

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

Page: 1 of 2

08/02/2010

4:28:14 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 61763

FOR BEGINNING BALANCE THRU JULY, 2010

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	129,616,838.00	129,616,838.00	8,165,337.84	8,165,337.84	0.00	121,451,500.16	6
205	PUPIL TRANSPORTATION	5,484,200.00	5,484,200.00	18.95	18.95	0.00	5,484,181.05	0
255	FOOD SERVICE FUND	3,925,531.00	3,925,531.00	29.37	29.37	0.00	3,925,501.63	0
370	CHEVRON GRANT	0.00	0.00	5,000.00	5,000.00	0.00	-5,000.00	0
374	CHARTER SCHOOLS G/F	0.00	0.00	398.00	398.00	0.00	-398.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	-21,690.87	-21,690.87	0.00	21,690.87	0
TOTALS:	Ledger Type: 4 - Revenues	139,026,569.00	139,026,569.00	8,149,093.29	8,149,093.29	0.00	130,877,475.71	6

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

Page: 1 of 2

08/02/2010

4:34:56 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 61765

FOR BEGINNING BALANCE THRU JULY, 2010

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	129,616,838.00	131,712,810.10	1,267,148.85	1,267,148.85	2,564,794.33	127,880,866.92	3
205	PUPIL TRANSPORTATION	5,484,200.00	5,484,200.00	25,638.57	25,638.57	300.00	5,458,261.43	0
218	PRINCIPAL COACHING	0.00	0.00	-7.42	-7.42	0.00	7.42	0
222	LEGISLATIVE GRANT	147,436.00	148,086.00	1,947.20	1,947.20	2,773.26	143,365.54	3
255	FOOD SERVICE FUND	3,925,531.00	4,090,749.25	126,432.39	126,432.39	406,839.62	3,557,477.24	13
260	TITLE I-A	0.00	0.00	9,412.98	9,412.98	18,685.22	-28,098.20	0
261	TITLE I, ARRA	0.00	0.00	13,928.66	13,928.66	12,109.58	-26,038.24	0
265	CARL PERKINS - BASIC	0.00	0.00	-480.60	-480.60	154.00	326.60	0
267	IDEA, ARRA	0.00	0.00	2,575.00	2,575.00	21,765.66	-24,340.66	0
268	SFSF, ARRA	0.00	0.00	93,709.87	93,709.87	365,505.23	-459,215.10	0
284	YOUTH IN DETENTION	0.00	0.00	26,844.33	26,844.33	0.00	-26,844.33	0
372	COMMUNITY THEATER	0.00	0.00	1,468.54	1,468.54	0.00	-1,468.54	0
375	EQUIPMENT FUND	0.00	779,630.00	79,850.00	79,850.00	715,138.43	-15,358.43	102
379	SCHOOL INCENTIVE FND	584,169.00	591,342.44	8,188.72	8,188.72	0.00	583,153.72	1
710	PUPIL ACTIVITY FUND	0.00	0.00	48,886.39	48,886.39	44,889.84	-93,776.23	0
TOTALS:	Ledger Type: 5 - Expenditures	139,758,174.00	142,806,817.79	1,705,543.48	1,705,543.48	4,152,955.17	136,948,319.14	4

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

Page: 1 of 2

08/02/2010

4:27:09 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 61762

FOR BEGINNING BALANCE THRU JULY, 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	4,923,931.00	4,923,931.00	0.00	0.00	0.00	4,923,931.00	0
0011	BOROUGH APPROPRIATIO	33,636,304.00	33,636,304.00	2,803,025.33	2,803,025.33	0.00	30,833,278.67	8
0012	IN KIND REVENUE	9,614,831.00	9,614,831.00	0.00	0.00	0.00	9,614,831.00	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	2,032.51	2,032.51	0.00	47,967.49	4
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	66,422,006.00	66,422,006.00	5,359,430.00	5,359,430.00	0.00	61,062,576.00	8
0052	QUALITY SCHOOLS	255,750.00	255,750.00	0.00	0.00	0.00	255,750.00	0
0056	TRS ON-BEHALF	12,265,938.00	12,265,938.00	0.00	0.00	0.00	12,265,938.00	0
0057	PERS ON-BEHALF	902,078.00	902,078.00	0.00	0.00	0.00	902,078.00	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	129,616,838.00	129,616,838.00	8,165,337.84	8,165,337.84	0.00	121,451,500.16	6
TOTALS:	Ledger Type: 4 - Revenues	129,616,838.00	129,616,838.00	8,165,337.84	8,165,337.84	0.00	121,451,500.16	6

