

Kenai Peninsula Borough School District  
Fund: 375 Equipment Replacement  
as of June 30, 2018

Account Description	Object Code	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual
<u>Revenue</u>								
Earnings on Investments	0030	\$ 200,883	\$ 22,783	\$ 138,724	\$ 95,170	\$ 182,892	\$ 24,290	\$ 57,029
<u>Expenditure</u>								
Professional and Technical Services	4100	-	530	-	-	-	-	-
Other Purchased Services	4400	33,217	2,036	13,272	-	-	2,941	-
Supplies, Materials, and Media	4500	327,887	26,583	425,371	3,042	59,464	206,968	48,453
Subtotal		361,104	29,149	438,643	3,042	59,464	209,909	48,453
Equipment	5100	828,888	45,847	612,901	747,194	201,187	283,222	195,317
Fund Expenditure Total		1,189,992	74,996	1,051,544	750,236	260,651	493,131	243,770
Excess (Deficiency) of Revenues over Expenditures		(989,109)	(52,213)	(912,820)	(655,066)	(77,759)	(468,841)	(186,741)
Fund Balance, Beginning of Year		6,495,616	5,506,507	5,454,294	4,541,474	3,886,408	3,808,649	3,339,808
Fund Balance, End of Year		<u>\$ 5,506,507</u>	<u>\$ 5,454,294</u>	<u>\$ 4,541,474</u>	<u>\$ 3,886,408</u>	<u>\$ 3,808,649</u>	<u>\$ 3,339,808</u>	<u>\$ 3,153,067</u>
Charter School Portion of Fund Balance		1,004,402	982,696	899,965	665,368	641,238	644,476	624,388
Equipment Fund Balance less Charter Schools		<u>\$ 4,502,105</u>	<u>\$ 4,471,598</u>	<u>\$ 3,641,509</u>	<u>\$ 3,221,040</u>	<u>\$ 3,167,411</u>	<u>\$ 2,695,332</u>	<u>\$ 2,528,679</u>
Equipment Fund Balance reserved for IT Rollover Encumbrances from Prior Year		1,251,316 66,847	1,251,316 10,278	1,251,316 77,067	1,111,439 52,255	1,111,439 35,161	1,111,439 5,377	1,038,775 -
Available for Equipment Purchases		<u>\$ 3,183,942</u>	<u>\$ 3,210,004</u>	<u>\$ 2,313,126</u>	<u>\$ 2,057,346</u>	<u>\$ 2,020,811</u>	<u>\$ 1,578,516</u>	<u>\$ 1,489,904</u>