

**Kenai Peninsula Borough School District  
Fund Balance FY14 through FY21**

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 (Unaudited) Actual	Change from FY20 to FY21
<b>Fund Balance</b>									
<b>Nonspendable:</b>									
Inventories	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779	\$ 781,784	\$ 788,805	\$ 804,141	\$ 808,939	4,798
Prepaid Items	950,000	-	1,262,500	1,434,505	1,292,972	1,144,175	1,623,559	1,272,067	(351,492)
<b>Restricted for:</b>									
Charter Schools	625,619	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	1,282,585	408,674
Facilities Maintenance	1,845,512	2,042,930	2,288,499	1,321,447	1,791,509	1,682,409	1,142,463	1,661,881	519,418
<b>Committed:</b>									
Minimum Fund Balance Policy	-	-	4,200,580	4,157,085	4,289,271	4,360,874	4,366,075	4,022,433	(343,642)
Negotiations	-	-	-	-	-	1,223,986	-	-	-
<b>Assigned to:</b>									
School Incentive Purchases	466,992	474,474	524,610	649,676	659,068	724,778	715,705	868,014	152,309
Self-Insurance Health Care	2,611,341	814,978	-	-	-	-	-	-	-
Property, Casualty, and Liability Insurance	-	-	-	-	-	-	750,000	-	(750,000)
Professional-Technical Services	105,081	690,403	927,451	468,196	452,400	449,715	407,021	313,517	(93,504)
Staff Travel	17,341	12,037	18,195	2,306	8,080	1,796	-	4,610	4,610
Student Travel	-	218	-	484	-	-	-	-	-
Utility Services	1,652	-	-	-	3,662	707	45,404	-	(45,404)
Purchased Services	70,738	31,026	7,245	45,278	27,813	11,529	7,793	32,692	24,899
Supplies	469,649	93,802	137,147	85,791	116,106	122,440	351,571	813,766	462,195
Other Expenses	-	-	-	960	-	324	1,174,349	1,031,032	(143,317)
Equipment	329,492	110,450	43,882	44,052	105,628	315,429	117,332	124,639	7,307
Subsequent Year Operations	4,048,564	3,427,959	1,967,428	321,978	1,430,222	-	5,791,384	2,677,222	(3,114,162)
<b>Unassigned</b>	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	1,677,222	910,504	(766,718)
<b>Total Fund Balance</b>	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	(4,024,029)
<b>Change in Fund Balance</b>	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)	\$ (355,072)	\$ 2,141,925	\$ 3,506,151	\$ (4,024,029)	

