


KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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SCHOOL BOARD COMMUNICATION

Title:	Budget Transfers over \$50,000		
Date:	May 24, 2013	Item Number:	10a.(1)
Administrator:	Dave Jones, Assistant Superintendent 		
Attachments:	Detail of Budget Transfer		

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

BACKGROUND INFORMATION

Budget transfer 1374, in the amount of \$77,000 was requested by Instruction to upgrade PolyCom system capability at several school locations.

Budget transfer 1402, in the amount of \$268,000 was requested by the Finance Department and upon assembly action, the funds will be transferred to the borough. They will be used to upgrade locks and doors at some schools, to replace part of the flooring in the district offices and for preliminary capital project design work.

Budget transfer 1430, in the amount of \$130,455 was requested by the Information Services Department for purchase of software for the security cameras that will be installed across the district.

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.

These budget transfers exceed \$50,000; therefore, they require 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 #	1374	<u>Upgrade Poly Com System</u>		
		100-96-4600-0000-3150 - Unallocated Salaries	77,000	
		100-01-4100-0000-5102 - Tebughna Technology Equipment		7,000
		100-02-4100-0000-5102 - Niniichik Technology Equipment		7,000
		100-03-4100-0000-5102 Susan B. English Technology Equipment		7,000
		100-08-4100-0000-5102 Seward High Technology Equipment		7,000
		100-13-4100-0000-5102 Homer Middle Technology Equipment		7,000
		100-14-4100-0000-5102 Seward Middle Technology Equipment		7,000
		100-32-4100-0000-5102 Cooper Landing Technology Equipment		7,000
		100-35-4100-0000-5102 Hope Technology Equipment		7,000
		100-38-4100-0000-5102 Nikolaevsk Technology Equipment		7,000
		100-40-4100-0000-5102 Port Graham Technology Equipment		7,000
		100-45-4100-0000-5102 Tustumena Technology Equipment		7,000
Transfer #	1402	<u>Upgade Doors/Locks, Flooring and CIP Design</u>		
		100-96-4600-0000-4310 - Unallocated Water/Sewage	15,025	
		100-96-4600-0000-4320 - Unallocated Garbage	6,813	
		100-96-4600-0000-4360 - Unallocated Electricity	54,731	
		100-96-4600-0000-4370 - Unallocated Natural/Bottled Gas	20,527	
		100-96-4600-0000-4380 - Unallocated Heating Fuel	35,715	
		100-40-4450-0000-4332 - Port Graham Telephone	18,000	
		100-08-4600-0000-4380 - Seward High Heating Fuel	48,000	
		100-34-4450-0000-4332 - Nanwalek Telephone	18,000	
		100-78-4100-0000-4332 - Information Services Telephone	12,500	
		100-08-4450-0000-4332 - Seward High Telephone	11,000	
		100-80-4140-0000-4501 - Connections Supplies	27,689	
		100-72-4600-0000-5101 - Admin Services Equipment		33,000
		100-72-4600-0000-5101 - Admin Services Equipment		35,000
		100-72-4600-0000-5101 - Admin Services Equipment		200,000
Transfer #	1430	<u>Security Cameras software licenses</u>		
		100-79-4100-0000-4501 - Technology/Erate Supplies	130,455	
		100-79-4555-0000-4503 - Technology/Erate Software		130,455