

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: 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

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 20100

FOR SEPTEMBER, 2008 THRU SEPTEMBER, 2008

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE
100	OPERATING FUND	120,209,256.00	120,209,256.00	8,004,346.23	23,968,746.64	0.00	96,240,509.36
201	STAFF DEVELOP CONTRA	5,000.00	12,496.00	0.00	0.00	0.00	12,496.00
205	PUPIL TRANSPORTATION	5,453,205.00	5,453,205.00	1,709,726.37	1,709,731.60	0.00	3,743,473.40
214	STTWDE AK MNTRSHP	76,436.00	76,436.00	0.00	0.00	0.00	76,436.00
217	LEGIS EQUIPMENT FUND	46,150.00	46,150.00	0.00	0.00	0.00	46,150.00
218	PRINCIPAL COACHING	413,000.00	413,000.00	0.00	0.00	0.00	413,000.00
219	YOUTH FIRST	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
220	FY08 LEGISLATIVE GRA	273,777.00	273,777.00	14.08	14.96	0.00	273,762.04
221	AK WORKS GRANT	279,261.00	279,261.00	12.13	12.13	0.00	279,248.87
255	FOOD SERVICE FUND	3,581,031.00	3,581,031.00	142,226.15	246,789.60	0.00	3,334,241.40
260	TITLE I-A	0.00	0.00	44.19	78.51	0.00	-78.51
266	TITLE VI-B	3,114,869.00	3,114,869.00	0.00	0.00	0.00	3,114,869.00
272	UPWARD BOUND/UAA	26,352.00	26,352.00	0.00	0.00	0.00	26,352.00
300	MCKINNEY-VENTO HMLSS	33,985.00	33,985.00	0.54	16.02	0.00	33,968.98
350	TITLE VII -INDIAN ED	317,861.00	317,861.00	24.39	35.26	0.00	317,825.74
356	GEAR UP KENAI PENINS	138,600.00	138,600.00	0.00	0.00	0.00	138,600.00
357	NSTA/NASA	0.00	3,305.00	0.00	0.00	0.00	3,305.00
370	CHEVRON GRANT	7,538.00	7,538.00	0.00	0.00	0.00	7,538.00
371	CORPORATE GRANTS	41,066.25	69,791.25	4,100.00	17,627.44	0.00	52,163.81
372	COMMUNITY THEATER	0.00	0.00	0.00	1,220.00	0.00	-1,220.00
374	CHARTER SCHOOLS G/F	0.00	0.00	247.59	718.56	0.00	-718.56
379	SCHOOL INCENTIVE FND	0.00	0.00	-2.49	-0.82	0.00	0.82
383	ASBO PROF DEVELOP	2,641.00	2,641.00	0.00	0.00	0.00	2,641.00
710	PUPIL ACTIVITY FUND	0.00	0.00	428,238.31	775,128.90	0.00	-775,128.90
TOTALS:	Ledger Type: 4 - Revenues	134,120,028.25	134,159,554.25	10,288,977.49	26,720,118.80	0.00	107,439,435.45

