

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 49349

FOR JULY, 2009 THRU JANUARY, 2010

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	126,370,162.00	57,221,961.51	57,221,961.51	0.00	69,148,200.49	45
201	STAFF DEVELOP CONTRA	4,207.00	19,747.00	4,438.34	4,438.34	0.00	15,308.66	22
205	PUPIL TRANSPORTATION	5,771,986.00	5,771,986.00	3,632,730.84	3,632,730.84	0.00	2,139,255.16	63
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	413,000.00	15,982.87	15,982.87	0.00	397,017.13	4
219	YOUTH FIRST	99,577.00	99,577.00	5,524.67	5,524.67	0.00	94,052.33	6
220	FY08 LEGISLATIVE GRA	89,735.00	89,735.00	42,664.10	42,664.10	0.00	47,070.90	48
221	AK WORKS GRANT	188,689.00	188,689.00	10,600.23	10,600.23	0.00	178,088.77	6
222	LEGISLATIVE GRANT	417,919.00	417,919.00	154,190.27	154,190.27	0.00	263,728.73	37
226	ASDN LEADERSHIP	48,210.00	48,210.00	0.00	0.00	0.00	48,210.00	0
255	FOOD SERVICE FUND	3,535,596.00	3,544,121.00	1,493,262.43	1,493,262.43	0.00	2,050,858.57	42
256	FOOD SERVICE, ARRA	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0
260	TITLE I-A	3,170,808.00	5,094,365.00	474,077.54	474,077.54	0.00	4,620,287.46	9
261	TITLE I, ARRA	1,776,201.00	1,776,201.00	134.93	134.93	0.00	1,776,066.07	0
263	GOV'S ALT. SCHOOLS	7,830.00	7,830.00	114.46	114.46	0.00	7,715.54	1
264	TITLE II, ARRA	97,492.00	97,492.00	2,899.65	2,899.65	0.00	94,592.35	3
265	CARL PERKINS - BASIC	41,164.00	216,507.00	14,393.44	14,393.44	0.00	202,113.56	7
266	TITLE VI-B	1,351,873.00	3,501,752.00	228,448.09	228,448.09	0.00	3,273,303.91	7
267	IDEA, ARRA	2,547,745.00	2,547,745.00	0.00	0.00	0.00	2,547,745.00	0
268	SFSF, ARRA	3,787,367.00	3,787,367.00	174,179.58	174,179.58	0.00	3,613,187.42	5
272	UPWARD BOUND/UAA	26,352.00	26,352.00	0.00	0.00	0.00	26,352.00	0
281	MIGRANT ED	7,843.00	7,843.00	0.00	0.00	0.00	7,843.00	0
284	YOUTH IN DETENTION	220,445.00	220,445.00	220,445.00	220,445.00	0.00	0.00	100
298	TITLE I-D DELINQUEN	47,859.00	47,859.00	0.00	0.00	0.00	47,859.00	0
300	MCKINNEY-VENTO HMLSS	21,148.00	21,148.00	983.95	983.95	0.00	20,164.05	5
301	MCKINNEY-VENTO, ARRA	37,587.00	37,587.00	5.73	5.73	0.00	37,581.27	0
350	TITLE VII -INDIAN ED	324,099.00	324,099.00	90,491.37	90,491.37	0.00	233,607.63	28

KENAI SCHOOL DISTRICT

REVENUE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49349

FOR JULY, 2009 THRU JANUARY, 2010

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	39,414.54	39,414.54	0.00	78,985.46	33
370	CHEVRON GRANT	0.00	0.00	10.26	10.26	0.00	-10.26	0
371	CORPORATE GRANTS	33,201.00	49,701.00	51,631.46	51,631.46	0.00	-1,930.46	104
372	COMMUNITY THEATER	0.00	0.00	11,730.00	11,730.00	0.00	-11,730.00	0
374	CHARTER SCHOOLS G/F	0.00	0.00	1,567.70	1,567.70	0.00	-1,567.70	0
379	SCHOOL INCENTIVE FND	0.00	0.00	198.24	198.24	0.00	-198.24	0
710	PUPIL ACTIVITY FUND	0.00	0.00	2,185,788.88	2,185,788.88	0.00	-2,185,788.88	0
TOTALS:	Ledger Type: 4 - Revenues	148,122,671.00	155,042,275.00	66,092,952.29	66,092,952.29	0.00	88,949,322.71	43

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49351

FOR JULY, 2009 THRU JANUARY, 2010

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	129,940,420.07	45,126,001.32	45,126,001.32	40,547,108.71	44,267,310.04	66
201	STAFF DEVELOP CONTRA	4,207.00	19,747.00	14,928.07	14,928.07	181.00	4,637.93	77
205	PUPIL TRANSPORTATION	5,771,986.00	5,771,986.00	2,576,606.74	2,576,606.74	72,423.77	3,122,955.49	46
214	STTWDE AK MNTRSH	186,436.00	186,436.00	78,463.20	78,463.20	102,546.34	5,426.46	97
218	PRINCIPAL COACHING	413,000.00	421,500.00	168,337.58	168,337.58	60,371.92	192,790.50	54
219	YOUTH FIRST	99,577.00	99,577.00	16,311.35	16,311.35	47,170.92	36,094.73	64
220	FY08 LEGISLATIVE GRA	89,735.00	91,854.91	43,113.30	43,113.30	7,594.32	41,147.29	55
221	AK WORKS GRANT	188,689.00	188,689.00	81,774.31	81,774.31	40,542.33	66,372.36	65
222	LEGISLATIVE GRANT	417,919.00	419,117.87	166,974.01	166,974.01	26,001.10	226,142.76	46
226	ASDN LEADERSHIP	48,210.00	48,210.00	20,623.10	20,623.10	0.00	27,586.90	43
255	FOOD SERVICE FUND	3,535,596.00	3,544,121.00	1,930,258.22	1,930,258.22	978,619.98	635,242.80	82
256	FOOD SERVICE, ARRA	10,000.00	10,000.00	7,962.00	7,962.00	0.00	2,038.00	80
260	TITLE I-A	3,170,808.00	5,096,362.76	1,686,727.60	1,686,727.60	1,214,710.61	2,194,924.55	57
261	TITLE I, ARRA	1,776,201.00	1,776,201.00	247,755.65	247,755.65	200,927.65	1,327,517.70	25
263	GOV'S ALT. SCHOOLS	7,830.00	7,830.00	1,264.48	1,264.48	0.00	6,565.52	16
264	TITLE II, ARRA	97,492.00	97,492.00	46,575.69	46,575.69	3,010.50	47,905.81	51
265	CARL PERKINS - BASIC	41,164.00	216,507.00	69,821.21	69,821.21	92,476.30	54,209.49	75
266	TITLE VI-B	1,351,873.00	3,501,752.00	1,271,739.39	1,271,739.39	1,006,097.65	1,223,914.96	65
267	IDEA, ARRA	2,547,745.00	2,547,745.00	147,812.58	147,812.58	245,774.30	2,154,158.12	15
268	SFSF, ARRA	3,787,367.00	3,787,367.00	1,280,171.57	1,280,171.57	880,907.01	1,626,288.42	57
272	UPWARD BOUND/UAA	26,352.00	26,352.00	4,240.78	4,240.78	9,145.75	12,965.47	51
281	MIGRANT ED	7,843.00	7,843.00	0.00	0.00	0.00	7,843.00	0
284	YOUTH IN DETENTION	220,445.00	220,445.00	83,822.04	83,822.04	71,243.26	65,379.70	70
293	YRBS	1,880.00	1,880.00	0.00	0.00	0.00	1,880.00	0
295	SCHOOL IMPROVEMENT	0.00	0.00	0.00	0.00	15,166.49	-15,166.49	0
298	TITLE I-D DELINQUEN	47,859.00	47,859.00	14,200.93	14,200.93	20,306.91	13,351.16	72
300	MCKINNEY-VENTO HMLSS	21,148.00	21,148.00	5,033.44	5,033.44	200.00	15,914.56	25

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49351

FOR JULY, 2009 THRU JANUARY, 2010

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
301	MCKINNEY-VENTO, ARRA	37,587.00	37,587.00	10,214.70	10,214.70	5,488.88	21,883.42	42
350	TITLE VII -INDIAN ED	324,099.00	324,099.00	104,806.07	104,806.07	133,323.67	85,969.26	73
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	48,268.92	48,268.92	68,568.08	1,563.00	99
370	CHEVRON GRANT	10,362.00	10,362.00	3,502.00	3,502.00	0.00	6,860.00	34
371	CORPORATE GRANTS	65,909.00	82,409.00	42,767.91	42,767.91	16,763.67	22,877.42	72
372	COMMUNITY THEATER	0.00	0.00	22,630.13	22,630.13	0.00	-22,630.13	0
374	CHARTER SCHOOLS G/F	6,618,005.00	9,547,894.62	3,280,566.11	3,280,566.11	2,855,813.20	3,411,515.31	64
375	EQUIPMENT FUND	0.00	0.00	15,348.85	15,348.85	283,200.10	-298,548.95	0
379	SCHOOL INCENTIVE FND	632,312.00	634,945.09	160,824.78	160,824.78	40,701.97	433,418.34	32
710	PUPIL ACTIVITY FUND	0.00	0.00	1,860,318.57	1,860,318.57	215,659.60	-2,075,978.17	0
TOTALS:	Ledger Type: 5 - Expenditures	155,417,938.00	168,854,139.32	60,639,766.60	60,639,766.60	49,262,045.99	58,952,326.73	65

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49273

FOR JULY, 2009 THRU JANUARY, 2010

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	4,524,843.00	0.00	0.00	0.00	4,524,843.00	0
0011	BOROUGH APPROPRIATIO	34,829,436.00	33,813,342.00	19,724,449.50	19,724,449.50	0.00	14,088,892.50	58
0012	IN KIND REVENUE	8,153,940.00	9,170,034.00	0.00	0.00	0.00	9,170,034.00	0
0030	EARNINGS ON INVESTMT	420,000.00	420,000.00	456,244.62	456,244.62	0.00	-36,244.62	109
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	57,502.75	57,502.75	0.00	-7,502.75	115
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	26,250.00	26,250.00	0.00	3,750.00	88
0049	ERATE REVENUE	646,000.00	646,000.00	140,755.20	140,755.20	0.00	505,244.80	22
0051	FOUNDATION	63,027,255.00	64,087,845.00	36,495,389.00	36,495,389.00	0.00	27,592,456.00	57
0052	QUALITY SCHOOLS	247,225.00	250,266.00	250,195.00	250,195.00	0.00	71.00	100
0056	TRS ON-BEHALF	13,008,365.00	12,116,503.00	0.00	0.00	0.00	12,116,503.00	0
0057	PERS ON-BEHALF	1,632,014.00	811,329.00	0.00	0.00	0.00	811,329.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	71,175.44	71,175.44	0.00	378,824.56	16
TOTALS:	Fund: 100 - OPERATING FUND	123,739,902.00	126,370,162.00	57,221,961.51	57,221,961.51	0.00	69,148,200.49	45

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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TOTALS:	Ledger Type: 4 - Revenues	123,739,902.00	126,370,162.00	57,221,961.51	57,221,961.51	0.00	69,148,200.49	45
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KENAI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY FUND AND FUNC

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49274

FOR BEGINNING BALANCE THRU JANUARY, 2010

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	54,193,431.00	56,469,099.90	17,767,022.93	17,767,022.93	18,862,805.36	19,839,271.61	65
4120	BILINGUAL INSTRUCTIO	921,029.00	932,829.00	397,811.73	397,811.73	322,031.20	212,986.07	77
4130	GIFTED/TALENTED INST	669,237.00	678,236.00	290,935.98	290,935.98	359,333.84	27,966.18	96
4140	ALT ED (CONNECTIONS)	3,584,586.00	3,571,983.00	1,608,804.76	1,608,804.76	929,039.14	1,034,139.10	71
4160	VOCATIONAL EDUCATION	1,493,128.00	1,700,638.00	725,633.72	725,633.72	867,961.47	107,042.81	94
4200	SPED INSTRUCTION	13,130,349.00	13,334,021.25	5,528,641.31	5,528,641.31	5,558,222.75	2,247,157.19	83
4220	SPED SVCS - STUDENT	4,802,719.00	5,418,829.50	1,954,652.08	1,954,652.08	2,110,124.69	1,354,052.73	75
4300	SUPPORT SERV-PUPILS	513,162.00	403,727.00	0.00	0.00	0.00	403,727.00	0
4320	GUIDANCE SERVICES	1,754,709.00	1,664,133.00	789,382.44	789,382.44	844,936.29	29,814.27	98
4330	HEALTH SERVICES	1,420,814.00	1,782,933.80	787,212.67	787,212.67	563,550.19	432,170.94	76
4350	SUPPORT SVCES/INSTRC	1,376,772.00	1,614,557.44	819,713.14	819,713.14	312,184.20	482,660.10	70
4352	LIBRARY SERVICE	1,086,701.00	1,142,944.36	483,393.10	483,393.10	410,997.07	248,554.19	78
4400	SCHOOL ADMINISTRATION	5,511,331.00	6,205,843.00	2,366,621.10	2,366,621.10	2,440,031.45	1,399,190.45	77
4450	SCH ADMIN - SUPPORT	4,109,130.00	4,209,168.20	1,983,036.25	1,983,036.25	1,331,433.82	894,698.13	79
4510	DISTRICT ADMINSTRTN	82,775.00	72,255.00	0.00	0.00	0.00	72,255.00	0
4511	BOARD OF EDUCATION	345,650.00	307,069.81	126,402.55	126,402.55	45,259.62	135,407.64	56
4512	OFF OF SUPERINTENDEN	364,275.00	396,763.34	166,535.19	166,535.19	124,259.06	105,969.09	73
4513	ASST SUPT/INSTRUCTN	242,176.00	250,632.00	128,242.16	128,242.16	90,804.56	31,585.28	87
4550	DIST ADMIN SPPT SVCS	719,608.00	604,372.00	11,688.36	11,688.36	0.00	592,683.64	2
4551	FISCAL SERVICES	917,516.00	955,489.58	579,828.42	579,828.42	339,112.61	36,548.55	96
4552	INTERNAL SERVICES	727,555.00	786,747.00	469,593.54	469,593.54	334,969.35	-17,815.89	102
4553	STAFF SERVICES	900,234.00	1,316,443.00	509,040.31	509,040.31	772,413.04	34,989.65	97
4555	DATA PROCESSING SVCS	977,383.00	2,054,156.85	1,284,712.49	1,284,712.49	953,308.98	-183,864.62	109
4556	OPERATIONS	724,643.00	1,118,847.00	202,251.75	202,251.75	146,121.96	770,473.29	31
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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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 49274

FOR BEGINNING BALANCE THRU JANUARY, 2010

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	20,493,579.00	20,057,814.04	5,566,371.70	5,566,371.70	2,084,014.15	12,407,428.19	38
4700	PUPIL ACTIVITY	1,702,411.00	1,915,888.00	578,262.64	578,262.64	744,333.91	593,291.45	69
4904	TRANS FD-FOOD SERVIC	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	129,940,420.07	45,125,790.32	45,125,790.32	40,547,248.71	44,267,381.04	66
TOTALS:	Ledger Type: 5 - Expenditures	123,739,902.00	129,940,420.07	45,125,790.32	45,125,790.32	40,547,248.71	44,267,381.04	66