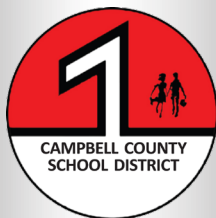


The background of the entire page is a close-up, slightly blurred image of a white calculator. The calculator's display shows several mathematical formulas in a grid-like pattern, such as 32x00, 85x29, 36x54, 36x00, 95x27, 59x19, 62x00, 84x00, 28x27, 62x03, 47x19, and 47x19. The calculator's buttons are visible, including the numeric keypad (0-9), a decimal point, and operation keys like plus, multiply, and divide.

**Campbell County
School District #1**

BUDGET CODING HANDBOOK

January 2025
Valid until Revised



We Value...

Collaboration: Working cooperatively to achieve our mission, vision, and goals.

Communication: Sharing and receiving information in a respectful and effective manner.

Compassion: Showing kindness and empathy as a foundation for positive relationships.

Innovation: Promoting creativity and forward thinking.

Integrity: Being honest and trustworthy in words and actions.

Resiliency: Learning to adapt and persevere.

Respect: Honoring opinions and diversity while treating each other with dignity.

Responsibility: Taking individual and collective ownership for actions and outcomes.

July 1, 2022 - June 30, 2027

Teaching Effectively. . . Learning Successfully

Our Mission: Empowering our students for success.

Our Vision: United in excellence.

Goal 1: Improve Student Achievement

- ❖ Students will demonstrate proficiency or growth as measured by the district assessment system.
- ❖ District grade levels will exceed the state average in content areas measured by the Wyoming state assessment.
- ❖ The district graduation rate will exceed the state graduation rate.

Goal 2: Support Student and Employee Well-Being

- ❖ The district will provide evidence-based programs and services to support students' physical and mental well-being.
- ❖ The district will provide programs to support employees' physical and mental well-being.

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<div> <div>DIVISION OF INSTRUCTIONAL SUPPORT</div> <div>682-5171</div> <div>687-</div> </div>			
FINANCE	Dave Bartlett	Associate Superintendent for Instructional Support	4540
	Shelly Haney	Finance Manager	4541
	Michelle Brandon	Admin. Assistant to the Assoc. Supt. for Instr. Support	4542
	Judith Torres	Finance Specialist	4544
	Sandi Kinnear	Grants & Federal Programs/Recreation Grants Bookkeeper	4549
	Teresa Manning	Grants and Federal Programs	4545
	Carrie Baham	Finance Specialist	4548
ACCOUNTING	Rhea Betts	Accounting Manager	4523
	Andrea Bishop Socey	Accounting Technician (A-C) & Fines & Fees Sweep	4525
	Joanne Engebretson	Accounting Technician (D-Q) & Cash Receipts & State Fuel	4524
	Kathy Turman	Accounting Technician (R-Z) & Nutrition Service Deposits	4526
INFORMATION SYSTEMS	Amy Taylor	Information Systems Manager-p0o	4568
	Erin Mager	Information Systems Support Technician	4571
	Katrina Aguallo	Information Systems Support Technician	4567
	Viridiana Garibay	Information Systems Support Technician	4569
PURCHASING / WAREHOUSE	Carl Fox	Purchasing Manager	4587
	Brian Sturdivant	Warehouse Technician	4591
	Kat Gudahl	Warehouse Technician	4592
	Scott Knox	Warehouse Technician	4585

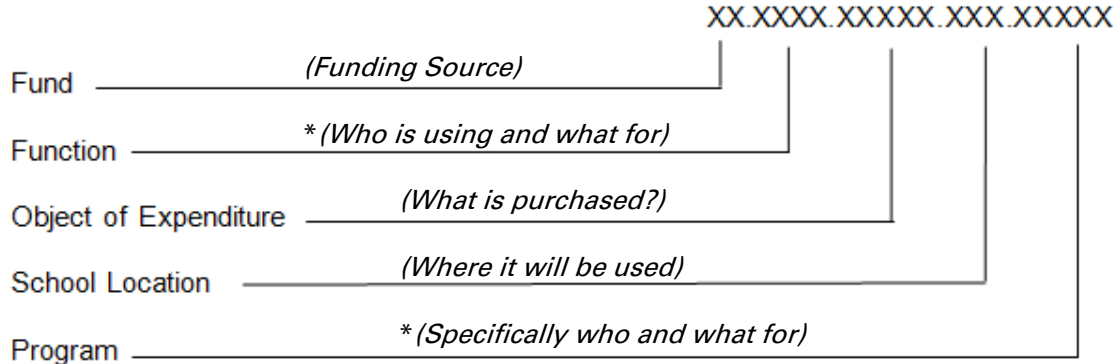
BUDGET CODING

Your understanding of the budget coding system is absolutely essential to the total budgeting process.

Budget codes are used to identify budget allocations. Planning is the key to appropriating monies in a budget request. Once funds are placed in a budget code they may be transferred using the IVisions Budget Journal Entry system.

Transfers in significant amounts require legal advertisement in the newspapers, a public hearing, Board action, and a great deal of bookkeeping. We do not plan to amend the budget. Careful planning will eliminate the need to do so.

The following coding system will be used for the Campbell County School District budget:



** Must be compatible*

If you have a question on which code to use, please refer to the general definitions listed in the following pages or your building budget office

FUND STRUCTURE

<u>Fund</u>	<u>Description</u>	<u>WDE Classification</u>	
01	General	01 General	
03	Healthy School General	01 General	
04	Sick Leave Reimbursement	01 General	
20	Grant (Special Revenue)	20 Special Revenue	Various
21	Building Special Revenue	20 Special Revenue	
22	Major Maintenance	20 Special Revenue	MAJ MNT
25	CCSD Rec Grants	20 Special Revenue	Other
31	Depreciation Fund- <i>(Equipment/ Bldg. Repair)</i>	30 Capital	
32	Component Projects	30 Capital	
33	Major Capital	30 Capital	
34	Capital Recreation Projects	30 Capital	
41	Debt Fund	40 Debt Service	
50	Nutrition Services	50 Enterprise	Food
51	CAT/ Preschool- <i>Function 4200</i>	50 Enterprise	
60	Insurance Fund- Employee	60 Internal Service	
80	Student Activity- <i>Function 4300</i>	80 Agency	PAF

THE FUNCTION STRUCTURE

Campbell County School District is using the following coding and function identification when budgeting, purchasing, expending and crediting revenues. It is very important that you use the codes and functions properly. If you have questions, please check with your building budget office or with the budget office at the Educational Services Center (687.4541).

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into six broad areas: Instruction, Instructional Support, General Support, Operation of Non-Instructional Services, Capital Facilities Acquisition and Construction Services, and Other Uses. Functions are further broken down into sub-functions and areas of responsibility.

