Anchorage School District General Fund Budget Variance For the Year Ending June 30, 2021 Data as of 5/27/21

			Variance		
General Fund (in millions \$)	 FY 2020-21 Budget		Amount	Percent	
Revenue					
Local Sources					
Property taxes	\$ 210.833	\$ 208.615	\$ (2.218)	-1.05%	
Student fees	2.075	0.817	(1.258)	-60.61%	
Interest earnings	2.500	1.276	(1.224)	-48.94%	
E-rate	0.600	1.125	0.525	87.56%	
Other local revenues [1]	9.415	0.573	(8.842)	-93.91%	
Total local revenues	 225.423	212.407	(13.015)	-5.77%	
State Sources					
Foundation funding	332.554	321.968	(10.586)	-3.18%	
State supplemental funding	0.408	0.408	-	0.00%	
State PFD Raffle Funds	0.150	0.136	(0.014)	-9.06%	
State earthquake reimbursement	-	0.724	0.724	100.00%	
PERS/TRS on-behalf payments [2]	51.669	51.669	-	0.00%	
Total state revenues	 384.782	374.906	(9.876)	-2.57%	
Federal Sources					
Federal Impact Aid	15.960	16.181	0.221	1.39%	
Medicaid	0.750	0.390	(0.360)	-47.94%	
JROTC	0.710	0.823	0.113	15.86%	
FEMA reimbursement	-	2.173	2.173	100.00%	
Total federal revenues	 17.420	19.567	2.147	12.32%	
Total Revenue	\$ 627.625	\$ 606.880	\$ (20.744)	-3.31%	

^[1] Budget includes the use of \$8.3 million in fund balance

^[2] Budgets for PERS/TRS on-behalf have been added to provide clarity on the total variance

Expenditures and Encumbrances [1] Salaries District administration S 6.785 S 7.092 \$ (0.307) -4.53% Professional/technical 18.748 18.206 0.543 2.89% Clerical 12.611 12.103 0.507 4.02% Teachers assistants 21.903 19.090 2.813 12.84% Certificated (leachers, nurses, counselors, librarians) 227.153 221.763 5.390 2.37% Principals 15.774 16.263 (0.489) -3.10% Added duty/extra help 13.194 10.267 2.927 221.99% Added duty/extra help 13.194 10.267 2.927 221.99% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits Medical 99.500 48.007 2.083 4.16% PERS/TRS 50.090 50.000%							Vari	ance
Expenditures and Encumbrances [1] Salaries Salari				FY 20	20-21			
District administration	General Fund (in millions \$)			Projection		Α	mount	Percent
District administration	Expenditures and Encumbrances [1]							
Professional/technical 18.748 18.206 0.543 2.89% Clerical 12.611 12.103 0.507 4.02% Teachers assistants 21.903 19.090 2.813 12.84% Substitutes 8.334 5.968 2.366 28.39% Certificated (teachers, nurses, counselors, librarians) 15.774 16.263 (0.489) -3.10% Operations and maintenance 22.704 23.064 (0.360) -1.59% Added dutylextra help 13.194 10.267 2.927 22.19% Other 9.049 10.586 (1.537) 1-6.99% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.78 1.65% Benefits 8 50.090 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Clerical 12.611 12.103 0.507 4.02% Teachers assistants 21.903 19.090 2.813 12.84% Substitutes 8.334 5.968 2.366 28.39% Certificated (teachers, nurses, counselors, librarians) 227.153 221.763 5.390 2.37% Principals 15.774 16.263 (0.489) -3.10% Operations and maintenance 22.704 23.064 (0.360) -1.59% Added duty/extra help 13.194 10.267 2.927 22.19% Other 0.0665 -0.0665 10.000% Total salaries and wages 350.191 344.03 5.788 1.65% Total salaries and wages 350.191 344.03 5.788 1.65% Total salaries and wages 50.090 48.007 2.083 4.16% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51	District administration	\$	6.785	\$	7.092	\$	(0.307)	-4.53%
Teachers assistants	Professional/technical		18.748		18.206		0.543	2.89%
Substitutes	Clerical		12.611		12.103		0.507	4.02%
Certificated (teachers, nurses, counselors, librarians) 227.153 221.763 5.390 2.37% Principals 15.774 16.263 (0.489) -3.10% Operations and maintenance 22.704 123.064 (0.360) -1.59% Added duty/extra help 13.194 10.267 2.927 22.19% Other 9.049 10.586 (1.537) 1-6.99% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits Medical 99.500 82.746 16.753 16.84% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Tarvel/reg	Teachers assistants		21.903		19.090		2.813	12.84%
Principals 15.774 16.263 (0.489) -3.10% Operations and maintenance 22.704 23.064 (0.560) -1.59% Added duty/extra help 13.194 10.267 2.927 22.19% Other 9.049 10.586 (1.537) -16.99% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits 8 8.2746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS n-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 20.0775 196.752 4.023 2.00% Services 21.813 19.186 2.627 12.04% Rent/eases 2.251 9.267 (0.016) -0.17%	Substitutes		8.334		5.968		2.366	28.39%
Operations and maintenance 22.704 23.064 (0.360) -1.59% Added duty/extra help 13.194 10.267 2.927 22.198 Other 9.049 10.566 (1.537) -16.99% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits Wedical 99.500 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 41.0% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 10.00% Total benefits 200.775 196.752 4.023 2.00% Services 2 11.213 19.186 2.627 12.04% Renditatrition 2.18.13 19.186 2.627 12.04% Renvices 9.251 9.267	Certificated (teachers, nurses, counselors, librarians)		227.153		221.763		5.390	2.37%
Added duty/extra help 13.194 10.267 2.927 22.19% Other Other 9.049 10.586 (1.537) -1.699% 100.00% Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits Total salaries and wages 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Other benefits 200.775 196.752 4.023 2.00% Services 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Tavel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 <t< td=""><td>Principals</td><td></td><td>15.774</td><td></td><td>16.263</td><td></td><td>(0.489)</td><td>-3.10%</td></t<>	Principals		15.774		16.263		(0.489)	-3.10%
Other Attrition 9.049 (6.065) 10.586 (1.537) -16.99% (10.00%) Attrition 350.191 344.403 5.788 1.65% Benefits 8 350.191 344.403 5.788 1.65% Benefits 8 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.358 2.41% Unallocated 14.857 14.499 0.358 2.41% Other contracted services 36.681 35.811 0.870 2.37% </td <td>Operations and maintenance</td> <td></td> <td>22.704</td> <td></td> <td>23.064</td> <td></td> <td>(0.360)</td> <td>-1.59%</td>	Operations and maintenance		22.704		23.064		(0.360)	-1.59%
Attrition (6.065) - (6.065) 100.00% Total salaries and wages 350.191 344.403 5.788 1.65% Benefits 99.500 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 143.29 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 20.775 196.752 4.023 2.00% Services 2 18.13 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Tavel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 81.833 76.852 4.981	Added duty/extra help		13.194		10.267		2.927	22.19%
Benefits	Other		9.049		10.586		(1.537)	-16.99%
Benefits Medical 99.500 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.3	Attrition		(6.065)		-		(6.065)	100.00%
Medical 99.500 82.746 16.753 16.84% PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.6% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 1	Total salaries and wages		350.191	:	344.403		5.788	1.65%
PERS/TRS 50.090 48.007 2.083 4.16% PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037	Benefits							
PERS/TRS on-behalf [2] 51.669 51.669 - 0.00% Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims	Medical		99.500		82.746		16.753	16.84%
Other benefits 17.602 14.329 3.273 18.59% Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures and encumbrances </td <td>PERS/TRS</td> <td></td> <td>50.090</td> <td></td> <td>48.007</td> <td></td> <td>2.083</td> <td>4.16%</td>	PERS/TRS		50.090		48.007		2.083	4.16%
Benefit attrition (18.086) - (18.086) 100.00% Total benefits 200.775 196.752 4.023 2.00% Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and	PERS/TRS on-behalf [2]		51.669		51.669		-	0.00%
Total benefits 200.775 196.752 4.023 2.00%	Other benefits		17.602		14.329		3.273	18.59%
Services Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	Benefit attrition		(18.086)		-		(18.086)	100.00%
Utilities 21.813 19.186 2.627 12.04% Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis reconciliation 10.224 0.068 23.28% Budget to GAAP basis reconciliation 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation 661.804 6	Total benefits		200.775		196.752		4.023	2.00%
Rent/leases 9.251 9.267 (0.016) -0.17% Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation 34.343 (30.020) 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 30.020 3	Services							
Travel/registrations 2.030 1.209 0.821 40.46% Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Less: encumbrances \$ (34.343) (30.020) 1.24 1.24 1.24 1.24 1.24 1.24 1.24 1.24 <td< td=""><td>Utilities</td><td></td><td>21.813</td><td></td><td>19.186</td><td></td><td>2.627</td><td>12.04%</td></td<>	Utilities		21.813		19.186		2.627	12.04%
Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Busic penditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Exes: encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Less: PERS/TRS on-behalf budgets \$ (51.669) -	Rent/leases		9.251		9.267		(0.016)	-0.17%
Unallocated 14.857 14.499 0.358 2.41% Indirect cost recovery (2.800) (3.120) 0.320 -11.42% Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Busic penditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Exes: encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Less: PERS/TRS on-behalf budgets \$ (51.669) -	Travel/registrations		2.030		1.209		0.821	40.46%
Other contracted services 36.681 35.811 0.870 2.37% Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation (34.343) (30.020) (30.020) (30.020) (34.343) (30.020) (30.020) (51.669) - - (51.669) - - (51.669) - - (51.669) - - (34.343) (30.020) - <t< td=""><td></td><td></td><td>14.857</td><td></td><td>14.499</td><td></td><td>0.358</td><td>2.41%</td></t<>			14.857		14.499		0.358	2.41%
Total contracted services 81.833 76.852 4.981 6.09% Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation 70.10 661.804 645.761 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761 661.804 645.761	Indirect cost recovery		(2.800)		(3.120)		0.320	-11.42%
Supplies 15.917 15.223 0.693 4.36% Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 16.043 2.42% Less: encumbrances (34.343) (30.020) (30.020) 10.000	Other contracted services		36.681		35.811		0.870	2.37%
Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 1.6043<	Total contracted services		81.833		76.852		4.981	6.09%
Equipment 9.347 9.310 0.037 0.39% General liability insurance/claims 3.450 2.997 0.453 13.13% Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 1.6043<	Supplies		15.917		15.223		0.693	4.36%
Other expenditures 0.291 0.224 0.068 23.28% Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 4.56			9.347		9.310		0.037	0.39%
Total budget basis expenditures and encumbrances 661.804 645.761 16.043 2.42% Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 Less: encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	General liability insurance/claims		3.450		2.997		0.453	13.13%
Budget to GAAP basis reconciliation Total expenditures and encumbrances \$ 661.804 \$ 645.761 Less: encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	Other expenditures		0.291		0.224		0.068	23.28%
Total expenditures and encumbrances \$ 661.804 \$ 645.761 Less: encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	Total budget basis expenditures and encumbrances		661.804	-	645.761		16.043	2.42%
Total expenditures and encumbrances \$ 661.804 \$ 645.761 Less: encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	Budget to GAAP basis reconciliation							
Less: encumbrances (34.343) (30.020) Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264	=	\$	661.804	\$	645.761			
Less: PERS/TRS on-behalf budgets (51.669) - Transfers to/(from) other funds 0.164 0.264								
Transfers to/(from) other funds 0.164 0.264					- /			
					0.264			
Total GAAP basis expenditures and other uses \$\frac{\$575.956}{\$}\$\$ \frac{\$616.004}{}\$	Total GAAP basis expenditures and other uses	\$	575.956	\$	616.004	:		

