



Commitment to the Future

Budget Information 2011-2012



District School Board of Pasco County
Land O' Lakes, Florida
Heather Fiorentino, Superintendent

DISTRICT SCHOOL BOARD OF PASCO COUNTY

2011-2012

Budget Information

Chart of Accounts

Superintendent of Schools

Heather Fiorentino

School Board Members

Joanne Hurley, Chairwoman

Allen Altman, Vice Chairman

Cynthia Armstrong

Alison Crumbley

Steve Luikart

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INTRODUCTION

General

The information contained within this manual is a reference document for use during the 2011-2012 school year. The "Budget Information" on page 3 contains the 2011-2012 rates for average teacher and instructional assistant salaries, the tentative Florida Retirement contributions rate, the FICA match rate, the annual per employee health insurance rate, the annual flexible fringe benefit rate, the tentative 2011-2012 indirect cost rate, minimum wage and other relevant information.

Grant administrators may use the information contained in this manual to develop budget amounts for average salaries and benefits for teacher positions, instructional assistant positions, etc. when applying for state or federal grants. Contact the Research and Evaluation Department for more specific information on applying for grants.

Schools' Budget Information

Schools will receive their 2011-2012 Tentative Budgets the week of May 2, 2011, based on projected teacher allocations and average daily membership. Schools will be required to allocate the budget into specific objects and functions and sub projects the week of June 6, 2011. During this week, schools will have an appointed time in the Information Services computer lab to enter the tentative budget on-line into the TERMS software system. The Tentative Budget will be available for schools to use starting July 1, 2011.

District's Budget Information

District Cost Centers will receive Tentative Budget Development Worksheets on April 21, 2011. These worksheets will include the following information: (1) 2009 and 2010 Actual (which reflects the final expenses for that fiscal year); (2) 2011 Actual (which is the YTD expenses and encumbrances); (3) 2011 Final Budget and (4) 2011 Original Budget. District cost centers' budget will begin at 2010-2011 levels. During the week of May 16, 2011, District Cost Centers will have an appointed time in the Information Services computer lab to enter the tentative budget on-line into the TERMS software system. Any changes to the annual budget will require explanations. Each director will be required to attend a budget review meeting with the Superintendent's staff for budget approval. The Tentative Budget will be available for cost centers to use July 1, 2011.

Budget Amendments

Anticipated expenditures should be considered when developing the budget, however, the Budget Amendment Panel (L906) will be available July 1, 2011.

Special Requests

School and district departments may request additional funding for furniture and equipment by using the Special Requests Forms provided in the budget packets. These requests will be entered into the TERMS system during the budget input workshops. See page 20 for procedures.

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BUDGET INFORMATION

Finance Services will prepare the personnel cost portion of the cost center's budget. This includes salary, benefits and substitute costs.

Personnel Cost for 2011-2012:

<u>Description</u>	<u>Object Code</u>	<u>Cost</u>
Average Teacher Salary	0120	43,456.00
Average Instructional Assistant Salary	0150	16,897.00
Retirement	0210	10.77%
Social Security/Medicare	0220	7.65%
Group Insurance		5,649.29
Board Contribution Towards Voluntary Benefits (Flex Dollars)		150.00
Average Instructional Substitute Daily Rate	0751 (Bachelor's+)	65.00
	(Assoc/H.S)	55.00
	(Retired Pasco Teacher)	75.00
Average Non-Instructional Substitute Hourly Rate	0752	7.25
Minimum Wage Hourly Rate		7.25

In-service Training – Always use object **0129** or **0139** with function **6400** for budgeting **instructional training** and use function **7730** for budgeting **non-instructional support staff training**. Remember to budget benefits using the above rates.

Other Rates to be used for 2011-12:

Travel - \$.38 Per mile
90.00 Per Diem (meals inclusive)

Meals - \$ 5.00 Breakfast
11.00 Lunch
23.00 Dinner

Supervisor Travel - \$1,500.00

Indirect Cost Rate – 2.27%

Stipends - \$14.75 per hour – Instructional personnel
7.00 per hour – Non-Instructional personnel

Average Field Trip Cost - \$ 16.35 per hour (includes benefits) – Bus Driver
1.00 per mile – Bus Mileage

Finance Services will prepare all costs associated with utilities, energy services, copy machines, postage and telephone services.

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SCHOOLS' BUDGET INFORMATION

In order to prepare the 2011-2012 Tentative Budgets, each school will receive the following:

- 2011-2012 Tentative Budget
- Worksheets 1 - 2
- Special Request Forms
- Budget Information Book

The 2011-2012 Tentative Budget worksheet contains the school's discretionary, comparability and media funds based on projected allocations and average daily membership (ADM). Included on the worksheet is the school's non discretionary funds; these funds must be expended within the current fiscal year and cannot be amended or rolled forward. Instructional Materials/Textbook funds will be available at a later date. Lottery funds may be available pending legislation.

Discretionary Funds - Project # 0100

Discretionary funds are to be budgeted to all available objects, functions, and sub projects. (Use Worksheet #1 for this purpose). Sub projects are available for use when allocating the same function among different departments and/or classes, teams, or learning communities. Using sub projects effectively will enable the school to manage the school's budget without maintaining separate records. It is recommended that sub projects be used with functions **5000, 5100, 5200, 5300, and 5400**. Sub project numbers that are used with the school's district budget should correlate with the school's internal accounts sub project numbers. Ex: Sub project number 0001 should be used with the same class, team or learning community for both the internal accounts and the school's district budget.

School Media Allocation Funds - Project # 0102

School Media Allocation funds are to be allocated to all available objects but must remain in project #0102 and function 6200 (Use Worksheet #2 for this purpose). For additional information on media procedures, see page 15.

Principal's Travel – Project #0105

A non-discretionary fund allocated to secondary schools for administrative travel.

Data Entry Supplies – Project #0106

A non-discretionary fund to be used for data entry supplies.

Comparability Funds - Project # 0108

Comparability funds must be budgeted to the coding shown. These funds cannot be amended and must be expended on consumable supplies. It is suggested that the school use these funds for school wide needs such as copy paper, lesson plans, permission slips, etc. rather than divide it among separate sub projects.

Lottery Funds - Project # 2115

Lottery funds can be budgeted to all available objects, functions and sub projects with the input of the School Advisory Council. Funds must remain in Project #2115 and should be expended during the current fiscal year. **Lottery funds may not be used for capital project items involving construction, renovation, remodeling, or site improvement, nor may they be used for any project or program that has duration of more than one year.** The Legislative intent is that the funds be expended in the current fiscal year in order to have direct, positive impact on current student learning rather than be set aside for future expenditures.

Instructional Materials/Textbooks Funds - Project # 2155

Instructional Materials/Textbooks funds can be used for textbooks and flexibility items. However, the amount which can be used for flexibility items is limited to 50% of the Instructional Materials/Textbooks Funds. For additional information on Instructional Materials/Textbooks, see page 15.

**SAMPLE ELEMENTARY SCHOOL
COST CENTER XXXX**

**2011-2012
TENTATIVE BUDGET**

**BASIC *MAY HIRE* INSTRUCTIONAL
ALLOCATIONS**

50.29

**TOTAL DISCRETIONARY BUDGET
(INSTRUCTIONAL ALLOCATION X \$540)**

\$ 27,157

LESS: COMPARABILITY FUNDS

\$ 3,376

110.XXXX.0108.0510.5100.0000

(\$4.00 X AVERAGE DAILY MEMBERSHIP)

**TOTAL DISCRETIONARY FUNDS AVAILABLE
AFTER COMPARABILITY FUNDS**

\$ 23,781

110.XXXX.0100.XXXX.XXXX.XXXX
(Use Worksheet #1)

AVERAGE DAILY MEMBERSHIP (ADM)

844

MEDIA FUNDS

\$ 16,036

110.XXXX.0102.XXXX.6200.0000

(\$19.00 X AVERAGE DAILY MEMBERSHIP)

(Use Worksheet #2)

LOTTERY FUNDS

110.XXXX.2115.XXXX.XXXX.XXXX

(\$0.00 X AVERAGE DAILY MEMBERSHIP)

May be available based on Legislative Appropriation for 2012

INSTRUCTIONAL MATERIALS &
TEXTBOOK FUNDS

110.XXXX.2155.0520.5000.0000

(0.00 X AVERAGE DAILY MEMBERSHIP)

Schools will be notified of their allocation when the district budget is determined

IN ADDITION YOUR SCHOOL WILL RECEIVE THE FOLLOWING NON-DISCRETIONARY FUNDS

DATA ENTRY SUPPLIES

\$ 180

110.XXXX.0106.0510.5000.0000

**SAMPLE SECONDARY SCHOOL
COST CENTER XXXX**

**2011-2012
TENTATIVE BUDGET**

**BASIC *MAY HIRE* INSTRUCTIONAL
ALLOCATIONS**

50.29

**TOTAL DISCRETIONARY BUDGET
(INSTRUCTIONAL ALLOCATION X \$540)**

\$ 27,157

LESS: COMPARABILITY FUNDS

\$ 1,688

110.XXXX.0108.0510.5100.0000

(\$2.00 X AVERAGE DAILY MEMBERSHIP)

TOTAL DISCRETIONARY FUNDS AVAILABLE
AFTER COMPARABILITY FUNDS

\$ 25,469

110.XXXX.0100.XXXX.XXXX.XXXX
(Use Worksheet #1)

AVERAGE DAILY MEMBERSHIP (ADM)

844

MEDIA FUNDS

\$ 18,568

110.XXXX.0102.XXXX.6200.0000

(\$22.00 X AVERAGE DAILY MEMBERSHIP)

(Use Worksheet #2)

LOTTERY FUNDS

110.XXXX.2115.XXXX.XXXX.XXXX

(\$0.00 X AVERAGE DAILY MEMBERSHIP)

May be available based on Legislative Appropriation for 2012

INSTRUCTIONAL MATERIALS &
TEXTBOOK FUNDS

110.XXXX.2155.0520.5000.0000

(\$0.00 X AVERAGE DAILY MEMBERSHIP)

Schools will be notified of their allocation when the distric budget is determined

IN ADDITION YOUR SCHOOL WILL RECEIVE THE FOLLOWING NON-DISCRETIONARY FUNDS

PRINCIPAL'S TRAVEL

\$ 990

110.XXXX.0105.0330.7300.0000

DATA ENTRY SUPPLIES

\$ 180

110.XXXX.0106.0510.5000.0000

Worksheet #1

Budget 2011-2012	
ENTERED BY: _____	
REVIEWED BY: _____	

ADMINISTRATOR'S APPROVAL

Budget Worksheet to allocate *School Media* funds
to all objects, functions and sub-projects

Worksheet #2

Cost Center Name	Sample Elementary
Cost Center Number	XXXX

Fund	Cost Center	Project	Object	Function	Sub-Project	AMOUNT
110	XXXX	0102	0510	6200	0000	5,500
110	XXXX	0102	0590	6200	0000	950
110	XXXX	0102	0610	6200	0000	4,500
110	XXXX	0102	0622	6200	0000	2,500
110	XXXX	0102	0691	6200	0000	950
110	XXXX	0102	0692	6200	0000	1,636
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
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110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
110	XXXX	0102				
THIS MUST EQUAL MEDIA FUNDS TO BE DISTRIBUTED						16,036

Budget 2011-2012
ENTERED BY: _____
REVIEWED BY: _____

DO NOT BUDGET PENNIES

ADMINISTRATOR'S APPROVAL

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DISTRICT COST CENTERS' BUDGET INFORMATION

In order to prepare the 2011-2012 Tentative Budgets each cost center will receive the following:

- ❖ 2011-2012 Tentative Budget Development Worksheet
- ❖ Special Request Forms
- ❖ Budget Information Book

Each department will receive a budget worksheet for project 0100, Basic Discretionary and for other projects assigned to that department's cost center.

The Tentative Budget Development Worksheet contains historical data from three fiscal years. The 2008-2009 and 2009-2010 actual are the final expenses for those fiscal years. The 2010-2011 actual will include YTD expenses **and** encumbrances. The worksheet will also include 2010-2011 Final Budget and the 2010-2011 Original Budget (the final budget equals the original budget plus YTD budget amendments). An example is included on the next page. This historical data from previous years' actual should help in the budget development process.

Any changes in a budget amount must have a detailed explanation clearly stating the rationale for the increase or decrease.

General fund monies cannot be used for capital purchases (Objects 0621, 0641, 0643 and 0691). Funding for these types of purchases should be requested with a Special Request.

The on-line budget inputs are scheduled during the week of May 16, 2011 in the Information Services Computer Lab. **Both the Tentative Budget and Special Requests will be entered into the TERMS system during this workshop.** Cost centers will receive a Tentative Budget Report and a record of each Special Request submitted.

Each director will be required to attend a budget review meeting before June 30th with the Superintendent's staff. The director will be notified when their meeting is scheduled. Please be prepared to fully explain the department's budget.

FB733 PCSB-100-2010

TENTATIVE BUDGET DEVELOPMENT WORKSHEET
FISCAL YEAR 2011-2012

4/21/2011

FUND: 110 GENERAL OPERATING
CNTR: 9021 FINANCE SERVICES
PROJ: 0100 BASIC DISCRETIONARY

ACCOUNT	OBJECT DESCRIPTION	2009 ACTUALS *	2010 ACTUALS *	2011 ACTUALS **	2011 R/F ENC ***	2011 FINAL BUDGET	2011 ORIGINAL BUDGET	2012 TENTATIVE BUDGET
110.9021.0100.0310.7500.0000	PROFESSIONAL & TECHNICAL SRVS	134,400.00	33,197.00	111,447.00	1,197.00	111,000.00	111,000.00	
110.9021.0100.0330.7500.0000	TRAVEL	3,354.12	4,685.57	2,030.90	0.00	3,200.00	4,400.00	
110.9021.0100.0331.7500.0000	CLASS "C" TRAVEL	33.00	33.00	11.00	0.00	100.00	100.00	
110.9021.0100.0350.7500.0000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	500.00	500.00	
110.9021.0100.0360.7500.0000	RENTALS	9,995.00	9,995.00	13,783.50	0.00	13,800.00	13,800.00	
110.9021.0100.0390.7500.0000	OTHER PURCHASED SERVICES	5,827.25	5,794.49	5,976.35	5,696.99	7,500.00	7,500.00	
110.9021.0100.0394.7500.0000	DISTRICT GRAPHICS CENTER	11,309.33	14,365.87	7,848.76	0.00	12,000.00	12,000.00	
110.9021.0100.0510.7500.0000	SUPPLIES	37,130.73	31,815.40	13,220.95	0.00	34,200.00	39,200.00	
110.9021.0100.0530.7500.0000	PERIODICALS	745.80	1,475.26	1,373.02	0.00	1,500.00	2,000.00	
110.9021.0100.0590.7500.0000	OTHER MATERIALS AND SUPPLIES	1,602.67	1,946.86	1,524.61	0.00	1,400.00	1,400.00	
110.9021.0100.0642.7500.0000	NON-CAPITALIZED FURN/FIX/EQUIP	2,099.00	717.55	0.00	0.00	750.00	750.00	
110.9021.0100.0644.7500.0000	NON-CAPITALIZED COMPUTER HWARE	372.83	895.56	26.98	0.00	400.00	400.00	
110.9021.0100.0692.7500.0000	NON-CAPITALIZED SOFTWARE	87.99	0.00	0.00	0.00	400.00	400.00	
110.9021.0100.0730.7500.0000	DUES AND FEES	86,483.96	83,556.52	85,895.45	0.00	90,000.00	90.00	

	TOTAL PROJ	293,441.68	188,478.08	243,127.52	6,893.99	276,750.00	284,450.00	
	TOTAL CENTER	293,441.68	188,478.08	243,127.52	6,893.99	276,750.00	284,450.00	

* Actuals reflect final expenditures

** Actuals reflect commitment, encumbrances, and expenditures

*** Reflects dollar amount of purchase orders rolled forward from prior year that are included in actual

MEDIA TECHNOLOGY PROCEDURES

Discretionary Funds - School Media Allocation - Project #0102

The total appropriation for the school level function 6200 is based upon:

Elementary	\$19.00 per ADM
Middle & Secondary	\$22.00 per ADM
Marchman	\$22.00 per ADM and Adult FTE
Alternative School	\$22.00 per ADM
Moore Mickens	\$22.00 per ADM and Adult FTE

The budget, developed in cooperation with the Media and Technology Specialists, should be appropriated to the various objects within this function in order to meet/maintain SACS/CASI Accreditation Standards, and to insure that an unmanageable program area deficiency doesn't occur. All funds in 6200 must remain in that function; although they may be amended from one **object** to another if the need arises.

Instructional Materials/Textbooks Procedures - Project #2155

Funds are allocated to schools to provide instructional materials to students as required by statute and are based on projected ADM. The amount of the allocation will depend on final budget approved by the legislature, the cost of the current adoption, and other district curricular initiatives. Schools will be notified of their allocation when the district budget is determined. The funds will be budgeted in project 2155 (Instructional Materials/Textbooks).

After meeting the statutory requirement of a copy of the district or state-adopted major tool for instruction for each student in all core subjects, up to 50% of allocated textbook funds may be expended for "flexibility" items. Flexibility items are instructional materials not on the state adopted list and may include workbooks, kits, models, maps, and software, etc.

P-Cards may not be used for purchases that are charged to project 2155.

Objects available for this project are:

0360	Site Subscriptions
0520	Textbooks
0530	Subscriptions
0621	Audio-visual Materials Over \$750.00.
0622	Audio-visual Materials Less than \$750.00.
0691	Software Over \$750.
0692	Software Less than \$750.00

Textbook funds may not be used for object 0510 Supplies, or 0590 Other Material & Supplies.

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SPECIAL REQUESTS FOR FURNITURE AND EQUIPMENT

Additional funding for **furniture and equipment** must be requested with a Special Request. In addition to furniture and equipment, these requests would include computers, printers, and software utilized for both instructional and non-instructional personnel and students.

Schools and cost centers must complete a Special Request Form for each request for data entry purposes. These requests should be prioritized in numerical order with one (1) being the highest priority. Clearly describe the item(s) requested including a statement as to the reason for the request and if the request is for **Instructional or Non-Instructional** purposes. Each request must include a cost estimate.

The requests will be entered into the TERMS Finance System during the Budget Input Workshops.

The information will be submitted to the Superintendent's staff for funding approval. Schools and cost centers will be notified by memorandum from the Finance Services Department when the approval process has been completed.

Approved Special Requests are limited to the items approved. Additional items **can not** be purchased to use remaining funds due to overestimates or discounts. These savings are used to offset other approved requests which may have been underestimated or to use for other requests that occur during the year.

Requests for improvements to building and site are to be submitted to the Project Review Team (PRT). These Capital Project Requests (CPR) may be requested through the Maintenance Department.

Other Information

Schools or cost centers that need to replace furniture and/or equipment subsequent to the initial Special Request period must submit a written request to the appropriate Assistant Superintendent with a copy to the Finance Services Department. Requests will be reviewed by the Superintendent's staff for their review and approval.

The TERMS Special Budget Request Panels, L907 and L908 will be updated to reflect approvals or rejections. **If approved, coding and the approved amount will be provided on panel L908.**

Additional notes may be included on the approval panel pertaining to instructions or additional information related to the request.

Panel L907 can be used to query all requests at a cost center.

Session 1

File Edit View Communication Actions Window Help

Panel: _____ L907. Budget Request Query Year: 2011

Rqst Nbr Status Type I/N Cls Dept/Apr Comm St

0331 _____ - - - - - - -

Rqst Nbr	S	T	I	Cls	Description	Req Amount	Dept/Apr	Comm	St	Appr Amount
0331	10001	P	F	I	FCL Furn Classroom	74176.00	9300 A	A		13908.00
0331	10002	P	F	I	OTH Other	339.00	9300 R	R		
0331	10003	P	F	I	FCL Furn Classroom	1812.00	9300 A	A		327.00
0331	10004	P	F	I	FCL Furn Classroom	11286.00	9300 A	A		11286.00
0331	10005	P	F	I	FSA Furn Schl Admin	803.21	9300 A	R		
Total						88416.21				25521.00

1=Hlp 3=Exit 4=Prpt 5=Refr 7=Bwd 8=Fwd 11=View 12=Esc
No additional records. Sys 04/07/2011 13:36:16 ORLANDD

MA b 04/002

start [902 - Session successfully started] [Inbox - Mc...] [Session A - ...] [BUDGET PA...] [2011-2012 ...] [2011-2012 ...] [Search res...] [2010 Budg...] [Departmen...] [Radio.com ...] [Session 1] [1:40 PM]

To see detail on any query line, place your cursor on the query line and then press <F11>. This will take you to Panel L908 which enables you to see the detail of the request, status, and if approved, the budget coding and the approved amount.

