

Alaska Department of Education & Early Development
FY2017 School Operating Fund - Fund Balance Compliance Test (AS 14.17.505)
School Districts

School District	Total FY17 Audited Expenditures	Total FY17 Fund Balance	Reserved FY17 Fund Balance	Unreserved FY17 Fund Balance	Percentage of	Amount Over 10%
					Unreserved FY17 Fund Balance	
ALASKA GATEWAY	\$ 9,515,043	\$ 1,230,571	\$ 554,656	\$ 675,915	7.104%	0
ALEUTIAN REGION	1,921,896	256,580	256,580	-	0.000%	0
ALEUTIANS EAST	8,213,265	2,223,154	2,223,154	-	0.000%	0
ANCHORAGE	610,134,302	116,374,733	56,063,347	60,311,386	9.885%	0
ANNETTE ISLAND	6,875,612	5,466,743	4,825,134	641,609	9.332%	0
BERING STRAIT	53,828,946	14,443,687	11,439,619	3,004,068	5.581%	0
BRISTOL BAY	3,348,748	365,410	106,095	259,315	7.744%	0
CHATHAM	4,445,553	534,684	218,580	316,104	7.111%	0
CHUGACH	3,977,507	737,774	545,645	192,129	4.830%	0
COPPER RIVER	6,335,841	1,274,555	642,199	632,356	9.981%	0
CORDOVA	6,330,016	746,881	155,932	590,949	9.336%	0
CRAIG	6,636,102	1,241,860	734,814	507,046	7.641%	0
DELTA GREELY	10,867,017	1,677,566	630,444	1,047,122	9.636%	0
DENALI	9,432,187	1,222,234	904,392	317,842	3.370%	0
DILLINGHAM	9,075,215	1,550,498	697,539	852,959	9.399%	0
FAIRBANKS	205,132,527	33,660,773	13,325,219	20,335,554	9.913%	0
GALENA	24,884,747	5,684,493	3,316,141	2,368,352	9.517%	0
HAINES	4,897,958	488,955	170,481	318,474	6.502%	0
HOONAH	3,248,160	153,557	8,430	145,127	4.468%	0
HYDABURG	1,918,394	125,949	10,174	115,775	6.035%	0
IDITAROD	7,489,843	1,520,061	938,309	581,752	7.767%	0
JUNEAU	70,191,916	5,710,883	86,285	5,624,598	8.013%	0
KAKE	2,829,072	651,320	379,267	272,053	9.616%	0
KASHUNAMIUT	7,830,590	2,970,870	2,800,968	169,902	2.170%	0
KENAI PENINSULA	139,310,231	14,554,926	3,475,231	11,079,695	7.953%	0
KETCHIKAN	34,543,443	2,536,859	-	2,536,859	7.344%	0
KLAWOCK	3,274,009	1,356,026	1,253,423	102,603	3.134%	0
KODIAK	47,268,078	4,701,643	2,067,367	2,634,276	5.573%	0
KUSPUK	12,560,845	5,112,131	3,860,103	1,252,028	9.968%	0
LAKE & PENINSULA	14,742,711	3,580,010	2,158,577	1,421,433	9.642%	0
LOWER KUSKOKWIM	118,585,004	16,429,273	8,591,346	7,837,927	6.610%	0
LOWER YUKON	48,213,959	24,783,993	20,938,204	3,845,789	7.977%	0
MAT-SU	246,964,210	11,782,705	4,694,219	7,088,486	2.870%	0
NENANA	7,652,476	565,623	468,992	96,631	1.263%	0
NOME	14,414,191	1,770,257	524,754	1,245,503	8.641%	0
NORTH SLOPE	62,099,992	14,384,955	11,981,560	2,403,395	3.870%	0
NORTHWEST ARCTIC	58,728,795	12,566,160	9,887,396	2,678,764	4.561%	0
PELICAN	555,685	51,616	3,815	47,801	8.602%	0
PETERSBURG	8,272,151	1,036,815	240,863	795,952	9.622%	0
PRIBILOF	2,205,148	926,305	773,918	152,387	6.911%	0
SAINT MARYS	4,119,682	940,467	555,275	385,192	9.350%	0
SITKA	21,749,414	1,746,388	64,139	1,682,249	7.735%	0
SKAGWAY	2,636,234	218,731	53,941	164,790	6.251%	0
SOUTHEAST ISLAND	7,069,761	346,957	53,339	293,618	4.153%	0
SOUTHWEST REGION	17,781,563	6,483,446	4,981,791	1,501,655	8.445%	0
TANANA	1,553,577	195,870	46,830	149,040	9.593%	0
UNALASKA	7,580,871	1,298,964	771,169	527,795	6.962%	0
VALDEZ	13,968,296	1,043,421	22,503	1,020,918	7.309%	0
WRANGELL	5,174,752	549,941	63,231	486,710	9.405%	0
YAKUTAT	1,998,530	196,050	7,553	188,497	9.432%	0
YUKON FLATS	8,771,675	2,736,925	1,859,752	877,173	10.000%	0
YUKON-KOYUKUK	17,136,304	4,374,485	3,077,743	1,296,742	7.567%	0
YUPIIT	12,412,479	4,847,750	4,282,597	565,153	4.553%	0
STATEWIDE TOTALS	\$2,020,704,523	\$ 341,432,483	\$ 187,793,035	\$ 153,639,448		\$0

SOURCE OF DATA: FY2017 SCHOOL DISTRICT AUDITS, STATEMENT OF COMPLIANCE - AS 14.17.505, FOR THE FISCAL YEAR ENDED JUNE or from: COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS, SCHOOL OPERATING FUND.

NOTE: 4 AAC 09.160 defines RESERVED to include encumbrances, inventory, pre-paid expenses (which may include fuel reserves), self-insurance, federal impact aid, and unexpended student allotment provided under AS 14.03.320.

UNRESERVED-DESIGNATED means that portion of the fund balance formally budgeted for a specific purpose.

UNRESERVED-UNDESIGNATED means that portion of the fund balance without legal encumbrance or specified use.