

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: \$1,794,375

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%