

# **REQUIRED SUPPLEMENTARY INFORMATION**

## SPECIAL EDUCATION SERVICE AGENCY

## General Fund

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

Year Ended June 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 13,500	10,080	(3,420)
Earnings of investments	15,200	8,116	(7,084)
Other	-	10,344	10,344
Intergovernmental:			
State of Alaska	3,236,886	3,191,454	(45,432)
Total revenues	<u>3,265,586</u>	<u>3,219,994</u>	<u>(45,592)</u>
Expenditures:			
Current:			
Operations and support	1,315,230	1,243,072	72,158
Technical assistance -			
Low incidence disabilities	1,950,356	1,484,045	466,311
Total expenditures	<u>3,265,586</u>	<u>2,727,117</u>	<u>538,469</u>
Excess of revenues over expenditures	\$ -	492,877	492,877
Fund balance, beginning of year		<u>2,560,998</u>	
Fund balance, end of year		<u>\$ 3,053,875</u>	

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Alaska Autism Resource Center Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local-Other	\$ -	491	491
Intergovernmental:			
State of Alaska	238,000	237,778	(222)
Federal sources passed through the State of Alaska	<u>142,000</u>	<u>115,799</u>	<u>(26,201)</u>
Total revenues	<u>380,000</u>	<u>354,068</u>	<u>(25,932)</u>
Expenditures:			
Current:			
Operations and support	171,944	171,582	362
Technical assistance- Alaska Autism Resource Center	<u>208,056</u>	<u>181,996</u>	<u>26,060</u>
Total expenditures	<u>380,000</u>	<u>353,578</u>	<u>26,422</u>
Excess of revenues over expenditures	\$ -	490	490
Fund balance, beginning of year		<u>838</u>	
Fund balance, end of year		\$ <u>1,328</u>	

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Discretionary Personnel Special Revenue Fund

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

Year Ended June 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources			
passed through the State of Alaska	\$ 360,000	360,000	-
Expenditures:			
Current:			
Technical assistance -			
Low incidence disabilities	360,000	360,000	-
Total expenditures	360,000	360,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Census Surveys (Indicators) Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ <u>170,000</u>	<u>169,015</u>	<u>(985)</u>
Total revenues	<u>170,000</u>	<u>169,015</u>	<u>(985)</u>
Expenditures:			
Current:			
Operations and support	112,258	112,258	-
Technical assistance - Early intervention	<u>57,742</u>	<u>56,757</u>	<u>985</u>
Total expenditures	<u>170,000</u>	<u>169,015</u>	<u>985</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Alaska Deaf - Blind Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues -Intergovernmental - Federal sources	\$ <u>176,755</u>	<u>177,256</u>	<u>501</u>
Expenditures:			
Current:			
Operations and support	31,477	32,087	(610)
Technical assistance - Deaf and blind	<u>145,278</u>	<u>145,169</u>	<u>109</u>
Total expenditures	<u>176,755</u>	<u>177,256</u>	<u>(501)</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Proportionate Share of the Net Pension Liability

## Public Employees' Retirement System (PERS)

June 30, 2022

Year	Agency's Proportion of the Net Pension Liability	Agency's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Agency's Covered Payroll	Agency's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0053%	\$ 245,174	\$ 230,661	\$ 475,835	\$ 230,153	106.53%	62.37%
2016	0.0074%	\$ 359,623	\$ 96,211	\$ 455,834	\$ 230,153	156.25%	63.96%
2017	0.0125%	\$ 697,429	\$ 84,213	\$ 781,642	\$ 274,145	254.40%	59.55%
2018	0.0097%	\$ 499,978	\$ 184,504	\$ 684,482	\$ 284,957	175.46%	63.37%
2019	0.0095%	\$ 471,638	\$ 136,251	\$ 607,889	\$ 298,427	158.04%	65.19%
2020	0.0071%	\$ 388,887	\$ 151,363	\$ 540,250	\$ 251,166	154.83%	63.42%
2021	0.0081%	\$ 475,895	\$ 196,026	\$ 671,921	\$ 315,891	150.65%	61.61%
2022	0.0077%	\$ 283,458	\$ 39,847	\$ 323,305	\$ 242,064	117.10%	74.46%

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Proportionate Share of the Net OPEB Liability (Asset)

## Public Employees' Retirement System (PERS)

June 30, 2022

Year	Agency's Proportion of the Net OPEB Liability (Asset)	Agency's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	Agency's Covered Payroll	Agency's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.0097%	\$ 79,470	\$ 30,172	\$ 109,642	\$ 284,957	27.89%	89.68%
2019	0.0095%	\$ 97,213	\$ 27,825	\$ 125,038	\$ 298,427	32.58%	88.12%
2020	0.0071%	\$ 10,534	\$ 4,214	\$ 14,748	\$ 251,166	4.19%	98.13%
2021	0.0080%	\$ (36,164)	\$ (15,098)	\$ (51,262)	\$ 315,891	-11.45%	106.15%
2022	0.0077%	\$ (198,037)	\$ (25,281)	\$ (223,318)	\$ 242,064	-81.81%	135.54%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.0222%	\$ (3,124)	\$ -	\$ (3,124)	\$ 284,957	-1.10%	212.97%
2019	0.0161%	\$ (3,124)	\$ -	\$ (3,124)	\$ 298,427	-1.05%	270.62%
2020	0.0122%	\$ (2,951)	\$ -	\$ (2,951)	\$ 251,166	-1.17%	297.43%
2021	0.0094%	\$ (2,556)	\$ -	\$ (2,556)	\$ 315,891	-0.81%	283.80%
2022	0.0081%	\$ (3,570)	\$ -	\$ (3,570)	\$ 242,064	-1.47%	374.22%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.0222%	\$ 159	\$ -	\$ 159	\$ 616,628	0.03%	93.98%
2019	0.0161%	\$ 2,047	\$ -	\$ 2,047	\$ 603,292	0.34%	88.71%
2020	0.0153%	\$ 3,663	\$ -	\$ 3,663	\$ 452,109	0.81%	83.17%
2021	0.0117%	\$ 830	\$ -	\$ 830	\$ 67,486	1.23%	92.23%
2022	0.0095%	\$ (2,560)	\$ -	\$ (2,560)	\$ 63,123	-4.06%	115.10%

See accompanying notes to Required Supplementary Information.



SPECIAL EDUCATION SERVICE AGENCY  
Schedule of Agency's Contributions (Pensions)  
Public Employees' Retirement System (PERS)  
June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Agency's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 24,606	\$ (24,606)	\$ -	\$ 230,153	10.69%
2016	\$ 22,883	\$ (22,883)	\$ -	\$ 274,145	8.35%
2017	\$ 26,900	\$ (26,900)	\$ -	\$ 284,957	9.44%
2018	\$ 26,708	\$ (26,708)	\$ -	\$ 298,427	8.95%
2019	\$ 33,272	\$ (33,272)	\$ -	\$ 251,166	13.25%
2020	\$ 23,553	\$ (23,553)	\$ -	\$ 315,891	7.46%
2021	\$ 29,881	\$ (29,881)	\$ -	\$ 242,064	12.34%
2022	\$ 38,950	\$ (38,950)	\$ -	\$ 316,464	12.31%

*See accompanying notes to Required Supplementary Information.*

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Contributions (OPEB)

## Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Agency's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 7,612	\$ (7,612)	\$ -	\$ 298,427	2.55%
2019	\$ 12,775	\$ (12,775)	\$ -	\$ 251,166	5.09%
2020	\$ 9,407	\$ (9,407)	\$ -	\$ 315,891	2.98%
2021	\$ 7,284	\$ (7,284)	\$ -	\$ 242,064	3.01%
2022	\$ 8,302	\$ (8,302)	\$ -	\$ 316,464	2.62%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 291	\$ (291)	\$ -	\$ 298,427	0.10%
2019	\$ 497	\$ (497)	\$ -	\$ 251,166	0.20%
2020	\$ 432	\$ (432)	\$ -	\$ 315,891	0.14%
2021	\$ 432	\$ (432)	\$ -	\$ 242,064	0.18%
2022	\$ 605	\$ (605)	\$ -	\$ 316,464	0.19%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 1,875	\$ (1,875)	\$ -	\$ 603,292	0.31%
2019	\$ 1,797	\$ (1,797)	\$ -	\$ 452,109	0.40%
2020	\$ 2,088	\$ (2,088)	\$ -	\$ 67,486	3.09%
2021	\$ 1,770	\$ (1,770)	\$ -	\$ 63,123	2.80%
2022	\$ 2,088	\$ (2,088)	\$ -	\$ 89,441	2.33%

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Proportionate Share of the Net Pension Liability

## Teachers' Retirement System (TRS)

June 30, 2022

Year	Agency's Proportion of the Net Pension Liability	Agency's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Agency's Covered Payroll	Agency's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0168%	\$ 503,623	\$ 3,185,055	\$ 3,688,678	\$ 956,566	52.65%	55.70%
2016	0.0461%	\$ 585,026	\$ 1,368,404	\$ 1,953,430	\$ 885,762	66.05%	73.82%
2017	0.0531%	\$ 1,211,369	\$ 1,440,169	\$ 2,651,538	\$ 926,072	130.81%	68.40%
2018	0.0416%	\$ 842,896	\$ 1,469,859	\$ 2,312,755	\$ 890,600	94.64%	72.39%
2019	0.0462%	\$ 844,694	\$ 130,264	\$ 974,958	\$ 942,408	89.63%	74.09%
2020	0.0497%	\$ 927,834	\$ 1,372,671	\$ 2,300,505	\$ 1,613,849	57.49%	74.68%
2021	0.0574%	\$ 1,166,662	\$ 2,026,829	\$ 3,193,491	\$ 1,063,869	109.66%	72.81%
2022	0.0811%	\$ 645,782	\$ 548,567	\$ 1,194,349	\$ 1,284,833	50.26%	89.43%

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Proportionate Share of the Net OPEB Liability (Asset)

## Teachers' Retirement System (TRS)

June 30, 2022

Year	Agency's Proportion of the Net OPEB Liability (Asset)	Agency's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	Agency's Covered Payroll	Agency's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.0414%	\$ 76,180	\$ 133,511	\$ 209,691	\$ 890,600	8.55%	93.75%
2019	0.0460%	\$ 142,994	\$ 212,049	\$ 355,043	\$ 942,408	15.17%	90.23%
2020	0.0493%	\$ (75,287)	\$ (122,242)	\$ (197,529)	\$ 1,613,849	-4.67%	105.50%
2021	0.0571%	\$ (204,424)	\$ (357,505)	\$ (561,929)	\$ 1,063,869	-19.22%	113.78%
2022	0.0849%	\$ (986,530)	\$ (757,284)	\$ (1,743,814)	\$ 1,284,833	-76.78%	145.41%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.3462%	\$ (5,559)	\$ -	\$ (5,559)	\$ 890,600	-0.62%	1342.59%
2019	0.3300%	\$ (6,510)	\$ -	\$ (6,510)	\$ 942,408	-0.69%	1304.81%
2020	0.2314%	\$ (9,304)	\$ -	\$ (9,304)	\$ 1,613,849	-0.58%	1409.77%
2021	0.2050%	\$ (8,823)	\$ -	\$ (8,823)	\$ 1,063,869	-0.83%	931.08%
2022	0.2107%	\$ (12,844)	\$ -	\$ (12,844)	\$ 1,284,833	-1.00%	1254.36%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.3462%	\$ (8,063)	\$ -	\$ (8,063)	\$ 1,147,033	-0.70%	118.16%
2019	0.3300%	\$ (5,938)	\$ -	\$ (5,938)	\$ 1,148,460	-0.52%	109.56%
2020	0.2312%	\$ (8,869)	\$ -	\$ (8,869)	\$ 1,714,961	-0.52%	110.03%
2021	0.2055%	\$ (20,275)	\$ -	\$ (20,275)	\$ 671,807	-3.02%	125.59%
2022	0.2103%	\$ (42,223)	\$ -	\$ (42,223)	\$ 722,723	-5.84%	142.54%

See accompanying notes to Required Supplementary Information.

