



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

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June 1, 2010

MEMORANDUM

TO: Board of Education

FROM: Laurie Olson 
Director of Finance

SUBJECT: Budget Transfers

Budget transfers 1251, 1252 and 1253 in the amounts of \$113,000, \$51,000 and \$135,000 respectively have been requested by the Transportation Department. These transfers align budgets with anticipated current year expenditures of fuel, transportation contract costs and bus attendant costs for Home to School, Special Services and summer school bus routes in the Central Peninsula and Seward.

Budget transfer 1371 has been requested by the Secondary Education/Curriculum Department. This budget transfer includes one item in the amount of \$66,345 for AIMSweb and Ed Performance . AIMSweb provides a means of tracking assessment student data over time and Ed Performance is used determine the level of student understanding of reading, math and/or science to allow more timely adjustment of teaching strategies.

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 TRANSFER

Institution: Kenai School District

05/27/2010

Fiscal Year: 2010

10:04:09 AM

Reference No.: 1251

Task: BT - Budget Transfers

Acctg. Date: 05/21/2010

Acctg. Period: May, 2010

Description: HOME TO SCHOOL AND SUMMER SCHOOL FUEL

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
205-72-4760-0611-4402	-13,000.00	HOME TO SCHOOL AND SUMMER SCHOOL FUEL	None
205-72-PUP TRANSP-SEWARD BUS O-PURCH SVC			
205-72-4760-0611-4580	13,000.00	HOME TO SCHOOL AND SUMMER SCHOOL FUEL	None
205-72-PUP TRANSP-SEWARD BUS O-GAS/OIL			
205-72-4760-0612-4402	-100,000.00	HOME TO SCHOOL AND SUMMER SCHOOL FUEL	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC			
205-72-4760-0612-4580	100,000.00	HOME TO SCHOOL AND SUMMER SCHOOL FUEL	None
205-72-PUP TRANSP-REG BUS KENA-GAS/OIL			
Net:		0.00	

Notes:

BUDGET TRANSFER

Page 1 of 1

Institution: Kenai School District

05/27/2010

Fiscal Year: 2010

10:09:15 AM

Reference No.: 1252

Task: BT - Budget Transfers

Acctg. Date: 05/21/2010

Acctg. Period: May, 2010

Description: HOME TO SCHOOL AND SPED BUSES

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
205-72-4760-0612-4402		-51,000.00	HOME TO SCHOOL AND SPED BUSES	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC				
205-72-4760-0616-4402		51,000.00	HOME TO SCHOOL AND SPED BUSES	None
205-72-PUP TRANSP-SP ED BUS-KE-PURCH SVC				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/27/2010

Fiscal Year: 2010

10:11:22 AM

Reference No.: 1253

Task: BT - Budget Transfers

Acctg. Date: 05/21/2010

Acctg. Period: May, 2010

Description: CENTRAL PENINSULA SPED BUSES

ACCT NO	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
205-72-4760-0612-4402		-80,000.00	CENTRAL PENINSULA SPED BUSES	None
205-72-PUP TRANSP-REG BUS KENA-PURCH SVC				
205-72-4760-0616-4407		80,000.00	CENTRAL PENINSULA SPED BUSES	None
205-72-PUP TRANSP-SP ED BUS-KE-PUR SVC -				
205-72-4760-0613-4402		-65,000.00	CENTRAL PENINSULA SPED BUSES	None
205-72-PUP TRANSP-REG BUS HOME-PURCH SVC				
205-72-4760-0616-4407		65,000.00	CENTRAL PENINSULA SPED BUSES	None
205-72-PUP TRANSP-SP ED BUS-KE-PUR SVC -				
Net:		0.00		

Notes:

BUDGET TRANSFER

Institution: Kenai School District

05/28/2010

Fiscal Year: 2010

3:19:10 PM

Reference No.: 1371

Task: BT - Budget Transfers

Acctg. Date: 05/28/2010

Acctg. Period: May, 2010

Description: Distance Delivery Software and summer school

ACCT NO NAME	SHORT NAME	AMOUNT	DESCRIPTION	ACTION
100-84-4100-0930-3150		12,600.00	Summer School Salaries	None
100-84-REG INSTR-SUMMER PROGR-TEACHERS				
100-84-4100-0930-3512		15.00	Summer School Benefits	None
100-84-REG INSTR-SUMMER PROGR-LIFE INS				
100-84-4100-0930-3520		15.00	Summer School Benefits	None
100-84-REG INSTR-SUMMER PROGR-UNEMPLT IN				
100-84-4100-0930-3541		75.00	Summer School Benefits	None
100-84-REG INSTR-SUMMER PROGR-MEDICARE (
100-84-4100-0930-3550		638.00	Summer School Benefits	None
100-84-REG INSTR-SUMMER PROGR-TRS RETIRE				
100-84-4100-0930-4503		66,345.00	Aimsweb, Edperformamce Licenses	None
100-84-REG INSTR-SUMMER PROGR-SOFTWARE				
100-84-4100-0930-4402		2,400.00	Aimsweb booklet printing	None
100-84-REG INSTR-SUMMER PROGR-PURCH SVC				
100-84-4100-0930-4501		-82,088.00	Distance Delivery Software and summer school	None
100-84-REG INSTR-SUMMER PROGR-SUPPLIES				
Net:		0.00		

Notes: