



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

Melody Douglas, Chief Financial Officer  
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Phone (907) 714-8888 Fax (907) 262-9645

July 8, 2008

## MEMORANDUM

TO: Board of Education  
FROM: Melody Douglas *Melody Douglas*  
Chief Financial Officer  
SUBJECT: Budget Transfers

Budget transfer 957 was requested by Aurora Borealis Charter School to allocate \$40,000 in teacher salaries for summer school and curriculum development organization projects.

Budget transfer 964 in the amount of \$16,500 was requested by Kaleidoscope Charter School for payment of electricity costs.

Budget transfers 1071, 1146, 1147, 1148 and 1164 were requested by the Business Office for additional substitute salary costs due to long-term employee absences. The transfer requests are for Mountain View Elementary (\$16,881), Soldotna High (\$21,432), Nanwalek (\$37,022), Nikiski Jr/Sr (\$15,545 and \$13,497) and Homer High (\$25,977).

Budget transfer 1155 was requested by the Curriculum Department for purchase of Science Curriculum materials at 21 schools. Schools where the transfer exceeded \$10,000 were Nikiski Jr/Sr (\$15,661) and Seward Middle (\$10,018).

Budget transfer 1170 was requested by the Business Office to move part of the preliminary software implementation budget from Purchased Services to salary, benefit and travel accounts. Employees attended trainings and worked additional hours to prepare for and successfully implement the transition. Transfers exceeding \$10,000 were in Temporary Salaries (\$29,934), Overtime Salaries (\$34,378), PERS Benefits (\$14,016) and Employee Travel (\$19,140). The District was fortunate in not having to hire additional staff to assist with the Human Resources, Payroll and Finance systems software conversion.

Budget transfer 1174 was requested by the Business Office because of increased cost of fuel for the warehouse deliveries to schools.

A budget is a financial plan created to allocate funds for estimated costs of programs and needs in accordance with the District's Strategic Plan. It is usually necessary to make changes to the original plan through the use of budget transfers, which follow Generally Accepted Accounting Principles (GAAP), as more information about actual costs becomes available and decisions about programs and circumstances are revised. Prior to approval, all budget transfer requests are reviewed in light of current policies and procedures and evaluated for appropriateness and necessity in conjunction with the District's internal controls.

These budget transfers exceed \$10,000; therefore, they require Board of Education approval per Board Policy 3120. The administration has given preliminary approval, pending review and approval by the board. Approval by the Board of Education is recommended.

Enclosure

BUDGET TRANSFER

Institution: Kenai School District

06/03/2008

Fiscal Year: 2008

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Reference No.: 957

Task: BT - Budget Transfers

Acctg. Date: 05/28/2008

Acctg. Period: May, 2008

Description: Summer School and curr.dev.organization projects

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
374-65-4100-0000-4901	-55,000.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-GENL-OTHER EXP			
374-65-4100-0000-3150	40,000.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-GENL-TEACHERS			
374-65-4100-0420-3150	4,000.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-PHYSICAL EDU-TEACHERS			
374-65-4100-0110-3150	8,000.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-FOREIGN LANG-TEACHERS			
374-65-4100-0310-3150	1,500.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-MUSIC-TEACHERS			
374-65-4100-0000-3230	1,500.00	Summer School and curr.dev.organization projects	None
374-65-REG INSTR-GENL-TUTORS/AIDES			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

Fiscal Year: 2008

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06/03/2008

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Reference No.: 964

Task: BT - Budget Transfers

Acctg. Date: 05/28/2008

Acctg. Period: May, 2008

Description: Electricity

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
374-63-4100-0000-4901		-16,500.00	Electricity	None
374-63-REG INSTR-GENL- OTHER EXP				
374-63-4600-0000-4360		16,500.00	Electricity	None
374-63-OP/MNT PLANT-GENL- ELECTRICITY				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

3:59:50 PM

Reference No.: 1071

Task: LT - Trans between  
locations

Acctg. Date: 06/05/2008

Acctg. Period: Jun, 2008

Description: Substitute Draw request - FML

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-83-4100-0000-3173	-16,881.00	Substitute Draw request - FML	None
100-83-REG INSTR-GENL-LT CERT SUB			
100-51-4100-0000-3173	16,881.00	Substitute Draw request - FML	None
100-51-REG INSTR-GENL-LT CERT SUB			
100-83-4100-0000-3542	-1,291.00	Substitute Draw request - FML	None
100-83-REG INSTR-GENL-FICA SUPPRT			
100-51-4100-0000-3542	1,291.00	Substitute Draw request - FML	None
100-51-REG INSTR-GENL-FICA SUPPRT			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

3:58:23 PM

Reference No.: 1146

Task: LT - Trans between  
locations

Acctg. Date: 06/24/2008

Acctg. Period: Jun, 2008

Description: Substitute Draw Request - FML

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-77-4600-0000-3293	-12,180.00	Substitute Draw Request - FML	None
100-77-OP/MNT PLANT-GENL- LT SUB/SPPT			
100-77-4600-0000-3542	-932.00	Substitute Draw Request - FML	None
100-77-OP/MNT PLANT-GENL- FICA SUPPRT			
100-09-4600-0000-3250	-9,252.00	Substitute Draw Request - FML	None
100-09-OP/MNT PLANT-GENL- MAINT/CUSTOD			
100-09-4600-0000-3542	-707.00	Substitute Draw Request - FML	None
100-09-OP/MNT PLANT-GENL- FICA SUPPRT			
100-09-4600-0000-3293	21,432.00	Substitute Draw Request - FML	None
100-09-OP/MNT PLANT-GENL- LT SUB/SPPT			
100-09-4600-0000-3542	1,639.00	Substitute Draw Request - FML	None
100-09-OP/MNT PLANT-GENL- FICA SUPPRT			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

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Reference No.: 1147

Task: LT - Trans between  
locations

Acctg. Date: 06/24/2008

Acctg. Period: Jun, 2008

Description: Substitute Draw Request - Temp Position

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-34-4400-0000-3130	-18,511.00	Substitute Draw Request - Temp Position	None
100-34-SCHL ADMIN-GENL-PRIN/AP			
100-34-4100-0000-3150	-18,511.00	Substitute Draw Request - Temp Position	None
100-34-REG INSTR-GENL-TEACHERS			
100-34-4400-0000-3550	-1,416.00	Substitute Draw Request - Temp Position	None
100-34-SCHL ADMIN-GENL-TRS RETIREME			
100-34-4100-0000-3550	-1,416.00	Substitute Draw Request - Temp Position	None
100-34-REG INSTR-GENL-TRS RETIREME			
100-34-4100-0000-3173	37,022.00	Substitute Draw Request - Temp Position	None
100-34-REG INSTR-GENL-LT CERT SUB			
100-34-4100-0000-3542	2,832.00	Substitute Draw Request - Temp Position	None
100-34-REG INSTR-GENL-FICA SUPPRT			
100-34-4400-0000-3130	-3,707.00	Substitute Draw Request - Temp Position	None
100-34-SCHL ADMIN-GENL-PRIN/AP			
100-34-4100-0000-4200	3,707.00	Substitute Draw Request - Temp Position	None
100-34-REG INSTR-GENL-TRAVEL			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

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Reference No.: 1148

Task: LT - Trans between  
locations

Acctg. Date: 06/24/2008

Acctg. Period: Jun, 2008

Description: Substitute Draw Request - FML

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-10-4352-0000-3180		-844.00	Substitute Draw Request - FML	None
100-10-LIBRARY-GENL- SPECL/CERT				
100-10-4100-0330-3150		-3,375.00	Substitute Draw Request - FML	None
100-10-REG INSTR-ART- TEACHERS				
100-83-4100-0000-3173		-11,326.00	Substitute Draw Request - FML	None
100-83-REG INSTR-GENL-LT CERT SUB				
100-10-4352-0000-3550		-65.00	Substitute Draw Request - FML	None
100-10-LIBRARY-GENL-TRS RETIREME				
100-10-4100-0330-3550		-258.00	Substitute Draw Request - FML	None
100-10-REG INSTR-ART-TRS RETIREME				
100-83-4100-0000-3542		-866.00	Substitute Draw Request - FML	None
100-83-REG INSTR-GENL-FICA SUPPRT				
100-10-4100-0000-3173		15,545.00	Substitute Draw Request - FML	None
100-10-REG INSTR-GENL-LT CERT SUB				
100-10-4100-0000-3542		1,189.00	Substitute Draw Request - FML	None
100-10-REG INSTR-GENL-FICA SUPPRT				
Net:		0.00		

Notes:



BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

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Reference No.: 1155

Task: LT - Trans between  
locations

Acctg. Date: 06/25/2008

Acctg. Period: Jun, 2008

Description: Curriculum materials

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-84-4100-0114-4501		-7,410.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-12-4100-0114-4501		7,410.00	Curriculum materials	None
100-12-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-7,189.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-11-4100-0114-4501		7,189.00	Curriculum materials	None
100-11-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-4,121.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-16-4100-0114-4501		4,121.00	Curriculum materials	None
100-16-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-4,121.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-67-4100-0114-4501		4,121.00	Curriculum materials	None
100-67-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-4,121.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-66-4100-0114-4501		4,121.00	Curriculum materials	None
100-66-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-56-4100-0114-4501		2,225.00	Curriculum materials	None
100-56-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES				
100-53-4100-0114-4501		2,225.00	Curriculum materials	None
100-53-REG INSTR- CURRICULUM-SUPPLIES				
100-84-4100-0114-4501		-2,225.00	Curriculum materials	None
100-84-REG INSTR-CURRICULU				

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 Institution: Kenai School District  
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100-34-4100-0114-4501	2,225.00	Curriculum materials	None
100-34-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-40-4100-0114-4501	2,225.00	Curriculum materials	None
100-40-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-01-4100-0114-4501	2,225.00	Curriculum materials	None
100-01-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-38-4100-0114-4501	2,225.00	Curriculum materials	None
100-38-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-03-4100-0114-4501	2,225.00	Curriculum materials	None
100-03-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-02-4100-0114-4501	2,225.00	Curriculum materials	None
100-02-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,225.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-49-4100-0114-4501	2,225.00	Curriculum materials	None
100-49-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-15,661.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-10-4100-0114-4501	15,661.00	Curriculum materials	None
100-10-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-873.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-07-4100-0114-4501	873.00	Curriculum materials	None

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 Institution: Kenai School District  
 Fiscal Year: 2008

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100-07-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-5,052.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-10-4100-0114-4501	5,052.00	Curriculum materials	None
100-10-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-9,411.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-06-4100-0114-4501	9,411.00	Curriculum materials	None
100-06-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-5,560.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-09-4100-0114-4501	5,560.00	Curriculum materials	None
100-09-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-10,018.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-14-4100-0114-4501	10,018.00	Curriculum materials	None
100-14-REG INSTR- CURRICULUM-SUPPLIES			
100-84-4100-0114-4501	-2,088.00	Curriculum materials	None
100-84-REG INSTR- CURRICULUM-SUPPLIES			
100-13-4100-0114-4501	2,088.00	Curriculum materials	None
100-13-REG INSTR- CURRICULUM-SUPPLIES			

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Net: 0.00

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

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Reference No.: 1164

Task: LT - Trans between  
locations

Acctg. Date: 06/30/2008

Acctg. Period: Jun, 2008

Description: Substitute wages

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-83-4100-0000-3171	-39,474.00	Substitute wages	None
100-83-REG INSTR-GENL-SUB CERT W/C			
100-06-4100-0000-3296	25,977.00	Substitute wages	None
100-06-REG INSTR-GENL-SUB CERT WO			
100-10-4100-0000-3296	13,497.00	Substitute wages	None
100-10-REG INSTR-GENL-SUB CERT WO			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

3:52:33 PM

Reference No.: 1170

Task: LT - Trans between  
locations

Acctg. Date: 06/30/2008

Acctg. Period: Jun, 2008

Description: Adjust software implementation budget

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-83-4550-0147-4402	-114,245.00	Adjust software implementation budget	None
100-83-DIST ADM SUP-SOFTWARE PRO-PURCH S			
100-83-4550-0147-3291	9,058.00	Substitute salaries for training	None
100-83-DIST ADM SUP-SOFTWARE PRO-SUB/SUP			
100-83-4550-0147-3294	29,934.00	Temporary salaries	None
100-83-DIST ADM SUP-SOFTWARE PRO-TEMP SP			
100-83-4550-0147-3295	34,378.00	Overtime salaries	None
100-83-DIST ADM SUP-SOFTWARE PRO-OT SUPP			
100-83-4550-0147-3542	5,159.00	Benefits - FICA	None
100-83-DIST ADM SUP-SOFTWARE PRO-FICA SU			
100-83-4550-0147-3560	14,016.00	Benefits - PERS	None
100-83-DIST ADM SUP-SOFTWARE PRO-PERS RE			
100-83-4550-0147-3561	49.00	Benefits - PERS	None
100-83-DIST ADM SUP-SOFTWARE PRO-PERS DE			
100-83-4550-0147-3562	49.00	Benefits - PERS	None
100-83-DIST ADM SUP-SOFTWARE PRO-PERS DC			
100-83-4550-0147-3566	102.00	Benefits - PERS	None
100-83-DIST ADM SUP-SOFTWARE PRO-PERS DB			
100-83-4550-0147-4200	19,140.00	Travel for training	None
100-83-DIST ADM SUP-SOFTWARE PRO-TRAVEL			
100-83-4550-0147-4410	500.00	Rental for training facility	None
100-83-DIST ADM SUP-SOFTWARE PRO-RENTAL			
100-83-4550-0147-4501	1,860.00	Inservice supplies for training	None
100-83-DIST ADM SUP-SOFTWARE PRO-SUPPLIE			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

07/03/2008

Fiscal Year: 2008

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Reference No.: 1174

Task: LT - Trans between  
locations

Acctg. Date: 06/30/2008

Acctg. Period: Jun, 2008

Description: Increased fuel costs for warehouse deliveries

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-76-4552-1220-4430		-5,139.00	Increased fuel costs for warehouse deliveries	None
100-76-INTERNAL SVC-W/H & RECEIV-MAINT AG				
100-76-4552-1210-4332		-2,000.00	Increased fuel costs for warehouse deliveries	None
100-76-INTERNAL SVC- PURCHASING S-TELEPHON				
100-75-4700-0000-4501		-3,000.00	Increased fuel costs for warehouse deliveries	None
100-75-PUP ACTIV-GENL- SUPPLIES				
100-73-4100-0000-4901		-750.00	Increased fuel costs for warehouse deliveries	None
100-73-REG INSTR-GENL- OTHER EXP				
100-76-4552-1220-4580		10,889.00	Increased fuel costs for warehouse deliveries	None
100-76-INTERNAL SVC-W/H & RECEIV-GAS/OIL				
Net:		0.00		

Notes: