"A budget's impact is counted in dollars, but measured in student achievement."
Colorado Springs School District 11 ("D11") seeks to comply with applicable laws prohibiting discrimination in relation to disability, race, creed, color, sex, sexual orientation (as defined by state law), national origin, religion, ancestry, age, and protected activity in its programs and activities. D11 also provides equal access to the Boy Scouts and other designated youth groups.

Any harassment/discrimination of students and/or staff, based on the aforementioned protected areas, is prohibited and must be brought to the immediate attention of the school principal, the D11 administrator/supervisor, or the D11 nondiscrimination compliance/grievance coordinator. The following person has been designated to handle inquiries regarding D11’s nondiscrimination policies: The District 11 NONDISCRIMINATION COMPLIANCE COORDINATOR, Alvin N. Brown, Jr., JD, designated to coordinate compliance with: 1) Equal Pay Act of 1963, 2) Civil Rights Act of 1964, as Amended, 3) Age Discrimination in Employment Act of 1967, 4) Title IX – Education Amendments Act of 1972, 5) Section 504 of Rehabilitation Act of 1973, 6) Pregnancy Discrimination Act of 1978, 7) Americans with Disabilities Act of 1990, and 8) Colorado Anti-Discrimination Act. 9) School District 11 Board of Education Policy AC. Nondiscrimination/Equal Opportunity, 711 East San Rafael Street, Colorado Springs, CO 80903, e-mail: alvin.brown2@d11.org, Phone: (719) 520-2271, Fax: (719) 520-2442. Se habla Español.
“A budget’s impact is counted in dollars, but measured in student achievement.”

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Beginning with the Basics

School districts are governmental entities. As a governmental entity, there are specific rules a school district must follow for its financial processing. The first thing to know is that governmental accounting is also fund accounting. That means the state has identified different funds to handle different transactions. You can think of the different funds as separate entities held together by the appropriation resolution we are required to adopt each year.

The Colorado Department of Education (CDE), in conjunction with the state’s school districts, developed a chart of accounts that is used by all the districts. The chart of accounts was developed to have a consistent data format from all districts. In addition to the fund, this manual has identified, the other fields needed to create the account strings used. Usually most other fields can be used in most funds. This has the potential to explode the number of account strings that can be used. And why we currently have about 10,000 active account strings across the District.

To begin to understand the budgeting process, we will begin with some information from the CDE chart of accounts. We’ll start with a high level description from the chart of accounts for the various elements of the account string.

Currently the district uses seven elements from CDE’s chart of accounts to track all fiscal activity. They are:

(object + job class = account)
Fund – Department – SRE – Program – Account – Project
XX - XXX - 00 - XXXXX - XXXXXX - XXXX

Starting with the fund field, below is a brief overview of the elements.

**Fund Description**

**General Funds**

**General Fund (Fund 10)**
This is the main operating fund that receives local, state and some federal funds to cover the cost of day-to-day activities in schools.

**Risk Management Fund (Fund 18)**
The District’s risk insurance requirements are accounted for in this fund. General liability, workers’ compensation, professional liability, errors and omissions and other insurance are managed in this fund.

**Preschool Fund (Fund 19)**
This fund was created by state statute in FY01/02. Costs associated with the Colorado preschool and full-day kindergarten program were recorded in this fund. Effective FY08/09 the full-day kindergarten program was incorporated into the general fund program 00100, general elementary education. This fund is also referred as the CPP Fund.

**Special Revenue Funds**

**Food Services Fund (Fund 21)**
This fund accounts for all financial activities associated with school feeding programs. The fund is self-supporting through user charges.

**Designated Purpose Grants Fund (Fund 22)**
Grants from government agencies (mostly federal) and foundations that are targeted to special programs and services in schools are accounted for in this fund.

**Mill Levy Override Fund (Fund 27)**
This fund tracks the collection of property taxes generated by a special tax called a mill levy override tax, which was approved by voters in November 2000. Most of the revenue generated within this fund is transferred to other funds to be used as promised to the District’s voters.
Other Funds

Debt Service (Bond Redemption) Fund (Fund 31)
This fund accumulates property taxes designated to pay back the interest and principal on school bonds.

Capital Reserve Capital Projects Fund (Fund 43)
This fund was established in compliance with state statute. It accounts for the major capital outlay expenditures of the District. This fund was formerly recognized under special revenue funds. In the past, the state had mandated a portion of state equalization funds ($193 per pupil). Since the state no longer mandates an amount, the District, on its own, sets aside $193 per pupil in a separate capital projects fund.

Internal Service Funds

Risk-Related Activities Fund (Fund 64)
The Risk-Related Activities Fund provides the ability to more effectively manage the costs associated with the District’s self-insured health programs including life, health, dental, vision, the employee assistance program or EAP, and long-term disability.

Production Printing Fund (Fund 68)
This is a service department designed to efficiently support the printing requirements of the District.

Fiduciary Funds

Pupil Activity Fund (Fund 74)
This fund is used to record financial transactions related to school sponsored pupil intra and interscholastic athletics, clubs and other activities. These activities are supported by collections from students and revenues from gate receipts, concessions, and other fund raising activities.

Other Agency Fund (Fund 72)
The other agency fund is used to record agency transactions for various non-school entities. For example, employee payroll deductions are collected and payable to various charities, tuition is collected and payable to the University of Colorado, and funds are collected for use at specific events.

Department Description

1xx Elementary Schools
2xx Middle Schools
3xx Senior High Schools
4xx Alternative Ed.
5xx Combination Schools
6xx Centralized Services
7xx Service Center(s)
8xx District-wide Costs

SRE Description

00 Used as place holder only

General Program Descriptions

00100-18000 Instructional Programs
Those activities dealing directly with the interactions between staff and students.

21xxx Support Services – Students
Activities designed to assess and improve the well-being of students and to supplement the teaching process.

22xxx Support Services – Instructional Staff
Activities associated with assisting the instructional staff with content and process of providing learning experiences for students.

23xxx Support Services – General Administration
Activities concerned with establishing and administering policy for operating the school district.
24xxx Support Services – School Administration
Activities concerned with overall administrative responsibility for a school or a combination of schools.

25xxx Support Services – Business
Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district.

26xxx Operation and Maintenance of Plant Services
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

27xxx Student transportation Services
Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled.

28xxx Support Services – Central
Activities, other than general administration, which support each of the other instructional and supporting services programs.

29xxx Other Support Services
All other support services not classified elsewhere in the 20000 series.

31xxx Food Services Operations
Used in Food Services Fund (21) only.

33xxx Community Services
Activities concerned with providing community services to students, staff, or other community participants.

34xxx Education for Adults
Instructional programs for adult students.

Accounts Descriptions

Expenditure Descriptions

01xxxx Salaries (01xx + xx job class)
02xxxx Employee Benefits (02xx +xx job class)
03xxxx Purchased Professional and Technical Services
04xxxx Purchased Property Services
05xxxx Other Purchased Services
06xxxx Supplies
07xxxx Property
08xxxx Other Objects

Revenue Descriptions

1xxxxx Local Revenue Sources
3xxxxx Revenue from State Sources
4xxxxx Revenue from Federal Sources

Balance Sheet Codes

67xxxx Fund Equity
74xxxx – 75xxxx Liabilities
81xxxx Assets

Job Classification

10 Administrator
20 Instruction
30 Professional
40 Paraprofessionals
50 Office / Administrative Support
60 Crafts, Trades, and Services
Grant / Project

<table>
<thead>
<tr>
<th>Source</th>
<th>1st Digit</th>
<th>2nd, 3rd, and 4th digits</th>
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<tbody>
<tr>
<td>Local</td>
<td>0, 1, 2</td>
<td>assigned by district for local use</td>
</tr>
<tr>
<td>State</td>
<td>3</td>
<td>assigned by CDE</td>
</tr>
<tr>
<td>Federal (formula driven)</td>
<td>4</td>
<td>assigned by CDE</td>
</tr>
<tr>
<td>Federal (competitive)</td>
<td>5</td>
<td>assigned by CDE and district</td>
</tr>
<tr>
<td>Federal (competitive)</td>
<td>6, 7, 8, 9</td>
<td>assigned by CDE</td>
</tr>
</tbody>
</table>

Budget Development

Based on the elements above, budgets are built each spring for the following year. Before we can get to that part of the process several other steps happen. Those steps are detailed in the attached budget development calendar exhibit. Budget modifications requests are submitted in both hard and soft copy.

Mid-year Modifications

This is optional. They may or may not happen depending on factors such as state funding or the status of the prior year’s ending fund balance. If it is determined that these modifications can be done, the cabinet and executive directors will contact their people to see what the needs are. This usually happens in October. Mid-year modifications should be non-recurring expenses since the funds are usually non-recurring.

When the cabinet approves the modifications, the Budget Office will include them and adjust the budget at mid-year. Mid-year budget modifications are also reviewed by the District Accountability Committee’s budget subcommittee. This subcommittee then makes recommendations to the Board of Education regarding approval of the requests. The Board must then approve the modified budget for the year. The modified budget is approved and implemented by the end of January. The majority of mid-year budget modifications are approved for implementation in the current budget year only.

Budget Modifications

After the mid-year budget the next process is budget modifications for the upcoming year. Again depending on outside factors and the fiscal health of the District there could be years when it isn’t possible to open up the process to include modifications. But this process is the chance to adjust a program’s base budget for the upcoming fiscal year and possibly beyond. Please note that although the modification is done before the new budget, it isn’t approved by the Board until they approve the entire proposed budget. Because of this timing of the approval, the budget template you will get in the spring as a budget manager does not include any upcoming modifications. You do not add a modification to your budget template sheet. If a modification is approved for your program, we will add it to your budget in the final adopted book. See “Budget Template” section following.

Request for FTE Authorization

Request for additional full time equivalency (FTE) needed for your program also has specific procedures. FTE may be requested at any time throughout the year. However, all FTE requests must go before the Board of Education for approval after superintendent cabinet review. Should the request for FTE come during either the mid-year or up-coming year budget modification process and additional budget will be needed, the FTE authorization form must accompany a budget modification form. FTE requested during either budget modification function will become a part of the mid-year budget or upcoming year budget adoption process. Therefore, no separate board of education approval is required. Any FTE request that does not require additional budget should be submitted as is, no budget modification form required. The FTE will be approved at the time the mid-year or new budget is adopted by the Board.
The request for FTE authorization form is not a Human Resources Department form. It is not to be confused with a request for a temporary worker form or for requisitioning new employees.

