

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553

Phone (907) 714-8888 Fax (907) 262-9132

www.kpbsd.k12.ak.us

SCHOOL BOARD COMMUNICATION

Title: March 2012 Finance Report

Date: April 18, 2012

Item Number:

10a.

Administrator: Laurie Olson, Director of Finance 

Attachments: March 2012 Finance Report

☐ Action Needed ☐ For Discussion ☒ Information ☐ Other: _____

BACKGROUND INFORMATION

Monthly revenue and expenditure information is presented to the Board of Education to apprise them of the District's finances in relationship to respective budgets. More detailed information is available upon request at District Office at 148 N. Binkley Street, Soldotna, Alaska.

Revenue Summary by Fund: This printout recaps fund specific revenue information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers and budget revisions. Rollover encumbrances from the prior year will be included with a budget revision in November.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Not applicable to revenue accounts.
Unencumbered Balance	Expected revenue yet to be received for the fiscal year.

Expenditure Summary by Fund: This printout recaps fund specific expenditure information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers, budget revisions and rollover encumbrances from the prior year.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Reflects the total amount of encumbered funds.
Unencumbered Balance	Budgeted amounts not yet encumbered or expended, but available for use.

Source of Revenue by Fund: This report presents a more detailed view of the Operating Fund revenue categories. The columns reflect the same information as noted above for the Revenue Summary by Fund Report.

Expenditure Summary by Fund and Function: This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Expenditure Summary by Fund.

ADMINISTRATIVE RECOMMENDATION

For your information.

KENAI SCHOOL DISTRICT

REVENUE SUMMARY BY FUND

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8:13:37 AM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97567

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	137,311,226.00	139,930,278.00	8,502,541.16	80,394,253.13	0.00	59,536,024.87	57
201	STAFF DEVELOP CONTRA	933.00	43,388.00	0.00	14,244.89	0.00	29,143.11	33
205	PUPIL TRANSPORTATION	5,490,936.00	6,242,563.00	1,802,293.00	5,500,393.00	0.00	742,170.00	88
218	PRINCIPAL COACHING	445,000.00	445,000.00	0.00	173,001.61	0.00	271,998.39	39
219	YOUTH FIRST	85,000.00	85,000.00	7,377.44	39,198.60	0.00	45,801.40	46
221	CONSTRUCTION EDUCATION FOUNDATION	154,822.00	154,822.00	0.00	34,605.19	0.00	120,216.81	22
226	ASDN LEADERSHIP	28,560.00	28,560.00	0.00	2,071.73	0.00	26,488.27	7
230	CAREER TECH ED	26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0
235	ARTIST IN SCHOOLS	1,157.00	2,308.00	0.00	2,307.50	0.00	0.50	100
255	FOOD SERVICE FUND	3,929,688.00	4,033,070.00	356,439.19	1,944,488.44	0.00	2,088,581.56	48
260	TITLE I-A	4,303,618.00	4,341,772.00	0.00	1,281,116.04	0.00	3,060,655.96	30
263	GOV'S ALT. SCHOOLS	26,300.00	26,300.00	0.00	2,302.51	0.00	23,997.49	9
265	CARL PERKINS - BASIC	196,928.00	261,594.00	0.00	89,287.80	0.00	172,306.20	34
266	TITLE VI-B	3,291,938.00	3,390,273.00	0.00	1,074,354.70	0.00	2,315,918.30	32
268	SFSF, ARRA	385,097.00	385,097.00	0.00	385,097.00	0.00	0.00	100
269	EDUCATION JOBS	1,368,815.00	1,368,815.00	0.00	495,552.26	0.00	873,262.74	36
272	UPWARD BOUND/UAA	8,300.00	24,900.00	1,898.70	1,898.70	0.00	23,001.30	8
273	AASB	0.00	6,795.00	0.00	0.00	0.00	6,795.00	0
281	MIGRANT ED	7,648.00	7,648.00	0.00	0.00	0.00	7,648.00	0
284	YOUTH IN DETENTION	224,690.00	224,690.00	0.00	224,690.00	0.00	0.00	100
295	SCHOOL IMPROVEMENT	3,314.00	3,314.00	0.00	2,988.74	0.00	325.26	90
298	TITLE I-D DELINQUEN	24,686.00	41,803.00	0.00	3,439.99	0.00	38,363.01	8
300	MCKINNEY-VENTO HMLSS	15,000.00	15,000.00	0.00	13,849.54	0.00	1,150.46	92
350	TITLE VII -INDIAN ED	368,294.00	368,294.00	0.00	97,520.68	0.00	270,773.32	26
356	GEAR UP KENAI PENINS	170,215.00	170,215.00	0.00	15,948.91	0.00	154,266.09	9
371	CORPORATE GRANTS	6,000.00	50,895.00	600.00	56,690.00	0.00	-5,795.00	111

KENAI SCHOOL DISTRICT

REVENUE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97567

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 4 - REVENUES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
372	COMMUNITY THEATER	0.00	0.00	4,490.00	12,800.00	0.00	-12,800.00	0
710	PUPIL ACTIVITY FUND	0.00	0.00	326,168.57	2,491,713.56	0.00	-2,491,713.56	0
TOTALS:	Ledger Type: 4 - Revenues	157,874,165.00	161,678,394.00	11,001,808.06	94,353,814.52	0.00	67,324,579.48	58

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97571

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	137,311,226.00	139,930,277.90	9,323,491.07	69,824,459.66	32,845,539.60	37,260,278.64	73
201	STAFF DEVELOP CONTRA	933.00	43,388.00	4,547.86	24,753.08	10,001.46	8,633.46	80
205	PUPIL TRANSPORTATION	5,490,936.00	6,242,563.00	1,089,771.69	4,640,412.25	48,386.83	1,553,763.92	75
218	PRINCIPAL COACHING	445,000.00	445,000.00	8,196.92	266,687.62	47,520.22	130,792.16	71
219	YOUTH FIRST	85,000.00	85,000.00	5,078.52	44,277.12	12,592.35	28,130.53	67
221	CONSTRUCTION EDUCATION FOUNDATION	154,822.00	154,822.00	29,087.60	84,284.08	18,242.03	52,295.89	66
226	ASDN LEADERSHIP	28,560.00	28,560.00	8,544.48	24,281.75	4,534.02	-255.77	101
230	CAREER TECH ED	26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0
235	ARTIST IN SCHOOLS	1,157.00	2,308.00	0.00	2,308.00	0.00	0.00	100
255	FOOD SERVICE FUND	3,929,688.00	4,090,389.34	344,841.97	2,859,107.56	819,869.25	411,412.53	90
260	TITLE I-A	4,303,618.00	4,341,772.00	283,265.48	2,186,985.31	976,612.01	1,178,174.68	73
263	GOV'S ALT. SCHOOLS	26,300.00	26,300.00	6,048.36	9,007.73	0.00	17,292.27	34
265	CARL PERKINS - BASIC	196,928.00	261,594.00	22,613.02	145,578.35	44,411.23	71,604.42	73
266	TITLE VI-B	3,291,938.00	3,390,273.00	239,142.81	1,636,679.00	520,241.07	1,233,352.93	64
268	SFSF, ARRA	385,097.00	385,097.00	-78.92	385,097.00	544.37	-544.37	100
269	EDUCATION JOBS	1,368,815.00	1,368,815.00	126,527.88	891,312.93	477,861.04	-358.97	100
272	UPWARD BOUND/UAA	8,300.00	24,900.00	615.25	2,513.95	3,947.00	18,439.05	26
273	AASB	0.00	6,795.00	2,903.00	4,449.39	485.40	1,860.21	73
281	MIGRANT ED	7,648.00	7,648.00	0.00	0.00	199.00	7,449.00	3
284	YOUTH IN DETENTION	224,690.00	224,690.00	12,475.65	124,666.55	47,093.06	52,930.39	76
295	SCHOOL IMPROVEMENT	3,314.00	3,314.00	2,063.60	5,052.34	0.86	-1,739.20	152
298	TITLE I-D DELINQUEN	24,686.00	41,803.00	0.00	6,023.87	7,190.36	28,588.77	32
300	MCKINNEY-VENTO HMLSS	15,000.00	15,000.00	374.36	14,223.90	0.00	776.10	95
350	TITLE VII -INDIAN ED	368,294.00	368,294.00	35,808.85	180,255.37	107,547.48	80,491.15	78
356	GEAR UP KENAI PENINS	170,215.00	170,215.00	19,350.93	62,034.14	100,341.32	7,839.54	95
370	CHEVRON GRANT	2,250.00	2,250.00	0.00	1,728.93	0.00	521.07	77

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97571

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
371	CORPORATE GRANTS	13,800.00	58,695.00	2,633.54	50,074.15	0.36	8,620.49	85
372	COMMUNITY THEATER	0.00	0.00	9,947.95	40,829.58	0.00	-40,829.58	0
375	EQUIPMENT FUND	6,124,381.00	6,495,616.26	67,606.43	758,922.68	492,005.95	5,244,687.63	19
379	SCHOOL INCENTIVE FND	668,169.00	691,389.32	14,612.29	205,145.73	28,068.79	458,174.80	34
710	PUPIL ACTIVITY FUND	0.00	0.00	323,635.31	2,282,490.26	260,859.34	-2,543,349.60	0
TOTALS:	Ledger Type: 5 - Expenditures	164,676,765.00	168,932,768.82	11,983,105.90	86,763,642.28	36,874,094.40	45,295,032.14	73

KENAI SCHOOL DISTRICT

REVENUE BY FUND

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97570

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
0008	PR YR ENCUMBRANCES	0.00	2,130,577.00	0.00	0.00	0.00	2,130,577.00	0
0009	CHTR SCHLS FUND BAL	0.00	507,663.00	0.00	0.00	0.00	507,663.00	0
0010	PR YR FUND BALANCE	3,524,030.00	2,405,908.00	0.00	0.00	0.00	2,405,908.00	0
0011	BOROUGH APPROPRIATIO	33,856,773.00	33,866,882.00	2,822,240.17	25,400,161.53	0.00	8,466,720.47	75
0012	IN KIND REVENUE	9,394,362.00	9,384,253.00	0.00	0.00	0.00	9,384,253.00	0
0030	EARNINGS ON INVESTMT	1,000,000.00	1,000,000.00	-6,217.34	808,627.73	0.00	191,372.27	81
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	-120,401.44	68,689.14	0.00	-18,689.14	137
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	2,300.00	26,500.00	0.00	3,500.00	88
0049	ERATE REVENUE	646,000.00	646,000.00	0.00	118,706.76	0.00	527,293.24	18
0051	FOUNDATION	71,884,803.00	72,983,737.00	5,782,226.00	53,428,168.00	0.00	19,555,569.00	73
0052	QUALITY SCHOOLS	270,312.00	270,312.00	0.00	270,389.00	0.00	-77.00	100
0056	TRS ON-BEHALF	14,767,184.00	14,767,184.00	0.00	0.00	0.00	14,767,184.00	0
0057	PERS ON-BEHALF	1,437,762.00	1,437,762.00	0.00	0.00	0.00	1,437,762.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	22,393.77	267,321.48	0.00	182,678.52	59
0156	MEDICAID ALLOWANCE	0.00	0.00	0.00	5,689.49	0.00	-5,689.49	0
TOTALS:	Fund: 100 - OPERATING FUND	137,311,226.00	139,930,278.00	8,502,541.16	80,394,253.13	0.00	59,536,024.87	57
TOTALS:	Ledger Type: 4 - Revenues	137,311,226.00	139,930,278.00	8,502,541.16	80,394,253.13	0.00	59,536,024.87	57

