

**Kenai Peninsula Borough School District  
Fund Balance FY12 through FY19**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Draft Unaudited	Change from FY18 to FY19
<b>Fund Balance</b>									
<b>Nonspendable:</b>									
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779	\$ 781,784	\$ 788,805	7,021
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500	1,434,505	1,292,972	1,144,175	(148,797)
<b>Restricted for:</b>									
Charter Schools	645,261	556,395	625,619	664,091	626,097	741,273	894,618	885,704	(8,914)
Home School Carry-over	-	-	-	281,975	393,338	549,790	675,503	699,223	23,720
Facilities Maintenance	983,984	1,485,931	1,845,512	2,042,930	2,288,499	1,321,447	1,791,509	1,682,409	(109,100)
<b>Committed:</b>									
Minimum Fund Balance Policy	-	-	-	-	4,200,580	4,157,085	4,289,271	4,360,874	71,603
Negotiations	-	-	-	-	-	-	-	1,223,986	1,223,986
<b>Assigned to:</b>									
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610	649,676	659,068	724,778	65,710
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	449,715	(2,685)
Staff Travel	2,852	2,309	17,341	12,037	18,195	2,306	8,080	1,796	(6,284)
Student Travel	-	-	-	218	-	484	-	-	-
Utility Services	-	14,450	1,652	-	-	-	3,662	707	(2,955)
Purchased Services	189,931	119,820	70,738	31,026	7,245	45,278	27,813	11,529	(16,284)
Supplies	280,919	181,724	469,649	93,802	137,147	85,791	116,106	122,440	6,334
Other Expenses	-	-	-	-	-	960	-	324	324
Equipment	153,467	700,441	329,492	110,450	43,882	44,052	105,628	315,429	209,801
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428	321,978	1,430,222	-	(1,430,222)
<b>Unassigned</b>	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	2,258,667
<b>Total Fund Balance</b>	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	2,141,925
<b>Change in Fund Balance</b>	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)	\$ (355,072)	\$ 2,141,925	

