



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
148 North Binkley Street Soldotna, Alaska 99669-7553
Phone (907) 262-5846 Fax (907) 262-9645

May 29, 2007

MEMORANDUM

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

Budget transfer 423 in the amount of \$13,000 has been requested by the Curriculum and Assessment Department to move funds from the substitute salary to the temporary salary account. Temporary employees are hired to help with testing throughout the district for the High School Graduating Qualifying Exam, the Standards Based Assessment and Analytical Writing Assessment.

Budget transfer 445 in the amount of \$13,400 has been requested by the Instruction Department to move funds into the Performance High School program Purchased Services account. These funds will be used to purchase software licenses for E-ducate, an online Content Management System, for the Peninsula Optional High School and Homer Flex High School.

Budget transfer 456 has been requested by the Curriculum and Assessment Department for purchase of math curriculum materials at the following schools: Ninilchik, \$13,863; Skyview High, \$40,108; Homer High, \$42,328; Kenai Central High, \$42,568; Seward High, \$25,853; Soldotna High, \$55,943 and Nikiski Middle/Senior High, \$28,165.

A budget is a financial plan used to estimate costs 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 Principles (GAAP). 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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
148 NORTH BINKLEY STREET
SOLDOTNA, ALASKA 99669

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BUDGET TRANSFER REQUEST

SCHOOL CURRICULUM/ASSESSMNT TRANSFER # 840250 DATE 05/08/07

TRANSFER FROM ACCOUNT NO. TRANSFER TO ACCOUNT NO. AMOUNT

1. 100-84-4350-0128-3171 100-84-4350-0128-3172 13000.00

TOTAL: 13,000.00

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

TO COVER TEMP SALARIES FOR TESTING OF DISTRICT WIDE HSGQE, SBA'S AND AWA

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000423

TRANSFER REQUEST NUMBER

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
148 NORTH BINKLEY STREET
SOLDOTNA, ALASKA 99669

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BUDGET TRANSFER REQUEST

SCHOOL INSTRUCTION TRANSFER # 730701 DATE 05/15/07

TRANSFER FROM ACCOUNT NO. TRANSFER TO ACCOUNT NO. AMOUNT

1. 100-73-4100-0000-4402 100-73-4100-0215-4402 13400.00

TOTAL: 13,400.00

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

TO PURCHASE SOFTWARE LICENSES FOR PERFORMANCE HIGH SCHOOLS--PENINSULA OPTIONA
L AND HOMER FLEX. THIS IS FOR AN ONLINE CONTENT MANAGEMENT SYSTEM

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000445

TRANSFER REQUEST NUMBER

BUDGET TRANSFER REQUEST

SCHOOL CURRICULUM/ASSESSMNT TRANSFER # 841047 DATE 05/24/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 100-84-4100-0114-4501	100-02-4100-0114-4501	13863.00
2. 100-84-4100-0114-4501	100-05-4100-0114-4501	40108.00
3. 100-84-4100-0114-4501	100-06-4100-0114-4501	42328.00
4. 100-84-4100-0114-4501	100-07-4100-0114-4501	42568.00
5. 100-84-4100-0114-4501	100-08-4100-0114-4501	25853.00
6. 100-84-4100-0114-4501	100-09-4100-0114-4501	55943.00
7. 100-84-4100-0114-4501	100-10-4100-0114-4501	27900.00
8. 100-84-4350-0114-4501	100-10-4100-0114-4501	266.00
	TOTAL:	248,829.00

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

PURCHASE MATH CURRICULUM MATERIALS

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000456

TRANSFER REQUEST NUMBER