

# 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:** October 2012 Finance Report

**Date:** November 2, 2012

**Item Number:**

10b.

**Administrator:** Dave Jones, Assistant Superintendent Instructional Support



**Attachments:** October 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 108860

FOR OCTOBER, 2012 THRU OCTOBER, 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	8,860,174.02	35,370,043.93	0.00	111,267,749.07	24
201	STAFF DEVELOP CONTRA	550.00	7,864.00	3,639.81	3,639.81	0.00	4,224.19	46
205	PUPIL TRANSPORTATION	7,590,700.00	7,590,700.00	0.00	0.00	0.00	7,590,700.00	0
217	LEGIS EQUIPMENT FUND	52,500.00	1,067,500.00	50,728.85	50,728.85	0.00	1,016,771.15	5
218	PRINCIPAL COACHING	450,000.00	450,000.00	8,408.55	8,408.55	0.00	441,591.45	2
219	YOUTH FIRST	85,000.00	85,000.00	3,938.25	3,938.25	0.00	81,061.75	5
221	CONSTRUCTION EDUCATION FOUNDATION	185,000.00	185,000.00	0.00	0.00	0.00	185,000.00	0
222	LEGISLATIVE GRANT	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00	100
226	ASDN LEADERSHIP	29,261.00	29,261.00	0.00	0.00	0.00	29,261.00	0
235	ARTIST IN SCHOOLS	2,500.00	6,088.00	0.00	6,088.00	0.00	0.00	100
255	FOOD SERVICE FUND	4,032,326.00	4,032,326.00	439,762.88	587,295.66	0.00	3,445,030.34	15
260	TITLE I-A	2,212,050.00	2,212,050.00	0.00	0.00	0.00	2,212,050.00	0
263	GOV'S ALT. SCHOOLS	48,423.00	48,423.00	0.00	0.00	0.00	48,423.00	0
266	TITLE VI-B	101,427.00	101,427.00	0.00	0.00	0.00	101,427.00	0
269	EDUCATION JOBS	37,993.00	37,993.00	0.00	0.00	0.00	37,993.00	0
273	AASB	1,600.00	3,200.00	0.00	3,200.00	0.00	0.00	100
274	MENTOR PROJECT	97,985.00	97,985.00	0.00	0.00	0.00	97,985.00	0
281	MIGRANT ED	1,650.00	1,650.00	0.00	0.00	0.00	1,650.00	0
295	SCHOOL IMPROVEMENT	15,811.00	15,811.00	0.00	0.00	0.00	15,811.00	0
298	TITLE I-D DELINQUEN	12,806.00	12,806.00	0.00	0.00	0.00	12,806.00	0
300	MCKINNEY-VENTO HMLSS	25,421.00	25,421.00	0.00	0.00	0.00	25,421.00	0
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	21,074.01	21,074.01	0.00	353,466.99	6
356	GEAR UP KENAI PENINS	128,000.00	191,088.00	15,809.91	15,809.91	0.00	175,278.09	8
371	CORPORATE GRANTS	2,999.00	24,549.00	4,500.00	24,549.94	0.00	-0.94	100
372	COMMUNITY THEATER	0.00	0.00	2,660.00	4,340.00	0.00	-4,340.00	0

# KENAI SCHOOL DISTRICT

## REVENUE SUMMARY BY FUND

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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 108860

FOR OCTOBER, 2012 THRU OCTOBER, 2012

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
710	PUPIL ACTIVITY FUND	0.00	0.00	373,386.93	1,248,725.05	0.00	-1,248,725.05	0
TOTALS:	Ledger Type: 4 - Revenues	162,168,836.00	163,280,976.00	9,784,083.21	37,390,341.96	0.00	125,890,634.04	23

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND

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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 108859