Session 1

File Edit View Communication Actions Window Help

Panel: _____ L908. Budget - Requests/Projects Year: 2011

Action: C Rqst: 0331 Req: 10001 Gulf High School

Type: E Pri: 1 Of: 5 I/N: I Cls: FCL Svcs: Y Amt: 74,176.00

Desc: 800 student desks @ 73.88 = \$59104.00
800 student desks @ 18.84 = \$15072.00
Quantity Change per Mr. Davis
150 Desks X 73.88 = 11,082.00
150 chairs X 18.84 = 2,826.00

***** District Office Use *****

Dept: 9300 Dept Appr St: A APPROVED Comm Appr St: A APPROVED
Approved by Mr. Davis Quantity Changed
FND.CNTR.PROJ.OBJT.FUNC.SUBP Amount
371.0331.8400.0642.7400.0000 13,908.00

B

1=Hlp 2=Nte 3=Exit 4=Prpt 7=Bwd 8=Fwd 11=View 12=Esc
Upd 09/01/2010 14:38:40 LAHARVEY

MA b 03/010

start [902 - Session successfully started] [Inbox - Mc...] [Session A - ...] [BUDGET PA...] [2011-2012 ...] [2011-2012 ...] [Search res...] [2010 Budg...] [Departmen...] [Radio.com ...] [Session 1] [1:45 PM]

DISTRICT SCHOOL BOARD OF PASCO COUNTY

Special Request For Furniture & Equipment

For Data Entry Purposes Only

L908. Budget - Requests / Projects

Panel: _____

Year: 2011-2012

Cost Center Name _____ Cost Center Number _____

Action: _____ Rqst: _____ Req: _____

Type: ____ Pri: ____ of ____ I/N: ____ Cls: ____ PI Surv: ____ Svcs: ____ Amt: _____

Description:

Principal's/ Director's Signature

Date

***** District Office Use *****

Dept: _____ Dept Appr St: _____ Comm Appr St: _____

FND.CNTR.PROJ.OBJT.FUNC.SUBP

AMOUNT

_____._____._____._____._____._____

\$_____

SPECIAL REQUEST FORM PROCEDURE

Rqst: Cost Center Number

Req: Request Number. Leave this field blank and the system will assign the next available request number.

Type: Request Type. This field is used to categorize the budget request.

Acceptable values: **F - Furniture & Equipment Request**

Pri_ of _: Cost Center Priority Number. This field indicates the priority of the request for the budget year. If your cost center has 5 requests for Furniture & Equipment, the highest priority is 01 of 05.
Note: Furniture & Equipment Requests should be prioritized and numbered separately from Special Projects

I/N: Instructional / Non-Instructional. This field indicates if the request is for Instructional or Non instructional purposes.

Acceptable values: **I Instructional Purposes**
N Non-instructional Purposes

Cls: Classification of Request. This field describes the classification of furniture and/or equipment.

ART	Fine Art - Music, Art, etc.	FPO	Furniture Portable Classroom
ATH	Athletics	FME	Furniture Media Library Areas
CAD	Computers Administrative Use	FSA	Furniture School Administrative Use
CIN	Computers Instructional	FSE	Food Service Equipment & Tables
CIS	Curriculum & Instructional Equip	MEE	Media Equipment
CUS	Custodial	MEO	Media Other (Books)
FCL	Furn. classroom - Not Portable	MTE	Maintenance Tools & Equipment
FDO	Furniture District Office	TRM	Transportation (Golf carts small engine)
OTH	Other	VOC	Vocational

PI Surv: **Blank** Not applicable

Svcs: Services. This field will indicate what services will be used to fill a Furniture/Equipment Request. (Request Type = F)

Acceptable values: Services will be obtained from:

V-vendor **W**-warehouse **O**-other

Amt: Requested Amount. The best estimate for the request. **THIS IS REQUIRED.**

Desc: Budget Request Description. Describe the service and/or equipment requested. This data is EXTREMELY important in the approval process. Provide details such as quantity, price, and estimates received from vendors, etc. Providing as much information and justification as possible will assist the Budget Committee in the approval process. If additional description is needed, press <F2> and use the notes feature.

Directions for “Capital Project Request Form”

1. The Principal/Administrator is to complete top portion. Requests may be submitted at any time of the year; however, the cutoff date each year is Oct. 15 for possible consideration in the next year's budget. If not turned in on time the item will be held for next year's review.

2. There are four types of request definitions:

Emergency Request

Life threatening or major equipment/structural failure, i.e. HVAC Chiller/Roof failure.

Capital Outlay Request

Normal process to request major projects

Special Program Request

Usually a new program that is supported by Assistant Superintendents. Attach memo from your Assistant Superintendent which supports this request.

School Funded Request

School uses funds generated by school – Note: Not all funds can be used for capital outlay work. **Please check with the Finance Department first. Schools will be billed for the cost of all materials and labor. A work order must be submitted to maintenance for all jobs in order to track the expenses and inspections.** The school is expected to act as project manager on dealing with Purchasing, licensed contractors/vendors, building permits*, inspections* and paying for all associated work.

3. The Principal/Administrator is to send the Capital Project Request Form via email with subject being “Capital Project Request Form” to the Maintenance Department (ppenabad@pasco.k12.fl.us).
4. The Principal/Administrator needs to fax in site maps and any other supporting data concerning the project including proposals and construction details from contractors/vendors of school funded projects. Building permits will be issued on all projects requiring them and the green sheet will start this review process. The Building Official may require additional documentation on what exactly is to be built before permit can be issued.
5. Project planner will forward to CFO for signature and then do a full review of project request including identifying full scope of work, cost estimates and recommend the priority year to fund and schedule this work in the normal 5 year capital outlay plan. Note: most remodeling and renovation type work must be combined with all types of repairs and your request may need to be delayed so all work can be done at one time.
6. All permitted projects must meet Florida Building Codes and National Fire Protection Codes and be permitted and inspected by the * Construction Service Department's Building Official.
7. Annually all cost centers will be given a copy of the updated school board approved capital outlay project list.

DISTRICT SCHOOL BOARD OF PASCO COUNTY

CAPITAL PROJECT REQUEST FORM (CPR)

Note: Project Planner is primary point of contact for information and status of all CPR - ppenabad@pasco.k12.fl.us Call 47947

NORMAL CAPITAL OUTLAY REQUEST <input type="checkbox"/> EMERGENCY REQUEST <input type="checkbox"/> SCHOOL-SPECIAL FUNDED REQUEST <input type="checkbox"/> (School funds include private donations - internal accounts - PTA - SAC - Athletic/Booster Fund Raisers)	
Facility Name	Cost Center #: <input type="text"/> Date: <input type="text"/>
Project Location (FISH Building # and Room #) <input type="text"/>	
Scope of work: (Please attach/fax (47991) sketches, note sizes, amounts, primary trade, pictures and site map showing locations.)	

Your Cost estimate \$	<input type="text"/>
Reason for emergency funding request?	<input type="text"/>
School-Special funding source?	coding # <input type="text"/>

Note: All School - Special Funded - construction project's must have plans and specifications reviewed by the District's Building Official, Fire Inspectors, Maintenance, and Finance before the project is started and final inspections-Certificates of Occupancy must be issued at completion.

Requesting Principal - Administrator	<input type="text"/>	Phone #	<input type="text"/>
Assistant Superintendent Approval	<input type="text"/>	Phone #	<input type="text"/>

(PRT) - Maintenance & Facility Services - Construction Services Scope Review, Cost Estimate and Prioritization

Full Scope of Work, Cost Estimate, recommended Priority Level, stakeholder input, data on special conditions, need for portables, time lines, photos, FISH-SITE maps, related issues such as drainage, asbestos, security detection systems, IAQ, technology, New Construction projects with major remodeling dates, demolition, etc.)

Full Scope of Work:

\$	Assigned	Project Code	FISH Location	HIGH <input type="text"/> NO <input type="text"/> BUDGET YEAR <input type="text"/> PRT Recommended Priority and Budget Year
Project Cost Estimate	Dept.			

Project Review Team (PRT) recommends approval to proceed with project: Yes _ No _ Date _____

Comments:

SCHOOL or SPECIAL FUNDED PROJECTS

(REQUIRED APPROVALS)

PRT Y/N ☐ Building Official Y/N ☐ Planning-FISH Y/N ☐ Fire Inspector Y/N ☐ Maintenance Y/N ☐ Finance Y/N ☐

School Funded/Emergency - Finance Dept Funding Code # \$

Comments:

NOTICE TO PROCEED AFTER ALL APPROVALS ARE RECEIVED - ISSUE DATE: Init:

Note: Normal Capital Outlay Projects are submitted to Superintendent and School Board for final approval and placement on 5 year budget plan.

CFO APPROVES FUNDING PLAN: **Date:**

Comments:

Date approved by Superintendent/School Board: **Project #**

SMALL ENGINE SHOP PROCEDURES

All requests for repair or replacement parts on gasoline or diesel powered lawn equipment, vocational agricultural equipment, and golf carts, should be submitted on an Interdepartmental Request Form, coded with cost center and function 7900, Maintenance of Plant. The completed form must be sent to the Small Engine Shop, Attn: Small Engine Shop Coordinator. Arrangements for pick-up and delivery of equipment or repair parts will be coordinated by the Transportation Department.

Golf carts with fleet (GC) numbers will receive parts, service, and repairs as necessary using the same procedures as lawn equipment. We recommend that golf carts not be purchased from the school's internal accounts. Any golf cart not meeting district standards or is procured by the choice of the school may not be issued fleet (GC) numbers and would be the sole responsibility of the school. Purchase orders for repair parts for non-fleet golf carts will **NOT** be approved by the Purchasing Department.

The Small Engine Shop Coordinator can assist you in determining what equipment at your site is due for replacement. All requests for new or replacement lawn equipment, or other items as listed below, should be requested on a Special Request Form. These requests will be entered into the TERMS system during your Budget Input Workshop.

If you have equipment that breaks down and needs to be replaced during the year, you should contact the Supervisor of Transportation to see if used equipment is available. If the Transportation Department can not provide the needed equipment, a written request for new equipment should be submitted to the Finance Services Department. Requests will be submitted to the Superintendent's staff for their review and approval.

