

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553
 Phone (907) 714-8888 Fax (907) 262-9132
www.kpbsd.k12.ak.us

SCHOOL BOARD COMMUNICATION

Title:	July, 2013 Finance Report		
Date:	August 30, 2013	Item Number:	10a .
Administrator:	Dave Jones, Assistant Superintendent Instructional Support <i>Dave Jones</i>		
Attachments:	July, 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

Page: 1 of 2

09/03/2013

8:31:22 AM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 124960

FOR JULY, 2013 THRU JULY, 2013

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	150,857,760.00	150,857,760.00	9,167,222.01	9,167,222.01	0.00	141,690,537.99	6
201	STAFF DEVELOP CONTRA	740.00	740.00	0.00	0.00	0.00	740.00	0
205	PUPIL TRANSPORTATION	7,819,528.00	7,819,528.00	0.00	0.00	0.00	7,819,528.00	0
218	PRINCIPAL COACHING	1,107,714.00	1,107,714.00	0.00	0.00	0.00	1,107,714.00	0
230	CAREER TECH ED	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	0
255	FOOD SERVICE FUND	4,360,163.00	4,360,163.00	0.00	0.00	0.00	4,360,163.00	0
265	CARL PERKINS - BASIC	187,131.00	187,131.00	0.00	0.00	0.00	187,131.00	0
266	TITLE VI-B	2,226,387.00	2,226,387.00	0.00	0.00	0.00	2,226,387.00	0
272	UPWARD BOUND/UAA	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0
350	TITLE VII -INDIAN ED	388,344.00	388,344.00	0.00	0.00	0.00	388,344.00	0
356	GEAR UP KENAI PENINS	170,253.00	170,253.00	0.00	0.00	0.00	170,253.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	43,454.04	43,454.04	0.00	-43,454.04	0
TOTALS:	Ledger Type: 4 - Revenues	167,208,020.00	167,208,020.00	9,210,676.05	9,210,676.05	0.00	157,997,343.95	6

KENAI SCHOOL DISTRICT

EXPENDITURE BY FUND

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 124961

FOR JULY, 2013 THRU JULY, 2013

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	150,857,760.00	151,918,149.15	1,064,844.01	1,064,844.01	2,389,603.70	148,463,701.44	2
201	STAFF DEVELOP CONTRA	740.00	740.00	0.00	0.00	0.00	740.00	0
205	PUPIL TRANSPORTATION	7,819,528.00	7,819,528.00	16,619.81	16,619.81	440.00	7,802,468.19	0
217	LEGIS EQUIPMENT FUND	0.00	102,233.21	41,490.16	41,490.16	60,743.05	0.00	100
218	PRINCIPAL COACHING	1,107,714.00	1,107,714.00	-3,868.22	-3,868.22	724,140.00	387,442.22	65
221	CONSTRUCTION EDUCATION FOUNDATION	0.00	0.00	4,059.52	4,059.52	22,997.86	-27,057.38	0
227	AASB-CDL GRANT	0.00	0.00	0.00	0.00	110,000.00	-110,000.00	0
230	CAREER TECH ED	60,000.00	60,000.00	0.00	0.00	22,600.59	37,399.41	38
255	FOOD SERVICE FUND	4,360,163.00	4,362,438.40	27,901.53	27,901.53	316,348.42	4,018,188.45	8
260	TITLE I-A	0.00	0.00	1,073.44	1,073.44	25,289.25	-26,362.69	0
263	GOV'S ALT. SCHOOLS	0.00	0.00	8.90	8.90	0.00	-8.90	0
265	CARL PERKINS - BASIC	187,131.00	187,131.00	5,872.44	5,872.44	887.90	180,370.66	4
266	TITLE VI-B	2,226,387.00	2,226,387.00	5,900.00	5,900.00	10,712.00	2,209,775.00	1
272	UPWARD BOUND/UAA	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0
274	MENTOR PROJECT	0.00	0.00	1,198.00	1,198.00	3,120.80	-4,318.80	0
284	YOUTH IN DETENTION	0.00	0.00	5,419.46	5,419.46	0.00	-5,419.46	0
300	MCKINNEY-VENTO HMLSS	0.00	0.00	31.15	31.15	0.00	-31.15	0
350	TITLE VII -INDIAN ED	388,344.00	388,344.00	64,085.00	64,085.00	24,604.00	299,655.00	23
356	GEAR UP KENAI PENINS	170,253.00	170,253.00	0.00	0.00	0.00	170,253.00	0
371	CORPORATE GRANTS	10,897.00	10,897.00	2,093.00	2,093.00	1,219.75	7,584.25	30
372	COMMUNITY THEATER	0.00	0.00	1,678.90	1,678.90	0.00	-1,678.90	0
375	EQUIPMENT FUND	5,444,016.00	5,454,294.14	10,883.32	10,883.32	0.00	5,443,410.82	0
379	SCHOOL INCENTIVE FND	453,462.00	453,462.00	3,215.73	3,215.73	13,321.45	436,924.82	4
710	PUPIL ACTIVITY FUND	0.00	0.00	59,587.16	59,587.16	24,795.78	-84,382.94	0
TOTALS:	Ledger Type: 5 - Expenditures	173,116,395.00	174,291,570.90	1,312,093.31	1,312,093.31	3,750,824.55	169,228,653.04	3