FOR OCTOBER, 2012 THRU OCTOBER, 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	9,591,122.88	22,571,919.42	67,551,809.31	57,789,468.31	61
201	STAFF DEVELOP CONTRA	550.00	7,864.00	765.28	4,405.09	0.00	3,458.91	56
205	PUPIL TRANSPORTATION	7,590,700.00	7,597,228.98	819,346.72	1,295,115.16	133,156.93	6,168,956.89	19
217	LEGIS EQUIPMENT FUND	52,500.00	1,067,500.00	15,148.21	65,877.06	587,369.82	414,253.12	61
218	PRINCIPAL COACHING	450,000.00	450,000.00	31,056.14	39,464.69	40,944.09	369,591.22	18
219	YOUTH FIRST	85,000.00	85,000.00	6,587.72	10,525.97	42,299.51	32,174.52	62
221	CONSTRUCTION EDUCATION FOUNDATION	185,000.00	185,000.00	27,273.20	40,709.12	53,186.41	91,104.47	51
222	LEGISLATIVE GRANT	40,000.00	40,000.00	0.00	0.00	6,947.80	33,052.20	17
226	ASDN LEADERSHIP	29,261.00	29,261.00	0.00	0.00	0.00	29,261.00	0
235	ARTIST IN SCHOOLS	2,500.00	6,088.00	0.00	2,200.00	0.00	3,888.00	36
255	FOOD SERVICE FUND	4,227,905.00	4,228,097.04	435,007.32	1,114,383.00	1,882,081.79	1,231,632.25	71
260	TITLE I-A	2,212,050.00	2,212,050.00	278,939.99	660,324.66	1,717,095.47	-165,370.13	107
263	GOV'S ALT. SCHOOLS	48,423.00	48,423.00	3,278.60	3,330.95	0.00	45,092.05	7
265	CARL PERKINS - BASIC	0.00	0.00	18,708.59	62,888.61	58,441.85	-121,330.46	0
266	TITLE VI-B	101,427.00	101,427.00	250,819.12	549,566.04	1,493,784.24	-1,941,923.28	2,015
269	EDUCATION JOBS	37,993.00	37,993.00	0.00	37,993.00	0.00	0.00	100
273	AASB	1,600.00	3,200.00	0.00	0.00	0.00	3,200.00	0
274	MENTOR PROJECT	97,985.00	97,985.00	20,228.48	35,901.30	128,406.36	-66,322.66	168
281	MIGRANT ED	1,650.00	1,650.00	0.00	0.00	0.00	1,650.00	0
284	YOUTH IN DETENTION	0.00	0.00	4,919.88	17,690.98	29,705.88	-47,396.86	0
295	SCHOOL IMPROVEMENT	15,811.00	15,811.00	10,830.75	10,830.75	7,015.00	-2,034.75	113
298	TITLE I-D DELINQUEN	12,806.00	12,806.00	17.66	17.66	257.38	12,530.96	2
300	MCKINNEY-VENTO HMLSS	25,421.00	25,421.00	7,674.21	11,322.20	1,785.16	12,313.64	52
325	NATIONAL SPACE GRANT	2,500.00	2,500.00	816.35	2,245.49	0.00	254.51	90
350	TITLE VII -INDIAN ED	374,541.00	374,541.00	21,187.15	42,261.16	159,015.75	173,264.09	54
356	GEAR UP KENAI PENINS	128,000.00	191,088.00	9,774.16	25,584.07	156,751.43	8,752.50	95

# KENAI SCHOOL DISTRICT

## EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 108859

FOR OCTOBER, 2012 THRU OCTOBER, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
371	CORPORATE GRANTS	6,040.00	27,590.00	11,949.96	15,475.81	1,936.79	10,177.40	63
372	COMMUNITY THEATER	0.00	0.00	3,302.74	6,551.51	0.00	-6,551.51	0
375	EQUIPMENT FUND	5,439,660.00	5,506,507.04	5,976.50	74,687.71	124,408.65	5,307,410.68	4
379	SCHOOL INCENTIVE FND	561,557.00	580,867.50	22,910.78	89,841.09	54,630.94	436,395.47	25
710	PUPIL ACTIVITY FUND	0.00	0.00	331,355.93	886,996.86	249,934.00	-1,136,930.86	0
TOTALS:	Ledger Type: 5 - Expenditures	168,368,673.00	170,849,095.60	11,928,998.32	27,678,109.36	74,480,964.56	68,690,021.68	60

# KENAI SCHOOL DISTRICT

## SOURCE OF REVENUE BY FUND

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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 108862

