

Supplementary Statements for the State of Alaska
Department of Education and Early Development

ANCHORAGE SCHOOL DISTRICT

for the Fiscal Year Ended
June 30, 2022

Dr. Jharrett Bryantt
Superintendent

Prepared by Business Management Division

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A Component Unit of the Municipality of Anchorage
Anchorage, Alaska

Non Discrimination Statement

The Board is committed to an environment of nondiscrimination on the basis of sex, race, color, religion, gender identity, sexual orientation, national origin, ancestry, age, marital status, changes in marital status, pregnancy, parenthood, physical or mental disability, Vietnam era veteran status, genetic information, good faith reporting to the board on a matter of public concern, or any other unlawful consideration. No person shall, based solely on protected class, be excluded from participation in, or denied the benefits of, any academic or extracurricular program or educational opportunity or service offered by the District. The District will comply with the applicable statutes, regulations, and executive orders adopted by Federal, State and Municipal agencies. The District notes the concurrent applicability of the Individuals with Disabilities Education Act, Title II of the Americans with Disabilities Act and the relevant disability provisions of Alaska law.

Any student or employee who violates this policy will be subject to appropriate disciplinary action.

Inquiries or complaints may be addressed to ASD's Office of Equity and Compliance Senior Director, who also serves as the Title IX and ADA Coordinator, ASD Education Center, 5530 E. Northern Lights Blvd, Anchorage, AK 99504-3135 (907) 742-4132, Equity@asdk12.org, or to any of the following external agencies: **Alaska State Commission for Human Rights, Anchorage Equal Rights Commission, Equal Employment Opportunity Commission, or the Office for Civil Rights-U.S. Department of Education.** REVISED: 8/2007, 8/2012, 5/2013, 7/2014, 3/2017, 9/2017, 1/2020

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Members of the School Board
Anchorage School District
Anchorage, Alaska

Independent Auditor's Report on Supplementary Information

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District, a component unit of the Municipality of Anchorage, Alaska, as of and for the year ended June 30, 2022, and have issued unmodified opinions on those financial statements dated November 15, 2022.

Our audit of the financial statements included in the preceding section of this report were conducted for the purpose of forming opinions on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The accompanying supplementary information for the year ended June 30, 2022 have been prepared to satisfy the reporting requirements of the State of Alaska Department of Education and Early Development for school district audit reports. The primary differences between this information and the information in the basic fund financial statements are: the PERS and TRS on-behalf information is reported solely in the General Fund and certain expenditure details have been expanded.

This report is intended solely for the information and use of the School Board, management, and the State of Alaska Department of Education and Early Development and is not intended to be and should not be used by anyone other than these specified parties.

BDO USA, LLP

Anchorage, Alaska
November 15, 2022

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June 30, 2022
With Comparative Totals for
June 30, 2021

BALANCE SHEET - GOVERNMENTAL FUNDS

					Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2022	2021
Assets:						
Cash and investments	\$ 114,328,757	\$ -	\$ -	\$ 325,748	\$ 114,654,505	\$ 76,543,117
Cash and investments with paying agent	-	-	4,346	16,824,163	16,828,509	1,032,850
Accounts receivable (net of any allowances for uncollectibles)	1,689,745	32,530	-	463	1,722,738	4,890,948
Due from other funds	28,091,896	8,858,306	-	4,365,065	41,315,267	61,621,381
Due from other governments	111,096,382	30,565,577	129,893,646	388,570	271,944,175	191,863,261
Prepaid items	2,859,555	366,628	-	-	3,226,183	1,743,912
Inventory	1,418,856	2,811,966	-	-	4,230,822	4,579,161
Total assets	<u>\$ 259,485,191</u>	<u>\$ 42,635,007</u>	<u>\$ 129,897,992</u>	<u>\$ 21,904,009</u>	<u>\$ 453,922,199</u>	<u>\$ 342,274,630</u>
Liabilities:						
Accounts payable	\$ 1,823,819	\$ 307,496	\$ -	\$ 236,261	\$ 2,367,576	\$ 2,462,686
Contracts payable	-	-	-	5,655,381	5,655,381	9,934,471
Medical claims and other contracts payable	-	-	-	-	-	-
Due to other funds	13,223,371	8,060,357	20,031,539	-	41,315,267	61,621,381
Accrued salaries and related items	4,325,284	10,975,984	-	54,834	15,356,102	13,882,609
Unearned revenue	10,604	2,401,347	-	-	2,411,951	2,846,559
Total liabilities	<u>19,383,078</u>	<u>21,745,184</u>	<u>20,031,539</u>	<u>5,946,476</u>	<u>67,106,277</u>	<u>90,747,706</u>
Deferred inflows of resources:						
General property tax appropriation	106,197,358	2,817,195	-	-	109,014,553	108,810,166
Debt service property tax appropriation	-	-	19,330,961	-	19,330,961	18,893,043
Total deferred inflows of resources	<u>106,197,358</u>	<u>2,817,195</u>	<u>19,330,961</u>	<u>-</u>	<u>128,345,514</u>	<u>127,703,209</u>
Fund balances:						
Non-spendable	4,278,411	3,178,594	-	-	7,457,005	6,323,073
Restricted	28,029,741	3,106,531	4,137,219	-	35,273,491	36,718,097
Committed	287,761	-	86,398,273	18,353,514	105,039,548	5,081,968
Assigned	55,312,315	12,151,381	-	-	67,463,696	57,698,887
Unassigned	45,996,527	(363,878)	-	(2,395,981)	43,236,668	18,001,690
Total fund balances	<u>133,904,755</u>	<u>18,072,628</u>	<u>90,535,492</u>	<u>15,957,533</u>	<u>258,470,408</u>	<u>123,823,715</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 259,485,191</u>	<u>\$ 42,635,007</u>	<u>\$ 129,897,992</u>	<u>\$ 21,904,009</u>	<u>\$ 453,922,199</u>	<u>\$ 342,274,630</u>

For the Year Ended June 30, 2022
With Comparative Totals for
For the Year Ended June 30, 2021

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS**

					Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2022	2021
Revenues:						
Local sources	\$ 213,253,529	\$ 8,343,114	\$ 58,104,123	\$ 54,400	\$ 279,755,166	\$ 300,602,716
State sources	380,140,595	22,492,020	101,990,408	908,816	505,531,839	397,956,759
Federal sources	23,544,209	123,171,890	-	385,864	147,101,963	87,289,753
Total revenues	616,938,333	154,007,024	160,094,531	1,349,080	932,388,968	785,849,228
Expenditures:						
Instruction	279,471,669	59,026,554	-	-	338,498,223	321,257,173
Special education instruction	90,470,931	483,611	-	-	90,954,542	88,409,429
Special education support services - students	26,520,678	10,257,718	-	-	36,778,396	37,782,980
Support services - students	26,788,215	7,895,299	-	-	34,683,514	36,799,469
Support services - instruction	21,316,119	5,825,659	-	-	27,141,778	28,281,922
School administration	25,203,451	-	-	-	25,203,451	24,565,926
School administration - support services	18,384,460	1,400	-	-	18,385,860	18,263,072
District administration	5,482,976	-	-	-	5,482,976	5,642,867
District administration - support services	27,210,343	12,203,537	-	-	39,413,880	32,356,549
Operation and maintenance of plant	80,551,998	1,618,535	-	-	82,170,533	77,394,254
Student activities	6,315,011	3,758,626	-	-	10,073,637	5,612,006
Student transportation - to and from school	-	22,076,873	-	-	22,076,873	22,581,453
Student transportation - school activities	-	201,407	-	-	201,407	39,513
Student transportation - other transportation services	-	-	-	-	-	-
Community services	484,679	1,627,609	-	-	2,112,288	1,217,257
Food services	-	21,568,398	-	-	21,568,398	15,440,219
Debt service	-	-	66,819,142	-	66,819,142	79,018,563
Bond issuance cost	-	-	-	144,720	144,720	131,510
Construction and facilities acquisition	-	150,000	-	43,589,547	43,739,547	79,887,101
Total expenditures	608,200,530	146,695,226	66,819,142	43,734,267	865,449,165	874,681,263
Excess (deficiency) of revenues over (under) expenditures	8,737,803	7,311,798	93,275,389	(42,385,187)	66,939,803	(88,832,035)
Other financing sources (uses):						
Gain (loss) on sale of property and equipment	10,725	-	-	-	10,725	-
Issuance of leases	451,353	-	-	-	451,353	-
Issuance of general obligation bonds	-	-	-	55,300,000	55,300,000	60,090,000
Premium on issuance of general obligation bonds	-	-	-	11,847,701	11,847,701	12,046,005
Issuance of refunding bonds	-	-	35,740,000	-	35,740,000	77,830,000
Premium on issuance of general refunding bonds	-	-	(45,970)	-	(45,970)	(100,442)
Payment to refunding escrow	-	-	(35,596,919)	-	(35,596,919)	(77,553,540)
Transfers in	3,727,683	289,843	356,474	1,541,655	5,915,655	4,023,715
Transfers out	(1,799,514)	(385,475)	(3,727,683)	(2,983)	(5,915,655)	(4,023,715)
Total other financing sources (uses)	2,390,247	(95,632)	(3,274,098)	68,686,373	67,706,890	72,312,023
Net change in fund balances	11,128,050	7,216,166	90,001,291	26,301,186	134,646,693	(16,520,012)
Fund balances at beginning of year	122,776,705	10,856,462	534,201	(10,343,653)	123,823,715	140,343,727
Fund balances at end of year	\$ 133,904,755	\$ 18,072,628	\$ 90,535,492	\$ 15,957,533	\$ 258,470,408	\$ 123,823,715

June 30, 2022

BALANCE SHEET

	2022
Assets	
Cash and investments	\$ 114,328,757
Accounts receivable (net of any allowances for uncollectibles)	1,689,745
Due from other funds:	
Grants Special Revenue Fund	6,565,055
Food Service Fund	1,495,302
Debt Service Fund	20,031,539
Capital Projects Fund	-
Due from other governments:	
Municipality of Anchorage	106,197,358
State of Alaska	1,224,756
United States Government	3,674,268
Prepaid items	2,859,555
Inventory, at FIFO	1,418,856
Total assets	<u>\$ 259,485,191</u>
Liabilities	
Accounts payable	\$ 1,823,819
Due to other funds:	
Extracurricular Student Activity Special Revenue Fund	2,861,072
Co-curricular Student Activity Special Revenue Fund	2,966,297
Capital Projects Fund	4,365,065
Pupil Transportation Special Revenue Fund	3,030,937
Accrued salaries and related items:	
Wages and salaries payable	1,475,571
Payroll taxes, other accrued and withheld items	2,849,713
Unearned revenue	10,604
Total liabilities	<u>19,383,078</u>
Deferred inflows of resources	
General property tax appropriation	106,197,358
Total deferred inflows of resources	<u>106,197,358</u>
Fund balance	
Non-spendable	4,278,411
Restricted	28,029,741
Committed	287,761
Assigned	55,312,315
Unassigned	45,996,527
Total fund balance	<u>133,904,755</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 259,485,191</u>

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Revenues from local sources:					
Appropriation from Municipality of Anchorage	\$ 212,628,241	\$ -	\$ 212,628,241	\$ 214,943,663	\$ (2,315,422)
Reimbursement for school facilities rental	496,263	-	496,263	750,000	(253,737)
Nonresident tuition	270,811	-	270,811	530,000	(259,189)
Investment income	(2,937,715)	-	(2,937,715)	2,000,000	(4,937,715)
E-Rate	811,570	-	811,570	600,000	211,570
Other revenues	1,984,359	32,322,374	34,306,733	34,200,374	106,359
Total revenues from local sources	213,253,529	32,322,374	245,575,903	253,024,037	(7,448,134)
Revenues from state sources:					
Public school funding program	318,253,087	-	318,253,087	326,887,603	(8,634,516)
Retirement systems employer relief - TRS	49,657,676	(49,657,676)	-	-	-
Retirement systems employer relief - PERS	8,280,963	(8,280,963)	-	-	-
On-base tuition	408,484	-	408,484	408,484	-
State PFD raffle	124,634	-	124,634	150,000	(25,366)
State FEMA Reimbursement	3,415,751	-	3,415,751	-	3,415,751
Total revenues from state sources	380,140,595	(57,938,639)	322,201,956	327,446,087	(5,244,131)
Revenues from federal sources:					
Reserve Officers Training Corps	794,426	-	794,426	710,000	84,426
Federal Impact Aid	12,133,964	-	12,133,964	15,820,508	(3,686,544)
Medicaid reimbursement	368,567	-	368,567	750,000	(381,433)
Federal FEMA Reimbursement	10,247,252	-	10,247,252	-	10,247,252
Total revenues from federal sources	23,544,209	-	23,544,209	17,280,508	6,263,701
Total revenues	616,938,333	(25,616,265)	591,322,068	597,750,632	(6,428,564)
Expenditures:					
Instruction	279,471,669	(14,955,006)	264,516,663	267,818,203	3,301,540
Special education instruction	90,470,931	(7,413,467)	83,057,464	97,002,244	13,944,780
Special education support services - students	26,520,678	(2,938,523)	23,582,155	25,141,663	1,559,508
Support services - students	26,788,215	(3,969,223)	22,818,992	28,617,721	5,798,729
Support services - instruction	21,316,119	(1,987,236)	19,328,883	20,424,976	1,096,093
School administration	25,203,451	(2,953,875)	22,249,576	22,880,382	630,806
School administration - support services	18,384,460	(695,398)	17,689,062	19,349,691	1,660,629
District administration	5,482,976	567,529	6,050,505	6,189,520	139,015
District administration - support services	27,210,343	(338,350)	26,871,993	8,594,553	(18,277,440)
Operation and maintenance of plant	80,551,998	5,390,209	85,942,207	91,144,072	5,201,865
Student activities	6,315,011	(22,921)	6,292,090	6,571,965	279,875
Community service	484,679	11,701	496,380	551,695	55,315
Total expenditures	608,200,530	(29,304,560)	578,895,970	594,286,685	15,390,715
Excess (deficiency) of revenues over (under) expenditures	8,737,803	3,688,295	12,426,098	3,463,947	8,962,151

(Continued)

For the Year Ended June 30, 2022

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Other financing sources (uses):					
Gain (loss) on sale of property and equipment	\$ 10,725	\$ -	\$ 10,725	\$ 2,000	\$ 8,725
Issuance of leases	451,353	(451,353)	-	-	-
Transfer In:					
Debt Service Fund	3,727,683	-	3,727,683	-	3,727,683
Transfers out:					
Capital projects Fund	(1,521,591)	-	(1,521,591)	(1,352,239)	(169,352)
Pupil Transportation Fund	-	-	-	(1,835,785)	1,835,785
Co-Curricular Student Activities Fund	(6,000)	-	(6,000)	(6,000)	-
State and Federal Grants Special Revenue Fund	(180,650)	-	(180,650)	(180,650)	-
Food Service Fund	(91,273)	-	(91,273)	(91,273)	-
Total other financing sources (uses)	<u>2,390,247</u>	<u>(451,353)</u>	<u>1,938,894</u>	<u>(3,463,947)</u>	<u>5,402,841</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	11,128,050	<u>\$ 3,236,942</u>	<u>\$ 14,364,992</u>	<u>\$ -</u>	<u>\$ 14,364,992</u>
Fund balance at beginning of year	<u>122,776,705</u>				
Fund balance at end of year	<u>\$ 133,904,755</u>				

BASIS OF BUDGETING - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual has been prepared on a legally prescribed basis of budgeting which differs from accounting principles generally accepted in the United States of America (GAAP). The purpose of the basis of budgeting is to demonstrate compliance with the legal requirements of local, state, and federal programs. The difference between the two methods is set forth below:

Revenues reported on the basis of GAAP		\$ 616,938,333
Add: budgeted fund balance	\$ -	
Add: fund balance from prior year encumbrances	32,322,374	
Deduct: retirement systems employer relief	<u>(57,938,639)</u>	
		<u>(25,616,265)</u>
Revenues reported on the basis of budgeting		<u>591,322,068</u>
Expenditures reported on the basis of GAAP		608,200,530
Add: current year encumbrances	\$ 28,634,079	
Deduct: retirement systems employer relief	<u>(57,938,639)</u>	
		<u>(29,304,560)</u>
		<u>578,895,970</u>
Revenues reported on the basis of budgeting		591,322,068
Expenditures and encumbrances reported on the basis of budgeting		<u>578,895,970</u>
Excess (deficiency) of revenues over (under) expenditures on the basis of budgeting		<u>\$ 12,426,098</u>

**SCHEDULE OF EXPENDITURES,
BY FUNCTION AND OBJECT
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Instruction:					
Certificated salaries	\$ 147,390,042	\$ -	\$ 147,390,042	\$ 142,975,789	\$ (4,414,253)
Non-certificated salaries	15,210,648	-	15,210,648	12,694,127	(2,516,521)
Employee benefits	96,554,135	(32,644,154)	63,909,981	69,652,510	5,742,529
Professional and technical services	8,604,797	2,244,257	10,849,054	11,613,091	764,037
Staff travel	53,251	-	53,251	82,038	28,787
Student travel	10,410	-	10,410	54,096	43,686
Utility services	297,831	2,070	299,901	284,141	(15,760)
Other purchased services	479,144	45,815	524,959	1,451,389	926,430
Supplies, materials and media	9,742,215	1,301,042	11,043,257	11,839,697	796,440
Tuition - students and stipends	6,309	-	6,309	6,672	363
Other expenses	12,740	14,072,504	14,085,244	16,867,601	2,782,357
Equipment	195,286	23,460	218,746	220,264	1,518
Interest on long-term debt	46,739	-	46,739	-	(46,739)
Redemption of principle on long-term debt	757,699	-	757,699	-	(757,699)
Other capital outlay expenses	110,423	-	110,423	76,788	(33,635)
Total instruction	279,471,669	(14,955,006)	264,516,663	267,818,203	3,301,540
Special education instruction:					
Certificated salaries	36,916,679	-	36,916,679	39,736,134	2,819,455
Non-certificated salaries	16,571,369	-	16,571,369	18,643,069	2,071,700
Employee benefits	35,829,870	(7,553,558)	28,276,312	37,093,044	8,816,732
Professional and technical services	172,909	17,615	190,524	224,545	34,021
Staff travel	55,781	-	55,781	91,600	35,819
Student travel	491	-	491	3,455	2,964
Utility services	1,947	-	1,947	2,989	1,042
Other purchased services	591,721	106,378	698,099	748,705	50,606
Supplies, materials and media	302,423	16,098	318,521	429,702	111,181
Tuition - students and stipends	26,866	-	26,866	27,126	260
Other expenses	875	-	875	1,875	1,000
Total special education instruction	90,470,931	(7,413,467)	83,057,464	97,002,244	13,944,780
Special education support services - students:					
Certificated salaries	12,527,754	-	12,527,754	12,182,246	(345,508)
Non-certificated salaries	2,316,726	-	2,316,726	2,911,741	595,015
Employee benefits	9,660,269	(3,111,060)	6,549,209	7,272,000	722,791
Professional and technical services	1,755,277	168,040	1,923,317	2,481,678	558,361
Staff travel	30,057	-	30,057	58,600	28,543
Utility services	32,512	-	32,512	19,766	(12,746)
Other purchased services	8,968	-	8,968	12,026	3,058
Supplies, materials and media	157,255	4,497	161,752	171,121	9,369
Other expenses	1,875	-	1,875	2,500	625
Equipment	29,985	-	29,985	29,985	-
Total special education support services - students	26,520,678	(2,938,523)	23,582,155	25,141,663	1,559,508
Support services - students:					
Certificated salaries	11,851,960	-	11,851,960	14,751,799	2,899,839
Non-certificated salaries	3,792,669	-	3,792,669	4,290,903	498,234
Employee benefits	10,819,840	(4,030,153)	6,789,687	9,182,824	2,393,137
Professional and technical services	107,492	13,050	120,542	120,600	58
Staff travel	8,987	10,000	18,987	19,905	918
Utility services	1,189	-	1,189	-	(1,189)
Other purchased services	1,494	19,950	21,444	21,512	68
Supplies, materials and media	201,811	5,500	207,311	214,506	7,195
Other expenses	1,567	-	1,567	1,842	275
Equipment	-	12,430	12,430	13,830	1,400
Other capital outlay expenses	1,206	-	1,206	-	(1,206)
Total support services - students	26,788,215	(3,969,223)	22,818,992	28,617,721	5,798,729

(Continued)

For the Year Ended June 30, 2022

**SCHEDULE OF EXPENDITURES,
BY FUNCTION AND OBJECT
BUDGET (NON-GAAP BASIS) AND ACTUAL**

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Support services - instruction:					
Certificated salaries	\$ 10,637,572	\$ -	\$ 10,637,572	\$ 10,557,653	\$ (79,919)
Non-certificated salaries	1,877,062	-	1,877,062	2,262,337	385,275
Employee benefits	7,654,129	(2,382,786)	5,271,343	5,690,327	418,984
Professional and technical services	430,793	211,893	642,686	897,953	255,267
Staff travel	51,222	3,220	54,442	76,545	22,103
Student travel	696	-	696	4,000	3,304
Utility services	7,059	-	7,059	5,869	(1,190)
Other purchased services	153,039	30,124	183,163	189,525	6,362
Supplies, materials and media	499,526	150,313	649,839	733,841	84,002
Tuition - students and stipends	-	-	-	-	-
Other expenses	5,021	-	5,021	6,926	1,905
Total support services - instruction	21,316,119	(1,987,236)	19,328,883	20,424,976	1,096,093
School administration:					
Certificated salaries	17,228,137	-	17,228,137	17,348,046	119,909
Employee benefits	7,952,434	(2,954,246)	4,998,188	5,517,998	519,810
Professional and technical services	900	-	900	900	-
Staff travel	20,638	1	20,639	9,633	(11,006)
Supplies, materials and media	728	370	1,098	3,080	1,982
Other expenses	614	-	614	725	111
Total school administration	25,203,451	(2,953,875)	22,249,576	22,880,382	630,806
School administration - support services:					
Certificated salaries	6,599	-	6,599	1,850	(4,749)
Non-certificated salaries	9,000,006	-	9,000,006	9,286,713	286,707
Employee benefits	8,712,303	(833,225)	7,879,078	9,167,900	1,288,822
Professional and technical services	37,896	81,952	119,848	120,168	320
Staff travel	2,456	-	2,456	7,621	5,165
Utility services	47,722	-	47,722	72,703	24,981
Other purchased services	139,627	35,717	175,344	177,052	1,708
Supplies, materials and media	436,098	20,158	456,256	509,166	52,910
Other expenses	1,753	-	1,753	6,518	4,765
Equipment	-	-	-	-	-
Total school administration - support services	18,384,460	(695,398)	17,689,062	19,349,691	1,660,629
District administration:					
Certificated salaries	808,872	-	808,872	799,026	(9,846)
Non-certificated salaries	1,683,298	-	1,683,298	1,745,563	62,265
Employee benefits	1,411,880	(215,237)	1,196,643	1,124,789	(71,854)
Professional and technical services	1,204,110	683,432	1,887,542	1,991,719	104,177
Staff travel	21,492	24,650	46,142	85,530	39,388
Student travel	5,432	-	5,432	5,525	93
Utility services	3,256	-	3,256	188	(3,068)
Other purchased services	94,390	30,262	124,652	130,254	5,602
Supplies, materials and media	80,645	34,212	114,857	133,831	18,974
Other expenses	80,041	10,210	90,251	106,773	16,522
Other capital outlay expenses	89,560	-	89,560	66,322	(23,238)
Total district administration	5,482,976	567,529	6,050,505	6,189,520	139,015

(Continued)

**SCHEDULE OF EXPENDITURES,
BY FUNCTION AND OBJECT
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
District administration - support services:					
Certificated salaries	\$ 17,500	\$ -	\$ 17,500	\$ (5,500,000)	\$ (5,517,500)
Non-certificated salaries	14,079,102	-	14,079,102	14,506,190	427,088
Employee benefits	10,768,234	(1,827,892)	8,940,342	(5,591,923)	(14,532,265)
Professional and technical services	3,156,284	463,760	3,620,044	3,816,410	196,366
Staff travel	51,436	8,544	59,980	138,962	78,982
Utility services	68,153	5,103	73,256	73,145	(111)
Other purchased services	626,422	430,952	1,057,374	1,142,748	85,374
Insurance and bond premiums	2,563,703	9,000	2,572,703	2,623,579	50,876
Supplies, materials and media	650,240	564,495	1,214,735	1,283,700	68,965
Other expenses	140,930	1,400	142,330	172,101	29,771
Indirect costs	(5,689,441)	-	(5,689,441)	(4,800,000)	889,441
Equipment	49,189	6,288	55,477	80,406	24,929
Other capital outlay expenses	728,591	-	728,591	649,235	(79,356)
Total district administration - support services	27,210,343	(338,350)	26,871,993	8,594,553	(18,277,440)
Operation and maintenance of plant:					
Certificated salaries	920	-	920	920	-
Non-certificated salaries	20,917,090	-	20,917,090	21,959,817	1,042,727
Employee benefits	19,503,547	(1,975,040)	17,528,507	20,448,111	2,919,604
Professional and technical services	456,454	46,210	502,664	500,958	(1,706)
Staff travel	33,676	-	33,676	37,797	4,121
Utility services	3,896,329	13,447	3,909,776	3,773,873	(135,903)
Energy	16,395,559	2,740	16,398,299	18,284,373	1,886,074
Other purchased services	4,811,002	6,851,242	11,662,244	18,552,025	6,889,781
Insurance and bond premiums	1,193,990	-	1,193,990	1,291,641	97,651
Supplies, materials and media	4,944,846	381,148	5,325,994	5,170,267	(155,727)
Other expenses	400	5,592	5,992	6,002	10
Equipment	460,967	64,870	525,837	530,743	4,906
Interest on long-term debt	1,127,075	-	1,127,075	-	(1,127,075)
Redemption of principle on long-term debt	5,775,029	-	5,775,029	-	(5,775,029)
Other capital outlay expenses	1,035,114	-	1,035,114	587,545	(447,569)
Total operation and maintenance of plant	80,551,998	5,390,209	85,942,207	91,144,072	5,201,865
Student activities:					
Certificated salaries	1,865,064	-	1,865,064	1,829,780	(35,284)
Non-certificated salaries	1,391,559	-	1,391,559	1,423,345	31,786
Employee benefits	847,907	(387,184)	460,723	465,776	5,053
Professional and technical services	499,770	-	499,770	561,463	61,693
Staff travel	3,848	-	3,848	1,766	(2,082)
Student travel	287,687	177,766	465,453	830,061	364,608
Energy	-	-	-	-	-
Other purchased services	843,793	2,006	845,799	571,106	(274,693)
Insurance and bond premiums	24,583	-	24,583	26,739	2,156
Supplies, materials and media	371,772	168,210	539,982	659,087	119,105
Other expenses	169,138	9,580	178,718	186,251	7,533
Equipment	9,890	6,701	16,591	16,591	-
Total student activities	6,315,011	(22,921)	6,292,090	6,571,965	279,875
Community services:					
Non-certificated salaries	208,339	-	208,339	235,609	27,270
Employee benefits	169,544	(24,104)	145,440	173,424	27,984
Professional and technical services	50,000	-	50,000	50,000	-
Staff travel	2,535	-	2,535	2,591	56
Other purchased services	13,457	5,530	18,987	18,987	-
Supplies, materials and media	27,412	5,630	33,042	33,046	4
Equipment	13,392	24,645	38,037	38,038	1
Total community services	484,679	11,701	496,380	551,695	55,315
Total expenditures	\$ 608,200,530	\$ (29,304,560)	\$ 578,895,970	\$ 594,286,685	\$ 15,390,715

June 30, 2022

COMBINING BALANCE SHEET

	Grants	Food Service	Student Activities	Student Transportation	Total
Assets					
Accounts receivable (net of any allowances for uncollectibles)	\$ 11,410	\$ 595	\$ 6,561	\$ 13,964	\$ 32,530
Due from General Fund	-	-	5,827,369	3,030,937	8,858,306
Due from other governments:					
Municipality of Anchorage	222,179	-	-	2,817,195	3,039,374
State of Alaska	531,906	8,869,321	-	180,000	9,581,227
United States Government	17,944,976	-	-	-	17,944,976
Prepaid items	363,878	-	-	2,750	366,628
U.S.D.A. food commodities, at U.S.D.A. allocated value	-	116,306	-	-	116,306
Inventory, at FIFO	-	2,695,660	-	-	2,695,660
Total assets	<u>\$ 19,074,349</u>	<u>\$ 11,681,882</u>	<u>\$ 5,833,930</u>	<u>\$ 6,044,846</u>	<u>\$ 42,635,007</u>
Liabilities					
Accounts payable	\$ 189,208	\$ 109,000	\$ 3,005	\$ 6,283	\$ 307,496
Due to General Fund	6,565,055	1,495,302	-	-	8,060,357
Accrued salaries and related items:					
Wages and salaries payable	3,776,402	36,347	-	59,159	3,871,908
Payroll taxes, other accrued and withheld items	7,029,432	21,716	-	52,928	7,104,076
Unearned revenue	1,514,252	887,095	-	-	2,401,347
Total liabilities	<u>19,074,349</u>	<u>2,549,460</u>	<u>3,005</u>	<u>118,370</u>	<u>21,745,184</u>
Deferred inflows of resources					
General Property Tax Appropriations	-	-	-	2,817,195	2,817,195
Fund balances					
Non-spendable	363,878	2,811,966	-	2,750	3,178,594
Restricted	-	-	-	3,106,531	3,106,531
Committed	-	-	-	-	-
Assigned	-	6,320,456	5,830,925	-	12,151,381
Unassigned	(363,878)	-	-	-	(363,878)
Total fund balances	-	9,132,422	5,830,925	3,109,281	18,072,628
Total liabilities and fund balances	<u>\$ 19,074,349</u>	<u>\$ 11,681,882</u>	<u>\$ 5,833,930</u>	<u>\$ 6,044,846</u>	<u>\$ 42,635,007</u>

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Artist in Schools	Donations From Local Agencies	NoVo Foundation Alaska Native Cultural Charter School	NoVo Foundation Social and Emotional Learning	Pre-School Alcohol Tax Programs	Wellness Allowance
Revenues:						
Local sources	\$ 2,284	\$ 196,106	\$ 193,676	\$ 155,710	\$ 692,191	\$ 245,489
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Total revenues	<u>2,284</u>	<u>196,106</u>	<u>193,676</u>	<u>155,710</u>	<u>692,191</u>	<u>245,489</u>
Expenditures:						
Instruction	-	115,334	184,495	-	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	700	-	-	-	-
Support services - students	2,065	30,518	-	-	655,547	-
Support services - instruction	-	29,577	-	147,467	-	-
School administration support services	-	1,400	-	-	-	-
District administration support services	219	2,359	9,181	8,243	36,644	245,489
Operations and maintenance of plant	-	850	-	-	-	-
Student activities	-	44,874	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	494	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>2,284</u>	<u>226,106</u>	<u>193,676</u>	<u>155,710</u>	<u>692,191</u>	<u>245,489</u>
Excess (deficiency) of revenues over (under) expenditures	-	(30,000)	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	30,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Local Bad Debt	Designated Legislative Grants Senate Bill 18	Alaska Mental Health Trust	Alaska Railroad Summer Youth Program	Alaska State School for the Deaf	Alternative Schools Health and Wellness
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	150,000	35,634	23,144	279,993	51,925
Federal sources	-	-	-	-	-	-
Total revenues	-	150,000	35,634	23,144	279,993	51,925
Expenditures:						
Instruction	-	-	35,634	-	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	23,144	265,170	49,177
Support services - instruction	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	4,412	-	-	-	14,823	2,748
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	150,000	-	-	-	-
Total expenditures	4,412	150,000	35,634	23,144	279,993	51,925
Excess (deficiency) of revenues over (under) expenditures	(4,412)	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	4,412	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	4,412	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Artist in Schools	Chronic Disease Prevention Partnership	Cultural Collaboration Project	Office of Children's Services Transportation Program	Pre-School Kindergarten Program	Providence Heights
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	2,984	44,136	5,232	416,918	765,897	46,744
Federal sources	-	-	-	-	-	-
Total revenues	2,984	44,136	5,232	416,918	765,897	46,744
Expenditures:						
Instruction	-	-	-	-	725,350	-
Special education instruction	-	-	-	-	-	44,270
Special education support services - students	-	-	-	-	-	-
Support services - students	2,826	41,799	1,232	392,199	-	-
Support services - instruction	-	-	3,000	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	158	2,337	-	24,719	40,547	2,474
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	1,000	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	2,984	44,136	5,232	416,918	765,897	46,744
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Safe Children's Act	Staff Development	Substance Misuse and Addiction Prevention	Suicide Awareness	Youth in Detention	Youth Matters Project
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	7,494	5,000	16,880	30,000	362,724	2,719
Federal sources	-	-	-	-	-	-
Total revenues	<u>7,494</u>	<u>5,000</u>	<u>16,880</u>	<u>30,000</u>	<u>362,724</u>	<u>2,719</u>
Expenditures:						
Instruction	7,494	-	-	-	343,521	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	15,987	28,412	-	2,575
Support services - instruction	-	5,000	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	-	-	893	1,588	19,203	144
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>7,494</u>	<u>5,000</u>	<u>16,880</u>	<u>30,000</u>	<u>362,724</u>	<u>2,719</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	State Bad Debt	Access to Education for Homeless Children	Alaska Family Directory Website	Alaska State School for the Deaf	American Rescue Plan District-Wide Support	American Rescue Plan District-Wide Learning Loss
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	93,819	26,535	88,640	1,301,018	4,330,095
Total revenues	-	93,819	26,535	88,640	1,301,018	4,330,095
Expenditures:						
Instruction	-	-	-	-	25,712	4,100,857
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	41,676	-	-
Support services - students	-	-	25,130	42,271	-	-
Support services - instruction	-	88,852	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	36,342	4,967	1,405	4,693	1,437	229,238
Operations and maintenance of plant	-	-	-	-	1,273,869	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	36,342	93,819	26,535	88,640	1,301,018	4,330,095
Excess (deficiency) of revenues over (under) expenditures	(36,342)	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	36,342	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	36,342	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	American Rescue Plan Homeless I	American Rescue Plan Homeless II	American Rescue Plan Library Services	Artist in Schools	Bike Sharing Education Program	CARES Act District-Wide Support
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	52,299	-	2,451	790	12,782	1,668,108
Total revenues	52,299	-	2,451	790	12,782	1,668,108
Expenditures:						
Instruction	-	-	2,451	-	-	1,477,606
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	651	12,782	-
Support services - instruction	49,530	-	-	-	-	102,266
School administration support services	-	-	-	-	-	-
District administration support services	2,769	-	-	139	-	88,236
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	52,299	-	2,451	790	12,782	1,668,108
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Carl Perkins Vocational Education	Centennial Challenge	Center for Disease Control and Prevention COVID-19	Center for Disease Control and Prevention COVID-19 Screening Testing	Community Centers Learning Program	Community Forestry Program
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	1,640,835	-	1,627,115	5,504,284	1,589,355	2,441
Total revenues	1,640,835	-	1,627,115	5,504,284	1,589,355	2,441
Expenditures:						
Instruction	1,567,329	-	-	-	-	2,441
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	1,505,213	-
Support services - instruction	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	73,506	-	-	5,504,284	84,142	-
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	1,627,115	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	1,640,835	-	1,627,115	5,504,284	1,589,355	2,441
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Comprehensive Literacy Development	CRRSA Act District-Wide Support	Educational Camp Program	ESEA Consolidated	Humanities Forum	Ocean Guardian School
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	242,680	36,399,974	8,822	956,682	2,000	2,500
Total revenues	242,680	36,399,974	8,822	956,682	2,000	2,500
Expenditures:						
Instruction	229,832	32,482,352	-	-	2,000	2,500
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	8,822	-	-	-
Support services - instruction	-	1,646,769	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	12,848	1,927,037	-	956,682	-	-
Operations and maintenance of plant	-	343,816	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	242,680	36,399,974	8,822	956,682	2,000	2,500
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Pre-School Handicapped Public Law 99-457	Pre-School Handicapped Public Law 99-457 American Rescue Plan	Professional Development for Career Technical Education	Professional Development for Librarians	Project Lead the Way	Project Yugtun Qanerluten
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	382,037	-	68,200	2,285	4,900	331,836
Total revenues	382,037	-	68,200	2,285	4,900	331,836
Expenditures:						
Instruction	-	-	-	-	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	361,812	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	-	-	64,952	2,285	4,667	316,398
School administration support services	-	-	-	-	-	-
District administration support services	20,225	-	3,248	-	233	15,438
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	382,037	-	68,200	2,285	4,900	331,836
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Safety Assessment & Intervention	StarTalk - Language Culture Summer Camp	Title I-A - No Child Left Behind Act Delinquent and At-Risk Youth Program	Title I-A - No Child Left Behind Act District-Wide	Title I-A - No Child Left Behind Act Homeless	Title I-A - No Child Left Behind Act Parent Involvement Program
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	118,307	7,993	109,047	10,191,261	1,012,902	55,207
Total revenues	118,307	7,993	109,047	10,191,261	1,012,902	55,207
Expenditures:						
Instruction	-	-	-	9,652,788	959,278	55,207
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	112,044	-	103,274	-	-	-
Support services - instruction	-	7,570	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	6,263	423	5,773	538,473	53,624	-
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	118,307	7,993	109,047	10,191,261	1,012,902	55,207
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Title I-A - No Child Left Behind Act Pre-School	Title I-A - No Child Left Behind Act School Improvement Implementation	Title I-C - Migrant Education Book Program	Title I-C - Migrant Education District-Wide	Title I-C - Migrant Education Summer Program	Title I-D - Neglected and Delinquent Facilities McLaughlin Youth Center
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	2,159,205	220,195	40,500	4,359,333	607,215	282,458
Total revenues	2,159,205	220,195	40,500	4,359,333	607,215	282,458
Expenditures:						
Instruction	2,044,896	-	38,356	4,128,547	575,069	267,505
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	-	208,538	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	114,309	11,657	2,144	230,786	32,146	14,953
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	2,159,205	220,195	40,500	4,359,333	607,215	282,458
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Title I-D - Neglected and Delinquent Facilities New Path Adult Center	Title II-A - Professional Development Program Private Schools	Title II-A - Professional Development Program	Title III-A - English Language Acquisition	Title IV-A - Student Support Academic Private Schools	Title IV-A - Student Support Academic
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	24,537	4,045,285	760,352	21,849	712,628
Total revenues	-	24,537	4,045,285	760,352	21,849	712,628
Expenditures:						
Instruction	-	-	-	-	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	23,238	3,831,125	720,098	-	-
Support services - instruction	-	-	-	-	20,692	674,900
School administration support services	-	-	-	-	-	-
District administration support services	-	1,299	214,160	40,254	1,157	37,728
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	-	24,537	4,045,285	760,352	21,849	712,628
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Title VI - Indian, Native Hawaiian, and Alaska Native Education	Title VI-B - Education of All Handicapped Children Act	Title VI-B - Education of All Handicapped Children Act American Rescue Plan	Title VI-B - Education of All Handicapped Children Act Virtual Support	Federal Bad Debt	Food Service
Revenues:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,846
State sources	-	-	-	-	-	185,693
Federal sources	2,590,216	10,404,342	-	463,900	-	28,642,675
Total revenues	2,590,216	10,404,342	-	463,900	-	29,019,214
Expenditures:						
Instruction	-	-	-	-	-	-
Special education instruction	-	-	-	439,341	-	-
Special education support services - students	-	9,853,530	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	2,453,196	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	137,020	550,812	-	24,559	109,896	693,051
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-
Student transportation - other transportation services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	-	21,568,398
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	2,590,216	10,404,342	-	463,900	109,896	22,261,449
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(109,896)	6,757,765
Other financing sources (uses)						
Issuance of capital lease	-	-	-	-	-	-
Transfers in	-	-	-	-	109,896	91,273
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	109,896	91,273
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	6,849,038
Fund balance at beginning of year	-	-	-	-	-	2,283,384
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,132,422

For the Year Ended June 30, 2022

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GAAP BASIS

	Student Activities	Student Transportation	Totals
Revenues:			
Local sources	\$ 3,960,546	\$ 2,706,266	\$ 8,343,114
State sources	-	20,058,903	22,492,020
Federal sources	-	-	123,171,890
Total revenues	<u>3,960,546</u>	<u>22,765,169</u>	<u>154,007,024</u>
Expenditures:			
Instruction	-	-	59,026,554
Special education instruction	-	-	483,611
Special education support			
services - students	-	-	10,257,718
Support services - students	-	-	7,895,299
Support services - instruction	-	-	5,825,659
School administration - support			
services	-	-	1,400
District administration - support			
services	-	-	12,203,537
Operations and maintenance of plant	-	-	1,618,535
Student activities	3,712,752	-	3,758,626
Student transportation - to and			
from school	-	22,076,873	22,076,873
Student transportation - school			
activities	-	201,407	201,407
Student transportation - other			
transportation services	-	-	-
Community services	-	-	1,627,609
Food services	-	-	21,568,398
Construction and facilities acquisition	-	-	150,000
Total expenditures	<u>3,712,752</u>	<u>22,278,280</u>	<u>146,695,226</u>
Excess (deficiency) of revenues			
over (under) expenditures	247,794	486,889	7,311,798
Other financing sources (uses)			
Issuance of capital lease	-	-	-
Transfers in	17,920	-	289,843
Transfers out	(31,983)	(353,492)	(385,475)
Total other financing sources (uses)	<u>(14,063)</u>	<u>(353,492)</u>	<u>(95,632)</u>
Excess (deficiency) of revenues			
over (under) expenditures and			
other financing sources (uses)	233,731	133,397	7,216,166
Fund balance at beginning of year	5,597,194	2,975,884	10,856,462
Fund balance at end of year	<u>\$ 5,830,925</u>	<u>\$ 3,109,281</u>	<u>\$ 18,072,628</u>

June 30, 2022

BALANCE SHEET

	<u>2022</u>
Assets	
Accounts receivable	\$ 11,410
Due from other governments:	
Municipality of Anchorage	222,179
State of Alaska	531,906
United States Government	17,944,976
Prepaid items	<u>363,878</u>
Total assets	<u><u>\$ 19,074,349</u></u>
Liabilities	
Accounts payable	\$ 189,208
Due to General Fund	6,565,055
Accrued salaries and related items:	
Wages and salaries payable	3,776,402
Payroll taxes, other accrued and withheld items	7,029,432
Unearned revenue	<u>1,514,252</u>
Total liabilities	<u>19,074,349</u>
Fund balance	
Non-spendable	363,878
Unassigned	<u>(363,878)</u>
Total fund balance	<u>-</u>
Total liabilities and fund balance	<u><u>\$ 19,074,349</u></u>

ARTIST IN SCHOOLS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 2,284	\$ -	\$ 2,284	\$ 3,630	\$ 1,346
Expenditures:					
Support services-students:					
Professional and technical	1,652	-	1,652	2,152	500
Supplies, materials, and media	413	-	413	1,187	774
Total support services-students	2,065	-	2,065	3,339	1,274
District administration support services:					
Indirect costs	219	-	219	291	72
Total expenditures	2,284	\$ -	\$ 2,284	\$ 3,630	\$ 1,346
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

DONATIONS FROM LOCAL AGENCIES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 196,106	\$ (5,558)	\$ 190,548	\$ 235,738	\$ 45,190
Expenditures:					
Instruction:					
Professional and technical	4,340	-	4,340	(14,000)	(18,340)
Utility services	-	-	-	145	145
Student travel	5,000	-	5,000	5,000	-
Other purchased services	2,000	-	2,000	2,000	-
Supplies, materials, and media	88,566	8,244	96,810	93,272	(3,538)
Other expenses	500	-	500	1,500	1,000
Equipment	14,928	-	14,928	15,000	72
Total instruction	115,334	8,244	123,578	102,917	(20,661)
Special education support services - students:					
Utility services	-	-	-	50	50
Supplies, materials, and media	700	-	700	650	(50)
Total special education support services - students	700	-	700	700	-
Support services-students:					
Professional and technical	9,543	-	9,543	11,703	2,160
Student travel	326	-	326	-	(326)
Utility services	338	-	338	338	-
Other purchased services	155	-	155	-	(155)
Supplies, materials, and media	20,156	-	20,156	26,823	6,667
Total support services-students	30,518	-	30,518	38,864	8,346
Support services-instruction:					
Certificated salaries	23,457	-	23,457	26,333	2,876
Non-certificated salaries	89	-	89	5,994	5,905
Employee benefits	3,595	-	3,595	4,801	1,206
Supplies, materials, and media	2,436	-	2,436	3,375	939
Equipment	-	-	-	6,300	6,300
Total support services-instruction	29,577	-	29,577	46,803	17,226
School administration:					
Supplies, materials, and media	1,400	-	1,400	1,400	-
Total school administration	1,400	-	1,400	1,400	-

(Continued)

**Grants Fund
SPECIAL REVENUE FUND**
DONATIONS FROM LOCAL AGENCIES
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Operations and maintenance of plant:					
Professional and technical	\$ 350	\$ -	\$ 350	\$ -	\$ (350)
Other purchased services	500	-	500	500	-
Total operations and maintenance of plant	850	-	850	500	(350)
Student activities:					
Certificated salaries	632	-	632	-	(632)
Employee benefits	96	-	96	-	(96)
Professional and technical	17,220	(16,590)	630	750	120
Supplies, materials, and media	26,169	2,788	28,957	40,525	11,568
Other expenses	757	-	757	-	(757)
Total student activities	44,874	(13,802)	31,072	41,275	10,203
Community services:					
Supplies, materials, and media	494	-	494	500	6
Total community services	494	-	494	500	6
District administration support services:					
Indirect costs	2,359	-	2,359	2,779	420
Total expenditures	<u>\$ 226,106</u>	<u>\$ (5,558)</u>	<u>\$ 220,548</u>	<u>\$ 235,738</u>	<u>\$ 15,190</u>
Excess of revenues over expenditures	(30,000)	-	(30,000)	-	30,000
Other financing sources (uses):					
Transfers in:					
General Fund	30,000	-	30,000	-	(30,000)
Total other financing sources (uses)	30,000	-	30,000	-	(30,000)
Excess of revenues over expenditures & other financing sources (uses)	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance at beginning of year	<u>-</u>				
Fund balance at end of year	<u>\$ -</u>				

