

# Kenai Peninsula Borough School District

## Fund Balance

### CATEGORIES AND CHANGES

Presented by Dave Jones,  
Assistant Superintendent





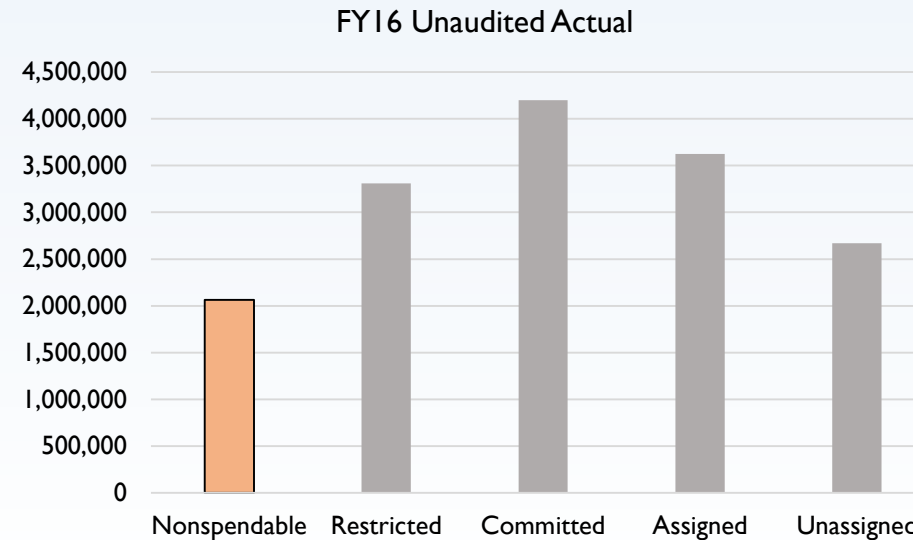
# Fund Balance Categories

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned



# Fund Balance Categories

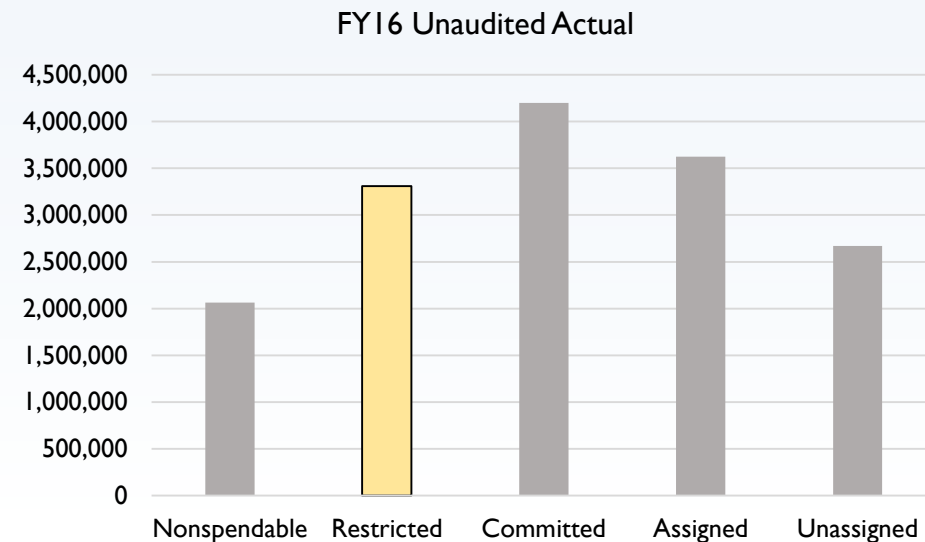
- **Nonspendable – Inventory and Prepaid Expenditures**
- Restricted
- Committed
- Assigned
- Unassigned





# Fund Balance Categories

- Nonspendable
- **Restricted – Carryover, Maintenance Fund Balance**
- Committed
- Assigned
- Unassigned

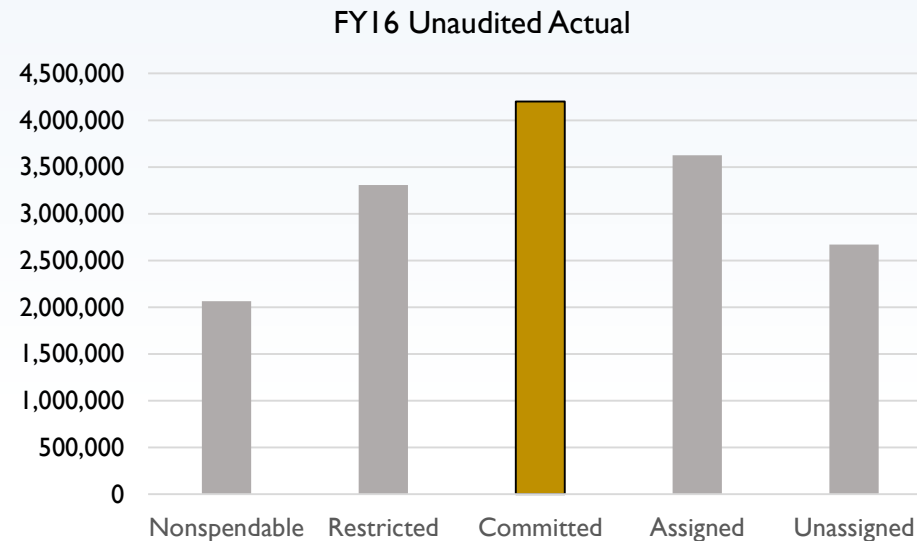




# Fund Balance Categories

- Nonspendable
- Restricted
- **Committed – For a particular purpose**
- Assigned
- Unassigned

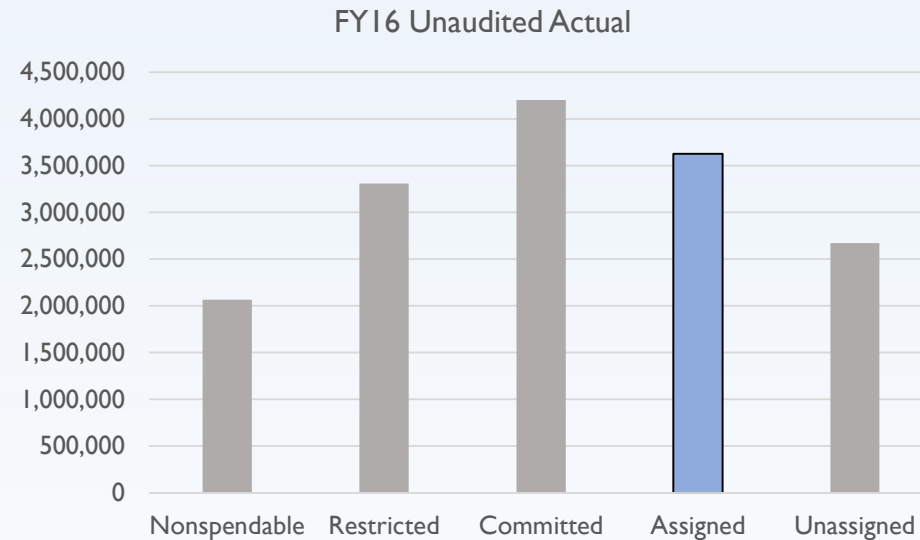
Committed is a new category in FY16





# Fund Balance Categories

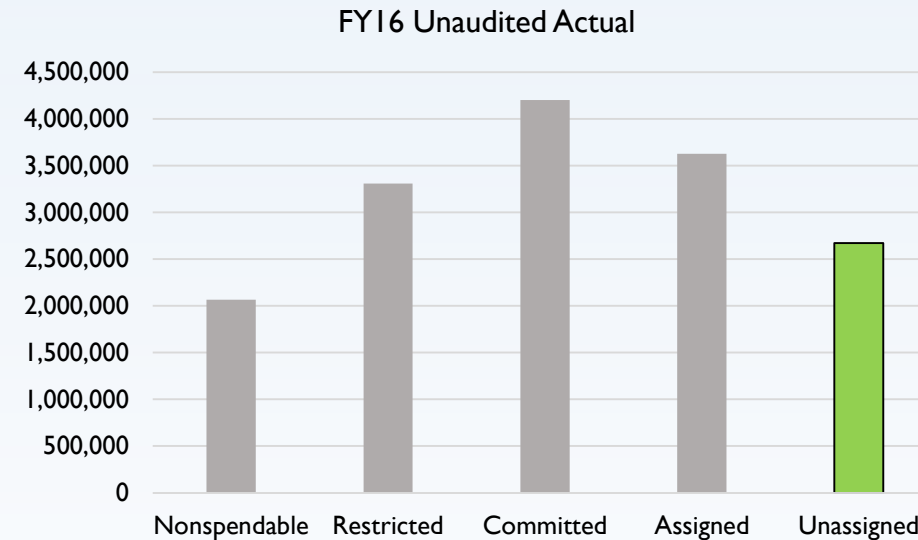
- Nonspendable
- Restricted
- Committed
- **Assigned – Intended use established by body**
- Unassigned





# Fund Balance Categories

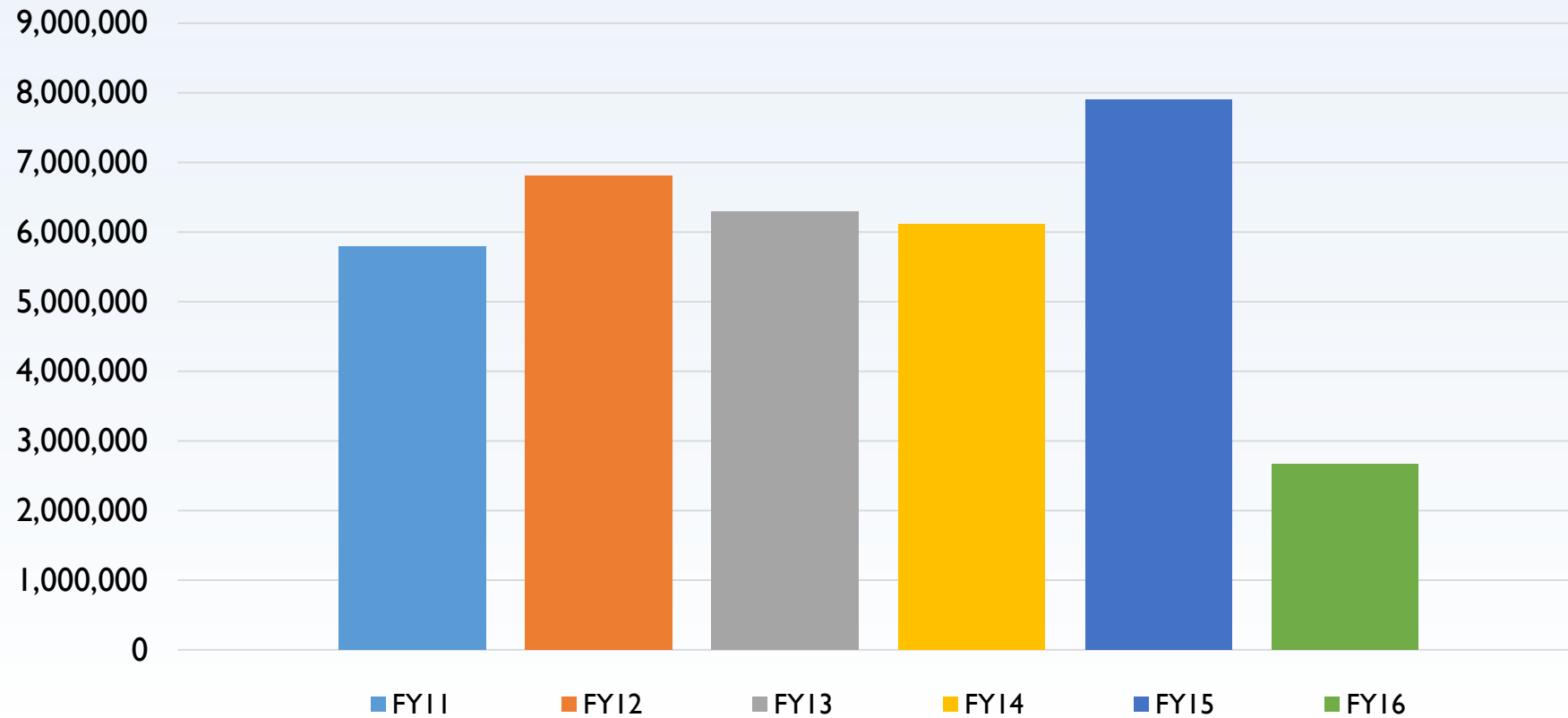
- Nonspendable
- Restricted
- Committed
- Assigned



- **Unassigned – No specific restrictions**



# Unassigned Fund Balance History



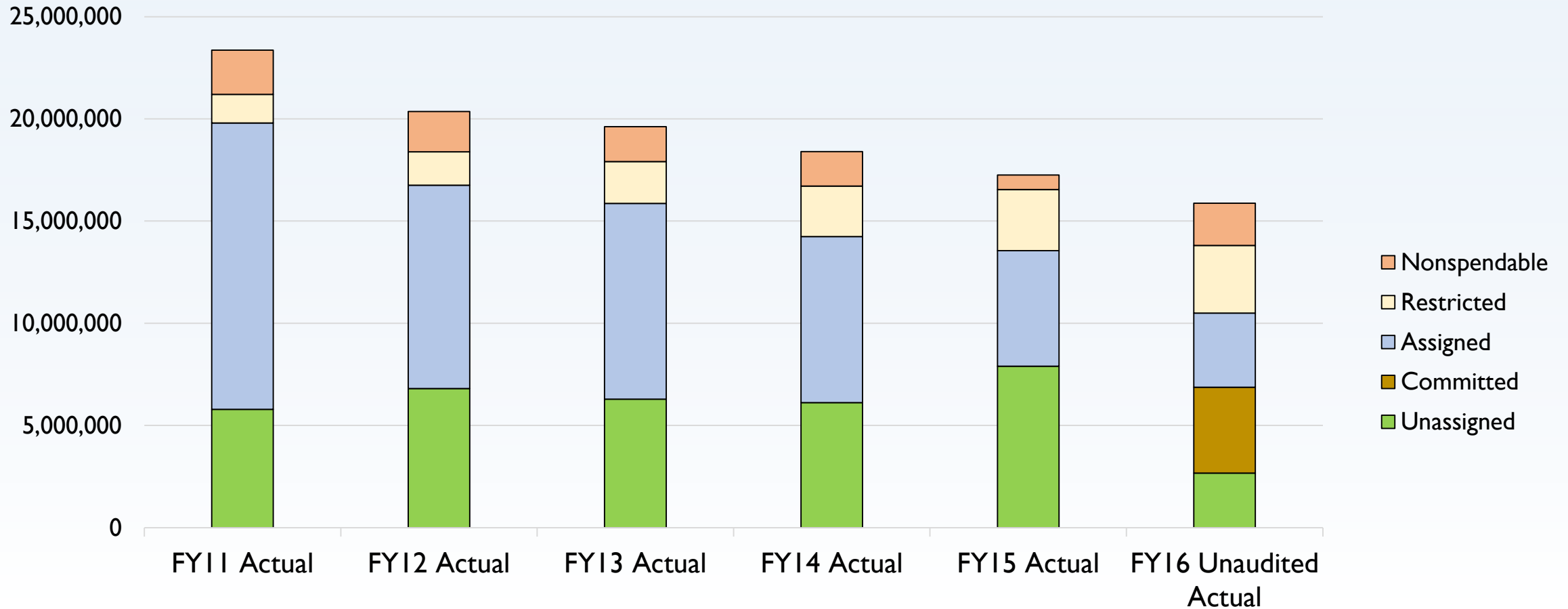


# Fund Balance FY I I through FY I 6

	FY11	FY12	FY13	FY14	FY15	FY16
Nonspendable	\$2,160,675	\$1,978,610	\$1,715,712	\$1,687,933	\$707,220	\$2,064,255
Restricted	1,400,130	1,629,245	2,042,326	2,471,131	2,988,996	3,307,934
Committed	-	-	-	-	-	4,200,580
Assigned	14,006,199	9,947,905	9,574,744	8,120,850	5,655,347	3,625,958
Unassigned	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214
Total Fund Balance	\$23,359,042	\$20,364,278	\$19,623,299	\$18,396,866	\$17,249,541	\$15,869,941
Change in Fund Balance	\$2,357,677	(\$2,994,764)	(\$740,979)	(\$1,226,433)	(\$1,147,325)	(\$1,379,600)



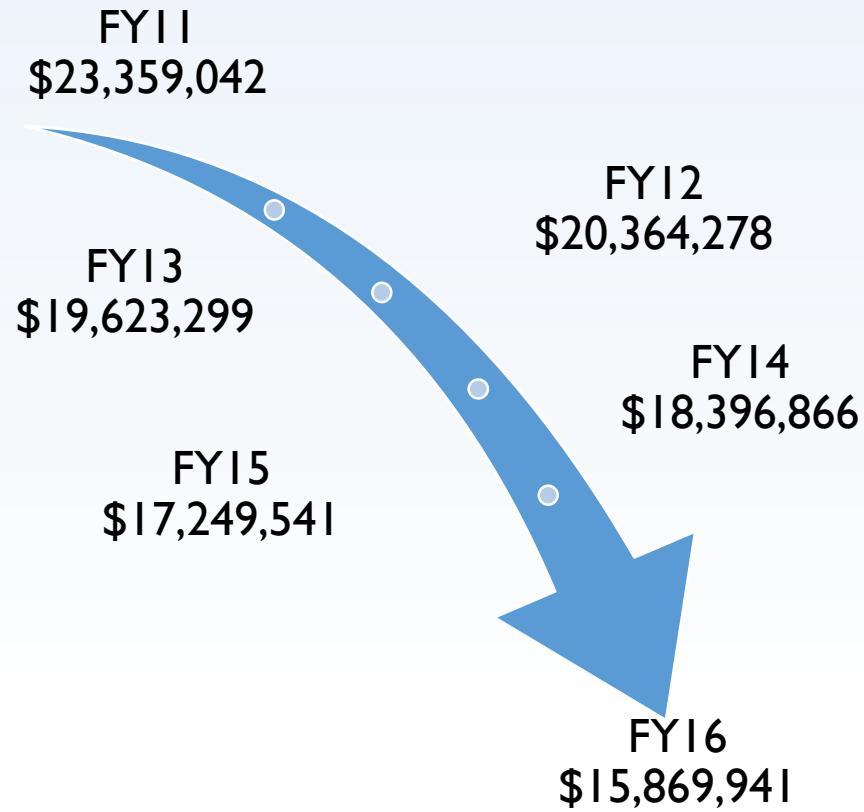
# Fund Balance History



\* At this time, FY16 audit is not complete.



# Fund Balance – Past Six Years





# Questions?

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# Kenai Peninsula Borough School District

[www.kpbsd.org](http://www.kpbsd.org)



The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world.