

**Kenai Peninsula Borough School District  
Fund Balance FY17 through Projected FY22**

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projected
<b>Fund Balance</b>						
<b>Nonspendable:</b>						
Inventories	\$ 777,779	\$ 781,784	\$ 788,805	\$ 804,141	\$ 808,939	\$ 808,939
Prepaid Items	1,434,505	1,292,972	1,144,175	1,623,559	1,272,067	1,272,067
<b>Restricted for:</b>						
Charter Schools	741,273	894,618	885,704	-	-	-
Home School Carry-over	549,790	675,503	699,223	873,911	1,282,585	1,282,585
Facilities Maintenance	1,321,447	1,791,509	1,682,409	1,142,463	1,661,881	1,661,881
<b>Committed:</b>						
Minimum Fund Balance Policy	4,157,085	4,289,271	4,360,874	4,366,075	4,022,433	4,022,433
Negotiations	-	-	1,223,986	-	-	-
<b>Assigned to:</b>						
School Incentive Purchases	649,676	659,068	724,778	715,705	868,014	868,014
Self-Insurance Health Care	-	-	-	-	-	-
Property, Casualty, and Liability Insurance	-	-	-	750,000	-	-
Professional-Technical Services	468,196	452,400	449,715	407,021	313,517	313,517
Staff Travel	2,306	8,080	1,796	-	4,610	4,610
Student Travel	484	-	-	-	-	-
Utility Services	-	3,662	707	45,404	-	-
Purchased Services	45,278	27,813	11,529	7,793	32,692	32,692
Supplies	85,791	116,106	122,440	351,571	813,766	813,766
Other Expenses	960	-	324	1,174,349	1,031,032	1,031,032
Equipment	44,052	105,628	315,429	117,332	124,639	124,639
Subsequent Year Operations	321,978	1,430,222	-	5,791,384	2,677,222	-
<b>Unassigned</b>	<b>3,954,326</b>	<b>1,671,218</b>	<b>3,929,885</b>	<b>1,677,222</b>	<b>910,504</b>	<b>6,995,495</b>
<b>Total Fund Balance</b>	<b>\$ 14,554,926</b>	<b>\$ 14,199,854</b>	<b>\$ 16,341,779</b>	<b>\$ 19,847,930</b>	<b>\$ 15,823,901</b>	<b>\$ 19,231,670</b>
<b>Change in Fund Balance</b>	<b>\$ (1,315,015)</b>	<b>\$ (355,072)</b>	<b>\$ 2,141,925</b>	<b>\$ 3,506,151</b>	<b>\$ (4,024,029)</b>	<b>\$ 3,407,769</b>