The Small Engine Shop can no longer support chainsaws and pressure washers purchased by individual cost centers. We will continue to maintain chainsaws through the loaner program at no charge to the school.

The following items are listed on the maintenance/custodial equipment list for schools (cost centers with contracted lawn care service will not require a full component of equipment):

- | | |
|------------------------------------|---|
| 1. Handheld Gas Blower | 8. Pallet Jack |
| 2. Backpack Gas Blower | 9. String Trimmer |
| 3. Edger (Stick) | 10. Vacuum Sweeper (Gasoline Powered) |
| 4. Hedge Trimmer | 11. Golf Cart (Standard) |
| 5. Mower - High Wheel | 12. Golf Cart (Flatbed) |
| 6. Mower – Zero Turn Radius | 13. Reel Mowers (for Schools w/Athletic Fields) |
| 7. Mower - Trim (Self - Propelled) | 14. Compact Tractor (for Schools w/Athletic Fields) |

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ACCOUNT NUMBER EXPLANATION

In the TERMS system, each account has six dimensions that help identify where the funds are generated and how they are being used.

XXX - XXXX - XXXX - XXXX - XXXX

Fund: Segregate group of accounts for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations.

Cost Center: Facility, Location, Office at which costs are accumulated.

Project: A special program within a fund.

Object: Service or commodity purchased as a result of a specific expenditure.

Function: Purpose for which funds are budgeted, i.e., activities to be accomplished.

Subproject: Identifies purpose for which funds are budgeted, i.e., teacher, department, grade level, team, learning communities, etc.

Panel: _____ F501. Budget Query - Acct Year: 2011

L P Prd Acct: FND.CNTR.PROJ.OBJT.FUNC.SUBP
 X A 12 110.9021.0100.0510.7500.0000
 Summ: _____

FND.CNTR.PROJ.OBJT.FUNC.SUBP	Budgeted	Available	%Rem
110.9021.0100.0510.7500.0000	20,870.00	9,343.40	44.77

FND	<u>110</u>	GENERAL OPERATING
CNTR	<u>9021</u>	FINANCE SERVICES
PROJ	<u>0100</u>	BASIC DISCRETIONARY
OBJT	<u>0510</u>	SUPPLIES
FUNC	<u>7500</u>	FISCAL SERVICES
SUBP	<u>0000</u>	GENERAL

Bal

F3=Exit F4=Prpt

1=Hlp
No additi

14/025

\\dollar\Budget Laser Jet 4250 on He04: 3:55 PM

DEFINITION OF FUNDS

Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. **Account Groups** are used to account for the changing status of fixed assets and long-term debts.

<u>CODE</u>	<u>DESCRIPTION</u>
110	<u>General Fund:</u> To account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
140	<u>Voluntary Pre-kindergarten Funds:</u> (VPK) To account for the financial resources of the VPK program designed to prepare four year olds in Florida for Kindergarten.
210 - 299	<u>Debt Service Funds:</u> To account for the accumulation of resources for, and the payment of, general long-term bonded debt principal, interest, and related costs.
310 - 398	<u>Capital Projects Funds:</u> To account for financial resources to be used for educational capital outlay needs, including new construction, renovation, and remodeling projects.
410 - 426	<u>Special Revenue Funds:</u> To account for the financial resources of the school food service program and certain Federal grant program resources.
431-435	<u>ARRA Funds:</u> To account for the financial resources of the American Recovery and Reinvestment Act (ARRA) of 2009.
500	<u>General Fixed Assets:</u> To account for the changing status of fixed assets.
600	<u>Long-Term Debt:</u> To account for the changing status of long-term debts.
711 - 795	<u>Internal Service Funds:</u> To account for the Board's property and casualty self-insurance program, the employee group health and employee benefit insurance programs, the solid waste conservation program and the District's print center operations.
810 - 871	<u>Trust and Agency Funds:</u> To account for the money and property received from non-enterprise fund sources and held by a government unit in the capacity of trustee custodian or agent for governmental entities, individuals, and non-public organizations.
921	<u>Enterprise Fund:</u> To account for operations that are financed and operated in a manner similar to private business enterprises

FUND TITLE

GENERAL

- 110 General Operating
- 140 Voluntary Pre-kindergarten Services

DEBT SERVICE

- 210 SBE/COBI Bonds
- 221 Capital Improvement Revenue Bonds, Series 2003
- 291 Certificates of Participation, Series 2008C
- 292 Certificates of Participation, Series 2004
- 293 Certificates of Participation, Series 2007
- 294 Certificates of Participation, Series 2005
- 295 Certificates of Participation, Series 1996
- 296 Certificates of Participation, Series 2007
- 298 Certificates of Participation, Series 2008A
- 299 Qualified Zone Academy Bonds (QZAB) 2004
- 29B Qualified Zone Academy Bonds (QZAB) 2008
- 29C Qualified School Construction Bonds (QSCB) 2009

CAPITAL PROJECTS

- 310 SBE Bonds Series 2010
- 318 SBE Bonds Series 2008
- 340 Public Education Capital Outlay Fund (PECO) 2009-2010
- 341 Public Education Capital Outlay Fund (PECO) 2010-2011
- 342 Public Education Capital Outlay Fund (PECO) 2011-2012
- 348 Public Education Capital Outlay Fund (PECO) 2007-2008
- 349 Public Education Capital Outlay Fund (PECO) 2008-2009
- 361 Capital Outlay and Debt Service (CO&DS)
- 370 Local Capital Improvement (LCIF) - 2 Mil Tax 2009-2010
- 371 Local Capital Improvement (LCIF) - 2 Mil Tax 2010-2011
- 372 Local Capital Improvement (LCIF) - 2 Mil Tax 2011-2012
- 378 Local Capital Improvement (LCIF) - 2 Mill Tax 2007-2008
- 379 Local Capital Improvement (LCIF) - 2 Mill Tax 2008-2009
- 390 Interlocal Agreement
- 391 Class Size Reduction
- 392 Certificates of Participation 2004
- 393 Local Government Infrastructure Sales Tax
- 394 Certificates of Participation 2005
- 396 Certificates of Participation, Series 2006
- 397 School Infrastructure Thrift Awards (SIT)
- 398 School District Impact Fees
- 39B Qualified Zone Academy Bonds (QZAB) 2008
- 39C Qualified School Construction Bond (QSCB) 2009

FUND TITLE

SPECIAL REVENUE FUNDS

410 School Food Service
421 Cash Advance
422 Headstart
423 Other Federal Funds
424 RSVP
425 Other Federal Programs
426 Other Federal Programs
431 State Fiscal Stabilization Fund
432 Targeted ARRA Stimulus Funds
433 Other ARRA Stimulus Grants
434 Race To The Top
435 Education Jobs

GENERAL FIXED ASSETS

500 General Fixed Assets

GENERAL LONG-TERM DEBT

600 General Long-Term Debt

INTERNAL SERVICE

711 Group Health Insurance
712 Flexible Benefit Plan
713 Property/Casualty/Liability Insurance
714 Employee Assistance Program
715 Self Insurance Prescription Plan
791 District Graphic Services
792 Energy Management Program
793 Water Management Program
794 Exclusive Agreements
795 Solid Waste Conservation

TRUST AND AGENCY

821 Assist Believe and Care (ABC)
822 Bequest Baertschi
830 Charter Schools
871 Pension Trust Fund

ENTERPRISE

921 Extended Day Programs

SCHOOL COST CENTERS

Cost Center Number

Elementary Schools

0021	Rodney B. Cox Elementary
0032	Trinity Elementary
0059	Denham Oaks Elementary
0060	Chester Taylor Elementary
0061	Pasco Elementary
0065	James Marlowe Elementary
0070	Chasco Elementary
0072	Sunray Elementary
0082	Oakstead Elementary
0083	Gulf Highlands Elementary
0084	Double Branch Elementary
0085	Trinity Oaks Elementary
0091	West Zephyrhills Elementary
0092	New River Elementary
0093	Gulf Trace Elementary
0110	Veterans Elementary
0201	Connerton Elementary
0112	Watergrass Elementary
0117	Odessa Elementary
0132	Woodland Elementary
0211	Mitty P. Locke Elementary
0251	San Antonio Elementary
0271	Richey Elementary
0301	Hudson Elementary
0311	Cotee River Elementary
0321	Lacoochee Elementary
0341	Schrader Elementary
0351	Fox Hollow Elementary
0361	Quail Hollow Elementary
0401	Centennial Elementary
0411	Seven Springs Elementary
0421	Deer Park Elementary
0451	Mary Giella Elementary
0501	Northwest Elementary
0601	Shady Hills Elementary
0701	Cypress Elementary
0901	Anclote Elementary
0902	Pine View Elementary
0911	Gulfside Elementary
0932	Calusa Elementary
0941	Moon Lake Elementary
0961	Lake Myrtle Elementary
2061	Sand Pine Elementary
2071	Wesley Chapel Elementary

SCHOOL COST CENTERS

Cost Center Number

2081	Longleaf Elementary
2091	Seven Oaks Elementary

Middle Schools

0057	Seven Springs Middle
0069	Chasco Middle
0071	Pasco Middle
0074	Centennial Middle
0086	Dr. John Long Middle
0089	Paul R. Smith Middle
0100	Charles S. Rushe Middle
0102	R.B. Stewart Middle
0103	Crews Lake Middle
0261	Gulf Middle
0342	Bayonet Point Middle
0461	Thomas E. Weightman Middle
0472	River Ridge Middle
0921	Pine View Middle
0951	Hudson Middle

High Schools

0031	Pasco High
0063	Wesley Chapel High
0073	J.W. Mitchell High
0090	Wiregrass Ranch High
0101	Sunlake High
0113	Ancote High
0114	Fivay High
0131	Zephyrhills High
0331	Gulf High
0471	River Ridge High
0521	Hudson High
0801	Land O' Lakes High
0931	Ridgewood High

Educations Centers

0081	Moore-Mickens Education Center
0242	Harry Schwettman Education Center
7071	James Irvin Education Center
6997	Energy & Marine Center