NOVO FOUNDATION ALASKA NATIVE CULTURAL CHARTER SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 193,676	\$ -	\$ 193,676	\$ 200,000	\$ 6,324
Expenditures:					
Instruction:					
Certificated salaries	109,692	-	109,692	125,135	15,443
Non-certificated salaries	329	-	329	-	(329)
Employee benefits	60,083	-	60,083	59,846	(237)
Professional and technical	1,131	-	1,131	-	(1,131)
Supplies, materials, and media	13,260	-	13,260	4,431	(8,829)
Total instruction	184,495	-	184,495	189,412	4,917
District administration support services:					
Indirect costs	9,181	-	9,181	10,588	1,407
Total expenditures	193,676	\$ -	\$ 193,676	\$ 200,000	\$ 6,324
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

NOVO FOUNDATION SOCIAL AND EMOTIONAL LEARNING

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 155,710	\$ -	\$ 155,710	\$ 150,000	\$ (5,710)
Expenditures:					
Support services-instruction:					
Certificated salaries	5,100	-	5,100	-	(5,100)
Employee benefits	777	-	777	-	(777)
Professional and technical	134,180	-	134,180	134,800	620
Supplies, materials, and media	7,410	-	7,410	7,259	(151)
Total support services-instruction	147,467	-	147,467	142,059	(5,408)
District administration support services:					
Indirect costs	8,243	-	8,243	7,941	(302)
Total expenditures	155,710	\$ -	\$ 155,710	\$ 150,000	\$ (5,710)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PRE-SCHOOL ALCOHOL TAX PROGRAMS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 692,191	\$ 1,429	\$ 693,620	\$ 2,853,692	\$ 2,160,072
Expenditures:					
Support services-students:					
Certificated salaries	97,694	-	97,694	994,842	897,148
Non-certificated salaries	72,977	-	72,977	320,643	247,666
Employee benefits	83,454	-	83,454	590,690	507,236
Professional and technical	43,517	-	43,517	165,000	121,483
Staff travel	4,361	-	4,361	36,500	32,139
Student travel	-	-	-	44,000	44,000
Other purchased services	-	-	-	18,941	18,941
Supplies, materials, and media	353,544	1,429	354,973	531,000	176,027
Other expenses	-	-	-	1,000	1,000
Total support services-students	655,547	1,429	656,976	2,702,616	2,045,640
District administration support services:					
Indirect costs	36,644	-	36,644	151,076	114,432
Total expenditures	692,191	\$ 1,429	\$ 693,620	\$ 2,853,692	\$ 2,160,072
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

WELLNESS ALLOWANCE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ 245,489	\$ -	\$ 245,489	\$ 209,114	\$ (36,375)
Expenditures:					
District administration support services:					
Professional and technical	245,489	\$ -	\$ 245,489	\$ 209,114	\$ (36,375)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

LOCAL BAD DEBT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
District administration support services:					
Other expenses	4,412	-	4,412	-	(4,412)
Total district administration support services	4,412	-	4,412	-	(4,412)
Excess of revenues over expenditures	(4,412)	-	(4,412)	-	4,412
Other financing sources (uses):					
Transfers in:					
General Fund	4,412	-	4,412	-	(4,412)
Total other financing sources (uses)	4,412	-	4,412	-	(4,412)
Excess of revenues over expenditures & other financing sources (uses)	-	\$ -	\$ -	\$ -	\$ -
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

DESIGNATED LEGISLATIVE GRANTS
SENATE BILL 18SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 150,000	\$ (150,000)	\$ -	\$ -	\$ -
Expenditures:					
Construction and facilities acquisition:					
Professional and technical	150,000	\$ (150,000)	\$ -	\$ -	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ALASKA MENTAL HEALTH TRUST

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 35,634	\$ 36,191	\$ 71,825	\$ -	\$ (71,825)
Expenditures:					
Instruction:					
Professional and technical	34,384	36,191	70,575	-	(70,575)
Supplies, materials, and media	1,250	-	1,250	-	(1,250)
Total instruction	<u>35,634</u>	<u>\$ 36,191</u>	<u>\$ 71,825</u>	<u>\$ -</u>	<u>\$ (71,825)</u>
Excess of revenues over expenditures	-				
Fund balance at beginning of year	<u>-</u>				
Fund balance at end of year	<u>\$ -</u>				

ALASKA RAILROAD SUMMER YOUTH PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 23,144	\$ 3,732	\$ 26,876	\$ 28,382	\$ 1,506
Expenditures:					
Support services-students:					
Certificated salaries	15,754	-	15,754	18,000	2,246
Employee benefits	2,397	-	2,397	2,741	344
Professional and technical	84	-	84	84	-
Supplies, materials, and media	4,909	3,732	8,641	7,557	(1,084)
Total support services-students	23,144	\$ 3,732	\$ 26,876	\$ 28,382	\$ 1,506
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ALASKA STATE SCHOOL FOR THE DEAF

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 279,993	\$ 301	\$ 280,294	\$ 319,000	\$ 38,706
Expenditures:					
Support services-students:					
Certificated salaries	89,219	-	89,219	108,000	18,781
Non-certificated salaries	75,261	-	75,261	89,641	14,380
Employee benefits	83,457	-	83,457	84,066	609
Professional and technical	14,604	301	14,905	17,780	2,875
Staff travel	104	-	104	100	(4)
Other expenses	2,525	-	2,525	2,525	-
Total support services-students	265,170	301	265,471	302,112	36,641
District administration support services:					
Indirect costs	14,823	-	14,823	16,888	2,065
Total expenditures	279,993	\$ 301	\$ 280,294	\$ 319,000	\$ 38,706
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ALTERNATIVE SCHOOLS HEALTH AND WELLNESS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 51,925	\$ -	\$ 51,925	\$ 52,000	\$ 75
Expenditures:					
Support services-students:					
Certificated salaries	14,945	-	14,945	15,246	301
Non-certificated salaries	3,896	-	3,896	3,579	(317)
Employee benefits	3,347	-	3,347	3,429	82
Professional and technical	7,356	-	7,356	7,356	-
Other purchased services	5,037	-	5,037	5,037	-
Supplies, materials, and media	14,596	-	14,596	14,601	5
Total support services-students	49,177	-	49,177	49,248	71
District administration support services:					
Indirect costs	2,748	-	2,748	2,752	4
Total expenditures	51,925	\$ -	\$ 51,925	\$ 52,000	\$ 75
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ARTIST IN SCHOOLS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 2,984	\$ -	\$ 2,984	\$ 3,200	\$ 216
Expenditures:					
Support services-students:					
Professional and technical	2,000	-	2,000	2,000	-
Supplies, materials, and media	826	-	826	1,031	205
Total support services-students	2,826	-	2,826	3,031	205
District administration support services:					
Indirect costs	158	-	158	169	11
Total expenditures	2,984	\$ -	\$ 2,984	\$ 3,200	\$ 216
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CHRONIC DISEASE PREVENTION PARTNERSHIP

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 44,136	\$ (12,093)	\$ 32,043	\$ 50,000	\$ 17,957
Expenditures:					
Support services-students:					
Professional and technical	8,050	-	8,050	8,500	450
Supplies, materials, and media	33,749	(12,093)	21,656	38,853	17,197
Total support services-students	41,799	(12,093)	29,706	47,353	17,647
District administration support services:					
Indirect costs	2,337	-	2,337	2,647	310
Total expenditures	44,136	\$ (12,093)	\$ 32,043	\$ 50,000	\$ 17,957
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CULTURAL COLLABORATION PROJECT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 5,232	\$ -	\$ 5,232	\$ 4,000	\$ (1,232)
Expenditures:					
Support services-students:					
Professional and technical	1,000	-	1,000	-	(1,000)
Other expenses	232	-	232	-	(232)
Total support services-students	1,232	-	1,232	-	(1,232)
Support services-instruction:					
Professional and technical	2,000	-	2,000	2,000	-
Student travel	-	-	-	1,000	1,000
Other purchased services	1,000	-	1,000	-	(1,000)
Total support services-instruction	3,000	-	3,000	3,000	-
Student activities:					
Professional and technical	1,000	-	1,000	1,000	-
Total expenditures	5,232	\$ -	\$ 5,232	\$ 4,000	\$ (1,232)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

OFFICE OF CHILDREN'S SERVICES TRANSPORTATION PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 416,918	\$ -	\$ 416,918	\$ 394,216	\$ (22,702)
Expenditures:					
Support services-students:					
Other purchased services	392,199	-	392,199	370,699	(21,500)
Total support services-students	392,199	-	392,199	370,699	(21,500)
District administration support services:					
Indirect costs	24,719	-	24,719	23,517	(1,202)
Total expenditures	416,918	\$ -	\$ 416,918	\$ 394,216	\$ (22,702)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PRE-SCHOOL KINDERGARTEN PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 765,897	\$ -	\$ 765,897	\$ 810,165	\$ 44,268
Expenditures:					
Instruction:					
Certificated salaries	448,500	-	448,500	449,165	665
Non-certificated salaries	1,500	-	1,500	1,500	-
Employee benefits	193,092	-	193,092	226,975	33,883
Professional and technical	329	-	329	329	-
Supplies, materials, and media	81,929	-	81,929	89,305	7,376
Total instruction	725,350	-	725,350	767,274	41,924
District administration support services:					
Indirect costs	40,547	-	40,547	42,891	2,344
Total expenditures	765,897	\$ -	\$ 765,897	\$ 810,165	\$ 44,268
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PROVIDENCE HEIGHTS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 46,744	\$ -	\$ 46,744	\$ 145,000	\$ 98,256
Expenditures:					
Special education instruction:					
Certificated salaries	34,536	-	34,536	75,000	40,464
Employee benefits	6,236	-	6,236	31,227	24,991
Supplies, materials, and media	3,498	-	3,498	31,097	27,599
Total special education instruction	44,270	-	44,270	137,324	93,054
District administration support services:					
Indirect costs	2,474	-	2,474	7,676	5,202
Total expenditures	46,744	\$ -	\$ 46,744	\$ 145,000	\$ 98,256
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

SAFE CHILDREN'S ACT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 7,494	\$ -	\$ 7,494	\$ -	\$ (7,494)
Expenditures:					
Instruction:					
Staff travel	1,473	-	1,473	-	(1,473)
Supplies, materials, and media	6,021	-	6,021	-	(6,021)
Total instruction	<u>7,494</u>	<u>\$ -</u>	<u>\$ 7,494</u>	<u>\$ -</u>	<u>\$ (7,494)</u>
Excess of revenues over expenditures	-				
Fund balance at beginning of year	<u>-</u>				
Fund balance at end of year	<u>\$ -</u>				

STAFF DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 5,000	\$ -	\$ 5,000	\$ 9,400	\$ 4,400
Expenditures:					
Support services-instruction:					
Non-certificated salaries	-	-	-	4,400	4,400
Staff travel	5,000	-	5,000	5,000	-
Total support services-instruction	5,000	\$ -	\$ 5,000	\$ 9,400	\$ 4,400
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

SUBSTANCE MISUSE AND ADDICTION PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 16,880	\$ -	\$ 16,880	\$ 20,958	\$ 4,078
Expenditures:					
Support services-students:					
Professional and technical	6,421	-	6,421	9,723	3,302
Supplies, materials, and media	9,566	-	9,566	10,125	559
Total support services-students	15,987	-	15,987	19,848	3,861
District administration support services:					
Indirect costs	893	-	893	1,110	217
Total expenditures	16,880	\$ -	\$ 16,880	\$ 20,958	\$ 4,078
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

SUICIDE AWARENESS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -
Expenditures:					
Support services-students:					
Professional and technical	1,797	-	1,797	1,797	-
Staff travel	7,646	-	7,646	7,646	-
Supplies, materials, and media	18,969	-	18,969	18,969	-
Total support services-students	28,412	-	28,412	28,412	-
District administration support services:					
Indirect costs	1,588	-	1,588	1,588	-
Total expenditures	30,000	\$ -	\$ 30,000	\$ 30,000	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

YOUTH IN DETENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 362,724	\$ -	\$ 362,724	\$ 459,607	\$ 96,883
Expenditures:					
Instruction:					
Certificated salaries	196,412	-	196,412	240,479	44,067
Non-certificated salaries	1,354	-	1,354	1,354	-
Employee benefits	83,240	-	83,240	90,111	6,871
Professional and technical	26	-	26	26	-
Staff travel	616	-	616	616	-
Utility services	929	-	929	1,263	334
Supplies, materials, and media	60,944	-	60,944	101,426	40,482
Total instruction	343,521	-	343,521	435,275	91,754
District administration support services:					
Indirect costs	19,203	-	19,203	24,332	5,129
Total expenditures	362,724	\$ -	\$ 362,724	\$ 459,607	\$ 96,883
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

YOUTH MATTERS PROJECT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ 2,719	\$ -	\$ 2,719	\$ -	\$ (2,719)
Expenditures:					
Support services-students:					
Supplies, materials, and media	2,575	-	2,575	-	(2,575)
Total support services-students	2,575	-	2,575	-	(2,575)
District administration support services:					
Indirect costs	144	-	144	-	(144)
Total expenditures	2,719	\$ -	\$ 2,719	\$ -	\$ (2,719)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

STATE BAD DEBT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
State sources	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
District administration support services:					
Other expenses	36,342	-	36,342	-	(36,342)
Total district administration support services	36,342	-	36,342	-	(36,342)
Excess of revenues over expenditures	(36,342)	-	(36,342)	-	36,342
Other financing sources (uses):					
Transfers in:					
General Fund	36,342	-	36,342	-	(36,342)
Total other financing sources (uses)	36,342	-	36,342	-	(36,342)
Excess of revenues over expenditures & other financing sources (uses)	-	\$ -	\$ -	\$ -	\$ -
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ACCESS TO EDUCATION FOR HOMELESS CHILDREN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 93,819	\$ (1,537)	\$ 92,282	\$ 100,585	\$ 8,303
Expenditures:					
Support services-instruction:					
Certificated salaries	60,852	-	60,852	61,895	1,043
Non-certificated salaries	3,495	-	3,495	4,000	505
Employee benefits	9,569	-	9,569	9,903	334
Professional and technical	4,013	-	4,013	7,000	2,987
Utility services	1,931	(1,537)	394	2,540	2,146
Supplies, materials, and media	8,992	-	8,992	9,922	930
Total support services-instruction	88,852	(1,537)	87,315	95,260	7,945
District administration support services:					
Indirect costs	4,967	-	4,967	5,325	358
Total expenditures	93,819	(1,537)	92,282	100,585	8,303
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ALASKA FAMILY DIRECTORY WEBSITE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 26,535	\$ -	\$ 26,535	\$ 29,000	\$ 2,465
Expenditures:					
Support services-students:					
Non-certificated salaries	14,745	-	14,745	14,751	6
Employee benefits	10,385	-	10,385	10,117	(268)
Professional and technical	-	-	-	1,800	1,800
Staff travel	-	-	-	797	797
Total support services-students	25,130	-	25,130	27,465	2,335
District administration support services:					
Indirect costs	1,405	-	1,405	1,535	130
Total expenditures	26,535	\$ -	\$ 26,535	\$ 29,000	\$ 2,465
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ALASKA STATE SCHOOL FOR THE DEAF

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 88,640	\$ -	\$ 88,640	\$ 133,000	\$ 44,360
Expenditures:					
Special education support services - students:					
Certificated salaries	604	-	604	605	1
Non-certificated salaries	19,733	-	19,733	22,071	2,338
Employee benefits	11,339	-	11,339	12,087	748
Professional and technical	10,000	-	10,000	25,488	15,488
Staff travel	-	-	-	1,200	1,200
Supplies, materials, and media	-	-	-	108	108
Total special education support services - students	41,676	-	41,676	61,559	19,883
Support services-students:					
Professional and technical	36,354	-	36,354	40,500	4,146
Staff travel	2,591	-	2,591	2,700	109
Other purchased services	-	-	-	9,500	9,500
Supplies, materials, and media	3,326	-	3,326	11,700	8,374
Total support services-students	42,271	-	42,271	64,400	22,129
District administration support services:					
Indirect costs	4,693	-	4,693	7,041	2,348
Total expenditures	88,640	-	88,640	133,000	44,360
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

