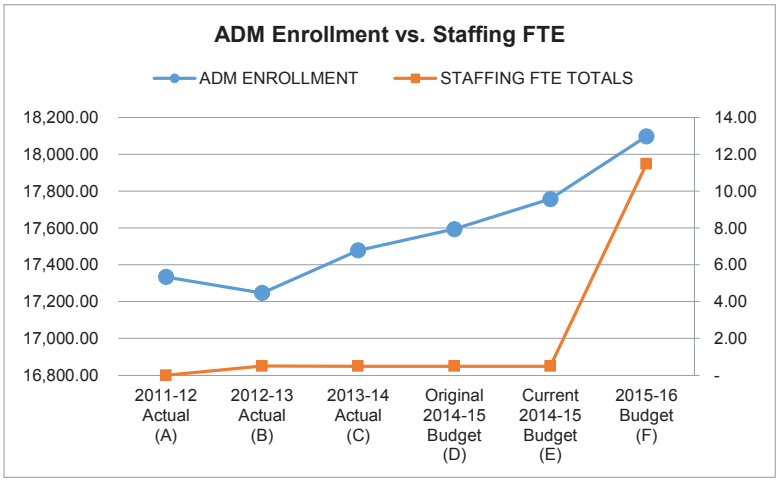


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Fund: 100 General Fund
Location: 501 District Wide Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.50	0.49	0.49	0.49	10.49	10.00	100%
Certified Sub Total	**-**	**0.50**	**0.49**	**0.49**	**0.49**	**10.49**	**10.00**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	1.00	1.00	#DIV/0!
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**#DIV/0!**
STAFFING FTE TOTALS	**-**	**0.50**	**0.49**	**0.49**	**0.49**	**11.49**	**11.00**	**100%**



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

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Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 947,977	$ 874,590	$ 931,579	$ 1,042,406	$ 1,020,320	$ 912,584	$ (107,736)	-11%
320 Non-Certificated Salaries	308,614	163,940	130,340	119,297	115,483	124,141	8,658	7%
360 Employee Benefits	575,140	453,486	470,095	517,785	483,423	422,731	(60,692)	-13%
Subtotal Personnel	**1,831,731**	**1,492,016**	**1,532,015**	**1,679,488**	**1,619,226**	**1,459,456**	**(159,770)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	2,050	2,000	2,000	2,000	-	0%
420 Staff Travel	4,454	6,324	5,871	9,120	9,120	6,000	(3,120)	-34%
425 Student Travel	5,138	3,374	2,358	4,855	4,855	4,855	-	0%
430 Utilities	77	121	(47)	200	200	200	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,664	3,106	5,927	4,550	4,550	4,550	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	61,110	51,453	36,017	46,930	46,930	46,930	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	250	-	970	600	600	600	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	9,992	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**84,685**	**64,379**	**53,145**	**68,255**	**68,255**	**65,135**	**(3,120)**	**-5%**
LOCATION TOTALS	**$ 1,916,416**	**$ 1,556,395**	**$ 1,585,161**	**$ 1,747,743**	**$ 1,687,481**	**$ 1,524,591**	**$ (162,890)**	**-10%**

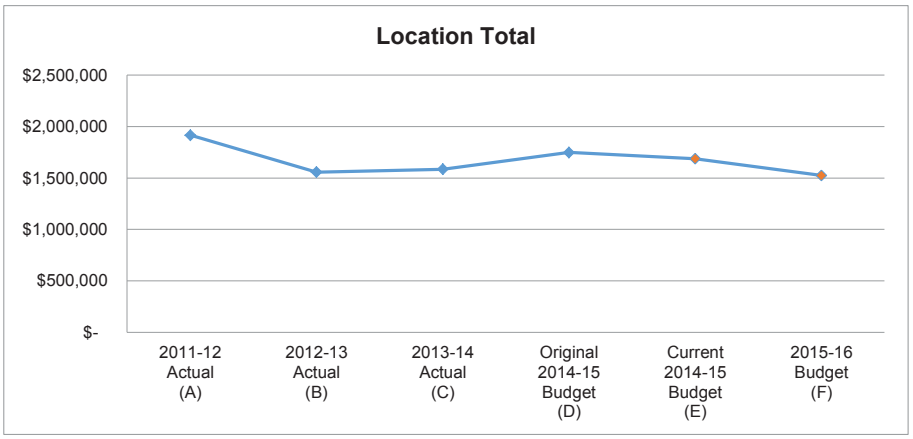
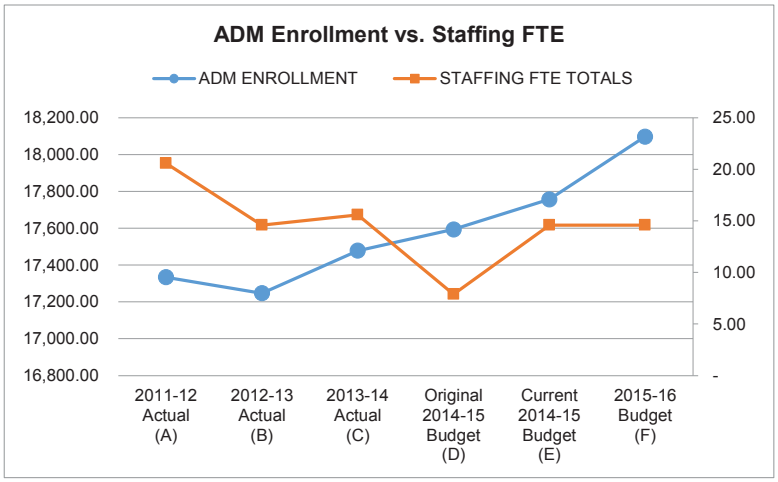


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Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	0.35	0.35	0.35	0.85	0.35	0.35	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	14.00	8.00	13.00	4.00	12.00	12.00	-	0%
Certified Sub Total	**14.35**	**8.35**	**13.35**	**4.85**	**12.35**	**12.35**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	0.80	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.75	5.75	1.75	1.75	1.75	1.75	-	0%
Classified Sub Total	**6.25**	**6.25**	**2.25**	**3.05**	**2.25**	**2.25**	**-**	**0%**
STAFFING FTE TOTALS	**20.60**	**14.60**	**15.60**	**7.90**	**14.60**	**14.60**	**-**	**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, funds various preschools, and assists in running the Native Youth Olympics and Alaska Native American Indian Education.

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Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 6,004,596	$ 5,553,639	$ 6,045,994	$ 6,008,964	$ 6,219,413	$ 6,443,040	$ 223,627	4%
320 Non-Certificated Salaries	6,092,123	881,766	1,010,571	1,106,501	1,189,707	1,163,977	(25,730)	-2%
360 Employee Benefits	6,430,864	2,572,782	2,926,007	3,057,214	2,997,220	3,053,228	56,008	2%
Subtotal Personnel	**18,527,583**	**9,008,187**	**9,982,572**	**10,172,679**	**10,406,340**	**10,660,245**	**253,905**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	642,992	1,189,516	1,199,654	1,232,070	1,559,533	1,439,070	(120,463)	-8%
420 Staff Travel	185,523	143,239	119,849	184,560	223,306	207,400	(15,906)	-7%
425 Student Travel	3,162	13,479	17,061	10,000	6,000	5,000	(1,000)	-17%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	46,046	44,652	41,112	45,500	45,500	35,000	(10,500)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	122,612	295,987	232,896	281,500	222,993	316,500	93,507	42%
480 Tuition	38,557	97,500	97,500	97,500	97,500	97,500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
490 Other Expenses	22,655	-	44,403	40,000	42,000	45,000	3,000	7%
510 Equipment	21,685	-	1,470	10,000	-	10,000	10,000	100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,083,231**	**1,784,372**	**1,753,944**	**1,901,130**	**2,196,832**	**2,155,470**	**(41,362)**	**-2%**
LOCATION TOTALS	**$ 19,610,814**	**$ 10,792,559**	**$ 11,736,516**	**$ 12,073,809**	**$ 12,603,172**	**$ 12,815,715**	**$ 212,543**	**2%**

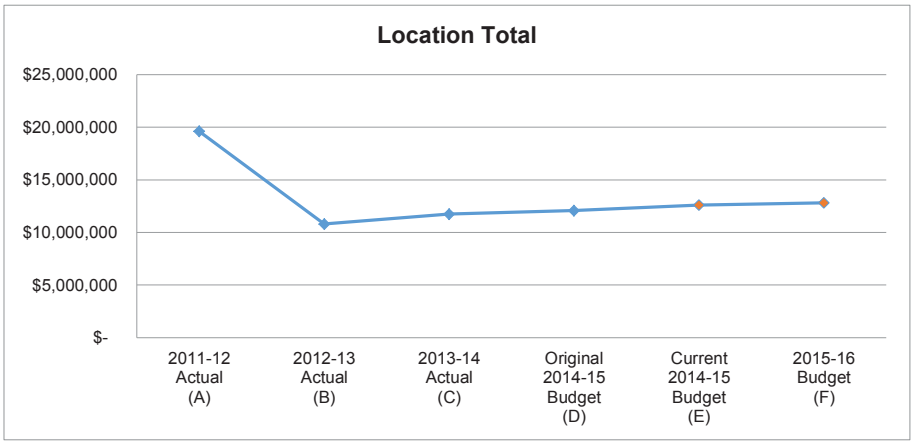
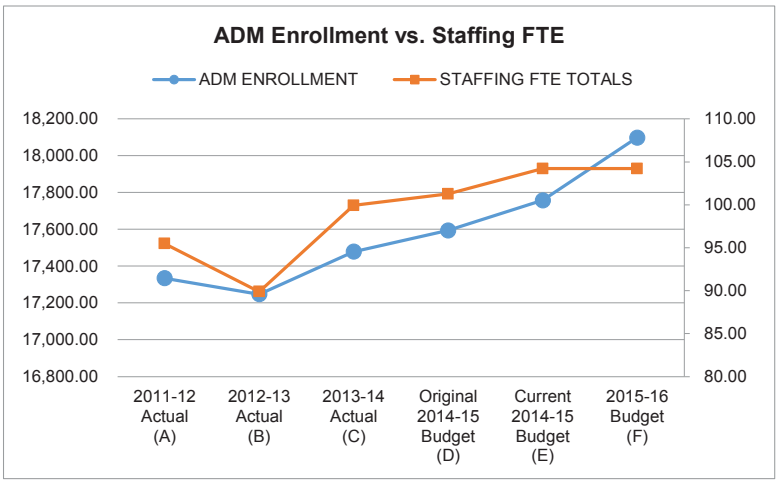


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Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	-	-	1.00	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	75.48	73.88	75.74	76.24	78.72	78.72	-	0%
Certified Sub Total	**76.48**	**74.88**	**78.74**	**78.24**	**80.72**	**80.72**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	0.80	-	0.80	0.80	-	0%
Supervisor	1.00	1.00	-	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	17.00	13.00	20.38	22.03	21.69	21.69	-	0%
Classified Sub Total	**19.00**	**15.00**	**21.18**	**23.03**	**23.49**	**23.49**	**-**	**0%**
STAFFING FTE TOTALS	**95.48**	**89.88**	**99.92**	**101.27**	**104.21**	**104.21**	**-**	**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 students.

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Fund: 100 General Fund
Location: 504 Health Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 36,634	$ 22,756	$ 39,733	$ 35,972	$ 40,459	$ 39,972	$ (487)	-1%
320 Non-Certificated Salaries	27,730	144	-	74	74	74	-	0%
360 Employee Benefits	19,203	7,940	15,621	15,051	15,579	15,300	(279)	-2%
Subtotal Personnel	**83,567**	**30,841**	**55,354**	**51,097**	**56,112**	**55,346**	**(766)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,500	3,500	3,500	-	0%
420 Staff Travel	2,930	3,682	2,753	3,000	3,000	5,000	2,000	67%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,700	9,507	6,953	12,000	12,000	12,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,861	11,201	7,480	7,000	14,000	15,000	1,000	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	3,416	3,416	416	(3,000)	-88%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**24,991**	**27,890**	**20,686**	**28,916**	**35,916**	**35,916**	**-**	**0%**
LOCATION TOTALS	**$ 108,558**	**$ 58,731**	**$ 76,039**	**$ 80,013**	**$ 92,028**	**$ 91,262**	**$ (766)**	**-1%**

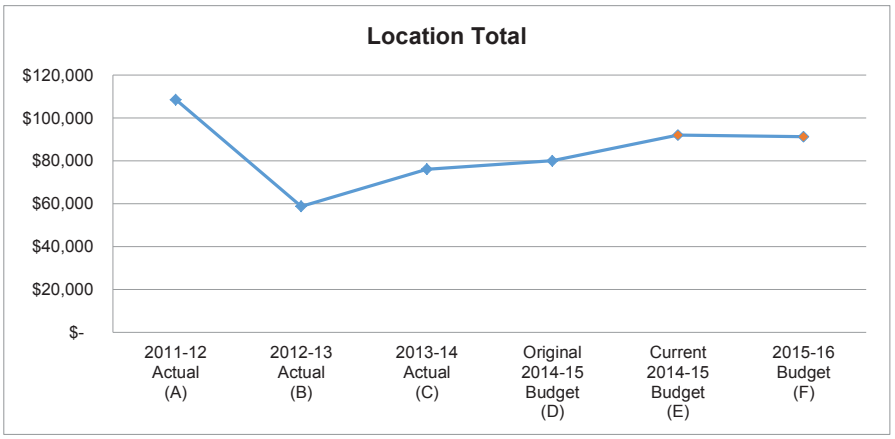
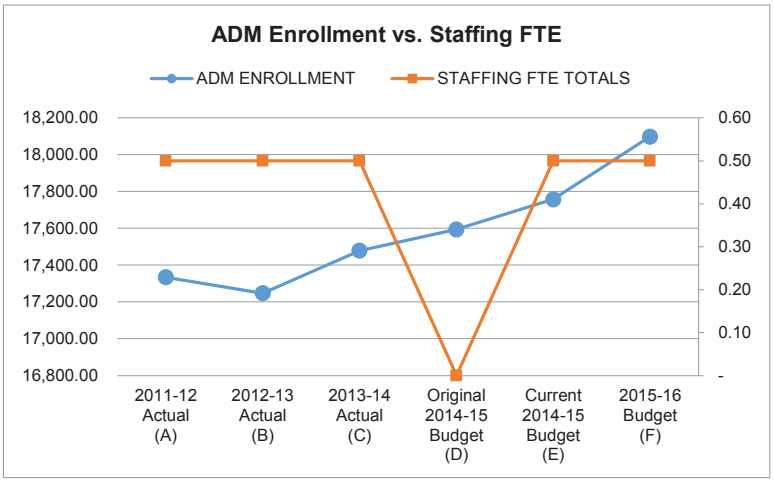


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Fund: 100 General Fund
Location: 504 Health Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	-	0.50	0.50	-	0%
Certified Sub Total	**0.50**	**0.50**	**0.50**	**-**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	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%**



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

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Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 890,678	$ 832,861	$ 836,777	$ 846,970	$ 806,093	$ 203,949	$ (602,144)	-75%
320 Non-Certificated Salaries	86,184	63,574	89,857	59,405	58,274	61,634	3,360	6%
360 Employee Benefits	424,486	390,993	385,759	394,521	392,317	114,461	(277,856)	-71%
Subtotal Personnel	**1,401,348**	**1,287,428**	**1,312,394**	**1,300,896**	**1,256,684**	**380,044**	**(876,640)**	**-70%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,008	7,505	1,584	6,500	6,500	6,500	-	0%
425 Student Travel	5,676	5,700	1,222	7,000	7,000	7,000	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	61,926	23,924	26,131	-	1,020	500	(520)	-51%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,000,180	285,513	475,891	518,515	499,769	512,415	12,646	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	670	-	325	500	500	500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	97,827	-	17,512	-	5,600	5,600	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,172,287**	**322,642**	**522,666**	**532,515**	**520,389**	**532,515**	**12,126**	**2%**
LOCATION TOTALS	**$ 2,573,635**	**$ 1,610,070**	**$ 1,835,059**	**$ 1,833,411**	**$ 1,777,073**	**$ 912,559**	**$ (864,514)**	**-49%**

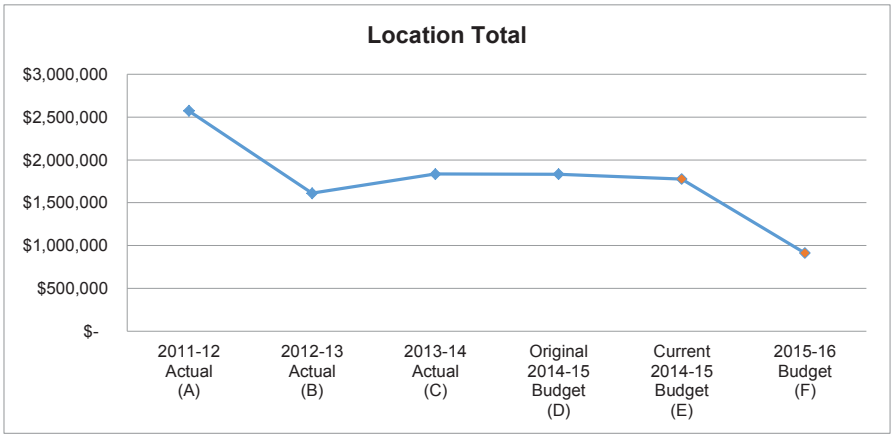
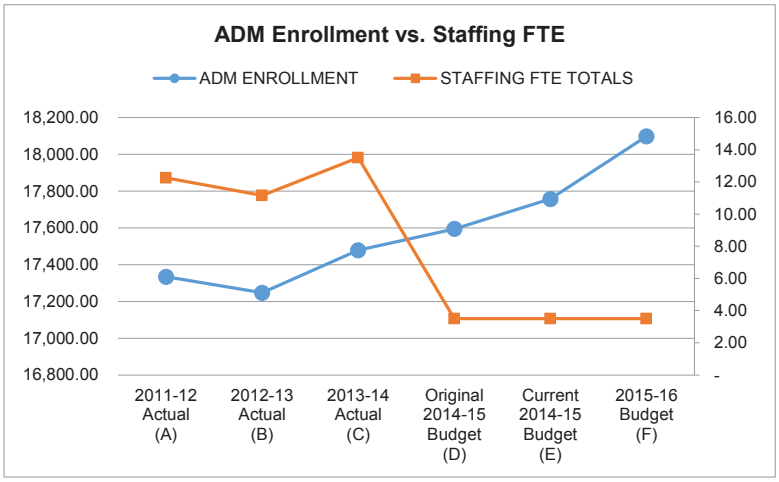


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Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	10.25	9.16	11.50	1.50	1.50	1.50	-	0%
Certified Sub Total	**11.25**	**10.16**	**12.50**	**2.50**	**2.50**	**2.50**	**-**	**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	**12.25**	**11.16**	**13.50**	**3.50**	**3.50**	**3.50**	**-**	**0%**



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

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Fund: 100 General Fund
Location: 506 Office of Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,185,347	$ 1,286,146	$ 1,117,367	$ 1,208,712	$ 1,462,656	$ 1,183,271	$ (279,385)	-19%
320 Non-Certificated Salaries	312,924	202,490	345,683	227,940	246,073	255,247	9,174	4%
360 Employee Benefits	510,659	462,872	477,075	484,335	516,896	485,989	(30,907)	-6%
Subtotal Personnel	**2,008,930**	**1,951,508**	**1,940,126**	**1,920,987**	**2,225,625**	**1,924,507**	**(301,118)**	**-14%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	66,294	-	147,678	17,500	92,500	37,000	(55,500)	-60%
420 Staff Travel	34,700	39,732	59,825	59,795	74,140	135,700	61,560	83%
425 Student Travel	1,579	16,717	1,436	2,500	2,500	22,000	19,500	780%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	72,313	93,649	426,312	425,000	675,000	332,500	(342,500)	-51%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	107,975	183,434	265,146	469,000	242,900	45,100	(197,800)	-81%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,141	-	21,335	5,000	5,000	350,000	345,000	6900%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	21,414	-	20,000	20,000	150,000	130,000	650%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**292,002**	**354,945**	**921,731**	**998,795**	**1,112,040**	**1,072,300**	**(39,740)**	**-4%**
LOCATION TOTALS	**$ 2,300,932**	**$ 2,306,453**	**$ 2,861,857**	**$ 2,919,782**	**$ 3,337,665**	**$ 2,996,807**	**$ (340,858)**	**-10%**

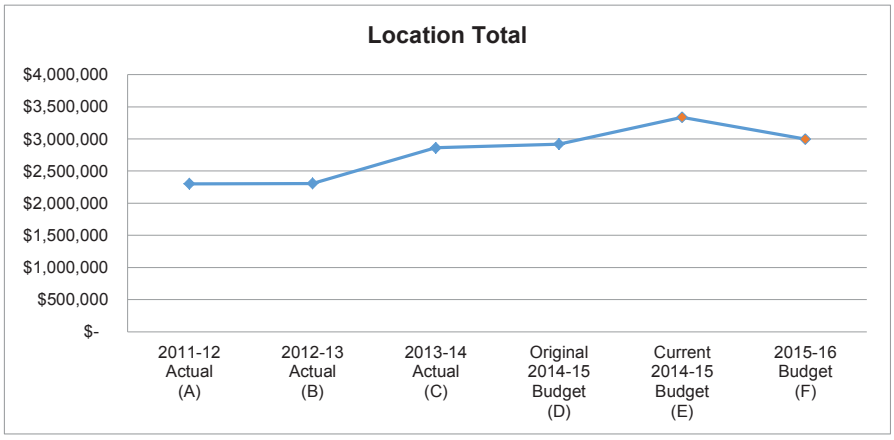
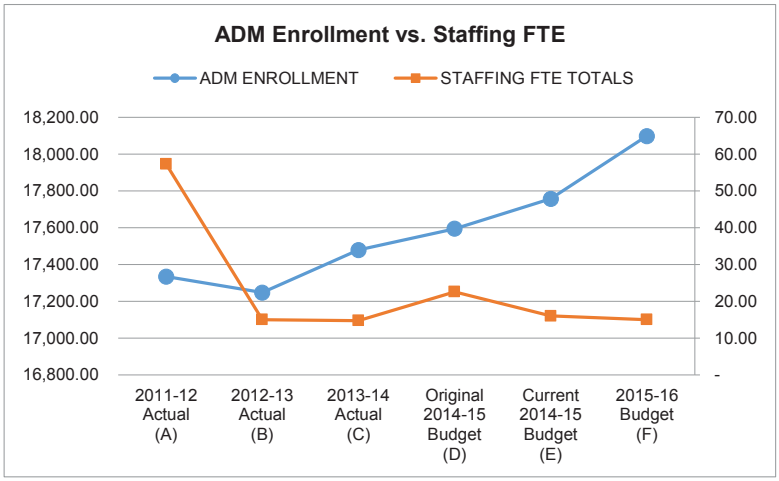


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Fund: 100 General Fund
Location: 506 Office of Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	3.00	1.50	4.50	3.50	4.50	4.50	-	0%
Supervisor	1.00	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	48.79	7.99	5.75	14.05	6.99	5.99	(1.00)	-14%
Certified Sub Total	**52.79**	**9.49**	**10.25**	**17.55**	**11.49**	**10.49**	**(1.00)**	**-9%**
CLASSIFIED FTE								
Director	-	2.50	-	0.50	-	-	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.55	3.00	4.50	4.50	3.50	3.50	-	0%
Classified Sub Total	**4.55**	**5.50**	**4.50**	**5.00**	**4.50**	**4.50**	**-**	**0%**
STAFFING FTE TOTALS	**57.34**	**14.99**	**14.75**	**22.55**	**15.99**	**14.99**	**(1.00)**	**-6%**



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 costs include items such as graduation ceremonies, new curriculum, and textbook orders.

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Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	155,870	134,627	139,026	133,512	147,719	111,602	(36,117)	-24%
360 Employee Benefits	65,591	86,799	87,072	88,398	93,746	65,915	(27,831)	-30%
Subtotal Personnel	**221,461**	**221,426**	**226,098**	**221,910**	**241,465**	**177,517**	**(63,948)**	**-26%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,500	4,295	6,336	5,611	6,386	6,578	192	3%
435 Energy	27,612	23,314	22,757	33,632	25,493	26,258	765	3%
440 Purchased Services	44,826	9,520	7,820	6,052	6,052	6,052	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	147,579	20,355	17,886	17,300	17,300	17,200	(100)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	100	100	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	305,072	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**529,589**	**57,483**	**54,800**	**62,595**	**55,231**	**56,188**	**957**	**2%**
LOCATION TOTALS	**$ 751,050**	**$ 278,910**	**$ 280,898**	**$ 284,505**	**$ 296,696**	**$ 233,705**	**$ (62,991)**	**-21%**

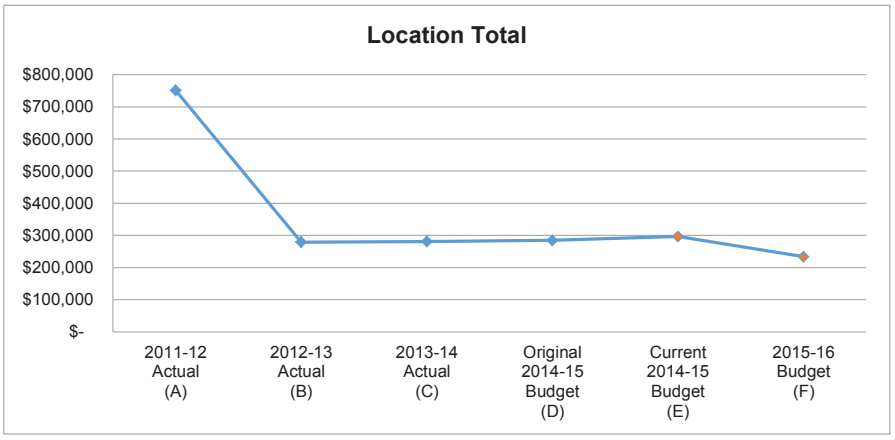
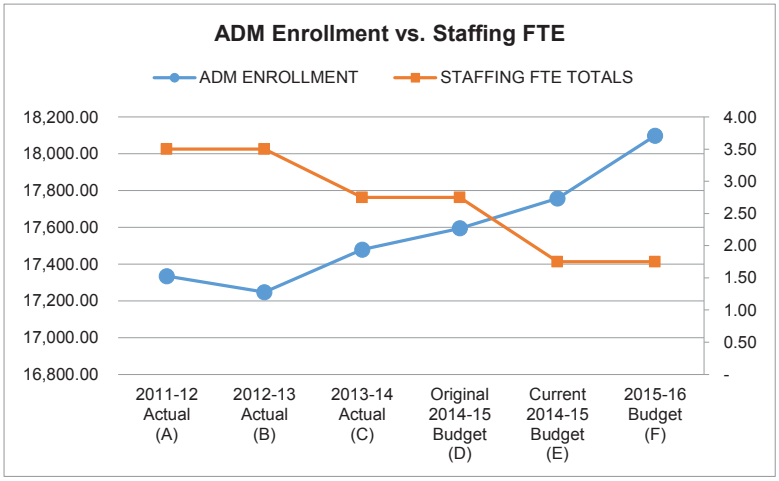


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Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%
Specialist - Department	3.00	3.00	2.25	2.25	1.25	1.25	-	0%
Classified Sub Total	**3.50**	**3.50**	**2.75**	**2.75**	**1.75**	**1.75**	**-**	**0%**
STAFFING FTE TOTALS	**3.50**	**3.50**	**2.75**	**2.75**	**1.75**	**1.75**	**-**	**0%**



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

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Fund: 100 General Fund
Location: 508 Information Technology
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,000	$ -	$ 11,487	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,657,005	1,801,243	1,729,629	1,758,430	1,679,193	1,748,763	69,570	4%
360 Employee Benefits	933,341	1,011,358	931,543	941,317	885,567	952,005	66,438	8%
Subtotal Personnel	**2,593,346**	**2,812,601**	**2,672,659**	**2,699,747**	**2,564,760**	**2,700,768**	**136,008**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	23,605	56,772	34,016	51,320	51,320	70,000	18,680	36%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	56	-	88	554	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	915,039	1,272,955	1,167,467	2,362,423	2,362,423	1,630,000	(732,423)	-31%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	928,661	1,607,456	1,277,191	1,617,000	1,617,000	2,043,000	426,000	26%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	1,990	-	-	21,423	21,423	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	190,573	-	41,875	85,000	536,000	350,000	(186,000)	-35%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,057,934**	**2,937,183**	**2,522,627**	**4,116,297**	**4,566,743**	**4,114,423**	**(452,320)**	**-10%**
LOCATION TOTALS	**$ 4,651,280**	**$ 5,749,784**	**$ 5,195,286**	**$ 6,816,044**	**$ 7,131,503**	**$ 6,815,191**	**$ (316,312)**	**-4%**

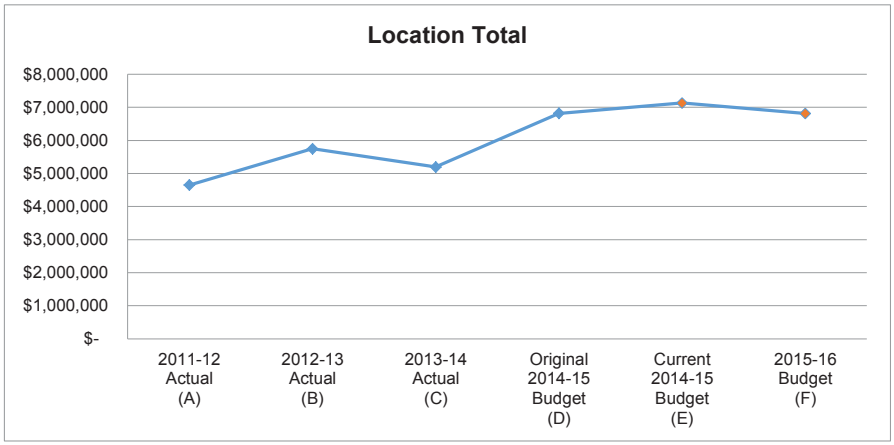
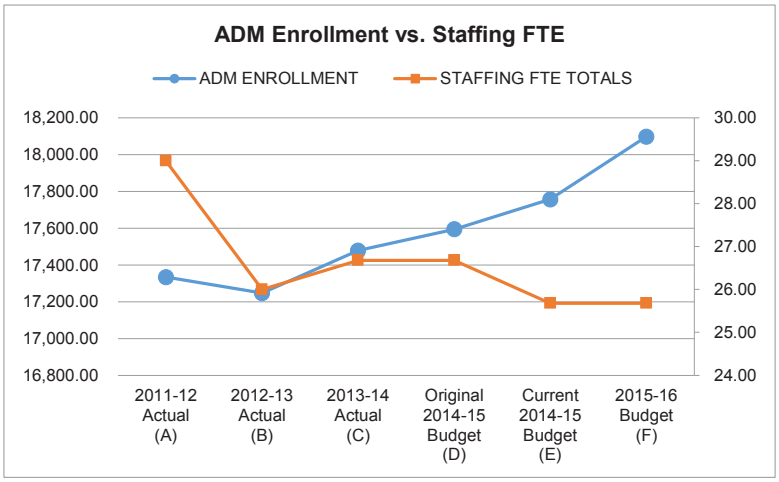


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Fund: 100 General Fund
Location: 508 Information Technology
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	4.00	3.00	3.00	3.00	3.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	25.00	21.00	22.68	22.68	21.68	21.68	-	0%
Classified Sub Total	**29.00**	**26.00**	**26.68**	**26.68**	**25.68**	**25.68**	**-**	**0%**
STAFFING FTE TOTALS	**29.00**	**26.00**	**26.68**	**26.68**	**25.68**	**25.68**	**-**	**0%**



Information Technology is responsible for all information and technology services, contracts, hardware, and software, district-wide. This includes specific programs housed at school sites (such as Gaggle, AIMS Web, and MAP). IT also provides support for hardware and software throughout all 45 school locations, along with operational support and maintenance of management applications (such as MUNIS, Pulse, and SharePoint).

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Fund: 100 General Fund
Location: 509 Operations and Maintenance
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,833,164	2,858,329	2,701,577	2,641,946	2,820,024	2,836,145	16,121	1%
360 Employee Benefits	1,554,530	1,523,660	1,478,908	1,464,928	1,485,041	1,506,868	21,827	1%
Subtotal Personnel	**4,387,694**	**4,381,989**	**4,180,485**	**4,106,874**	**4,305,065**	**4,343,013**	**37,948**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	293	-	-	1,500	1,500	1,000	(500)	-33%
420 Staff Travel	29,080	21,007	14,522	23,000	23,000	20,500	(2,500)	-11%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	5,068	3,611	4,201	6,673	4,600	4,473	(127)	-3%
435 Energy	9,982	58,882	69,373	14,363	44,809	46,153	1,344	3%
440 Purchased Services	389,725	241,753	259,892	320,000	320,000	320,291	291	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	974,605	909,397	1,015,770	1,029,136	1,029,136	1,032,386	3,250	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,052	1,356	1,048	10,000	10,000	10,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	64,874	61,050	41,064	130,000	130,000	130,000	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,476,679**	**1,297,056**	**1,405,870**	**1,534,672**	**1,563,045**	**1,564,803**	**1,758**	**0%**
LOCATION TOTALS	**$ 5,864,373**	**$ 5,679,045**	**$ 5,586,355**	**$ 5,641,546**	**$ 5,868,110**	**$ 5,907,816**	**$ 39,706**	**1%**

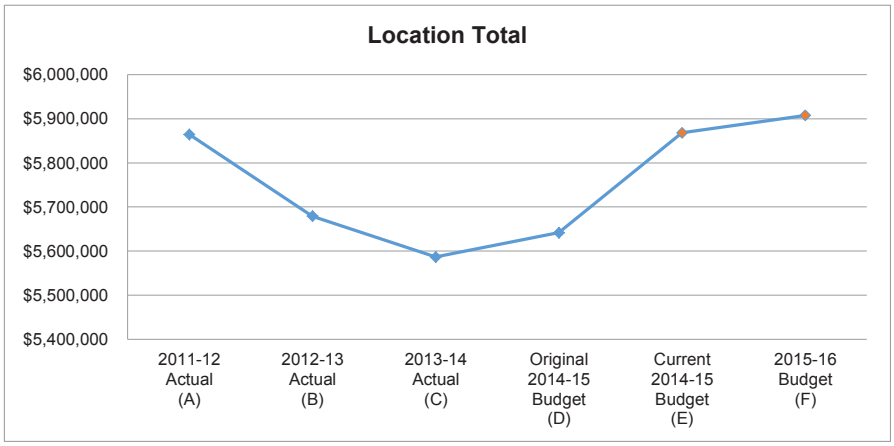
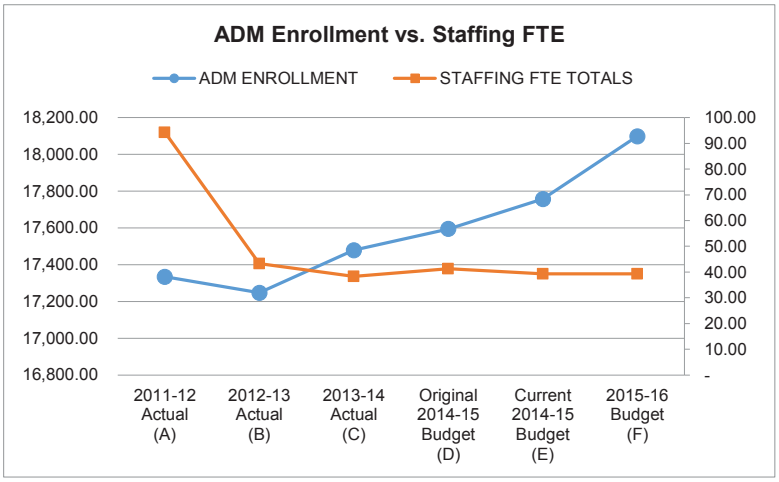


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Fund: 100 General Fund
Location: 509 Operations and Maintenance
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	6.00	4.00	7.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	88.25	35.25	32.25	32.25	33.25	33.25	-	0%
Classified Sub Total	**94.25**	**43.25**	**38.25**	**41.25**	**39.25**	**39.25**	**-**	**0%**
STAFFING FTE TOTALS	**94.25**	**43.25**	**38.25**	**41.25**	**39.25**	**39.25**	**-**	**0%**



Operations and Maintenance 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 Fund
Location: 510 Risk Management
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	50,053	34,666	30,698	31,413	23,780	25,451	1,671	7%
360 Employee Benefits	24,356	19,790	18,415	19,225	16,339	16,867	528	3%
Subtotal Personnel	**74,409**	**54,456**	**49,113**	**50,638**	**40,119**	**42,318**	**2,199**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	40,032	40,000	7,163	40,000	40,000	60,000	20,000	50%
420 Staff Travel	1,494	1,134	1,132	12,100	12,100	6,000	(6,100)	-50%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	138	56	-	-	150	150	100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	4,750	71	-	-	8,500	8,500	100%
445 Insurance & Bond Premiums	1,438,491	1,532,975	1,628,878	2,015,827	2,015,827	1,864,460	(151,367)	-8%
450 Supplies & Materials	12,459	13,053	14,288	500	500	35,640	35,140	7028%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	219	6,000	-	-	-	250	250	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,492,695**	**1,598,049**	**1,651,588**	**2,068,427**	**2,068,427**	**1,975,000**	**(93,427)**	**-5%**
LOCATION TOTALS	**$ 1,567,104**	**$ 1,652,505**	**$ 1,700,701**	**$ 2,119,065**	**$ 2,108,546**	**$ 2,017,318**	**$ (91,228)**	**-4%**

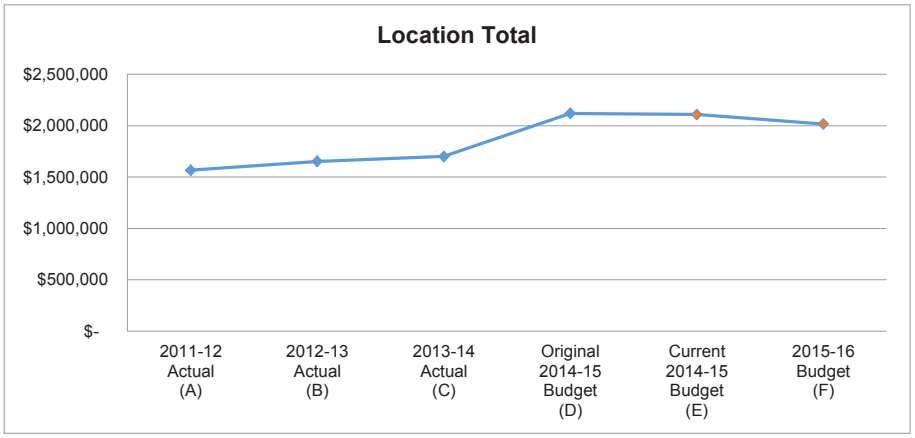
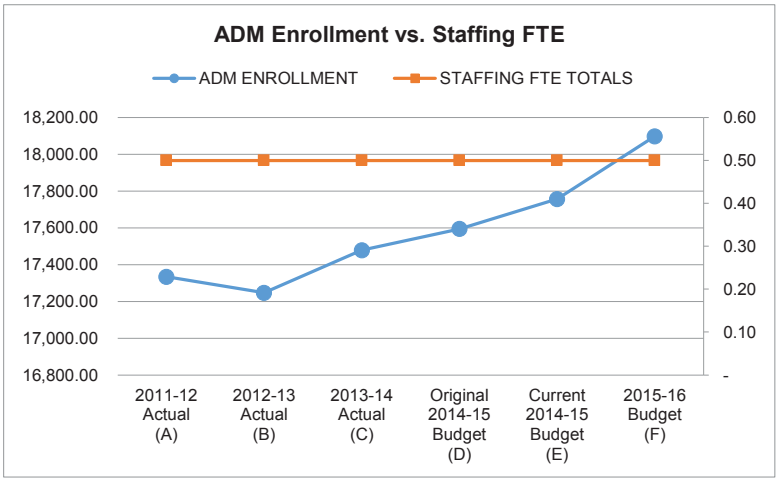


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Fund: 100 General Fund
Location: 510 Risk Management
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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 Fund
Location: 511 Quality Schools
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,250	$ -	$ 3,122	$ -	$ -	$ 44,872	$ 44,872	100%
320 Non-Certificated Salaries	6,623	-	124,652	82,384	136,068	148,436	12,368	9%
360 Employee Benefits	2,364	-	29,603	16,118	26,965	30,609	3,644	14%
Subtotal Personnel	**11,237**	**-**	**157,376**	**98,502**	**163,033**	**223,917**	**60,884**	**37%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	3,055	1,575	1,575	-	(1,575)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,890	36,245	185,712	250,000	250,000	278,619	28,619	11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	412,999	411,211	97,985	228,020	228,020	3,492	(224,528)	-98%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**432,889**	**447,456**	**286,753**	**479,595**	**479,595**	**282,111**	**(197,484)**	**-41%**
LOCATION TOTALS	**$ 444,125**	**$ 447,456**	**$ 444,129**	**$ 578,097**	**$ 642,628**	**$ 506,028**	**$ (136,600)**	**-21%**

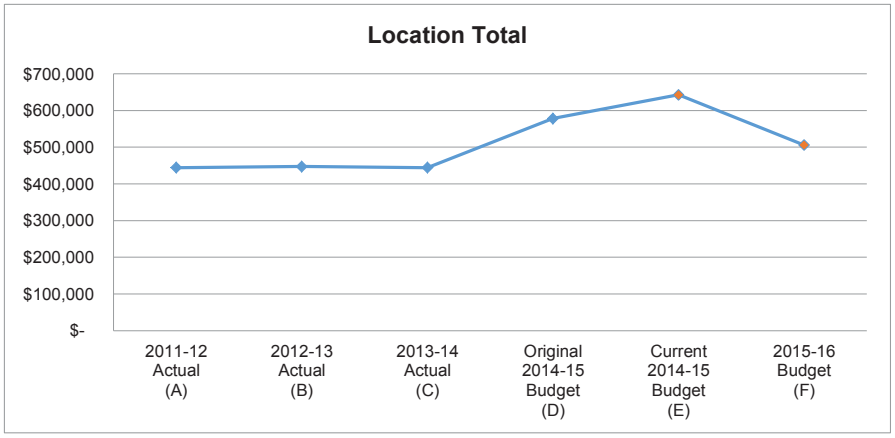
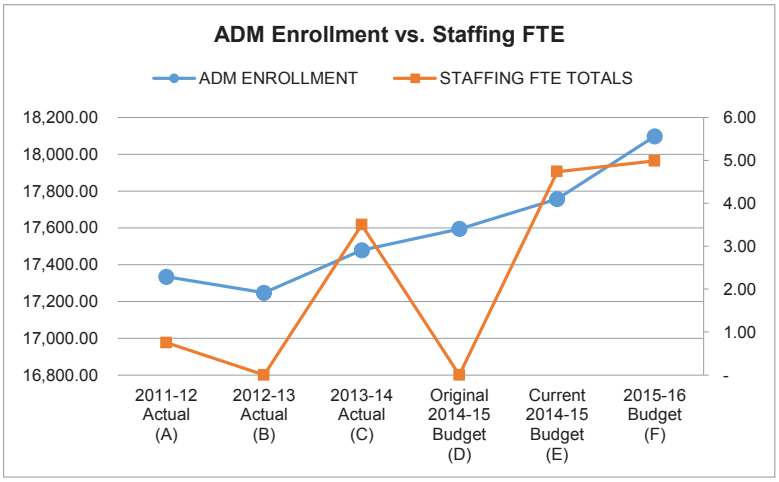


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Fund: 100 General Fund
Location: 511 Quality Schools
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.74	0.74	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**0.74**	**0.74**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.75	-	3.50	-	4.00	4.25	0.25	6%
Classified Sub Total	**0.75**	**-**	**3.50**	**-**	**4.00**	**4.25**	**0.25**	**6%**
STAFFING FTE TOTALS	**0.75**	**-**	**3.50**	**-**	**4.74**	**4.99**	**0.25**	**5%**



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 Fund
Location: 514 Medicaid Reimbursement
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	-	-	75,692	-	-	200,000	200,000	100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	492,294	541,890	7,271	486,000	486,000	-	(486,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**492,294**	**541,890**	**82,963**	**486,000**	**486,000**	**200,000**	**(286,000)**	**-59%**
LOCATION TOTALS	**$ 492,294**	**$ 541,890**	**$ 82,963**	**$ 486,000**	**$ 486,000**	**$ 200,000**	**$ (286,000)**	**-59%**

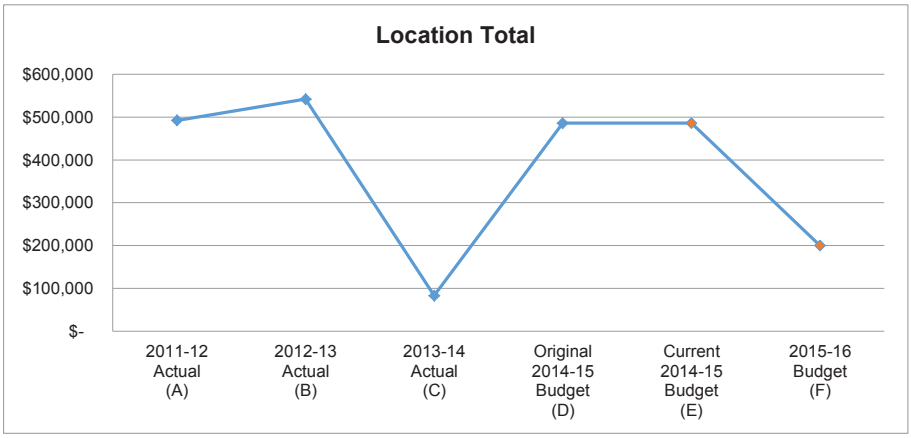
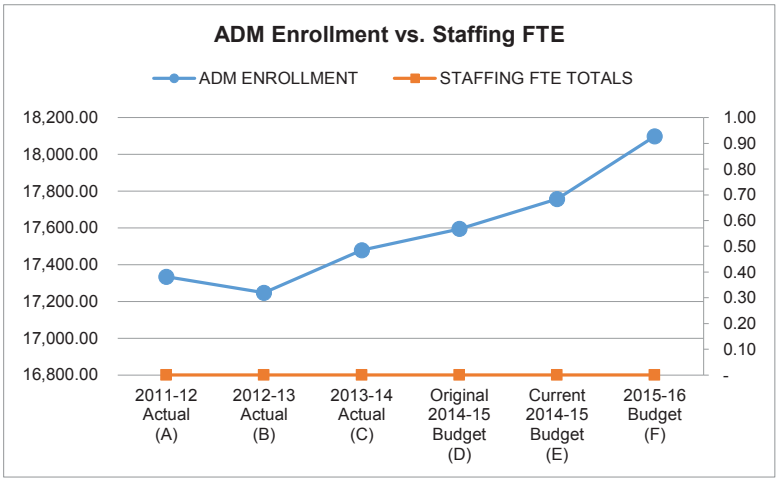


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Fund: 100 General Fund
Location: 514 Medicaid Reimbursement
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**



This location is identified as the cost center for reporting all Medicaid elibible 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 Fund
Location: 515 School Safety & Emergency Preparedness Coordinator
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 81,610	$ 81,610	100%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	43,465	43,465	100%
Subtotal Personnel	**0**	**-**	**-**	**-**	**-**	**125,075**	**125,075**	**100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	4,350	4,350	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	500	500	100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**0**	**-**	**-**	**-**	**-**	**4,850**	**4,850**	**100%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 129,925**	**$ 129,925**	**100%**

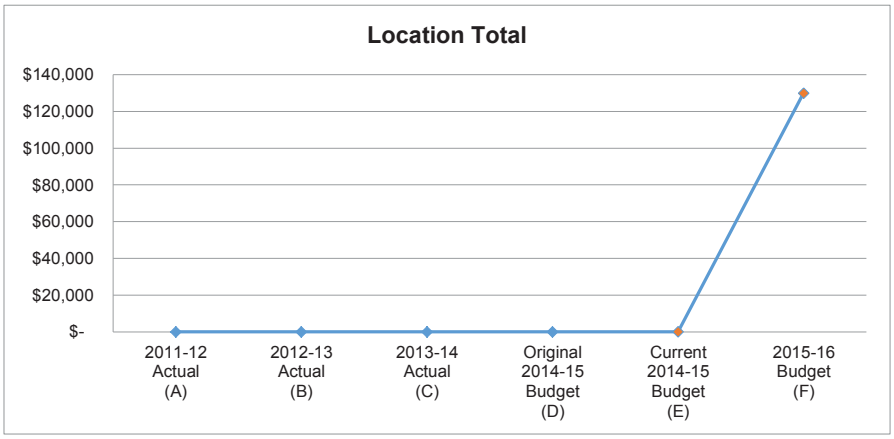
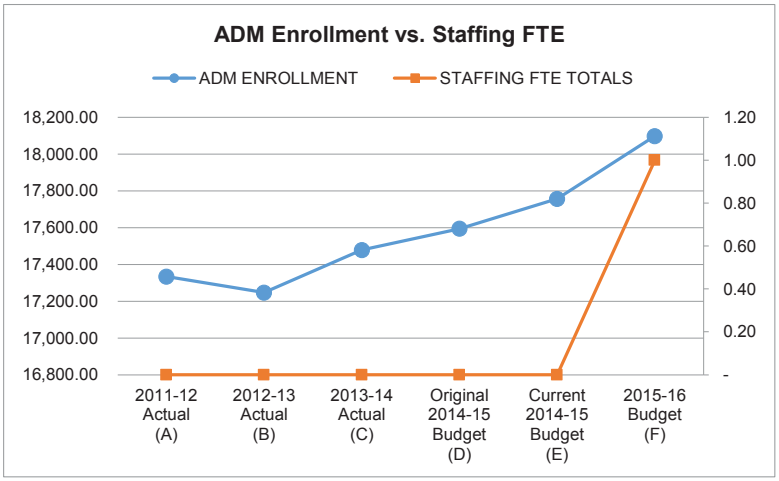


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Fund: 100 General Fund
Location: 515 School Safety & Emergency Preparedness Coordinator
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	100%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**100%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**100%**



School Safety, Security, and Emergency preparedness works with both Busienss Services and Instruction to plan for and ensure the safety of students, staff, and buildings in the case of an emergency.

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Fund: 100 General Fund
Location: 516 Business Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 139,612	$ 235,292	$ 5,477	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	38,255	147,501	267,041	269,179	277,111	282,082	4,971	2%
360 Employee Benefits	58,201	164,433	131,864	135,383	133,901	137,637	3,736	3%
Subtotal Personnel	**236,068**	**547,226**	**404,382**	**404,562**	**411,012**	**419,719**	**8,707**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	37,695	-	-	20,000	33,500	20,000	(13,500)	-40%
420 Staff Travel	5,908	18,976	16,139	9,500	9,500	15,000	5,500	58%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,023	2,568	1,370	250	250	500	250	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,159	33,251	28,202	35,500	25,500	30,750	5,250	21%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,663	-	9,600	3,500	-	2,500	2,500	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**60,448**	**54,795**	**55,311**	**68,750**	**68,750**	**68,750**	**-**	**0%**
LOCATION TOTALS	**$ 296,516**	**$ 602,021**	**$ 459,693**	**$ 473,312**	**$ 479,762**	**$ 488,469**	**$ 8,707**	**2%**

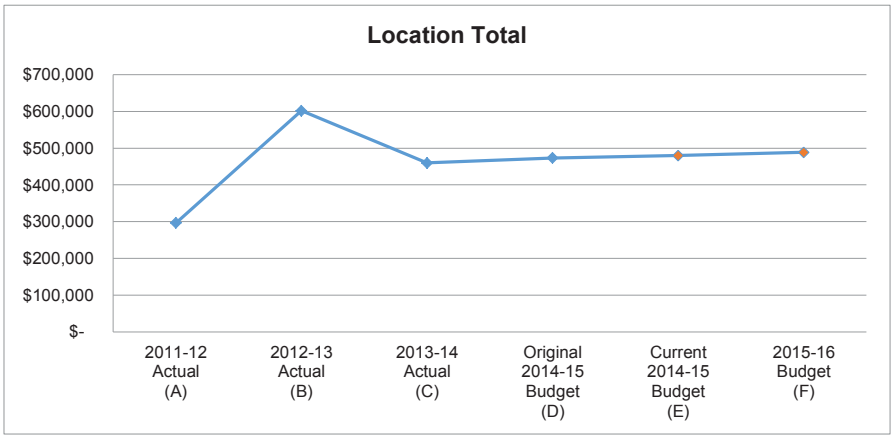
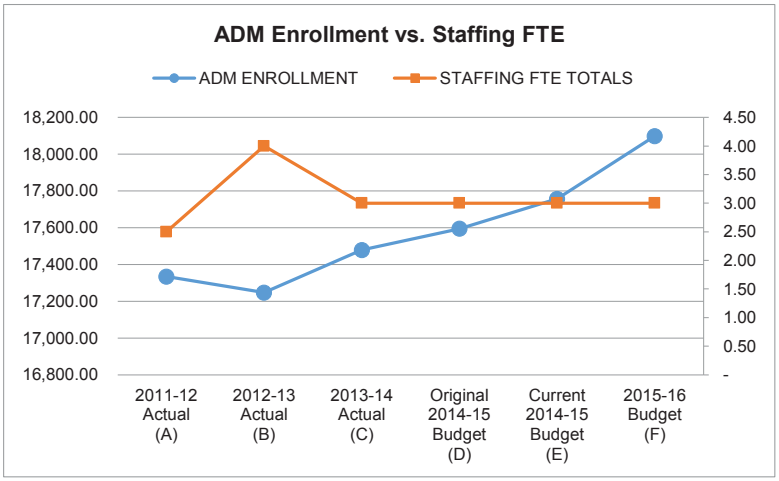


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Fund: 100 General Fund
Location: 516 Business Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	2.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**2.50**	**4.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.50**	**4.00**	**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 Operations & Maintenance, Transportation, Human Resources/Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.

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Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	211,195	328,299	350,288	337,169	325,131	321,246	(3,885)	-1%
360 Employee Benefits	137,521	201,439	220,053	218,662	194,643	193,997	(646)	0%
Subtotal Personnel	**348,716**	**529,739**	**570,341**	**555,831**	**519,774**	**515,243**	**(4,531)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,215	2,938	2,407	7,500	7,500	7,500	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	1,860	5,000	5,000	5,000	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,364	6,474	6,489	10,000	10,000	10,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,209	14,456	11,866	18,000	18,000	18,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	300	-	1,899	3,100	3,100	3,100	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	8,562	-		-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**26,650**	**23,867**	**24,520**	**43,600**	**43,600**	**43,600**	**-**	**0%**
LOCATION TOTALS	**$ 375,366**	**$ 553,606**	**$ 594,861**	**$ 599,431**	**$ 563,374**	**$ 558,843**	**$ (4,531)**	**-1%**

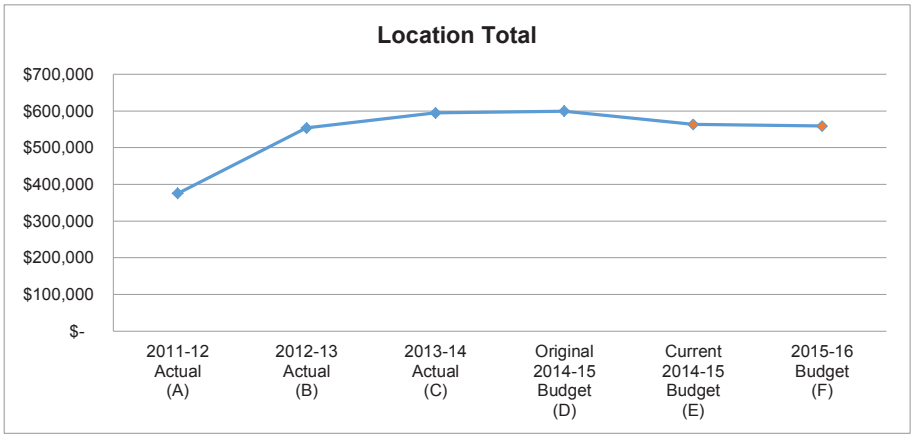
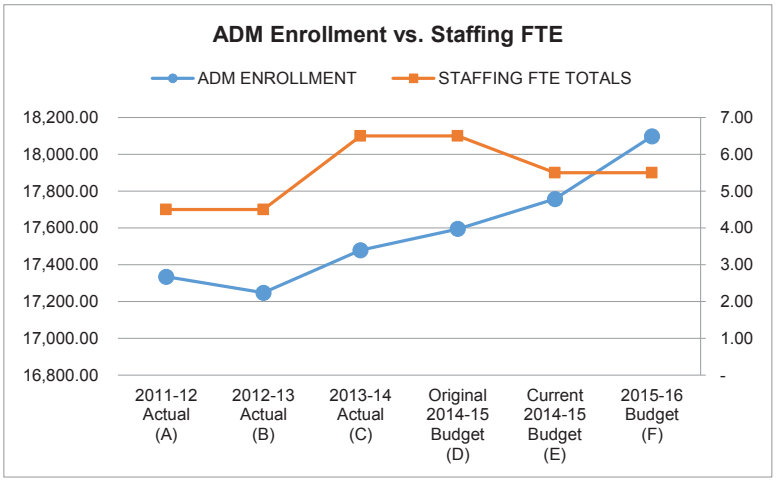


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Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%
Specialist - Department	4.00	4.00	6.00	6.00	5.00	5.00	-	0%
Classified Sub Total	**4.50**	**4.50**	**6.50**	**6.50**	**5.50**	**5.50**	**-**	**0%**
STAFFING FTE TOTALS	**4.50**	**4.50**	**6.50**	**6.50**	**5.50**	**5.50**	**-**	**0%**



The Purchasing Department, housed in the school district 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 Fund
Location: 519 Custodial Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	363,012	362,098	383,412	371,522	400,238	418,310	18,072	5%
360 Employee Benefits	178,497	201,107	204,738	209,987	168,193	217,727	49,534	29%
Subtotal Personnel	**541,509**	**563,205**	**588,150**	**581,509**	**568,431**	**636,037**	**67,606**	**12%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,009	203	1,680	6,000	6,000	3,000	(3,000)	-50%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	20	-	-	50	50	50	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,498	-	7,930	2,500	2,500	2,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	368,025	348,042	360,762	276,592	276,592	284,592	8,000	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	349	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	31,105	17,661	50,000	50,000	45,000	(5,000)	-10%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**372,901**	**379,351**	**388,033**	**335,142**	**335,142**	**335,142**	**-**	**0%**
LOCATION TOTALS	**$ 914,410**	**$ 942,555**	**$ 976,183**	**$ 916,651**	**$ 903,573**	**$ 971,179**	**$ 67,606**	**7%**

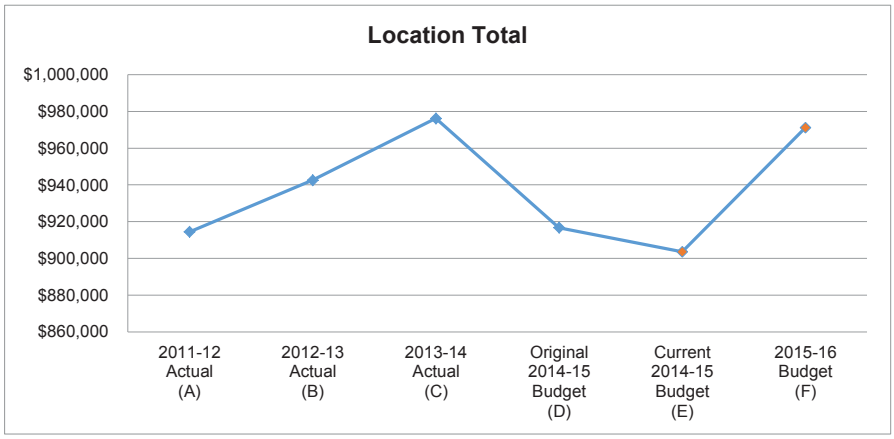
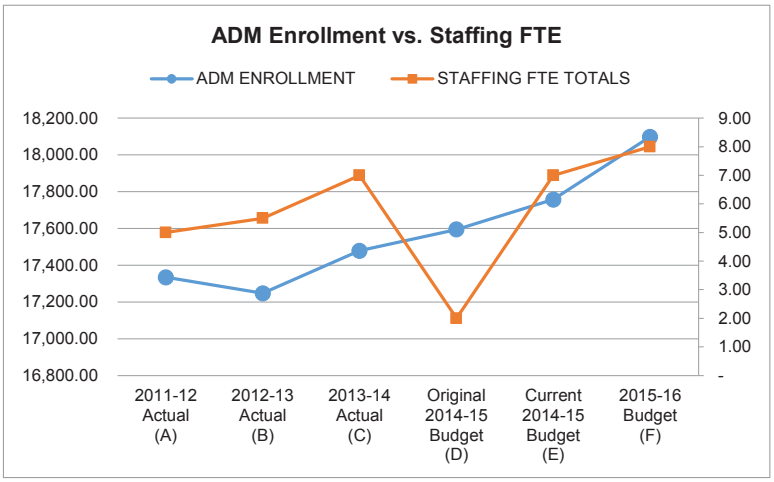


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Fund: 100 General Fund
Location: 519 Custodial Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	4.50	4.00	1.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	3.00	1.00	3.00	4.00	1.00	33%
Classified Sub Total	**5.00**	**5.50**	**7.00**	**2.00**	**7.00**	**8.00**	**1.00**	**14%**
STAFFING FTE TOTALS	**5.00**	**5.50**	**7.00**	**2.00**	**7.00**	**8.00**	**1.00**	**14%**



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 Fund
Location: 530 Talented and Gifted Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 595,136	$ 750,914	$ 778,194	$ 708,283	$ 851,549	$ 164,484	$ (687,065)	-81%
320 Non-Certificated Salaries	2,547	2,222	2,981	-	-	423	423	100%
360 Employee Benefits	227,705	287,622	308,944	307,422	371,367	62,399	(308,968)	-83%
Subtotal Personnel	**825,388**	**1,040,759**	**1,090,119**	**1,015,705**	**1,222,916**	**227,306**	**(995,610)**	**-81%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	5,500	5,500	5,250	(250)	-5%
420 Staff Travel	1,322	452	133	7,400	7,400	7,720	320	4%
425 Student Travel	2,409	1,037	3,481	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,520	5,024	1,575	600	600	1,000	400	67%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,342	30,930	7,201	26,350	26,350	26,500	150	1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	1,600	900	900	1,000	100	11%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-		-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,593**	**37,443**	**13,989**	**40,750**	**40,750**	**41,470**	**720**	**2%**
LOCATION TOTALS	**$ 848,981**	**$ 1,078,202**	**$ 1,104,108**	**$ 1,056,455**	**$ 1,263,666**	**$ 268,776**	**$ (994,890)**	**-79%**

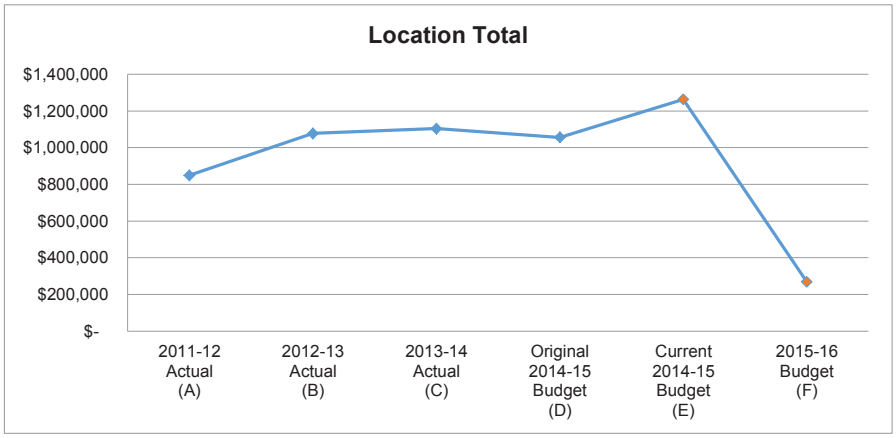
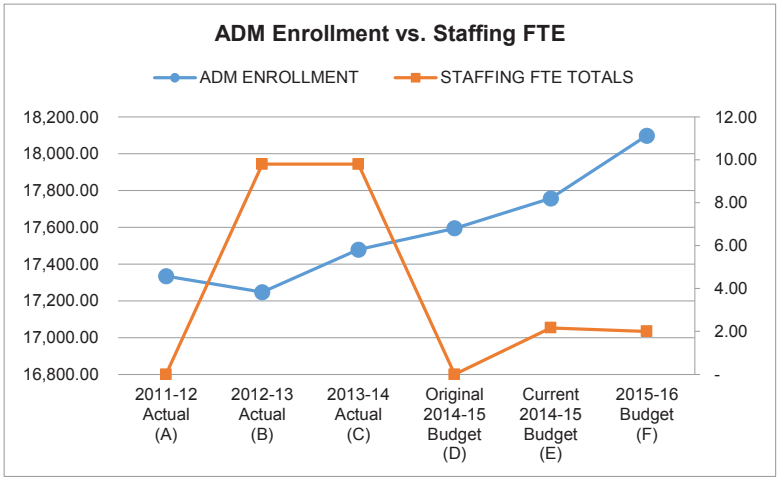


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Fund: 100 General Fund
Location: 530 Talented and Gifted Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-		-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	9.80	9.80	-	2.17	2.00	(0.17)	-8%
Certified Sub Total	**-**	**9.80**	**9.80**	**-**	**2.17**	**2.00**	**(0.17)**	**-8%**
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**	**9.80**	**-**	**2.17**	**2.00**	**(0.17)**	**-8%**



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.

