



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

January 9, 2007

MEMORANDUM

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

Budget transfer 122 in the amount of \$30,000 has been requested by the Connections Program. This transfer will move a portion of student supply monies to the Purchased Services account to pay for student lessons, such as driving, art, music, dance and swimming.

Budget transfers 124 and 125, in the amounts of \$120,000 and \$50,600, respectively, have been requested by Kaleidoscope Charter School. Budget transfer 124 includes transfers in the amounts of \$80,000 for teacher salaries, \$16,000 for aide salaries and \$22,200 for health care costs. Budget transfer 125 includes a transfer in the amount of \$36,600 to adjust the TRS account.

Two budget transfers have been administratively approved and posted pending board approval in order to align FY07 and FY08 utility budgets. Budget transfer 140 in the amount of \$129,662 is requested to cover the cost of upgraded internet access at Nanwalek, Port Graham and Voznesenka. Budget transfer 141 in the amount of \$39,000 is requested to reflect heating system changes from fuel oil to natural gas at Ninilchik and Tustumena schools.

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

PAGE 1

BUDGET TRANSFER REQUEST

SCHOOL ALT/CONNECTIONS TRANSFER # 800053 DATE 12/04/06

TRANSFER FROM ACCOUNT NO. TRANSFER TO ACCOUNT NO. AMOUNT

1. 100-80-4140-0000-4501 100-80-4140-0000-4402 30000.00

TOTAL: 30,000.00

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

STUDENT LESSONS: DRIVING, MUSIC, SWIMMING, ART, DANCE

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000122

TRANSFER REQUEST NUMBER

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

PAGE 1

BUDGET TRANSFER REQUEST

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630702 DATE 12/05/06

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 374-63-4100-0000-4901	374-63-4100-0000-3150	80000.00
2. 374-63-4100-0000-4901	374-63-4100-0000-3230	16000.00
3. 374-63-4100-0000-4901	374-63-4100-0000-3511	22200.00
4. 374-63-4100-0000-4901	374-63-4100-0000-3512	300.00
5. 374-63-4100-0000-4901	374-63-4100-0000-3520	300.00
6. 374-63-4100-0000-4901	374-63-4100-0000-3541	1200.00
	TOTAL:	120,000.00

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

- LINE 1 - TO COVER TEACHER SALARIES
- LINE 2 - TO COVER INCREASE IN AIDES SALARIES
- LINE 3 - FOR HEALTH INSURANCE
- LINE 4 - FOR LIFE INSURANCE COSTS
- LINE 5 - FOR UNEMPLOYMENT COSTS
- LINE 6 - FOR MEDICARE COSTS

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL
000124

DATE APPROVED BY SCHOOL BOARD

TRANSFER REQUEST NUMBER

SCHOOL KALEIDOSCOPE CHARTER TRANSFER # 630703 DATE 12/05/06

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 374-63-4100-0000-4901	374-63-4100-0000-3550	36600.00
2. 374-63-4100-0000-4901	374-63-4100-0000-3560	4200.00
3. 374-63-4100-0000-4901	374-63-4100-0000-4408	3400.00
4. 374-63-4100-0000-4901	374-63-4100-0000-4501	5000.00
5. 374-63-4100-0000-4901	374-63-4100-0000-4502	200.00
6. 374-63-4100-0000-4901	374-63-4100-0000-3542	1200.00
	TOTAL:	50,600.00

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

- LINE 1 - TRS
- LINE 2 - PERS
- LINE 3 - COPIES
- LINE 4 - SUPPLIES FOR NEW CLASSES AND LOCATION
- LINE 5 - DISCRETIONAL REIMBURSEMENT
- LINE 6 - FICA

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000125

TRANSFER REQUEST NUMBER

BUDGET TRANSFER REQUEST

SCHOOL NINILCHIK TRANSFER # 741018 DATE 01/04/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 100-02-4600-0000-4380	100-34-4450-0000-4332	40916.00
2. 100-45-4600-0000-4380	100-40-4450-0000-4332	21800.00
3. 100-79-4100-0000-4332	100-40-4450-0000-4332	18340.00
4. 100-79-4100-0000-4332	100-53-4450-0000-4332	22080.00
5. 100-78-4555-0000-4332	100-53-4450-0000-4332	26526.00
	TOTAL:	129,662.00

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

TO COVER THE COSTS ASSOCIATED WITH UPGRADED INTERNET ACCESS FOR THESE
LOCATIONS

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000140

TRANSFER REQUEST NUMBER

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

PAGE 1

BUDGET TRANSFER REQUEST

SCHOOL TUSTUMENA TRANSFER # 741019 DATE 01/04/07

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TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
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1. 100-45-4600-0000-4380	100-45-4600-0000-4370	16500.00
2. 100-02-4600-0000-4380	100-02-4600-0000-4370	22500.00
	TOTAL:	39,000.00

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

ADJUST ACCOUNTS TO REFLECT HEATING SYSTEMS CHANGE FROM FUEL OIL TO
NATURAL GAS.

PRINCIPALS'S SIGNATURE

SUPERINTENDENT/OPERATIONS APPROVAL

ACCOUNTING APPROVAL

DATE APPROVED BY SCHOOL BOARD

000141

TRANSFER REQUEST NUMBER
