

# Kenai Peninsula Borough School District

- FY24 Audited Fund Balance

Non-Spendable:	\$1,892,866
Restricted For:	\$3,779,620
Committed:	\$4,434,649
Assigned to:	\$5,844,123
Unassigned:	<u>\$1,794,375</u>
Total:	\$18,576,237

# Kenai Peninsula Borough School District

Total FY24 Fund Balance – School Operating Fund	\$18,576,237
less exemptions per 4 ACC 09.160(a)	
Encumbrances	\$1,166,140
Home School allotment	\$1,833,789
Inventory	\$878,448
Prepaid Items	<u>\$1,014,419</u>
Total Exemptions	<u>\$4,892,796</u>
Fund Balance subject to the 10% limitation	\$13,683,441

Non-Exempt fund balance as a percentage of FY24 expenditures = 9.90%