

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

## SOURCE OF REVENUE BY FUND

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 74225

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02/11/2011

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FOR JANUARY, 2011 THRU JANUARY, 2011

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	132,388,161.00	8,711,747.78	58,188,506.12	0.00	74,199,654.88	44
201	STAFF DEVELOP CONTRA	4,759.00	16,632.00	4,940.17	8,933.57	0.00	7,698.43	54
205	PUPIL TRANSPORTATION	5,484,200.00	5,484,200.00	0.00	3,654,482.00	0.00	1,829,718.00	67
214	STTWDE AK MNTRSHP	99,985.00	99,985.00	26,267.37	35,023.16	0.00	64,961.84	35
217	LEGIS EQUIPMENT FUND	25,000.00	25,000.00	0.00	23,744.15	0.00	1,255.85	95
218	PRINCIPAL COACHING	428,000.00	428,000.00	229,412.96	249,640.07	0.00	178,359.93	58
219	YOUTH FIRST	85,000.00	85,000.00	8,036.63	18,842.21	0.00	66,157.79	22
221	CONSTRUCTION EDUCATION FOUNDATION	194,822.00	194,822.00	0.00	10,581.15	0.00	184,240.85	5
222	LEGISLATIVE GRANT	147,436.00	147,436.00	0.00	42,084.49	0.00	105,351.51	29
226	ASDN LEADERSHIP	43,774.00	43,774.00	3,707.65	3,707.65	0.00	40,066.35	8
235	ARTIST IN SCHOOLS	4,115.00	5,915.00	1,800.00	5,915.00	0.00	0.00	100
255	FOOD SERVICE FUND	3,937,649.00	3,972,194.00	261,315.03	1,478,730.68	0.00	2,493,463.32	37
260	TITLE I-A	4,106,246.00	4,945,167.00	960,628.57	1,292,360.48	0.00	3,652,806.52	26
261	TITLE I, ARRA	805,530.00	805,530.00	199,220.84	276,317.94	0.00	529,212.06	34
263	GOV'S ALT. SCHOOLS	10,000.00	11,000.00	2,087.23	2,087.23	0.00	8,912.77	19
264	TITLE II, ARRA	26,753.00	26,753.00	0.00	0.00	0.00	26,753.00	0
265	CARL PERKINS - BASIC	59,072.00	208,243.00	53,990.89	74,061.00	0.00	134,182.00	36
266	TITLE VI-B	3,323,790.00	3,331,293.00	715,965.22	918,621.74	0.00	2,412,671.26	28
267	IDEA, ARRA	1,786,854.00	1,786,854.00	21,558.20	220,335.58	0.00	1,566,518.42	12
268	SFSF, ARRA	2,957,676.00	2,957,676.00	330,449.18	933,865.63	0.00	2,023,810.37	32
272	UPWARD BOUND/UAA	21,580.00	21,580.00	0.00	0.00	0.00	21,580.00	0
281	MIGRANT ED	7,842.00	7,842.00	0.00	0.00	0.00	7,842.00	0
284	YOUTH IN DETENTION	156,140.00	222,591.00	0.00	222,591.00	0.00	0.00	100
293	YRBS	8,300.00	8,300.00	8,300.00	8,300.00	0.00	0.00	100
295	SCHOOL IMPROVEMENT	22,176.00	22,176.00	0.00	0.00	0.00	22,176.00	0
298	TITLE I-D DELINQUEN	30,898.00	30,898.00	0.00	1,500.00	0.00	29,398.00	5

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# KENAI SCHOOL DISTRICT

## SOURCE OF REVENUE BY FUND

BATCH QUEUE ID 74225

FOR JANUARY, 2011 THRU JANUARY, 2011

LEDGER TYPE : 4 - REVENUES

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02/11/2011

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Report Code: BAT\_GL\_TEMPLATE

