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# Kenai Peninsula Borough School District

## Comprehensive

# Annual Financial Report

For The Fiscal Year Ended  
June 30, 2001



A Component Unit  
of the  
Kenai Peninsula Borough  
Soldotna, Alaska



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

A Component Unit of the Kenai Peninsula Borough  
Soldotna, Alaska

For the Fiscal Year Ended June  
30, 2001

Dr. Donna Peterson, Superintendent of Schools

Prepared by Finance  
Department

Melody Douglas, RSBO Chief Financial Officer

**Kenai Peninsula  
Borough School  
District**

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The  
Kenai Peninsula Borough  
School Board



The Kenai Peninsula Borough School Board governs the Kenai Peninsula Borough School District and is comprised of seven members. The School board meets on the first and third Monday of each month. The meetings are held in the Assembly Chambers of the Borough Building located on Binkley Street in Soldotna, Alaska. In addition, special meetings and work sessions are scheduled throughout the year.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT 148  
North Binkley Street  
Soldotna, Alaska 99669

### SCHOOL BOARD

Deborah Germano, President  
Sammy Crawford, Vice President  
Debra Mullins, Clerk  
Joe Arness, Treasurer  
Al Poindexter, Member  
Nels Anderson, Member  
Sandra Wassilie, Member  
Sara Hart, Student Representative

### ADMINISTRATION

Dr. Donna Peterson, Superintendent of Schools  
Dr. Gary Whiteley, Assistant Superintendent, Instructional Services  
Todd Syverson, Assistant Superintendent, Administrative Services  
Melody Douglas, Chief Financial Officer

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Kenai Peninsula Borough  
School District, Alaska

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Anne Spray Kinsey*  
President

*Jeffrey L. Essler*  
Executive Director



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to  
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
For its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2000

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

*Linda White*  
President

*Don A. Morgan*  
Executive Director

# MIKUNDA, COTTRELL & Co.

*A Professional Corporation*

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

215 Fidalgo, Suite 206 • Kenai, Alaska 99611

(907) 283-3484, Fax (907) 283-5842

## Independent Auditor's Report

Members of the School Board

Kenai Peninsula Borough School District  
Soldotna, Alaska

We have audited the accompanying general purpose financial statements of Kenai Peninsula Borough School District, a component unit of the Kenai Peninsula Borough, as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of Kenai Peninsula Borough School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Kenai Peninsula Borough School District as of June 30, 2001, and the results of its operations for the year then ended in conformity with accounting principles, generally accepted

in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 10, 2001 on our consideration of the Kenai Peninsula Borough School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Kenai Peninsula Borough School District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards, Schedule of State Financial Assistance and the combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Kenai Peninsula Borough School District. The Schedule of Expenditures of Federal Awards is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*, and the schedule of state financial assistance is required by the State of Alaska Office of Management and Budget, *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Mikunda Cottrell & Co.*

September 10, 2001

*Offices: Anchorage, Bethel & Kenai*



KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 June 30, 2001  
 With Comparative Totals as of June 30, 2000

	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Agency	General Fixed Assets	General Long- Term Debt	June 30, 2001	June 30, 2000
<u>ASSETS AND OTHER DEBITS</u>							
Assets:							
Cash	\$ 81,055	\$ -	\$ -	\$ -	\$ -	\$ 81,055	\$ 82,145
Equity in Central Treasury	8,483,890	577,255	1,883,989	-	-	10,945,134	12,394,072
Accounts Receivable	21,556	6,298	13,952	-	-	41,806	55,735
Prepaid Expenses	25,956	-	-	-	-	25,956	-
Due from Other Governments	106,327	2,622,018	-	-	-	2,728,345	2,420,232
Due from Special Revenue Funds	2,849,577	-	-	-	-	2,849,577	2,196,104
Inventories	828,117	265,515	-	-	-	1,093,632	929,775
General Fixed Assets	-	-	-	22,279,911	-	22,279,911	21,610,575
Total Assets	<u>12,396,478</u>	<u>3,471,086</u>	<u>1,897,941</u>	<u>22,279,911</u>	<u>-</u>	<u>40,045,416</u>	<u>39,688,638</u>
Other Debits:							
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	1,634,970	1,634,970	2,251,834
Total Assets and Other Debits	<u>\$ 12,396,478</u>	<u>\$ 3,471,086</u>	<u>\$ 1,897,941</u>	<u>\$ 22,279,911</u>	<u>\$ 1,634,970</u>	<u>\$ 41,680,386</u>	<u>\$ 41,940,472</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>							
Liabilities:							
Accounts Payable	\$ 313,084	\$ 76,500	\$ -	\$ -	\$ -	\$ 389,584	\$ 453,515
Accrued Liabilities	8,104,251	-	-	-	-	8,104,251	9,355,001
Leave Payable	1,686,066	-	-	-	-	1,686,066	1,581,969
Notes Payable	-	-	-	-	318,830	318,830	277,625
Long-Term Retirement Payable	-	-	-	-	1,316,140	1,316,140	1,974,209
Due to General Fund	-	2,849,577	-	-	-	2,849,577	2,196,104
Amount held in Custody for Others	-	-	1,897,941	-	-	1,897,941	1,730,218
Deferred Revenue	-	10,300	-	-	-	10,300	14,000
Total Liabilities	<u>10,103,401</u>	<u>2,936,377</u>	<u>1,897,941</u>	<u>-</u>	<u>1,634,970</u>	<u>16,572,689</u>	<u>17,582,641</u>
Equity and Other Credits:							
Investment in General Fixed Assets	-	-	-	22,279,911	-	22,279,911	21,610,575
Fund Balances:							
Reserve for Encumbrances	601,041	71,079	-	-	-	672,120	877,784
Reserve for Equipment	-	241,950	-	-	-	241,950	115,692
Reserve for Inventories	828,117	15,642	-	-	-	843,759	718,678
Unreserved:							
Designated for Equipment Expenditures	500,000	-	-	-	-	500,000	500,000
Undesignated	363,919	206,038	-	-	-	569,957	535,102
Total Equity and Other Credits	<u>2,293,077</u>	<u>534,709</u>	<u>-</u>	<u>22,279,911</u>	<u>-</u>	<u>25,107,697</u>	<u>24,357,831</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 12,396,478</u>	<u>\$ 3,471,086</u>	<u>\$ 1,897,941</u>	<u>\$ 22,279,911</u>	<u>\$ 1,634,970</u>	<u>\$ 41,680,386</u>	<u>\$ 41,940,472</u>

The notes to the financial statements are an integral part of this statement.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Totals for Year Ended June 30, 2000

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	June 30, 2001	June 30, 2000
<b>Revenues:</b>				
Intergovernmental - Local	\$ 29,628,226	\$ 714,980	\$ 30,343,206	\$ 29,966,253
Intergovernmental - State	42,536,731	5,125,217	47,661,948	48,320,598
Intergovernmental - Federal	211,710	6,391,762	6,603,472	5,762,748
Food Sales	-	1,051,892	1,051,892	1,013,461
Corporate Grants and User fees	-	352,663	352,663	322,641
Other Revenues	352,504	19,075	371,579	896,180
<b>Total Revenues</b>	<b>72,729,171</b>	<b>13,655,589</b>	<b>86,384,760</b>	<b>86,281,881</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	542,104	240,399	782,503	808,744
<b>Total Revenues and Other Financing Sources</b>	<b>73,271,275</b>	<b>13,895,988</b>	<b>87,167,263</b>	<b>87,090,625</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	42,357,128	5,914,289	48,271,417	47,817,717
Supporting Services - Pupil	7,129,903	23,912	7,153,815	6,890,453
School Administration	3,269,450	-	3,269,450	-
General Supporting Services Operations and Maintenance of Plant	5,763,395	-	5,763,395	9,029,331
Pupil Activities	13,226,426	-	13,226,426	12,919,194
Community Services	1,410,472	-	1,410,472	1,420,796
Pupil Transportation	-	418,620	418,620	397,719
Food Service	-	4,404,163	4,404,163	4,432,897
	-	2,386,472	2,386,472	2,421,845
<b>Total Expenditures</b>	<b>73,156,774</b>	<b>13,147,456</b>	<b>86,304,230</b>	<b>85,329,952</b>
<b>Other Financing Uses:</b>				
Operating Transfers Out - General Fund	-	542,104	542,104	535,762
Operating Transfers Out - Kenai Peninsula Borough	-	-	-	20,980
Operating Transfers Out - Special Revenue Fund	240,399	-	240,399	272,982
<b>Total Other Financing Uses</b>	<b>240,399 # #</b>	<b>542,104 #</b>	<b>782,503</b>	<b>829,724</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>73,397,173</b>	<b>13,689,560</b>	<b>87,086,733</b>	<b>86,159,676</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(125,898)</b>	<b>206,428</b>	<b>80,530</b>	<b>930,949</b>

Fund Balances, Beginning of Year	2,418,975	328,281	2,747,256	2,063,896
Cumulative Effect of Change in Accounting for Personal Leave	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,589)</u>
Fund Balances, End of Year	<u>\$ 2,293,077</u>	<u>\$ 534,709</u>	<u>\$ 2,827,786</u>	<u>\$ 2,747,256</u>

The notes to the financial statements are an integral part of this statement.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2001

EXHIBIT III

With Comparative Totals for Year Ended June 30, 2000

	General Fund			Special Revenue Funds			Totals (Memorandum Only) Year Ended June 30, 2001			Totals (Memorandum Only) Year Ended June 30, 2000		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>												
Intergovernmental - Local	\$ 29,643,749	\$ 29,628,226	\$ (15,523)	\$ 699,448	\$ 714,980	\$ 15,532	\$ 30,343,197	\$ 30,343,206	\$ 9	\$ 29,964,253	\$ 29,966,253	\$ 2,000
Intergovernmental - State	42,462,552	42,536,731	74,179	5,398,279	5,125,217	(273,062)	47,860,831	47,661,948	(198,883)	48,174,815	48,320,598	145,783
Intergovernmental - Federal	136,059	211,710	75,651	7,631,680	6,391,762	(1,239,918)	7,767,739	6,603,472	(1,164,267)	6,335,001	5,762,748	(572,253)
Food Sales	-	-	-	1,065,644	1,051,892	(13,752)	1,065,644	1,051,892	(13,752)	1,076,669	1,013,461	(63,208)
Corporate Grants and User Fees	-	-	-	507,791	352,663	(155,128)	507,791	352,663	(155,128)	424,647	322,641	(102,006)
Other Revenues	415,000	352,504	(62,496)	34,588	19,075	(15,513)	449,588	371,579	(78,009)	778,000	896,180	118,180
<b>Total Revenues</b>	<b>72,657,360</b>	<b>72,729,171</b>	<b>71,811</b>	<b>15,337,430</b>	<b>13,655,589</b>	<b>(1,681,841)</b>	<b>87,994,790</b>	<b>86,384,760</b>	<b>(1,610,030)</b>	<b>86,753,385</b>	<b>86,281,881</b>	<b>(471,504)</b>
<b>Other Financing Sources:</b>												
Operating transfers In	542,104	542,104	-	57,342	240,399	183,057	599,446	782,503	183,057	159,843	808,744	648,901
<b>Total Revenues and Other Financing Sources</b>	<b>73,199,464</b>	<b>73,271,275</b>	<b>71,811</b>	<b>15,394,772</b>	<b>13,895,988</b>	<b>(1,498,784)</b>	<b>88,594,236</b>	<b>87,167,263</b>	<b>(1,426,973)</b>	<b>86,913,228</b>	<b>87,090,625</b>	<b>177,397</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Instruction	42,812,238	42,357,128	455,110	8,126,439	5,914,289	2,212,150	50,938,677	48,271,417	2,667,260	48,559,239	47,817,717	741,522
Supporting Services - Pupil	7,170,412	7,129,903	40,509	30,393	23,912	6,481	7,200,805 #	7,153,815 #	46,990	6,953,636	6,890,453	63,183
School Administration	3,311,772	3,269,450	42,322	-	-	-	3,311,772 #	3,269,450 #	42,322	-	-	-
Supporting Services - General Operations and Maintenance of Plant	5,807,030	5,763,395	43,635	-	-	-	5,807,030	5,763,395	43,635	9,166,466	9,029,331	137,135
Pupil Activities	13,252,395	13,226,426	25,969	-	-	-	13,252,395	13,226,426	25,969	13,241,464	12,919,194	322,270
Community Services	1,438,037	1,410,472	27,565	-	-	-	1,438,037	1,410,472	27,565	1,403,426	1,420,796	(17,370)
Pupil Transportation	-	-	-	497,468	418,620	78,848	497,468	418,620	78,848	453,044	397,719	55,325
Food Service	-	-	-	4,534,418	4,404,163	130,255	4,534,418	4,404,163	130,255	4,409,046	4,432,897	(23,851)
	-	-	-	2,417,837	2,386,472	31,365	2,417,837	2,386,472	31,365	2,431,782	2,421,845	9,937
<b>Total Expenditures</b>	<b>73,791,884</b>	<b>73,156,774</b>	<b>635,110</b>	<b>15,606,555</b>	<b>13,147,456</b>	<b>2,459,099</b>	<b>89,398,439</b>	<b>86,304,230</b>	<b>3,094,209</b>	<b>86,618,103</b>	<b>85,329,952</b>	<b>1,288,151</b>
<b>Other Financing Uses:</b>												
Operating Transfers Out - General Fund	-	-	-	542,104	542,104	-	542,104	542,104	-	671,792	535,762	136,030
Operating Transfers Out - Kenai Peninsula Borough	-	-	-	-	-	-	-	-	-	20,980	20,980	-
Operating Transfers Out - Special Revenue Fund	57,342	240,399	(183,057)	-	-	-	57,342	240,399	(183,057)	159,843	272,982	(113,139)
<b>Total Other Financing Uses</b>	<b>57,342 #</b>	<b>240,399 #</b>	<b>(183,057) #</b>	<b>542,104 #</b>	<b>542,104 #</b>	<b>-</b>	<b>599,446</b>	<b>782,503</b>	<b>(183,057)</b>	<b>852,615</b>	<b>829,724</b>	<b>22,891</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>73,849,226</b>	<b>73,397,173</b>	<b>452,053</b>	<b>16,148,659 #</b>	<b>13,689,560</b>	<b>2,459,099</b>	<b>89,997,885</b>	<b>87,086,733</b>	<b>2,911,152</b>	<b>87,470,718</b>	<b>86,159,676</b>	<b>1,311,042</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ (649,762)</b>	<b>(125,898)</b>	<b>\$ 523,864</b>	<b>\$ (753,887)</b>	<b>206,428</b>	<b>\$ 960,315</b>	<b>\$ (1,403,649)</b>	<b>80,530</b>	<b>\$ 1,484,179</b>	<b>\$ (557,490)</b>	<b>930,949</b>	<b>\$ 1,488,439</b>
<b>Fund Balances, Beginning of Year</b>		<b>2,418,975</b>			<b>328,281</b>			<b>2,747,256</b>			<b>2,063,896</b>	
<b>Cumulative Effect of Change in Accounting for Personal Leave</b>		<b>-</b>			<b>-</b>			<b>-</b>			<b>(247,589)</b>	
<b>Fund Balances, End of Year</b>		<b>\$ 2,293,077</b>			<b>\$ 534,709</b>			<b>\$ 2,827,786</b>			<b>\$ 2,747,256</b>	

The notes to the financial statements are an integral part of this statement.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2001 and 2000

<u>ASSETS</u>	<u>2001</u>	<u>2000</u>
Cash on hand	\$ 81,055	\$ 82,145
Equity in Central Treasury	8,483,890	10,409,341
Accounts receivable:		
Other	21,556	54,672
State of Alaska	106,327	241,336
Prepaid Expenses	25,956	-
Due from Special Revenue Funds	2,849,577	2,196,104
Inventory	<u>828,117</u>	<u>703,036</u>
Total Assets	<u>\$ 12,396,478</u>	<u>\$ 13,686,634</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 313,084	\$ 330,689
Accrued liabilities:		
Payroll	4,193,240	4,120,224
Retirement	658,057	2,228,188
Payroll taxes	1,512,922	1,454,926
Payroll deductions	28,637	33,277
Health	1,711,395	1,518,386
Accrued leave	1,686,066	1,581,969
Total Accrued Liabilities	<u>9,790,317</u>	<u>10,936,970</u>
Total Liabilities	<u>10,103,401</u>	<u>11,267,659</u>
Fund Balance:		
Reserved for encumbrances	601,041	818,752
Reserved for inventory	828,117	703,036
Unreserved:		
Designated equipment expenditures	500,000	500,000
Undesignated	<u>363,919</u>	<u>397,187</u>
Total Fund Balance	<u>2,293,077</u>	<u>2,418,975</u>
Total Liabilities and Fund Balance	<u>\$ 12,396,478</u>	<u>\$ 13,686,634</u>

GENERAL FUND  
 COMPARATIVE SCHEDULE OF CHANGES IN FUND BALANCE  
 YEARS ENDED JUNE 30, 2001 and 2000

	2001	2000
Fund Balance, Beginning of Year	\$ 2,418,975	\$ 1,984,647
Cumulative Effect of Change in Accounting for Personal Leave	-	(247,589)
Residual Equity Transfers Out - Special Revenue	-	(16,814)
Add Revenues and Other Financing Sources	73,271,275	74,226,241
Deduct Expenditures and Other Financing Uses	(73,397,173)	(73,527,510)
Fund Balance, End of Year	\$ 2,293,077	\$ 2,418,975

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## GENERAL FUND

## SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL

YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance Favorable (Unfavorable)	Actual 2000
	Budget	Revenue		
Revenues:				
Intergovernmental - Local:				
Operating Fund	\$ 23,721,624	\$ 23,724,906	\$ 3,282	\$ 23,372,336
Kenai Peninsula Borough - In-Kind	5,922,125	5,903,320	(18,805)	5,922,125
Total Intergovernmental - Local	29,643,749	29,628,226	(15,523)	29,294,461
Intergovernmental - State:				
Foundation	42,231,552	42,231,591	39	43,104,729
Tuition	231,000	305,140	74,140	280,654
Total Intergovernmental - State	42,462,552	42,536,731	74,179	43,385,383
Intergovernmental - Federal:				
Medicaid	136,059	211,710	75,651	136,059
Total Intergovernmental - Federal	136,059	211,710	75,651	136,059
Other Revenues:				
Facilities Rental	65,000	59,157	(5,843)	29,927
Miscellaneous	50,000	47,142	(2,858)	128,391
E-Rate	300,000	246,205	(53,795)	716,258
Total Other Revenues	415,000	352,504	(62,496)	874,576
Total Revenues	72,657,360	72,729,171	71,811	73,690,479
Other Financing Sources:				
Operating Transfers In	542,104	542,104	-	535,762
Total Revenues and Other Financing Sources	\$ 73,199,464	\$ 73,271,275	\$ 71,811	\$ 74,226,241

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Regular Instruction:				
Teachers	\$ 21,479,073	\$ 21,303,251	\$ 175,822	\$ 21,804,475
Extra-Duty Compensation	-	435	(435)	2,112
Enrollment	8,392	8,526	(2,134)	17,703
Substitute - Certified w/Certificate	252,230	300,614	(48,384)	299,471
Temp Certified w/certificate	1,188	11,022	(9,834)	8,970
Long Term Substitute - Certified	131,150	170,671	(39,521)	138,388
Leave - Certified	-	15,875	(15,875)	(2,120)
Tutors/Aides	165,950	151,339	14,611	200,825
Support Staff	193,101	153,903	39,198	89,955
Activity Bus Driver	-	75	(75)	222
Substitute - Support	18,163	41,489	(23,326)	15,005
Temporary Salaries - Support	1,497	19,901	(18,404)	6,990
Overtime - Support	49	14,136	(14,087)	1,681
Substitute Certified w/o Certificate	186,047	254,030	(67,983)	227,920
Health Insurance	2,520,103	2,772,141	(252,038)	2,892,440
Life Insurance	65,559	51,748	13,811	52,068
Unemployment Insurance	67,408	53,804	13,604	35,037
FICA Medicare (TRS)	311,479	217,832	93,647	222,974
FICA Contribution	75,394	84,149	(8,755)	75,500
TRS Retirement	3,139,678	3,114,758	24,920	4,536,302
PERS Retirement	121,044	117,326	3,718	318,112
Physical Exam Reimbursement	35,200	27,854	7,346	16,371
Professional-Technical Services	5,833	4,413	1,420	34,076
Travel	39,922	31,331	8,591	44,521
Extracurricular Travel	1,900	1,830	70	967
Postage	60	61	(1)	313
Telephone	-	75	(75)	-
Freight Costs	6,331	8,490	(2,159)	7,590
Purchased Services	8,440	8,072	368	4,074
Purchased Services Xerox	272,264	234,991	37,273	249,533
Purchased Services Risk	11,665	41,014	(29,349)	19,900
Repair & Maintenance Agreement	29,563	26,052	3,481	9,791
Supplies	1,386,848	1,245,087	141,761	636,821
Discretionary Materials	85,689	82,527	3,162	90,681
Other Expenses	36,655	11,077	25,578	23,421
Career Development	73,000	54,731	18,269	50,585
Equipment	45,969	29,538	16,431	24,697
Equipment-Technology	783,116	762,868	20,248	570,731
	<u>31,557,960</u>	<u>31,427,066</u>	<u>130,894</u>	<u>32,728,102</u>

Reg Instruction | Bilingual Instr | Gifted Talent Instr | Alt. Ed Instr | Voc Ed Instr | Sp Ed Instr | Sp Ed Services Student | Guidance Services | Health Services | Support Serv Instr | Library Services | Inservice | Sch Admin | Sch Admin Support | Board of Educ | Superintendent | Asst Supt Instr | Fiscal Services | Internal Services | Asst Supt Staff Services | Data Processing | Asst Supt Bus & Op | Operation of Plant | Pupil Activity





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	2017	2018	2019	2020
Operating Income	1,000	1,000	1,000	1,000
Operating Expenses	(800)	(800)	(800)	(800)
Operating Profit	200	200	200	200
Interest Expense	(100)	(100)	(100)	(100)
Income Tax Expense	(100)	(100)	(100)	(100)
Net Income	0	0	0	0

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	2017	2018	2019	2020
Operating Income	1,000	1,000	1,000	1,000
Operating Expenses	(800)	(800)	(800)	(800)
Operating Profit	200	200	200	200
Interest Expense	(100)	(100)	(100)	(100)
Income Tax Expense	(100)	(100)	(100)	(100)
Net Income	0	0	0	0

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	2017	2018	2019	2020
Operating Income	1,000	1,000	1,000	1,000
Operating Expenses	(800)	(800)	(800)	(800)
Operating Profit	200	200	200	200
Interest Expense	(100)	(100)	(100)	(100)
Income Tax Expense	(100)	(100)	(100)	(100)
Net Income	0	0	0	0

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	2017	2018	2019	2020
Operating Income	1,000	1,000	1,000	1,000
Operating Expenses	(800)	(800)	(800)	(800)
Operating Profit	200	200	200	200
Interest Expense	(100)	(100)	(100)	(100)
Income Tax Expense	(100)	(100)	(100)	(100)
Net Income	0	0	0	0

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	2017	2018	2019	2020
Operating Income	1,000	1,000	1,000	1,000
Operating Expenses	(800)	(800)	(800)	(800)
Operating Profit	200	200	200	200
Interest Expense	(100)	(100)	(100)	(100)
Income Tax Expense	(100)	(100)	(100)	(100)
Net Income	0	0	0	0

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 ABSTINENCE EDUCATION  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		2000
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
			Variance- Favorable <u>(Unfavorable)</u>
Revenues:			
Intergovernmental - Federal	<u>\$ 39,255</u>	<u>\$ 23,455</u>	<u>\$ (15,800)</u>
Expenditures:			
Emolument	1,000	1,000	-
Substitute - Certified w/ Certificate	1,700	300	1,400
Substitute - Support	2,000	1,225	775
Temporary Salaries - Support	16,634	10,884	5,750
Overtime - Support	-	540	(540)
Substitute Certified w/oCertificate	-	-	-
Unemployment Insurance	80	84	(4)
FICA Medicare (TRS)	566	7	559
FICA Contribution	1,695	355	1,340
TRS Retirement	540	120	420
Professional - Technical Service	100	100	-
Travel	1,400	509	891
Extracurricular Travel	4,500	2,202	2,298
Postage	50	76	(26)
Rental	1,000	-	1,000
Supplies	3,600	2,430	1,170
Other Expenses	3,091	2,847	244
Indirect Costs	<u>1,299</u>	<u>776</u>	<u>523</u>
Total Expenditures	<u>39,255</u>	<u>23,455</u>	<u>15,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>

Fund Balance, End of Year

\$ -

\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
AFTER THE BELL  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Intergovernmental - Federal	\$735,376	\$456,898	\$ (278,478)	\$ 335,618
Expenditures:				
Teachers	-	-	-	1,228
Temporary Certified w/ Certificate	-	-	-	925
Director/Coordinator - Support	64,584	41,567	23,017	42,054
Tutors/Aides	276,563	197,073	79,490	56,467
Support Staff	83,025	35,591	47,434	28,157
Activity Bus Driver	-	438	(438)	426
Substitute - Support	-	423	(423)	120
Temporary Salaries - Support	8,500	9,044	(544)	805
Overtime - Support	-	-	-	1,000
Workmans Compensation	7,414	4,616	2,798	2,049
Health Insurance	9,960	5,515	4,445	-
Life Insurance	-	1,909	(1,909)	3,226
Unemployment Insurance	5,035	3,935	1,100	1,699
FICA Medicare (TRS)	5,600	3,730	1,870	2,937
FICA Contribution	22,351	18,128	4,223	7,056
TRS Retirement	-	(125)	125	147
PERS Retirement	2,793	(274)	3,067	4,972
Professional - Technical Service	18,000	5,146	12,854	2,428
Travel	11,000	13,771	(2,771)	10,671
Extra-Curricular Travel	7,620	3,630	3,990	361
Garbage	-	252	(252)	-
Postage	2,000	669	1,331	481
Telephone	5,465	2,582	2,883	1,412
Purchased Services	8,000	9,237	(1,237)	23,127
Rentals	8,160	8,316	(156)	757
Repairs	-	255	(255)	-
Liability Insurance	-	512	(512)	-
In-Kind Insurance	-	6,226	(6,226)	-
Supplies	59,500	35,541	23,959	88,786
Gas & Oil	2,000	-	2,000	-
Other Expenses	61,999	24,727	37,272	15,377
Professional Dues	-	1,144	(1,144)	-
Indirect Costs	21,107	15,109	5,998	9,490
Equipment	35,700	1,843	33,857	7,769
Equipment - Technology	9,000	6,368	2,632	21,691
Total Expenditures	735,376	456,898	278,478	335,618
Excess (Deficiency) of Revenues				

Over Expenditures	\$	-	-	\$	-	-
Fund Balance, Beginning of Year						-
Fund Balance, End of Year			\$		\$	-

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
ALASKA NATIVE - AT RISK  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 250,180	\$ 241,058	\$ (9,122)	\$ -
<b>Expenditures:</b>				
Emolument	1,250	1,250	-	-
Tutors/Aides	11,139	9,287	1,852	-
Support Staff	3,066	3,652	(586)	-
Substitute - Support	500	109	391	-
Temporary Salaries - Support	1,500	80	1,420	-
Overtime - Support	-	25	(25)	-
Health Insurance	6,437	6,240	197	-
Life Insurance	43	27	16	-
Unemployment Insurance	61	32	29	-
FICA Medicare (TRS)	18	17	1	-
FICA Contribution	1,453	923	530	-
TRS Retirement	150	150	-	-
PERS Retirement	901	787	114	-
Professional - Technical Service	117,308	117,308	-	-
Travel	500	238	262	-
Purchased Services	100	33	67	-
Supplies	45,200	44,125	1,075	-
Other Expenses	17,760	15,733	2,027	-
Indirect Costs	8,273	7,972	301	-
Equipment	21,821	14,664	7,157	-
Equipment - Technology	12,700	18,406	(5,706)	-
<b>Total Expenditures</b>	<u>250,180</u>	<u>241,058</u>	<u>9,122</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues</b>				

Over Expenditures	\$ _____ -	-	\$ _____ -	-
Fund Balance, Beginning of Year		_____ -		_____ -
Fund Balance, End of Year		\$ _____ -		\$ _____ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
ALASKA NATIVE - PRESCHOOL  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 286,762	\$ 282,165	\$ (4,597)	\$ -
<b>Expenditures:</b>				
Emolument	1,250	1,250	-	-
Tutors/Aides	10,779	9,287	1,492	-
Support Staff	3,066	3,587	(521)	-
Substitute - Support	500	109	391	-
Temporary Salaries - Support	1,500	80	1,420	-
Overtime - Support	-	25	(25)	-
Health Insurance	6,050	6,239	(189)	-
Life Insurance	43	27	16	-
Unemployment Insurance	61	32	29	-
FICA Medicare (TRS)	18	17	1	-
FICA Contribution	1,453	918	535	-
TRS Retirement	150	150	-	-
PERS Retirement	901	783	118	-
Professional - Technical Service	117,308	117,308	-	-
Travel	1,000	933	67	-
Purchased Services	100	33	67	-
Supplies	46,000	45,735	265	-
Other Expenses	68,500	65,524	2,976	-
Indirect Costs	9,483	9,331	152	-
Equipment	6,000	2,627	3,373	-
Equipment - Technology	12,600	18,170	(5,570)	-
Total Expenditures	<u>286,762</u>	<u>282,165</u>	<u>4,597</u>	<u>-</u>
Excess (Deficiency) of Revenues				

Over Expenditures	\$ _____ -	-	\$ _____ -	-
Fund Balance, Beginning of Year		_____ -		_____ -
Fund Balance, End of Year		\$ _____ -		\$ _____ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BOARDING HOME  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		2000
	Budget	Actual	Actual
			Variance- Favorable
			(Unfavorable)
Revenues:			
Intergovernmental - State	\$ 30,393	\$ 23,912	\$ (6,481)
Expenditures:			
Extra-Curricular Travel	1,800	672	1,128
Stipends	<u>28,593</u>	<u>23,240</u>	<u>5,353</u>
Total Expenditures	<u>30,393</u>	<u>23,912</u>	<u>6,481</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -
Fund Balance, Beginning of Year		-	-
Fund Balance, End of Year		<u>\$ -</u>	<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 BUILDING TRADES  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	<u>Budget</u>	2001 <u>Actual</u>	Variance- Favorable (Unfavorable)	2000 <u>Actual</u>
Revenues:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		<u>15,642</u>		<u>15,642</u>
Fund Balance, End of Year		<u>\$ 15,642</u>		<u>\$ 15,642</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
CAPACITY, BUILDING, IMPROVEMENT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
			<u>Actual</u>
Revenues:			
Intergovernmental - Federal	\$ 63,622	\$ 54,318	\$ (9,304)
			\$ 79,006
Expenditures:			
Teachers	5,734	3,922	1,812
Specialists - Certified	2,300	-	2,300
Tutors/Aides	-	-	-
Substitute - Support	4,200	-	4,200
Substitute - Certified w/o Certificate	-	4,032	(4,032)
Health Insurance	-	-	-
Life Insurance	24	-	24
Unemployment Insurance	37	-	37
FICA Medicare (TRS)	117	57	60
FICA Contribution	321	308	13
TRS Retirement	884	471	413
PERS Retirement	-	-	-
Professional - Technical Service	4,518	1,600	2,918
Travel	4,347	3,757	590
Supplies	38,406	37,737	669
Other Expenses	1,060	1,067	(7)
Indirect Costs	1,674	1,367	307
	-	-	-
	-	-	-
Total Expenditures	63,622	54,318	9,304
			-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -
			-
Fund Balance, Beginning of Year		-	-
			-
Fund Balance, End of Year		\$ -	\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 CARL PERKINS - BASIC  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

		2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	<u>\$ 249,400</u>	<u>\$ 248,588</u>	<u>\$ (812)</u>	<u>\$ 239,662</u>
<b>Expenditures:</b>				
Teachers	4,538	4,538	-	-
Emolument	2,325	2,325	-	6,498
Substitute - Certified w/Certificate	1,374	1,374	-	2,624
Specialists - Certified	62,468	62,468	-	61,931
Tutors/Aides	10,518	10,518	-	16,187
Activity Bus Driver	-	-	-	267
Substitute - Support	56	56	-	-
Temporary Salaries - Support	3,438	3,302	136	1,487
Overtime - Support	248	247	1	-
Substitute - Certified w/o Certificate	2,032	2,031	1	2,073
Health Insurance	5,556	5,556	-	9,739
Life Insurance	219	159	60	174
Unemployment Insurance	250	193	57	125
FICA Medicare (TRS)	14	13	1	29
FICA Contribution	1,124	1,115	9	1,694
TRS Retirement	7,800	8,320	(520)	8,211
PERS Retirement	715	715	-	730
Professional-Technical Services	3,000	3,000	-	3,423
Travel	9,400	9,288	112	8,789
Extracurricular Travel	8,960	8,901	59	6,230
Postage	-	-	-	222
Telephone	2,300	2,197	103	1,282
Purchased Services	274	257	17	211
Purchased Services - Xerox	618	595	23	306
Repair Of Equipment	1,500	1,476	24	-
Supplies	27,726	27,263	463	24,785
Discretionary Material	200	200	-	200

Other Expenses	12,000	11,989	11	10,490
Indirect Costs	8,247	8,221	26	6,777
Equipment	60,700	60,583	117	33,776
Equipment-Technology	<u>11,800</u>	<u>11,688</u>	<u>31,402</u>	<u>112</u>
				<u>31,402</u>
Total Expenditures	<u>249,400</u>	<u>248,588</u>	<u>812</u>	<u>239,662</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 CHARTER SCHOOLS  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>2000 Actual</u>
Revenues:				
Intergovernmental - Federal	\$ 85,606	\$ 71,092	\$ (14,514)	\$ 98,604
Expenditures:				
Teachers	-	-	-	4,731
Emolument	20,200	13,542	6,658	-
Substitute Certified w/Certificate	1,600	-	1,600	2,500
Temporary - Certified w/ Certificate	-	-	-	1,376
Support Staff	4,719	4,717	2	16,231
Temporary Salaries - Support	-	-	-	287
Substitute Certified w/o Certificate	-	257	(257)	336
Health Insurance	-	-	-	582
Life Insurance	33	-	33	16
Unemployment Insurance	37	-	37	26
FICA Medicare (TRS)	223	196	27	56
FICA Contribution	484	381	103	1,590
TRS Retirement	2,424	1,625	799	568
PERS Retirement	300	299	1	735
Professional-Technical Services	-	-	-	243
Travel	4,693	3,268	1,425	4,247
Postage	100	-	100	-
Telephone	100	-	100	-
Purchased Services	7,548	5,548	2,000	529
Purchased Services - Xerox	-	-	-	696
Repairs	-	-	-	2,582
Supplies	27,658	27,465	193	40,009
Other Expenses	1,304	234	1,070	97
Indirect Costs	2,831	2,351	480	2,788
Equipment	8,300	10,169	(1,869)	18,379
Equipment-Technology	<u>3,052</u>	<u>1,040</u>	<u>2,012</u>	<u>-</u>

Total Expenditures	<u>85,606</u>	<u>71,092</u>	<u>14,514</u>	<u>98,604</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
CLASS SIZE REDUCTION  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

		2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	<u>\$ 483,185</u>	<u>\$ 454,626</u>	<u>\$ (28,559)</u>	<u>\$ 413,784</u>
<b>Expenditures:</b>				
Teachers	321,683	328,954	(7,271)	297,278
Emolument	12,500	3,200	9,300	-
Substitute - Certified	3,317	500	2,817	-
Specialist - Certified	-	-	-	8,901
Temporary Salaries - Support	100	100	-	426
Substitute - Certified w/o Certificate	-	336	(336)	-
Health Insurance	48,092	41,031	7,061	49,813
Life Insurance	974	796	178	715
Unemployment Insurance	1,022	819	203	492
FICA Medicare (TRS)	4,898	4,024	874	4,373
FICA Contribution	383	76	307	33
TRS Retirement	40,381	39,842	539	36,562
Professional Technical Services	16,926	12,560	4,366	-
Travel	15,435	6,189	9,246	-
Purchased Services	-	-	-	1,558
Supplies	1,900	1,557	343	-
Discretionary Materials	1,501	1,400	101	100
Other Expenses	-	-	-	1,832
Indirect Costs	<u>14,073</u>	<u>13,242</u>	<u>831</u>	<u>11,701</u>
Total Expenditures	<u>483,185</u>	<u>454,626</u>	<u>28,559</u>	<u>413,784</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>

Fund Balance, End of Year

\$ \_\_\_\_\_ -

\$ \_\_\_\_\_ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
COMMUNITY EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental - State	\$ 59,625	\$ 33,219	\$ (26,406)	\$ 26,406
User Fees	<u>230,592</u>	<u>202,803</u>	<u>(27,789)</u>	<u>207,642</u>
Total Revenues	<u>290,217</u>	<u>-</u>	<u>236,022</u>	<u>(54,195)</u>
Other Financing Sources:				
Operating Transfers In	<u>-</u>	<u>21,232</u>	<u>21,232</u>	<u>22,331</u>
Total Revenues and Other Financing Sources	<u>290,217</u>	<u>-</u>	<u>257,254</u>	<u>(32,963)</u>
Expenditures:				
Emolument	6,000	-	6,000	-
Director/Coordinator - Support	26,406	-	26,406	-
Support Staff	119,815	96,213	23,602	97,064
Substitute - Support	500	230	270	807
Temporary Salaries - Support	62,901	56,428	6,473	66,035
Overtime - Support	-	-	-	15
Health Insurance	19,968	22,704	(2,736)	20,743
Life Insurance	360	257	103	248
Unemployment Insurance	570	240	330	156
FICA Medicare (TRS)	87	-	87	-
FICA Contribution	14,025	10,383	3,642	10,835
TRS Retirement	720	-	720	21
PERS Retirement	7,597	6,759	838	4,383
Professional-Technical Services	7,500	7,250	250	800
Travel	-	1,259	(1,259)	716
Extracurricular Travel	-	131	(131)	-

Postage	2,800	2,065	735	1,991
Telephone	650	595	55	458
Purchased Services	14,300	32,196	(17,896)	33,090
Supplies	25,432	18,114	7,318	25,020
Other Expenses	2,299	1,621	678	(355)
Equipment	1,001	190	811	1,000
Equipment - Technology	<u>-</u>	<u>1,001</u>	<u>(1,001)</u>	<u>-</u>
Total Expenditures	<u>312,931</u>	<u>257,636</u>	<u>55,295</u>	<u>263,027</u>
Excess (Deficiency) of Revenue over Expenditures	<u>\$ (22,714)</u>	<u>(382)</u>	<u>\$ 22,332</u>	<u>(6,648)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>382</u>	<u>-</u>	<u>7,030</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 382</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
COMMUNITY THEATER  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
User Fees	\$ 184,537	\$ 77,479	\$ (107,058)	\$ 77,629
Other Financing Sources:				
Operating Transfers In	-	83,505	\$ 83,505	57,063
Total Revenue and Other Financing Sources	<u>184,537</u>	<u>-</u>	<u>160,984</u>	<u>-</u>
			<u>(23,553)</u>	<u>-</u>
				<u>134,692</u>
Expenditures:				
Emolument	-	75	(75)	-
Support Staff	-	20,752	(20,752)	15,855
Temporary Salaries - Support	26,500	19,977	6,523	19,771
Overtime - Support	17,000	31,022	(14,022)	37,703
Health Insurance	-	4,257	(4,257)	4,010
Life Insurance	-	34	(34)	41
Unemployment Insurance	131	52	79	25
FICA Medicare (TRS)	-	1	(1)	-
FICA Contribution	3,328	4,173	(845)	4,565
TRS Retirement	-	2,086	(2,086)	1,605
PERS Retirement	1,078	3,220	(2,142)	2,407
Travel	5,500	3,670	1,830	4,036
Telephone	-	774	(774)	733
Postage	-	-	-	-
Purchased Services	100,000	59,577	40,423	25,316
Rental-Equipment	1,000	1,118	(118)	-
Rental-Buildings	-	728	(728)	1,695
Repairs	1,000	-	1,000	2,021
Supplies	5,000	7,078	(2,078)	8,780

Gas & Oil	3,500	1,159	2,341	3,560
Other Expenses	500	1,231	(731)	2,287
Equipment	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>282</u>
Total Expenditures	<u>184,537</u>	<u>160,984</u>	<u>23,553</u>	<u>134,692</u>
Excess (Deficiency) of Revenue over Expenditures	<u>\$ -</u>	-	-	<u>\$ -</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
CORPORATE GRANTS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001	Variance-	2000
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
		<u>(Unfavorable)</u>	
Revenues:			
Corporate Grants	\$ 90,452	\$ 70,171	\$ 31,576
Expenditures:			
Emolument	900	900	-
Substitute - Certified w/Certificate	500	200	300
Tutors & Aides	32,833	-	32,833
Support Staff	-	9,231	(9,231)
Activity Bus Drivers	148	148	-
Substitute - Support	280	280	-
Temporary Salaries - Support	2,578	2,000	578
Substitute - Certified w/o Certificate	-	184	(184)
Unemployment	32	-	32
FICA (TRS)	9	10	(1)
FICA Contribution	896	767	129
TRS Retirement	108	108	-
PERS Retirement	565	585	(20)
Professional-Technical Services	11,577	10,631	946
Travel	2,297	3,204	(907)
Extracurricular Travel	550	550	-
Purchased Services	-	-	2,900
Supplies	27,935	20,875	7,060
Other Expenses	3,243	4,579	(1,336)
Equipment	1,658	1,116	542
Equipment-Technology	4,343	4,499	(156)
Total Expenditures	<u>90,452</u>	<u>59,867</u>	<u>30,585</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>10,304</u>	<u>\$ 10,304</u>
			<u>20,281</u>

Fund Balance, Beginning of Year	<u>20,281</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,585</u>	<u>\$ 20,281</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 DRUG & VIOLENCE PREVENTION  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	2000 <u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 291,428	\$ 56,199	\$ (235,229)	\$ -
<b>Expenditures:</b>				
Teachers	155,196	37,266	117,930	-
Emolument	-	400	(400)	-
Substitute - Certified w/Certificate	9,200	-	9,200	-
Substitute - Support	9,200	-	9,200	-
Temporary Salaries - Support	10,500	-	10,500	-
Substitute Certified w/o Certificate	-	252	(252)	-
Health Insurance	21,454	5,093	16,361	-
Life Insurance	465	50	415	-
Unemployment Insurance	465	-	465	-
FICA Medicare (TRS)	2,250	524	1,726	-
FICA Contribution	250	50	200	-
TRS Retirement	18,624	4,472	14,152	-
PERS Retirement	-	-	-	-
Professional-Technical Services	14,000	-	14,000	-
Travel	25,440	1,779	23,661	-
Purchased Services	-	-	-	-
Supplies	10,637	645	9,992	-
Discretionary Materials	400	100	300	-
Indirect Costs	9,637	1,858	7,779	-
Equipment - Technology	<u>3,710</u>	<u>3,710</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>291,428</u>	<u>56,199</u>	<u>235,229</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues</b>				
Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>

Fund Balance, Beginning of Year	_____ -	_____ -
Fund Balance, End of Year	\$ _____ -	\$ _____ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 EED PROFESSIONAL SERVICES  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	2000 <u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - State	\$ 13,500	\$ 11,666	\$ (1,834)	\$ -
<b>Expenditures:</b>				
Teachers	-	3,382	(3,382)	-
FICA Medicare (TRS)	-	49	(49)	-
TRS Retirement	-	406	(406)	-
Travel	<u>13,500</u>	<u>7,829</u>	<u>5,671</u>	<u>-</u>
<b>Total Expenditures</b>	<u>13,500</u> <u>-</u>	<u>11,666</u>	<u>1,834</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>		<u>-</u>
<b>Fund Balance, End of Year</b>		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
EQUIPMENT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental - Local	\$ 699,448	\$ 699,448	\$ -	\$ 671,792
Other	<u>-</u>	<u>6,426</u>	<u>6,426</u>	<u>5,820</u>
Total Revenues	<u>699,448</u>	<u>- 705,874</u>	<u>- 6,426</u>	<u>677,612</u>
Expenditures:				
Supplies	259,644	-	259,644	-
Equipment-Technology	<u>46,959</u>	<u>-</u>	<u>46,959</u>	<u>-</u>
Total Expenditures	<u>306,603</u>	<u>-</u>	<u>306,603</u>	<u>-</u>
Other Financing Uses:				
Operating transfers out - General Fund	<u>542,104</u>	<u>542,104</u>	<u>-</u>	<u>535,762</u>
Total Expenditures and Other Financing Uses	<u>848,707</u>	<u>542,104</u>	<u>306,603</u>	<u>535,762</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (149,259)</u>	163,770	<u>\$ 313,029</u>	141,850
Fund Balance, Beginning of Year		149,259		-
Residual Equity Transfers In - Operating Fund		<u>-</u>		<u>7,409</u>
Fund Balance, End of Year		<u>\$ 313,029</u>		<u>\$ 149,259</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 FOOD SERVICE  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 1,317,555	\$ 1,205,363	\$ (112,192)	\$ 1,273,552
Sales	1,065,644	1,051,892	(13,752)	1,013,461
Other	<u>34,588</u>	<u>12,649</u>	<u>(21,939)</u>	<u>15,784</u>
<b>Total Revenues</b>	<b>2,417,787</b>	<b>2,269,904</b>	<b>(147,883)</b>	<b>2,302,797</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	<u>-</u>	<u>116,518</u>	<u>116,518</u>	<u>118,840</u>
<b>Total Revenues and Other Financing Sources</b>	<b><u>2,417,787</u></b>	<b><u>2,386,422</u></b>	<b><u>(31,365)</u></b>	<b><u>2,421,637</u></b>
<b>Expenditures:</b>				
Director/Coordinator - Support	51,312	51,319	(7)	50,811
Support Staff	137,905	124,976	12,929	139,031
Food Service Staff	701,400	695,473	5,927	683,998
Substitute - Support	26,318	29,788	(3,470)	35,002
Temporary Salaries - Support	17,520	16,954	566	15,997
Overtime - Support	5,100	1,044	4,056	1,954
Leave - Support	-	5,880	(5,880)	1,829
Health Insurance	215,990	228,370	(12,380)	214,398
Life Insurance	2,621	1,991	630	1,943
Unemployment Insurance	2,770	2,172	598	1,403
FICA Contribution	71,878	67,555	4,323	69,456
PERS Retirement	56,414	54,697	1,717	38,614
Travel	4,852	2,467	2,385	2,320
Water & Sewer	-	-	-	4
Postage	1,250	1,256	(6)	1,304
Telephone	1,430	1,736	(306)	983

