

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

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended June 30, 2022

with comparative totals for the year ended June 30, 2021

	Operating Fund	Student Transportation	Food Service	CRRSA - ESSER II	School Activities	Non-Major Governmental Funds	Totals	
							2022	2021
Revenues:								
Local sources:								
Borough appropriations	\$ 27,228,850	\$ 250,000	\$ 75,000	\$ -	\$ -	\$ 1,792,250	\$ 29,346,100	\$ 28,953,846
Tuition from students	262,240	-	-	-	-	-	262,240	68,240
E-Rate	282,955	-	-	-	-	-	282,955	309,679
Other	299,586	-	48,120	-	1,608,045	2,123,204	4,078,955	2,943,987
Total local sources	<u>28,073,631</u>	<u>250,000</u>	<u>123,120</u>	<u>-</u>	<u>1,608,045</u>	<u>3,915,454</u>	<u>33,970,250</u>	<u>32,275,752</u>
State sources:								
Foundation program	34,604,847	-	-	-	-	-	34,604,847	37,041,750
TRS on-behalf revenue	4,924,711	-	-	-	-	-	4,924,711	4,902,445
PERS on-behalf revenue	1,254,199	-	-	-	-	-	1,254,199	1,310,946
Other	150,281	2,684,813	-	-	-	343,333	3,178,427	2,909,361
Total state sources	<u>40,934,038</u>	<u>2,684,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,333</u>	<u>43,962,184</u>	<u>46,164,502</u>
Federal sources:								
Direct	-	-	-	-	-	403,876	403,876	471,846
Passed through State of Alaska	-	-	3,042,168	2,404,732	-	5,468,368	10,915,268	6,056,679
Passed through other agencies	-	-	-	-	-	446,046	446,046	3,020,308
Total federal sources	<u>-</u>	<u>-</u>	<u>3,042,168</u>	<u>2,404,732</u>	<u>-</u>	<u>6,318,290</u>	<u>11,765,190</u>	<u>9,548,833</u>
Total revenues	<u>69,007,669</u>	<u>2,934,813</u>	<u>3,165,288</u>	<u>2,404,732</u>	<u>1,608,045</u>	<u>10,577,077</u>	<u>89,697,624</u>	<u>87,989,087</u>
Expenditures:								
Instruction	29,002,699	-	-	1,012,465	-	2,515,504	32,530,668	34,766,567
Special education instruction	13,835,856	-	-	-	-	1,136,712	14,972,568	14,961,568
Special education support services - students	3,392,544	-	-	-	-	328,051	3,720,595	3,730,705
Support services - students	2,628,225	-	-	393,147	-	1,070,197	4,091,569	3,668,927
Support services - instruction	3,979,282	-	-	641,053	-	2,204,117	6,824,452	6,363,031
School administration	2,663,708	-	-	-	-	13,939	2,677,647	2,775,895
School administration support services	3,251,103	-	-	3,685	-	4,498	3,259,286	3,296,567
District administration	671,512	-	-	74,297	-	-	745,809	691,395
District administration support services	3,501,906	-	-	228,107	-	347,772	4,077,785	3,969,699
Operation and maintenance of plant	8,566,267	-	-	51,432	-	148,153	8,765,852	8,344,936
Student activities	105,484	-	-	-	1,877,931	1,155,770	3,139,185	1,746,067
Student transportation - to and from school	-	3,331,476	-	-	-	-	3,331,476	2,865,707
Student transportation - school activities	-	29,251	-	-	-	-	29,251	-
Community services	63,857	-	-	546	-	1,505,187	1,569,590	1,755,911
Food services	-	-	2,673,982	-	-	-	2,673,982	2,353,184
Construction and facilities acquisition	-	-	-	-	-	-	-	29,131
Total expenditures	<u>71,662,443</u>	<u>3,360,727</u>	<u>2,673,982</u>	<u>2,404,732</u>	<u>1,877,931</u>	<u>10,429,900</u>	<u>92,409,715</u>	<u>91,319,290</u>
Excess (deficiency) of revenues over (under) expenditures	(2,654,774)	(425,914)	491,306	-	(269,886)	147,177	(2,712,091)	(3,330,203)
Other financing sources (uses) -								
Transfers from (to) other funds	(30,000)	-	-	-	90,041	(60,041)	-	-
Net change in fund balances (deficits)	(2,684,774)	(425,914)	491,306	-	(179,845)	87,136	(2,712,091)	(3,330,203)
Fund balances (deficits) at beginning of year	2,064,367	(374,939)	(218,640)	-	1,332,392	(154,264)	2,648,916	5,979,119
Fund balances (deficits) at end of year	<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>

See accompanying notes to the basic financial statements