

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT


## Finance

Laurie Olson, Director of Finance  
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Phone (907) 714-8888 Fax (907) 262-2309

July 6, 2010

## MEMORANDUM

TO: Board of Education

FROM: Laurie Olson   
Director of Finance

SUBJECT: Budget Transfer

Budget transfer 1516 has been requested by the Finance Department to update school budgets for higher than expected substitute salary costs throughout the school year. The total of certified substitute salary amounts to be transferred to various locations is \$55,219. Long-term substitutes are needed for absences such as Family Medical Leave, Workers Compensation leave and bereavement leave. The total transfer for long-term substitute salaries is \$51,411.

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.

This budget transfer exceeds \$50,000; therefore, it requires 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

06/22/2010

Fiscal Year: 2010

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Reference No.: 1516

Task: LT - Trans between  
locations

Acctg. Date: 06/22/2010

Acctg. Period: June, 2010

Description: Certified Substitutes

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-02-4100-0000-3171	4,327.00	Certified Substitutes	None
100-02-REG INSTR-GENL-SUB CERT W/C			
100-03-4100-0000-3172	68.00	Certified Substitutes	None
100-03-REG INSTR-GENL-TEMP CERT W/			
100-03-4100-0000-3171	-68.00	Certified Substitutes	None
100-03-REG INSTR-GENL-SUB CERT W/C			
100-05-4100-0000-3171	9,694.00	Certified Substitutes	None
100-05-REG INSTR-GENL-SUB CERT W/C			
100-05-4100-0000-3173	-242.00	Certified Substitutes	None
100-05-REG INSTR-GENL-LT CERT SUB			
100-05-4100-0000-3296	-3,796.00	Certified Substitutes	None
100-05-REG INSTR-GENL-SUB CERT WO			
100-06-4100-0000-3171	-564.00	Certified Substitutes	None
100-06-REG INSTR-GENL-SUB CERT W/C			
100-06-4100-0000-3296	23,344.00	Certified Substitutes	None
100-06-REG INSTR-GENL-SUB CERT WO			
100-07-4100-0000-3171	10,336.00	Certified Substitutes	None
100-07-REG INSTR-GENL-SUB CERT W/C			
100-07-4100-0000-3296	4,397.00	Certified Substitutes	None
100-07-REG INSTR-GENL-SUB CERT WO			
100-08-4100-0000-3171	-3,345.00	Certified Substitutes	None
100-08-REG INSTR-GENL-SUB CERT W/C			
100-08-4100-0000-3173	485.00	Certified Substitutes	None
100-08-REG INSTR-GENL-LT CERT SUB			
100-08-4100-0000-3296	4,560.00	Certified Substitutes	None
100-08-REG INSTR-GENL-SUB CERT WO			
100-09-4100-0000-3171	10,082.00	Certified Substitutes	None
100-09-REG INSTR-GENL-SUB CERT W/C			
100-09-4100-0000-3173	2,316.00	Certified Substitutes	None
100-09-REG INSTR-GENL-LT CE			

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100-09-4100-0000-3296 100-09-REG INSTR-GENL-SUB CERT WO	3,726.00	Certified Substitutes	None
100-10-4100-0000-3172 100-10-REG INSTR-GENL-TEMP CERT W/	473.00	Certified Substitutes	None
100-10-4100-0000-3173 100-10-REG INSTR-GENL-LT CERT SUB	1,273.00	Certified Substitutes	None
100-10-4100-0000-3296 100-10-REG INSTR-GENL-SUB CERT WO	4,126.00	Certified Substitutes	None
100-10-4100-0375-3171 100-10-REG INSTR- INTERVENTION-SUB CERT W	-720.00	Certified Substitutes	None
100-11-4100-0000-3171 100-11-REG INSTR-GENL-SUB CERT W/C	437.00	Certified Substitutes	None
100-11-4100-0000-3296 100-11-REG INSTR-GENL-SUB CERT WO	7,218.00	Certified Substitutes	None
100-12-4100-0000-3172 100-12-REG INSTR-GENL-TEMP CERT W/	600.00	Certified Substitutes	None
100-12-4100-0000-3173 100-12-REG INSTR-GENL-LT CERT SUB	4,380.00	Certified Substitutes	None
100-13-4100-0000-3171 100-13-REG INSTR-GENL-SUB CERT W/C	9,575.00	Certified Substitutes	None
100-14-4100-0000-3296 100-14-REG INSTR-GENL-SUB CERT WO	7,667.00	Certified Substitutes	None
100-15-4100-0000-3171 100-15-REG INSTR-GENL-SUB CERT W/C	-120.00	Certified Substitutes	None
100-15-4100-0000-3296 100-15-REG INSTR-GENL-SUB CERT WO	136.00	Certified Substitutes	None
100-16-4100-0000-3171 100-16-REG INSTR-GENL-SUB CERT W/C	1,338.00	Certified Substitutes	None
100-16-4100-0000-3296 100-16-REG INSTR-GENL-SUB CERT WO	-964.00	Certified Substitutes	None
100-31-4100-0000-3171 100-31-REG INSTR-GENL-SUB CERT W/C	6,715.00	Certified Substitutes	None
100-31-4100-0000-3296	-5,057.00	Certified Substitutes	None