SPECIAL EDUCATION SERVICE AGENCY  
Schedule of Agency's Contributions (Pensions)  
Teachers' Retirement System (TRS)  
June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Agency's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 39,683	\$ (39,683)	\$ -	\$ 885,762	4.48%
2016	\$ 30,639	\$ (30,639)	\$ -	\$ 926,072	3.31%
2017	\$ 30,287	\$ (30,287)	\$ -	\$ 890,600	3.40%
2018	\$ 32,605	\$ (32,605)	\$ -	\$ 942,408	3.46%
2019	\$ 28,549	\$ (28,549)	\$ -	\$ 1,613,849	1.77%
2020	\$ 30,647	\$ (22,117)	\$ 8,530	\$ 1,063,869	2.88%
2021	\$ 38,672	\$ (38,672)	\$ -	\$ 1,284,833	3.01%
2022	\$ 42,650	\$ (42,782)	\$ (132)	\$ 1,329,061	3.21%

*See accompanying notes to Required Supplementary Information.*

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Agency's Contributions (OPEB)

## Teachers' Retirement System (TRS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Agency's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 16,159	\$ (16,159)	\$ -	\$ 942,408	1.71%
2019	\$ 13,799	\$ (13,799)	\$ -	\$ 1,613,849	0.86%
2020	\$ 17,283	\$ (17,283)	\$ -	\$ 1,063,869	1.62%
2021	\$ 22,299	\$ (22,299)	\$ -	\$ 1,284,833	1.74%
2022	\$ 21,063	\$ (21,063)	\$ -	\$ 1,329,061	1.58%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ -	\$ -	\$ -	\$ 942,408	0.00%
2019	\$ 722	\$ (722)	\$ -	\$ 1,613,849	0.04%
2020	\$ 673	\$ (673)	\$ -	\$ 1,063,869	0.06%
2021	\$ 763	\$ (763)	\$ -	\$ 1,284,833	0.06%
2022	\$ 803	\$ (803)	\$ -	\$ 1,329,061	0.06%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 6,073	\$ (6,073)	\$ -	\$ 1,148,460	0.53%
2019	\$ 7,133	\$ (7,133)	\$ -	\$ 1,714,961	0.42%
2020	\$ 9,169	\$ (9,169)	\$ -	\$ 671,807	1.36%
2021	\$ 8,866	\$ (8,866)	\$ -	\$ 722,723	1.23%
2022	\$ 8,333	\$ (8,333)	\$ -	\$ 748,002	1.11%

See accompanying notes to Required Supplementary Information.

## SPECIAL EDUCATION SERVICE AGENCY

## Notes to Required Supplementary Information

June 30, 2022

**1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budgets and Budgetary Accounting**

Annual budgets for operations are adopted for all operating revenues, expenditures and transfers. Budgets are prepared and presented on the modified accrual basis of accounting for all budgets.

The Agency authorizes formal budget revisions as needed to adjust the revenues and expenditures to available resources and program needs. Both the original and the final revised and approved budget are presented in the budgetary comparison schedule. The final approved budget is presented in the supplementary information. Expenditure authority for the General Fund is limited to the total approved budget, and there are no specific line item or category limitations. Annual appropriations for the General Fund may be carried forward at fiscal year-end.

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' funding and are reviewed and approved by the Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. Expenditures are reimbursed by the various entities on a cost basis.

Excess of expenditures over appropriations in the General Fund are funded through available fund balance.

Excess of expenditures over appropriation in Special Revenue Funds are funded through available fund balance and operating transfers from General Fund.