KENAI SCHOOL DISTRICT

REVENUE

Page: 1 of 2

09/03/2013

8:34:05 AM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 124962

FOR JULY, 2013 THRU JULY, 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	3,776,720.00	3,776,720.00	0.00	0.00	0.00	3,776,720.00	0
0011	BOROUGH APPROPRIATIO	34,306,586.00	34,306,586.00	2,847,508.83	2,847,508.83	0.00	31,459,077.17	8
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	0.00	0.00	1,000,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	100.00	100.00	0.00	49,900.00	0
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	850.00	850.00	0.00	29,150.00	3
0049	ERATE REVENUE	646,000.00	646,000.00	0.00	0.00	0.00	646,000.00	0
0051	FOUNDATION	75,076,483.00	75,076,483.00	6,319,874.00	6,319,874.00	0.00	68,756,609.00	8
0052	QUALITY SCHOOLS	275,401.00	275,401.00	0.00	0.00	0.00	275,401.00	0
0055	SUPPL STATE REVENUE	1,741,904.00	1,741,904.00	0.00	0.00	0.00	1,741,904.00	0
0056	TRS ON-BEHALF	20,441,393.00	20,441,393.00	0.00	0.00	0.00	20,441,393.00	0
0057	PERS ON-BEHALF	2,404,023.00	2,404,023.00	0.00	0.00	0.00	2,404,023.00	0
0058		1,465,836.00	1,465,836.00	0.00	0.00	0.00	1,465,836.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	-1,110.82	-1,110.82	0.00	451,110.82	0
TOTALS:	Fund: 100 - OPERATING FUND	150,857,760.00	150,857,760.00	9,167,222.01	9,167,222.01	0.00	141,690,537.99	6
TOTALS:	Ledger Type: 4 - Revenues	150,857,760.00	150,857,760.00	9,167,222.01	9,167,222.01	0.00	141,690,537.99	6

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

Page: 1 of 3

09/03/2013

8:34:45 AM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 124963

FOR JULY, 2013 THRU JULY, 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	63,841,646.00	63,925,911.79	214,915.75	214,915.75	130,341.09	63,580,654.95	1
4120	BILINGUAL INSTRUCTIO	1,068,908.00	1,068,908.00	174.33	174.33	0.00	1,068,733.67	0
4130	GIFTED/TALENTED INST	853,573.00	855,878.60	0.00	0.00	4,611.20	851,267.40	1
4140	ALT ED (CONNECTIONS)	3,140,951.00	3,145,561.13	124,321.01	124,321.01	117,604.62	2,903,635.50	8
4160	VOCATIONAL EDUCATION	2,258,671.00	2,318,035.32	21,119.66	21,119.66	46,266.16	2,250,649.50	3
4200	SPED INSTRUCTION	19,530,365.00	19,582,739.56	110,941.63	110,941.63	54,743.81	19,417,054.12	1
4220	SPED SVCS - STUDENT	6,099,812.00	6,110,897.02	24,131.50	24,131.50	636,313.74	5,450,451.78	11
4300	SUPPORT SERV-PUPILS	873,663.00	873,663.00	0.00	0.00	0.00	873,663.00	0
4320	GUIDANCE SERVICES	2,057,352.00	2,058,302.00	0.00	0.00	950.00	2,057,352.00	0
4330	HEALTH SERVICES	2,069,705.00	2,071,055.00	2,907.62	2,907.62	1,555.70	2,066,591.68	0
4350	SUPPORT SVCES/INSTRC	2,445,541.00	2,449,637.80	52,746.42	52,746.42	31,348.18	2,365,543.20	3
4352	LIBRARY SERVICE	1,326,710.00	1,326,949.00	259.33	259.33	451.62	1,326,238.05	0
4400	SCHOOL ADMINISTRATION	7,113,743.00	7,113,743.00	219.00	219.00	1,710.00	7,111,814.00	0
4450	SCH ADMIN - SUPPORT	4,978,250.00	4,978,318.86	42,597.10	42,597.10	12,311.48	4,923,410.28	1
4510	DISTRICT ADMINSTRTN	132,860.00	132,860.00	0.00	0.00	0.00	132,860.00	0
4511	BOARD OF EDUCATION	308,095.00	308,095.00	12,452.73	12,452.73	5,300.00	290,342.27	6
4512	OFF OF SUPERINTENDEN	430,647.00	434,934.00	33,118.46	33,118.46	6,257.75	395,557.79	9
4513	ASST SUPT/INSTRUCTN	275,962.00	277,602.96	22,355.46	22,355.46	0.00	255,247.50	8
4550	DIST ADMIN SPPT SVCS	402,092.00	422,822.00	0.00	0.00	25,000.00	397,822.00	6
4551	FISCAL SERVICES	832,167.00	832,167.00	74,072.90	74,072.90	1,743.91	756,350.19	9
4552	INTERNAL SERVICES	714,569.00	859,281.08	79,058.65	79,058.65	263,451.61	516,770.82	40
4553	STAFF SERVICES	998,913.00	1,031,504.27	64,725.48	64,725.48	104,036.86	862,741.93	16
4555	DATA PROCESSING SVCS	1,087,632.00	1,360,467.48	100,068.08	100,068.08	432,160.56	828,238.84	39
4556	OPERATIONS	1,166,188.00	1,256,856.00	28,166.98	28,166.98	90,592.45	1,138,096.57	9
4557	INDIRECT COST POOL	361,136.00	361,136.00	0.00	0.00	0.00	361,136.00	0

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

Page: 2 of 3

09/03/2013

8:34:45 AM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 124963

FOR JULY, 2013 THRU JULY, 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	23,388,997.00	23,648,686.93	44,241.16	44,241.16	422,852.96	23,181,592.81	2
4700	PUPIL ACTIVITY	2,324,612.00	2,337,136.35	12,250.76	12,250.76	0.00	2,324,885.59	1
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	750,000.00	750,000.00	0.00	0.00	0.00	750,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	150,857,760.00	151,918,149.15	1,064,844.01	1,064,844.01	2,389,603.70	148,463,701.44	2
TOTALS:	Ledger Type: 5 - Expenditures	150,857,760.00	151,918,149.15	1,064,844.01	1,064,844.01	2,389,603.70	148,463,701.44	2