

**COLORADO SPRINGS SCHOOL DISTRICT ELEVEN**

Dr. Nicholas Gledich, Superintendent  
Dr. Mary Thurman, Deputy Superintendent  
Personnel Support Services

**School Accountability (SAC) Training Agenda**

**October 13, 2016**

**Tesla Professional Development Center**

**6:00pm – 8:00pm**

**Room 116/129**

- 6:00 – 6:10pm     **Welcome and Introductions –**  
Carl Schueler – DAC Chairperson
- 6:10 – 6:20pm     **Testimonials – SAC - What works**  
▪ Jared Welch – Principal, Sabin Middle School  
▪ Kathy Solomon - Parent
- 6:20 – 6:40pm     **SAC Basics –**  
Ed Plute - DAC Accreditation Chair
- 6:40 – 6:50pm     **What is DAC and What Can We Do For You? –**  
Carl Schueler – DAC Chair
- 6:50 – 7:15pm     **SAC's Roles Relating to the School Budget**  
Ken Wieck – Director-Budget & Planning
- 7:20 – 7:55pm     **Break-out session –**  
  
      **\*Elementary Schools – Stay in room 116/129**  
  
      **\*Secondary Schools/Charters – Proceed to room 112/113**  
  
      • **Topics –**  
        ○ What is working in your SAC? What is not working?  
          What do you need from DAC?  
        ○ What is the best way for DAC and SACs to  
          communicate? For SACs to communicate with each  
          other?
- 7:55 – 8:00pm     **Conclusion - room 116**  
  
      ▪ Evaluation of Training (leave at door)  
      ▪ Door Prize

## Training for Effective SACs



### School Accountability Committee Training Night

October 13, 2016

Ed Plute

District Accountability Committee Member

**How can I effectively contribute to my school by being a member of my School Accountability Committee (SAC)?**

## Training for Effective SACs



### Why a School Accountability Committee (SAC)?

- ❖ SACs are one point of volunteerism in a school
- ❖ SACs are required by state law and D11 policy
- ❖ State law and D11 policy state:
  - The composition of the SACs
  - The duties and responsibilities of the SACs
- ❖ SACs are different from PTAs and PTOs but can share common members, meetings

## Training for Effective SACs



### Who serves on a SAC?

- ❖ The SAC is composed of parents, principal, staff, community members
- ❖ Although SACs are required by law, the SACs are composed of a team of volunteers
- ❖ Membership is defined by state law, Colorado Department of Education (CDE) rules/regulations, D11 policy
- ❖ Emphasis is placed on having the majority of the SAC members as parents

## Training for Effective SACs



### What is a parent?

- ❖ From Policy AE:
- ❖ "A parent/guardian shall not be eligible to serve as a parent/guardian on the SAC if he or she is employed by the school or a relative is employed by the school. In accordance with state law, relative is defined as a person's spouse, son, daughter, sister, brother, mother, or father."

## Training for Effective SACs



### Best Practices

- ❖ Emphasis on parent participation, involvement
- ❖ Non-parents, per the definition, can still serve on a SAC
- ❖ Do the best you can with respect to recruitment, length of service (two years), overlap of service

## Training for Effective SACs

I ♥  
MEETINGS

### How does a SAC operate?

- ❖ The SAC chair is a parent, elected from the SAC membership
- ❖ The SAC chair presides over all meetings
- ❖ The SAC chair, together with the principal, drafts an agenda for each SAC meeting
- ❖ SACs must meet at least quarterly, but typically meet monthly during the school year
- ❖ Take minutes as a note of record; have the minutes available for the public



## Training for Effective SACs

### What does a SAC do?

#### Roles and Responsibilities



- ❖ SAC roles and responsibilities are defined by state law and D11 policies
- ❖ Fosters communication between principal and parents, community members concerning the school
- ❖ SACs serve in an advisory role to the principal with respect to:
  - Spending prioritizations
  - Student achievement (via the accountability/accreditation cycle)
- ❖ USIP=Unified School Improvement Plan
  - Safety and learning environment
  - Enhanced parent engagement

## Training for Effective SACs

### What does a SAC do?

#### D11 policy AE



- ❖ Adopt rules of operation (by-laws)
- ❖ Advise the principal with respect to "priorities for the expenditures of school funds"
- ❖ Advise the principal with respect to the school's Unified School Improvement Plan (USIP)
- ❖ Develop additional areas of study to address the educational needs of the school

## Training for Effective SACs

### What does a SAC do? Discussion Questions



- ❖ Key questions to ask:
  - How are the students doing with respect to:
    - Safety
    - Learning Environment
    - Academic achievement
- ❖ How do you know?
- ❖ How does the budget support all of the above?

## Training for Effective SACs

### What does a SAC do? Student Achievement



How are the students in my school doing with respect to student achievement?

- ❖ Standardized test scores are one way to provide information to answer this question.
- ❖ Colorado Measures of Academic Success (CMAS) consists of:
  - Science assessments Grades 5,8 and 11
  - Social science assessments Grades 4 and 7
  - Math and English Language Arts assessment via PARCC (Grades 3 – 9)
- ❖ Graduation Rates and Dropout Rates
- ❖ CO PSAT (Grade 10) – new in 2016
- ❖ CO SAT (Grade 11) new in 2017 (replaces CO ACT)

## Training for Effective SACs

### What does a SAC do? Student Achievement (Con't)



How are the students in my school doing with respect to student achievement?

- ❖ MAP (Measures of Academic Progress) tests are replaced by K-12 Galileo
- ❖ K-12 Galileo is a name used for education management tools developed by Assessment Technology, Incorporated (ATL) [www.ati-online.com](http://www.ati-online.com)
- ❖ READ Act (grades K-3) – assess students with significant reading deficiencies (SRD) and provide support
- ❖ Reading to Ensure Academic Development (READ Act) - 2012
- ❖ Dynamic Indicators of Basic Literacy Skills (DIBELS)

## Training for Effective SACs

### What does a SAC do? Accreditation



- ❖ Accreditation is given by School Performance Framework (SPF) tied to, among other things, CMAS scores
- ❖ Accreditation Rating and School Plan Types:
  - Performance
  - Improvement
  - Priority Improvement
  - Turnaround

Future SAC trainings will be offered on SPFs

## Training for Effective SACs

### What does a SAC do? USIP Cycle



- ❖ Accountability questions :
  - How are the students doing in your school?
  - How do you know?
- ❖ Accountability/Accreditation cyclic (yearly) improvement process is still in place
- ❖ The Unified School Improvement Plan (USIP) continues to be a part of the process
- ❖ Your school USIP is due to the district end of October 2016

## Training for Effective SACs

### What does a SAC do? Sample SAC Agenda



- ❖ Principal's report
- ❖ Good things at the school
- ❖ Current Issues
- ❖ New district policies and/or policy updates that may affect the school
- ❖ Fulfill SAC responsibilities with respect to student achievement (USIP), prioritization of expenditures, parental engagement

***See Agenda Planning Guide for more ideas***

## Training for Effective SACs

### Summary – How can I effectively contribute to my school by being a member of my SAC?

SAC members contribute by:

1. Being part of the communication stream (2-way; be informed, providing feedback)
2. Acquiring knowledge, expertise in order for your SAC committee to effectively advise the principal with respect to:
  - The USIP cycle (student achievement)
  - Safety and the Learning Environment
  - Spending priorities
  - Enhanced parental involvement
3. Ask:
  - How are the students doing?
  - How do you know?

## Training for Effective SACs

### CDE District Accountability Handbook 2015

- ❖ Similar to D11 policy with additional emphasis on parents, specifically addresses:
  - Implementing a parent engagement policy
  - Increasing parent engagement with teachers including READ plans, Individual career and academic plans (ICAP)

Good reference:

[www.cde.state.co.us/accountability/district\\_accountability\\_handbook2015](http://www.cde.state.co.us/accountability/district_accountability_handbook2015)

## **Training for Awesome SACs**

**Thank you for volunteering  
your time and energy by serving on your  
School Accountability Committee**



**Questions?**

## Training for Effective SACs



### What The New DAC Can (Should) Do For You

October 13, 2016

Carl Schueler

District Accountability Committee Chair

## New DAC



- Not as big
- But still large with lots of opportunities
  - For doers and participators
- Focus on:
  - Parent/community/staff input to Board of Education
  - Support of SACs

## Representatives



- Parents/guardians\*
  - Grade levels/ school types
  - Geographic and community diversity
  - Demographic
  - Special areas (GT, ELL etc.)
- Community members
- Teachers
- Administrators
- Military, business

\*Greatest weighting

## Subcommittees



- Membership- Dr. Wendy Chiado
- Accreditation- Dr. Ed Plute
- Budget- Enid Ruiz-Mattei
- SAC Training and Support- Group



## What Can We Do to Help?

- Listen, Lead, Convene
- Track and Measure
- Support and Mentor
- Some of the Representative “Grunt Work”
  - Role of experienced community members
- Reporting Back



## We Can't Help if We Don't Know



- About your SACs (or lack thereof)
- What you need?

## Information

- Principal
- Chair (vice-chair)
- Contact info
- When you meet and how often
  - Few other details
- Average attendance
- Web presence
- Self assessment

## Mentoring



- Seasoned SAC members
  - Direct, indirect and varying levels of support
    - Examples
    - Counsel
    - Quick phone call
    - Stopping by

## Convening



- Training
- Issues and topics
  - (“power of aggregating up”)
- Meetings like this
- Reporting back
  - Work to do on this- ideas?

## Some Topics

- Performance and Accreditation
  - Testing and assessment
- Budget
  - Bond/MLO?
- Graduation requirements
- Safety, security, climate

## 3 Year Strategic Plan



- Spring 2017 opportunity

## Listening Part- Breakouts



- Topics?
- Questions?
- Issues?
- Needs?



## Colorado Springs School District 11

# School Accountability Committee Budget Training

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**A budget's impact is counted in dollars, but measured in student achievement."**

Budget and Planning  
1115 North El Paso Street  
Colorado Springs, Colorado 80903  
Director: Ken Wieck  
Phone: 719-520-2011  
Fax: 719-633-9347  
[Budget and Planning](#)

October 13, 2016

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](mailto:alvin.brown2@d11.org), Phone: (719) 520-2271, Fax: (719) 520-2442. Se habla Español.



## Colorado Springs School District 11

# SAC Budget Training Table of Contents

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### Beginning with the Basics

School districts are governmental entities. As a governmental entity, there are specific rules a school district must follow for its financial processing. The first thing to know is that Governmental Accounting is also Fund Accounting. That means the state has identified different funds to handle different transactions. You can think of the different funds as separate entities held together by the appropriation resolution District 11 is required to adopt each year.

The Colorado Department of Education (CDE), in conjunction with the state's school districts, developed a chart of accounts that is used by all the districts. The chart of accounts was developed to have a consistent data format from all districts. There are about 10,000 active account strings across District 11.

### Budget Development

Budgets are built each spring for the following year. The base budget for each school is developed from the individual school's projected enrollment for the upcoming year. Before each school allocates its individual budget, the following modification steps may occur. The school's principal is the primary budget manager at each school. Included in this package are the budget development calendar, which gives the steps and timing for budget development, and school budget allocation forms.

### Mid-year Modifications

This budget amendment is optional. They may or may be allowed depending on factors such as state funding or the status of the prior year's ending fund balance. If it is determined that these modifications can be done, the cabinet and executive directors will contact their people to see what the needs are. This usually happens in October. Mid-year modifications should be non-recurring expenses since the funds are usually non-recurring. Budget modifications are typically processed through the school's executive director.

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

### Budget Modifications

After the mid-year budget the next process is budget modifications for the upcoming year. Again depending on outside factors and the fiscal health of the District there could be years when it isn't possible to open up the process to include modifications. However, this process is the chance to adjust a program's base budget for the upcoming fiscal year and possibly beyond. Please note that although the modification is done before the new budget, it isn't approved by the Board until they approve the entire proposed budget. Because of this timing of the approval, the budget template received in the spring does not include any upcoming modifications. If a modification is approved for your program or school, it is added to the budget in the final adopted book. These proposed modifications also go through the school's executive director to the Superintendent's cabinet and then through the DAC Budget Subcommittee review and recommendation process as stated in the mid-year modifications process.

### School and Student Activity Accounts

The Pupil Activity Fund, also called School and Student Activity Account (SSA) is a fiduciary fund. This is a liability fund, not a budgeted fund, which is why SSA accounts are not on the schools' allocation sheets. Money comes from students, parents and outside entities through fund raisers, clubs, specialty trips, donations, and other pupil activities. As a liability fund, the accounts used are considered payable accounts, not expenditure accounts.



# Colorado Springs School District 11

## Budget Development Process and Calendar

FY 2017-2018

*Draft*

The District's business plan and board goals will be the basis for the budget development process. Other influences on the budget development process include pupil count projections, estimated property assessed valuations, estimated beginning fund balance, unified school and district improvement plans, capital plan update, and technology plan update.

### 2016

- **October 3** Budget modification requests for the FY16/17 mid-year budget sent to budget managers (if applicable)
- **October 31** Budget modification requests for the FY16/17 mid-year budget due to Budget Office
- **November 15** Budget modification package due to the DAC Budget Subcommittee and Cabinet for review
- **December 12** Mill levy certification for property tax collection in calendar year 2016
- **December** District-wide pupil projections due from the Enrollment Office

### Budget Development Process

#### Winter 2017

- **January 9** Budget modification requests for the FY17/18 budget sent to budget managers
- **January 11** Board non-action on mid-year budget modifications to the FY16/17 adopted budget
- **January 18** Board work session on mid-year budget modifications to the FY16/17 adopted budget
- **January 25** Board action on mid-year budget modifications to the FY16/17 adopted budget
- **January 30** Budget modification requests for the FY17/18 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 7** FY17/18 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee
- **February 17** Per-pupil allocation budgets due to school principals
- **March 10** Base budget allocation sheets due to department budget managers

### Board Deliberations

#### Spring 2017

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 8** Board non-action on preliminary budget development assumptions
- **March 22** Board action on preliminary budget development assumptions
- **April 3** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 7** Departments return base budget allocation sheets to Budget and Planning Office
- **May TBD** Last day of state legislative session
- **May 8** **Projected** delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 21** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 31** DAC Budget Subcommittee's annual report
- **May 31** Board non-action and public hearing for FY17/18 budget adoption and the following resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 7** Board budget work session (if needed)
- **June 14** Board action for adoption of FY 17/18 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 28** Board action for adoption of FY17/18 budget and all resolutions, if needed

July 1, 2017 Post Uniform Budget Summary to district's website for FY17/18 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

Date

Principals,

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Please prepare your budget allocation and return to the budget office on or before date.

Thank you for your help and promptness,  
Ken Wieck  
520-2293



XYZ Elementary Budget Worksheet

XYZ Elementary		Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	(A) Adopted FY current year	(1) Recurring Amount	(2) FY New Year School Allocation	(1 + 2) FY New Year Total Allocation	
Instructional														
Centrally Funded														
10	xxx	00	009TP	00	009TP	Tutoring Program	012020	Temp Salaries - Teachers	0000	19,269				You are not expected to add funds to Tutoring, Reading Programs, or Rtl on this sheet.
10	xxx	00	009TP	00	009TP	Tutoring Program	015020	Add'l Salaries - Teachers	0000	0				
10	xxx	00	009TP	00	009TP	Tutoring Program	020020	Empl Bene - Teachers	0000	3,731				
10	xxx	00	05110	00	05110	Reading Programs	012020	Temp Salaries - Teachers	3206	19,411				
10	xxx	00	05110	00	05110	Reading Programs	020020	Empl Bene - Teachers	3206	4,436				
10	xxx	00	05110	00	05110	Reading Programs	055000	Printing	3206	0				
10	xxx	00	05110	00	05110	Reading Programs	064200	Textbooks/Curr Res	3206	1,420				
10	xxx	00	05110	00	05110	Reading Programs	073500	Non-Capital Equipment <\$5K ea.	3206	4,250				
10	xxx	00	22111	00	22111	Rtl	015020	Add Salaries - Teachers	0000	5,000				
10	xxx	00	22111	00	22111	Rtl	020020	Empl Bene - Teachers	0000	967				
Enrollment Funded														
10	xxx	00	00100	00	00100	General Elementary Ed	039000	Purchased Prof Services	0000	0			0	
10	xxx	00	00100	00	00100	General Elementary Ed	043100	Copier Maintenance	0000	1,500			0	
10	xxx	00	00100	00	00100	General Elementary Ed	051300	Field Trips	0000	500			0	
10	xxx	00	00100	00	00100	General Elementary Ed	055000	Printing	0000	16,000			0	
10	xxx	00	00100	00	00100	General Elementary Ed	061000	Instructional Supplies	0000	9,000			0	
10	xxx	00	00100	00	00100	General Elementary Ed	064200	Textbooks	0000	4,000			0	
10	xxx	00	00100	00	00100	General Elementary Ed	064300	Library Books/Periodicals	0000	2,500			0	
10	xxx	00	00100	00	00100	General Elementary Ed	064500	Electronic Media	0000	5,000			0	
10	xxx	00	00100	00	00100	General Elementary Ed	073500	Non-Capital Equipment <\$5K	0000	639			0	
										97,623	0	0	0	0
										This total		***Not equal***		
										Must equal				
										FY New Year Allocation		41,029		
Administration														
Centrally Funded														
10	xxx	00	24110	00	24110	Office of Principal	012050	Lunchroom Aides/Temp Salaries Clerical	0000	2,350	2,350		2,350	You are not expected to add funds to OT Salaries-Clerical or Operations Custodians on this sheet.
10	xxx	00	24110	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	1,596				
10	xxx	00	24110	00	24110	Office of Principal	015020	Teacher Extra Pay	0000	250	250		250	
10	xxx	00	24110	00	24110	Office of Principal	020050	Empl Bene - Clerical	0000	616	307		307	
10	xxx	00	24110	00	24110	Office of Principal	058300	Mileage	0000	194	194		194	
10	xxx	00	26210	00	26210	Operations Custodians	061000	General Supplies	0000	5,045				
Enrollment Funded														
10	xxx	00	24110	00	24110	Office of Principal	012020	Temp Salaries - Teachers	0000	1,000			0	
10	xxx	00	24110	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	1,000			0	
10	xxx	00	24110	00	24110	Office of Principal	020020	Empl Bene - Teachers	0000	250			0	
10	xxx	00	24110	00	24110	Office of Principal	039000	Purchased Prof Services	0000	200			0	
10	xxx	00	24110	00	24110	Office of Principal	050000	Other Purchased Services	0000	0			0	
10	xxx	00	24110	00	24110	Office of Principal	055000	Printing	0000	400			0	
10	xxx	00	24110	00	24110	Office of Principal	058000	Travel & Registration	0000	0			0	
10	xxx	00	24110	00	24110	Office of Principal	061000	General Supplies	0000	1,891			0	
10	xxx	00	24110	00	24110	Office of Principal	073500	Non-Capital Equipment <\$5K	0000	325			0	
										15,117	3,101	0	3,101	
										This total		***Not equal***		
										Must equal				
										FY New Year Allocation		6,097		

\*\*\*Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.

(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.

\*\*Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.

(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.

**SCHOOL INSTRUCTIONAL & OFFICE SUPPLIES ALLOCATIONS  
FOR FY New Year Proposed Budget**

INSTRUCTIONAL ACCOUNTS													
Student Data				Standard Allocation				Field Trips				Total	
School	Projected Student Count	Projected Kinder. Count	Projected Funded Count	Amount	to Allocate	Location	per Allocation	Amount	to Allocate	per Location	Total Amount at 90.00%	Loc #	Total Amount at 90.00%
XYZ Elementary	571.0	100.0	521.0	84.50	44,025	3.00	1,563	45,588	41,029	XYZ Elementary	xxx	13.00	6,774
													6,097

Date

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Thank you for your help and promptness,  
Ken Wieck  
520-2293





Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New year Total Allocation
<b>Administration</b>											
<b>Centrally Funded</b>											
10	xxx	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	1,680			
10	xxx	00	24110	Office of Principal	015020	Teacher Extra Pay	0000	5,300	5,300		5,300
10	xxx	00	24110	Office of Principal	015050	Clerical Extra Pay	0000	2,300	2,300		2,300
10	xxx	00	24110	Office of Principal	020020	Teacher Benefits	0000	496	496		496
10	xxx	00	24110	Office of Principal	020050	Clerical Benefits	0000	625	300		300
10	xxx	00	24110	Office of Principal	058300	Mileage	0000	103	103		103
10	xxx	00	26210	Operations Custodians	061000	General Supplies	0000	6,674			
<b>Enrollment Funded</b>											
10	xxx	00	21220	Counseling Services	061000	General Supplies	0000	0			0
10	xxx	00	24110	Office of Principal	012020	Temp Salaries - Teachers	0000	0			0
10	xxx	00	24110	Office of Principal	012050	Temp Salaries - Clerical	0000	0			0
10	xxx	00	24110	Office of Principal	039000	Purchased Prof Services	0000	0			0
10	xxx	00	24110	Office of Principal	050000	Other Purchased Services	0000	0			0
10	xxx	00	24110	Office of Principal	055000	Printing	0000	1,000			0
10	xxx	00	24110	Office of Principal	058000	Travel & Registration	0000	1,500			0
10	xxx	00	24110	Office of Principal	061000	General Supplies	0000	5,726			0
10	xxx	00	24110	Office of Principal	073500	Non-Capital Equipment <\$5K	0000	1,000			0
								26,404	8,499	0	8,499
								This total			
								***Not equal***			
								Must equal			
								8,704			
								FY New Year Allocation			

\*\*Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.

(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.



## INSTRUCTIONAL ACCOUNTS

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Date

Principals,

This Excel file is your source for the budget allocation of FYxx-xx 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 use the **blue** colored cells in the **FYxx-xx School Allocation** column only.

**Recurring amounts (column 1) are already budgeted and are not part of your per pupil allocation.** Please Note This: If you enter an amount on the line for these items it is an addition to the recurring budgeted amount.

Please do not make entries to any column other than the **FYxx-xx School Allocation** column. After you finish your allocation input to this column the "Not equal" error message (if your allocation is properly entered) will go away.

Please prepare your budget allocation and return to the budget office on or before date.

Thank you for your help and promptness,  
Ken Wieck  
520-2293





Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New Year Total Allocation	
10	xxx	00	10750	Woodwork	061000	Instructional Supplies	0000	1,000			0	
10	xxx	00	11000	Mathematics	061000	Instructional Supplies	0000	9,174			0	
10	xxx	00	12400	Vocal Music	061000	Instructional Supplies	0000	1,500			0	
10	xxx	00	12500	Instrumental Music	061000	Instructional Supplies	0000	1,600			0	
10	xxx	00	12560	Orchestra, string	061000	Instructional Supplies	0000	1,000			0	
10	xxx	00	13000	Natural Science	061000	Instructional Supplies	0000	11,551			0	
10	xxx	00	15000	Social Sciences	061000	Instructional Supplies	0000	7,476			0	
10	xxx	00	17000	Special Education	061000	Instructional Supplies	3130	2,429			0	
								240,737	13,460	0	13,460	
										This total		
										***Not equal***		
										Must equal		
								FY New Year Allocation		145,622		
<b>Administration</b>												
<b>Centrally Funded</b>												
10	xxx	00	22340	Supervision Athletics	039000	Profess./Consultant Services	0000	6,800				
10	xxx	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	3,360				
10	xxx	00	24110	Office of Principal	015020	Teacher Extra Pay	0000	14,100	14,100		14,100	
10	xxx	00	24110	Office of Principal	015050	Clerical Extra Pay	0000	1,345	1,345		1,345	
10	xxx	00	24110	Office of Principal	020020	Empl Bene - Teachers	0000	1,318	1,318		1,318	
10	xxx	00	24110	Office of Principal	020050	Empl Bene - Clerical	0000	826	176		176	
10	xxx	00	24110	Office of Principal	058300	Mileage	0000	103	103		103	
10	xxx	00	24110	Office of Principal	061700	Graduation Supplies	0000	2,500	2,500		2,500	
10	xxx	00	26210	Operations Custodians	061000	General Supplies	0000	14,865				
<b>Enrollment Funded</b>												
10	xxx	00	21220	Counselors	061000	General Supplies	0000	1,563			0	
10	xxx	00	24110	Office of Principal	039000	Purchased Prof Services	0000	500			0	
10	xxx	00	24110	Office of Principal	050000	Other Purchased Services	0000	0			0	
10	xxx	00	24110	Office of Principal	055000	Printing	0000	9,244			0	
10	xxx	00	24110	Office of Principal	058000	Travel & Registration	0000	1,058			0	
10	xxx	00	24110	Office of Principal	061000	General Supplies	0000	9,509			0	
10	xxx	00	24110	Office of Principal	073500	Non-Capital Equipment <\$5K	0000	0			0	
10	xxx	00	24110	Office of Principal	081000	Dues & Membership Fees	0000	0			0	
								67,091	19,542	0	19,542	
										This total		
										***Not equal***		
										Must equal		
								FY New Year Allocation		23,069		
<b>**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.</b>												
<b>(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.</b>												

You are not expected to add funds to Supervision Athletics, OT Salaries-Clerical, or Operations or Custodians on this sheet.

## INSTRUCTIONAL ACCOUNTS

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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.
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).
050000	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the school district. 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, catering, cell phone, paging services, and <b>software maintenance agreements</b> . 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	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).
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.
064500	Electronic Media	Expenditures for supplies and materials related to computers and other types of technology. This includes computer software, cd rom disks, and other computer related supplies and <b>licenses to use such</b> .
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.

# Colorado Springs School District 11

## Department of Budget and Planning

<http://www.d11.org/Business/budgetplanning/Pages/default.aspx>

### Staff

Current staff of three includes: Director of Budget and Planning, Budget Analyst/HRMS (Human Resources), and Budget Analyst I.

### Department Overview

The Department of Budget and Planning staff performs activities in two major areas: **1)** district-wide budgeting, and **2)** employee expenditure budgeting, accounting and FTE authorization. The Budget and Planning Department also oversees the post-employment benefits programs for teachers and non-teacher employees as well as the budget for tax assessment and collections. It also manages general fund contingency and reserves. The department provides PeopleSoft budget module training as needed. A basic budget manual can be found on the department's web page on the District 11 web site. For budget board policies, see policies DB through DBJ-R on the District 11 Board of Education's web page. <http://www.d11.org/BOE/Policies/Pages/SectionD.aspx>

### Budget

State law mandates that the Board of Education adopt a budget and an appropriation resolution for each fund that presents a complete financial plan for the ensuing fiscal year. The budget is one of the most important documents a school district prepares because it identifies the services to be provided and how the services are to be financed. Also, in accordance with board of education policy DBJ, the budget office publishes and presents to the Board a mid-year budget update.

The budget department provides on-going support for schools, departments, and fund managers by providing them key financial information. This information is used in day to day budget monitoring, analysis and decision making.

The planning aspect of the budget department is extensive and includes such activities as: **1)** quantifying current and future fiscal impact of various factors and trends effecting the budget, such as economic factors; legislative trends; funded pupil count projections; significant changes in revenue collections; tax rates; and significant use of or increase in fund balance and **2)** providing fiscal information for the administration and board of education to determine service levels for students and staff.

### Human Resource Management System

The budget office's role in the Human Resource Management System (HRMS) is to create an internal control that connects the human resource and payroll departments' activity to the accounting general ledger and budget modules. This process involves trouble-shooting and correcting problems that arise during the hiring and/or paying of 3,500 regular and hundreds of temporary employees.

Additional review is preformed to determine that hiring is done into vacant positions and that all positions have adequate budget. This internal control is necessary for use of built-in PeopleSoft safeguards to work appropriately.

### Committee

The budget office is heavily involved with the District Accountability Committee (DAC) budget subcommittee. The subcommittee meets each month from September through May. The budget office researches and provides information for the budget subcommittee to make informed recommendations to the D-11 Board of Education before the budget is adopted each year.

### Contact Information

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