

**Kenai Peninsula Borough School District
Fund Balance FY12 through FY20 Unaudited**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Unaudited	Change from FY19 to FY20
Fund Balance										
Nonspendable:										
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779	\$ 781,784	\$ 788,805	\$ 804,141	15,336
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500	1,434,505	1,292,972	1,144,175	1,623,559	479,384
Restricted for:										
Charter Schools	645,261	556,395	625,619	664,091	626,097	741,273	894,618	885,704	-	(885,704)
Home School Carry-over	-	-	-	281,975	393,338	549,790	675,503	699,223	873,911	174,688
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	1,142,463	(539,946)
Committed:										
Minimum Fund Balance Policy	-	-	-	-	4,200,580	4,157,085	4,289,271	4,360,874	4,366,075	5,201
Negotiations	-	-	-	-	-	-	-	1,223,986	-	(1,223,986)
Assigned to:										
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610	649,676	659,068	724,778	715,705	(9,073)
Self-Insurance Health Care	5,994,173	4,284,173	2,611,341	814,978	-	-	-	-	-	-
Property, Casualty, and Liability Insurance	-	-	-	-	-	-	-	-	750,000	750,000
Professional-Technical Services	2,974	41,645	105,081	690,403	927,451	468,196	452,400	449,715	407,021	(42,694)
Staff Travel	2,852	2,309	17,341	12,037	18,195	2,306	8,080	1,796	-	(1,796)
Student Travel	-	-	-	218	-	484	-	-	-	-
Utility Services	-	14,450	1,652	-	-	-	3,662	707	45,404	44,697
Purchased Services	189,931	119,820	70,738	31,026	7,245	45,278	27,813	11,529	7,793	(3,736)
Supplies	280,919	181,724	469,649	93,802	137,147	85,791	116,106	122,440	351,571	229,131
Other Expenses	-	-	-	-	-	960	-	324	1,174,349	1,174,025
Equipment	153,467	700,441	329,492	110,450	43,882	44,052	105,628	315,429	117,332	(198,097)
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428	321,978	1,430,222	-	5,791,384	5,791,384
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	1,677,222	(2,252,663)
Total Fund Balance	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	3,506,151
Change in Fund Balance	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)	\$ (355,072)	\$ 2,141,925	\$ 3,506,151	