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND AND FUNC

Page: 1 of 3

08/02/2010

4:31:26 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 61764

FOR BEGINNING BALANCE THRU JULY, 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	56,434,669.00	57,208,220.60	294,810.58	294,810.58	811,986.95	56,101,423.07	2
4120	BILINGUAL INSTRUCTIO	943,373.00	943,694.06	587.03	587.03	179.02	942,928.01	0
4130	GIFTED/TALENTED INST	710,139.00	710,139.00	0.00	0.00	0.00	710,139.00	0
4140	ALT ED (CONNECTIONS)	4,153,684.00	4,157,939.98	70,389.36	70,389.36	62,632.16	4,024,918.46	3
4160	VOCATIONAL EDUCATION	1,716,929.00	1,716,929.00	0.00	0.00	0.00	1,716,929.00	0
4200	SPED INSTRUCTION	13,979,928.00	13,991,246.00	117,892.14	117,892.14	13,059.44	13,860,294.42	1
4220	SPED SVCS - STUDENT	5,048,451.00	5,229,396.50	13,892.66	13,892.66	272,316.50	4,943,187.34	5
4300	SUPPORT SERV-PUPILS	415,017.00	415,017.00	0.00	0.00	0.00	415,017.00	0
4320	GUIDANCE SERVICES	1,634,040.00	1,634,040.00	0.00	0.00	0.00	1,634,040.00	0
4330	HEALTH SERVICES	1,848,293.00	1,849,658.00	629.97	629.97	1,661.88	1,847,366.15	0
4350	SUPPORT SVCES/INSTRC	1,341,295.00	1,343,547.90	53,250.46	53,250.46	16,113.76	1,274,183.68	5
4352	LIBRARY SERVICE	1,197,950.00	1,197,950.00	874.67	874.67	14,193.62	1,182,881.71	1
4400	SCHOOL ADMINISTRATION	6,201,487.00	6,201,487.00	0.00	0.00	129.00	6,201,358.00	0
4450	SCH ADMIN - SUPPORT	4,062,210.00	4,062,948.71	41,893.45	41,893.45	955.89	4,020,099.37	1
4510	DISTRICT ADMINSTRTN	74,969.00	74,969.00	0.00	0.00	0.00	74,969.00	0
4511	BOARD OF EDUCATION	321,616.00	321,616.00	20,642.56	20,642.56	5,034.90	295,938.54	8
4512	OFF OF SUPERINTENDEN	395,811.00	395,811.00	26,129.66	26,129.66	4,005.00	365,676.34	8
4513	ASST SUPT/INSTRUCTN	256,508.00	256,508.00	18,518.11	18,518.11	0.00	237,989.89	7
4550	DIST ADMIN SPPT SVCS	657,592.00	907,592.00	0.00	0.00	250,000.00	657,592.00	28
4551	FISCAL SERVICES	867,320.00	877,900.98	67,643.94	67,643.94	14,341.00	795,916.04	9
4552	INTERNAL SERVICES	824,738.00	983,962.81	61,834.97	61,834.97	164,853.17	757,274.67	23
4553	STAFF SERVICES	972,169.00	1,296,001.23	65,187.85	65,187.85	325,884.73	904,928.65	30
4555	DATA PROCESSING SVCS	1,060,989.00	1,410,989.00	91,067.01	91,067.01	369,283.06	950,638.93	33
4556	OPERATIONS	1,218,944.00	1,218,944.00	28,896.80	28,896.80	49,855.00	1,140,192.20	6
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

Page: 2 of 3

08/02/2010

4:31:26 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 61764

FOR BEGINNING BALANCE THRU JULY, 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	20,232,273.00	20,252,597.32	291,117.29	291,117.29	183,632.59	19,777,847.44	2
4700	PUPIL ACTIVITY	1,980,010.00	1,987,271.01	1,890.34	1,890.34	4,676.66	1,980,704.01	0
4904	TRANS FD-FOOD SERVIC	765,531.00	765,531.00	0.00	0.00	0.00	765,531.00	0
TOTALS:	Fund: 100 - OPERATING FUND	129,616,838.00	131,712,810.10	1,267,148.85	1,267,148.85	2,564,794.33	127,880,866.92	3
TOTALS:	Ledger Type: 5 - Expenditures	129,616,838.00	131,712,810.10	1,267,148.85	1,267,148.85	2,564,794.33	127,880,866.92	3