**Budget Allocation Template**

During the spring, the Budget Office will notify each budget manager that their budget allocation template(s) for each program “owned” by that budget manager are available in the shared drive (S drive). The template includes two prior years of actual costs and the current allocation to guide the budget manager in allocating funds for the upcoming year. The purpose of the template is to allow the budget manager to allocate the budget given into the various accounts that are anticipated to be used the following year. It is not only a planning tool but a trending tool as well.

The budget manager can study the template and arrange the budget where it is anticipated to be used. Should the budget manager anticipate using an account not listed, the new account should be added to the template with the amount to be budgeted. Keep in mind, the budget manager may NOT go over the total amount budgeted to the program. This template simply tells the Budget Office where to place the new budget on July 1. Any increase to a program budget must be requested through the aforementioned budget modification procedures. The open period for budget managers to work on their template(s) is usually about three weeks.

**Budget Transfers**

Budget transfers move budget within a fund and within a program. Yes, transfers may be done between programs if the budget in a program needs to be adjusted. The programs must still be within the budget manager’s department. Ideally, the budget should be appropriately placed at the beginning of the school year to avoid budget transfers.

District 11 policy encourages instructional budgets be used in the instructional programs. Instructional programs as defined from the Colorado Department of Education chart of accounts are the programs coded from 00100 through 18999. The school building administration program is 24110 and the custodial program is 26210. Budget transferred from instructional programs to school building administration programs or the custodial program is discouraged. Budget transferred from the school building administration accounts can be redirected to instructional or custodial program accounts as needed.

Regular salaries and the benefits for the support of regular salaries are not discretionary accounts. Budget managers can not pull budget from any regular salary account to cover other activities. Discretionary accounts are the temporary salaries, additional salaries and all non-salary accounts. Budget can be transferred at the budget manager’s “discretion” from these accounts.

If a purchase was charged to the wrong account, a journal entry should be used to correct the account used, not a budget transfer. Think of a journal entry (JE) as a correction or reimbursement. If purchasing something from another school or department a JE is used to record the transaction and not a budget transfer. Budget transfers do not cross funds, i.e. budget from fund 10 (general fund) to fund 22 (grants). Budget transfers increase or decrease the budget in an account and if budget allocations are done successfully in the spring, there should be very few transfers in the current year.

**Other**

The Pupil Activity Fund, also called School and Student Activity Fund (SSA) is a fiduciary fund. This is a liability fund, not a budgeted fund, which is why SSA accounts are not on the schools’ allocation sheets. Money comes from students, parents and outside entities through fund raisers, clubs, specialty trips, donations and other pupil activities. As a liability fund, the accounts used are considered payable accounts,
not expenditure accounts. And, because SSA accounts have no budget allocated, budget transfers cannot be accepted for these accounts.

If an account is needed but is not listed with the other program accounts please EMAIL the budget office to create the account. The budget office staff will create the account and then notify the requestor that the account is created and ready for transfers. Reminder: if in the fall an account is found missing after being active in the previous year, it may be due to the account being “frozen” until the carryover and PO roll is complete. Per the budget timeline, any budget that was left in the account will return by the first day of school as carry over budget. Rolling the carryover budgets forward activates the “frozen” accounts for the new year. The Budget Office notifies all schools and departments when the carryover budgets have rolled into the accounts. Any account that is needed right away at the beginning of the next fiscal year should have allocated money into that account number in the spring for budget upload by the Budget Office on July 1.

Accessing Budget Information

Final responsibility for keeping program budgets and SSA accounts in the black is with the budget manager. Deficit accounts can cause delays in paying purchase orders (if they run over the purchase order amount) and requests for payments until the account balance is corrected. New purchase orders will also be delayed until the deficit is addressed.

Two quick ways to check on an account are through the “S” drive or in PeopleSoft “budgets overview”. On the “S” (shared) drive is the PeopleSoft shared folder. Opening this folder reveals a second folder called “psft”, which contains NVISION folders for past and current fiscal years. Within each NVISION folder are folders named with district department and school identification numbers. Each department/school ID folder contains NVISION reports. These reports on the “S” drive are generated every morning in PeopleSoft and are a good resource for monitoring department or program balances. If the S drive is unavailable the “budgets overview” report in PeopleSoft is an alternative resource to review budget balances. The budgets overview is a “real time” look at the balances vs. the “S” drive, which gives the data as of the end of the previous day. Note: SSA accounts do not appear in budgets overview reports. The better way to monitor SSA spending is with the S Drive report but the Budget Transaction Detail report supplied by PeopleSoft can be used to examine the SSA spending as well.

Access to PeopleSoft budget transfers, budget transaction detail, budgets overview, warehouse ordering, or purchase orders is denied until a training session has been attended. For training information and scheduling contact Procurement and Contracting (Rosa Garcia) via email or contact the Budget Office at 520-2011 for one-on-one training.

Exhibits

- Budget Development Calendar for 2020-21
- Budget Modification Form
- Budget Modification Form Guideline
- Request for FTE Authorization Form
- Request for FTE Authorization Form Guideline
- Budget Allocation Template
- Chart of Accounts Primer
- Budget Department Overview
“A budget’s impact is counted in dollars, but measured in student achievement.”

Budget Development Calendar for 2020-21
Budget Modification Form
Budget Modification Form Considerations Checklist
Budget Modification Form Guideline
Request for FTE Authorization Form
Request for FTE Authorization Form Guideline
Budget Allocation Template Directions
Budget Allocation Template Justification Form
Budget Allocation Template FTE Summary
Chart of Accounts Primer
Budget Department Overview
The Disctict’s strategic plan and strategies will be the basis for the budget development process. Other influences on the budget development process include pupil count projections, estimated property assessed valuations, estimated beginning fund balance, unified school and district improvement plans, capital plan update, and technology plan update.

**2019**
- **October 1**  Budget modification requests for the FY19/20 mid-year budget sent to budget managers (if applicable)
- **October 25** Budget modification requests for the FY19/20 mid-year budget due to Budget Office
- **November 5** Budget modifications package due for Cabinet review
- **November 12** Budget modification package due to the DAC Budget Subcommittee for review
- **December 11** Board certifies mill levy for property tax collection in calendar year 2020
- **December** District-wide pupil projections due from the Enrollment Office

### Winter 2020
- **January 6** Budget modification requests for the FY20/21 budget sent to budget managers
- **January 15** Board non-action on mid-year budget modifications to the FY19/20 adopted budget
- **January 22** Board work session on mid-year budget modifications to the FY19/20 adopted budget
- **January 29** Board action on mid-year budget modifications to the FY19/20 adopted budget
- **January 31** Budget modification requests for the FY20/21 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 4** FY20/21 budget modifications due for Cabinet review
- **February 11** FY20/21 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee
- **February 15** Per-pupil allocation budgets due to school principals
- **March 4** Base budget allocation sheets due to department budget managers

### Spring 2020
- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 11** Board non-action on preliminary budget development assumptions
- **March 18** Board work session on preliminary budget development assumptions with DAC budget subcommittee
- **April 1** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 8** Departments return base budget allocation sheets to Budget and Planning Office
- **April 8** Board action on preliminary budget development assumptions
- **April 22** June modifications requests distributed if necessary
- **May TBD** Last day of state legislative session
- **May 1** Any June modifications to the FY20/21 budget are due
- **May 20** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 25** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 27** Board non-action and public hearing for FY18/19 budget adoption and the following resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 3** Board budget work session and DAC budget subcommittee annual report presentation
- **June 10** Board action for adoption of FY 20/21 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)

**July 1, 2020** Post Uniform Budget Summary to district’s website for FY20/21 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)
Colorado Springs School District 11

BUDGET MODIFICATION FORM

For Fiscal Year: ____________

Please select:

Incremental Budget Request (IBR): ☐
June Modification: ☐
Mid-Year Modification: ☐

Department or School: ____________________________
Division: ____________________________
Total Amount Requested: $__________________________

Non-Recurring or Recurring Funds?: (N-Non-recurring or R-Recurring) __________________________

Additional FTE Requirement: (Attach Request for FTE Authorization Form)

- Administrators ______________
- Teachers ______________
- ESP ______________

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept. ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Description and intended purpose for these funds:

Quantification by Need:

1) When did this need arise?

2) What district need will this purchase address?

3) What evidence is there of the level of that need?

4) What would the results be if the funds were not allocated?
5) **What are the alternative means of achieving the same goal?**

**Quantification by Funding:**

1) **What portion of your current budget (or that of your division) would you be prepared to redirect to this request?** Does request require superintendent approval under current year’s fiscal directives? If so, please attach approval.

2) **What other products/programs were considered and how do they compare?**

3) **How could this request be funded through other means?**

4) **What are initial and long-term ancillary costs of purchases? (information technology, professional development, facilities, etc.)** What is the long-term plan for any ancillary costs in order to sustain the request? Note that ancillary costs may be considered as recurring costs for this request.

5) **On what time frame would this request be expended?** Specific date, within the first month, first quarter, evenly through the year? Will funds be expended before the end of the current fiscal year?

**Quantification by Evaluation:**

1) **Identify Measurable Expected Outcome(s) (MEO).** Also describe how your MEO will be quantified.

---

**Division Head Approval:** ________________________________ Date: __________

---

**For Budget Office Use**

Amount approved by Administration (Cabinet): ________________________ $____________________
Date Received ____________________
Catalog Number ______________
Budget Modification Form Considerations Checklist

Following is a checklist of considerations you may wish to think about when requesting a budget modification. These items will help you ensure that you have requested the full amount of funding you require. Also refer to the hints on the attached “Guide to Completing the Budget Modification Form.”

1. For “material” item(s) (curriculum, laptops/desktops, vehicle/heavy equipment, furniture, etc.) identify any physical features it must have to perform to meet your needs. Specify performance outcomes, quantity, technical, or functional needs the desired item(s) must meet. Describe any and all known conditions that the item(s) must be compatible with.

2. For “service” item(s) (assessment, professional development, maintenance of software or equipment, cleaning, repairing, designing, etc.) describe the desired outcome and any statutory, regulatory, or district policy the service shall comply with once completed.

3. Is there a warranty? Is one needed?

4. Is training needed?

5. If applicable, what trade-in value might you anticipate the current equipment to have? (tech or facilities equipment in particular)

6. Do you need installation? If so, when would installation interfere with the District’s mission (i.e., during active school hours)? Will installation dates fall within timeline to expend funds?

7. Does the request require competition (contract)?

8. If a contract is needed, has the marketing research been done?

9. If a contract is needed, what deliverables do you need (such as reports, updates, certificates, etc.)?

10. Do you need to have a demonstration of the product? Do you need supporting data for the product?

11. Do you need samples?

12. Do you need an implementation plan?

13. Do you need a delivery schedule if multiple items over a span of time?
GUIDE TO COMPLETING THE BUDGET MODIFICATION FORM

For Fiscal Year: Fiscal year the funding is needed i.e., 2017-18

Please select: Click the box of your choice below.
Incremental Budget Request (IBR): ☐  June Modification: ☐  Mid-Year Modification: ☐
Change to base budget for upcoming year  Unexpected change to upcoming year  Non-recurring change to current yr
Department or School: Full name of your department or school
Division: Click “Choose here for your division” and select from drop down menu
Total Amount Requested: Total of the dollar amount(s) listed in table below $55,750

Non-Recurring or Recurring Funds?: (N-Non-recurring or R-Recurring) ____________________________
Is this for the current year only? (N) Needed over more than one year? (N) Permanent change to your budget? (R)

Additional FTE Requirement: (Attach Request for FTE Authorization form)
Indicate the level of the new FTE in the list below by placing the “amount” of FTE. For example –one new full time administrator would be 1.0 FTE or one full and one half-time ESP would be 1.5. FTE

- Administrators 1.0
- Teachers
- ESP 1.5

You must furnish the ENTIRE account string for this request. Be sure to indicate the dollar amount for each line. Remember, FTE requires a salary line and a benefits line (contact Budget and Planning for the benefits (PERA/Medicare) rate for the current fiscal year). Example:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept. ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
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<td>10</td>
<td>888</td>
<td>00</td>
<td>11111</td>
<td>011050</td>
<td>0000</td>
<td>(ESP salary amount) $45,000</td>
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<tr>
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<td>11111</td>
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<td>0000</td>
<td>(ESP benefits amount) $8,250</td>
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<tr>
<td>10</td>
<td>888</td>
<td>00</td>
<td>11111</td>
<td>061000</td>
<td>0000</td>
<td>(additional supplies) $2,500</td>
</tr>
</tbody>
</table>

Description and intended purpose for these funds:
What are you requesting to purchase or what position do you wish to fill?
Why do you have this need?
Is this a mandatory requirement (state statute, board policy, city ordinance, etc.)?

For additional “FTE,” you must request and complete the FTE Authorization form (contact Budget and Planning at 520-2011 or email for the form) and refer to the form for the description and intended purpose (indicate to “see attached Request for FTE Authorization form”).

Is training needed?

Quantification by Need:

1) When did this need arise?
At what time frame or specific date did this need come to your attention?

2) What district need will this purchase address?
Was there a specific incident or event that made you aware of this need?
Is this a mandatory requirement (state statute, board policy, city ordinance, etc.)?

3) What evidence is there of the level of need?
Will this purchase address any event or incident described above?

4) What would the results be if the funds were not allocated?
Describe what will happen if your request is denied, how it will impact your department/school or instructional program(s).
5) **What are the alternative means of achieving the same goal?**

Describe other ways a similar outcome could be achieved without this budget modification request. List pros and cons.

**Quantification by Funding:**

1) **What portion of your current budget (or that of your division) would you be prepared to redirect to this request?**

Does request require superintendent approval under the current year’s fiscal directives? If so, please attach a copy of the signed approval.

2) **What other products/programs were considered and how do they compare?**

Have you obtained estimates from supplier(s)?

3) **How could this request be funded through other means?**

If applicable, could a trade-in of the current equipment help offset costs? What perks are typically offered with this item or service in the industry (i.e., 60 days free warranty, free two-day training to train the trainer, $1,000 of upgrades if you spend $XXXX, etc.) Could there be grant funding available?

4) **What are initial and long-term ancillary costs of purchases? (information technology, professional development, facilities, etc.) What is the long-term plan for any ancillary costs in order to sustain the request?** Note that ancillary costs may be considered as recurring costs for this request.

- **Information technology** – Will product require regular maintenance/upgrades/patches? At additional cost? If so, have you included these additional costs in request?
  - Will product require annual license renewals? At additional cost? If so, have you included these additional costs in request?
  - Will product require technical or network installation? At additional cost? If so, have you included these additional costs in request?

- **Professional development** – Will product require training to implement? At additional cost? If so, have you included these additional costs in request?
  - If so, will there be regular updates to training required? At additional cost? If so, have you included these additional costs in request?

- **Facilities** – Will product require a Facilities Department work order for fabrication or installation? At additional cost? If so, have you included these additional costs in request?

5) **On what time frame would this request be expended?** Specific date, within the first month, first quarter, evenly through the year?

Will funds be expended before the end of the current fiscal year if request is non-recurring?

**Quantification by Evaluation:**

1) **Identify Measurable Expected Outcome(s) (MEO). Also describe how your MEO will be quantified.**

Describe measurable end results that are expected should this budget modification be approved and implemented within the timelines given. Give justification for success or failure.