Freight Costs	12,456	13,726	(1,270)	12,919
Purchased Services	13,600	3,035	10,565	35,875
Purchased Services - Xerox	-	434	(434)	610
Purchased Services - RISO	-	368	(368)	-
Repairs	10,050	14,271	(4,221)	9,304
Supplies	81,485	79,603	1,882	89,323
Inventory Adjustment	-	(41,306)	41,306	36,382
Gas & Oil	7,950	16,086	(8,136)	13,205
Food	769,592	807,842	(38,250)	758,718
Milk	173,002	169,497	3,505	158,376
Other Expenses	422	2,071	(1,649)	1,386
Professional Dues	78	78	-	-
Equipment	48,442	31,322	17,120	43,815
Equipment-Technology	<u>4,000</u>	<u>3,767</u>	<u>233</u>	<u>2,885</u>
Total Expenditures	<u>2,417,837</u>	<u>2,386,472</u>	<u>31,365</u>	<u>2,421,845</u>
Excess (Deficiency) of Revenue over Expenditures	<u>\$ (50)</u>	<u>(50)</u>	<u>\$ -</u>	<u>(208)</u>
Fund Balance, Beginning of Year		<u>50</u>		<u>258</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ 50</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 GEAR UP ALASKA  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 68,383	\$ 66,843	\$ (1,540)	\$ 35,167
<b>Expenditures:</b>				
Teachers	40,560	40,671	(111)	-
Emolument	1,200	1,173	27	-
Substitute - Certified	2,000	800	1,200	545
Temporary - Certified	-	100	(100)	-
Tutors & Aides	-	-	-	2,606
Activity Bus Drivers	400	312	88	-
Substitute - Certified w/o Cert.	-	415	(415)	73
Health Insurance	6,407	6,278	129	-
Life Insurance	122	111	11	-
Unemployment Insurance	127	101	26	4
FICA Medicare (TRS)	608	573	35	-
FICA Contribution	200	124	76	247
TRS Retirement	5,014	5,021	(7)	-
PERS Retirement	-	-	-	118
Professional-Technical Services	-	-	-	387
Travel	200	-	200	-
Extra-Curricular Travel	1,462	1,156	306	-
Supplies	3,097	3,073	24	18,115
Discretionary Materials	200	185	15	-
Indirect Costs	2,262	2,206	56	994
Equipment - Technology	4,524	4,544	(20)	12,078
<b>Total Expenditures</b>	<u>68,383</u>	<u>66,843</u>	<u>1,540</u>	<u>35,167</u>
<b>Excess (Deficiency) of Revenues</b>				

Over Expenditures	\$ _____ -	-	\$ _____ -	-
Fund Balance, Beginning of Year		_____ -		_____ -
Fund Balance, End of Year		\$ _____ -		\$ _____ -

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## GOALS 2000

## STATEMENT OF REVENUES, EXPENDITURES

## AND CHANGES IN FUND BALANCE-

## BUDGET (GAAP BASIS) AND ACTUAL

YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Intergovernmental - Federal	<u>\$ 25,000</u>	<u>\$ 24,733</u>	<u>\$ (267)</u>	<u>\$ 49,727</u>
Expenditures:				
Teachers	3,000	3,137	(137)	588
Emolument	400	400	-	5,040
Substitute - Certified w/Certificate	1,240	450	790	2,449
Support Staff	-	-	-	958
Substitute - Support	62	61	1	60
Temporary Salaries - Support	-	-	-	680
Substitute Certified w/o Certificate	-	504	(504)	3,296
Health Insurance	150	111	39	467
Life Insurance	9	3	6	4
Unemployment Insurance	15	-	15	2
FICA Medicare (TRS)	50	51	(1)	68
FICA Contribution	124	74	50	565
TRS Retirement	408	424	(16)	675
PERS Retirement	-	-	-	67
Professional-Technical Services	12,700	12,627	73	13,832
Travel	3,288	3,287	1	13,423
Purchased Services	1,284	1,343	(59)	-
Rentals	260	260	-	-
Supplies	64	64	-	6,147
Other Expenses	1,119	1,119	-	
Indirect Costs	<u>827</u>	<u>818</u>	<u>9</u>	<u>1,406</u>
Total Expenditures	<u>25,000</u>	<u>24,733</u>	<u>267</u>	<u>49,727</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>

Fund Balance, Beginning of Year

\_\_\_\_\_ -

\_\_\_\_\_ -

Fund Balance, End of Year

\$ \_\_\_\_\_ -

\$ \_\_\_\_\_ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
HIGH INTENSITY READING  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - State	\$ 46,448	\$ 29,809	\$ (16,639)	\$ 9,552
<b>Expenditures:</b>				
Principal/Assist. Principal	350	349	1	800
Director/Coordinator - Certified	-	582	(582)	-
Teachers	21,080	14,618	6,462	4,929
Specialists - Certified	500	491	9	375
Life Insurance	59	-	59	-
Unemployment Insurance	59	40	19	10
FICA Contribution TRS	310	232	78	89
TRS Retirement	2,772	1,925	847	733
Professional-Technical Services	-	444	(444)	-
Extra-Curricular Travel	720	1,460	(740)	-
Purchased Services	350	179	171	-
Supplies	16,234	8,874	7,360	2,346
Other Expenses	2,500	502	1,998	-
Indirect Costs	<u>1,514</u>	<u>113</u>	<u>1,401</u>	<u>270</u>
<b>Total Expenditures</b>	<u>46,448</u>	<u>29,809</u>	<u>16,639</u>	<u>9,552</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>		<u>-</u>
<b>Fund Balance, End of Year</b>		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
HOMER FOUNDATION  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Corporate Grant	\$ 2,210	\$ 2,210	\$ -	\$ 5,794
<b>Expenditures:</b>				
Temporary Salaries - Support	-	-	-	926
Unemployment Insurance	-	-	-	3
FICA Contribution	-	-	-	71
Professional-Technical Services	-	-	-	994
Travel	520	-	520	-
Extra-Curricular Travel	1,500	1,990	(490)	1,700
Supplies	190	220	(30)	1,000
Other Expenses	-	-	-	100
Equipment	-	-	-	1,000
	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures	<u>2,210</u>	<u>2,210</u>	<u>1,000</u>	<u>5,794</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
MIGRANT EDUCATION - SUMMER  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 57,710	\$ 26,873	\$ (30,837)	\$ 3,465
<b>Expenditures:</b>				
Director/Coordinator - Certified	5,093	5,093	-	-
Emolument	1,800	1,800	-	-
Tutors/Aides	812	-	812	-
Temporary Salaries - Support	560	492	68	-
Life Insurance	15	-	15	-
Unemployment	25	-	25	-
FICA Medicare (TRS)	101	91	10	-
FICA Contribution	105	37	68	-
TRS Retirement	827	827	-	-
Professional-Technical Services	3,565	3,458	107	1,062
Travel	7,401	402	6,999	1,499
Purchased Services	2,920	2,918	2	-
Rentals	300	300	-	-
Supplies	10,436	3,996	6,440	805
Other Expenses	10,435	6,637	3,798	1
Indirect Costs	1,815	822	993	98
Equipment - Technology	11,500	-	11,500	-
<b>Total Expenditures</b>	<u>57,710</u>	<u>26,873</u>	<u>30,837</u>	<u>3,465</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>		<u>-</u>



Fund Balance, End of Year

\$ -

\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
MIGRANT LITERACY STRATEGIES  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
		2001		2000
Revenues:				
Intergovernmental - State	\$ 20,000	\$ 18,955	\$ (1,045)	\$ -
Expenditures:				
Professional-Technical Services	16,631	16,760	(129)	-
Supplies	1,050	107	943	-
Other Expenses	<u>2,319</u>	<u>2,088</u>	<u>231</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>18,955</u>	<u>1,045</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		\$ -		\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 NATIONAL SCIENCE FOUNDATION  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental - Federal	\$ 5,126	\$ 5,126	\$ -	\$ 6,342
Expenditures:				
Travel	1	-	1	540
Supplies	5,288	2,098	3,190	6
Other Expenses	-	200	(200)	-
Equipment	1,916	-	1,916	-
Equipment-Technology	<u>3,299</u>	<u>4,100</u>	<u>(801)</u>	<u>418</u>
Total Expenditures	<u>10,504</u>	<u>6,398</u>	<u>4,106</u>	<u>964</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,378)</u>	<u>(1,272)</u>	<u>\$ 4,106</u>	<u>5,378</u>
Fund Balance, Beginning of Year		<u>5,378</u>		<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 4,106</u>	<u>\$ -</u>	<u>\$ 5,378</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
PREGNANT & PARENTING TEENS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		2000
	Budget	Actual	Actual
			Variance- Favorable (Unfavorable)
Revenues:			
Intergovernmental - Federal	\$ 65,000	\$ 54,977	\$ (10,023)
Expenditures:			
Professional-Technical Services	38,500	38,500	-
Extra-Curricular Travel	1,028	1,025	3
Telephone	900	56	844
Purchased Services	1,845	795	1,050
Supplies	10,763	8,834	1,929
Other Expenses	5,101	312	4,789
Indirect	2,021	1,818	203
Equipment	4,842	1,403	3,439
Equipment - Technology	-	2,234	(2,234)
	-	7,220	7,220
Total Expenditures	65,000	54,977	10,023
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -
Fund Balance, Beginning of Year		-	-
Fund Balance, End of Year		\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 PRESCHOOL DISABLED  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

		2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 92,701	\$ 81,066	\$ (11,635)	\$ 50,873
<b>Expenditures:</b>				
Teachers	40,560	40,428	132	40,461
Substitute - Certified	2,500	1,249	1,251	-
Tutors/Aides	4,400	3,783	617	-
Substitute - Support	700	119	581	-
Substitute Certified w/o Certificate	-	598	(598)	-
Health Insurance	4,087	4,000	87	3,817
Life Insurance	134	92	42	92
Unemployment Insurance	134	110	24	65
FICA Medicare (TRS)	587	-	587	-
FICA Contribution	340	440	(100)	-
TRS Retirement	4,856	4,851	5	4,855
PERS Retirement	282	208	74	-
Professional Technical Services	4,000	-	4,000	-
Travel	8,000	6,337	1,663	-
Supplies	13,399	10,570	2,829	-
Discretionary Materials	200	144	56	144
Indirect Costs	3,065	2,681	384	1,439
Equipment	4,885	4,885	-	-
Equipment - Technology	572	571	1	-
<b>Total Expenditures</b>	<u>92,701</u>	<u>81,066</u>	<u>11,635</u>	<u>50,873</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>		<u>-</u>

Fund Balance, End of Year

\$ \_\_\_\_\_ -

\$ \_\_\_\_\_ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 QUALITY SCHOOLS CONSULTING  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	2000 <u>Actual</u>
Revenues:				
Intergovernmental - State	\$ 3,182	\$ 1,948	\$ (1,234)	\$ 3,676
Expenditures:				
Professional - Technical Service	<u>3,182</u>	<u>1,948</u>	<u>1,234</u>	<u>3,676</u>
Total Expenditures	<u>3,182</u>	<u>1,948</u>	<u>1,234</u>	<u>3,676</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		-		-
Fund Balance, End of Year		\$ -		\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 QUALITY SCHOOLS CONSULTING  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	2000 <u>Actual</u>
Revenues:				
Intergovernmental - State	\$ 3,182	\$ 1,948	\$ (1,234)	\$ 3,676
Expenditures:				
Professional - Technical Service	<u>3,182</u>	<u>1,948</u>	<u>1,234</u>	<u>3,676</u>
Total Expenditures	<u>3,182</u>	<u>1,948</u>	<u>1,234</u>	<u>3,676</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		\$ -		\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 QUALITY SCHOOLS INITIATIVE  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance-	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - State	\$ 746,113	\$ 703,807	\$ (42,306)	\$ 239,025
<b>Expenditures:</b>				
Directors/Coordinators - Certified	4,697	562	4,135	-
Teachers	315,289	299,697	15,592	2,087
Emolument	3,956	928	3,028	7,712
Substitute - Certified	1,184	113	1,071	1,291
Temporary - Certified	63,379	37,647	25,732	31,655
Specialists - Certified	13,638	13,249	389	-
Tutors & Aides	39,073	30,514	8,559	54,182
Support Staff	670	-	670	-
Substitute - Support	255	255	-	4
Temporary Salaries - Support	1,762	985	777	4,097
Overtime - Support	-	-	-	249
Substitute - Certified w/o Certificate	-	74	(74)	-
Health Insurance	45,842	46,453	(611)	13,730
Life Insurance	1,141	713	428	(4)
Unemployment Insurance	1,268	842	426	89
FICA Medicare (TRS)	5,979	3,771	2,208	173
FICA Contribution	3,379	2,956	423	5,173
TRS Retirement	45,949	41,919	4,030	4,298
PERS Retirement	2,457	1,465	992	2,490
Professional Technical Services	4,149	2,923	1,226	3,225
Travel	30,000	-	30,000	23,200
Extra-Curricular Travel	732	151	581	2,882
Postage	32	-	32	-
Purchased Services	1,920	2,374	(454)	-
Supplies	156,704	86,006	70,698	49,501
Discretionary Materials	-	1,032	(1,032)	-
Other Expenses	2,658	137	2,521	90
<b>Total Expenditures</b>	<u>746,113</u>	<u>574,766</u>	<u>171,347</u>	<u>206,124</u>

Excess (Deficiency) of Revenues Over Expenditures	\$ <u>          -</u>	129,041	<u>\$ 129,041</u>	32,901
Fund Balance, Beginning of Year		<u>42,306</u>		<u>          -</u>
Residual Equity Transfers In - Operating Fund		-		9,405
Fund Balance, End of Year		<u>\$ 171,347</u>		<u>\$ 42,306</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 READING ENDORSEMENT  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 14,800	\$ 14,800	\$ -	\$ 14,400
<b>Expenditures:</b>				
Emolument	1,000	-	1,000	-
Substitute - Certified	1,393	-	1,393	-
Maintenance/Custodians	-	478	(478)	-
Substitute - Certified w/o Certificate	-	84	(84)	-
Life Insurance	-	2	(2)	-
Unemployment Insurance	-	2	(2)	-
FICA Medicare (TRS)	-	-	-	-
FICA Contribution	107	53	54	-
PERS Retirement	-	38	(38)	-
Travel	3,000	16,140	(13,140)	4,000
Supplies	2,398	2,893	(495)	-
Other Expenses	<u>11,792</u>	<u>-</u>	<u>11,792</u>	<u>5,510</u>
Total Expenditures	<u>19,690</u>	<u>19,690</u>	<u>-</u>	<u>9,510</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (4,890)	\$ -	\$ (4,890)	\$ 4,890
Fund Balance, Beginning of Year		<u>4,890</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ 4,890</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHOOL BUS SAFETY  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	2000 <u>Actual</u>
Revenues:				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Supplies	<u>4,459</u>	<u>4,459</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,459</u>	<u>4,459</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (4,459)</u>	<u>(4,459)</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>4,459</u>		<u>4,459</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ 4,459</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHOOL TO WORK  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001  
With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 74,715	\$ 73,972	\$ (743)	\$ 20,874
<b>Expenditures:</b>				
Teacher	40,960	40,803	157	-
Emolument	2,400	2,400	-	1,995
Substitute - Certified w/Certificate	1,375	1,375	-	100
Temporary Certified w/Certificate	-	-	-	-
Specialists - Certified	631	619	12	-
Tutors/Aides	-	-	-	-
Support Staff	-	-	-	-
Activity Bus Driver	222	122	100	-
Substitute - Support	-	-	-	-
Temporary Salaries - Support	25	25	-	-
Overtime - Support	47	46	1	-
Substitute Certified w/o Certificate	1,423	1,423	-	409
Health Insurance	5,556	5,556	-	-
Life Insurance	123	94	29	-
Unemployment Insurance	160	103	57	-
FICA Medicare (TRS)	638	599	39	28
FICA Contribution	239	228	11	39
TRS Retirement	5,276	5,259	17	239
PERS Retirement	-	2	(2)	-
Professional-Technical Services	4,510	4,510	-	2,350
Travel	4,469	4,418	51	6,694
Extracurricular Travel	450	287	163	2,956
Postage	-	-	-	-
Telephone	117	117	-	-
Purchased Services	-	-	-	-
Supplies	1,223	1,167	56	5,352

Other Expenses	2,400	2,373	27	122
Indirect Costs	<u>2,471</u>	<u>2,446</u>	<u>25</u>	<u>590</u>
Total Expenditures	<u>74,715</u>	<u>73,972</u>	<u>743</u>	<u>20,874</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 SCHOOL TO WORK - SUSTAINABILITY  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

		2001		Variance- Favorable	
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>		<u>2000</u> <u>Actual</u>
<b>Revenues:</b>					
Intergovernmental - Federal	\$ 40,000	\$ -	\$ (40,000)		\$ -
<b>Expenditures:</b>					
Specialists - Certified	21,378	-	21,378		-
Support Staff	6,132	-	6,132		-
Health Insurance	6,975	-	6,975		-
Life Insurance	83	-	83		-
Unemployment Insurance	83	-	83		-
FICA Medicare (TRS)	310	-	310		-
FICA Contribution	469	-	469		-
TRS Retirement	2,566	-	2,566		-
PERS Retirement	389	-	389		-
Travel	292	-	292		-
Indirect Costs	<u>1,323</u>	<u>-</u>	<u>1,323</u>		<u>-</u>
<b>Total Expenditures</b>	<u>40,000</u>	<u>-</u>	<u>40,000</u>		<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>		<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>			<u>-</u>
<b>Fund Balance, End of Year</b>		<u>\$ -</u>			<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 STAFF DEVELOPMENT MINI-GRANTS  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental - State	\$ 26,975	\$ 18,048	\$ (8,927)	\$ 11,844
Expenditures:				
Emolument	1,036	1,036	-	-
Substitute - Certified w/Certificate	1,300	200	1,100	1,200
Substitute - Support	450	-	450	-
Temporary Salaries - Certified	553	553	-	-
Substitute - Certified w/o Certificate	-	504	(504)	415
Unemployment	6	-	6	-
FICA Medicare (TRS)	18	-	18	-
FICA Contribution	200	94	106	123
TRS Retirement	141	124	17	-
Travel	23,271	15,537	7,734	10,106
Supplies	-	-	-	-
Total Expenditures	<u>26,975</u>	<u>18,048</u>	<u>8,927</u>	<u>11,844</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		-		-
Fund Balance, End of Year		\$ -		\$ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 TECHNOLOGY LITERACY CHALLENGE  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
		2001		2000
Revenues:				
Intergovernmental - Federal	\$ 49,704	\$ 38,151	\$ (11,553)	\$ -
Expenditures:				
Emolument	12,800	7,200	5,600	-
Support Staff	800	-	800	-
Unemployment Insurance	38	-	38	-
FICA Medicare (TRS)	186	104	82	-
TRS Retirement	1,536	864	672	-
Professional-Technical Services	22,400	22,400	-	-
Travel	3,000	1,335	1,665	-
Purchased Services	4,800	2,320	2,480	-
Supplies	2,500	2,666	(166)	-
Indirect Costs	<u>1,644</u>	<u>1,262</u>	<u>382</u>	<u>-</u>
Total Expenditures	<u>49,704</u>	<u>38,151</u>	<u>11,553</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## TITLE I

## STATEMENT OF REVENUES, EXPENDITURES

## AND CHANGES IN FUND BALANCE-

## BUDGET (GAAP BASIS) AND ACTUAL

YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance-	2000
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Intergovernmental - Federal	<u>\$ 2,108,112</u>	<u>\$ 1,866,880</u>	<u>\$ (241,232)</u>	<u>\$ 1,951,967</u>
Total Revenues	<u>2,108,112</u>	<u>1,866,880</u>	<u>(241,232)</u>	<u>1,951,967</u>
Expenditures:				
Principal/Assistant Principal	-	1,089	(1,089)	2,440
Director/Coordinator Certified	77,820	69,263	8,557	75,813
Teachers	345,427	320,681	24,746	236,440
Emolument	29,070	21,550	7,520	11,762
Substitute - Certified w/Certificate	32,665	10,815	21,850	19,299
Temporary Certified w/Certificate	-	4,141	(4,141)	1,352
Specialists - Certified	51,501	51,501	-	49,991
Leave - Certified	2,239	1,018	1,221	-
Tutors/Aides	546,059	534,338	11,721	645,210
Support Staff	77,972	67,276	10,696	97,089
Substitute - Support	13,645	538	13,107	10,772
Long Term Substitute - Support	-	5,075	(5,075)	-
Temporary Salaries - Support	6,310	5,119	1,191	16,624
Overtime - Support	1,565	2,874	(1,309)	529
Substitute Certified w/o Certificate	-	13,260	(13,260)	10,003
Leave - Support	1,000	-	1,000	-
Health Insurance	209,443	201,985	7,458	210,262
Life Insurance	3,389	2,565	824	2,505
Unemployment Insurance	3,593	2,605	988	1,698
FICA Medicare (TRS)	7,702	6,525	1,177	5,038
FICA Contribution	51,704	47,009	4,695	59,186
TRS Retirement	63,905	55,597	8,308	44,527
PERS Retirement	39,875	38,253	1,622	32,292
Professional-Technical Services	23,231	12,920	10,311	22,571
Travel	82,367	53,783	28,584	64,139
Extracurricular Travel	5,950	2,637	3,313	2,707

Water and Sewage	-	-	-	88
Postage	2,189	1,665	524	2,110
Telephone	7,081	2,616	4,465	1,808
Purchased Services	5,870	5,527	343	3,301
Rental-Buildings	-	-	-	-
Purchased Services - Xerox	4,500	1,595	2,905	1,963
Rentals	785	1,285	(500)	561
Repair Of Equipment	-	-	-	-
Supplies	267,855	212,918	54,937	184,161
Discretionary Materials	200	200	-	400
Other Expenses	30,949	15,100	15,849	14,522
Professional Dues	-	-	-	-
Indirect Costs	69,712	61,736	7,976	55,258
Equipment	8,529	3,777	4,752	5,029
Equipment-Technology	<u>34,010</u>	<u>28,044</u>	<u>5,966</u>	<u>60,517</u>
Total Expenditures	<u>2,108,112</u>	<u>1,866,880</u>	<u>241,232</u>	<u>1,951,967</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 TITLE II - READING  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	2001		Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 19,078	\$ 17,367	\$ (1,711)	\$ 28,957
<b>Expenditures:</b>				
Teachers	-	-	-	-
Emolument	5,700	5,000	700	5,600
Substitute - Certified w/Certificate	6,000	3,299	2,701	1,312
Support Staff	-	-	-	5,030
Temporary Salaries - Support	300	300	-	-
Substitute Certified w/o Certificate	-	2,089	(2,089)	1,721
Health Insurance	-	-	-	1,119
Life Insurance	-	-	-	12
Unemployment Insurance	-	-	-	8
FICA Medicare (TRS)	87	63	24	70
FICA Contribution	459	517	(58)	599
TRS Retirement	720	588	132	654
PERS Retirement	-	-	-	227
Professional-Technical Services	500	500	-	500
Travel	3,681	3,529	152	2,660
Postage	-	-	-	-
Purchased Services	-	-	-	-
Rental-Buildings	-	-	-	-
Supplies	1,000	908	92	8,626
Other Expenses	-	-	-	-
Indirect Costs	631	574	57	819
<b>Total Expenditures</b>	<b>19,078</b>	<b>17,367</b>	<b>-</b>	<b>1,711</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Fund Balance, Beginning of Year

\_\_\_\_\_ -

\_\_\_\_\_ -

Fund Balance, End of Year

\$ \_\_\_\_\_ -

\$ \_\_\_\_\_ -

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
TITLE VI-B  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001		2000
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
			Variance- Favorable
			(Unfavorable)
Revenues:			
Intergovernmental - Federal	<u>\$ 859,074</u>	<u>\$ 690,103</u>	<u>\$ (168,971)</u>
			<u>\$ 732,806</u>
Expenditures:			
Teachers	154,000	3,176	150,824
Substitute - Certified w/Certificate	3,000	8,302	(5,302)
Temporary - Certified w/Certificate	40,000	-	40,000
Specialists - Certified	-	121,532	(121,532)
Tutors/Aides	210,710	180,810	29,900
Support Staff	2,000	13,563	(11,563)
Substitute - Support	20,000	1,609	18,391
Temporary Salaries - Support	-	1,054	(1,054)
Overtime - Support	-	3,421	(3,421)
Substitute Certified w/o Certificate	-	6,395	(6,395)
Health Insurance	101,309	68,224	33,085
Life Insurance	1,076	661	415
Unemployment Insurance	1,076	795	281
FICA Medicare (TRS)	2,364	1,013	1,351
FICA Contribution	17,000	15,031	1,969
TRS Retirement	18,625	14,965	3,660
PERS Retirement	12,409	11,203	1,206
Professional - Technical Service	30,000	28,783	1,217
Travel	47,000	39,480	7,520
Postage	410	19	391
Telephone	300	57	243
Electricity	500	189	311
Purchased Services	4,000	547	3,453
Rentals	7,200	5,195	2,005
Supplies	81,287	75,210	6,077
Discretionary Materials	300	438	(138)
Other Expenses	3,000	2,127	873

Indirect Costs	28,409	22,821	5,588	20,721
Equipment	27,899	8,294	19,605	18,761
Equipment - Technology	<u>45,200</u>	<u>55,189</u>	<u>(9,989)</u>	<u>83,995</u>
Total Expenditures	<u>859,074</u>	<u>690,103</u>	<u>168,971</u>	<u>732,806</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	-	\$ -	-
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 TITLE IX - INDIAN EDUCATION  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

	2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
			<u>Actual</u>
Revenues:			
Intergovernmental - Federal	<u>\$ 213,746</u>	<u>\$ 210,753</u>	<u>\$ (2,993)</u>
			<u>\$ 192,519</u>
Expenditures:			
Directors/Coordinator Certified	-	-	-
Teachers	-	-	6,133
Substitute - Certified w/Certificate	-	-	37
Tutors/Aides	94,700	94,129	571
Support Staff	21,312	21,312	-
Substitute - Support	1,350	1,437	(87)
Temporary Salaries - Support	700	585	115
Overtime - Support	-	-	20
Health Insurance	25,688	25,688	-
Life Insurance	260	238	22
Unemployment Insurance	394	288	106
FICA Medicare (TRS)	-	-	-
FICA Contribution	8,800	8,724	76
TRS Retirement	-	-	736
PERS Retirement	7,800	7,352	448
Professional-Technical Services	115	115	-
Travel	7,650	7,465	185
Extracurricular Travel	6,200	6,200	-
Postage	2,007	2,004	3
Telephone	-	130	(130)
Purchased Services	2,000	865	1,135
Supplies	6,507	6,358	149
Other Expenses	1,300	1,006	294
Indirect Costs	7,068	6,969	99
Equipment	2,899	2,899	-
Equipment-Technology	<u>16,996</u>	<u>16,989</u>	<u>7</u>
			<u>698</u>



Total Expenditures	<u>213,746</u>	<u>210,753</u>	<u>2,993</u>	<u>192,519</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance, Beginning of Year		<u>-</u>		<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
UPWARD BOUND/UA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2001

With Comparative Actual Totals for Year Ended June 30, 2000

	2001	Variance- Favorable	2000
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
			<u>Actual</u>
<b>Revenues:</b>			
Intergovernmental - Federal	\$ 33,194	\$ 24,929	\$ 14,245
<b>Expenditures:</b>			
Activity Bus Drivers	-	115	-
Temporary Salaries - Support	16,314	10,845	9,900
FICA Medicare (TRS)	-	-	-
FICA Contribution	651	644	757
Extra-Curricular Travel	15,064	9,950	3,234
Postage	180	13	20
Telephone	-	32	-
Supplies	985	630	66
Other Expenses	-	2,700	268
<b>Total Expenditures</b>	<u>33,194</u>	<u>24,929</u>	<u>14,245</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>		<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 YOUTH IN DETENTION  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Actual Totals for Year Ended June 30, 2000

