

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #9 (98-99)

August 10, 1998

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT

SUBJECT: OPERATING BUDGET TRANSFERS—
FOURTH QUARTER FY 1997-98

PERTINENT FACTS:

The attached Report of Budget Transfers for the quarter ended June 30, 1998 includes the following:

Attachment A: Chart of Accounts for reference as to organization and object of expenditure account codes.

Attachment B: Notes to Report of Budget Transfers—
Footnotes each of the individual transfers of more than \$5,000 and provides summarized descriptions. Refer to the specific footnote numbers on the Schedule of Budget Transfers for the related description.

Attachment C: Schedule of Budget Transfers effective for the three-month period ended June 30, 1998.

Attachment D: Line Item Budget Transfer Procedures.

The budget transfer forms and related information for all of the transfers are available in the Budgeting Department office for review by the School Board and members of the public.

This is the fourth quarterly report for FY 1997-98 of operating budget transfers prepared for the School Board. The quarterly reporting of these transfers increases the level of information available and the related financial accountability. It is provided in accordance with the revised budget transfer procedures, which were considered and approved by the School Board in June 1997.

The following is an example of how to use the budget transfer schedules and the chart of accounts to review individual budget transfers. Refer to transfer 1840.03 for \$670 on Attachment C, page 24, which is exemplified below:

Tran No.	Sub No.	Added To	Subtracted From	Add Amount	Subtract Amount
1840	03	01-320-000-000-540	01-320-000-000-401	\$ 670	\$ 670
FUND ORGANIZATION		01-General Fund 320-O'Malley	01-General Fund 320-O'Malley	Refer to Attachment A, p. 1, Organization Code 320.	
OBJECT OF EXPENDITURE		540-Expendable Equipment	401-Office Supplies	Refer to Attachment A, p. 2, Object Codes 401 and 540.	

In addition to the fourth quarterly report, listed below is a summary of the expenditure line items used to support end-of-year additional expenditures as approved in ASD Memorandum #377 (97-98), June 25, 1998.

Tran No.	Sub No.	Expenditure Name	Code	Amount
1853	01	Teacher Assistants	123	\$ 167,783
		Nurses	124	134,577
		Elementary Teachers	131	2,670,97
		Secondary Teachers	132	1,114,459
		Special Service Teachers	136	1,279,894
		Maintenance	180	<u>232,217</u>
		Salary Total		\$ 5,600,001
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		Group Medical	220	\$ 421,407
		Workers' Compensation	250	246,342
		Certificated Retirement	270	<u>632,250</u>
		Fringe Benefit Total		\$ 1,299,999
		Contracted Service-Admin	301	\$ 30,000
		Contracted Service-Instr	303	10,000
		Legal Fees	310	175,000
		Contracted Service-Trans	312	<u>140,000</u>
		Contracted Services Total		\$ 355,000
		Grand Total		<u>\$ 7,255,000</u>

BC/JS/MSL/MHD

Attachments

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