

Basic Budget Manual

*District 11 Procedures
PeopleSoft Processes*



Updated July 2019

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

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

Colorado Springs School District 11

Basic Budget Manual

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Please Note: This document was developed to educate the reader regarding basic budget practices, timelines, procedural differences, account differences, responsibilities, and examples. This is NOT a PeopleSoft training manual.

1. Overview

- Budget Actions/Budget Calendar
 - Schools
 - Departments/Fund Managers
- Instructional vs. Non-Instructional Accounts and Budget Transfers
- Discretionary and Non-discretionary Accounts
- Journal Entries vs. Budget Transfers
 - Journal Entries
 - Budget Transfers
- SSA or Budget
- Budget Manager Duties
 - Monitoring Department Accounts
 - Inactive Accounts
 - PeopleSoft Training

Budget Actions/Budget Calendar

Fiscal year is July 1 – June 30 of each year. When referring to the budget year, the second semester year is used. Hence, fiscal year 2019-2020 (FY19/20) is also known as budget year 2020.

Schools:

- July 1 ninety (90) percent of the new fiscal year money is placed into the school accounts by the Budget Office. The amount an individual school receives is based on the **PROJECTED** pupil count. This money is new money and does not include any carryover budget from the previous year. The new budget allocation distribution is based on the allocation form filled out by each school in the spring.

Reminder: At the first of the fiscal year, 10 percent of your projected budget is withheld by the Budget Office until your pupil count is certified. The projected July 1 budget is based on the projected student count for the following fall. Once the final count is certified, the school will receive the portion of that 10 percent that matches with the pupil count. If the certified count comes in over projection, the school will receive more than the remaining 10 percent. If it is less than the projected count, the school will receive a lesser amount than 10 percent. However, the budget office will not rescind any of the original allocation should the school's enrollment drop below the projected pupil count.

- Mid-August – In most cases all school site unused instructional and non-instructional budget amounts will carry over to the new year from the prior year. Instructional accounts that are budgeted as part of a central administration program and that are transferred to school sites for accountability purposes (i.e. tutoring program) will not carry over as well as the custodial accounts.
- Mid-November – After the certified pupil count is provided, the Budget Office will distribute the remaining 10 percent along with any additional budget amounts if the final count is larger than the original projection. As described above, in no case will budget be taken away from the amount of the original allocation. Additions to budget will be

placed in the general supplies of the school's general instructional and school administration accounts.

- Early March – Budget allocation sheets are distributed to principals. The allocation sheets are due to the budget office usually by mid-April. REMINDER: The school should also receive a request to review and update its student fees schedule about the same time from the K-12 executive directors. The fee schedule is returned to the executive director, not the Budget Office. Because the schedule is submitted to the Board for approval, no changes can be made to the fee schedule after approval for that year. If a revision to the approved fee schedule is requested during the current school year, the request must go through the Superintendent's office for approval before being implemented per the "Student Fees, Fines and Charges" resolution.
- The Board of Education adopts the budget by June 30 per Colorado law. The allocation sheets submitted in April are used to distribute the new budget.
- Each fiscal year is closed out by Fiscal Services. This generally occurs in October after all end-of-year transactions have been recorded and Fiscal Services has prepared the Comprehensive Annual Financial Report (CAFR) for the prior year. Part of the closure is the movement of School and Student Activities (SSA) balances forward at this time. These balances are not available on-line until the time they have been moved forward. However, between July and October, the Fiscal Services office can be contacted for up-to-date balances in the SSA accounts.

Departments/Fund Managers

- July 1 the new fiscal year money is placed into accounts by the Budget Office.
- March and April department/school budget managers will work out their budget distribution sheets and return said sheets to the Budget Office.
- The Board of Education adopts the budget by June 30 per Colorado law. The budget distribution sheets returned in April are used to distribute the new budget.

Instructional vs. Non-Instructional Accounts and Budget Transfers

District 11 policy encourages instructional budgets be used in the instructional programs. Instructional programs as defined from the Colorado Department of Education (CDE) chart of accounts are the programs coded from 00100 through 18999. The school building administration program is 24110 and the custodial program is 26210. Budget transferred from instructional programs to school building administration programs or the custodial program is discouraged. Budget managers may consider transfers from instructional accounts into their building administration accounts on a limited, case-by-case basis. Such transfers must be approved by the budget director. Budget transferred from the school building administration accounts can be redirected to instructional or custodial program accounts as needed.

Discretionary and Non-Discretionary Accounts

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

Journal Entry (JE) vs. Budget Transfer

Journal Entries

Think of a journal entry as a correction or reimbursement. If a purchase was charged to the wrong account, a journal entry should be used to correct the account used, not a budget transfer. Also, if purchasing something from another school or department a JE is used to record the transaction and not a budget transfer. An example of a common JE is costing out printing for various programs at a school. This should show as an expense to the program not a reduction of a budget, which is what would happen with a budget transfer. Lastly, budget transfers do **not** cross funds, i.e. budget from fund 10 (general fund) to fund 22 (grants). Budget transfers increase or decrease the budget in an account and if budget allocations are done successfully in the spring, there should be very few transfers in the current year.

Journal entries are prepared by a school or department and processed in the Fiscal Services Department, not the Budget Office. Please use the JE form (form number 88054) for SSA transactions and not the budget transfer form. Although Budget transfers are entered in PeopleSoft on site, a downloadable budget transfer form is available. This form is a handy work paper when preparing a transfer to enter into PeopleSoft. After entering and saving the transfer, an auto-assigned ID is given from PeopleSoft, which can be noted on the paper copy and kept for referral.

Budget Transfers

Budget transfers move budget within a fund (no transfers between funds) and within a program. Yes, transfers may be done between programs if the budget in a program needs to be adjusted. The programs must still be within the budget manager's department. Ideally, the budget should be appropriately placed at the beginning of the school year to avoid budget transfers. That is one reason the principals receive the budget allocation sheets in the spring of each year. Budget transfers that are within the same department are done on-line in PeopleSoft. Only certain departments that either need to reallocate funds to different departments or need signed approval from the budget director submit the downloaded budget transfer form for the Budget Office to make the entries.

Rare occurrences may arise requiring budget transfers to secure the approval of the Superintendent and/or the Board of Education. The Superintendent submits budget transfer recommendations to the Board of Education for approval when **(1)** the aggregate amount to be transferred to support any one time, single issue or purpose exceeds \$100,000; or **(2)** the accumulation of budget transfer needs is expected to significantly impact the annual budget; or **(3)** transfers from one major program category to another major program category exceed \$20,000; or **(4)** strategic plan allocations need to be reprioritized.

Transfers from instructional program budget (00100 through 18999) line items that do not exceed the \$20,000 per incident threshold into non-instructional programs (21000 and greater) budget line items will require prior approval by the Director of Budget and Planning.

Transfers from non-discretionary (regular) salary and/or benefit line items must be approved by the Chief Financial Officer and/or the Superintendent.

Be very careful when entering a budget transfer account string. An account string can contain valid chartfield numbers but the account string, as a whole, may not exist and will cause

PeopleSoft to create a “shadow” account. This “shadow” account will not appear on the PeopleSoft reports and can confuse the budget manager as to what happened to the transfer. Only Budget Office staff can create valid chartfields and accounts in the system. If a new account is needed, please email Budget Office staff with the request. Please reference topic **Inactive Accounts** later in this document.

Security for transfers is attached to department/school IDs so employees with transfer authority need to protect their passwords. User ID security is maintained by the Budget Office. The Budget Office may receive a transfer with a security error. Depending upon the situation, the transfer may be deleted if the transfer was not done by someone with the proper permissions. User IDs and department/school numbers are attached to each other and need to be protected and current. If there is a change in location, be sure to contact the Budget Office staff in order that the security permissions in PeopleSoft can be updated and prevent any delay in processing requests.

Transfers are normally processed within 24 hours of issue. If the Budget Office (via the “Notify” button in PeopleSoft) does not receive notification, the transfer will still be posted within 24 hours. Be aware that PeopleSoft software upgrades or reloads may cause a delay in posting a transfer. Because of the volume of transfers, the Budget Office may only contact the transfer requestor if there is a problem. Otherwise, the transfer will be processed. To check on the status, go online in PeopleSoft and look up the budget transfer journal number or call the Budget Office.

