

**Kenai Peninsula Borough School District  
Fund Balance FY15 through Projected FY21**

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Projected Balance 6/30/21
<b>Fund Balance</b>							
<b>Nonspendable:</b>							
Inventories	\$ 707,220	\$ 801,755	\$ 777,779	\$ 781,784	\$ 788,805	804,141	804,141
Prepaid Items	-	1,262,500	1,434,505	1,292,972	1,144,175	1,623,559	1,547,374
<b>Restricted for:</b>							
Charter Schools	664,091	626,097	741,273	894,618	885,704	-	-
Home School Carry-over	281,975	393,338	549,790	675,503	699,223	873,911	873,911
Facilities Maintenance	2,042,930	2,288,499	1,321,447	1,791,509	1,682,409	1,142,463	1,142,463
<b>Committed:</b>							
Minimum Fund Balance Policy	-	4,200,580	4,157,085	4,289,271	4,360,874	4,366,075	4,193,031
Negotiations	-	-	-	-	1,223,986	-	-
<b>Assigned to:</b>							
School Incentive Purchases	474,474	524,610	649,676	659,068	724,778	715,705	715,705
Self-Insurance Health Care	814,978	-	-	-	-	-	-
Property, Casualty, and Liability Insurance	-	-	-	-	-	750,000	750,000
Professional-Technical Services	690,403	927,451	468,196	452,400	449,715	407,021	407,021
Staff Travel	12,037	18,195	2,306	8,080	1,796	-	-
Student Travel	218	-	484	-	-	-	-
Utility Services	-	-	-	3,662	707	45,404	45,404
Purchased Services	31,026	7,245	45,278	27,813	11,529	7,793	7,793
Supplies	93,802	137,147	85,791	116,106	122,440	351,571	351,571
Other Expenses	-	-	960	-	324	1,174,349	1,056,557
Equipment	110,450	43,882	44,052	105,628	315,429	117,332	117,332
Subsequent Year Operations	3,427,959	1,967,428	321,978	1,430,222	-	5,791,384	2,677,222
<b>Unassigned</b>	<b>7,897,978</b>	<b>2,671,214</b>	<b>3,954,326</b>	<b>1,671,218</b>	<b>3,929,885</b>	<b>1,677,222</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$ 17,249,541</b>	<b>\$ 15,869,941</b>	<b>\$ 14,554,926</b>	<b>\$ 14,199,854</b>	<b>\$ 16,341,779</b>	<b>\$ 19,847,930</b>	<b>\$ 14,689,525</b>
<b>Change in Fund Balance</b>	<b>\$ (1,147,325)</b>	<b>\$ (1,379,600)</b>	<b>\$ (1,315,015)</b>	<b>\$ (355,072)</b>	<b>\$ 2,141,925</b>	<b>\$ 3,506,151</b>	<b>\$ (5,158,405)</b>

