

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553  
Phone (907) 714-8888 Fax (907) 262-9132  
[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)

## SCHOOL BOARD COMMUNICATION

Title: July 2012 Finance Report

Date: August 22, 2012

Item Number:

9a.

Administrator: Dave Jones, Assistant Superintendent Instructional Support



Attachments: July 2012 Finance Report

Action Needed  For Discussion  Information  Other: \_\_\_\_\_

## BACKGROUND INFORMATION

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. Rollover encumbrances from the prior year will be included with a budget revision in November.
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	Expected 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, budget revisions and rollover encumbrances from the prior year.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.

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Requisition/Encumbrance  
Unencumbered Balance

Reflects the total amount of encumbered funds.  
Budgeted amounts not yet encumbered or expended, but  
available for use.

**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.

#### ADMINISTRATIVE RECOMMENDATION

For your information.

# KENAI SCHOOL DISTRICT

## REVENUE SUMMARY BY FUND

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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 104896

FOR JULY, 2012 THRU JULY, 2012

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	146,637,793.00	146,637,793.00	8,833,978.70	8,833,978.70	0.00	137,803,814.30	6
201	STAFF DEVELOP CONTRA	550.00	550.00	0.00	0.00	0.00	550.00	0
205	PUPIL TRANSPORTATION	7,590,700.00	7,590,700.00	0.00	0.00	0.00	7,590,700.00	0
218	PRINCIPAL COACHING	450,000.00	450,000.00	0.00	0.00	0.00	450,000.00	0
255	FOOD SERVICE FUND	3,879,606.00	3,879,606.00	0.00	0.00	0.00	3,879,606.00	0
274	MENTOR PROJECT	97,985.00	97,985.00	0.00	0.00	0.00	97,985.00	0
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00	100
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	0.00	0.00	0.00	374,541.00	0
356	GEAR UP KENAI PENINS	128,000.00	128,000.00	0.00	0.00	0.00	128,000.00	0
371	CORPORATE GRANTS	2,999.00	2,999.00	3,349.94	3,349.94	0.00	-350.94	112
372	COMMUNITY THEATER	0.00	0.00	530.00	530.00	0.00	-530.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	39,133.10	39,133.10	0.00	-39,133.10	0
TOTALS:	Ledger Type: 4 - Revenues	159,164,674.00	159,164,674.00	8,879,491.74	8,879,491.74	0.00	150,285,182.26	6

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 104893

FOR JULY, 2012 THRU JULY, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	146,637,793.00	147,913,197.04	1,090,747.09	1,090,747.09	1,230,563.34	145,591,886.61	2
201	STAFF DEVELOP CONTRA	550.00	550.00	0.00	0.00	792.00	-242.00	144
205	PUPIL TRANSPORTATION	7,590,700.00	7,597,228.98	24,575.32	24,575.32	6,528.98	7,566,124.68	0
218	PRINCIPAL COACHING	450,000.00	450,000.00	1,631.50	1,631.50	0.00	448,368.50	0
221	CONSTRUCTION EDUCATION FOUNDATION	0.00	0.00	772.60	772.60	4,986.07	-5,758.67	0
255	FOOD SERVICE FUND	4,075,185.00	4,075,377.04	100,003.66	100,003.66	12,931.38	3,962,442.00	3
260	TITLE I-A	0.00	0.00	10,977.92	10,977.92	31,134.33	-42,112.25	0
265	CARL PERKINS - BASIC	0.00	0.00	7,726.89	7,726.89	19,256.91	-26,983.80	0
266	TITLE VI-B	0.00	0.00	9,850.00	9,850.00	12,794.89	-22,644.89	0
274	MENTOR PROJECT	97,985.00	97,985.00	0.00	0.00	0.00	97,985.00	0
284	YOUTH IN DETENTION	0.00	0.00	6,425.21	6,425.21	0.00	-6,425.21	0
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	0.00	0.00	0.00	374,541.00	0
356	GEAR UP KENAI PENINS	128,000.00	128,000.00	0.00	0.00	0.00	128,000.00	0
371	CORPORATE GRANTS	6,040.00	6,040.00	2,994.00	2,994.00	0.00	3,046.00	50
372	COMMUNITY THEATER	0.00	0.00	687.01	687.01	0.00	-687.01	0
375	EQUIPMENT FUND	0.00	66,847.04	44,855.77	44,855.77	30,215.66	-8,224.39	112
379	SCHOOL INCENTIVE FND	561,557.00	580,867.50	24,666.68	24,666.68	13,431.56	542,769.26	7
710	PUPIL ACTIVITY FUND	0.00	0.00	66,616.21	66,616.21	84,121.94	-150,738.15	0
TOTALS:	Ledger Type: 5 - Expenditures	159,924,851.00	161,293,133.60	1,392,529.86	1,392,529.86	1,446,757.06	158,453,846.68	2

