

## School Budget Transfer Guidelines for District Accounts

Fund	Accounts	Budget transfers allowed	Included in school carry-fwd	Resp. Dept.	Comments
0 - Operating Fund	All except: International, Technology Evergreen, Student Transportation, & AbEd (below)	Yes ✓	Yes ✓	School	Schools are expected to run a balanced budget overall (Note 1)
0 - Operating Fund	International 0-0000-1-62-53800-XX	No X	Yes ✓	Intl	
0 - Operating Fund	Technology Evergreen 0-0000-1-02-59001-XX	No X	Yes ✓	IT	
0 - Operating Fund	Student Transportation 0-0000-1-02-34401-XX	No X	Yes ✓	Transp.	
0 - Operating Fund	AbEd Supplies 0-0000-1-31-51100-XX	No X	No X	AbEd	Targeted funds (Note 2)
408 - Strong Start	Strong Start Supplies 408-0000-0-00-51850-XX	No X	No X	ILS	Targeted funds (Note 2)
409 - Ready, Set, Learn	RSL Supplies 409-0000-0-00-50500-XX	No X	No X	ILS	Targeted funds (Note 2)
410 - CommunityLINKS	Meals Supplies 410-0000-0-00-51000-XX	No X	No X	Inclusive	Targeted funds (Note 2)
440 - Federal French (OLEP)	Core French Supplies 440-0000-0-00-51402-XX	No X	No X	ILS	Targeted funds (Note 2)

**Note 1:** Schools are expected to run a balanced budget overall. Can underspend in some operating accounts and overspend in others (excluding AbEd), as long as the total budget exceeds total expenses.

**Note 2:** If overspend targeted funds, must either (A) journal entry expenses into regular operating accounts or (B) issue a School Trust Fund cheque to SD8 to balance the budget. Contact the responsible department listed above for questions/concerns/budget requests.