Each of these levels consists of activities, which have some what the same general operation objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and mutually exclusive.

The function structure in this manual are not intended to dictate an organization structure. i.e. how the administrative functions are organized. Rather, an effort has been made to group together functions in relation to magnitude of expenses typically found in a school district. This grouping corresponds to the categories most frequently requested in reporting to external authorities.

Function Operational Units

Operational Units (Location Codes) are divided into the following categories:

- S Schools location codes must be used in the account string where the code type 'S' is indicated.

- D District wide codes should be used where the code type 'D' is indicated. While school codes must be used when the code type is 'S', they may also be used in those instances where a district wide code 'D' is called for and a school code is felt to be more appropriate.

- S/D In those instances where the code is identified as 'S/D' either a school or district code may be used, whichever is most descriptive.

FUNCTION DEFINITIONS

The function describes the activity for which a service or material object is acquired. The functions of the school district are classified into six broad areas: Instruction, Instructional Support, General Support, Operation of Non-Instruction Services, Capital Facilities Acquisition and Construction Services and Other Uses. Functions are further broken down into sub-functions and areas of responsibility.

<u>CODE</u>	<u>DESCRIPTION</u>
1XXX	Instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, technology at the school level needed to support instruction, staff transportation between schools, etc.) which assist in the instruction process. Students may be of pre-school (5 years and under); school age (5 to 18 years); or adults (18 years and above) <u>who enroll in public school programs.</u>
1100	General Instruction. Consists of individual, group or class instructional activities designed primarily to prepare students for the activities as citizens, family members and workers. The General Instruction Functions include all curricular activities, subject matter, learning experiences and co-curricular activities provided by the school for students of the school district. These programs include: Elementary (K-6), Junior High (7-9) and Secondary School (10-12).
1105 S/D	Pre-School Expenditures. Consists of learning experiences that are provided for preschool students. Typically, these instructional costs help preschool students develop skills for later success in Kindergarten. Day care costs or pre-school programs that charge a fee should NOT be coded here.
1110 S	Elementary. Consists of learning experiences which are concerned with knowledge, skills and appreciations needed by students which should be developed during the early school years. Activities of a curricular nature designed for this age level and sponsored by the school district with adult supervision should be identified to this function. Field trips which are financed by and through the General Fund should also be included. Elementary consists of those grades for which a school has been accredited. (K-6) <i>playground "toys" with 29000 program code</i>
1120 S	Junior High or Middle Schools. Consists of learning experiences which are concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by students and which should be developed

during the junior high/middle school years. Activities of a curricular nature designed for this age level and sponsored by the school district with adult supervision should be identified to this function. Co-curricular activities which include field trips, which are financed by and through the General Fund. Junior High Schools consist of those grades for which a school has been accredited. (7-9)

- 1130 S Secondary Schools.** Consists of learning experiences which are concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those students desiring immediate post-secondary employment or by those students desiring further education in post-secondary non-baccalaureate or baccalaureate programs. Activities of a curricular or co-curricular nature designed for this age level and sponsored by the school district with adult supervision should be identified in this function. Co-curricular activities include field trips, which are financed by and through the General fund. Secondary schools consist of grades for which a school has been accredited. (10-12)
- 1131 D All Secondary.** Consists of activities for both Junior High Schools and Secondary Schools. CCSD moves these expenses at year end to the junior high (1120) or senior high (1130) function with the school location based on ADM from the WDE-600 Attendance and Membership report.
- 1135 D Concurrent Enrollment.** Consists of instructional activities and learning experiences provided for students participating in a concurrent enrollment options program. Costs include expenditures to reimburse a community college or university for services rendered to participating students. This does NOT include tuition for students with disabilities. Tuition for a student with a disability will be accounted for in function code 1250.
- 1136 D Dual Enrollment.** Consists of instructional activities and learning experiences provided for students participating in a dual enrollment options program. Costs include expenditures to reimburse a community college or university for services rendered to participating students. This does NOT include tuition for students with disabilities. Tuition for a student with a disability will be accounted for in function code 1250.
- 1150 Tuition.**
- 12XX Special Instruction.** Consists of individual, group or class instructional activities designed primarily to deal with exceptional students, home-hospital programs and experimental programs. These special programs will provide for the needs of students which cannot be adequately satisfied in the General Instructional Functions. Function Code 12XX is not limited to "Special Education" unless otherwise denoted in sub-code definition.

- 1210 S/D Programs for Students with Disabilities.** Consists of instructional activities and learning experiences for students with disabilities who are enrolled on a full-time or part-time basis in special classes.
- 1211 D Extended School Year for Students with Disabilities.** Special education and related services provided as an individualized education program for eligible students with disabilities beyond the regular school year. *2/12/19 All ESY expenses per Trystin Green/SH*
- 1233 D Gifted & Talented.** Consists of learning experiences which are concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those students who are identified as gifted.
- 1250 D Tuition for Students with Disabilities.** Consists of expenditures to reimburse other school districts for services rendered to students with disabilities residing in the legal boundaries of the paying school district.
- 1260 D At-Risk Youth.** Consists of learning experiences which are concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those students who are identified as at-risk.
- 1261 D Social / Emotional Learning (MARK).**
- 1265 D Summer School and Extended Day Programs.** Consists of instructional activities and learning experiences provided for students participating in a summer school or extended day program. These programs are designed to provide students in elementary and secondary grades additional academic assistance outside the normal school day. *Use with program 07170, 2911x, or 29150*
- 1270 S Limited-English Proficient.** Consists of learning experiences which are concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those students who are identified (and receiving services) with limited English proficiency through the Home Language Survey, standardized test scores, English language proficiency tests, and teacher observation and referral.
- 1280 D Homebound Programs.** Consists of instructional activities and learning experiences provided for students who are confined to their home or to a hospital due to an illness or injury which prevents them from attending the generally scheduled school programs.
- 1290 D Other Special Programs.** Consists of learning experiences and experimental programs for students which cannot be classified in the preceding program areas. Such programs may include: summer school, migrant school activities, delinquent or drop-out prevention, special tutorial and experimental programs not provided for in the General Instruction area. Non-reimbursable special education costs would be

coded here. These programs would be under the supervision of the school district and funded by local and/or state resources. Such programs would be designed and organized for other than the regular classroom day or regular 180 day school year. Districts wishing to track more than one type of special program may expand function code 1290 for this purpose. *Example: Science Olympiad, Behavior Assisted*