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
300	MCKINNEY-VENTO HMLSS	19,888.00	19,888.00	3,317.07	3,317.07	0.00	16,570.93	17
301	MCKINNEY-VENTO, ARRA	21,109.00	21,109.00	9,510.10	9,776.51	0.00	11,332.49	46
350	TITLE VII -INDIAN ED	351,828.00	351,828.00	55,944.25	68,567.03	0.00	283,260.97	19
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	40,464.92	40,464.92	0.00	77,935.08	34
370	CHEVRON GRANT	6,050.00	6,050.00	0.00	5,000.00	0.00	1,050.00	83
371	CORPORATE GRANTS	16,559.00	27,009.00	0.00	21,910.00	0.00	5,099.00	81
372	COMMUNITY THEATER	0.00	0.00	2,580.00	6,680.00	0.00	-6,680.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	357,989.04	2,025,983.13	0.00	-2,025,983.13	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - Revenues</b>	<b>153,928,269.00</b>	<b>157,821,306.00</b>	<b>12,009,233.10</b>	<b>69,851,929.51</b>	<b>0.00</b>	<b>87,969,376.49</b>	<b>44</b>

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND

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02/11/2011

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 74226

9:39:49 AM

FOR JANUARY, 2011 THRU JANUARY, 2011

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	132,388,161.10	8,840,025.61	48,231,155.37	43,297,156.80	40,859,848.93	69
201	STAFF DEVELOP CONTRA	4,759.00	16,632.00	555.24	9,488.81	1,180.00	5,963.19	64
205	PUPIL TRANSPORTATION	5,484,200.00	5,484,200.00	409,153.59	2,568,296.08	73,508.87	2,842,395.05	48
214	STTWDE AK MNTRSH	99,985.00	99,985.00	8,755.79	43,778.95	57,104.91	-898.86	101
217	LEGIS EQUIPMENT FUND	25,000.00	25,000.00	0.00	23,744.15	1,134.00	121.85	100
218	PRINCIPAL COACHING	428,000.00	428,000.00	17,695.87	267,335.94	78,198.51	82,465.55	81
219	YOUTH FIRST	85,000.00	85,000.00	4,341.00	31,598.22	27,687.18	25,714.60	70
221	CONSTRUCTION EDUCATION FOUNDATION	194,822.00	194,822.00	8,983.83	89,905.81	36,106.57	68,809.62	65
222	LEGISLATIVE GRANT	147,436.00	148,086.00	34,793.23	76,877.72	70,287.03	921.25	99
226	ASDN LEADERSHIP	43,774.00	43,774.00	9,815.37	13,523.02	4,497.72	25,753.26	41
235	ARTIST IN SCHOOLS	4,115.00	5,915.00	316.81	4,114.65	0.00	1,800.35	70
255	FOOD SERVICE FUND	3,937,649.00	4,137,412.25	344,179.63	2,069,617.34	1,111,278.54	956,516.37	77
260	TITLE I-A	4,106,246.00	4,945,167.00	272,971.44	1,565,331.92	1,488,833.64	1,891,001.44	62
261	TITLE I, ARRA	805,530.00	805,530.00	53,026.08	329,344.02	315,707.25	160,478.73	80
263	GOV'S ALT. SCHOOLS	10,000.00	11,000.00	4,800.63	6,887.86	0.00	4,112.14	63
264	TITLE II, ARRA	26,753.00	26,753.00	719.06	719.06	6,871.42	19,162.52	28
265	CARL PERKINS - BASIC	59,072.00	208,243.00	18,342.65	92,403.65	103,415.13	12,424.22	94
266	TITLE VI-B	3,323,790.00	3,331,293.00	201,833.77	1,120,455.51	920,121.11	1,290,716.38	61
267	IDEA, ARRA	1,786,854.00	1,786,854.00	148,144.60	924,295.40	716,986.65	145,571.95	92
268	SFSF, ARRA	2,957,676.00	2,957,676.00	768,716.19	1,702,581.82	406,418.89	848,675.29	71
272	UPWARD BOUND/UA	21,580.00	21,580.00	3,418.20	5,039.52	1,500.93	15,039.55	30
281	MIGRANT ED	7,842.00	7,842.00	0.00	0.00	0.00	7,842.00	0
284	YOUTH IN DETENTION	222,591.00	222,591.00	12,380.12	96,933.43	74,851.39	50,806.18	77
293	YRBS	8,300.00	8,300.00	0.00	0.00	0.00	8,300.00	0
295	SCHOOL IMPROVEMENT	22,176.00	22,176.00	0.00	0.00	2,963.22	19,212.78	13
298	TITLE I-D DELINQUEN	30,898.00	30,898.00	5,000.00	6,500.00	15,000.00	9,398.00	70

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 74226

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FOR JANUARY, 2011 THRU JANUARY, 2011

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
300	MCKINNEY-VENTO HMLSS	19,888.00	19,888.00	1,066.00	4,383.07	1,000.00	14,504.93	27
301	MCKINNEY-VENTO, ARRA	21,109.00	21,109.00	2,732.92	12,497.52	360.00	8,251.48	61
350	TITLE VII -INDIAN ED	351,828.00	351,828.00	18,737.19	87,304.22	175,587.69	88,936.09	75
356	GEAR UP KENAI PENINS	118,400.00	118,400.00	10,046.85	50,511.77	62,359.23	5,529.00	95
370	CHEVRON GRANT	6,050.00	6,050.00	1,900.00	3,800.00	0.00	2,250.00	63
371	CORPORATE GRANTS	16,559.00	27,009.00	1,401.35	9,231.61	0.00	17,777.39	34
372	COMMUNITY THEATER	0.00	0.00	2,374.03	23,281.40	0.00	-23,281.40	0
375	EQUIPMENT FUND	5,896,985.00	6,676,615.00	51,921.56	474,730.95	706,606.30	5,495,277.75	18
379	SCHOOL INCENTIVE FND	584,169.00	591,342.44	24,059.43	98,197.35	26,807.76	466,337.33	21
710	PUPIL ACTIVITY FUND	0.00	0.00	262,966.53	1,653,507.03	180,145.99	-1,833,653.02	0
<b>TOTALS:</b>	<b>Ledger Type: 5 - Expenditures</b>	<b>160,475,874.00</b>	<b>165,255,131.79</b>	<b>11,545,174.57</b>	<b>61,697,373.17</b>	<b>49,963,676.73</b>	<b>53,594,081.89</b>	<b>68</b>

# KENAI SCHOOL DISTRICT

## SOURCE OF REVENUE BY FUND

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 74223

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FOR JANUARY, 2011 THRU JANUARY, 2011

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 ENCUMBRANCES	0.00	2,095,972.00	0.00	0.00	0.00	2,095,972.00	0
0009	CHTR SCHLS FUND BAL	0.00	675,351.00	0.00	0.00	0.00	675,351.00	0
0010	PR YR FUND BALANCE	4,923,931.00	1,974,854.00	0.00	0.00	0.00	1,974,854.00	0
0011	BOROUGH APPROPRIATIO	33,636,304.00	33,636,304.00	2,803,025.33	19,621,177.31	0.00	14,015,126.69	58
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	68,194.73	255,456.82	0.00	164,543.18	61
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	40,425.98	105,710.86	0.00	-55,710.86	211
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	3,350.00	28,200.00	0.00	1,800.00	94
0049	ERATE REVENUE	646,000.00	646,000.00	120,481.69	221,415.45	0.00	424,584.55	34
0051	FOUNDATION	66,422,006.00	69,371,083.00	5,359,430.00	37,516,010.00	0.00	31,855,073.00	54
0052	QUALITY SCHOOLS	255,750.00	255,750.00	263,359.00	263,359.00	0.00	-7,609.00	103
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	53,481.05	177,176.68	0.00	272,823.32	39
<b>TOTALS:</b>	<b>Fund: 100 - OPERATING FUND</b>	<b>129,616,838.00</b>	<b>132,388,161.00</b>	<b>8,711,747.78</b>	<b>58,188,506.12</b>	<b>0.00</b>	<b>74,199,654.88</b>	<b>44</b>
<b>TOTALS:</b>	<b>Ledger Type: 4 - Revenues</b>	<b>129,616,838.00</b>	<b>132,388,161.00</b>	<b>8,711,747.78</b>	<b>58,188,506.12</b>	<b>0.00</b>	<b>74,199,654.88</b>	<b>44</b>

# KENAI SCHOOL DISTRICT

## EXPENDITURE FUND AND FUNC

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 74224

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FOR JANUARY, 2011 THRU JANUARY, 2011

