



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
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Phone (907) 262-5846 Fax (907) 262-9645

August 4, 2009

MEMORANDUM

TO: Board of Education
FROM: Melody Douglas *Melody Douglas*
Chief Financial Officer
SUBJECT: FY09 Budget Transfers

Budget transfer 1339 in the amount of \$52,421 has been requested by the Finance Department for the Wellness Program to cover program promotional items. The District is beginning to see the financial benefits from implementing a Wellness Program. Budget transfer 1340 in the amount of \$483,450 in FY09 has also been requested by the Finance Department for replacement of the District-wide copier fleet that has been in place for the past seven years.

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 \$50,000; 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.

Other budget transfers have also been posted for FY09 and they appear as an attachment to this memo. Processing budget transfers after year-end is a new tool that has become available with the transition to our new software.

Additionally, not all information needed to close out FY09 has been received at this time, and it is possible that either additional budget transfers or a budget revision may become necessary. A determination regarding further adjustments will be made when the remaining information is received and evaluated.

Enclosure

BUDGET TRANSFER

Institution: Kenai School District

08/04/2009

Fiscal Year: 2009

12:06:46 PM

Reference No.: 1339

Task: LT - Trans between
locations

Acctg. Date: 06/30/2009

Acctg. Period: June, 2009

Description: Wellness program - Staff incentives, HR recruit

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-96-4600-0000-4360	-52,421.00	Wellness program - Staff incentives, HR recruit	None
100-96-OP/MNT PLANT-GENL-ELECTRICITY			
100-77-4553-0136-4501	52,421.00	Wellness program - Staff incentives, HR recruit	None
100-77-STAFF SVC-EE BENEFITS -SUPPLIES			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

08/04/2009

Fiscal Year: 2009

12:07:27 PM

Reference No.: 1340

Task: LT - Trans between
locations

Acctg. Date: 06/30/2009

Acctg. Period: June, 2009

Description: Replace 7 year old copier fleet

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-96-4600-0000-4360	-483,450.00	Replace 7 year old copier fleet	None
100-96-OP/MNT PLANT-GENL- ELECTRICITY			
100-83-4100-0000-5102	483,450.00	Replace 7 year old copier fleet	None
100-83-REG INSTR-GENL- EQUIP/TECHNOL			
	Net:		0.00

Notes:

Kenai Peninsula Borough School District Additional FY09 Budget Transfer Report

FUND	BT #	Date	LOCATION DESCRIPTION	FUNCTION DESCRIPTION	PROGRAM DESCRIPTION	OBJECT DESCRIPTION	Budget Transfer Description	Total BUDGET ADJ	
100	1337	6/30/2009	AURORA BOREALIS CHTR	OPERATION OF PLANT	GENERAL	EQUIPMENT	Playground Equipment & Refrigerator	\$44,547.00	
				PUPIL ACTIVITY	FIELD TRIPS	STUDENT TRAVEL	Instructional field trips	\$13,265.00	
				REGULAR INSTRUCTION	GENERAL	EQUIPMENT-TECHNOLOGY	10 Desktop CPU's and 8 Laptops	\$10,131.00	
				SCH ADMIN - SUPPORT	GENERAL	MEALS	Staff meeting - Meals	\$1,511.00	
	1338	6/30/2009	BOARD OF EDUCATION	BOARD OF EDUCATION	GENERAL	STIPENDS	School Board stipends	\$8,815.00	
				FED PROGRAMS/GRANTS	GUIDANCE SERVICES	GENERAL	OTHR TRAVL	Itinerant counselor travel	\$6,723.00
				FISCAL SERVICES	FISCAL SERVICES	GENERAL	MILEAGE	Secretary inservices mileage	\$1,731.00
						OTHR TRAVL	Travel to software user group meeting	\$6,408.00	
				INFORMATION SERVICES	DATA PROCESSING SVCS	GENERAL	MILEAGE	Data Processing Mileage	\$3,113.00
						OTHR TRAVL	Travel to software user group meeting	\$3,113.00	
	SOLDOTNA HIGH	SCHOOL ADMINISTRATION	GENERAL	SUB CERT W/O CERTFCT	Administrator sub wages	\$6,080.00			
	TECHNOLOGY AND ERATE	SCH ADMIN - SUPPORT	GENERAL	SUPPLIES	Phones, call manage unit and interface cards	\$32,597.00			
	1339	6/30/2009	HUMAN RESOURCES	STAFF SERVICES	EE BENEFITS MGR	SUPPLIES	Wellness program - Staff incentives, HR recruit	\$52,421.00	
	1340	6/30/2009	DISTRICTWIDE SERVICE	REGULAR INSTRUCTION	GENERAL	EQUIPMENT-TECHNOLOGY	Replace 7 year old copier fleet	\$483,450.00	
1342	6/30/2009	CHAPMAN	PUPIL ACTIVITY	EL/JR BOYS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00		
				EL/JR GIRLS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00		
				EL/JR VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00		
		HOMER HIGH	PUPIL ACTIVITY	BOYS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$4,116.00		
				BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00		