**Division Head Approval:** Form must be signed by your Division Head [Date: Date of signature]

<table>
<thead>
<tr>
<th>Amount approved by Administration (Cabinet): $</th>
<th>Date Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catalog Number</td>
<td>__________</td>
</tr>
</tbody>
</table>
Colorado Springs School District 11
REQUEST FOR FTE AUTHORIZATION

Requestor/Budget Manager: _________________________ Date: ________________
Program/Location: _____________________________ Phone No. ________________

Check Source of Funds:
☐ General Fund Contingency:
☐ From Funds that I Manage:
☐ Incremental Budget Request (IBR):

If the source is from funds that you manage, please provide the account number that will be used to support this request:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Account No. to be Charged:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

No. of Additional FTE: ______

Type of Position (teacher, administrator, professional, ESP, etc.) Choose an item.

Number of work hours in a day: ______
Number of days in a work year: ______

Permanent or Temporary? ______
If temporary, when will position end? ______

Est. Annual Salary Cost: $ ______
Est. Annual Benefit Cost: $ ______

Description of Position:
______________________________________________________________
______________________________________________________________

Description of Alignment with District Business Plan:

______________________________________________________________

______________________________________________________________

Requestor Signature: _________________________ Date: ________________
Division Head Approval: _________________________ Date: ________________
Superintendent's Approval: _________________________ Date: ________________
Budget Office Approval: _________________________ Date: ________________

Budget Department Use Only

Previously Approved FTE: _________________________
Requested New FTE: _________________________
Revised Total FTE: _________________________

Board of Education Approval Date _________________________

Revised 01/08/2009
Colorado Springs School District 11
GUIDE TO COMPLETING THE REQUEST FOR FTE AUTHORIZATION

Requestor/Budget Manager: __________________________ Date: __________

Program/Location: __________________________ Phone No. __________

Check Source of Funds:
- General Fund Contingency*:
- From Funds that I Manage:
- Incremental Budget Request (IBR):

If the source is from funds that you manage, please provide the account number
be used to support this request:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>888</td>
<td>00</td>
<td>12345</td>
<td>039000</td>
<td>0000</td>
</tr>
</tbody>
</table>

Account No. to be Charged:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept ID</th>
<th>SRE</th>
<th>Program</th>
<th>Account</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>888</td>
<td>00</td>
<td>12345</td>
<td>011050</td>
<td>0000</td>
</tr>
<tr>
<td>10</td>
<td>888</td>
<td>00</td>
<td>12345</td>
<td>020050</td>
<td>0000</td>
</tr>
</tbody>
</table>

No. of Additional FTE: 1.0

Type of Position: Click “Choose an item” and select from drop down menu
Choose an item.

Number of work hours in a day: __________ Number of days in a work year: __________


Call the Budget Office if you need the salary and/or benefits amounts or percentage.

Description of Position:
Describe the position and why it is needed.

Description of Alignment with District Business Plan:
List current business plan goals that this request will support.

Requestor Signature: Secure signature of requestor Date: Date signed

Division Head Approval: Secure the signature of the requestor’s Division head Date: Date signed

Superintendent’s Approval: Secure signature of superintendent Date: Date signed

Budget Office Approval: Budget Office will secure this signature Date: Date signed

Budget Department Use Only

Previously Approved FTE: __________________________
Requested New FTE: __________________________
Revised Total FTE: __________________________

Board of Education Approval Date: __________________________

Revised 01/08/2009
Directions:
The budget template you have been asked to complete for this year’s budget development will require your input on different aspects of your budget program. First of all you will be required under the program number sheet to make your allocations/reallocations into the appropriate budget line items.

SALARY EXPENDITURES
Budget for regular salary and regular benefits are handled by the Budget Office. If for some reason you expect a change in your authorized FTE please make note and explain. Otherwise, enter the amount from the base budget cell into the allocation budget cell.

For non-regular salaries (overtime, temps, supplemental pay) you have the option of either increasing or decreasing the amount by reallocation of budget from other discretionary accounts. If you increase any of these accounts, you must also add the new PERA / Medicare rate to the proper benefits account.

NON-SALARY EXPENDITURES
Of course with non-salary expenditures you have the option to reallocate into other discretionary accounts. Remember to place your allocations in the green highlighted cells.

When you are finished with your allocations your "GRAND TOTAL" amount should be equal to the "Base Budget" amount. The amount may not be larger than your base budget. If you require an account that is not on this sheet, please contact the Budget Office regarding any new account creation at 520-2011.
**Budget Manager: Roger Rabbit**

### NON-DISCRETIONARY EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Program Number</th>
<th>FTE</th>
<th>Base Budget</th>
<th>Allocation Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reg. Salaries - Administrators</td>
<td>011010</td>
<td>1.0</td>
<td>94,691</td>
<td></td>
</tr>
<tr>
<td>Administrator Benefits</td>
<td>02010</td>
<td></td>
<td>22,669</td>
<td></td>
</tr>
<tr>
<td>Reg. Salaries - Non-Teacher Prof.</td>
<td>011030</td>
<td>4.5</td>
<td>282,597</td>
<td></td>
</tr>
<tr>
<td>Professional Benefits</td>
<td>02030</td>
<td></td>
<td>79,100</td>
<td></td>
</tr>
<tr>
<td>Reg. Salaries - Clerical</td>
<td>011050</td>
<td>9.0</td>
<td>289,201</td>
<td></td>
</tr>
<tr>
<td>Clerical Benefits</td>
<td>02050</td>
<td></td>
<td>104,156</td>
<td></td>
</tr>
</tbody>
</table>