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 20096

FOR SEPTEMBER, 2008 THRU SEPTEMBER, 2008

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE
100	OPERATING FUND	120,209,256.00	122,083,771.15	7,332,553.04	10,995,369.35	1,785,063.98	109,303,337.82
201	STAFF DEVELOP CONTRA	5,000.00	12,496.00	120.00	3,628.76	181.00	8,686.24
205	PUPIL TRANSPORTATION	5,453,205.00	5,453,205.00	313,716.69	385,088.38	0.00	5,068,116.62
214	STTWDE AK MNTRSHP	76,436.00	76,436.00	6,710.59	6,710.59	0.00	69,725.41
217	LEGIS EQUIPMENT FUND	46,150.00	57,265.77	1,771.75	10,761.85	9,309.43	37,194.49
218	PRINCIPAL COACHING	413,000.00	413,000.00	12,486.75	16,546.87	6,329.22	390,123.91
219	YOUTH FIRST	100,000.00	100,000.00	0.00	13.69	0.00	99,986.31
220	FY08 LEGISLATIVE GRA	273,777.00	283,784.27	3,408.60	21,982.93	42,721.57	219,079.77
221	AK WORKS GRANT	279,261.00	279,261.00	5,889.38	6,364.76	22,516.28	250,379.96
255	FOOD SERVICE FUND	3,581,031.00	3,754,479.81	479,917.93	765,202.97	45,675.68	2,943,601.16
260	TITLE I-A	0.00	0.00	291,951.45	468,491.90	128,793.59	-597,285.49
265	CARL PERKINS - BASIC	0.00	0.00	7,683.18	8,033.76	10,005.00	-18,038.76
266	TITLE VI-B	3,114,869.00	3,114,869.00	159,080.14	176,744.64	4,915.79	2,933,208.57
272	UPWARD BOUND/UAA	26,352.00	26,352.00	129.18	129.18	0.00	26,222.82
284	YOUTH IN DETENTION	0.00	0.00	12,264.66	37,406.26	0.00	-37,406.26
298	TITLE I-D DELINQUEN	0.00	0.00	912.00	4,372.15	21,060.00	-25,432.15
300	MCKINNEY-VENTO HMLSS	33,985.00	33,985.00	707.09	8,266.91	0.01	25,718.08
350	TITLE VII -INDIAN ED	317,861.00	317,861.00	13,791.12	16,198.26	107,700.00	193,962.74
356	GEAR UP KENAI PENINS	138,600.00	138,600.00	13,814.55	13,814.55	0.00	124,785.45
357	NSTA/NASA	0.00	3,305.00	0.00	0.00	2,697.19	607.81
370	CHEVRON GRANT	7,538.00	7,538.00	0.00	0.00	450.00	7,088.00
371	CORPORATE GRANTS	41,066.25	69,791.25	1,807.74	1,726.74	1,003.75	67,060.76
372	COMMUNITY THEATER	0.00	0.00	1,345.16	2,461.14	0.00	-2,461.14
374	CHARTER SCHOOLS G/F	8,721,298.00	8,779,601.43	451,363.75	626,225.55	53,557.76	8,099,818.12
379	SCHOOL INCENTIVE FND	615,475.00	633,189.55	6,713.30	22,111.02	63,576.15	547,502.38
383	ASBO PROF DEVELOP	2,641.00	2,641.00	0.00	0.00	0.00	2,641.00
710	PUPIL ACTIVITY FUND	0.00	0.00	276,009.53	576,314.07	557,128.28	-1,133,442.35
TOTALS:	Ledger Type: 5 - Expenditures	143,456,801.25	145,641,432.23	9,394,147.58	14,173,966.28	2,862,684.68	128,604,781.27

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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BATCH QUEUE ID 20104

FOR SEPTEMBER, 2008 THRU SEPTEMBER, 2008

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	1,668,872.00	1,668,872.00	0.00	0.00	0.00	1,668,872.00	0
0011	BOROUGH APPROPRIATIO	32,456,264.00	32,456,264.00	3,407,240.50	10,221,721.50	0.00	22,234,542.50	31
0012	IN KIND REVENUE	8,430,622.00	8,430,622.00	0.00	0.00	0.00	8,430,622.00	0
0030	EARNINGS ON INVESTMT	420,000.00	420,000.00	0.00	0.00	0.00	420,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	4,903.60	19,505.01	0.00	30,494.99	39
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	850.00	2,550.00	0.00	27,450.00	9
0049	ERATE REVENUE	636,320.00	636,320.00	25,493.13	25,493.13	0.00	610,826.87	4
0051	FOUNDATION	61,187,238.00	61,187,238.00	4,565,859.00	13,697,577.00	0.00	47,489,661.00	22
0052	QUALITY SCHOOLS	239,561.00	239,561.00	0.00	0.00	0.00	239,561.00	0
0056	TRS ON-BEHALF	13,008,365.00	13,008,365.00	0.00	0.00	0.00	13,008,365.00	0
0057	PERS ON-BEHALF	1,632,014.00	1,632,014.00	0.00	0.00	0.00	1,632,014.00	0
0150	INTERGVNMTL FEDERAL	0.00	0.00	0.00	1,900.00	0.00	-1,900.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	0.00	0.00	0.00	450,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	120,209,256.00	120,209,256.00	8,004,346.23	23,968,746.64	0.00	96,240,509.36	20
TOTALS:	Ledger Type: 4 - Revenues	120,209,256.00	120,209,256.00	8,004,346.23	23,968,746.64	0.00	96,240,509.36	20

