

## Instructions for completing Federal Indirect Rate proposal to the Department of Education & Early Development

### Schedule A

#### I. Fill in column (1) Total Gov't Funds Expended using District Audit for FY2019

- A. Use the district's "**Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds**" page.
  - 1. Use the Governmental Funds Total column from the audit
- B. When filling in function 510 use the indented 510 for the total from your audit.
  - 1. Fill in the Board of Education total expended - (provided by district)
  - 2. Fill in the Office of the Superintendent total expended - (provided by district)
  - 3. The row labeled District Administration (less BOE and OS) will calculate automatically - no input is needed
- C. The 'Total Expenditures' of this column should match the total from your audit. If not, verify amounts were input correctly.

#### II. Next go to the Excludable Costs tab . This tab will automatically feed totals into columns 2-6 on Schedule A.

- A. Detail for Column 2 (Capital Outlay) Add additional rows as needed
  - 1. From the district audit, go to "**General (School Fund) Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**" page
    - a. Search through each function and record each occurrence of 'Equipment', with page number, in the appropriate function
  - 2. Next go to each **Special Revenue Fund Schedule**
    - a. Search through each fund and record each occurrence of 'Equipment', with page number, in the appropriate function.
    - b. If 'Equipment' appears in a Teacher Housing Special Revenue Fund, do not record it here it will be picked up in Column 6.
  - 3. For Function 880 Construction & Facilities Acquisition record the total of **all** expenditures including 'Equipment' from each capital project fund.
- B. Detail for Column 3 (Debt Financed)
  - 1. If the district had any reportable debt service in their current years audit then record that amount, with page number.
- C. Detail for Column 4 (Fines & Penalties)
  - 1. If the district had any reportable fines or penalties in their current years audit then record that amount, with page number.  
Note: that these would normally appear in function 550.
- D. Detail for Column 5 (PERS & TRS on behalf)
  - 1. From the supplemental form completed and submitted to the Department with all TRS and PERS breakouts by function. Fill in the appropriate amounts by function.
  - 2. For function 510, fill in the total for that function and also break out the Board of Education and Office of the Superintendent.
    - a. The rows labeled District Administration (less BOE and OS) will calculate automatically - no input is needed
- E. Detail for Column 6 (Other Excludable Costs) Add additional rows as needed
  - 1. From the district audit, go to "**General (School Fund) Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**" page
    - a. Search through each function and record each occurrence of Tuition & Stipends, Indirect Costs, Indirect Cost Recovery and Scholarships, with page number and category type, in the appropriate function.
  - 2. Next go to each **Special Revenue Fund Schedule**
    - a. Search through each fund and record each occurrence of Tuition & Stipends, Indirect Costs and Scholarships, with page number and category type, in the appropriate function.
    - b. If the district has a Teacher Housing Special Revenue Fund, for this fund only, record the total expenditures in function 600, with page number and category type.
    - c. If the district has a Food Service Fund, for this fund only, record Food & Milk Supplies(Supplies, Materials, and Media), with page number and category type.

#### III. The totals in Column 7 (Net Expenditures) of **Schedule A** should auto calculate.

- A. This is the total of Column 1 less Columns 2-6. No input is necessary.

#### IV. Fill in Column 8 (Direct Expenses in Spec. Rev. Funds) of **Schedule A**

- A. Search through each Federally funded special revenue fund and record any Direct Expenditures found in functions 510 or 550 (excluding object code 495). These expenditures will be treated as Direct Costs.

#### V. Column 9 (Indirect Costs) will automatically fill in for functions 510 and 550 of **Schedule A**.

- A. If you have a district wide maintenance director, in order to include this as indirect for function 600, complete the tab labeled O&M Indirect . The total calculated will automatically fill into Schedule A.
  - 1. Read the Operations and Maintenance Director Guidelines. If your district qualifies then,
    - a. Fill in the salary and benefit lines along with the PERS/TRS on-behalf (for subtraction) for that position.

#### VI. Column 10 (Direct & Disallow Costs) will automatically fill in for all functions of **Schedule A**.

#### VII. To insure that everything is input correctly there are two (2) Grand Totals that should calculate on **Schedule A**.

- A. The district form is in balance if the Grand Total matches the number stated in the Total Expenditures.

### Schedule C

#### I. This form will calculate your Restricted Federal Indirect Rate (with Carry Forward). No input is necessary on this form.

## Frequently Asked Questions about the Restrcited Federal Indirect Rate Proposals

### 1. How and to whom do I submit my district Indirect proposal?

The department is requesting that all proposals be submitted electronically to Meridith Boman at

[Meridith.Boman@Alaska.gov](mailto:Meridith.Boman@Alaska.gov)

Signatures may be submitted in electronic format.

Forms must be received prior to December 31st.

### 2. How is my rate calculated?

The Indirect Rate is calculated using a fixed rate with carry forward provision. This means that your rate is fixed for a specified future period based on an estimate of that period's level of operation. However, when the actual costs of that period become known, the difference between the estimate and the actual costs are carried-forward as an adjustment to a subsequent period.

$$\text{Indirect Pool}(\text{actual} + \text{carry forward}) \div \text{Direct/Disallowed Costs} = \text{Indirect Rate}$$

**School District**  
**School District Certification and Request for Authorized Indirect Rate**  
**As submitted to the Department of Education & Early Development**  
**FY2021 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 2 CFR 200, Uniform Guidance, 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 5.98%

---

Superintendent's Certification

Date

~~~~~  
**EED USE ONLY**

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward \_\_\_\_\_

This rate becomes effective July 1, 2020 and remains in effect until June 30, 2021 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.

---

Alaska Department of Education & Early Development

Date

**School District  
SCHEDULE C WORKSHEET**

Carry Forward and Restricted Indirect Rate Computation  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

|                                                                                 | SUBSEQUENT YEARS       |                        |                        |
|---------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
|                                                                                 | FY 2017                | FY 2019                | FY 2021                |
| <b>(a) FIXED RATE/CALCULATION AS NEGOTIATED: (B/A)</b>                          | <b>6.76%</b> (C)       | <b>7.81%</b> (C)       | <b>5.98%</b> (C)       |
| <b>Direct/Disallowed Costs (Actuals from Schedule A)</b>                        | <b>\$6,980,941</b> (A) | <b>\$7,048,630</b> (A) | <b>\$6,795,567</b> (A) |
| Indirect Costs (Actuals from Schedule A)                                        | \$541,121              | \$548,015              | \$467,307              |
| Fixed Carry Forward (Computed from prior year and brought forward)              | (\$69,054)             | \$2,474                | (\$60,953)             |
| <b>Total Negotiated Indirect Cost Pool</b>                                      | <b>\$472,067</b> (B)   | <b>\$550,489</b> (B)   | <b>\$406,353</b> (B)   |
| <b>(b) ACTUAL COSTS BASED ON AUDIT:</b>                                         |                        |                        |                        |
| <b>Actual Direct/Disallowed Costs (Actuals from Schedule A)</b>                 | <b>\$7,048,630</b> (D) | <b>\$6,795,567</b> (D) |                        |
| Actual Indirect Costs (Actuals from Schedule A)                                 | \$548,015              | \$467,307              |                        |
| Fixed Carry Forward (Computed from prior year and brought forward)              | (\$69,054)             | \$2,474                |                        |
| <b>Total Actual Indirect Cost Pool</b>                                          | <b>\$478,961</b> (F)   | <b>\$469,781</b> (F)   |                        |
| <b>(c) FIXED CARRY FORWARD COMPUTATION:</b>                                     |                        |                        |                        |
| <u>Should Have Recovered</u> (Actual Indirect Costs From (F))                   |                        |                        |                        |
| FY 2017                                                                         | \$478,961 (F)          |                        |                        |
| FY 2019                                                                         |                        | \$469,781 (F)          |                        |
| <u>Recovered</u> (Fixed Negotiated Rate x Actual Direct/Disallowed Costs (C*D)) |                        |                        |                        |
| FY 2017                                                                         | \$476,487 (E)          |                        |                        |
| FY 2019                                                                         |                        | \$530,734 (E)          |                        |
| <b>UNDER(OVER) RECOVERY- Carry Forward to Subsequent Year (F-E)</b>             | <b>\$2,474</b>         | <b>(\$60,953)</b>      |                        |

# School District SCHEDULE A WORKSHEET

Expenditures for Computation of Restricted Indirect Cost Rate  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

## EXCLUDABLE COSTS

| 1     |                                               |                            | 2              |               | 3                 |                      | 4                    |                  | 5                              |                | 6                       |  | 7 |  | 8 |  | 9 |  | 10 |  |
|-------|-----------------------------------------------|----------------------------|----------------|---------------|-------------------|----------------------|----------------------|------------------|--------------------------------|----------------|-------------------------|--|---|--|---|--|---|--|----|--|
| Func. | Description                                   | Total Gov't Funds Expended | Capital Outlay | Debt Financed | Fines & Penalties | PERS & TRS on Behalf | Other Excluded Costs | Net Expenditures | Direct Expenses Spec Rev Funds | Indirect Costs | Direct & Disallow Costs |  |   |  |   |  |   |  |    |  |
| 100   | Instruction                                   | 2,535,586                  | -              |               |                   | 195,095              | 3,842                | 2,336,649        |                                |                | 2,336,649               |  |   |  |   |  |   |  |    |  |
| 200   | Special Education Instruction                 | 665,502                    | -              |               |                   | 31,588               | -                    | 633,914          |                                |                | 633,914                 |  |   |  |   |  |   |  |    |  |
| 220   | Special Education Support Services - Students | 31,716                     | -              |               |                   | -                    | -                    | 31,716           |                                |                | 31,716                  |  |   |  |   |  |   |  |    |  |
| 300   | Support Services - Students                   | 333,293                    | -              |               |                   | -                    | 1,271                | 332,022          |                                |                | 332,022                 |  |   |  |   |  |   |  |    |  |
| 350   | Support Services - Instruction                | 1,075,701                  | 8,053          |               |                   | 2,551                | -                    | 1,065,097        |                                |                | 1,065,097               |  |   |  |   |  |   |  |    |  |
| 400   | School Administration                         | 425,286                    | -              |               |                   | 36,511               | -                    | 388,775          |                                |                | 388,775                 |  |   |  |   |  |   |  |    |  |
| 450   | School Administration Support Services        | 75,260                     | -              |               |                   | 1,144                | -                    | 74,116           |                                |                | 74,116                  |  |   |  |   |  |   |  |    |  |
| 510   | District Administration                       | 319,294                    |                |               |                   |                      |                      |                  |                                |                |                         |  |   |  |   |  |   |  |    |  |
|       | Board of Education                            | 118,440                    | -              |               |                   | 1,254                | -                    | 117,186          |                                |                | 117,186                 |  |   |  |   |  |   |  |    |  |
|       | Office of the Superintendent                  | 175,959                    | -              |               |                   | 12,073               | 1,000                | 162,886          |                                |                | 162,886                 |  |   |  |   |  |   |  |    |  |
|       | District Administration (less BOE and OS)     | 24,895                     | -              |               |                   | -                    | -                    | 24,895           |                                | 24,895         |                         |  |   |  |   |  |   |  |    |  |
| 550   | District Administration Support Services      | 346,753                    | -              |               | -                 | 2,773                | -                    | 343,980          |                                | 343,980        |                         |  |   |  |   |  |   |  |    |  |
| 600   | Operation & Maintenance of Plant              | 1,280,365                  | 24,278         |               |                   | 9,470                | 57,831               | 1,188,786        |                                | 98,432         | 1,090,354               |  |   |  |   |  |   |  |    |  |
| 700   | Student Activities                            | 274,384                    | -              |               |                   | 4,731                | -                    | 269,653          |                                |                | 269,653                 |  |   |  |   |  |   |  |    |  |
| 760   | Student Transportation                        | 137,590                    | -              |               |                   | -                    | -                    | 137,590          |                                |                | 137,590                 |  |   |  |   |  |   |  |    |  |
| 770   | Adult & Continuing Education Instruction      |                            | -              |               |                   | -                    | -                    |                  |                                |                |                         |  |   |  |   |  |   |  |    |  |
| 780   | Community Service                             | 46,642                     | -              |               |                   | -                    | -                    | 46,642           |                                |                | 46,642                  |  |   |  |   |  |   |  |    |  |
| 790   | Food Service (Fund Only)                      | 252,831                    | -              |               |                   | -                    | 143,864              | 108,967          |                                |                | 108,967                 |  |   |  |   |  |   |  |    |  |
| 850   | Debt Service                                  |                            |                | -             |                   |                      |                      |                  |                                |                |                         |  |   |  |   |  |   |  |    |  |
| 860   | Expendable Trust                              |                            |                |               |                   |                      | -                    |                  |                                |                |                         |  |   |  |   |  |   |  |    |  |
| 880   | Construction & Facilities Acquisition         | 791,477                    | 791,477        |               |                   |                      |                      |                  |                                |                |                         |  |   |  |   |  |   |  |    |  |
|       | TOTAL EXPENDITURES                            | 8,591,680                  | 823,808        |               |                   | 297,190              | 207,808              | 7,262,874        |                                | 467,307        | 6,795,567               |  |   |  |   |  |   |  |    |  |
|       | GRAND TOTAL                                   | 8,591,680                  |                |               |                   |                      |                      | 7,262,874        |                                |                |                         |  |   |  |   |  |   |  |    |  |

→ The Total Expenditures line & Grand Total should match

Notes: 1 - Include total expenditures in Governmental Funds from District Audit

Initial Rate = 6.88%

2 - Include equipment and 880 capital projects

5 - PERS & TRS on behalf - Include all contributions paid by the state on-behalf of the district for increased PERS & TRS rates.

Initial Rate is before any Carry Forward

6 - Include indirect costs, tuition & stipends, food & milk supplies, teacher housing, scholarships

7 - Net Expenditures is column 1 less columns 2-6

8 - Direct Federal Expenditures charged in a Special Revenue Fund to function 510 or 550 excluding object code 495.

9 - Indirect Costs of column 7 less any direct charges recorded in column 8

10 - Direct & Disallowed Costs of column 7 plus direct charges recorded in column 8

Prepared by \_\_\_\_\_ Phone # \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

**School District  
EXCLUDABLE COSTS TAB**

Indirect Cost Rate Notes  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

**Detail for Column 2 (Capital Outlay)**

| Account                                    | Description                                                             | Audit Page | Category  | Amount         |
|--------------------------------------------|-------------------------------------------------------------------------|------------|-----------|----------------|
| 100                                        | Instruction                                                             | Page       | Equipment |                |
| 100                                        | Instruction                                                             | Page       | Equipment |                |
| 100                                        | Instruction                                                             | Page       | Equipment |                |
| 100                                        | Instruction                                                             | Page       | Equipment |                |
| 100                                        | Instruction                                                             | Page       | Equipment |                |
|                                            | Total Capital Outlays for Instruction                                   |            |           | -              |
| 200                                        | Special Education Instruction                                           | Page       | Equipment |                |
| 200                                        | Special Education Instruction                                           | Page       | Equipment |                |
|                                            | Total Capital Outlays for Special Education Instruction                 |            |           | -              |
| 220                                        | Special Education Support Services - Students                           | Page       | Equipment |                |
| 220                                        | Special Education Support Services - Students                           | Page       | Equipment |                |
|                                            | Total Capital Outlays for Special Education Support Services - Students |            |           | -              |
| 300                                        | Support Services - Students                                             | Page       | Equipment |                |
| 300                                        | Support Services - Students                                             | Page       | Equipment |                |
|                                            | Total Capital Outlays for Support Services - Students                   |            |           | -              |
| 350                                        | Support Services - Instruction                                          | Page 57    | Equipment | 8,053          |
| 350                                        | Support Services - Instruction                                          | Page       | Equipment |                |
|                                            | Total Capital Outlays for Support Services - Instruction                |            |           | 8,053          |
| 400                                        | School Administration                                                   | Page       | Equipment |                |
|                                            | Total Capital Outlays for School Administration                         |            |           | -              |
| 450                                        | School Administration Support Services                                  | Page       | Equipment |                |
|                                            | Total Capital Outlays for School Administration Support Services        |            |           | -              |
| 510                                        | District Administration                                                 | Page       | Equipment |                |
|                                            | Total Capital Outlays for District Administration                       |            |           | -              |
| 511                                        | Board of Education                                                      | Page       | Equipment |                |
|                                            | Total Capital Outlays for Board of Education                            |            |           | -              |
| 512                                        | Office of the Superintendent                                            | Page       | Equipment |                |
|                                            | Total Capital Outlays for Office of the Superintendent                  |            |           | -              |
| 550                                        | District Administration Support Services                                | Page       | Equipment |                |
| 550                                        | District Administration Support Services                                | Page       | Equipment |                |
|                                            | Total Capital Outlays for District Administration Support Services      |            |           | -              |
| 600                                        | Operation & Maintenance of Plant                                        | Page 58    | Equipment | 24,278         |
|                                            | Total Capital Outlays for Operation & Maintenance of Plant              |            |           | 24,278         |
| 700                                        | Student Activities                                                      | Page       | Equipment |                |
|                                            | Total Capital Outlays for Student Activities                            |            |           | -              |
| 760                                        | Student Transportation                                                  | Page       | Equipment |                |
|                                            | Total Capital Outlays for Student Transportation                        |            |           | -              |
| 770                                        | Adult and Continuing Education Instruction                              | Page       | Equipment |                |
|                                            | Total Capital Outlays for Adult and Continuing Education Instruction    |            |           | -              |
| 780                                        | Community Service                                                       | Page       | Equipment |                |
|                                            | Total Capital Outlays for Community Service                             |            |           | -              |
| 790                                        | Food Service (Fund Only)                                                | Page       | Equipment |                |
|                                            | Total Capital Outlays for Food Service (Fund Only)                      |            |           | -              |
| 880                                        | Construction & Facilities Acquisition                                   | Page 60    | Capital   | 791,477        |
|                                            |                                                                         | Page       | Capital   |                |
|                                            |                                                                         | Page       | Capital   |                |
|                                            |                                                                         | Page       | Capital   |                |
|                                            | Total Capital Outlays for Construction & Facilities Acquisition         |            |           | 791,477        |
| <b>Grand Total for all Capital Outlays</b> |                                                                         |            |           | <b>823,808</b> |

**School District**  
**EXCLUDABLE COSTS TAB**

Indirect Cost Rate Notes  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

**Detail for Column 3 (Debt Financed)**

| <u>Account</u> | <u>Description</u>                       | <u>Audit Page</u> | <u>Category</u>        | <u>Amount</u>   |
|----------------|------------------------------------------|-------------------|------------------------|-----------------|
| 850            | Debt Service                             | Page              | Debt                   |                 |
|                |                                          |                   | Total for Debt Service | -               |
|                | <b>Grand Total for all Debt Financed</b> |                   |                        | <u><u>-</u></u> |

**Detail for Column 4 (Fines & Penalties)**

| <u>Account</u> | <u>Description</u>                                                   | <u>Audit Page</u> | <u>Category</u>   | <u>Amount</u>   |
|----------------|----------------------------------------------------------------------|-------------------|-------------------|-----------------|
| 550            | District Administration Support Services                             | Page              | Fines & Penalties |                 |
|                | Total Fines & Penalties for District Administration Support Services |                   |                   | -               |
|                | <b>Grand Total for all Fines &amp; Penalties</b>                     |                   |                   | <u><u>-</u></u> |

**School District  
EXCLUDABLE COSTS TAB**

Indirect Cost Rate Notes  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

**Detail for Column 5 (PERS & TRS on behalf )**

| Account                                       | Description                                                                | Audit Page | Category         | Amount         |
|-----------------------------------------------|----------------------------------------------------------------------------|------------|------------------|----------------|
| 100                                           | Instruction                                                                | Page       | TRS - On behalf  | 192,785        |
| 100                                           | Instruction                                                                | Page       | PERS - On behalf | 2,310          |
|                                               | Total PERS/TRS on-behalf for Instruction                                   |            |                  | 195,095        |
| 200                                           | Special Education Instruction                                              | Page       | TRS - On behalf  | 24,458         |
| 200                                           | Special Education Instruction                                              | Page       | PERS - On behalf | 7,130          |
|                                               | Total PERS/TRS on-behalf for Special Education Instruction                 |            |                  | 31,588         |
| 220                                           | Special Education Support Services - Students                              | Page       | TRS - On behalf  |                |
| 220                                           | Special Education Support Services - Students                              | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Special Education Support Services - Students |            |                  | -              |
| 300                                           | Support Services - Students                                                | Page       | TRS - On behalf  |                |
| 300                                           | Support Services - Students                                                | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Support Services - Students                   |            |                  | -              |
| 350                                           | Support Services - Instruction                                             | Page       | TRS - On behalf  |                |
| 350                                           | Support Services - Instruction                                             | Page       | PERS - On behalf | 2,551          |
|                                               | Total PERS/TRS on-behalf for Support Services - Instruction                |            |                  | 2,551          |
| 400                                           | School Administration                                                      | Page       | TRS - On behalf  | 36,511         |
| 400                                           | School Administration                                                      | Page       | PERS - On behalf | -              |
|                                               | Total PERS/TRS on-behalf for School Administration                         |            |                  | 36,511         |
| 450                                           | School Administration Support Services                                     | Page       | TRS - On behalf  |                |
| 450                                           | School Administration Support Services                                     | Page       | PERS - On behalf | 1,144          |
|                                               | Total PERS/TRS on-behalf for School Administration Support Services        |            |                  | 1,144          |
| 510                                           | District Administration                                                    | Page       | TRS - On behalf  | 10,819         |
| 510                                           | District Administration                                                    | Page       | PERS - On behalf | 2,508          |
|                                               | Total PERS/TRS on-behalf for District Administration                       |            |                  | 13,327         |
|                                               | Board of Education                                                         | Page       | TRS - On behalf  |                |
|                                               | Board of Education                                                         | Page       | PERS - On behalf | 1,254          |
|                                               | Total PERS/TRS on-behalf for Board of Education                            |            |                  | 1,254          |
|                                               | Office of the Superintendent                                               |            | TRS - On behalf  | 10,819         |
|                                               | Office of the Superintendent                                               | Page       | PERS - On behalf | 1,254          |
|                                               | Total PERS/TRS on-behalf for Office of the Superintendent                  |            |                  | 12,073         |
|                                               | District Administration (Less BOE and OS)                                  | Page       | TRS - On behalf  | -              |
|                                               | District Administration (Less BOE and OS)                                  | Page       | PERS - On behalf | -              |
|                                               | Total PERS/TRS on-behalf for District Administration (Less BOE and OS)     |            |                  | -              |
| 550                                           | District Administration Support Services                                   | Page       | TRS - On behalf  |                |
| 550                                           | District Administration Support Services                                   | Page       | PERS - On behalf | 2,773          |
|                                               | Total PERS/TRS on-behalf for District Administration Support Services      |            |                  | 2,773          |
| 600                                           | Operation & Maintenance of Plant                                           | Page       | TRS - On behalf  |                |
| 600                                           | Operation & Maintenance of Plant                                           | Page       | PERS - On behalf | 9,470          |
|                                               | Total PERS/TRS on-behalf for Operation & Maintenance of Plant              |            |                  | 9,470          |
| 700                                           | Student Activities                                                         | Page       | TRS - On behalf  | 2,107          |
| 700                                           | Student Activities                                                         | Page       | PERS - On behalf | 2,624          |
|                                               | Total PERS/TRS on-behalf for Student Activities                            |            |                  | 4,731          |
| 760                                           | Student Transportation                                                     | Page       | TRS - On behalf  |                |
| 760                                           | Student Transportation                                                     | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Student Transportation                        |            |                  | -              |
| 770                                           | Adult & Continuing Education Instruction                                   | Page       | TRS - On behalf  |                |
| 770                                           | Adult & Continuing Education Instruction                                   | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Adult & Continuing Education Instruction      |            |                  | -              |
| 780                                           | Community Service                                                          | Page       | TRS - On behalf  |                |
| 780                                           | Community Service                                                          | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Community Service                             |            |                  | -              |
| 790                                           | Food Service (Fund Only)                                                   | Page       | TRS - On behalf  |                |
| 790                                           | Food Service (Fund Only)                                                   | Page       | PERS - On behalf |                |
|                                               | Total PERS/TRS on-behalf for Food Service (Fund Only)                      |            |                  | -              |
| <b>Grand Total for all PERS/TRS on-behalf</b> |                                                                            |            |                  | <b>297,190</b> |



**School District  
EXCLUDABLE COSTS TAB**

Indirect Cost Rate Notes  
As submitted to the Department of Education & Early Development  
FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

**Detail for Column 6 (Other Excluded Costs)**

| Account                                         | Description                                                            | Audit Page | Category               | Amount         |
|-------------------------------------------------|------------------------------------------------------------------------|------------|------------------------|----------------|
| 100                                             | Instruction                                                            | Page 56    | Tuition & Stipends     | 3,242          |
| 100                                             | Instruction                                                            | Page 76    | Tuition & Stipends     | 600            |
| 100                                             | Instruction                                                            | Page       |                        |                |
|                                                 | Total Excluded Costs for Instruction                                   |            |                        | 3,842          |
| 200                                             | Special Education Instruction                                          | Page       |                        |                |
| 200                                             | Special Education Instruction                                          | Page       |                        |                |
|                                                 | Total Excluded Costs for Special Education Instruction                 |            |                        | -              |
| 220                                             | Special Education Support Services - Students                          | Page       |                        |                |
| 220                                             | Special Education Support Services - Students                          | Page       |                        |                |
|                                                 | Total Excluded Costs for Special Education Support Services - Students |            |                        | -              |
| 300                                             | Support Services - Students                                            | Page 59    | Tuition & Stipends     | 1,271          |
| 300                                             | Support Services - Students                                            | Page       |                        |                |
|                                                 | Total Excluded Costs for Support Services - Students                   |            |                        | 1,271          |
| 350                                             | Support Services - Instruction                                         | Page       |                        |                |
| 350                                             | Support Services - Instruction                                         | Page       |                        |                |
|                                                 | Total Excluded Costs for Support Services - Instruction                |            |                        | -              |
| 400                                             | School Administration                                                  | Page       |                        |                |
|                                                 | Total Excluded Costs for School Administration                         |            |                        | -              |
| 450                                             | School Administration Support Services                                 | Page       |                        |                |
|                                                 | Total Excluded Costs for School Administration Support Services        |            |                        | -              |
| 510                                             | District Administration                                                | Page       |                        |                |
|                                                 | Total Excluded Costs for District Administration                       |            |                        | -              |
| 511                                             | Board of Education                                                     | Page       |                        |                |
|                                                 | Total Excluded Costs for Board of Education                            |            |                        | -              |
| 512                                             | Office of the Superintendent                                           | Page 57    | Tuition & Stipends     | 1,000          |
|                                                 | Total Excluded Costs for Office of the Superintendent                  |            |                        | 1,000          |
| 550                                             | District Administration Support Services                               | Page 59    | Indirect Costs         | 18,575         |
|                                                 |                                                                        | Page 71    | Indirect Costs         | 3,626          |
|                                                 |                                                                        | Page 75    | Indirect Costs         | 5,477          |
|                                                 |                                                                        | Page 76    | Indirect Costs         | 5,543          |
|                                                 |                                                                        | Page 78    | Indirect Costs         | 196            |
|                                                 |                                                                        | Page 79    | Indirect Costs         | 1,647          |
|                                                 |                                                                        | Page 80    | Indirect Costs         | 5,317          |
|                                                 |                                                                        | Page 81    | Indirect Costs         | 3,686          |
|                                                 |                                                                        | Page 82    | Indirect Costs         | 302            |
|                                                 |                                                                        | Page 83    | Indirect Costs         | 952            |
|                                                 |                                                                        | Page 84    | Indirect Costs         | 582            |
|                                                 |                                                                        | Page 85    | Indirect Costs         | 725            |
|                                                 |                                                                        | Page 89    | Indirect Costs         | 448            |
|                                                 |                                                                        | Page 90    | Indirect Costs         | 272            |
|                                                 |                                                                        | Page 95    | Indirect Costs         | 3,616          |
|                                                 |                                                                        | Page 58    | Indirect Cost Recovery | (50,964)       |
|                                                 | Total Excluded Costs for District Administration Support Services      |            |                        | -              |
| 600                                             | Operation & Maintenance of Plant                                       | Page 94    | Teacher Housing        | 57,831         |
|                                                 | Total Excluded Costs for Operation & Maintenance of Plant              |            |                        | 57,831         |
| 700                                             | Student Activities                                                     | Page       |                        |                |
|                                                 | Total Excluded Costs for Student Activities                            |            |                        | -              |
| 760                                             | Student Transportation                                                 | Page       |                        |                |
|                                                 | Total Excluded Costs for Student Transportation                        |            |                        | -              |
| 770                                             | Adult & Continuing Education Instruction                               | Page       |                        |                |
|                                                 | Total Excluded Costs for Adult & Continuing Education Instruction      |            |                        | -              |
| 780                                             | Community Service                                                      | Page       |                        |                |
|                                                 | Total Excluded Costs for Community Service                             |            |                        | -              |
| 790                                             | Food Service (Fund Only)                                               | Page 72    | Food Service           | 137,360        |
|                                                 |                                                                        | Page 73    | Fresh Fruits & Veggies | 6,504          |
|                                                 |                                                                        | Page 74    | NSLP Equipment         | 9,043          |
|                                                 | Total Excluded Costs for Food Service (Fund Only)                      |            |                        | 143,864        |
| 860                                             | Expendable Trust                                                       | Page       |                        |                |
|                                                 | Total Excluded Costs for Expendable Trust                              |            |                        | -              |
| <b>Grand Total for all Other Excluded Costs</b> |                                                                        |            |                        | <b>212,330</b> |

**School District**  
**Operations and Maintenance Indirect**

Indirect Cost Rate Notes

As submitted to the Department of Education & Early Development

FY2021 Indirect Rate based on Fiscal Year Ended June 30, 2019

---

Operations and Maintenance Director Guidelines

1. Only one position/person is allowed. Substitutes and temporaries are not allowed.
2. Standard benefits are allowed. PERS/TRS on-behalf payments must be removed.
3. This positions only function is the oversight and management of the Operations and Maintenance Division, which in turn serves the entire organization.
4. If this positions function is not as described in (3) above, the inclusion is not allowed.
5. This sheet, or the equivalent , will be required to be completed in order to include the indirect expense.
6. By signing the Certification page your district certifies that it meets the above guidelines for inclusion of Operations and Maintenance as indirect.

600      Operations and Maintenance Director

|                               |                      |
|-------------------------------|----------------------|
| Salary                        | 62,579               |
| Total Benefits                | <u>37,737</u>        |
| Total Salary and Benefits     | 100,316              |
| Less PERS/TRS on-behalf       | <u>1,884</u>         |
| Allowable Salary and Benefits | <u><u>98,432</u></u> |

Other items in Operations and Maintenance such as Rent, Electricity, Heating Fuel, Insurance, Garbage, Janitorial Services and Supplies are not allowed.

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

Year Ended June 30, 2019

|                                               | School<br>Operating<br>Fund | THRIVE<br>Special<br>Revenue Fund | Capital<br>Projects<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------------------------|-----------------------------|-----------------------------------|-----------------------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>                              |                             |                                   |                             |                                |                                |
| Local sources:                                |                             |                                   |                             |                                |                                |
| Charges for services                          | \$ -                        | -                                 | -                           | 111,127                        | 111,127                        |
| E-rate                                        | 614,390                     | -                                 | -                           | -                              | 614,390                        |
| Other                                         | 41,294                      | -                                 | 17,050                      | 89,113                         | 147,457                        |
| Intergovernmental:                            |                             |                                   |                             |                                |                                |
| State of Alaska                               | 5,826,954                   | -                                 | 419,720                     | 291,647                        | 6,538,321                      |
| Federal sources                               | 264,771                     | 257,371                           | -                           | 577,579                        | 1,099,721                      |
| Total revenues                                | <u>6,747,409</u>            | <u>257,371</u>                    | <u>436,770</u>              | <u>1,069,466</u>               | <u>8,511,016</u>               |
| <b>Expenditures:</b>                          |                             |                                   |                             |                                |                                |
| Current:                                      |                             |                                   |                             |                                |                                |
| Instruction                                   | 2,182,481                   | -                                 | -                           | 353,105                        | 2,535,586                      |
| Special education instruction                 | 612,799                     | -                                 | -                           | 52,703                         | 665,502                        |
| Special education support services - students | 31,716                      | -                                 | -                           | -                              | 31,716                         |
| Support services - students                   | 12,264                      | 238,796                           | -                           | 82,233                         | 333,293                        |
| Support services - instruction                | 1,075,701                   | -                                 | -                           | -                              | 1,075,701                      |
| School administration                         | 424,986                     | -                                 | -                           | 300                            | 425,286                        |
| School administration support services        | 75,260                      | -                                 | -                           | -                              | 75,260                         |
| District administration                       | 319,294                     | -                                 | -                           | -                              | 319,294                        |
| District administration support services      | 295,789                     | 18,575                            | -                           | 32,389                         | 346,753                        |
| Operation and maintenance of plant            | 1,214,882                   | -                                 | 74,561                      | 65,483                         | 1,354,926                      |
| Student activities                            | 270,384                     | -                                 | -                           | 4,000                          | 274,384                        |
| Student transportation                        | -                           | -                                 | -                           | 137,590                        | 137,590                        |
| Food service                                  | -                           | -                                 | -                           | 252,831                        | 252,831                        |
| Community services                            | -                           | -                                 | -                           | 46,642                         | 46,642                         |
| Construction and facilities acquisition       | -                           | -                                 | 791,477                     | -                              | 791,477                        |
| Total expenditures                            | <u>6,515,556</u>            | <u>257,371</u>                    | <u>866,038</u>              | <u>1,027,276</u>               | <u>8,666,241</u>               |
| Excess of revenues over expenditures          | <u>231,853</u>              | <u>-</u>                          | <u>(429,268)</u>            | <u>42,190</u>                  | <u>(155,225)</u>               |
| <b>Other financing sources (Uses):</b>        |                             |                                   |                             |                                |                                |