^[1] Includes prior year encumbrances

^[2] Budgets for PERS/TRS on-behalf have been added to provide clarity on the total variance

Summary of GAAP Basis Projected Revenues, Expenditures, Undesignated Fund Balance and Allowable State Carryover (in millions \$)

For the Year Ending June 30, 2021

Data as of 5/27/21

Beginning undesignated fund balance	
Unassigned	\$ 30.10
Bond rating	25.59
Subsequent year's expenditures	8.33
Total undesignated	64.02
Current revenue, expenditures and other sources and uses projection	
Revenues and other sources	606.88
Expenditures and other uses	 616.00
Revenues over (under) expenditures	(9.12)
Change in designated fund balances	4.10
Projected ending undesignated fund balance	
Unassigned	33.45
Bond rating	25.54
Subsequent year's expenditures	 -
Projected undesignated fund balance	\$ 58.99

SOA 10% fund balance calculation	
Expenditures and other uses	\$ 616.00
less: other uses	(0.25)
add: other fund PERS/TRS on-behalf	3.85
Projected expenditures for the purpose of 10% calculation	\$ 619.60
State fund balance % of expenditures	9.52%
Amount above/(below) 10% state cap	\$ (2.97)
Amount above/(below) 9.0%	\$ 3.22
Amount above/(below) 8% board minimum	\$ 9.42

SOA 10% fund balance calculation, adjusted for potential \$10M Student Nutrition deficit						
Projected expenditures for the purpose of 10% calculation	\$	619.60				
Projected undesignated fund balance	\$	48.99				
State fund balance % of expenditures		7.91%				
Amount below 8% board minimum	\$	(0.58)				

Anchorage School District FY 2020-21 Projected Ending Fund Balance General Fund Data as of 5/27/21 in millions \$

	Beginning Fund Balance as of				Ending Fund Balance as of		
	7/1/20			Change	6/	6/30/21	
Designated (Outside the State Cap)						_	
Encumbrances	\$	34.34	\$	(4.32)	\$	30.02	
Federal Impact Aid		15.01		0.23		15.24	
Self Insurance		15.19		-		15.19	
Prepaid Items		2.91		-		2.91	
Inventory		1.52		-		1.52	
Total Outside of 10% Cap		68.97		(4.10)		64.88	
Undesignated (Subject to the State Cap)							
Bond Rating		25.59		(0.05)		25.54	
Subsequent Years' Expenditures		8.33		(8.33)		-	
Unassigned		30.10		3.35		33.45	
Total Subject to 10% Cap		64.02		(5.03)		58.99	
Total Fund Balance	\$	132.99	\$	(9.12)	\$	123.87	
Т	otal Expe	enditures Su	bject	to State Cap	\$	619.60	
Undesignated Fund B	alance as	s a Percentag	ge of	Expenditures		9.52%	