

Kenai Peninsula Borough School District  
 Monthly Financial Report  
 Report Descriptions

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
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	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 and budget revisions
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	Revenue yet to be received for the fiscal year

**Source of Revenue by Fund/Object:** 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.

# KENAI SCHOOL DISTRICT

## REVENUE SUMMARY BY FUND

Page: 1 of 2

07/08/2008

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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 13496

FOR MAY, 2008 THRU MAY, 2008

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	117,272,948.00	118,107,845.00	5,650,335.00	87,766,338.79	0.00	30,341,506.21	74
200	STATE GRANTS	1.00	0.00	0.00	0.00	0.00	0.00	0
201	STAFF DEVELOP CONTRA	0.00	17,260.00	0.00	10,855.03	0.00	6,404.97	63
205	PUPIL TRANSPORTATION	5,308,465.00	5,485,170.00	1.94	4,445,108.16	0.00	1,040,061.84	81
214	STTWDE AK MNTRSH	0.00	370,145.00	101,237.62	235,236.99	0.00	134,908.01	64
217	LEGIS EQUIPMENT FUND	0.00	263,295.00	0.00	59,617.34	0.00	203,677.66	23
218	PRINCIPAL COACHING	0.00	455,500.00	142,298.72	292,575.11	0.00	162,924.89	64
219	YOUTH FIRST	0.00	100,000.00	15,208.36	35,555.97	0.00	64,444.03	36
220	FY08 LEGISLATIVE GRA	0.00	445,000.00	-36.20	1,379.98	0.00	443,620.02	0
221	AK WORKS GRANT	0.00	245,607.00	14,525.54	22,502.87	0.00	223,104.13	9
255	FOOD SERVICE FUND	3,494,263.00	3,494,263.00	201,775.51	2,255,538.44	0.00	1,238,724.56	65
260	TITLE I	0.00	5,028,921.00	861,828.62	2,419,531.66	0.00	2,609,389.34	48
265	CARL PERKINS - BASIC	0.00	219,912.00	0.00	93,954.63	0.00	125,957.37	43
266	TITLE VI-B	0.00	2,642,608.00	0.00	1,248,475.44	0.00	1,394,132.56	47
271	CHARTER SCHOOL GRANT	0.00	40,921.00	0.00	40,921.00	0.00	0.00	100
272	UPWARD BOUND/UAA	0.00	33,280.00	0.00	0.00	0.00	33,280.00	0
281	MIGRANT ED SUMMER	0.00	1,890.00	0.00	1,666.13	0.00	223.87	88
284	YOUTH IN DETENTION	0.00	208,785.00	0.00	208,785.00	0.00	0.00	100
290	SCHOOL RENOVATION	0.00	0.00	7,859.38	7,859.38	0.00	-7,859.38	0
291	TITLE I-D AT RISK	0.00	23,261.00	0.00	9,765.73	0.00	13,495.27	42
295	SCHOOL IMPROV/TEBHUG	0.00	25,343.00	0.00	5,181.83	0.00	20,161.17	20
298	TITLE I-D DELINQUEN	0.00	51,628.00	0.00	5,059.47	0.00	46,568.53	10
300	MCKINNEY-VENTO HMLSS	0.00	32,762.00	0.00	14,543.43	0.00	18,218.57	44
350	TITLE VII -INDIAN ED	0.00	307,195.00	0.00	98,155.92	0.00	209,039.08	32
356	GEAR UP KENAI PENINS	0.00	160,050.00	0.00	76,830.65	0.00	83,219.35	48
357	NSTA/NASA	0.00	9,730.00	2,500.00	2,500.00	0.00	7,230.00	26
370	CHEVRON GRANT	0.00	15,200.00	0.00	8,000.00	0.00	7,200.00	53
371	CORPORATE GRANTS	0.00	54,300.54	13,330.00	48,674.52	0.00	5,626.02	90
372	COMMUNITY THEATER	0.00	0.00	1,750.00	28,075.00	0.00	-28,075.00	0
374	CHARTER SCHOOLS G/F	0.00	8,091,813.00	126.95	402.65	0.00	8,091,410.35	0
376	HOMER FOUNDATION	0.00	3,940.00	0.00	3,940.00	0.00	0.00	100
379	SCHOOL INCENTIVE FND	0.00	861,385.00	40.27	53.64	0.00	861,331.36	0
383	ASBO PROF DEVELOP	0.00	11,965.00	0.00	0.00	0.00	11,965.00	0
385	CARIBOU HILLS FIRE	0.00	6,500.00	0.00	6,500.00	0.00	0.00	100
500	CAPITAL PROJECT FUND	0.00	57,416.00	0.00	58,511.51	0.00	-1,095.51	102
710	PUPIL ACTIVITY FUND	0.00	0.00	496,379.02	3,479,962.49	0.00	-3,479,962.49	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - Revenues</b>	<b>126,075,677.00</b>	<b>146,872,890.54</b>	<b>7,509,160.73</b>	<b>102,992,058.76</b>	<b>0.00</b>	<b>43,880,831.78</b>	<b>70</b>

**KENAI SCHOOL DISTRICT**  
**EXPENDITURE SUMMARY BY FUND**

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 13211

FOR MAY, 2008 THRU MAY, 2008  
 LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	117,272,948.00	118,107,845.00	16,065,019.32	78,360,338.39	658,555.11	39,088,951.50	67
201	STAFF DEVELOP CONTRA	0.00	17,260.00	862.98	12,787.07	0.00	4,472.93	74
205	PUPIL TRANSPORTATION	5,308,466.00	5,485,170.00	662,642.65	4,917,507.44	1,160.00	566,502.56	90
214	STTWDE AK MNTRSHP	0.00	370,145.00	95,786.97	364,994.18	0.00	5,150.82	99
217	LEGIS EQUIPMENT FUND	0.00	263,295.00	8,925.00	184,708.25	21,420.41	57,166.34	78
218	PRINCIPAL COACHING	0.00	455,500.00	42,205.24	372,019.07	9,667.40	73,813.53	84
219	YOUTH FIRST	0.00	100,000.00	18,974.88	54,530.85	1,925.12	43,544.03	56
220	FY08 LEGISLATIVE GRA	0.00	445,000.00	10,875.20	123,138.51	48,800.21	273,061.28	39
221	AK WORKS GRANT	0.00	245,607.00	11,801.24	50,094.89	37,455.49	158,056.62	36
255	FOOD SERVICE FUND	3,494,263.00	3,494,263.00	246,871.13	2,831,314.36	5,726.69	657,221.95	81
260	TITLE I	0.00	5,028,921.00	590,593.90	3,307,684.87	113,752.86	1,607,483.27	68
265	CARL PERKINS - BASIC	0.00	219,912.00	28,056.36	133,704.14	6,308.10	79,899.76	64
266	TITLE VI-B	0.00	2,642,608.00	292,310.86	1,714,961.22	9,517.50	918,129.28	65
271	CHARTER SCHOOL GRANT	0.00	40,921.00	0.00	0.00	0.00	40,921.00	0
272	UPWARD BOUND/UAA	0.00	33,280.00	15,633.44	25,471.29	0.00	7,808.71	77
281	MIGRANT ED SUMMER	0.00	1,890.00	-133.86	1,532.27	0.00	357.73	81
284	YOUTH IN DETENTION	0.00	208,785.00	28,921.17	158,298.55	0.00	50,486.45	76
291	TITLE I-D AT RISK	0.00	23,261.00	404.25	21,744.63	0.00	1,516.37	93
295	SCHOOL IMPROV/TEBHUG	0.00	25,343.00	1,551.92	15,532.04	225.00	9,585.96	62
298	TITLE I-D DELINQUEN	0.00	51,628.00	256.30	8,150.30	26,102.00	17,375.70	66
300	MCKINNEY-VENTO HMLSS	0.00	32,762.00	434.07	20,528.82	10,235.02	1,998.16	94
350	TITLE VII -INDIAN ED	0.00	307,195.00	81,556.19	179,809.58	117,225.21	10,160.21	97
356	GEAR UP KENAI PENINS	0.00	160,050.00	19,212.45	108,434.52	0.00	51,615.48	68
357	NSTA/NASA	0.00	9,730.00	59.97	6,424.80	0.00	3,305.20	66
370	CHEVRON GRANT	0.00	15,200.00	2,487.51	7,467.16	0.00	7,732.84	49
371	CORPORATE GRANTS	0.00	54,300.54	7,930.16	36,133.74	3,507.46	14,659.34	73
372	COMMUNITY THEATER	2,010.00	0.00	7,756.31	47,566.35	0.00	-47,566.35	0
374	CHARTER SCHOOLS G/F	0.00	8,091,813.00	1,018,358.15	4,523,871.84	64,498.15	3,503,443.01	57
376	HOMER FOUNDATION	0.00	3,940.00	0.00	3,939.90	0.00	0.10	100
379	SCHOOL INCENTIVE FND	0.00	861,385.00	7,008.80	144,544.86	35,463.59	681,376.55	21
383	ASBO PROF DEVELOP	0.00	11,965.00	0.00	6,718.18	0.00	5,246.82	56
385	CARIBOU HILLS FIRE	0.00	6,500.00	0.00	6,500.00	0.00	0.00	100
500	CAPITAL PROJECT FUND	0.00	57,416.00	0.00	58,511.51	0.00	-1,095.51	102
710	PUPIL ACTIVITY FUND	0.00	0.00	527,940.08	3,122,027.16	429,589.49	-3,551,616.65	0
<b>TOTALS:</b>	<b>Ledger Type: 5 - Expenditures</b>	<b>126,077,687.00</b>	<b>146,872,890.54</b>	<b>19,794,302.64</b>	<b>100,930,990.74</b>	<b>1,601,134.81</b>	<b>44,340,764.99</b>	<b>70</b>

# KENAI SCHOOL DISTRICT

## SOURCE OF REVENUE BY FUND

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 13509

FOR MAY, 2008 THRU MAY, 2008

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
<b>Fund : 100 - OPERATING FUND</b>								
0008	PR YR ECUM APPROP	0.00	834,897.00	0.00	0.00	0.00	834,897.00	0
0010	PR YR FUND BALANCE	2,094,604.00	2,094,604.00	0.00	0.00	0.00	2,094,604.00	0
0011	BOROUGH APPROPRIATIO	29,558,128.00	29,558,128.00	2,463,177.33	27,094,950.67	0.00	2,463,177.33	92
0012	IN KIND REVENUE	8,153,940.00	8,153,940.00	0.00	0.00	0.00	8,153,940.00	0
0030	EARNINGS ON INVESTMT	420,000.00	420,000.00	0.00	1,162,088.17	0.00	-742,088.17	277
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	2,501.59	37,679.88	0.00	12,320.12	75
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	850.00	17,450.00	0.00	12,550.00	58
0049	ERATE REVENUE	656,833.00	656,833.00	0.00	141,661.53	0.00	515,171.47	22
0051	FOUNDATION	60,570,711.00	60,570,711.00	3,140,062.00	51,427,148.00	0.00	9,143,563.00	85
0052	QUALITY SCHOOLS	223,234.00	223,234.00	0.00	223,093.00	0.00	141.00	100
0053	SCH IMPROVEMNT GRNT	1,517,638.00	1,517,638.00	0.00	1,517,638.00	0.00	0.00	100
0054	STATE REV-PERS/TRS	13,617,860.00	13,617,860.00	0.00	0.00	0.00	13,617,860.00	0
0055	SUPL STATE REVENUE	0.00	0.00	0.00	5,955,888.00	0.00	-5,955,888.00	0
0111	CRUDE OIL REFUND	0.00	0.00	0.00	233.00	0.00	-233.00	0
0151	MEDICAID RECEIPTS	380,000.00	380,000.00	43,744.08	188,508.54	0.00	191,491.46	50
<b>TOTALS:</b>	<b>Fund: 100 - OPERATING FUND</b>	<b>117,272,948.00</b>	<b>118,107,845.00</b>	<b>5,650,335.00</b>	<b>87,766,338.79</b>	<b>0.00</b>	<b>30,341,506.21</b>	<b>74</b>
<b>TOTALS:</b>	<b>Ledger Type: 4 - Revenues</b>	<b>117,272,948.00</b>	<b>118,107,845.00</b>	<b>5,650,335.00</b>	<b>87,766,338.79</b>	<b>0.00</b>	<b>30,341,506.21</b>	<b>74</b>

