

PRIBILOF SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2023

	Major Funds					Total Governmental Funds
	School Operating Fund	Radio Community Services Special Revenue Fund	St. Paul K-12 School Roof Replacement Capital Project Fund	Other Governmental Funds		
Assets						
Cash and cash equivalents	\$ 1,099,332	-	-	-	-	1,099,332
Investments	1,483,879	-	-	-	-	1,483,879
Accounts receivable	479	-	271,661	-	157,419	429,559
Mortgage receivable	-	-	-	-	15,377	15,377
Due from other funds	317,243	508,372	-	674,473	-	1,500,088
Inventory	7,749	-	-	5,099	-	12,848
Total assets	\$ 2,908,682	508,372	271,661	852,368	-	4,541,083
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable	34,031	-	-	3,831	-	37,862
Accrued payroll liabilities	26,308	-	-	-	-	26,308
Unearned revenue	-	-	-	3,125	-	3,125
Due to other funds	1,182,845	-	271,661	45,582	-	1,500,088
Total liabilities	1,243,184	-	271,661	52,538	-	1,567,383
Deferred inflows of resources - Unavailable revenues	-	-	-	15,377	-	15,377
Total liabilities and deferred inflows of resources	1,243,184	-	271,661	67,915	-	1,582,760
Fund balances:						
Nonspendable	7,749	-	-	5,099	-	12,848
Restricted	-	-	-	157,036	-	157,036
Committed	-	508,372	-	622,318	-	1,130,690
Unassigned	1,657,749	-	-	-	-	1,657,749
Total fund balances	1,665,498	508,372	-	784,453	-	2,958,323
Total liabilities, deferred inflows of resources and fund balances	\$ 2,908,682	508,372	271,661	852,368	-	4,541,083

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

PRIBILOF SCHOOL DISTRICT

Radio Community Services Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

	\$	207,248			
					Revenues:
					Local sources - other
					Expenditures:
					Current:
					Community services:
					Certificated salaries
					Non-certificated salaries
					Employee benefits
					Other purchased services
					Total expenditures
					Excess of revenues over expenditures
					\$ 64,870
					Fund balance, beginning of year
					443,502
					Fund balance, end of year
					508,372

PRIBILOF SCHOOL DISTRICT
Other Governmental Funds
Combining Balance Sheet

June 30, 2023

		Special Revenue Funds						
Assets	SEISD Literacy Grant	Rural Student Services Practice	Emergency Management	Alaska Public Radio	Title I-A Basic	Carl Perkins Secondary	Pre-School	
Accounts receivable	\$ 11,631	-	-	-	7,496	26,455	104,901	
Mortgage receivable	-	-	-	-	-	-	-	
Due from School Operating Fund	-	3,125	29,212	22,026	-	-	52,135	
Inventory	-	-	-	-	-	-	-	
Total assets	\$ 11,631	3,125	29,212	22,026	7,496	26,455	157,036	
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	430	-	-	-	
Unearned revenue	-	3,125	-	-	-	-	-	
Due to School Operating Fund	11,631	-	-	-	7,496	26,455	-	
Total liabilities	11,631	3,125	-	430	7,496	26,455	-	
Deferred inflows of resources -								
Unavailable revenues	-	-	-	-	-	-	-	
Total liabilities and deferred inflows of resources	11,631	3,125	-	430	7,496	26,455	-	
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	157,036	
Committed	-	-	29,212	21,596	-	-	-	
Total fund balances	-	-	29,212	21,596	-	-	157,036	
Total liabilities and fund balances	\$ 11,631	3,125	29,212	22,026	7,496	26,455	157,036	

(Continued)

PRIBILOF SCHOOL DISTRICT

Alaska Public Radio Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance

Year Ended June 30, 2023

Revenues -		
Local sources - other	\$	<u>7,230</u>
Expenditures:		
Current:		
Community services:		
Professional and technical services		948
Utility services		2,811
Energy		4,771
Supplies, materials and media		<u>2,000</u>
Total expenditures		<u>10,530</u>
Excess of revenues over expenditures	\$	(3,300)
Fund balance, beginning of year		<u>24,896</u>
Fund balance, end of year	\$	<u><u>21,596</u></u>