

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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SCHOOL BOARD COMMUNICATION

Title: Budget Transfer over \$50,000

Date: January 31, 2012

Item Number:

11a.(7)

Administrator: Laurie Olson, Director of Finance 

Attachments: BT 603 and 667

☒ Action Needed ☐ For Discussion ☐ Information ☐ Other: _____

BACKGROUND INFORMATION

The Elementary Ed/Curriculum Department has requested Budget Transfer 603 to move budgets for secondary (grades 6-12) Language Arts curriculum material purchases to the appropriate schools.

Kaleidoscope Charter School has requested Budget Transfer 667 to move funds to the appropriate accounts for administrator salaries and benefits.

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.

	Decrease	Increase
<u>Middle and High School Language Arts curriculum materials</u>		
100-84-4100-0114-4501	488,109	
100-66-4100-0114-4501 - Homer Flex curriculum materials		4,897
100-35-4100-0114-4501 - Hope curriculum materials		3,087
100-67-4100-0114-4501 - Kenai Alternative curriculum		11,621
100-34-4100-0114-4501 - Nanwalek curriculum materials		12,821
100-10-4100-0114-4501 - Nikiski Mid/Sr curriculum		41,902
100-02-4100-0114-4501 - Ninilchik curriculum		15,433
100-49-4100-0114-4501 - Razdolna curriculum materials		9,259
100-03-4100-0114-4501 - Susan B English curriculum		7,952
100-01-4100-0114-4501 - Tebughna curriculum materials		4,394
100-06-4100-0114-4501 - Homer High curriculum materials		36,446
100-56-4100-0114-4501 - Kachemak Selo curriculum materials		7,008
100-07-4100-0114-4501 - Kenai High curriculum materials		51,602
100-38-4100-0114-4501 - Nikolaevsk curriculum materials		12,818
100-40-4100-0114-4501 - Port Graham curriculum materials		3,087
100-16-4100-0114-4501 - River City Academy curriculum		8,840
100-08-4100-0114-4501 - Seward High curriculum materials		17,794
100-05-4100-0114-4501 - Skyview curriculum materials		35,968
100-09-4100-0114-4501 - Soldotna High curriculum materials		45,382
100-53-4100-0114-4501 - Voznesenka curriculum materials		15,433
100-46-4100-0114-4501 - Redoubt Elementary curriculum		5,229
100-42-4100-0114-4501 - Seward Elementary curriculum		3,921
100-14-4100-0114-4501 - Seward Middle curriculum materials		8,714
100-43-4100-0114-4501 - Soldotna Elementary curriculum		3,921
100-12-4100-0114-4501 - Soldotna Middle curriculum materials		37,036
100-44-4100-0114-4501 - Sterling Elementary curriculum		2,179
100-45-4100-0114-4501 - Tustumena Elementary curriculum		3,050
100-50-4100-0114-4501 - West Homer Elementary curriculum		5,229
100-37-4100-0114-4501 - Moose Pass curriculum materials		1,307
100-47-4100-0114-4501 - McNeil Canyon curriculum materials		2,179
100-11-4100-0114-4501 - Kenai Middle curriculum materials		34,288
100-48-4100-0114-4501 - K-Beach Elementary curriculum		6,536
100-13-4100-0114-4501 - Homer Middle curriculum materials		20,933
100-32-4100-0114-4501 - Cooper Landing curriculum materials		1,307
100-31-4100-0114-4501 - Chapman curriculum materials		6,536
<u>Kaleidoscope administrator salary and benefits</u>		
100-63-4400-0000-3173 - Temporary Certified Wages	73,696	
100-63-4400-0000-3140 - School Adm Director/Certified salary		59,821
100-63-4400-0000-3171 - School Adm Substitute Wages		500
100-63-4400-0000-3542 - School Admin Sub Benefits		206
100-63-4450-0000-3173 - School Admin Long-term Sub		12,954
100-63-4450-0000-3542 - Admin Support FICA		215