- 14XX** **Student Activities.** Consists of co-curricular activities (complementing but not part of the regular curriculum) sponsored by the school district such as band, clubs, athletics, etc. with adult supervision and financed by or through the general fund. Associated transportation costs using district vehicles are coded to function 3520. Other associated supply, travel, and equipment costs should be coded to Function 1410 through 1430.
- 1410 S** **Student Activities / Elementary.** Consists of co-curricular activities sponsored by the school district such as band, clubs, athletics, etc. with adult supervision and financed by or through the general fund.
- 1420 S** **Student Activities / Junior High School.** Consists of co-curricular activities sponsored by the school district such as band, clubs, athletics, etc. with adult supervision and financed by or through the general fund. *Team meals/ drinks and suburban (not bus) costs*
- 1430 S** **Student Activities / High School.** Consists of co-curricular activities sponsored by the school district such as band, clubs, athletics, etc. with adult supervision and financed by or through the general fund. *Team meals/ drinks and suburban (not bus) costs*
- 15XX** **Vocational Education.** Educational programs offering a sequence of courses or a sequence or aggregation of occupational competencies that are directly related to the preparation of individuals in paid or unpaid employment in current or emerging occupations requiring other than a baccalaureate or advanced degree. These programs must include competency-based applied learning that contributes to an individual's academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills and the occupational-specific skills necessary for economic independence as a productive and contributing member or society. This term also includes applied technology education.
- 1530 S** **Career and Technical Education Grades 9-12.** Approved Vocational Education Programs in grades 9-12 designed to promote Vocational Education literacy and skills that lead to gainful employment through experience in and understanding of all aspects of the vocation the student is preparing to enter, including: planning, management, finance, technical and production skills, underlying principles of technology, labor and community issues, health, safety and environmental issues.

- 1610 D Secondary Allocation Program Funds.** Legally constituted local school authority having administrative control and direction of public elementary or secondary schools in a city, county, township, school district, political subdivision of the State or any other public educational institution or agency having administrative control and direction of a vocational education program for the purpose of Sections 114, 115, 116, 227 and 240 of the Carl D. Perkins Act as amended in 1990.
- 1650 D State Programs and State Leadership Professional Development Activities.** Activities under this provision include professional development, curriculum development and dissemination and assessment of programs receiving Federal assistance.
- 18XX Virtual Learning.** Consists of learning experiences which are delivered through means other than direct instruction. Examples include compressed video, internet based classes, satellite feed classes, etc.
- 1810 D Elementary Virtual Learning.** Virtual based learning activities for elementary programs K-6.
- 1820 D Junior High or Middle Virtual Learning.** Virtual based learning activities for programs in grades 7-9.
- 1830 D Secondary Virtual Learning.** Virtual based learning activities for programs in grades 9-12 or any combination of those grades.
- 2XXX Instructional Support.** The activities and services of technical and specialist personnel to facilitate and enhance individual, group or class instruction and to assist the instructional staff of the school district. These supporting services provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.
- 21XX Support Services-Students.** Activities designed to assess and improve the well- being of students and to supplement the teaching process. These activities assist the teaching staff in understanding special student problems and provide staff and student services which enrich the school district.
- 2110 D Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2111 D Supervision of Guidance Services.** Activities associated with directing, managing and supervising guidance services.
- 2114 D Information Services.** Activities for disseminating educational, occupational and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance; or it might be provided indirectly to students through staff members or parents.
- 2115 D Record Maintenance Services.** Activities for compiling, maintaining and interpreting cumulative records of individual students, including systematic consideration of such factors as:
- a. Home and family background
 - b. Physical and medical status
 - c. Standardized test results
 - d. Personal and social development
 - e. School performance
- 2117 D Assessment Services.** Activities related to formalized performance testing. (CCSD Note: Visograph Screening, 504/ADA coordinator)
- 2119 D Other Guidance Services.** Guidance services which cannot be classified above. Scholarship Management
- 2120 D Attendance and Social Work Services.** Activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school and the community. Registration activities for adult education programs are included here.
- 2122 D Attendance Services.** Activities such as promptly identifying non-attendance patterns; promoting improved attitudes toward attendance; analyzing causes of non-attendance; acting early on non-attendance problems; and enforcing compulsory attendance laws.
- 2123 D Social Work Services.** Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.
- 2124 D Student Accounting Services.** Activities of acquiring and maintaining records of school attendance, location of home, family characteristics and census data. Portions of these records become a part of the cumulative record which is sorted and

stored for teacher and guidance information. Statistical reports are prepared under this function as well.

- 2129 D Other Attendance and Social Work Services.** Attendance and social work services other than those described above.
- 2131 S/D Supervision of Health Services.** Activities associated with directing and managing health services. Shared costs should be charged to individual schools using a supportable pattern of activities (e.g., assignment records, time sheets, etc.).
- 2132 S Medical Services.** Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases and hearing deficiencies; screening for psychiatric services, and periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.
- 2140 D Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about students behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.
- 2150 D Speech Pathology and Audiology Services.** Activities which identify assess and treat children with speech, hearing and language impairments.
- 2152 D Speech Pathology Services.** Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents and teachers, as appropriate.
- 2153 D Audiology Services.** Activities that identify children with hearing loss, determine the range, nature and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading) and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents and teachers, as appropriate.
- 2170 D Therapy Services.** Activities concerned with providing occupational and physical therapy services to meet the special needs of students.
- 2171 D Occupational Therapy Services.**
- 2172 D Physical Therapy Services.**

- 2173 D Visually Impaired/Vision Services.**
- 2180 D Related Service Aides.** A specialized employee who assists in provided related services support including students with a disability. These employees do not have to be certified.
- 2181 D Case Manager.** A specialized employee who oversees and coordinates the continued care of students with a disability on an IEP.
- 2190 D Other Support Services - Student.** Other support services to students not classified elsewhere in the 2100 series.
- 22XX Support Services-Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This function series is sub-divided into two basic areas: Improvement of Instructional Services and Educational Media Services.
- 2210 D Improvement of Instruction Services.** Activities primarily for assisting instructional staff in planning, development and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc. Personnel outside the district who are contracted to assist or conduct a training program would be classified within this function.
- 2211 D Supervision of Improvement of Instruction Services.** Activities associated with directing, managing and supervising the improvement of instruction services.
- 2212 D Instruction and Curriculum Development Services.** Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials and understanding and appreciating the various techniques which stimulate and motivate students. *Professional Learning Communities*
- 2213 S/D Staff Development Services.** Activities that contribute to the professional or occupational growth and competence of members of the certified staff directly involved in student instruction during their service to the school district or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical and travel leaves. Also, Clinics/ Workshops/ Professional Development for coaches using activity program code. All staff development activities should be classified in this function. Possible expenditures include: staff salaries and benefits; purchased out-of-district trainers; materials and supplies for staff development; travel costs not covered elsewhere; and equipment. Substitute teacher costs should be charged to the same function as the service being provided. Charges should be allocated to individual school or district in accordance with how the staff development funds are expended. If funds are expended at the school level, charge to the school. If funds are expended at the district level, charge to the district. *Not for Admin, instructional facilitators or technology teachers*

