

Agenda item 6.a.

MEMORANDUM

TO: Finance, Expenditures and Legal Subcommittee

SUBJECT: Accounts Over 110%:

- Acct# - 0101004397 – Employee Training

DATE: May 3, 2010

FROM: John Winkler, General Manager

District Policy 1.5 FEL Subcommittee – Budgetary Oversight states, “If, at any time during the fiscal year, the District expenditures from any budgetary account, for which more than \$10,000 was budgeted for that fiscal year, exceed the amount budgeted by more than 10%, the chairperson of the FEL Subcommittee may call a meeting of such Subcommittee to consider recommendations to the Board with respect to such accounts.”

Pursuant to this policy the following accounts are submitted for review:

<p>Acct. # 01 01-00 4397 Employee Training</p> <p>Budget \$12,500 – Actual \$16,945.41 (136%)</p>	<p>The major expense was \$5,500 for New Horizons for IT training. At the time of the \$5500 expense we were given an opportunity to receive 20 days of security/technology training along with website management and website development training. I was working on getting my security certifications completed & starting our newest employee on gaining the understanding of security management. We purchased the training at a heavily reduced rate knowing that we needed to complete this training.</p>
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It is recommended that the Subcommittee recommend to the Board that the following accounts be allowed to exceed 110% of the budgeted amount:

- **Acct# - 0101004397 – Employee Training**