| Insurance recovery                            | -                           | -                                 | 122,320                     | -                              | 122,320                        |
| Transfers in                                  | -                           | -                                 | 282,268                     | 108,244                        | 390,512                        |
| Transfers out                                 | (390,512)                   | -                                 | -                           | -                              | (390,512)                      |
| Total other financing sources (uses):         | <u>(390,512)</u>            | <u>-</u>                          | <u>404,588</u>              | <u>108,244</u>                 | <u>122,320</u>                 |
| Net change in fund balance                    | (158,659)                   | -                                 | (24,680)                    | 150,434                        | (32,905)                       |
| Fund balances, beginning of year              | <u>597,893</u>              | <u>-</u>                          | <u>123,794</u>              | <u>418,308</u>                 | <u>1,139,995</u>               |
| Fund balances, end of year                    | <u>\$ 439,234</u>           | <u>-</u>                          | <u>99,114</u>               | <u>568,742</u>                 | <u>1,107,090</u>               |

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

## School Operating Fund

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

Year Ended June 30, 2019

|                                     | Final<br>Budgeted<br>Amounts | Actual<br>Amounts  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------|------------------------------|--------------------|---------------------------------------------------------|
| Revenues:                           |                              |                    |                                                         |
| Local sources:                      |                              |                    |                                                         |
| E-rate                              | \$ 618,797                   | 614,390            | (4,407)                                                 |
| Other                               | 25,000                       | 41,294             | 16,294                                                  |
|                                     | <u>643,797</u>               | <u>655,684</u>     | <u>11,887</u>                                           |
| State sources:                      |                              |                    |                                                         |
| Foundation program                  | 5,396,597                    | 5,396,597          | -                                                       |
| Quality schools                     | 14,561                       | 14,561             | -                                                       |
| AK broadband assistance             | 58,027                       | -                  | (58,027)                                                |
| TRS on-behalf payment               | 251,949                      | 283,098            | 31,149                                                  |
| PERS on-behalf payment              | 46,100                       | 62,087             | 15,987                                                  |
| Other <i>SB 142</i>                 | 77,127                       | 70,611             | (6,516)                                                 |
| Total state sources                 | <u>5,844,361</u>             | <u>5,826,954</u>   | <u>(17,407)</u>                                         |
| Federal sources:                    |                              |                    |                                                         |
| Timber receipts                     | 300,000                      | 264,771            | (35,229)                                                |
| Total revenues                      | <u>6,788,158</u>             | <u>\ 6,747,409</u> | <u>(40,749)</u>                                         |
| Expenditures:                       |                              |                    |                                                         |
| Current:                            |                              |                    |                                                         |
| Instruction:                        |                              |                    |                                                         |
| Certificated salaries               | 1,067,475                    | 1,163,109          | (95,634)                                                |
| Non-certificated salaries           | 72,133                       | 78,254             | (6,121)                                                 |
| Employee benefits                   | 791,192                      | 723,768            | 67,424                                                  |
| Housing allowance                   | -                            | 4,950              | (4,950)                                                 |
| Transportation allowance            | 22,000                       | 21,979             | 21                                                      |
| Professional and technical services | 74,655                       | 58,363             | 16,292                                                  |
| Staff travel                        | 6,500                        | 14,546             | (8,046)                                                 |
| Student travel                      | 8,200                        | 1,031              | 7,169                                                   |
| Utility services                    | 23,545                       | 26,000             | (2,455)                                                 |
| Other purchased services            | -                            | 4,235              | (4,235)                                                 |
| Supplies, materials and media       | 95,160                       | 79,223             | 15,937                                                  |
| Tuition and stipends                | -                            | 3,242              | (3,242)                                                 |
| Other expenses                      | 250                          | 3,781              | (3,531)                                                 |
| Total instruction                   | <u>2,161,110</u>             | <u>\ 2,182,481</u> | <u>(21,371)</u>                                         |
| Special education instruction:      |                              |                    |                                                         |
| Certificated salaries               | 177,456                      | 137,577            | 39,879                                                  |
| Non-certificated salaries           | 232,061                      | 270,498            | (38,437)                                                |
| Employee benefits                   | 234,281                      | 184,045            | 50,236                                                  |
| Professional and technical services | 7,500                        | 13,262             | (5,762)                                                 |
| Staff travel                        | 2,410                        | 3,707              | (1,297)                                                 |
| Supplies, materials and media       | 4,233                        | 2,995              | 1,238                                                   |
| Other expenses                      | -                            | 715                | (715)                                                   |
| Total special education instruction | <u>657,941</u>               | <u>\ 612,799</u>   | <u>45,142</u>                                           |

(continued)

## School Operating Fund

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

|                                                | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------|------------------------------|-------------------|---------------------------------------------------------|
| Expenditures, continued:                       |                              |                   |                                                         |
| Current:                                       |                              |                   |                                                         |
| Special education support services - students: |                              |                   |                                                         |
| Professional and technical services            | 20,000                       | 31,716            | (11,716)                                                |
| Support services - students:                   |                              |                   |                                                         |
| Certificated salaries                          | -                            | 8,602             | (8,602)                                                 |
| Employee benefits                              | -                            | 3,662             | (3,662)                                                 |
| Total support services - students              | -                            | 12,264            | (12,264)                                                |
| Support services - instruction:                |                              |                   |                                                         |
| Non-certificated salaries                      | 90,716                       | 82,788            | 7,928                                                   |
| Employee benefits                              | 57,950                       | 51,768            | 6,182                                                   |
| Professional and technical services            | 15,000                       | -                 | 15,000                                                  |
| Staff travel                                   | 3,500                        | 5,908             | (2,408)                                                 |
| Utility services                               | 802,842                      | 806,926           | (4,084)                                                 |
| Other purchased services                       | 50,550                       | 25,591            | 24,959                                                  |
| Supplies, materials and media                  | 72,500                       | 86,424            | (13,924)                                                |
| Other expenses                                 | 14,950                       | 8,243             | 6,707                                                   |
| Equipment                                      | -                            | 8,053             | (8,053)                                                 |
| Total support services - instruction           | 1,108,008                    | 1,075,701         | 32,307                                                  |
| School administration:                         |                              |                   |                                                         |
| Certificated salaries                          | 258,695                      | 256,980           | 1,715                                                   |
| Employee benefits                              | 134,105                      | 138,956           | (4,851)                                                 |
| Housing allowance                              | 10,800                       | 4,500             | 6,300                                                   |
| Staff travel                                   | 10,500                       | 13,719            | (3,219)                                                 |
| Utility services                               | 1,200                        | 635               | 565                                                     |
| Other purchased services                       | -                            | 98                | (98)                                                    |
| Supplies, materials and media                  | 3,500                        | 10,053            | (6,553)                                                 |
| Other expenses                                 | -                            | 45                | (45)                                                    |
| Total school administration                    | 418,800                      | 424,986           | (6,186)                                                 |
| School administration support services:        |                              |                   |                                                         |
| Non-certificated salaries                      | 39,785                       | 38,113            | 1,672                                                   |
| Employee benefits                              | 49,828                       | 31,976            | 17,852                                                  |
| Staff travel                                   | 2,500                        | 2,792             | (292)                                                   |
| Supplies, materials and media                  | 1,270                        | 2,364             | (1,094)                                                 |
| Other expenses                                 | -                            | 15                | (15)                                                    |
| Total school administration support services   | 93,383                       | 75,260            | 18,123                                                  |
| District administration:                       |                              |                   |                                                         |
| Certificated salaries                          | 74,000                       | 71,200            | 2,800                                                   |
| Non-certificated salaries                      | 84,792                       | 96,314            | (11,522)                                                |
| Employee benefits                              | 61,246                       | 64,614            | (3,368)                                                 |
| Professional and technical services            | 31,500                       | 24,188            | 7,312                                                   |
| Staff travel                                   | 16,500                       | 28,005            | (11,505)                                                |
| Student travel                                 | 300                          | 206               | 94                                                      |
| Utility services                               | 2,100                        | 1,953             | 147                                                     |
| Other purchased services                       | 3,700                        | 8,115             | (4,415)                                                 |
| Supplies, materials and media                  | 8,160                        | 10,351            | (2,191)                                                 |
| Tuition and stipends                           | 5,800                        | 1,000             | 4,800                                                   |
| Other expenses                                 | 12,800                       | 13,348            | (548)                                                   |
| Total district administration                  | 300,898                      | 319,294           | (18,396)                                                |

(continued)

## School Operating Fund

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

|                                                | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------|------------------------------|-------------------|---------------------------------------------------------|
| Expenditures, continued:                       |                              |                   |                                                         |
| Current:                                       |                              |                   |                                                         |
| District administration support services:      |                              |                   |                                                         |
| Non-certificated salaries                      | 90,944                       | 89,995            | 949                                                     |
| Employee benefits                              | 68,099                       | 72,855            | (4,756)                                                 |
| Professional and technical services            | 135,000                      | 110,151           | 24,849                                                  |
| Staff travel                                   | 3,530                        | 3,741             | (211)                                                   |
| Utilities services                             | 9,970                        | 4,583             | 5,387                                                   |
| Other purchased services                       | 3,700                        | 3,023             | 677                                                     |
| Insurance and bond premiums                    | 57,300                       | 37,226            | 20,074                                                  |
| Supplies, materials and media                  | 12,435                       | 9,921             | 2,514                                                   |
| Other expenses                                 | 16,900                       | 15,258            | 1,642                                                   |
| Indirect costs                                 | (63,211)                     | (50,964)          | (12,247)                                                |
| Equipment                                      | 4,100                        | -                 | 4,100                                                   |
| Total district administration support services | 338,767                      | 295,789           | 42,978                                                  |
| Operations and maintenance of plant:           |                              |                   |                                                         |
| Certificated salaries                          | 3,500                        | 4,542             | (1,042)                                                 |
| Non-certificated salaries                      | 336,411                      | 350,282           | (13,871)                                                |
| Employee benefits                              | 144,388                      | 145,778           | (1,390)                                                 |
| Staff travel                                   | 6,000                        | 7,894             | (1,894)                                                 |
| Utility services                               | 46,490                       | 37,285            | 9,205                                                   |
| Energy                                         | 395,070                      | 258,187           | 136,883                                                 |
| Other purchased services                       | 98,730                       | 100,857           | (2,127)                                                 |
| Insurance and bond premiums                    | 101,000                      | 127,100           | (26,100)                                                |
| Supplies, materials and media                  | 162,751                      | 155,963           | 6,788                                                   |
| Other expenses                                 | 1,200                        | 2,716             | (1,516)                                                 |
| Equipment                                      | 20,000                       | 24,278            | (4,278)                                                 |
| Total operations and maintenance of plant      | 1,315,540                    | 1,214,882         | 100,658                                                 |
| Student activities:                            |                              |                   |                                                         |
| Certificated salaries                          | 32,396                       | 11,262            | 21,134                                                  |
| Non-certificated salaries                      | 79,804                       | 102,372           | (22,568)                                                |
| Employee benefits                              | 38,496                       | 28,178            | 10,318                                                  |
| Staff travel                                   | 13,100                       | 38,951            | (25,851)                                                |
| Student travel                                 | 44,350                       | 62,388            | (18,038)                                                |
| Utility services                               | -                            | 86                | (86)                                                    |
| Other purchased services                       | -                            | 13,948            | (13,948)                                                |
| Supplies, materials and media                  | 12,050                       | 8,852             | 3,198                                                   |
| Other expenses                                 | 2,500                        | 4,347             | (1,847)                                                 |
| Total student activities                       | 222,696                      | 270,384           | (47,688)                                                |
| Total expenditures                             | 6,637,143                    | 6,515,556         | 121,587                                                 |
| Excess of revenues over expenditures           | 151,015                      | 231,853           | 80,838                                                  |
| Other financing sources (uses):                |                              |                   |                                                         |
| Transfers in (out):                            |                              |                   |                                                         |
| Capital projects fund                          | (169,755)                    | (282,268)         | (112,513)                                               |
| Food service special revenue fund              | -                            | (107,222)         | (107,222)                                               |
| NSLP equipment assistance special revenue fund | (5,000)                      | (1,022)           | 3,978                                                   |
| Net other financing sources (uses)             | (174,755)                    | (390,512)         | (215,757)                                               |
| Net change in fund balance                     | \$ (23,740)                  | (158,659)         | (134,919)                                               |
| Fund balance, beginning of year                |                              | 597,893           |                                                         |
| Fund balance, end of year                      |                              | \$ 439,234        |                                                         |

## Food Service Special Revenue Fund

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

Year Ended June 30, 2019

|                                                      | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|------------------------------------------------------|------------------------------|-------------------|----------------------------------------------------------|
| Revenues:                                            |                              |                   |                                                          |
| Local sources:                                       |                              |                   |                                                          |
| Charges for services                                 | \$ 8,500                     | 9,550             | 1,050                                                    |
| Intergovernmental:                                   |                              |                   |                                                          |
| Federal sources - passed through the State of Alaska | 118,850                      | 123,885           | 5,035                                                    |
| Total revenues                                       | <u>127,350</u>               | <u>133,435</u>    | <u>6,085</u>                                             |
