

**Kenai Peninsula Borough School District
Fund Balance FY17 through FY23**

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Unaudited	Change from Prior Year
Fund Balance								
Nonspendable:								
Inventories	\$ 777,779	\$ 781,784	\$ 788,805	\$ 804,141	\$ 808,939	\$ 859,582	\$ 837,026	\$ (22,556)
Prepaid Items	1,434,505	1,292,972	1,144,175	1,623,559	1,272,067	900,000	1,128,837	228,837
Restricted for:								
Charter Schools	741,273	894,618	885,704	-	-	-	-	-
Home School Carry-over	549,790	675,503	699,223	873,911	1,282,585	1,606,026	1,191,814	(414,212)
Facilities Maintenance	1,321,447	1,791,509	1,682,409	1,142,463	1,661,881	1,976,704	1,724,298	(252,406)
Committed:								
Minimum Fund Balance Policy	4,157,085	4,289,271	4,360,874	4,366,075	4,022,433	4,138,062	4,225,327	87,265
Negotiations	-	-	1,223,986	-	-	-	-	-
Assigned to:								
School Incentive Purchases	649,676	659,068	724,778	715,705	868,014	829,567	755,718	(73,849)
Property, Casualty, and Liability Insurance	-	-	-	750,000	-	-	-	-
Professional-Technical Services	468,196	452,400	449,715	407,021	313,517	203,500	92,793	(110,707)
Staff Travel	2,306	8,080	1,796	-	4,610	-	-	-
Student Travel	484	-	-	-	-	-	-	-
Utility Services	-	3,662	707	45,404	-	-	-	-
Purchased Services	45,278	27,813	11,529	7,793	32,692	4,086	20,237	16,151
Supplies	85,791	116,106	122,440	351,571	813,766	894,466	437,978	(456,488)
Other Expenses	960	-	324	1,174,349	1,031,032	1,077,908	948,782	(129,126)
Equipment	44,052	105,628	315,429	117,332	124,639	532,381	-	(532,381)
Subsequent Year Operations	321,978	1,430,222	-	5,791,384	2,677,222	-	61,817	61,817
Unassigned	3,954,326	1,671,218	3,929,885	1,677,222	910,504	2,354,271	5,836,963	3,482,692
Total Fund Balance	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 17,261,590	\$ 1,885,037
Change in Fund Balance	\$ (1,315,015)	\$ (355,072)	\$ 2,141,925	\$ 3,506,151	\$ (4,024,029)	\$ (447,348)	\$ 1,885,037	