On-line transfers and paper transfers MUST include a thorough description for the reason the transfer is needed. The Budget Office may reject any transfer that does not include a full description in the PeopleSoft “Long Description” box or “Reason for Request” block on the paper transfer form.

For your information: Network Services runs server maintenance for PeopleSoft applications each Friday afternoon at 5:00 p.m. PeopleSoft is unavailable after 5:00 p.m. on Fridays only.

SSA or Budget

The Pupil Activity Fund, also called School and Student Activity Fund (SSA) is a fiduciary fund. This is a liability fund, not a budgeted fund, which is why SSA accounts are not on the allocation sheets. Money comes from students, parents, and outside entities through fund raisers, clubs, specialty trips, donations, and other pupil activities. As a liability fund, the accounts used are considered payable accounts, not expenditure accounts. And, because SSA accounts have no budget allocated, budget transfers cannot be accepted for these accounts. Any movement of funds between SSA accounts is done with a journal entry. Fund 23 (SSA) does not operate with subsidies or other supporting services. Any inquiries or problems with SSA accounts should be directed to Fiscal Services.

Budget Manager Duties

Monitoring Budget Accounts and SSA Accounts

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

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

The better way to monitor SSA spending is with the S Drive report but the Budget Transaction Detail report supplied by PeopleSoft can be used to examine the SSA spending as well.

Inactive Accounts

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

PeopleSoft Training

Access to PeopleSoft budget transfers, budget transaction detail, budgets overview, purchase orders, or warehouse ordering is denied until a training session has been attended.

Contact Procurement and Contracting (Rosa Garcia) via email for purchase order training.
Contact the Budget Office at 520-2011 for one-on-one budget training.
Contact the Distribution Center for warehouse order training at 520-2905.

2. Exhibits (Attached)

- a. Commonly used account (object) numbers and descriptions
- b. List of school budgets that carry over
- c. Journal entry (JE) form #88054
- d. Budget transfer form
- e. Budget allocation sheet example
- f. "S" drive report examples
- g. Budget transaction detail report example
- h. Budgets overview example

3. Helpful Links

Accounting Manual and Payroll Procedures Manual:

[Forms and Manuals](#)

Forms:

[Forms and Manuals](#)

Budget and Planning Web Page:

[Budget and Planning](#)

Financial Transparency Web Page:

[Financial Transparency](#)

Board of Education Budget Policies Web Page:

[Board Policies Section D](#)

4. Budget and/or PeopleSoft FAQs

What is an account?

An account is used to refer to two separate meanings. Oftentimes the entire account string of six fields is called an account. Otherwise, one of the fields within the account string is the account field.

What are the six account string fields?

Fund – Dept – SRE – Program – Account – Project

XX – XXX – 00 – XXXXX – XXXXXX – XXXX (the needed number of characters)

SRE (Special Reporting Element) is not used by the District but we need it as a place holder for reporting to CDE. SRE is also referred to as Class or Sub-Class.

Why are there so many pieces to the account string?

In 1997, there was a statewide adoption of the current chart of accounts. Driving this adoption was the need for consistent and comparable reporting by the school districts to CDE. The pilot school districts identified the following necessary elements (called chartfields by PeopleSoft) we now use: Fund, Department (location), Special Reporting Element (SRE), Program, Account (object), Job Classification, and Grant/Project.

Why are there six parts to District 11's chartfield string but seven listed for CDE requirements?

A couple of years after adoption of the new chart of accounts, District 11 needed to move from a main frame system to a more robust, and ultimately, web based system. PeopleSoft was picked as District 11's operating system for financial and human resources. But it was limited to six specific chartfields for account length. The object element is four digits long and the job classification element is two digits long for CDE so we were able to combine the two elements into one we refer to as account for our use but still break apart for CDE reporting.

Why does the year start July 1?

The District is required by the state to align its year with the state and Colorado runs July to June. This is a fiscal year.

What other years could be in play?

For the most part a school year is the same as a fiscal year. A budget year is also the same as a fiscal year and when referencing the year for budgeting purposes it is the last half of the year that is used, i.e. FY2016/2017 would show 2017 in the budget field. Payroll is on a calendar year and the Human Resources Department keeps a contract year which is August to July for teachers and non-260 day employees.

What is a carryover account?

A carryover account is an instructional account either identified by a school department ID or by a centralized department that works with instructional accounts. The schools' building administrations also carry over their non-instructional accounts. Custodian accounts are not considered as carryover. Carryover accounts are only in fund 10.

Who gets carryover accounts?

Schools and a few centralized departments that handle instructional needs at the district level are allowed to carry over budgets from one fiscal year to the next.

How does the carryover happen?

To be considered for carryover, the year-end balance of the account must not be in arrears. School carryover accounts in arrears have to be cleaned up before June 30. The Budget Office gathers the account data and moves these funds from the prior year to the current year.

Why don't carryover monies roll forward on July 1?

The prior year is kept open to handle payments for late invoices and last minute journal transactions, such as P-card purchases. Until these costs are booked, the true available year-end balances are not known.

Why can't I pay an employee through the time entry system from my purchased services account or other non-salary account?

Time entry is done through the human resources/payroll (HRMS – Human Resources Management System) system. A part of HRMS is employee compensation which tracks payments to employees for work performed. Work performed by an employee is subject to withholdings and deductions tied to salary accounts. To make sure those payments to employees for work performed is properly reported on the W-2 we have purposely not added any accounts that are not classified as salary or benefits to the human resources/payroll system.

Why can't I pay a consultant from one of my discretionary salary accounts?

By definition a salary account is for an employee. Consultants work at their own discretion, providing a service with a defined end and result and are not considered to be employees with their own rights and privileges. Employees are in process driven/open ended positions. As such, payment to consultants should come from a non-salary account. Additionally, those providing a service to the District must fill out a 1099 form and submit the form to the Accounts Payable Office before payment can be made.

What is a salary account? What is a non-salary account?

Regular salary accounts:

011010 – 011020 – 011030 – 011040 – 011050 – 011060 = regular salaries assigned to an employee

Benefits accounts for regular salary accounts:

020010 – 020020 – 020030 – 020040 – 020050 – 020060 = benefits for regular salary accounts, which include PERA, Medicare, and insurance premiums deductions, for their respective salary accounts

Discretionary salary accounts:

012010 – 012020 – 012030 – 012040 – 012050 – 012060 = temporary salaries for temporary work

013040 – 013050 – 013060 = overtime (payable to non-exempt staff; executives, professionals, and teachers are considered exempt)

015010 – 015020 – 015030 – 015040 – 015050 – 015060 = additional pay over and above the regular salaries

Benefits accounts for discretionary salary accounts:

020010 – 020020 – 020030 – 020040 – 020050 – 020060 = PERA deduction plus Medicare deduction for the respective salary accounts

Non-salary accounts cover everything beyond compensation. Following CDE's chart of accounts, the major account number areas are:

030000 Purchased Professional and Technical Services
040000 Purchased Property Services
050000 Other Purchased Services
060000 Supplies
070000 Property

For more information for an account within one of these areas, please call the Budget Office for more detail.

How and when do I calculate budget for benefits?

You will not calculate budget for regular salaries benefits. However, you must always calculate benefits for when budgeting for discretionary salary accounts. The formula to use is the budgeted salary times the current percentage for PERA and Medicare. This percentage changes from year to year. To find out the current year's percentage contact the Budget and Planning Office. Remember, you do NOT calculate budget for insurance premiums, these benefit calculations are part of an employee's regular salary and vary from employee to employee. Insurance premiums are NOT part of discretionary salary benefits.

What are instructional accounts?

The program chartfield identifies the account string. Instructional programs include those activities dealing directly between students and staff such as classroom instruction. District 11 uses program codes 00100 through 18000 for instructional expenditures. CDE currently requires that expenditures (including salaries and benefits) for high schools only be reported by subject, i.e. the program 05000 English language arts will have separate costs from 06000 world language.

What are non-instructional accounts?

Non-instructional accounts for the schools are programs 24110 (school administration) and 26210 (custodial). These programs are to facilitate and enhance instruction. District-wide there are many more programs used by central administration departments – all in support directly or indirectly of instruction.