AMERICAN RESCUE PLAN DISTRICT-WIDE SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,301,018	\$ 1,309,843	\$ 2,610,861	\$ 3,934,713	\$ 1,323,852
Expenditures:					
Instruction:					
Non-certificated salaries	-	-	-	434,117	434,117
Employee benefits	-	-	-	65,883	65,883
Supplies, materials, and media	25,712	-	25,712	103,300	77,588
Total instruction	25,712	-	25,712	603,300	577,588
Operations and maintenance of plant:					
Other purchased services	-	25,153	25,153	700,000	674,847
Equipment	1,273,869	1,284,690	2,558,559	2,558,559	-
Total operations and maintenance of plant	1,273,869	1,309,843	2,583,712	3,258,559	674,847
District administration support services:					
Indirect costs	1,437	-	1,437	72,854	71,417
Total expenditures	1,301,018	\$ 1,309,843	\$ 2,610,861	\$ 3,934,713	\$ 1,323,852
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

AMERICAN RESCUE PLAN DISTRICT-WIDE LEARNING LOSS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 4,330,095	\$ (34,005)	\$ 4,296,090	\$ 5,282,051	\$ 985,961
Expenditures:					
Instruction:					
Certificated salaries	2,776,538	-	2,776,538	3,073,009	296,471
Non-certificated salaries	359,431	-	359,431	711,511	352,080
Employee benefits	607,897	-	607,897	687,837	79,940
Professional and technical	-	300	300	10,050	9,750
Other purchased services	-	-	-	145,000	145,000
Supplies, materials, and media	356,991	(34,305)	322,686	375,009	52,323
Total instruction	4,100,857	(34,005)	4,066,852	5,002,416	935,564
District administration support services:					
Indirect costs	229,238	-	229,238	279,635	50,397
Total expenditures	4,330,095	\$ (34,005)	\$ 4,296,090	\$ 5,282,051	\$ 985,961
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

AMERICAN RESCUE PLAN HOMELESS I

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 52,299	\$ -	\$ 52,299	\$ 184,646	\$ 132,347
Expenditures:					
Support services-instruction:					
Non-certificated salaries	24,878	-	24,878	68,187	43,309
Employee benefits	16,175	-	16,175	53,370	37,195
Utility services	7,366	-	7,366	22,176	14,810
Supplies, materials, and media	1,111	-	1,111	31,138	30,027
Total support services-instruction	49,530	-	49,530	174,871	125,341
District administration support services:					
Indirect costs	2,769	-	2,769	9,775	7,006
Total expenditures	52,299	\$ -	\$ 52,299	\$ 184,646	\$ 132,347
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

AMERICAN RESCUE PLAN HOMELESS II

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ 606,226	\$ 606,226
Expenditures:					
Support services-instruction:					
Certificated salaries	-	-	-	24,000	24,000
Non-certificated salaries	-	-	-	329,966	329,966
Employee benefits	-	-	-	197,328	197,328
Staff travel	-	-	-	9,000	9,000
Utility services	-	-	-	3,600	3,600
Supplies, materials, and media	-	-	-	6,636	6,636
Other expenses	-	-	-	3,600	3,600
Equipment	-	-	-	2	2
Total support services-instruction	-	-	-	574,132	574,132
District administration support services:					
Indirect costs	-	-	-	32,094	32,094
Total expenditures	-	\$ -	\$ -	\$ 606,226	\$ 606,226
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

AMERICAN RESCUE PLAN LIBRARY SERVICES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,451	\$ -	\$ 2,451	\$ 6,000	\$ 3,549
Expenditures:					
Instruction:					
Supplies, materials, and media	2,451	\$ -	\$ 2,451	\$ 6,000	\$ 3,549
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ARTIST IN SCHOOLS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 790	\$ -	\$ 790	\$ 3,200	\$ 2,410
Expenditures:					
Support services-students:					
Professional and technical	651	-	651	1,651	1,000
Supplies, materials, and media	-	-	-	1,152	1,152
Total support services-students	651	-	651	2,803	2,152
District administration support services:					
Indirect costs	139	-	139	397	258
Total expenditures	790	\$ -	\$ 790	\$ 3,200	\$ 2,410
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

BIKE SHARING EDUCATION PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 12,782	\$ -	\$ 12,782	\$ -	\$ (12,782)
Expenditures:					
Support services-students:					
Supplies, materials, and media	12,782	\$ -	\$ 12,782	\$ -	\$ (12,782)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CARES ACT DISTRICT-WIDE SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,668,108	\$ (1,580)	\$ 1,666,528	\$ 1,782,587	\$ 116,059
Expenditures:					
Instruction:					
Certificated salaries	618,168	-	618,168	623,921	5,753
Non-certificated salaries	600	-	600	600	-
Employee benefits	248,097	-	248,097	263,323	15,226
Utility services	203	-	203	307	104
Supplies, materials, and media	609,120	-	609,120	609,121	1
Tuition and stipends	1,418	-	1,418	1,418	-
Total instruction	1,477,606	-	1,477,606	1,498,690	21,084
Support services-instruction:					
Professional and technical	102,266	(1,580)	100,686	189,526	88,840
Total support services-instruction	102,266	(1,580)	100,686	189,526	88,840
District administration support services:					
Other expenses	-	-	-	79	79
Indirect costs	88,236	-	88,236	94,292	6,056
Total district administration support services	88,236	-	88,236	94,371	6,135
Total expenditures	1,668,108	(1,580)	1,666,528	1,782,587	116,059
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CARL PERKINS VOCATIONAL EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,640,835	\$ -	\$ 1,640,835	\$ 1,819,702	\$ 178,867
Expenditures:					
Instruction:					
Certificated salaries	475,019	-	475,019	523,061	48,042
Non-certificated salaries	2,550	-	2,550	17,000	14,450
Employee benefits	83,677	-	83,677	110,662	26,985
Professional and technical	155,998	-	155,998	170,150	14,152
Staff travel	20,315	-	20,315	24,375	4,060
Student travel	84,429	-	84,429	97,952	13,523
Other purchased services	206,781	-	206,781	235,000	28,219
Supplies, materials, and media	440,510	-	440,510	456,550	16,040
Tuition and stipends	97,200	-	97,200	99,540	2,340
Other expenses	850	-	850	3,500	2,650
Total instruction	1,567,329	-	1,567,329	1,737,790	170,461
District administration support services:					
Indirect costs	73,506	-	73,506	81,912	8,406
Total expenditures	1,640,835	\$ -	\$ 1,640,835	\$ 1,819,702	\$ 178,867
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CENTENNIAL CHALLENGE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ 56,211	\$ 56,211
Expenditures:					
Instruction:					
Student travel	-	-	-	51,059	51,059
Supplies, materials, and media	-	-	-	2,475	2,475
Total instruction	-	-	-	53,534	53,534
District administration support services:					
Indirect costs	-	-	-	2,677	2,677
Total expenditures	-	\$ -	\$ -	\$ 56,211	\$ 56,211
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CENTER FOR DISEASE CONTROL AND PREVENTION COVID-19

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,627,115	\$ -	\$ 1,627,115	\$ -	\$ (1,627,115)
Expenditures:					
Community services:					
Non-certificated salaries	82,468	-	82,468	82,467	(1)
Employee benefits	48,317	-	48,317	48,317	-
Professional and technical	1,487,340	-	1,487,340	1,643,921	156,581
Other purchased services	8,990	-	8,990	8,990	-
Supplies, materials, and media	-	-	-	(1)	(1)
Other expenses	-	-	-	(1,783,694)	(1,783,694)
Total community services	1,627,115	\$ -	\$ 1,627,115	\$ -	\$ (1,627,115)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CENTER FOR DISEASE CONTROL AND PREVENTION COVID-19 SCREENING TESTING

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 5,504,284	\$ -	\$ 5,504,284	\$ 5,504,283	\$ (1)
Expenditures:					
District administration support services:					
Certificated salaries	3,138,495	-	3,138,495	2,850,000	(288,495)
Non-certificated salaries	539,693	-	539,693	440,000	(99,693)
Employee benefits	1,257,509	-	1,257,509	1,515,000	257,491
Professional and technical	5,275	-	5,275	9,799	4,524
Supplies, materials, and media	271,912	-	271,912	397,965	126,053
Indirect costs	291,400	-	291,400	291,519	119
Total district administration support services	5,504,284	\$ -	\$ 5,504,284	\$ 5,504,283	\$ (1)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

COMMUNITY CENTERS LEARNING PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,589,355	\$ 109	\$ 1,589,464	\$ 1,589,357	\$ (107)
Expenditures:					
Support services-students:					
Certificated salaries	374,729	-	374,729	327,980	(46,749)
Non-certificated salaries	542,652	-	542,652	565,885	23,233
Employee benefits	377,754	-	377,754	408,701	30,947
Professional and technical	52,838	-	52,838	64,170	11,332
Staff travel	5,881	-	5,881	9,126	3,245
Student travel	27,858	-	27,858	44,061	16,203
Utility services	4,203	-	4,203	4,500	297
Other purchased services	37,634	-	37,634	40,000	2,366
Supplies, materials, and media	81,533	109	81,642	40,642	(41,000)
Other expenses	131	-	131	150	19
Total support services-students	1,505,213	109	1,505,322	1,505,215	(107)
District administration support services:					
Indirect costs	84,142	-	84,142	84,142	-
Total expenditures	1,589,355	\$ 109	\$ 1,589,464	\$ 1,589,357	\$ (107)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

COMMUNITY FORESTRY PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,441	\$ -	\$ 2,441	\$ 4,320	\$ 1,879
Expenditures:					
Instruction:					
Supplies, materials, and media	2,441	\$ -	\$ 2,441	\$ 4,320	\$ 1,879
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

COMPREHENSIVE LITERACY DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 242,680	\$ (9,420)	\$ 233,260	\$ 344,989	\$ 111,729
Expenditures:					
Instruction:					
Certificated salaries	64,906	-	64,906	71,806	6,900
Non-certificated salaries	31,065	-	31,065	49,614	18,549
Employee benefits	54,681	-	54,681	64,278	9,597
Professional and technical	37,319	9,200	46,519	55,100	8,581
Staff travel	6,886	-	6,886	42,310	35,424
Supplies, materials, and media	34,975	(18,620)	16,355	43,617	27,262
Total instruction	229,832	(9,420)	220,412	326,725	106,313
District administration support services:					
Indirect costs	12,848	-	12,848	18,264	5,416
Total expenditures	242,680	\$ (9,420)	\$ 233,260	\$ 344,989	\$ 111,729
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

CRRSA ACT DISTRICT-WIDE SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 36,399,974	\$ (8,726)	\$ 36,391,248	\$ 46,733,034	\$ 10,341,786
Expenditures:					
Instruction:					
Certificated salaries	20,053,274	-	20,053,274	23,338,321	3,285,047
Non-certificated salaries	583,378	-	583,378	1,213,001	629,623
Employee benefits	7,889,272	-	7,889,272	10,133,560	2,244,288
Professional and technical	10,783	(3,326)	7,457	45,630	38,173
Utility services	483,938	(5,400)	478,538	903,430	424,892
Other purchased services	2,392,431	-	2,392,431	3,505,923	1,113,492
Supplies, materials, and media	1,069,276	-	1,069,276	1,836,134	766,858
Total instruction	32,482,352	(8,726)	32,473,626	40,975,999	8,502,373
Support services-instruction:					
Certificated salaries	127,738	-	127,738	120,860	(6,878)
Non-certificated salaries	955,338	-	955,338	885,450	(69,888)
Employee benefits	558,696	-	558,696	653,168	94,472
Staff travel	4,997	-	4,997	5,000	3
Total support services-instruction	1,646,769	-	1,646,769	1,664,478	17,709
Operations and maintenance of plant:					
Non-certificated salaries	55,521	-	55,521	64,000	8,479
Employee benefits	42,637	-	42,637	42,339	(298)
Professional and technical	3,964	-	3,964	3,964	-
Utility services	12,824	-	12,824	12,824	-
Other purchased services	6,400	-	6,400	10,364	3,964
Supplies, materials, and media	222,470	-	222,470	1,484,990	1,262,520
Total operations and maintenance of plant	343,816	-	343,816	1,618,481	1,274,665
District administration support services:					
Indirect costs	1,927,037	-	1,927,037	2,474,076	547,039
Total expenditures	36,399,974	\$ (8,726)	\$ 36,391,248	\$ 46,733,034	\$ 10,341,786
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

EDUCATIONAL CAMP PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 8,822	\$ -	\$ 8,822	\$ -	\$ (8,822)
Expenditures:					
Support services-students:					
Professional and technical	8,822	\$ -	\$ 8,822	\$ -	\$ (8,822)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

ESEA CONSOLIDATED

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 956,682	\$ 31,555	\$ 988,237	\$ 1,146,385	\$ 158,148
Expenditures:					
District administration support services:					
Certificated salaries	272,117	-	272,117	304,837	32,720
Non-certificated salaries	319,421	-	319,421	380,946	61,525
Employee benefits	313,835	-	313,835	386,064	72,229
Professional and technical	-	-	-	5,000	5,000
Staff travel	54	-	54	2,001	1,947
Other purchased services	573	-	573	4,090	3,517
Supplies, materials, and media	35	31,555	31,590	2,757	(28,833)
Indirect costs	50,647	-	50,647	60,690	10,043
Total district administration support services	956,682	31,555	988,237	1,146,385	158,148
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

HUMANITIES FORUM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
Expenditures:					
Instruction:					
Professional and technical	2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

OCEAN GUARDIAN SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
Expenditures:					
Instruction:					
Professional and technical	-	-	-	229	229
Student travel	234	-	234	750	516
Other purchased services	750	-	750	-	(750)
Supplies, materials, and media	1,516	-	1,516	1,521	5
Total instruction	2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PRE-SCHOOL HANDICAPPED PUBLIC LAW 99-457

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 382,037	\$ -	\$ 382,037	\$ 396,585	\$ 14,548
Expenditures:					
Special education support services - students:					
Certificated salaries	218,136	-	218,136	215,717	(2,419)
Non-certificated salaries	34,416	-	34,416	49,970	15,554
Employee benefits	109,260	-	109,260	109,703	443
Staff travel	-	-	-	200	200
Total special education support services - students	361,812	-	361,812	375,590	13,778
District administration support services:					
Indirect costs	20,225	-	20,225	20,995	770
Total expenditures	382,037	\$ -	\$ 382,037	\$ 396,585	\$ 14,548
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PRE-SCHOOL HANDICAPPED PUBLIC LAW 99-457 AMERICAN RESCUE PLAN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ 253,676	\$ 253,676
Expenditures:					
Special education support services - students:					
Certificated salaries	-	-	-	104,215	104,215
Employee benefits	-	-	-	15,946	15,946
Professional and technical	-	-	-	120,085	120,085
Total special education support services - students	-	-	-	240,246	240,246
District administration support services:					
Indirect costs	-	-	-	13,430	13,430
Total expenditures	-	\$ -	\$ -	\$ 253,676	\$ 253,676
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PROFESSIONAL DEVELOPMENT FOR CAREER TECHNICAL EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 68,200	\$ -	\$ 68,200	\$ 68,200	\$ -
Expenditures:					
Support services-instruction:					
Professional and technical	64,952	-	64,952	64,952	-
Total support services-instruction	64,952	-	64,952	64,952	-
District administration support services:					
Indirect costs	3,248	-	3,248	3,248	-
Total expenditures	68,200	\$ -	\$ 68,200	\$ 68,200	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PROFESSIONAL DEVELOPMENT FOR LIBRARIANS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,285	\$ -	\$ 2,285	\$ 2,500	\$ 215
Expenditures:					
Support services-instruction:					
Professional and technical	-	-	-	339	339
Staff travel	2,285	-	2,285	2,161	(124)
Total support services-instruction	<u>2,285</u>	<u>\$ -</u>	<u>\$ 2,285</u>	<u>\$ 2,500</u>	<u>\$ 215</u>
Excess of revenues over expenditures	-				
Fund balance at beginning of year	<u>-</u>				
Fund balance at end of year	<u><u>\$ -</u></u>				

