

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

148 North Binkley Street Soldotna, Alaska 99669


Phone (907) 714-8888 Fax (907) 262-5867

Email djones2@kpbsd.k12.ak.us

January 26, 2010

MEMORANDUM

TO: Board of Education

FROM: Dave Jones

Assistant Superintendent, Instructional Support

SUBJECT: Budget Transfers

Budget transfer 509, in the amount of \$149,534 has been requested by Kaleidoscope Charter School to adjust the certified salary line and bring budgets into agreement with the approved Collective Bargaining Agreement.

Budget transfer 592, in the amount of \$86,000 has been requested by Soldotna Montessori Charter School for the purchase of smart boards and computers for instruction.

Budget transfer 603 has been requested by the Secondary Education/Assessment Department to use Quality Schools Grant funds to hire middle school tutors to work with students during the school year in lieu of a middle school summer program. This budget transfer does not meet the specific criteria for inclusion in this memo, but is included for informational purposes.

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. Approval by the Board of Education is recommended.

Enclosures

BUDGET TRANSFER

Institution: Kenai School District

01/20/2010

Fiscal Year: 2010

5:20:27 PM

Reference No.: 509

Task: BT - Budget Transfers

Acctg. Date: 01/13/2010

Acctg. Period: January, 2010

Description: Increase in certified salaries

ACCT NO		AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME			
374-63-4100-0000-3150		149,534.00	Increase in certified salaries	None
374-63-REG INSTR-GENL-TEACHERS				
374-63-4100-0000-4901		-149,534.00	Increase in certified salaries	None
374-63-REG INSTR-GENL-OTHER EXP				
	Net:	0.00		

Notes:

BUDGET TRANSFER

Page 1 of 1

Institution: Kenai School District

01/23/2010

Fiscal Year: 2010

1:34:41 PM

Reference No.: 592

Task: BT - Budget Transfers

Acctg. Date: 01/22/2010

Acctg. Period: January, 2010

Description: SMART BOARD AND COMPUTER PURCHASES

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
374-64-4100-0000-4901	-86,000.00	SMART BOARD AND COMPUTER PURCHASES	None
374-64-REG INSTR-GENL- OTHER EXP			
374-64-4100-0000-5102	86,000.00	SMART BOARD AND COMPUTER PURCHASES	None
374-64-REG INSTR-GENL- EQUIP/TECHNOL			
Net:		0.00	

Notes:

BUDGET TRANSFER

Institution: Kenai School District

01/25/2010

Fiscal Year: 2010

11:18:35 AM

Reference No.: 603

Task: BT - Budget Transfers

Acctg. Date: 01/25/2010

Acctg. Period: January, 2010

Description: MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT

ACCT NO	AMOUNT	DESCRIPTION	ACTION
NAME	SHORT NAME		
100-84-4100-0930-4501	-93,182.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-84-REG INSTR-SUMMER PROGR-SUPPLIES			
100-10-4100-0121-3230	10,361.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -TUTORS/AID			
100-11-4100-0121-3230	9,150.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -TUTORS/AID			
100-12-4100-0121-3230	10,581.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -TUTORS/AID			
100-13-4100-0121-3230	10,000.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -TUTORS/AID			
100-14-4100-0121-3230	9,568.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -TUTORS/AID			
100-10-4100-0121-3511	31.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -HEALTH CAR			
100-11-4100-0121-3511	27.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -HEALTH CAR			
100-12-4100-0121-3511	32.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -HEALTH CAR			
100-13-4100-0121-3511	30.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -HEALTH CAR			
100-14-4100-0121-3511	29.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -HEALTH CAR			
100-10-4100-0121-3512	5,700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -LIFE INS			

BUDGET TRANSFER

Institution: Kenai School District

01/25/2010

Fiscal Year: 2010

11:18:35 AM

100-11-4100-0121-3512	5,700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -LIFE INS			
100-12-4100-0121-3512	5,700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -LIFE INS			
100-13-4100-0121-3512	5,700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -LIFE INS			
100-14-4100-0121-3512	5,700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -LIFE INS			
100-10-4100-0121-3520	31.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-11-4100-0121-3520	27.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-12-4100-0121-3520	32.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-13-4100-0121-3520	30.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-14-4100-0121-3520	29.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -UNEMPLT IN			
100-10-4100-0121-3542	793.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -FICA SUPPR			
100-11-4100-0121-3542	700.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -FICA SUPPR			
100-12-4100-0121-3542	809.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -FICA SUPPR			
100-13-4100-0121-3542	765.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -FICA SUPPR			

BUDGET TRANSFER

Institution: Kenai School District

Fiscal Year: 2010

Page 3 of 3

01/25/2010

11:18:35 AM

100-14-4100-0121-3542	732.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -FICA SUPPR			
100-10-4100-0121-3560	2,279.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-10-REG INSTR-QUALITY SCH -PERS RETIR			
100-11-4100-0121-3560	2,013.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-11-REG INSTR-QUALITY SCH -PERS RETIR			
100-12-4100-0121-3560	2,328.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-12-REG INSTR-QUALITY SCH -PERS RETIR			
100-13-4100-0121-3560	2,200.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-13-REG INSTR-QUALITY SCH -PERS RETIR			
100-14-4100-0121-3560	2,105.00	MIDDLE SCHOOL TUTORS - QUALITY SCHOOLS GRANT	None
100-14-REG INSTR-QUALITY SCH -PERS RETIR			

Net: 0.00

Notes: