

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 11386

FOR APR, 2008 THRU APR, 2008

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	117,272,948.00	118,107,845.00	5,637,108.41	82,116,010.68	0.00	35,991,834.32	70
200	STATE GRANTS	1.00	0.00	0.00	0.00	0.00	0.00	0
201	STAFF DEVELOP CONTRA	0.00	16,135.00	4,422.23	10,855.03	0.00	5,279.97	67
205	PUPIL TRANSPORTATION	5,308,465.00	5,485,170.00	0.00	4,445,106.22	0.00	1,040,063.78	81
214	STTWDE AK MNTRSH	0.00	370,145.00	0.00	133,999.37	0.00	236,145.63	36
217	LEGIS EQUIPMENT FUND	0.00	263,295.00	29,990.60	59,617.34	0.00	203,677.66	23
218	PRINCIPAL COACHING	0.00	455,500.00	0.00	150,276.39	0.00	305,223.61	33
219	YOUTH FIRST	0.00	100,000.00	12,773.88	20,347.61	0.00	79,652.39	20
220	FY08 LEGISLATIVE GRA	0.00	445,000.00	1,412.10	1,416.18	0.00	443,583.82	0
221	AK WORKS GRANT	0.00	245,607.00	5,253.39	7,977.33	0.00	237,629.67	3
255	FOOD SERVICE FUND	3,494,263.00	3,494,263.00	107,185.07	2,053,762.93	0.00	1,440,500.07	59
260	TITLE I-A	0.00	5,028,921.00	66,098.33	1,557,703.04	0.00	3,471,217.96	31
265	CARL PERKINS - BASIC	0.00	219,912.00	38,211.15	93,954.63	0.00	125,957.37	43
266	TITLE VI-B	0.00	2,642,608.00	569,900.32	1,248,475.44	0.00	1,394,132.56	47
271	CHARTER SCHOOL GRANT	0.00	40,921.00	0.00	40,921.00	0.00	0.00	100
272	UPWARD BOUND/UAA	0.00	33,280.00	0.00	0.00	0.00	33,280.00	0
281	MIGRANT ED SUMMER	0.00	1,890.00	1,666.13	1,666.13	0.00	223.87	88
284	YOUTH IN DETENTION	0.00	208,785.00	208,785.00	208,785.00	0.00	0.00	100
291	TITLE I-D AT RISK	0.00	23,261.00	0.00	9,765.73	0.00	13,495.27	42
295	SCHOOL IMPROV/TEBHUG	0.00	25,343.00	0.00	5,181.83	0.00	20,161.17	20
298	TITLE I-D DELINQUEN	0.00	51,628.00	4,555.70	5,059.47	0.00	46,568.53	10
300	MCKINNEY-VENTO HMLSS	0.00	32,762.00	0.00	14,543.43	0.00	18,218.57	44
350	TITLE VII -INDIAN ED	0.00	307,195.00	74,005.78	98,155.92	0.00	209,039.08	32
356	GEAR UP KENAI PENINS	0.00	160,050.00	40,263.37	76,830.65	0.00	83,219.35	48
357	NSTA/NASA	0.00	7,230.00	0.00	0.00	0.00	7,230.00	0
370	CHEVRON GRANT	0.00	15,200.00	0.00	8,000.00	0.00	7,200.00	53
371	CORPORATE GRANTS	0.00	40,940.00	1,600.00	35,344.52	0.00	5,595.48	86

KENAI SCHOOL DISTRICT

REVENUE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 11386

FOR APR, 2008 THRU APR, 2008

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
372	COMMUNITY THEATER	0.00	0.00	11,770.00	26,325.00	0.00	-26,325.00	0
374	CHARTER SCHOOLS G/F	0.00	8,091,813.00	76.57	275.70	0.00	8,091,537.30	0
376	HOMER FOUNDATION	0.00	3,940.00	0.00	3,940.00	0.00	0.00	100
379	SCHOOL INCENTIVE FND	0.00	861,385.00	0.00	13.37	0.00	861,371.63	0
383	ASBO PROF DEVELOP	0.00	11,965.00	0.00	0.00	0.00	11,965.00	0
385	CARIBOU HILLS FIRE	0.00	6,500.00	0.00	6,500.00	0.00	0.00	100
500	CAPITAL PROJECT FUND	0.00	57,416.00	0.00	58,511.51	0.00	-1,095.51	102
710	PUPIL ACTIVITY FUND	0.00	0.00	459,769.64	2,983,595.47	0.00	-2,983,595.47	0
TOTALS:	Ledger Type: 4 - Revenues	126,075,677.00	146,855,905.00	7,274,847.67	95,482,916.92	0.00	51,372,988.08	65

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 11387

FOR APR, 2008 THRU APR, 2008

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
0008	PR YR ECUM APPROP	0.00	834,897.00	0.00	0.00	0.00	834,897.00	0
0010	PR YR FUND BALANCE	2,094,604.00	2,094,604.00	0.00	0.00	0.00	2,094,604.00	0
0011	BOROUGH APPROPRIATIO	29,558,128.00	29,558,128.00	2,463,177.33	24,631,773.34	0.00	4,926,354.66	83
0012	IN KIND REVENUE	8,153,940.00	8,153,940.00	0.00	0.00	0.00	8,153,940.00	0
0030	EARNINGS ON INVESTMT	420,000.00	420,000.00	0.00	1,162,088.17	0.00	-742,088.17	277
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	2,726.29	35,185.18	0.00	14,814.82	70
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	850.00	16,600.00	0.00	13,400.00	55
0049	ERATE REVENUE	656,833.00	656,833.00	12,191.64	141,661.53	0.00	515,171.47	22
0051	FOUNDATION	60,570,711.00	60,570,711.00	3,140,062.00	48,287,086.00	0.00	12,283,625.00	80
0052	QUALITY SCHOOLS	223,234.00	223,234.00	0.00	223,093.00	0.00	141.00	100
0053	SCH IMPROVEMNT GRNT	1,517,638.00	1,517,638.00	0.00	1,517,638.00	0.00	0.00	100
0054	STATE REV-PERS/TRS	13,617,860.00	13,617,860.00	0.00	0.00	0.00	13,617,860.00	0
0055	SUPPL STATE REVENUE	0.00	0.00	0.00	5,955,888.00	0.00	-5,955,888.00	0
0111	CRUDE OIL REFUND	0.00	0.00	0.00	233.00	0.00	-233.00	0
0151	MEDICAID RECEIPTS	380,000.00	380,000.00	18,101.15	144,764.46	0.00	235,235.54	38
TOTALS:	Fund: 100 - OPERATING FUND	117,272,948.00	118,107,845.00	5,637,108.41	82,116,010.68	0.00	35,991,834.32	70
TOTALS:	Ledger Type: 4 - Revenues	117,272,948.00	118,107,845.00	5,637,108.41	82,116,010.68	0.00	35,991,834.32	70

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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BATCH QUEUE ID 11384

FOR APR, 2008

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	117,272,948.00	118,107,845.00	7,700,052.75	62,295,364.17	808,002.39	55,004,478.44	53
201	STAFF DEVELOP CONTRA	0.00	16,135.00	1,149.06	11,924.09	0.00	4,210.91	74
205	PUPIL TRANSPORTATION	5,308,466.00	5,485,170.00	500,421.15	4,254,864.79	1,160.00	1,229,145.21	78
214	STTWDE AK MNTRSH	0.00	370,145.00	33,970.22	269,207.21	0.00	100,937.79	73
217	LEGIS EQUIPMENT FUND	0.00	263,295.00	49,521.85	175,783.25	28,347.61	59,164.14	78
218	PRINCIPAL COACHING	0.00	455,500.00	46,268.09	329,813.83	13,497.40	112,188.77	75
219	YOUTH FIRST	0.00	100,000.00	15,208.36	35,555.97	7,647.79	56,796.24	43
220	FY08 LEGISLATIVE GRA	0.00	445,000.00	46,617.40	112,263.31	47,166.94	285,569.75	36
221	AK WORKS GRANT	0.00	245,607.00	23,219.59	38,293.65	31,038.97	176,274.38	28
255	FOOD SERVICE FUND	3,494,263.00	3,494,263.00	261,992.78	2,584,443.23	5,927.54	903,892.23	74
260	TITLE I-A	0.00	5,028,921.00	326,870.56	2,717,090.97	200,799.20	2,111,030.83	58
265	CARL PERKINS - BASIC	0.00	219,912.00	11,693.15	105,647.78	4,960.10	109,304.12	50
266	TITLE VI-B	0.00	2,642,608.00	174,174.92	1,422,650.36	9,656.50	1,210,301.14	54
271	CHARTER SCHOOL GRANT	0.00	40,921.00	0.00	0.00	0.00	40,921.00	0
272	UPWARD BOUND/UAA	0.00	33,280.00	2,017.81	9,837.85	0.00	23,442.15	30
281	MIGRANT ED SUMMER	0.00	1,890.00	0.00	1,666.13	0.00	223.87	88
284	YOUTH IN DETENTION	0.00	208,785.00	7,964.33	129,377.38	0.00	79,407.62	62
291	TITLE I-D AT RISK	0.00	23,261.00	3,715.27	21,340.38	0.00	1,920.62	92
295	SCHOOL IMPROV/TEBHUG	0.00	25,343.00	1,450.99	13,980.12	1,041.00	10,321.88	59
298	TITLE I-D DELINQUEN	0.00	51,628.00	2,964.53	7,894.00	26,102.00	17,632.00	66
300	MCKINNEY-VENTO HMLSS	0.00	32,762.00	1,176.94	20,094.75	499.52	12,167.73	63
350	TITLE VII -INDIAN ED	0.00	307,195.00	97.47	98,253.39	193,766.46	15,175.15	95
356	GEAR UP KENAI PENINS	0.00	160,050.00	12,391.42	89,222.07	0.00	70,827.93	56
357	NSTA/NASA	0.00	7,230.00	0.00	6,364.83	0.00	865.17	88
370	CHEVRON GRANT	0.00	15,200.00	647.98	4,979.65	228.00	9,992.35	34
371	CORPORATE GRANTS	0.00	40,940.00	1,446.91	28,203.58	5,917.44	6,818.98	83
372	COMMUNITY THEATER	2,010.00	0.00	4,583.18	39,810.04	0.00	-39,810.04	0