- 2215 S Instructional Facilitators.** Individuals including mentors, site coaches, curriculum specialists, interventionists, or lead teachers who coordinate the instructional program and provide critical ongoing instructional coaching and mentoring to teachers. *Use with program 29550*
- 2219 D Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above. *Healthy Schools Manager & NCA Chair*
- 2220 D Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
- 2221 D Supervision of Educational Media Services.** Activities concerned with directing, managing and supervising educational media services.
- 2222 S School Library Services.** Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.
- 2223 D Audiovisual Services.** Activities such as selecting, preparing, caring for and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio and related work-study areas and the services provided by audiovisual personnel.
- 2225 S/D Computer-Assisted Instruction Services.** Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.
- 2229 D Other Educational Media Services.** Educational media services other than those classified above.
- 2230 D Supervision of Special Education Services.** Activities associated with directing, managing and supervising special education instruction services.
- 2240 S/D Technology Integration.** Activities associated with integration of technology with instruction and learning. Examples include assisting instructional staff in the use of technology in curriculum, technology as a teaching tool, independent study using technological tools, etc. *Not for lab/ instruction computers.*

- 2290 D Other Support Services-Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series.
- 3XXX Support Services-General Support.** Activities concerned with establishing and administering the policies for operating the school district. Includes those activities concerned with establishing school policy, directing the school district, general supervision of school programs and providing for the necessary facilities and services to operate the district.
- 33XX Support Services-General Administration.** Activities concerned with establishing and administering policy for operating the School District.
- 3310 D Central Administration.** Activities of personnel and services associated with the administrative (superintendent) responsibility of the entire school district. Included in this function are legal services, negotiation services and total district planning, research and evaluation for the future of the school district.
- 3311 D Office of the Superintendent Services.** Activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the superintendent. Activities of the office of the assistant superintendent should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to the service area.
- 3320 S School Administration.** Activities concerned with the overall administrative responsibility for a school.
- 3321 S Office of the Principal Services.** Activities concerned with directing and managing the operation of a particular school. This includes the activities performed by the principal, assistant principals and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties. Copy costs and other supplies should be direct charged or allocated to the appropriate function code that benefit from those services (e.g., instruction, professional development, principal services).
- 3329 S Other Support Services - School Administration.** Other school administration services. This function includes graduation expenses and full-time department chairpersons. (Accreditation / NCA Stipends)
- 3330 D Business Administration.** Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. The Chief

Business Official and the activities of the Chief Business Official are included in this function.

- 3331 D Fiscal Services.** Activities concerned with the operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control and managing funds.
- 3332 D Purchasing Services.** Activities concerned with purchasing supplies, furniture, equipment and materials used in schools or the school district's operations.
- 3333 D Warehousing and Distributing Services.** The activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit or both.
- 3334 D Printing, Publishing and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Activities also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters and notices.
- 3335 D Data Processing Services.** Activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting.
- 3339 D Other Support Services - Business.** Other Support services to business not classified elsewhere in the 3330 series. *Safety Manager*
- 3350 D Board of Education Services.** Activities concerned with directing and managing the general operation of the board of trustees. These include all the activities of the members of the board. They include any activities of the district performed in support of the school district meeting. Legal activities in interpretation of the laws and statutes and general liability situations are charged here, as are activities of the external auditors.
- 3354 D Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.
- 34XX Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. These activities also include general operation of the facility such as phone lines, utilities, etc. Only Major Maintenance costs should be shown at the "building" level. Other costs would be shown to the school (i.e. 006 = Stocktrail) or district level as appropriate. Central facilities such as a district wide gym or pool would be charged to the district.

- 3410 D Supervision of Operation and Maintenance of Plant Services.** The activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.
- 3420 S/D Operating Buildings Services.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting and ventilating systems, phone lines and reoccurring charges, and repairing and replacing facilities and equipment. Also included are the costs of building rental and property insurance. CCSD will allocate costs to schools based on building square footage. Other building costs can be coded to district.
- 3430 S/D Care and Upkeep of Grounds Services.** Activities involved in maintaining and improving the land (but not the buildings). This includes snow removal, landscaping, grounds maintenance and the like. Allocate costs by square footage. School costs must carry a school code. Other building costs can be coded to district. (Under \$50,000)
- 3440 D Care and Upkeep of Equipment Services.** Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines and movable equipment.
- 3450 D Vehicle Operation and Maintenance Services (Other than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety, i.e., preventive maintenance.
- 3460 S/D Security Services.** Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services. Campus security. School costs must carry a school code. Other building costs can be coded to district.
School Resource Officers
- 3461 School Safety.**
- 3470 D Major Building Facility Repair & Maintenance.** Activities involved in providing maintenance to buildings using funds generated by the funding for major maintenance. These funds can only be used for significant capital maintenance costs, not regular maintenance. Regular maintenance should be classified in function 3420 Operating Buildings Services. (22 Fund Only, Under \$50,000)
- 3490 D Other Operation and Maintenance of Plant Services.** Operations and maintenance of plant services which cannot be classified elsewhere in the 3400 series. Allocate by square footage.

- 35XX** **Transportation Services.** Activities concerned with conveying students to and from school, instructional field trips, trips to school activities and transportation expenses of district owned vehicles.
- 3510 D** **Vehicle Operation - To and From School.** Activities involved in operating vehicles for student transportation to and from school. Examples would include maintenance costs, salaries and benefits, parts, repairs, etc. This code would also include instructional field trips and Safety Patrol.
- 3520 S/D** **Vehicle Operation - Activities.** Activities are athletic and non-athletic events that are sanctioned by the Wyoming High School Activities Association and school-sponsored athletic and non-athletic activities in grades preceding high school that directly correspond to those high school activities sanctioned by the Wyoming High School Activities Association. Expenses for trips in excess of one hundred fifty (150) miles from the Wyoming border are to be charged to 3590. *Driver's expenses for Activity trips.*
- 3530 D** **Supervision of Student Transportation Services.** Activities pertaining to directing and managing student transportation services.
- 3540 D** **Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded and in directing traffic at the loading stations. This includes Bus Aides and Crossing Guards.
- 3550 D** **Vehicle Servicing and Maintenance Services.** Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling and inspecting vehicles for safety. Maintenance of staff and other vehicles should be coded to 3450 Vehicle Operation and Maintenance Services.
- 3560 D** **Other Student Transportation Services.** Student transportation services which cannot be classified elsewhere in the 3500 series. (Dispatch/Trainer)
- 3590 D** **Non-Reimbursable Transportation.** Transporting personnel using other school district owned vehicles for tasks that cannot be readily identified with another function code. Staff transportation necessary for administration, instruction, instructional support, professional development, etc. should be charged directly to those functions. This code should include all non-reimbursable transportation services.
- 38XX D** **Support Services - Central.** Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

- 3810 D Planning, Research, Development and Evaluation Services.** Activities associated with conducting and managing programs of planning, research, development evaluation for the school system on a system wide basis.

Planning Services include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.

Research Services include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

Development Services include activities in the deliberate evolving process of improving educational programs (e.g., using the products of research).

Evaluation Services include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

- 3820 D Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to students, staff, managers and the general public through direct mailing, the various news media or personal contract.

- 3830 D Staff Services.** Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, health services and staff accounting. *Use with Sunshine program 35210*

- 3850 D Technology Coordination.**

Administrative Technology Services. Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. *IS & Electronic Technicians*

Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services.

Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and,

wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.

Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

Network Support Services.

Hardware Maintenance and Support Services.

Professional Development Costs for Administrative Technology Personnel.

Other Technology Services. Activities concerned with data processing not described above.

3900 D Other Support Services. All other support services not classified elsewhere in the 3000 series.

4XXX Operation of Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or the community.

4100 D Food Service Operations. The School Lunch Fund is to be accounted for as a separate Enterprise Fund of the School District. (Meals subsidized from the General Fund should be reported in the General Fund using this code and object 461.)

4190 D Non-Allowable Food Service Operations. Food Services activities accounted for separate of the School Lunch Fund in the Enterprise Fund of the school district.
Use with program 34900

4200 D Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. Food Services should not be charged here but rather to function 4100. *All Fund 51, CAT and Preschool*

4300 D Community Support. Consists of those activities or personnel and services that are not directly related to providing education for students in the school district. This includes services provided by the school district for the community recreation programs, civic activities, public libraries, programs of custody and care of children

and community welfare activities. *All fund 25 and 80 accounts and concession stands*

- 5XXX Facilities Acquisition and Construction Services.** Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending services systems and other built-in equipment; and improving sites. (Project or equipment must exceed \$5,000 to use the 5XXX functions and be new and depreciable construction or equipment. The appropriate object codes should be used. Some items may have to be journaled to capital object codes at year end if total expenses are “material” and useful life is extended.)
- 5100 D Site Acquisition Services.** Activities concerned with initially acquiring and improving new sites. (Over \$50,000)
- 5200 S/D Site Improvement Services.** Activities concerned with improving sites. School costs must carry a school code as required by W.S. 21-13-318. Other building costs can be coded to district. (Over \$50,000)
- 5300 D Architecture and Engineering Services.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the school district's property. Otherwise, charge these services to 5100, 5200, 5500 or 5600, as appropriate.
- 5400 D Educational Specifications Development Services.** Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- 5500 D Building Acquisition and Construction Services.** Activities concerned with buying or construction of buildings. (Over \$100,000)
- 5600 S/D Building Improvements Services.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment. School costs must carry a school code as required by W.S. 21-13-318. Other building costs can be coded to district. (Over \$100,000)
- 5900 S/D Other Facilities Acquisition and Construction Services.** Facilities acquisition and construction activities which cannot be classified above. School costs must carry a school code as required by W.S. 21-13-318. Other building costs can be coded to district.
- 6000 Other Uses.** A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These

are normally classified under Other Outlays. These include certain transfers of monies from one fund to another. The function code 6000 can be used for this purpose in the Fund Groups 60 and above.

- 6100 D Debt Service.** Servicing the debt of the school district, including payments of both principal and interest. The only object of expenditure codes used in this function for bond issues are 06200 and 07100 (06900 Misc. Taxes). All other debt payments are coded to objects 06300 and 07400. Function 6100 is not to be used in the general fund, or for lease purchase expenditures. Expenditures coded to this function in the general fund will be excluded from total expenditures for School Foundation funding purposes. Qualifying lease expenditures claimed on the WDE-103 will not be reimbursed if coded to function 6100.
- 6200 D Fund Transfers.** Transactions which withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as health insurance, early retirement, technology purchases, building costs supported by the general fund, and food service should be coded to the appropriate function and object code.
- 6400 D Payments to Other Governmental Units.** Transactions involving authorized payments to other governmental units.
- 7XXX D Cash Reserve (designated for subsequent year expenditures).** The activities which segregate a portion of the fund balance to indicate that it is not appropriate for expenditures.
- 7100 D June 30, 1997, Cash Reserve (Designated for subsequent year expenditures).** The activities which segregate a portion of the fund balance to indicate that it is not appropriated for expenditure.
- 7200 D Post June 30, 1997, Cash Reserve (Designated for subsequent year expenditures).** The activities which segregate a portion of the fund balance to indicate that it is not appropriated for expenditure.
- 7300 D Special Reserve (Designated for subsequent year).** The activities which transfer a portion of the General Fund balance to indicate that it is not appropriated for expenditure pursuant to W.S. 21-13-504. General Fund transactions coded to this function should include the appropriate revenue transfer code (85201) in the Capital Projects Fund (3X).

Salaries and Benefits Description	Salary Account	Benefit Account	
CERTIFIED SALARIES			
Salary-Certified	01110	FICA Retirement Health Insurance Wellness Incentive Dental Workers Compensation HSA Life Insurance/LTD	02110 02210 02310 02311 02312 02410 02710 02910
Salary-Certified-Extra Duty	01111		
Salary-Certified-National Certification/ Student Loan Incentives/ Early Resignation Incentive	01112		
Salary-Certified-Extended Days	01113		
Salary-Certified-Core Classes	01114		
Salary-Certified-Lane Changes	01115		
MISCELLANEOUS SALARIES			
Rural Isolation	01116	FICA Retirement Workers Compensation Life Insurance/LTD	02110 02210 02410 02910
Sick Leave Reimbursement -Certified	01117		
Building Activity Fund	01118		
Other (Covid)	01119		
SUPERVISOR/MANAGER SALARIES			
Salary-Professional Non-Certified	01120	FICA Retirement Health Insurance Wellness Incentive Dental Workers Compensation HSA Life Insurance/LTD	02120 02220 02320 02321 02322 02420 02720 02920
Salary-Professional Non Certified-Extra Duty	01121		
Salary-Professional Non-Certified-National Certification Incentive	01122		
Salary-Professional Non Certified-Extended Days	01123		
Salary-Professional Non Certified-New Hire Bonus	01124		
Salary-Professional Non Certified-Lane Changes	01125		
Salary-Professional Non Certified-Sick Leave Reimbursement	01127		
Salary-Professional Non Certified-Other	01129		