SCHOOL COST CENTERS

Cost Center Number

0991

Vocational Centers

F. K. Marchman Technical Center

Pasco Virtual Instruction Program

7004

Pasco eSchool

Adult Education Centers

8031

Pasco High Adult Education

8063

Wesley Chapel High Adult Education

8073

Mitchell High Adult Education

8081

Moore-Mickens Adult Education

8131

Zephyrhills High Adult Education

8331

Gulf High Adult Education

8471

River Ridge High Adult Education

8521

Hudson High Adult Education

8801

Land O' Lakes High Adult Education

8931

Ridgewood High Adult Education

8991

Marchman Vocational Adult Education

Department of Juvenile Justice Centers

4081

Pasco's Girls Academy

5242

PACE for Girls

5881

Sheriff's Detention Center

6242

Mandala Center

7081

Juvenile Detention Center

7242

AMI Kids

Charter Schools

4301

Dayspring Academy

4302

Academy at the Farm

4307

Countryside Montessori Academy

4321

Athenian Academy

4323

Imagine School at Land O' Lakes

DISTRICT COST CENTERS

<u>Cost Center Number</u>	<u>District Cost Center</u>
9000	Superintendent
9001	School Board Members & Attorney
9002	Contracts and Other Expenses
9003	Miscellaneous Grants & Programs
9005	Communications
9006	Pasco Education Foundation
9009	Enterprise Resource Planning
9010	Assistant Superintendent for Support Services
9011	Employee Relations
9012	Planning
9015	Employee Wellness Centers
9016	Employee Benefits & Assistance
9019	Construction Services and Code Compliance
9020	Chief Finance Officer
9021	Finance Services
9022	Accounts Payable
9023	Budget/Bookkeeping
9024	Payroll
9025	Accounting
9026	Internal Audit & Federal Grants
9027	Conservation & Recycling
9029	Supervisor Charter Schools
9031	Transportation - Operations
9032	Transportation - East Garage
9033	Transportation - West Garage
9034	Transportation - Central Garage
9035	Transportation - Northwest Garage
9036	Transportation - Depot
9037	Transportation - Small Engine Repairs
9038	Transportation – Southeast Garage
9040	Purchasing
9050	Food & Nutrition Services
9051	Distribution Services
9052	Mail Services
9053	Plant Operations-Administrative Complex
9055	Resource Recovery Services
9056	Lakeview Express
9061	Facility and Maintenance Services
9062	Custodial Services
9063	Environmental Services
9064	Safety Services

DISTRICT COST CENTERS

<u>Cost Center Number</u>	<u>District Cost Center</u>
9205	Leadership Development
9210	Assistant Superintendent for Curriculum & Instructional Services
9211	Staff Development
9220	Curriculum & Instruction
9227	Supervisor - Title I
9240	Instructional Media Technology
9245	Graphic Services
9250	Exceptional Student Education
9260	Student Services
9270	Community, Career & Technical Education
9280	Research and Evaluation
9290	Pre-Kindergarten Services
9300	Asst. Supt. for High Schools, Adult Ed., and Alternative Schools
9305	Assistant Superintendent for Middle Schools
9310	Assistant Superintendent for Elementary Schools
9312	Human Resources
9410	Assistant Superintendent for Administration
9420	Information Services
9421	Telecommunications
9422	Technology Services
9430	Supervisor - Athletic Facilities

PROJECTS

This numbering scheme was developed to simplify information regarding projects.

<u>Project Number</u>	<u>Description</u>	<u>Finance Department Person Responsible</u>
0000	Salaries & Benefits	Budget/Bookkeeping – Denise Orlando
01XX	Discretionary & Non Discretionary Funds	Budget/Bookkeeping – Denise Orlando
1XXX	Assets/Liabilities	Budget/Bookkeeping – Denise Orlando
2XXX	DOE Special Programs	Budget/Bookkeeping – Denise Orlando
3XXX	Federal Grants	Grants – Doug Speta
4XXX	Reserve & PLACE	Budget/Bookkeeping – Denise Orlando
5XXX	Other Grants	Grants – Doug Speta
6XXX	Project money that could roll forward	Budget/Bookkeeping – Denise Orlando
7XXX	Project money that does not roll forward	Budget/Bookkeeping – Denise Orlando
8XXX	Capital Outlay	Capital Projects – Sam Draper

<u>FUND</u>	<u>2011-2012 PROJECT NUMBERS</u>	<u>ROLL FORWARD</u>	<u>BUDGET AMENDMENT</u>	<u>DESCRIPTION</u>
110	0100		Y	Basic Discretionary
110	0102		Y	School Media Allocation
110	0103			School Public Accounting Report (SPAR)
110	0104			Fire Extinguisher Contract
110	0105			Principal's Office Travel
110	0106			Data Entry Supplies
110	0107			Accreditation
110	0108			Comparability
110	0109			ESE Non-Discretionary
110	0110			Attorney Fees
110	0112		Y	CCTE Non-Discretionary
110	2115	Y	Y	School Lottery Funds
110	2140	Y	Y	Media & Library Allocation
110	2155	Y	Y	Instructional Material/Textbooks
110	2156	Y		Science Laboratories
110	2160			Class Size Reduction
110	2162	Y		Graduation Enhancement Program
110	2165	Y		Supplemental Reading Instruction
110	2166	Y		Supplemental Reading Program (ESY)
110	2170			Safe Schools
110	2171			Traffic Control
110	2173			Year End Security
110	2180	Y		Supplemental Disparity (SAI)
110	2183			Extended Day (SAI)
110	2184			Dropout Prevention (SAI)
110	2185		Y	Cyasis Program (SAI)

FUND	2011-2012 PROJECT NUMBERS	ROLL* FORWARD	BUDGET AMENDMENT	DESCRIPTION
110	2186			High Need School
110	2187			First Grade Class Size (SAI)
110	2188			"D" Schools (SAI)
110	2189			SAI GED Exit Options
110	2195			Merit Award Program
110	2660	Y		Fuel Tax Refund
421	3001			Title III No Child Left Behind
421	3121	Y		Title I Part A – Prof. & Dev Services 10-11
421	3131	Y	Y	Title I Part A - School wide 10-11
421	3141		Y	Title I Part C - Migrant 10-11
421	3151	Y	Y	Title I Part D – Neg. & Delinquent 10-11
421	3161	Y	Y	Title I School Choice SES 10-11
421	3171	Y		Title I School Improvement 10-11
421	3201			Adult Migrant 10-11
421	3211			Perkins 10-11
421	3251			Carl D. Perkins Post Secondary
421	3261			English Literature & Civics Ed 10-11
421	3381			Adult Geographical 10-11
421	3401			Individuals Disabilities Education Act (IDEA) Part B 10-11
421	3411			Individuals Disabilities Education Act (IDEA) Part B Preschool 10-11
425	3437	Y		Connect/UF
421	3501			Homeless Children and Youth 10-11
421	3521			Safe and Drug Free Schools 10-11
425	3541			Problem Solve – Response to Intervention
425	3551			Positive Behavior Support
421	3589			Title V Part A-Innovative Ed Program 10-11
421	3591			Enhancing Ed through Technology 10-11
421	3661	Y		Headstart 10-11
422	3671	Y		Early Headstart 10-11
421	3691	Y		Title II Part A Teacher/Principal Training 10-11
424	3741			Retired Senior Volunteer Program 10-11
421	3801	Y		Florida Learn & Serve 10-11 (SSMS)
425	3851			FL Teacher Quality Grant
921	4600			PLACE - Basic
110	5021	Y	Y	Pasco Education Foundation Science Fair
110	5039	Y		Progress Energy
110	5201			Adult Disability
110	5211			Adults With Disabilities & Sr. Adult Learners
110	5215	Y		Hiring Practices Initiative
110	5221	Y		Probationers Education Growth (PEG)
110	5401			IDEA – District

FUND	2011-2012 PROJECT NUMBERS	ROLL* FORWARD	BUDGET AMENDMENT	DESCRIPTION
110	5411			DOE/DVR
110	5491		Y	Medicaid – Administrative Claim
110	5492	Y	Y	Medicaid – Fee for Service
110	5502	Y		Supplemental School Health
110	5503	Y	Y	Full Service School
110	5521			Boys/Girls Club
110	5581			Tobacco Prevention & Intervention
110	5611	Y		CEO Leadership Development
110	5623	Y		Transition to Teaching Program
140	5696	Y	Y	Summer Voluntary Pre-Kindergarten
140	5708			Fall Voluntary Pre-Kindergarten
110	5741			RSVP In Kind
110	5790	Y		Florida Teachers Lead Program
110	5791	Y		Excellent Teaching Prog.- National Board Cert
110	5810	Y	Y	Florida School Recognition 99-00
110	5812	Y	Y	Florida School Recognition 01-02
110	5813	Y	Y	Florida School Recognition 02-03
110	5814	Y	Y	Florida School Recognition 03-04
110	5815	Y	Y	Florida School Recognition 04-05
110	5816	Y	Y	Florida School Recognition 05-06
110	5817	Y	Y	Florida School Recognition 06-07
110	5818	Y	Y	Florida School Recognition 07-08
110	5819	Y	Y	Florida School Recognition 08-09
110	5820	Y	Y	Florida School Recognition 09-10
110	5821	Y	Y	Florida School Recognition 10-11
110	5851			Water Resources Education Program
110	5870			Positive Behavior Support
110	5910	Y		ROTC - Air Force
110	5911	Y		ROTC- Army
110	5912	Y		ROTC – Navy
110	5927	Y		American Heart Association
110	6020	Y	Y	Alternative Certification
110	6181		Y	Expanded Dual Enrollment
110	6182	Y	Y	Advanced Placement
110	6185	Y	Y	Middle School Algebra
110	6210	Y		Cell Tower Monthly lease
110	6225	Y	Y	CheckCare Fees
110	6420			School Wide Telephone System
110	6550	Y		Non Instructional Union Members- Property Damage
431	6601			ARRA SFSF Education Stabilization Fund K-12
431	6611			ARRA SFSF Government Services Fund K-12
431	6621			ARRA Workforce Development-Education Stabilization Fund