		2001		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	2000 <u>Actual</u>
<b>Revenues:</b>				
Intergovernmental - Federal	\$ 102,968	\$ 101,427	\$ (1,541)	\$ -
<b>Expenditures:</b>				
Directors/Coordinator Certified	2,000	-	2,000	-
Teachers	15,721	17,135	(1,414)	-
Substitute - Certified w/o Certificate	-	1,092	(1,092)	-
Life Insurance	53	-	53	-
Unemployment Insurance	53	43	10	-
FICA Medicare (TRS)	257	210	47	-
FICA Contribution	-	84	(84)	-
TRS Retirement	2,127	2,056	71	-
PERS Retirement	-	-	-	-
Professional-Technical Services	7,501	7,005	496	-
Purchased Services	2,452	2,452	-	-
Supplies	33,445	34,143	(698)	-
Other Expenses	11,275	9,169	2,106	-
Indirect Costs	3,405	3,354	51	-
Equipment-Technology	<u>24,679</u>	<u>24,684</u>	<u>(5)</u>	<u>-</u>
<b>Total Expenditures</b>	<u>102,968</u>	<u>101,427</u>	<u>1,541</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>		<u>-</u>		<u>-</u>
<b>Fund Balance, End of Year</b>		<u>\$ -</u>		<u>\$ -</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED JUNE 30, 2001

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
<b>ASSETS</b>				
Cash on Hand	\$ -	\$ 1,746,826	\$ 1,746,826	\$ -
Equity in Central Treasury	1,746,826	1,236,883	1,099,720	1,883,989
Accounts Receivable	-	13,952	-	13,952
<b>Total Assets</b>	<b>\$ 1,746,826</b>	<b>\$ 2,997,661</b>	<b>\$ 2,846,546</b>	<b>\$ 1,897,941</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 16,608	\$ -	\$ 16,608	\$ -
Amount Held in Custody for Others:				
High Schools	1,335,956	2,236,058	2,130,289	1,441,725
Junior High Schools	205,099	314,238	281,583	237,754
Elementary Schools	189,163	447,365	418,066	218,462
<b>Total Amount Held in Custody for Others</b>	<b>1,730,218</b>	<b>2,997,661</b>	<b>2,829,938</b>	<b>1,897,941</b>
<b>Total Liabilities</b>	<b>\$ 1,746,826</b>	<b>\$ 2,997,661</b>	<b>\$ 2,846,546</b>	<b>\$ 1,897,941</b>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES  
 JUNE 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
General Fixed Assets:		
Equipment	<u>\$ 22,279,911</u>	<u>\$ 21,610,575</u>
Investments in General Fixed Assets from:		
General Obligations Bonds	\$ 7,379,571	\$ 7,379,571
State and Federal Grants	4,019,504	3,750,926
General Fund Revenue	<u>10,880,836</u>	<u>10,480,078</u>
Total Investment in General Fixed Assets:	<u>\$ 22,279,911</u>	<u>\$ 21,610,575</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
 YEAR ENDED JUNE 30, 2001

	General Fixed Assets June 30, 2000	Additions	Deletions	General Fixed Assets June 30, 2001
Administration	\$ 2,553,228	\$ 2,979,201	\$ 2,105,708	\$ 3,426,721
Schools	19,057,347	2,932,858	3,137,015	18,853,190
Transfers *	-	# (3,242,244)	(3,242,244)	-
	<u>\$ 21,610,575</u>	<u>\$ 2,669,815</u>	<u>\$ 2,000,479</u>	<u>\$ 22,279,911</u>

\* Transfers are the movement of equipment between locations that occurred during the current fiscal year.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION

June 30, 2001

	<u>Equipment</u>		<u>Equipment</u>
Administration:		Kenai:	
School District Central		Elementary	36,974
Office and Warehouse	\$ 4,102,440	Mt. View Elementary	579,859
Total Administration	<u>4,102,440</u>	Sears Elementary	287,091
		Middle School	533,923
		High School	1,320,740
		Kenai Alternative	74,988
Schools:		Total Kenai	<u>2,833,575</u>
Outside Cities:			
Aurora Borealis	86,954	Seldovia:	
Chapman Elementary	291,496	Susan B. English	264,880
Cooper Landing	62,965	Total Seldovia	<u>264,880</u>
Tebughna	181,573		
Nanwalek	163,715	Seward:	
Hope	105,269	Bayview Charter	-
Kachemak Selo	44,720	Elementary	433,888
Kalifornsky Beach	508,204	High School	1,631,787
McNeil Canyon	348,927	Spring Creek	39,845
Moose Pass	95,530	Total Seward	<u>2,105,520</u>
Nikiski Elementary	361,990		
Nikiski High	1,224,675	Soldotna:	
Nikolaevsk	194,740	Elementary	388,544
Ninilchik	577,860	Redoubt Elementary	390,092
North Star Elementary	547,469	Middle School	799,061
Port Graham	143,597	High School	1,301,318
Razdolna	46,279	Total Soldotna	<u>2,879,015</u>
Skyview High	1,320,681		
Sterling	352,197		
Tustumena	507,451		
Voznesenka	94,688		
Total Outside Cities	<u>7,260,980</u>	Total Schools	<u>18,177,471</u>
		Total General Fixed Assets	<u>\$ 22,279,911</u>
Homer:			
Paul Banks Elementary	259,270		
Fireweed Academy	49,955		
High School	1,556,910		
Middle School	302,674		
West Homer Elementary	622,505		
Homer Flex	42,187		
Total Homer	<u>2,833,501</u>		





KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2001

<u>State Grantor</u>	<u>Program Number</u>	<u>Program or Award Amount</u>	<u>Amount Expended during the Year Ended June 30, 2001</u>
Department of Education:			
Boarding Home		\$ 30,393	\$ 23,912
Community Education	AD 01.024.01	33,219	33,219
EED Support Contract Foundation *	511554	13,500	11,666
High Intensity Reading	511610	42,231,591	42,231,591
Migrant Literacy Strategies Contract	511556	25,809	25,809
Pupil Transportation *		20,000	18,955
Quality Schools *		4,283,853	4,283,853
Quality Schools Consulting Contract (511368)	200-0500-2107	707,740	574,766
Staff Development Contract	511524	3,182	1,948
Tuition Reimbursement *		26,975	18,048
		<u>305,140</u>	<u>305,140</u>
Total Department of Education		<u>47,681,402</u>	<u>47,528,907</u>
Total State Financial Assistance		<u>\$ 47,681,402</u>	<u>\$ 47,528,907</u>

\* State major program

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHEDULE OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2001

<u>Federal Grantor</u>	<u>Federal Grant Number</u>	<u>Pass Through Grantor's Number</u>	<u>Amount Expended during the Year Ended June 29, 1997</u>
U.S. Department of Education:			
After The Bell	84.287A	R287A990994	\$ 456,898
Alaska Native At-Risk*	84.321A	S321A000005	241,058
Alaska Native Preschool*	84.322A	S321A000006	282,165
Drug & Violence Prevention	84.148K	S184K000154	56,199
Title IX, Indian Education	84.060A	S060A000799	210,753
Passed Through Alaska			
Department of Education:			
Capacity, Bldg., Improvement	84.027	FC 01.024.01	18,614
Capacity, Bldg., Improvement	84.027	FC 01.024.02	22,698
Capacity, RIDE	84.027	FC 01.024.03	13,006
Carl Perkins Basic	84.048A	EK 01.024.01	248,588
Charter Schools	84.282	CS 01.024.01	71,092
Gear Up Alaska	84.334A	GU 01.024.01	14,833
Gear Up Alaska	84.334A	GU 01.024.02	52,011
Goals 2000	84.276A	BA 01.024.02	24,733
High Intensity Summer Reading	84.215K	HI 00.024.01	4,000
Preschool Disabled	84.173	FN 01.024.01	81,066
PTR Class Size Reduction	84.340A	SZ 01.024.01	454,626
Technology Literacy Challenge	84.318	TL 01.024.01	38,151
Youth In Detention	GF	EY 01.024.01	101,427
IASA - Title I*	84.010	IP 01.024.01	1,364,338
IASA - Title I-C Migrant	84.011	IP 01.024.01	265,965
IASA - Title II Eisen. Math/Science	84.281	IP 01.024.01	60,894
IASA - Title II Eisen. Reading	84.281	IP 01.024.01	21,044
IASA - Title IV Drug Free Schools	84.186	IP 01.024.01	81,456
IASA - Title VI Innovative	84.298	IP 01.024.01	73,184
			<hr/> 1,866,881
Migrant Summer	84.011	MS 00.024.01	
Migrant Summer	84.011	MS 01.024.01	13,781
Title II	84.281A	TR 00.024.02	13,092
Title VI-B	84.027A	FG 00.024.01	17,367

690,103

Total Passed Through Alaska  
Department Of Education

5,612,950

EXHIBIT F-2

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
SCHEDULE OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2001

<u>Federal Grantor</u>	<u>Federal Grant Number</u>	<u>Pass Through Grantor's Number</u>	<u>Grant Award</u>
Passed Through Univ. of AK			
UAF-Upward Bound	84.047	FP 102765	
UAF-Upward Bound	84.047	FP 102766	8,004
UASE-Reading Endorsement	N/A	P0210346	16,925
			<u>19,690</u>
Total Passed Through Univ. of AK			
			<u>44,619</u>
Total U.S. Department of Education			
			<u>6,904,642</u>
U.S. Department of Agriculture:			
Passed Through Alaska Department of Education:			
Food Service*	10.555		
Commodities	10.555		1,095,836
			<u>109,527</u>
Total U.S. Department of Agriculture			
			<u>1,205,363</u>
U. S. Department of Health and Social Services:			
Passed Through Alaska Department of Education:			
Abstinence Education	93.994	06-0314	
Medicaid	N/A	511424	23,455
Pregnant & Parenting Teens	93.558	16-1840	211,710
			<u>54,977</u>
Total U. S. Department of Health and Social Services			
			<u>290,142</u>
U. S. Department of Labor			
Passed Through Alaska Department of Education:			

STW Career Pathways	17.249	CP 2001-06	
STW Sustainability	17.249	SS 2001-07	73,972
			<hr/>
Total U.S. Department of Labor			73,972
			<hr/>
National Science Foundation			
NSF/Pfitzner	N/A	N/A	
NSF/Eller	N/A	ESI-9811644	1,020
			5,378
			<hr/>
Total National Science Foundation			6,398
			<hr/>
Total Federal Financial Assistance			
* Federal major program			\$ 8,480,517
			<hr/> <hr/>

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# MIKUNDA, COTTRELL & Co.

*A Professional Corporation*

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

215 Fidalgo, Suite 206 • Kenai, Alaska 99611

(907) 283-3484, Fax (907) 283-5842

## Independent Auditor's Statement of Compliance

Members of the School Board

Kenai Peninsula Borough School District Soldotna,  
Alaska

We have audited the general purpose financial statements of Kenai Peninsula Borough School District as of and for the year ended June 30, 2001, and have issued our report thereon dated September 10, 2001.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, nothing came to our attention which caused us to believe that:

- a) The statements of revenues and expenditures of the Special Revenue Funds do not present fairly the allowable funds expended within the limits of project budgets.
- b) The District has not complied with the minimum requirements of the Uniform Chart of Accounts for school districts as required by the State of Alaska, Department of Education.
- c) The District has not complied with the bonding requirements of AS 14.14.020.

However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with the foregoing requirements.

*Mikunda Cottrell & Co.*

September 10, 2001

*Offices: Anchorage, Bethel & Kenai*

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# MIKUNDA, COTTRELL & Co.

*A Professional Corporation*

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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(907) 283-3484, Fax (907) 283-5842

## Independent Auditor's Report on Schedule of Compliance AS 14.17.505

Members of the School Board

Kenai Peninsula Borough School  
District Soldotna, Alaska

We have audited the general purpose financial statements of Kenai Peninsula Borough School District as of and for the year ended June 30, 2001, and have issued our report thereon dated September 10, 2001.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, as presented in the Statement of Compliance - AS 14.17.505, nothing came to our attention to indicate that the District had failed to comply with the accumulated fund balance restriction in AS 14.17.505 as interpreted by the State of Alaska, Department of Education. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with such requirements.

*Mikunda Cottrell & Co.*



September 10, 2001

*Offices: Anchorage, Bethel & Kenai*

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**GENERAL FUND OPERATING REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
(Unaudited)

---

<u>Fiscal Year</u>	<u>Local Government Grant</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Other Revenue</u>	<u>Total</u>
1991-92	\$ 25,845,280	\$ 313,747	\$ 39,344,354	\$ 72,809	\$ 65,576,190
1992-93	26,160,324	143,985	40,710,911	80,199	67,095,419
1993-94	26,452,096	72,202	43,121,551	79,253	69,725,102
1994-95	26,596,637	139,321	44,428,219	69,603	71,233,780
1995-96	27,388,228	30,056	44,406,196	102,956	71,927,436
1996-97	27,594,063	123,294	43,544,162	105,939	71,367,458
1997-98	28,084,830	167,021	43,515,941	107,438	71,875,230
1998-99	29,476,785	134,029	43,289,714	80,757	72,981,285
1999-00	29,294,461	136,059	43,385,383	874,576	73,690,479
2000-01	29,628,226	211,710	42,536,731	352,504	72,729,171

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**TOTAL EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

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Fiscal Year	School Operations *	Borough Operations	Total
1991-92	\$ 59,713,021	\$ 6,030,882	\$ 65,743,903
1992-93	58,695,141	5,885,921	64,581,062
1993-94	62,052,033	5,723,686	67,775,719
1994-95	66,627,227	6,023,540	72,650,767
1995-96	65,837,058	5,859,929	71,696,987
1996-97	65,918,880	5,827,990	71,746,870
1997-98	65,145,832	6,197,730	71,343,562
1998-99	66,906,942	6,009,525	72,916,467
1999-00	67,311,423	5,922,125	73,233,548
2000-01	67,253,454	5,903,320	73,156,774

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The above information was derived from the Kenai Peninsula Borough School District General Fund and from the Kenai Peninsula Borough General, Capitol Projects, and Debt Service Funds.

\* Uncombined data

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## OPERATING EXPENDITURES AND OTHER FINANCING USES BY PROGRAM

## LAST TEN FISCAL YEARS

(Unaudited)

<u>Fiscal Year</u>	<u>Regular Instruction</u>	<u>Bilingual Instruction</u>	<u>Gifted/ Talented Instruction</u>	<u>Alternative Instruction</u>	<u>Vocational Instruction</u>
1991-92	\$ 28,269,029	\$ 500,872	\$ 869,788	\$ 260,214	\$ 2,225,428
1992-93	27,587,595	481,490	941,946	276,570	2,121,231
1993-94	29,396,521	522,330	988,490	248,365	2,376,644
1994-95	31,654,139	589,411	980,329	261,998	2,652,436
1995-96	31,255,013	541,849	883,009	269,589	2,283,125
1996-97	-	-	-	-	-
1997-98	-	-	-	-	-
1998-99	-	-	-	-	-
1999-00	-	-	-	-	-
2000-01	-	-	-	-	-

<u>Fiscal Year</u>	<u>Special Education Instruction</u>	<u>Support Service Pupils</u>	<u>General Support Services</u>	<u>Operation &amp; Maintenance of Plant</u>	<u>Non-Programmed Charges</u>
1991-92	\$ 7,802,317	\$ 3,257,049	\$ 8,041,668	\$ 13,136,270	\$ 146,110
1992-93	8,036,345	3,437,174	7,664,947	12,795,972	331,742
1993-94	8,572,302	3,430,073	7,914,722	12,887,734	356,452
1994-95	9,197,508	3,925,364	8,549,433	13,423,821	363,543
1995-96	9,041,099	3,635,793	9,342,539	13,156,939	590,682
1996-97	-	-	-	-	-
1997-98	-	-	-	-	-
1998-99	-	-	-	-	-
1999-00	-	-	-	-	-
2000-01	-	-	-	-	-

<u>Fiscal Year</u>	<u>Pupil Activities</u>	<u>Total</u>
1991-92	\$ 1,381,268	\$ 65,890,013
1992-93	1,237,792	64,912,804
1993-94	1,438,538	68,132,171
1994-95	1,416,328	73,014,310
1995-96	1,325,124	72,324,761
1996-97	-	-
1997-98	-	-
1998-99	-	-
1999-00	-	-
2000-01	-	-

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## OPERATING EXPENDITURES AND OTHER FINANCING USES BY PROGRAM

## LAST TEN FISCAL YEARS

(Unaudited)

<u>Fiscal Year</u>	<u>Regular Instruction</u>	<u>Bilingual Instruction</u>	<u>Gifted/ Talented Instruction</u>	<u>Alternative Instruction</u>	<u>Vocational Instruction</u>	<u>Special Education Instruction</u>
1991-92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1992-93	-	-	-	-	-	-
1993-94	-	-	-	-	-	-
1994-95	-	-	-	-	-	-
1995-96	-	-	-	-	-	-
1996-97	30,947,404	521,674	858,452	288,349	1,935,245	6,812,090
1997-98	32,567,606	380,591	907,599	281,982	1,796,910	7,750,330
1998-99	32,908,342	489,791	884,464	319,838	1,690,652	6,220,888
1999-00	32,728,102	464,842	880,215	919,855	1,657,086	6,389,524
2000-01	31,427,066	460,482	900,958	1,629,742	1,585,191	6,353,689

<u>Fiscal Year</u>	<u>Special Education Support Svcs-Student</u>	<u>Guidance Services</u>	<u>Health Services</u>	<u>Support Services - Instruction</u>	<u>Library Services</u>	<u>Inservice</u>
1991-92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1992-93	-	-	-	-	-	-
1993-94	-	-	-	-	-	-
1994-95	-	-	-	-	-	-
1995-96	-	-	-	-	-	-
1996-97	2,313,646	1,060,933	1,072,923	1,302,341	1,397,343	21,001
1997-98	1,400,829	1,053,249	910,405	832,306	1,450,301	25,374
1998-99	2,821,280	1,067,724	952,324	765,720	1,439,951	29,056
1999-00	2,799,527	1,007,207	978,516	706,061	1,314,748	18,544
2000-01	3,026,170	1,066,422	908,028	698,439	1,408,029	22,815

<u>Fiscal Year</u>	<u>School Admin.</u>	<u>Support Services - General</u>	<u>Operation &amp; Maintenance of Plant</u>	<u>Non-Programmed Charges</u>	<u>Pupil Activities</u>	<u>Total</u>
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1991-92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1992-93	-	-	-	-	-	-
1993-94	-	-	-	-	-	-
1994-95	-	-	-	-	-	-
1995-96	-	-	-	-	-	-
1996-97	-	8,781,315	13,095,976	403,875	1,338,178	72,150,745
1997-98	-	8,646,609	13,339,471	574,441	-	71,918,003
1998-99	-	8,619,261	13,334,967	307,364	1,386,316	73,237,938
1999-00	-	9,029,331	12,919,194	293,962	1,420,796	73,527,510
2000-01	3,269,450	5,763,395	13,226,426	240,399	1,410,472	73,397,173

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The State of Alaska Chart of Accounts for Public School Systems was altered July 1, 1998. Therefore, comparative data in the format of this table has not been maintained but appears in the new format as shown in Table IV.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**TAX REVENUES BY SOURCES**  
**LAST TEN FISCAL YEARS**  
(Unaudited)

---

<u>Fiscal Year</u>	<u>Total Taxes</u>	<u>General Property Tax</u>	<u>General Sales Tax</u>	<u>Motor Vehicle Tax</u>	<u>In Lieu Tax</u>
1991-92	\$ 34,502,554	\$ 24,233,165	\$ 8,788,226	\$ 580,492	\$ 900,671
1992-93	37,471,982	26,871,643	9,257,635	440,902	901,802
1993-94	37,871,250	26,431,324	10,043,808	495,161	900,957
1994-95	39,693,489	27,548,577	10,709,737	515,326	920,149
1995-96	40,267,213	27,743,699	11,117,396	538,109	868,009
1996-97	40,173,768	27,206,004	11,383,289	602,195	982,280
1997-98	42,084,964	28,506,176	11,917,497	717,745	943,546
1998-99	41,363,081	27,129,474	12,606,181	736,875	953,106
1999-00	42,301,933	27,667,443	12,814,418	937,344	975,328
2000-01	43,204,694	27,540,011	13,708,974	928,423	1,027,288

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This information was obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

TAX RATE (MILLS)								
Fiscal Year	Borough	City of Homer	City of Kenai	City of Seldovia	City of Seward	City of Seward (Special)	City of Kachemak*	City of Soldotna
1991-92	7.55	5.50	2.70	7.75	3.00	3.00	2.00	3.50
1992-93	8.55	5.50	3.50	7.75	3.00	3.00	2.00	1.65
1993-94	8.55	5.50	3.50	7.75	3.00	3.00	2.00	1.65
1994-95	8.59	5.50	3.50	7.50	3.00	3.00	2.00	1.65
1995-96	8.59	5.50	3.50	7.25	3.00	3.00	1.00	1.65
1996-97	8.30	5.50	3.50	7.25	3.00	3.00	1.00	1.65
1997-98	8.30	5.50	3.50	7.25	3.12	3.12	1.00	1.65
1998-99	8.00	5.50	3.50	7.25	3.12	3.12	1.00	1.65
1999-00	8.00	5.50	3.50	7.25	3.12	3.12	1.00	1.65
2000-01	7.50	5.50	3.50	7.25	3.12	3.12	1.00	1.65
TAX LEVIES								
1991-92	\$ 23,830,103	\$ 1,113,551	\$ 687,804	\$ 124,053	\$ 520,358	\$ 61,682	\$ 29,112	\$ 636,872
1992-93	26,551,485	1,062,140	987,528	129,493	438,424	58,002	29,417	318,852
1993-94	25,862,272	1,063,159	1,022,229	130,797	436,382	58,066	29,449	312,794
1994-95	26,750,410	1,106,266	1,080,881	125,771	443,874	81,060	33,938	344,249
1995-96	27,288,423	1,158,018	1,094,935	120,537	446,961	38,319	17,244	369,640
1996-97	26,588,976	1,166,357	1,090,726	117,145	425,176	26,409	18,771	377,176
1997-98	27,784,263	1,172,916	1,141,938	113,084	447,547	16,002	18,997	394,141
1998-99	26,764,520	1,204,097	1,190,617	122,803	481,570	21,418	19,605	410,576
1999-00	26,847,573	1,298,578	1,219,751	126,140	515,876	20,116	23,324	414,655
2000-01	26,618,992	1,341,183	1,227,127	129,806	608,179	29,277	25,250	423,812

The municipal tax rate is limited by statute to three percent of the assessed value of property assessed excepting that the municipalities may, without limitation as to the rate or amount, levy taxes annually in an amount sufficient to pay the principal and interest on bonds as they shall become due. The source of the information related to the cities is the Kenai Peninsula Borough who assesses and collects these taxes on behalf of the cities. Taxes become due in full on October 15th or you may pay it in two installments (September 15th and November 15th). A penalty of 10 percent of the delinquent installment is added if not paid when due. Interest at the rate of 10% a year accrues upon all unpaid taxes. Real Property tax lien foreclosure is initiated in January of the year following the calendar year in which the tax was levied.

\* Real Property Tax



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**NUMBER OF TAX ACCOUNTS  
LAST TEN FISCAL YEARS  
(Unaudited)**

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---

<u>Fiscal Year</u>		<u>Real Property</u>	<u>Oil Related</u>	<u>Personal Property</u>	<u>Sales Tax</u>	<u>Total</u>
1991-92	*	\$ 55,707	\$ 175	\$ 9,274	\$ 4,964	\$ 70,120
1992-93	*	56,090	173	8,929	5,206	70,398
1993-94	*	56,630	168	8,720	5,496	71,014
1994-95	*	56,741	164	8,717	5,789	71,411
1995-96	*	57,145	159	8,652	6,111	72,067
1996-97	*	57,401	171	8,431	6,290	72,293
1997-98	*	58,501	151	7,996	6,435	73,083
1998-99	*	58,211	144	7,675	6,484	72,514
1999-00	*	59,543	144	3,072	6,504	69,263
2000-01	*	60,205	144	3,280	6,599	70,228

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\* Beginning in 1989-90, the Borough contracted with the state of Alaska Division of Motor Vehicles for the collection of tax on motor vehicles.

This information was obtained from the Kenai Peninsula Borough.



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS  
(ASSESSED AT 100% VALUE  
(Unaudited)**

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<u>Fiscal Year</u>		<u>Assessed Real Property</u>	<u>Oil Related</u>	<u>Personal Property</u>	<u>Total</u>	<u>Value Per Capita</u>
1991-92	*	\$ 2,158,610,066	\$ 678,881,192	\$ 318,813,642	\$ 3,156,304,900	\$ 71,703
1992-93	*	2,214,692,982	574,967,135	315,776,725	3,105,436,842	69,925
1993-94	*	2,184,164,327	522,197,427	318,465,380	3,024,827,134	64,690
1994-95	*	2,280,381,078	506,482,931	327,269,850	3,114,133,859	66,116
1995-96	*	2,339,408,955	506,471,979	330,885,433	3,176,766,367	67,894
1996-97	*	2,397,768,876	507,535,282	298,033,984	3,203,338,142	66,600
1997-98	*	2,443,116,076	590,418,943	313,966,596	3,347,501,615	68,575
1998-99	*	2,530,171,325	511,738,870	303,654,855	3,345,565,050	68,344
1999-00	*	2,677,652,980	447,636,160	230,657,538	3,355,946,678	67,622
2000-01	*	2,825,785,623	461,506,460	261,906,836	3,549,198,919	71,425

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\* Beginning in 1989-90, the Borough contracted with the state of Alaska Division of Motor Vehicles for the collection of tax on motor vehicles.

This information was obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES  
LAST TEN FISCAL YEARS  
(Unaudited)**

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures*</u>	<u>Ratio of Debt Service to General Expenditures (Percent)</u>
1991-92	*	\$ 19,405,000	\$ 8,409,500	\$ 27,814,500	\$ 119,807,216	23.22
1992-93	*	21,025,000	6,669,523	27,694,523	118,212,542	23.43
1993-94	*	11,085,000	5,431,351	16,516,351	110,139,178	15.00
1994-95	*	9,505,000	4,784,672	14,289,672	113,708,646	12.56
1995-96	*	7,110,000	4,153,011	11,263,011	112,172,034	10.04
1996-97	*	8,220,000	4,619,380	12,839,380	113,531,185	11.31
1997-98	*	9,255,000	3,572,471	12,827,471	115,426,942	11.11
1998-99	*	9,965,000	2,868,433	12,833,433	116,926,757	10.98
1999-00	*	10,730,000	2,100,391	12,830,391	120,765,612	10.62
2000-01	*	10,855,000	1,283,882	12,138,882	123,240,640	9.85

\* Includes General, Special Revenue, and Debt Service Funds

This information was obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**RATIO OF NET AREA WIDE GENERAL BONDED DEBT TO ASSESSED VALUE and  
NET BONDED DEBT PER CAPITA and STUDENT CAPITA  
LAST TEN FISCAL YEARS  
(Unaudited)**

<u>Fiscal Year</u>	<u>Population</u>	<u>Student Population</u>	<u>Assessed Value</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>	<u>Net Bonded Debt Per Student Capita</u>
** 1991-92	42,242	9,449	\$ 3,156,304,900	\$ 89,835,000	2.85%	\$ 2,127	\$ 9,960
** 1992-93	44,019	9,589	3,105,436,842	68,562,786	2.21%	1,558	7,150
** 1993-94	44,411	9,846	3,024,827,134	59,365,000	1.96%	1,337	6,029
** 1994-95	46,759	10,144	3,114,133,859	61,840,000	1.99%	1,323	6,096
** 1995-96	47,101	10,281	3,176,766,367	54,985,000	1.73%	1,167	5,348
** 1996-97	46,790	10,342	3,203,338,142	47,030,000	1.47%	1,005	4,547
** 1997-98	48,908	10,377	3,347,501,616	38,050,000	1.14%	791	3,667
** 1998-99	48,815	10,182	3,345,565,050	28,375,000	0.85%	581	2,787
** 1999-00	48,952	9,982	3,355,946,678	17,945,000	0.53%	367	1,798
** 2000-01	49,691	9,947	3,549,198,919	15,889,000	0.45%	320	1,597

Population figures from U.S. Census

\*\*Population figures from State of Alaska, Department of Community and Regional Affairs

This information was obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

June 30, 2001

(Unaudited)

Governmental Unit	Net Debt Outstanding	Percentage Application to this Governmental Unit	Share of Debt
Kenai Peninsula Borough:			
Direct Debt:			
Bonded Debt:			
Education	\$ 14,834,000	100%	\$ 14,834,000
North Peninsula Recreation *	1,055,000	100%	1,055,000
Total Bonded Debt and Direct Debt	15,889,000		15,889,000
Overlapping Debt:			
Cities within Borough:			
Homer	5,295,358	100%	5,295,358
Kenai	625,000	100%	625,000
Seldovia	75,000	100%	75,000
Seward	8,513,278	100%	8,513,278
Soldotna	2,230,000	100%	2,230,000
Total Overlapping Debt	16,738,636	100%	16,738,636
Total Direct and Overlapping Debt	\$ 32,627,636	100%	\$ 32,627,636

\* General Obligation debt repaid through general property taxes of the service area.

This information was obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**AVERAGE DAILY MEMBERSHIP AS COMPARED TO ASSESSED VALUATION**  
**SHOWING ASSESSED VALUATION SUPPORT PER STUDENT**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

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Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Membership Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1991-92	9,449	3.0	\$ 3,156,304,900	2.2	\$ 334,036
1992-93	9,589	1.5	3,105,436,842	(1.6)	323,854
1993-94	9,846	2.7	3,024,827,134	(2.6)	307,214
1994-95	10,144	3.0	3,114,133,859	3.0	306,993
1995-96	10,281	1.4	3,176,766,367	2.0	308,994
1996-97	10,342	0.6	3,203,338,142	5.4	309,741
1997-98	10,377	0.3	3,347,501,616	4.5	322,589
1998-99	10,182	(1.9)	3,345,565,050	(.1)	328,576
1999-00	9,982	(1.9)	3,355,946,678	.3	336,200
2000-01	9,947	(0.4)	3,549,198,919	(5.4)	356,811

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

AVERAGE PER PUPIL OPERATION EXPENDITURE  
LAST TEN FISCAL YEARS  
(Unaudited)

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Fiscal Year	Total Operating Expenditures	Operating Expenditures Percentage Increase Over Previous Year	Average Daily Membership Grades K-12	Operating Expenditures Per Student Capita	Operating Expenditures Per Student Capita Percentage Increase Over Previous Year
1991-92	\$ 65,890,013	7.0	9,449	\$ 6,973	3.8
1992-93	64,912,804	(1.5)	9,589	6,770	(2.9)
1993-94	68,132,171	5.0	9,846	6,920	2.2
1994-95	73,014,310	7.2	10,144	7,198	4.0
1995-96	72,287,669	(1.0)	10,281	7,031	(2.3)
1996-97	72,150,745	(.02)	10,342	6,976	(0.7)
1997-98	71,918,003	(.03)	10,377	6,931	(0.2)
1998-99	73,237,898	1.8	10,182	7,193	.4
1999-00	73,527,510	0.4	9,982	7,366	2.4
2000-01	73,397,173	(0.2)	9,947	7,379	0.2

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**AVERAGE PUPIL/TEACHER RATIO  
LAST TEN FISCAL YEARS  
(Unaudited)**

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<u>Fiscal Year</u>	<u>Professional Teaching Staff</u>	<u>Average Daily Membership Grades K-12</u>	<u>Ratio of Pupils to Teaching staff</u>
1991-92	674.02	9,449	14.02
1992-93	669.02	9,589	14.33
1993-94	685.65	9,846	14.36
1994-95	701.25	10,144	14.47
1995-96	696.61	10,281	14.76
1996-97	692.35	10,342	14.94
1997-98	707.50	10,377	14.67
1998-99	700.15	10,182	14.54
1999-00	695.74	9,982	14.35
2000-01	691.17	9,947	14.39

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**PROPERTY VALUE AND BANK DEPOSITS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

Fiscal Year	Property Value*			Bank Deposits**
	Real	Personal	Oil	
1991-92	\$ 2,158,610,066	\$ 318,813,642	\$ 678,881,192	\$ 301,125
1992-93	2,214,692,982	315,776,725	574,967,135	297,374
1993-94	2,184,164,327	318,465,380	522,197,427	314,203
1994-95	2,280,381,078	327,269,850	506,482,931	338,763
1995-96	2,339,408,955	330,885,433	506,471,979	358,414
1996-97	2,397,768,976	298,033,984	507,535,282	372,897
1997-98	2,443,116,076	313,966,596	590,418,943	367,727
1998-99	2,530,171,325	303,654,855	511,738,870	388,852
1999-00	2,677,652,980	230,657,538	447,636,160	424,011
2000-01	2,825,785,623	261,906,836	461,506,460	460,345

\* Full Value from the State of Alaska's "Alaska Taxable Report".

\*\* From individual bank branch managers.

Note: The Borough does not issue building permits, therefore, construction by year is not available.

This information obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**PRINCIPAL TAXPAYERS**  
**YEAR ENDED JUNE 30, 2001**  
(Unaudited)

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<u>Principal Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Value 100% of Market Value</u>	<u>Percentage of Total Assessed Value</u>
Union Oil/Unocal	Urea Plant and Oil	\$ 299,376,925	8.44
Kenai Fertilizer Co. LLC	Urea Plant and Oil	217,850,900	6.14
Phillips Petroleum Co.	L.N.G	94,491,990	2.66
Tesoro Alaska Petroleum	Refinery	83,987,300	2.37
Marathon Oil Co.	Oil	50,805,000	1.43
Alaska Communications Systems	Utility	36,887,455	1.04
Cross Timbers Oil Co.	Oil	27,766,760	0.78
ARCO Alaska Inc.	Oil	26,541,880	0.75
Cook Inlet Pipeline	Pipeline	23,875,700	0.67
Fred Meyer of Alaska, Inc.	Commercial	<u>14,747,282</u>	<u>0.42</u>
Total		<u>\$ 876,331,192</u>	<u>24.70</u>

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This information obtained from the Kenai Peninsula Borough.

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## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## MISCELLANEOUS STATISTICAL DATA

YEAR ENDED JUNE 30, 2001

(Unaudited)

DATE OF INCORPORATION                      January 1, 1964

AUTHORITY FOR INCORPORATION              State of Alaska Borough Act of 1961

AREA    Approximately 25,600 square miles

## SCHOOLS

<u>Type of School</u>	<u>Number of Schools</u>	<u>Average Daily Membership</u>
High Schools	7	3,113
Middle Schools	3	1,227
Elementary Schools	17	4,215
Elementary/High Schools	9	1,152
Alternative Schools	2	110
Charter Schools	2	130
 Total	 <u>40</u>	 <u>9,947</u>

## CENSUS DATA

2000, State of Alaska, Department of Community and Regional Affairs

Cities	Homer	3,946
	Kachemak	431
	Kenai	6,942
	Seldovia	286
	Seward	2,830
	Soldotna	3,759

Outside Cities

31,497

Total Borough Population

49,691

## ELECTIONS

Number of Registered Voters 2000: 36,067

Votes cast in October 2000, Borough Election: 6,719

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# Kenai Peninsula Borough School District

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# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**A Component Unit of the Kenai Peninsula Borough  
Soldotna, Alaska**

**For the Fiscal Year Ended  
June 30, 2002**

**Dr. Donna Peterson, Superintendent of Schools**

**Prepared by Business and Finance**

**Mrs. Melody Douglas, RSBO  
Chief Financial Officer**

**Laurie Olson  
Accountant**

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Kenai Peninsula Borough  
School District, Alaska

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

standards in government accounting  
and financial reporting.



*William Patrick Pate*  
President

*Jeffrey L. Esser*  
Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**148 North Binkley Street**  
**Soldotna, Alaska 99669**

**SCHOOL BOARD**

**Dr. Nels Anderson, President**  
**Deborah Germano, Vice President**  
**Sammy Crawford, Clerk**  
**Joe Arness, Treasurer**  
**Margaret Gilman, Member**  
**Debra Mullins, Member**  
**Al Poindexter, Member**  
**Katie Lockwood, Student Representative**

**ADMINISTRATION**

**Dr. Donna Peterson, Superintendent of Schools**  
**Dr. Gary Whiteley, Assistant Superintendent, Instruction**  
**Todd Syverson, Assistant Superintendent, Administrative Services**  
**Melody Douglas, Chief Financial Officer**

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2001  
 With Comparative Totals for Year Ended June 30, 2000

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	June 30, 2001	June 30, 2000
<b>Revenues:</b>				
Intergovernmental - Local	\$ 29,628,226	\$ 714,980	\$ 30,343,206	\$ 29,966,253
Intergovernmental - State	42,536,731	5,125,217	47,661,948	48,320,598
Intergovernmental - Federal	211,710	6,391,762	6,603,472	5,762,748
Food Sales	-	1,051,892	1,051,892	1,013,461
Corporate Grants and User fees	-	352,663	352,663	322,641
Other Revenues	352,504	19,075	371,579	896,180
<b>Total Revenues</b>	<b>72,729,171</b>	<b>13,655,589</b>	<b>86,384,760</b>	<b>86,281,881</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	542,104	240,399	782,503	808,744
<b>Total Revenues and Other Financing Sources</b>	<b>73,271,275</b>	<b>13,895,988</b>	<b>87,167,263</b>	<b>87,090,625</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	42,357,128	5,914,289	48,271,417	47,817,717
Supporting Services - Pupil	7,129,903	23,912	7,153,815	6,890,453
School Administration	3,269,450	-	3,269,450	-
General Supporting Services Operations and Maintenance of Plant	5,763,395	-	5,763,395	9,029,331
Pupil Activities	13,226,426	-	13,226,426	12,919,194
Community Services	1,410,472	-	1,410,472	1,420,796
Pupil Transportation	-	418,620	418,620	397,719
Food Service	-	4,404,163	4,404,163	4,432,897
<b>Total Expenditures</b>	<b>73,156,774</b>	<b>13,147,456</b>	<b>86,304,230</b>	<b>85,329,952</b>
<b>Other Financing Uses:</b>				
Operating Transfers Out - General Fund	-	542,104	542,104	535,762
Operating Transfers Out - Kenai Peninsula Borough	-	-	-	20,980
Operating Transfers Out - Special Revenue Fund	240,399	-	240,399	272,982
<b>Total Other Financing Uses</b>	<b>240,399 # #</b>	<b>542,104 #</b>	<b>782,503</b>	<b>829,724</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>73,397,173</b>	<b>13,689,560</b>	<b>87,086,733</b>	<b>86,159,676</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over</b>				

Expenditures and Other Financing Uses	(125,898)	206,428	80,530	930,949
Fund Balances, Beginning of Year	2,418,975	328,281	2,747,256	2,063,896
Cumulative Effect of Change in Accounting for Personal Leave	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,589)</u>
Fund Balances, End of Year	<u>\$ 2,293,077</u>	<u>\$ 534,709</u>	<u>\$ 2,827,786</u>	<u>\$ 2,747,256</u>

The notes to the financial statements are an integral part of this statement.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2001

With Comparative Totals for Year Ended June 30, 2000

	General Fund			Special Revenue Funds			Totals (Memorandum Only) Year Ended June 30, 2001			Totals (Memorandum Only) Year Ended June 30, 2000		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>												
Intergovernmental - Local	\$ 29,643,749	\$ 29,628,226	\$ (15,523)	\$ 699,448	\$ 714,980	\$ 15,532	\$ 30,343,197	\$ 30,343,206	\$ 9	\$ 29,964,253	\$ 29,966,253	\$ 2,000
Intergovernmental - State	42,462,552	42,536,731	74,179	5,398,279	5,125,217	(273,062)	47,860,831	47,661,948	(198,883)	48,174,815	48,320,598	145,783
Intergovernmental - Federal	136,059	211,710	75,651	7,631,680	6,391,762	(1,239,918)	7,767,739	6,603,472	(1,164,267)	6,335,001	5,762,748	(572,253)
Food Sales	-	-	-	1,065,644	1,051,892	(13,752)	1,065,644	1,051,892	(13,752)	1,076,669	1,013,461	(63,208)
Corporate Grants and User Fees	-	-	-	507,791	352,663	(155,128)	507,791	352,663	(155,128)	424,647	322,641	(102,006)
Other Revenues	415,000	352,504	(62,496)	34,588	19,075	(15,513)	449,588	371,579	(78,009)	778,000	896,180	118,180
<b>Total Revenues</b>	<b>72,657,360</b>	<b>72,729,171</b>	<b>71,811</b>	<b>15,337,430</b>	<b>13,655,589</b>	<b>(1,681,841)</b>	<b>87,994,790</b>	<b>86,384,760</b>	<b>(1,610,030)</b>	<b>86,753,385</b>	<b>86,281,881</b>	<b>(471,504)</b>
<b>Other Financing Sources:</b>												
Operating transfers In	542,104	542,104	-	57,342	240,399	183,057	599,446	782,503	183,057	159,843	808,744	648,901
<b>Total Revenues and Other Financing Sources</b>	<b>73,199,464</b>	<b>73,271,275</b>	<b>71,811</b>	<b>15,394,772</b>	<b>13,895,988</b>	<b>(1,498,784)</b>	<b>88,594,236</b>	<b>87,167,263</b>	<b>(1,426,973)</b>	<b>86,913,228</b>	<b>87,090,625</b>	<b>177,397</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Instruction	42,812,238	42,357,128	455,110	8,126,439	5,914,289	2,212,150	50,938,677	48,271,417	2,667,260	48,559,239	47,817,717	741,522
Supporting Services - Pupil	7,170,412	7,129,903	40,509	30,393	23,912	6,481	7,200,805 #	7,153,815 #	46,990	6,953,636	6,890,453	63,183
School Administration	3,311,772	3,269,450	42,322	-	-	-	3,311,772 #	3,269,450 #	42,322	-	-	-
Supporting Services - General Operations and	5,807,030	5,763,395	43,635	-	-	-	5,807,030	5,763,395	43,635	9,166,466	9,029,331	137,135
Maintenance of Plant	13,252,395	13,226,426	25,969	-	-	-	13,252,395	13,226,426	25,969	13,241,464	12,919,194	322,270
Pupil Activities	1,438,037	1,410,472	27,565	-	-	-	1,438,037	1,410,472	27,565	1,420,796	1,420,796	(17,370)
Community Services	-	-	-	497,468	418,620	78,848	497,468	418,620	78,848	453,044	397,719	55,325
Pupil Transportation	-	-	-	4,534,418	4,404,163	130,255	4,534,418	4,404,163	130,255	4,409,046	4,432,897	(23,851)
Food Service	-	-	-	2,417,837	2,386,472	31,365	2,417,837	2,386,472	31,365	2,431,782	2,421,845	9,937
<b>Total Expenditures</b>	<b>73,791,884</b>	<b>73,156,774</b>	<b>635,110</b>	<b>15,606,555</b>	<b>13,147,456</b>	<b>2,459,099</b>	<b>89,398,439</b>	<b>86,304,230</b>	<b>3,094,209</b>	<b>86,618,103</b>	<b>85,329,952</b>	<b>1,288,151</b>
<b>Other Financing Uses:</b>												
Operating Transfers Out - General Fund	-	-	-	542,104	542,104	-	542,104	542,104	-	671,792	535,762	136,030
Operating Transfers Out - Kenai Peninsula Borough	-	-	-	-	-	-	-	-	-	20,980	20,980	-
Operating Transfers Out - Special Revenue Fund	57,342	240,399	(183,057)	-	-	-	57,342	240,399	(183,057)	159,843	272,982	(113,139)
<b>Total Other Financing Uses</b>	<b>57,342 #</b>	<b>240,399 #</b>	<b>(183,057) #</b>	<b>542,104 #</b>	<b>542,104 #</b>	<b>-</b>	<b>599,446</b>	<b>782,503</b>	<b>(183,057)</b>	<b>852,615</b>	<b>829,724</b>	<b>22,891</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>73,849,226</b>	<b>73,397,173</b>	<b>452,053</b>	<b>16,148,659 #</b>	<b>13,689,560</b>	<b>2,459,099</b>	<b>89,997,885</b>	<b>87,086,733</b>	<b>2,911,152</b>	<b>87,470,718</b>	<b>86,159,676</b>	<b>1,311,042</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ (649,762)</b>	<b>(125,898)</b>	<b>\$ 523,864</b>	<b>\$ (753,887)</b>	<b>206,428</b>	<b>\$ 960,315</b>	<b>\$ (1,403,649)</b>	<b>80,530</b>	<b>\$ 1,484,179</b>	<b>\$ (557,490)</b>	<b>930,949</b>	<b>\$ 1,488,439</b>
<b>Fund Balances, Beginning of Year</b>		<b>2,418,975</b>			<b>328,281</b>			<b>2,747,256</b>			<b>2,063,896</b>	
<b>Cumulative Effect of Change in Accounting for Personal Leave</b>		<b>-</b>			<b>-</b>			<b>-</b>			<b>(247,589)</b>	
<b>Fund Balances, End of Year</b>		<b>\$ 2,293,077</b>			<b>\$ 534,709</b>			<b>\$ 2,827,786</b>			<b>\$ 2,747,256</b>	

The notes to the financial statements are an integral part of this statement.