Salaries and Benefits Description	Salary Account	Benefit Account	
EDUCATIONAL SUPPORT PERSONNEL SALARIES			
Salary-ESP	01130	FICA Retirement Health Insurance Wellness Incentive Dental Workers Compensation HSA Life Insurance/LTD	02130 02230 02330 02331 02332 02430 02730 02930
Salary-ESP-Extra Duty	01131		
Salary-ESP-Incentive	01132		
Salary-ESP-Extended Days	01133		
Salary-ESP-Core Classes	01134		
Salary-ESP-Trainer	01135		
Salary-ESP-Rural Isolation	01136		
Salary-ESP-Sick Leave Reimbursement	01137		
Salary-ESP-Activities	01138		
Salary-ESP-Other	01139		
TEMPORARY SALARIES			
Temp Salary-Certified-Sick Leave	01210	FICA Workers Compensation	02110 02410
Temp Salary-Certified-Convenience	01211		
Temp Salary-Certified-Bldg Leave	01212		
Temp Salary-Certified-Bereavement	01213		
Temp Salary-Certified-Jury Duty	01214		
Temp Salary-Certified-District Leave	01215		
Temp Salary-Certified-Curriculum	01216		
Temp Salary-Certified-Staff Development	01217		
Temp Salary-Certified-Activities	01218		
Temp Salary-Certified-Miscellaneous Including Vacancies	01219		
Temp-Salary-Professional Non-Certified	01220 01222 01225 01229	FICA Workers Compensation	02120 02420

Temp Salary-ESP	01230 01231 01232 01235 01237 01238 01239	FICA Workers Compensation	02130 02430
Salaries and Benefits Description	Salary Account	Benefit Account	
OVERTIME SALARIES			
Overtime-ESP ESP – Extra Duty Overtime	01330 01332 01338	FICA Retirement Workers Compensation Life Insurance/LTD	02130 02230 02430 02930
MISCELLANEOUS BENEFITS			
Unemployment	---	Certified Supervisors/Managers ESP (Classified)	02510 02520 02530
Tuition Reimbursement	---	Certified Supervisors/Managers ESP (Classified)	02610 02620 02630
Health Savings Account	---	Certified Supervisors/Managers ESP (Classified)	02710 02720 02730
Non-Hazardous Employee Life Insurance	---	---	02901
Additional 403b Contributions	---	---	02911
ESP Employee of the Year	---	---	02933

EXPENDITURE DEFINITIONS

- 01XXX Personnel Services – Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.
- 01110 Certified – Salaries.** Amounts paid to personnel certified by WDE.
- 01111 Certified – Extra Duty Salaries.**
- 01112 Certified – National Teacher Incentive/ Student Loan Incentive.**
WSBAIT Wellness Incentive, Early Resignation Incentive, etc.
- 01113 Certified – Extended Days.**
- 01114 Certified – Core Classes.**
- 01115 Certified – Lane Changes.**
- 01116 Rural Isolation (Certified & ESP).**
- 01117 Certified - Sick Leave Reimbursement.**
- 01118 Building Activity Fund.**
- 01119 Activity Incentive.**
- 01120 Professional Non-Certified Personnel Salaries.** Amounts paid to professional personnel not required to be certified by PTSB. This includes personnel directors, data service directors, business managers, supervisors, etc.
- 01121 Professional Non-Certified Personnel Extra Duty.**
- 01122 Professional Non-Certified Personnel National Certification Incentive.**
- 01123 Professional Non-Certified Personnel Extended Days.**
- 01125 Professional Non-Certified Personnel Lane Changes.**
- 01127 Professional Non-Certified Personnel Sick Leave Reimbursement.**
- 01130 Educational Support Personnel Salaries.** Amounts paid to non-certified personnel not included in 01120 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.

- 01131 Educational Support Personnel - Extra Duty.**
- 01132 Educational Support Personnel – Curriculum Writing.**
- 01133 Educational Support Personnel – Extended Days.**
- 01134 Educational Support Personnel – Core Classes.**
- 01135 Educational Support Personnel – Trainer.**
- 01136 Educational Support Personnel – Incentives.**
- 01137 Educational Support Personnel – Sick Leave Reimbursement.**
- 01138 Educational Support Personnel – Activities.**
- 012XX Salaries for Temporary Employees.** Full-time, part-time, and pro-rated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis. Examples might include personnel substituting for a regular school employee or personnel employed during periods to accomplish a particular task such as vacations, maintenance crews, ticket sellers, or special bus driving trips.
- 01210 Certified Temporary – Sick Leave.** Amounts paid to personnel to substitute teach while the teacher is on sick leave.
- 01211 Certified Temporary – Convenience.** Amounts paid to personnel to substitute teach while the teacher is on convenience leave.
- 01212 Certified Temporary – Building Leave.** Amounts paid to personnel to substitute teach while the teacher is on building leave.
- 01213 Certified Temporary – Bereavement.** Amounts paid to personnel to substitute teach while the teacher is on bereavement leave.
- 01214 Certified Temporary – Jury Duty.** Amounts paid to personnel to substitute teach while the teacher is on jury duty.
- 01215 Certified Temporary – District Leave.** Amounts paid to personnel to substitute teach while the teacher is on district leave.
- 01216 Certified Temporary – Curriculum.** Amounts paid to personnel to substitute teach while the teacher is on curriculum leave.
- 01217 Certified Temporary – Staff Development.** Amounts paid to personnel to substitute teach while the teacher is on staff development leave.
- 01218 Certified Temporary – Activities.** Amounts paid to personnel to substitute

- teach while the teacher is on activity leave.
- 01219 Certified Temporary – Other.** Amounts paid to personnel to substitute teach for situations not described above. *Ropes Course, OLWEUS, Rec Mill, and School Improvement Subs*
- 01220 Temporary Salaries for ESP Supervisor/ Manager Personnel and Professional Staff.** Amounts paid to professional personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.
- 01222 Temporary Salaries for ESP Supervisory/ Manager Personnel.** (Professional) Building Leave.
- 01225 Temporary Salaries for Professional Non-Certified-Other.** District Leave.
- 01229 Temporary Salaries for Professional Non-Certified-Other**
- 01230 Educational Support Personnel Temporary.** Amounts paid to non-certified personnel not included in 01220 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
- 01231 ESP – Temporary – Convenience**
- 01232 ESP – Temporary.** Building – Used when school hires ESP sub for a position the district doesn't pay for. School is responsible for charges and related benefits.
- 01235 ESP – Temporary.** District Leave
- 01237 ESP – Temporary – Staff Development**
- 01238 ESP – Temporary.** Activities
- 01239 ESP – Temporary.** School Improvement
- 013XX Salaries – Overtime.** Amounts paid to 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 for overtime are provided by the Wyoming Department of Labor and Statistics.
- 01330 Educational Support Personnel Overtime.** Amounts paid to Educational Support Personnel. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
- 01331 Certified Overtime**
- 01338 ESP Extra Duty Overtime**

