

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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## SCHOOL BOARD COMMUNICATION

**Title:** Budget Transfers over \$50,000

**Date:** July 2, 2012

**Item Number:** 10a.(7)

**Administrator:** Laurie Olson, Director of Finance 

**Attachments:** Detail for Budget Transfers

Action Needed     For Discussion     Information     Other: \_\_\_\_\_

## BACKGROUND INFORMATION

Several budget transfers have been processed by the Business Office to adjust for actual expenditures made during the year. A summary of the reasons, transfer accounts and amounts follows.

A budget is a financial plan created to allocate funds for estimated costs of programs and needs in accordance with the District's plans and goals. 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.

Some or all of the lines on these budget transfers exceed \$50,000; therefore, they require Board of Education approval per Board Policy 3120.

## ADMINISTRATIVE RECOMMENDATION

The administration has given preliminary approval, pending review and approval by the board. Approval by the Board of Education is recommended.

Transfer #	1722	<u>Usage higher than expected at some locations requires addition to budgets for Fuel for Heating</u>		
		100-02-4600-0000-4380 - Fuel for Heating - Ninilchik	263	
		100-31-4600-0000-4380 - Fuel for Heating - Chapman	30,324	
		100-96-4600-0000-4370 - Bottled/Natural Gas - Unallocated	161,000	
		100-96-4600-0000-4360 - Electricity - Unallocated	31,275	
		100-03-4600-0000-4380 - Fuel for Heating - Susan B. English		26,094
		100-06-4600-0000-4380 - Fuel for Heating - Homer High		41,796
		100-08-4600-0000-4380 - Fuel for Heating - Seward High		55,982
		100-13-4600-0000-4380 - Fuel for Heating - Homer Middle		14,116
		100-14-4600-0000-4380 - Fuel for Heating - Seward Middle		12,508
		100-33-4600-0000-4380 - Fuel for Heating - Paul Banks		16,566
		100-34-4600-0000-4380 - Fuel for Heating - Nanwalek		58
		100-38-4600-0000-4380 - Fuel for Heating - Nikolaevsk		7,316
		100-42-4600-0000-4380 - Fuel for Heating - Seward Elem		14,894
		100-47-4600-0000-4380 - Fuel for Heating - McNeil Canyon		12,127
		100-50-4600-0000-4380 - Fuel for Heating - West Homer El		20,533
		100-53-4600-0000-4380 - Fuel for Heating - Voznesenka		436
		100-66-4600-0000-4380 - Fuel for Heating - Kenai Alternative		436
Transfer #	1734	<u>Purchase fuel for Central Peninsula home-to-school bus routes</u>		
		205-72-4760-0611-4402 - Pupil Trans - Seward Purchased Services	28,800	
		205-72-4760-0612-4402 - Pupil Trans - Kenai Purchased Services	100,000	
		205-72-4760-0612-4580 - Pupil Trans - Kenai Fuel		28,800
		205-72-4760-0612-4580 - Pupil Trans - Kenai Fuel		100,000
Transfer #	1741	<u>Central Peninsula bus attendant services</u>		
		205-72-4760-0612-4402 - Pupil Trans - Kenai Purchased Services	54,000	
		205-72-4760-0616-4407 - Pupil Trans - Kenai SpEd Bus Aides		54,000
Transfer #	1743	<u>Central Peninsula Special Ed buses</u>		
		205-72-4760-0612-4402 - Pupil Trans - Kenai Purchased Services	142,000	
		205-72-4760-0616-4402 - Pupil Trans - Kenai Special Ed Bus		142,000
Transfer #	1745	<u>Revise Extra-Curricular salary/benefit budgets to reflect actual costs, transfer balance to capital projects</u>		
		100-01-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Tebughna	2,271	
		100-02-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Ninilchik	10,919	
		100-03-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - S. B. English	28,683	
		100-05-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Skyview	13,366	
		100-07-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - KCHS	16,380	
		100-08-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Seward High	1,674	
		100-09-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - SoHi	150	
		100-11-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Kenai Middle	2,827	
		100-12-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Soldotna Mid	3,015	
		100-13-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Homer Middle	334	
		100-14-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Seward Mid	3,373	
		100-16-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - River City Acad	804	
		100-31-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Chapman	1,706	
		100-32-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Cooper Lndg	74	
		100-33-4700-XXXX-XXXX - Extra-Curricular Sal/Ben - Paul Banks	877	

		Decrease	Increase
100-34-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Nanwalek	551	
100-35-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Hope	505	
100-37-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Moose Pass	1,332	
100-38-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Nikolaevsk	5,954	
100-40-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Port Graham	1,818	
100-43-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Soldotna El	1,522	
100-44-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Sterling El	260	
100-45-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Tustumena	507	
100-46-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Redoubt	1,000	
100-48-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - K-Beach	195	
100-49-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Razdolna	1,004	
100-50-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - West Homer	26	
100-51-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Mountain View	45	
100-52-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Nikiski N. Star	1,691	
100-53-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Voznesenka	393	
100-56-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Kachemak Selo	804	
100-66-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Homer Flex	146	
100-67-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Kenai Alt	804	
100-83-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - District-Wide	9,044	
100-06-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Homer High		3,821
100-10-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Nikiski Mid/Sr		690
100-42-4700-XXXX-XXXX	- Extra-Curricular Sal/Ben - Seward El		99
100-73-4700-XXXX-XXXX	- Extra-Curricular Instruction - Academic Teams		2,674
100-75-4700-XXXX-XXXX	- Extra-Curricular Planning/Oper - KPSAA		37
100-75-4556-0000-4402	- Planning/Operations Purch Services		106,733
Transfer # 1794	<u>Purchase license for computer server security</u>		
100-77-4600-0000-3560	- Unused PERS benefits	54,085	
100-78-4555-0000-4503	- Data Processing - CPU Server license		54,085
Transfer # 1796	<u>Upgrade for HR/Payroll/Finance software</u>		
100-77-4600-0000-3520	- Unused salary from reduced leave payout	85,000	
100-83-4550-0147-4402	- Districtwide purchased services		85,000
Transfer # 1797	<u>Purchase Reading Mastery Curriculum for Special Services students</u>		
100-77-4600-0000-3520	- Unused salary from reduced leave payout	94,194	
100-81-4200-0925-4501	- Special Services supplies		94,194
Transfer # 1798	<u>Video conferencing equipment, software and training</u>		
100-77-4600-0000-3520	- Unused salary from reduced leave payout	119,303	
100-73-4350-0000-5102	- Instruction - Equipment/Technology		82,898
100-73-4350-0000-4402	- Instruction - Purchased Services		19,625
100-73-4350-0000-4430	- Instruction - Maintenance Agreement		16,780