**2. Public Employees' Retirement System****Schedule of Agency's Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

***Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in actuarial methods since the prior valuation.

***Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

- Pension - Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amounts included in the normal cost for administrative expenses were changed from \$7,223,000 to \$7,625,000 for pension, and from \$4,934,000 to \$5,531,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

## SPECIAL EDUCATION SERVICE AGENCY

## Notes to Required Supplementary Information, continued

***Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Agency will present only those years for which information is available.

**Schedule of Agency Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

**3. Teachers' Retirement System****Schedule of Agency's Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

***Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in actuarial methods since the prior valuation.

***Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

- Pension - Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$3,003,000 to \$3,217,000 for pension, and from \$1,362,000 to \$1,604,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$0 to \$5,000 for occupational death and disability, and from \$8,000 to \$22,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

***Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Agency will present only those years for which information is available.

**Schedule of Agency Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.



# **ADDITIONAL SUPPLEMENTARY INFORMATION**

## SPECIAL EDUCATION SERVICE AGENCY

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 13,500	10,080	(3,420)
Earnings on investments	15,200	8,116	(7,084)
Other	-	10,344	10,344
Total local sources	<u>28,700</u>	<u>28,540</u>	<u>(160)</u>
Intergovernmental:			
State of Alaska:			
School for the handicapped	2,937,864	2,937,864	-
TRS on-behalf	277,324	231,554	(45,770)
PERS on-behalf	21,698	22,036	338
Total State of Alaska	<u>3,236,886</u>	<u>3,191,454</u>	<u>(45,432)</u>
Total revenues	<u>3,265,586</u>	<u>3,219,994</u>	<u>(45,592)</u>
Expenditures:			
Current:			
Operations and support:			
Personnel	667,408	681,931	(14,523)
Travel	33,623	8,853	24,770
Contractual	536,851	488,902	47,949
Supplies, materials and media	27,230	23,603	3,627
Equipment	4,080	1,301	2,779
Other	46,038	38,482	7,556
Total operations support	<u>1,315,230</u>	<u>1,243,072</u>	<u>72,158</u>
Technical assistance:			
Personnel	1,580,981	1,200,183	380,798
Travel	276,950	225,001	51,949
Contractual	37,165	21,785	15,380
Supplies, materials and media	21,385	13,398	7,987
Equipment	5,270	2,268	3,002
Other	28,605	21,410	7,195
Total technical assistance	<u>1,950,356</u>	<u>1,484,045</u>	<u>466,311</u>
Total expenditures	<u>3,265,586</u>	<u>2,727,117</u>	<u>538,469</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>492,877</u>	<u>492,877</u>
Fund balance, beginning of year		<u>2,560,998</u>	
Fund balance, end of year		<u>\$ 3,053,875</u>	

## SPECIAL EDUCATION SERVICE AGENCY

## Alaska Autism Resource Center Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local-other	\$ -	491	491
Intergovernmental:			
State of Alaska	238,000	237,778	(222)
Federal sources passed through the State of Alaska	<u>142,000</u>	<u>115,799</u>	<u>(26,201)</u>
Total revenues	<u>380,000</u>	<u>354,068</u>	<u>(25,932)</u>
Expenditures:			
Current:			
Operations and support:			
Personnel	97,929	97,928	1
Contractual	70,328	69,929	399
Supplies, materials and media	100	138	(38)
Other	<u>3,587</u>	<u>3,587</u>	<u>-</u>
Total operations and support	<u>171,944</u>	<u>171,582</u>	<u>362</u>
Technical assistance:			
Personnel	110,315	110,301	14
Travel	2,826	2,346	480
Contractual	21,659	21,459	200
Supplies, materials and media	38,856	36,607	2,249
Equipment	20,050	-	20,050
Other	<u>14,350</u>	<u>11,283</u>	<u>3,067</u>
Total technical assistance	<u>208,056</u>	<u>181,996</u>	<u>26,060</u>
Total expenditures	<u>380,000</u>	<u>353,578</u>	<u>26,422</u>
Excess of revenues over expenditures	\$ <u>-</u>	490	<u>490</u>
Fund balance, beginning of year		<u>838</u>	
Fund balance, end of year		\$ <u><u>1,328</u></u>	

## SPECIAL EDUCATION SERVICE AGENCY

## Census Surveys (Indicators) Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources			
passed through the State of Alaska	\$ 170,000	169,015	(985)
Expenditures:			
Current:			
Operations and support:			
Personnel	19,270	19,270	-
Contractual	92,988	92,988	-
Total operations support	<u>112,258</u>	<u>112,258</u>	<u>-</u>
Technical assistance -			
Supplies, materials and media	<u>57,742</u>	<u>56,757</u>	<u>985</u>
Total expenditures	<u>170,000</u>	<u>169,015</u>	<u>985</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## SPECIAL EDUCATION SERVICE AGENCY

## Alaska Deaf-Blind Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources	\$ 176,755	177,256	501
Expenditures:			
Current:			
Operations and support:			
Personnel	15,883	17,783	(1,900)
Travel	2,176	2,952	(776)
Contractual	8,183	6,181	2,002
Supplies, materials and media	-	52	(52)
Other	5,235	5,119	116
Total operations and support	<u>31,477</u>	<u>32,087</u>	<u>(610)</u>
Technical assistance:			
Personnel	100,288	98,986	1,302
Travel	16,957	8,131	8,826
Contractual	6,938	13,460	(6,522)
Supplies, materials and media	17,800	21,638	(3,838)
Equipment	700	768	(68)
Other	2,595	2,186	409
Total technical assistance	<u>145,278</u>	<u>145,169</u>	<u>109</u>
Total expenditures	<u>176,755</u>	<u>177,256</u>	<u>(501)</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## SPECIAL EDUCATION SERVICE AGENCY

## Discretionary Personnel Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 360,000	360,000	-
Expenditures: Current: Technical assistance - Low incidence disabilities- Personnel	360,000	360,000	-
Total expenditures	360,000	360,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## SPECIAL EDUCATION SERVICE AGENCY

Other Governmental Funds

Combining Balance Sheet

June 30, 2022

	<u>Special Revenue Funds</u>		<u>Total Other Governmental Funds</u>
	<u>Autism Walk</u>	<u>AK CAM</u>	
<u>Assets</u>			
Account receivable	\$ -	34,799	34,799
Due from general fund	16,854	-	16,854
Total assets	<u>16,854</u>	<u>34,799</u>	<u>51,653</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Due to general fund	-	34,799	34,799
Total liabilities	<u>-</u>	<u>34,799</u>	<u>34,799</u>
Fund balances - assigned	<u>16,854</u>	<u>-</u>	<u>16,854</u>
Total liabilities and fund balance	\$ <u>16,854</u>	<u>34,799</u>	<u>51,653</u>

## SPECIAL EDUCATION SERVICE AGENCY

## Other Governmental Funds

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2022

	Special Revenue Funds			Total Other Governmental Funds
	Autism Walk	AK CAM	Mini Grants	
Revenues:				
Intergovernmental:				
Federal sources -				
Passed through the State of Alaska	\$ -	109,267	-	109,267
State of Alaska	-	-	2,321	2,321
Total revenues	-	109,267	2,321	111,588
Expenditures:				
Current:				
Operations and support	3,724	61,951	-	65,675
Technical assistance:				
Low incidence disabilities	-	47,316	2,321	49,637
Alaska Autism Resource Center	3,595	-	-	3,595
Total expenditures	7,319	109,267	2,321	118,907
Excess (deficiency) of revenues over expenditures	(7,319)	-	-	(7,319)
Fund balances, beginning of year	24,173	-	-	24,173
Fund balances, end of year	\$ 16,854	-	-	16,854



## SPECIAL EDUCATION SERVICE AGENCY

## Autism Walk Special Revenue Fund

Schedule of Revenues, Expenditures and Changes  
in Fund Balance

Year Ended June 30, 2022

Revenues	\$ <u>          -</u>
Expenditures:	
Current:	
Operations and support:	
Supplies, materials and media	3,331
Other	<u>          393</u>
Total operations and support	<u>          3,724</u>
Technical assistance -	
Other	<u>          3,595</u>
Total expenditures	<u>          7,319</u>
Excess (deficiency) of revenues over expenditures	(7,319)
Fund balance, beginning of year	<u>          24,173</u>
Fund balance, end of year	\$ <u><u>          16,854</u></u>