PROJECT LEAD THE WAY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 4,900	\$ -	\$ 4,900	\$ 42,985	\$ 38,085
Expenditures:					
Support services-instruction:					
Professional and technical	4,667	-	4,667	40,938	36,271
Total support services-instruction	4,667	-	4,667	40,938	36,271
District administration support services:					
Indirect costs	233	-	233	2,047	1,814
Total expenditures	4,900	\$ -	\$ 4,900	\$ 42,985	\$ 38,085
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

PROJECT YUGTUN QANERLUTEN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 331,836	\$ (30,491)	\$ 301,345	\$ 358,912	\$ 57,567
Expenditures:					
Support services-instruction:					
Certificated salaries	127,380	-	127,380	136,813	9,433
Non-certificated salaries	7,923	-	7,923	28,450	20,527
Employee benefits	68,711	-	68,711	81,272	12,561
Professional and technical	85,291	(30,491)	54,800	48,779	(6,021)
Staff travel	-	-	-	4,909	4,909
Student travel	-	-	-	306	306
Other purchased services	641	-	641	-	(641)
Supplies, materials, and media	26,452	-	26,452	39,382	12,930
Total support services-instruction	316,398	(30,491)	285,907	339,911	54,004
District administration support services:					
Indirect costs	15,438	-	15,438	19,001	3,563
Total expenditures	331,836	\$ (30,491)	\$ 301,345	\$ 358,912	\$ 57,567
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

SAFETY ASSESSMENT & INTERVENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 118,307	\$ -	\$ 118,307	\$ -	\$ (118,307)
Expenditures:					
Support services-students:					
Non-certificated salaries	67,499	-	67,499	-	(67,499)
Employee benefits	44,545	-	44,545	-	(44,545)
Total support services-students	112,044	-	112,044	-	(112,044)
District administration support services:					
Indirect costs	6,263	-	6,263	-	(6,263)
Total expenditures	118,307	\$ -	\$ 118,307	\$ -	\$ (118,307)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

STARTALK - LANGUAGE CULTURE SUMMER CAMP

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 7,993	\$ -	\$ 7,993	\$ -	\$ (7,993)
Expenditures:					
Support services-instruction:					
Certificated salaries	6,000	-	6,000	(2,184)	(8,184)
Non-certificated salaries	-	-	-	1,486	1,486
Employee benefits	532	-	532	(322)	(854)
Professional and technical	109	-	109	-	(109)
Supplies, materials, and media	929	-	929	1,020	91
Total support services-instruction	7,570	-	7,570	-	(7,570)
District administration support services:					
Indirect costs	423	-	423	-	(423)
Total expenditures	7,993	\$ -	\$ 7,993	\$ -	\$ (7,993)
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-A - NO CHILD LEFT BEHIND ACT
DELINQUENT AND AT-RISK YOUTH PROGRAM**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 109,047	\$ -	\$ 109,047	\$ 123,292	\$ 14,245
Expenditures:					
Support services-students:					
Certificated salaries	1,250	-	1,250	9,971	8,721
Non-certificated salaries	64,187	-	64,187	63,674	(513)
Employee benefits	21,716	-	21,716	22,762	1,046
Staff travel	131	-	131	1,000	869
Student travel	-	-	-	1,000	1,000
Other purchased services	100	-	100	500	400
Supplies, materials, and media	15,890	-	15,890	17,858	1,968
Total support services-students	103,274	-	103,274	116,765	13,491
District administration support services:					
Indirect costs	5,773	-	5,773	6,527	754
Total expenditures	109,047	\$ -	\$ 109,047	\$ 123,292	\$ 14,245
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-A - NO CHILD LEFT BEHIND ACT
DISTRICT-WIDE**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 10,191,261	\$ (14,199)	\$ 10,177,062	\$ 13,487,805	\$ 3,310,743
Expenditures:					
Instruction:					
Certificated salaries	5,315,159	-	5,315,159	7,032,177	1,717,018
Non-certificated salaries	857,583	-	857,583	982,495	124,912
Employee benefits	2,357,476	-	2,357,476	3,360,946	1,003,470
Professional and technical	167,695	13,500	181,195	239,743	58,548
Staff travel	24,148	-	24,148	32,350	8,202
Student travel	61,781	-	61,781	76,629	14,848
Utility services	2,058	-	2,058	2,582	524
Other purchased services	25,888	(4,910)	20,978	39,289	18,311
Supplies, materials, and media	809,980	(22,789)	787,191	926,460	139,269
Other expenses	11,021	-	11,021	28,274	17,253
Equipment	19,999	-	19,999	55,759	35,760
Total instruction	9,652,788	(14,199)	9,638,589	12,776,704	3,138,115
District administration support services:					
Indirect costs	538,473	-	538,473	711,101	172,628
Total expenditures	10,191,261	(14,199)	10,177,062	13,487,805	3,310,743
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-A - NO CHILD LEFT BEHIND ACT
HOMELESS**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 1,012,902	\$ -	\$ 1,012,902	\$ 1,013,596	\$ 694
Expenditures:					
Instruction:					
Certificated salaries	130,096	-	130,096	131,928	1,832
Non-certificated salaries	440,054	-	440,054	456,517	16,463
Employee benefits	384,823	-	384,823	365,342	(19,481)
Staff travel	194	-	194	450	256
Utility services	550	-	550	950	400
Other purchased services	1,324	-	1,324	2,000	676
Supplies, materials, and media	2,137	-	2,137	2,548	411
Other expenses	100	-	100	200	100
Total instruction	959,278	-	959,278	959,935	657
District administration support services:					
Indirect costs	53,624	-	53,624	53,661	37
Total expenditures	1,012,902	\$ -	\$ 1,012,902	\$ 1,013,596	\$ 694
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-A - NO CHILD LEFT BEHIND ACT
PARENT INVOLVEMENT PROGRAM**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 55,207	\$ -	\$ 55,207	\$ 178,917	\$ 123,710
Expenditures:					
Instruction:					
Certificated salaries	15,533	-	15,533	45,542	30,009
Non-certificated salaries	3,517	-	3,517	17,091	13,574
Employee benefits	3,034	-	3,034	11,997	8,963
Professional and technical	1,025	-	1,025	38,557	37,532
Staff travel	600	-	600	1,900	1,300
Utility services	-	-	-	228	228
Other purchased services	-	-	-	1,800	1,800
Supplies, materials, and media	31,369	-	31,369	60,802	29,433
Other expenses	129	-	129	1,000	871
Total instruction	55,207	\$ -	\$ 55,207	\$ 178,917	\$ 123,710
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-A - NO CHILD LEFT BEHIND ACT
PRE-SCHOOL**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,159,205	\$ -	\$ 2,159,205	\$ 2,339,299	\$ 180,094
Expenditures:					
Instruction:					
Certificated salaries	1,134,033	-	1,134,033	1,202,998	68,965
Non-certificated salaries	251,680	-	251,680	256,222	4,542
Employee benefits	633,607	-	633,607	729,175	95,568
Professional and technical	10,080	-	10,080	10,010	(70)
Staff travel	628	-	628	625	(3)
Other purchased services	-	-	-	300	300
Supplies, materials, and media	14,868	-	14,868	16,125	1,257
Total instruction	2,044,896	-	2,044,896	2,215,455	170,559
District administration support services:					
Indirect costs	114,309	-	114,309	123,844	9,535
Total expenditures	2,159,205	\$ -	\$ 2,159,205	\$ 2,339,299	\$ 180,094
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE I-A - NO CHILD LEFT BEHIND ACT
SCHOOL IMPROVEMENT IMPLEMENTATIONSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 220,195	\$ -	\$ 220,195	\$ 275,000	\$ 54,805
Expenditures:					
Support services-instruction:					
Certificated salaries	107,035	-	107,035	107,458	423
Non-certificated salaries	9,375	-	9,375	14,611	5,236
Employee benefits	22,620	-	22,620	26,131	3,511
Professional and technical	54,071	-	54,071	88,013	33,942
Staff travel	2,400	-	2,400	2,401	1
Student travel	186	-	186	200	14
Other purchased services	9,843	-	9,843	9,844	1
Supplies, materials, and media	2,964	-	2,964	7,008	4,044
Other expenses	44	-	44	4,775	4,731
Total support services-instruction	208,538	-	208,538	260,441	51,903
District administration support services:					
Indirect costs	11,657	-	11,657	14,559	2,902
Total expenditures	220,195	\$ -	\$ 220,195	\$ 275,000	\$ 54,805
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE I-C - MIGRANT EDUCATION
BOOK PROGRAMSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 40,500	\$ -	\$ 40,500	\$ 40,500	\$ -
Expenditures:					
Instruction:					
Supplies, materials, and media	38,356	-	38,356	38,356	-
Total instruction	38,356	-	38,356	38,356	-
District administration support services:					
Indirect costs	2,144	-	2,144	2,144	-
Total expenditures	40,500	\$ -	\$ 40,500	\$ 40,500	\$ -
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-C - MIGRANT EDUCATION
DISTRICT-WIDE**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 4,359,333	\$ 16,031	\$ 4,375,364	\$ 6,310,541	\$ 1,935,177
Expenditures:					
Instruction:					
Certificated salaries	379,390	-	379,390	420,296	40,906
Non-certificated salaries	1,830,409	-	1,830,409	2,265,829	435,420
Employee benefits	1,315,965	-	1,315,965	1,906,412	590,447
Professional and technical	170,394	14,387	184,781	370,640	185,859
Staff travel	30,526	-	30,526	72,820	42,294
Student travel	233	-	233	36,042	35,809
Utility services	60,617	-	60,617	62,460	1,843
Other purchased services	10,385	1,582	11,967	16,252	4,285
Supplies, materials, and media	323,033	62	323,095	731,956	408,861
Other expenses	7,595	-	7,595	93,750	86,155
Total instruction	4,128,547	16,031	4,144,578	5,976,457	1,831,879
District administration support services:					
Indirect costs	230,786	-	230,786	334,084	103,298
Total expenditures	4,359,333	16,031	4,375,364	6,310,541	1,935,177
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-C - MIGRANT EDUCATION
SUMMER PROGRAM**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 607,215	\$ 169,436	\$ 776,651	\$ 1,232,888	\$ 456,237
Expenditures:					
Instruction:					
Certificated salaries	237,565	-	237,565	437,267	199,702
Non-certificated salaries	90,930	-	90,930	135,957	45,027
Employee benefits	59,892	-	59,892	70,053	10,161
Professional and technical	135,380	161,510	296,890	398,510	101,620
Other purchased services	4,689	7,926	12,615	13,949	1,334
Supplies, materials, and media	45,471	-	45,471	110,740	65,269
Other expenses	1,142	-	1,142	1,142	-
Total instruction	575,069	169,436	744,505	1,167,618	423,113
District administration support services:					
Indirect costs	32,146	-	32,146	65,270	33,124
Total expenditures	607,215	\$ 169,436	\$ 776,651	\$ 1,232,888	\$ 456,237
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE I-D - NEGLECTED AND DELINQUENT FACILITIES
MCLAUGHLIN YOUTH CENTERSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 282,458	\$ -	\$ 282,458	\$ 286,039	\$ 3,581
Expenditures:					
Instruction:					
Certificated salaries	149,360	-	149,360	149,360	-
Non-certificated salaries	2,250	-	2,250	2,250	-
Employee benefits	51,643	-	51,643	50,606	(1,037)
Professional and technical	20,170	-	20,170	20,170	-
Supplies, materials, and media	44,082	-	44,082	48,510	4,428
Total instruction	267,505	-	267,505	270,896	3,391
District administration support services:					
Indirect costs	14,953	-	14,953	15,143	190
Total expenditures	282,458	\$ -	\$ 282,458	\$ 286,039	\$ 3,581
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE I-D - NEGLECTED AND DELINQUENT FACILITIES
NEW PATH ADULT CENTER**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ 7,828	\$ 7,828
Expenditures:					
Support services-students:					
Certificated salaries	-	-	-	6,000	6,000
Employee benefits	-	-	-	914	914
Student travel	-	-	-	500	500
Total support services-students	-	-	-	7,414	7,414
District administration support services:					
Indirect costs	-	-	-	414	414
Total expenditures	-	\$ -	\$ -	\$ 7,828	\$ 7,828
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE II-A - PROFESSIONAL DEVELOPMENT PROGRAM
PRIVATE SCHOOLS**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 24,537	\$ -	\$ 24,537	\$ 75,072	\$ 50,535
Expenditures:					
Support services-students:					
Professional and technical	22,414	-	22,414	70,272	47,858
Supplies, materials, and media	824	-	824	825	1
Total support services-students	23,238	-	23,238	71,097	47,859
District administration support services:					
Indirect costs	1,299	-	1,299	3,975	2,676
Total expenditures	24,537	\$ -	\$ 24,537	\$ 75,072	\$ 50,535
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE II-A - PROFESSIONAL DEVELOPMENT PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 4,045,285	\$ -	\$ 4,045,285	\$ 4,527,702	\$ 482,417
Expenditures:					
Support services-students:					
Certificated salaries	2,684,772	-	2,684,772	2,994,203	309,431
Non-certificated salaries	23,448	-	23,448	60,000	36,552
Employee benefits	969,644	-	969,644	1,050,279	80,635
Professional and technical	125,404	-	125,404	149,985	24,581
Staff travel	3,809	-	3,809	5,410	1,601
Supplies, materials, and media	11,040	-	11,040	11,125	85
Other expenses	13,008	-	13,008	17,000	3,992
Total support services-students	3,831,125	-	3,831,125	4,288,002	456,877
District administration support services:					
Indirect costs	214,160	-	214,160	239,700	25,540
Total expenditures	4,045,285	\$ -	\$ 4,045,285	\$ 4,527,702	\$ 482,417
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE III-A - ENGLISH LANGUAGE ACQUISITION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 760,352	\$ -	\$ 760,352	\$ 1,298,446	\$ 538,094
Expenditures:					
Support services-students:					
Certificated salaries	170,644	-	170,644	435,200	264,556
Non-certificated salaries	324,903	-	324,903	327,033	2,130
Employee benefits	161,842	-	161,842	192,208	30,366
Professional and technical	900	-	900	32,700	31,800
Staff travel	4,361	-	4,361	5,000	639
Other purchased services	57,420	-	57,420	180,668	123,248
Supplies, materials, and media	28	-	28	56,796	56,768
Other expenses	-	-	-	100	100
Total support services-students	720,098	-	720,098	1,229,705	509,607
District administration support services:					
Indirect costs	40,254	-	40,254	68,741	28,487
Total expenditures	760,352	\$ -	\$ 760,352	\$ 1,298,446	\$ 538,094
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE IV-A - STUDENT SUPPORT ACADEMIC
PRIVATE SCHOOLSSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 21,849	\$ -	\$ 21,849	\$ 59,637	\$ 37,788
Expenditures:					
Support services-instruction:					
Professional and technical	1,258	-	1,258	2,965	1,707
Supplies, materials, and media	19,434	-	19,434	53,515	34,081
Total support services-instruction	20,692	-	20,692	56,480	35,788
District administration support services:					
Indirect costs	1,157	-	1,157	3,157	2,000
Total expenditures	21,849	\$ -	\$ 21,849	\$ 59,637	\$ 37,788
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE IV-A - STUDENT SUPPORT ACADEMIC