What are School and Student Activity (SSA) accounts?

SSA accounts are fiduciary fund, liability accounts. This means they are not budgeted accounts. Money comes from students, parents, and outside entities through fund raisers, clubs, specialty trips, donations, and other pupil activities. Any inquiries or problems with SSA accounts should be addressed within Fiscal Services.

Why can't our school have its own SSA nomenclature?

There is no capability within PeopleSoft to name an individual account string. Each chartfield within the account string has its own identifier and keeps that identifier no matter which school uses that chartfield and for whatever purpose the school wishes. For example, if Middle School A is the first school to create program 19068 and use it as a photography fundraiser, the account is created and named as such. However, if Elementary School B chooses to use program 19068 but assigns it to a playground equipment fundraiser, the nomenclature will stand as photography.

What is a budget transfer?

A budget transfer moves available funds from one account under the budget manager's control to another account. Transfers between departments/schools need to be written up on the budget transfer form and sent to the Budget Office to be entered. Transfers within a department/school must be done on-line with notification to the Budget Office to approve and post the transfer. Budget transfers between funds are not allowed. Budget transfers are not used to correct expenditures. Anytime a correction to costs needs to be done, it is done by journal entry.

How do I find the budget transfer form?

Access to the form is: D11 Intranet > D11 Forms > Printable Forms > Budget and Planning > Budget Transfer Form.

And where is the journal entry form?

The journal entry form can be found through D11 Intranet > D11 Forms > Printable Forms > Fiscal Services > Journal Entry. This form is printable or can be filled out and then printed. Once filled out, the form, with the source documentation is sent to the Fiscal Services Department.

Exhibits

District 11 Procedures
PeopleSoft Processes

- A. Commonly Used Account (Object) Numbers and Descriptions
- B. School Carryover Accounts
- C. Journal Entry (JE) Form (Form #88054)
- D. Budget Transfer Form
- E. Budget Allocation Worksheet Example
- F. S-Drive Report Example
- G. Budget Transaction Detail Report Example
- H. Budgets Overview Example

Exhibit A

Object Code	Title	Object Description
012020	Temp Salaries – Teachers	Salaries of temporary teachers. Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
012040/50/60	Temp Salaries – Paraprofessional / Clerical / Craft and Trades	Salaries of temporary educational support professional (ESP) staff. Full time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
013040/50/60	OT Salaries – Paraprofessional / Clerical / Crafts and Trades	Salaries for Overtime. Amounts paid to ESP employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations in interpretation.
015010/30	Add Salaries – Administrator / Professional	Additional/extra duty pay/stipend. Amounts paid to administrators and professionals of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc. Rules governing stipends are found in the Executive/Professional handbook.
015020	Add Salaries – Teachers	Additional/extra duty pay/stipend. Amounts paid to teachers of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.
015040/50/60	Add Salaries – Paraprofessional / Clerical / Crafts and Trades	Additional/extra duty pay. Amounts paid to ESP employees of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.
034000	Technical Services	Services to the school district which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, etc.
039000	Professional/Consultant Services.	Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.
043000	Repairs and Maintenance	Expenditures for repairs and maintenance services not provided directly by school district personnel. These include contracts and agreements covering the upkeep of buildings and equipment. Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).
043100	Repair Copy Machines	These include contracts and agreements covering copy machine equipment. . Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).
043200	Tech Equipment Repair and Maintenance	Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).
050000	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Use 050000 to account for charges for advertising or catering. Also use 050000 instead of the 05XXXX account/object codes listed below IF the 05XXXX accounts/object codes have not yet been set up AND IF expenditures charged to these accounts would be infrequent and immaterial in amount.
051300	Field Trips	Contracted field trips. Payments for transportation of students between-school and away-from-school instructional activities. Costs for meals and lodging should not be coded here, but rather to object 058000 (Travel and Registration).

055000	Printing	Printing, binding, and duplicating. Expenditures for job printing, binding, and duplicating usually according to specifications of the school district. This includes designing, copying and printing forms, posters, and handouts as well as printing and binding school district publications. Expenditures for preprinted standard forms not designed by district personnel are not charged here but are recorded under object 061000. Object 055000 is used to record the costs of user fees assessed against district programs by the District's Production Printing internal service fund.
058000	Travel and Registration	Expenditures for transportation, meals, lodging, and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here, except transportation costs, which must be coded to object 051300. If student travel and registration is attached to an instructional program, then it qualifies as a reportable state-mandated per pupil instructional supply expenditure. Teacher travel is not a justifiable instructional expense and must be assigned to the school administration program (24110). Registration costs are charged here.
058300	Mileage Reimbursement	Reimbursement for miles traveled while on business for the school district.
061000	General Supplies and Materials	Expenditures for purchase of all supplies for the operation of a school district, including freight and cartage for the delivery of these supplies.
061700	Graduation Supplies	Expenditures for purchase of all supplies used during high school commencement and other graduation exercises.
064200	Textbooks/Curriculum Res	Textbooks prescribed and available for general use. This category includes costs of workbooks as well as textbooks to be resold or rented and the costs of repairs or rebinding.
064300	Library Books/Periodicals	Books and periodicals prescribed and available for general use, including library and reference books. Also recorded are costs of binding and other repairs to school library books.
065000	Electronic Media Materials	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here.
073000	Capital Equipment > \$5K per item	Expenditures for the initial purchase and replacement of items of equipment with a single item cost exceeding \$5,000.
073400	Technology Equipment	Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, DVD players, VCRs, software, etc. Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
073500	Non-Capital Equipment <\$5K per item	Expenditures for items classified as equipment, but costing less than the district policy for fixed assets inventory (\$5,000), machinery, vehicles, furniture, fixtures and other equipment (including teacher desks, chairs, and file cabinets). Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
081000	Dues and Membership Fees	Expenditures or assessments for membership in professional or other organizations. This includes any fee assessed for membership. Costs for registration, participation, or entrance to an event should be coded to object 058000. Fees for professional services should be charged to 039000.
085100	Internal Charge – Transportation/Field Trips	Costs associated with transportation for field trips charged internally. Meals and lodging related to field trips must not be coded here, but rather to object 058000 (Travel and Registration).

School Carryover Accounts

NOTE: Your school will not have all of these accounts. All programs listed are Fund 10.

Program	Description	Account	Description
00100	General Elementary Education	012040	Temporary Salaries Paraprofessional
00100	General Elementary Education	020040	Benefits Paraprofessional
00100	General Elementary Education	043100	Copy Machine Maintenance
00100	General Elementary Education	050000	Purchased Services
00100	General Elementary Education	051300	Field Trips
00100	General Elementary Education	055000	Printing
00100	General Elementary Education	061000	General Supplies
00100	General Elementary Education	064200	Textbooks/Curriculum
00100	General Elementary Education	064300	Library Books/Periodicals
00100	General Elementary Education	065000	Electronic Media Materials
00100	General Elementary Education	073400	Technology Equipment
00100	General Elementary Education	073500	Non-Capital Equipment <\$5K per Item
00100	General Elementary Education	081000	Dues and Membership Fees
00200	General Middle School Education	039000	Professional/Consultant Services
00200	General Middle School Education	043100	Copy Machine Maintenance
00200	General Middle School Education	050000	Purchased Services
00200	General Middle School Education	051300	Field Trips
00200	General Middle School Education	055000	Printing
00200	General Middle School Education	061000	General Supplies and Materials
00200	General Middle School Education	064200	Textbooks/Curriculum
00200	General Middle School Education	064300	Library Books/Periodicals
00200	General Middle School Education	065000	Electronic Media Materials
00200	General Middle School Education	073400	Technology Equipment
00200	General Middle School Education	073500	Non-Capital Equipment <\$5K per Item
00200	General Middle School Education	081000	Dues and Membership Fees
00261	Sixth Grade - Team 1	061000	General Supplies and Materials
00262	Sixth Grade - Team 2	061000	General Supplies and Materials
00271	Seventh Grade - Team 1	061000	General Supplies and Materials
00272	Seventh Grade - Team 2	061000	General Supplies and Materials
00281	Eighth Grade - Team 1	061000	General Supplies and Materials
00282	Eighth Grade - Team 2	061000	General Supplies and Materials
002AL	EOP - Middle School	061000	General Supplies and Materials
002IA	Intramurals	039000	Professional/Consultant Services
002IA	Intramurals	051300	Field Trips
002IA	Intramurals	061000	General Supplies and Materials
002IA	Intramurals	073500	Non-Capital Equipment <\$5K per Item
00300	General High School Education	041300	Copy Machine Maintenance
00300	General High School Education	043100	Copy Machine Maintenance
00300	General High School Education	050000	Purchased Services
00300	General High School Education	051300	Field Trips
00300	General High School Education	055000	Printing
00300	General High School Education	058000	Travel and Registration
00300	General High School Education	061000	General Supplies and Materials
00300	General High School Education	064200	Textbooks/Curriculum
00300	General High School Education	064300	Library Books/Periodicals
00300	General High School Education	065000	Electronic Media Materials
00300	General High School Education	073400	Technology Equipment
00300	General High School Education	073500	Non-Capital Equipment <\$5K per Item
00300	General High School Education	081000	Dues and Membership Fees
00600	D-11 Cohort	065000	Electronic Media Materials
00700	Gifted and Talented	039000	Professional/Consultant Services
00700	Gifted and Talented	050000	Purchased Services

Exhibit B

Program	Description	Account	Description
00700	Gifted and Talented	058000	Travel and Registration
00700	Gifted and Talented	061000	General Supplies and Materials
00700	Gifted and Talented	073500	Non-Capital Equipment <\$5K per Item
00700	Gifted and Talented	081000	Dues and Membership Fees
007IB	International Baccalaureate	012020	Temporary Salaries Teachers
007IB	International Baccalaureate	020020	Benefits Teachers
007IB	International Baccalaureate	050000	Purchased Services
007IB	International Baccalaureate	055000	Printing
007IB	International Baccalaureate	061000	General Supplies and Materials
007IB	International Baccalaureate	064200	Textbooks/Curriculum
007IB	International Baccalaureate	081000	Dues and Membership Fees
00800	General Instruction - Media	050000	Purchased Services
00800	General Instruction - Media	065000	Electronic Media Materials
00800	General Instruction - Media	073500	Non-Capital Equipment <\$5K per Item
00900	Other General Education	050000	Purchased Services
009AC	Achieve On-line	020020	Benefits Teachers
009AC	Achieve On-line	043100	Copy Machine Maintenance
009AC	Achieve On-line	050000	Purchased Services
009AC	Achieve On-line	051300	Field Trips
009AC	Achieve On-line	053400	Cable TV/On-line Services
009AC	Achieve On-line	061000	General Supplies and Materials
009AC	Achieve On-line	065000	Electronic Media Materials
009AC	Achieve On-line	073400	Technology Equipment
009AC	Achieve On-line	073500	Non-Capital Equipment <\$5K per Item
009AL	Alternative Education	012020	Temporary Salaries Teachers
009AL	Alternative Education	020020	Benefits Teachers
009AL	Alternative Education	043100	Copy Machine Maintenance
009AL	Alternative Education	050000	Purchased Services
009AL	Alternative Education	051300	Field Trips
009AL	Alternative Education	055000	Printing
009AL	Alternative Education	061000	General Supplies and Materials
009AL	Alternative Education	064200	Textbooks/Curriculum
009AL	Alternative Education	064300	Library Books/Periodicals
009AL	Alternative Education	065000	Electronic Media Materials
009AL	Alternative Education	073400	Technology Equipment
009AL	Alternative Education	073500	Non-Capital Equipment <\$5K per Item
009AL	Alternative Education	073500	Dues and Membership Fees
009AV	AVID	020020	Benefits Teachers
009AV	AVID	050000	Purchased Services
009AV	AVID	051300	Field Trips
009AV	AVID	055000	Printing
009AV	AVID	058000	Travel and Registration
009AV	AVID	061000	General Supplies and Materials
009AV	AVID	081000	Dues and Membership Fees
009DS	Digital School	015020	Additional Salaries Teacher
009DS	Digital School	015040	Additional Salaries Paraprofessional
009DS	Digital School	020020	Benefits Teachers
009DS	Digital School	020040	Benefits Paraprofessional
009DS	Digital School	039000	Professional/Consultant Services
009DS	Digital School	043100	Copy Machine Maintenance
009DS	Digital School	050000	Purchased Services
009DS	Digital School	061000	General Supplies and Materials
009DS	Digital School	065000	Electronic Media Materials
009DS	Digital School	073400	Technology Equipment
009DS	Digital School	073500	Non-Capital Equipment <\$5K per Item
009EC	Early College High School	039000	Professional/Consultant Services
009EC	Early College High School	043100	Copy Machine Maintenance

Exhibit B

Program	Description	Account	Description
009EC	Early College High School	050000	Purchased Services
009EC	Early College High School	051300	Field Trips
009EC	Early College High School	055000	Printing
009EC	Early College High School	058000	Travel and Registration
009EC	Early College High School	061000	General Supplies and Materials
009EC	Early College High School	064200	Textbooks/Curriculum
009EC	Early College High School	065000	Electronic Media Materials
009EC	Early College High School	073400	Technology Equipment
009EC	Early College High School	073500	Non-Capital Equipment <\$5K per Item
009EC	Early College High School	081000	Dues and Membership Fees
009ES	English as Second Language (ESL)	061000	General Supplies and Materials
009HR	High Risk	061000	General Supplies and Materials
009ME	MESA	015020	Additional Salaries Teacher
009ME	MESA	020020	Benefits Teachers
009ME	MESA	051300	Field Trips
009ME	MESA	058000	Travel and Registration
009ME	MESA	061000	General Supplies and Materials
009SC	Student Conference/Clubs/Activities	012020	Temporary Salaries Teachers
009SC	Student Conference/Clubs/Activities	051300	Field Trips
009VE	Career and Technical Education	055000	Printing
009VE	Career and Technical Education	061000	General Supplies and Materials
02000	Art	012020	Temporary Salaries Teachers
02000	Art	043000	Repairs and Maintenance
02000	Art	050000	Purchased Services
02000	Art	055000	Printing
02000	Art	061000	General Supplies and Materials
02000	Art	073000	Capital Equipment >\$5K per Item
02000	Art	073500	Non-Capital Equipment <\$5K per Item
02600	Photography	061000	General Supplies and Materials
03000	Business	055000	Printing
03000	Business	061000	General Supplies and Materials
04000	Dist./Marketing	055000	Printing
05000	English Language Arts	012020	Temporary Salaries Teachers
05000	English Language Arts	020020	Benefits Teachers
05000	English Language Arts	050000	Purchased Services
05000	English Language Arts	055000	Printing
05000	English Language Arts	061000	General Supplies and Materials
05000	English Language Arts	073500	Non-Capital Equipment <\$5K per Item
05110	Reading Programs	015020	Additional Salaries Teacher
05110	Reading Programs	020020	Benefits Teachers
05110	Reading Programs	061000	General Supplies and Materials
05120	Master Teachers	061000	General Supplies and Materials
05170	Reference Skills	061000	General Supplies and Materials
05190	Literacy Initiatives	061000	General Supplies and Materials
05430	Journalism	061000	General Supplies and Materials
05450	Yearbook	055000	Printing
05450	Yearbook	061000	General Supplies and Materials
05500	Speech	061000	General Supplies and Materials
05510	Debate	061000	General Supplies and Materials
05600	Dramatic Arts	051300	Field Trips
05600	Dramatic Arts	061000	General Supplies and Materials
05600	Dramatic Arts	081000	Dues and Membership Fees
06000	Foreign Language	055000	Printing
06000	Foreign Language	061000	General Supplies and Materials
08000	Physical Curriculum	012020	Temporary Salaries Teacher
08000	Physical Curriculum	020020	Benefits Teachers
08000	Physical Curriculum	039000	Professional/Consultant Services

Exhibit B

Program	Description	Account	Description
08000	Physical Curriculum	043000	Repairs and Maintenance
08100	Health Education	015020	Additional Salaries Teacher
08100	Health Education	020020	Benefits Teachers
08100	Health Education	061000	General Supplies and Materials
08300	Physical Education	055000	Printing
08300	Physical Education	061000	General Supplies and Materials
08300	Physical Education	073000	Capital Equipment >\$5K per Item
08300	Physical Education	073500	Non-Capital Equipment <\$5K per Item
08330	Dance	061000	General Supplies and Materials
08910	Reserve Officer Training Corps (ROTC)	061000	General Supplies and Materials
09000	Family and Consumer Education	055000	Printing
09000	Family and Consumer Education	058000	Travel and Registration
09000	Family and Consumer Education	061000	General Supplies and Materials
09000	Family and Consumer Education	063000	Food
09100	Home Economics	061000	General Supplies and Materials
09260	Food and Nutrition	061000	General Supplies and Materials
10000	Industrial Arts/Tech	061000	General Supplies and Materials
10000	Industrial Arts/Tech	073500	Non-Capital Equipment <\$5K per Item
10210	General Shop	061000	General Supplies and Materials
10300	Drafting	061000	General Supplies and Materials
10700	Automotive Shop	043100	Copy Machine Maintenance
10700	Automotive Shop	055000	Printing
10700	Automotive Shop	061000	General Supplies and Materials
10700	Automotive Shop	061000	General Supplies and Materials
10700	Automotive Shop	061000	General Supplies and Materials
10700	Automotive Shop	061000	General Supplies and Materials
10750	Woodwork	061000	General Supplies and Materials
11000	Mathematics	043000	Repairs and Maintenance
11000	Mathematics	050000	Purchased Services
11000	Mathematics	055000	Printing
11000	Mathematics	061000	General Supplies and Materials
12000	Music	012020	Temporary Salaries Teacher
12000	Music	015020	Additional Salaries Teacher
12000	Music	020020	Benefits Teachers
12000	Music	039000	Professional/Consultant Services
12000	Music	050000	Purchased Services
12000	Music	061000	General Supplies and Materials
12000	Music	073000	Capital Equipment >\$5K per Item
12000	Music	073500	Non-Capital Equipment <\$5K per Item
12400	Vocal Music	015020	Additional Salaries Teacher
12400	Vocal Music	020020	Benefits Teachers
12400	Vocal Music	039000	Professional/Consultant Services
12400	Vocal Music	043000	Repairs and Maintenance
12400	Vocal Music	051300	Field Trips
12400	Vocal Music	055000	Printing
12400	Vocal Music	058000	Travel and Registration
12400	Vocal Music	061000	General Supplies and Materials
12500	Instrumental Music	043000	Repairs and Maintenance
12500	Instrumental Music	051300	Field Trips
12500	Instrumental Music	058000	Travel and Registration
12500	Instrumental Music	061000	General Supplies and Materials
12550	Orchestra	055000	Printing
12550	Orchestra	061000	General Supplies and Materials

Exhibit B

Program	Description	Account	Description
12550	Orchestra	081000	Dues and Membership Fees
12560	Orchestra String	051300	Field Trips
12560	Orchestra String	061000	General Supplies and Materials
13000	Natural Science	015020	Additional Salaries Teacher
13000	Natural Science	020020	Benefits Teachers
13000	Natural Science	043000	Repairs and Maintenance
13000	Natural Science	055000	Printing
13000	Natural Science	061000	General Supplies and Materials
13000	Natural Science	073000	Capital Equipment >\$5K per Item
13000	Natural Science	073500	Non-Capital Equipment <\$5K per Item
15000	Social Science	015020	Additional Salaries Teacher
15000	Social Science	020020	Benefits Teachers
15000	Social Science	055000	Printing
15000	Social Science	061000	General Supplies and Materials
16000	Tech Ed/Comp Education	061000	General Supplies and Materials
16100	Technology Studies	055000	Printing
16100	Technology Studies	061000	General Supplies and Materials
17000	Special Education	055000	Printing
17000	Special Education	061000	General Supplies and Materials
17000	Special Education	073500	Non-Capital Equipment <\$5K per Item
18000	Athletics/Sports	012020	Temporary Salaries Teachers
18000	Athletics/Sports	039000	Professional/Consultant Services
18000	Athletics/Sports	043000	Repairs and Maintenance
18000	Athletics/Sports	050000	Purchased Services
18000	Athletics/Sports	061000	General Supplies and Materials
18000	Athletics/Sports	073500	Non-Capital Equipment <\$5K per Item
21220	Counseling Services	055000	Printing
21220	Counseling Services	061000	General Supplies and Materials
24110	Office of the Principal	012020	Temporary Salaries Teacher
24110	Office of the Principal	015020	Additional Salaries Teacher
24110	Office of the Principal	015050	Additional Salaries Clerical
24110	Office of the Principal	020020	Benefits Teachers
24110	Office of the Principal	020050	Benefits Clerical
24110	Office of the Principal	039000	Professional/Consultant Services
24110	Office of the Principal	050000	Purchased Services
24110	Office of the Principal	055000	Printing
24110	Office of the Principal	058000	Travel and Registration
24110	Office of the Principal	058300	Mileage Reimbursement
24110	Office of the Principal	061000	General Supplies and Materials
24110	Office of the Principal	061700	Graduation Supplies
24110	Office of the Principal	065000	Electronic Media Materials
24110	Office of the Principal	073400	Technology Equipment
24110	Office of the Principal	073500	Non-Capital Equipment <\$5K per Item
24110	Office of the Principal	081000	Dues and Membership Fees

Exhibit B

School Non-Carryover Accounts

NOTE: Your school will not have all of these accounts. All programs listed are Fund 10.

Program	Description	Account	Description
05110	Reading Programs (Project 3206)	All	At Facilitator's Discretion
00700	Gifted and Talented (Project 3150)	061000	General Supplies and Materials
009AV	AVID	011020	Regular Salaries Teacher
009TP	Tutoring Program	012020	Temporary Salaries Teacher
009TP	Tutoring Program	020020	Benefits Teacher
18000	Athletics/Sports	012020	Temporary Salaries Teacher
18000	Athletics/Sports	015020	Additional Salaries Teacher
18000	Athletics/Sports	015040	Additional Salaries Paraprofessional
18000	Athletics/Sports	020020	Benefits Teacher
18000	Athletics/Sports	020040	benefits Paraprofessional
22111	Multi-Tier Support System (MTSS)	All	At Assistant Superintendent's Discretion
22340	Supervision Athletics	039000	Professional/Consultant Services
22340	Supervision Athletics	050000	Purchase Services
22340	Supervision Athletics	061000	General Supplies and Materials
22340	Supervision Athletics	073500	Non-Capital Equipment <\$5K per Item
24110	Office of the Principal	013050	Overtime Salaries Clerical
21260	Operations Custodians	061000	General Supplies and Materials

Remember, carryover balances may not be in your accounts when you return to school in July/August. The carryover accounts will generally roll by the first day of school. This could be a reason why you may think you are missing an account when you return. The "missing" account will "return" with the carryover deposits. It is always prudent to allocate money into accounts in the spring (budget allocation sheets) that you may need right away in July or August before your carryover money is returned.

Exhibit C

Colorado Springs School District #11

JOURNAL ENTRY FORM

Date: Site ID: Requestor: Phone # Approved by:

DR-INCREASES THE EXPENDITURE THEREBY DECREASING AVAILABLE REMAINING BUDGET IN THIS ACCOUNT

	Fund	Dept.	SRE	Program	Account	Project	Amount
Chartfield to Charge (DR):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Chartfield to Credit :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Description of JE:	<input type="text"/>						
Chartfield to Charge (DR):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Chartfield to Credit:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Description of JE:	<input type="text"/>						
Chartfield to Charge (DR):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Chartfield to Credit :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
Description of JE:	<input type="text"/>						

Directions:

This form is used to correct expenditures or to reallocate charges and/or revenue to other accounts.

1. The person preparing the form fills in the date, site name, and the requestor's name.
2. Enter the chartfield combination that will be charged by this journal entry.
3. Enter the chartfield combination that will be credited by this journal entry.
4. Enter a full description of the reason for the journal entry and attach any source documentation leading to this journal entry request.
5. Have the form signed by the proper program manager.
6. Send the white page and documentation to the Fiscal Services Department.

COLORADO SPRINGS SCHOOL DISTRICT ELEVEN BUDGET TRANSFER REQUEST FORM

**USE THIS FORM TO TRANSFER BUDGET
AMOUNTS FROM ONE ACCOUNT TO ANOTHER**
(Totals must equal)

For Budget Department Use Only

Approved by _____	Date: _____
Posted by _____	Date: _____

Posted by _____ Date: _____

Building Name: _____

Requested By: _____

Date: _____

Approved By: _____

From (Wrong)
LOWERS the Budget

Budget Year

To (Correct)
RAISES the Budget

Budget Year

[illegible]

TOTAL

These total amounts must agree

TOTAL

Reason for request:

NOTE: If you are transferring funds within your Dept ID control, you must make this transfer electronically in PeopleSoft. All hard copy transfers must be signed by the proper authority before being processed by the Budget Office. Please contact the budget office for questions or more information at 520-2011.

Budget Transfer Quick Tips



- Budget transfers may not be made from the overtime discretionary salary accounts.
- On-line budget transfers may not be made from instructional accounts into non-instructional accounts without budget director approval.
- On-line budget transfers may not be made between departments/schools or between funds.
- On-line budget transfers may not be made between School and Student Activity (SSA) accounts.



- Budget transfers may be made from temporary or supplementary discretionary salary accounts.
- On-line budget transfers may be made from non-instructional accounts into instructional accounts.
- On-line transfers MUST include a thorough description of the reason for the transfer.
- Funds moved between departments/schools or between funds (to include SSA fund) are done on a journal entry form (#88054) and sent to Fiscal Services.
- Transfers between SSA accounts are done on a journal entry form and sent to Fiscal Services.

School District 11 Funds

The fund number of the chartfield strings is the first, two-digit number. Following is a list of current, active fund numbers and their names. The funds in blue are the most common funds found at the schools.

Fund Number	Fund Name
10	General Fund
18	Risk Management Fund
19	Preschool Fund
21	Food Services Fund
22	Designated Purpose Grants Fund
27	Mill Levy Override Fund
31	Bond Redemption Fund
43	Capital Reserve Capital Projects Fund
64	Risk Related Activities Fund
68	Production Printing Fund
73	Agency Fund
23	School and Student Activity Fund (SSA)

Exhibit E

Principals,

This Excel file is your source for the budget allocation of FY14-15 instructional and office accounts. Remember this amount is only 90 percent of your projected amount, you will receive the remainder after the October count. When allocating your funds please put numbers only in the blue column - **FY14-15 School Allocation. Recurring amounts (column 1) are already budgeted** and are not part of your per pupil allocation. Please Note: If you enter an amount on the line for these items it will only be an addition to the amount you have already been allocated.

Please do not make changes to any column other than the blue column.
After you make your allocation input to the blue column the "Not equal" error message (if your allocation is properly entered) will disappear.

Please prepare your budget allocation and salary review and return to the budget office on or before April 12.

Thank you for your help and promptness,
Laura Hronik
520-2050

Exhibit E

Xxx Elementary							(1)	(2)	(1 + 2)
Fund	Org	Sub-Cls	Prog	Acct		Adopted 2017-2018	Recurring Amount	FY18-19 School Allocation	FY18-19 Total Allocation
Instructional									
10	xxx	00	00100	043100	Copier Maintenance	5,000			0
10	xxx	00	00100	051300	Field Trips	500			0
10	xxx	00	00100	055000	Printing	7,000			0
10	xxx	00	00100	061000	Instructional Supplies	10,000			0
10	xxx	00	00100	064200	Textbooks	10,735			0
10	xxx	00	00100	064300	Library Books/Periodicals	2,000			0
10	xxx	00	00100	064500	Electronic Media	0			0
10	xxx	00	00100	073500	Non-Capital Equipment <\$5K	500			0
						35,735	0	0	0
								This total	
								Not equal	
								Must equal	
					FY13-14 Allocation			29,125	
Principal's Office									
10	xxx	00	24110	012020	Temp Salaries - Teachers	1,000			0
10	xxx	00	24110	012050	Temp Salaries - Clerical	2,350	2,350		2,350
10	xxx	00	24110	013050	OT Salaries - Clerical	500			0
10	xxx	00	24110	015020	Teacher Extra Pay	550	250		250
10	xxx	00	24110	015050	Add Salaries - Clerical	300			0
10	xxx	00	24110	020020	Empl Bene - Teachers	500			0
10	xxx	00	24110	020050	Empl Bene - Clerical	607	307		307
10	xxx	00	24110	050000	Other Purchased Services	0			0
10	xxx	00	24110	055000	Printing	1,200			0
10	xxx	00	24110	058000	Travel & Registration	0			0
10	xxx	00	24110	058300	Mileage	150	150		150
10	xxx	00	24110	061000	General Supplies	633			0
10	xxx	00	24110	073500	Non-Capital Equipment <\$5K	0			0
						7,790	3,057	0	3,057
								This total	
								Not equal	
								Must equal	
					FY18-19 Allocation			4,070	

Exhibit E

SCHOOL INSTRUCTIONAL & OFFICE SUPPLIES ALLOCATIONS
FOR FY 20XX Proposed Budget

INSTRUCTIONAL ACCOUNTS															
School	Loc #	Student Data			Standard Allocation		Field Trips		Total		Total Amount at 90.00% Allocation	Office Accounts			Total Amount at 90.00% Allocation
		Projected Student Count	Projected Kinder. Count	Projected Funded Count	Amount to Allocate	Amount per Location	Amount to Allocate	Amount per Location	Amount per Location	Loc #		Amount to Allocate	Amount per Location		
Xxx Elementary	xxx	402.6	65.2	370.0	84.46	31,251	3.00	1,110	32,361	29,125	Xxx Elementary	xxx	12.22	4,522	4,070