## SPECIAL EDUCATION SERVICE AGENCY

## AK CAM Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources			
passed through the State of Alaska	\$ 149,500	109,267	(40,233)
Expenditures:			
Current:			
Operations and support:			
Personnel	47,826	47,335	491
Contractual	13,445	13,284	161
Other	8,900	1,332	7,568
Total operations and support	70,171	61,951	8,220
Technical assistance -Low incidence disabilities:			
Personnel	67,774	39,698	28,076
Contractual	755	1,115	(360)
Supplies, materials and media	8,000	6,224	1,776
Other	2,800	279	2,521
Total technical assistance	79,329	47,316	32,013
Total expenditures	149,500	109,267	40,233
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## SPECIAL EDUCATION SERVICE AGENCY

## Mini Grants Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 2,350	2,321	(29)
Expenditures: Current: Technical assistance - Supplies, materials and media	2,350	2,321	29
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
U.S. Department of Education:				
Direct programs:				
Alaska Deaf-Blind Services	H326T180001	84.326T	\$ <u>513,460</u>	<u>177,256</u>
Passed through the State of Alaska,				
Department of Education and Early Development:				
Special Education Cluster:				
Alaska Autism Resource Center	DS 22.116.01	84.027	122,000	114,768
Indicators 8 & 14	DS 22.116.01	84.027	170,000	169,015
Alaska Center for Accessible Materials	DS 22.116.01	84.027	150,000	109,267
Discretionary Personnel	DS 22.116.01	84.027	360,000	360,000
Alaska Autism Resource Center	DS 22.116.01	84.173	20,000	1,031
Total Special Education Cluster			<u>822,000</u>	<u>754,081</u>
Total Expenditures of Federal Awards			\$ <u><u>1,355,460</u></u>	<u><u>931,337</u></u>

See accompanying notes to the Schedule

SPECIAL EDUCATION SERVICE AGENCY

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Special Education Service Agency (Agency) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the basic financial statements of the Agency.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Agency has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Subrecipient**

No federal funds were passed through to subrecipients.

## SPECIAL EDUCATION SERVICE AGENCY

## Schedule of State Financial Assistance

Year Ended June 30, 2022

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Eligible Expenditures</u>
State of Alaska, Department of Education and Early Development:			
Direct:			
# Special Schools	ED 22.116.01	\$ 2,937,864	2,937,864
Alaska Autism Resource Center	DS 22.116.01	<u>238,000</u>	<u>237,778</u>
Total Department of Education and Early Development		<u>3,175,864</u>	<u>3,175,642</u>
Alaska Mental Health Trust Authority			
Direct:			
Mini grant	13549	1,200	1,181
Mini grant	13713	<u>1,150</u>	<u>1,140</u>
Total Alaska Mental Health Trust Authority		<u>2,350</u>	<u>2,321</u>
Total state financial assistance		<u>\$ 3,178,214</u>	<u>3,177,963</u>

See accompanying notes to the Schedule

## SPECIAL EDUCATION SERVICE AGENCY

## Notes to Schedule of State Financial Assistance

Year Ended June 30, 2022

**Note 1. Basis of Presentation**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Special Education Service Agency (Agency) under programs of the State of Alaska for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the basic financial statements of the Agency.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Agency's basic financial statements.

**Note 3. Subrecipients**

No state funds were passed through to Subrecipients.

**Note 4. Major Programs**

# Denotes a major program for compliance audit purposes.

**Note 5. Reconciliation of State Expenditures to the Financial Statements**

The following programs are reported as Intergovernmental-State of Alaska revenues, however are not subject to compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*:

Total Schedule of State Financial Assistance	\$ 3,177,963
PERS On-Behalf	22,036
TRS On-Behalf	<u>231,554</u>
Total State Financial Assistance	\$ <u>3,431,553</u>