| Expenditures - current:                              |                              |                   |                                                          |
| Food services:                                       |                              |                   |                                                          |
| Non-certificated salaries                            | 78,721                       | 83,072            | (4,351)                                                  |
| Employee benefits                                    | 25,103                       | 15,979            | 9,124                                                    |
| Staff travel                                         | 1,500                        | 641               | 859                                                      |
| Supplies, materials and media                        | 107,500                      | 137,360           | (29,860)                                                 |
| Other expenses                                       | 600                          | 232               | 368                                                      |
| Total expenditures                                   | <u>213,424</u>               | <u>237,284</u>    | <u>(23,860)</u>                                          |
| Excess (deficiency) of revenues over expenditures    | <u>(86,074)</u>              | <u>(103,849)</u>  | <u>(17,775)</u>                                          |
| Other financing sources:                             |                              |                   |                                                          |
| Transfers in - School Operating Fund                 | -                            | 107,222           | 107,222                                                  |
| Net change in fund balance                           | \$ <u>(86,074)</u>           | <u>3,373</u>      | <u>89,447</u>                                            |
| Fund balance, beginning of year                      |                              | <u>47,946</u>     |                                                          |
| Fund balance, end of year                            |                              | \$ <u>51,319</u>  |                                                          |

## Fresh Fruit and Vegetable Special Revenue Fund

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

Year Ended June 30, 2019

|                                                         | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|---------------------------------------------------------|------------------------------|-------------------|----------------------------------------------------------|
| Revenues:                                               |                              |                   |                                                          |
| Intergovernmental:                                      |                              |                   |                                                          |
| Federal sources - passed through<br>the State of Alaska | \$ 6,575                     | 6,504             | (71)                                                     |
| Expenditures - current:                                 |                              |                   |                                                          |
| Food services:                                          |                              |                   |                                                          |
| Supplies, materials and media                           | 6,575                        | 6,504             | 71                                                       |
| Excess of revenues over expenditures                    | \$ -                         | -                 | -                                                        |
| Fund balance, beginning of year                         |                              | -                 |                                                          |
| Fund balance, end of year                               |                              | \$ -              |                                                          |



## NSLP Equipment Special Revenue Fund

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

Year Ended June 30, 2019

|                                                         | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|---------------------------------------------------------|------------------------------|-------------------|----------------------------------------------------------|
| Revenues:                                               |                              |                   |                                                          |
| Intergovernmental:                                      |                              |                   |                                                          |
| Federal sources - passed through<br>the State of Alaska | \$ 8,021                     | \ 8,021           | -                                                        |
| Expenditures - current:                                 |                              |                   |                                                          |
| Food services:                                          |                              |                   |                                                          |
| Supplies, materials and media                           | 8,021                        | \ 9,043           | (1,022)                                                  |
| Excess (deficiency) of revenues over expenditures       | -                            | (1,022)           | (1,022)                                                  |
| Other financing sources:                                |                              |                   |                                                          |
| Transfer in - School Operating Fund                     | -                            | \ 1,022           | 1,022                                                    |
| Net change in fund balance                              | \$ -                         | \ -               | -                                                        |
| Fund balance, beginning of year                         |                              | -                 |                                                          |
| Fund balance, end of year                               |                              | \$ -              |                                                          |

## Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2019

|                                                         | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|---------------------------------------------------------|------------------------------|-------------------|----------------------------------------------------------|
| Revenues:                                               |                              |                   |                                                          |
| Intergovernmental:                                      |                              |                   |                                                          |
| Federal sources - passed through<br>the State of Alaska | \$ 75,519                    | 75,519            | -                                                        |
| Expenditures - current:                                 |                              |                   |                                                          |
| Instruction:                                            |                              |                   |                                                          |
| Certificated salaries                                   | 5,714                        | 5,336             | 378                                                      |
| Non-certificated salaries                               | 29,234                       | 29,234            | -                                                        |
| Employee benefits                                       | 9,800                        | 10,639            | (839)                                                    |
| Staff travel                                            | 2,000                        | 1,040             | 960                                                      |
| Student travel                                          | 1,389                        | 1,389             | -                                                        |
| Supplies, materials and media                           | 20,605                       | 21,977            | (1,372)                                                  |
| Other expenses                                          | 1,300                        | 427               | 873                                                      |
| Total instruction                                       | 70,042                       | 70,042            | -                                                        |
| District administration support services:               |                              |                   |                                                          |
| Indirect costs                                          | 5,477                        | 5,477             | -                                                        |
| Total expenditures                                      | 75,519                       | 75,519            | -                                                        |
| Excess of revenues over expenditures                    | \$ -                         | -                 | -                                                        |
| Fund balance, beginning of year                         |                              | -                 |                                                          |
| Fund balance, end of year                               |                              | \$ -              |                                                          |

## Teacher Housing Special Revenue Fund

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

Year Ended June 30, 2019

|                                      | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|--------------------------------------|------------------------------|-------------------|----------------------------------------------------------|
| Revenues:                            |                              |                   |                                                          |
| Local sources:                       |                              |                   |                                                          |
| Charges for services - rental income | \$ 110,000                   | 101,577           | (8,423)                                                  |
| Other                                | -                            | 1,502             | 1,502                                                    |
| Total revenues                       | <u>110,000</u>               | <u>103,079</u>    | <u>(6,921)</u>                                           |
| Expenditures                         |                              |                   |                                                          |
| Operations and maintenance of plant: |                              |                   |                                                          |
| Utility services                     | -                            | 5,844             | (5,844)                                                  |
| Energy                               | -                            | 10,959            | (10,959)                                                 |
| Other purchased services             | 56,000                       | 17,550            | 38,450                                                   |
| Supplies, materials and media        | -                            | 23,443            | (23,443)                                                 |
| Other expenses                       | -                            | 35                | (35)                                                     |
| Total expenditures                   | <u>56,000</u>                | <u>57,831</u>     | <u>(1,831)</u>                                           |
| Excess of revenues over expenditures | \$ <u>54,000</u>             | 45,248            | <u>(8,752)</u>                                           |
| Fund balance, beginning of year      |                              | <u>179,844</u>    |                                                          |
| Fund balance, end of year            |                              | \$ <u>225,092</u> |                                                          |