

KENAI PENINSULA BOROUGH SCHOOL DISTRICT


Finance

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

May 31, 2011

MEMORANDUM

TO: Board of Education

FROM: Laurie Olson 
Director of Finance

SUBJECT: Budget Transfers

Budget transfer 1290, in the amount of \$265,223, has been processed by the Finance Department to align Speech and Language Therapist Professional/Technical contracted services budgets with District-wide expenditures.

Budget transfer 1292, in the amount of \$135,499, has been processed by the Finance Department so that District-wide Internet Services can be paid from the telephone object, in compliance with State of Alaska Department of Education guidelines. Budget transfer 1293 has been processed by the Finance Department with \$544,175 allotted for purchase of computers for the District-wide Technology Plan.

Budget transfers 1291 and 1341, in the amounts of \$150,977 and \$165,562, respectively, were processed by the Finance Department to support the research about and subsequent purchase of a new District-wide Student Information System, including additional hardware requirements, software and licensing.

Budget transfer 1373, which includes a transfer of \$61,742, was processed by the Finance Department to align the budget for Intervention with the Support Services/Instruction function code, rather than the Regular Instruction function. The Regular Instruction function is reserved for direct instruction of students.

Budget transfer 1408, in the amount of \$64,752, was requested by Soldotna Montessori Charter School to align the budget for Speech and Language Therapist Professional/Technical contracted services with actual expenditures at the school.

Equipment Fund budgets were adjusted to align with approved purchases at individual schools and departments. Budget transfer 1305, in the amount of \$50,238, was the only transfer over \$50,000 that required board approval.

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.

Enclosure

Budget Transfers over \$50,000

BT #	From / To Acct Numbers	Account Descriptions and Reason for Transfer	From Amt	To Amt
1290	100-81-4220-0927-4100	Special Services - OT/PT Professional/Technical Services	95,978	
	100-83-4100-0000-3150	District-wide Salaries	169,245	
	100-81-4220-0924-4100	Special Services - Speech Therapy Contracted Services		265,223
		District-wide Speech Therapy Professional-Technical contracted services.		
1292	100-78-4555-0000-4402	Information Services - Purchased Services	135,499	
	100-78-4555-0000-4332	Information Services - Telephone		135,499
		District-wide Internet Service.		
1293	100-80-4140-0000-5102	Connections - Equipment, Technology	484,000	
	100-79-4100-0000-4503	Technology and Erate - Software	109,785	
	100-79-4100-0000-5102	Technology and Erate - Equipment, Technology		544,175
	100-79-4100-0000-4501	Technology and Erate - Supplies		49,610
		Computers for the District-wide Technology Plan.		
1291	100-78-4555-0000-4402	Information Services - Purchased Services	150,977	
	100-78-4555-0000-5102	Information Services - Technology Equipment		120,290
	100-78-4555-0000-4503	Information Services - Software		30,687
		Hardware and software to support new student information system.		
1341	100-78-4100-0000-4402	Information Services - Regular Instruction - Purchased Services	165,562	
	100-78-4555-0000-4503	Information Services - Data Processing - Software		165,562
		Software licensing for District-Wide Student Information System.		
1373	100-84-4100-0000-3150	Curriculum/Assessment - Regular Instruction - Salary	61,742	
	100-84-4100-0000-35XX	Curriculum/Assessment - Regular Instruction - Benefits	21,762	
	100-84-4350-0128-3150	Curr/Assess - Support Services/Instruction - Assessment - Salary		61,742
	100-84-4350-0128-35XX	Curr/Assess - Support Services/Instruc - Assessment - Benefits		21,762
		Move budget for Intervention Coordinator from Regular Instruction function to Support Services/Instruction function.		
1408	100-64-4100-0115-4901	Soldotna Montessori - Regular Instruction - Carryover Funds	64,752	
	100-64-4220-0924-4100	Speech/Language - Professional/Technical Services		64,752
		Provide Speech/Language Therapy Services		
1305	375-83-4100-0000-5101	Equipment Fund - Districtwide- Equipment	50,238	
	375-05-4600-0000-4501	Equipment Fund - Skyview - Supplies		50,238
		Purchase Library Tables and Chairs.		

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

10:56:16 AM

Reference No.: 1290

Task: BT - Budget Transfers

Acctg. Date: 05/23/2011

Acctg. Period: May, 2011

Description: Speech Therapy Contracted services

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
100-81-4220-0927-4100		-95,978.00	Speech Therapy Contracted services	None
100-81-SPED PUPL SV-OT/PT-PRO-TECH SVC				
100-83-4100-0000-3150		-169,245.00	Speech Therapy Contracted services	None
100-83-REG INSTR-GENL-TEACHERS				
100-81-4220-0924-4100		265,223.00	Speech Therapy Contracted services	None
100-81-SPED PUPL SV-SPEECH THERA-PRO-TEC				
Net:		0.00		

Notes:

BUDGET TRANSFER

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Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:05:41 AM

Reference No.: 1292

Task: BT - Budget Transfers

Acctg. Date: 05/23/2011

Acctg. Period: May, 2011

Description: District Wide internet services

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
100-78-4555-0000-4402		-135,499.00	District Wide internet services	None
100-78-DATA PROC SV-GENL- PURCH SVC				
100-78-4555-0000-4332		135,499.00	District Wide internet services	None
100-78-DATA PROC SV-GENL- TELEPHONE				
	Net:	0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:06:21 AM

Reference No.: 1293

Task: BT - Budget Transfers

Acctg. Date: 05/23/2011

Acctg. Period: May, 2011

Description: Tech plan computers, monitors and sound bars

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-80-4140-0000-5102		-484,000.00	Tech Plan computers	None
100-80-ALT/CONNEC-GENL- EQUIP/TECHNOL				
100-79-4100-0000-4503		-60,175.00	Tech plan computers, monitors and sound bars	None
100-79-REG INSTR-GENERAL- SOFTWARE				
100-79-4100-0000-5102		544,175.00	Tech plan computers, monitors and sound bars	None
100-79-REG INSTR-GENL- EQUIP/TECHNOL				
100-79-4100-0000-4503		-49,610.00	Tech Plan monitors and sound bars	None
100-79-REG INSTR-GENERAL- SOFTWARE				
100-79-4100-0000-4501		49,610.00	Tech plan computers, monitors and sound bars	None
100-79-REG INSTR-GENL- SUPPLIES				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:06:57 AM

Reference No.: 1291

Task: BT - Budget Transfers

Acctg. Date: 05/23/2011

Acctg. Period: May, 2011

Description: Student Hardware and Software Change

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-78-4555-0000-4402		-120,290.00	Computer equipment for Student Software	None
100-78-DATA PROC SV-GENL-PURCH SVC				
100-78-4555-0000-5102		120,290.00	Computer equipment for Student Software	None
100-78-DATA PROC SV-GENL-EQUIP/TECHNOL				
100-78-4555-0000-4402		-30,687.00	Software for Student Software	None
100-78-DATA PROC SV-GENL-PURCH SVC				
100-78-4555-0000-4503		30,687.00	Software for Student Software	None
100-78-DATA PROC SV-GENL-SOFTWARE				
Net:		0.00		

Notes:

BUDGET TRANSFER

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Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:07:35 AM

Reference No.: 1341

Task: BT - Budget Transfers

Acctg. Date: 05/26/2011

Acctg. Period: May, 2011

Description: Student Information System - License

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
100-78-4100-0000-4402		-165,562.00	Student Information System - License	None
100-78-REG INSTR-GENL-PURCH SVC				
100-78-4555-0000-4503		165,562.00	Student Information System - License	None
100-78-DATA PROC SV-GENL-SOFTWARE				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:08:14 AM

Reference No.: 1373

Task: BT - Budget Transfers

Acctg. Date: 05/27/2011

Acctg. Period: May, 2011

Description: Intervention Coordinator Salary/Benefits

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-84-4100-0000-3150	-61,742.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENL-TEACHERS			
100-84-4100-0000-3511	-12,540.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENERAL-HEALTH CAR			
100-84-4100-0000-3512	-185.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENERAL-LIFE INSUR			
100-84-4100-0000-3520	-187.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENERAL-UNEMPLOYME			
100-84-4100-0000-3541	-895.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENERAL-FICA MEDIC			
100-84-4100-0000-3550	-7,755.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENERAL-TRS RETIRE			
100-84-4100-0000-4502	-200.00	Intervention Coordinator Salary/Benefits	None
100-84-REG INSTR-GENL-DISCRETI MAT			
100-84-4350-0128-3150	61,742.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-TEACHERS			
100-84-4350-0128-3511	12,540.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-HEALTH CA			
100-84-4350-0128-3512	185.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-LIFE INS			
100-84-4350-0128-3520	187.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-UNEMPLT I			
100-84-4350-0128-3541	895.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-MEDICARE			

BUDGET TRANSFER

Institution: Kenai School District

Fiscal Year: 2011

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05/31/2011

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100-84-4350-0128-3550	7,755.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-TRS RETIR			
100-84-4350-0128-4502	200.00	Intervention Coordinator Salary/Benefits	None
100-84-INSTR/SUPPT - ASSESSMENT-DISCRETL			

Net: 0.00

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:09:29 AM

Reference No.: 1408

Task: BT - Budget Transfers

Acctg. Date: 05/31/2011

Acctg. Period: May, 2011

Description: Speech Language Services

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-64-4100-0115-4901		-64,752.00	Speech Language Services	None
100-64-REG INSTR-CHARTER C/O-OTHER EXPE				
100-64-4220-0924-4100		64,752.00	Speech Language Services	None
100-64-SPED SVCS-SPEECH THERA-PROFESS-TE				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/31/2011

Fiscal Year: 2011

11:08:53 AM

Reference No.: 1305

Task: BT - Budget Transfers

Acctg. Date: 05/24/2011

Acctg. Period: May, 2011

Description: Library Table and Chairs

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
375-83-4100-0000-5101		-50,238.00	Library Table and Chairs	None
375-83-REG INSTR-GENERAL- EQUIPMENT				
375-05-4600-0000-4501		50,238.00	Library Table and Chairs	None
375-05-OPERATION-GENERAL- SUPPLIES				
Net:		0.00		

Notes: