



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
148 North Binkley Street Soldotna, Alaska 99669-7553
Phone (907) 714-8888 Fax (907) 262-9645

September 25, 2007

MEMORANDUM

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

Budget transfer 51 has been requested by the Information Services Department in support of the Tech Plan. Funds are budgeted in a holding account to purchase software for computers after they are placed in the schools. Since the summer computer installation is completed and computer counts have been done at the schools, the software budget transfer of \$150 per computer is being requested to move those funds to the school locations. The amounts over \$10,000 that need board approval are at Mountain View, \$30,450; Nikiski North Star, \$20,850 and Soldotna Elementary, \$13,650.

Budget transfer 53 has been requested by Kaleidoscope Charter School in the amount of \$22,600 for purchase of additional instructional supplies, due to their facility change.

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 TECHNOLOGY AND ERATE TRANSFER # 790001 DATE 09/21/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 100-79-4100-0000-4501	100-79-4100-7951-4402	30,450.00
2. 100-79-4100-0000-4501	100-79-4100-7934-4402	3,150.00
3. 100-79-4100-0000-4501	100-79-4100-7952-4402	20,850.00
4. 100-79-4100-0000-4501	100-79-4100-7938-4402	5,850.00
5. 100-79-4100-0000-4501	100-79-4100-7940-4402	2,250.00
6. 100-79-4100-0000-4501	100-79-4100-7943-4402	13,650.00
	TOTAL:	76,200.00

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

PART 1 OF 2 TECH PLAN SOFTWARE BUGET TRANSFERS:
\$150 IS BUDGETED IN ACCOUNT 100-79-4100-0000-4501 FOR EACH TECH PLAN
COMPUTER TO BE PLACED IN SCHOOLS. AFTER THE SUMMER COMPUTER INSTALLATION AND
ACTUAL TECH PLAN COMPUTER COUNTS ARE KNOWN SOFTWARE FUNDS ARE DIVIDED OUT TO
THE SCHOOLS.

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000051

TRANSFER REQUEST NUMBER

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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SOLDOTNA, ALASKA 99669

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BUDGET TRANSFER REQUEST

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630801 DATE 09/24/07

TRANSFER FROM ACCOUNT NO. TRANSFER TO ACCOUNT NO. AMOUNT

1. 374-63-4100-0000-4901 374-63-4100-0000-4501 22,600.00

TOTAL: 22,600.00

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

INSTRUCTIONAL FUNDS FOR SUPPLIES NEEDED TO MOVE INTO A NEW FACILITY

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000053

TRANSFER REQUEST NUMBER