FUND	2011-2012 PROJECT NUMBERS	ROLL* FORWARD	BUDGET AMENDMENT	DESCRIPTION
432	6635			ARRA Title I School Improvement Initiative 1003 (G)
432	6640	Y		ARRA Title I Part A
432	6642	Y		ARRA Title I School Improvement Initiative 1003(A)
432	6650	Y		ARRA Title I Part D
432	6655	Y		ARRA DEA Part B
432	6660	Y		ARRA IDEA Part B Preschool
432	6665	Y		ARRA EETT (Enhancing Education Through Technology)
432	6675	Y		ARRA Title X Part C – Homeless
433	6680	Y		ARRA HS COLA
433	6682	Y	Y	ARRA HS Quality Improvement
433	6684	Y	Y	ARRA HS Expansion
433	6685	Y	Y	ARRA HS Expansion
433	6693	Y	Y	ARRA EHS Quality Improvement
433	6696	Y	Y	ARRA EHS Expansion
433	6697	Y	Y	ARRA EHS Expansion
433	6701	Y		ARRA Education Jobs Fund
110	6710			Pasco Virtual Instruction Program
434	6801	Y	Y	Race To The Top
110	6830	Y		Instructional Union Members - Property Damage
110	6840	Y		Non Bargaining Members - Property Damage
715	6915			Employee Wellness Centers
110	7004			Leadership Associates Program
110	7005			ESOL – ELL
110	7007			Environmental Education Center
110	7010			School Year Student Allocation
110	7011			Summer Student Allocation
110	7012			Professional Certification Renewal
110	7013			Technology Services
110	7014			Collective Bargaining Team
110	7015			Shoes for Crews
110	7016			Professional Certificate Replacements
110	7017			Fingerprinting
110	7018			Microsoft Disks
110	7019		Y	Local Assessments
713	7020			Athletic Insurance
110	7030			Temporary Personnel Services
110	7071			Pasco County Fair
110	7072			Substitute Employee Management System
110	7090			Professional Educational Competency
110	7091			Teacher Assistance Program
110	7093			All County Music
110	7100		Y	Physical & Occupational Therapy
110	7101			ESE Speech Services

FUND	2011-2012 PROJECT NUMBERS	ROLL* FORWARD	BUDGET AMENDMENT	DESCRIPTION
110	7102			Adults with Disabilities
110	7110			District Wide Transportation
110	7120			District Wide Copy Machines
110	7125			Pasco's Vision-Elementary
110	7130			Custodial Maintenance
110	7131			Preventive Maint. /Custodial Equipment
110	7133			Connect Ed
110	7134			Security Services
110	7135			Pasco's Vision-Secondary
110	7151		Y	Resource Recovery
110	7153			Choral Allocation
110	7154		Y	Officials/ Transportation Allocation
110	7155			Music Transportation
110	7156		Y	Pasco Center for the Arts
110	7158			Identification Badge Program
110	7159			National Competition Vocational
110	7161			Instrument Repair Program
110	7162			Field & Building Maintenance
110	7164		Y	Staff Development Training
110	7165			Band Uniform Allocation
795	7171		Y	Recycling Replacement Supplies
795	7172		Y	Coke Recycling Fund
110	7178			Odyssey of the Mind
110	7180		Y	Career Academies
110	7181		Y	International Baccalaureate
110	7192			Science Fair
110	7201	Y		Use of Facilities
110	7221			Bright House Exclusive Agreement
110	7251			PACE Center for Girls - Pasco
110	7280			Math Competition
110	7370			Elementary/Secondary Curriculum Guides
110	7420			Athletic Uniforms/Equip/Due from Internal Acct.
110	7500			Fingerprint Students to Work
110	7512			Florida School of Music Association Dues
110	7515		Y	Gifted Program
110	7550			Student Financial Assistance
110	7561			Regular Education Home Instruction
921	7601			Family Hardships Fund
110	7650			High School Use of Pools
110	7661			Mental Health Contracts
110	7695			Teacher of the Year
110	7745			Volunteer Supplies
110	7765		Y	Micrographics Services Technician

FUND	2011-2012 PROJECT NUMBERS	ROLL* FORWARD	BUDGET AMENDMENT	DESCRIPTION
791	7785		Y	Graphic Services-Printing Paper
110	7815			New Port Richey Marine Institute
110	7823			Handbook/Planner
110	7873		Y	Employee Assistance Program
110	7875			Teacher Recruitment
110	7931			Carlton Palms Educational Center
110	7932			Red Apple Contract
398	8001	Y		Habitat for Humanity
378/379	8110			Athletic Capital Outlay
378	8115		Y	Geography Rotation
378/379	8120		Y	Instrument Rotation
370	8400		Y	District Wide Equipment
378	8425		Y	Vocational Equipment
378	8440		Y	Instructional Technology Equipment

* Denotes budget rolls forward to next fiscal year.

Please refer to the A150 screen in TERMS for additional information on any of the above projects.

SUB PROJECTS

CODE DESCRIPTION

Classes/Teams/Learning Communities

0001	Grade/Team/Learning Community A
0002	Grade/Team/Learning Community B
0003	Grade/Team/Learning Community C
0004	Grade/Team/Learning Community D
0005	Grade/Team/Learning Community E
0006	Grade/Team/Learning Community F
0007	Grade/Team/Learning Community G
0008	Grade/Team/Learning Community H
0009	Grade/Team/Learning Community I
0010	Grade/Team/Learning Community J
0011	Grade/Team/Learning Community K
0012	Grade/Team/Learning Community L
0013	Grade/Team/Learning Community M
0014	Grade/Team/Learning Community N
0015	Grade/Team/Learning Community O
0016	Grade/Team/Learning Community P
0017	Grade/Team/Learning Community Q
0018	Grade/Team/Learning Community R
0019	Grade/Team/Learning Community S
0020	Grade/Team/Learning Community T

Departments

2101	Basic General	2116	Exceptional Students
2102	Band	2117	ESE - A
2103	Music/Chorus	2118	ESE - B
2104	Language	2119	ESE - C
2105	Math	2120	ESE - D
2106	Science	2121	Foreign Language Department
2107	Social Studies	2122	SLD Resource Teacher
2108	Art	2123	Primary VE
2109	Drama	2124	Speech A
2110	Miscellaneous	2125	Reading Department
2111	Drop Out Prevention	2140	ESOL
2112	Pre-K	2141	Cyesis
2113	Physical Education	9422	ROTC
2114	Speech		
2115	Student Services/Guidance		

SUB PROJECTS

CODE

DESCRIPTION

Vocational Departments

2201	Vocational General
2202	Agriscience
2203	Business Education
2204	Marketing
2205	Diversified Career Technology
2206	Health Science
2207	Air Conditioning (HVAC)
2208	Family & Consumer Sciences
2209	Technology Education
2210	Auto Collision Repair
2211	Printing and Graphic Communications
2212	Construction - Carpentry
2213	Drafting
2214	Automotive Service Technology
2215	Marine Services
2216	Computer Applications
2217	Nursing Assisting
2218	Commercial Art
2219	Culinary Arts
2220	Cosmetology
2221	Electrical Trades
2222	Computer Systems Technology
2224	Child Care Apprentice
2227	Criminal Justice
2229	Vocational Lab
2242	T.V. Production

District

7001	District 1
7002	District 2
7003	District 3
7004	District 4

Accounts can be numbered from 7001-7065.

DEFINITION OF OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Eight major object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses and (8) Transfers. These broad categories are subdivided for more detailed information about objects of expenditures.

<u>Code</u>	<u>Description</u>
0100	<u>Salaries</u> - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. See object 0750, Other Personnel Services, for temporary services. This includes gross salary for personnel services rendered while on the payroll of the district school board.
*	0110 <u>Administrators</u> – Persons with administrative duties who have authority for management policies in district and/or school operations. Included here are superintendent, assistant superintendents, directors, supervisors, professional and technical, administrators on assignment, principals, assistant principals and any persons who carry out job responsibilities indicated above with an alternate job title.
*	0114 - Terminal Vacation Payout
*	0115 - Terminal Sick Leave Payout
*	0120 <u>Classroom Teacher</u> - A staff member performing assigned professional activity of instructing students in courses.
*	0125 - Terminal Sick Leave Payout
*	0129 - Classroom Teacher Curriculum/In-service. In-service instructors/ participants and curriculum project developer. (To be submitted on MIS forms #524 or #557).
*	0130 <u>Other Instructional Personnel</u> - Included here are all other members of the instructional staff (guidance counselors, reading coaches, reading specialists, media specialists, career specialists, etc.) as defined in Section 228.041 except classroom teachers and their substitutes.
*	0134 - Terminal Vacation Payout
*	0135 - Terminal Sick Leave Payout
*	0139 - Other Instructional Personnel Curriculum/In-service. In-service participants and curriculum project developer. (To be submitted on MIS forms #524 or #557).

DEFINITION OF OBJECTS

- * **0140 Long-Term Substitute Teacher** Job #19 is assigned to this employee.

- * **0150 Instructional Assistant/Paraprofessional** A non-certified staff member who is under the supervision of a classroom teacher. Included here are clinic assistants.

- * **0155 -** Terminal Sick Leave Payout

- * **0159 -** Instructional Assistant/Paraprofessional Curriculum/In-service. In-service instructors/participants and curriculum project developer. **Use function 7730 only.**

- * **0160 Other Support Personnel** - Included here are all school board employees not listed in another category. Included here are secretaries, media tech assistants, data entry and bookkeepers

- * **0164 -** Terminal Vacation Payout

- * **0165 -** Terminal Sick Leave Payout

- * **0170 Board Members** – Persons who serve as school board members.

****School cost centers may not use these objects with discretionary funds.***

DEFINITION OF OBJECTS

0200

Employee Benefits - Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and while not paid directly to employees, is part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded. In the special case of Worker's Compensation, a functional proration based on an approximate premium cost is required.

- * **0210 Retirement** - A plan whereby a fund of money, built up through contributions from participants and the employer, is used to make regular payments to those who retire from service in the school system by reason of age, disability or length of service.
- * **0220 Social Security** - Contributions by district school board employer's share of social security for district personnel. Also to be used for Medicare on temporary and part-time employees.
- * **0230 Group Insurance** - Expenditures to provide group insurance coverage for school personnel, such as life, health and accident.
- * **0240 Workers Compensation** - Expenditures to provide workers compensation coverage.
- * **0250 Unemployment Compensation** - Expenditures for the district's share of the unemployment compensation claims arising from claims of former board employees. Charge to function 7100. If claims of any year are material, this cost may be distributed to functions on the basis of salaries paid in the current year.
- * **0290 Other Employee Benefits** - Those expenditures providing the various non-salary benefits for employees not provided in any other account classification.
- * **0291 Flexible Benefits** - Expenditures to provide a variety of insurance selection accounts coverage for school personnel.

