

NENANA CITY SCHOOL DISTRICT

Residential Program Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2013

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 856,618	856,618	
Expenditures:			
Support services students:			
Salaries:			
Certificated	7,241	817	6,424
Non-certificated	540,046	506,334	33,712
Employee benefits	355,345	364,269	(8,924)
Professional and technical services	2,000	1,906	94
Staff travel	4,000	989	3,011
Student travel	95,000	111,901	(16,901)
Utility services	24,000	15,356	8,644
Other purchased services	3,000	5,692	(2,692)
Supplies, materials and media	113,000	148,077	(35,077)
Total support services students	1,143,632	1,155,341	(11,709)
Operations and maintenance of plant:			
Non-certificated salaries	88,700	74,350	14,350
Employee benefits	59,360	57,396	1,964
Professional and technical services	3,000	1,033	1,967
Utility services	8,500	6,276	2,224
Energy	114,500	134,085	(19,585)
Other purchased services	13,500	10,809	2,691
Insurance and bond premiums	16,000	14,715	1,285
Supplies, materials and media	13,250	16,304	(3,054)
Total operations and maintenance of plant	316,810	314,968	1,842
Total expenditures	1,460,442	1,470,309	(9,867)
Excess (deficiency) of revenues over expenditures	(603,824)	(613,691)	(9,867)
Other financing sources:			
Transfers in - School Operating Fund	603,824	613,691	9,867
Net change in fund balance	\$ -	\$ -	\$ -
Fund balance, beginning of year			
Fund balance, end of year	\$ -	\$ -	\$ -

NENANA CITY SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2013

	School Operating Fund	Residential Program Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
City appropriation	\$ 74,326	-	-	74,326
Charges for services	32,263	-	45,432	77,695
Earnings on investment	5	-	-	5
E-rate	85,956	-	-	85,956
Other	12,635	-	-	12,635
Intergovernmental:				
State of Alaska	7,605,215	856,618	170,330	8,632,163
Federal sources	1,115	-	727,992	729,107
Total revenues	<u>7,811,515</u>	<u>856,618</u>	<u>943,754</u>	<u>9,611,887</u>
Expenditures:				
Current:				
Instruction	3,619,938	-	165,770	3,785,708
Special education instruction	710,795	-	153,460	864,255
Support services students	113,613	1,155,341	319,581	1,588,535
Support services instruction	549,890	-	-	549,890
School administration	263,552	-	-	263,552
School administration support services	286,906	-	-	286,906
District administration	254,208	-	-	254,208
District administration support services	349,322	-	32,049	381,371
Operations and maintenance of plant	772,973	314,968	-	1,087,941
Student activities	199,237	-	-	199,237
Student transportation services	-	-	116,001	116,001
Food service	-	-	233,664	233,664
Construction and facilities acquisition.				
Total expenditures	<u>7,120,434</u>	<u>1,470,309</u>	<u>1,056,489</u>	<u>9,647,232</u>
Excess (deficiency) of revenues over expenditures	<u>691,081</u>	<u>(613,691)</u>	<u>(112,735)</u>	<u>(35,345)</u>
Other financing sources (uses):				
Transfers in	8,108	613,691	120,843	742,642
Transfers out	(734,534)	-	(8,108)	(742,642)
Net other financing sources (uses)	<u>(726,426)</u>	<u>613,691</u>	<u>112,735</u>	<u>-</u>
Net change in fund balances	<u>(35,345)</u>	-	-	<u>(35,345)</u>
Fund balances, beginning of year	<u>43,049</u>	-	-	<u>43,049</u>
Fund balances, end of year	<u>\$ 7,704</u>	<u>-</u>	<u>-</u>	<u>7,704</u>

The notes to the financial statements are an integral part of this statement.