Table of Contents

Fund: 100 General Fund
Location: 601 School Board
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	65,150	64,372	71,590	72,868	82,478	86,157	3,679	4%
360 Employee Benefits	92,536	83,812	92,740	172,906	179,611	41,579	(138,032)	-77%
Subtotal Personnel	**157,686**	**148,184**	**164,330**	**245,774**	**262,089**	**127,736**	**(134,353)**	**-51%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	2,011	2,500	12,500	12,500	12,500	-	0%
420 Staff Travel	34,086	36,925	42,635	43,100	68,300	43,100	(25,200)	-37%
425 Student Travel	-	-	-	700	700	700	-	0%
430 Utilities	-	-	12	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,603	14,473	15,426	198,000	198,000	198,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,338	26,575	3,875	5,000	5,000	5,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	21,547	-	21,980	22,000	22,000	22,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**78,574**	**79,985**	**86,427**	**281,300**	**306,500**	**281,300**	**(25,200)**	**-8%**
LOCATION TOTALS	**$ 236,260**	**$ 228,168**	**$ 250,757**	**$ 527,074**	**$ 568,589**	**$ 409,036**	**$ (159,553)**	**-28%**

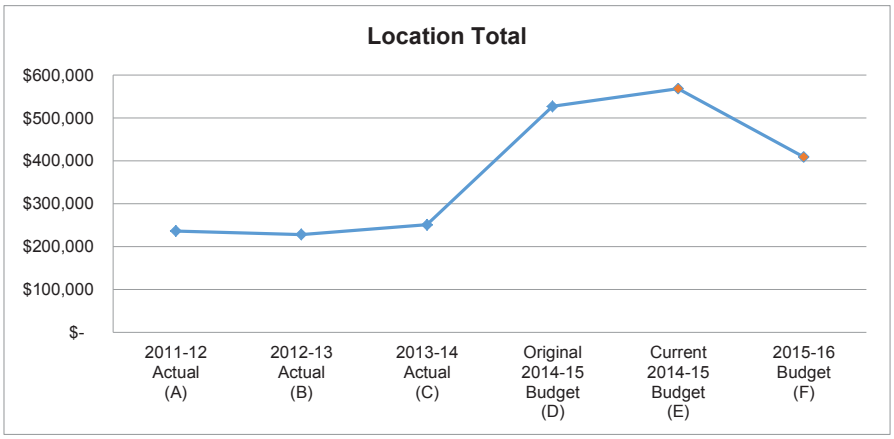
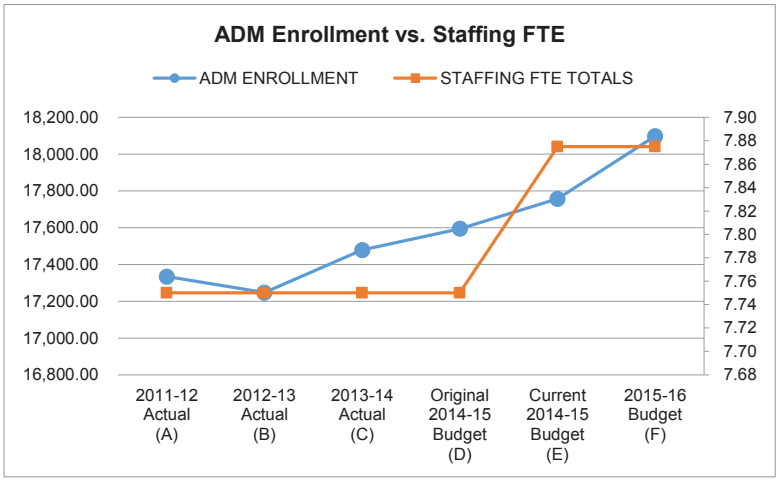


Table of Contents

Fund: 100 General Fund
Location: 601 School Board
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	7.75	7.75	7.75	7.88	7.88	-	0%
Classified Sub Total	**7.75**	**7.75**	**7.75**	**7.75**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.75**	**7.75**	**7.75**	**7.75**	**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 Fund
Location: 602 Office of the Superintendent
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 300,058	$ 202,597	$ 198,966	$ 175,000	$ 176,751	$ 178,960	$ 2,209	1%
320 Non-Certificated Salaries	71,556	77,001	82,152	74,941	78,252	79,008	756	1%
360 Employee Benefits	95,108	90,500	94,271	89,146	86,916	89,095	2,179	3%
Subtotal Personnel	**466,722**	**370,098**	**375,388**	**339,087**	**341,919**	**347,063**	**5,144**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	18,141	20,580	26,709	19,500	24,900	19,500	(5,400)	-22%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	162,834	167,394	169,129	170,000	170,000	170,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,210	15,528	12,739	25,000	25,000	25,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,766	-	3,737	3,000	3,000	3,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**194,951**	**203,501**	**212,314**	**217,500**	**222,900**	**217,500**	**(5,400)**	**-2%**
LOCATION TOTALS	**$ 661,673**	**$ 573,598**	**$ 587,702**	**$ 556,587**	**$ 564,819**	**$ 564,563**	**$ (256)**	**0%**

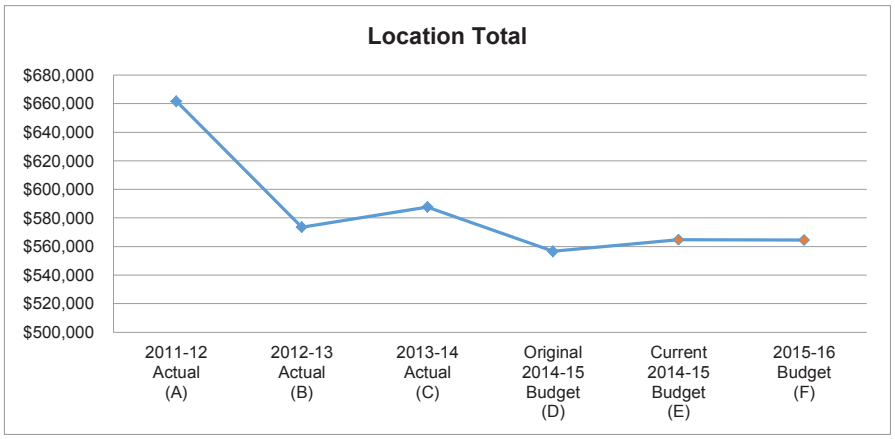
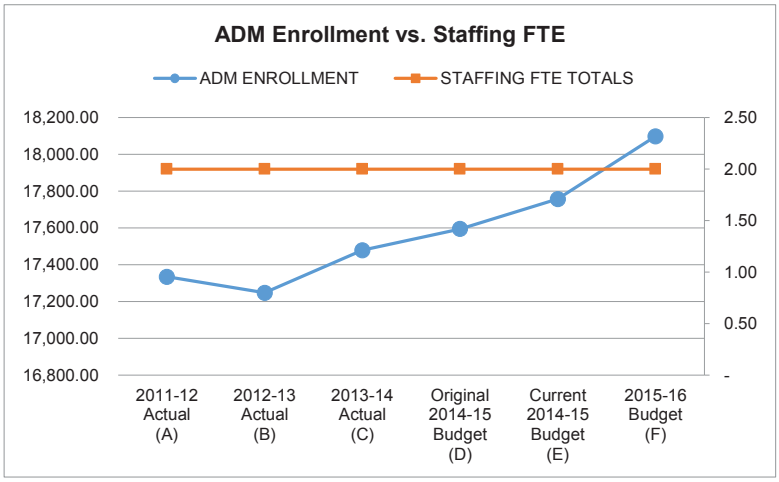


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Fund: 100 General Fund
Location: 602 Office of the Superintendent
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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 Fund
Location: 603 Budget and Finance Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	149,770	-	-	-	-	-	-	0%
360 Employee Benefits	63,731	-	-	-	-	-	-	0%
Subtotal Personnel	**213,501**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,968	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,485	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,453**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 217,954**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

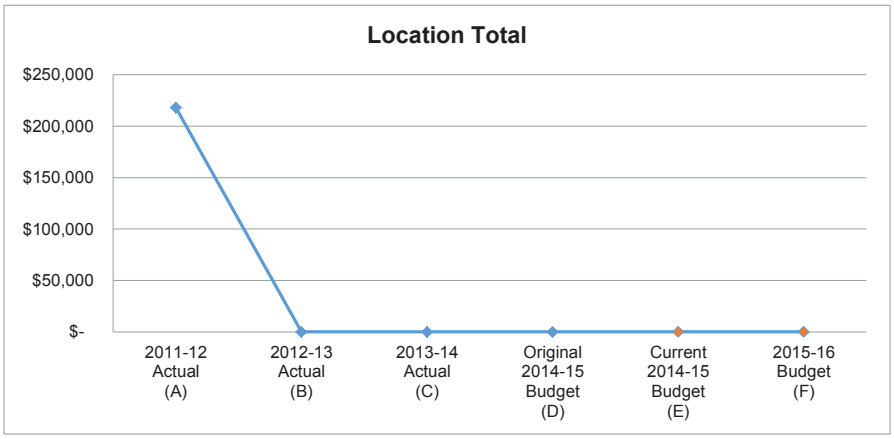
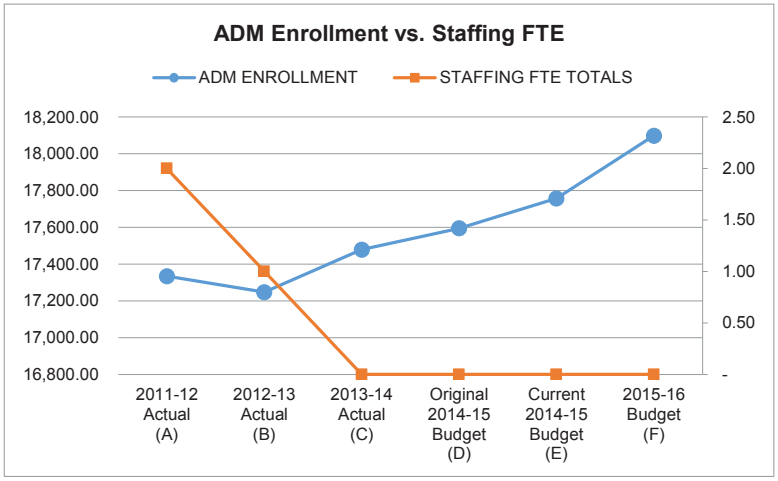


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Fund: 100 General Fund
Location: 603 Budget and Finance Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	-	-	-	-	-	0%
Classified Sub Total	**2.00**	**1.00**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**1.00**	**-**	**-**	**-**	**-**	**-**	**0%**



During the 2012-2013 school year, the Budget and Finance Department merged with the Department of the Chief Financial Officer.

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Fund: 100 General Fund
Location: 604 Payroll and Benefits Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	390,690	359,293	314,810	353,818	294,024	302,907	8,883	3%
360 Employee Benefits	220,381	201,076	185,755	196,331	171,441	176,618	5,177	3%
Subtotal Personnel	**611,071**	**560,369**	**500,566**	**550,149**	**465,465**	**479,525**	**14,060**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,528	3,231	5,273	5,000	5,000	5,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	21,567	6,386	6,231	12,000	12,000	12,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,259	6,093	3,571	4,000	4,000	4,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	219	-	1,038	4,000	4,000	4,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**29,573**	**15,710**	**16,113**	**25,000**	**25,000**	**25,000**	**-**	**0%**
LOCATION TOTALS	**$ 640,644**	**$ 576,079**	**$ 516,679**	**$ 575,149**	**$ 490,465**	**$ 504,525**	**$ 14,060**	**3%**

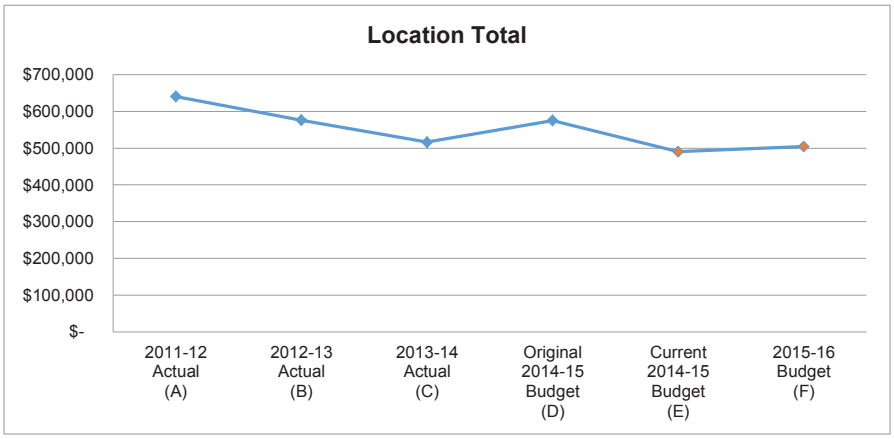
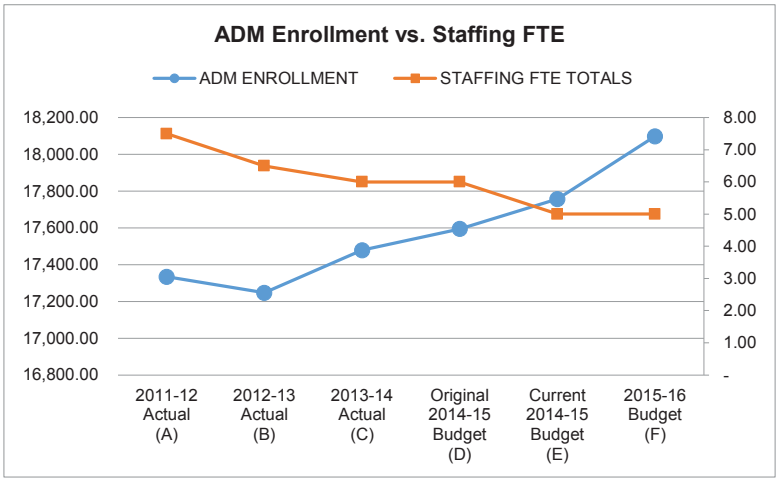


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Fund: 100 General Fund
Location: 604 Payroll and Benefits Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	6.50	5.50	5.00	5.00	4.00	4.00	-	0%
Classified Sub Total	**7.50**	**6.50**	**6.00**	**6.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**7.50**	**6.50**	**6.00**	**6.00**	**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 Fund
Location: 605 Accounting Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	346,548	352,728	303,699	354,183	303,954	308,969	5,015	2%
360 Employee Benefits	214,740	204,620	185,086	202,885	179,782	184,949	5,167	3%
Subtotal Personnel	**561,288**	**557,347**	**488,784**	**557,068**	**483,736**	**493,918**	**10,182**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,857	6,873	8,665	9,200	14,200	12,500	(1,700)	-12%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	420	4,505	-	39,400	29,400	10,000	(19,400)	-66%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,504	73,233	83,280	79,500	84,500	90,600	6,100	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	508	-	381	1,000	1,000	1,000	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	32,600	-	-	15,000	15,000	100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,289**	**84,611**	**124,927**	**129,100**	**129,100**	**129,100**	**-**	**0%**
LOCATION TOTALS	**$ 576,577**	**$ 641,958**	**$ 613,711**	**$ 686,168**	**$ 612,836**	**$ 623,018**	**$ 10,182**	**2%**

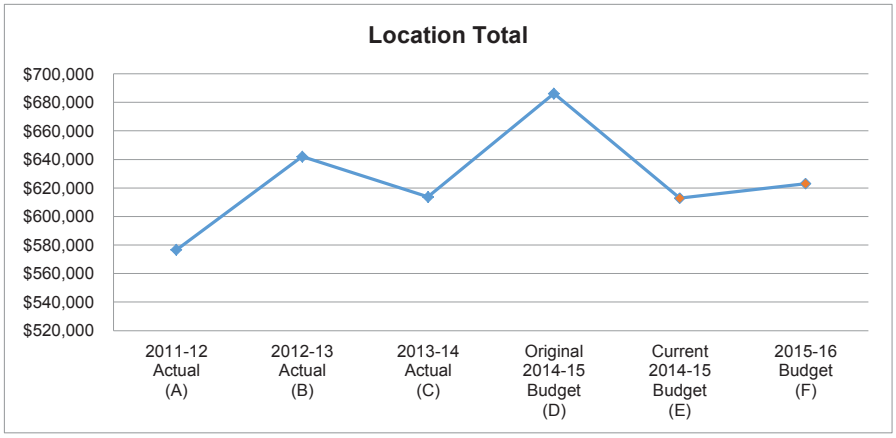
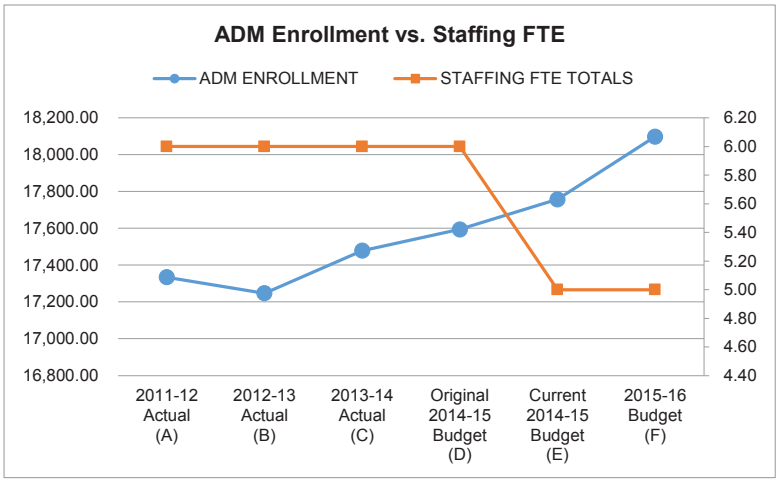


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Fund: 100 General Fund
Location: 605 Accounting Department
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	5.00	5.00	5.00	4.00	4.00	-	0%
Classified Sub Total	**6.00**	**6.00**	**6.00**	**6.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**6.00**	**6.00**	**6.00**	**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 Fund
Location: 606 Human Resources and Labor Relations
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 4,185	$ 21,495	$ -	$ 1,431	$ -	$ (1,431)	-100%
320 Non-Certificated Salaries	473,143	516,472	567,424	562,444	633,164	646,263	13,099	2%
360 Employee Benefits	268,953	287,542	317,335	323,055	369,159	376,842	7,683	2%
Subtotal Personnel	**742,096**	**808,200**	**906,254**	**885,499**	**1,003,754**	**1,023,105**	**19,351**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	450	-	-	-	-	-	-	0%
420 Staff Travel	5,132	10,554	3,820	17,000	17,000	7,000	(10,000)	-59%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	27,177	27,167	32,637	32,000	32,000	32,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	44,053	51,649	53,321	46,328	46,328	46,328	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	2,333	7,500	7,500	7,500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**76,812**	**89,370**	**92,111**	**102,828**	**102,828**	**92,828**	**(10,000)**	**-10%**
LOCATION TOTALS	**$ 818,908**	**$ 897,570**	**$ 998,364**	**$ 988,327**	**$ 1,106,582**	**$ 1,115,933**	**$ 9,351**	**1%**

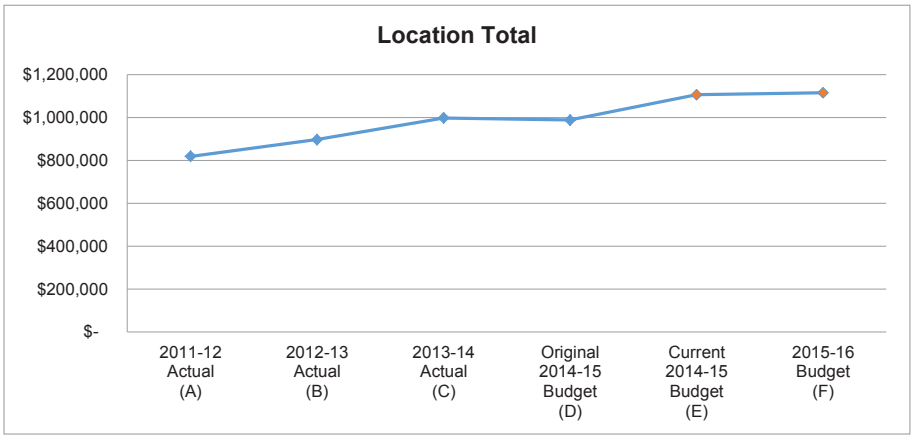
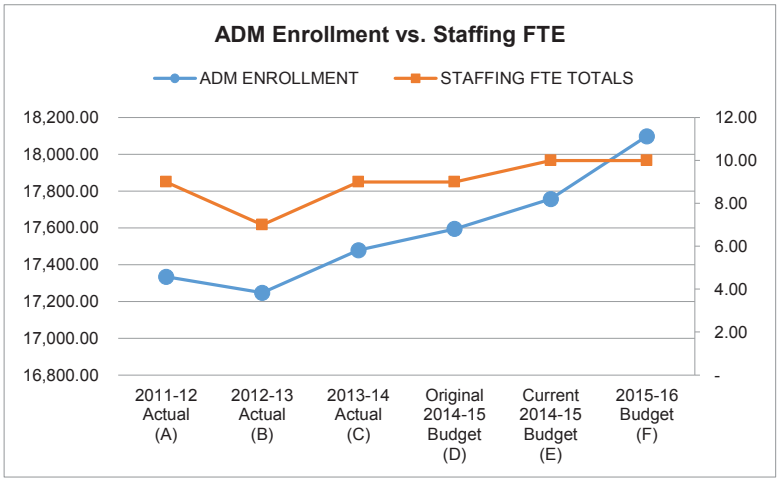


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Fund: 100 General Fund
Location: 606 Human Resources and Labor Relations
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	6.00	5.00	7.00	7.00	8.00	8.00	-	0%
Classified Sub Total	**9.00**	**7.00**	**9.00**	**9.00**	**10.00**	**10.00**	**-**	**0%**
STAFFING FTE TOTALS	**9.00**	**7.00**	**9.00**	**9.00**	**10.00**	**10.00**	**-**	**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 Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	107,629	115,097	120,558	115,000	116,065	117,981	1,916	2%
360 Employee Benefits	51,569	53,128	55,298	54,801	53,778	55,037	1,259	2%
Subtotal Personnel	**159,198**	**168,225**	**175,856**	**169,801**	**169,843**	**173,018**	**3,175**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	2,000	2,000	1,000	(1,000)	-50%
420 Staff Travel	5,467	5,786	9,784	9,500	9,500	9,500	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,265	328	2,259	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,616	9,360	11,647	12,500	12,500	13,000	500	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,713	-	2,355	1,000	1,000	1,500	500	50%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,061**	**15,474**	**26,044**	**25,000**	**25,000**	**25,000**	**-**	**0%**
LOCATION TOTALS	**$ 173,259**	**$ 183,700**	**$ 201,900**	**$ 194,801**	**$ 194,843**	**$ 198,018**	**$ 3,175**	**2%**

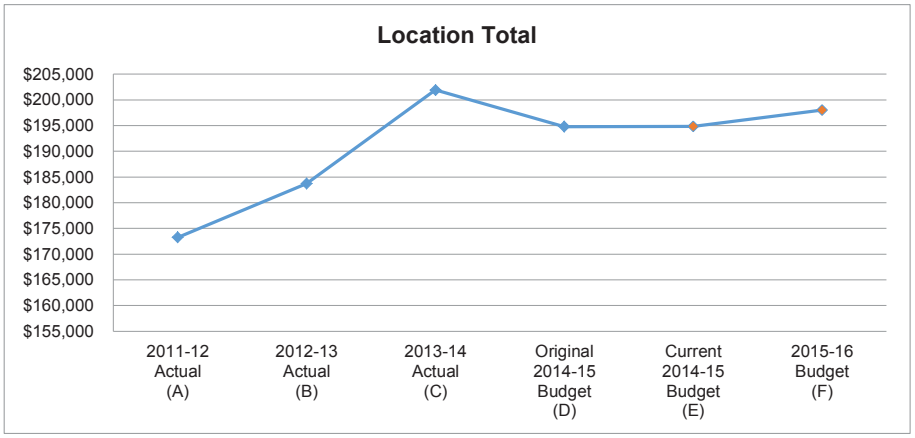
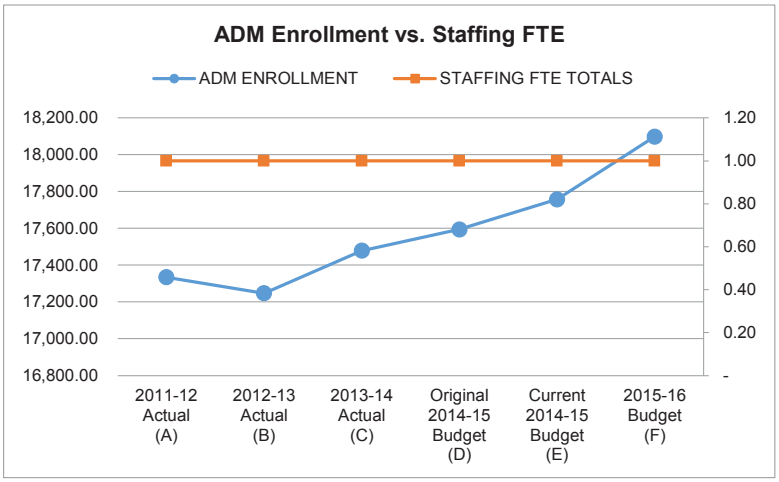


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Fund: 100 General Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	-	-	-	-	-	-	-	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 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 Fund
Location: 609 Chief Financial Officer
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	153,941	245,633	163,959	162,345	166,098	171,427	5,329	3%
360 Employee Benefits	65,363	95,745	68,801	69,293	69,410	71,001	1,591	2%
Subtotal Personnel	**219,304**	**341,378**	**232,761**	**231,638**	**235,508**	**242,428**	**6,920**	**3%**
								0%
NON PERSONNEL EXPENSE								0%
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	17,871	7,746	10,186	12,250	12,250	11,850	(400)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	17,339	3,368	1,935	2,199	2,199	2,599	400	18%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,884	12,285	1,065	1,150	1,150	1,150	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,593	-	495	500	500	500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	950	950	950	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**57,687**	**23,399**	**13,681**	**17,049**	**17,049**	**17,049**	**-**	**0%**
LOCATION TOTALS	**$ 276,991**	**$ 364,777**	**$ 246,442**	**$ 248,687**	**$ 252,557**	**$ 259,477**	**$ 6,920**	**3%**

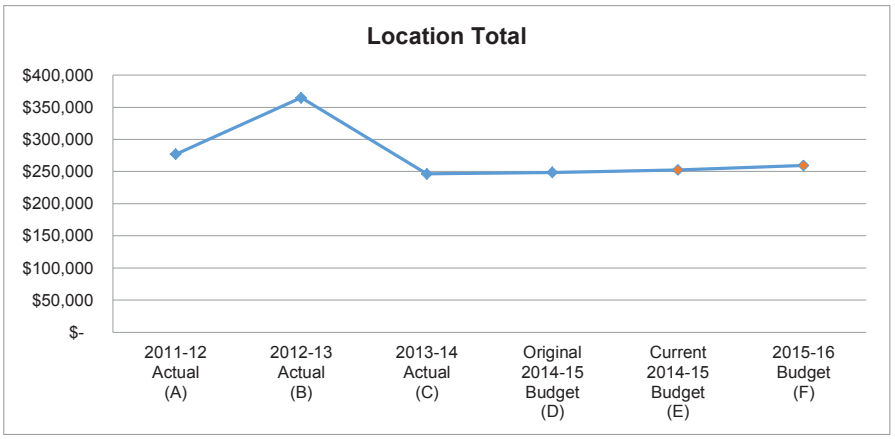
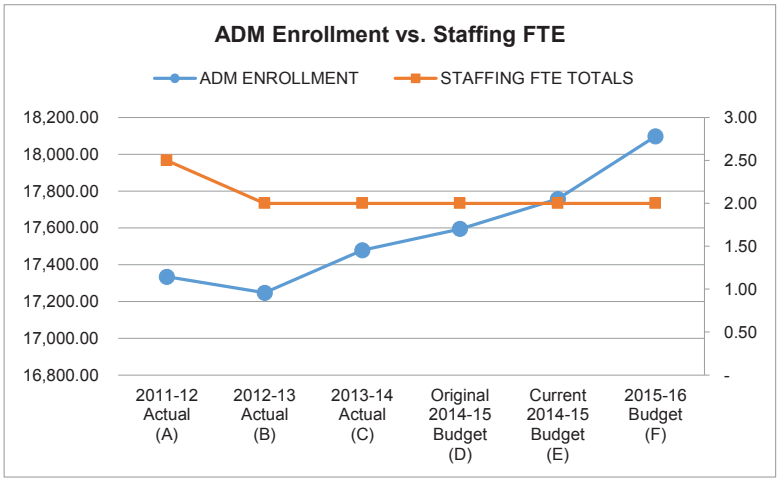


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Fund: 100 General Fund
Location: 609 Chief Financial Officer
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	-	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**2.50**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.50**	**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 Fund
Location: 610 Administration Building
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	16,926	24,828	23,201	26,805	28,282	29,925	1,643	6%
360 Employee Benefits	5,283	7,636	23,883	27,312	26,721	27,661	940	4%
Subtotal Personnel	**22,209**	**32,465**	**47,083**	**54,117**	**55,003**	**57,586**	**2,583**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	68,993	13,457	32,424	89,037	14,622	14,911	289	2%
435 Energy	124,969	107,551	109,462	152,216	124,206	127,932	3,726	3%
440 Purchased Services	3,902	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	47,823	10,220	18,162	23,000	23,000	23,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	9,898	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**255,585**	**131,228**	**160,048**	**264,253**	**161,828**	**165,843**	**4,015**	**2%**
LOCATION TOTALS	**$ 277,794**	**$ 163,693**	**$ 207,131**	**$ 318,370**	**$ 216,831**	**$ 223,429**	**$ 6,598**	**3%**

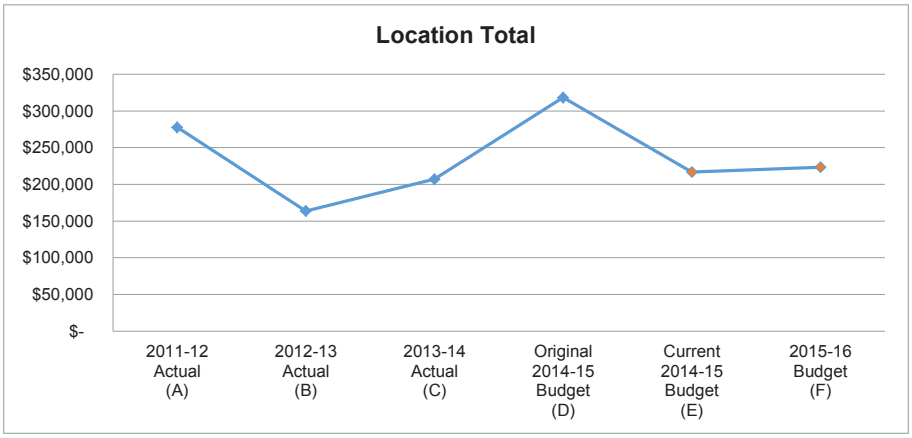
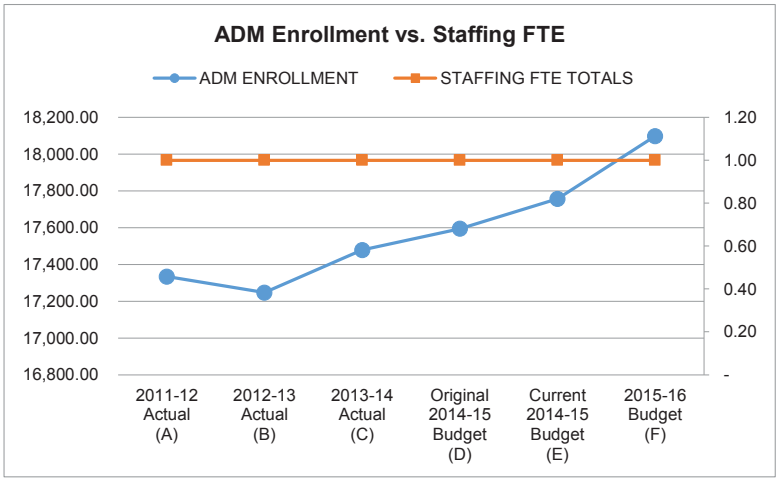


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Fund: 100 General Fund
Location: 610 Administration Building
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	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	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



The District Administration Building houses most administrative departments, except for Operations and Maintenance, Purchasing/Warehouse, Transportation, and Food Service. It is the headquarters for the school district.

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Fund: 100 General Fund
Location: 611 Public Information Officer
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ 3,780	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	89,967	98,539	100,466	96,354	102,459	103,408	949	1%
360 Employee Benefits	46,493	48,509	50,369	48,864	49,648	50,206	558	1%
Subtotal Personnel	**136,460**	**147,048**	**154,616**	**145,218**	**152,107**	**153,614**	**1,507**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,087	4,331	5,161	5,300	5,300	6,000	700	13%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	80,494	60,800	72,975	116,500	116,500	115,800	(700)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,550	4,053	2,634	4,000	4,000	4,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,276	-	6,664	2,500	2,500	2,500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**90,407**	**69,184**	**87,434**	**128,300**	**128,300**	**128,300**	**-**	**0%**
LOCATION TOTALS	**$ 226,867**	**$ 216,232**	**$ 242,049**	**$ 273,518**	**$ 280,407**	**$ 281,914**	**$ 1,507**	**1%**

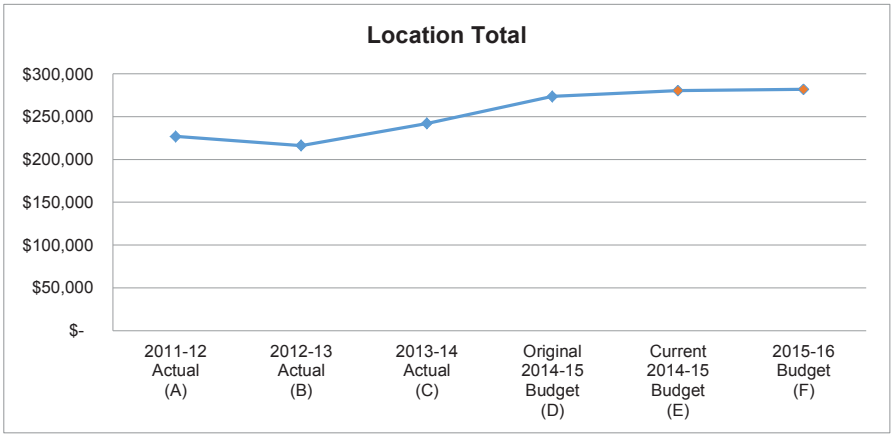
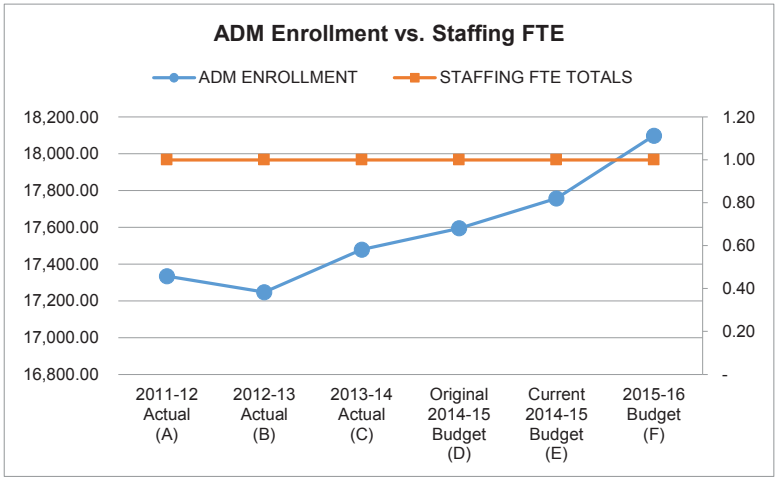


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Fund: 100 General Fund
Location: 611 Public Information Officer
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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.

Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	71,835	21,518	-	-	24,700	24,700	-	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	-	-	-	-	1,000	1,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**71,835**	**21,518**	**-**	**-**	**25,700**	**25,700**	**-**	**0%**
LOCATION TOTALS	**$ 71,835**	**$ 21,518**	**$ -**	**$ -**	**$ 25,700**	**$ 25,700**	**$ -**	**0%**

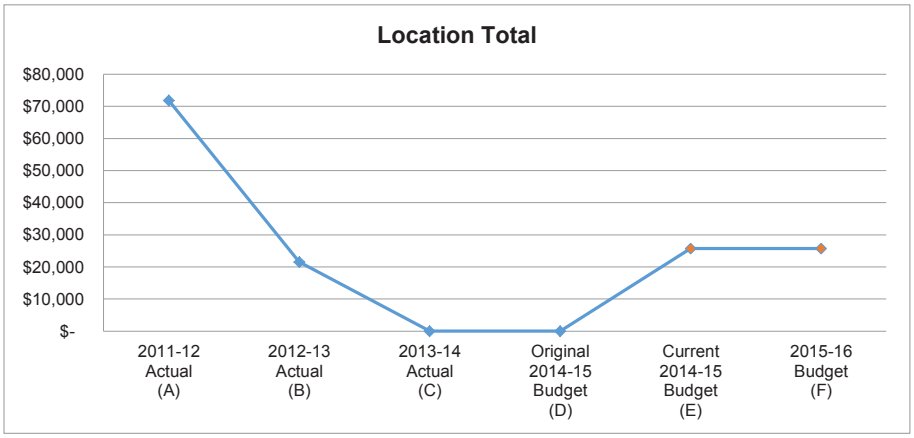
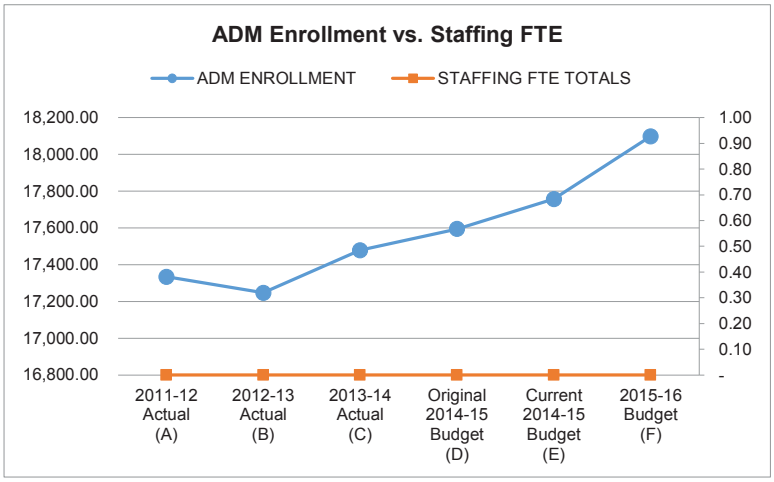


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Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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 Fund
Location: 615 Facility Use
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	33,258	-	-	-	-	-	-	0%
360 Employee Benefits	4,316	-	-	-	-	-	-	0%
Subtotal Personnel	**37,574**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,379	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	7,359	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,738**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 46,312**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

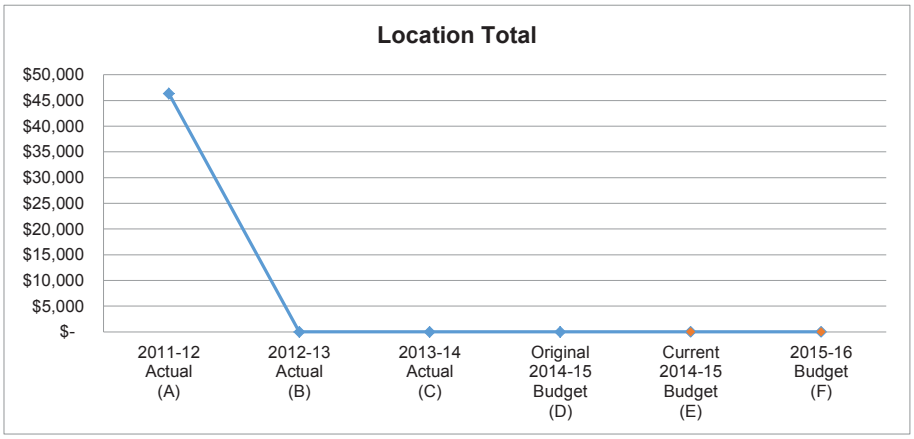
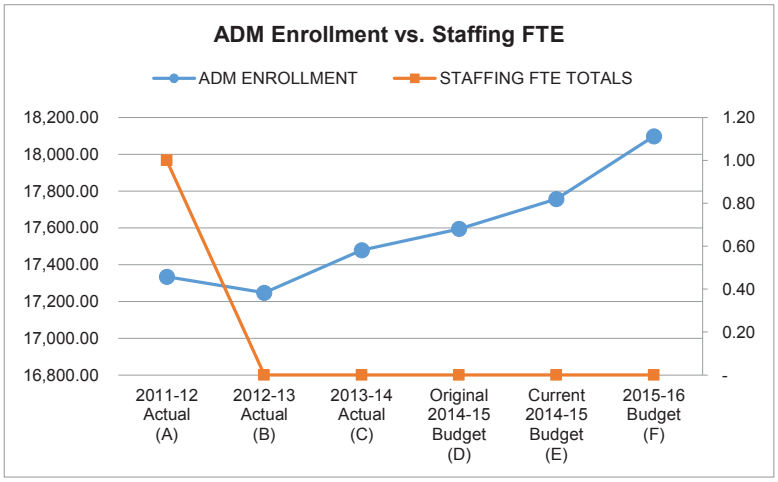


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Fund: 100 General Fund
Location: 615 Facility Use
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**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 Fund
Location: 699 Operating Reserves
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 1,000	$ -	$ 720,322	$ -	$ 431,375	$ 431,375	100%
320 Non-Certificated Salaries	-	-	-	485,353	-	607,675	607,675	100%
360 Employee Benefits	-	-	-	1,428,068	1,748,472	1,442,599	(305,873)	-17%
Subtotal Personnel	**-**	**1,000**	**-**	**2,633,743**	**1,748,472**	**2,481,649**	**733,177**	**42%**
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	107,478	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	1,045,485	976,099	(69,386)	-7%
Subtotal Non Personnel	**107,478**	**-**	**-**	**-**	**1,045,485**	**976,099**	**(69,386)**	**-7%**
LOCATION TOTALS	**$ 107,478**	**$ 1,000**	**$ -**	**$ 2,633,743**	**$ 2,793,957**	**$ 3,457,748**	**$ 663,791**	**24%**

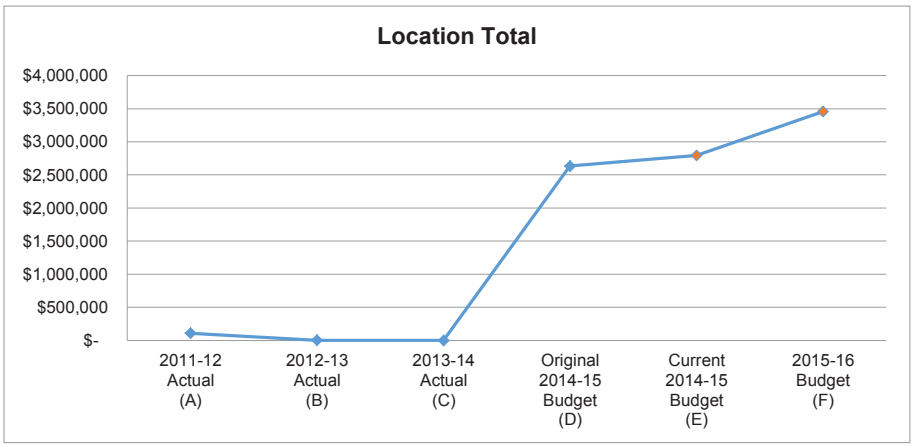
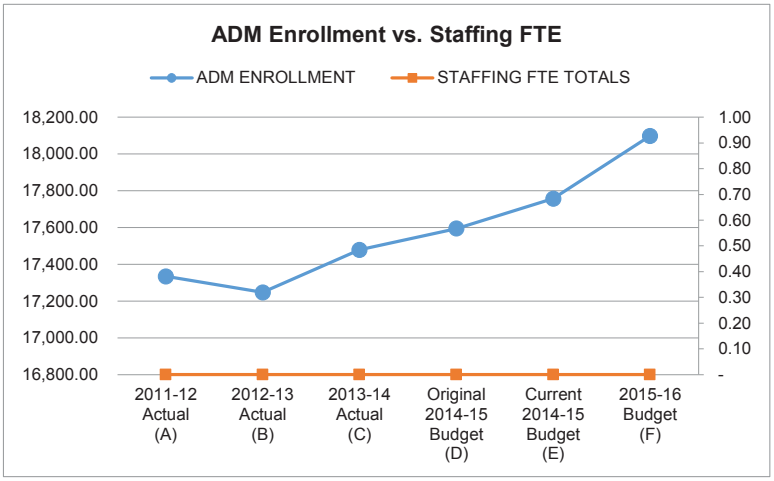


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Fund: 100 General Fund
Location: 699 Operating Reserves
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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 Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	28,752,528	38,318,248	41,046,225	40,096,469	263,097,852	16,383,590	(246,714,262)	-94%
Subtotal Personnel	**28,752,528**	**38,318,248**	**41,046,225**	**40,096,469**	**263,097,852**	**16,383,590**	**(246,714,262)**	**-94%**
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%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 28,752,528**	**$ 38,318,248**	**$ 41,046,225**	**$ 40,096,469**	**$ 263,097,852**	**$ 16,383,590**	**$ (246,714,262)**	**-94%**

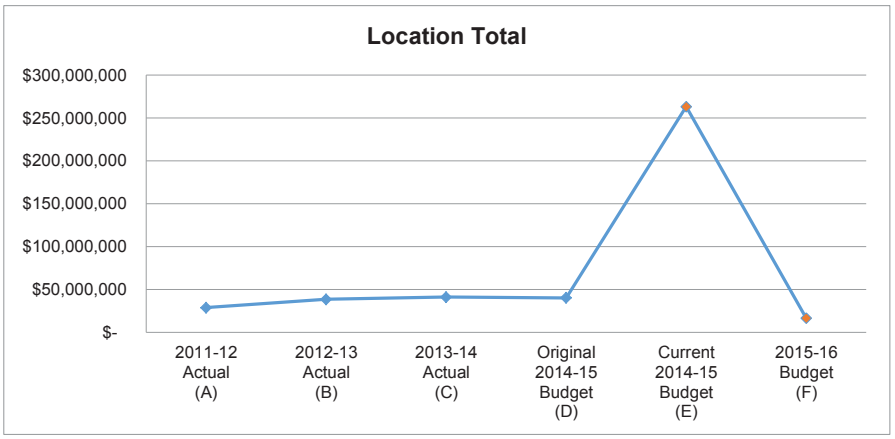
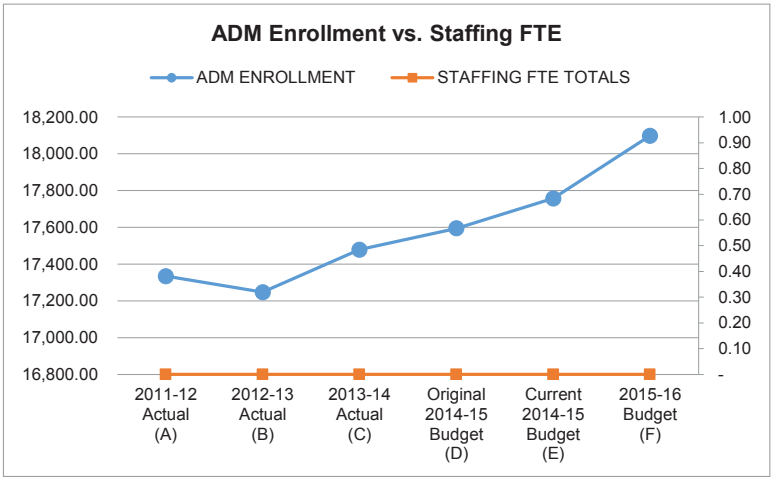


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Fund: 100 General Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	1,401,593	1,238,418	1,143,678	1,197,500	1,257,500	1,200,000	(57,500)	-5%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	60,145	271,649	118,989	291,465	229,447	104,675	(124,772)	-54%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,461,738**	**1,510,067**	**1,262,667**	**1,488,965**	**1,486,947**	**1,304,675**	**(182,272)**	**-12%**
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	14,269,484	14,521,813	15,649,945	15,608,891	16,238,534	16,291,329	52,795	0%
Total Revenue From State Sources	**14,269,484**	**14,521,813**	**15,649,945**	**15,608,891**	**16,238,534**	**16,291,329**	**52,795**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ 792,238	$ 804,022	$ 804,022	$ 544,678	$ (259,344)	-32%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	7,953,615	10,121,140	15,388,051	15,882,223	17,565,505	15,955,121	(1,610,384)	-9%
Total Revenue From Federal Sources	**7,953,615**	**10,121,140**	**16,180,289**	**16,686,245**	**18,369,527**	**16,499,799**	**(1,869,728)**	**-10%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Transfers from Other Funds	1,044,020	542,439	724,608	957,114	957,114	589,211	(367,903)	-38%
Total Appropriations & Transfers	**1,044,020**	**542,439**	**724,608**	**957,114**	**957,114**	**589,211**	**(367,903)**	**-38%**
REVENUE TOTALS	**$ 24,728,857**	**$ 26,695,459**	**$ 33,817,509**	**$ 34,741,215**	**$ 37,052,122**	**$ 34,685,014**	**$ (2,367,108)**	**-6%**

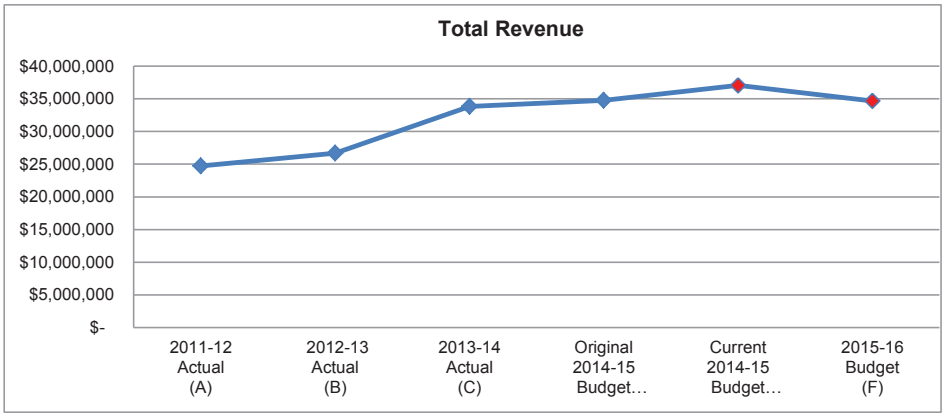


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Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 388,964	$ 450,573	$ 5,075,487	$ 4,815,566	$ 3,908,742	$ 3,251,834	$ (656,908)	-17%
320 Non-Certificated Salaries	4,934,294	5,355,010	4,175,267	4,227,707	6,368,001	5,980,258	(387,743)	-6%
360 Employee Benefits	2,898,087	3,324,224	3,355,085	3,730,336	5,105,866	4,449,352	(656,514)	-13%
Subtotal Personnel	**8,221,345**	**9,129,807**	**12,605,838**	**12,773,609**	**15,382,609**	**13,681,444**	**(1,701,165)**	**-11%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	13,520	21,000	1,017,297	543,957	1,204,924	602,099	(602,825)	-50%
420 Staff Travel	5,550	48,110	408,718	309,422	270,181	233,976	(36,205)	-13%
425 Student Travel	-	-	192,795	267,974	139,328	134,304	(5,024)	-4%
430 Utilities	23,941	24,009	34,401	15,135	16,335	32,675	16,340	100%
435 Energy	159,778	143,626	150,475	145,628	145,628	145,628	-	0%
440 Purchased Services	13,709,874	14,618,159	14,306,739	15,768,950	15,786,259	15,807,384	21,125	0%
445 Insurance & Bond Premiums	19,267	19,736	22,396	162,897	20,267	20,267	-	0%
450 Supplies & Materials	2,384,284	2,300,198	4,351,073	3,745,210	3,196,765	3,207,650	10,885	0%
490 Other Expenses	27,224	29,340	79,643	292,295	175,109	185,962	10,853	6%
495 Indirect	164,074	361,474	648,133	716,138	714,717	603,624	(111,093)	-16%
510 Equipment	-	-	-	-	-	30,000	30,000	100%
Subtotal Non Personnel	**16,507,512**	**17,565,652**	**21,211,670**	**21,967,606**	**21,669,513**	**21,003,569**	**(665,944)**	**-3%**
TOTAL EXPENSES	**$ 24,728,857**	**$ 26,695,459**	**$ 33,817,509**	**$ 34,741,215**	**$ 37,052,122**	**$ 34,685,014**	**$ (2,367,108)**	**-6%**

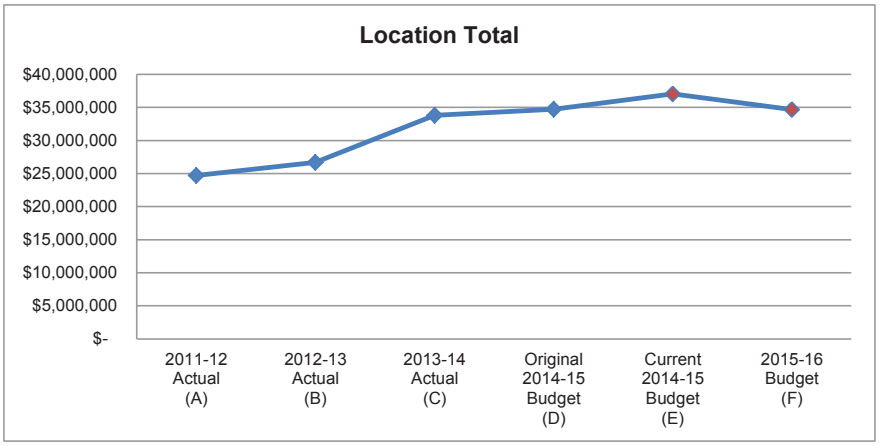
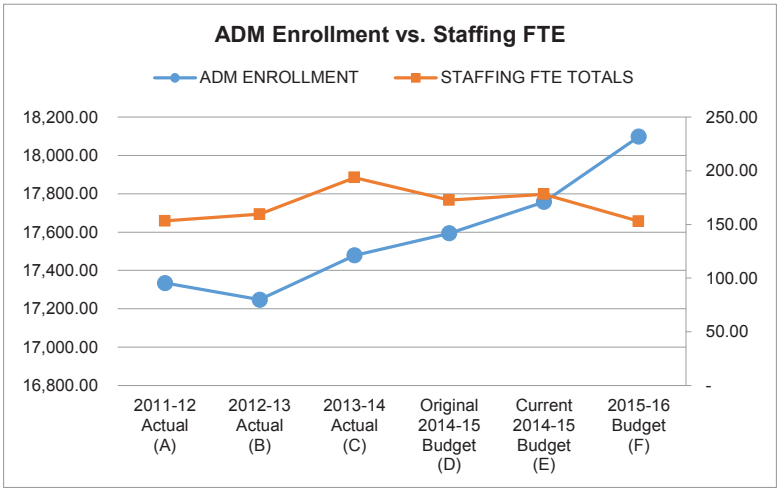


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Fund: Special Revenue Stafffing Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	3.35	3.35	-	-	-	0%
Classroom Teacher	8.00	12.75	40.25	34.50	30.00	25.75	(4.25)	-14%
SPED Teacher	6.50	3.50	2.50	1.00	4.00	3.00	(1.00)	-25%
Specialist - School	-	-	-	-	-	-	-	
Counselors	-	-	0.59	0.40	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**14.50**	**16.25**	**43.34**	**35.90**	**34.00**	**28.75**	(5.25)	-15%
CLASSIFIED FTE							-	0%
Director	0.50	-	-	-	-	-	-	0%
Supervisor	6.00	5.00	5.00	5.00	5.00	5.00	-	0%
Instructional Aides	59.00	62.44	61.26	49.32	61.72	41.07	(20.65)	-33%
Support Staff	79.70	80.86	89.05	87.37	82.37	83.06	0.69	1%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**138.70**	**143.30**	**150.31**	**136.69**	**144.09**	**124.13**	(19.96)	-14%
STAFFING FTE TOTALS	**153.20**	**159.55**	**193.65**	**172.59**	**178.09**	**152.88**	**(25.21)**	**-14%**



Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for a specified purpose other than debt service or capital projects.

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Fund: 205 Student Transportation
Location: 512 Transportation
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	252,188	264,417	246,305	244,886	244,886	233,239	(11,647)	-5%
360 Employee Benefits	152,255	151,841	132,684	152,397	152,397	144,824	(7,573)	-5%
Subtotal Personnel	**404,443**	**416,258**	**378,988**	**397,283**	**397,283**	**378,063**	**(19,220)**	**-5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	224	210	-	-	-	5,000	5,000	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	9,127	12,301	12,247	13,315	13,315	13,315	-	0%
435 Energy	5,378	3,676	3,788	5,628	5,628	5,628	-	0%
440 Purchased Services	13,632,830	14,549,517	14,242,137	15,720,577	15,735,577	15,755,884	20,307	0%
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267	1,267	-	0%
450 Supplies & Materials	17,503	23,101	25,090	95,771	79,859	26,000	(53,859)	-67%
490 Other Expenses	740	80	190	50	962	10,265	9,303	967%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,667,069**	**14,590,152**	**14,284,719**	**15,836,608**	**15,836,608**	**15,817,359**	**(19,249)**	**0%**
FUND TOTAL	**$ 14,071,512**	**$ 15,006,410**	**$ 14,663,708**	**$ 16,233,891**	**$ 16,233,891**	**$ 16,195,422**	**$ (38,469)**	**0%**

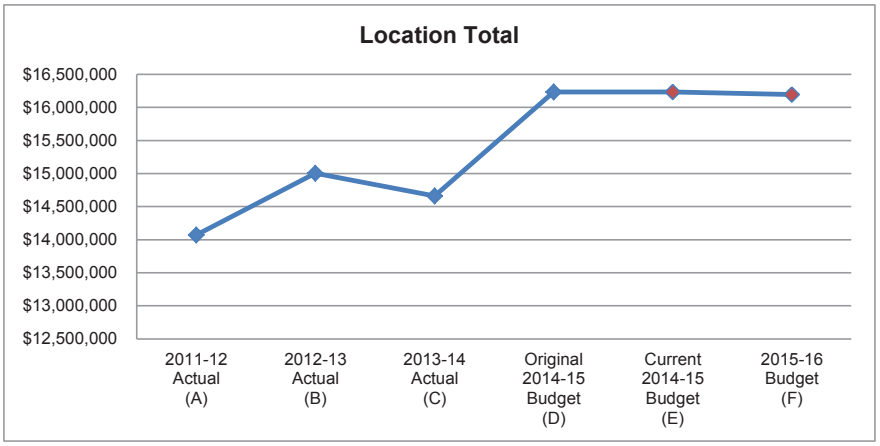
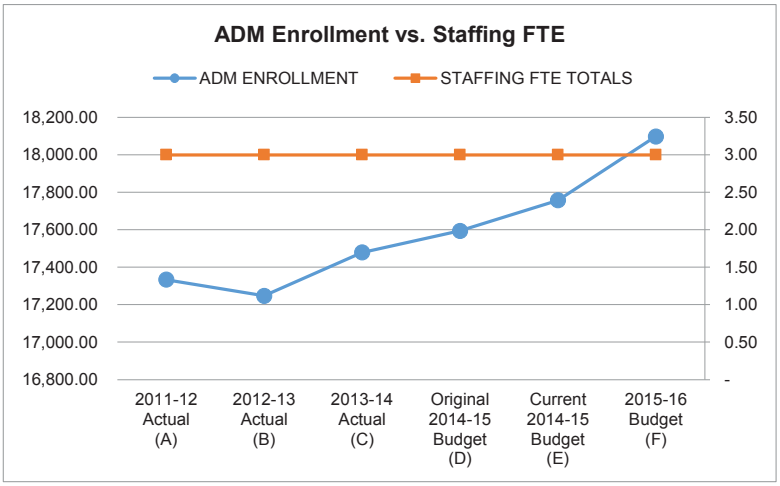


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Fund: 205 Student Transportaion
Location: 512 Transportation
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	0.50	-	-	-	-	-	-	0%
Supervisor	2.00	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	**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%**



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 Student transportation revenue and any necessary transfers from the school operating fund.

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Fund: 245 Tobacco Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ 68,370	$ 68,370	$ 68,370	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	25,442	25,442	25,442	-	0%
Subtotal Personnel	**-**	**-**	**-**	**93,812**	**93,812**	**93,812**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	3,306	1,795	(1,511)	-46%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	6,166	1,746	300	(1,446)	-83%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**6,166**	**5,052**	**2,095**	**(2,957)**	**-59%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ 99,978**	**$ 98,864**	**$ 95,907**	**$ (2,957)**	**-3%**

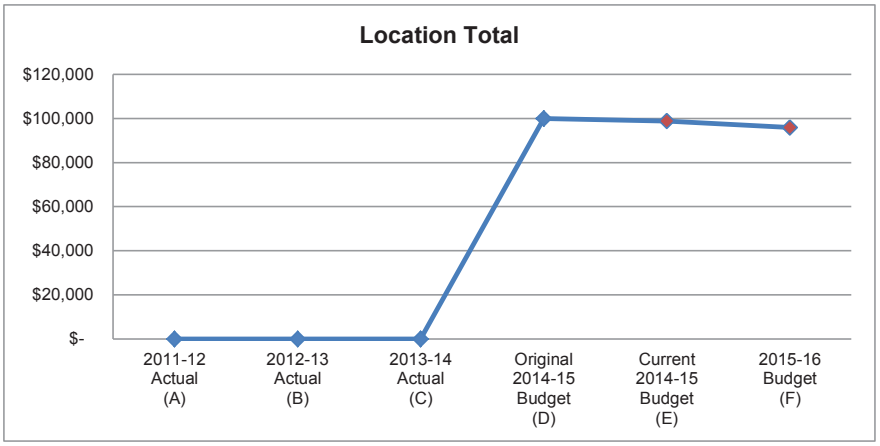
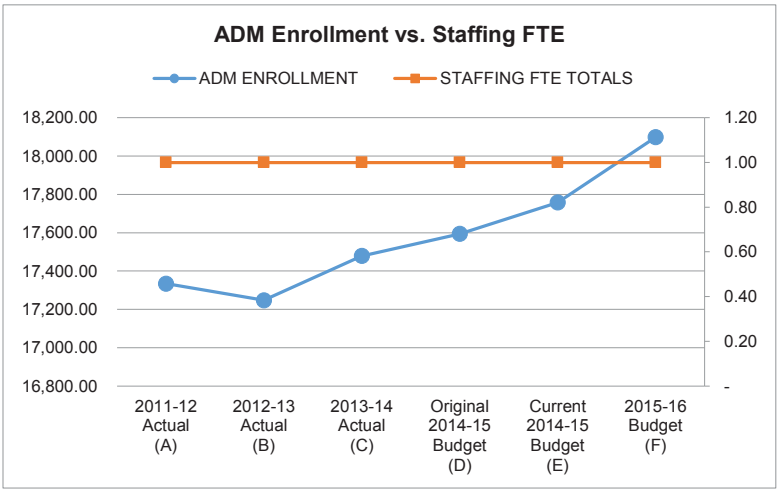


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Fund: 245 Alaska Family Tobacco Prevention
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	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							-	0%
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%**



Funds used for Tobacco education and prevention in the schools and community.

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Fund: 251 Title I-10% Summer Carryover
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

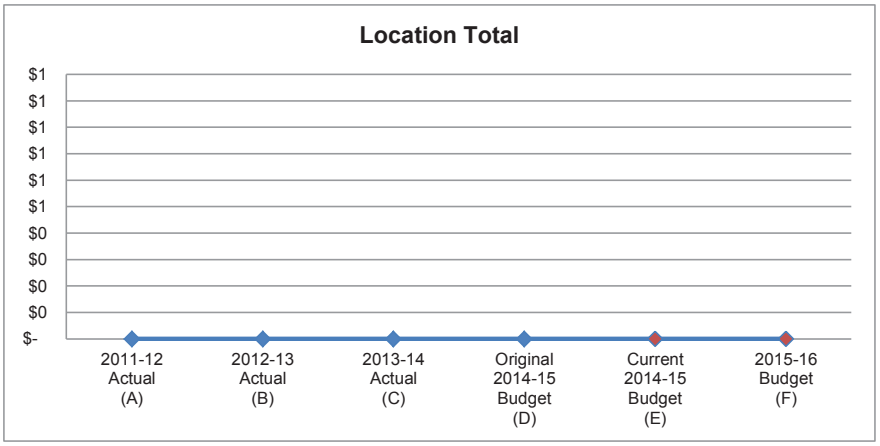
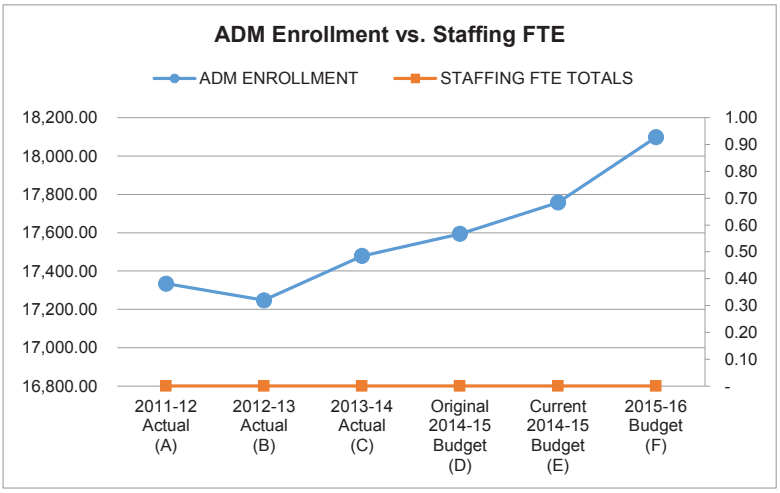


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Fund: 251 Title I-10% Summer Carryover
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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 not awarded as summer carryover. See fund 311.

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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	2,406,652	2,524,698	2,551,800	2,520,214	2,520,214	2,661,766	141,552	6%
360 Employee Benefits	1,151,602	1,139,267	1,116,190	1,187,048	1,187,048	1,162,445	(24,603)	-2%
Subtotal Personnel	**3,558,254**	**3,663,965**	**3,667,990**	**3,707,262**	**3,707,262**	**3,824,211**	**116,949**	**3%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	5,000	5,000	100%
420 Staff Travel	2,588	4,240	3,361	-	-	11,000	11,000	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,814	11,708	14,503	-	-	18,000	18,000	100%
435 Energy	154,400	139,950	146,687	140,000	140,000	140,000	-	0%
440 Purchased Services	72,044	58,642	43,230	38,000	38,000	38,000	-	0%
445 Insurance & Bond Premiums	18,000	18,469	21,129	19,000	19,000	19,000	-	0%
450 Supplies & Materials	2,335,352	2,199,392	2,525,395	2,258,817	2,027,352	2,444,000	416,648	21%
490 Other Expenses	26,269	28,910	-	30,000	30,000	30,000	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	30,000	30,000	100%
Subtotal Non Personnel	**2,623,467**	**2,461,311**	**2,754,305**	**2,485,817**	**2,254,352**	**2,735,000**	**480,648**	**21%**
FUND TOTAL	**$ 6,181,721**	**$ 6,125,276**	**$ 6,422,295**	**$ 6,193,079**	**$ 5,961,614**	**$ 6,559,211**	**$ 597,597**	**10%**

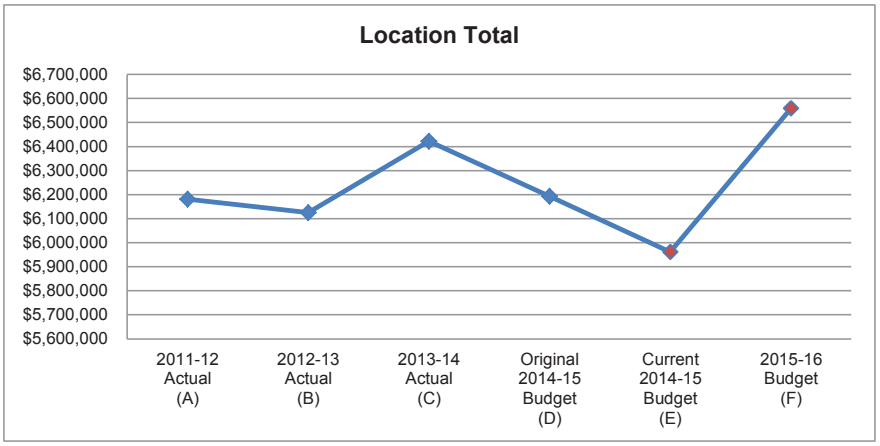
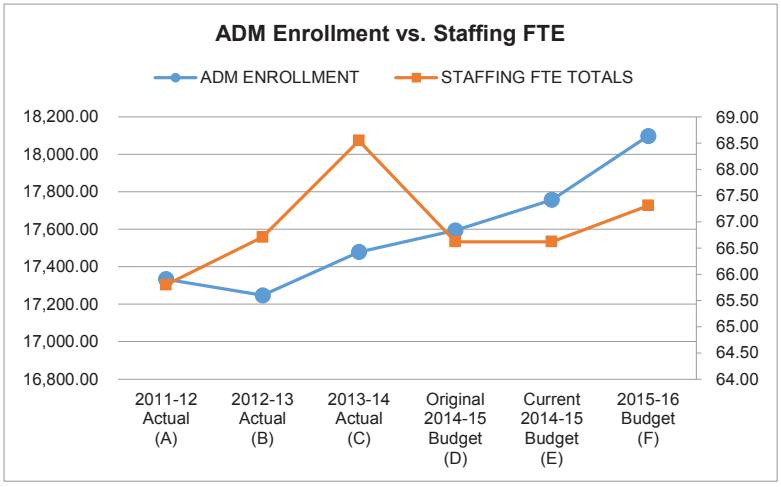


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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	65.80	66.71	68.55	66.62	66.62	67.31	0.69	1%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**65.80**	**66.71**	**68.55**	**66.62**	**66.62**	**67.31**	0.69	1%
STAFFING FTE TOTALS	**65.80**	**66.71**	**68.55**	**66.62**	**66.62**	**67.31**	**0.69**	**1%**



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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	1,500	2,428	4,856	7,284	2,428	50%
360 Employee Benefits	-	-	78	276	552	828	276	50%
Subtotal Personnel	**-**	**-**	**1,578**	**2,704**	**5,408**	**8,112**	**2,704**	**50%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	5,200	-	-	-	0%
420 Staff Travel	-	-	3,486	-	10,400	10,400	-	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	12,323	12,323	13,265	942	8%
490 Other Expenses	-	-	-	-	-	1,000	1,000	100%
495 Indirect	-	-	1,991	1,060	2,238	1,718	(520)	-23%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**36,102**	**18,583**	**24,961**	**26,383**	**1,422**	**6%**
FUND TOTAL	**$ -**	**$ -**	**$ 37,680**	**$ 21,287**	**$ 30,369**	**$ 34,495**	**$ 4,126**	**14%**

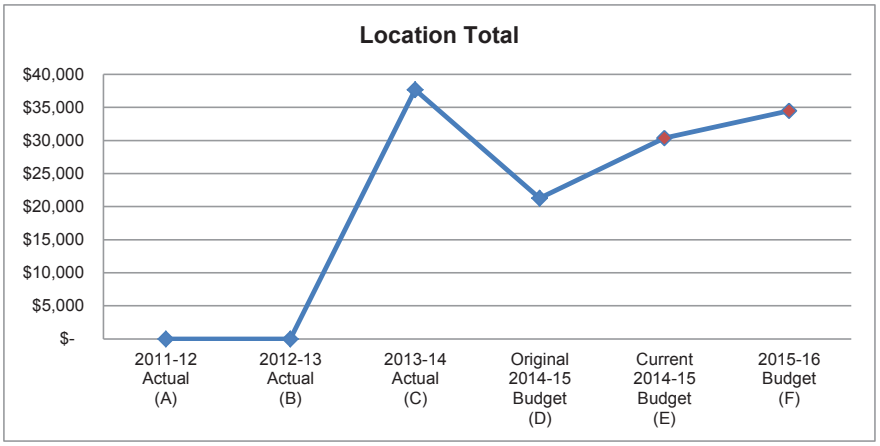
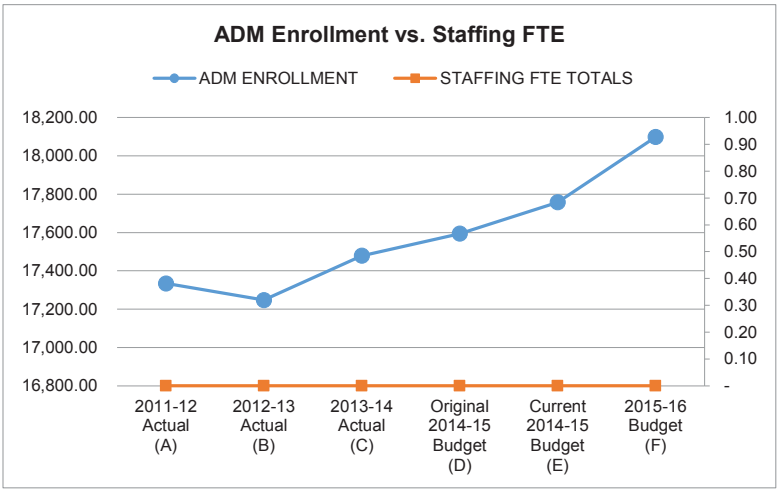


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Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	79	-	-	-	-	0%
360 Employee Benefits	-	-	26	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**105**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	6,333	4,000	4,000	4,000	-	0%
420 Staff Travel	-	-	3,385	3,500	3,500	3,500	-	0%
425 Student Travel	-	-	630	-	-	8,100	8,100	100%
430 Utilities	-	-	-	200	200	200	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	41,158	30,059	28,992	21,719	(7,273)	-25%
490 Other Expenses	-	-	7,862	5,000	5,000	5,240	240	5%
495 Indirect	-	-	3,319	2,180	2,180	2,241	61	3%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**62,687**	**44,939**	**43,872**	**45,000**	**1,128**	**3%**
FUND TOTAL	**$ -**	**$ -**	**$ 62,792**	**$ 44,939**	**$ 43,872**	**$ 45,000**	**$ 1,128**	**3%**

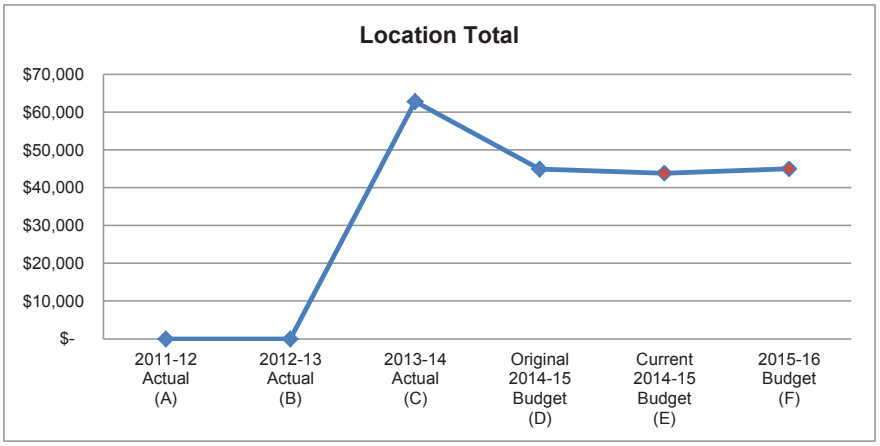
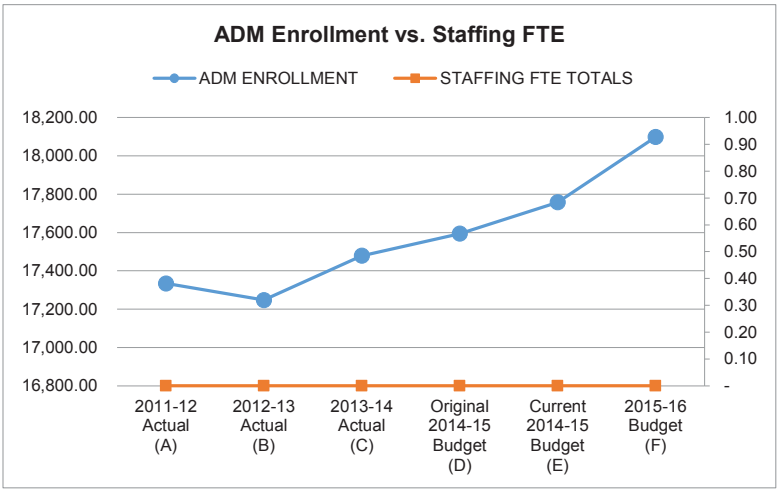


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Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 43,342	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	2,105	20,492	20,492	-	(20,492)	-100%
360 Employee Benefits	-	-	6,112	6,336	6,336	-	(6,336)	-100%
Subtotal Personnel	**-**	**-**	**51,559**	**26,828**	**26,828**	**-**	**(26,828)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	12,992	3,696	3,696	-	(3,696)	-100%
420 Staff Travel	-	-	8,972	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	1,983	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	24,590	30,000	30,000	-	(30,000)	-100%
490 Other Expenses	-	-	4,520	-	-	-	-	0%
495 Indirect	-	-	5,838	3,172	3,172	-	(3,172)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**58,895**	**36,868**	**36,868**	**-**	**(36,868)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 110,454**	**$ 63,696**	**$ 63,696**	**$ -**	**$ (63,696)**	**-100%**

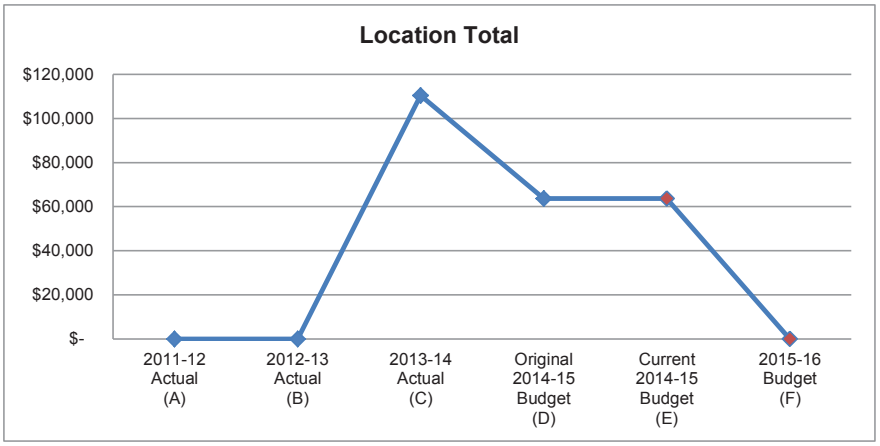
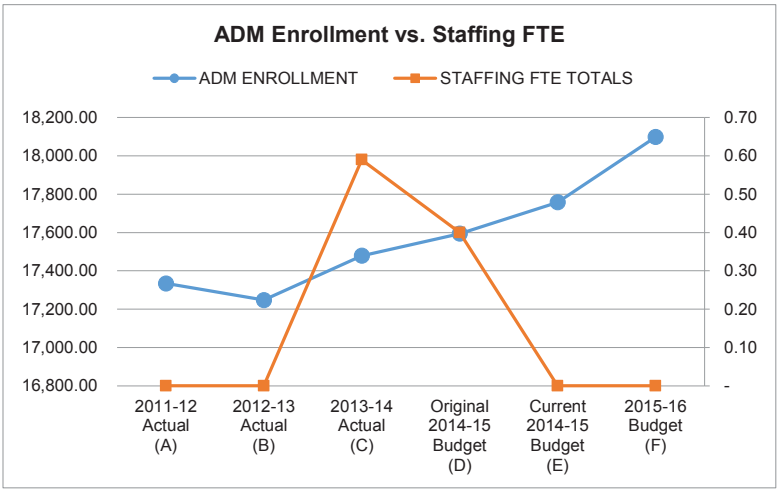


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Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	0.59	0.40	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.59**	**0.40**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.59**	**0.40**	**-**	**-**	**-**	**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 WNP Preschool Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 221,779	$ 219,341	$ 292,611	$ 291,612	$ -	$ (291,612)	-100%
320 Non-Certificated Salaries	-	51,151	17,563	-	4,640	-	(4,640)	-100%
360 Employee Benefits	-	133,244	86,093	125,325	125,607	-	(125,607)	-100%
Subtotal Personnel	**-**	**406,174**	**322,997**	**417,936**	**421,859**	**-**	**(421,859)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	5,000	674	4,639	3,443	-	(3,443)	-100%
425 Student Travel	-	-	1,792	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	5,000	450	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	48,486	7,881	5,019	2,292	-	(2,292)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	32,340	18,626	22,406	22,406	-	(22,406)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**90,826**	**29,423**	**32,064**	**28,141**	**-**	**(28,141)**	**-100%**
FUND TOTAL	**$ -**	**$ 497,000**	**$ 352,420**	**$ 450,000**	**$ 450,000**	**$ -**	**$ (450,000)**	**-100%**

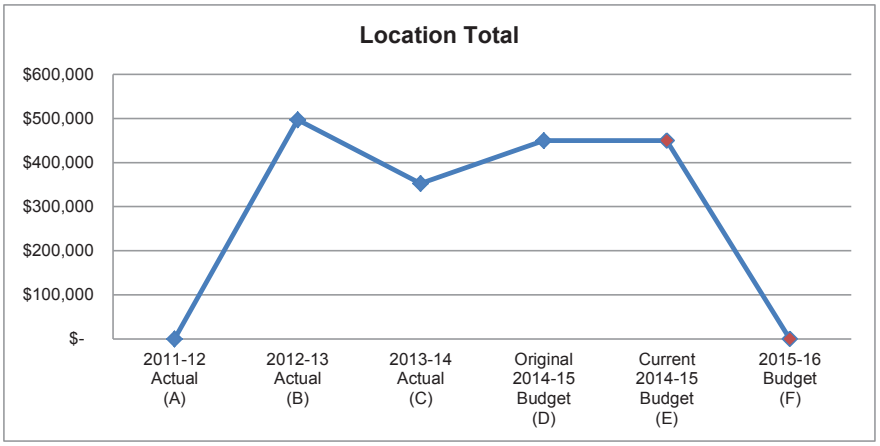
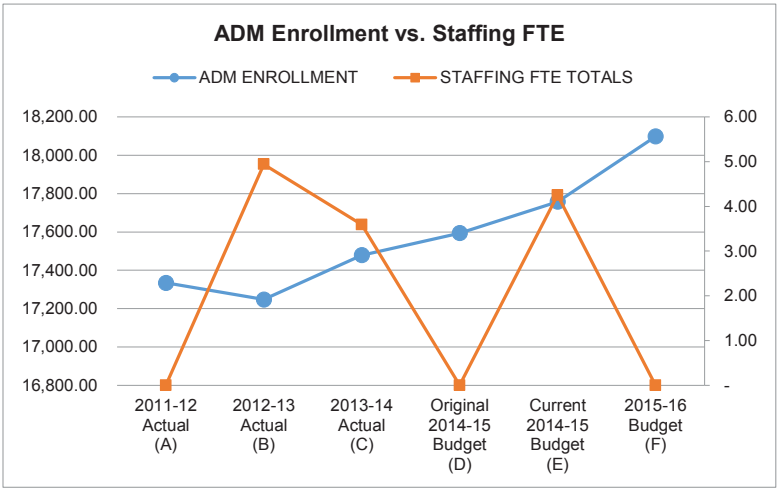


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Fund: 263 WNP Preschool Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	3.50	3.15	-	4.25	-	(4.25)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**3.50**	**3.15**	**-**	**4.25**	**-**	**(4.25)**	**-100%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	1.44	0.44	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**1.44**	**0.44**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**4.94**	**3.59**	**-**	**4.25**	**-**	**(4.25)**	**-100%**



Widening the Net Preschool Program is a 2 year State funded grant (FY13 & FY14) for support of low income non-special education students to get early intervention education.

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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 299,320	$ 276,928	$ 276,928	$ 280,390	$ 3,462	1%
320 Non-Certificated Salaries	-	-	149,943	24,280	54,560	24,280	(30,280)	-55%
360 Employee Benefits	-	-	111,485	107,719	103,429	104,722	1,293	1%
Subtotal Personnel	**-**	**-**	**560,748**	**408,927**	**434,917**	**409,391**	**(25,526)**	**-6%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	185,554	232,733	377,783	198,371	(179,412)	-47%
420 Staff Travel	-	-	19,522	8,000	53,079	34,000	(19,079)	-36%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	41,413	37,000	86,650	45,362	(41,288)	-48%
490 Other Expenses	-	-	3,615	3,500	3,500	3,500	-	0%
495 Indirect	-	-	45,245	36,164	50,089	35,571	(14,518)	-29%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**295,349**	**317,397**	**571,101**	**316,804**	**(254,297)**	**-45%**
FUND TOTAL	**$ -**	**$ -**	**$ 856,097**	**$ 726,324**	**$ 1,006,018**	**$ 726,195**	**$ (279,823)**	**-28%**

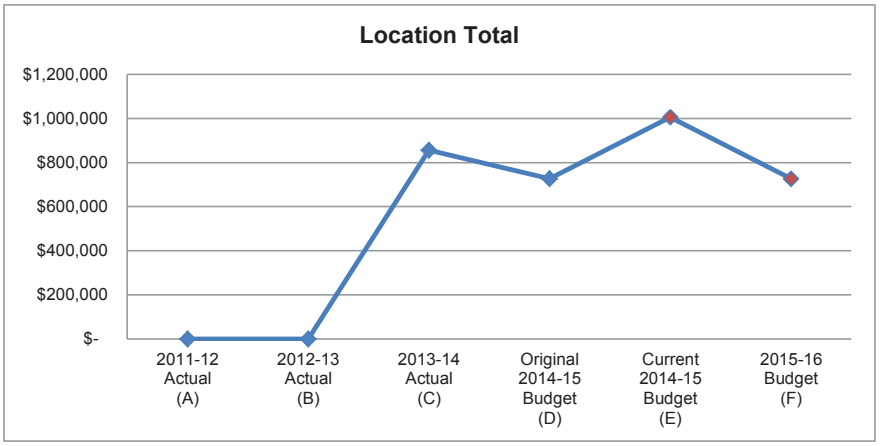
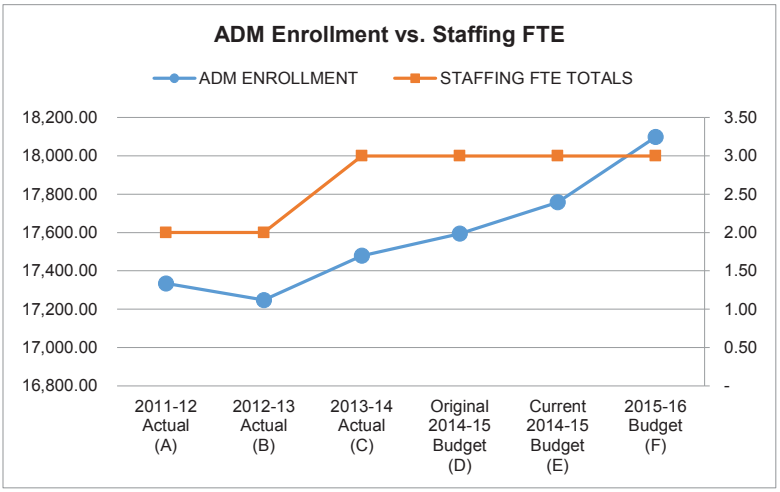


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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.00	2.00	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	**2.00**	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**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: 270 Title III English Language Learners
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 1,275	$ 743	$ 1,500	$ 750	$ (750)	-50%
320 Non-Certificated Salaries	-	-	3,933	14,104	10,546	10,546	-	0%
360 Employee Benefits	-	-	424	1,734	1,277	1,237	(40)	-3%
Subtotal Personnel	**-**	**-**	**5,632**	**16,581**	**13,323**	**12,533**	**(790)**	**-6%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	9,980	10,000	22,200	14,000	(8,200)	-37%
420 Staff Travel	-	-	2,767	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	2,300	2,439	26,647	1,487	(25,160)	-94%
490 Other Expenses	-	-	-	-	-	1,000	1,000	100%
495 Indirect	-	-	414	580	1,243	580	(663)	-53%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**15,461**	**13,019**	**50,090**	**17,067**	**(33,023)**	**-66%**
FUND TOTAL	**$ -**	**$ -**	**$ 21,093**	**$ 29,600**	**$ 63,413**	**$ 29,600**	**$ (33,813)**	**-53%**

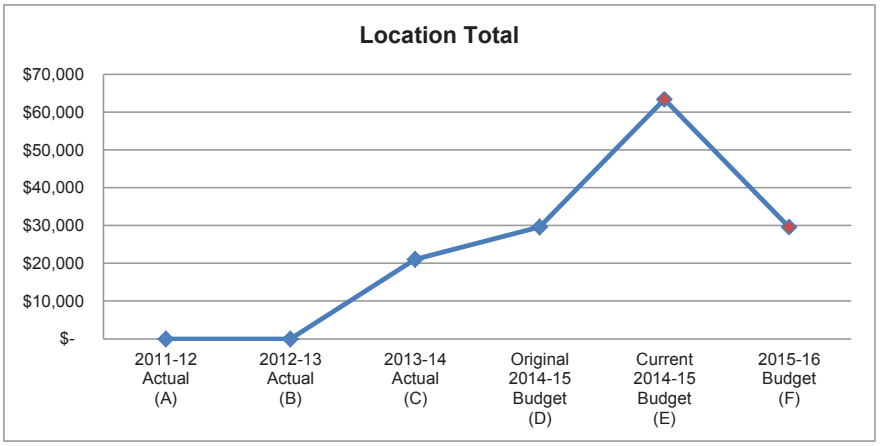
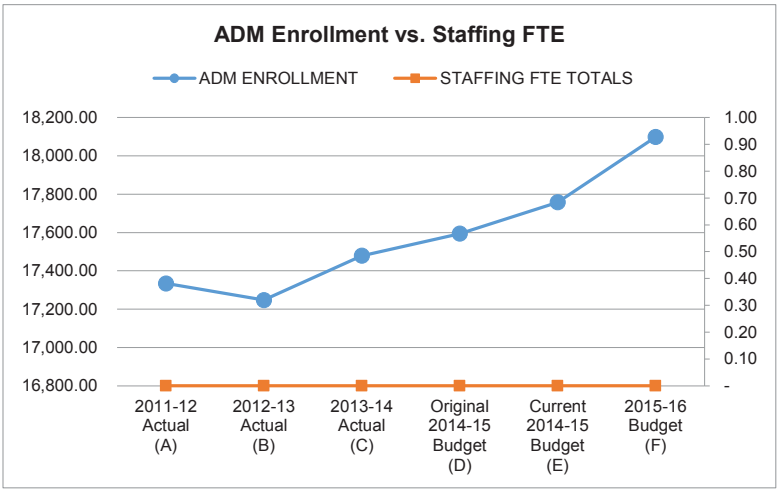


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Fund: 270 Title III English Language Learners
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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 assist the District in teaching English to limited English proficient students to help them meet state standards required for all students.

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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 455,503	$ 491,866	$ 491,774	$ 491,774	$ -	0%
320 Non-Certificated Salaries	-	-	243,796	314,651	305,835	305,835	-	0%
360 Employee Benefits	-	-	279,864	365,258	368,750	368,750	-	0%
Subtotal Personnel	**-**	**-**	**979,163**	**1,171,775**	**1,166,359**	**1,166,359**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	23,425	26,500	26,500	26,500	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	200	200	200	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	137	1,500	1,500	1,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	6,092	15,800	15,800	15,800	-	0%
490 Other Expenses	-	-	999	2,000	2,000	2,000	-	0%
495 Indirect	-	-	56,348	63,811	63,527	63,527	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**87,001**	**109,811**	**109,527**	**109,527**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 1,066,164**	**$ 1,281,586**	**$ 1,275,886**	**$ 1,275,886**	**$ -**	**0%**

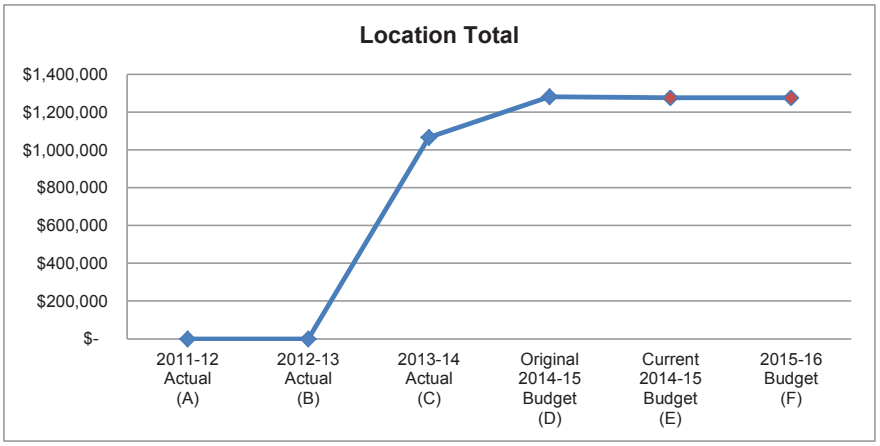
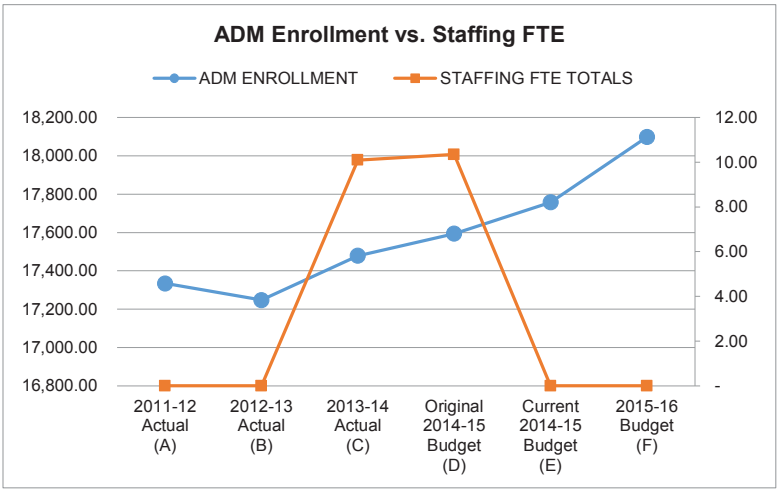


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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	3.35	3.35	-	-	-	0%
Classroom Teacher	-	-	1.50	1.50	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	1.00	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**4.85**	**4.85**	**-**	**-**	**1.00**	**0%**
CLASSIFIED FTE								0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	5.25	5.50	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**5.25**	**5.50**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**10.10**	**10.35**	**-**	**-**	**1.00**	**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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 1,379,215	$ 1,445,025	$ 1,445,025	$ 1,445,025	$ -	0%
320 Non-Certificated Salaries	-	-	307,821	404,416	404,416	404,416	-	0%
360 Employee Benefits	-	-	561,588	698,767	698,767	698,767	-	0%
Subtotal Personnel	**-**	**-**	**2,248,624**	**2,548,208**	**2,548,208**	**2,548,208**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	129,149	51,031	51,031	51,031	-	0%
420 Staff Travel	-	-	130,704	99,799	99,799	99,799	-	0%
425 Student Travel	-	-	77,590	80,014	80,014	80,014	-	0%
430 Utilities	-	-	2,992	460	460	460	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	4,601	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	653,331	470,107	470,107	470,107	-	0%
490 Other Expenses	-	-	618	-	-	-	-	0%
495 Indirect	-	-	181,217	170,280	170,280	170,280	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**1,180,202**	**871,691**	**871,691**	**871,691**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 3,428,826**	**$ 3,419,899**	**$ 3,419,899**	**$ 3,419,899**	**$ -**	**0%**

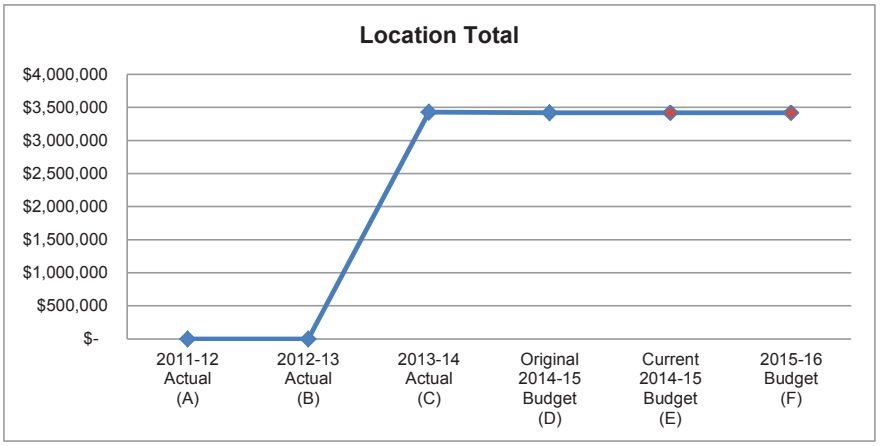
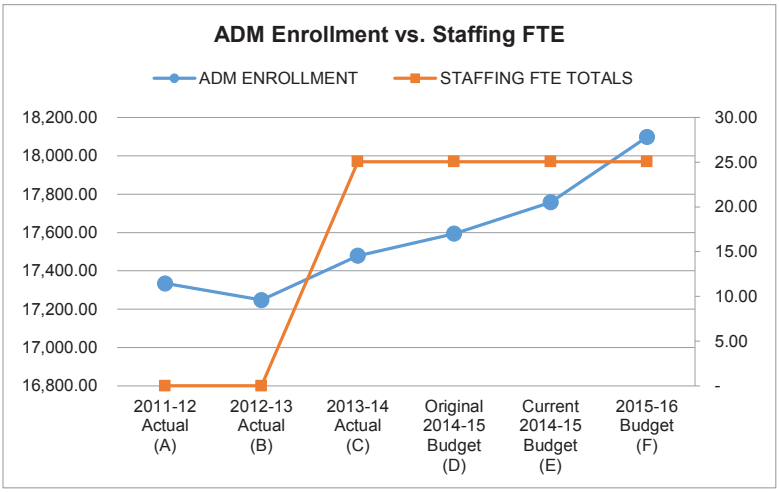


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Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	19.25	19.25	19.25	19.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**19.25**	**19.25**	**19.25**	**19.25**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	5.82	5.82	5.82	5.82	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**5.82**	**5.82**	**5.82**	**5.82**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**25.07**	**25.07**	**25.07**	**25.07**	**-**	**0%**



Funds are used to provide extra resources to help improve instruction in high poverty schools and to ensure thatthese 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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 314,117	$ 157,106	$ 1,379,215	$ 1,445,025	$ 195,691	$ 170,000	$ (25,691)	-13%
320 Non-Certificated Salaries	2,275,454	2,384,197	307,821	404,416	2,444,349	2,036,900	(407,449)	-17%
360 Employee Benefits	1,584,845	1,832,554	561,588	698,767	1,931,929	1,554,482	(377,447)	-20%
Subtotal Personnel	**4,174,416**	**4,373,857**	**2,248,624**	**2,548,208**	**4,571,969**	**3,761,382**	**(810,587)**	**-18%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	129,149	51,031	246,086	-	(246,086)	-100%
420 Staff Travel	-	36,160	130,704	99,799	-	-	-	0%
425 Student Travel	-	-	77,590	80,014	-	-	-	0%
430 Utilities	-	-	2,992	460	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,000	5,000	4,601	-	-	5,000	5,000	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	653,331	470,107		-	-	0%
490 Other Expenses	-	-	618	-	-	-	-	0%
495 Indirect	158,951	307,285	181,217	170,280	252,466	217,345	(35,121)	-14%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**163,951**	**348,445**	**1,180,202**	**871,691**	**498,552**	**222,345**	**(276,207)**	**-55%**
FUND TOTAL	**$ 4,338,367**	**$ 4,722,302**	**$ 3,428,826**	**$ 3,419,899**	**$ 5,070,521**	**$ 3,983,727**	**$ (1,086,794)**	**-21%**

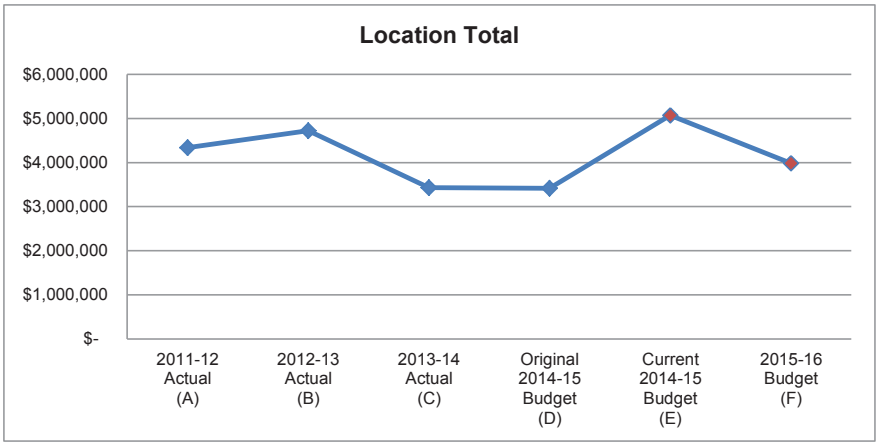
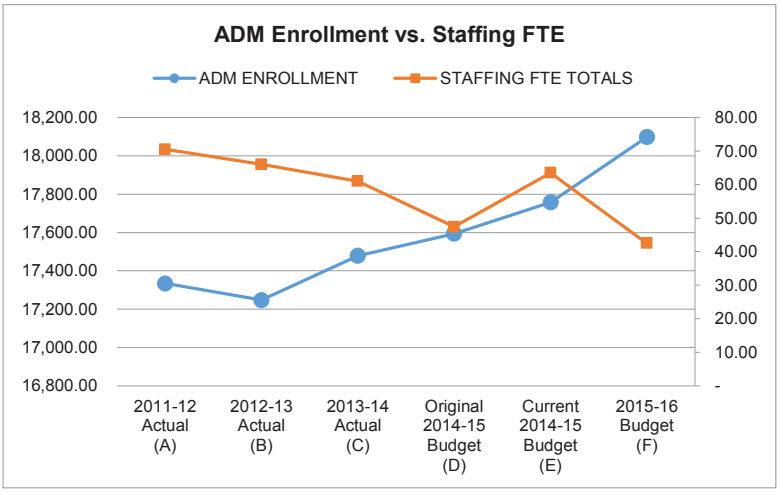


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Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	4.50	2.00	1.50	-	3.00	2.00	(1.00)	-33%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**4.50**	**2.00**	**1.50**	**-**	**3.00**	**2.00**	**(1.00)**	**-33%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	57.00	55.00	49.00	37.50	50.00	30.00	(20.00)	-40%
Support Staff	9.00	9.00	10.50	9.90	10.50	10.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**66.00**	**64.00**	**59.50**	**47.40**	**60.50**	**40.50**	**(20.00)**	**-33%**
STAFFING FTE TOTALS	**70.50**	**66.00**	**61.00**	**47.40**	**63.50**	**42.50**	**(21.00)**	**-33%**



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

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Fund: 275 Title I-D Neglected and Delinquent Youth, Subpart 2
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 1,944	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	141	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**2,085**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	9,600	-	-	-	-	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	-	-	2,041	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	766	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**12,407**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 14,492**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

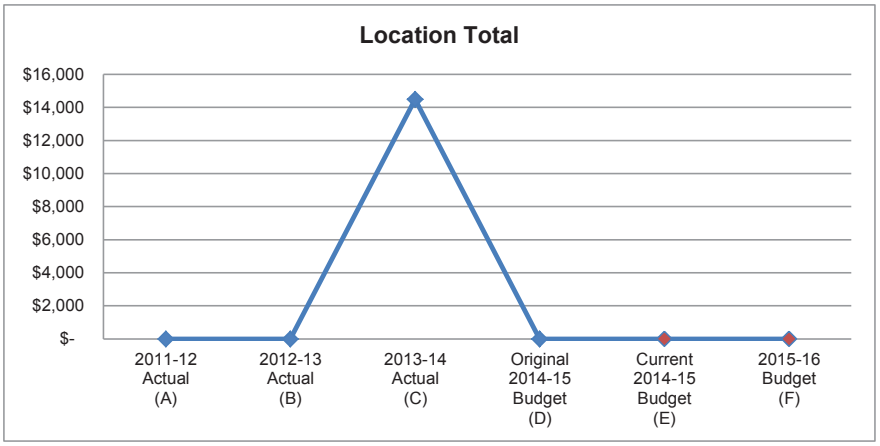
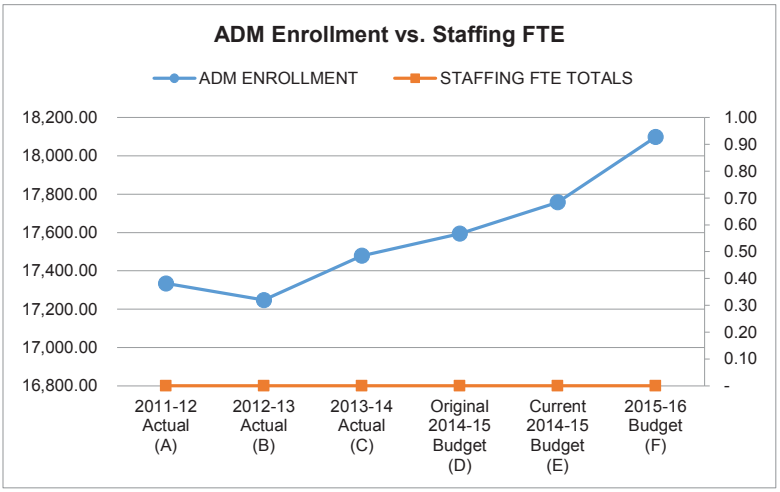


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Fund: 275 Title I-D Neglected and Delinquent Youth, Subpart 2
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Competitive grant not awarded for FY14. Budget includes FY13 carryover only and was spent by 9/30/13.

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Fund: 276 21st Century Learning Center Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 317,627	$ 187,158	$ 216,279	$ 216,279	$ -	0%
320 Non-Certificated Salaries	-	-	52,995	37,432	37,432	37,432	-	0%
360 Employee Benefits	-	-	78,171	36,998	42,998	42,998	-	0%
Subtotal Personnel	**-**	**-**	**448,793**	**261,588**	**296,709**	**296,709**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	86,226	124,722	125,322	125,322	-	0%
420 Staff Travel	-	-	4,885	8,000	8,000	8,000	-	0%
425 Student Travel	-	-	17,754	40,000	46,190	46,190	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	1,670	1,500	1,500	1,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	89,354	39,295	46,795	46,795	-	0%
490 Other Expenses	-	-	320	-	-	-	-	0%
495 Indirect	-	-	36,214	24,895	27,484	27,484	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**236,423**	**238,412**	**255,291**	**255,291**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 685,216**	**$ 500,000**	**$ 552,000**	**$ 552,000**	**$ -**	**0%**

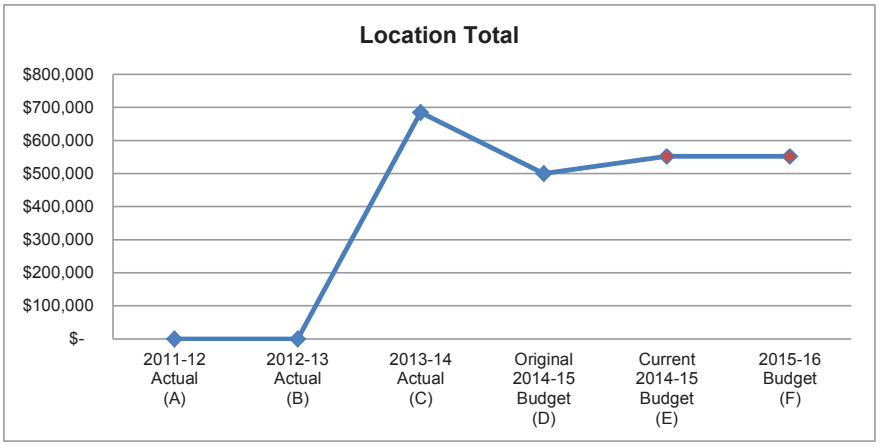
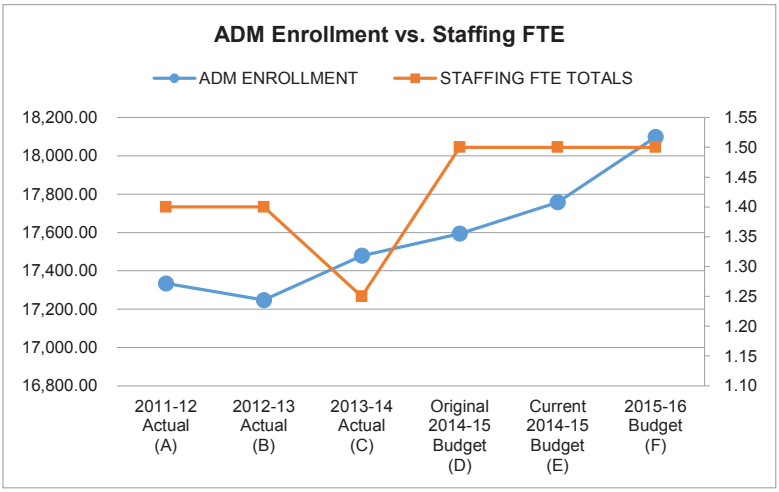


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Fund: 276 21st Century Learning Center Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.35	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.35**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.40	1.40	0.90	1.50	1.50	1.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.40**	**1.40**	**0.90**	**1.50**	**1.50**	**1.50**	**-**	**0%**
STAFFING FTE TOTALS	**1.40**	**1.40**	**1.25**	**1.50**	**1.50**	**1.50**	**-**	**0%**



the 21st Century Learning Center Grant is a State funded five-year competitive grant. This grant was funded from fiscal year 2010 through 2014.

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Fund: 279 Urban Growth Development (UGO) Grant
Location: 506 Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 84,645	$ 48,647	$ 130,150	$ 65,075	$ (65,075)	-50%
320 Non-Certificated Salaries	-	-	4,950	-	-		-	0%
360 Employee Benefits	-	-	32,343	21,735	64,906	32,453	(32,453)	-50%
Subtotal Personnel	**-**	**-**	**121,938**	**70,382**	**195,056**	**97,528**	**(97,528)**	**-50%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	188,318	18,984	180,134	-	(180,134)	-100%
420 Staff Travel	-	-	19,498	4,964	22,124	5,000	(17,124)	-77%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	763	15,300	3,000	1,500	(1,500)	-50%
490 Other Expenses	-	-	200	-	-	-	-	0%
495 Indirect	-	-	18,454	5,745	20,977	5,451	(15,526)	-74%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**227,233**	**44,993**	**226,235**	**11,951**	**(214,284)**	**-95%**
FUND TOTAL	**$ -**	**$ -**	**$ 349,171**	**$ 115,375**	**$ 421,291**	**$ 109,479**	**$ (311,812)**	**-74%**

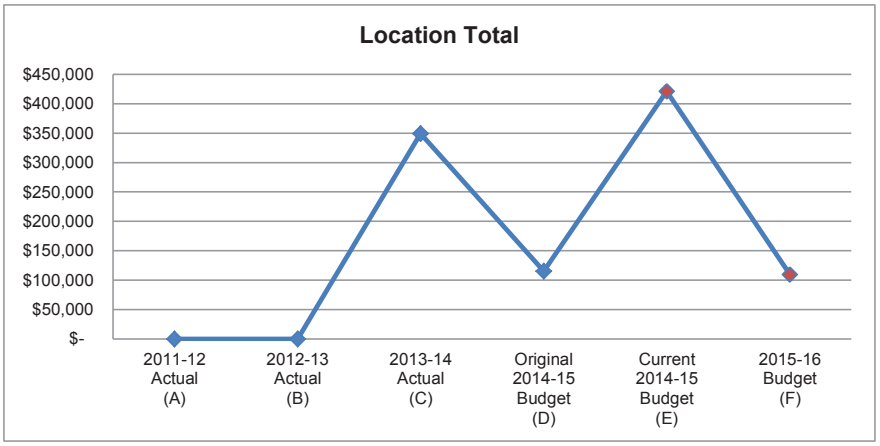
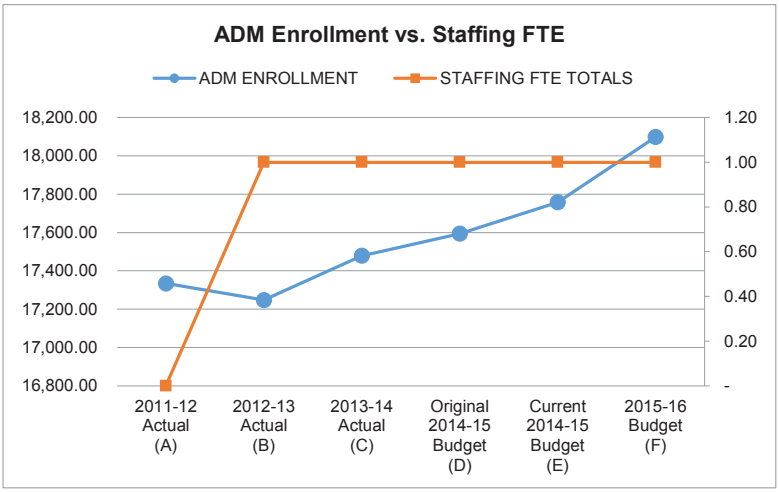


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Fund: 279 Urban Growth Development (UGO) Grant
Location: 506 Instruction
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	1.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE							-	0%
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**	**-**	**0%**



The Urban Growth Development (UGO) Grant is a subgrant from the University of Alaska Fairbanks. Th funding period for this grant is based on the calendar year rather than the District's fiscal year.

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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	500	500	500	-	0%
495 Indirect	-	-	120	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**2,265**	**500**	**500**	**500**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 2,265**	**$ 500**	**$ 500**	**$ 500**	**$ -**	**0%**

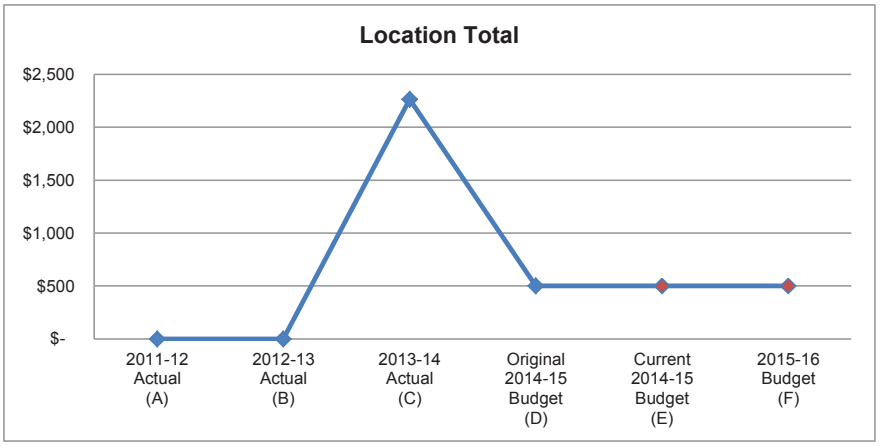
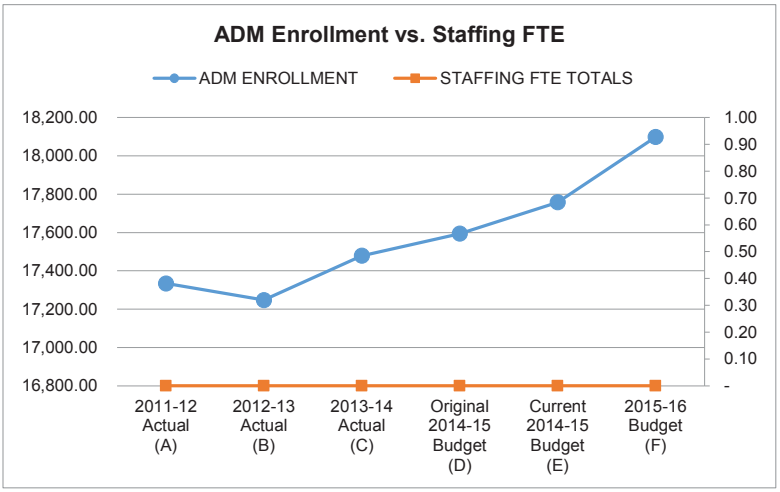


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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 120,817	$ 116,242	$ 107,398	$ 92,474	$ (14,924)	-14%
320 Non-Certificated Salaries	-	-	22,832	11,600	11,600	11,600	-	0%
360 Employee Benefits	-	-	59,538	50,367	48,793	47,168	(1,625)	-3%
Subtotal Personnel	**-**	**-**	**203,187**	**178,209**	**167,791**	**151,242**	**(16,549)**	**-10%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	32,255	33,060	36,359	31,745	(4,614)	-13%
420 Staff Travel	-	-	5,946	6,500	6,500	3,500	(3,000)	-46%
425 Student Travel	-	-	6,186	8,700	3,250	-	(3,250)	-100%
430 Utilities	-	-	167	500	500	500	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	3,603	4,000	4,500	4,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	47,969	34,435	13,000	20,000	7,000	54%
490 Other Expenses	-	-	1,984	3,000	250	250	-	0%
495 Indirect	-	-	16,812	14,064	12,166	11,095	(1,071)	-9%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**114,922**	**104,259**	**76,525**	**71,590**	**(4,935)**	**-6%**
FUND TOTAL	**$ -**	**$ -**	**$ 318,109**	**$ 282,468**	**$ 244,316**	**$ 222,832**	**$ (21,484)**	**-9%**

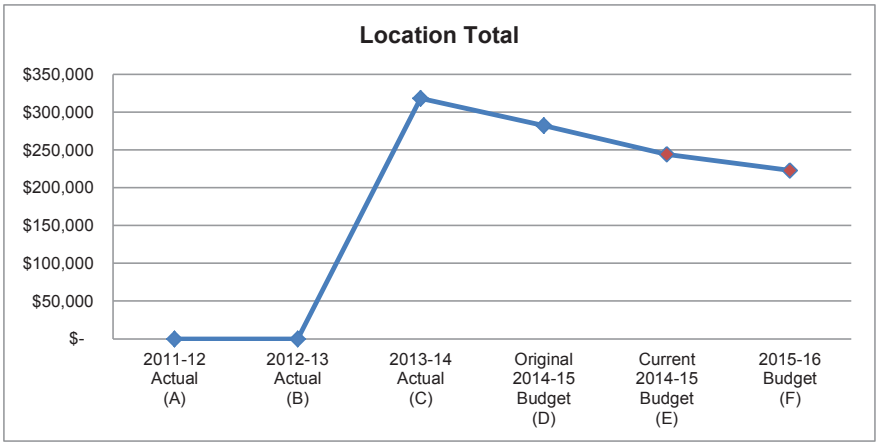
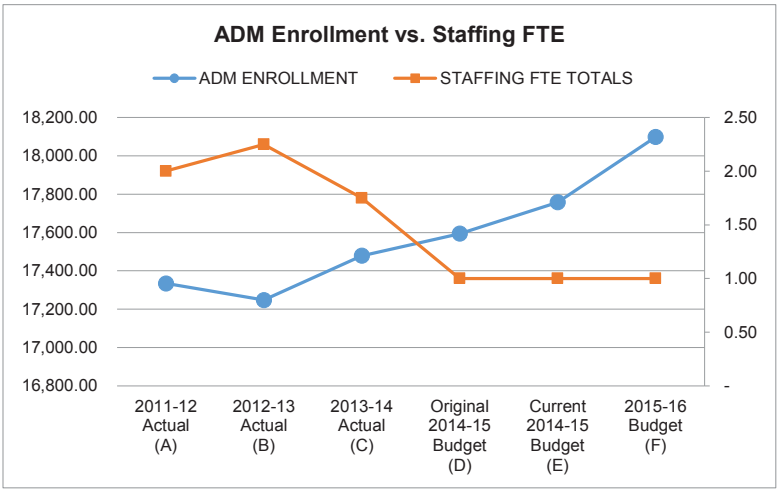


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Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.00	2.00	1.50	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.00**	**2.00**	**1.50**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	0.25	0.25	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**0.25**	**0.25**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.25**	**1.75**	**1.00**	**1.00**	**1.00**	**-**	**0%**



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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	11,055	8,700	11,655	13,000	13,000	13,000	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,055**	**8,700**	**11,655**	**13,000**	**13,000**	**13,000**	**-**	**0%**
FUND TOTAL	**$ 11,055**	**$ 8,700**	**$ 11,655**	**$ 13,000**	**$ 13,000**	**$ 13,000**	**$ -**	**0%**

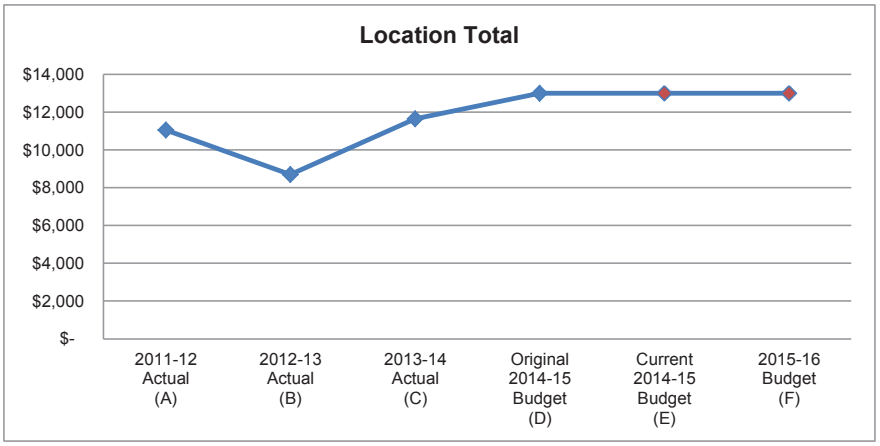
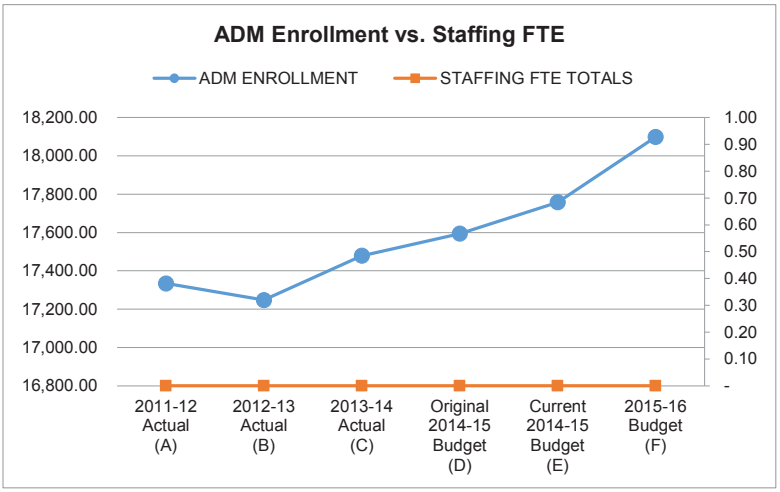


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Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 44,352	$ 45,894	$ 48,576	$ 52,000	$ 3,424	7%
320 Non-Certificated Salaries	-	130,547	122,960	144,715	162,760	165,900	3,140	2%
360 Employee Benefits	-	37,640	32,193	79,955	56,065	80,000	23,935	43%
Subtotal Personnel	**-**	**168,187**	**199,505**	**270,564**	**267,401**	**297,900**	**30,499**	**11%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	3,163	-	(3,163)	-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	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	11,706	11,132	14,178	14,178	14,503	325	2%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**11,706**	**11,132**	**14,178**	**17,341**	**14,503**	**(2,838)**	**-16%**
FUND TOTAL	**$ -**	**$ 179,893**	**$ 210,637**	**$ 284,742**	**$ 284,742**	**$ 312,403**	**$ 27,661**	**10%**

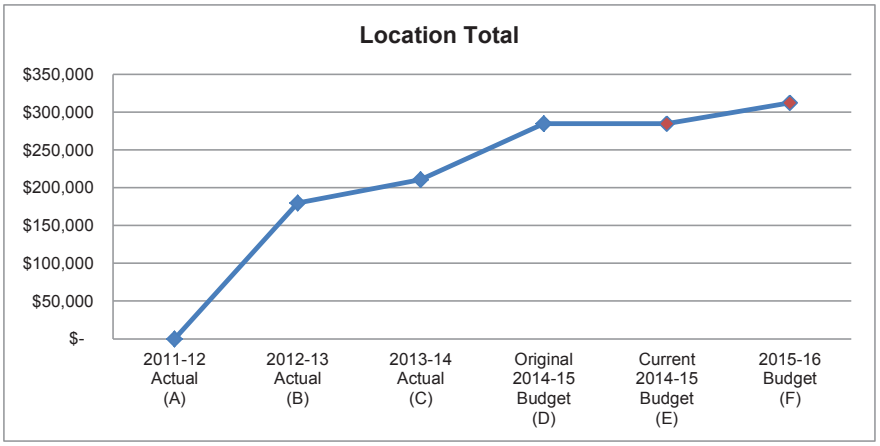
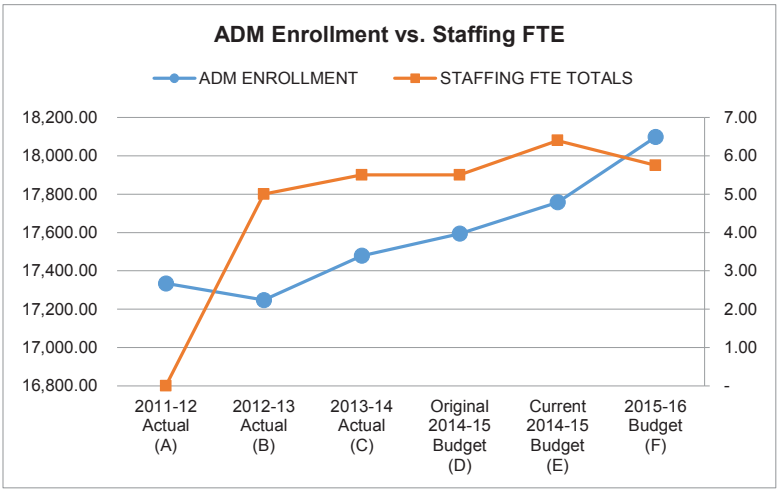


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Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.50	0.50	0.50	0.50	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	5.00	5.00	5.00	5.90	5.25	(0.65)	-11%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**5.00**	**5.00**	**5.00**	**5.90**	**5.25**	**(0.65)**	**-11%**
STAFFING FTE TOTALS	**-**	**5.00**	**5.50**	**5.50**	**6.40**	**5.75**	**(0.65)**	**-10%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for studnets who have not reached grade level proficiency. These funds will support 20 0.25 FTE Tutor Advisors for the elementary schools. These funds are reviewed yearly and my not continue in FY16 if funding is cut.

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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 74,847	$ 71,688	$ 62,907	$ 67,874	$ 66,681	$ 68,493	$ 1,812	3%
320 Non-Certificated Salaries	-	-	-	-	-		-	0%
360 Employee Benefits	9,385	29,678	9,857	11,691	10,295	11,500	1,205	12%
Subtotal Personnel	**84,232**	**101,366**	**72,764**	**79,565**	**76,976**	**79,993**	**3,017**	**4%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	13,520	21,000	35,815	-	-	-	-	0%
420 Staff Travel	2,738	2,500	-	-	6,000	-	(6,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,374	20,519	-	776	5,473	-	(5,473)	-100%
490 Other Expenses	215	350	-	8,533	-	-	-	0%
495 Indirect	5,123	10,143	6,059	4,210	4,635	4,523	(112)	-2%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**41,970**	**54,512**	**41,874**	**13,519**	**16,108**	**4,523**	**(11,585)**	**-72%**
FUND TOTAL	**$ 126,202**	**$ 155,878**	**$ 114,638**	**$ 93,084**	**$ 93,084**	**$ 84,516**	**$ (8,568)**	**-9%**

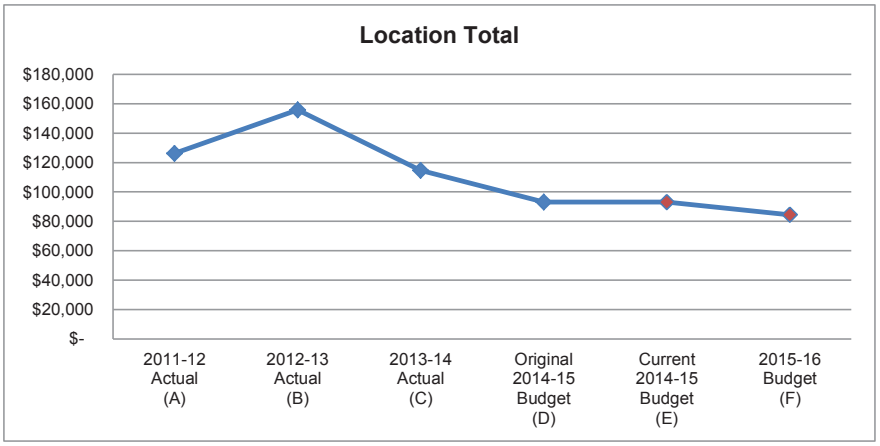
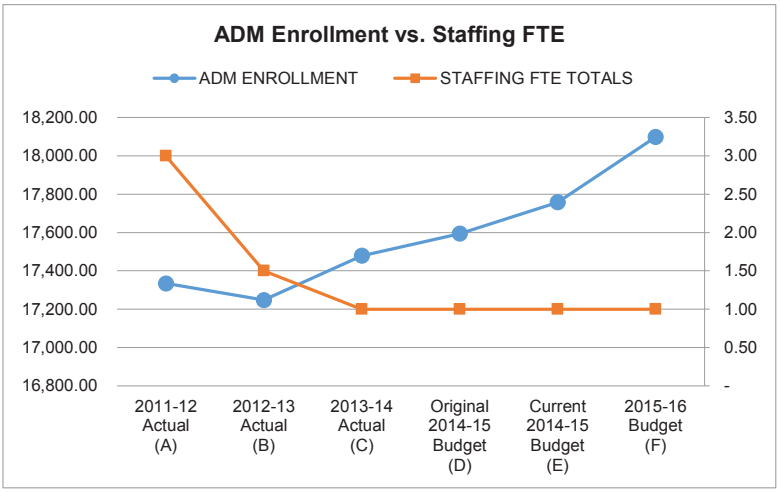


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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	2.00	1.50	1.00	1.00	1.00	1.00	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.00**	**1.50**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**1.50**	**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: 296 Title I-1% Parent Involvement
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	-	-	2,693	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	1,500	-	1,660	-	(1,660)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	800	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	36,748	41,746	42,134	-	(42,134)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	2,329	2,187	2,295	-	(2,295)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**44,070**	**43,933**	**46,089**	**-**	**(46,089)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 44,070**	**$ 43,933**	**$ 46,089**	**$ -**	**$ (46,089)**	**-100%**

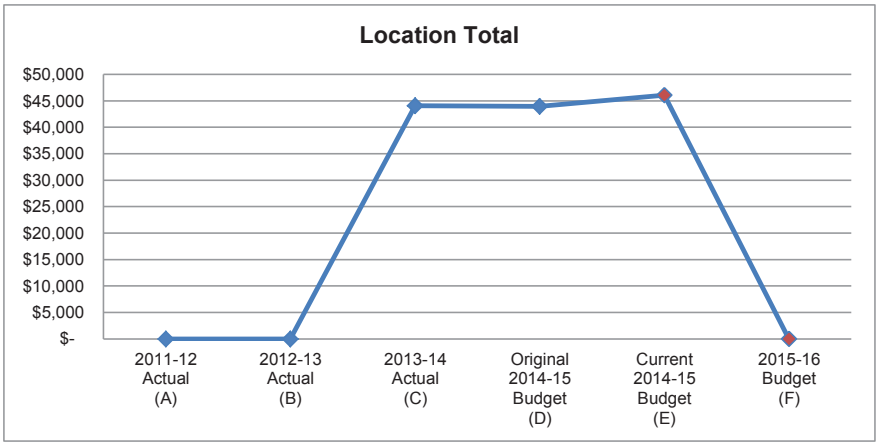
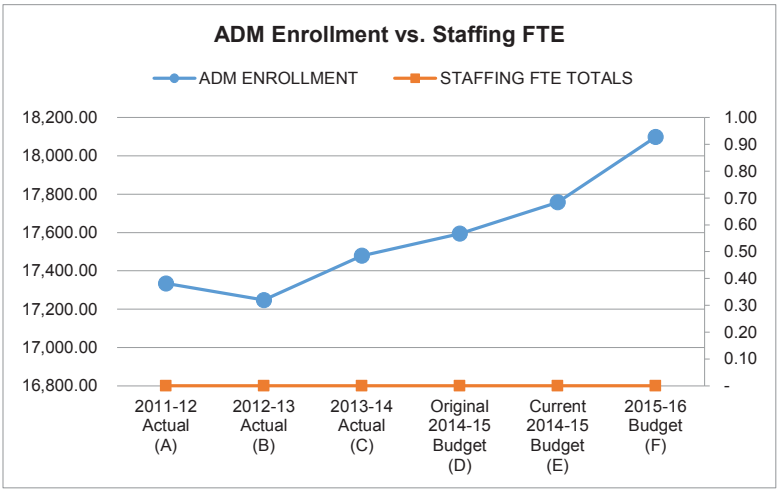


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Fund: 296 Title I-1% Parent Involvement
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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 impletment programs, activities, and procedures for the involvement of parents whose children are served through Title I.

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Fund: 303 Title I-A Basic Summer
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 42,109	$ 42,368	$ 42,368	$ -	$ (42,368)	-100%
320 Non-Certificated Salaries	-	-	6,103	-	-	-	-	0%
360 Employee Benefits	-	-	4,657	6,505	6,505	-	(6,505)	-100%
Subtotal Personnel	**-**	**-**	**52,869**	**48,873**	**48,873**	**-**	**(48,873)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	35,250	-	-	-	-	0%
420 Staff Travel	-	-	44,002	7,492	7,492	-	(7,492)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	6,839	4,418	4,418	-	(4,418)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	7,754	3,162	3,162	-	(3,162)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**93,845**	**15,072**	**15,072**	**-**	**(15,072)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 146,714**	**$ 63,945**	**$ 63,945**	**$ -**	**$ (63,945)**	**-100%**

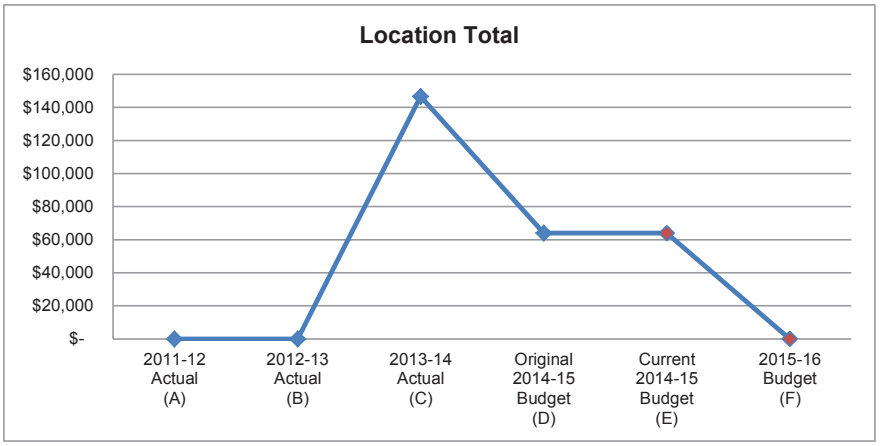
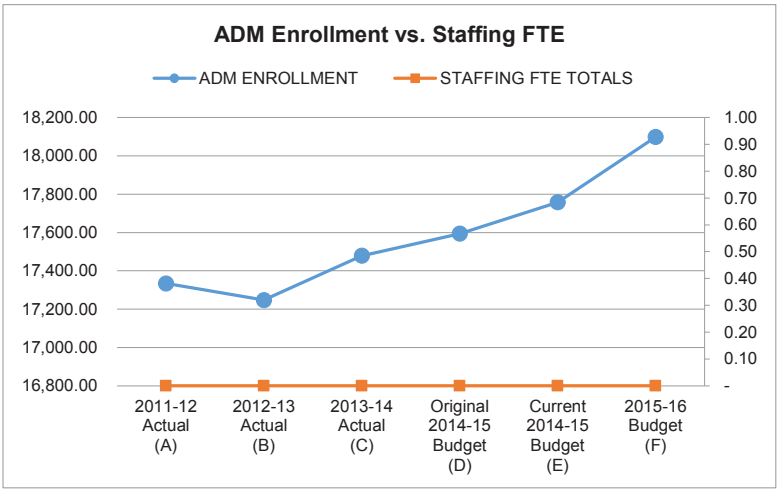


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Fund: 303 Title I-A Basic Summer
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								0%
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							-	0%
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 set aside from Title I A Basic in prior fiscal years for summer activities taking place in the months of July and August as part of the prior year's Title I Schoolwide Action Plans.

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Fund: 316 Math and Science Partnership
Location: 502Federal Program
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 44,547	$ 18,000	$ 36,000	$ 36,000	-	0%
320 Non-Certificated Salaries	-	-	25,058	26,424	26,424	26,424	-	0%
360 Employee Benefits	-	-	4,121	10,522	11,044	11,044	-	0%
Subtotal Personnel	**-**	**-**	**73,726**	**54,946**	**73,468**	**73,468**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	114,126	-	142,630	142,630	-	0%
420 Staff Travel	-	-	232	12,482	12,482	12,482	-	0%
425 Student Travel	-	-	149	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	142,630	-	-	-	0%
450 Supplies & Materials	-	-	500	3,195	63,821	63,821	-	0%
490 Other Expenses	-	-	53,234		131,001	131,001	-	0%
495 Indirect	-	-	12,407	136,747	22,186	22,186	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**180,648**	**295,054**	**372,120**	**372,120**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 254,374**	**$ 350,000**	**$ 445,588**	**$ 445,588**	**-**	**0%**

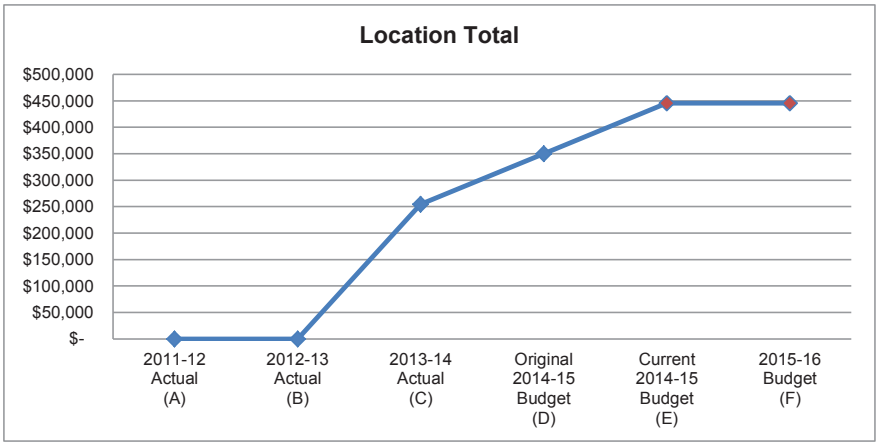
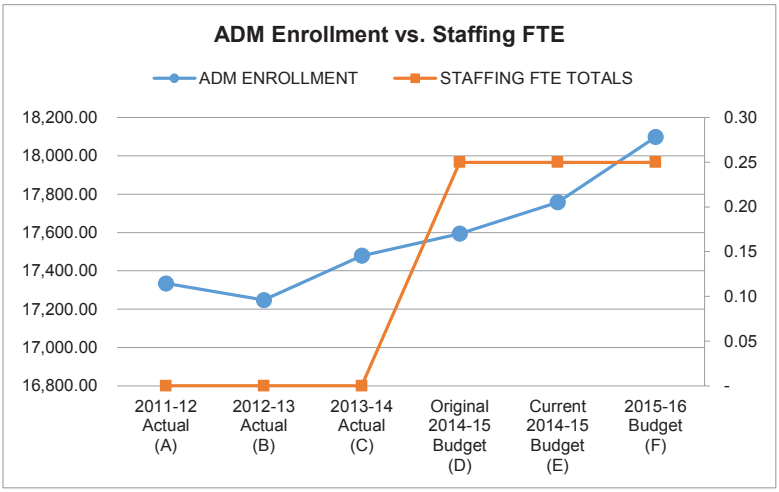


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Fund: 316 Science Math Partnership
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	0.25	0.25	0.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**0.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**0.25**	**0.25**	**0.25**	**-**	**0%**



Science and Math Partnership

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Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 201,215	$ 260,815	$ 260,815	$ 265,205	$ 4,390	2%
320 Non-Certificated Salaries	-	-	12,332	35,536	35,536	34,809	(727)	-2%
360 Employee Benefits	-	-	86,235	128,595	128,595	156,748	28,153	22%
Subtotal Personnel	**-**	**-**	**299,782**	**424,946**	**424,946**	**456,762**	**31,816**	**7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	33,132	-	-	30,000	30,000	100%
420 Staff Travel	-	-	3,360	2,300	2,300	10,500	8,200	357%
425 Student Travel	-	-	1,515	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	467	2,000	2,000	1,000	(1,000)	-50%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	53,417	29,356	29,356	18,090	(11,266)	-38%
490 Other Expenses	-	-	185	-	-	1,206	1,206	100%
495 Indirect	-	-	21,866	24,031	24,031	27,120	3,089	13%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**113,942**	**57,687**	**57,687**	**87,916**	**30,229**	**52%**
FUND TOTAL	**$ -**	**$ -**	**$ 413,724**	**$ 482,633**	**$ 482,633**	**$ 544,678**	**$ 62,045**	**13%**

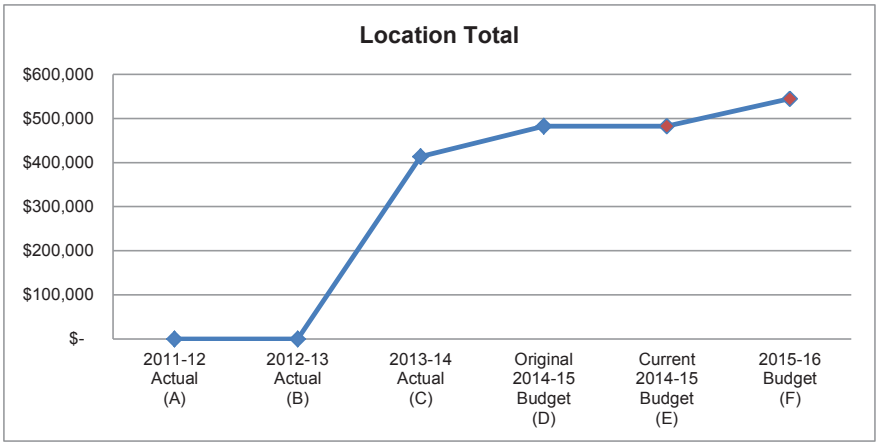
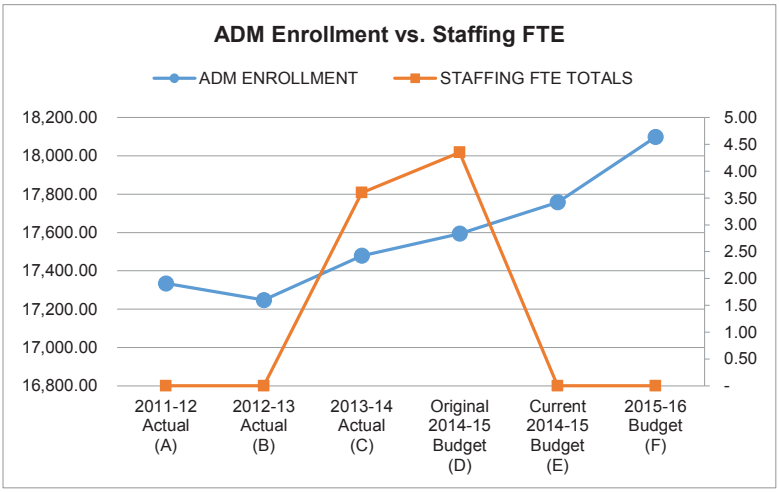


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Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	3.50	4.25	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**3.50**	**4.25**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.10	0.10	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**0.10**	**0.10**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**3.60**	**4.35**	**-**	**-**	**-**	**0%**



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

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Fund: 359 Enanuaq Preschool Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 177,802	$ -	$ 139,217	$ -	$ (139,217)	-100%
320 Non-Certificated Salaries	-	-	55,207	5,038	49,124	-	(49,124)	-100%
360 Employee Benefits	-	-	114,253	6,901	92,611	-	(92,611)	-100%
Subtotal Personnel	**-**	**-**	**347,262**	**11,939**	**280,952**	**-**	**(280,952)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	5,000	4,500	-	-	-	0%
420 Staff Travel	-	-	524	10,476	1,200	-	(1,200)	-100%
425 Student Travel	-	-	754	1,746	5,800	-	(5,800)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	45	955	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	4,923	35,076	17,325	-	(17,325)	-100%
490 Other Expenses	-	-	-	239,712	111	-	(111)	-100%
495 Indirect	-	-	20,005	16,986	16,002	-	(16,002)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**31,251**	**309,451**	**40,438**	**-**	**(40,438)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 378,513**	**$ 321,390**	**$ 321,390**	**$ -**	**$ (321,390)**	**-100%**

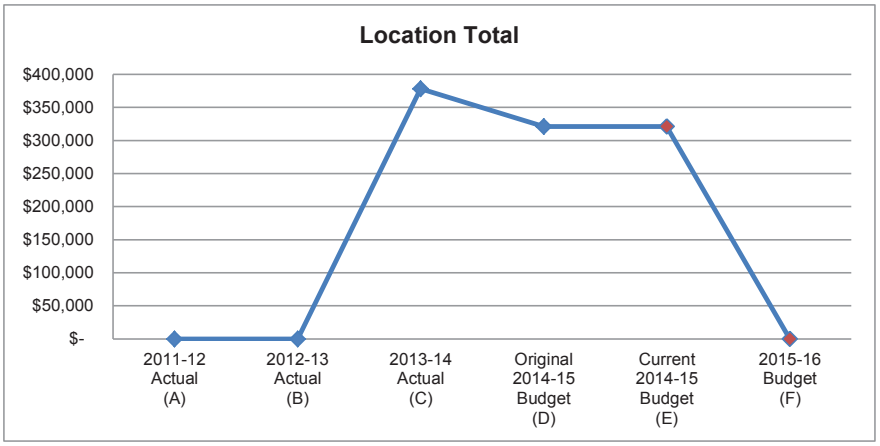
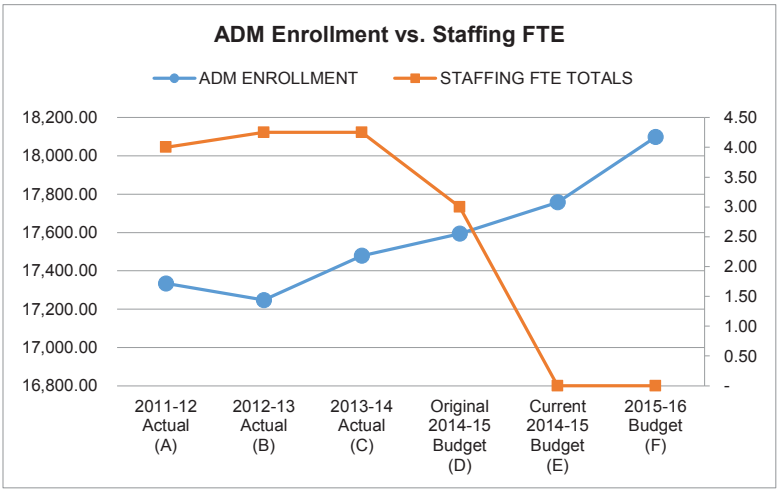


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Fund: 359 Enanuaq Preschool Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	3.25	3.25	2.00	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.00**	**3.25**	**3.25**	**2.00**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	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**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.25**	**4.25**	**3.00**	**-**	**-**	**-**	**0%**



Direct federal funds used to provide preschool for Alaska Native and American Indian children who qualify for the early education program. Fiscal year 2015 is a carryover year for the Enanuaq program.

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Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	3,678	3,808	3,808	3,427	(381)	-10%
360 Employee Benefits	-	-	1,019	1,177	1,177	1,177	-	0%
Subtotal Personnel	**-**	**-**	**4,697**	**4,985**	**4,985**	**4,604**	**(381)**	**-8%**
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	3,904	3,904	3,904	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**294**	**3,904**	**3,904**	**3,904**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 4,991**	**$ 8,889**	**$ 8,889**	**$ 8,508**	**$ (381)**	**-4%**

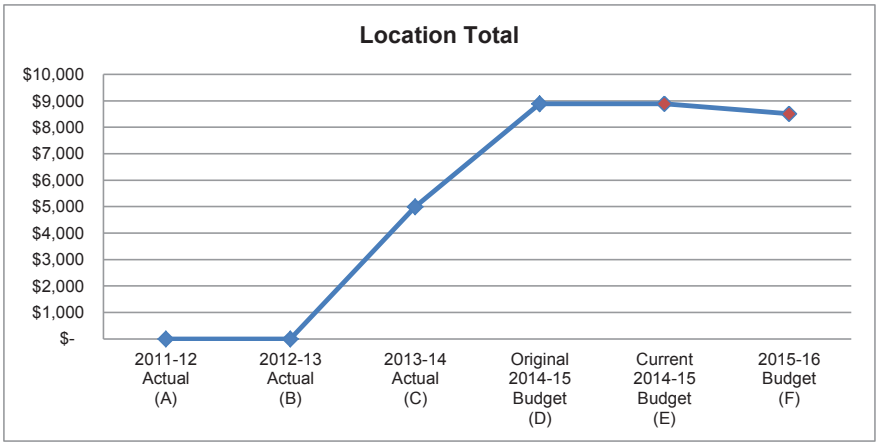
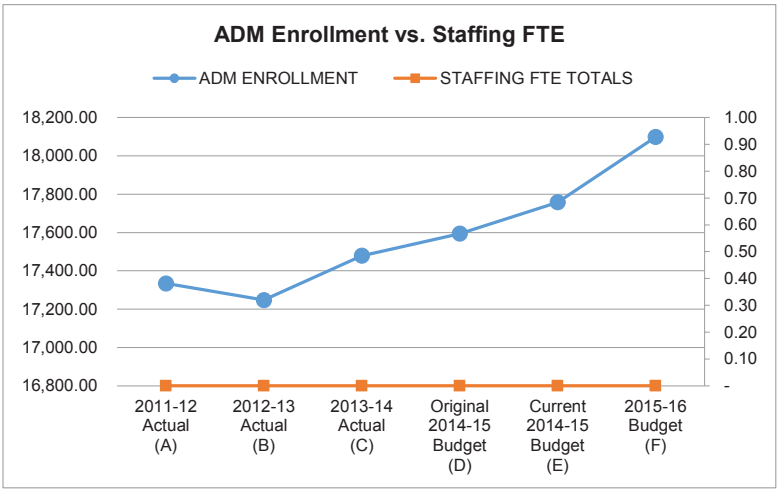


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Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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. Initial guidance form the Borough indicates that the program may not be funded in FY 2016

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Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	14,920	12,267	16,400	16,400	-	0%
360 Employee Benefits	-	-	4,459	3,711	4,767	4,767	-	0%
Subtotal Personnel	**-**	**-**	**19,379**	**15,978**	**21,167**	**21,167**	**-**	**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	-	-	330	422	6,233	2,500	(3,733)	-60%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**330**	**422**	**6,233**	**2,500**	**(3,733)**	**-60%**
FUND TOTAL	**$ -**	**$ -**	**$ 19,709**	**$ 16,400**	**$ 27,400**	**$ 23,667**	**$ (3,733)**	**-14%**

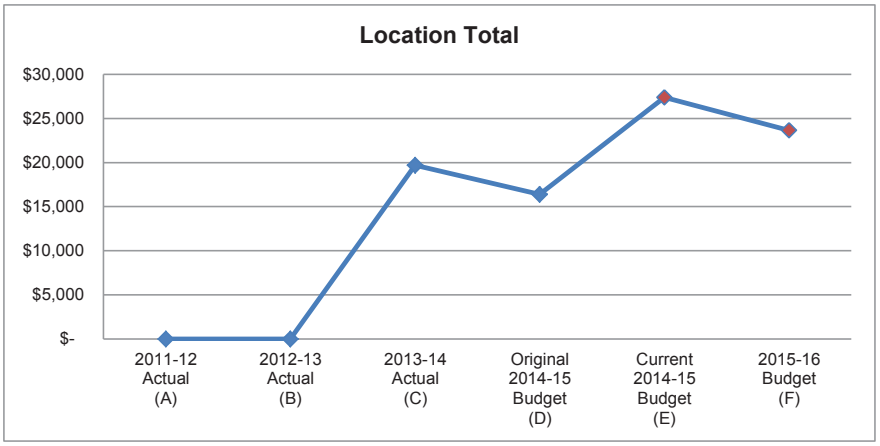
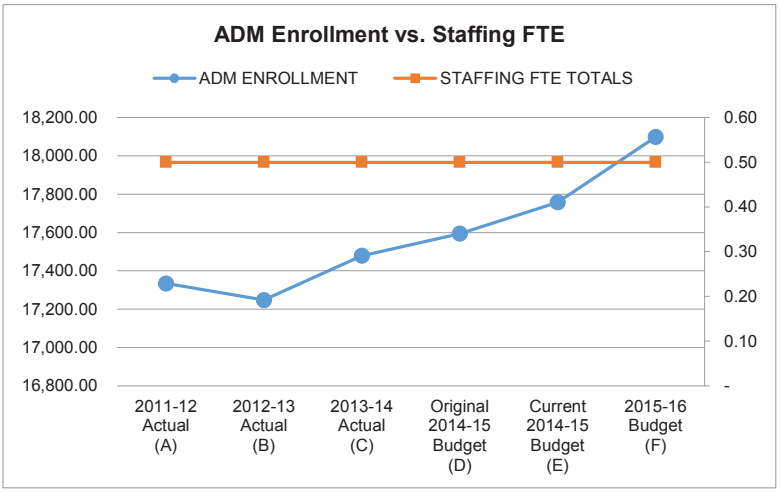


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Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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. Initial guidance from the Borough indicates that it may not be funded through FY2016.

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Fund: 376 Duch Del Dih Partnership Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 188,764	$ 8,000	$ 82,512	$ -	$ (82,512)	-100%
320 Non-Certificated Salaries	-	-	20,164	-	10,123	-	(10,123)	-100%
360 Employee Benefits	-	-	70,902	2,854	35,229	-	(35,229)	-100%
Subtotal Personnel	**-**	**-**	**279,830**	**10,854**	**127,864**	**-**	**(127,864)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	5,000	-	-	-	0%
420 Staff Travel	-	-	72	14,971	750	-	(750)	-100%
425 Student Travel	-	-	4,468	57,500	250	-	(250)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	2,764	-	(2,764)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	20,216	45,436	2,133	-	(2,133)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**24,756**	**122,907**	**5,897**	**-**	**(5,897)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 304,586**	**$ 133,761**	**$ 133,761**	**$ -**	**$ (133,761)**	**-100%**

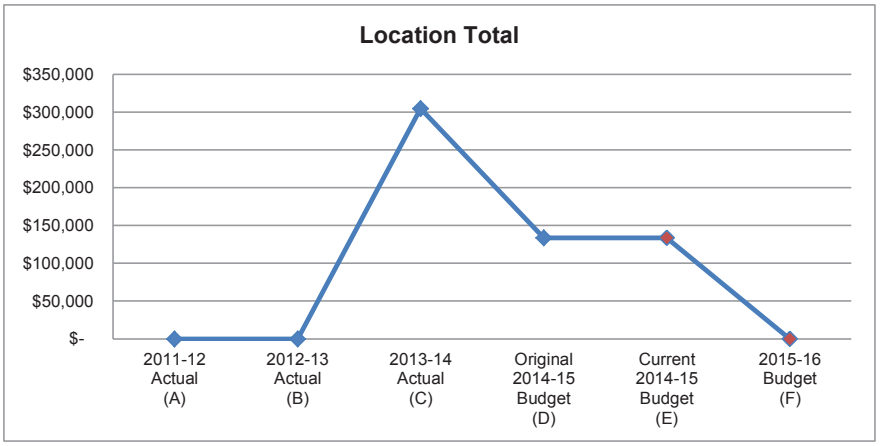
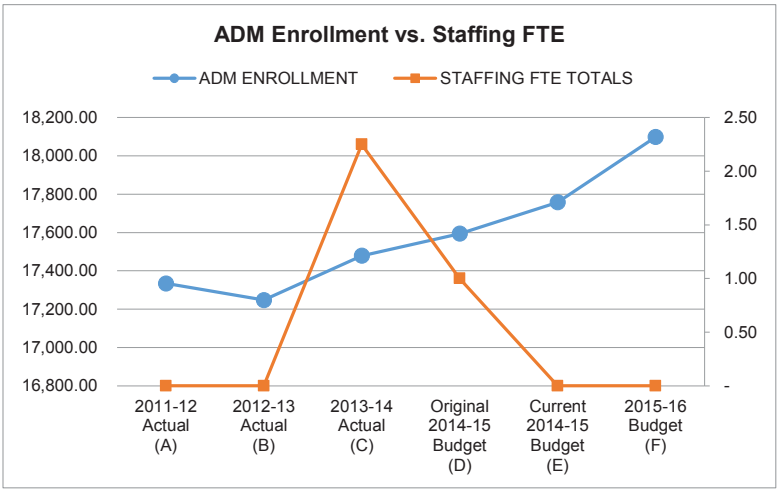


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Fund: 376 Duch Del Dih Partnership Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	2.25	1.00	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**2.25**	**1.00**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**2.25**	**1.00**	**-**	**-**	**-**	**0%**



Funds used to provide supplemental instruction for Alaska Native and American Indian students in the areas of Science, Technology, Engineering, and Math (STEM).

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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 10,835	$ -	$ 4,950	$ -	$ (4,950)	-100%
320 Non-Certificated Salaries	-	-	1,402	-	-	-	-	0%
360 Employee Benefits	-	-	964	-	617	-	(617)	-100%
Subtotal Personnel	**-**	**-**	**13,201**	**-**	**5,567**	**-**	**(5,567)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	1,725	-	12,520	-	(12,520)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	4,367	-	3,824	-	(3,824)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	3,015	418	418	-	(418)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	64,786	39,077	162,659	-	(162,659)	-100%
490 Other Expenses	-	-	3,153	-	1,785	-	(1,785)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**77,046**	**39,495**	**181,206**	**-**	**(181,206)**	**-100%**
FUND TOTAL	**$ -**	**$ -**	**$ 90,247**	**$ 39,495**	**$ 186,773**	**$ -**	**$ (186,773)**	**-100%**

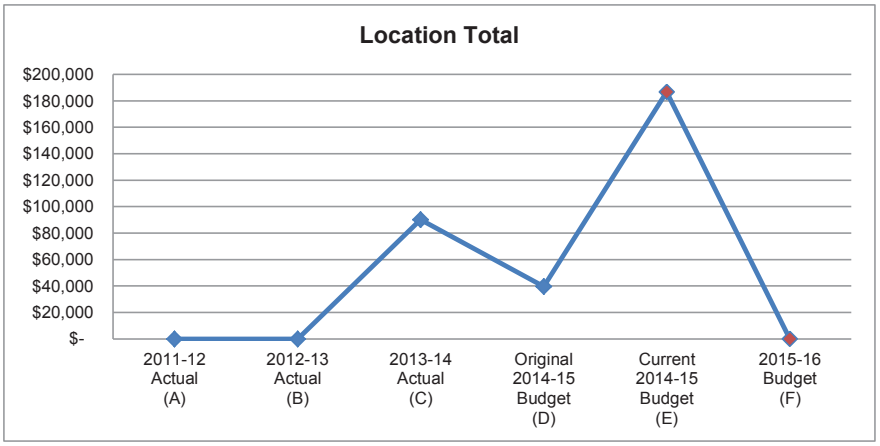
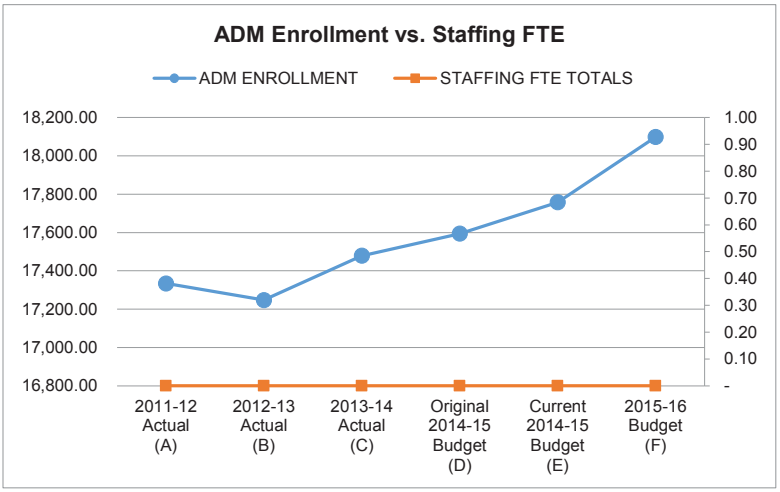


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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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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Fund: 388 Community Impact Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 712	$ -	$ 2,896	$ -	$ (2,896)	-100%
320 Non-Certificated Salaries	-	-	-	1,000	-	-	-	0%
360 Employee Benefits	-	-	100	256	730	-	(730)	-100%
Subtotal Personnel	**-**	**-**	**812**	**1,256**	**3,626**	**-**	**(3,626)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	3,199	-	3,306	2,500	(806)	-24%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	32	6,166	1,746	-	(1,746)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**3,231**	**6,166**	**5,052**	**2,500**	**(2,552)**	**-51%**
FUND TOTAL	**$ -**	**$ -**	**$ 4,043**	**$ 7,422**	**$ 8,678**	**$ 2,500**	**$ (6,178)**	**-71%**

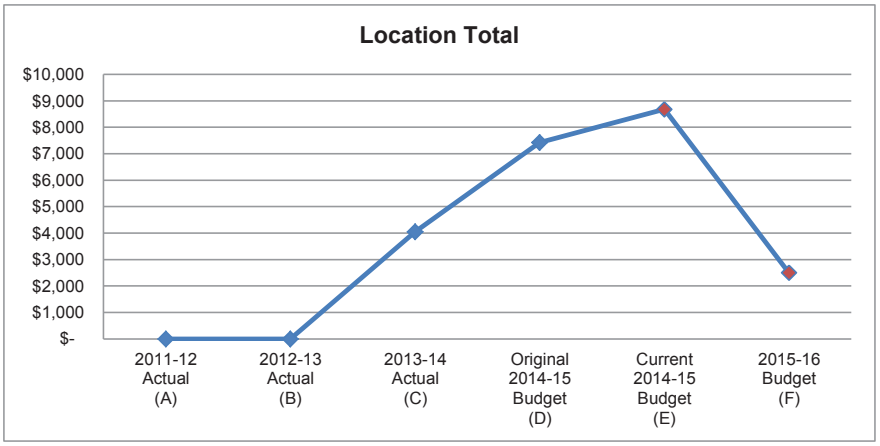
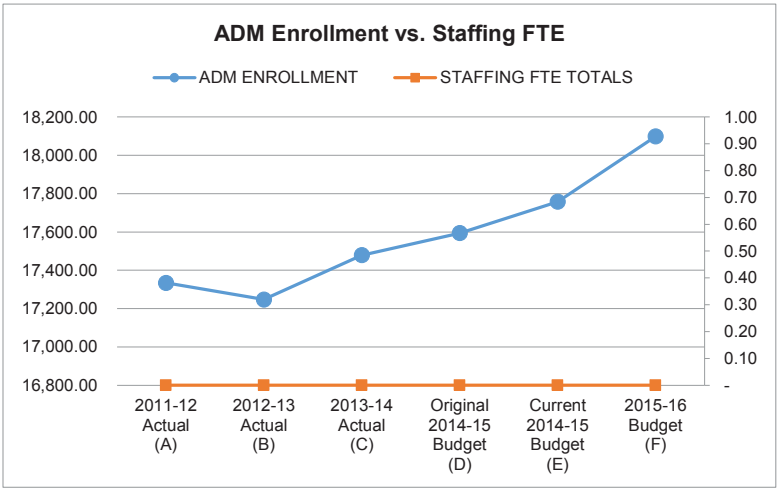


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Fund: 388 Community Impact Grant
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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							-	0%
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 grants from United Way and Mat-Su Health Foundation to promote events within the community to foster unity and good health choices for tobacco prevention. This fund is associated with fund 278.

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Capital Improvement Funds

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Fund: Capital Projects Revenue Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	-	-	-	-	83,301	83,301	-	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**-**	**-**	**-**	**-**	**83,301**	**83,301**	**-**	**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	-	2,877,962	5,426,505	8,650,277	14,175,171	9,969,164	(4,206,007)	-30%
Total Revenue From Federal Sources	**-**	**2,877,962**	**5,426,505**	**8,650,277**	**14,175,171**	**9,969,164**	**(4,206,007)**	**-30%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ 1,919,948	$ 184,968	$ 3,395,828	$ 5,895,828	$ 6,279,648	$ 383,820	7%
Transfers from Other Funds	5,463,590	764,181	2,500,000	250,000	3,000,000	386,888	(2,613,112)	-87%
Total Appropriations & Transfers	**5,463,590**	**2,684,129**	**2,684,968**	**3,645,828**	**8,895,828**	**6,666,536**	**(2,229,292)**	**-25%**
REVENUE TOTALS	**$ 5,463,590**	**$ 5,562,091**	**$ 8,111,473**	**$ 12,296,105**	**$ 23,154,300**	**$ 16,719,001**	**$ (6,435,299)**	**-28%**

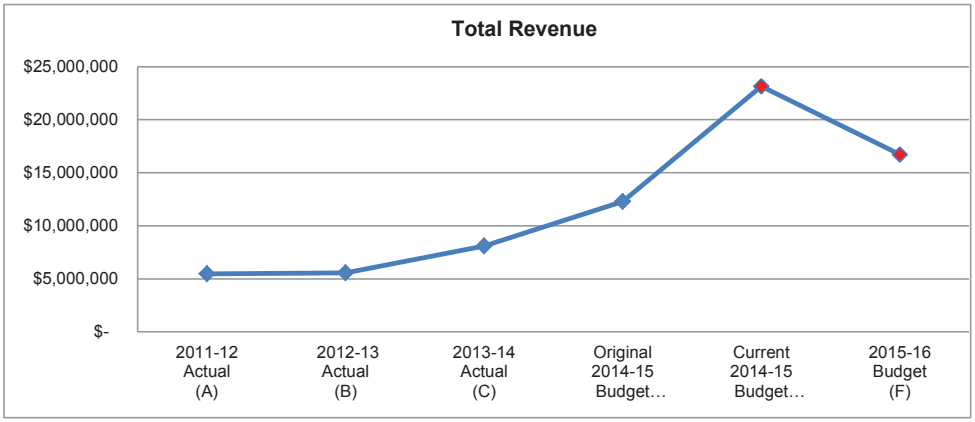


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Fund: Capital Projects Expense Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 185,645	$ 525,836	$ 646,652	$ 735,563	$ 463,304	$ (272,259)	-37%
320 Non-Certificated Salaries	402,859	129,375	189,324	24,028	187,899	88,600	(99,299)	-53%
360 Employee Benefits	222,292	71,628	184,909	55,235	115,525	99,393	(16,132)	-14%
Subtotal Personnel	**625,151**	**386,648**	**900,069**	**725,915**	**1,038,987**	**651,297**	**(387,690)**	**-37%**
								0%
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	63,318	4,363	84,790	509,435	511,385	138,781	(372,604)	-73%
420 Staff Travel	25,758	4,370	4,684	-	-	-	-	0%
425 Student Travel	-	6,394	2,670	1,000	1,731	-	(1,731)	-100%
430 Utilities	-	302,121	259,502	1,438,377	1,438,377	976,236	(462,141)	-32%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	1,930,664	1,712,145	2,247,907	3,067,230	3,944,270	2,001,899	(1,942,371)	-49%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,266,284	1,943,305	2,746,677	4,429,809	7,377,719	5,520,809	(1,856,910)	-25%
490 Other Expenses	4,377	-	27,730	48,145	48,145	-	(48,145)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	1,548,038	1,054,419	1,794,882	1,914,554	8,720,457	7,363,150	(1,357,307)	-16%
540 Capital Software	-	148,326	42,562	161,640	73,229	66,829	(6,400)	-9%
Subtotal Non Personnel	**4,838,439**	**5,175,443**	**7,211,404**	**11,570,190**	**22,115,313**	**16,067,704**	**(6,047,609)**	**-27%**
								0%
EXPENSE TOTAL	**$ 5,463,590**	**$ 5,562,091**	**$ 8,111,473**	**$ 12,296,105**	**$ 23,154,300**	**$ 16,719,001**	**$ (6,435,299)**	**-28%**

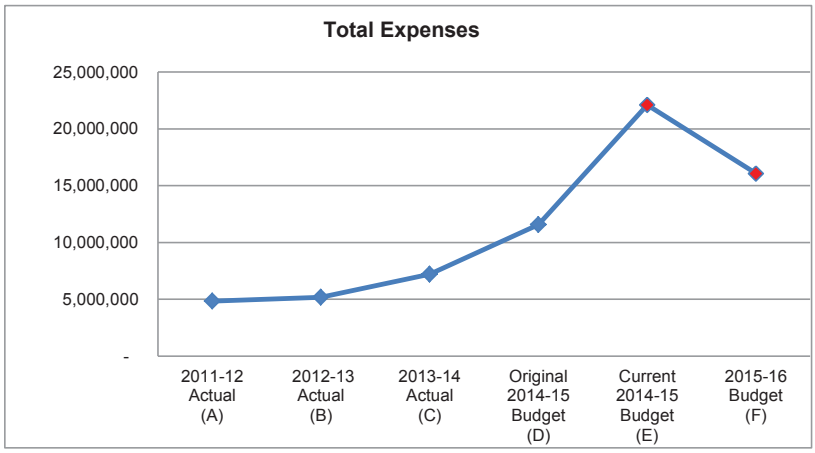
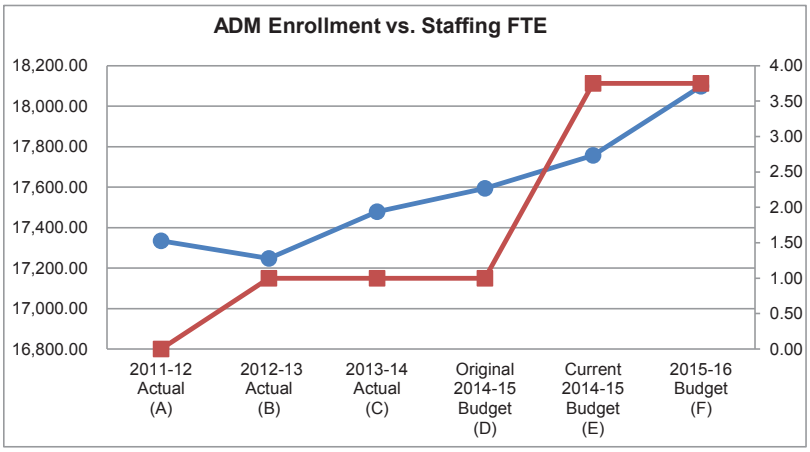


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Fund: Capital Projects Staffing Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	2.00	2.00	2.00	100%
SPED Teacher	-	-	-	-	0.25	0.25	0.25	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-		0%
Certified Sub Total	**-**	**-**	**-**	**-**	**2.25**	**2.25**	**2.25**	100%
							-	
CLASSIFIED FTE							-	
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	1.00	0%
Support Staff	-	-	-	-	0.50	0.50	0.50	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**1.00**	**1.00**	**1.00**	**1.50**	**1.50**	**1.50**	100%
STAFFING FTE TOTALS	**0.00**	**1.00**	**1.00**	**1.00**	**3.75**	**3.75**	**3.75**	**100%**



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: 503 Legislative Grants Fund - Small
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	-	35,901	21,130	-	38,000	-	(38,000)	-100%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	260,352	137,915	308,384	308,380	223,242	(85,138)	-28%
490 Other Expenses	-		-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	54,355	112,309	112,309	57,323	(54,986)	-49%
540 Capital Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**296,253**	**213,400**	**420,693**	**458,689**	**280,565**	**(178,124)**	**-39%**
FUND TOTAL	**$ -**	**$ 296,253**	**$ 213,400**	**$ 420,693**	**$ 458,689**	**$ 280,565**	**$ (178,124)**	**0%**

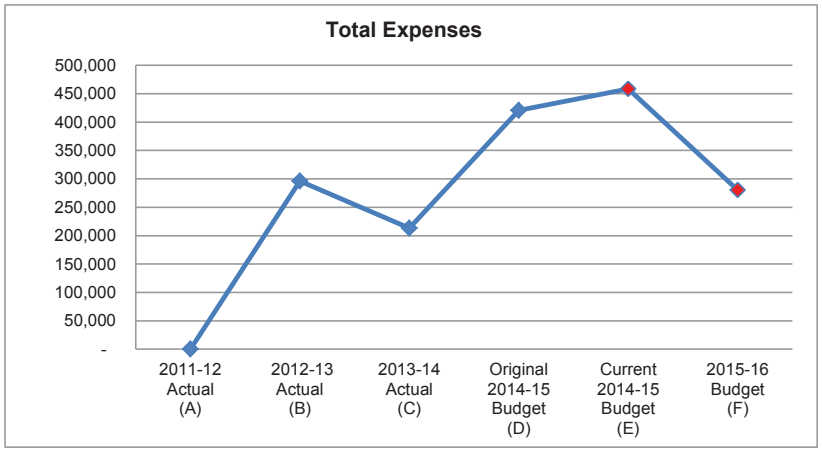
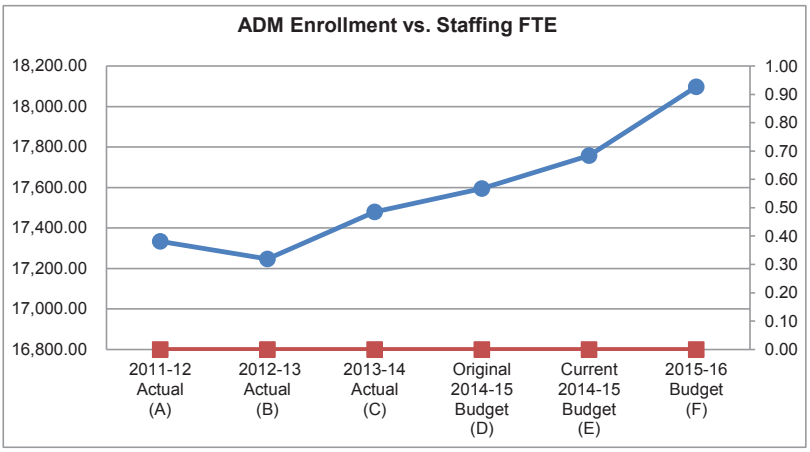


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Fund: 503 Legislative Grants Fund - Small
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 504 DW E-Rate Phone Reimbursement Fund
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	302,121	259,502	1,438,377	1,438,377	976,236	(462,141)	-32%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Software	-	-	-	-	-	-	-	
Subtotal Non Personnel	**-**	**302,121**	**259,502**	**1,438,377**	**1,438,377**	**976,236**	**(462,141)**	**-32%**
FUND TOTAL	**$ -**	**$ 302,121**	**$ 259,502**	**$ 1,438,377**	**$ 1,438,377**	**$ 976,236**	**$ (462,141)**	**0%**

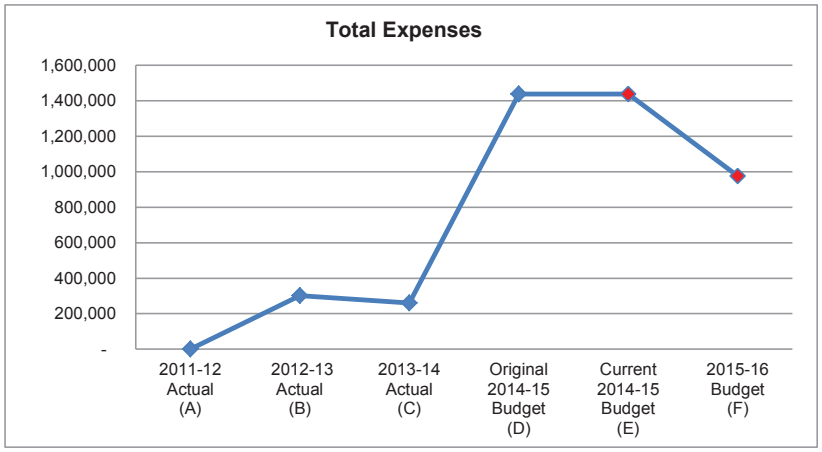
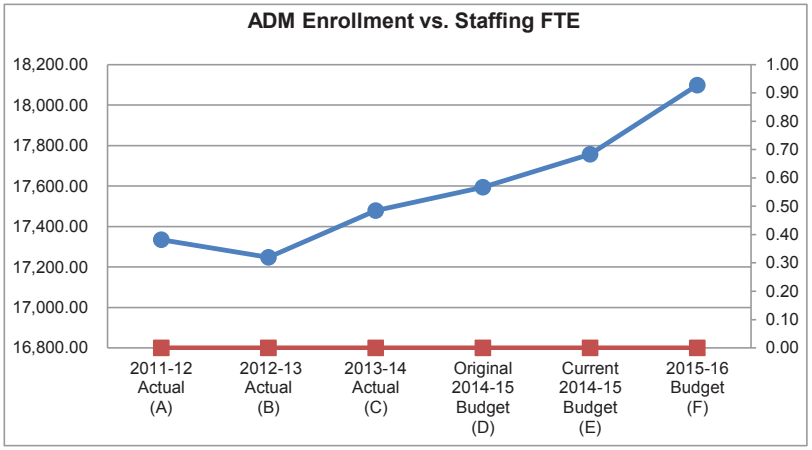


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Fund: 504 DW E-Rate Phone Reimbursement Fund
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes .Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

Table of Contents

Fund: 505 Legislative Grants Fund - Large
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 185,645	$ 519,893	$ 646,652	$ 729,953	$ 463,304	$ (266,649)	-37%
320 Non-Certificated Salaries	-	-	62,688	-	-	-	-	0%
360 Employee Benefits	-	24,991	135,525	20,796	20,796	55,072	34,276	165%
Subtotal Personnel	**-**	**210,636**	**718,106**	**667,448**	**750,749**	**518,376**	**(232,373)**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	70,290	508,435	508,435	137,781	(370,654)	-73%
420 Staff Travel	-	3,732	1,907	-	-	-	-	0%
425 Student Travel	-	6,394	2,670	1,000	1,731	-	(1,731)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	-	434,767	1,574,874	849,107	967,647	315,670	(651,977)	-67%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	879,691	384,380	577,836	461,795	329,790	(132,005)	-29%
490 Other Expenses	-	-	27,730	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	301,569	100,160	165,437	162,205	129,951	(32,254)	-20%
540 Capital Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**1,626,153**	**2,162,011**	**2,101,815**	**2,101,813**	**913,192**	**(1,188,621)**	-57%
FUND TOTAL	**$ -**	**$ 1,836,789**	**$ 2,880,117**	**$ 2,769,263**	**$ 2,852,562**	**$ 1,431,568**	**$ (1,420,994)**	**0%**

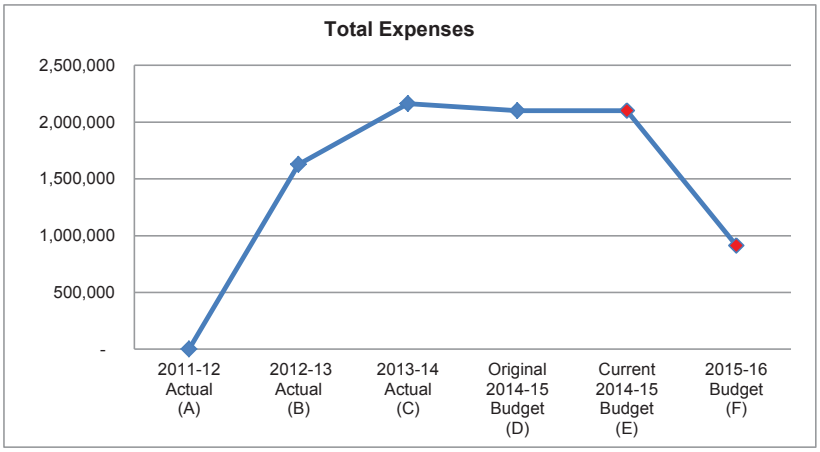
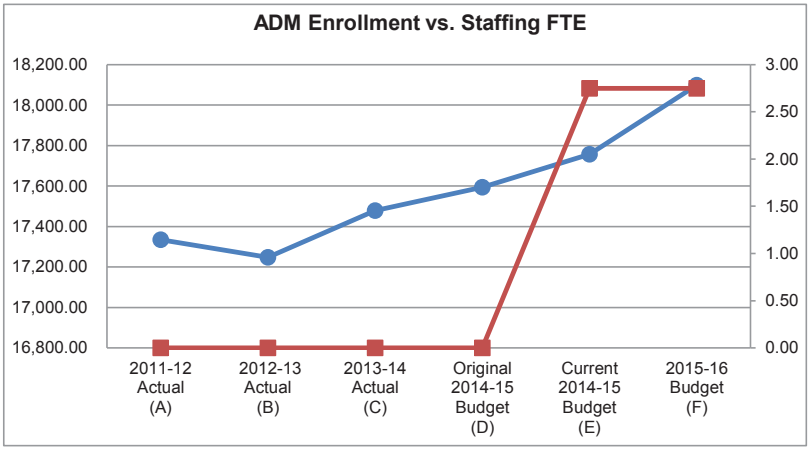


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Fund: 505 Legislative Grants Fund - Large
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher		-	-	-	2.00	2.00	-	0%
SPED Teacher	-	-	-	-	0.25	0.25	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**2.25**	**2.25**	-	0%
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**0.50**	**0.50**	**-**	0%
STAFFING FTE TOTALS	**0.00**	**0.00**	**0.00**	**0.00**	**2.75**	**2.75**	**0.00**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 506 Bond Reimbursement Fund
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	-	57,093	24,696	155,461	159,073	124,973	(34,100)	-21%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	89,726	675,507	715,588	1,902,663	1,072,961	(829,702)	-44%
490 Other Expenses	-	-	-	48,145	48,145	-	(48,145)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	295,980	1,373,283	852,750	7,398,963	6,166,162	(1,232,801)	-17%
540 Capital Software	-	-	-	-	-	-	-	
Subtotal Non Personnel	**-**	**442,799**	**2,073,486**	**1,771,944**	**9,508,844**	**7,364,096**	**(2,144,748)**	-23%
FUND TOTAL	**$ -**	**$ 442,799**	**$ 2,073,486**	**$ 1,771,944**	**$ 9,508,844**	**$ 7,364,096**	**$ (2,144,748)**	**0%**

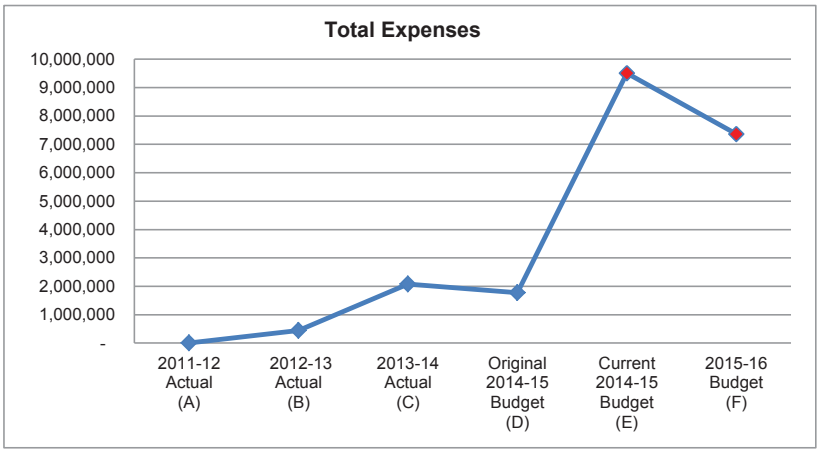
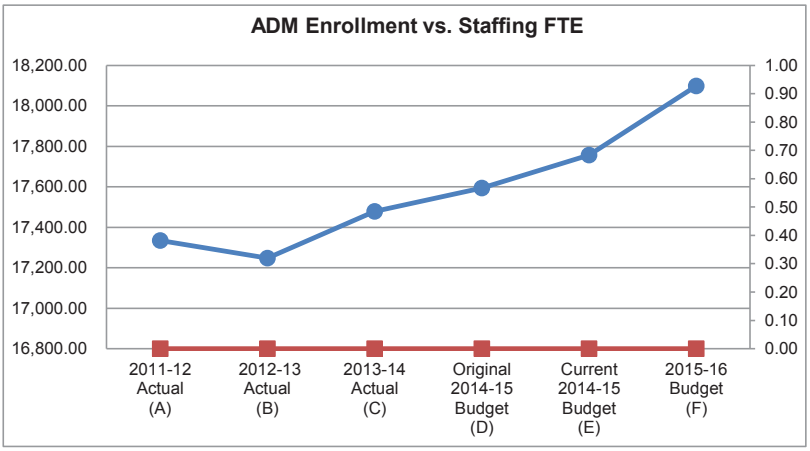


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Fund: 506 Bond Reimbursement Fund
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**



All bond sales, management, 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 Improvement Projects
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 5,943	$ -	$ 5,610	$ -	$ (5,610)	-100%
320 Non-Certificated Salaries	402,859	129,375	126,636	24,028	187,899	88,600	(99,299)	-53%
360 Employee Benefits	222,292	46,637	49,384	34,439	94,729	44,321	(50,408)	-53%
Subtotal Personnel	**625,151**	**176,012**	**181,963**	**58,467**	**288,238**	**132,921**	**(155,317)**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	63,318	4,363	14,500	1,000	2,950	1,000	(1,950)	-66%
420 Staff Travel	25,758	638	2,777	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	1,930,664	1,184,384	627,207	2,062,662	2,779,550	1,561,256	(1,218,294)	-44%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,266,284	713,536	1,548,875	2,828,001	4,704,881	3,894,816	(810,065)	-17%
490 Other Expenses	4,377	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	1,548,038	456,870	267,084	784,058	1,046,980	1,009,714	(37,266)	-4%
540 Capital Software	-	148,326	42,562	161,640	73,229	66,829	(6,400)	-9%
Subtotal Non Personnel	**4,838,439**	**2,508,117**	**2,503,005**	**5,837,361**	**8,607,590**	**6,533,615**	**(2,073,975)**	-24%
							-	
FUND TOTAL	**5,463,590.00**	**2,684,129.00**	**2,684,968.00**	**5,895,828.00**	**8,895,828.00**	**6,666,536.00**	**(2,229,292.00)**	**0%**

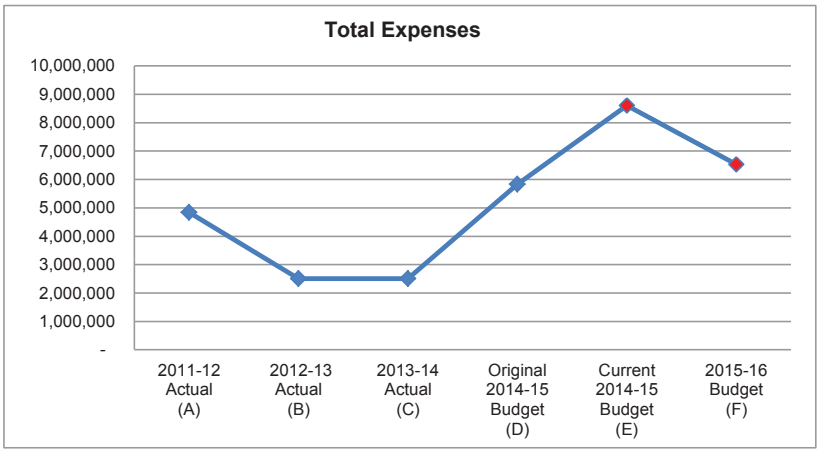
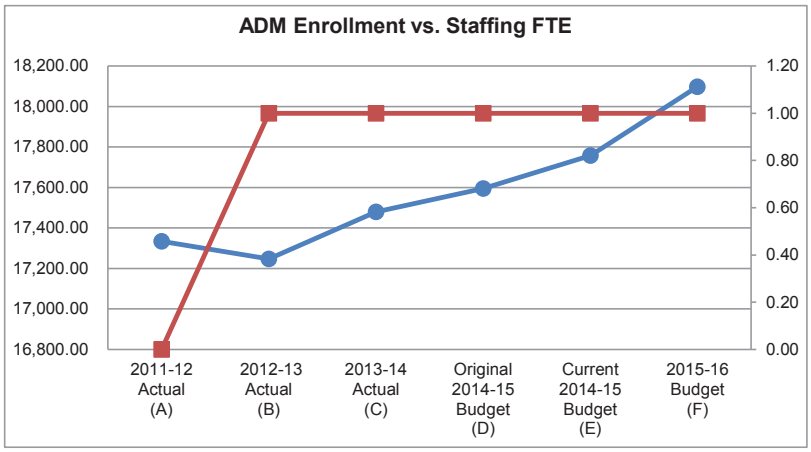


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Fund: 540 Capital Improvement Projects
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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**	**0.00**	**0%**



Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or im- provements to facilities. All projects funded by State construction grants, bonded indebtedness, and other District designated capital projects.

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Proprietary Funds

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Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	128	-	89	-	-	-	-	0%
Other Local Revenue	1,430	8,214	6,954	9,296	10,230	9,296	(934)	-9%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,558**	**8,214**	**7,043**	**9,296**	**10,230**	**9,296**	**(934)**	**-9%**
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	$ 1,222,770	$ 1,598,715	$ 1,819,236	$ 1,600,000	$ 1,760,000	$ 1,760,000	$ -	0%
Transfers from Other Funds	167,000	-	-	-	-	-	-	0%
Total Appropriations & Transfers	**1,389,770**	**1,598,715**	**1,819,236**	**1,600,000**	**1,760,000**	**1,760,000**	**-**	**0%**
REVENUE TOTALS	**$ 1,391,328**	**$ 1,606,929**	**$ 1,826,279**	**$ 1,609,296**	**$ 1,770,230**	**$ 1,769,296**	**$ (934)**	**-9%**

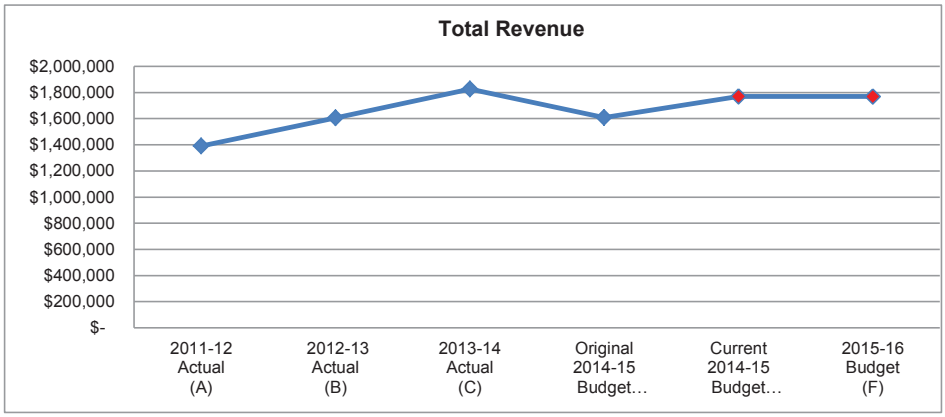


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Fund: Proprietary Funds Expense Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	39,136	33,468	29,549	32,970	23,360	25,597	2,237	10%
360 Employee Benefits	23,343	28,094	20,013	19,723	16,745	16,642	(103)	-1%
Subtotal Personnel	**62,479**	**61,562**	**49,562**	**52,693**	**40,105**	**42,239**	**2,134**	**9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	160,055	165,020	118,286	166,110	184,938	130,000	(54,938)	-30%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	1,841	2,443	2,420	294	2,420	2,126	0%
430 Utilities	-	-	-	-	25	-	(25)	-100%
435 Energy	-	-	-	200	-	200	200	0%
440 Purchased Services	916,632	1,071,561	1,651,477	1,076,968	140	-	(140)	-100%
445 Insurance & Bond Premiums	250,732	255,000	-	256,684	1,482,409	1,534,913	52,504	4%
450 Supplies & Materials	1,430	4,712	4,411	6,676	8,059	6,676	(1,383)	0%
490 Other Expenses	-	-	100	-	1,412	-	(1,412)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	47,233	-	47,545	52,848	52,848	-	0%
Subtotal Non Personnel	**1,328,849**	**1,545,367**	**1,776,717**	**1,556,603**	**1,730,125**	**1,727,057**	**(3,068)**	**-326%**
FUND TOTAL	**$ 1,391,328**	**$ 1,606,929**	**$ 1,826,279**	**$ 1,609,296**	**$ 1,770,230**	**$ 1,769,296**	**$ (934)**	**0%**

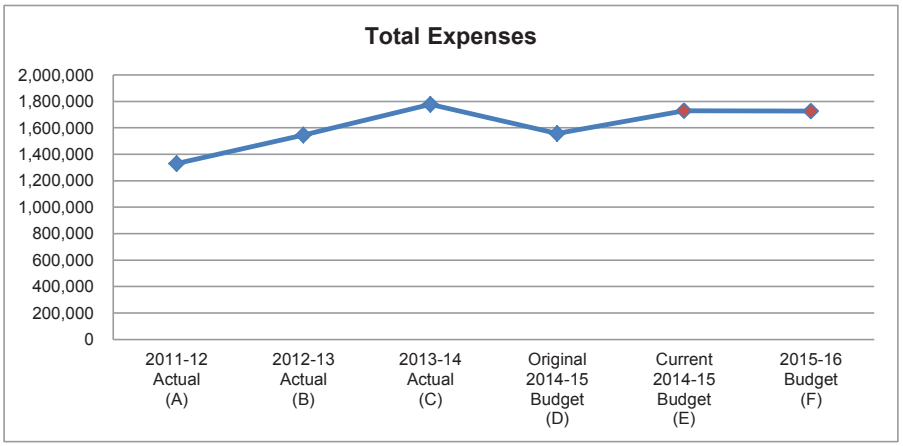
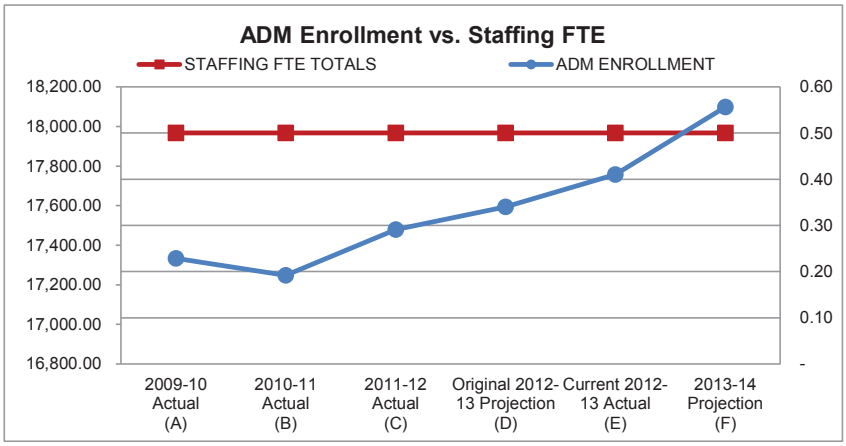


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Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**16,964.56**	**17,247.39**	**17,478.95**	**17,535.00**	**17,247.39**	**17,317.00**	**69.61**	**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	0.50	-	-	-	-	-	-	0%
Instructional Support	-	-	-	-	-	-	-	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	**1.00**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	0%
STAFFING FTE TOTALS	**1.00**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



Propietary 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: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	-	358		-	-	-	-	0%
430 Utilities	-	-	-	-	25	-	(25)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	1,082	-	-	140	-	(140)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	400	-	4,000	819	972	819	(153)	-100%
490 Other Expenses	-	-	100	-	212	-	(212)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**400**	**1,440**	**4,100**	**819**	**1,349**	**819**	**(530)**	**-100%**
FUND TOTAL	**$ 400**	**$ 1,440**	**$ 4,100**	**$ 819**	**$ 1,349**	**$ 819**	**$ (530)**	**0%**

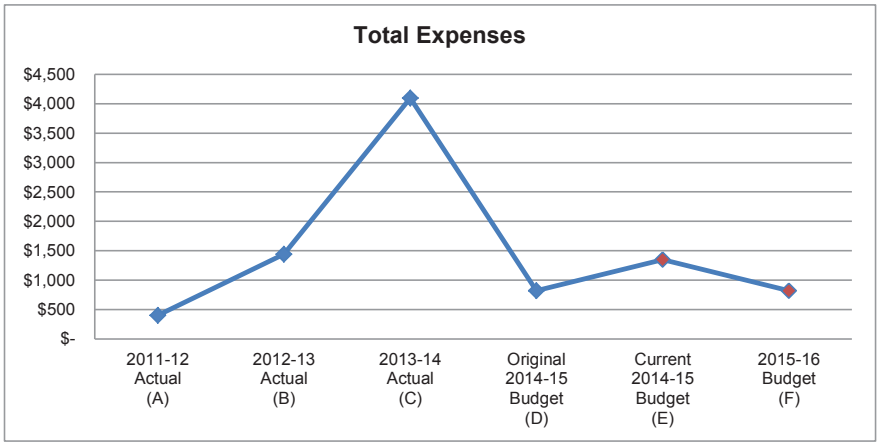
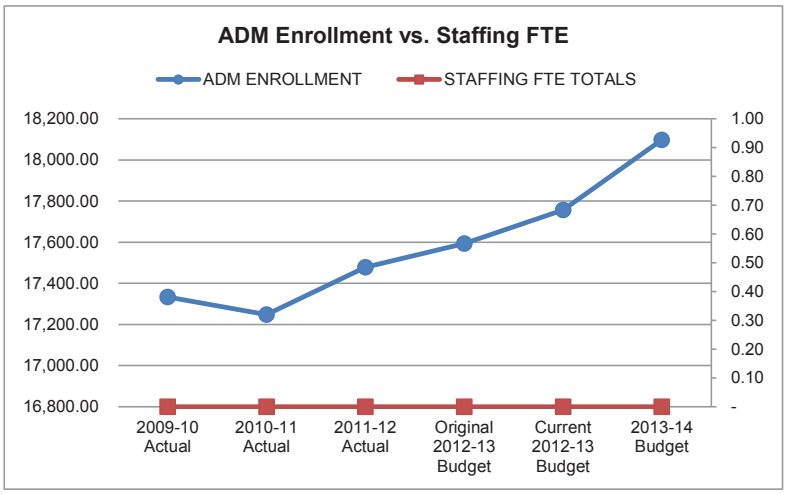


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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**



Donationsl used to support Native Youth Olympics and other Native culture activities.

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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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)	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	1,483	2,443	2,420	294	2,420	2,126	88%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	200	-	200	200	100%
440 Purchased Services	-	579	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	712	411	1,857	3,087	1,857	(1,230)	-66%
490 Other Expenses	-	-	-	-	1,200	-	(1,200)	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**0**	**2,774**	**2,854**	**4,477**	**4,881**	**4,477**	**(404)**	**0%**
FUND TOTAL	**$ -**	**$ 2,774**	**$ 2,854**	**$ 4,477**	**$ 4,881**	**$ 4,477**	**$ (404)**	**0%**

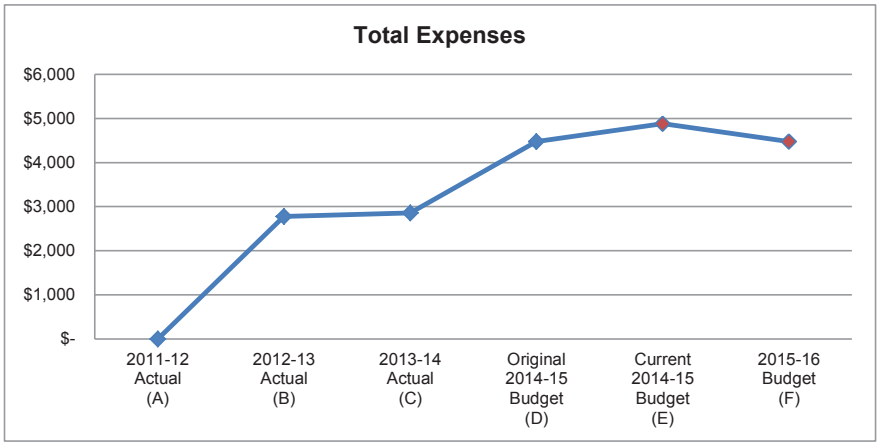
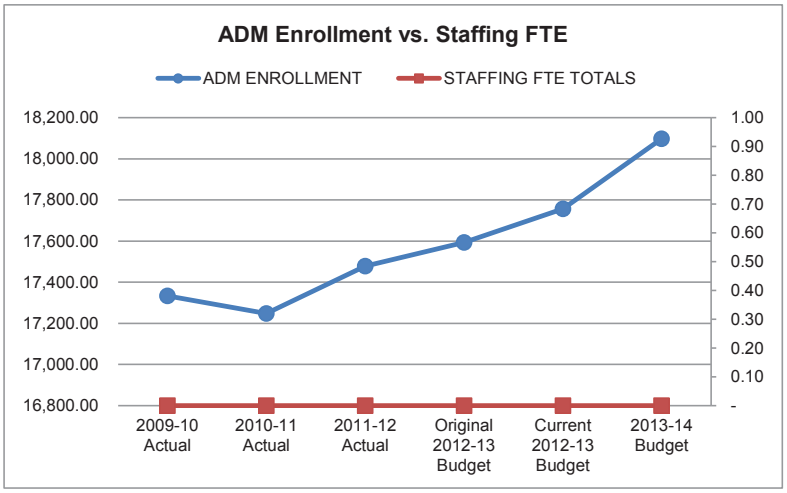


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Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 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	1,030	4,000	-	4,000	4,000	4,000	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,030**	**4,000**	**-**	**4,000**	**4,000**	**4,000**	**-**	**0%**
FUND TOTAL	**$ 1,030**	**$ 4,000**	**$ -**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**	**0%**

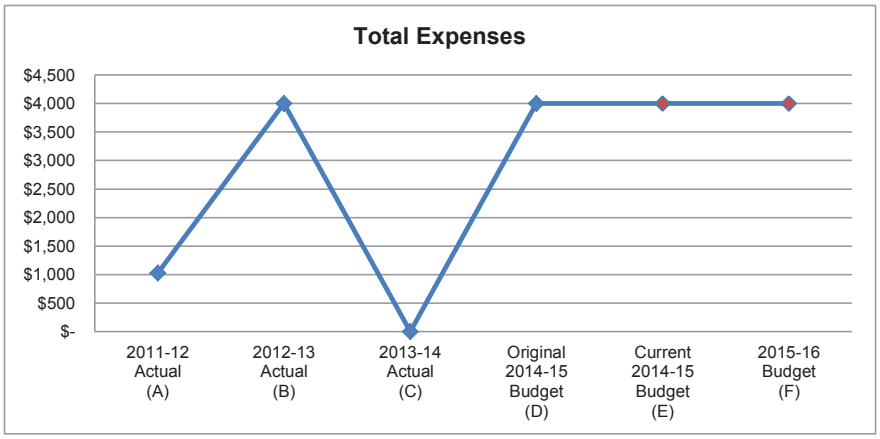
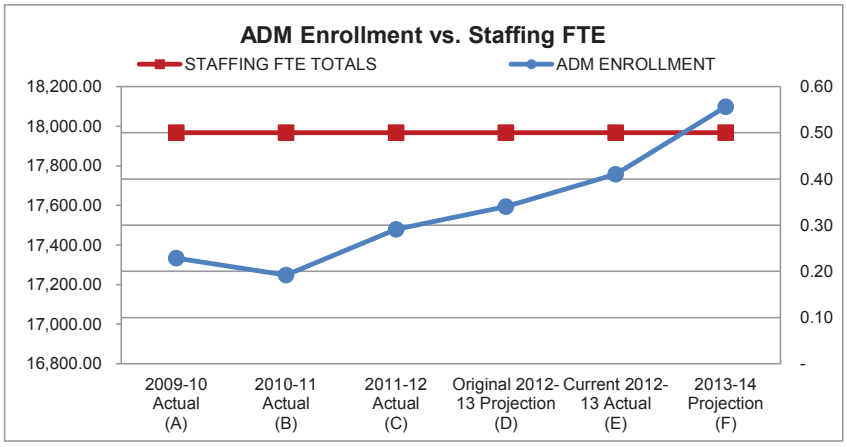


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Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**
								0%
CLASSIFIED FTE								**0%**
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
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 Worker's Comp
Location: 510 Risk Management
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	39,136	33,468	29,549	32,970	23,360	25,597	2,237	10%
360 Employee Benefits	23,343	28,094	20,013	19,723	16,745	16,642	(103)	-1%
Subtotal Personnel	**62,479**	**61,562**	**49,562**	**52,693**	**40,105**	**42,239**	**2,134**	**9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	160,055	165,020	118,286	166,110	184,638	130,000	(54,638)	-30%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	916,632	1,069,900	1,651,477	1,076,968	-	-	-	#DIV/0!
445 Insurance & Bond Premiums	250,732	255,000	-	256,684	1,482,409	1,534,913	52,504	4%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	47,233	-	47,545	52,848	52,848	-	0%
Subtotal Non Personnel	**1,327,419**	**1,537,153**	**1,769,763**	**1,547,307**	**1,719,895**	**1,717,761**	**(2,134)**	**0%**
FUND TOTAL	**$ 1,389,898**	**$ 1,598,715**	**$ 1,819,325**	**$ 1,600,000**	**$ 1,760,000**	**$ 1,760,000**	**$ -**	**0%**

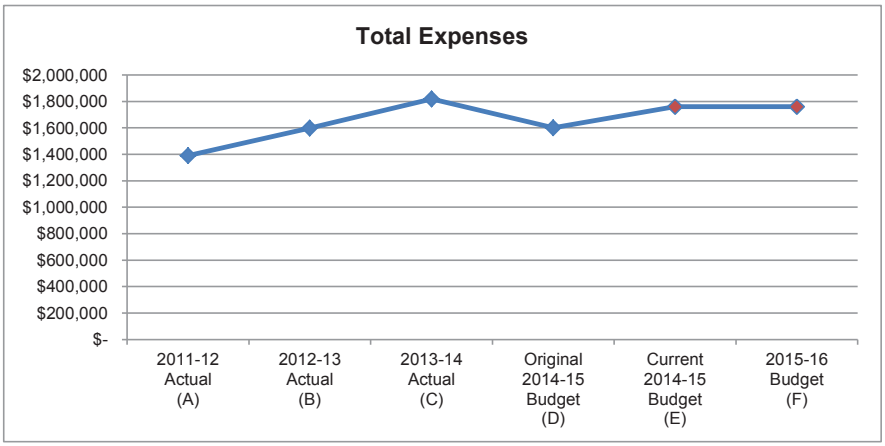
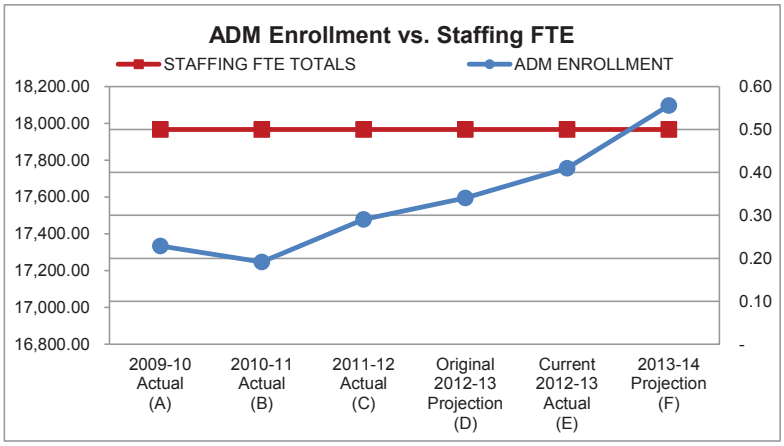


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Fund: 651 Worker's Comp
Location: 510 Risk Management
Date: 6/3/2015

	2011-12 Actual (A)	2012-13 Actual (B)	2013-14 Actual (C)	Original 2014-15 Budget (D)	Current 2014-15 Budget (E)	2015-16 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**
								0%
CLASSIFIED FTE								**0%**
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	-	-	-	-	-	-	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%**



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

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Long-Term Forecasts

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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 mandatory for the District to seek new revenue sources and new ways to limit expenditures. Although salary increases are negotiated, personnel costs have put significant pressures on the General Fund. To mitigate the structural deficit that would occur as a result of rising personnel costs, it has been necessary to reduce current personnel expenditures and plan for the use of the fund balance to supplement the General Fund. The following assumptions were used to create the Fiscal Forecasts on the following pages:

Revenue

- Borough Revenue continues to INCREASE at 3% after FY15
- INCREASE the State Foundation Formula follows HB 278 and ends after FY17
- Intensive Count maintains at 434 students
- State One-Time funding ENDS after FY15
- State On-Behalf rates are maintained at FY16 levels for subsequent years
- Federal Revenue Maintains with ZERO INCREASE or DECREASE
- Other Local Receipts maintains with ZERO INCREASE or DECREASE

Expense

- 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 3.4%
- An attrition adjustment is applied to salaries in subsequent years with a $816,000 DECREASE
- All negotiated one-time bonuses and annual cost of living adjustments end after FY17
- Health and Life insurance INCREASE at an annual rate of 6% with the INCREASE split 50/50 between employee's and the District
- All other deduction factors are maintained with any INCREASE due to INCREASE in Salary factors
- Projections include a reserve of 1% of total Salaries & Benefits for payroll contingencies
- Utilities INCREASE at an annual rate of 5%
- Insurance Bonds & Premiums INCREASE at an annual rate of 1.5%
- Indirect rate is maintained at 5.58% annually
- Charter Indirect Rate is maintained at 4% annually and amounts are based on enrollment based revenue projections

- 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 2014-2015 Budget on the left and 4 years of projections on the right. Below the financial summary is a graph detailing the total changes to each funds expenses.

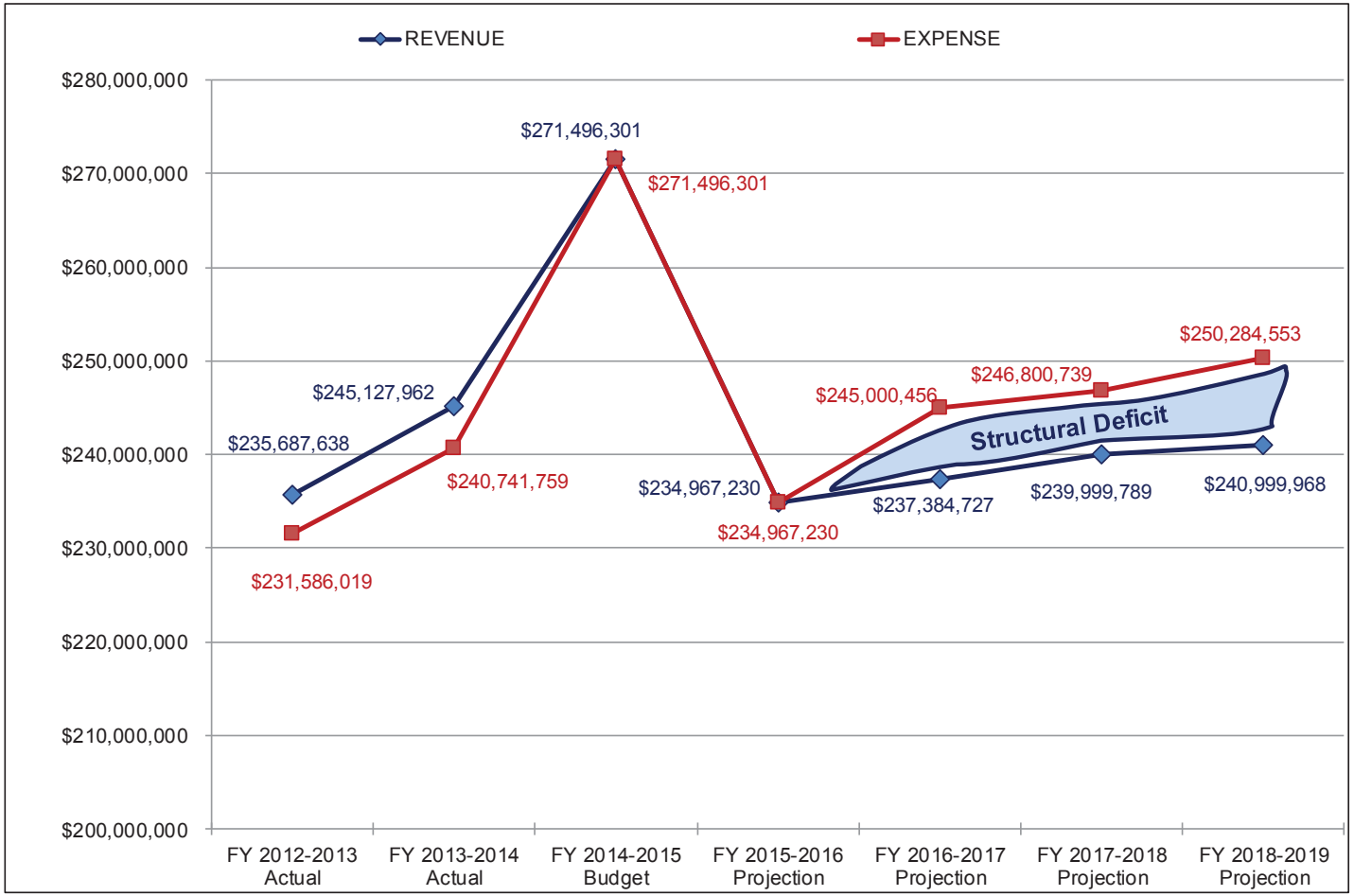
Long-term Forecasts are presented in summary form for all Governmental Funds as listed below. Any exceptions or additions to the assumptions outside of those listed previously are detailed in the list below.

Long-Term Forecast Listing

- General Fund
- Transportation Fund
  - State funding amounts INCREASE at a rate equal to the average CPI over the past 5 years, a rate of 2.40%
  - State funding INCREASES by the number of non-correspondence students projected for the District as determined by the current Co-hort Survival Analysis
  - Transportation contracts INCREASE at a rate equal to the average CPI over the past 5 years, a rate of 2.40%
  - The number of Buses or Routes utilized currently by the District is maintained with ZERI INCREASE or DECREASE

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General Fund Long-Term Forecast



	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Budget	FY 2015-2016 Projection	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection
ENROLLMENT	17,247	17,482	17,757	18,098	18,303	18,458	18,379
REVENUE	$ 235,687,638	$ 245,127,962	$ 271,496,301	$ 234,967,230	$ 237,384,727	$ 239,999,789	$ 240,999,968
EXPENSE	$ 231,586,019	$ 240,741,759	$ 271,496,301	$ 234,967,230	$ 245,000,456	$ 246,800,739	$ 250,284,553
EXCESS (DEFICIT)	**$ 4,101,619**	**$ 4,386,203**	**$ -**	**$ -**	**$ (7,615,729)**	**$ (6,800,950)**	**$ (9,284,585)**

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General Fund Long-Term Forecast

	FY 2013-2014 Actuals (C)	% Change (C) - (B)	FY 2014-2015 Budget (E)	% Change (E) - (C)	FY 2015-2016 Projection (F)	% Change (F) - (E)	FY 2016-2017 Projection (G)	% Change (G) - (F)	FY 2017-18 Projection (H)	% Change (H) - (G)	FY 2018-19 Projection (H)	% Change (H) - (G)
Enrollment	**17,479**	**1.35%**	**17,757**	**1.59%**	**18,098**	**1.92%**	**18,303**	**1.13%**	**18,458**	**0.85%**	**18,379**	**-0.43%**
REVENUE												
Federal Revenue	$ 1,143,256	$ (0.37)	$ 2,132,330	86.51%	$ 1,742,384	-18.29%	$ 1,742,384	0.00%	$ 1,742,384	0.00%	$ 1,742,384	0.00%
State Foundation	$ 144,272,582	1.79%	$ 154,681,044	7.21%	$ 157,790,820	2.01%	$ 163,120,811	3.38%	$ 164,157,843	0.64%	$ 163,481,361	-0.41%
State Energy Relief Funds	$ 2,996,786	2.28%	$ 5,283,881	76.32%	$ -	-100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
Student Safety & Security	$ 2,517,299	0.00%	$ -	-100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
Borough Support	$ 51,226,720	4.88%	$ 51,291,720	0.13%	$ 52,680,472	2.71%	$ 54,260,886	3.00%	$ 55,888,713	3.00%	$ 57,565,374	3.00%
Other Local Receipts - student & user fees	$ 1,925,093	-5.04%	$ 633,000	-67.12%	$ 475,002	-24.96%	$ 475,002	0.00%	$ 475,002	0.00%	$ 475,002	0.00%
Sub-Total Revenue	**$ 204,081,736**		**$ 214,021,975**		**$ 212,688,678**		**$ 219,599,083**		**$ 222,263,942**		**$ 223,264,121**	
State On-behalf for Emp. Retirement Systems	$ 41,046,226	7.12%	$ 57,474,326	40.02%	$ 16,383,590	-71.49%	$ 17,785,644	8.56%	$ 17,735,847	-0.28%	$ 17,735,847	0.00%
Total Revenue	**$ 245,127,962**		**$ 271,496,301**		**$ 229,072,268**		**$ 237,384,727**		**$ 239,999,789**		**$ 240,999,968**	
Use of Unassigned Fund Balance	**$ -**		**$ -**		**$ 5,894,962**		**$ -**		**$ -**		**$ -**	
Total Projectected Revenue & Fund Balance	**$ 245,127,962**	**4.01%**	**$ 271,496,301**	**10.76%**	**$ 234,967,230**	**-13.45%**	**$ 237,384,727**	**1.03%**	**$ 239,999,789**	**1.10%**	**$ 240,999,968**	**0.42%**
EXPENSES												
Personnel Costs												
Salaries	$ 116,259,636	1.72%	$ 121,721,548	4.70%	$ 127,137,841	4.45%	$ 130,552,546	2.69%	$ 130,742,885	0.15%	$ 132,664,030	1.47%
Benefits	$ 50,567,685	3.93%	$ 54,532,660	7.84%	$ 54,744,029	0.39%	$ 59,583,522	8.84%	$ 60,711,159	1.89%	$ 61,721,140	1.66%
State On-behalf for Emp. Retirement Systems	$ 41,046,226	7.12%	$ 57,474,326	40.02%	$ 16,383,590	-71.49%	$ 17,785,644	8.56%	$ 17,735,847	-0.28%	$ 17,735,847	0.00%
Non-Personnel Costs												
Utilities	$ 5,896,586	3.41%	$ 6,988,012	18.51%	$ 7,363,058	5.37%	$ 7,731,211	5.00%	$ 8,117,772	5.00%	$ 8,523,661	5.00%
Non-Personnel Costs	$ 23,914,018	2.61%	$ 28,799,270	20.43%	$ 28,362,613	-1.52%	$ 28,371,434	0.03%	$ 28,516,977	0.51%	$ 28,663,776	0.51%
Total Expenditures	**$ 237,684,151**		**$ 269,515,816**		**$ 233,991,131**		**$ 244,024,357**		**$ 245,824,640**		**$ 249,308,454**	
Transfers to Other Funds, including Food Service,	$ 3,057,608		$ 1,980,485		$ 976,099		$ 976,099		$ 976,099		$ 976,099	
Total Expenditures	**$ 240,741,759**	**3.95%**	**$ 271,496,301**	**12.77%**	**$ 234,967,230**	**-13.45%**	**$ 245,000,456**	**4.27%**	**$ 246,800,739**	**0.73%**	**$ 250,284,553**	**1.41%**
Excess (Deficit)	**$ 4,386,203**		**$ -**		**$ -**		**$ (7,615,729)**		**$ (6,800,950)**		**$ (9,284,585)**	

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Matanuska-Susitna Borough School District
2015-2016 Budget

Fund: 100 General Fund
Location: Summary of All Locations
Date: 6/4/2014

	Current 2013-14 Budget	2014-15 Budget	2015-16 Projection	2016-17 Projection	2017-18 Projection
ADM Enrollment	17,479.00	17,594.00	17,760.00	17,812.00	17,913.00
PERSONNEL SERVICES					
310 Certificated Salaries	85,743,900	88,801,668	90,400,098	92,027,300	93,683,791
320 Non-Certificated Salaries	$30,515,737	31,428,242	32,433,946	33,471,832	34,542,931
360 Employee Benefits	$91,613,911	94,655,116	99,630,997	102,256,555	104,963,193
Subtotal Personnel Services	**207,873,548**	**214,885,026**	**222,465,041**	**227,755,687**	**233,189,915**
NON PERSONNEL SERVICES					
410 Professional & Technical Svc	2,429,552	2,344,538	2,344,538	2,344,538	2,344,538
420 Staff Travel	702,265	670,335	670,335	670,335	670,335
425 Student Travel	519,965	534,385	534,385	534,385	534,385
430 Utilities	1,782,568	1,767,596	1,944,356	2,138,791	2,352,670
435 Energy	5,347,798	5,340,551	5,874,716	6,462,188	7,108,407
440 Purchased Services	8,493,403	8,767,282	8,767,282	8,767,282	8,767,282
445 Insurance & Bond Premiums	1,995,152	2,049,475	2,180,772	2,313,663	2,448,167
450 Supplies & Materials	12,584,278	13,125,295	13,125,295	13,125,295	13,125,295
480 Tuition	97,500	97,500	97,500	97,500	97,500
490 Other Expenses	203,708	203,990	203,990	203,990	203,990
Indirect	(696,882)	(1,038,601)	(1,089,451)	(1,073,242)	(1,057,357)
510 Equipment	315,050	363,527	363,527	363,527	363,527
550 Transfers to Other Funds	2,075,000	957,114	957,114	957,114	957,114
Subtotal Non Personnel	**35,849,357**	**35,182,987**	**35,974,359**	**36,905,366**	**37,915,853**
TOTAL PROJECTED EXPENSES	**$ 243,722,905**	**$ 250,068,013**	**$ 258,439,400**	**$ 264,661,053**	**$ 271,105,768**

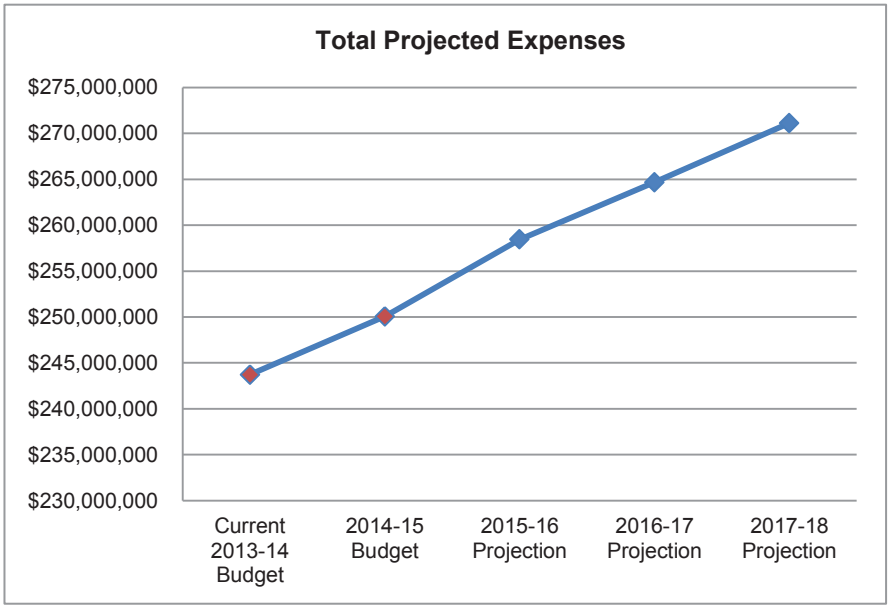
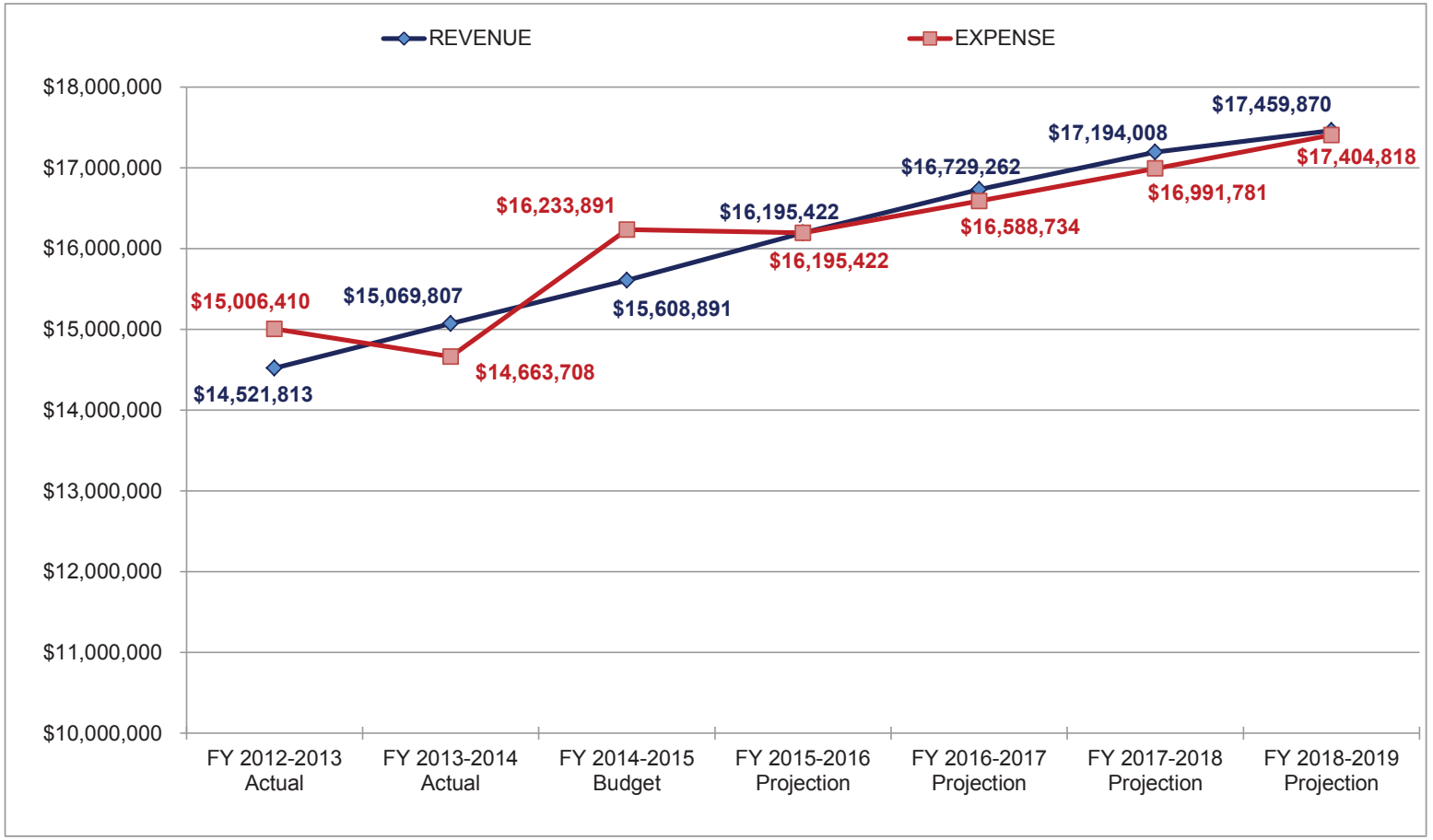


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Transportation Fund Long-Term Forecast



	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Budget	FY 2015-2016 Projection	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection
ENROLLMENT	17,247	17,477	17,757	18,098	18,303	18,458	18,379
REVENUE	$ 14,521,813	$ 15,069,807	$ 15,608,891	$ 16,195,422	$ 16,729,262	$ 17,194,008	$ 17,459,870
EXPENSE	$ 15,006,410	$ 14,663,708	$ 16,233,891	$ 16,195,422	$ 16,588,734	$ 16,991,781	$ 17,404,818
EXCESS (DEFICIT)	**$ (484,597)**	**$ 406,099**	**$ (625,000)**	**$ -**	**$ 140,528**	**$ 202,227**	**$ 55,052**

The gap between Revenues and Expenses is made up by transfers from the General Fund subsidizing the Transportation Fund.

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Transportation Fund Long-Term Forecast

	FY 2012-2013 Actuals (B)	FY 2013-2014 Actuals (C)	FY 2014-2015 Budget (D)	FY 2015-2016 Projection (E)	% Change (E) - (D)	FY 2016-2017 Projection (F)	% Change (F) - (E)	FY 2017-2018 Projection (G)	% Change (G) - (F)	FY 2018-2019 Projection (H)	% Change (H) - (G)
Enrollment	**17,247**	**17,479**	**17,757**	**18,098**	3.54%	**18,303**	1.13%	**18,458**	0.85%	**18,379**	-0.43%
REVENUE											
State - Student Transportation	$ 14,521,813	$ 15,069,807	$ 15,608,891	$ 16,195,422	7.47%	$ 16,729,262	3.30%	$ 17,194,008	2.78%	$ 17,459,870	1.55%
Transfers from Other Funds	-	-	625,000	-	-100.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenue	**$ 14,521,813**	**$ 15,069,807**	**$ 16,233,891**	**$ 16,195,422**	7.47%	**$ 16,729,262**		**$ 17,194,008**		**$ 17,459,870**	
Use of Fund Balance	-	-	-	-		-		-		-	
Total Revenue & Fund Balance	**14,521,813**	**15,069,807**	**16,233,891**	**16,195,422**	7.47%	**16,729,262**		**17,194,008**		**17,459,870**	
EXPENSES											
Personnel Costs											
Salaries	264,417	246,305	244,886	233,239	-5.30%	240,703	3.20%	248,405	3.20%	256,354	3.20%
Benefits	151,841	132,684	152,397	144,824	9.15%	150,617	4.00%	156,642	4.00%	162,908	4.00%
Non-Personnel Costs											
Utilities	15,977	16,035	18,943	18,943	18.14%	20,838	10.00%	22,922	10.00%	25,214	10.00%
Contracts	14,549,517	14,242,137	15,735,577	15,755,884	10.63%	16,134,025	2.40%	16,521,242	2.40%	16,917,752	2.40%
Non-Personnel Costs	24,658	26,547	82,088	42,532	60.21%	42,551	0.04%	42,570	0.04%	42,590	0.05%
Total Expenditures	**$ 15,006,410**	**$ 14,663,708**	**$ 16,233,891**	**$ 16,195,422**		**$ 16,588,734**		**$ 16,991,781**		**$ 17,404,818**	
Net Ending Unassigned Fund Balance (Deficit)	**(484,597)**	**406,099**	-	-		**140,528**		**202,227**		**55,052**	
Ending Fund Balance	**737,923.00**	**1,144,022.00**	**737,923.00**	**1,144,022.00**		**1,284,550.00**		**1,486,777.00**		**1,541,829.00**	

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Fund: 205 Student Trasportation
Location: 512 Trasportation
Date: 6/4/2014

	Current 2014-15 Budget	2015-16 Budget	2016-17 Projection	2017-18 Projection	2018-19 Projection
ADM Enrollment	**17,757.45**	**18,098.00**	**18,303.00**	**18,458.00**	**18,379.00**
PERSONNEL SERVICES					
310 Certificated Salaries	-	-	-	-	-
320 Non-Certificated Salaries	244,886	233,239	240,703	248,405	256,354
360 Employee Benefits	152,397	144,824	150,617	156,642	162,908
Subtotal Personnel Services	**397,283**	**378,063**	**391,320**	**405,047**	**419,262**
NON PERSONNEL SERVICES					
410 Professional & Technical Svc	-	-	-	-	-
420 Staff Travel	-	5,000	5,000	5,000	5,000
425 Student Travel	-	-	-	-	-
430 Utilities	13,315	13,315	14,647	16,112	17,723
435 Energy	5,628	5,628	6,191	6,810	7,491
440 Purchased Services	15,735,577	15,755,884	16,134,025	16,521,242	16,917,752
445 Insurance & Bond Premiums	1,267	1,267	1,286	1,305	1,325
450 Supplies & Materials	79,859	26,000	26,000	26,000	26,000
490 Other Expenses	962	10,265	10,265	10,265	10,265
510 Equipment	-	-	-	-	-
527 Contingency	-	-	-	-	-
Subtotal Non Personnel	**15,836,608**	**15,817,359**	**16,197,414**	**16,586,734**	**16,985,556**
TOTAL PROJECTED EXPENSES	**$ 16,233,891**	**$ 16,195,422**	**$ 16,588,734**	**$ 16,991,781**	**$ 17,404,818**

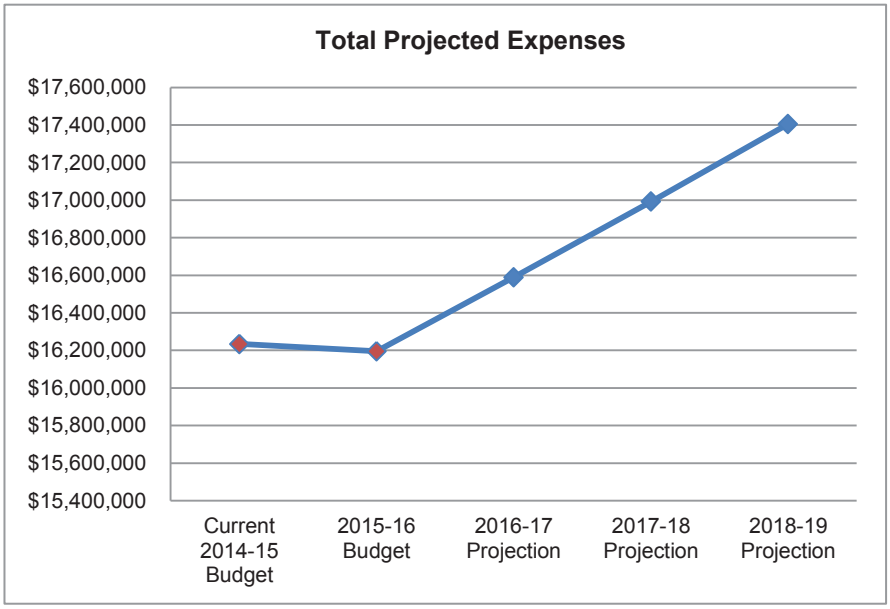
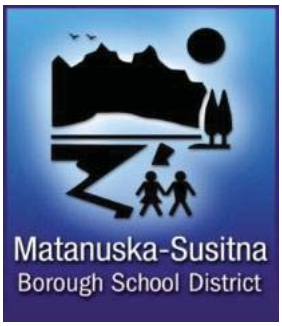


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Preparing Students for Success

Informational Section

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General Fund Revenue

Local Appropriation	$ 52,680,472	24.10%
Other Local Revenue	475,002	0.21%
State Revenue	157,790,820	72.19%
Federal Revenue	1,742,384	0.80%
Allocation of Fund Balance	5,894,962	2.70%
Total Revenue Budget	$ 218,583,640	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. An amount comes from the federal government in the form of Medicaid Reimbursements. The category of "Other Local Revenue" includes E-Rate revenue.

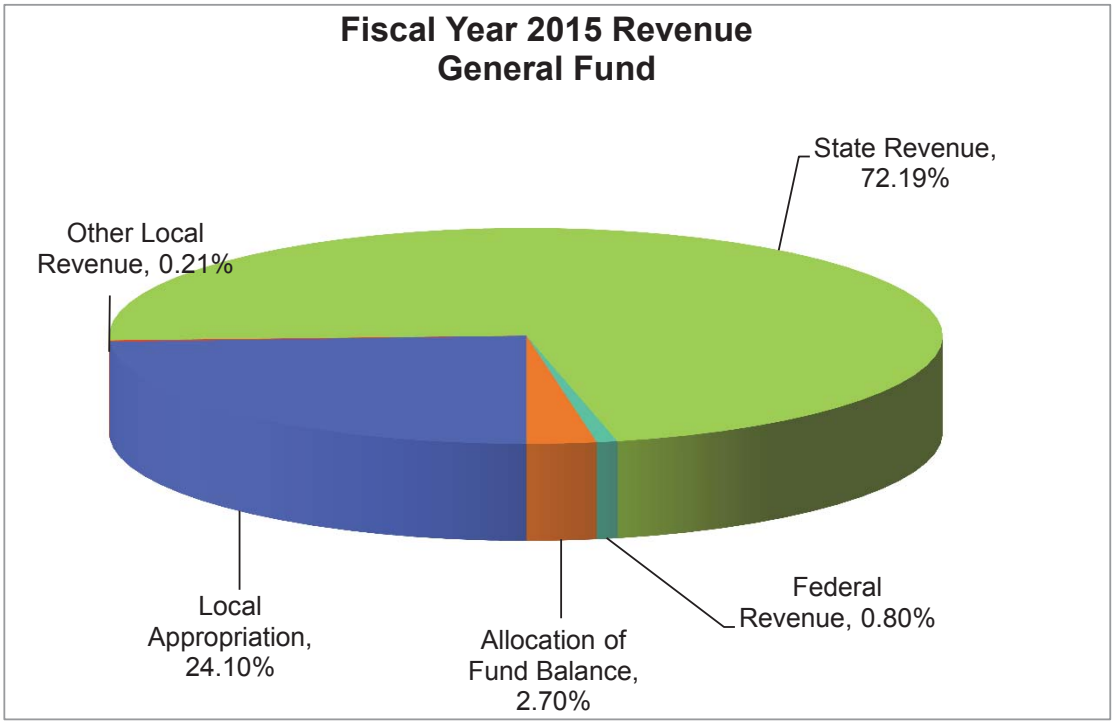


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General Fund Expense by Function

Regular Instruction	$95,805,142		
Special Education - Instruction	33,432,564		
Special Education - Student	12,672,850		
Support Services - Student	9,341,246		
Support Services - Instruction	7,197,632		
School Administration	8,029,551		
Instruction Subtotal	$166,478,985	**$ 166,478,985**	**76.50%**
School Administration - Support	$9,483,424		
District Administration	1,430,531		
District Administration - Support	10,463,755		
Operations and Maintenance	25,586,600		
Community Services	-		
Pupil Activities	4,164,246		
Instructional Support Subtotal	$51,128,556	**51,128,556**	**23.50%**
Total Expense		**$ 217,607,541**	**100.00%**
Transfers to Other Funds	976,099	**976,099**	
Total Expense and Transfers	218,583,640	**$ 218,583,640**	

Per AS 14.17.520, Minimum Expenditures of Instruction, 70 percent of a school district's budget must go toward instruction. As you can see in the below chart, MSBSD easily meets this requirement.

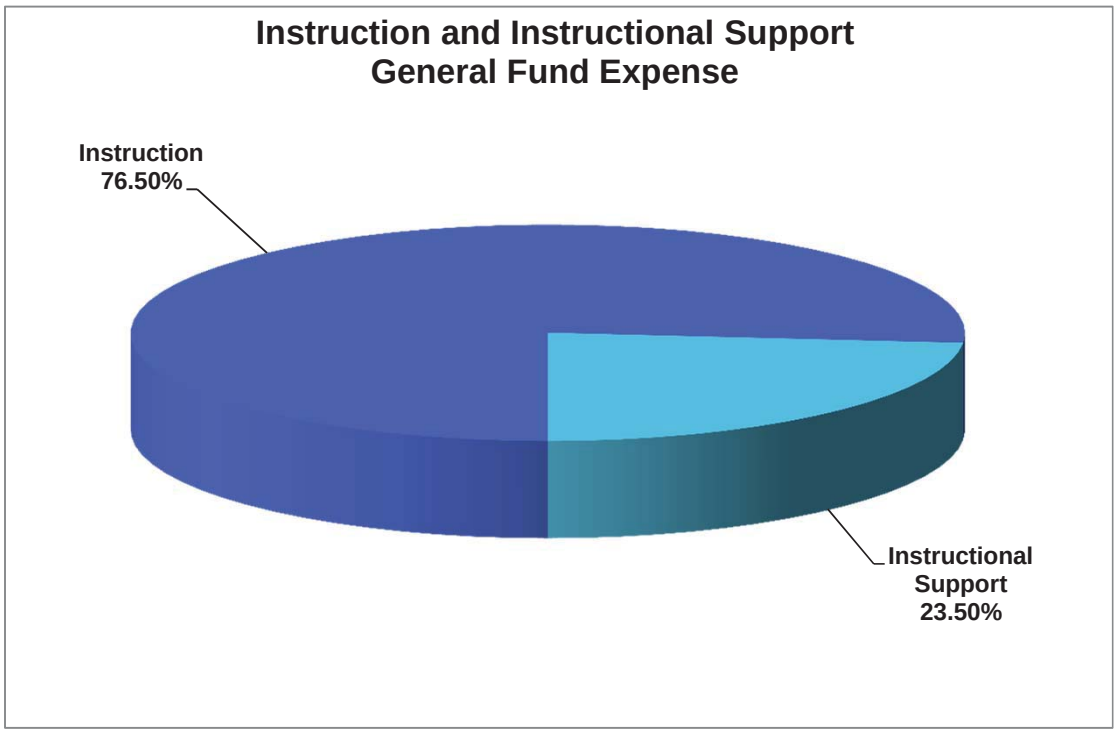


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General Fund Expense by Function
With On-Behalf

Regular Instruction	$104,981,169		
Special Education - Instruction	36,037,724		
Special Education - Student	13,699,488		
Support Services - Student	10,146,230		
Support Services - Instruction	7,935,071		
School Administration	9,017,250		
Instruction Subtotal	181,816,932	**$ 181,816,932**	**77.70%**
School Administration - Support	$9,761,899		
District Administration	1,498,250		
District Administration - Support	10,697,849		
Operations and Maintenance	25,933,266		
Community Services	-		
Pupil Activities	4,282,935		
Instructional Support Subtotal	52,174,199	**52,174,199**	**22.30%**
Total Expense		**$ 233,991,131**	**100.00%**
Transfers to Other Funds	976,099	**976,099**	
Total Expense and Transfers	234,967,230	**$ 234,967,230**	

Per AS 14.17.520, Minimum Expenditures of Instruction, 70 percent of a school district's budget must go toward instruction. As you can see in the below chart, MSBSD easily meets this requirement.

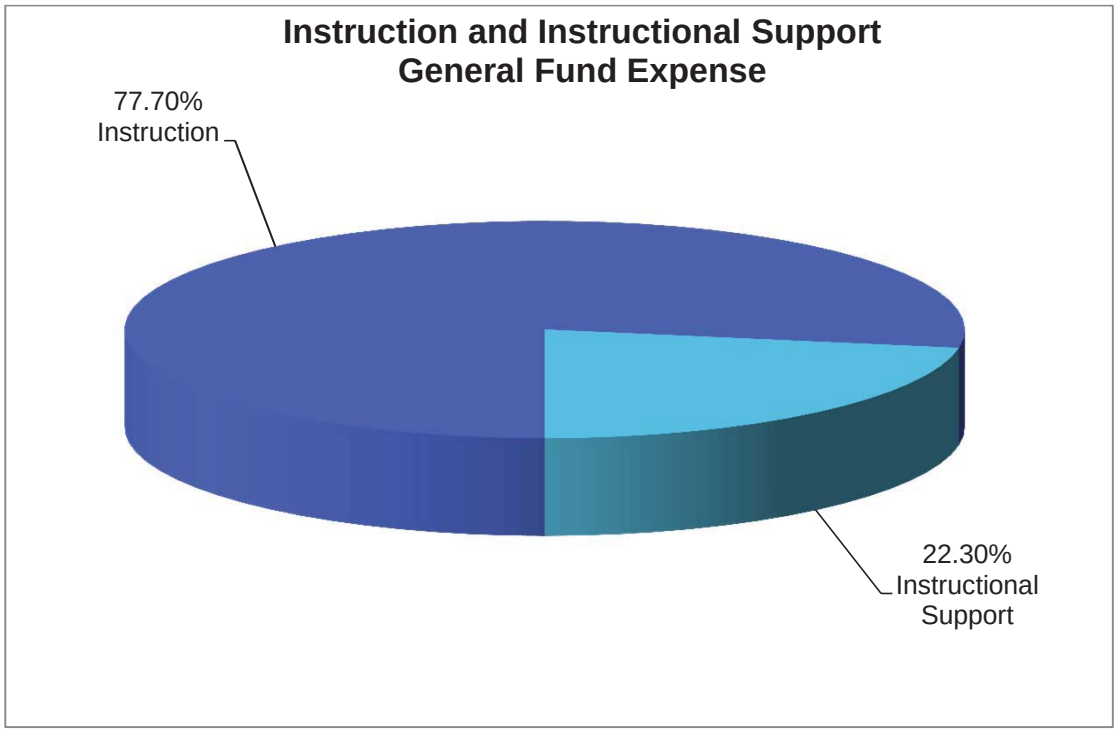


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General Fund Expense by Object

Certified Salaries	$93,559,540	42.81%
Non-Certified Salaries	33,578,301	15.36%
Employee Benefits	54,744,029	25.04%
Professional/Technical Services	2,640,540	1.21%
Travel	1,496,024	0.68%
Utilities	7,363,058	3.37%
Purchased Services	10,553,670	4.83%
Supplies	13,310,104	6.09%
Tuition & Stipends	97,500	0.04%
Other Expenses	(521,775)	-0.24%
Equipment	786,550	0.36%
Transfer to Other Funds	976,099	0.45%
	$ 218,583,640	100.00%

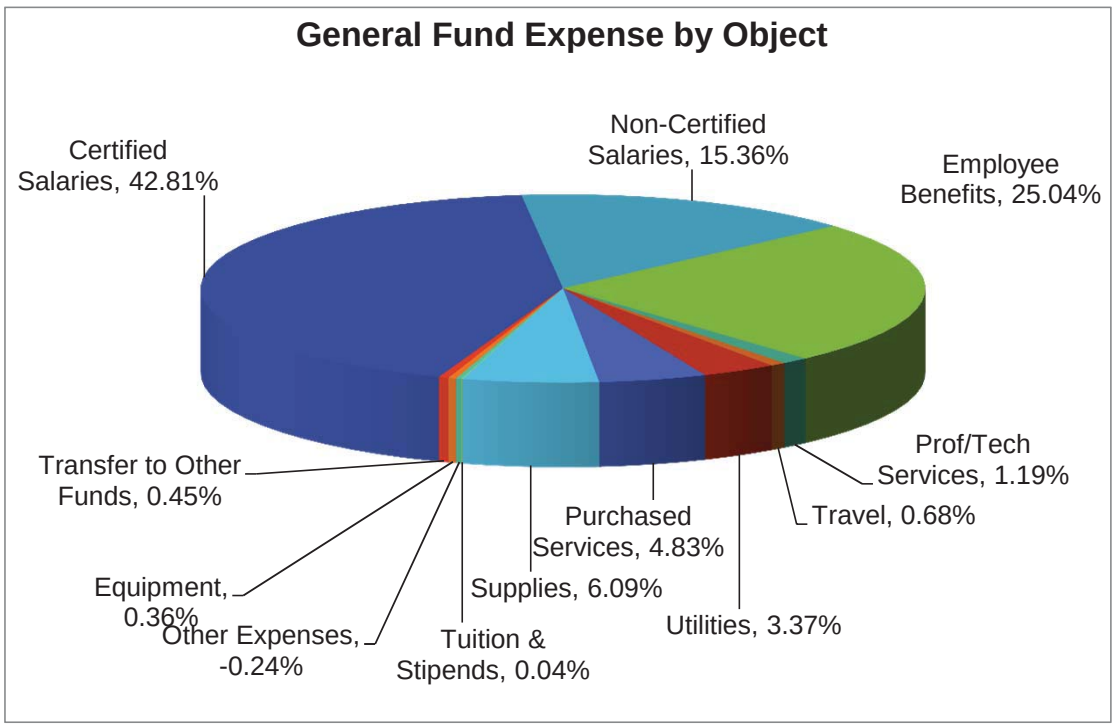


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General Fund Expense by Object
With On-Behalf

Certified Salaries	$93,559,540	39.83%
Non-Certified Salaries	33,578,301	14.29%
Employee Benefits	71,127,619	30.27%
Professional/Technical Services	2,640,540	1.12%
Travel	1,496,024	0.64%
Utilities	7,363,058	3.13%
Purchased Services	10,553,670	4.49%
Supplies	13,310,104	5.66%
Tuition & Stipends	97,500	0.04%
Other Expenses	(521,775)	-0.22%
Equipment	786,550	0.33%
Transfer to Other Funds	976,099	0.42%
	$234,967,230	100.00%

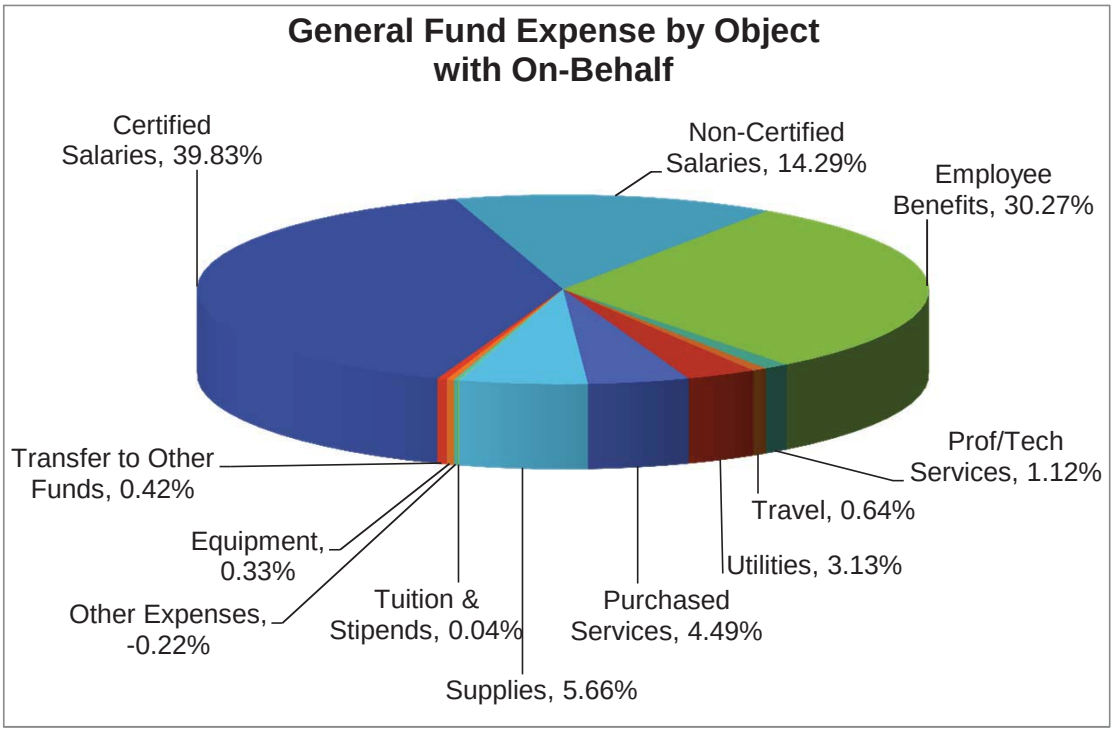


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All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 33,928,357	$ 38,080,405	$ 38,021,951	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,078,905	$ 48,048,419	$ 48,845,260	$ 51,226,720
E-Rate Reimbursement	268,398	301,567	395,033	482,893	320,588	381,036	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
Food Services	1,495,462	1,539,584	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678
Earnings On Investments	-	-	23	97	89	35	988	651	373	351
Other Local Revenue	408,380	413,749	703,043	1,440,657	1,618,700	3,203,579	2,050,752	1,660,026	2,113,217	7,504,075
Tuition From Students	-	-	-	-	-	-	-	-	-	-
Total Revenue From Local Sources	**36,100,597**	**40,335,305**	**40,752,455**	**45,233,854**	**47,507,492**	**48,998,553**	**51,470,814**	**51,110,689**	**52,197,268**	**59,874,824**
REVENUE FROM STATE SOURCES:										
Foundation Program	81,443,072	92,084,230	101,688,532	101,599,107	113,640,165	123,440,655	132,987,274	139,119,165	141,276,085	143,796,099
School Improvement	-	-	-	2,567,238	-	421,312	441,704	459,962	466,013	476,483
50% Iser Grant	-	-	-	3,208,680	-	-	-	-	-	-
Energy Relief Grant	-	-	-	2,271,584	-	-	-	2,361,367	2,929,851	2,517,299
Senate Bill 18	-	-	-	-	-	-	-	-	-	2,996,786
Tuition	334,382	-	-	-	-	-	-	-	-	-
TRS On-Behalf	-	-	-	27,668,935	22,408,644	18,917,820	21,480,287	25,502,869	34,140,205	36,858,926
PERS On-Behalf	-	-	-	1,149,481	2,763,620	1,399,694	2,200,973	3,249,659	4,178,043	4,187,300
Other State Revenue	10,311,337	10,863,356	11,214,127	11,333,927	11,652,431	11,730,340	12,133,717	14,793,929	15,835,467	16,164,379
Total Revenue From State Sources	**92,088,791**	**102,947,586**	**112,902,659**	**149,798,952**	**150,464,860**	**155,909,821**	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**
REVENUE FROM FEDERAL SOURCES:										
Direct	8,866,668	1,948,311	1,860,647	804,561	569,630	799,667	968,294	1,271,425	1,457,073	1,073,904
E-Rate	-	-	-	-	-	-	373,968	956,307	818,873	977,158
Medicaid Reimbursement	-	-	-	-	-	-	223,583	1,032,785	1,005,974	166,098
AK & Other Intermediate Agencies	5,233,921	13,608,491	12,550,238	13,733,079	14,544,323	18,757,991	28,981,400	17,429,596	17,566,958	16,641,195
Total Revenue From Federal Sources	**14,100,589**	**15,556,802**	**14,410,885**	**14,537,640**	**15,113,953**	**19,557,658**	**30,547,245**	**20,690,113**	**20,848,878**	**18,858,355**
REVENUE TOTALS	**$ 142,289,977**	**$ 158,839,693**	**$ 168,065,999**	**$ 209,570,446**	**$ 213,086,305**	**$ 224,466,032**	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**

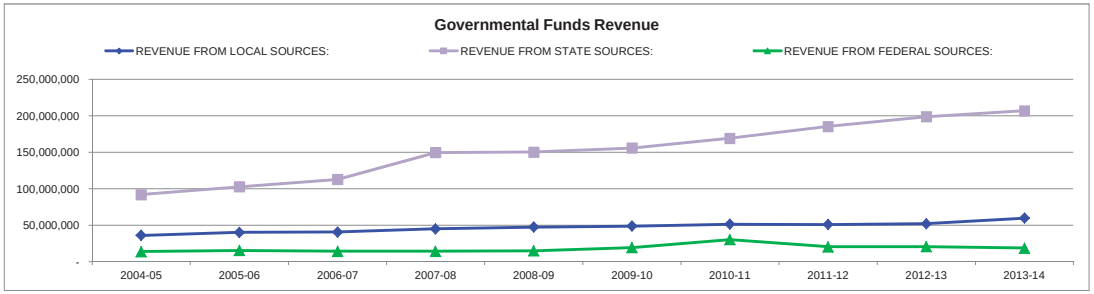


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All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Instruction	$ 60,128,736	$ 69,305,111	$ 73,582,426	$ 93,735,528	$ 93,467,023	$ 94,597,540	$ 100,802,148	$ 103,499,291	$ 111,582,158	$ 116,008,960
Special Education Instruction	18,563,599	19,318,141	20,231,689	25,015,559	29,173,380	31,323,282	34,289,387	34,909,793	37,968,642	39,595,992
Special Education Support Svc. - Students	6,376,537	7,678,486	7,190,877	10,050,221	10,627,965	11,843,123	12,557,209	13,404,443	14,356,252	14,977,473
Support Services - Students	6,452,189	5,647,454	6,081,659	7,629,676	7,715,821	7,661,246	9,195,799	9,276,323	10,118,303	10,296,301
Support Services - Instruction	4,197,904	5,978,661	7,366,001	10,440,581	10,115,314	9,715,076	13,803,008	11,622,599	12,869,796	11,881,290
School Administration	4,856,328	5,234,750	5,433,824	7,140,082	7,399,050	7,067,298	8,668,554	8,658,489	9,241,119	9,727,761
School Administration Support Services	4,948,876	5,827,946	6,227,850	7,231,522	7,851,254	8,551,391	8,687,576	8,409,581	9,335,527	10,349,865
District Administration	1,018,907	1,466,630	827,700	1,346,179	1,414,000	1,639,174	2,126,610	2,153,297	2,495,089	2,341,882
District Administration Support Services	7,092,992	7,297,020	6,245,949	7,752,816	8,160,509	8,974,745	11,305,014	11,277,610	11,108,804	9,808,134
Operations And Maintenance Of Plant	15,704,313	16,392,089	15,946,695	17,898,525	19,635,802	21,069,009	20,609,278	24,274,025	23,049,191	24,054,428
Student Activities	1,845,094	2,174,315	1,889,120	2,839,572	2,942,581	2,853,439	3,617,914	3,817,013	4,127,607	4,289,527
Student Transportation Service	9,577,418	9,372,054	10,194,656	10,417,496	11,116,394	11,860,783	12,491,970	14,037,739	14,971,166	14,628,406
Adult And Continuing Education Instruction	73,748			9,464	12,217	-	-	-	-	-
Community Services					-	166,234	112,312	71,929	28,425	24,700
Food Services	4,082,567	4,492,609	4,795,331	5,442,385	5,519,214	5,605,591	5,920,471	5,923,944	6,134,367	6,310,791
Capital Outlay					54,507	51,860	197,645	3,217,541	2,684,128	7,056,205
TOTAL EXPENDITURES	**$ 144,919,208**	**$ 160,185,266**	**$ 166,013,777**	**$ 206,949,606**	**$ 215,205,031**	**$ 222,979,791**	**$ 244,384,895**	**$ 254,553,617**	**$ 270,070,574**	**$ 281,351,715**

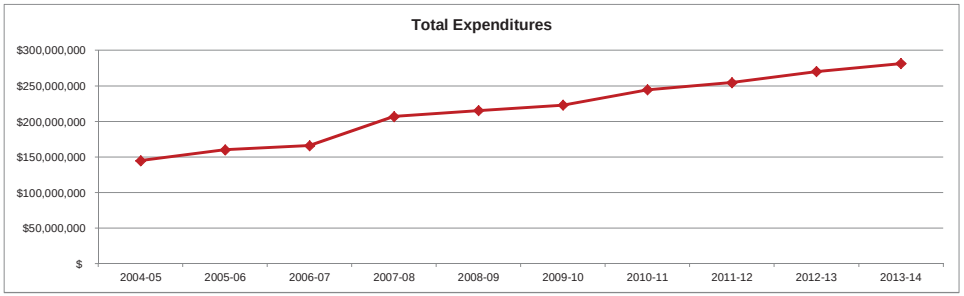


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Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
GENERAL FUND										
Nonspendable	$ 178,216	$ 318,387	$ 283,385	$ 411,392	$ 489,920	$ 851,140	$ 962,784	$ 2,125,081	$ 1,344,040	$ 1,503,064
Restricted	-	-	-	-	-	-	-	-		
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-	-	-	-		
Unassigned	241,265	-	1,563,455	3,514,629	747,819	1,132,482	1,400,935	1,699,886	6,582,546	10,809,725
Total General Fund	**$ 919,481**	**$ 818,387**	**$ 2,346,840**	**$ 4,426,021**	**$ 1,737,739**	**$ 2,483,622**	**$ 2,863,719**	**$ 4,324,967**	**$ 8,426,586**	**$ 12,812,789**
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	540,394	540,361	645,710	630,557
Restricted	5,468	5,468	5,491	5,588	5,677	5,712	5,745	5,764	5,768	5,772
Committed, Reported In;										
Capital Projects Funds	-	-	-	-	117,238	876,189	7,227,733	8,000,740	6,080,793	5,895,826
Assigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	1,529,129	1,321,630	835,841	1,195,490
Unassigned, Reported In:										
Special Revenue Funds	507,823	283,647	1,675,102	2,216,664	1,985,082	1,675,402	(540,394)	-	-	-
Total All Other Governmental Funds	**$ 513,291**	**$ 289,115**	**$ 1,680,593**	**$ 2,222,252**	**$ 2,107,997**	**$ 2,557,303**	**$ 8,762,607**	**$ 9,868,495**	**$ 7,568,112**	**$ 7,727,645**
Total Fund Balance for All Funds	**$ 1,432,772**	**$ 1,107,502**	**$ 4,027,433**	**$ 6,648,273**	**$ 3,845,736**	**$ 5,040,925**	**$ 11,626,326**	**$ 14,193,462**	**$ 15,994,698**	**$ 20,540,434**

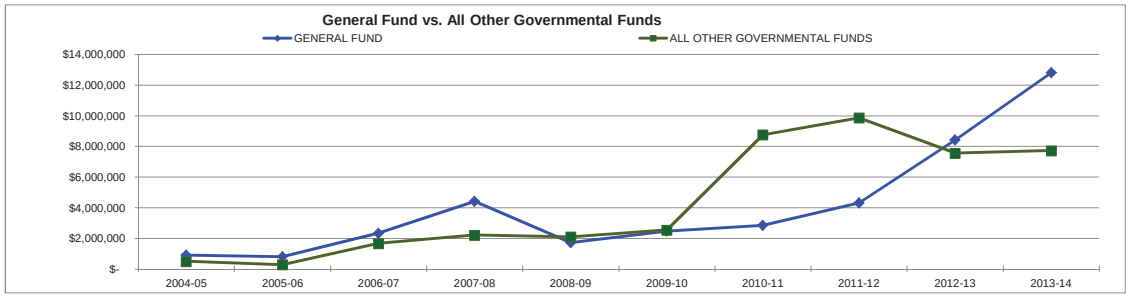


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ENROLLMENT HISTORY & PROJECTION

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. However, the District does host 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 for fine tuning 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, the District has been able to more accurately project the revenues each fiscal year than if a different method of enrollment projection was used.

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 13 years (with the exception of a slight drop in enrollment in the 2012-2013 school year). However, as the below graph demonstrates, the growth the District has experienced shows a trend of declining growth. In FY 2015-16, the District is projecting and additional 341 students for school year.

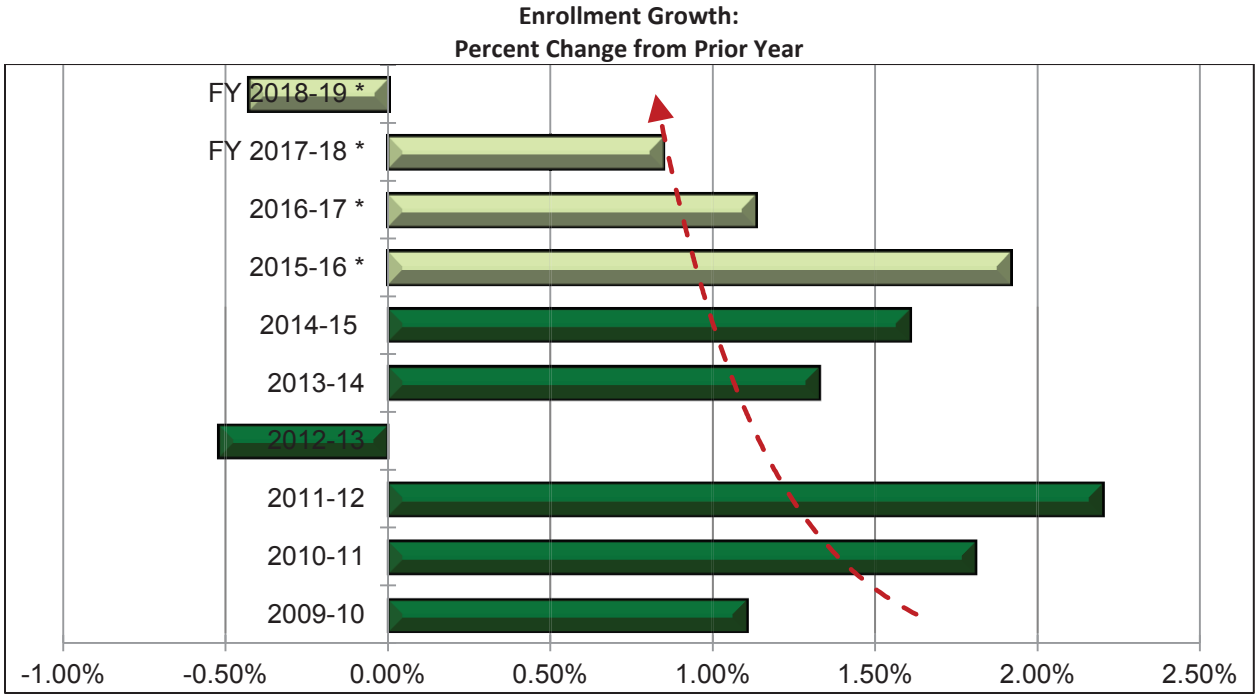
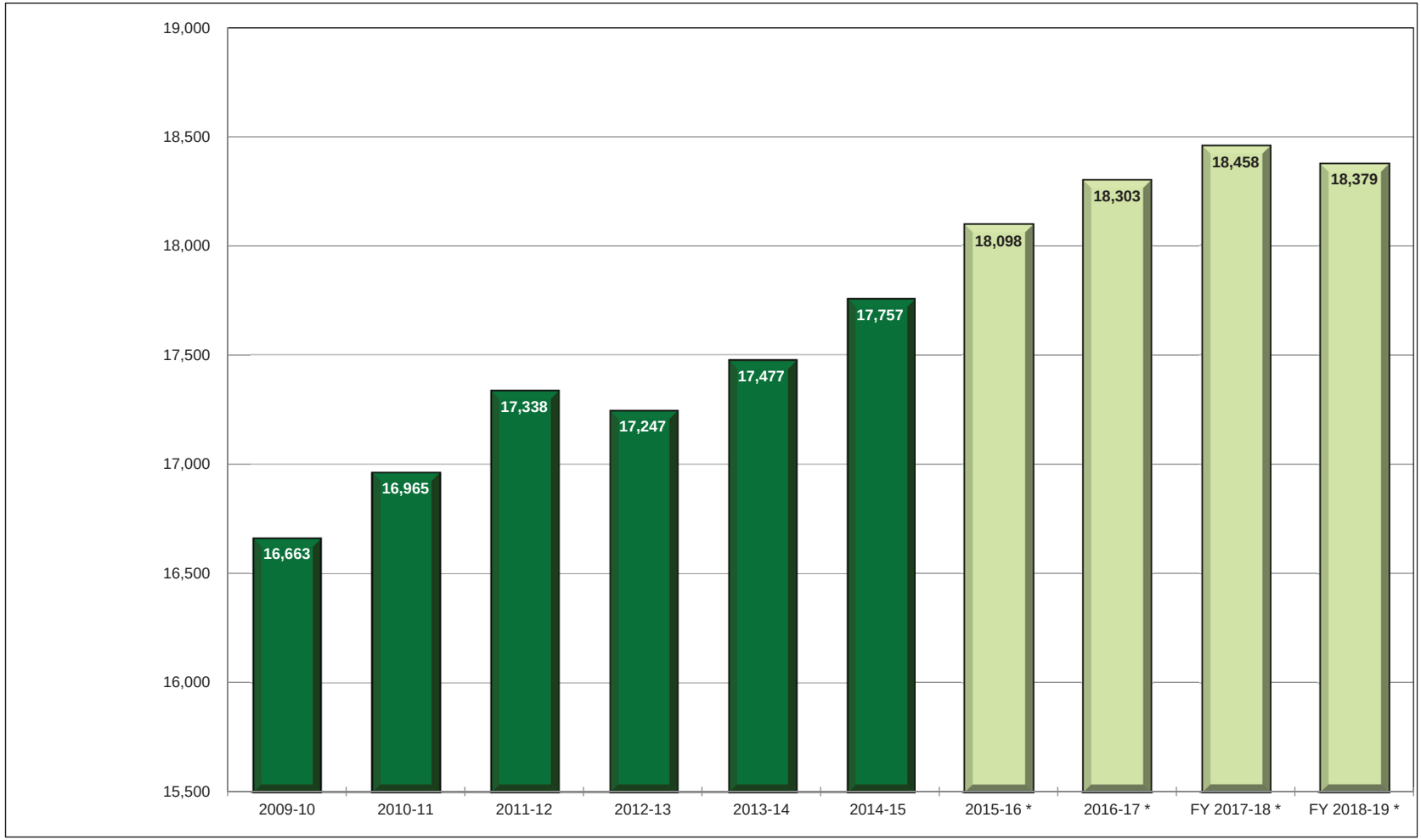


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6 years of Historic Enrollment with 4 years Enrollment Projection



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 *	2016-17 *	FY 2017-18 *	FY 2018-19 *
Enrollment	16,663	16,965	17,338	17,247	17,477	17,757	18,098	18,303	18,458	18,379
Change from Prior Yr	182	301	373	(90)	229	281	341	205	155	76
% Change from Prior Yr	1.11%	1.81%	2.20%	-0.52%	1.33%	1.61%	1.92%	1.13%	0.85%	-0.43%

* Projected Enrollment

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ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2010-2011 ADM Count	FY 2011-2012 ADM Count	FY 2012-2013 ADM Count	FY 2013-2014 ADM Count	FY 2014-2015 ADM Count	FY 2015-2016 PROJECTION	FY 2016-2017 PROJECTION	FY 2017-2018 PROJECTION	FY 2018-2019 PROJECTION
Elementary Schools									
030 Big Lake Elementary	393.53	411.80	416.97	429.45	**467.95**	498.00	504.00	501.00	506.00
032 Iditarod Elementary	337.35	354.33	364.25	337.30	**311.73**	305.00	303.00	293.00	288.00
033 Sherrod Elementary	460.20	447.90	452.20	438.95	**455.30**	441.00	430.00	427.00	432.00
034 Swanson Elementary	443.67	455.25	442.89	425.75	**420.38**	422.00	424.00	433.00	423.00
039 Snowshoe Elementary	383.90	379.73	380.40	382.44	**398.90**	397.00	400.00	401.00	405.00
041 Butte Elementary	299.75	297.35	283.58	287.00	**304.65**	314.00	322.00	330.00	335.00
043 Cottonwood Creek Elementary	407.48	372.95	428.53	445.93	**467.45**	478.00	500.00	496.00	501.00
044 Tanaina Elementary	400.60	394.65	408.40	426.03	**453.23**	453.00	460.00	454.00	454.00
045 Pioneer Peak Elementary	338.38	353.15	360.25	398.40	**388.95**	403.00	406.00	422.00	410.00
046 Larson Elementary	352.85	391.30	384.75	385.38	**378.18**	386.00	377.00	376.00	377.00
047 Finger Lake Elementary	315.83	305.93	294.18	295.59	**262.80**	260.00	258.00	252.00	246.00
048 Goose Bay Elementary	463.44	463.63	469.33	479.79	**465.25**	461.00	475.00	472.00	471.00
050 John Shaw Elementary	380.34	365.55	417.58	392.83	**405.85**	402.00	394.00	395.00	377.00
051 Meadow Lakes Elementary	455.23	410.23	400.25	412.35	**439.55**	447.00	448.00	456.00	448.00
052 Knik Elementary	409.05	399.60	403.00	439.20	**458.75**	489.00	482.00	477.00	470.00
053 Fred & Sarah Machetanz Elementary	341.93	452.00	404.63	406.53	**423.45**	441.00	466.00	463.00	470.00
Middle Schools									
010 Palmer Middle	572.60	634.20	601.90	641.45	**589.90**	617.00	612.00	641.00	630.00
011 Wasilla Middle	848.95	824.45	826.30	798.45	**719.35**	555.00	544.00	560.00	581.00
012 Colony Middle	624.15	632.70	635.85	651.40	**665.15**	699.00	727.00	744.00	767.00
013 Teeland Middle	713.05	674.65	712.95	696.95	**723.75**	661.00	710.00	710.00	725.00
014 Houston Middle	340.90	402.60	371.65	390.10	**327.35**	331.00	368.00	440.00	477.00
High Schools									
001 Palmer High	771.70	797.25	763.50	785.45	**761.89**	757.00	753.00	715.00	708.00
003 Wasilla High	1,241.15	1,279.05	1,236.35	1,202.23	**1,159.00**	980.00	780.00	616.00	519.00
005 Colony High	1,198.85	1,177.54	1,094.35	1,101.75	**1,120.35**	1,081.00	1,017.00	1,001.00	969.00
007 Houston High	387.35	408.75	389.20	375.55	**386.60**	392.00	365.00	333.00	327.00
073 Mat-Su Career & Technical High	419.95	422.80	435.65	423.00	**456.75**	534.00	627.00	618.00	591.00
080 Joe Redington Jr/Sr High	-	-	-	-	**-**	375.00	450.00	525.00	525.00

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ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2010-2011 ADM Count	FY 2011-2012 ADM Count	FY 2012-2013 ADM Count	FY 2013-2014 ADM Count	FY 2014-2015 ADM Count	FY 2015-2016 PROJECTION	FY 2016-2017 PROJECTION	FY 2017-2018 PROJECTION	FY 2018-2019 PROJECTION
Small Attendance Area									
002 Su Valley Jr/Sr High	189.20	173.95	164.25	165.35	**176.65**	179.00	177.00	176.00	196.00
031 Glacier View	42.60	38.00	43.00	38.60	**28.00**	31.00	29.00	29.00	27.00
035 Talkeetna Elementary	112.30	91.50	76.40	89.00	**87.95**	102.00	114.00	121.00	121.00
036 Trapper Creek Elementary	22.70	35.35	34.70	31.00	**32.00**	34.00	37.00	40.00	36.00
038 Willow Elementary	129.45	134.73	123.95	114.20	**136.35**	146.00	161.00	171.00	174.00
042 Sutton Elementary	63.05	57.95	42.25	38.01	**51.49**	50.00	52.00	48.00	50.00
049 Beryozava	18.90	20.00	22.00	17.00	**19.15**	21.00	18.00	18.00	18.00
Charter Schools									
061 Midnight Sun Family Learning Center	165.80	163.90	167.00	164.25	**191.80**	187.00	187.00	187.00	187.00
062 Academy Charter	231.00	230.50	237.35	235.80	**234.00**	240.00	240.00	240.00	240.00
065 Twindly Bridge Charter	311.50	297.75	292.10	261.60	**317.25**	325.00	325.00	325.00	325.00
066 Birchtree Charter	219.75	288.50	308.05	329.10	**363.90**	392.00	392.00	392.00	392.00
067 American Charter Academy	192.60	212.20	188.40	191.15	**187.50**	186.00	186.00	186.00	186.00
078 Fronteras Spanish Immersion Charter	222.15	213.70	220.00	231.45	**246.75**	257.00	257.00	257.00	257.00
Alternative/Correspondence									
006 Burchell High	276.75	259.08	180.20	264.50	**287.10**	326.00	328.00	337.00	340.00
071 Valley Pathways Alternative	198.85	179.95	161.90	170.25	**195.60**	202.00	286.00	376.00	333.00
072 Mat-Su Youth Facility	10.80	14.90	15.00	15.00	**15.00**	15.00	15.00	15.00	15.00
077 Mat-Su Day School	52.35	57.20	64.85	77.05	**67.50**	74.00	75.00	75.00	76.00
079 Alaska Middle College	-	-	37.00	82.35	**92.75**	88.00	96.00	93.00	96.00
091 Mat-Su Central Correspondence	1,202.63	1,359.30	1,490.10	1,511.60	**1,614.25**	1,664.00	1,726.00	1,821.00	1,878.00
TOTAL	**16,964.56**	**17,337.80**	**17,247.39**	**17,476.51**	**17,757.45**	**18,098.00**	**18,303.00**	**18,458.00**	**18,379.00**

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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
2005-06	62	1,152	1,083	1,056	1,091	1,091	1,176	**6,710**	1,255	1,197	1,278	**3,730**	1,383	1,373	1,252	992	**5,000**	**15,440**	778	5.3%
2006-07	108	1,129	1,180	1,137	1,131	1,159	1,153	**6,997**	1,249	1,306	1,221	**3,776**	1,425	1,321	1,211	1,117	**5,074**	**15,847**	408	2.6%
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	1,135	**5,277**	**16,471**	357	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	1,112	**5,339**	**16,653**	183	1.2%
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	1,133	**5,383**	**16,963**	310	1.9%
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	1,450	**5,427**	**17,334**	373	2.3%
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**	(86)	-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	1.4%
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	*110*	*1,355*	*1,386*	*1,404*	*1,449*	*1,467*	*1,452*	***8,623***	*1,437*	*1,266*	*1,334*	***4,037***	*1,318*	*1,428*	*1,307*	*1,385*	***5,438***	***18,098***	*341*	*2.0%*

Projected Year

Source:

State of Alaska - Department of Education & EED
Average daily membership final report for the fiscal year reporting

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Teacher Salary Information
Last Ten School Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Entry Level Salary[a]	$36,787	$37,523	$38,273	$39,039	$40,600	$42,583	$43,328	$44,195	$45,079	$45,079
Maximum Teacher Salary[b]	67,460	68,809	70,185	71,589	74,453	78,089	79,455	81,044	84,645	84,645
Average Teacher Salary[c]	52,862	53,801	54,344	56,313	59,832	62,114	63,574	64,265	67,333	67,924
% of Teachers at Max Column(s)[d]	41%	39%	37%	34%	40%	27%	34%	35%	40%	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.

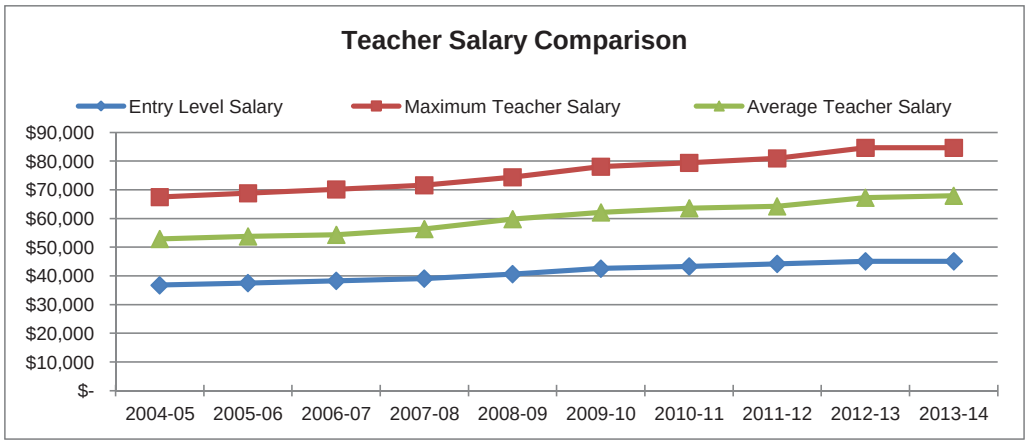


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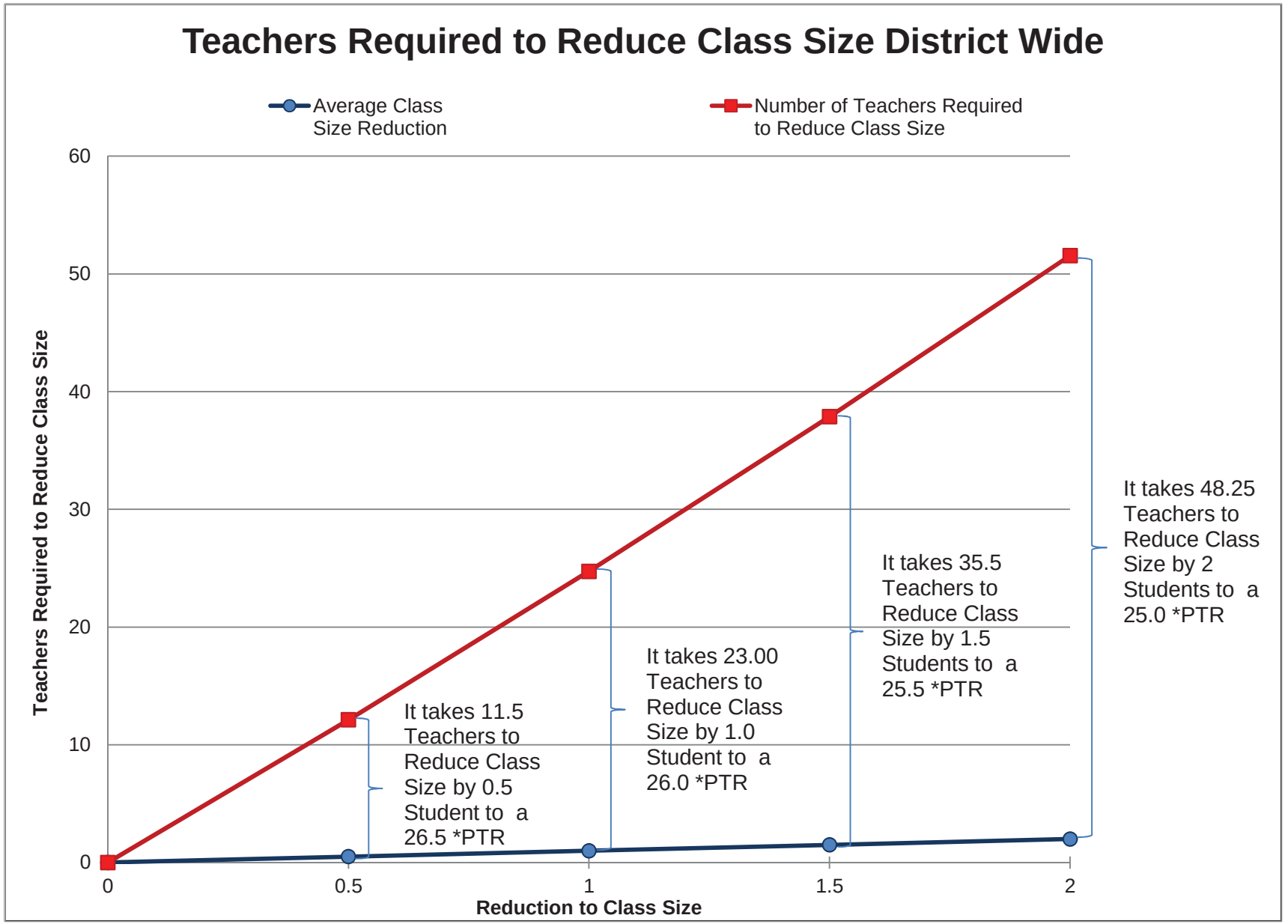
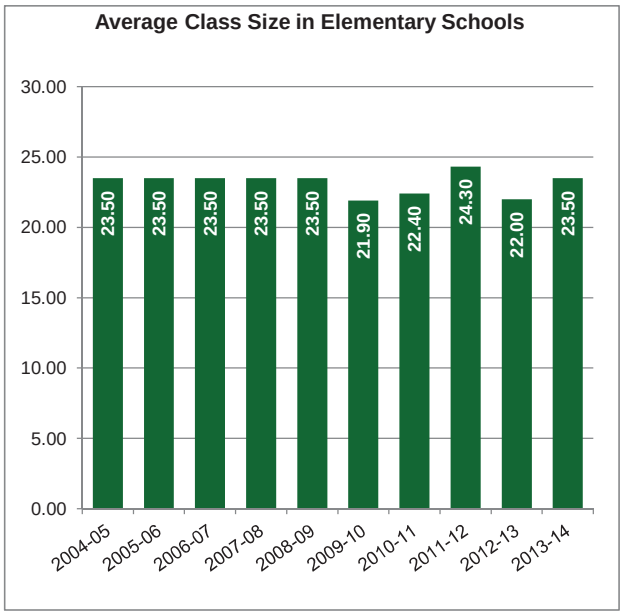


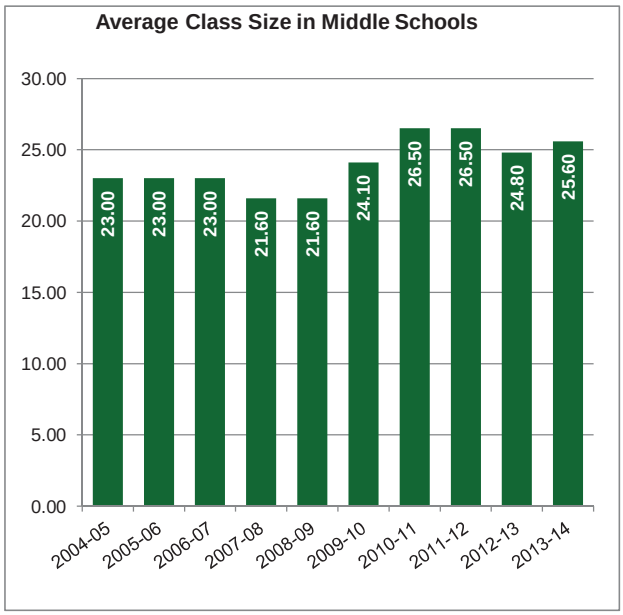
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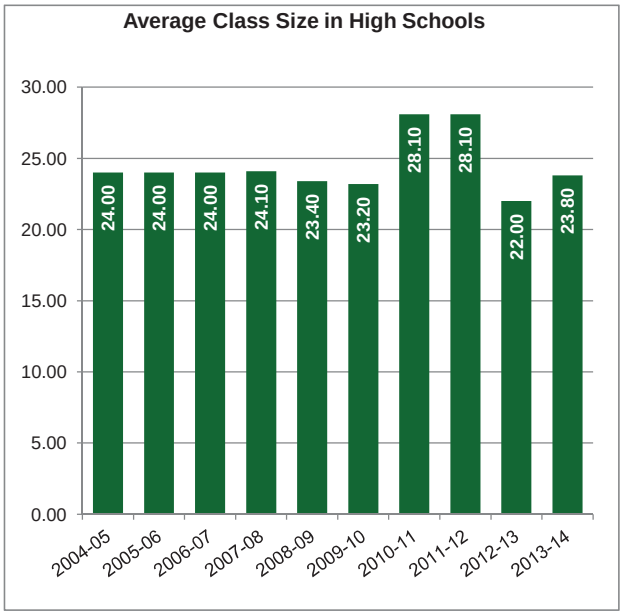
Operating Statistics

HISTORIC AVERAGE CLASS SIZE *

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Elementary	23.50	23.50	23.50	23.50	23.50	21.90	22.40	24.30	22.00	23.50
Middle	23.00	23.00	23.00	21.60	21.60	24.10	26.50	26.50	24.80	25.60
Senior High	24.00	24.00	24.00	24.10	23.40	23.20	28.10	28.10	22.00	23.80



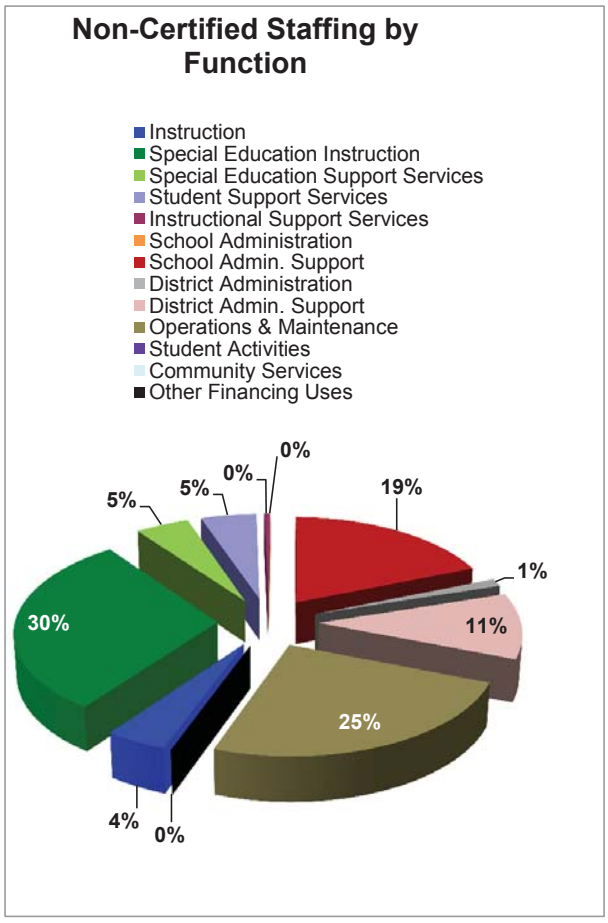




* Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size for FY12, FY13, & FY14 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY02-FY09 calculations are as above and do not include self-contained special education classes.

Staffing by Function as Reported to the State
6/3/2015

	Non-Certified	Certified	Total Staffing
100 - Instruction	28.59	771.66	800.25
200 - Special Education Instruction	193.40	192.04	385.44
220 - Special Education Support Services	30.81	76.52	107.33
300 - Student Support Services	31.93	63.18	95.11
350 - Instructional Support Services	3.20	52.80	56.02
400 - School Administration	-	55.50	55.50
450 - School Admin. Support	120.44	-	120.44
510 - District Administration	8.00	3.00	11.00
550 - District Admin. Support	69.81	-	69.81
600 - Operations & Maintenance	159.10	-	159.10
700 - Student Activities	-	4.25	4.25
780 - Community Services	-	-	-
900 - Other Financing Uses	-	-	-
Total Staffing	**645.28**	**1,218.95**	**1,864.26**



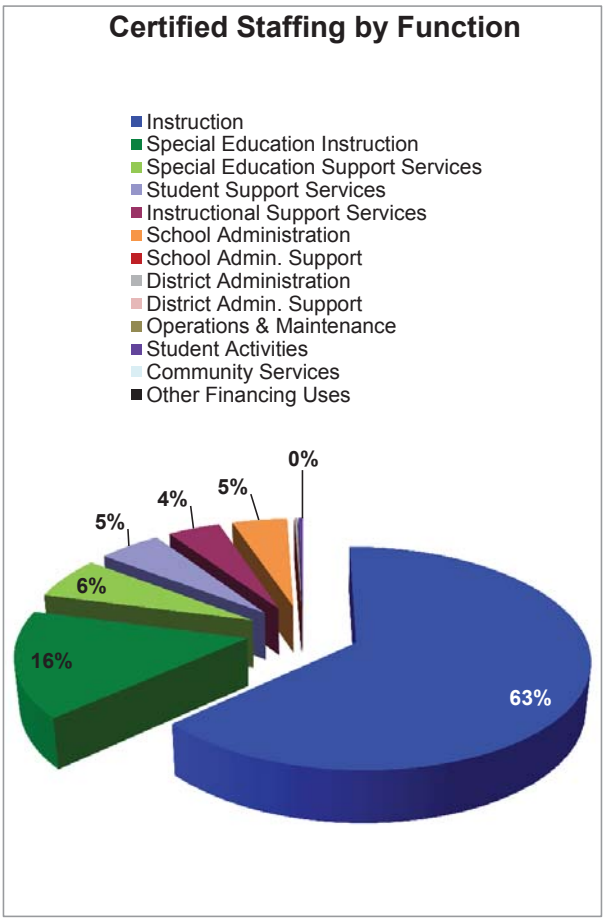


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General Fund Staffing Summary

Enrollment	17,334.00	17,247.39	17,757.43	*17,594.00*	17,757.43	18,098.00

Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	6.35	4.85	8.85	*8.35*	8.85	**8.85**
Supervisor	1.00	-	1.00	-	-	**-**
Administrator	51.78	51.40	51.17	*57.18*	56.99	**55.50**
Classroom Teacher	611.35	622.35	635.96	*646.71*	654.83	**656.45**
SPED Teacher	169.95	171.19	176.25	*163.83*	178.83	**184.94**
Specialist	250.91	208.82	239.40	*253.52*	245.00	**253.33**
Counselor	37.00	27.20	27.72	*27.72*	27.71	**30.73**
Nurse	41.40	29.65	29.50	*31.00*	29.80	**30.35**
	1,169.74	**1,115.46**	**1,169.85**	**1,188.31**	**1,202.01**	**1,220.15**

Classified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	10.00	12.50	7.80	*8.30*	7.80	**7.80**
Supervisor	20.50	22.00	17.50	*18.50*	19.50	**19.50**
Instructional Support	228.37	224.73	241.53	*244.75*	249.14	**253.53**
Administrative Support	104.00	108.25	125.50	*125.00*	127.94	**128.94**
Custodial	101.05	104.20	106.85	*110.85*	106.60	**108.60**
Support Staff	180.05	114.75	126.56	*122.71*	124.49	**125.74**
	643.97	**586.43**	**625.74**	**630.11**	**635.47**	**644.11**

The table above summarizes the District's total permanent General Fund employees by classification as shown in the Location Summary pages in this document. As such, it excludes temporary and student workers, stipends, and substitutes. The District is the largest employer for the Mat-Su Borough area. The District employs more than 3,000 full-time, part-time, and temporary positions; all of which serve our schools and administration. About half of the District employees are certificated teachers or administrators.

District staffing has the greatest impact on the educational opportunities provided to students. The District will spend approximately $198 Million on human resources, which represents roughly 84% of the budget, including "On-Behalf" payments. As shown in the table above, the General Fund will provide about 1,864 positions, 1220 of them will be certificated, a gain of approximately 18 full-time positions, or 1.5% from the previous year. 644 of the positions will be non-certificated, or classified, positions. This represents a gain of 8 full-time positions, or 1% over the previous year. The majority of the increases in positions are due to the addition of the new Joe Redington, Sr. Jr/Sr High School. The District is dedicated to keeping as many teachers in the classroom as financially possible in order to support student education.

Special Revenue Funds Staffing Summary

Enrollment	17,334.00	17,247.39	17,757.43	*17,594.00*	17,757.43	18,098.00

Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	3.35	*3.35*	-	**-**
Classroom Teacher	8.00	12.75	40.25	*34.50*	30.00	**27.75**
SPED Teacher	6.50	3.50	2.50	*1.00*	4.00	**3.25**
Specialist	-	-	-	-	-	**-**
Counselor	-	-	0.59	*0.40*	-	**-**
Nurse	-	-	-	-	-	**-**
	14.50	**16.25**	**46.69**	**39.25**	**34.00**	**31.00**
Classified						
Director	-	-	-	-	-	**-**
Supervisor	5.00	6.00	6.00	*6.00*	6.00	**6.00**
Instructional Support	59.00	62.44	61.26	*49.32*	61.72	**41.07**
Administrative Support	80.61	82.70	87.12	*87.37*	83.06	**86.31**
Custodial	-	-	-	-	-	**0.75**
Support Staff	-	-	-	-	-	**-**
	144.61	**151.14**	**154.38**	**142.69**	**150.78**	**134.13**

Proprietary Funds Staffing Summary

Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	-	-	-	**-**
Classroom Teacher	-	-	-	-	-	**-**
SPED Teacher	-	-	-	-	-	**-**
Specialist	-	-	-	-	-	**-**
Counselor	-	-	-	-	-	**-**
Nurse	-	-	-	-	-	**-**
	-	**-**	**-**	**-**	**-**	**-**
Classified						
Director	-	-	-	-	-	**-**
Supervisor	0.50	-	-	-	-	**-**
Instructional Support	-	-	-	-	-	**-**
Administrative Support	-	-	-	-	-	**-**
Custodial	-	-	-	-	-	**-**
Support Staff	0.50	0.50	0.50	*0.50*	0.50	**0.50**
	1.00	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

District Wide Staffing Summary - ALL FUNDS

Enrollment	17,334.00	17,247.39	17,757.43	*17,594.00*	17,757.43	18,098.00

Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	6.35	4.85	8.85	8.35	8.85	8.85
Supervisor	1.00	-	1.00	-	-	-
Administrator	51.78	51.40	54.52	*60.53*	56.99	**55.50**
Classroom Teacher	619.35	635.10	676.21	*681.21*	684.83	**684.20**
SPED Teacher	176.45	174.69	178.75	*164.83*	182.83	**188.19**
Specialist	250.91	208.82	239.40	*253.52*	245.00	**253.33**
Counselor	37.00	27.20	28.31	*28.12*	27.71	**30.73**
Nurse	41.40	29.65	29.50	*31.00*	29.80	**30.35**
	1,184.24	**1,131.71**	**1,216.54**	**1,227.56**	**1,236.01**	**1,251.15**

Classified						
Director	10.00	12.50	7.80	*8.30*	7.80	**7.80**
Supervisor	26.00	28.00	23.50	*24.50*	25.50	**25.50**
Instructional Support	287.37	287.17	302.79	*294.07*	310.86	**294.60**
Administrative Support	184.61	190.95	212.62	*212.37*	211.00	**215.25**
Custodial	101.05	104.20	106.85	*110.85*	106.60	**109.35**
Support Staff	180.55	115.25	127.06	*123.21*	124.99	**126.24**
	789.58	**738.07**	**780.62**	**773.30**	**786.75**	**778.74**

Total District Staffing	1,973.82	1,869.78	1,997.16	2,000.86	2,022.76	2,029.89

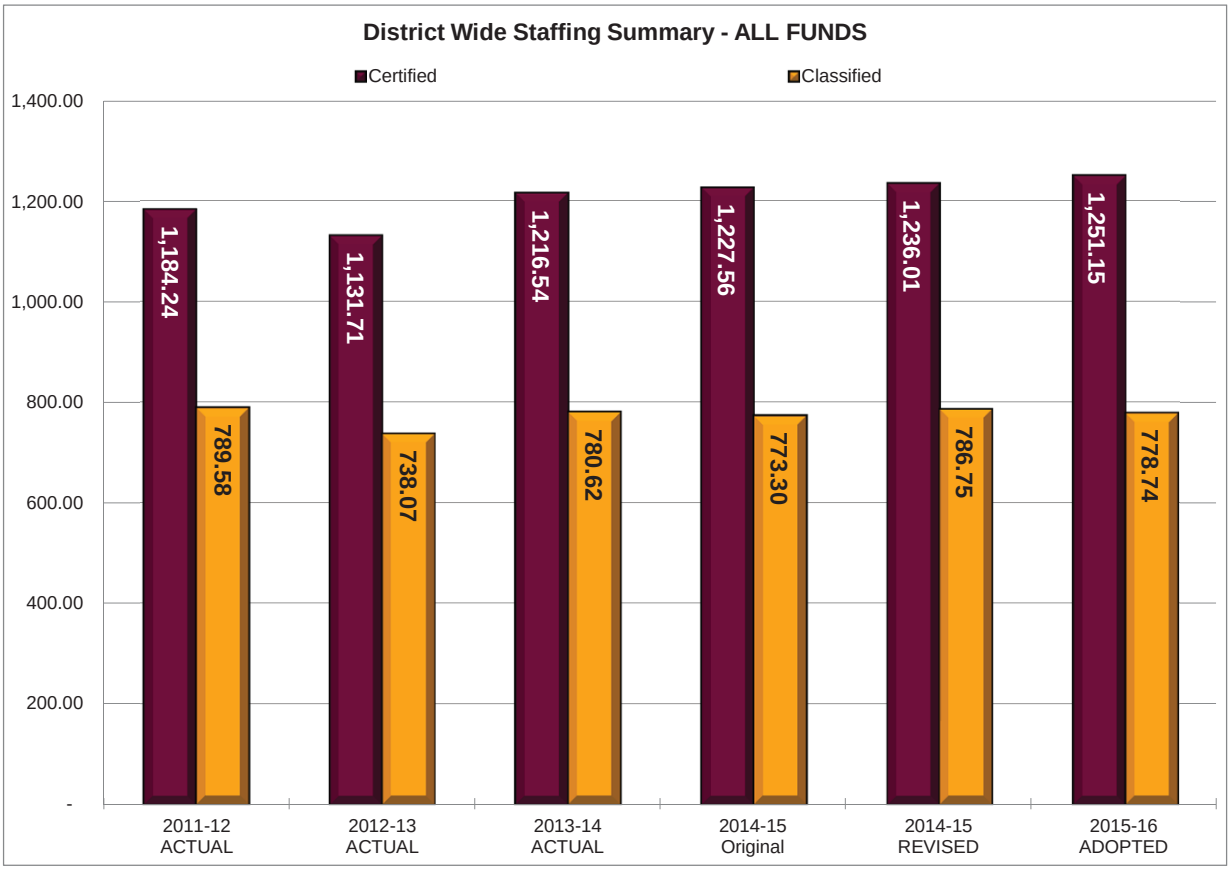
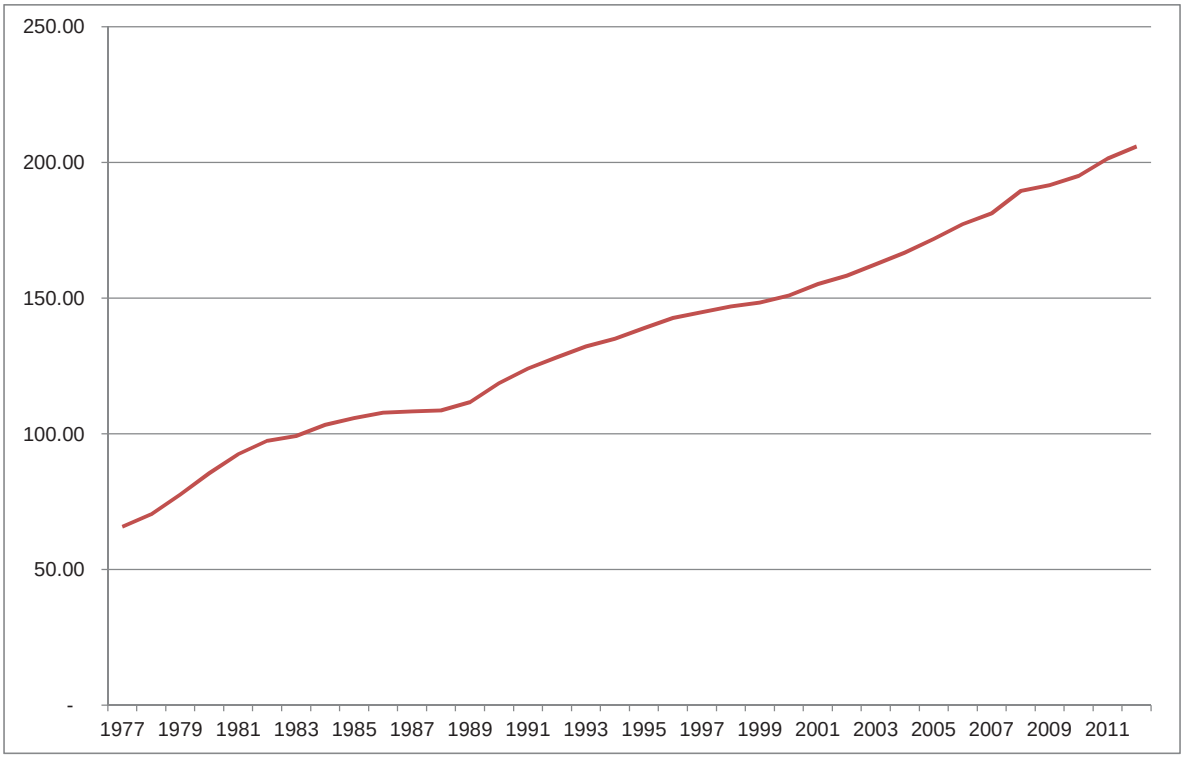


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Historic Comparison of the Anchorage Consumer Price Index (CPI)

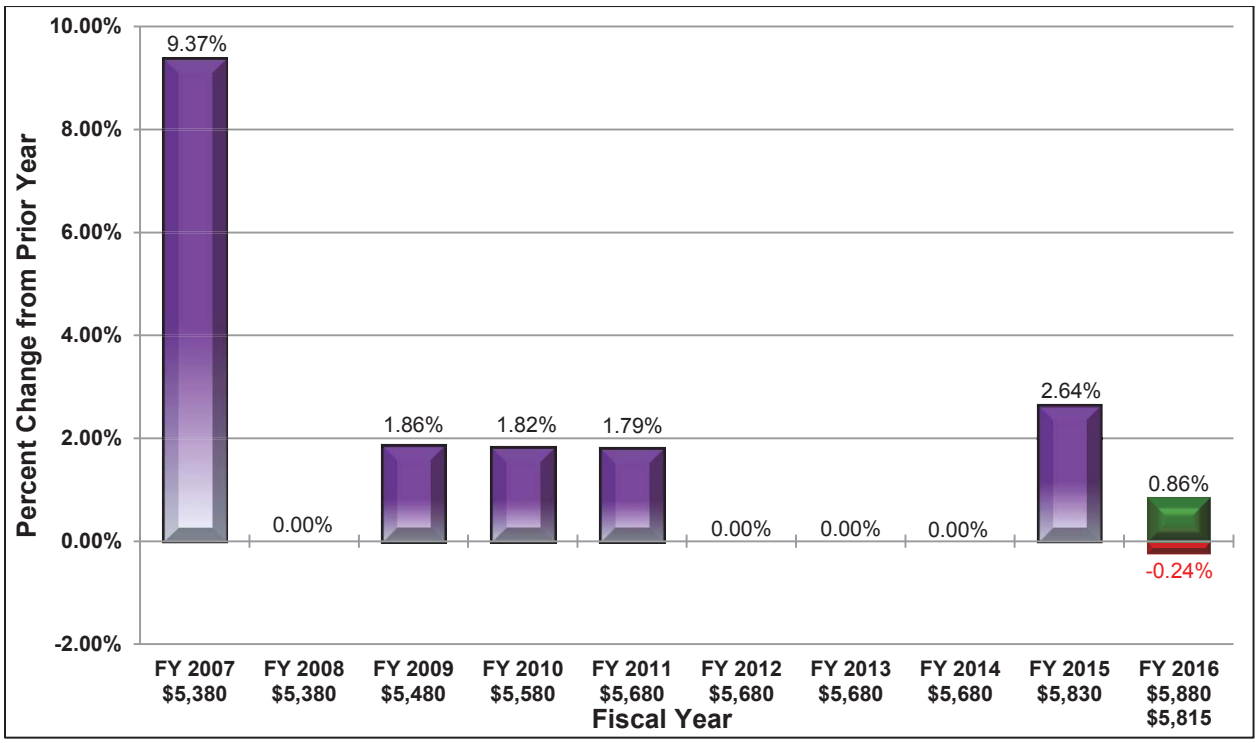
Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1978	70.20	70.20	**7.01%**	**1997**	144.80	2.10	**1.47%**
1979	77.60	7.40	**10.54%**	**1998**	146.90	2.10	**1.45%**
1980	85.50	7.90	**10.18%**	**1999**	148.40	1.50	**1.02%**
1981	92.40	6.90	**8.07%**	**2000**	150.90	2.50	**1.68%**
1982	97.40	5.00	**5.41%**	**2001**	155.20	4.30	**2.85%**
1983	99.20	1.80	**1.85%**	**2002**	158.20	3.00	**1.93%**
1984	103.30	4.10	**4.13%**	**2003**	162.50	4.30	**2.72%**
1985	105.80	2.50	**2.42%**	**2004**	166.70	4.20	**2.58%**
1986	107.80	2.00	**1.89%**	**2005**	171.80	5.10	**3.06%**
1987	108.20	0.40	**0.37%**	**2006**	177.30	5.50	**3.20%**
1988	108.60	0.40	**0.37%**	**2007**	181.24	3.94	**2.22%**
1989	111.70	3.10	**2.85%**	**2008**	189.50	8.26	**4.56%**
1990	118.60	6.90	**6.18%**	**2009**	191.70	2.20	**1.16%**
1991	124.00	5.40	**4.55%**	**2010**	195.10	3.40	**1.77%**
1992	128.20	4.20	**3.39%**	**2011**	201.43	6.33	**3.24%**
1993	132.20	4.00	**3.12%**	**2012**	205.92	4.49	**2.23%**
1994	135.00	2.80	**2.12%**	**2013**	212.38	6.46	**3.14%**
1995	138.90	3.90	**2.89%**	**2014**	215.805	3.42	**1.61%**
1996	142.70	3.80	**2.74%**				



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)



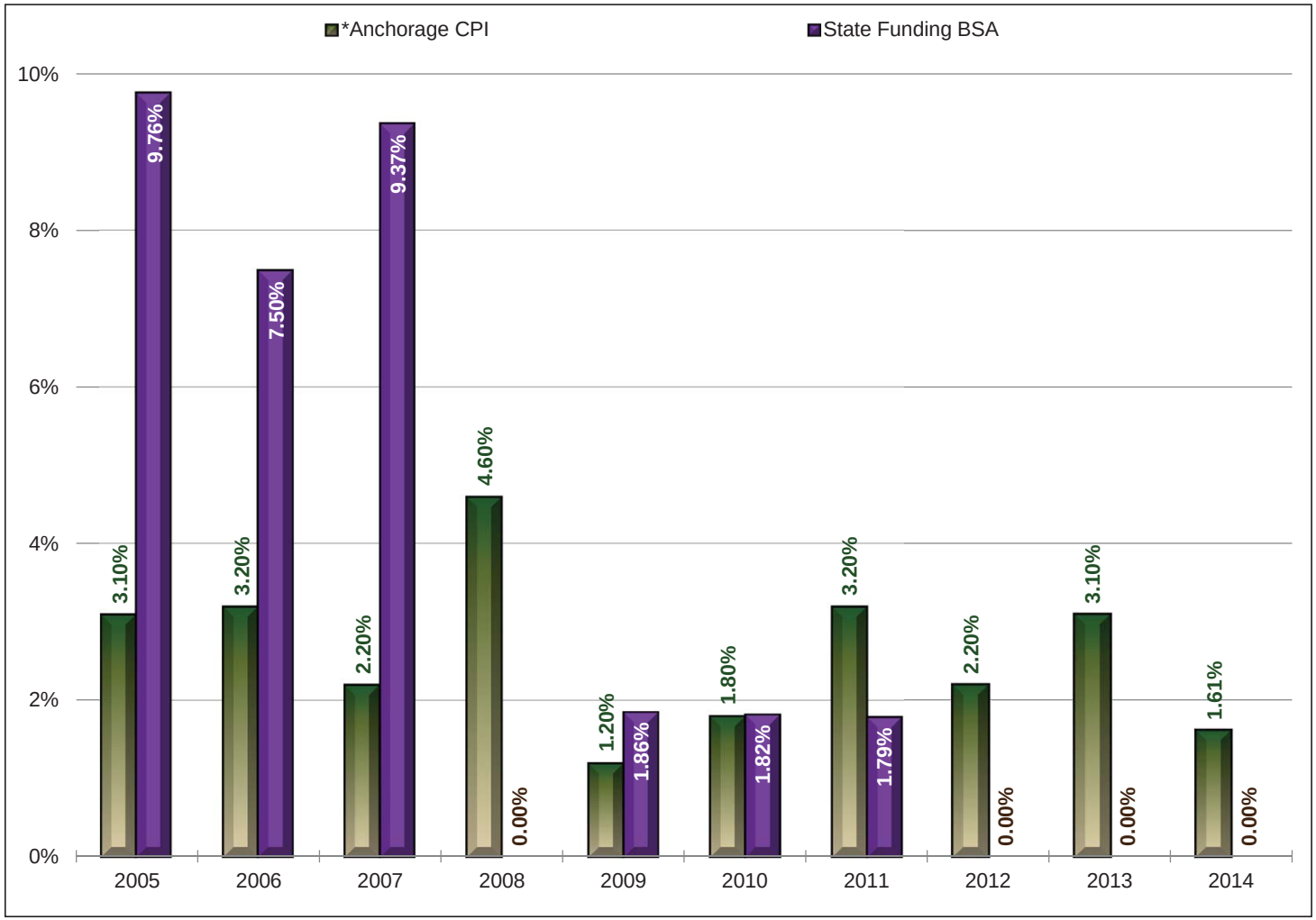
The Base Student Allocation (BSA) is the amount that is applied to the District's Adjusted Daily Membership (ADM). These two factors determine the District's Basic Need, or the minimum amount of funding needed to be able to run a district. The steep increases in fiscal years 2004-2007 are due, in large part, to successful years in the oil markets. 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. For the 2014-2015 school year the legislature chose to continue to supplement the State's education with one-time funds as well as add incremental increases to the BSA of $150 in FY 2015, and $50 in FY 2016 & FY 2017. This would increase the FY 2016 BSA from the prior year by 0.86%. However, at the time of the District's budget adoption the State legislature had yet to ratify the forward funding proposed in the previous year's HB278. The unexpected and sudden decline in oil prices caused a projected deficit of approximately $3.5 billion within the States initial proposed FY 2016 budget. With this in mind, the State eliminated the $32 million in one-time funds from HB278, which represented an approximate $4 million reduction to the District's anticipated revenue for FY 2016. The State is also looking at a reduction of approximately 0.25% to the forward funded BSA, this would equal a decline of roughly $65 from FY 2015's BSA, or around $2 million from the District's anticipated State Foundation Formula revenue.

