

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 42842

FOR SEPTEMBER, 2009 THRU SEPTEMBER, 2009

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	123,739,902.00	123,739,902.00	7,446.04	59,348.73	0.00	123,680,553.27	0
201	STAFF DEVELOP CONTRA	4,207.00	9,844.00	0.00	0.00	0.00	9,844.00	0
205	PUPIL TRANSPORTATION	5,771,986.00	5,771,986.00	0.00	1,803,577.65	0.00	3,968,408.35	31
214	STTWDE AK MNTRSHP	186,436.00	186,436.00	0.00	0.00	0.00	186,436.00	0
218	PRINCIPAL COACHING	413,000.00	413,000.00	0.00	0.00	0.00	413,000.00	0
219	YOUTH FIRST	99,577.00	99,577.00	0.00	0.00	0.00	99,577.00	0
220	FY08 LEGISLATIVE GRA	89,735.00	89,735.00	0.00	0.00	0.00	89,735.00	0
221	AK WORKS GRANT	188,689.00	188,689.00	0.00	0.00	0.00	188,689.00	0
222	LEGISLATIVE GRANT	417,919.00	417,919.00	12.37	12.37	0.00	417,906.63	0
255	FOOD SERVICE FUND	3,535,596.00	3,535,596.00	122,258.40	206,121.55	0.00	3,329,474.45	6
256	FOOD SERVICE, ARRA	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0
260	TITLE I-A	153,861.00	153,861.00	35.83	111.14	0.00	153,749.86	0
265	CARL PERKINS - BASIC	41,164.00	41,164.00	0.00	0.00	0.00	41,164.00	0
266	TITLE VI-B	1,351,873.00	1,351,873.00	0.00	0.00	0.00	1,351,873.00	0
268	SFSF, ARRA	3,787,367.00	3,787,367.00	66.31	66.31	0.00	3,787,300.69	0
284	YOUTH IN DETENTION	220,445.00	220,445.00	0.00	220,445.00	0.00	0.00	100
300	MCKINNEY-VENTO HMLSS	21,148.00	21,148.00	0.67	18.92	0.00	21,129.08	0
301	MCKINNEY-VENTO, ARRA	37,587.00	37,587.00	0.00	0.00	0.00	37,587.00	0
350	TITLE VII -INDIAN ED	324,099.00	324,099.00	0.00	0.00	0.00	324,099.00	0
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	0.00	0.00	0.00	118,400.00	0
371	CORPORATE GRANTS	23,201.00	23,201.00	12,831.46	17,831.46	0.00	5,369.54	77
372	COMMUNITY THEATER	0.00	0.00	2,835.00	3,975.00	0.00	-3,975.00	0
374	CHARTER SCHOOLS G/F	0.00	0.00	325.91	872.53	0.00	-872.53	0
379	SCHOOL INCENTIVE FND	0.00	0.00	44.27	53.01	0.00	-53.01	0
710	PUPIL ACTIVITY FUND	0.00	0.00	352,622.07	665,900.32	0.00	-665,900.32	0
TOTALS:	Ledger Type: 4 - Revenues	140,536,192.00	140,541,829.00	498,478.33	2,978,333.99	0.00	137,563,495.01	2

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 42843

FOR SEPTEMBER, 2009 THRU SEPTEMBER, 2009

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	123,739,902.00	127,309,760.07	7,571,579.37	12,120,437.71	3,054,119.35	112,135,203.01	12
201	STAFF DEVELOP CONTRA	4,207.00	9,844.00	1,695.04	3,794.34	379.00	5,670.66	42
205	PUPIL TRANSPORTATION	5,771,986.00	5,771,986.00	671,889.22	744,352.65	0.00	5,027,633.35	13
214	STTWDE AK MNTRSH	186,436.00	186,436.00	15,082.21	15,082.21	0.00	171,353.79	8
218	PRINCIPAL COACHING	413,000.00	421,500.00	12,835.75	15,979.98	51,953.80	353,566.22	16
219	YOUTH FIRST	99,577.00	99,577.00	46.77	959.67	97.90	98,519.43	1
220	FY08 LEGISLATIVE GRA	89,735.00	91,854.91	3,839.22	25,018.42	19,190.96	47,645.53	48
221	AK WORKS GRANT	188,689.00	188,689.00	9,620.63	10,600.23	17,576.59	160,512.18	15
222	LEGISLATIVE GRANT	417,919.00	419,117.87	29,336.96	68,513.00	80,399.95	270,204.92	36
255	FOOD SERVICE FUND	3,535,596.00	3,535,596.00	341,543.44	585,672.36	232,532.51	2,717,391.13	23
256	FOOD SERVICE, ARRA	10,000.00	10,000.00	0.00	0.00	7,962.00	2,038.00	80
260	TITLE I-A	153,861.00	155,858.76	268,768.48	485,703.28	302,094.85	-631,939.37	505
261	TITLE I, ARRA	0.00	0.00	0.00	0.00	45,067.00	-45,067.00	0
264	TITLE II, ARRA	0.00	0.00	2,899.65	2,899.65	33,575.00	-36,474.65	0
265	CARL PERKINS - BASIC	41,164.00	41,164.00	8,600.72	14,436.38	25,308.44	1,419.18	97
266	TITLE VI-B	1,351,873.00	1,351,873.00	193,932.00	228,349.82	1,384.96	1,122,138.22	17
268	SFSF, ARRA	3,787,367.00	3,787,367.00	122,866.63	174,076.63	30,348.58	3,582,941.79	5
284	YOUTH IN DETENTION	220,445.00	220,445.00	12,667.93	29,531.50	0.00	190,913.50	13
293	YRBS	1,880.00	1,880.00	0.00	0.00	0.00	1,880.00	0
298	TITLE I-D DELINQUEN	0.00	0.00	1,200.00	5,717.34	22,567.25	-28,284.59	0
300	MCKINNEY-VENTO HMLSS	21,148.00	21,148.00	14.11	958.96	0.00	20,189.04	5
301	MCKINNEY-VENTO, ARRA	37,587.00	37,587.00	0.00	0.00	3,695.00	33,892.00	10
350	TITLE VII -INDIAN ED	324,099.00	324,099.00	13,863.64	15,379.87	76,526.94	232,192.19	28
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	0.00	0.00	112,837.00	5,563.00	95
370	CHEVRON GRANT	10,362.00	10,362.00	0.00	0.00	362.00	10,000.00	3
371	CORPORATE GRANTS	55,909.00	55,909.00	7,243.22	13,443.22	2,000.00	40,465.78	28
372	COMMUNITY THEATER	0.00	0.00	949.42	6,254.53	0.00	-6,254.53	0

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 42843

FOR SEPTEMBER, 2009 THRU SEPTEMBER, 2009

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
374	CHARTER SCHOOLS G/F	6,618,005.00	9,547,894.62	578,820.12	799,202.83	165,996.11	8,582,695.68	10
375	EQUIPMENT FUND	0.00	0.00	14,403.85	14,403.85	0.00	-14,403.85	0
379	SCHOOL INCENTIVE FND	632,312.00	634,945.09	11,408.28	51,077.56	74,348.70	509,518.83	20
710	PUPIL ACTIVITY FUND	0.00	0.00	258,684.29	474,458.74	380,508.70	-854,967.44	0
TOTALS:	Ledger Type: 5 - Expenditures	147,831,459.00	154,353,293.32	10,153,790.95	15,906,304.73	4,740,832.59	133,706,156.00	13

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 42743

FOR SEPTEMBER, 2009 THRU SEPTEMBER, 2009

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	1,245,667.00	1,245,667.00	0.00	0.00	0.00	1,245,667.00	0
0011	BOROUGH APPROPRIATIO	34,829,436.00	34,829,436.00	0.00	0.00	0.00	34,829,436.00	0
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	0.00	0.00	420,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	6,596.04	25,352.17	0.00	24,647.83	51
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	646,000.00	646,000.00	0.00	31,206.27	0.00	614,793.73	5
0051	FOUNDATION	63,027,255.00	63,027,255.00	0.00	0.00	0.00	63,027,255.00	0
0052	QUALITY SCHOOLS	247,225.00	247,225.00	0.00	0.00	0.00	247,225.00	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
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	0.00	240.29	0.00	449,759.71	0
TOTALS:	Fund: 100 - OPERATING FUND	123,739,902.00	123,739,902.00	7,446.04	59,348.73	0.00	123,680,553.27	0

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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TOTALS:	Ledger Type: 4 - Revenues	123,739,902.00	123,739,902.00	7,446.04	59,348.73	0.00	123,680,553.27	0
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KENAI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY FUND AND FUNC

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BATCH QUEUE ID 42745

FOR SEPTEMBER, 2009 THRU SEPTEMBER, 2009

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
410	REGULAR INSTRUCTION	54,193,431.00	55,178,761.90	3,132,213.46	3,970,476.08	687,688.09	50,520,597.73	8
412	BILINGUAL INSTRUCTIO	921,029.00	921,029.00	75,222.24	91,475.53	0.00	829,553.47	10
413	GIFTED/TALENTED INST	669,237.00	669,237.00	54,607.50	54,674.74	0.00	614,562.26	8
414	ALTNTV (CONNECTIONS)	3,584,586.00	3,598,644.00	303,860.37	525,355.24	283,117.29	2,790,171.47	22
416	VOCATIONAL EDUCATION	1,493,128.00	1,486,679.00	136,844.75	139,638.27	1,873.39	1,345,167.34	10
420	SPED INSTRUCTION	13,130,349.00	13,141,101.25	1,067,413.87	1,173,435.01	7,883.29	11,959,782.95	9
422	SPED SVCS - STUDENT	4,802,719.00	5,365,178.50	358,841.18	431,076.21	583,625.59	4,350,476.70	19
430	SUPPORT SERV-PUPILS	513,162.00	513,162.00	0.00	0.00	0.00	513,162.00	0
432	GUIDANCE SERVICES	1,754,709.00	1,753,739.00	146,250.43	156,798.44	316.22	1,596,624.34	9
433	HEALTH SERVICES	1,420,814.00	1,422,744.80	147,288.01	164,912.66	6,705.82	1,251,126.32	12
435	SUPPORT SVCES/INSTRC	2,463,473.00	2,789,829.80	154,391.32	622,692.83	23,146.91	2,143,990.06	23
440	SCHOOL ADMINSTRATION	5,511,331.00	5,737,370.00	374,015.59	724,483.18	245,175.88	4,767,710.94	17
445	SCH ADMIN - SUPPORT	4,109,130.00	4,185,893.20	364,093.12	609,249.94	53,465.69	3,523,177.57	16
451	DISTRICT ADMINISTRTN	1,034,876.00	1,036,078.15	50,943.93	148,156.16	5,425.47	882,496.52	15
455	DIST ADMIN SPPT SVCS	5,267,842.00	6,743,972.43	357,345.01	1,632,108.08	1,035,846.35	4,076,018.00	40
460	OPERATION OF PLANT	20,493,579.00	20,389,833.04	827,776.66	1,626,221.41	115,982.36	18,647,629.27	9
470	PUPIL ACTIVITY	1,702,411.00	1,702,411.00	20,471.93	49,683.93	3,817.00	1,648,910.07	3
490	INTERNAL SERVICE FND	674,096.00	674,096.00	0.00	0.00	0.00	674,096.00	0
TOTALS:	Fund: 100 - OPERATING FUND	123,739,902.00	127,309,760.07	7,571,579.37	12,120,437.71	3,054,069.35	112,135,253.01	12
TOTALS:	Ledger Type: 5 - Expenditures	123,739,902.00	127,309,760.07	7,571,579.37	12,120,437.71	3,054,069.35	112,135,253.01	12