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100-31-REG INSTR-GENL-SUB CERT WO			
100-31-4100-0375-3171	-210.00	Certified Substitutes	None
100-31-REG INSTR- INTERVENTION-SUB CERT W			
100-33-4100-0000-3171	870.00	Certified Substitutes	None
100-33-REG INSTR-GENL-SUB CERT W/C			
100-33-4100-0000-3296	-431.00	Certified Substitutes	None
100-33-REG INSTR-GENL-SUB CERT WO			
100-34-4100-0000-3171	-1,617.00	Certified Substitutes	None
100-34-REG INSTR-GENL-SUB CERT W/C			
100-34-4100-0000-3296	1,518.00	Certified Substitutes	None
100-34-REG INSTR-GENL-SUB CERT WO			
100-35-4100-0000-3296	-360.00	Certified Substitutes	None
100-35-REG INSTR-GENL-SUB CERT WO			
100-35-4100-0000-3172	360.00	Certified Substitutes	None
100-35-REGULAR-GENERAL- TEMP CERT			
100-37-4100-0000-3171	-84.00	Certified Substitutes	None
100-37-REG INSTR-GENL-SUB CERT W/C			
100-37-4100-0000-3296	54.00	Certified Substitutes	None
100-37-REG INSTR-GENL-SUB CERT WO			
100-38-4100-0000-3171	335.00	Certified Substitutes	None
100-38-REG INSTR-GENL-SUB CERT W/C			
100-38-4100-0000-3172	240.00	Certified Substitutes	None
100-38-REG INSTR-GENL-TEMP CERT W/			
100-38-4100-0000-3296	-698.00	Certified Substitutes	None
100-38-REG INSTR-GENL-SUB CERT WO			
100-40-4100-0000-3171	93.00	Certified Substitutes	None
100-40-REG INSTR-GENL-SUB CERT W/C			
100-40-4100-0000-3296	-627.00	Certified Substitutes	None
100-40-REG INSTR-GENL-SUB CERT WO			
100-42-4100-0000-3171	-1,481.00	Certified Substitutes	None
100-42-REG INSTR-GENL-SUB CERT W/C			
100-42-4100-0000-3296	1,220.00	Certified Substitutes	None
100-42-REG INSTR-GENL-SUB CERT WO			