The graph above shows both the forward funded increase and the proposed decrease for FY 2016.

Historic State Foundation

Base Student Allocation (BSA) vs. the Consumer Price Index (CPI)

Percent Change From Prior Year



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

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2014-15 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	17,757.45	20-day Average Count
B	18,166.89	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,271.68	= B x C
E	19,438.57	= B + D
F	0.20	Special Needs Factor
G	3,887.71	= E X F
H	23,326.29	= *E* + *G*
I	0.015	
J	349.89	= H x I
K	23,676.18	= E + G + J
L	1,931.50	Correspondence Count
M	0.90	Correspondence Factor
N	1,738.35	Adjusted Correspondence Count
O	25,414.53	= K + N
P	434.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	5,642.00	= P X Q
S	31,056.53	Total ADM (= O + R)

2015-16 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	18,098.00	20-day Average Count
B	18,564.72	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,299.53	= B x C
E	19,864.25	= B + D
F	0.20	Special Needs Factor
G	3,972.85	= E X F
H	23,837.10	= *E* + *G*
I	0.015	
J	357.56	= H x I
K	24,194.66	= E + G + J
L	1,989.00	Correspondence Count
M	0.90	Correspondence Factor
N	1,790.10	Adjusted Correspondence Count
O	25,984.76	= K + N
P	434.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	5,642.00	= P X Q
S	31,626.76	Total ADM (= O + R)

2014-15 State Foundation Formula

Calculation of Foundation Funding

S	31,056.53	Total ADM (= O + R)
T	5,830.00	Base Student Allocation
U	181,059,511.90	Basic Need (=S X T)
V	25,982,579.36	Minimum Required Local
W	155,076,932.54	= U - V
X	16.00	Quality Schools Factor
Y	496,904.48	= X X S
Z	155,573,837.00	Total Foundation Funding (= W + Y)
AA	17,757.45	Funded Student Count (Includes Correspondence)
AB	8,761.05	Total Per Pupil Funding (= Z / AA)

2015-16 State Foundation Formula

Calculation of Foundation Funding

S	31,626.76	Total ADM (= O + R)
T	5,880.00	Base Student Allocation
U	185,965,331.08	Basic Need (=S X T)
V	26,670,537.36	Minimum Required Local
W	159,294,793.73	= U - V
X	16.00	Quality Schools Factor
Y	506,028.11	= X X S
Z	159,800,822.00	Total Foundation Funding (= W + Y)
AA	(2,010,000.00)	State Foundation Reduction
AB	157,790,822.00	Funded State Foundation Funding (= Z - AA)
AC	18,098.00	Funded Student Count (Includes Correspondence)
AD	8,718.69	Total Per Pupil Funding (= AB / AC)

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2014-15 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)	$	9,804,746,930
Times 2.65 mils		0.00265
	$	25,982,579

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	169,611,802
Times 45%	$	0.45
	$	76,325,311

Minimum Required Local Contribution	$	25,982,579

2015-16 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)	$	10,064,353,720
Times 2.65 mils		0.00265
	$	26,670,537.36

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$	186,232,923
Times 45%	$	0.45
	$	83,804,815

Minimum Required Local Contribution	$	26,670,537

2014-15 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	$	9,804,746,930
Times 2 mils		0.002
	$	19,609,494

OR

B 23% of basic plus the minimum required local contribution

Basic need + HB278	$	186,232,923
Times 23%		0.23
23% of basic need	$	42,833,572
Minimum required local contribution	$	25,982,579
	$	68,816,152

Maximum Local Contribution Allowed	$	68,816,152

2015-16 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	$	10,064,353,720
Times 2 mils		0.002
	$	20,128,707

OR

B 23% of basic plus the minimum required local contribution

Basic need	$	185,965,331
Times 23%		0.23
23% of basic need	$	42,772,026
Minimum required local contribution	$	26,670,537
	$	69,442,564

Maximum Local Contribution Allowed	$	69,442,564

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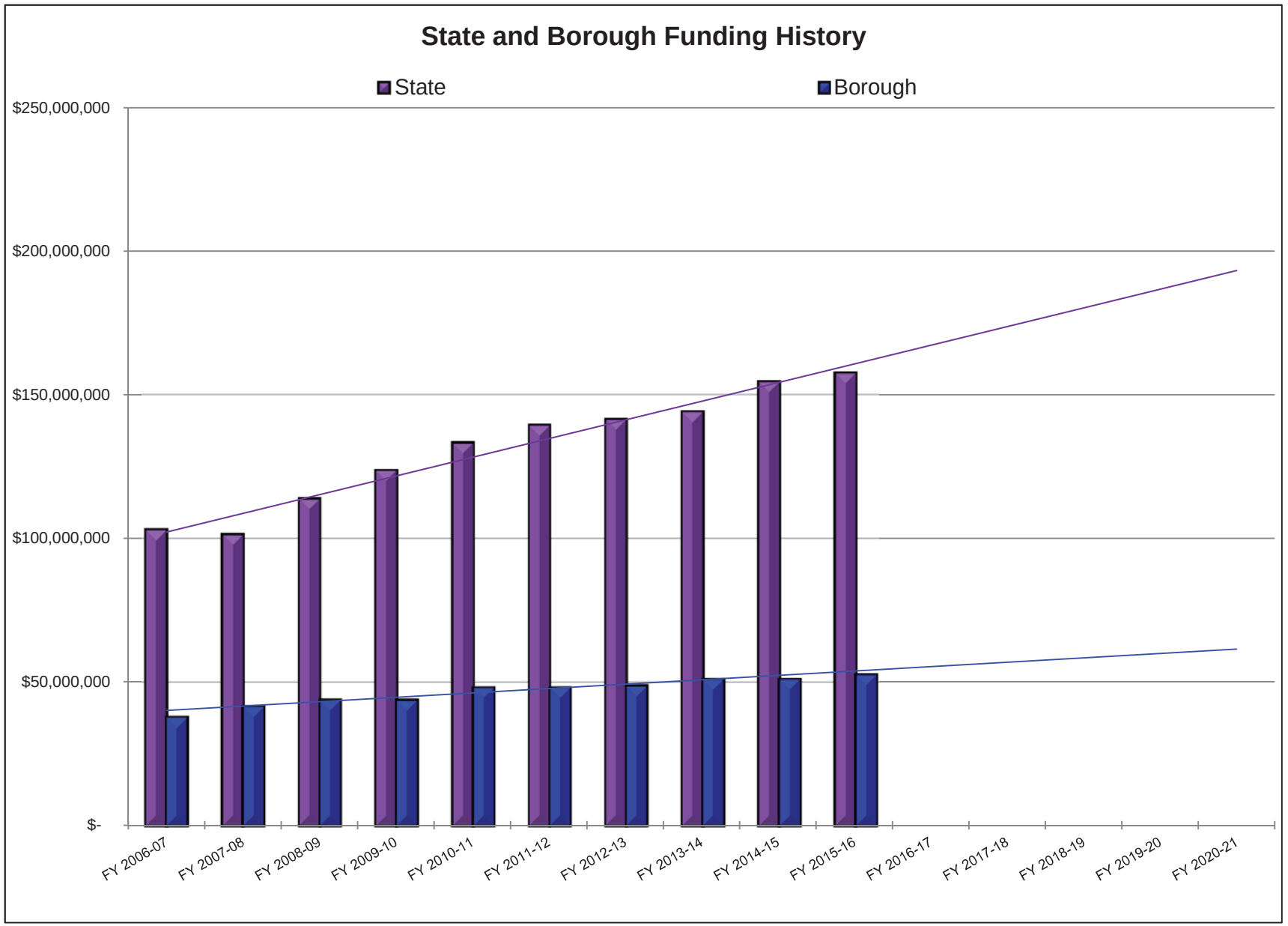


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Historic Borough Contribution Comparison: Maximum & Minimum vs. Actual

	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16*
Actual % of Maximum	83%	85%	81%	77%	82%	80%	79%	80%	74%	*76%*
Maximum Allowable	**$ 45,654,113**	**$ 49,084,145**	**$ 54,576,560**	**$ 57,118,467**	**$ 59,187,351**	**$ 60,235,162**	**$ 61,574,725**	**$ 64,094,583**	**$ 68,958,493**	***$ 69,442,564***
Actual Contribution	**$ 38,021,951**	**$ 41,758,620**	**$ 44,012,143**	**$ 43,964,884**	**$ 48,347,365**	**$ 48,048,419**	**$ 48,845,260**	**$ 51,291,720**	**$ 51,291,720**	***$ 52,830,472***
Minimum Required	**$ 18,058,385**	**$ 20,975,565**	**$ 23,121,400**	**$ 23,354,942**	**$ 23,817,761**	**$ 24,167,203**	**$ 24,018,753**	**$ 25,355,209**	**$ 25,982,579**	***$ 26,670,537***
Enrollment	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	*18,098*
Actual per Student	**$ 2,399**	**$ 2,591**	**$ 2,671**	**$ 2,638**	**$ 2,850**	**$ 2,771**	**$ 2,832**	**$ 2,935**	**$ 2,888**	***$ 2,919***

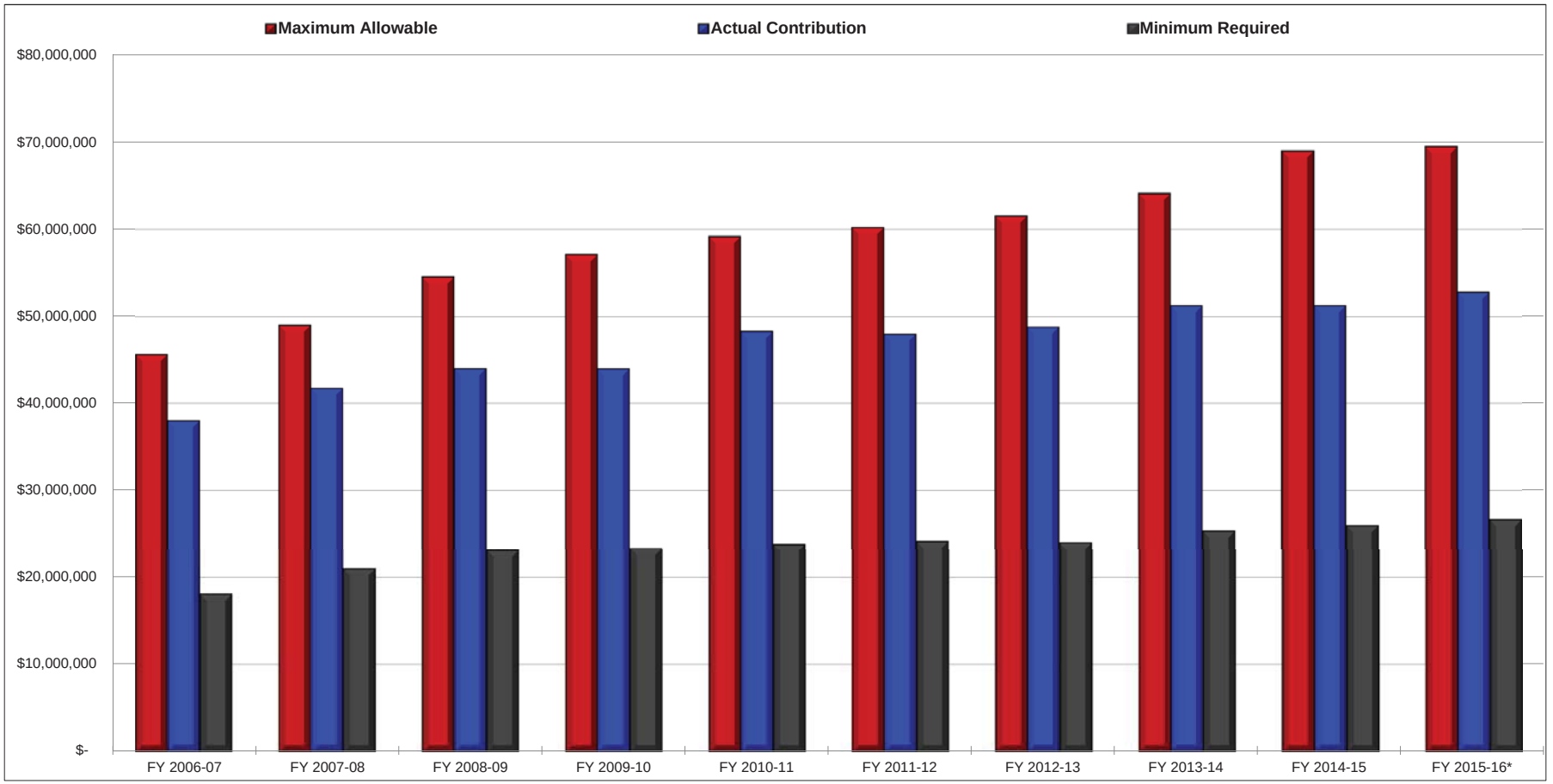


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Historic Percent Change in Borough Funding

		FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
	Enrollment	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	18,098
	MSB Contributions	$ 38,021,951	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,347,365	$ 48,048,419	$ 48,845,260	$ 51,291,720	$ 51,291,720	*$ 52,830,472*
	Change from Prior Yr	**-0.15%**	**9.83%**	**5.40%**	**-0.11%**	**9.97%**	**-0.62%**	**1.66%**	**5.01%**	**0.00%**	***3.00%***
	Per Student Funding	$ 2,399	$ 2,591	$ 2,671	$ 2,638	$ 2,850	$ 2,771	$ 2,832	$ 2,935	$ 2,888	$ 2,919
	Change from Prior Yr	**-2.73%**	**8.00%**	**3.06%**	**-1.20%**	**8.01%**	**-2.76%**	**2.19%**	**3.63%**	**-1.58%**	***1.06%***

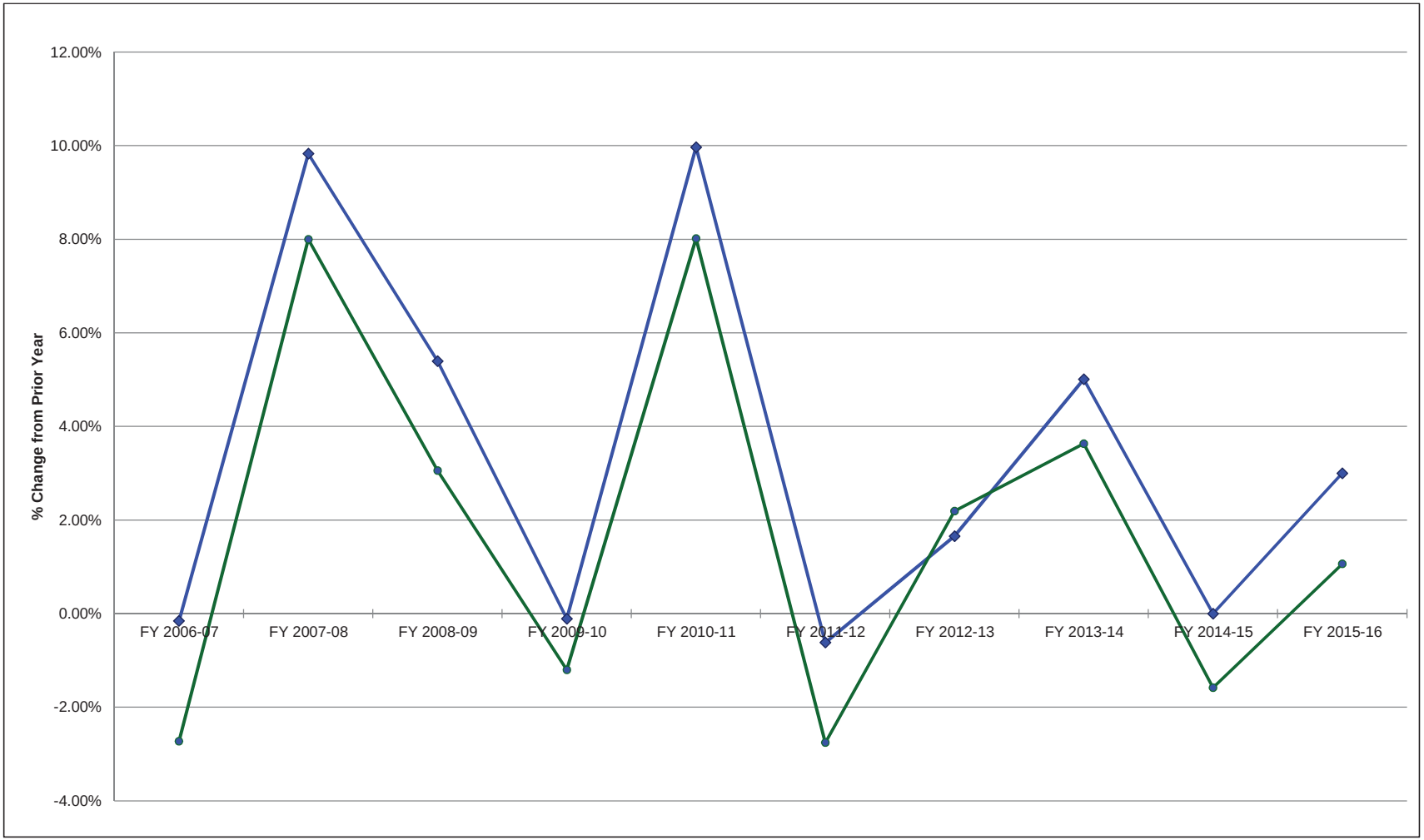


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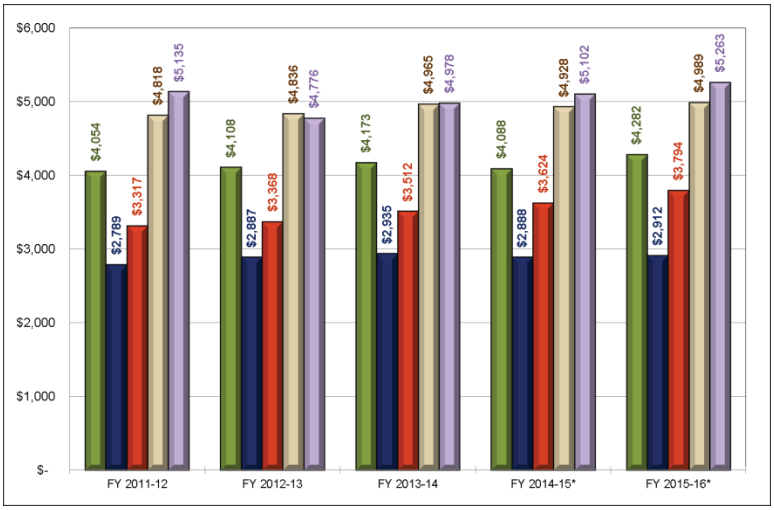
Historical Local per Pupil Contribution Comparison

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15*	FY 2015-16*
	Anchorage School District				
Enrollment	48,422.26	48,492.96	47,769.85	47,561.60	47,361.00
Local Contributions	$ 196,307,312	$ 199,201,539	$ 199,330,000	$ 194,413,000	$ 202,819,193
Funds per Pupil	$ 4,054	$ 4,108	$ 4,173	$ 4,088	$ 4,282
	Mat-Su Borough School District				
Enrollment	17,337.80	17,247.39	17,476.51	17,757.43	18,093.00
Local Contributions	$ 48,347,365	$ 49,797,786	$ 51,291,720	$ 51,291,720	$ 52,680,472
Funds per Pupil	$ 2,789	$ 2,887	$ 2,935	$ 2,888	$ 2,912
	Fairbanks Northstar Borough School District				
Enrollment	14,276.63	14,273.49	14,062.59	13,770.11	13,660.00
Local Contributions	$ 47,359,300	$ 48,079,800	$ 49,384,800	$ 49,906,000	$ 51,820,770
Funds per Pupil	$ 3,317	$ 3,368	$ 3,512	$ 3,624	$ 3,794
	Kenai Peninsula Borough School District				
Enrollment	8,969.57	8,892.06	8,760.52	8,826.87	8,820.00
Local Contributions	$ 43,215,135	$ 43,000,000	$ 43,500,000	$ 43,500,000	$ 44,000,000
Funds per Pupil	$ 4,818	$ 4,836	$ 4,965	$ 4,928	$ 4,989
	Juneau School District				
Enrollment	4,952.20	4,957.03	4,848.02	4,807.65	4,736.00
Local Contributions	$ 25,429,600	$ 23,676,500	$ 24,134,400	$ 24,526,900	$ 24,926,000
Funds per Pupil	$ 5,135	$ 4,776	$ 4,978	$ 5,102	$ 5,263

Additional funding per student required to bring the Mat-Su Borough Local Contribution to the same level of support as Anchorage and Fairbanks

Increase for Anchorage Level	$ 21,940,076	$ 21,051,810	$ 21,632,787	$ 21,293,627	$ 24,801,162
Increase for Fairbanks Level	$ 9,162,118	$ 8,299,502	$ 10,082,035	$ 13,065,232	$ 15,957,390

* Local Contributions are the budgeted amounts for this fiscal year.



The District is the second largest school district in the state, but the least funded at the per pupil local level. The District's local funding amount has also shown a large variance from year to year. Both of these factors hinder the District's ability to create a sound financial plan. In order to more appropriately represent the size and fiscal health of the Borough, the District has presented the following requests to the Borough:

- Establish a more consistent funding pattern.
- Forward Fund the District with a current year plus 2 years funding plan.
- Increase local support to education by 3% a year until the District reaches the mid-point between Anchorage and Fairbanks per pupil funding.

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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 and Estimated Actual Value of Taxable Property
5 Years Historical, 5 Years Estimated

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
REAL PROPERTY ($)	4,868,060,700	6,736,865,300	8,046,203,700	8,827,752,800	9,160,682,041	9,289,426,297	9,538,236,712	9,844,733,062	10,083,251,287	10,350,396,337
PERSONAL PROPERTY ($)	36,492,524	53,688,025	59,026,332	61,494,174	66,413,079	70,605,851	70,594,984	71,482,452	50,340,319	63,442,515
TAX EXEMPT PROPERTY ($)	345,987,800	1,115,573,100	1,176,565,700	1,231,388,492	1,269,573,453	1,288,187,547	1,399,139,093	1,532,187,448	1,600,527,289	1,711,599,833
TOTAL TAXABLE ASSESSED VALUE ($)	4,558,565,424	5,674,980,225	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
DIRECT TAX RATE	11.800	10.880	9.644	9.644	10.326	9.980	9.956	10.051	9.691	9.852
LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	4,842,404,800	6,049,408,756	7,507,998,500	8,580,916,190	8,697,868,950	8,929,096,710	9,103,817,690	9,063,680,270	9,568,003,300	10,064,353,720
PERCENTAGE OF ACTUAL VALUE	**94.14%**	**93.81%**	**92.28%**	**89.24%**	**91.49%**	**90.40%**	**90.18%**	**92.50%**	**89.18%**	**86.47%**

Note: Property in the Matanuska-Susitna Borough is reassessed annually at the property's true and full value as of January 1 of the tax year per MSB Code 3.15.060 (A). Tax rates are per $1,000 of assessed value.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

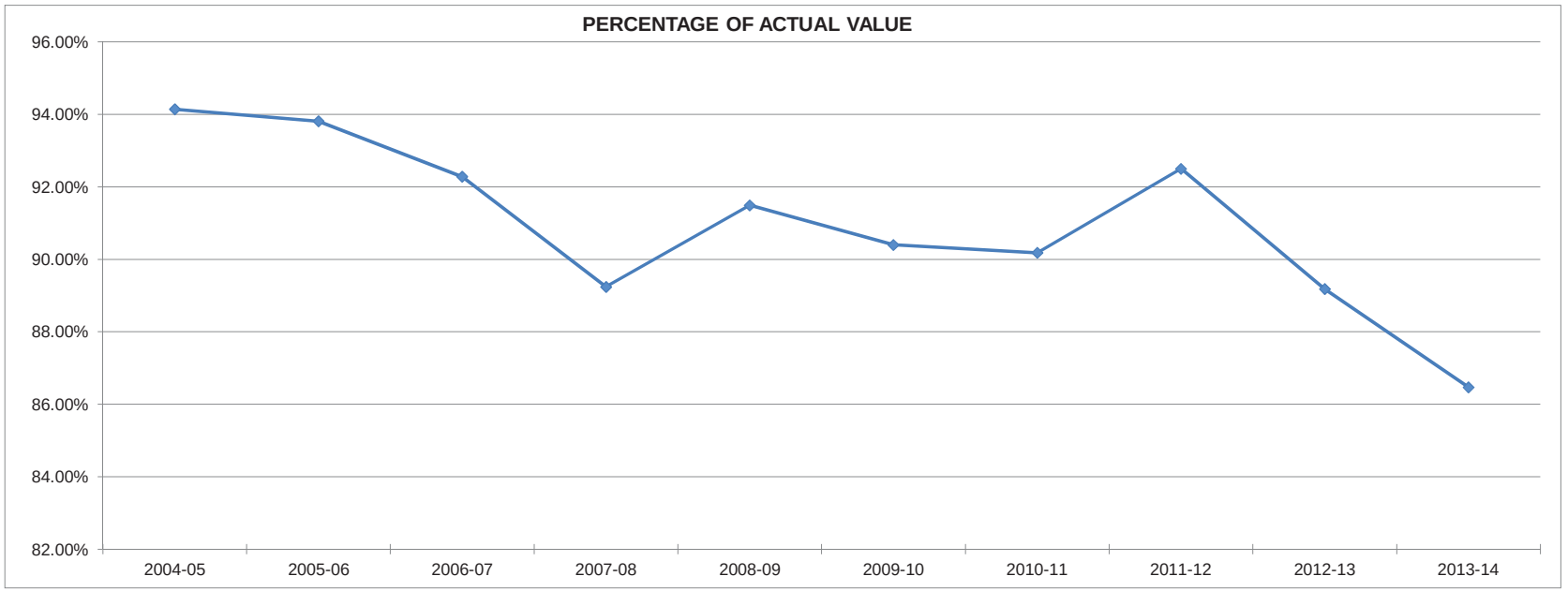


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Estimated & Projected Actual Value of Taxable Property
1 Year Estimated, 4 Years Projected

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
REAL PROPERTY ($)	10,679,378,166	10,973,083,883	11,286,842,914	11,617,472,608	11,948,140,822
PERSONAL PROPERTY ($)	63,450,000	64,539,187	65,067,844	65,090,137	65,117,055
TAX EXEMPT PROPERTY ($)	1,745,935,244	1,823,955,668	1,905,513,714	1,975,040,982	2,057,919,782
TOTAL TAXABLE ASSESSED VALUE ($)	8,996,892,922	9,213,667,402	9,446,397,043	9,707,521,763	9,955,338,094
DIRECT TAX RATE	9.662	9.538	9.489	9.371	9.276
LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	10,064,353,720	10,425,054,328	10,729,867,251	10,962,626,391	11,279,704,125
PERCENTAGE OF ACTUAL VALUE	**89.39%**	**88.38%**	**88.04%**	**88.55%**	**88.26%**

Note: For informational puposes only, the Mat-Su Borough School District has used the Mat-Su Borough's audited financials through FY14 to project 5 years of Assessed Actual Value of Taxable Property based primarily on a 3-year average (7-year average for Personal Property to normalize a large decrease occurring in FY12).

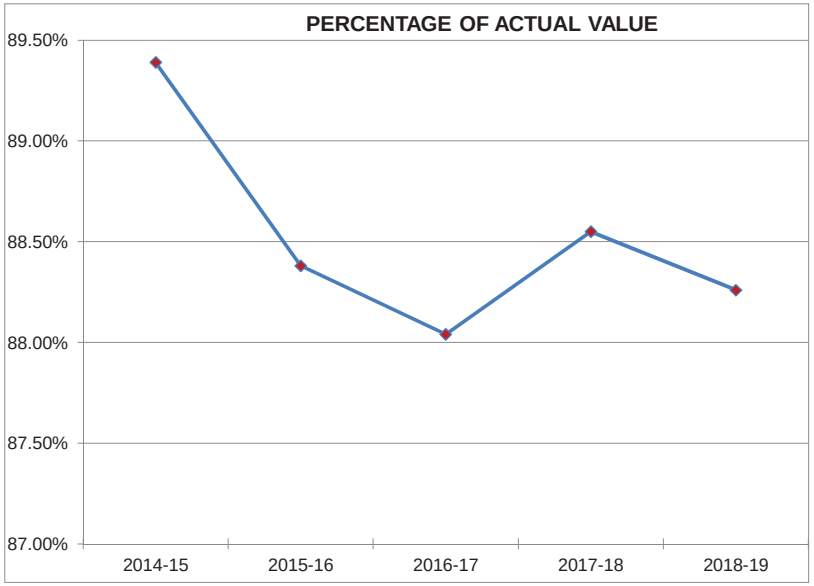


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Property Tax Levies and Collections
Last nine (9) Fiscal Years plus one (1) Estimated Year

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes Levied for the Fiscal Year	$ 79,509,819	$ 87,063,129	$ 97,208,979	$ 107,223,469	$ 108,123,032	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 105,715,200
Net Tax Levy	74,154,906	81,798,328	91,367,040	100,433,204	100,736,350	102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 95,609,951
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 71,450,048	$ 77,652,943	$ 87,627,539	$ 96,318,045	$ 97,109,667	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	
% of Levy	96.35%	94.93%	95.91%	95.90%	96.40%	96.58%	96.01%	96.47%	96.48%	
Collections in Subsequent Years	$ 2,606,474	$ 3,907,644	$ 3,436,819	$ 3,655,116	$ 2,940,021	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ -	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 74,056,522	$ 81,560,587	$ 91,064,358	$ 99,973,161	$ 100,049,688	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 106,109,708	
% of Net Levy	99.87%	99.71%	99.67%	99.54%	99.32%	98.92%	98.19%	97.54%	96.48%	

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. 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

As a component unit of the Matanuska-Susitna Borough, the District does not hold, nor 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.

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 2015 adopted mill rate totaled 9.662, and the Borough Assembly set its areawide Borough Mill Levy at 9.984 for FY 2016, which includes an increase of 0.322 mills. The mill levy rate for the Borough is per $1,000 of assessed value.

Matanuska-Susitna Borough Area Wide Mill Rate
Fiscal Year 2015 Adopted

	2015 Adopted
Contribution to Education	6.450
Voter Approved Net Debt Service for School Bonds	1.190
Net Debt Service for all other Bonds	0.399
Borough Operations & Capital	0.733
Unfunded Mandates	0.890
	9.662

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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	9.82
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 Proposed Budget Document for fiscal year 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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Outstanding Debt by Type
Last Ten Fiscal Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 147,555,000	$ 140,350,000	$ 171,240,000	$ 162,545,000	$ 171,850,000	$ 161,695,000	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 270,410,000
Certificates of Participation	4,190,000	3,895,000	3,590,000	9,020,000	8,420,000	7,775,000	$ 7,100,000	$ 6,390,000	$ 5,645,000	$ 5,645,000
Notes Payable	-	-	-	294,958	282,203	282,993	$ 359,063	$ 347,777	$ 329,698	$ 329,698
Capital Leases	90,164	68,748	45,085	18,939	-	-	-	$ -	$ -	$ -
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	9,510,000	9,150,000	8,785,000	8,410,000	8,025,000	7,630,000	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 6,200,000
Notes Payable	-	-	-	995,155	3,984,802	3,951,150	$ 4,606,769	$ 4,561,767	$ 4,434,462	$ 4,434,462
Total Primary Government	161,345,164	153,463,748	183,660,085	181,284,052	192,562,005	181,334,143	203,525,832	280,809,544	287,019,160	287,019,160
% of Personal Income	7.61%	6.66%	7.05%	6.40%	5.84%	5.33%	5.58%	7.29%	NA	NA
Per Capita	2,300	2,073	2,380	2,264	2,334	2,151	2,287	3,062	3,060	3,060

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

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Bonded Debt Ratio
Last Ten Fiscal Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Population	70,148	74,041	77,174	80,088	82,515	84,314	88,995	91,697	93,801	96,074
Assessed Property Value	$ 4,558,565,424	5,674,980,225	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
General Obligation Bonds	$ 157,065,000	149,500,000	180,025,000	170,955,000	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000
Debt Services Monies	$ 373,851	244,398	258,294	291,064	791,345	291,195	1,016,788	1,038,091	1,041,305	1,106,592
Total Outstanding Debt	**$ 156,691,149**	**149,255,602**	**179,766,706**	**170,663,936**	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**
Legal Debt Limit*	319,099,580	379,248,616	485,006,503	536,050,094	557,026,517	565,029,122	574,678,482	586,881,965	597,314,502	625,791,775
% of the Debt Limit	49.10%	39.36%	37.06%	31.84%	32.15%	29.92%	33.14%	45.75%	46.13%	47.68%
Total Outsanding Debt Cost Per Capita	$ 2,233.72	$ 2,015.85	$ 2,329.37	$ 2,130.96	$ 2,170.32	$ 2,004.81	$ 2,139.93	$ 2,927.82	$ 2,937.80	$ 3,105.40
% of Taxable Assessed Value of Property*	3.45%	2.63%	2.60%	2.23%	2.26%	2.10%	2.33%	3.21%	3.24%	3.44%

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

Computation of Direct and Overlapping Debt
As of 6/30/2014

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	268,910,000	100%	$	268,910,000
Certificates of Participations					
Animal Care Facility		3,910,000	100%		3,910,000
Public Safety Building		955,000	100%		955,000
Notes Payable					
AK Clean Water Fund Loans		311,347	100%		311,347
Parks & Recreation		1,970,000	100%		1,970,000
Transportation		28,575,000	100%		28,575,000
Total	**$**	**304,631,347**		**$**	**304,631,347**
Cities within the Borough, (Palmer and Wasilla)					
General Obligation Bonds as of June 30, 2014					
Palmer Golf Course		150,000	100%		150,000
Palmer Ice Rink		860,000	100%		860,000
Wasilla Road Improvement		1,880,000	100%		1,880,000
Total	**$**	**2,890,000**	**100%**	**$**	**2,890,000**
Net Direct and Overlapping Debt	**$**	**307,521,347**		**$**	**307,521,347**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014. This information is for the most recent fiscal year available by publication date of the District Budget Book.

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Schedule of Long-Term Debt
As of 6/30/2015

Governmental Unit	Amount Issued	Balance 7/1/2015	Principal Payments	Interest Payment	6/30/2016	Due Within One Year
Governmental Activities						
Education Debt	$ 361,735,000	$ 305,070,000	$ 19,785,000	$ 13,813,355	$ 285,285,000	$ 33,598,355
Parks & Recreations	2,210,000	1,725,000	260,000	84,000	1,465,000	344,000
Certificates of Participation	13,820,000	8,640,000	940,000	342,350	7,700,000	1,282,350
Non-Area Wide Animal Control	5,750,000	3,555,000	370,000	193,345	3,185,000	563,345
Transportation System Bonds	30,575,000	29,125,000	1,120,000	1,261,964	28,005,000	2,381,964
	414,090,000	**348,115,000**	**22,475,000**	**15,695,014**	**325,640,000**	**38,170,014**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Proposed Budget for Fiscal Year 2015-2016. This information is for the most recent fiscal year available by publication date of the District Budget Book.

Demographic and Economic Statistics
Last Ten Calendar Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Population[1]	70,148	74,041	77,174	88,088	82,515	84,314	88,995	91,697	93,801	96,074
Personal Income (thousands of $)[2]	$ 2,119,931	$ 2,304,566	$ 2,603,465	$ 2,834,775	$ 3,298,218	$ 3,403,299	$ 3,649,774	$ 3,852,961	4257875	NA
Per Capita Income	$ 30,221	$ 31,126	$ 33,735	$ 35,396	$ 39,971	$ 40,365	$ 41,011	$ 42,018	45333	NA
School Enrollment[3]	14,661	15,438	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477
Unemployment Rate[4]	7.7%	7.5%	7.4%	7.4%	8.8%	9.6%	8.9%	8.6%	7.3%	7.2%

Note: Data for calendar year 2014 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, 2014. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

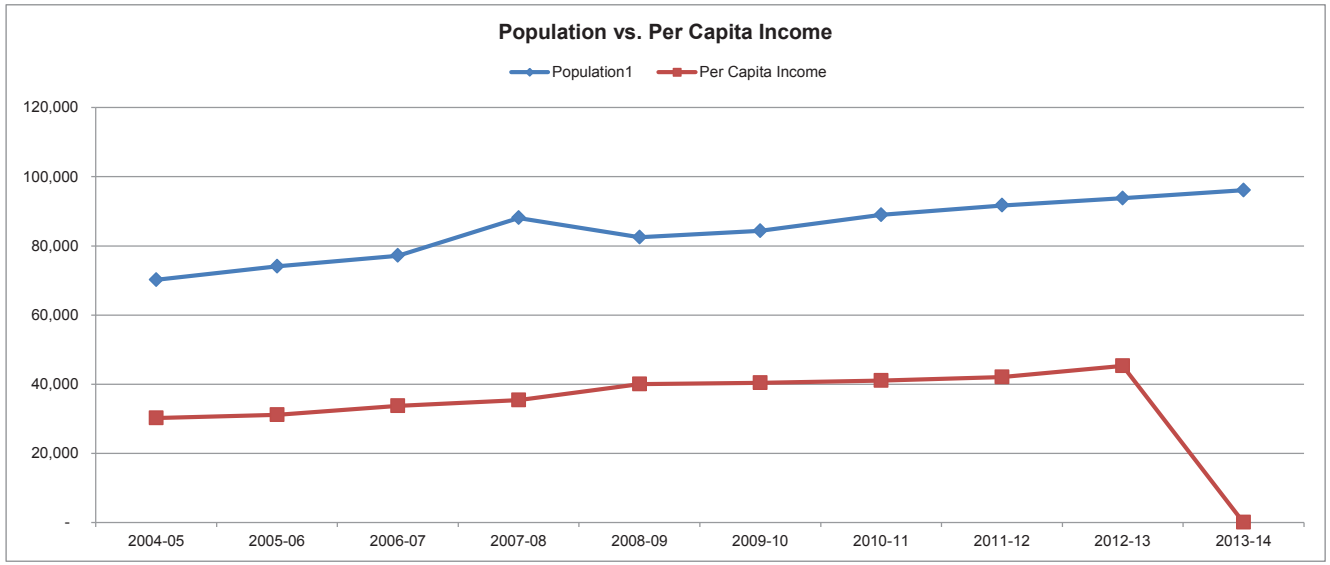


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Principal Taxable Properties
2014 Compared to 2005 (10 year Comparison)

	2014			2005		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 102,515,900	1	1.17%	$ 43,444,700	1	0.95%
Enstar Natural Gas	42,382,000	2	0.49%	38,323,900	2	0.84%
Alaska Hotel Properties, Inc.	41,309,200	3	0.47%	23,025,900	5	0.51%
Fred Meyer Stores, Inc.	39,408,610	4	0.45%	35,734,073	3	0.78%
Wal-Mart Stores, Inc.	29,114,166	5	0.32%	17,857,466	7	0.39%
GCI/GCI Cable/Alaska Digitel	27,961,937	6	0.31%	-	-	-
Global Finance & Investments S.A./Gary Lundgren	27,222,894	7	0.31%	13,117,800	10	0.29%
DBC, LLC/BDC, LLC/Target	25,777,900	8	0.30%	-	-	-
Alaska Pipeline Co.	20,918,015	9	0.24%	29,742,500	4	0.65%
Cottonwood Creek Mall LLC	16,695,700	10	0.19%	14,799,100	8	0.32%
Wasilla LLC/Pioneer Square LLC	-	-	-	10,783,200	11	0.24%
Home Depot USA, Inc.	-	-	-	13,157,855	9	0.29%
Lowes HIW Inc.	-	-	-	20,797,014	6	0.46%
	$ 373,306,322		**4.25%**	**$ 260,783,508**		**5.72%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. 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

2014 Compared to 2005 (10 year Comparison)

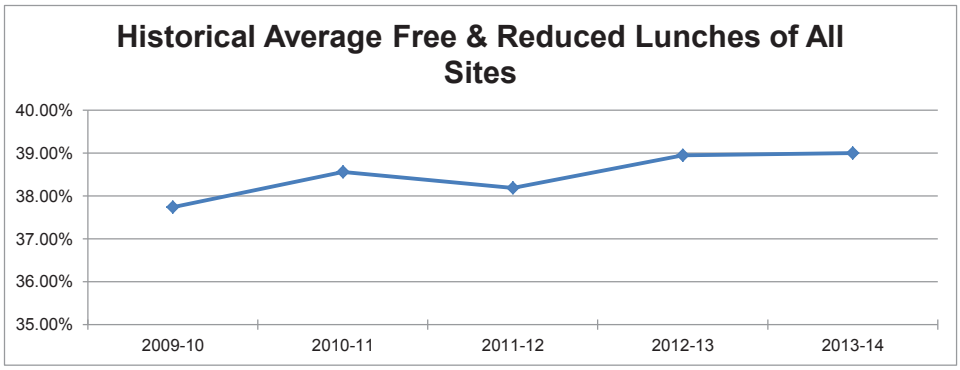
Employer Type	2014		2005	
	Rank	Employees	Rank	Employees
Trade, Transportation, and Utilities	1	4,611	1	4,090
Educational and Health Services	2	4,014	2	2,608
Local Government	3	3,180	3	2,457
Leisure and Hospitality	4	2,520	4	2,053
Construction	5	1,799	5	1,850
State Government	6	1,423	6	990
Professional and Business Services	7	1,243	7	912
Financial Activities	8	744	8	589
Other Services	9	749	9	572
Information	10	510	10	534
Federal Government	11	197	12	203
Manufacturing	12	207	11	218
Natural Resources and Mining	13	159	13	132
Unclassified Employers	14	44	14	8
Total Employees		**21,400**		**17,216**

Note: Beginning in 2012, according to the Alaska Department of Labor, their non-disclosure rules no longer allow them to provide employement 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, 2014. 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.

Percentage of Students Eligible for Free and Reduced Meals by School
5 Years Historical

	FISCAL YEAR				
	2009-10	2010-11 [a]	2011-12	2012-13	2013-14 [b]
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	26.86	29.15	30.97	29.26	30.00
002 Su-Valley JR/SR High	61.49	60.45	45.31	67.44	49.00
003 Wasilla High	34.74	36.45	24.56	33.70	32.51
005 Colony High	22.00	22.95	20.29	20.23	22.10
006 Burchell High School	76.43	73.94	25.86	64.53	58.72
007 Houston High	49.67	54.70	50.47	53.15	50.00
008 Mid Valley Jr/Sr High School	60.00	0.00	0.00	0.00	0.00
010 Palmer Middle	38.50	39.18	46.76	43.65	39.00
011 Wasilla Middle	45.66	44.98	40.60	44.09	42.82
012 Colony Middle	26.36	28.44	34.63	29.87	29.13
013 Teeland Middle	32.78	35.53	32.97	32.60	35.46
014 Houston Middle	61.96	65.42	52.32	53.68	58.00
030 Big Lake Elementary	65.75	64.62	50.80	63.59	60.22
031 Glacier View School	36.84	42.86	42.40	36.36	56.00
032 Iditarod Elementary	53.28	55.08	54.82	61.23	59.00
033 Sherrod Elementary	41.46	36.94	43.21	36.62	38.65
034 Swanson Elementary	40.29	36.79	41.86	41.06	43.64
035 Talkeetna Elementary	52.69	44.90	50.62	37.50	39.64
036 Trapper Creek Elementary	88.89	86.21	70.94	71.43	66.67
038 Willow Elementary	61.79	59.12	48.08	57.04	48.80
039 Snowshoe Elementary	37.14	36.63	42.52	36.99	33.75
041 Butte Elementary	48.00	50.65	49.19	49.83	37.76
042 Sutton Elementary	67.14	71.19	67.49	49.41	57.00
043 Cottonwood Creek Elementary	33.64	31.12	38.66	30.07	34.34
044 Tanaina Elementary	46.46	50.12	48.39	52.48	49.01
045 Pioneer Peak Elementary	25.71	27.53	37.38	26.63	29.00
046 Larson Elementary	36.80	41.99	40.06	37.03	42.00
047 Finger Lake Elementary	33.14	38.81	37.49	38.98	37.27
048 Goosebay Elementary	46.71	50.31	42.30	43.84	42.00
050 Shaw Elementary	44.91	46.00	50.03	40.65	44.00
051 Meadow Lakes Elementary	54.72	55.23	48.52	47.56	54.00
052 Knik Elementary	46.25	49.38	52.81	45.39	48.00
053 Machetanz Elementary	34.15	27.09	32.55	22.01	20.00
071 Valley Pathways School	43.41	48.39	12.57	39.29	41.81
073 Mat-Su Career & Tech High School	30.00	31.23	21.71	26.71	27.00
Average of All Sites	**37.74%**	**38.56%**	**38.19%**	**38.95%**	**39.00%**



Notes:

[a] Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Instruction regarding impact of socio-economic status on student achievement. Studies have shown an extremely high correlation between socio-economic status and student performance.

[b] Information is unaudited.

Source:

Information taken from Food Services Cybersoft Software.

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Food Services Significant Own-Sourced Revenue
Last Ten Fiscal Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15*
COST OF FULL PRICED MEALS[a]											
Breakfast[a]	$ 1.50	$ 1.50	$ 1.50	$ 1.50	Free	Free	Free	$ 1.60	$ 1.60	$ 1.60	$ 1.60
Lunch	2.75	2.75	2.75	2.75	2.75	2.75	2.85	2.85	2.95	2.95	2.95
Local Revenue	1,495,462	1,539,584	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,257,500
Students Eligible for Free or Reduced-Priced Meals[b]	35.90%	37.30%	36.70%	36.90%	36.90%	37.70%	38.60%	38.19%	38.95%	38.98%	

Notes The cost of full-price meals are for elementary.

[a]Breakfast free to all students for Fiscal Years 2009-2011.

[b]Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

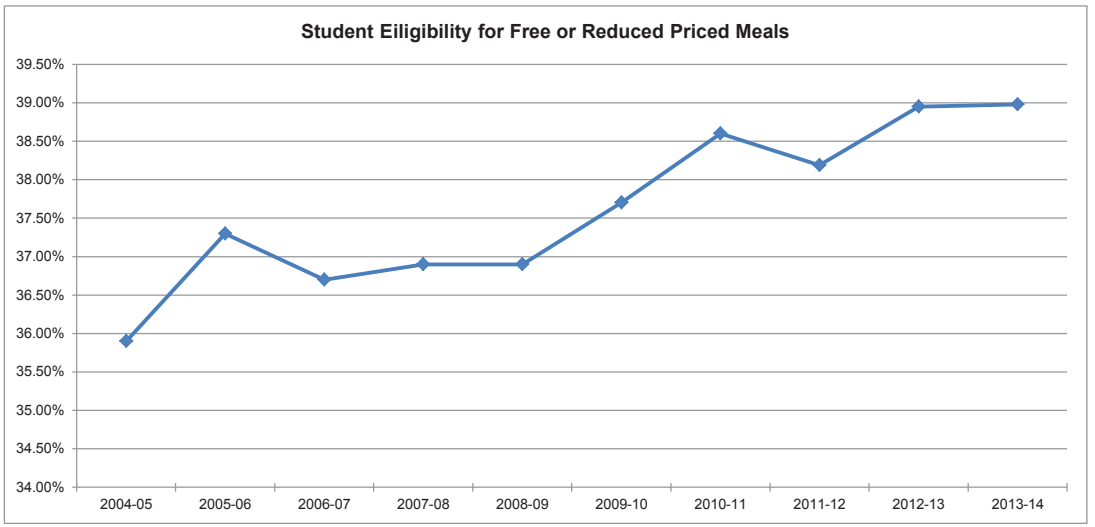


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PERFORMANCE MEASURES

Graduation Rates

The MSBSD aims high for our students. High school graduation is a large predictor of future success. Students who graduate from high school have more opportunities to succeed in college, work, and life. In MSBSD, the goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, MSBSD's graduation rate is consistently higher that the State average.

In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
DROP OUT RATE										
Enrollment	14,661	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477
Drop Out Number	438	387	326	328	403	409	242	360	326	491
State Drop Out %	6.10%	5.20%	4.30%	4.20%	5.10%	5.20%	3.00%	3.60%	4.10%	2.78%
REAL %	*2.99%*	*2.51%*	*2.06%*	*2.04%*	*2.45%*	*2.45%*	*1.43%*	*2.08%*	*1.89%*	*2.81%*
GRADUATION RATE										
Enrollment	14,661	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477
Senior Enrollment	871	992	1,117	1,027	1,134	1,126	1,140	1,413	1,352	1,414
Graduation Number					1,012	1,092	1,085	1,010	1,069	1,097
Graduation Rate %					89.00%	97.00%	95.00%	94.17%	93.80%	93.72%
State Cohort %					69.00%	70.50%	70.00%	70.90%	79.10%	76.00%

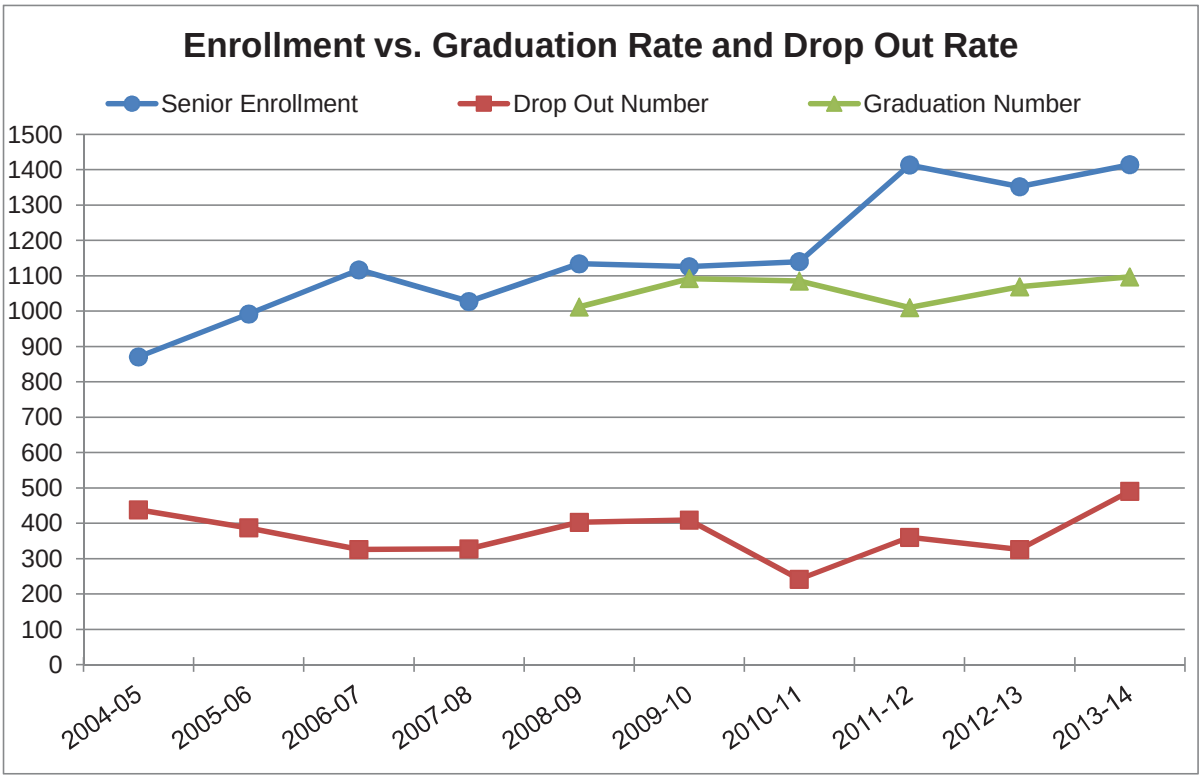


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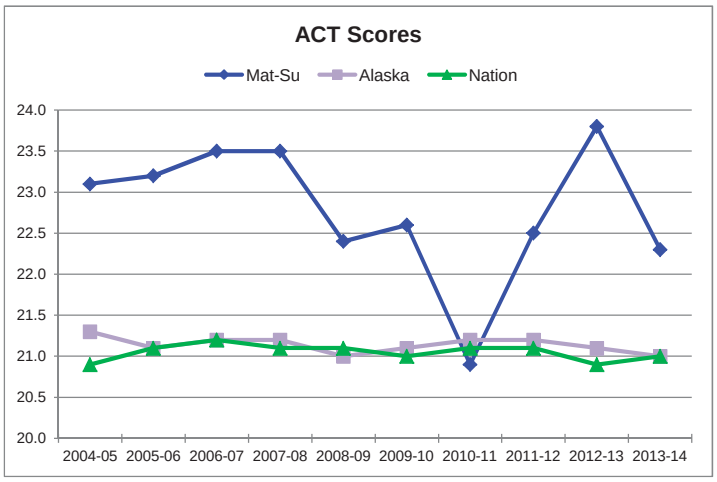
Comparative Results from College Entrance Exams
Last Ten School Years

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	23.1	23.2	23.5	23.5	22.4	22.6	20.9	22.5	23.8	22.3
Alaska	21.3	21.1	21.2	21.2	21.0	21.1	21.2	21.2	21.1	21.0
Nation	20.9	21.1	21.2	21.1	21.1	21.0	21.1	21.1	20.9	21.0
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,029	1,540	1,537	1,521	1,524	1,526	1,519	1,527	1515	1509
Alaska	1,042	1,527	1,527	1,511	1,528	1,518	1,513	1,504	1495	1485
Nation	1,028	1,518	1,511	1,511	1,509	1,509	1,500	1,498	1498	1497

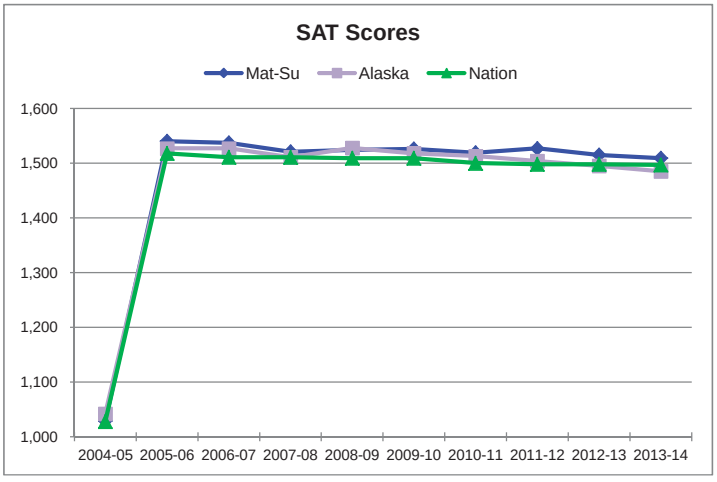
Notes: [a]Prior to 2005-06, the SAT test was comprised of reading and math components. In 2006-07, a writing component was added.

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/2014/pdf/profile/Alaska.pdf and
http://research.collegeboard.org/programs/sat/data/cb-seniors-2014

Gerenaly, 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.

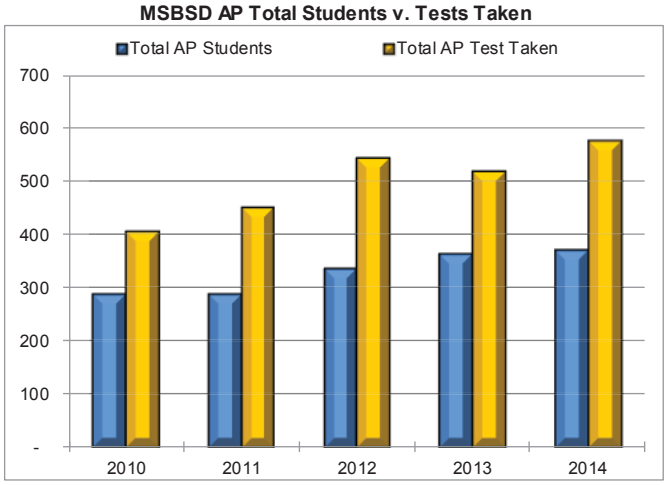


The Scholastic Aptitude Test (SAT) is a college entrance test that measures reading, writing, and mathematical skills needed to be successful academically. Many colleges and universities use the SAT to determine a student's college readiness.

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Advanced Placement Exams (AP)®

Preparing students for post-secondary success is a goal for the District's High Schools. MSBSD measures its progress by looking at a combination of test results, including Advanced Placement (AP) ®. The AP program offers students the opportunity to take college level course work and attain college-level credit based on their performance on national exams. This program is offered at Colony High, Houston High, Career & Tech, Palmer High, Su-Valley High, and Wasilla High. In 2014, 369 students participated in the AP program.

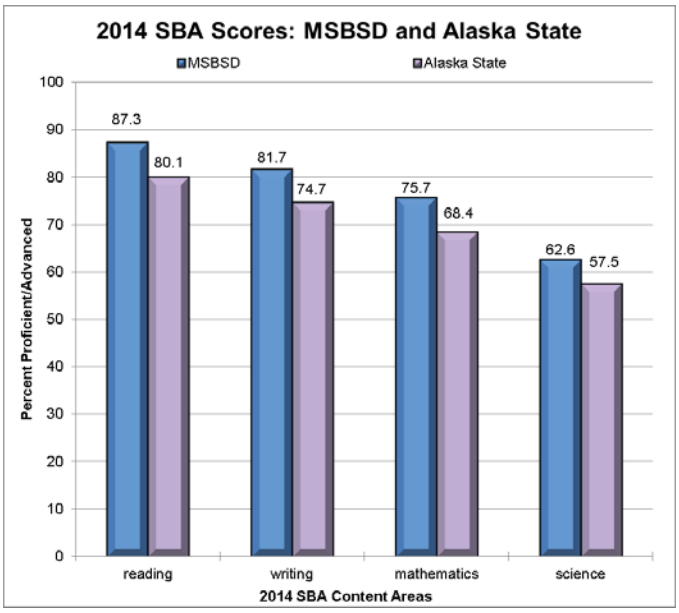


In 2011-2012, the District increased the AP course offerings to 16 at the four large high schools. In 2012-2013 Houston High was added to the program, and in 2013-2014 Su-Valley was added as well. The academic rigor of these courses has benefited thousands of students and enhanced the District's high school instructional programs.

Students receive a score of 1 to 5 on an AP exam. A score of "3" indicates that students are qualified to receive college credit for the course. MSBSD AP results show students are scoring high, even as they continue to increase their participation in the program.

Alaska Standards Based Assessments (SBA)

Standards-Based Assessments (SBA) is a set of tests that measure how well a student has mastered the State's academic standards, which define what a student should know and be able to do.

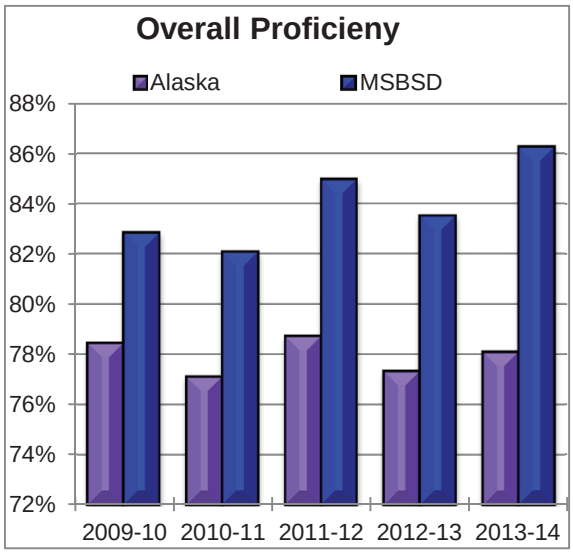


- About 10,000 of MSBSD's 17,500 students are assessed each year for No Child Left Behind (NCLB).
- Each year, more than 98% of students in grades three through ten who are enrolled for the full year are assessed.
- Students in grades three through ten take the SBA test annually in the spring in the areas of Language Arts and Mathematics.
- Reading and writing scores are combined to produce a single Language Arts score for No Child Left Behind (NCLB).
- Students in grades five and eight also complete tests in Science.

MSBSD students scored above the State in the percentages of students who are proficient or advanced in both Language Arts and Mathematics at all grade levels. As required, the findings in 2014 are a result of MSBSD following Alaska measures, including: Assessment as a key to school improvement.

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High School Graduation Qualifying Exam Proficiency Comparison Breakdown	2009-10	2010-11	2011-12	2012-13	2013-14
READING					
Alaska Proficient	84.05%	83.37%	84.23%	83.60%	83.00%
Alaska Non-Proficient	15.95%	16.63%	15.77%	16.40%	17.00%
Alaska Total	**100%**	**100%**	**100%**	**100%**	**100%**
MSBSD Proficient	88.81%	88.92%	90.46%	91.00%	90.60%
MSBSD Non-Proficient	11.19%	11.08%	9.54%	9.00%	9.40%
MSBSD Total	**100%**	**100%**	**100%**	**100%**	**100%**
WRITING					
Alaska Proficient	74.16%	71.08%	74.40%	71.80%	75.00%
Alaska Non-Proficient	25.84%	28.92%	25.60%	28.20%	25.00%
Alaska Total	**100%**	**100%**	**100%**	**100%**	**100%**
MSBSD Proficient	77.42%	75.04%	80.49%	76.50%	83.00%
MSBSD Non-Proficient	22.58%	24.96%	19.51%	23.50%	17.00%
MSBSD Total	**100%**	**100%**	**100%**	**100%**	**100%**
MATH					
Alaska Proficient	77.14%	76.87%	77.55%	76.60%	76.30%
Alaska Non-Proficient	22.86%	23.13%	22.45%	23.40%	23.70%
Alaska Total	**100%**	**100%**	**100%**	**100%**	**100%**
MSBSD Proficient	82.33%	82.29%	83.97%	83.10%	85.20%
MSBSD Non-Proficient	17.67%	17.71%	16.03%	16.90%	14.80%
MSBSD Total	**100%**	**100%**	**100%**	**100%**	**100%**
OVERALL					
Alaska Proficient	78.45%	77.11%	78.73%	77.33%	78.10%
Alaska Non-Proficient	21.55%	22.89%	21.27%	22.67%	21.90%
Alaska Total	**100%**	**100%**	**100%**	**100%**	**100%**
MSBSD Proficient	82.85%	82.08%	84.97%	83.53%	86.27%
MSBSD Non-Proficient	17.15%	17.92%	15.03%	16.47%	13.73%
MSBSD Total	**100%**	**100%**	**100%**	**100%**	**100%**



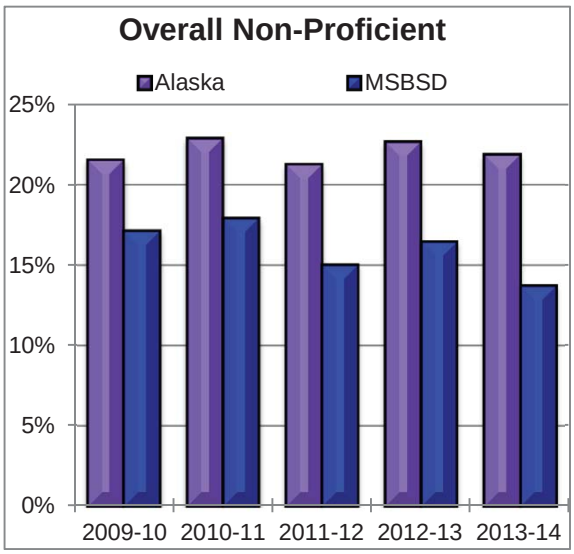
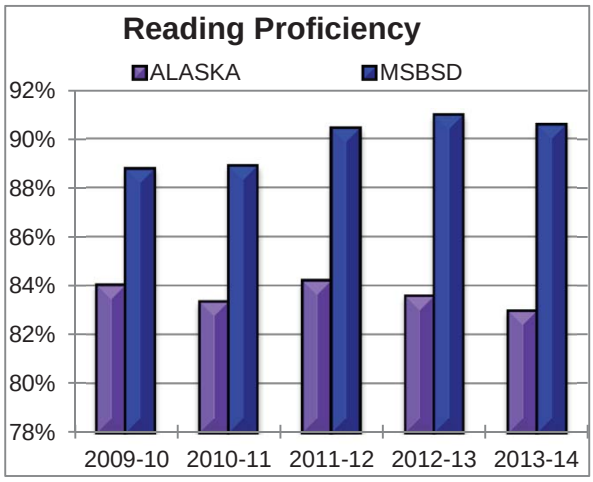
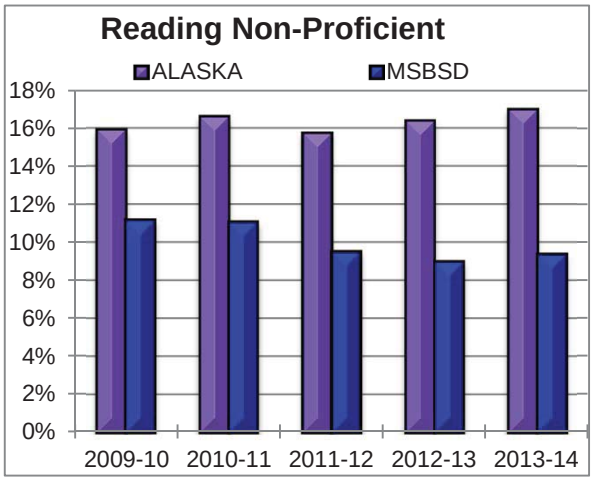
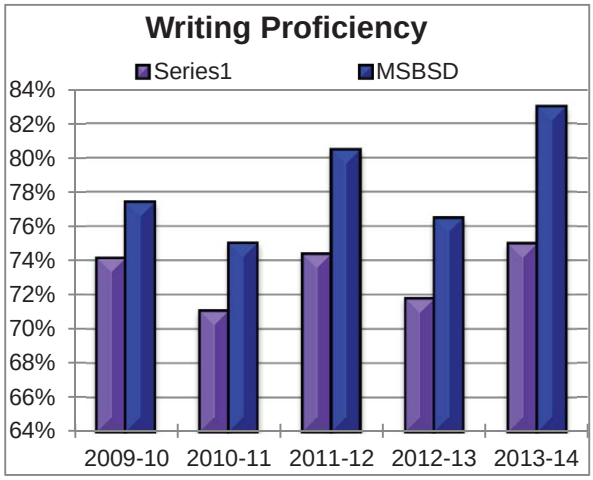


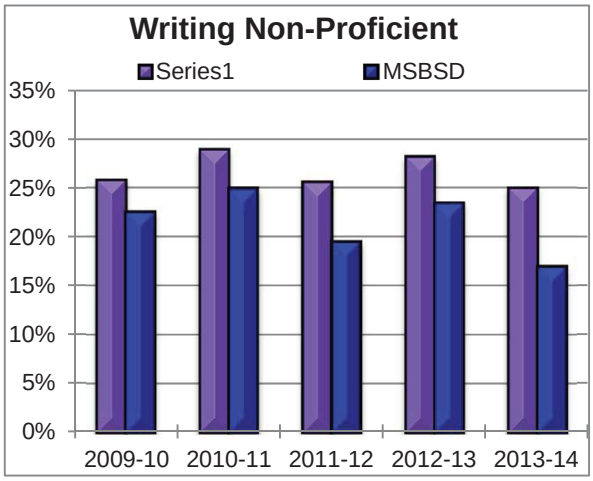
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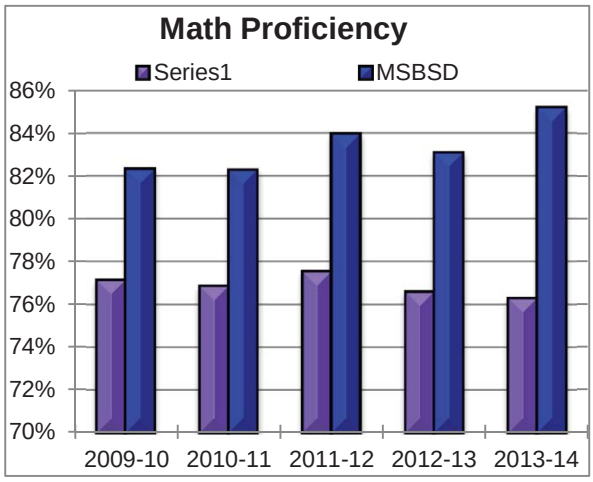
High School Graduation Qualifying Exam Proficiency Comparison Breakdown











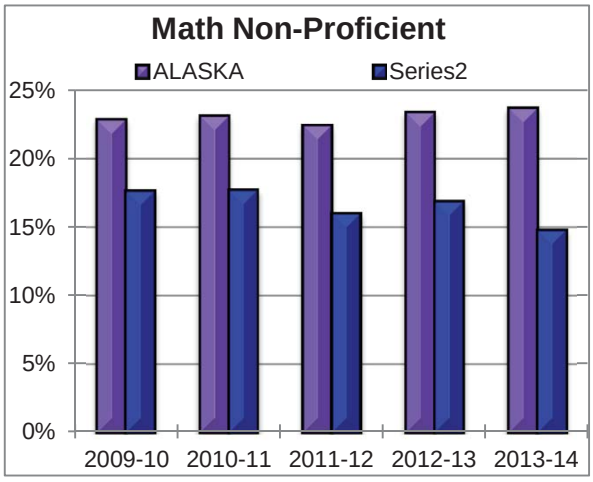


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Glossary

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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.

Adopted Budget The School Board approved annual spending plan for the upcoming and future years.

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.

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.
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 Ed.	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.
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 A 12-month period on which oprations, 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).
IT	Information Technology
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.
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

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 Ratios &

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. Enterprize 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 are

Stakeholder Anyone who has an investment, or an involvement with the District. This includes, but is not

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

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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Appendix

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Matanuska-Susitna Borough School District
School Calendar 2015-2016

S	M	T	W	T	F	S

JULY

			1	2	H	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

						1
2	3	4	5	6	7	8
9	10	PD	PD	PD	WD	15
16	SO	18	19	20	21	22
23	24	25	26	27	PD	29
30	31					

SEPTEMBER

		1	2	3	V	5
6	H	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	Q1	PD	17
18	19	20	21	22	23	24
25	26	27	28	29	PC	31

NOVEMBER

1	2	3	4	5	6	7
8	9	10	PD	12	13	14
15	16	17	18	19	20	21
22	23	24	25	H	H	28
29	30					

DECEMBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	Q2	WD	19
20	V	V	V	V	H	26
27	V	V	V	V		

August

11-13	Professional Development Days (PD)*
14	Work Day for Teachers (WD)*
17	School Opens for 1-12 (SO)
17-21	Kindergarten Roll-In
24	First Day for Kindergarten
28	Professional Development Day (PD)*

September

4	Fair Friday (V)*
7	Labor Day Holiday (H)*

October

15	Quarter 1 Ends (41 days)
16	Professional Development Day (PD)*
30	Parent Conference Day (PC)*

November

11	Professional Development Day (PD)*
26-27	Thanksgiving Holiday (H)*

December

17	Quarter 2 Ends (40 days)
18	Work Day for Teachers (WD)*
21-2	Winter Vacation (V)*
25	Christmas Day (H)*

January

1	New Years Day (H)*
18	Martin Luther King, Jr. Day (H)*

February

19	Parent Conference Day (PC)*

March

10	Quarter 3 Ends (47 days)
11	Work Day for Teachers (WD)*
14-18	Spring Vacation (V)*

April

May

6	Professional Development Day (PD)*
20	School Closes
20	Quarter 4 Ends (44 days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

Updated 12/9/14 BH

S	M	T	W	T	F	S

JANUARY

					H	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	H	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	PC	20
21	22	23	24	25	26	27
28	29					

MARCH

		1	2	3	4	5
6	7	8	9	Q3	WD	12
13	V	V	V	V	V	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

1	2	3	4	5	PD	7
8	9	10	11	12	13	14
15	16	17	18	19	SC	21
22	WD	24	25	26	27	28
29	H	31				

JUNE

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

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SCHOOL LOCATION INFORMATION

Academy Charter
801 East Arctic
Palmer, Alaska 99645
Phn: 746-2358 Fax: 746-2368

AK Middle College School
10928 Eagle River Road, Suite 115
Eagle River, Alaska 99577
Phn: 746-8494 Fax: 746-8485

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 Colony School Drive
Palmer, Alaska 99645
Phn: 861-5500 Fax: 861-5509

Colony Middle School
9250 Colony School Drive
Palmer, Alaska 99645
Phn: 761-1500 Fax: 761-1592

Cottonwood Creek Elementary
800 N. Seward Meridian
Wasilla, AK 99654
Phn: 864-2100 Fax: 864-2180

Finger Lake Elementary
5981 Eek Street
Wasilla, Alaska 99654
Phn: 864-2200 Fax: 864-2280

Fronteras Spanish Immersion
7010 E. Bogard Rd.
Wasilla, AK 99687
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
801 N Wasilla/Fishhook Rd
Wasilla, Alaska 99654
Phn: 352-9100 Fax: 352-9180

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SCHOOL LOCATION INFORMATION

Joe Redington Sr. Jr/Sr High School
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864-5400 Fax: 864-5480

Knik Elementary
6350 West Hollywood
Wasilla, AK 99654
Phn: 352-0300 Fax: 352-0380

Larson Elementary
2722 E Seldon Road
Wasilla, Alaska 99654
Phn: 352-2300 Fax: 352-2345

Machetanz Elementary
4961 E. Nelson Rd
Wasilla, AK 99654
Phn: 864-2300 Fax: 864-2380

Mat-Su Career & Tech High
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352-0400 Fax: 352-0480

Mat-Su Central School
600 E Railroad Avenue, #6
Wasilla, Alaska 99654
Phn: 352-7450 Fax: 352-7480

Mat-Su Day School
3901B E. Bogard Road
Wasilla, AK 99654
Phn: 864-2040 Fax: 864-2083

Mat-Su Secondary School
581 S. Outer Springer Lp
Palmer, Alaska 99645
Phn: 761-7238 Fax: 761-7249

Meadow Lakes Elementary
1741 N Pittman Road
Wasilla, Alaska 99654
Phn: 352-6100 Fax: 352-6147

Midnight Sun Charter
7275 W. Midnight Sun Circle
Wasilla, AK 99654
Phn: 357-6786 Fax: 373-6786

Palmer High School
1170 W Arctic Avenue
Palmer, Alaska 99645
Phn: 746-8400 Fax: 746-8481

Palmer Jr Middle School
1159 South Chugach
Palmer, Alaska 99645
Phn: 761-4300 Fax: 761-4372

Pioneer Peak Elementary
1959 North Trunk Road
Palmer, Alaska 99645
Phn: 861-5700 Fax: 861-5780

Shaw Elementary
3750 E Paradise Lane
Wasilla, AK 99654
Phn: 352-0500 Fax: 352-0580

Sherrod Elementary
561 N Gulkana
Palmer, Alaska 99645
Phn: 761-4100 Fax: 761-4180

Snowshoe Elementary
2001 W. Fairview Loop
Wasilla, Alaska 99654
Phn: 352-9500 Fax: 352-9560

Susitna Valley Jr/Sr High School
42728 S. Parks Highway
Talkeetna, Alaska 99676
Phn: 733-9300 Fax: 733-9380

Sutton Elementary
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861-5600 Fax: 861-5640

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SCHOOL LOCATION INFORMATION

Swanson Elementary
609 N Gulkana
Palmer, Alaska 99645
Phn: 861-5300 Fax: 861-5380

Tanaina Elementary
2550 Lucille Street
Wasilla, Alaska 99654
Phn: 352-9400 Fax: 352-9481

Trapper Creek Elementary
6742 E. Petersville, Road
Trapper Creek, Alaska 99683
Phn: 733-9451 Fax: 733-9480

Valley Pathways
1150 North France Road
Palmer, Alaska 99645
Phn: 761-4650 Fax: 761-4680

Wasilla Middle School
650 Bogard Road
Wasilla, Alaska 99654
Phn: 352-5300 Fax: 352-5380

MSBSD Central Administration
501 N Gulkana Street
Palmer, Alaska 99645
Phn: 746-9200 Fax: 761-4076

Talkeetna Elementary
13930 E. Timberwolf Loop
Talkeetna, Alaska 99676
Phn: 733-9400 Fax: 733-9440

Teeland Middle School
2788 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352-7500 Fax: 352-7585

Twindly Bridge Charter
141 E. Seldon Rd Suite "C"
Wasilla, Alaska 99654
Phn: 376-6680 Fax: 736-6683

Wasilla High School
701 E Bogard Road
Wasilla, Alaska 99654
Phn: 352-8200 Fax: 352-8280

Willow Elementary
31706 W. Parks Highway
Willow, Alaska 99688
Phn: 495-9300 Fax: 495-9380

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Matanuska-Susitna Borough School District

SCHOOL BOARD

PRESIDENT



SUSAN POUGHER

Seat C

Term Ends 2016

VICE-PRESIDENT



OLE LARSON

Seat D

Term Ends 2017

CLERK



DR. SARAH WELTON

Seat B

Term Ends 2015



DEBORAH RETHERFORD

Seat A

Term Ends 2015



KELSEY TRIMMER

Seat E

Term Ends 2015



DR. DONNA DEARMAN

Seat F

Term Ends 2016



RAY MICHAELSON

Seat G

Term Ends 2016



CARLY WILLIAMS

Student Advisory Board

Representative



DR. DEENA PARAMO

MSBSD

Superintendent

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Staffing FTE Summary

	FY 2011-12 Actuals	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Original	FY2015-16 Revision	* Change From Original
Certified	1,169.74	1,140.72	1,169.85	1,210.39	1,227.97	1,233.97	6.00
Classified	593.97	595.34	625.74	651.18	651.28	663.28	12.00
Total Staffing	**1,763.71**	**1,736.06**	**1,795.59**	**1,861.56**	**1,879.25**	**1,897.25**	**18.00**
% Certified	66.32%	65.71%	65.15%	65.02%	65.34%	65.04%	-0.30%
% Classified	33.68%	34.29%	34.85%	34.98%	34.66%	34.96%	0.30%

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District
FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Enrollment ADM Summary

	FY 2011-12 Actuals	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Original	FY2015-16 Revision	* Change From Original
ADM	17,337.80	17,247.39	17,476.51	17,757.43	18,098.00	18,098.00	-
Intensive	322.00	356.00	384.00	434.00	434.00	434.00	-

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Revenue by Object - Excluding On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
011 - Borough Appropriation	48,048,419	49,045,260	51,291,720	51,291,720	52,680,472	52,680,472	-
015 - Appropriation from Fund Balance	-	-	-	-	5,894,962	5,894,962	-
044 - Facility Use Fees	112,428	120,788	159,835	150,000	125,001	125,001	-
046 - Other Local Revenue	246,560	203,046	214,213	383,000	350,001	350,001	-
047 - E-Rate	956,307	818,873	977,158	1,232,330	1,342,384	1,342,384	-
051 - State Foundation Revenue	139,119,165	141,276,085	143,796,099	155,076,933	157,284,792	159,294,792	2,010,000
052 - Quality Schools	459,962	466,013	476,483	496,904	506,028	506,028	-
053 - Governor's Energy Relief	2,361,367	2,929,851	2,996,786	5,295,383	-	-	-
090 - Other State Revenue	-	-	2,517,299	-	-	-	-
152 - Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	400,000	400,000	-
230 - Sale of Property & Equipment	24,245	102,076	50,564	-	-	-	-
250 - Transfers from Other Funds	-	-	167,000	-	-	-	-
Grand Total	**192,361,238**	**195,967,966**	**202,813,254**	**214,826,270**	**218,583,640**	**220,593,640**	**2,010,000**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Expense by Object - Excluding On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
310 - Certificated Salaries	81,086,221	87,172,311	85,561,606	90,559,994	93,559,540	93,910,137	350,597
320 - Non-Certificated Salaries	26,205,839	26,807,303	30,402,432	31,854,283	33,578,301	33,886,596	308,295
360 - Benefits & Deductions	48,389,620	48,529,788	50,441,380	52,928,155	54,744,029	55,350,389	606,360
410 - Professional & Technical Services	1,662,728	1,866,568	2,012,899	2,807,859	2,640,540	2,640,801	261
420 - Staff Travel	592,770	578,784	602,096	893,437	876,680	873,650	(3,030)
425 - Students Travel	435,275	483,518	480,909	686,233	619,344	694,344	75,000
430 - Utility Services	1,377,633	1,381,658	1,583,998	2,052,869	2,084,820	2,084,920	100
435 - Energy	4,395,336	4,320,265	4,312,587	5,347,760	5,278,238	5,278,238	-
440 - Other Purchased Services	7,191,296	7,274,399	6,946,111	9,541,493	8,632,216	8,643,936	11,720
445 - Insurance Bonds & Premiums	1,474,421	1,582,425	1,624,643	1,905,680	1,921,454	1,921,454	-
450 - Supplies & Materials	9,874,093	11,315,935	9,444,275	15,717,328	13,742,289	14,378,191	635,902
480 - Tuition & Stipends	38,557	97,500	97,500	97,500	97,500	97,500	-
495 - Indirect Costs	(734,446)	(989,365)	(713,380)	(1,042,193)	(953,960)	(953,960)	-
510 - Equipment	789,054	278,550	161,674	473,273	786,550	811,345	24,795
540 - Capital Software	60,075	-	-	-	-	-	-
550 - Transfers to Other Funds	7,742,230	1,306,620	5,588,637	1,002,599	976,099	976,099	-
Grand Total	**190,580,702**	**192,006,259**	**198,547,367**	**214,826,270**	**218,583,640**	**220,593,640**	**2,010,000**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Expense by Function - Excluding On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
100 - Instruction	81,928,792	85,176,122	83,907,330	92,404,360	95,805,142	96,938,567	1,133,425
200 - Special Education Instruction	27,269,380	29,751,054	30,633,664	32,155,078	33,432,564	33,920,295	487,731
220 - Special Education Support Services	10,352,528	10,790,994	11,300,582	13,096,004	12,672,850	12,671,830	(1,020)
300 - Support Services - Students	7,518,227	7,819,395	7,944,749	8,180,294	9,341,246	9,335,126	(6,120)
350 - Support Services - Instruction	5,960,023	6,063,532	7,100,868	7,950,645	7,197,632	8,752,937	1,555,305
400 - School Administration	7,061,678	7,182,532	7,453,759	8,024,629	8,029,551	8,092,785	63,234
450 - School Admin. Support	7,791,555	8,382,405	9,272,247	9,387,238	9,483,424	9,499,057	15,633
510 - District Administration	1,284,343	1,413,693	1,287,931	1,612,709	1,430,531	1,430,531	-
550 - District Admin. Support	9,689,568	9,526,976	8,509,296	11,427,241	10,463,755	10,448,755	(15,000)
600 - Operations & Maintenance	21,305,769	21,932,339	22,676,454	25,519,970	25,586,600	24,279,207	(1,307,393)
700 - Student Activities	2,630,297	2,660,596	2,871,851	4,065,503	4,164,246	4,248,451	84,205
780 - Community Services	46,312	-	-	-	-	-	-
900 - Other Financing Uses	7,742,230	1,306,620	5,588,637	1,002,599	976,099	976,099	-
Grand Total	**190,580,702**	**192,006,259**	**198,547,367**	**214,826,270**	**218,583,640**	**220,593,640**	**2,010,000**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Non-Personnel Expense by Location

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
Elementary	**2,048,929**	**1,846,961**	**1,989,251**	**2,296,798**	**2,157,969**	**2,157,969**	**-**
Big Lake Elementary	110,909	110,271	133,416	149,156	169,162	169,162	-
Butte Elementary	84,701	80,248	97,264	96,678	98,698	98,698	-
Cottonwood Creek Elementary	315,456	102,950	111,428	148,904	117,627	117,627	-
Finger Lake Elementary	110,086	112,959	117,514	143,290	118,900	118,900	-
Goose Bay Elementary	130,767	125,598	133,737	145,703	138,311	138,311	-
Iditarod Elementary	146,434	147,605	154,463	159,538	159,400	159,400	-
Knik Elementary	126,093	122,358	137,401	202,103	152,773	152,773	-
Larson Elementary	118,655	124,083	122,928	127,310	129,679	129,679	-
Machetanz Elementary	117,739	126,650	141,939	151,155	144,225	144,225	-
Meadow Lakes Elementary	141,139	126,082	142,569	174,615	170,196	170,196	-
Pioneer Peak Elementary	81,015	90,149	101,396	118,061	104,471	104,471	-
Shaw Elementary	107,472	119,502	122,113	132,472	138,938	138,938	-
Sherrod Elementary	128,122	128,423	125,061	144,657	141,173	141,173	-
Snowshoe Elementary	89,896	94,778	104,095	127,423	111,767	111,767	-
Swanson Elementary	127,397	124,503	127,798	141,678	132,143	132,143	-
Tanaina Elementary	113,048	110,804	116,129	134,055	130,506	130,506	-
Middle School	**1,343,270**	**1,363,349**	**1,365,003**	**1,497,710**	**1,590,550**	**1,590,550**	**-**
Colony Middle	242,542	257,831	249,259	273,838	301,365	301,365	-
Houston Middle	218,661	224,138	219,114	234,698	252,605	252,605	-
Palmer Jr Middle	250,686	237,962	219,761	265,361	283,746	283,746	-
Teeland Middle	272,099	264,408	263,792	306,216	309,261	309,261	-
Wasilla Middle	359,282	379,009	413,077	417,597	443,573	443,573	-
High School	**2,937,513**	**2,909,715**	**2,524,281**	**3,288,855**	**3,137,019**	**3,511,689**	**374,670**
Career & Technical High	215,060	202,056	211,203	266,899	265,280	290,280	25,000
Colony High	592,673	596,551	588,728	666,153	695,956	695,956	-
Houston High	331,764	343,268	331,115	397,125	393,486	393,486	-
Palmer High	582,410	577,160	604,175	856,576	702,561	702,561	-
Redington Jr/Sr High	-	-	-	150,000	190,321	539,991	349,670
Wasilla High	1,215,606	1,190,679	789,060	952,102	889,415	889,415	-

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Non-Personnel Expense by Location

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
Small Attendance Area	**775,167**	**812,763**	**686,608**	**860,922**	**913,957**	**997,857**	**83,900**
Beryozava	14,878	68,026	21,864	17,992	13,995	86,795	72,800
Glacier View	75,407	74,411	83,051	82,680	87,150	87,150	-
Sutton Elementary	71,704	77,521	84,711	91,760	95,221	95,221	-
Su-Valley Jr/Sr High	285,669	274,175	226,192	305,563	332,211	343,311	11,100
Talkeetna Elementary	123,960	131,833	141,134	147,980	149,966	149,966	-
Trapper Creek Elementary	81,602	72,821	9,655	86,619	96,482	96,482	-
Willow Elementary	121,947	113,975	120,001	128,328	138,932	138,932	-
Alternative/Correspondence School	**3,156,356**	**4,316,882**	**3,990,185**	**5,621,042**	**5,949,471**	**5,949,471**	**-**
AK Middle College	-	281,725	197,944	530,239	780,033	780,033	-
Burchell High	101,532	104,606	500,161	518,625	521,103	521,103	-
Mat-Su Central	2,655,373	3,535,716	3,211,342	4,325,744	4,454,147	4,454,147	-
Mat-Su Day School	25,914	26,795	27,656	77,637	105,344	105,344	-
Mat-Su Youth Facility	1,079	673	2,031	2,040	2,049	2,049	-
Valley Pathways	372,458	367,368	51,051	166,757	86,795	86,795	-
Charter School	**3,981,851**	**4,717,429**	**4,205,088**	**5,751,266**	**4,892,944**	**5,047,207**	**154,263**
Academy Charter	266,753	637,275	527,156	460,674	432,651	458,950	26,299
American Charter	847,158	482,775	548,708	628,964	484,251	505,686	21,435
Birchtree Charter	892,958	1,075,306	945,519	1,351,255	1,036,091	1,078,939	42,848
Fronteras Charter	626,273	857,841	718,669	800,595	902,941	930,707	27,766
Midnight Sun Charter	558,944	788,683	663,451	1,027,600	862,434	886,455	24,021
Twindly Bridge Charter	789,765	875,549	801,585	1,482,178	1,174,576	1,186,470	11,894

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Matanuska-Susitna Borough School District
FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Non-Personnel Expense by Location

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
District Wide	**20,655,937**	**13,730,031**	**17,205,866**	**20,053,145**	**17,957,650**	**18,165,395**	**207,745**
Accounting Department	15,289	84,611	124,927	129,100	129,100	129,100	-
Administration Building	255,586	131,228	160,048	187,160	165,843	165,843	-
Budget & Finance	4,453	-	-	-	-	-	-
Business & Operations	60,448	54,795	55,526	88,750	68,750	68,750	-
Career & Technical Education	1,172,287	322,642	522,666	520,389	532,515	532,515	-
Chief Financial Office	57,687	23,399	13,681	17,049	17,049	17,049	-
Custodial Services	372,901	379,351	388,033	335,142	335,142	335,142	-
District Warehouse	529,589	57,483	54,800	56,312	56,188	56,188	-
District Wide Services	9,967,756	3,066,651	6,670,266	4,243,267	3,328,778	3,564,519	235,741
Education & Instruction	292,002	354,945	909,116	1,093,700	1,072,300	1,072,300	-
Equal Employment Opportunity	14,060	15,474	26,044	25,000	25,000	25,000	-
Facility Use Program	8,738	-	-	-	-	-	-
Federal Programs	84,684	64,379	53,145	65,135	65,135	65,135	-
Health Services	24,991	27,890	20,686	38,416	35,916	35,916	-
Human Resources and Labor Contracts	76,811	89,370	92,111	102,828	92,828	92,828	-
Information & Technology	2,118,008	2,937,183	2,522,698	4,565,423	4,114,423	4,114,423	-
Medicaid Reimbursement	492,294	541,890	82,963	486,000	200,000	200,000	-
Office of the Superintendent	194,950	203,501	206,914	217,500	217,500	217,500	-
Operating Reserves	107,478		-	1,002,599	976,099	976,099	-
Operations & Maintenance	1,476,679	1,297,056	1,405,870	1,780,896	1,564,803	1,564,803	-
Payroll Department	29,572	15,710	16,113	25,000	25,000	25,000	-
Planning & Demography	71,835	21,518	-	25,700	25,700	25,700	-
Public Information Office	90,408	69,184	87,434	128,300	128,300	128,300	-
Purchasing Department	26,650	23,867	24,520	43,600	43,600	43,600	-
Quality Schools Grant	432,889	447,456	286,753	277,113	282,111	235,615	(46,496)
Risk Management	1,492,695	1,598,649	1,651,588	2,068,427	1,975,000	1,975,000	-
School Board	78,573	79,985	61,700	282,967	281,300	281,300	-
School Safety & Emergency Preparedness	-	-	-	13,750	4,850	4,850	-
Student Support Services	1,083,031	1,784,372	1,754,276	2,192,872	2,153,670	2,172,170	18,500
Talented & Gifted Program	23,593	37,443	13,989	40,750	40,750	40,750	-
Grand Total	**34,899,023**	**29,697,130**	**31,966,282**	**39,369,738**	**36,599,560**	**37,420,138**	**820,578**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District
FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Revenue by Object - With On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
011 - Borough Appropriation	48,048,419	49,045,260	51,291,720	51,291,720	52,680,472	52,680,472	-
015 - Appropriation from Fund Balance	-	-	-	-	5,894,962	5,894,962	-
044 - Facility Use Fees	112,428	120,788	159,835	150,000	125,001	125,001	-
046 - Other Local Revenue	246,560	203,046	214,213	383,000	350,001	350,001	-
047 - E-Rate	956,307	818,873	977,158	1,232,330	1,342,384	1,342,384	-
051 - State Foundation Revenue	139,119,165	141,276,085	143,796,099	155,076,933	157,284,792	159,294,792	2,010,000
052 - Quality Schools	459,962	466,013	476,483	496,904	506,028	506,028	-
053 - Governor's Energy Relief	2,361,367	2,929,851	2,996,786	5,295,383	-	-	-
056 - TRS OBO - Location Revenue	25,502,869	34,140,205	36,858,926	242,585,435	14,940,946	15,692,384	751,438
057 - PERS OBO - Location Revenue	3,249,659	4,178,043	4,187,300	20,512,417	1,442,644	1,758,714	316,070
090 - Other State Revenue	-	-	2,517,299	-	-	-	-
152 - Medicaid Reimbursement	1,032,785	1,005,974	166,098	900,000	400,000	400,000	-
230 - Sale of Property & Equipment	24,245	102,076	50,564	-	-	-	-
250 - Transfers from Other Funds	-	-	167,000	-	-	-	-
Grand Total	**221,113,766**	**234,286,214**	**243,859,479**	**477,924,122**	**234,967,230**	**238,044,738**	**3,077,508**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

General Fund Budget Summary
Expense by Object - With On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
310 - Certificated Salaries	81,086,221	87,172,311	85,561,606	90,559,994	93,559,540	93,910,137	350,597
320 - Non-Certificated Salaries	26,205,839	26,807,303	30,402,432	31,854,283	33,578,301	33,886,596	308,295
360 - Benefits & Deductions	77,142,147	86,848,036	91,487,606	316,026,007	71,127,619	72,801,487	1,673,868
410 - Professional & Technical Services	1,662,728	1,866,568	2,012,899	2,807,859	2,640,540	2,640,801	261
420 - Staff Travel	592,770	578,784	602,096	893,437	876,680	873,650	(3,030)
425 - Students Travel	435,275	483,518	480,909	686,233	619,344	694,344	75,000
430 - Utility Services	1,377,633	1,381,658	1,583,998	2,052,869	2,084,820	2,084,920	100
435 - Energy	4,395,336	4,320,265	4,312,587	5,347,760	5,278,238	5,278,238	-
440 - Other Purchased Services	7,191,296	7,274,399	6,946,111	9,541,493	8,632,216	8,643,936	11,720
445 - Insurance Bonds & Premiums	1,474,421	1,582,425	1,624,643	1,905,680	1,921,454	1,921,454	-
450 - Supplies & Materials	9,874,094	11,315,934	9,444,275	15,717,328	13,742,289	14,378,191	635,902
480 - Tuition & Stipends	38,557	97,500	97,500	97,500	97,500	97,500	-
495 - Indirect Costs	(734,446)	(989,365)	(713,380)	(1,042,193)	(953,960)	(953,960)	-
510 - Equipment	789,054	278,550	161,674	473,273	786,550	811,345	24,795
540 - Capital Software	60,075	-	-	-	-	-	-
550 - Transfers to Other Funds	7,742,230	1,306,620	5,588,637	1,002,599	976,099	976,099	-
Grand Total	**219,333,230**	**230,324,506**	**239,593,593**	**477,924,122**	**234,967,230**	**238,044,738**	**3,077,508**

* Includes all adjustments that have occurred since the Budget Adoption.

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Matanuska-Susitna Borough School District

FY 2016 General Fund August Budget Revision

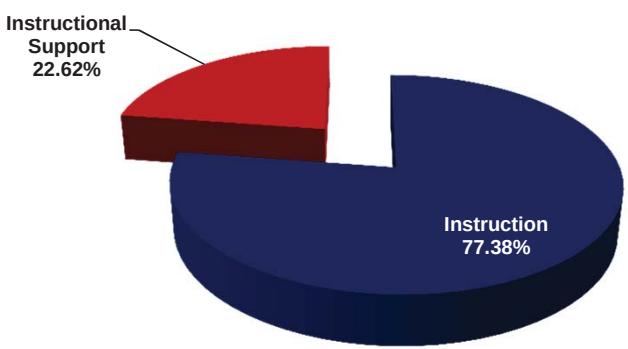
General Fund Budget Summary
Expense by Function - With On-Behalf Payments

	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Budget	FY 2015-16 Original	FY 2015-16 Revised	* Change From Original
100 - Instruction	97,319,753	106,004,181	106,498,259	239,250,258	104,981,169	106,497,564	1,516,395
200 - Special Education Instruction	31,609,706	35,534,342	36,873,242	72,728,762	36,037,724	36,681,591	643,867
220 - Special Education Support Services	12,174,583	13,067,691	13,852,749	29,871,754	13,699,488	13,736,825	37,337
300 - Support Services - Students	9,251,018	10,079,841	10,261,437	21,141,721	10,146,230	10,213,221	66,991
350 - Support Services - Instruction	7,561,652	8,191,314	9,185,608	20,162,319	7,935,071	9,512,470	1,577,399
400 - School Administration	8,658,489	9,241,119	9,727,760	24,111,282	9,017,250	9,110,205	92,955
450 - School Admin. Support	8,283,341	9,026,539	9,954,247	12,914,862	9,761,899	9,792,822	30,923
510 - District Administration	1,536,636	1,779,241	1,595,631	2,664,687	1,498,250	1,498,987	737
550 - District Admin. Support	10,156,445	10,118,237	9,091,018	14,372,818	10,697,849	10,691,949	(5,900)
600 - Operations & Maintenance	21,936,734	22,757,228	23,506,362	30,004,988	25,933,266	24,654,622	(1,278,644)
700 - Student Activities	3,056,331	3,218,153	3,458,582	9,698,072	4,282,935	4,678,383	395,448
780 - Community Services	46,312	-	-	-	-	-	-
900 - Other Financing Uses	7,742,230	1,306,620	5,588,697	1,002,599	976,099	976,099	-
Grand Total	**219,333,230**	**230,324,506**	**239,593,593**	**477,924,122**	**234,967,230**	**238,044,738**	**3,077,508**

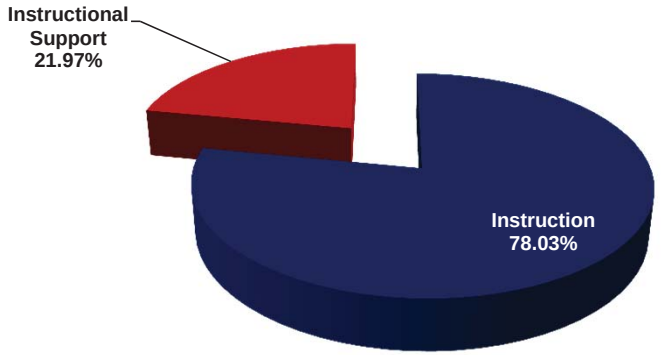
* Includes all adjustments that have occurred since the Budget Adoption.

General Fund Budget Summary
Expense by Function - With On-Behalf Payments

FY2015 General Fund Original Budget



FY2015 General Fund Revised Budget



STATE OF ALASKA
DEPARTMENT OF
COMMERCE
COMMUNITY AND
ECONOMIC DEVELOPMENT
Division of Community and Regional Affairs

Sean Parnell, Governor
Susan K. Bell, Commissioner
Lawrence Blood, Acting Director

October 1, 2014

CERTIFIED/RETURN RECEIPT REQUESTED
70123050000147060721

Superintendent Deena Paramo
Matanuska-Susitna Borough School District
501 N. Gulkana
Palmer, AK 99645

RE: 2014 FULL VALUE DETERMINATION

Dear Superintendent Paramo:

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, 2014, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	$8,686,670,800
Personal Property	$1,370,420,700
State Assessed Property (AS 43.56):	$7,262,220
TOTAL:	$10,064,353,720

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 2014, please contact our office at 269-4605.

Sincerely,

Ronald E. Brown

Ronald E. Brown
State Assessor

550 W. 7th Avenue, Suite 1640, Anchorage, Alaska 99501-3510
Telephone: (907) 269-4580 Fax: (907) 269-4539
Website: http://commerce.alaska.gov/dnn/dcra/Home.aspx

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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

April 6, 2015

Rebecca Wright, Chief Finance Officer
Mat-Su Borough School District
501 N. Gulkana
Palmer, AK 99645

Dear Ms. Wright:

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, effective until June 30, 2015. The FY2016 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is **4.07%**. The restricted Federal rate is effective from 7/1/2015 to 6/30/2016. 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
FY2016 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 4.07%

Superintendent's Certification — Date 12-30-14

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 4.07%

This rate becomes effective July 1, 2015 and remains in effect until June 30, 2016 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 — Alaska Department of Education & Early Development — Date 4/2/15

Form #05-02-007

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Chart of Accounts

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FUND

Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. School districts have the option of establishing a separate fund for each federal or state grant. If multiple grants are recorded in a fund, separate revenue and expenditure accounts must be established for each grant within the fund, and separate revenue and expenditure reports for each grant must appear in the audit report. Project codes are suggested for multiple grant activities within a fund to meet segmented financial transaction information requirements.

GOVERNMENTAL FUNDS

100 General Fund (School Operating Fund). Fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund. ***(Required)***

200–399 Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. More than one special revenue fund may need to be established. ***(Required)***

200–249 State Sources. Fund used to account for Special Revenue Funds from nonfederal state sources.

205 Student Transportation Fund. Fund used to account for revenues and expenditures for student transportation to and from school and other state-approved student transportation. Revenues include state student transportation revenue and any necessary transfers from the school operating fund. ***(Required)***

210 Cigarette Tax Fund. Fund used to account for proceeds derived from the Cigarette Tax Act which may be used only to rehabilitate, construct, and repair school facilities and for cost of insurance on buildings comprising school facilities during the rehabilitation, construction, and repair, and for the life of the building in accordance with AS 43.50.140. ***(Required)***

215 Community School Fund. Fund used to account for revenues and expenditures for community schools. Revenues include state grants for community education and local revenue and matching funds from School Operating Fund. ***(Required)***

220 Community College Fund. Fund used to account for all monies directly related or attributable to non-degree programs and activities of a community college which are the responsibility of the school district in accordance with AS 14.40.610(b). ***(Required)***

225 Boarding Home Fund. Fund used to account for revenue and expenditures for boarding home activity. ***(Required)***

230–249 Other State Sources. Fund or funds used to account for programs funded by state grants which cannot be recorded in the above funds. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

250–349 Federal Sources – Through the State. A fund or funds used to account for programs funded by federal grants which pass through the state. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

255 Food Service Fund. Fund used to account for non-instructional food service operations, including National School Lunch and Breakfast programs. ***(Required)***

260–349 Other Federal Sources – Through the State. A fund or funds used to account for programs funded by federal grants which pass through the state and cannot be recorded in the above fund. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

350–369 Federal Sources – Direct. A fund or funds used to account for programs funded by federal grants passed directly to the district. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

370–399 Local Sources. A fund or funds used to account for programs funded by local sources. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

400 Debt Service Fund. A fund used to account for the accumulation of resources for, and the payment of, general long-term debt obligations. ***(Required)***

500 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. ***(Required)***

500–599 Specific Projects. Funds used to account for specific projects.

PROPRIETARY FUNDS

600–649 Enterprise Fund(s). A fund or funds used to account for activities which are basically self-supporting either on a short-term or long-term basis such as a swimming pool or a resale house construction project. More than one enterprise fund may need to be established.

650–699 Internal Service Fund(s). A fund or funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS – TRUST AND AGENCY FUNDS

Funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The key distinction between trust and agency funds is that *trust funds* normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An *agency fund* does not involve a formal trust agreement, and the government's role is

purely custodial.

700 Agency Fund(s). A fund or funds used to account for assets held by the district acting as an agent for others. ***(Required)***

710 Student Agency Fund. 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 characteristics of student agency funds vs. district general fund activity is who has ultimate authority for determining the use of the funds resources.

720–759 Other Agency Fund(s). A fund or funds used to account for assets held by the district as an agent for others. More than one agency fund may be established (i.e., Red Cross or Community Chest collections).

760 Expendable Trust Fund(s). A fund or funds 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. More than one trust fund may need to be established. ***(Required)***

780 Nonexpendable Trust Fund(s). A fund or funds used to account for activities associated with trust agreements that restrict the school district from using the principal or corpus. ***(Required)***

ACCOUNT GROUPS

800 General Fixed Assets Account Group. This self-balancing group of accounts is used to account for fixed assets owned and used by the school district. Fixed assets purchased under lease-purchase agreements are recorded in this group after the last payment is made. ***(Required)***

900 General Long-Term Debt Account Group. This self-balancing group of accounts is used to account for long-term obligations of a school district. ***(Required)***

LOCATION CODES

Location is used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators as a means of segregating costs. The term ***school*** is used to denote the location of educational activities for organization purposes. Organizational units housed by physical plants correspond to individual schools or a district office allowing the classification of budgets and expenditures for each school or operational unit. This account element and related account codes are optional and may be assigned to meet the needs of individual school districts.

001–009 **Senior High Schools.** Secondary schools offering the final years of high school work necessary for graduation beginning with the next grade following middle school and ending with grade 12.

001 Palmer High School
002 Su Valley Jr./Sr. High School
003 Wasilla High School
005 Colony High School
006 Burchell High School
007 Houston High School

010–019 **Middle Schools.** Separately organized and administered intermediate schools, usually consisting of some combination of grades between 6 and 9, or grades 7 and 8, exclusive of elementary and senior high schools.

010 Palmer Jr. Middle School
011 Wasilla Middle School
012 Colony Middle School
013 Teeland Middle School
014 Houston Middle School

020–029 **Unassigned**

030–059 **Elementary Schools.** Schools classified as elementary by state and local practice normally comprised of any span of grades from preschool through but not above grade 8.

030 Big Lake Elementary School
031 Glacier View School
032 Iditarod Elementary School
033 Sherrod Elementary School
034 Swanson Elementary School
035 Talkeetna Elementary School
036 Trapper Creek Elementary School
038 Willow Elementary School
039 Snowshoe Elementary School
041 Butte Elementary School
042 Sutton Elementary School
043 Cottonwood Creek Elementary School
044 Tanaina Elementary School
045 Pioneer Peak Elementary School
046 Ron Larson Elementary School
047 Finger Lake Elementary School
048 Goose Bay Elementary School
049 Beryozava School
050 John Shaw Elementary School
051 Meadow Lakes Elementary School
052 Knik Elementary School

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053 Fred & Sara Machetanz Elementary School

060–069 Charter Schools

061 Midnight Sun Family Learning Center
062 The Academy Charter
065 Twindly Bridge Charter
066 Birchtree Charter
067 American Charter Academy

070–079 Other Schools

071 Valley Pathways High School
072 Mat-Su Youth Facility
073 MS Career & Technical High School
077 Mat-Su Day School
078 Fronteras Spanish Immersion School
079 Alaska Middle College School

080–089 Unassigned

090–099 School Emergency

091 Mat-Su Central School
095 Su-Valley Reclamation
096 Knik Water Damage
098 Willow Vandalism

100–182 Unassigned

183 Indirect Cost Recovery

184–499 Unassigned

500–599 District-Wide Costs. Costs which are not directly associated with district operations, programs, activities, or services, and which are not related to the level of services provided by the district. Such costs include principal and interest on debt; bond issuance costs; property, liability, unemployment and workers' compensation insurance; judgments or legal claim settlements; etc.

501 District-Wide Services
502 Federal Programs
503 Student Support Services
504 Health Services

505 Career & Technical Education
506 Education & Instruction
507 Warehouse
508 Information Technology
509 Operations & Maintenance Center
510 Risk Management
511 Quality Schools
512 Student Transportation
513 Food Service
516 Business & Operations
517 Purchasing
519 Custodial Services Support
530 Talented & Gifted Instruction

600–999 **District Office.** Activities or services associated with centralized administration, program direction, curriculum services, business services, and related support services. This category includes the board of education; superintendent; centralized administration and support for instructional, curriculum, media, special education, athletics, and other programs; and district-wide staff development, human resources, payroll, accounting, information systems, etc.

601 School Board
602 Office of the Superintendent
603 Budget & Finance
604 Payroll Services
605 Accounting Services
606 Human Resources & Labor Relations
607 Administration Print Room
608 EEO Officer
609 Chief Financial Officer
610 Administration Building
611 Public Information Officer
612 Planning & Demography
613 Supplemental EE Retirement Program
615 Facility Use Program
699 Legal Claims & Settlements
888 ASD Sale
999 State Retirement On-Behalf

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OBJECT CODES

Object codes describe the financial activity represented by a specific transaction.

REVENUE OBJECT CODES

Revenues are additions to the net current assets of a fund excluding Other Financing Sources and Expenditure Refunds. ***Revenue object codes*** refer to the source and type of specific revenues.

000 Revenue from Local Sources. Revenue collected by cities and boroughs and appropriated to the school board for school purposes and revenue produced within the school district for school purposes.

010 City/Borough Appropriations. Revenues and in-kind services received from cities and boroughs.

011 City/Borough – Direct Appropriations. Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. ***(Required)***

020 Food Services. Receipts from local food sales not reimbursed by state or federal agencies. ***(Required)***

030 Earnings on Investments. Interest or other earnings resulting from investment of school district funds. ***(Required)***

040 Other Local Revenues. All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recover, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. ***(Required)***

047 E-Rate Revenue. To account for the total E-rate subsidy provided by the Universal Service Program. ***(Required)***

050 Revenue from State Sources. Object codes 050–999 have been reserved for revenue from state sources. ***(Required)***

100 Revenue from Federal Sources – Direct. Object codes 100–149 have been reserved for revenue from direct federal sources. ***(Required)***

150 Revenue from Federal Sources – Through the State of Alaska. Object codes 150–189 have been reserved for federal grant revenue received through the Alaska Department of Education and Early Development. ***(Required)***

190 Revenue from Federal Sources – Other Intermediate Agencies. Federal revenue received from other non-state and non-federal agencies. ***(Required)***

200 Other Sources. To account for receipts and resources which are not current revenues, including agency fund receipts, receipts from the sale of property, and insurance proceeds for compensation for the loss of a fixed asset. ***(Required)***

210 Student Agency Fund Receipts. Receipts received by the school district that belong to students and student groups and are held by the district on their behalf. ***(Student Agency Fund 700 or 710 only)***

250 Transfers from Other Funds. Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. ***(Required)***

EXPENDITURE OBJECT CODES

Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure.

Expenditures are decreases in assets or increases in liabilities which decrease the amount of fund balance available. ***Expenditure object codes 300–599 have been reserved for expenditures***. For school districts that wish to accumulate financial information in greater detail than the required object level, many required objects are further subdivided into optional objects.

Optional objects provide for the grouping of expenditures of services in further detail; for example, object 450, Supplies, Materials & Media, is a required object but could be further broken out into the optional object 451, Teaching Supplies. The ***optional objects are components of the required objects***, and if optional objects are used, they should be aggregated and reported at the required object level. When establishing coding for required objects, the explanations and detail provided in the optional objects should be considered.

300 Employee Salaries & Employee Benefits. Expenditures to bona fide employees who are in positions of a permanent or temporary nature. This includes gross salary and employee benefits for personal services rendered while on the payroll of the school district. Object codes 310–349 have been reserved for salaries. Objects codes 350–399 have been reserved for employee benefits. Salary and employee benefits are required to be prorated between functions as described when applicable. ***(Required)***

310 Certificated Salaries. Expenditures to employees who are in positions of a permanent nature or hired temporarily who are required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. For all certificated positions, salary is required to be coded to function 100, Instruction, for any portion of time the employee is a classroom teacher. ***(Required)***

320 Non-Certificated Salaries. Expenditures to employees who are in positions of a permanent nature or hired temporarily who are ***not required*** to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. This does ***not*** include contractual agreements for services or volunteers. ***(Required)***

350 Total Employee Benefits. Expenditures for all employee benefits. All employee benefits are required to be prorated to the functions with the corresponding salary. Object codes 360–399 have been reserved for employee benefits. ***(Required)***

360 Employee Benefits. Expenditures by the school district for the benefit of the employees, including life, health, and accident premiums, unemployment insurance, workers' compensation premiums, FICA, SBS, TRS, and PERS. These amounts are items ***not*** included in the gross salary nor are they considered compensation. ***(Required)***

380 Housing Allowance/Subsidy. Expenditures by a school district to the housing lessor to cover part or all the cost of employee housing, and costs in excess of rental revenues on district-owned teacher housing. ***(Required)***

390 Transportation Allowance. Expenditures by the school district to an employee or to a carrier for the cost of transportation to and/or from point of hire and duty station and for "R & R" travel for employees. ***(Required)***

400 Materials, Supplies, Services & Other.

410 Professional & Technical Services. Expenditures for services which can only be performed by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, consultants, and accountants. Also included are personnel who provide direct instruction for students or inservice training for instructional staff. These are services rendered by personnel ***not*** on the payroll of the school district. ***(Required)***

420 Staff Travel. Expenditures for transportation, meals, hotel, and other expenses associated with traveling on business for all school district personnel, including public transportation fares or private vehicle reimbursement at the designated rate per mile. Expenditures for staff accompanying students as chaperones are recorded under object 425, Student Travel. ***(Required)***

425 Student Travel. Expenditures for transportation and related costs of classroom-related and extracurricular travel for students and chaperones. ***(Required)***

430 Utility Services. Expenditures for utility services provided by public or private organizations. Included are water/sewage and disposal services, telephone services, and postage machine rental and postage. Energy services are ***not*** included here but in object 435, Energy. ***(Required)***

435 Energy. Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel, and other energy. ***(Required)***

440 Other Purchased Services. Expenditures for purchased services which include building, equipment, or land rentals; repair and maintenance services; advertising; and printing. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements, and similar rental agreements. ***(Required)***

445 Insurance & Bond Premiums. Expenditures for all types of insurance coverage, including property, liability, fidelity, and student accident. Insurance for group health is ***not*** included here but under object 360, Employee Benefits. ***(Required)***

450 Supplies, Materials & Media. Expenditures for supplies, materials, and media items as

listed in optional object codes 451–479. A *supply item* is any article or material which meets one or more of the following conditions: (1) it is consumed in use; (2) it loses its original shape or appearance with use; (3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; (4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or (5) it loses its identity through incorporation into a different or more complete unit or substance.(See *Appendix A, Criteria for Distinguishing Equipment from Supply Items,* for additional guidance in determining supplies versus equipment.) Costs and delivery costs of teaching supplies, textbooks and bindings or repairs, library books, periodicals and newspapers, and audio-visual costs are recorded here. Costs associated with materials and supplies used by district maintenance employees in the repair and upkeep of buildings, apparatus, equipment and grounds, and custodial supplies. Also included are office supplies, shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, athletic equipment, gasoline and lubricants used for the district's vehicles or equipment, food, and milk. ***(Required)***

480 Tuition & Stipends. (Required)

490 Other Expenses. Expenditures for goods and services that cannot be accounted for elsewhere, including items in optional object codes 491–494. ***(Required)***

495 Indirect Costs. Expenditures related to indirect cost recovery on grants and the corresponding credit to the General Fund ***(function 550, District Administration Support Services, only)***. ***(Required)***

510 Equipment. Expenditures for furnishings, classroom or office equipment, vehicles, generators, and other equipment. *(See Appendix A, Criteria for Distinguishing Equipment from Supply Items, for additional guidance in determining supplies versus equipment.)* ***(Required)***

540 Other Capital Outlay Expenses. Expenditures for other capital outlay expenses that cannot be accounted for elsewhere. ***(Required)***

550 Transfer to Other Funds. Payments of cash or other assets from one fund to another. Transfers between funds generally are from the School Operating Fund to other funds. Designated codes are object codes 551–557. ***(Required)***

560 Other Noncurrent Debts. To account for prior period adjustments and/or other noncurrent unclassified debits. ***(Required)***

REQUIRED REPORTING LEVELS

FUND

100	General Fund (School Operating Fund) *(Required)*
200–399	Special Revenue Funds *(Required)*
205	Student Transportation Fund
210	Cigarette Tax Fund
215	Community School Fund
220	Community College Fund

225	Boarding Home Fund
255	Food Service Fund
400	Debt Service Fund
500	Capital Projects Fund
700	Agency Fund(s)
760	Expendable Trust Fund(s)
780	Nonexpendable Trust Fund(s)
800	General Fixed Assets Account Group
900	General Long-Term Debt Account Group

LOCATION

001–009	**Senior High Schools**
001	Palmer High School
002	Su Valley Jr./Sr. High School
003	Wasilla High School
005	Colony High School
006	Burchell High School
007	Houston High School
010-019	**Middle Schools**
010	Palmer Jr. Middle School
011	Wasilla Middle School
012	Colony Middle School
013	Teeland Middle School
014	Houston Middle School
020-029	Unassigned
030-059	**Elementary Schools**
030	Big Lake Elementary School
031	Glacier View School
032	Iditarod Elementary School
033	Sherrod Elementary School
034	Swanson Elementary School
035	Talkeetna Elementary School
036	Trapper Creek Elementary School
038	Willow Elementary School
039	Snowshoe Elementary School
041	Butte Elementary School
042	Sutton Elementary School
043	Cottonwood Creek Elementary School
044	Tanaina Elementary School
045	Pioneer Peak Elementary School

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046	Ron Larson Elementary School
047	Finger Lake Elementary School
048	Goose Bay Elementary School
049	Beryozava School
050	John Shaw Elementary School
051	Meadow Lakes Elementary School
052	Knik Elementary School
053	Fred & Sara Machetanz Elementary School
060-069	**Charter Schools**
061	Midnight Sun Family Learning Center
062	The Academy Charter
065	Twindly Bridge Charter
066	Birchtree Charter
067	American Charter Academy
070-079	**Other Schools**
071	Valley Pathways High School
072	Mat-Su Youth Facility
073	MS Career & Technical High School
077	Mat-Su Day School
078	Fronteras Spanish Immersion School
079	Alaska Middle College School
080-089	Unassigned
090-099	**School Emergency**
091	Mat-Su Central School
095	Su-Valley Reclamation
096	Knik Water Damage
098	Willow Vandalism
100-182	Unassigned
183	Indirect Cost Recovery
184-499	Unassigned
500-599	**District-Wide Costs**
501	District-Wide Services
502	Federal Programs
503	Student Support Services
504	Health Services
505	Career & Technical Education

506	Education & Instruction
507	Warehouse
508	Information Technology
509	Operations & Maintenance Center
510	Risk Management
511	Quality Schools
512	Student Transportation
513	Food Service
516	Business & Operations
517	Purchasing
519	Custodial Services Support
530	Talented & Gifted Instruction

600-999	**District Office**
601	School Board
602	Office of the Superintendent
603	Budget & Finance
604	Payroll Services
605	Accounting Services
606	Human Resources & Labor Relations
607	Administration Print Room
608	EEO Officer
609	Chief Financial Officer
610	Administration Building
611	Public Information Officer
612	Planning & Demography
613	Supplemental EE Retirement Program
615	Facility Use Program
671	Major Equipment Refresh
672	Instructional Technology Refresh
673	Infrastructure Technology Refresh
674	Furniture/Equipment Refresh
675	Current Year Projects & Initiatives
680	Reserve for Class Size
682	Reserve for Advance Path
683	Reserve for Enrollment
684	Reserve for Charter Schools
698	Reserve for Fund Balance
699	Legal Claims & Settlements
888	ASD Sale
999	State Retirement On-Behalf

FUNCTION

100	Instruction
200	Special Education Instruction
220	Special Education Support Services – Students
300	Support Services – Students
350	Support Services – Instruction
400	School Administration
450	School Administration Support Services
510	District Administration
550	District Administration Support Services
600	Operations & Maintenance of Plant
700	Student Activities
760	Student Transportation
770	Adult & Continuing Education Instruction
780	Community Services
790	Food Services
850	Debt Service
860	Expendable Trust
880	Construction & Facilities Acquisition
990	Other Financing Uses
000	Undesignated

OBJECT CODES

REVENUE

000	Revenue from Local Sources
010	City/Borough Appropriations
011	City/Borough – Direct Appropriations
020	Food Services
021	Type A Student Meal Sales
022	Type A Adult Meal Sales
025	Other Food Sales
040	Other Local Revenues
047	E-Rate Revenue
050	Revenue from State Sources
051	Foundation Program
055	Supplemental Aid
065	Student Transportation
090	Other State Revenue
100	Revenue from Federal Sources – Direct
150	Revenue from Federal Sources – Through the State of Alaska
161	USDA Food Service Reimbursement

162 USDA Donated Commodities & Payments in Lieu of Commodities
181 Other Revenue from Federal Sources
200 Other Sources
250 Transfers from Other Funds

EXPENDITURES

300 Employee Salaries & Employee Benefits
310 Certificated Salaries
320 Non-Certificated Salaries
350 Total Employee Benefits
360 Employee Benefits
380 Housing Allowance/Subsidy
390 Transportation Allowance
400 Materials, Supplies, Services & Other
410 Professional & Technical Services
420 Staff Travel
425 Student Travel
430 Utility Services
435 Energy
440 Other Purchased Services
445 Insurance & Bond Premiums
450 Supplies, Materials & Media
480 Tuition & Stipends
490 Other Expenses
495 Indirect Costs
510 Equipment
550 Transfer to Other Funds
560 Other Noncurrent Debts
562 Transfer to Other Governmental Units

TYPE

0 Non-Defined
1 Discretionary
2 Salaries & Benefits
3 Utilities
4 Restricted – District Managed
5 Non-Defined
6 Non-Defined
7 Non-Defined
8 Non-Defined
9 Non-Defined

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UNION

0	Non-Defined
1	MSEA
2	CEA
3	MSPA
4	MLMA
5	Directors
6	Assistant Superintendent
7	Superintendent
8	Substitutes
9	Not Otherwise Classified