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 712,628	\$ 37,400	\$ 750,028	\$ 2,145,729	\$ 1,395,701
Expenditures:					
Support services-instruction:					
Certificated salaries	288,112	-	288,112	1,213,354	925,242
Employee benefits	111,338	-	111,338	427,829	316,491
Professional and technical	275,450	37,400	312,850	349,950	37,100
Supplies, materials, and media	-	-	-	41,000	41,000
Total support services-instruction	674,900	37,400	712,300	2,032,133	1,319,833
District administration support services:					
Indirect costs	37,728	-	37,728	113,596	75,868
Total expenditures	712,628	\$ 37,400	\$ 750,028	\$ 2,145,729	\$ 1,395,701
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE VI - INDIAN, NATIVE HAWAIIAN, AND ALASKA NATIVE EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 2,590,216	\$ 16,871	\$ 2,607,087	\$ 2,652,263	\$ 45,176
Expenditures:					
Support services-instruction:					
Certificated salaries	170,571	-	170,571	169,442	(1,129)
Non-certificated salaries	1,196,806	-	1,196,806	1,294,667	97,861
Employee benefits	916,514	-	916,514	1,006,642	90,128
Professional and technical	9,813	-	9,813	12,000	2,187
Staff travel	24,633	-	24,633	8,750	(15,883)
Student travel	233	-	233	-	(233)
Utility services	803	700	1,503	600	(903)
Other purchased services	2,043	16,271	18,314	10,000	(8,314)
Supplies, materials, and media	131,680	-	131,680	9,750	(121,930)
Other expenses	100	(100)	-	-	-
Total support services-instruction	2,453,196	16,871	2,470,067	2,511,851	41,784
District administration support services:					
Indirect costs	137,020	-	137,020	140,412	3,392
Total expenditures	2,590,216	\$ 16,871	\$ 2,607,087	\$ 2,652,263	\$ 45,176
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE VI-B - EDUCATION OF ALL HANDICAPPED CHILDREN ACT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 10,404,342	\$ 228,814	\$ 10,633,156	\$ 16,113,418	\$ 5,480,262
Expenditures:					
Special education support services - students:					
Certificated salaries	2,606,825	-	2,606,825	4,061,004	1,454,179
Non-certificated salaries	2,989,493	-	2,989,493	3,735,570	746,077
Employee benefits	3,269,070	-	3,269,070	5,369,553	2,100,483
Professional and technical	708,602	228,335	936,937	925,000	(11,937)
Staff travel	30,758	-	30,758	38,000	7,242
Utility services	62	-	62	62	-
Other purchased services	23,481	479	23,960	366,938	342,978
Supplies, materials, and media	221,954	-	221,954	751,737	529,783
Other expenses	3,285	-	3,285	12,500	9,215
Total special education support services - students	9,853,530	228,814	10,082,344	15,260,364	5,178,020
District administration support services:					
Indirect costs	550,812	-	550,812	853,054	302,242
Total expenditures	10,404,342	\$ 228,814	\$ 10,633,156	\$ 16,113,418	\$ 5,480,262
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

TITLE VI-B - EDUCATION OF ALL HANDICAPPED CHILDREN ACT
AMERICAN RESCUE PLANSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ 2,811,764	\$ 2,811,764
Expenditures:					
Special education support services - students:					
Certificated salaries	-	-	-	723,223	723,223
Non-certificated salaries	-	-	-	384,480	384,480
Employee benefits	-	-	-	227,846	227,846
Professional and technical	-	-	-	1,327,358	1,327,358
Total special education support services - students	-	-	-	2,662,907	2,662,907
District administration support services:					
Indirect costs	-	-	-	148,857	148,857
Total expenditures	-	\$ -	\$ -	\$ 2,811,764	\$ 2,811,764
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

**Grants Fund
SPECIAL REVENUE FUND**
**TITLE VI-B - EDUCATION OF ALL HANDICAPPED CHILDREN ACT
VIRTUAL SUPPORT**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ 463,900	\$ -	\$ 463,900	\$ 464,000	\$ 100
Expenditures:					
Special education instruction:					
Professional and technical	34,094	-	34,094	34,094	-
Supplies, materials, and media	405,247	-	405,247	405,341	94
Total special education instruction	439,341	-	439,341	439,435	94
District administration support services:					
Indirect costs	24,559	-	24,559	24,565	6
Total expenditures	463,900	\$ -	\$ 463,900	\$ 464,000	\$ 100
Excess of revenues over expenditures	-				
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

FEDERAL BAD DEBT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
District administration support services:					
Other expenses	109,896	-	109,896	-	(109,896)
Total district administration support services	109,896	-	109,896	-	(109,896)
Excess of revenues over expenditures	(109,896)	-	(109,896)	-	109,896
Other financing sources (uses):					
Transfers in:					
General Fund	109,896	-	109,896	-	(109,896)
Total other financing sources (uses)	109,896	-	109,896	-	(109,896)
Excess of revenues over expenditures & other financing sources (uses)	-	\$ -	\$ -	\$ -	\$ -
Fund balance at beginning of year	-				
Fund balance at end of year	\$ -				

June 30, 2022

BALANCE SHEET

	<u>2022</u>
Assets	
Accounts receivable	\$ 595
Due from State of Alaska	8,869,321
U.S.D.A. food commodities, at U.S.D.A. allocated value	116,306
Inventory, at FIFO	<u>2,695,660</u>
Total assets	<u><u>\$ 11,681,882</u></u>
Liabilities	
Accounts payable	\$ 109,000
Due to General Fund	1,495,302
Accrued salaries and related items:	
Wages and salaries payable	36,347
Payroll taxes, other accrued and withheld items	21,716
Unearned revenue	<u>887,095</u>
Total liabilities	<u><u>2,549,460</u></u>
Fund balance	
Non-spendable	2,811,966
Assigned	6,320,456
Total fund balance	<u>9,132,422</u>
Total liabilities and fund balance	<u><u>\$ 11,681,882</u></u>

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Revenues from local sources:					
Appropriation from Municipality of Anchorage	\$ -	\$ -	\$ -	\$ -	\$ -
Type A lunch sales - students	-	-	-	2,198,619	(2,198,619)
Type A lunch sales - adults	6,676	-	6,676	31,350	(24,674)
Breakfast sales - students and adults	405	-	405	175,375	(174,970)
Milk sales - students and adults	3,782	-	3,782	-	3,782
A la carte sales - students and adults	331	-	331	749,580	(749,249)
Other	179,652	83,864	263,516	133,864	129,652
Total revenues from local sources	190,846	83,864	274,710	3,288,788	(3,014,078)
Revenues from state sources:					
Grants	185,693	-	185,693	180,000	5,693
Revenues from federal sources:					
Type A lunch program - reimbursement	19,956,806	-	19,956,806	13,353,588	6,603,218
Breakfast program - reimbursement	4,984,135	-	4,984,135	4,913,229	70,906
After school snack program - reimbursement	-	-	-	548,100	(548,100)
After school dinner program - reimbursement	327,597	-	327,597	-	327,597
Fresh fruit and vegetable program - reimbursement	305,139	-	305,139	689,753	(384,614)
Lunch summer program - reimbursement	291,136	-	291,136	-	291,136
Breakfast summer program - reimbursement	137,427	-	137,427	-	137,427
Snack summer program - reimbursement	650	-	650	-	650
United States Department of Agriculture commodities	1,047,920	-	1,047,920	1,000,000	47,920
United States Department of Agriculture food distribution	870,427	-	870,427	-	870,427
Emergency Operating Costs	709,895	-	709,895	-	709,895
Grants	11,543	-	11,543	-	11,543
Total revenues from federal sources	28,642,675	-	28,642,675	20,504,670	8,138,005
Total revenues	29,019,214	83,864	29,103,078	23,973,458	5,129,620
Expenditures:					
Food services:					
Certificated Salaries	-	-	-	(200,000)	(200,000)
Non-certificated salaries	6,331,670	-	6,331,670	6,635,886	304,216
Employee benefits	4,857,012	-	4,857,012	5,519,674	662,662
Professional and technical services	175,484	-	175,484	235,738	60,254
Staff travel	9,394	-	9,394	14,257	4,863
Utility services	56,084	-	56,084	37,596	(18,488)
Energy	189,435	-	189,435	188,216	(1,219)
Other purchased services	115,929	1,708	117,637	55,805	(61,832)
Supplies, materials and media	9,618,744	78,164	9,696,908	10,474,564	777,656
Other expenses	94,746	-	94,746	313,714	218,968
Other capital outlay expenses	119,900	356,386	476,286	121,100	(355,186)
Total food services	21,568,398	436,258	22,004,656	23,396,550	1,391,894
District administration - support services:					
Indirect costs	693,051	-	693,051	676,908	(16,143)
Total expenditures	22,261,449	436,258	22,697,707	24,073,458	1,375,751
Excess (deficiency) of revenues over (under) expenditures	6,757,765	(352,394)	6,405,371	(100,000)	6,505,371

(Continued)

For the Year Ended June 30, 2022

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Other financing sources (uses)					
Transfer in from General Fund	\$ 91,273	\$ -	\$ 91,273	\$ 100,000	\$ 8,727
Total other financing sources (uses)	<u>91,273</u>	<u>-</u>	<u>91,273</u>	<u>100,000</u>	<u>8,727</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	6,849,038	<u>\$ (352,394)</u>	<u>\$ 6,496,644</u>	<u>\$ -</u>	<u>\$ 6,496,644</u>
Fund balance at beginning of year	<u>2,283,384</u>				
Fund balance at end of year	<u>\$ 9,132,422</u>				

BASIS OF BUDGETING- The Food Service Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget (Non-GAAP Basis) and Actual has been prepared on a legally prescribed basis of budgeting which differs from accounting principles generally accepted in the United States of America (GAAP). The purpose of the basis of budgeting is to demonstrate compliance with the legal requirements of the local, state, and federal programs. The difference between the two methods is set forth below:

Revenues reported on the basis of GAAP		\$ 29,019,214
Add: budgeted fund balance	\$ -	
Add: fund balance from prior year encumbrances	<u>83,864</u>	<u>83,864</u>
Revenues reported on the basis of budgeting		<u>29,103,078</u>
Expenditures reported on the basis of GAAP		22,261,449
Add: current year encumbrances	\$ <u>436,258</u>	<u>436,258</u>
Expenditures and encumbrances reported on the budgetary basis of accounting		<u>22,697,707</u>
Excess (deficiency) of revenues over (under) expenditures on the basis of budgeting		<u>\$ 6,405,371</u>

June 30, 2022

BALANCE SHEETS - BY ACCOUNT

	Extracurricular Student Activities	Co-Curricular Student Activities	Total
Assets			
Accounts receivable	\$ -	\$ 6,561	\$ 6,561
Due from General Fund	<u>2,861,072</u>	<u>2,966,297</u>	<u>5,827,369</u>
Total assets	<u><u>\$ 2,861,072</u></u>	<u><u>\$ 2,972,858</u></u>	<u><u>\$ 5,833,930</u></u>
Liabilities			
Accounts payable	<u>\$ 3,005</u>	<u>\$ -</u>	<u>\$ 3,005</u>
Total liabilities	<u>3,005</u>	<u>-</u>	<u>3,005</u>
Fund balances			
Assigned	<u>2,858,067</u>	<u>2,972,858</u>	<u>5,830,925</u>
Total fund balances	<u>2,858,067</u>	<u>2,972,858</u>	<u>5,830,925</u>
Total liabilities and fund balances	<u><u>\$ 2,861,072</u></u>	<u><u>\$ 2,972,858</u></u>	<u><u>\$ 5,833,930</u></u>

For the Year Ended June 30, 2022

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (GAAP BASIS) - BY ACCOUNT

	Extracurricular Student Activities	Co-Curricular Student Activities	Total
Revenues:			
Revenues from local sources:			
Other revenues	\$ 2,511,040	\$ 1,449,506	\$ 3,960,546
Expenditures:			
Current:			
Student activities	2,297,572	1,415,180	3,712,752
Excess (deficiency) of revenues over (under) expenditures	213,468	34,326	247,794
Other financing sources (uses)			
Transfers in - General Fund	6,000	-	6,000
Transfers in - Co-Curricular Student Activities Fund	7,342	-	7,342
Transfers in - Extracurricular Student Activities Fund	-	4,578	4,578
Transfers out - Capital Projects Fund	(20,063)	-	(20,063)
Transfers out - Co-Curricular Student Activities Fund	(4,578)	-	(4,578)
Transfers out - Extracurricular Student Activities Fund	-	(7,342)	(7,342)
Total other financing sources (uses)	(11,299)	(2,764)	(14,063)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	202,169	31,562	233,731
Fund balances at beginning of year	2,655,898	2,941,296	5,597,194
Fund balances at end of year	\$ 2,858,067	\$ 2,972,858	\$ 5,830,925

June 30, 2022

BALANCE SHEET

	<u>2022</u>
Assets	
Accounts receivable	\$ 13,964
Due from General Fund	3,030,937
Due from other governments:	
Municipality of Anchorage	2,817,195
State of Alaska	180,000
Prepaid	<u>2,750</u>
Total assets	<u><u>\$ 6,044,846</u></u>
Liabilities	
Accounts payable	\$ 6,283
Accrued salaries and related items:	
Wages and salaries payable	59,159
Payroll taxes, other accrued and withheld items	<u>52,928</u>
Total liabilities	<u>118,370</u>
Deferred inflows of resources	
General property tax appropriations	2,817,195
Fund balance	
Non-spendable	2,750
Restricted	<u>3,106,531</u>
Total fund balance	<u>3,109,281</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 6,044,846</u></u>

For the Year Ended June 30, 2022

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

	Actual on GAAP Basis	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance - Positive (Negative)
Revenues:					
Revenues from local sources					
Local tax appropriation	\$ 2,694,446	\$ -	\$ 2,694,446	\$ 2,676,667	\$ 17,779
Non Resident Tuition	11,820	-	11,820	-	11,820
Other revenues	-	970,551	970,551	970,551	-
Total revenues from local sources	2,706,266	970,551	3,676,817	3,647,218	29,599
Revenues from state sources:					
Pupil transportation - public	19,698,903	-	19,698,903	20,796,954	(1,098,051)
Transportation routes grant	360,000	-	360,000	-	360,000
Total revenues from state sources	20,058,903	-	20,058,903	20,796,954	(738,051)
Total revenues	22,765,169	970,551	23,735,720	24,444,172	(708,452)
Expenditures:					
Student transportation - to and from school:					
Non-certificated salaries	4,162,872	-	4,162,872	4,621,007	458,135
Employee benefits	4,222,395	-	4,222,395	4,872,595	650,200
Professional and technical	88,652	270,000	358,652	398,773	40,121
Staff travel	4,140	-	4,140	6,350	2,210
Student travel	(328,218)	-	(328,218)	(810,000)	(481,782)
Utility services	26,642	-	26,642	58,058	31,416
Energy	133,262	-	133,262	165,300	32,038
Other purchased services	12,559,650	55,570	12,615,220	15,626,160	3,010,940
Insurance and bond premiums	121,446	-	121,446	182,218	60,772
Supplies, materials and media	842,619	26,196	868,815	896,049	27,234
Other expenses	540	-	540	1,650	1,110
Equipment	38,791	-	38,791	38,791	-
Other capital outlay expenses	204,082	-	204,082	223,006	18,924
Total student transportation - to and from school	22,076,873	351,766	22,428,639	26,279,957	3,851,318
Student transportation - school activities:					
Non-certificated salaries	85,773	-	85,773	-	(85,773)
Employee benefits	97,666	-	97,666	-	(97,666)
Insurance and bond premiums	3,607	-	3,607	-	(3,607)
Supplies, materials and media	14,361	-	14,361	-	(14,361)
Equipment	-	-	-	-	-
Total student transportation - school activities	201,407	-	201,407	-	(201,407)
Student transportation - other transportation services:					
Professional and technical	-	-	-	-	-
Total student transportation	22,278,280	351,766	22,630,046	26,279,957	3,649,911
Total expenditures	22,278,280	351,766	22,630,046	26,279,957	3,649,911
Excess (deficiency) of revenues over (under) expenditures	486,889	618,785	1,105,674	(1,835,785)	2,941,459
Other financing sources (uses):					
Transfer in General Fund Contributions	-	-	-	1,835,785	(1,835,785)
Transfer out to Debt Service Fund	(353,492)	-	(353,492)	-	(353,492)
Total other financing sources (uses)	(353,492)	-	(353,492)	1,835,785	(2,189,277)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	133,397	\$ 618,785	\$ 752,182	\$ -	\$ 752,182
Fund balance at beginning of year	2,975,884				
Fund balance at end of year	\$ 3,109,281				