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100-42-4100-0375-3172	60.00	Certified Substitutes	None
100-42-REG INSTR-INTERVEN- TEMP CERT			
100-43-4100-0000-3171	-1,420.00	Certified Substitutes	None
100-43-REG INSTR-GENL-SUB CERT W/C			
100-43-4100-0000-3296	1,659.00	Certified Substitutes	None
100-43-REG INSTR-GENL-SUB CERT WO			
100-44-4100-0000-3171	2,778.00	Certified Substitutes	None
100-44-REG INSTR-GENL-SUB CERT W/C			
100-44-4100-0000-3172	45.00	Certified Substitutes	None
100-44-REG INSTR-GENL-TEMP CERT W/			
100-44-4100-0000-3296	-1,009.00	Certified Substitutes	None
100-44-REG INSTR-GENL-SUB CERT WO			
100-44-4100-0375-3171	-720.00	Certified Substitutes	None
100-44-REG INSTR- INTERVENTION-SUB CERT W			
100-44-4100-0375-3172	360.00	Certified Substitutes	None
100-44-REG INST- INTERVENTION-TEMP CERT			
100-44-4100-0375-3296	100.00	Certified Substitutes	None
100-44-REG INSTR- INTERVENTION-SUB CERT W			
100-45-4100-0000-3171	2,114.00	Certified Substitutes	None
100-45-REG INSTR-GENL-SUB CERT W/C			
100-46-4100-0000-3171	3,920.00	Certified Substitutes	None
100-46-REG INSTR-GENL-SUB CERT W/C			
100-46-4100-0000-3296	-1,932.00	Certified Substitutes	None
100-46-REG INSTR-GENL-SUB CERT WO			
100-46-4100-0375-3171	-1,440.00	Certified Substitutes	None
100-46-REG INSTR- INTERVENTION-SUB CERT W			
100-46-4100-0375-3172	840.00	Certified Substitutes	None
100-46-REG INST- INTERVENTION-TEMP CERT			
100-46-4100-0375-3296	587.00	Certified Substitutes	None
100-46-REG INSTR- INTERVENTION-SUB CERT W			
100-47-4100-0000-3171	2,185.00	Certified Substitutes	None
100-47-REG INSTR-GENL-SUB CERT W/C			
100-47-4100-0000-3173	449.00	Certified Substitutes	None

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100-47-REG INSTR-GENL-LT CERT SUB			
100-47-4100-0000-3296	-19.00	Certified Substitutes	None
100-47-REG INSTR-GENL-SUB CERT WO			
100-47-4100-0375-3171	-300.00	Certified Substitutes	None
100-47-REG INSTR- INTERVENTION-SUB CERT W			
100-48-4100-0000-3171	7,797.00	Certified Substitutes	None
100-48-REG INSTR-GENL-SUB CERT W/C			
100-48-4100-0000-3172	1,050.00	Certified Substitutes	None
100-48-REG INSTR-GENL-TEMP CERT W/			
100-48-4100-0000-3296	-1,223.00	Certified Substitutes	None
100-48-REG INSTR-GENL-SUB CERT WO			
100-48-4100-0375-3171	-1,079.00	Certified Substitutes	None
100-48-REG INSTR- INTERVENTION-SUB CERT W			
100-48-4100-0375-3172	940.00	Certified Substitutes	None
100-48-REG INST- INTERVENTION-TEMP CERT			
100-48-4100-0375-3296	600.00	Certified Substitutes	None
100-48-REG INSTR- INTERVENTION-SUB CERT W			
100-49-4100-0000-3171	266.00	Certified Substitutes	None
100-49-REG INSTR-GENL-SUB CERT W/C			
100-49-4100-0000-3172	199.00	Certified Substitutes	None
100-49-REG INSTR-GENL-TEMP CERT W/			
100-49-4100-0000-3296	1,370.00	Certified Substitutes	None
100-49-REG INSTR-GENL-SUB CERT WO			
100-50-4100-0000-3171	5,517.00	Certified Substitutes	None
100-50-REG INSTR-GENL-SUB CERT W/C			
100-50-4100-0000-3172	1,740.00	Certified Substitutes	None
100-50-REG INSTR-GENL-TEMP CERT W/			
100-50-4100-0000-3296	-568.00	Certified Substitutes	None
100-50-REG INSTR-GENL-SUB CERT WO			
100-50-4100-0375-3171	-720.00	Certified Substitutes	None
100-50-REG INSTR- INTERVENTION-SUB CERT W			
100-50-4100-0375-3172	719.00	Certified Substitutes	None
100-50-REG INSTR- INTERVENTION-TEMP CERT			

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100-51-4100-0000-3171	5,260.00	Certified Substitutes	None
100-51-REG INSTR-GENL-SUB CERT W/C			
100-51-4100-0000-3172	1,460.00	Certified Substitutes	None
100-51-REG INSTR-GENL-TEMP CERT W/			
100-51-4100-0000-3173	1,212.00	Certified Substitutes	None
100-51-REG INSTR-GENL-LT CERT SUB			
100-51-4100-0000-3296	4,579.00	Certified Substitutes	None
100-51-REG INSTR-GENL-SUB CERT WO			
100-51-4100-0375-3171	-1,440.00	Certified Substitutes	None
100-51-REG INSTR- INTERVENTION-SUB CERT W			
100-52-4100-0000-3171	841.00	Certified Substitutes	None
100-52-REG INSTR-GENL-SUB CERT W/C			
100-52-4100-0000-3296	2,621.00	Certified Substitutes	None
100-52-REG INSTR-GENL-SUB CERT WO			
100-53-4100-0000-3171	386.00	Certified Substitutes	None
100-53-REG INSTR-GENL-SUB CERT W/C			
100-53-4100-0000-3296	-1,195.00	Certified Substitutes	None
100-53-REG INSTR-GENL-SUB CERT WO			
100-53-4100-0375-3171	-360.00	Certified Substitutes	None
100-53-REG INSTR- INTERVENTION-SUB CERT W			
100-56-4100-0000-3171	-913.00	Certified Substitutes	None
100-56-REG INSTR-GENL-SUB CERT W/C			
100-56-4100-0000-3296	3,082.00	Certified Substitutes	None
100-56-REG INSTR-GENL-SUB CERT WO			
100-66-4100-0000-3171	-990.00	Certified Substitutes	None
100-66-REG INSTR-GENL-SUB CERT W/C			
100-66-4100-0000-3296	1,268.00	Certified Substitutes	None
100-66-REG INSTR-GENL-SUB CERT WO			
100-67-4100-0000-3171	10,129.00	Certified Substitutes	None
100-67-REG INSTR-GENL-SUB CERT W/C			
100-67-4100-0000-3172	400.00	Certified Substitutes	None
100-67-REG INSTR-GENL-TEMP CERT W/			
100-67-4100-0000-3296	-950.00	Certified Substitutes	None

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100-67-REG INSTR-GENL-SUB CERT WO			
100-83-4100-0000-3171	-35,152.00	Certified Substitutes	None
100-83-REG INSTR-GENL-SUB CERT W/C			
100-83-4100-0000-3173	-55,219.00	Certified Substitutes	None
100-83-REG INSTR-GENL-LT CERT SUB			
100-96-4100-0000-3171	-3,218.00	Certified Substitutes	None
100-96-REG INSTR-GENL-SUB CERT W/C			
100-96-4100-0000-3296	-3,218.00	Certified Substitutes	None
100-96-REG INSTR-GENL-SUB CERT WO			
100-01-4100-0000-3171	-488.00	Certified Substitutes	None
100-01-REG INSTR-GENL-SUB CERT W/C			
100-01-4100-0000-3296	-718.00	Certified Substitutes	None
100-01-REG INSTR-GENL-SUB CERT WO			
100-03-4100-0000-3171	-381.00	Certified Substitutes	None
100-03-REG INSTR-GENL-SUB CERT W/C			
100-03-4100-0000-3296	-589.00	Certified Substitutes	None
100-03-REG INSTR-GENL-SUB CERT WO			
100-04-4100-0000-3171	-720.00	Certified Substitutes	None
100-04-REG INSTR-GENL-SUB CERT W/C			
100-04-4100-0000-3296	-720.00	Certified Substitutes	None
100-04-REG INSTR-GENL-SUB CERT WO			
100-81-4130-0000-3171	-2,437.00	Certified Substitutes	None
100-81-GIFT/TALNTD-GENL- SUB CERT W/C			
100-14-4130-0000-3296	190.00	Certified Substitutes	None
100-14-GIFTED/TA-GENERAL- SUB CERT W			
100-35-4130-0000-3296	190.00	Certified Substitutes	None
100-35-GIFTED/TA-GENERAL- SUB CERT W			
100-37-4130-0000-3296	380.00	Certified Substitutes	None
100-37-GIFTED/TA-GENERAL- SUB CERT W			
100-42-4130-0000-3296	1,140.00	Certified Substitutes	None
100-42-GIFTED/TA-GENERAL- SUB CERT W			
100-81-4130-0000-3296	537.00	Certified Substitutes	None
100-81-GIFT/TALNTD-GENL- SUB CERT WO			



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100-96-4100-0000-3150

-51,411.00 Certified Substitutes

None

100-96-REG INSTR-GENL-  
TEACHERS

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Net:

0.00

Notes: