

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553
 Phone (907) 714-8888 Fax (907) 262-9132
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SCHOOL BOARD COMMUNICATION

Title:	March, 2013 Finance Report		
Date:	April 26, 2013	Item Number:	9a.
Administrator:	Dave Jones, Assistant Superintendent Instructional Support <i>Dave Jones</i>		
Attachments:	April, 2013 Finance Report		

Action Needed
 For Discussion
 Information
 Other: _____

BACKGROUND INFORMATION

Monthly revenue and expenditure information is presented to the Board of Education to apprise them of the District's finances in relationship to respective budgets. More detailed information is available upon request at District Office at 148 N. Binkley Street, Soldotna, Alaska.

Revenue Summary by Fund: This printout recaps fund specific revenue information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers and budget revisions. Rollover encumbrances from the prior year will be included with a budget revision in November.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Not applicable to revenue accounts.
Unencumbered Balance	Expected revenue yet to be received for the fiscal year.

Expenditure Summary by Fund: This printout recaps fund specific expenditure information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers, budget revisions and rollover encumbrances from the prior year.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Reflects the total amount of encumbered funds.
Unencumbered Balance	Budgeted amounts not yet encumbered or expended, but available for use.

Source of Revenue by Fund: This report presents a more detailed view of the Operating Fund revenue categories. The columns reflect the same information as noted above for the Revenue Summary by Fund Report.

Expenditure Summary by Fund and Function: This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Expenditure Summary by Fund.

ADMINISTRATIVE RECOMMENDATION

For your information.

KENAI SCHOOL DISTRICT

REVENUE BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 117298

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
0010	PR YR FUND BALANCE	2,762,120.00	2,267,868.00	0.00	0.00	0.00	2,267,868.00	0
0011	BOROUGH APPROPRIATIO	33,806,586.00	33,806,586.00	2,817,215.50	25,354,939.50	0.00	8,451,646.50	75
0012	IN KIND REVENUE	9,193,414.00	9,193,414.00	0.00	0.00	0.00	9,193,414.00	0
0030	EARNINGS ON INVESTMT	1,000,000.00	1,000,000.00	0.00	279,011.97	0.00	720,988.03	28
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	6,050.00	40,432.51	0.00	9,567.49	81
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	2,050.00	21,650.00	0.00	8,350.00	72
0049	ERATE REVENUE	646,000.00	646,000.00	0.00	0.00	0.00	646,000.00	0
0051	FOUNDATION	76,859,863.00	77,759,053.00	7,749,966.00	55,871,790.00	0.00	21,887,263.00	72
0052	QUALITY SCHOOLS	273,815.00	276,348.00	0.00	275,933.00	0.00	415.00	100
0056	TRS ON-BEHALF	19,312,953.00	19,312,953.00	0.00	0.00	0.00	19,312,953.00	0
0057	PERS ON-BEHALF	2,253,042.00	2,253,042.00	0.00	0.00	0.00	2,253,042.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	-19,132.98	48,352.84	0.00	401,647.16	11
TOTALS:	Fund: 100 - OPERATING FUND	146,637,793.00	147,045,264.00	10,556,148.52	81,892,109.82	0.00	65,153,154.18	56
TOTALS:	Ledger Type: 4 - Revenues	146,637,793.00	147,045,264.00	10,556,148.52	81,892,109.82	0.00	65,153,154.18	56