(Continued)

For the Year Ended June 30, 2022

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL

BASIS OF BUDGETING - Student Transportation Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual has been prepared on a legally prescribed basis of budgeting which differs from accounting principles generally accepted in the United States of America (GAAP). The purpose of the basis of budgeting is to demonstrate compliance with the legal requirements of the local, state, and federal programs. The difference between the two methods is set forth below:

Revenues reported on the basis of GAAP		\$ 22,765,169
Add: budgeted fund balance	\$ 500,000	
Add: fund balance from prior year encumbrances	<u>470,551</u>	
		<u>970,551</u>
Revenues reported on the basis of budgeting		<u>23,735,720</u>
Expenditures reported on the basis of GAAP		22,278,280
Add: current year encumbrances	<u>\$ 351,766</u>	
		<u>351,766</u>
Expenditures and encumbrances reported on the basis of budgeting		<u>22,630,046</u>
Excess (deficiency) of revenues over (under) expenditures on the basis of budgeting		<u><u>\$ 1,105,674</u></u>

June 30, 2022

BALANCE SHEET

	<u>2022</u>
Assets	
Cash and investments with paying agent	\$ 4,346
Due from other governments:	
Municipality of Anchorage	39,648,975
State of Alaska	<u>90,244,671</u>
Total assets	<u><u>\$ 129,897,992</u></u>
Liabilities	
Due to General Fund	<u>\$ 20,031,539</u>
Total liabilities	<u>20,031,539</u>
Deferred inflows of resources	
Debt service tax appropriation	19,330,961
Fund balance	
Restricted	4,137,219
Committed	<u>86,398,273</u>
Total fund balance	<u>90,535,492</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 129,897,992</u></u>

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2022

	Actual on GAAP Basis	Adjustment on Basis of Budgeting	Actual on Basis of Budgeting	Revised Budget	Variance- Positive (Negative)
Revenues:					
Revenues from local sources:					
Appropriation from Municipality of Anchorage	\$ 58,104,100	\$ -	\$ 58,104,100	\$ 37,786,086	\$ 20,318,014
Investment income	23	-	23	-	23
Other revenue	-	-	-	353,492	(353,492)
Total revenues from local sources	58,104,123	-	58,104,123	38,139,578	19,964,545
Revenues from state sources:					
Aid for school construction	101,990,408	-	101,990,408	32,430,294	69,560,114
Total revenues	160,094,531	-	160,094,531	70,569,872	89,524,659
Expenditures:					
Debt service:					
Refunding bond issuance cost	95,753	-	95,753	-	(95,753)
Bond principal	50,265,000	-	50,265,000	51,572,000	1,307,000
Bond interest	16,103,847	-	16,103,847	18,629,380	2,525,533
Capital lease principal	270,308	-	270,308	270,308	-
Capital lease interest	83,184	-	83,184	83,184	-
Fiscal agent fees	1,050	-	1,050	15,000	13,950
Total expenditures	66,819,142	-	66,819,142	70,569,872	3,750,730
Excess (deficiency) of revenues over (under) expenditures	93,275,389	-	93,275,389	-	93,275,389
Other financing sources (uses):					
Issuance of refunding bonds	35,740,000	-	35,740,000	-	35,740,000
Premium on issuance of refunding bonds	(45,970)	-	(45,970)	-	(45,970)
Payment to refunding escrow	(35,596,919)	-	(35,596,919)	-	(35,596,919)
Transfers in - Capital Projects Fund	2,982	-	2,982	-	2,982
Transfers in - Pupil Transportation Fund	353,492	-	353,492	-	353,492
Transfer out - General Fund	(3,727,683)	-	(3,727,683)	-	(3,727,683)
Total other financing sources (uses)	(3,274,098)	-	(3,274,098)	-	(3,274,098)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	90,001,291	\$ -	\$ 90,001,291	\$ -	\$ 90,001,291
Fund balance at beginning of year	534,201				
Fund balance at end of year	<u>\$ 90,535,492</u>				

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

For the Year Ended June 30, 2022

BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

BASIS OF BUDGETING - Debt Service Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual has been prepared on a legally prescribed basis of budgeting which differs from accounting principles generally accepted in the United States of America (GAAP). The purpose of the basis of budgeting is to demonstrate compliance with the legal requirements of the local, state, and federal programs. The difference between the two methods is set forth below:

Revenues reported on the basis of GAAP		\$ 160,094,531
Add: budgeted fund balance	\$ -	-
Revenues reported on the basis of budgeting		160,094,531
Expenditures and encumbrances reported on the basis of budgeting		66,819,142
Excess (deficiency) of revenues over (under) expenditures on the basis of budgeting		\$ 93,275,389

June 30, 2022

BALANCE SHEET

	<u>2022</u>
Assets	
Cash and investments	\$ 325,748
Cash and investments with paying agent	16,824,163
Accounts Receivable	463
Due from General Fund	4,365,065
Due from other governments:	
State of Alaska	14,416
United States Government	374,154
Total assets	<u>\$ 21,904,009</u>
Liabilities	
Accounts payable	\$ 236,261
Contracts payable	5,655,381
Due to General Fund	-
Accrued salaries and related items:	
Wages and salaries payable	34,325
Payroll taxes, other accrued and withheld items	20,509
Total liabilities	<u>5,946,476</u>
Fund balance	
Committed	18,353,514
Unassigned	<u>(2,395,981)</u>
Total fund balance	<u>15,957,533</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 21,904,009</u>

For the Year Ended June 30, 2022

**SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES
IN FUND BALANCE - GAAP BASIS**

	<u>2022</u>
Revenues:	
Revenues from local sources:	
Investment income	\$ 8,200
Other revenues	<u>46,200</u>
Total revenues from local sources	<u>54,400</u>
Revenues from state sources:	
State grants	<u>908,816</u>
Total revenues from state sources	<u>908,816</u>
Revenues from federal sources:	
Federal Grants	385,864
Federal Impact Aid	-
Total revenues from federal sources	<u>385,864</u>
Total revenues	<u>1,349,080</u>
Expenditures:	
Bond Issuance cost	144,720
Capital outlays	39,637,981
Equipment	159,887
Other capital outlay expenses	<u>3,791,679</u>
Total expenditures	<u>43,734,267</u>
Excess (deficiency) of revenues over (under) expenditures	(42,385,187)
Other financing sources (uses):	
Issuance of general obligation bonds	55,300,000
Premium on issuance of general obligation bonds	11,847,701
Transfers in - General Fund	1,521,591
Transfers in - Extracurricular Student Activities Fund	20,063
Transfers out - Debt Service Fund	<u>(2,982)</u>
Total other financing sources (uses)	<u>68,686,373</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	26,301,186
Fund balance at beginning of year	<u>(10,343,653)</u>
Fund balance at end of year	<u><u>\$ 15,957,533</u></u>

For the Year Ended June 30, 2022

GENERAL FUND UNRESERVED FUND BALANCE

General Fund fund balance (all classifications)	\$	133,904,755
Less reserves for:		
Encumbrances		26,431,246
Inventory		1,418,856
Prepaid items		2,859,555
Self-insurance		18,038,700
Impact Aid		11,287,935
Student Allotment		2,202,833
Total reserves		<u>62,239,125</u>
General Fund unreserved fund balance subject to ten percent limit		71,665,630
Current year expenditures on GAAP basis		<u>608,200,530</u>
General fund unreserved fund balance as a percent of current year expenditures		11.78%

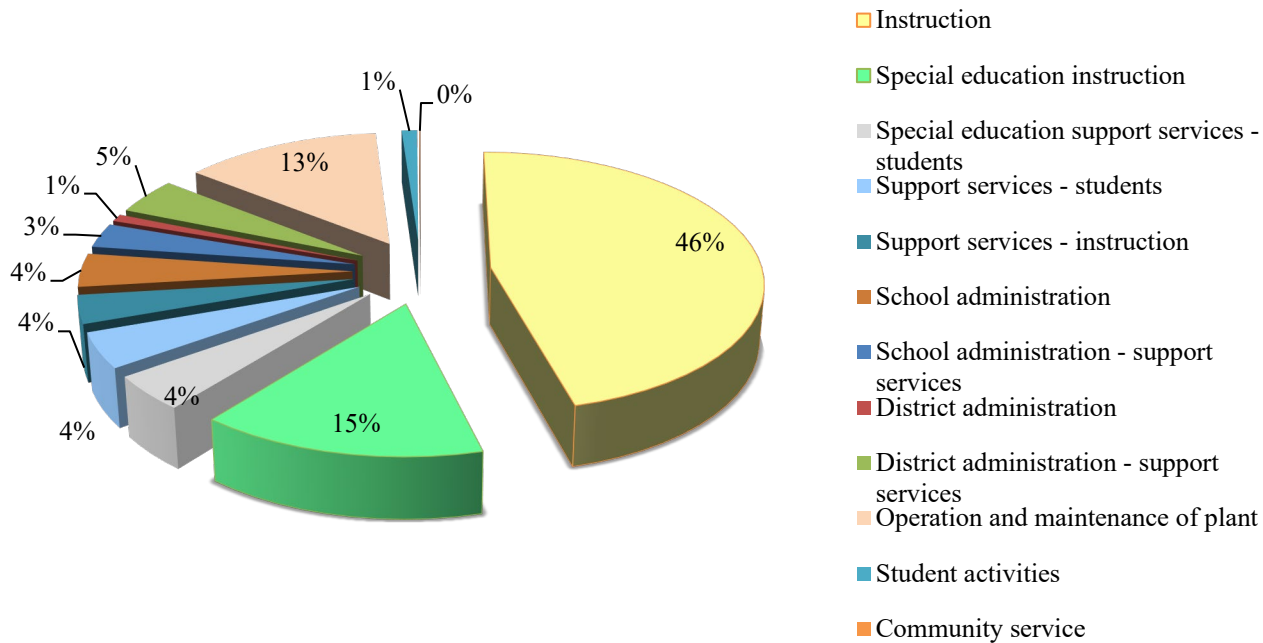
For the Year Ended June 30, 2022

GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures

Instruction	\$ 279,471,669
Special education instruction	90,470,931
Special education support services - students	26,520,678
Support services - students	26,788,215
Support services - instruction	21,316,119
School administration	25,203,451
Total instructional expenditures	<u>469,771,063</u>
School administration - support services	18,384,460
District administration	5,482,976
District administration - support services	27,210,343
Operation and maintenance of plant	80,551,998
Student activities	6,315,011
Community service	484,679
Total non-instructional expenditures	<u>138,429,467</u>
Total expenditures	<u>\$ 608,200,530</u>

Percentage of Expenditures by Function



For the Year Ended June 30, 2022

**RETIREMENT SYSTEMS EMPLOYER RELIEF
REVENUE BY FUNCTION**

	Public Employees Retirement System	Teachers Retirement System	Total Retirement Systems Employer Relief
Instruction	\$ 843,507	\$ 31,800,647	\$ 32,644,154
Special education instruction	1,241,231	6,312,327	7,553,558
Special education support services - students	448,971	2,662,089	3,111,060
Support services - students	1,250,463	2,779,690	4,030,153
Support services - instruction	324,488	2,058,299	2,382,787
School administration	12	2,954,234	2,954,246
School administration - support services	787,276	45,949	833,225
District administration	111,378	103,859	215,237
District administration - support services	1,241,400	586,492	1,827,892
Operations and maintenance of plant	1,972,924	2,116	1,975,040
Student activities	35,210	351,974	387,184
Community services	24,104	-	24,104
Total retirement systems employer relief	<u>\$ 8,280,964</u>	<u>\$ 49,657,676</u>	<u>\$ 57,938,640</u>

For the Year ended June 30, 2022

**CROSSWALK OF SOA GENERAL FUND UNRESERVED TO GASB 54 UNRESTRICTED FUND BALANCE
RECONCILIATION OF SOA SUPPLEMENTAL TO ACFR EXPENDITURES
PERCENT OF UNRESERVED/UNRESTRICTED FUND BALANCE TO EXPENDITURES**

CROSSWALK OF FUND BALANCES:

Description	SOA	GASB 54
Encumbrances	\$ 26,431,246	\$ -
Inventory	1,418,856	1,418,856
Prepaid	2,859,555	2,859,555
Self-insurance	18,038,700	-
Federal Impact Aid	11,287,935	157,805
Bond rating	-	25,669,103
Student Allotment	2,202,833	2,202,833
Total reserved/restricted [A]	62,239,125	32,308,152
Encumbrances	-	287,761
Federal Impact Aid - 8003(b) only	-	11,130,130
Self-insurance	-	18,038,700
Subsequent year's expenditures	-	-
Encumbrances	-	26,143,485
Bond rating	25,669,103	-
Other	45,996,527	45,996,527
Total unreserved/unrestricted [B]	71,665,630	101,596,603
Total fund balances [A+B]	\$ 133,904,755	\$ 133,904,755

SOA Category [1]	GASB Category [2]	GASB Category [3]
Reserved	Unrestricted	Committed/Assigned
Reserved	Restricted	Non-spendable
Reserved	Restricted	Non-spendable
Reserved	Unrestricted	Assigned
Reserved	Restricted	Restricted
Reserved	Restricted	Restricted
Reserved	Restricted	Restricted

Reserved	Unrestricted	Committed
Reserved	Unrestricted	Assigned
Reserved	Unrestricted	Assigned
Unreserved	Unrestricted	Assigned
Reserved	Unrestricted	Assigned
Unreserved	Restricted	Restricted
Unreserved	Unrestricted	Unassigned

RECONCILIATION OF EXPENDITURES:

Total GF Expenditures GAAP (CAFR)	\$ 598,076,394	\$ 598,076,394
PERS/TRS on-behalf from all other funds [4]	10,124,136	-
Total expenditures [C]	\$ 608,200,530	\$ 598,076,394

PERCENT OF UNRESERVED/UNRESTRICTED TO EXPENDITURES:

Unreserved/Unrestricted FB as % of XP [B/C]	11.78%	16.99%
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[1] Per 4 AAC 09.160 unreserved fund balance is the portion of fund balance remaining after deducting reserves for encumbrances, inventory, prepaid expenses self-insurance and Federal Impact Aid.

[2] Per GASB 54 amounts reported in the committed, assigned and unassigned fund balance categories are considered unrestricted fund balance.

[3] Non-spendable, restricted, committed, assigned and unassigned fund balance are defined by GASB 54.

[4] Per AK DEED Operating Budget Template - the full amount of all PERS/TRS on-behalf must be recorded in the operating fund.

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