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97572

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
4100	REG INSTRUCTION	59,284,058.00	59,812,027.49	3,933,452.42	28,633,057.01	17,197,618.93	13,981,351.55	77
4120	BILINGUAL INSTRUCTIO	966,793.00	938,252.00	89,184.31	614,496.68	212,292.90	111,462.42	88
4130	GIFTED/TALENTED INST	791,400.00	758,727.00	66,796.08	467,416.09	283,488.17	7,822.74	99
4140	ALT ED (CONNECTIONS)	3,814,521.00	3,007,652.22	197,342.10	1,847,796.63	590,000.48	569,855.11	81
4160	VOCATIONAL EDUCATION	1,609,815.00	2,402,229.68	148,100.64	1,007,406.56	624,611.11	770,212.01	68
4200	SPED INSTRUCTION	17,240,482.00	17,263,656.65	1,352,775.79	10,156,003.51	4,690,256.07	2,417,397.07	86
4220	SPED SVCS - STUDENT	5,610,091.00	5,988,709.84	430,705.57	3,068,088.38	1,606,328.95	1,314,292.51	78
4300	SUPPORT SERV-PUPILS	536,861.00	536,861.00	0.00	0.00	0.00	536,861.00	0
4320	GUIDANCE SERVICES	1,784,638.00	1,816,302.00	160,201.38	1,163,715.76	614,746.03	37,840.21	98
4330	HEALTH SERVICES	1,941,854.00	1,899,360.70	162,082.37	1,327,158.29	402,645.56	169,556.85	91
4350	SUPPORT SVCES/INSTRC	1,399,086.00	1,442,298.69	97,249.97	786,879.43	308,598.96	346,820.30	76
4352	LIBRARY SERVICE	1,174,488.00	1,145,938.00	102,027.70	746,567.33	287,904.88	111,465.79	90
4400	SCHOOL ADMINISTRATION	6,784,636.00	6,455,582.00	431,517.35	3,342,980.11	1,519,614.25	1,592,987.64	75
4450	SCH ADMIN - SUPPORT	4,321,138.00	4,436,035.00	367,956.24	3,144,068.57	879,723.18	412,243.25	91
4510	DISTRICT ADMINSTRTN	93,755.00	93,755.00	0.00	0.00	0.00	93,755.00	0
4511	BOARD OF EDUCATION	346,888.00	326,358.49	30,340.68	199,007.01	27,996.73	99,354.75	70
4512	OFF OF SUPERINTENDEN	398,940.00	424,831.88	32,764.46	274,308.42	100,665.44	49,858.02	88
4513	ASST SUPT/INSTRUCTN	271,827.00	267,767.49	19,394.43	184,469.09	59,299.83	23,998.57	91
4550	DIST ADMIN SPPT SVCS	367,503.00	323,548.00	0.00	8,229.00	153,080.00	162,239.00	50
4551	FISCAL SERVICES	892,496.00	900,326.00	74,259.11	639,302.24	222,889.42	38,134.34	96
4552	INTERNAL SERVICES	825,041.00	1,004,885.91	72,123.71	832,436.16	214,633.71	-42,183.96	104
4553	STAFF SERVICES	1,067,893.00	1,125,617.60	90,986.30	791,399.56	216,220.01	117,998.03	90
4555	DATA PROCESSING SVCS	1,190,171.00	1,401,624.30	75,918.72	751,710.38	561,481.89	88,432.03	94
4556	OPERATIONS	1,180,821.00	1,303,756.80	27,014.88	323,952.65	155,669.79	824,134.36	37
4557	INDIRECT COST POOL	386,095.00	386,095.00	0.00	0.00	0.00	386,095.00	0

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

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Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 97572

FOR MARCH, 2012 THRU MARCH, 2012

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	20,090,334.00	20,811,447.87	1,119,275.08	8,468,716.07	1,786,237.24	10,556,494.56	49
4700	PUPIL ACTIVITY	2,339,601.00	2,306,631.29	242,021.78	1,045,294.73	129,536.07	1,131,800.49	51
4904	TRANS FD-FOOD SERVIC	600,000.00	600,000.00	0.00	0.00	0.00	600,000.00	0
4905	TRANS FD-PUPIL TRAN	0.00	750,000.00	0.00	0.00	0.00	750,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	137,311,226.00	139,930,277.90	9,323,491.07	69,824,459.66	32,845,539.60	37,260,278.64	73
TOTALS:	Ledger Type: 5 - Expenditures	137,311,226.00	139,930,277.90	9,323,491.07	69,824,459.66	32,845,539.60	37,260,278.64	73