



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

Melody Douglas, Chief Financial Officer  
148 North Binkley Street Soldotna, Alaska 99669-7553  
Phone (907) 262-5846 Fax (907) 262-9645

November 27, 2007

### MEMORANDUM

TO: Board of Education  
FROM: Melody Douglas *Melody Douglas*  
Chief Financial Officer  
SUBJECT: Budget Transfer – Curriculum Purchases

The curricula reviewed in FY07 were 7-12 Language Arts and K-12 Math. Budget transfer 113 has been requested by the Curriculum and Assessment Department in order to transfer funds to fully implement the remaining Language Arts and Math K-12 curriculums (including the newly adopted K-6 Language Arts Curriculum.)

Extraordinary to the curriculum cycle was review of three years of standards based assessment math data that indicated a lag in student achievement. A comprehensive K-12 review of the math curriculum was essential to turning this trend around. The cost to implement this curriculum was considerably more than estimated in developing the budget. This transfer also includes funds to cover the materials for K-6 Language Arts curriculum and school reconfigurations not included in the budget, in addition to the significant price increases encountered in purchasing all curriculum materials.

The District is committed to providing the tools needed to maximize student success and fully implementing these two critical curriculum adoptions is preferable to the phased in approach generally used in curriculum adoptions. The District is able to accelerate these adoptions through utilization of a portion the FY08 contingency budget.

Transfers included are for the following schools: Chapman, \$14,124; Homer Middle, \$24,382; K-Beach, \$36,072; Kenai Middle, \$49,261; McNeil Canyon, \$12,475; Mountain View, \$33,407; Nanwalek, \$11,159; Nikiski Middle/Senior, \$17,400; Nikiski North Star, \$38,655; Nikolaevsk, \$10,309; Ninilchik, \$15,227; Paul Banks, \$16,642; Redoubt, \$33,608; Seward Elementary, \$25,520; Soldotna Elementary, \$27,622; Soldotna Middle, \$50,430; Sterling, \$22,524; Susan B. English, \$11,284; Tustumena, \$18,392, Voznesenka, \$11,758 and West Homer Elementary, \$18,252.

A budget is a financial plan used to estimate costs to deliver services in accordance with the District's Strategic Plan. It is sometimes necessary to make changes to the original plan, based on unexpected circumstances or changing program needs, through the use of budget transfers in accordance with Generally Accepted Accounting Principles (GAAP). Policies and procedures in conjunction with the District's internal control procedures have been established to facilitate all budget transfers.

This budget transfer exceeds \$10,000; therefore, it requires Board of Education approval per Board Policy 3120. Approval by the Board of Education is recommended.

Enclosure

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
148 NORTH BINKLEY STREET  
SOLDOTNA, ALASKA 99669

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BUDGET TRANSFER REQUEST

SCHOOL UNALLOCATED TRANSFER # 741009 DATE 11/16/07

TRANSFER FROM ACCOUNT NO.	TRANSFER TO ACCOUNT NO.	AMOUNT
1. 100-96-4100-0000-4905	100-31-4100-0114-4501	14124.00
2. 100-96-4100-0000-4905	100-13-4100-0114-4501	24382.00
3. 100-96-4100-0000-4905	100-56-4100-0114-4501	9808.00
4. 100-96-4100-0000-4905	100-48-4100-0114-4501	36072.00
5. 100-96-4100-0000-4905	100-11-4100-0114-4501	49261.00
6. 100-96-4100-0000-4905	100-47-4100-0114-4501	12475.00
7. 100-96-4100-0000-4905	100-51-4100-0114-4501	33407.00
8. 100-96-4100-0000-4905	100-34-4100-0114-4501	11159.00
9. 100-96-4100-0000-4905	100-10-4100-0114-4501	17400.00
10. 100-96-4100-0000-4905	100-52-4100-0114-4501	38655.00
11. 100-96-4100-0000-4905	100-38-4100-0114-4501	10309.00
12. 100-96-4100-0000-4905	100-02-4100-0114-4501	15227.00
13. 100-96-4100-0000-4905	100-33-4100-0114-4501	16642.00
14. 100-96-4100-0000-4905	100-46-4100-0114-4501	33608.00
15. 100-96-4100-0000-4905	100-42-4100-0114-4501	25520.00
16. 100-96-4100-0000-4905	100-08-4100-0114-4501	9830.00
17. 100-96-4100-0000-4905	100-14-4100-0114-4501	3836.00
18. 100-96-4100-0000-4905	100-43-4100-0114-4501	27622.00
19. 100-96-4100-0000-4905	100-12-4100-0114-4501	50430.00
20. 100-96-4100-0000-4905	100-44-4100-0114-4501	22524.00

21.	100-96-4100-0000-4905	100-03-4100-0114-4501	11284.00
22.	100-96-4100-0000-4905	100-01-4100-0114-4501	9578.00
23.	100-96-4100-0000-4905	100-45-4100-0114-4501	18392.00
24.	100-96-4100-0000-4905	100-53-4100-0114-4501	11758.00
25.	100-96-4100-0000-4905	100-50-4100-0114-4501	18252.00
		TOTAL:	531,555.00

JUSTIFICATION OR REASONS FOR REQUESTING TRANSFER OF FUNDS ARE LISTED BELOW:

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MATERIALS TO FULLY IMPLEMENT THE LANGUAGE ARTS AND MATH CURRICULUMS

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PRINCIPALS'S SIGNATURE

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SUPERINTENDENT/OPERATIONS APPROVAL

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ACCOUNTING APPROVAL

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DATE APPROVED BY SCHOOL BOARD

000113

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TRANSFER REQUEST NUMBER