



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
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April 27, 2007

MEMORANDUM

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

Budget transfers 367, 396 and 397 have been requested by Kaleidoscope Charter School for adjustments to salary and benefits budgets. Budget transfer 367 includes a transfer in the amount of \$11,760 for teacher salaries. Budget transfer 396 includes \$25,160 for librarian salary increase due to full time employment, \$17,370 for additional part time secretary salary, \$17,800 for additional custodial salary and \$59,950 for administrator salary. Budget transfer 397 includes transfers of \$11,270 and \$15,960 for unused administrator salary and retirement benefits.

Budget transfer 390 of funds from the Summer School budget has been requested by the Assessment and Curriculum Department and includes transfers in the amounts of \$39,950 for instructional aide salaries and \$18,840 and \$51,202 for aide benefit costs. Delivery of the summer school program for middle school students has been changed because of low attendance rates at the middle school level at summer school programs. In order to better meet the needs of the students and as an intervention strategy, instructional aides have been hired to work with these students during the school year.

A budget is a financial plan used to deliver services in accordance with the District's Strategic Plan. It is sometimes necessary to make changes to the original plan based on unexpected circumstances or changing program needs through the use of budget transfers in accordance with generally accepted accounting principals. Policies and procedures in conjunction with the District's internal control procedures have been established to facilitate all budget transfers.

These budget transfers exceed \$10,000; therefore, they require Board of Education approval per Board Policy 3120. Approval by the Board of Education is recommended.

Enclosure

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630720 DATE 04/11/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 374-63-4100-0000-4901	374-63-4100-0310-4501	10.00
2. 374-63-4100-0000-4901	374-63-4100-0420-3150	11760.00
3. 374-63-4100-0000-4901	374-63-4100-0420-3511	3485.00
4. 374-63-4100-0000-4901	374-63-4100-0420-3512	40.00
5. 374-63-4100-0000-4901	374-63-4100-0420-3541	160.00
6. 374-63-4100-0000-4901	374-63-4100-0420-3550	3550.00
	TOTAL:	19,005.00

JUSTIFICATION OR REASONS FOR REQUESTING TRANSFER OF FUNDS ARE LISTED BELOW:

- LINE 1 - MARKERS, TAPE FOR MUSIC
- LINE 2 - PE TEACHER SALARY
- LINE 3 - PE TEACHER HEALTH CARE
- LINE 4 - PE TEACHER LIFE INSURANCE
- LINE 5 - PE TEACHER FICA
- LINE 6 - PE TEACHER TRS

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000367

TRANSFER REQUEST NUMBER

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630725 DATE 04/26/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 374-63-4100-0000-4901	374-63-4352-0000-3180	25160.00
2. 374-63-4100-0000-4901	374-63-4450-0000-3240	17370.00
3. 374-63-4100-0000-4901	374-63-4600-0000-3250	17800.00
4. 374-63-4400-0000-3171	374-63-4400-0000-3173	59950.00
5. 374-63-4400-0000-3171	374-63-4400-0000-3542	4200.00
6. 374-63-4400-0000-3171	374-63-4400-0000-4903	580.00
	TOTAL:	125,060.00

JUSTIFICATION OR REASONS FOR REQUESTING TRANSFER OF FUNDS ARE LISTED BELOW:

- LINE 1 - LIBRARIAN SALARY TO MOVE TO FULL TIME
- LINE 2 - SECRETARY SALARY ADJUSTMENT, ADDED PART TIME POSITION
- LINE 3 - CUSTODIAL SALARY ADJUSTMENT TO COVER SEARS MOA
- LINE 4 - ACCT. CHANGE TO ADMIN SALARY
- LINE 5 - FICA FOR ADMINISTRATOR
- LINE 6 - PROFESSIONAL DUES

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000396

TRANSFER REQUEST NUMBER

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630726 DATE 04/26/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 374-63-4400-0000-3171	374-63-4100-0000-4901	11270.00
2. 374-63-4400-0000-3511	374-63-4100-0000-4901	8850.00
3. 374-63-4400-0000-3512	374-63-4100-0000-4901	228.00
4. 374-63-4400-0000-3520	374-63-4100-0000-4901	228.00
5. 374-63-4400-0000-3541	374-63-4100-0000-4901	1102.00
6. 374-63-4400-0000-3550	374-63-4100-0000-4901	15960.00
	TOTAL:	37,638.00

JUSTIFICATION OR REASONS FOR REQUESTING TRANSFER OF FUNDS ARE LISTED BELOW:

- LINE 1 - EXCESS SALARY ALLOTTED FOR NEW ADMINISTRATOR
- LINE 2 - ADMIN HEALTH CARE NOT USED
- LINE 3 - ADMIN LIFE INSURANCE NOT USED
- LINE 4 - ADMIN UNEMPLOYMENT INSURANCE NOT USED
- LINE 5 - ADMIN FICA MEDICARE NOT USED
- LINE 6 - ADMIN TRS RETIREMENT NOT USED

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000397

TRANSFER REQUEST NUMBER

SCHOOL CURRICULUM/ASSESSMNT TRANSFER # 841044 DATE 04/25/07

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TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
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1. 100-84-4100-0930-4501	100-84-4100-0121-3230	39950.00
2. 100-84-4100-0930-4501	100-84-4100-0000-3291	1750.00
3. 100-84-4100-0930-4501	100-84-4100-0121-3511	18840.00
4. 100-84-4100-0930-4501	100-84-4100-0121-3512	120.00
5. 100-84-4100-0930-4501	100-84-4100-0121-3520	126.00
6. 100-84-4100-0930-4501	100-84-4100-0121-3542	3190.00
7. 100-84-4100-0930-4501	100-84-4100-0121-3560	51202.00
	TOTAL:	115,178.00

JUSTIFICATION OR REASONS FOR REQUESTING TRANSFER OF FUNDS ARE LISTED BELOW:

CHANGE IN DELIVERY OF SUMMER SCHOOL PROGRAM DUE TO LOW ATTENDANCE AT MIDDLE SCHOOL LEVEL. INSTRUCTIONAL AIDES WERE HIRED TO WORK WITH MIDDLE SCHOOL STUDENTS DURING THE SCHOOL YEAR AS AN INTERVENTION STRATEGY TO BETTER MEET STUDENT'S NEEDS.

PRINCIPALS'S SIGNATURE

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ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000390

TRANSFER REQUEST NUMBER