Budget Inquiry Report
Location High School A
Run January 29, 2019 at 06:03

<u>Fund</u>	<u>DeptID</u>	<u>SRE</u>	<u>Program</u>	<u>Acct</u>	<u>Project</u>	<u>BP</u>	<u>Program Descr</u>	<u>Account Descr</u>	<u>Budget</u>	<u>Sum Enc Amt</u>	<u>Sum Exp Amt</u>	<u>Available</u>
10	XXX	00	00300	015020	0003	2013	General HS Education	Add Salaries - Teachers	32,350.00	0.00	4,530.24	27,819.76
10	XXX	00	00300	020020	0003	2013	General HS Education	Empl Bene - Teachers	5,252.00	0.00	727.93	4,524.07
10	XXX	00	00300	043100	0000	2013	General HS Education	Repair Copy Machines	9,675.43	0.00	2,250.96	7,424.47
10	XXX	00	00300	051300	0000	2013	General HS Education	Field Trips	0.00	0.00	0.00	0.00
10	XXX	00	00300	051900	0003	2013	General HS Education	Student Transportation	10,000.00	0.00	0.00	10,000.00
10	XXX	00	00300	055000	0000	2013	General HS Education	Printing	6,155.61	0.00	4.72	6,150.89
10	XXX	00	00300	058000	0000	2013	General HS Education	Travel & Registration	23,147.37	0.00	180.00	22,967.37
10	XXX	00	00300	061000	0000	2013	General HS Education	General Supplies	31,101.91	0.00	3,034.00	28,067.91
10	XXX	00	00300	061000	0002	2013	General HS Education	General Supplies	5,681.63	0.00	74.13	5,607.50
10	XXX	00	00300	061000	0003	2013	General HS Education	General Supplies	6,965.00	0.00	544.86	6,420.14
10	XXX	00	00300	064200	0000	2013	General HS Education	Textbooks/Curr Res	15,877.28	0.00	7,955.77	7,921.51
10	XXX	00	00300	064300	0000	2013	General HS Education	Library Books/Periodicals	3,822.46	0.00	610.06	3,212.40
10	XXX	00	00300	064500	0000	2013	General HS Education	Electronic Media	1,305.19	0.00	200.00	1,105.19
10	XXX	00	00300	064500	00NN	2013	General HS Education	Electronic Media	17,860.00	0.00	8,460.00	9,400.00
10	XXX	00	00300	073500	0000	2013	General HS Education	Non-Capital Equipment <\$5K ea.	4,139.30	0.00	519.38	3,619.92
10	XXX	00	00700	061000	3150	2013	Gifted & Talented	General Supplies	1,615.69	0.00	1,122.18	493.51
10	XXX	00	009ES	061000	3140	2013	ELL	General Supplies	1,032.75	0.00	327.41	705.34
10	XXX	00	009ME	061000	0000	2013	Math and Engineering	General Supplies	5,359.60	0.00	213.38	5,146.22
10	XXX	00	009TP	012020	0000	2013	Tutoring Program	Temp Salaries - Teachers	7,316.44	0.00	3,401.97	3,914.47
10	XXX	00	009TP	020020	0000	2013	Tutoring Program	Empl Bene - Teachers	1,503.56	0.00	548.88	954.68
10	XXX	00	02000	061000	0000	2013	Art	General Supplies	1,750.00	0.00	1,622.77	127.23
10	XXX	00	02600	061000	0000	2013	Photography	General Supplies	1,566.75	0.00	1,566.75	0.00
10	XXX	00	03000	061000	0000	2013	Business	General Supplies	1,447.57	0.00	137.65	1,309.92
10	XXX	00	05000	061000	0000	2013	English Language Arts	General Supplies	2,727.52	0.00	1,798.50	929.02
10	XXX	00	05430	061000	0000	2013	Journalism	General Supplies	4,918.33	0.00	0.00	4,918.33
10	XXX	00	05450	061000	0000	2013	Yearbook	General Supplies	1,668.47	0.00	0.00	1,668.47
10	XXX	00	05500	061000	0000	2013	Speech	General Supplies	200.00	0.00	0.00	200.00
10	XXX	00	05600	061000	0000	2013	Dramatic Arts	General Supplies	1,507.89	0.00	253.07	1,254.82
10	XXX	00	06000	061000	0000	2013	Foreign Language	General Supplies	1,366.54	0.00	321.07	1,045.47
10	XXX	00	08100	061000	0000	2013	Health Education	General Supplies	1,017.61	0.00	668.41	349.20
10	XXX	00	08300	061000	0000	2013	Physical Education	General Supplies	1,989.14	0.00	1,846.99	142.15
10	XXX	00	10210	061000	0000	2013	General Shop	General Supplies	521.32	0.00	521.32	0.00
10	XXX	00	10750	061000	0000	2013	Woodwork	General Supplies	3,500.00	0.00	1,846.54	1,653.46
10	XXX	00	11000	061000	0000	2013	Mathematics	General Supplies	5,008.86	0.00	1,626.23	3,382.63
10	XXX	00	12400	061000	0000	2013	Vocal Music	General Supplies	1,579.50	0.00	1,133.07	446.43
10	XXX	00	12500	061000	0000	2013	Instrumental Music	General Supplies	2,969.27	0.00	863.46	2,105.81
10	XXX	00	12550	061000	0000	2013	Orchestra	General Supplies	771.61	0.00	118.89	652.72
10	XXX	00	13000	061000	0000	2013	Natural Science	General Supplies	5,490.41	0.00	3,655.35	1,835.06
10	XXX	00	13000	073000	0000	2013	Natural Science	Equipment >\$5K per item	1,705.02	0.00	0.00	1,705.02
10	XXX	00	15000	061000	0000	2013	Social Sciences	General Supplies	2,608.95	0.00	2,608.81	0.14
10	XXX	00	17000	061000	3130	2013	Special Education	General Supplies	1,282.45	0.00	617.72	664.73

Budget Inquiry Report													
Location High School A													
Run January 29, 2019 at 06:03													
Fund	DeptID	SRE	Program	Acct	Project	BP	Program Descr	Account Descr	Budget	Sum Enc Amt	Sum Exp Amt	Available	
10	XXX	00	18000	015020	0000	2013	CoCurricular Athletics - Sport	Add Salaries - Teachers	67,961.59	0.00	67,961.59	0.00	
10	XXX	00	18000	020020	0000	2013	CoCurricular Athletics - Sport	Empl Bene - Teachers	11,193.54	0.00	11,193.54	0.00	
10	XXX	00	18000	039000	0000	2013	CoCurricular Athletics - Sport	Profess./Consultant Services	16,600.00	0.00	13,002.00	3,598.00	
10	XXX	00	18000	050000	0000	2013	CoCurricular Athletics - Sport	Other Purchased Services	16,800.00	0.00	13,313.34	3,486.66	
10	XXX	00	18000	061000	0000	2013	CoCurricular Athletics - Sport	General Supplies	24,800.00	0.00	6,916.90	17,883.10	
10	XXX	00	21220	061000	0000	2013	Counseling Services	General Supplies	1,365.86	0.00	1,059.34	306.52	
10	XXX	00	22340	039000	0000	2013	Supervision Athletics	Profess./Consultant Services	5,300.00	0.00	0.00	5,300.00	
10	XXX	00	22340	061000	0000	2013	Supervision Athletics	General Supplies	8,500.00	0.00	651.00	7,849.00	
10	XXX	00	24110	012050	0000	2013	Office of Principal	Temp Salaries - Clerical	10.92	0.00	0.00	10.92	
10	XXX	00	24110	013050	0000	2013	Office of Principal	OT Salaries - Clerical	3,208.00	0.00	0.00	3,208.00	
10	XXX	00	24110	015020	0000	2013	Office of Principal	Add Salaries - Teachers	17,768.61	0.00	11,615.39	6,153.22	
10	XXX	00	24110	015050	0000	2013	Office of Principal	Add Salaries - Clerical	5,833.18	0.00	150.19	5,682.99	
10	XXX	00	24110	020020	0000	2013	Office of Principal	Empl Bene - Teachers	1,893.00	0.00	1,892.57	0.43	
10	XXX	00	24110	020050	0000	2013	Office of Principal	Empl Bene - Clerical	3,034.47	0.00	23.76	3,010.71	
10	XXX	00	24110	050000	0000	2013	Office of Principal	Other Purchased Services	45.00	0.00	45.00	0.00	
10	XXX	00	24110	055000	0000	2013	Office of Principal	Printing	3,430.00	0.00	2,209.90	1,220.10	
10	XXX	00	24110	058000	0000	2013	Office of Principal	Travel & Registration	3,115.46	0.00	0.00	3,115.46	
10	XXX	00	24110	058300	0000	2013	Office of Principal	Mileage Reimbursement	316.09	0.00	0.00	316.09	
10	XXX	00	24110	061000	0000	2013	Office of Principal	General Supplies	50,388.78	426.19	20,500.53	29,462.06	
10	XXX	00	24110	061700	0000	2013	Office of Principal	Graduation Supplies	2,972.83	0.00	981.51	1,991.32	
10	XXX	00	24110	073000	0000	2013	Office of Principal	Equipment >\$5K per item	93.79	0.00	0.00	93.79	
10	XXX	00	24110	073500	0000	2013	Office of Principal	Non-Capital Equipment <\$5K ea.	4,534.89	0.00	1,604.81	2,930.08	
10	XXX	00	26210	061000	0000	2013	Operations Custodians	General Supplies	9,619.00	0.00	7,689.71	1,929.29	
22	XXX	00	00300	061000	2903	2013	General HS Education	General Supplies	64.19	0.00	0.00	64.19	
									503,535.13	426.19	218,423.40	284,685.54	

Budget Transaction Detail

Exhibit G

Document ID Codes: UMB=UMB Bank - P-card charges INV=Warehouse order - warehouse charges PP=Production Printing-print shop/mailroom charges VRZ=Verizon wireless - District cell phone charges
PRU=Parts R Us - technology parts purchases PO_POENC=Purchase Order
Transaction Type Codes: GL_BD_JOURNAL=budget transfer AP_VOUCHER= direct payment (check request or EFT) GL_JOURNAL=Payment or Journal Entry

Currency	Fund	Dept	Class	Program	Account	Project	Budget Period	Account Descr	Program Descr	The account string is across the top of the report.		
USD	10	XYZ	00	XXXXX	061000	0000	2019	General Supplies	Five X Program			
=====												
Date booked	What took place	JE, Transfer, etc #	The vendor/supplier				What was purchased		Only a PO will encumber funds			
Trans Date	Trans Type	Document ID	Description				Line Description	Budget	Encumbrance	Expended		
07/01/2016	GL_BD_JRNL	0000195943	FY17 ADOPTED BUDGET				Original/SMITH/FY17 ADOPTED BUDGET	Beginning Budget 6,500.00	0.00	0.00		
07/11/2016	GL_JOURNAL	UMB0196877	UMB Bank Transactions P-card purchase				AMAZON MKTPLACE PMTS P-card purchase vendor	0.00	0.00	5.69		
07/13/2016	GL_JOURNAL	UMB0196879	UMB Bank Transactions				AMAZON.COM AMZN.COM/BI	0.00	0.00	19.42		
07/15/2016	GL_JOURNAL	UMB0196881	UMB Bank Transactions				COLORADO MARKET	0.00	0.00	75.00		
07/18/2016	GL_JOURNAL	UMB0196883	UMB Bank Transactions				SPRINGS NEWS	0.00	0.00	12.98		
07/18/2016	GL_JOURNAL	UMB0196883	UMB Bank Transactions				MOUNTAIN MANAGEMENT	0.00	0.00	31.80		
07/20/2016	GL_JOURNAL	UMB0196885	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	273.69		
07/25/2016	GL_JOURNAL	INV0196648	Warehouse Charges				ISS0102635 Warehouse order number	0.00	0.00	130.85		
08/05/2016	AP_VOUCHER	00384500	DOE, JANE Reimbursement				HAND SANITIZER Item purchased	0.00	0.00	28.78		
08/10/2016	GL_JOURNAL	UMB0197467	UMB Bank Transactions				AMAZON MKTPLACE PMTS	0.00	0.00	15.53		
08/16/2016	GL_JOURNAL	PP00197052	Print Shop Transactions				307648_NAMEPLATE	0.00	0.00	4.09		
09/07/2016	GL_JOURNAL	KMB03001	TO RECORD ADJUSTING ENTRIES Journal Entry (JE)				TO DEPT PDQ SHREDDING Reason for Journal Entry	0.00	0.00	42.00		
09/08/2016	GL_JOURNAL	INV0197489	Warehouse Charges				ISS0103133	0.00	0.00	130.85		
09/08/2016	GL_JOURNAL	UMB0197978	UMB Bank Transactions				AMAZON MKTPLACE PMTS	0.00	0.00	16.24		
09/09/2016	GL_JOURNAL	UMB0197979	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	87.51		
09/18/2016	GL_JOURNAL	UMB0197986	UMB Bank Transactions				AMER ASSOC NOTABLES	0.00	0.00	24.90		
09/20/2016	GL_JOURNAL	UMB0197988	UMB Bank Transactions				ABC REGISTRATION FEE	0.00	0.00	10.00		
10/02/2016	GL_JOURNAL	UMB0197998	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	242.69		
10/02/2016	GL_JOURNAL	UMB0197998	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	179.99		
10/02/2016	GL_JOURNAL	UMB0197998	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	179.99		
10/12/2016	AP_VOUCHER	00386760	Doe, JANE Reimbursement				PLASTIC TOTES Item purchased	0.00	0.00	243.56		
10/23/2016	GL_JOURNAL	UMB0198458	UMB Bank Transactions				SAFEWAY STORE 00014662	0.00	0.00	21.05		
10/23/2016	GL_JOURNAL	UMB0198458	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	45.34		
10/23/2016	GL_JOURNAL	UMB0198458	UMB Bank Transactions				OFFICE DEPOT #1080 Person who submitted transfer	0.00	0.00	41.61		
10/25/2016	AP_VOUCHER	00387242	DOE, JANE				CINNAMON ROLLS	0.00	0.00	76.83		
10/28/2016	GL_JOURNAL	UMB0198463	UMB Bank Transactions				KING SOOPERS #0133	0.00	0.00	3.88		
10/31/2016	GL_BD_JRNL	0000198318	Move money for the purchase of a				Xfer Adj./DOEJK/General Supplies Dept. budget transfer -700.00	0.00	0.00	0.00		
11/06/2016	GL_JOURNAL	UMB0198808	UMB Bank Transaction				OFFICE DEPOT #1080	0.00	0.00	375.93		
12/08/2016	GL_JOURNAL	UMB0199161	UMB Bank Transactions				KING SOOPERS #0053	0.00	0.00	23.35		
12/09/2016	GL_JOURNAL	UMB0199162	UMB Bank Transactions				OFFICE DEPOT #1080	0.00	0.00	81.35		
=====												
A Purchase Order (PO) will have these features:												
04/27/2017	PO_POENC	0000042784	DELL MARKETING LP Vendor				DELL OPTIPLEX 7040 MINI TOWER.	What was ordered	0.00	683.69	Encumbered purchase price	0.00
06/21/2017	AP_VOUCHER	00396215	DELL MARKETING LP				DELL OPTIPLEX 7040 MINI TOWER.		0.00	-683.69	Reverses after payment	0.00
06/21/2017	AP_VOUCHER	00396215	DELL MARKETING LP				DELL OPTIPLEX 7040 MINI TOWER.		0.00	0.00	683.69	Payment

Number of Transactions	3	Total number of transactions in this account to date				Totals		683.69	Total budget	0.00	Total encumbered to date	683.69
Total expended												

Exhibit H

Budgets Overview

Budgets Overview - Windows Internet Explorer provided by Colo Spgs School District 11

http://pswebfn.cssd11.k12.co.us:7003/psp/f91prd/EMPLOYEE/ERP/c/MANAGE_COMMITMENT_CONTROL.KK_INQ_LEDGER.GBL?FolderPath=PORTAL_F

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Budgets Overview

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Inquiry Results

Business Unit: SD11
 Ledger Group: APPROP Appropriation Budget
 Type of Calendar: Detail Budget Period
 Amounts in Base Currency: USD
 Revenue Associated: ☐

[Return to Criteria](#) Max Rows: 100 [Display Options](#) [Search](#)

Ledger Totals (1 Rows)

Budget:	50,388.78	Net Transfers:	25,094.19
Expense:	20,500.53		
Encumbrance:	426.19		
Pre-Encumbrance:	0.00		
Budget Balance:	29,462.06		
Associate Revenue:	0.00		
Available Budget:	29,462.06		

Budget Overview Results

	Ledger Group	Fund	Dept	Class	Program	Account	Project	Budget Period	Budget	Expense	Encumbrance	Available Budget	Percent Avail
1	APPROP	10		00	24110	061000	0000	2013	50,388.777	20,500.530	426.190	29,462.057	

Left click this link to view the list of transfers that have been generated in this account.

List of Budget Transfers in this Account

Exhibit H

Budgets Overview - Windows Internet Explorer provided by Colo Spgs School District 11

http://pswebfn.cssd11.k12.co.us:7003/psp/f91prd/EMPLOYEE/ERP/c/MANAGE_COMMITMENT_CONTROL.KK_INQ_LEDGER.GBL?FolderPath=PORTAL_F

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Ledger: APPROP_BD

Activity Log Customize | Find | View All | First 1 of 9 Last

	Tran Line	Document Label	Document ID	Fund	Class	Program	Account	Project	Year	Monetary Amount	Budget Entry Type	Tran ID	Tran Date
	3701	Journal ID:	0000175100	10	00	24110	061000	0000	2013	5,000.00	Original	0000785529	07/02/2012
	427	Journal ID:	0000175771	10	00	24110	061000	0000	2013	20,294.59	Original	0000787249	08/06/2012
	24	Journal ID:	0000176059	10	00	24110	061000	0000	2013	7,411.09	Xfer Adj.	0000788410	08/23/2012
	1	Journal ID:	0000177291	10	00	24110	061000	0000	2013	-318.42	Xfer Adj.	0000794323	11/28/2012
	43	Journal ID:	0000177366	10	00	24110	061000	0000	2013	2,009.00	Xfer Adj.	0000794682	12/03/2012
	3	Journal ID:	0000177636	10	00	24110	061000	0000	2013	-42.55	Xfer Adj.	0000796135	12/20/2012
	1	Journal ID:	0000177636	10	00	24110	061000	0000	2013	-318.42	Xfer Adj.	0000796135	12/20/2012
	24	Journal ID:	0000177700	10	00	24110	061000	0000	2013	15,853.49	Xfer Adj.	0000796390	01/04/2013
	47	Journal ID:	0000178025	10	00	24110	061000	0000	2013	500.00	Xfer Adj.	0000798001	01/28/2013

OK