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 117296

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	146,637,793.00	148,320,668.04	10,139,743.46	70,125,678.02	32,709,482.91	45,485,507.11	69
201	STAFF DEVELOP CONTRA	550.00	13,272.00	798.00	9,576.15	498.00	3,197.85	76
205	PUPIL TRANSPORTATION	7,590,700.00	7,597,228.98	766,086.88	5,164,528.57	62,853.23	2,369,847.18	69
217	LEGIS EQUIPMENT FUND	52,500.00	1,067,500.00	124,361.52	434,687.84	782,757.68	-149,945.52	114
218	PRINCIPAL COACHING	450,000.00	450,000.00	22,787.85	182,133.45	102,591.58	165,274.97	63
219	YOUTH FIRST	85,000.00	85,000.00	6,051.74	41,503.49	14,475.15	29,021.36	66
221	CONSTRUCTION EDUCATION FOUNDATION	185,000.00	185,000.00	18,703.17	123,048.13	15,806.27	46,145.60	75
222	LEGISLATIVE GRANT	40,000.00	40,000.00	8,675.01	16,398.83	23,602.00	-0.83	100
226	ASDN LEADERSHIP	29,261.00	29,261.00	4,917.83	20,558.14	0.00	8,702.86	70
235	ARTIST IN SCHOOLS	2,500.00	9,498.00	1,550.00	7,638.00	0.00	1,860.00	80
255	FOOD SERVICE FUND	4,227,905.00	4,327,235.04	366,900.63	2,992,625.56	728,795.03	605,814.45	86
260	TITLE I-A	3,651,926.00	3,651,926.00	284,197.51	2,017,416.24	949,224.63	685,285.13	81
263	GOV'S ALT. SCHOOLS	48,423.00	48,423.00	5,276.29	19,064.89	0.00	29,358.11	39
265	CARL PERKINS - BASIC	195,976.00	240,684.00	27,160.08	142,669.95	41,365.00	56,649.05	76
266	TITLE VI-B	3,381,363.00	3,382,690.00	-305,369.66	1,299,898.61	368,176.61	1,714,614.78	49
269	EDUCATION JOBS	37,993.00	37,993.00	0.00	37,993.00	0.00	0.00	100
272	UPWARD BOUND/UAA	30,000.00	30,000.00	193.94	2,571.54	0.00	27,428.46	9
273	AASB	1,600.00	3,200.00	939.66	2,146.73	662.38	390.89	88
274	MENTOR PROJECT	97,985.00	374,395.00	16,692.60	121,744.24	59,838.01	192,812.75	49
281	MIGRANT ED	6,650.00	6,650.00	2,228.44	2,228.44	0.00	4,421.56	34
284	YOUTH IN DETENTION	69,143.00	69,143.00	6,852.18	44,201.59	10,484.67	14,456.74	79
285	FOURTH R TRAINING	4,600.00	4,600.00	3,135.71	3,135.71	0.00	1,464.29	68
293	YRBS	9,750.00	9,750.00	2,068.20	2,337.20	438.98	6,973.82	28
295	SCHOOL IMPROVEMENT	15,811.00	50,525.00	13,100.38	33,616.15	1,335.64	15,573.21	69
298	TITLE I-D DELINQUEN	12,806.00	12,806.00	0.00	7,184.29	0.00	5,621.71	56
300	MCKINNEY-VENTO HMLSS	25,421.00	25,421.00	362.37	18,976.85	290.00	6,154.15	76

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 117296

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	30,454.65	178,844.78	84,490.48	111,205.74	70
356	GEAR UP KENAI PENINS	128,000.00	191,088.00	18,172.28	94,609.92	87,725.58	8,752.50	95
371	CORPORATE GRANTS	6,040.00	36,580.00	1,038.97	25,622.15	5,884.89	5,072.96	86
372	COMMUNITY THEATER	0.00	0.00	9,728.69	29,493.95	0.00	-29,493.95	0
375	EQUIPMENT FUND	5,439,660.00	5,506,507.04	423.03	194,742.51	1,795.98	5,309,968.55	4
379	SCHOOL INCENTIVE FND	561,557.00	580,867.50	30,737.34	205,418.25	36,160.70	339,288.55	42
710	PUPIL ACTIVITY FUND	0.00	0.00	361,812.11	2,526,194.27	206,174.14	-2,732,368.41	0
TOTALS:	Ledger Type: 5 - Expenditures	173,402,954.00	176,764,952.60	11,969,780.86	86,130,987.44	36,294,909.54	54,339,055.62	69

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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BATCH QUEUE ID 117297

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	146,637,793.00	147,045,264.00	10,556,148.52	81,892,109.82	0.00	65,153,154.18	56
201	STAFF DEVELOP CONTRA	550.00	13,272.00	3,564.34	7,204.15	0.00	6,067.85	54
205	PUPIL TRANSPORTATION	7,590,700.00	7,590,700.00	2,511,321.00	7,604,516.00	0.00	-13,816.00	100
217	LEGIS EQUIPMENT FUND	52,500.00	1,067,500.00	0.00	141,245.75	0.00	926,254.25	13
218	PRINCIPAL COACHING	450,000.00	450,000.00	0.00	89,558.98	0.00	360,441.02	20
219	YOUTH FIRST	85,000.00	85,000.00	0.00	28,068.01	0.00	56,931.99	33
221	CONSTRUCTION EDUCATION FOUNDATION	185,000.00	185,000.00	0.00	13,435.92	0.00	171,564.08	7
222	LEGISLATIVE GRANT	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00	100
226	ASDN LEADERSHIP	29,261.00	29,261.00	0.00	7,420.83	0.00	21,840.17	25
235	ARTIST IN SCHOOLS	2,500.00	9,498.00	0.00	9,498.00	0.00	0.00	100
255	FOOD SERVICE FUND	4,032,326.00	4,131,464.00	542,460.45	2,127,088.80	0.00	2,004,375.20	51
260	TITLE I-A	3,651,926.00	3,651,926.00	0.00	1,170,422.08	0.00	2,481,503.92	32
263	GOV'S ALT. SCHOOLS	48,423.00	48,423.00	0.00	8,530.32	0.00	39,892.68	18
265	CARL PERKINS - BASIC	195,976.00	240,684.00	0.00	90,953.49	0.00	149,730.51	38
266	TITLE VI-B	3,381,363.00	3,382,690.00	0.00	1,079,920.70	0.00	2,302,769.30	32
269	EDUCATION JOBS	37,993.00	37,993.00	0.00	37,993.00	0.00	0.00	100
272	UPWARD BOUND/UAA	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0
273	AASB	1,600.00	3,200.00	0.00	3,200.00	0.00	0.00	100
274	MENTOR PROJECT	97,985.00	374,395.00	0.00	70,295.03	0.00	304,099.97	19
281	MIGRANT ED	6,650.00	6,650.00	0.00	0.00	0.00	6,650.00	0
284	YOUTH IN DETENTION	69,143.00	69,143.00	0.00	69,143.00	0.00	0.00	100
285	FOURTH R TRAINING	4,600.00	4,600.00	0.00	4,600.00	0.00	0.00	100
293	YRBS	9,750.00	9,750.00	0.00	9,750.00	0.00	0.00	100
295	SCHOOL IMPROVEMENT	15,811.00	50,525.00	0.00	14,180.39	0.00	36,344.61	28
298	TITLE I-D DELINQUEN	12,806.00	12,806.00	0.00	222.56	0.00	12,583.44	2
300	MCKINNEY-VENTO HMLSS	25,421.00	25,421.00	0.00	16,305.12	0.00	9,115.88	64

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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BATCH QUEUE ID 117297

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	0.00	92,560.43	0.00	281,980.57	25
356	GEAR UP KENAI PENINS	128,000.00	191,088.00	0.00	50,594.29	0.00	140,493.71	26
371	CORPORATE GRANTS	2,999.00	33,039.00	1,000.00	33,539.94	0.00	-500.94	102
372	COMMUNITY THEATER	0.00	0.00	14,595.00	24,720.00	0.00	-24,720.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	329,335.57	2,685,619.53	0.00	-2,685,619.53	0
TOTALS:	Ledger Type: 4 - Revenues	167,203,117.00	169,196,333.00	13,958,424.88	97,425,196.14	0.00	71,771,136.86	58

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 117295

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
4100	REG INSTRUCTION	63,299,626.00	64,639,232.14	4,003,519.17	27,755,641.04	16,233,362.97	20,650,228.13	68
4120	BILINGUAL INSTRUCTIO	965,700.00	947,210.00	92,483.88	661,345.66	232,726.39	53,137.95	94
4130	GIFTED/TALENTED INST	799,424.00	796,817.00	65,785.97	459,062.82	282,444.37	55,309.81	93
4140	ALT ED (CONNECTIONS)	3,401,329.00	3,193,170.14	201,215.36	1,820,903.47	641,944.57	730,322.10	77
4160	VOCATIONAL EDUCATION	3,015,635.00	2,520,561.52	198,386.20	1,334,181.03	1,124,418.07	61,962.42	98
4200	SPED INSTRUCTION	18,575,283.00	18,623,735.19	1,937,805.49	10,752,235.37	4,689,228.05	3,182,271.77	83
4220	SPED SVCS - STUDENT	6,186,464.00	6,046,422.27	433,832.66	3,067,049.88	1,599,779.27	1,379,593.12	77
4300	SUPPORT SERV-PUPILS	778,037.00	778,037.00	0.00	0.00	0.00	778,037.00	0
4320	GUIDANCE SERVICES	1,791,168.00	1,932,729.00	167,501.68	1,216,463.48	631,036.98	85,228.54	96
4330	HEALTH SERVICES	1,983,199.00	1,995,375.26	154,687.15	1,372,119.61	414,275.17	208,980.48	90
4350	SUPPORT SVCES/INSTRC	1,384,535.00	1,974,527.31	136,182.26	1,051,979.19	376,578.24	545,969.88	72
4352	LIBRARY SERVICE	1,122,133.00	1,215,651.11	95,443.18	755,480.55	294,936.06	165,234.50	86
4400	SCHOOL ADMINISTRATION	6,900,550.00	7,046,183.00	437,121.36	3,421,366.99	1,528,807.10	2,096,008.91	70
4450	SCH ADMIN - SUPPORT	4,503,540.00	4,606,357.40	385,714.51	3,092,395.26	914,186.94	599,775.20	87
4510	DISTRICT ADMINSTRTN	129,977.00	154,977.00	10,000.00	15,000.00	10,000.00	129,977.00	16
4511	BOARD OF EDUCATION	331,270.00	320,796.00	20,795.21	237,726.46	27,272.77	55,796.77	83
4512	OFF OF SUPERINTENDEN	402,872.00	421,652.67	33,648.36	299,588.22	77,715.68	44,348.77	89
4513	ASST SUPT/INSTRUCTN	271,486.00	275,037.00	19,653.54	184,713.29	61,440.24	28,883.47	89
4550	DIST ADMIN SPPT SVCS	524,682.00	515,122.00	0.00	25,000.00	25,000.00	465,122.00	10
4551	FISCAL SERVICES	912,164.00	908,901.80	76,254.63	683,081.50	268,700.72	-42,880.42	105
4552	INTERNAL SERVICES	861,107.00	817,879.59	70,669.27	773,927.84	315,498.31	-271,546.56	133
4553	STAFF SERVICES	1,031,902.00	1,038,753.00	108,354.79	704,039.12	202,873.03	131,840.85	87
4555	DATA PROCESSING SVCS	1,131,565.00	1,223,369.00	193,846.37	810,818.61	928,045.58	-515,495.19	142
4556	OPERATIONS	1,143,472.00	1,247,857.62	28,426.65	265,364.49	261,301.08	721,192.05	42
4557	INDIRECT COST POOL	390,364.00	352,827.00	0.00	0.00	0.00	352,827.00	0

KENAI SCHOOL DISTRICT

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BATCH QUEUE ID 117295

FOR MARCH, 2013 THRU MARCH, 2013

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	21,960,258.00	21,839,507.72	1,054,077.22	8,200,893.53	1,384,781.33	12,253,832.86	44
4700	PUPIL ACTIVITY	2,290,051.00	2,337,979.30	214,338.55	1,165,300.61	183,129.99	989,548.70	58
4903	TRANS FD-COMM THEATE	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0
4904	TRANS FD-FOOD SERVIC	525,000.00	525,000.00	0.00	0.00	0.00	525,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	146,637,793.00	148,320,668.04	10,139,743.46	70,125,678.02	32,709,482.91	45,485,507.11	69
TOTALS:	Ledger Type: 5 - Expenditures	146,637,793.00	148,320,668.04	10,139,743.46	70,125,678.02	32,709,482.91	45,485,507.11	69