FUND	BT #	Date	LOCATION DESCRIPTION	FUNCTION DESCRIPTION	PROGRAM DESCRIPTION	OBJECT DESCRIPTION	Budget Transfer Description	Total BUDGET ADJ
100	1342	6/30/2009	HOMER HIGH	PUPIL ACTIVITY	CROSS COUNTRY	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					FOOTBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,698.00
					GIRLS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$6,347.00
					GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00
					HOCKEY	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,467.00
					TRACK	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$7,421.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,649.00
					WRESTLING	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$5,673.00
			HOMER MIDDLE SCHOOL	PUPIL ACTIVITY	EL/JR GIRLS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
			KENAI CENTRAL	PUPIL ACTIVITY	BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					FOOTBALL	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$1,496.00
					GIRLS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,698.00
					SWIMMING/ACTIVITIES	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$6,347.00
					VOLLEYBALL	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$6,347.00
			NIKISKI JR/SR HIGH	PUPIL ACTIVITY	BOYS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					EL/JR BOYS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR GIRLS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR WRESTLING	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$1,418.00

FUND	BT #	Date	LOCATION DESCRIPTION	FUNCTION DESCRIPTION	PROGRAM DESCRIPTION	OBJECT DESCRIPTION	Budget Transfer Description	Total BUDGET ADJ
100	1342	6/30/2009	NIKISKI JR/SR HIGH	PUPIL ACTIVITY	FOOTBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,698.00
					GIRLS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,698.00
					GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00
			NIKOLAEVSK	PUPIL ACTIVITY	EL/JR VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					GIRLS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
			NINILCHIK	PUPIL ACTIVITY	BOYS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					EL/JR GIRLS BB	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$1,418.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
			SEWARD HIGH	PUPIL ACTIVITY	ATHLETIC DIRECTOR	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$3,950.00
					BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00
					CROSS COUNTRY	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$2,698.00
					DRAMA	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$2,428.00
					FOOTBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$9,045.00
					GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,112.00
					NORDIC SKIING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,698.00
					WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,173.00
			SEWARD MIDDLE SCHOOL	PUPIL ACTIVITY	EL/JR WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
SKYVIEW HIGH	PUPIL ACTIVITY	BOYS BASKETBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$6,347.00			
		BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,112.00			

FUND	BT #	Date	LOCATION DESCRIPTION	FUNCTION DESCRIPTION	PROGRAM DESCRIPTION	OBJECT DESCRIPTION	Budget Transfer Description	Total BUDGET ADJ
100	1342	6/30/2009	SKYVIEW HIGH	PUPIL ACTIVITY	CROSS COUNTRY	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					FOOTBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,649.00
					GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
					NORDIC SKIING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,112.00
					TRACK	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,112.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$6,347.00
					WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,649.00
			SOLDOTNA HIGH	PUPIL ACTIVITY	BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$5,309.00
					CROSS COUNTRY	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,508.00
					VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$6,347.00
					WRESTLING	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$6,347.00
			SOLDOTNA MIDDLE SCHL	PUPIL ACTIVITY	EL/JR BOYS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR BOYS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,738.00
					EL/JR GIRLS BB	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,418.00
					EL/JR GIRLS SOCCER	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,738.00
					EL/JR VOLLEYBALL	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$2,836.00
					INTRAMURAL ACTVTIES	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$1,472.00
			SUSAN B ENGLISH	PUPIL ACTIVITY	EL/JR WRESTLING	EXTRA-DUTY COMP CERT	Extra curr stipends acct adjustment	\$1,418.00
					WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00
			VOZNESENKA	PUPIL ACTIVITY	WRESTLING	EXTRA-DUTY COMP SPPT	Extra curr stipends acct adjustment	\$3,197.00

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