



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

Melody Douglas, Chief Financial Officer  
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May 27, 2008

## MEMORANDUM

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

Budget transfers 900, 901 and 902 have been requested by the Pupil Transportation Department to adjust fuel account budgets because of increased cost of fuel for Home-to-School bus routes and the addition of Extended School Year summer programs. Adjustments include \$13,840 for the Seward area, \$32,000 for the Homer area and \$125,000 for the Central Peninsula. Budget transfer 904, totaling \$114,900 has been requested to adjust the Central Peninsula area budget for the addition of two Special Services busses for the 2007-08 school year.

Budget transfers 918 and 919 have been requested by the Business Office for additional substitute salary costs due to long-term employee absences. The transfer requests are for Seward Elementary (\$10,659) and Tustumena Elementary (\$11,992).

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

05/23/2008

Fiscal Year: 2008

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Reference No.: 900

Task: BT - Budget Transfers

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Fuel expenses for Seward home-to-school

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
205-72-4760-0611-4402		-13,840.00	Fuel costs Seward home-to-schl & None ESY summer schl.	
205-72-PUP TRANSP-SEWARD BUS O-PURCH SVC				
205-72-4760-0611-4580		13,840.00	Fuel costs Seward home-to-schl & None ESY summer schl.	
205-72-PUP TRANSP-SEWARD BUS O-GAS/OIL				
205-72-4760-0617-4407		-5,000.00	Fuel costs Seward home-to-schl & None ESY summer schl.	
205-72-PUP TRANSP-SP ED BUS-HO-PUR SVC -				
205-72-4760-0611-4580		5,000.00	Fuel costs Seward home-to-schl & None ESY summer schl.	
205-72-PUP TRANSP-SEWARD BUS O-GAS/OIL				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/23/2008

Fiscal Year: 2008

5:16:36 PM

Reference No.: 901

Task: BT - Budget Transfers

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Fuel expenses for Central Pen home-to-school

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
205-72-4760-0617-4407		-15,000.00	Fuel costs Cen Pen home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-SP ED BUS-HO-PUR SVC -				
205-72-4760-0612-4580		15,000.00	Fuel costs Cen Pen home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS KENA-GAS/OIL				
205-72-4760-0612-4402		-110,000.00	Fuel costs Cen Pen home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC				
205-72-4760-0612-4580		110,000.00	Fuel costs Cen Pen home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS KENA-GAS/OIL				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/23/2008

Fiscal Year: 2008

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Reference No.: 902

Task: BT - Budget Transfers

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Ful expenses for Homer home-to-school

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
205-72-4760-0613-4402		-3,800.00	Fuel costs Homer home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS HOME-PURCH SVC				
205-72-4760-0613-4580		3,800.00	Fuel costs Homer home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS HOME-GAS/OIL				
205-72-4760-0612-4402		-32,000.00	Fuel costs Homer home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC				
205-72-4760-0613-4580		32,000.00	Fuel costs Homer home-to-schl & ESY summer schl.	None
205-72-PUP TRANSP-REG BUS HOME-GAS/OIL				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/23/2008

Fiscal Year: 2008

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Reference No.: 904

Task: BT - Budget Transfers

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Two additional sped buses costs Cen Pen

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
205-72-4760-0612-4402	-34,800.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC			
205-72-4760-0616-4402	34,800.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-KE-PURCH SVC			
205-72-4760-0616-4407	-42,400.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-KE-PUR SVC -			
205-72-4760-0616-4402	42,400.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-KE-PURCH SVC			
205-72-4760-0617-4402	-8,200.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-HO-PURCH SVC			
205-72-4760-0616-4402	8,200.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-KE-PURCH SVC			
205-72-4760-0617-4407	-29,500.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-HO-PUR SVC -			
205-72-4760-0616-4402	29,500.00	Two additional sped buses for Cen Pen 07-08.	None
205-72-PUP TRANSP-SP ED BUS-KE-PURCH SVC			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/23/2008

Fiscal Year: 2008

5:18:25 PM

Reference No.: 918

Task: LT - Trans between locations

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Substitute Draw request for FML

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-83-4100-0000-3173	-11,992.00	Substitute Draw request for FML	None
100-83-REG INSTR-GENL-LT CERT SUB			
100-83-4100-0000-3542	-917.00	Substitute Draw request for FML	None
100-83-REG INSTR-GENL-FICA SUPPRT			
100-42-4100-0000-3173	11,992.00	Substitute Draw request for FML	None
100-42-REG INSTR-GENL-LT CERT SUB			
100-42-4100-0000-3542	917.00	Substitute Draw request for FML	None
100-42-REG INSTR-GENL-FICA SUPPRT			
Net:			0.00

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/23/2008

Fiscal Year: 2008

5:19:00 PM

Reference No.: 919

Task: LT - Trans between  
locations

Acctg. Date: 05/23/2008

Acctg. Period: May, 2008

Description: Substitute Draw request LOA

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-45-4100-0000-3150	-10,659.00	Substitute Draw request LOA	None
100-45-REG INSTR-GENL-TEACHERS			
100-45-4100-0000-3150	-815.00	Substitute Draw request LOA	None
100-45-REG INSTR-GENL-TEACHERS			
100-45-4100-0000-3173	10,659.00	Substitute Draw request LOA	None
100-45-REG INSTR-GENL-LT CERT SUB			
100-45-4100-0000-3542	815.00	Substitute Draw request LOA	None
100-45-REG INSTR-GENL-FICA SUPPRT			
Net:		0.00	

Notes: