

**Kenai Peninsula Borough School District
Fund Balance FY12 through FY18**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Draft Unaudited	Change from FY17 to FY18
Fund Balance								
Nonspendable:								
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779	\$ 781,784	4,005
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500	1,434,505	1,292,972	(141,533)
Restricted for:								
Charter Schools	645,261	556,395	625,619	664,091	626,097	741,273	894,618	153,345
Home School Carry-over	-	-	-	281,975	393,338	549,790	675,503	125,713
Facilities Maintenance	983,984	1,485,931	1,845,512	2,042,930	2,288,499	1,321,447	1,791,509	470,062
Committed:								
Minimum Fund Balance Policy	-	-	-	-	4,200,580	4,157,085	4,289,271	132,186
Assigned to:								
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610	649,676	659,068	9,392
Self-Insurance Health Care	5,994,173	4,284,173	2,611,341	814,978	-	-	-	-
Professional-Technical Services	2,974	41,645	105,081	690,403	927,451	468,196	452,400	(15,796)
Staff Travel	2,852	2,309	17,341	12,037	18,195	2,306	8,080	5,774
Student Travel	-	-	-	218	-	484	-	(484)
Utility Services	-	14,450	1,652	-	-	-	3,662	3,662
Purchased Services	189,931	119,820	70,738	31,026	7,245	45,278	27,813	(17,465)
Supplies	280,919	181,724	469,649	93,802	137,147	85,791	116,106	30,315
Other Expenses	-	-	-	-	-	960	-	(960)
Equipment	153,467	700,441	329,492	110,450	43,882	44,052	105,628	61,576
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428	321,978	1,430,222	1,108,244
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	(2,283,108)
Total Fund Balance	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	(355,072)
Change in Fund Balance	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)	\$ (355,072)	