**** School cost centers may not use these objects with discretionary funds.***

DEFINITION OF OBJECTS

0300

Purchased Services - Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

0310 Professional and Technical Services - Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

Also included are courses online and software support with web or phone access.

0311 - Subagreements for services, including subawards, when a part or all of an instructional or support activity for which the district is responsible is conducted by a third party rather than by the district. **(less than or equal to \$25,000.00)**

0312 - Subagreements for services, including subawards, when a part or all of an instructional or support activity for which the district is responsible is conducted by a third party rather than by the district. **(greater than \$25,000.00)**

0320 Insurance and Bond Premium - Expenditures for all types of insurance coverage other than group insurance (230) such as property, liability, fidelity and bond premiums.

0330 Travel Costs - Transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the district school board. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.

0331 Class "C" - Meal Allowance - Claims for meal allowances which result from out of county travel that did not require the traveler to be away from his work location overnight is included in the "Class C Meals" Column on MIS #110-Voucher for Reimbursement of Travel Expenses.

0332 In-County Mileage Reimbursement – Reimbursement for work-related travel between District and school sites within the county.

0350 Outside Repairs and Maintenance - Expenditures for repairs and maintenance services **not provided** directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Cost of new construction, renovating and remodeling are not included here but are considered under Capital Outlay.

DEFINITION OF OBJECTS

035X In-House Repairs and Maintenance - Expenditures for repairs/maintenance **provided directly** by district school personnel. (In-House maintenance department)

0351 Maintenance - Miscellaneous

0352 Maintenance - Electrical

0353 Maintenance - Plumbing

0354 Maintenance - Carpentry

0355 Maintenance - Painting

0356 Maintenance - Roofing

0357 Maintenance - Grounds

0358 Maintenance - A/C and filters

0359 Maintenance – Tile

0360 Rentals (Leases) - Expenditures for leasing or renting land, buildings, films and equipment for both temporary and long-range use of the district school board, rental of a bus or other vehicle when operated by district personnel. **Also lease of data processing equipment, and similar rental agreements such as a software subscription fee to a web site (not purchased).**

* **0370 Communications** - Expenditures to provide telephone service, telegraph service, Internet connection and postage for the district school system.

* **0380 Public Utility Services Other Than Energy Services** - Expenditures for services usually provided by public utilities except energy services (See Object 0400). Examples include water, sewage and garbage collection.

0390 Other Purchased Services - Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, and other non-professional purchased services. Outside transportation.

0391 – Subagreements for services, including subawards, when a part or all of an instructional or support activity for which the district is responsible is conducted by a third party rather than by the district. **(less than or equal to \$25,000.00)**

0392 – Subagreements for services, including subawards, when a part or all of an instructional or support activity for which the district is responsible is conducted by a third party rather than by the district. **(greater than \$25,000.00)**

0394 District Graphics - Expenditures for District Graphics Center.

*** School cost centers may not use these objects with discretionary funds.**

DEFINITION OF OBJECTS

0398 Outside Transportation – Field Trips - Expenditures for bus transportation (rental of outside vehicles) for Band, Sports, Field Trips, Chorus, etc. This object must always be used with function 7800 (Pupil Transportation Services).

0399 In-House-Transportation – Field Trips - Expenditures for bus transportation (school buses) for Band, Sports, Field Trips, Chorus, etc. This object must always be used with function 7800 (Pupil Transportation Services).

0400 Energy Services - Expenditures for the various types of energy used by the district are to be classified as follows:

- *0410** Natural Gas
- *0420** Bottled Gas
- *0430** Electricity
- *0440** Heating Oil
- *0450** Gasoline
- *0460** Diesel Fuel
- *0490** Other Energy Services

**** School cost centers may not use these objects with discretionary funds.***

DEFINITION OF OBJECTS

0500

Materials and Supplies - Expenditures for items that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. This includes expenditures for instructional, custodial, and maintenance supplies (such as gasoline for **school equipment, drivers education cars, etc.**) Expenditures for supplies include freight & cartage. Included in this category would be materials and supplies which may last more than one year but are considered expendable.

0510 **Consumable Supplies** – An item is a consumable supply if it meets any **one or more** of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

Examples would include the following:

Paper and paper products
Forms (including test forms)
Art supplies (paint, pencils, drawing paper)
Cleaning supplies
Athletic materials (tape, sprays)
Science supplies (test tubes, petri dishes, slide covers, lab aprons)
Vocational supplies (baking ingredients)

0517 **Testing Materials**

0520 **Textbooks** - Expenditures for textbooks furnished free by districts, including freight and cartage. This category also includes the costs of workbooks, textbook binding or repair, and text related materials.

0530 **Periodicals** - Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

DEFINITION OF OBJECTS

- 0540 Oil and Grease** - Expenditures for oil and grease for all types of motor vehicles.
- 0550 Repair Parts** - Expenditures for repair parts, antifreeze, and supplies used in district owned vehicles, pupil transportation or otherwise, with the exception of gas, oil, grease, gear lubricants, tires and tubes.
- 0560 Tires and Tubes** - Expenditures for tires and tube replacement, including recapping. If done in a district-operated garage, labor costs would be recorded under salaries.
- 0570 Food** - Expenditures for food purchased for use in the food service program. Food or food products used in instructional programs should be charged to materials and supplies, object 0510.
- 0580 Commodities** - Market value of USDA donated commodities.
- 0590 Other Materials and Supplies** – Expenditures for all other supplies and materials.

Examples would include the following:

Handheld calculator
Hand tools or replacement tools (screwdrivers, wrenches, sockets, drill bits)

PE equipment (basketballs, baseballs, nets, bats, rackets)
Equipment bags
Scissors, rulers, protractors, manual staplers
Vocational materials (kitchen utensils, safety goggles, saw blades)
Media (blank videos, stamps, blank CD's, and tapes)
Shirts, caps, uniforms, etc., when an approved expenditure
Patch cables

- 0591 Paper Goods** - Food and Nutrition Services only.

DEFINITION OF OBJECTS

0600

Capital Outlay - Expenditures for the acquisition of fixed assets, or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment and additional equipment. For a "kit" to qualify as capital outlay expenditure, the purchase must be all inclusive of both capital and consumables (the consumables are included by the vendor). The equipment and consumables cannot be ordered as separate items on the same purchase order and called a "kit". Items of property having a value of less than \$750.00 will not be placed on inventory in the District Office. However, all school property is the responsibility of a school administrator, and each Property Custodian should devise and maintain his/her own records for any items which are of such a nature that they are likely to be stolen or misplaced. Furthermore, all items of property must be marked "PASCO SCHOOLS"

0610 Library Books (New and Existing Libraries) - Expenditures for regular or incidental purchases of school library books available for general use by students including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of freight and cartage for school library books.

0621 Audio-Visual Materials (Non-Consumable) – Items Over \$750.00 - Expenditures for non-consumable materials such as digital instructional media, recordings, (videos and DVD's) exhibits, charts, maps and globes. (**No Equipment**)

0622 Non-Capitalized Audio Visual Materials – Items under \$750.00

0630 Buildings and Fixed Equipment - Construction costs of buildings and additions consist of all expenditures for general construction, advertisements for contractors; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers; elevators, architectural and engineering services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of buildings or additions to buildings. Projects result in newly built floor space or new floor space to existing building.

0640 Furniture, Fixtures and Equipment – Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery and portable bleachers that are not integral parts of the building or building service system.

0641 Capitalized Furniture, Fixtures and Equipment – Items Over \$750.00 - Expenditures for furniture, furnishings, machinery including shipping and setup costs.

Equipment – An item is equipment if it meets **all** of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable; that is, if the article is damaged or some parts are lost or worn out; it is usually more feasible to repair it rather than replace it with an entirely new unit.

DEFINITION OF OBJECTS

3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Examples would include the following:

Projectors (other than multimedia)	Custodial/Maintenance Equipment
Projector Screens	Wheelbarrow
Audio Cassette/CD Players	Plow/Seeder
Video/Broadcasting Equipment	Tools
Sound System	Treadmill/Blocking Sled
Cameras (other than digital)	Musical Instruments
Copy/Fax Machines	Piano Benches
Laminators	Tables/Upholstered Chairs
Shredders	Specialized Chairs; i.e., drafting
Microphones	All File and Other Cabinets
A/V Carts	Podiums
Recharging Carts	Lettering Sets/Die Cuts
TV Stands	White Boards
Vocational/Agricultural/Sports Equipment	Graphing Calculators

Please Note: In some cases, similar items could be found in both 0641 and 0642 objects. Example: A DVR at \$299.95 would be a 0642 item, whereas, a DVR at \$759.00 would be a 0641 item.

0642 Non-Capitalized Furniture, Hardware and Equipment Less Than \$750.00

0643 Capitalized Computer Hardware Items Over \$750.00 – Computer Hardware – The term computer includes not only the main processing unit, but also expansion cards, upgrade devices and peripherals, such as installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, digital cameras, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware and other peripherals that attach to the main unit.

0644 Non-Capitalized Computer Hardware Items Less Than \$750.00

DEFINITION OF OBJECTS

Examples of Computer Hardware would be the following:

I Pads or similar	Kindles, Nooks or similar
Computers (Include Protection Plan)	Printers
Multimedia Projectors	Digital Cameras/Camcorders
Computer Memory	Airport/Ethernet Cards
Firewall	Disk Drives
Airport Base Station	USB Drives
Hand-held Computers	Flash Drives
Metrologic Voyager (Barcode Scanner for Media)	Memory Cards
Surge Protectors for Computers	Power Adapters
Supply Chargers	

- * **0650 Motor Vehicles** - Expenditures for all types of motor vehicles.
 - 0651 Buses**
 - 0652 Motor Vehicles Other Than Buses**
- * **0660 Land** - Expenditures for the purchase of any land by the school district.
- * **0670 Improvements Other Than Buildings** - Construction costs of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general construction, advertisements for contracts, payments, or construction. Example of such improvements are fill dirt, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the initial purchase of fixed playground apparatus, flagpoles, gateways, underground storage tanks, etc., which are not part of building service systems, and similar improvements. If the improvements are purchased or constructed, this account contains the purchase or contract price and related costs. If improvements are obtained by gifts, the fair market value of the improvement at the time of acquisition is recorded. Include under this classification permanent bleachers requiring footings or foundations, natatoriums and swimming pools, and the necessary filtering and plumbing equipment.
- * **0680 Remodeling and Renovations** - Expenditure for major permanent structural alterations and the initial installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems and other service systems in existing buildings are renovations which should be capitalized. Installation of replacement systems should be capitalized. Remodeling or improvements of buildings usually takes place within the existing floor area. Repairs to buildings and repairs of service systems are recorded as maintenance of plant.

*** School cost centers may not use these objects with discretionary funds.**

DEFINITION OF OBJECTS

- 0691 Capitalized Software Items Over \$750.00** – Computer Software – The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) systems software which includes operating systems, programming languages, and utility programs and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction and word processing.
- 0692 Non-Capitalized Software Items Less Than \$750.00**

DEFINITION OF OBJECTS

- 0700** **Other Expenses** - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
- * **0710** **Redemption of Principal** - Expenditures from current funds to retire serial bonds or Section 237.161 loans.
- * **0720** **Interest** - Expenditures from current funds for interest on serial bonds, Section 237.161 or Section 237.151 loans.
- 0730** **Dues and Fees** - Expenditures for dues and fees include dues in professional organizations as determined by school board policy and procedures. Also includes tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.
- 0731** **Commissions**
- * **0750** **Other Personnel Services** - Compensation paid to persons (including substitute teachers not under written contract) on temporary appointment rendering services for less than four months. These services may be in lieu of those rendered by an absent regular employee or for the creation of temporary additional capacity as authorized by the board. The annual budget should anticipate the payment of such compensation prior to payment of same. Payments made from these funds are not subject to retirement deductions; however, Federal income tax and Medicare is to be withheld in accordance with the appropriate rate tables. Other personnel services may be budgeted in any area of responsibility.
- * **0751** **Substitute Teacher**
- * **0752** **Substitute - Other Personnel**
- * **0754** **Student Allocation**
- * **0770** **Claims Expense** - Expenditures by Internal Service Fund to settle claims of participating funds or agencies.
- * **0780** **Depreciation Expense** - The portion of the cost of a fixed asset which is charged to expense during a particular period. Use only in Internal Services Fund.
- * **0790** **Miscellaneous Expense** - Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account.
- * **0791** **Indirect Cost**

** School cost centers may not use these objects with discretionary funds.*

DEFINITION OF OBJECTS

0900 **Transfers** - Transactions between funds administered by the same board. These transfers are permanent and must be properly budgeted.

- * **0910** **Transfers to General Fund** - Permanent transfers budgeted to the General Fund from other funds under control of the same board.
- * **0920** **Transfers to Debt Service Funds** - Permanent transfers budgeted to Debt Service funds from other funds under control of the same board
- * **0930** **Transfers to Capital Projects Funds** - Permanent transfers of budgeted funds to Capital Project Funds from other funds under control of the same board.
- * **0940** **Transfers to Special Revenue Funds** - Permanent transfer of budgeted funds to Special Revenue Funds from other funds under control of the same board. Includes transfers of budgeted funds to subsidize the Food Service Fund in order to avoid operating deficits. This account should be used to record the transfer from other funds so that all direct expense of the Food Service Fund can be properly included in the records of the fund.
- * **0950** **Interfund** - Permanent transfer of budgeted funds within the same budget type.
- 0970** **Transfer to Internal Service Funds** - For recording permanent transfers from other budgeted funds.
- * **0980** **Transfer to Trust and Agency Funds** - For recording permanent transfers from other budgeted funds to Trust and Agency Funds.
- * **0990** **Transfer to Enterprise Funds** - For recording permanent transfers from other funds to Enterprise Funds.

** School cost centers may not use these objects with discretionary funds.*

DEFINITION OF FUNCTIONS

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of a local school system are classified into five broad areas for functions: Instruction, Instructional Support, General Support, Community Services, and Non-programmed Charges (Debt Service and Transfers).

<u>Code</u>	<u>Description</u>
5000	<u>Instruction:</u> Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals or assistants of any type which assist in the instructional process. This function should only be used for those costs that cannot be identified as one of the detailed functions below.
5100	<u>Basic (K-12):</u> The Basic Program is that part of the school board's Full-Time Equivalent (FTE) eligible instructional program which is not identified as Special Programs for Exceptional Students, Vocational - Technical or Adult General Education. The Basic Program is, by law, divided into separate entities which include students in Kindergarten, grades 1-12, and Education Alternatives, i.e. Dropout Prevention.
5200	<u>Exceptional:</u> Programs for exceptional student education are determined by law. The criteria for each program are specified by State Board of Education Rule.
5300	<u>Vocational/Technical:</u> Vocational/Technical programs are established by law with program criteria established through State Board of Education Rule. All Vocational courses are categorized into programs established by the Legislature.
5400	<u>Adult General:</u> All Adult General course offerings are categorized into programs established by the Legislature.
5500	<u>Prekindergarten:</u> Prekindergarten program expenditures, including Voluntary Pre-kindergarten. Childcare programs, if fee supported, should be coded to Function 9100. Project or cost center accounting may be needed for such programs in order to capture support costs.
5900	<u>Other Instruction:</u> Instruction not qualifying for FEFP funding, such as instruction provided in recreation and leisure courses and Lifelong Learning.

DEFINITION OF FUNCTIONS

<u>Code</u>	<u>Description</u>
6000	<u>Instructional Support Services:</u> Provides administrative technical, (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for fulfillment of the behavioral objectives of the instruction functions, rather than entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.
6100	<u>Pupil Personnel Services:</u> Those activities which are designed to access and improve the well being of pupils and to supplement the teaching process. These activities are classifiable under the following sub functions:
6110	<u>Attendance and Social Work:</u> Pertains to promoting and improving school attendance of pupils. It includes early identification of patterns of non-attendance, promoting positive pupil and parent attitudes toward attendance, and enforcement of compulsory attendance.
6120	<u>Guidance Services:</u> Pertains to helping pupils assess and understand their abilities, aptitudes, interests, and environmental factors, and educational needs; assisting pupils in increasing their understanding of educational and career opportunities; and aiding pupils in making optimum use of educational and career opportunities through the formulation of realistic goals. It includes counseling pupils and parents, evaluating the abilities of pupils, assisting pupils in making their own educational and career choices, assisting pupils in personal and social adjustments, and working with other staff members in planning and conducting guidance services.
6130	<u>Health Services:</u> Pertains to physical and mental health services which are not direct instruction. It includes activities involved with providing the pupil with appropriate medical, dental, psychiatric, and nurse services.
6140	<u>Psychological Services:</u> This area includes the professional services of a psychologist for pupil test analysis and for mental diagnosis. Pertains to supplementing the school system reservoir of information identifying the individuality of each pupil, his capacities, achievements, interests, potentialities, and needs; studying individual pupils who are experiencing acute problems of educational development in order to furnish diagnostic information; and suggesting programs concerning the psychological aspects of these problems.

DEFINITION OF FUNCTIONS

<u>Code</u>	<u>Description</u>
6150	<u>Parental Involvement:</u> This function primarily relates to federal projects that require parent participation as a requirement of the grant.
6190	<u>Other Pupil Services:</u> Pupil personnel services not classified elsewhere in 6100 sub-functions. This would include positions such as diagnostic and child find specialists.
6200	<u>Instructional Media Services:</u> Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
6300	<u>Instructional and Curriculum Development Services:</u> Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning resources, and behavioral.
6400	<u>Instructional Staff Training Services Activities:</u> Designed to contribute to the professional or occupational growth and competency of members of the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves. All in-service training costs are to be recorded in this function and Function 7730 (non-instructional).
6500	<u>Instruction Related Technology:</u> Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

DEFINITION OF FUNCTIONS

<u>Code</u>	<u>Description</u>
7000	<u>General Support Services:</u> Consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.
7100	<u>Board:</u> Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administration unit. Also incurred here are expenses of the Board attorney, independent auditors, etc.
7200	<u>General Administration (Superintendent's Office):</u> Consists of those activities performed by the superintendent and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the officers of the deputy superintendent and associate or assistant superintendents should be charged here unless those activities can be placed properly into another function. When two or more functions are directed by the same individual, the services of that individual's office are charged to the office of the superintendent or prorated between the functions.
7300	<u>School Administration (Office of the Principal):</u> Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system; includes clerical staff for these activities.
7400	<u>Facilities Acquisition and Construction:</u> Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation of extension of service systems and other built-in equipment, and improvements to sites.
7500	<u>Fiscal Services:</u> Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, internal auditing.
7600	<u>Food Service:</u> Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.

DEFINITION OF FUNCTIONS

<u>Code</u>	<u>Description</u>
7700	<u>Central Services:</u> Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities are defined in the following sub functions:
7710	<u>Planning, Research, Development and Evaluation Services:</u> Activities, on a system wide basis, associated with conducting and managing programs of planning, research, developing, and evaluation.
7720	<u>Information Services:</u> Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media or personal contact.
7730	<u>Staff Services:</u> Activities concerned with maintaining an efficient staff for the school district including such activities as recruiting and placement, staff transfers, health services and staff accounting. In-service training of non-instructional personnel is to be recorded as a cost of this function.
7740	<u>Statistical Services:</u> Activities concerned with manipulating, relating and describing statistical information.
7760	<u>Internal Services:</u> Activities concerned with buying, storing, and distributing supplies, furniture and equipment; and those activities concerned with duplicating and printing for the school board.
7800	<u>Pupil Transportation Services:</u> Consists of those activities which have as their purpose the conveyance of pupils to and from school activities; either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.

DEFINITION OF FUNCTIONS

<u>Code</u>	<u>Description</u>
7900	<u>Operation of Plant:</u> Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, custodial costs and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, lighting, communications, power, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.
8100	<u>Maintenance of Plant:</u> Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency. NOTE: Equipment repair services which are direct costs of specific programs within the FEFP shall be charged to the function of Instruction when the amount of such services is material in relation to the cost of the programs. Equipment repair services rendered for the functions of Transportation and Food Services are to be charged to these functions. All other equipment repairs may be charged to 8100.
8200	<u>Administrative Technology Services:</u> Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
9000	<u>Community Services & Non-Programmed Changes</u>
9100	<u>Community Services:</u> Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community; such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
9200	<u>Debt Service:</u> Expenditures for the retirement of debt and expenditures for interest on debt including interest on current loans.
9700	<u>Transfer of Funds:</u> These are budgeted transactions which withdraw money from one fund and place it in another fund, under control of the board.
9800	<u>Internal Accounts:</u> Fee supported payroll.

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