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND AND FUNC

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 13503

FOR MAY, 2008 THRU MAY, 2008  
LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
<b>Fund : 100 - OPERATING FUND</b>								
4100	REG INSTR	56,842,598.00	56,350,713.00	8,325,057.58	33,074,760.49	451,511.78	22,824,440.73	59
4120	ELL (ENG LANG LEARNERS)	846,000.00	877,384.00	95,513.69	712,393.97	0.00	164,990.03	81
4130	GIFTED/TALENTED INST	605,195.00	620,588.00	176,474.80	609,208.66	0.00	11,379.34	98
4140	ALT ED-CONNECTIONS	3,301,207.00	3,487,751.00	491,486.88	3,156,643.27	148,132.50	182,975.23	95
4160	VOCATIONAL EDUCATION	1,452,201.00	1,475,336.00	403,406.40	1,413,098.94	2,561.00	59,676.06	96
4200	SPED INSTRUCTION	10,168,107.00	10,395,803.00	2,172,378.57	9,832,609.72	4,649.91	558,543.37	95
4220	SPED SPPT - PUPIL	3,430,116.00	3,654,214.00	840,513.77	3,376,778.48	15,903.30	261,532.22	93
4300	SUPPT SVCS-PUPILS	0.00	0.00	0.00	0.00	0.00	0.00	0
4320	GUIDANCE SERVICES	1,469,049.00	1,531,594.00	337,292.70	1,504,588.11	411.54	26,594.35	98
4330	HEALTH SERVICES	1,335,837.00	1,316,867.00	127,578.89	1,138,595.41	6,098.00	172,173.59	87
4350	SUPPORT SVCS/INSTRC	921,081.00	982,354.00	79,821.83	781,234.75	10,308.93	190,810.32	81
4352	LIBRARY SERVICE	1,191,077.00	1,150,549.00	181,545.27	942,943.97	1,670.78	205,934.25	82
4354	INSERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
4400	SCHOOL ADMINISTRATION	4,592,808.00	4,407,824.00	913,460.46	4,021,281.63	199.99	386,342.38	91
4450	SCH ADMIN - SUPPORT	3,552,346.00	3,563,965.00	307,585.30	3,004,282.15	172.67	559,510.18	84
4510	DISTRICT ADMINSTRTN	0.00	0.00	0.00	0.00	0.00	0.00	0
4511	BOARD OF EDUCATION	305,278.00	322,112.00	18,673.84	243,763.79	0.00	78,348.21	76
4512	OFF OF SUPERINTENDEN	326,109.00	342,276.00	24,173.06	282,697.21	484.40	59,094.39	83
4513	ASST SUPT/INSTRUCTN	230,185.00	232,227.00	17,554.08	201,045.46	500.00	30,681.54	87
4550	DIST ADMIN SPPT SVCS	400,000.00	763,088.00	5,088.93	443,437.64	-1.36	319,651.72	58
4551	FISCAL SERVICES	788,877.00	790,996.00	62,936.65	745,090.00	1,357.13	44,548.87	94
4552	INTERNAL SERVICES	715,752.00	726,190.00	48,138.59	678,119.48	1,129.37	46,941.15	94
4553	STAFF SERVICES	712,390.00	807,120.00	79,754.50	724,527.01	873.75	81,719.24	90
4555	DATA PROCESSING SVCS	893,132.00	920,059.00	58,963.74	868,763.64	6,430.81	44,864.55	95
4556	OPERATIONS	578,441.00	596,209.00	33,789.75	187,659.03	0.00	408,549.97	31
4557	INDIRECT COST POOL	204,633.00	204,633.00	0.00	0.00	0.00	204,633.00	0
4600	OP/MAINT PLANT	20,268,985.00	20,188,879.00	927,879.38	9,204,595.76	4,766.61	10,979,516.63	46
4700	PUPIL ACTIVITY	1,268,326.00	1,349,191.00	335,950.66	1,212,219.82	1,394.00	135,577.18	90
4801	GENL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0
4900	OTHER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
4901	TRANS PUPACT SWIM	0.00	0.00	0.00	0.00	0.00	0.00	0
4902	TRANS COMM SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0
4903	TRANS COM THTR	0.00	0.00	0.00	0.00	0.00	0.00	0
4904	TRANS SNS	280,912.00	280,912.00	0.00	0.00	0.00	280,912.00	0

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND AND FUNC

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 13503

4905	TRANS PUPIL TRAN	479,961.00	656,666.00	0.00	0.00	0.00	656,666.00	0
4906	TRANS CHRTR SCH	0.00	0.00	0.00	0.00	0.00	0.00	0
4909	TRANS-TRS	112,345.00	112,345.00	0.00	0.00	0.00	112,345.00	0
4910	TRANS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
4951	ROOM USE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>TOTALS:</b>	<b>Fund: 100 - OPERATING FUND</b>	<b>117,272,948.00</b>	<b>118,107,845.00</b>	<b>16,065,019.32</b>	<b>78,360,338.39</b>	<b>658,555.11</b>	<b>39,088,951.50</b>	<b>67</b>
<b>TOTALS:</b>	<b>Ledger Type: 5 - Expenditures</b>	<b>117,272,948.00</b>	<b>118,107,845.00</b>	<b>16,065,019.32</b>	<b>78,360,338.39</b>	<b>658,555.11</b>	<b>39,088,951.50</b>	<b>67</b>