

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 | 6,278 | 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 | - | - | 35,964 | 35,964 |
| 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 | <u>(734,534)</u> | <u>-</u> | <u>(8,108)</u> | <u>(742,642)</u> |
| Net other financing sources (uses) | <u>(726,426)</u> | <u>613,691</u> | <u>112,735</u> | <u>-</u> |
| Net change in fund balances | (35,345) | - | - | (35,345) |
| Fund balances, beginning of year | <u>43,049</u> | <u>-</u> | <u>-</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.