

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT  
(A Component Unit of the City and Borough of Juneau)

Governmental Funds

Balance Sheet

June 30, 2022

with comparative totals for June 30, 2021

	Operating Fund	Student Transportation	Food Service	CRRSA - ESSER II	School Activities	Non-Major Governmental Funds	Totals	
							2022	2021
<b>ASSETS</b>								
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,732
Receivables:								
State of Alaska	-	-	345,484	707,233	-	1,673,983	2,726,700	1,918,082
Federal government	-	-	-	-	-	119,597	119,597	145,416
Other	666,923	-	-	-	160	281,292	948,375	934,679
Prepaid expenses	671,392	-	-	-	-	-	671,392	870,104
Due from other funds	3,944,546	-	70,321	-	1,155,354	959,654	6,129,875	5,560,472
Inventories, at cost	136,978	-	6,284	-	-	-	143,262	82,182
Total assets	<u>\$ 5,419,839</u>	<u>\$ -</u>	<u>\$ 422,089</u>	<u>\$ 707,233</u>	<u>\$ 1,155,514</u>	<u>\$ 3,034,526</u>	<u>\$ 10,739,201</u>	<u>\$ 9,975,667</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>								
Liabilities:								
Accounts payable	\$ 179,092	\$ 168,490	\$ 47,900	\$ 1,000	\$ 2,967	\$ 61,663	\$ 461,112	\$ 332,126
Accrued salaries payable	1,156,522	-	-	-	-	-	1,156,522	962,441
Revenues collected in advance	17,249	-	101,523	-	-	434,041	552,813	411,509
Payable to Primary Government	2,430,154	-	-	-	-	-	2,430,154	-
Payable to agencies and student organizations	71,900	-	-	-	-	-	71,900	60,203
Due to other funds	2,185,329	632,363	-	706,233	-	2,605,950	6,129,875	5,560,472
Total liabilities	<u>6,040,246</u>	<u>800,853</u>	<u>149,423</u>	<u>707,233</u>	<u>2,967</u>	<u>3,101,654</u>	<u>10,802,376</u>	<u>7,326,751</u>
Fund balances (deficits):								
Nonspendable	808,370	-	6,284	-	-	36,882	851,536	989,168
Restricted	358,862	-	-	-	-	1,130	359,992	474,576
Committed	18,565	-	-	-	-	486,514	505,079	401,555
Assigned	-	-	266,382	-	1,152,547	-	1,418,929	2,008,992
Unassigned	(1,806,204)	(800,853)	-	-	-	(591,654)	(3,198,711)	(1,225,375)
Total fund balances (deficits)	<u>(620,407)</u>	<u>(800,853)</u>	<u>272,666</u>	<u>-</u>	<u>1,152,547</u>	<u>(67,128)</u>	<u>(63,175)</u>	<u>2,648,916</u>
Total liabilities and fund balances (deficits)	<u>\$ 5,419,839</u>	<u>\$ -</u>	<u>\$ 422,089</u>	<u>\$ 707,233</u>	<u>\$ 1,155,514</u>	<u>\$ 3,034,526</u>	<u>\$ 10,739,201</u>	<u>\$ 9,975,667</u>

*See accompanying notes to the basic financial statements*