

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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SCHOOL BOARD COMMUNICATION

Title:	Budget Transfers over \$50,000		
Date:	February 26, 2013	Item Number:	11a.(6)
Administrator:	Laurie Olson, Director of Finance <i>Laurie Olson</i>		
Attachments:	Detail of Budget Transfer		

Action Needed **For Discussion** **Information** **Other:** _____

BACKGROUND INFORMATION

Budget transfer 805, in the amount of \$53,662 was requested by the Elementary Education and Curriculum Department to move funds to the appropriate school accounts for purchase of Language Arts and Health curriculum materials. Curriculum materials are originally budgeted at the district office level and held there until amount and type of orders for each school are determined. At that point, budget transfers are entered to move the appropriate amount to each school for the curriculum purchase at that location.

Budget transfer 868 in the amount of \$91,853 was requested by the Finance Department to purchase Language Arts consumable curriculum materials for grades K – 12. Budget transfer 869, in the amount of \$150,000 was requested by the Finance Department to purchase Math curriculum materials for additional support. Finally, budget transfer 870, in the amount of \$200,412 was requested by the Finance Department to move funds to curriculum for purchase of district-wide Science and Social Studies curriculum materials for grades K – 8.

Detail for these budget transfers is provided on the following pages.

A budget is a financial plan created to allocate funds for estimated costs of programs and needs in accordance with the District's plans and goals. It is usually necessary to make changes to the original plan through the use of budget transfers, which follow Generally Accepted Accounting Principles (GAAP), as more information about actual costs becomes available and decisions about programs and circumstances are revised. Prior to approval, all budget transfer requests are reviewed in light of current policies and procedures and evaluated for appropriateness and necessity in conjunction with the District's internal controls.

This budget transfer exceeds \$50,000; therefore, it requires Board of Education approval per Board Policy 3120.

ADMINISTRATIVE RECOMMENDATION

The administration has given preliminary approval, pending review and approval by the board. Approval by the Board of Education is recommended.

Transfer #	805	<u>Language Arts and Health Curriculum Consumables</u>	
		100-84-4100-0114-4501	- District Curriculum Supplies
			53,662
		100-01-4100-0114-4501	- Tebughna Curriculum Supplies
			434
		100-02-4100-0114-4501	- Ninilchik Curriculum Supplies
			759
		100-03-4100-0114-4501	- Susan B English Curriculum Supplies
			382
		100-06-4100-0114-4501	- Homer High Curriculum Supplies
			4,875
		100-11-4100-0114-4501	- Kenai Middle Curriculum Supplies
			5,552
		100-12-4100-0114-4501	- Soldotna Middle Curriculum Supplies
			5,688
		100-14-4100-0114-4501	- Seward Middle Curriculum Supplies
			1,422
		100-31-4100-0114-4501	- Chapman Curriculum Supplies
			112
		100-32-4100-0114-4501	- Cooper Landing Curriculum Supplies
			317
		100-33-4100-0114-4501	- Paul Banks Curriculum Supplies
			2,331
		100-34-4100-0114-4501	- Nanwalek Curriculum Supplies
			391
		100-35-4100-0114-4501	- Hope Curriculum Supplies
			450
		100-37-4100-0114-4501	- Moose Pass Curriculum Supplies
			213
		100-40-4100-0114-4501	- Port Graham Curriculum Supplies
			109
		100-42-4100-0114-4501	- Seward Elem Curriculum Supplies
			3,881
		100-43-4100-0114-4501	- Soldotna Elem Curriculum Supplies
			872
		100-44-4100-0114-4501	- Sterling Elem Curriculum Supplies
			1,786
		100-45-4100-0114-4501	- Tustumena Curriculum Supplies
			1,727
		100-46-4100-0114-4501	- Redoubt Curriculum Supplies
			3,906
		100-47-4100-0114-4501	- McNeil Canyon Curriculum Supplies
			1,716
		100-48-4100-0114-4501	- K-Beach Curriculum Supplies
			3,776
		100-49-4100-0114-4501	- Razdolna Curriculum Supplies
			1,089
		100-51-4100-0114-4501	- Mountain View Curriculum Supplies
			5,129
		100-52-4100-0114-4501	- Nikiski North Star Curriculum Supplies
			4,809
		100-53-4100-0114-4501	- Voznesenka Curriculum Supplies
			1,602
		100-56-4100-0114-4501	- Kachemak Selo Curriculum Supplies
			334

		<u>Decrease</u>	<u>Increase</u>
Transfer #	868	<u>Language Arts Consumables</u>	
	100-96-4600-0000-4402	Unallocated Purchased Services	91,853
	100-01-4100-0114-4501	- Tebughna Curriculum Supplies	733
	100-02-4100-0114-4501	- Ninilchik Curriculum Supplies	1,254
	100-03-4100-0114-4501	- Susan B English Curriculum Supplies	60
	100-06-4100-0114-4501	- Homer High Curriculum Supplies	3,772
	100-11-4100-0114-4501	- Kenai Middle Curriculum Supplies	5,552
	100-12-4100-0114-4501	- Soldotna Middle Curriculum Supplies	4,463
	100-14-4100-0114-4501	- Seward Middle Curriculum Supplies	1,153
	100-31-4100-0114-4501	- Chapman Curriculum Supplies	209
	100-32-4100-0114-4501	- Cooper Landing Curriculum Supplies	180
	100-33-4100-0114-4501	- Paul Banks Curriculum Supplies	1,775
	100-34-4100-0114-4501	- Nanwalek Curriculum Supplies	869
	100-35-4100-0114-4501	- Hope Curriculum Supplies	711
	100-40-4100-0114-4501	- Port Graham Curriculum Supplies	185
	100-42-4100-0114-4501	- Seward Elem Curriculum Supplies	6,537
	100-43-4100-0114-4501	- Soldotna Elem Curriculum Supplies	4,853
	100-44-4100-0114-4501	- Sterling Elem Curriculum Supplies	4,481
	100-45-4100-0114-4501	- Tustumena Curriculum Supplies	2,896
	100-46-4100-0114-4501	- Redoubt Curriculum Supplies	10,481
	100-47-4100-0114-4501	- McNeil Canyon Curriculum Supplies	2,950
	100-48-4100-0114-4501	- K-Beach Curriculum Supplies	9,836
	100-49-4100-0114-4501	- Razdolna Curriculum Supplies	623
	100-50-4100-0114-4501	- West Homer Curriculum Supplies	3,048
	100-51-4100-0114-4501	- Mountain View Curriculum Supplies	6,636
	100-52-4100-0114-4501	- Nikiski North Star Curriculum Supplies	7,768
	100-53-4100-0114-4501	- Voznesenka Curriculum Supplies	1,066
	100-56-4100-0114-4501	- Kachemak Selo Curriculum Supplies	237
	100-84-4100-0114-4501	- District Curriculum Supplies	9,525
Transfer #	869	<u>Math Curriculum Materials</u>	
	100-81-4200-0915-4901	- Medicaid - State Allocation	150,000
	100-84-4100-0114-4501	- District Curriculum Supplies	150,000
Transfer #	870	<u>Science & Social Studies K-8 Discovery Ed</u>	
	100-79-4100-0000-4503	- Tech Plan Software	200,412
	100-84-4100-0114-4503	- District Curriculum Software	200,412