



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

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

April 7, 2008

## MEMORANDUM

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

Budget transfer 362 in the amount of \$114,627 was requested by the Curriculum and Assessment Department. This budget transfer adjusts the Summer School program budget to reflect costs of employee salaries and benefits and other services provided to students during the 2007 Summer School. Budget transfer 514, in the amount of \$119,282, was also requested to move part of the Summer School funds to pay for salaries and benefits of middle school tutors who have been working with middle school students during this school year. Delivery of services to middle school students has been found to be more effective during the school year than during summer school.

Legislative Grant funds were budgeted at each school location. Depending on school needs, those initial budgets must sometimes be adjusted to permit purchases of needed items. For example, if the budget is set up in the supply account, but the school needs to purchase an equipment item, the budgeted funds must be transferred to the equipment account. That is the case for budget transfers 407 and 411, where the Legislative Grant funds at Kenai Middle School in the amounts of \$15,506 and \$17,096, respectively, needed to be transferred from supply account codes to equipment account codes to purchase smart boards and projectors for classroom use.

Budget transfer 515 in the amount of \$218,708 was requested by the Pupil Services Department to move funds initially budgeted for salaries and benefits of 3.50 FTE Occupational and Physical Therapists to the Professional-Technical Services account. The district has been unable to hire employees to fill these positions, so the services are being provided to students by contracted providers.

Budget transfer 629 was requested by the Curriculum and Assessment Department to move funds budgeted for Health and Science Curriculum materials to individual school locations. This transfer includes \$11,397 for Homer High, \$10,395 for Kenai Alternative High,

\$15,647 for Kenai Central High, \$19,555 for Skyview High and \$34,226 for Soldotna High. Budget transfer 628 was also processed for curriculum materials at Chapman, Cooper Landing, Homer Flex, Homer Middle, Hope, Kachemak Selo, K-Beach, Kenai Middle, McNeil Canyon, Moose Pass, Mountain View, Nikiski Middle/Senior, Nikiski North Star, Nikolaevsk, Ninilchik, Paul Banks, Peninsula Optional, Port Graham, Razdolna, Redoubt, Seward Elementary, Seward High, Seward Middle, Soldotna Middle, Spring Creek, Sterling, Susan B. English, Tebughna, Tustumena, Voznesenka and West Homer Elementary, but it did not include any individual amounts of \$10,000 or more.

Budget transfer 635 in the amount of \$15,000 was requested by Aurora Borealis Charter School to purchase K - 3 Math curriculum materials, including textbooks, teacher edition books and consumables.

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

03/14/2008

Fiscal Year: 2008

7:41:18 AM

Reference No.: 362

Task: OB - Budget Revisions

Acctg. Date: 02/20/2008

Acctg. Period: Feb, 2008

Description: Summer School & Credit recovery Salaries

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-84-4100-0930-4501		-81,674.00	Summer School & Credit Recovery teacher salaries	Void
100-84-REG INSTR-SUMMER PROGR-SUPPLIES				
100-84-4100-0930-3150		81,674.00	Summer School & Credit Recovery teacher salaries	None
100-84-REG INSTR-SUMMER PROGR-TEACHERS				
100-84-4100-0930-4501		-21,617.00	Services purchased for summer school & credit rec.	Void
100-84-REG INSTR-SUMMER PROGR-SUPPLIES				
100-84-4100-0930-4402		21,617.00	Services purchased for summer school & credit rec.	None
100-84-REG INSTR-SUMMER PROGR-PURCH SVC				
100-84-4100-0930-3172		220.00	Adjust budgets to reflect actual costs of employee	None
100-84-REG INSTR-SUMMER PROGR-TEMP CERT				
100-84-4100-0930-3541		1,043.00	employee salaries and benefits	None
100-84-REG INSTR-SUMMER PROGR-MEDICARE (				
100-84-4100-0930-3542		215.00	employee salaries and benefits	None
100-84-REG INSTR-SUMMER PROGR-FICA SUPPR				
100-84-4100-0930-3550		9,858.00	employee salaries and benefits	None
100-84-REG INSTR-SUMMER PROGR-TRS RETIRE				
100-84-4100-0930-4501		-114,627.00	employee salaries & benefits & transportation cost	None
100-84-REG INSTR-SUMMER PROGR-SUPPLIES				
Net:		0.00		

Notes: Adjust budgets to reflect actual costs of employee salaries and benefits and transportation costs for summer school provided Summer 2007.