# KENAI SCHOOL DISTRICT

## SOURCE OF REVENUE BY FUND

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BATCH QUEUE ID 104894

FOR JULY, 2012 THRU JULY, 2012

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	2,762,120.00	2,762,120.00	0.00	0.00	0.00	2,762,120.00	0
0011	BOROUGH APPROPRIATIO	33,806,586.00	33,806,586.00	2,817,215.50	2,817,215.50	0.00	30,989,370.50	8
0012	IN KIND REVENUE	9,193,414.00	9,193,414.00	0.00	0.00	0.00	9,193,414.00	0
0030	EARNINGS ON INVESTMT	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	1,180.00	1,180.00	0.00	48,820.00	2
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0
0049	ERATE REVENUE	646,000.00	646,000.00	0.00	0.00	0.00	646,000.00	0
0051	FOUNDATION	76,859,863.00	76,859,863.00	6,015,228.00	6,015,228.00	0.00	70,844,635.00	8
0052	QUALITY SCHOOLS	273,815.00	273,815.00	0.00	0.00	0.00	273,815.00	0
0056	TRS ON-BEHALF	19,312,953.00	19,312,953.00	0.00	0.00	0.00	19,312,953.00	0
0057	PERS ON-BEHALF	2,253,042.00	2,253,042.00	0.00	0.00	0.00	2,253,042.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	355.20	355.20	0.00	449,644.80	0
TOTALS:	Fund: 100 - OPERATING FUND	146,637,793.00	146,637,793.00	8,833,978.70	8,833,978.70	0.00	137,803,814.30	6
TOTALS:	Ledger Type: 4 - Revenues	146,637,793.00	146,637,793.00	8,833,978.70	8,833,978.70	0.00	137,803,814.30	6

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## EXPENDITURE FUND AND FUNC

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BATCH QUEUE ID 104907

FOR JULY, 2012 THRU JULY, 2012

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	63,299,626.00	64,036,260.14	277,346.84	277,346.84	140,462.25	63,618,451.05	1
4120	BILINGUAL INSTRUCTIO	965,700.00	965,700.00	936.52	936.52	0.00	964,763.48	0
4130	GIFTED/TALENTED INST	799,424.00	799,424.00	163.71	163.71	0.00	799,260.29	0
4140	ALT ED (CONNECTIONS)	3,401,329.00	3,403,902.14	85,892.45	85,892.45	70,648.22	3,247,361.47	5
4160	VOCATIONAL EDUCATION	3,015,635.00	3,032,084.52	9,130.14	9,130.14	62,653.02	2,960,301.36	2
4200	SPED INSTRUCTION	18,575,283.00	18,806,637.19	265,075.12	265,075.12	108,476.22	18,433,085.85	2
4220	SPED SVCS - STUDENT	6,186,464.00	6,208,200.27	37,639.47	37,639.47	404,031.77	5,766,529.03	7
4300	SUPPORT SERV-PUPILS	778,037.00	778,037.00	0.00	0.00	0.00	778,037.00	0
4320	GUIDANCE SERVICES	1,791,168.00	1,791,848.00	-825.00	-825.00	680.00	1,791,993.00	0
4330	HEALTH SERVICES	1,983,199.00	1,985,855.26	257.60	257.60	2,558.66	1,983,039.00	0
4350	SUPPORT SVCES/INSTRC	1,384,535.00	1,414,921.31	85,506.58	85,506.58	19,135.48	1,310,279.25	7
4352	LIBRARY SERVICE	1,122,133.00	1,127,380.11	8,938.95	8,938.95	1,579.98	1,116,861.18	1
4400	SCHOOL ADMINISTRATION	6,900,550.00	6,900,550.00	219.00	219.00	782.00	6,899,549.00	0
4450	SCH ADMIN - SUPPORT	4,503,540.00	4,512,698.40	9,042.17	9,042.17	9,123.40	4,494,532.83	0
4510	DISTRICT ADMINSTRTN	129,977.00	129,977.00	0.00	0.00	0.00	129,977.00	0
4511	BOARD OF EDUCATION	331,270.00	331,270.00	12,220.74	12,220.74	5,350.95	313,698.31	5
4512	OFF OF SUPERINTENDEN	402,872.00	408,792.67	25,078.62	25,078.62	6,698.67	377,015.38	8
4513	ASST SUPT/INSTRUCTN	271,486.00	271,486.00	18,160.20	18,160.20	0.00	253,325.80	7
4550	DIST ADMIN SPPT SVCS	524,682.00	574,682.00	0.00	0.00	50,000.00	524,682.00	9
4551	FISCAL SERVICES	912,164.00	913,730.80	66,902.31	66,902.31	1,400.00	845,428.49	7
4552	INTERNAL SERVICES	861,107.00	863,392.59	70,396.37	70,396.37	5,859.44	787,136.78	9
4553	STAFF SERVICES	1,031,902.00	1,031,902.00	60,938.10	60,938.10	29,536.66	941,427.24	9
4555	DATA PROCESSING SVCS	1,131,565.00	1,138,945.00	70,001.96	70,001.96	6,282.79	1,062,660.25	7
4556	OPERATIONS	1,143,472.00	1,234,711.62	25,203.47	25,203.47	91,200.56	1,118,307.59	9
4557	INDIRECT COST POOL	390,364.00	390,364.00	0.00	0.00	0.00	390,364.00	0

# KENAI SCHOOL DISTRICT

## EXPENDITURE FUND AND FUNC

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BATCH QUEUE ID 104907

FOR JULY, 2012 THRU JULY, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	21,960,258.00	22,004,037.72	-37,658.44	-37,658.44	197,275.47	21,844,420.69	1
4700	PUPIL ACTIVITY	2,290,051.00	2,306,407.30	180.21	180.21	16,827.80	2,289,399.29	1
4903	TRANS FD-COMM THEATE	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0
4904	TRANS FD-FOOD SERVIC	525,000.00	525,000.00	0.00	0.00	0.00	525,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	146,637,793.00	147,913,197.04	1,090,747.09	1,090,747.09	1,230,563.34	145,591,886.61	2
TOTALS:	Ledger Type: 5 - Expenditures	146,637,793.00	147,913,197.04	1,090,747.09	1,090,747.09	1,230,563.34	145,591,886.61	2