

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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SCHOOL BOARD COMMUNICATION

Title: Budget Transfers over \$50,000

Date: March 27, 2012

Item Number: 11a.(7)

Administrator: Laurie Olson, Director of Finance 

Attachments: BT 917, 940, 941 and 958

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

BACKGROUND INFORMATION

The Elementary/Curriculum Department has requested Budget Transfers 917, 940, 941 and 958 to move curriculum budgets to the schools. Curriculum materials are originally budgeted in the Elementary/Curriculum Department and moved to school budgets as orders are placed. Materials are ordered on a six-year rotating basis and orders this year are primarily for Language Arts curriculum. Budget transfer 917 is for Middle School Language Arts, Budget Transfers 940 and 941 are for Elementary Language Arts and Budget Transfer 958 is for K-12 Math Intervention materials.

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 School Language Arts Curriculum materials</u>		
100-84-4100-0114-4501 - Curriculum Materials	91,200	
100-01-4100-0114-4501 - Tebughna Curriculum Supplies		1,314
100-02-4100-0114-4501 - Ninilchik Curriculum Supplies		2,252
100-03-4100-0114-4501 - Susan B English Curriculum Supplies		1,126
100-10-4100-0114-4501 - Nikiski Mid/Sr Curriculum Supplies		9,093
100-11-4100-0114-4501 - Kenai Middle Curriculum Supplies		15,474
100-12-4100-0114-4501 - Soldotna Middle Curriculum Supplies		18,978
100-13-4100-0114-4501 - Homer Middle Curriculum Supplies		9,093
100-14-4100-0114-4501 - Seward Middle Curriculum Supplies		4,671
100-16-4100-0114-4501 - River City Curriculum Supplies		1,627
100-31-4100-0114-4501 - Chapman Curriculum Supplies		2,252
100-32-4100-0114-4501 - Cooper Landing Curriculum Supplies		1,001
100-34-4100-0114-4501 - Nanwalek Curriculum Supplies		1,627
100-35-4100-0114-4501 - Hope Curriculum Supplies		1,001
100-38-4100-0114-4501 - Nikolaevsk Curriculum Supplies		1,627
100-40-4100-0114-4501 - Port Graham Curriculum Supplies		1,001
100-42-4100-0114-4501 - Seward Elem Curriculum Supplies		1,919
100-43-4100-0114-4501 - Soldotna Elementary Curriculum Supplies		1,502
100-44-4100-0114-4501 - Sterling Elementary Curriculum Supplies		959
100-46-4100-0114-4501 - Redoubt Elementary Curriculum Supplies		2,878
100-47-4100-0114-4501 - McNeil Canyon Curriculum Supplies		959
100-48-4100-0114-4501 - K-Beach Elementary Curriculum Supplies		3,087
100-49-4100-0114-4501 - Razdolna Curriculum Supplies		1,627
100-50-4100-0114-4501 - West Homer Elementary Curriculum Supplies		2,878
100-53-4100-0114-4501 - Voznesenka Curriculum Supplies		1,627
100-56-4100-0114-4501 - Kachemak Selo Curriculum Supplies		1,627
<u>Elementary Language Arts Curriculum materials</u>		
100-53-4450-0000-4332 - Voznesenka Phone	50,000	
100-77-4553-0000-4100 - Human Resources Purchased Services	64,557	
100-83-4550-0147-4402 - Districtwide Services Purchased Services	150,000	
100-80-4140-0000-5102 - Connections Technology Equipment	124,947	
100-79-4100-0000-5102 - E-Rate Technology Equipment	19,330	
100-79-4450-0000-5102 - E-Rate Technology Equipment	6,932	
100-78-4100-0000-4402 - Information Services Purchased Services	24,234	
100-84-4100-0114-4501 - Curriculum Material		440,000
<u>Elementary Language Arts Curriculum materials</u>		
100-84-4100-0114-4501 - Curriculum Materials	793,193	
100-01-4100-0114-4501 - Tebughna Curriculum Supplies		23,448
100-03-4100-0114-4501 - Susan B English Curriculum Supplies		25,574
100-31-4100-0114-4501 - Chapman Curriculum Supplies		34,984
100-32-4100-0114-4501 - Cooper Landing Curriculum Supplies		17,608
100-33-4100-0114-4501 - Paul Banks Elementary Curriculum Supplies		37,944
100-35-4100-0114-4501 - Hope Curriculum Supplies		25,574
100-37-4100-0114-4501 - Moose Pass Curriculum Supplies		11,812
100-38-4100-0114-4501 - Nikolaevsk Curriculum Supplies		16,448
100-40-4100-0114-4501 - Port Graham Curriculum Supplies		13,880
100-42-4100-0114-4501 - Seward Elementary Curriculum Supplies		47,177
100-43-4100-0114-4501 - Soldotna Elementary Curriculum Supplies		45,856
100-44-4100-0114-4501 - Sterling Elementary Curriculum Supplies		33,226
100-45-4100-0114-4501 - Tustumena Elementary Curriculum Supplies		31,631
100-46-4100-0114-4501 - Redoubt Elementary Curriculum Supplies		61,501
100-47-4100-0114-4501 - McNeil Canyon Curriculum Supplies		20,804
100-48-4100-0114-4501 - K-Beach Elementary Curriculum Supplies		57,062
100-49-4100-0114-4501 - Razdolna Curriculum Supplies		28,392
100-50-4100-0114-4501 - West Homer Elementary Curriculum Supplies		43,521
100-51-4100-0114-4501 - Mountain View Curriculum Supplies		72,751
100-52-4100-0114-4501 - Nikiski North Star Curriculum Supplies		100,734
100-53-4100-0114-4501 - Voznesenka Curriculum Supplies		26,761
100-56-4100-0114-4501 - Kachemak Selo Curriculum Supplies		16,505

	Decrease	Increase
<u>Success Maker Math Curriculum materials</u>		
100-01-4100-0114-4501 - Tebughna Curriculum Materials	28,322	
100-02-4100-0114-4501 - Ninilchik Curriculum Materials	2,614	
100-03-4100-0114-4501 - Susan B English Curriculum Materials	25,910	
100-05-4100-0114-4501 - Skyview Curriculum Materials	1,481	
100-06-4100-0114-4501 - Homer High Curriculum Materials	1,518	
100-07-4100-0114-4501 - KCHS Curriculum Materials	4,059	
100-08-4100-0114-4501 - Seward High Curriculum Materials	751	
100-09-4100-0114-4501 - Soldotna High Curriculum Materials	11,264	
100-10-4100-0114-4501 - Nikiski Mid/Sr High Curriculum Materials	1,900	
100-11-4100-0114-4501 - Kenai Middle Curriculum Materials	1,548	
100-12-4100-0114-4501 - Soldotna Middle Curriculum Materials	1,918	
100-13-4100-0114-4501 - Homer Middle Curriculum Materials	881	
100-16-4100-0114-4501 - River City Curriculum Materials	447	
100-31-4100-0114-4501 - Chapman Curriculum Materials	355	
100-32-4100-0114-4501 - Cooper Landing Curriculum Materials	1,035	
100-33-4100-0114-4501 - Paul Banks Curriculum Materials	1,072	
100-34-4100-0114-4501 - Nanwalek Curriculum Materials	1,376	
100-35-4100-0114-4501 - Hope Curriculum Materials	953	
100-37-4100-0114-4501 - Moose Pass Curriculum Materials	297	
100-38-4100-0114-4501 - Nikolaevsk Curriculum Materials	520	
100-40-4100-0114-4501 - Port Graham Curriculum Materials	224	
100-42-4100-0114-4501 - Seward Elementary Curriculum Materials	232	
100-43-4100-0114-4501 - Soldotna Elementary Curriculum Materials	1,875	
100-44-4100-0114-4501 - Sterling Elementary Curriculum Materials	2,224	
100-45-4100-0114-4501 - Tustumena Elementary Curriculum Materials	1,884	
100-46-4100-0114-4501 - Redoubt Curriculum Materials	306	
100-47-4100-0114-4501 - McNeil Canyon Curriculum Materials	1,935	
100-48-4100-0114-4501 - K-Beach Elementary Curriculum Materials	297	
100-49-4100-0114-4501 - Razdolna Curriculum Materials	24,161	
100-50-4100-0114-4501 - West Homer Elementary Curriculum Materials	514	
100-51-4100-0114-4501 - Mountain View Curriculum Materials	2,368	
100-53-4100-0114-4501 - Voznesenka Curriculum Materials	708	
100-56-4100-0114-4501 - Kachemak Selo Curriculum Materials	797	
100-66-4100-0114-4501 - Homer Flex Curriculum Materials	206	
100-67-4100-0114-4501 - Kenai Alternative Curriculum Materials	1,020	
100-02-4100-0114-5101 - Ninilchik Curriculum Materials	216	
100-05-4100-0114-5101 - Skyview Curriculum Materials	1,410	
100-06-4100-0114-5101 - Homer High Curriculum Materials	640	
100-08-4100-0114-5101 - Seward High Curriculum Materials	3,632	
100-34-4100-0114-5101 - Nanwalek Curriculum Materials	502	
100-37-4100-0114-5101 - Moose Pass Curriculum Materials	191	
100-42-4100-0114-5101 - Seward Elementary Curriculum Materials	2,582	
100-48-4100-0114-5101 - K-Beach Elementary Curriculum Materials	728	
100-52-4100-0114-5101 - Nikiski North Star Curriculum Materials	1,092	
100-11-4100-0114-4430 - Kenai Middle Curriculum Materials	245	
100-84-4100-0114-4501 - Curriculum Materials		135,062
100-07-4100-0114-5101 - KCHS Curriculum Materials		1,504
100-09-4100-0114-5101 - Soldotna High Curriculum Materials		548
100-32-4100-0114-5101 - Cooper Landing Curriculum Materials		63
100-33-4100-0114-5101 - Paul Banks Curriculum Materials		502
100-56-4100-0114-5101 - Kachemak Selo Curriculum Materials		287
100-67-4100-0114-5101 - Kenai Alternative Curriculum Materials		204
100-11-4100-0114-4503 - Kenai Middle Curriculum Materials		40