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	56,908,149.60	3,871,311.09	19,979,607.25	21,289,687.78	15,638,854.57	73
4120	BILINGUAL INSTRUCTIO	943,373.00	822,163.06	62,102.09	415,641.11	345,088.68	61,433.27	93
4130	GIFTED/TALENTED INST	710,139.00	756,676.00	62,612.06	305,976.73	394,677.77	56,021.50	93
4140	ALT ED (CONNECTIONS)	4,153,684.00	4,125,437.98	239,118.82	1,522,142.39	900,762.53	1,702,533.06	59
4160	VOCATIONAL EDUCATION	1,716,929.00	1,552,211.00	133,671.16	683,014.95	810,759.53	58,436.52	96
4200	SPED INSTRUCTION	13,979,928.00	14,407,087.00	1,130,671.68	6,082,621.73	6,014,289.89	2,310,175.38	84
4220	SPED SVCS - STUDENT	5,048,451.00	5,243,121.50	371,556.46	2,060,214.01	2,262,016.58	920,890.91	82
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	1,706,142.00	152,017.61	816,089.91	856,300.42	33,751.67	98
4330	HEALTH SERVICES	1,848,293.00	1,887,932.00	141,057.67	933,699.18	695,750.47	258,482.35	86
4350	SUPPORT SVCS/INSTRC	1,341,295.00	1,245,023.90	64,244.12	467,776.49	342,240.81	435,006.60	65
4352	LIBRARY SERVICE	1,197,950.00	1,194,260.00	103,071.97	573,877.63	514,048.12	106,334.25	91
4400	SCHOOL ADMINISTRATION	6,201,487.00	6,247,062.00	434,132.93	2,588,798.38	2,417,114.68	1,241,148.94	80
4450	SCH ADMIN - SUPPORT	4,062,210.00	4,154,025.71	322,392.97	2,080,615.93	1,460,158.81	613,250.97	85
4510	DISTRICT ADMINISTRTN	74,969.00	74,969.00	0.00	0.00	0.00	74,969.00	0
4511	BOARD OF EDUCATION	321,616.00	336,032.00	27,144.89	145,013.98	52,268.11	138,749.91	59
4512	OFF OF SUPERINTENDEN	395,811.00	397,424.00	27,323.33	205,487.57	128,461.92	63,474.51	84
4513	ASST SUPT/INSTRUCTN	256,508.00	257,928.00	19,036.43	137,487.82	94,514.48	25,925.70	90
4550	DIST ADMIN SPPT SVCS	657,592.00	886,209.00	0.00	6,600.00	250,000.00	629,609.00	29
4551	FISCAL SERVICES	867,320.00	950,902.98	68,008.59	505,593.44	366,210.17	79,099.37	92
4552	INTERNAL SERVICES	824,738.00	1,003,276.81	69,578.05	564,969.32	422,662.78	15,644.71	98
4553	STAFF SERVICES	972,169.00	1,356,415.23	74,822.69	533,929.55	418,988.52	403,497.16	70
4555	DATA PROCESSING SVCS	1,060,989.00	1,490,198.00	172,104.40	731,651.20	661,129.62	97,417.18	93
4556	OPERATIONS	1,218,944.00	1,222,302.00	29,307.31	210,532.14	151,048.30	860,721.56	30
4557	INDIRECT COST POOL	300,903.00	325,110.00	0.00	0.00	0.00	325,110.00	0

# KENAI SCHOOL DISTRICT

## EXPENDITURE FUND AND FUNC

BATCH QUEUE ID 74224

FOR JANUARY, 2011 THRU JANUARY, 2011

LEDGER TYPE : 5 - EXPENDITURES

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02/11/2011

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Report Code: BAT\_GL\_TEMPLATE

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	20,232,273.00	20,374,647.32	1,212,203.96	6,014,073.91	2,134,351.72	12,226,221.69	40
4700	PUPIL ACTIVITY	1,980,010.00	2,282,907.01	52,535.33	665,740.75	314,625.11	1,302,541.15	43
4904	TRANS FD-FOOD SERVIC	765,531.00	765,531.00	0.00	0.00	0.00	765,531.00	0
<b>TOTALS:</b>	<b>Fund: 100 - OPERATING FUND</b>	<b>129,616,838.00</b>	<b>132,388,161.10</b>	<b>8,840,025.61</b>	<b>48,231,155.37</b>	<b>43,297,156.80</b>	<b>40,859,848.93</b>	<b>69</b>
<b>TOTALS:</b>	<b>Ledger Type: 5 - Expenditures</b>	<b>129,616,838.00</b>	<b>132,388,161.10</b>	<b>8,840,025.61</b>	<b>48,231,155.37</b>	<b>43,297,156.80</b>	<b>40,859,848.93</b>	<b>69</b>