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 11384

FOR APR, 2008

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
374	CHARTER SCHOOLS G/F	0.00	8,091,813.00	413,414.32	3,505,513.69	51,806.54	4,534,492.77	44
376	HOMER FOUNDATION	0.00	3,940.00	0.00	3,939.90	0.00	0.10	100
379	SCHOOL INCENTIVE FND	0.00	861,385.00	11,060.87	137,536.06	32,398.15	691,450.79	20
383	ASBO PROF DEVELOP	0.00	11,965.00	58.69	6,718.18	0.00	5,246.82	56
385	CARIBOU HILLS FIRE	0.00	6,500.00	0.00	6,500.00	0.00	0.00	100
500	CAPITAL PROJECT FUND	0.00	57,416.00	0.00	58,511.51	0.00	-1,095.51	102
710	PUPIL ACTIVITY FUND	0.00	0.00	390,638.19	2,594,944.77	422,347.30	-3,017,292.07	0
TOTALS:	Ledger Type: 5 - Expenditures	126,077,687.00	146,855,905.00	10,044,788.78	81,137,590.89	1,892,310.85	63,826,003.26	57

KENAI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY FUND AND FUNC

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 11385

FOR APR, 2008 THRU APR, 2008

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
41	REGULAR INSTRUCTION	63,047,201.00	62,767,001.00	3,976,751.11	29,474,197.37	664,453.59	32,628,350.04	48
42	SPED INSTRUCTION	13,598,223.00	14,066,939.00	1,245,781.70	10,196,495.86	96,370.50	3,774,072.64	73
43	SUPPORT SERV-PUPILS	4,917,044.00	4,984,905.00	427,936.40	3,641,123.55	23,498.07	1,320,283.38	74
44	SCHOOL ADMINSTRATION	8,145,154.00	7,970,095.00	658,269.59	5,804,518.02	324.44	2,165,252.54	73
45	DISTRICT SERVICES	5,154,797.00	5,725,070.00	408,917.72	4,026,030.12	18,403.77	1,680,636.11	71
46	OPERATION OF PLANT	20,268,985.00	20,194,825.00	891,861.45	8,276,730.09	3,658.52	11,914,436.39	41
47	PUPIL ACTIVITY	1,268,326.00	1,349,087.00	90,534.78	876,269.16	1,293.50	471,524.34	65
49	OTHER SERVICES	873,218.00	1,049,923.00	0.00	0.00	0.00	1,049,923.00	0
TOTALS:	Fund: 100 - OPERATING FUND	117,272,948.00	118,107,845.00	7,700,052.75	62,295,364.17	808,002.39	55,004,478.44	53
TOTALS:	Ledger Type: 5 - Expenditures	117,272,948.00	118,107,845.00	7,700,052.75	62,295,364.17	808,002.39	55,004,478.44	53