FOR OCTOBER, 2012 THRU OCTOBER, 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	11,268,862.00	0.00	22,537,724.00	33
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	8,902.02	15,066.11	0.00	34,933.89	30
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	3,150.00	7,150.00	0.00	22,850.00	24
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	24,060,912.00	0.00	52,798,951.00	31
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	15,678.50	18,053.82	0.00	431,946.18	4
TOTALS:	Fund: 100 - OPERATING FUND	146,637,793.00	146,637,793.00	8,860,174.02	35,370,043.93	0.00	111,267,749.07	24
TOTALS:	Ledger Type: 4 - Revenues	146,637,793.00	146,637,793.00	8,860,174.02	35,370,043.93	0.00	111,267,749.07	24

# KENAI SCHOOL DISTRICT

## EXPENDITURE FUND AND FUNC

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BATCH QUEUE ID 108858

FOR OCTOBER, 2012 THRU OCTOBER, 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	64,006,361.14	3,935,496.86	8,344,924.29	32,094,387.02	23,567,049.83	63
4120	BILINGUAL INSTRUCTIO	965,700.00	965,700.00	95,351.69	206,770.17	628,899.63	130,030.20	87
4130	GIFTED/TALENTED INST	799,424.00	799,624.00	66,050.70	132,326.24	600,131.76	67,166.00	92
4140	ALT ED (CONNECTIONS)	3,401,329.00	3,403,902.14	283,174.53	733,541.60	1,194,023.86	1,476,336.68	57
4160	VOCATIONAL EDUCATION	3,015,635.00	3,031,892.52	209,699.27	440,525.18	1,421,669.62	1,169,697.72	61
4200	SPED INSTRUCTION	18,575,283.00	18,805,258.19	1,459,309.13	3,292,904.64	10,894,931.64	4,617,421.91	75
4220	SPED SVCS - STUDENT	6,186,464.00	6,228,190.27	430,356.45	949,823.04	3,546,243.17	1,732,124.06	72
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	1,792,014.00	178,058.88	356,587.36	1,445,786.59	-10,359.95	101
4330	HEALTH SERVICES	1,983,199.00	1,986,428.26	206,370.96	457,033.92	1,254,543.71	274,850.63	86
4350	SUPPORT SVCES/INSTRC	1,384,535.00	1,419,037.31	134,504.84	418,187.73	888,470.01	112,379.57	92
4352	LIBRARY SERVICE	1,122,133.00	1,133,930.11	113,379.77	241,408.74	750,708.45	141,812.92	87
4400	SCHOOL ADMINISTRATION	6,900,550.00	6,902,148.00	445,680.01	1,273,130.58	3,582,668.44	2,046,348.98	70
4450	SCH ADMIN - SUPPORT	4,503,540.00	4,514,727.40	449,572.20	1,127,338.14	2,591,206.93	796,182.33	82
4510	DISTRICT ADMINISTRTN	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	28,213.00	90,879.39	70,085.77	170,304.84	49
4512	OFF OF SUPERINTENDEN	402,872.00	429,623.67	28,854.72	125,987.76	219,272.79	84,363.12	80
4513	ASST SUPT/INSTRUCTN	271,486.00	271,486.00	22,395.72	82,809.01	159,595.91	29,081.08	89
4550	DIST ADMIN SPPT SVCS	524,682.00	543,998.00	0.00	0.00	50,000.00	493,998.00	9
4551	FISCAL SERVICES	912,164.00	918,077.80	76,668.24	305,699.34	562,555.72	49,822.74	95
4552	INTERNAL SERVICES	861,107.00	863,392.59	79,363.00	292,162.81	488,374.10	82,855.68	90
4553	STAFF SERVICES	1,031,902.00	1,031,992.00	83,550.45	302,884.15	523,870.54	205,237.31	80
4555	DATA PROCESSING SVCS	1,131,565.00	1,138,945.00	78,153.91	306,904.18	577,014.55	255,026.27	78
4556	OPERATIONS	1,143,472.00	1,248,711.62	37,291.01	123,024.55	396,280.63	729,406.44	42
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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Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 108858

FOR OCTOBER, 2012 THRU OCTOBER, 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	21,985,100.72	985,321.78	2,531,970.36	3,458,052.92	15,995,077.44	27
4700	PUPIL ACTIVITY	2,290,051.00	2,313,008.30	164,305.76	435,096.24	153,035.55	1,724,876.51	25
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	9,591,122.88	22,571,919.42	67,551,809.31	57,789,468.31	61
TOTALS:	Ledger Type: 5 - Expenditures	146,637,793.00	147,913,197.04	9,591,122.88	22,571,919.42	67,551,809.31	57,789,468.31	61