BUDGET TRANSFER

Institution: Kenai School District

03/14/2008

Fiscal Year: 2008

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Reference No.: 514

Task: BT - Budget Transfers

Acctg. Date: 03/14/2008

Acctg. Period: March, 2008

Description: Salaries and Benefits Middle School Tutors

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-84-4100-0930-4501	-119,292.00	Salaries and Benefits Middle School Tutors	None
100-84-REG INSTR-SUMMER PROGR-SUPPLIES			
100-10-4100-0121-3230	18,181.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -TUTORS/AID			
100-11-4100-0121-3230	17,421.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -TUTORS/AID			
100-12-4100-0121-3230	16,843.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -TUTORS/AID			
100-13-4100-0121-3230	17,240.00	Salaries and Benefits Middle School Tutors	None
100-13-REG INSTR-QUALITY SCH -TUTORS/AID			
100-10-4100-0121-3512	55.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -LIFE INS			
100-11-4100-0121-3512	52.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -LIFE INS			
100-12-4100-0121-3512	51.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -LIFE INS			
100-13-4100-0121-3512	52.00	Salaries and Benefits Middle School Tutors	None
100-13-REG INSTR-QUALITY SCH -LIFE INS			
100-10-4100-0121-3520	55.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-11-4100-0121-3520	52.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-12-4100-0121-3520	51.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -UNEMPLT IN			

BUDGET TRANSFER

Institution: Kenai School District

Fiscal Year: 2008

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100-13-4100-0121-3520	52.00	Salaries and Benefits Middle School Tutors	None
100-13-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-10-4100-0121-3542	1,391.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -FICA SUPPR			
100-11-4100-0121-3542	1,333.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -FICA SUPPR			
100-12-4100-0121-3542	1,288.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -FICA SUPPR			
100-13-4100-0121-3542	1,319.00	Salaries and Benefits Middle School Tutors	None
100-13-REG INSTR-QUALITY SCH -FICA SUPPR			
100-10-4100-0121-3560	4,000.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -PERS RETIR			
100-11-4100-0121-3560	3,833.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -PERS RETIR			
100-12-4100-0121-3560	3,705.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -PERS RETIR			
100-13-4100-0121-3560	3,793.00	Salaries and Benefits Middle School Tutors	None
100-13-REG INSTR-QUALITY SCH -PERS RETIR			
100-10-4100-0121-3511	7,335.00	Salaries and Benefits Middle School Tutors	None
100-10-REG INSTR-QUALITY SCH -HEALTH CAR			
100-11-4100-0121-3511	7,335.00	Salaries and Benefits Middle School Tutors	None
100-11-REG INSTR-QUALITY SCH -HEALTH CAR			
100-12-4100-0121-3511	7,335.00	Salaries and Benefits Middle School Tutors	None
100-12-REG INSTR-QUALITY SCH -HEALTH CAR			
100-13-4100-0121-3511	6,520.00	Salaries and Benefits Middle School Tutors	None

BUDGET TRANSFER

Institution: Kenai School District

Fiscal Year: 2008

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100-13-REG INSTR-QUALITY  
SCH -HEALTH CAR

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Net:

0.00

Notes:

BUDGET TRANSFER

Institution: Kenai School District

03/14/2008

Fiscal Year: 2008

7:42:42 AM

Reference No.: 407

Task: BT - Budget Transfers

Acctg. Date: 02/27/2008

Acctg. Period: Feb, 2008

Description: To purchase smart boards and projectors

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
220-11-4100-0000-4501		-15,506.00	To purchase smart boards and projectors	None
220-11-REG INSTR-GENL-SUPPLIES				
220-11-4100-0000-5102		15,506.00	To purchase smart boards and projectors	None
220-11-REG INSTR-GENL-EQUIP/TECHNOL				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

03/14/2008

Fiscal Year: 2008

7:44:00 AM

Reference No.: 411

Task: BT - Budget Transfers

Acctg. Date: 02/27/2008

Acctg. Period: Feb, 2008

Description: To purchase smart board and projector

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
379-11-4100-0000-4501		-17,096.00	To purchase smart board and projector	None
379-11-REG INSTR-GENL-SUPPLIES				
379-11-4100-0000-5101		17,096.00	To purchase smart board and projector	None
379-11-REG INSTR-GENL-EQUIP				
Net:		0.00		

Notes:



BUDGET TRANSFER

Institution: Kenai School District

03/14/2008

Fiscal Year: 2008

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Reference No.: 515

Task: BT - Budget Transfers

Acctg. Date: 03/14/2008

Acctg. Period: March, 2008

Description: Contracted OT/PT Services

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-44-4220-0927-3180	-46,146.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-SPECL/CERT			
100-44-4220-0927-3511	-9,600.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-HEALTH CARE			
100-44-4220-0927-3512	-138.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-LIFE INS			
100-44-4220-0927-3520	-138.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-UNEMPLT INS			
100-44-4220-0927-3541	-669.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-MEDICARE (TR			
100-44-4220-0927-3550	-5,796.00	Contracted OT/PT Services	None
100-44-SPED PUPL SV-OT/PT-TRS RETIREME			
100-42-4220-0927-3180	-34,610.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-SPECL/CERT			
100-42-4220-0927-3511	-7,200.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-HEALTH CARE			
100-42-4220-0927-3512	-104.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-LIFE INS			
100-42-4220-0927-3520	-104.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-UNEMPLT INS			
100-42-4220-0927-3541	-502.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-MEDICARE (TR			
100-42-4220-0927-3550	-4,347.00	Contracted OT/PT Services	None
100-42-SPED PUPL SV-OT/PT-TRS RETIREME			
100-81-4220-0927-3180	-57,683.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT-SPECL/CERT			
100-81-4220-0927-3511	-12,000.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT-HEALTH CARE			
100-81-4220-0927-3512	-173.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT-LIFE INS			

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Institution: Kenai School District

Fiscal Year: 2008

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100-81-4220-0927-3520	-173.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT- UNEMPLT INS			
100-81-4220-0927-3541	-836.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT- MEDICARE (TR			
100-81-4220-0927-3550	-7,245.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT- TRS RETIREME			
100-33-4220-0927-3180	-23,073.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- SPECL/CERT			
100-33-4220-0927-3511	-4,800.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- HEALTH CARE			
100-33-4220-0927-3512	-69.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- LIFE INS			
100-33-4220-0927-3520	-69.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- UNEMPLT INS			
100-33-4220-0927-3541	-335.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- MEDICARE (TR			
100-33-4220-0927-3550	-2,898.00	Contracted OT/PT Services	None
100-33-SPED PUPL SV-OT/PT- TRS RETIREME			
100-81-4220-0927-4100	218,708.00	Contracted OT/PT Services	None
100-81-SPED PUPL SV-OT/PT- PRO-TECH SVC			

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Net: 0.00

Notes:

BUDGET TRANSFER

Institution: Kenai School District

04/04/2008

Fiscal Year: 2008

3:04:15 PM

Reference No.: 629

Task: BT - Budget Transfers

Acctg. Date: 04/04/2008

Acctg. Period: Apr, 2008

Description: To Purchase Health/Science Curriculum

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-84-4100-0114-4501		-91,230.00	To Purchase Health/Science Curriculum	None
100-84-REG INSTR-CURRICULUM-SUPPLIES				
100-06-4100-0114-4501		11,397.00	To Purchase Health/Science Curriculum	None
100-06-REG INSTR-CURRICULUM-SUPPLIES				
100-67-4100-0114-4501		10,395.00	To Purchase Health/Science Curriculum	None
100-67-REG INSTR-CURRICULUM-SUPPLIES				
100-07-4100-0114-4501		15,657.00	To Purchase Health/Science Curriculum	None
100-07-REG INSTR-CURRICULUM-SUPPLIES				
100-05-4100-0114-4501		19,555.00	To Purchase Health/Science Curriculum	None
100-05-REG INSTR-CURRICULUM-SUPPLIES				
100-09-4100-0114-4501		34,226.00	To Purchase Health/Science Curriculum	None
100-09-REG INSTR-CURRICULUM-SUPPLIES				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

04/07/2008

Fiscal Year: 2008

3:32:06 PM

Reference No.: 635

Task: BT - Budget Transfers

Acctg. Date: 04/07/2008

Acctg. Period: Apr, 2008

Description: Math textbooks;consumables;te.editions-Gr. K-3

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
374-65-4100-0000-4901		-15,000.00	Math textbooks;consumables;te.edition s-Gr. K-3	None
374-65-REG INSTR-GENL- OTHER EXP				
374-65-4100-0000-4501		15,000.00	Math textbooks;consumables;te.edition s-Gr. K-3	None
374-65-REG INSTR-GENL- SUPPLIES				
Net:		0.00		

Notes: