

Alaska Department of Education & Early Development
 FY2021 School Operating Fund - Fund Balance Compliance Test (AS 14.17.505)
 School Districts
 as of 1/18/2022

School District	Total FY2021 Audited Expenditures	Total FY2021 Fund Balance	Reserved FY2021 Fund Balance	Unreserved FY2021 Fund Balance	Percentage of Unreserved FY2021 Fund Balance	Amount Over 10%
ALASKA GATEWAY	\$ 10,991,491	\$ 1,908,291	\$ 703,299	\$ 1,204,992	10.96%	\$ 105,843
ALEUTIAN REGION	2,181,561	302,682	102,442	200,240	9.18%	-
ALEUTIANS EAST	8,634,802	2,551,743	2,539,594	12,149	0.14%	-
ANCHORAGE	611,612,375	122,776,705	65,782,772	56,993,933	9.32%	-
ANNETTE ISLAND	8,778,249	6,417,919	5,855,901	562,018	6.40%	-
BERING STRAIT	57,586,537	23,707,691	20,741,892	2,965,799	5.15%	-
BRISTOL BAY	4,013,950	624,881	80,841	544,040	13.55%	142,645
CHATHAM	4,062,337	1,070,378	513,488	556,890	13.71%	150,656
CHUGACH	6,045,486	1,560,361	976,809	583,552	9.65%	-
COPPER RIVER	7,065,274	1,686,837	764,932	921,905	13.05%	215,378
CORDOVA	6,294,212	772,788	89,919	682,869	10.85%	53,448
CRAIG	7,751,344	2,004,329	1,015,582	988,747	12.76%	213,613
DELTA GREELY	11,325,193	2,114,284	1,077,290	1,036,994	9.16%	-
DENALI	10,253,973	3,779,782	2,004,194	1,775,588	17.32%	750,191
DILLINGHAM	9,566,870	1,886,515	929,828	956,687	10.00%	-
FAIRBANKS	201,668,934	10,783,930	10,783,930	-	0.00%	-
GALENA	37,258,646	21,716,024	7,169,077	14,546,947	39.04%	10,821,082
HAINES	4,829,331	815,876	204,275	611,601	12.66%	128,668
HOONAH	3,132,478	1,388,827	8,344	1,380,483	44.07%	1,067,235
HYDABURG	2,519,389	456,574	9,372	447,202	17.75%	195,263
IDITAROD	7,663,080	365,227	170,283	194,944	2.54%	-
JUNEAU	73,286,002	2,064,367	1,413,995	650,372	0.89%	-
KAKE	2,818,878	839,020	570,057	268,963	9.54%	-
KASHUNAMIUT	7,285,697	3,563,321	3,112,747	450,574	6.18%	-
KENAI PENINSULA	141,182,473	15,823,901	5,683,847	10,140,054	7.18%	-
KETCHIKAN	40,905,785	1,552,221	-	1,552,221	3.79%	-
KLAWOCK	3,273,961	1,365,961	1,365,961	-	0.00%	-
KODIAK	44,852,487	11,443,043	4,767,329	6,675,714	14.88%	2,190,465
KUSPUK *	-	-	-	-	#DIV/0!	#DIV/0! *
LAKE & PENINSULA	15,923,809	2,545,952	2,405,418	140,534	0.88%	-
LOWER KUSKOKWIM	132,479,391	15,594,246	15,594,246	-	0.00%	-
LOWER YUKON	52,792,299	21,772,515	17,019,135	4,753,380	9.00%	-
MAT-SU	255,679,998	20,741,263	10,560,214	10,181,049	3.98%	-
NENANA	9,891,525	2,888,869	989,667	1,899,202	19.20%	910,049
NOME	13,225,993	2,605,928	658,577	1,947,351	14.72%	624,752
NORTH SLOPE	66,549,063	15,600,507	11,334,587	4,265,920	6.41%	-
NORTHWEST ARCTIC	54,874,892	9,930,390	1,243,036	8,687,354	15.83%	3,199,865
PELICAN	672,320	128,949	406	128,543	19.12%	61,311
PETERSBURG	8,403,538	1,626,647	314,753	1,311,894	15.61%	471,540
PRIBILOF	1,848,733	1,278,015	714,951	563,064	30.46%	378,191
SAINT MARYS	4,869,497	1,000,707	517,648	483,059	9.92%	-
SITKA	21,067,426	3,471,456	76,228	3,395,228	16.12%	1,288,485
SKAGWAY	2,965,020	903,276	15,966	887,310	29.93%	590,808
SOUTHEAST ISLAND	5,908,909	671,047	69,551	601,496	10.18%	10,605
SOUTHWEST REGION	19,588,482	7,559,204	5,631,501	1,927,703	9.84%	-
TANANA	1,120,872	119,590	110,458	9,132	0.81%	-
UNALASKA	7,787,406	2,034,467	1,125,224	909,243	11.68%	130,502
VALDEZ	14,116,209	3,094,159	10,648	3,083,511	21.84%	1,671,890
WRANGELL	4,852,572	1,181,856	29,740	1,152,116	23.74%	666,859
YAKUTAT	2,110,676	682,237	25,405	656,832	31.12%	445,764
YUKON FLATS	9,177,734	2,964,379	2,052,498	911,881	9.94%	-
YUKON-KOYUKUK	24,866,810	12,901,609	4,622,319	8,279,290	33.29%	5,792,609
YUPIIT	14,734,189	4,654,823	4,654,823	-	0.00%	-
STATEWIDE TOTAL	\$ 2,082,348,158	\$ 381,295,569	\$ 218,214,999	\$ 163,080,570		

SOURCE OF DATA: FY2021 SCHOOL DISTRICT AUDITS, STATEMENT OF COMPLIANCE - AS 14.17.505, FOR THE FISCAL YEAR ENDED JUNE 30, 2021.
 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.

* Kuspuk's FY2021 Fund Balance information is blank because their FY2021 Audit is still outstanding as of 1/18/2022.