

**Kenai Peninsula Borough School District
Fund Balance FY12 through FY17**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual
Fund Balance						
Nonspendable:						
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500	1,434,505
Restricted for:						
Charter Schools	645,261	556,395	625,619	664,091	626,097	741,273
Home School Carry-over	-	-	-	281,975	393,338	549,790
Facilities Maintenance	983,984	1,485,931	1,845,512	2,042,930	2,288,499	1,321,447
Committed:						
Minimum Fund Balance Policy	-	-	-	-	4,200,580	4,157,085
Assigned to:						
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610	649,676
Self-Insurance Health Care	5,994,173	4,284,173	2,611,341	814,978	-	-
Professional-Technical Services	2,974	41,645	105,081	690,403	927,451	468,196
Staff Travel	2,852	2,309	17,341	12,037	18,195	2,306
Student Travel	-	-	-	218	-	484
Utility Services	-	14,450	1,652	-	-	-
Purchased Services	189,931	119,820	70,738	31,026	7,245	45,278
Supplies	280,919	181,724	469,649	93,802	137,147	85,791
Other Expenses	-	-	-	-	-	960
Equipment	153,467	700,441	329,492	110,450	43,882	44,052
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428	321,978
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326
Total Fund Balance	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926
Change in Fund Balance	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)