**DISCRETIONARY EXPENDITURES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Program Number</th>
<th>FTE</th>
<th>Base Budget</th>
<th>Allocation Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temp Salaries - Clerical</td>
<td>012050</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overtime - Clerical</td>
<td>013050</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clerical Benefits</td>
<td>02050</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional/Consultant Services</td>
<td>039000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Copier Maintenance</td>
<td>043100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Services</td>
<td>050000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing</td>
<td>055000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel &amp; Registration</td>
<td>058000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mileage Reimbursement</td>
<td>058300</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Supplies</td>
<td>061000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Capital Equipment</td>
<td>073500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues &amp; Fees</td>
<td>081000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>User Charges</td>
<td>086000</td>
<td></td>
<td>(28,883)</td>
<td>(28,863)</td>
</tr>
<tr>
<td>Indirect Costs</td>
<td>086900</td>
<td></td>
<td>(67,981)</td>
<td>(67,981)</td>
</tr>
</tbody>
</table>

**Summary of Above Budget Line Items:**

<table>
<thead>
<tr>
<th>FY Prior +1 Actual</th>
<th>FY Prior Yr Actual</th>
<th>FY Current Yr Budget</th>
<th>Base</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>91,340</td>
<td>95,761</td>
<td>94,691</td>
<td>94,691</td>
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<tr>
<td>224,645</td>
<td>283,702</td>
<td>282,597</td>
<td>282,597</td>
<td></td>
</tr>
<tr>
<td>278,270</td>
<td>282,261</td>
<td>289,201</td>
<td>289,201</td>
<td></td>
</tr>
<tr>
<td>19,083</td>
<td>20,892</td>
<td>22,669</td>
<td>22,669</td>
<td></td>
</tr>
<tr>
<td>60,295</td>
<td>70,530</td>
<td>79,100</td>
<td>79,100</td>
<td></td>
</tr>
<tr>
<td>84,372</td>
<td>84,194</td>
<td>104,156</td>
<td>104,156</td>
<td></td>
</tr>
<tr>
<td>22,669</td>
<td>20,892</td>
<td>22,669</td>
<td>22,669</td>
<td></td>
</tr>
<tr>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
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<tr>
<td>1,500</td>
<td>1,500</td>
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<td>1,500</td>
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<tr>
<td>4,150</td>
<td>4,150</td>
<td>4,150</td>
<td>4,150</td>
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</tr>
<tr>
<td>1,891</td>
<td>1,891</td>
<td>1,891</td>
<td>1,891</td>
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<tr>
<td>717</td>
<td>717</td>
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<tr>
<td>6,500</td>
<td>6,500</td>
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<td>1,500</td>
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<tr>
<td>500</td>
<td>500</td>
<td>500</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>(67,981)</td>
<td>(67,981)</td>
<td>(67,981)</td>
<td>(67,981)</td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

<table>
<thead>
<tr>
<th>FY Prior +1 Actual</th>
<th>FY Prior Yr Actual</th>
<th>FY Current Yr Budget</th>
<th>Base</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>758,004</td>
<td>837,340</td>
<td>872,414</td>
<td>872,414</td>
<td></td>
</tr>
</tbody>
</table>

You do not have direct control over these accounts but you should be aware of what your budgets are. We would like for you to verify the number of FTE and report any differences. Copy and paste "Base Budget" column amounts into "Allocation Budget" column.

The Grand Total of "FY New Year Allocation" column should equal the "Base" cell under the "Grand Total" line of the summary below.

The Grand Total of "FY New Year Allocation" column should equal the "Base" cell below the "Grand Total" line.

**Base**

<table>
<thead>
<tr>
<th>FY Prior +1 Actual</th>
<th>FY Prior Yr Actual</th>
<th>FY Current Yr Budget</th>
<th>Base</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>810,408</td>
<td>810,408</td>
<td>810,408</td>
<td>810,408</td>
<td></td>
</tr>
</tbody>
</table>

The summary will help you see the budget and spending trends in your program over the past three years so that you are able to make your new year distribution as close as possible to what you anticipate you will use in the coming year.
<table>
<thead>
<tr>
<th>Dept ID</th>
<th>Program</th>
<th>Program Name</th>
<th>Teacher</th>
<th>Admin</th>
<th>Professional</th>
<th>ESP</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>xxx</td>
<td>25xxx</td>
<td>Central Admin</td>
<td>0.00</td>
<td>1.00</td>
<td>4.50</td>
<td>9.00</td>
<td>14.50</td>
</tr>
<tr>
<td>Object Code</td>
<td>Title</td>
<td>Object Description</td>
<td></td>
<td></td>
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<td>-------</td>
<td>--------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>012020</td>
<td>Temp Salaries – Teachers</td>
<td>Salaries of temporary teachers. Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>012040/50/60</td>
<td>Temp Salaries – Paraprofessional / Clerical / Craft and Trades</td>
<td>Salaries of temporary educational support professional (ESP) staff. Full time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>013040/50/60</td>
<td>OT Salaries – Paraprofessional / Clerical / Crafts and Trades</td>
<td>Salaries for Overtime. Amounts paid to ESP employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations in interpretation.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>015010/30</td>
<td>Add Salaries – Administrator / Professional</td>
<td>Additional/extra duty pay/stipend. Amounts paid to administrators and professionals of the school district in temporary or permanent positions for work performed in addition to the employee’s regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc. Rules governing stipends are found in the Executive/Professional handbook.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>015020</td>
<td>Add Salaries – Teachers</td>
<td>Additional/extra duty pay/stipend. Amounts paid to teachers of the school district in temporary or permanent positions for work performed in addition to the employee’s regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>015040/50/60</td>
<td>Add Salaries – Paraprofessional / Clerical / Crafts and Trades</td>
<td>Additional/extra duty pay. Amounts paid to ESP employees of the school district in temporary or permanent positions for work performed in addition to the employee’s regular work assignment. Additional/extra duty pay includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>034000</td>
<td>Technical Services</td>
<td>Services to the school district which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>039000</td>
<td>Professional/Consultant Services</td>
<td>Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>043000</td>
<td>Repairs and Maintenance</td>
<td>Expenditures for repairs and maintenance services not provided directly by school district personnel. These include contracts and agreements covering the upkeep of buildings and equipment. Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>043100</td>
<td>Repair Copy Machines</td>
<td>These include contracts and agreements covering copy machine equipment. Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>043200</td>
<td>Tech Equipment Repair and Maintenance</td>
<td>Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>050000</td>
<td>Other Purchased Services</td>
<td>Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Use 050000 to account for charges for advertising or catering. Also use 050000 instead of the 05XXXX account/object codes listed below IF the 05XXXX accounts/object codes have not yet been set up AND IF expenditures charged to these accounts would be infrequent and immaterial in amount.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>051300</td>
<td>Field Trips</td>
<td>Contracted field trips. Payments for transportation of students between-school and away-from-school instructional activities. Costs for meals and lodging should not be coded here, but rather to object 058000 (Travel and Registration).</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Description</td>
<td>Description</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>055000</strong> Printing</td>
<td>Printing, binding, and duplicating. Expenditures for job printing, binding, and duplicating usually according to specifications of the school district. This includes designing, copying and printing forms, posters, and handouts as well as printing and binding school district publications. Expenditures for preprinted standard forms not designed by district personnel are not charged here but are recorded under object 061000. Object 055000 is used to record the costs of user fees assessed against district programs by the District’s Production Printing internal service fund.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>058000</strong> Travel and Registration</td>
<td>Expenditures for transportation, meals, lodging, and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here, except transportation costs, which must be coded to object 051300. If student travel and registration is attached to an instructional program, then it qualifies as a reportable state-mandated per pupil instructional supply expenditure. Teacher travel is not a justifiable instructional expense and must be assigned to the school administration program (24110). Registration costs are charged here.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>058300</strong> Mileage Reimbursement</td>
<td>Reimbursement for miles traveled while on business for the school district.</td>
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<td><strong>061000</strong> General Supplies and Materials</td>
<td>Expenditures for purchase of all supplies for the operation of a school district, including freight and cartage for the delivery of these supplies.</td>
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<td><strong>061700</strong> Graduation Supplies</td>
<td>Expenditures for purchase of all supplies used during high school commencement and other graduation exercises.</td>
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<td><strong>064200</strong> Textbooks/Curriculum Res</td>
<td>Textbooks prescribed and available for general use. This category includes costs of workbooks as well as textbooks to be resold or rented and the costs of repairs or rebinding.</td>
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<td><strong>064300</strong> Library Books/Periodicals</td>
<td>Books and periodicals prescribed and available for general use, including library and reference books. Also recorded are costs of binding and other repairs to school library books.</td>
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<td><strong>065000</strong> Electronic Media Materials</td>
<td>Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here.</td>
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<td><strong>073000</strong> Capital Equipment &gt; $5K per item</td>
<td>Expenditures for the initial purchase and replacement of items of equipment with a single item cost exceeding $5,000.</td>
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<td><strong>073400</strong> Technology Equipment</td>
<td>Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, DVD players, VCRs, software, etc. Equipment that is used for instructional purposes should be charged to appropriate instructional programs.</td>
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<td><strong>073500</strong> Non-Capital Equipment &lt; $5K per item</td>
<td>Expenditures for items classified as equipment, but costing less than the district policy for fixed assets inventory ($5,000), machinery, vehicles, furniture, fixtures and other equipment (including teacher desks, chairs, and file cabinets). Equipment that is used for instructional purposes should be charged to appropriate instructional programs.</td>
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<td><strong>081000</strong> Dues and Membership Fees</td>
<td>Expenditures or assessments for membership in professional or other organizations. This includes any fee assessed for membership. Costs for registration, participation, or entrance to an event should be coded to object 058000. Fees for professional services should be charged to 039000.</td>
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<td><strong>085100</strong> Internal Charge – Transportation/Field Trips</td>
<td>Costs associated with transportation for field trips charged internally. Meals and lodging related to field trips must not be coded here, but rather to object 058000 (Travel and Registration).</td>
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