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND AND FUNC

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BATCH QUEUE ID 20101

FOR SEPTEMBER, 2008 THRU SEPTEMBER, 2008

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	REGULAR INSTRUCTION	52,706,056.00	53,350,548.90	3,123,005.21	3,975,976.98	395,898.92	48,978,673.00	8
4120	BILINGUAL INSTRUCTIO	913,724.00	913,724.00	73,335.46	98,906.68	0.00	814,817.32	11
4130	GIFTED/TALENTED INST	652,782.00	652,782.00	51,071.33	51,071.33	0.00	601,710.67	8
4140	ALTNTV (CONNECTIONS)	3,534,448.00	3,810,024.80	253,094.72	501,332.81	365,713.36	2,942,978.63	23
4160	VOCATIONAL EDUCATION	1,528,422.00	1,527,534.00	126,417.03	128,143.64	1,494.35	1,397,896.01	8
4200	SPED INSTRUCTION	12,656,362.00	12,678,605.11	998,077.28	1,146,143.82	28,840.98	11,503,620.31	9
4220	SPED SVCS - STUDENT	4,426,259.00	4,748,689.55	330,925.57	387,709.68	311,014.05	4,049,965.82	15
4300	SUPPORT SERV-PUPILS	513,154.00	513,154.00	0.00	0.00	0.00	513,154.00	0
4320	GUIDANCE SERVICES	1,605,244.00	1,605,655.00	156,442.38	168,281.70	528.90	1,436,844.40	11
4330	HEALTH SERVICES	1,420,549.00	1,421,847.60	121,840.55	150,043.53	402.41	1,271,401.66	11
4350	SUPPORT SVCES/INSTRC	1,260,108.00	1,322,653.68	69,817.90	242,381.56	35,456.36	1,044,815.76	21
4352	LIBRARY SERVICE	1,150,928.00	1,150,665.40	87,099.61	92,760.72	8,474.37	1,049,430.31	9
4400	SCHOOL ADMINISTRATION	5,430,301.00	5,434,079.99	358,342.69	684,567.12	2,208.99	4,747,303.88	13
4450	SCH ADMIN - SUPPORT	3,716,377.00	3,750,308.57	320,545.39	487,054.27	62,682.60	3,200,571.70	15
4510	DISTRICT ADMINSTRTN	82,775.00	82,775.00	0.00	0.00	0.00	82,775.00	0
4511	BOARD OF EDUCATION	317,712.00	317,712.00	15,162.34	37,676.44	3,658.76	276,376.80	13
4512	OFF OF SUPERINTENDEN	349,525.00	350,009.40	20,119.75	65,067.44	816.91	284,125.05	19
4513	ASST SUPT/INSTRUCTN	238,561.00	239,045.88	19,269.14	55,883.79	800.86	182,361.23	24
4550	DIST ADMIN SPPT SVCS	802,006.00	802,006.00	5,180.50	15,451.24	0.00	786,554.76	2
4551	FISCAL SERVICES	821,282.00	822,882.75	164,306.83	305,406.60	2,751.27	514,724.88	37
4552	INTERNAL SERVICES	747,142.00	748,063.81	64,338.87	189,193.43	2,976.98	555,893.40	26
4553	STAFF SERVICES	882,354.00	920,015.95	63,282.84	218,520.23	38,918.23	662,577.49	28
4555	DATA PROCESSING SVCS	1,035,440.00	1,498,914.90	68,570.06	254,937.96	495,062.92	748,914.02	50
4556	OPERATIONS	652,102.00	652,102.00	20,777.04	61,439.73	428.80	590,233.47	9
4557	INDIRECT COST POOL	300,903.00	300,903.00	0.00	0.00	0.00	300,903.00	0

KENAI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY FUND AND FUNC

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BATCH QUEUE ID 20101

FOR SEPTEMBER, 2008 THRU SEPTEMBER, 2008

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	20,175,333.00	20,178,898.86	792,684.35	1,625,942.45	22,473.96	18,530,482.45	8
4700	PUPIL ACTIVITY	1,668,376.00	1,669,138.00	28,846.20	51,476.20	4,460.00	1,613,201.80	3
4904	TRANS FD-FOOD SERVIC	621,031.00	621,031.00	0.00	0.00	0.00	621,031.00	0
TOTALS:	Fund: 100 - OPERATING FUND	120,209,256.00	122,083,771.15	7,332,553.04	10,995,369.35	1,785,063.98	109,303,337.82	10
TOTALS:	Ledger Type: 5 - Expenditures	120,209,256.00	122,083,771.15	7,332,553.04	10,995,369.35	1,785,063.98	109,303,337.82	10