- 02XXX Personnel Services – Employee Benefits.** Amounts paid by the school district on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to the employee, nevertheless are part of the cost of personnel services.
- 021X0 Social Security Contributions (FICA).** Employer’s share of social security and Medicare paid by the school district.
- 02110 FICA Contributions for Certified Personnel.** Amounts paid on behalf of personnel certified by WDE.
- 02120 FICA Contributions for Professional Non-Certified Personnel.** Amounts paid on behalf of professional personnel not required to be certified by WDE. Includes personnel directors, data service directors, business managers, supervisors, etc.
- 02130 FICA Contributions for ESP Personnel.** Amounts paid on behalf of non-certified personnel not included in 02120 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
- 022X0 Retirement Contributions.** Employer’s share of the Wyoming Retirement System paid by the school district, including the amount paid for employees assigned to Federal programs.
- 02210 Retirement Contributions for Certified Personnel.** Amounts paid on behalf of personnel certified by WDE.
- 02220 Retirement Contributions for Professional Non-Certified Personnel.** Amounts paid on behalf of professional personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.
- 02230 Retirement Contributions for ESP Personnel.** Amounts paid on behalf of non-certified personnel not included in 02220 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
- 023XX Group Medical/ Dental Insurance.** Employer’s share of any insurance plan.
- 02310 Group Insurance – Health.** Group insurance premiums paid on behalf of personnel certified by PTSB.
- 02311 Group Insurance – Wellness Incentive.** Certified
- 02312 Group Insurance – Dental.** Certified
- 02313 Group Medical/ AIG.** Certified
- 02320 Group Insurance Health for Professional Non-Certified Personnel.** Group insurance premiums paid on behalf of professional personnel not required to be certified by PTSB. This includes personnel directors, data service directors,

	business managers, supervisors, etc.
02321	Group Insurance – Wellness Incentive. Professional Non-Certified
02322	Group Insurance – Dental. Professional Non-Certified
02323	Group Medical/ AIG. Supervisor/ Manager
02330	Group Insurance Health for other Non-Certified Personnel. Group insurance premiums paid on behalf of non-certified personnel not included in function 02320 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
02331	Group Insurance – Wellness Incentive. ESP
02332	Group Insurance – Dental. ESP
02333	Group Medical/ AIG. ESP
024X0	Worker’s Compensation Premiums. Premiums paid by the school district to provide worker’s compensation insurance for its employees.
02410	Worker’s Compensation Premiums for Certified Personnel. Premiums paid on behalf of personnel certified by PTSB.
02420	Worker’s Compensation Premiums for Professional Non-Certified Personnel. Premiums paid on behalf of professional personnel not required to be certified by PTSB. This includes personnel directors, data service directors, business managers, supervisors, etc.
02430	Worker’s Compensation Premiums for other Non-Certified Personnel. Premiums paid on behalf of non-certified personnel not included in object 02420 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
025X0	Unemployment Compensation. Amounts paid by the school district to provide unemployment compensation for its employees.
02510	Unemployment Compensation for Certified Personnel. Amounts paid on behalf of personnel certified by WDE.
02520	Unemployment Compensation for Supervisor/Manager Personnel. Amounts paid on behalf of professional personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.
02530	Unemployment Compensation for ESP Personnel. Amounts paid on behalf of non-certified personnel not included in 02520 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.
026XX	Tuition Reimbursement. Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based upon the district’s policy.
02610	Tuition Reimbursement for Certified Personnel. Amounts paid to

personnel certified by WDE.

02620 Tuition Reimbursement for Supervisor/Manager Personnel. Amounts paid to professional personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.

02630 Tuition Reimbursement for ESP Personnel. Amounts paid to non-certified personnel not included in 02620 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.

CCSD uses the following "Other Employee Benefits" object codes:

02700 Health Benefits. Amounts paid by the school district to provide health benefits for its current employees not covered under group insurance or employees now retired for whom benefits are paid.

02710 Health Benefits – HSA. Amounts paid to/on behalf of personnel certified by WDE.

02720 Health Benefits – HSA. Amounts paid to/on behalf of supervisor or manager personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.

02730 Health Benefits – HSA. Amounts paid to/on behalf of non-certified personnel not included in 02720 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.

029XX Other Employee Benefits. Employee benefits other than those classified above. School districts may establish sub-codes for various accrued amounts, such as "unused sick leave."

02901 Non-Hazardous Employee Life Insurance.

02910 Other Benefits for Certified Personnel. Amounts paid to personnel certified by WDE.

02911 Additional 403-B Contribution.

02920 Other Benefits for Supervisor/ Manager Personnel. Amounts paid to professional personnel not required to be certified by WDE. This includes personnel directors, data service directors, business managers, supervisors, etc.

02930 Other Benefits for ESP Personnel. Amounts paid to non-certified personnel not included in 02920 above. This includes clerical, secretarial, custodians, aides, food service, bus drivers, etc.

02933 Other Benefits for ESP – Employee of the Year.

- 03XXX Purchased Services.** Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other services which the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
- 031XX Purchased Professional and Technical Services.** Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a 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, etc. It is recommended that a separate account be established for each type of service provided to the school district.
- 03110 Instruction Services.** Non-payroll services performed by qualified persons directly engaged in providing learning experiences for students. Included are the services of teachers and paraprofessional personnel of "Performance Contract" activities.
- 03111 Homebound with IEP.**
- 03112 Homebound without IEP.**
- 03120 Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that is not tuition reimbursement), charges for external vendors to conduct training courses (either on or off-site), and other expenditures associated with training or professional development. Training for instructional staff should be coded to function code 2213 – Staff Development Services. Training for non-instructional staff should be coded to the respective employee's function code. *Registration fees where NO travel is involved- webinars, in town training.*
- 03130 Staff Services.** Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance, who are not on the district payroll. CCSD uses this object for finger printing, background checks, petition and fraud detection fees when screening new employees. CCSD also uses this object for periodic non-transportation employee health screenings.
- 03140 Management Services.** Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
- 03150 Data Processing Services.** Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a special task. *Database hosting*

- 03160 Statistical Services.** Services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, survey data collection/ analysis, or similar work.
- 03170 Board of Education Services.** Services performed by qualified persons to assist the Board of Trustees in its particular affairs. This category includes those specialized services of legal counsel, counseling the body in employing a chief executive officer, counsel on tax policy, etc.
- 03190 Other Professional and Technical Services.** Services which are professional and technical in nature which have not been classified above. Examples would be legal fees, accounting fees, auditing fees, etc. *Film Developing, domain name renewals, tournament websites, tech support are also coded here.*
- 03191 Insurance Claims.**
- 03192 Insurance Administration.**
- 03193 Cobra Subsidy Payment.**
- 03194 HSA Fees.**
- Insurance Fund Only**
- 032XX Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 03220 Cleaning Services.** Services performed by individuals or organizations that are not on the districts payroll, but operate under an agreement to perform housekeeping, custodial and general maintenance for school facilities. *Rugs, uniforms, costumes*
- 03230 Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. (E.g., electrical, plumbing, thermostat control, master clock services, etc.) Costs of new construction, renovating and remodeling are not included here, but are considered under object category 05000 - Capital Outlay. The replacement of any instructional or non-instructional equipment would be charged to object category 05400 - Equipment. (Telephone repair should be coded here.) *Piano repair/tuning and maintenance agreements*
- 03250 Rentals.** Expenditures for leasing or renting land, buildings, and equipment for both temporary and long range use of the school district. This includes vehicle (not school buses) rental when operated by school district personnel, lease of data processing equipment, and similar rental agreements.

- 03251 Long-term (>1 year) 'leases'**
- 03290 Other Property Services.** Purchased property services which are not classified above.
- 03300 Transportation Services.** Expenditures to persons or agencies for the purpose of transporting students to and from school, payments to reimburse for travel expenses, allowances for isolation expenses and insurance premiums for school district owned vehicles.
- 0332X Travel.** Costs for transportation, meals, lodging, and other expenses associated with traveling on school business for the district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Approved expenses for field trips, travel to student activities and athletic events should also be recorded to this object category.
- 03320 Travel – Non Employee/ Non Student.** *Transportation Driver Meals/Lodging during Field/Activity Trips, Board Members, Guests*
- 03321 Travel – Student – Academic.**
- 03322 Travel – Student – Activities.** WHSAA sanctioned *Includes coaches during activity trips*
- 03323 Travel – Student – State.**
- 03324 Travel – Student – Other.**
- 03325 Travel – Staff – Certified.** *Staff Development only*
- 03326 Travel – Staff – Educational Support Personnel.** *Staff Development only*
- 03327 Travel – Staff –ALL Mileage.**
- 03328 Travel – Student – National.**
- 03329 Travel – Staff – Administration.**
- 03330 Isolation.** Payment to individuals to provide transportation or maintenance for isolated elementary or secondary students residing within the district. All applicable expenditures for isolation should be recorded to this object category.
- 034XX Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental and postage.
- 03402 Postage.** Postage expenses for administration, return of film rentals and items ordered on approval, mailing of materials for the swab program, machine rental, box rent, etc., are recorded here.

- 03404 Alarm Systems.** Expenses for monthly or annual charges for alarm systems. Repairs would be coded to object code 03230, repairs and maintenance.
- 03405 Telephone.** Expenses for telephone services, both local and long distance, are recorded here. New telephone equipment will be budgeted for by the individual building. Repairs would be coded to object code 03230, repairs and maintenance.
- 03406 Cellular Telephone.** Expenses for monthly cellular telephone charges.
- 03410 Internet Services.** Expenditures to providers for Internet connection services.
- 03500 Advertising.** Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property.
- 03600 Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters as well as printing and binding district publications. Preprinted standard forms are not charged here but are recorded under object 04100 - Supplies. Expenditures for binding used textbooks would be charged to 04200 - Textbooks.
- 037XX Tuition.**
- 03710 In-State Tuition.** Expenditures to reimburse other school districts and other providers for services rendered to students residing in the legal boundaries described for the paying school district. This includes payments to any school district or institution in state that provides educational services for the district.
- 03711 In-State Tuition Transition.** Transition from school to sheltered workshop.
- 03720 Out-Of-State Tuition.** Expenditures to reimburse other school districts and other providers for services rendered to students residing in the legal boundaries described for the paying school district. This includes payments to any school district or institution out-of-state that provides educational services for the district.
- 03730 On-Line Tuition.** Expenditures for reimbursement of on-line instructional services, whether in-state or out-of-state, rendered to students residing within the legal boundaries described for the paying school district.
- 038XX Insurance (Other than employee benefits).** Expenditures for all types of insurance coverage. Insurance for group health is not charged here but is recorded under object 02xxx.
- 03810 Property Insurance.** Expenditures for premiums to insure the district against the loss or damage of school facilities and equipment, theft of equipment and losses due to boiler failure.

- 03820 Vehicle Insurance.** Premium payments to insure the school system against loss or damage to school district owned vehicles.
- 03830 Liability Insurance.** Expenditures for premiums to insure the school district against damage or injury that may occur to students or adults while on school property.
- 03832 Volunteer Insurance.** Expenditures for premiums paid by the school district for volunteer accident insurance. (Finance use only)
- 03840 Fidelity Bond Premiums.** Expenditures for fidelity bond premiums to insure employees identified by the Board of Trustees. *Notary bonds*
- 03850 Student Accident Insurance.** Expenditures for premiums paid by the school district for student accident insurance. This will include Wyoming High School Activities Association catastrophic insurance premiums and premiums paid by the district to a student accident insurance carrier.
- 03900 Assessment Services.** All testing expenditures and associated costs. Costs may include assessment instruments, either purchased off the shelf or developed specifically for the district; associated training; and costs incurred for scoring and evaluation data from the test results. *ACT/ PSAT/ Compass tests*
- 03920 Driver Physical Exams.** Expenditures paid to drivers or medical associations for Wyoming Department of Transportation physical exams.
- 04XXX Supplies and Materials.** Material items of an expendable nature that may be consumed, worn out or deteriorate with use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. (**Less than \$5000**)
- 04000 Expenditure.** Object used only with Fund 80.
- 04100 Supplies.** Expenditures for all supplies for the operation of the programs of the school district, including freight and cartage. A supply item is an article or material which meets any one of the following conditions:
1. It is consumed in use.
 2. It loses its original shape or appearance with use.
 3. It is expendable.
 4. It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item.
 5. It loses its identity through incorporation into a different or more complex unit or substance.
- Includes: reproducible workbooks, kits, and laminating.*
- 04101 Recognition - Student, Staff & Volunteers.** Expenses for student and staff recognition are coded to this object. Staff recognition must be nominal in value (\$25 or less) and provided infrequently. *CCSD code only*

- 04104 Periodicals – Other than Library.** Expenditures for periodicals and newspapers for staff and student use, excluding library periodicals, which are coded to object 04400. *Includes online newspaper subscription*
- 04105 Work Orders Supplies.** Code maintenance work orders to this object when charging to somewhere other than Maintenance.
- 04106 Stockroom Supplies.** Expenditures for supplies to be requisitioned from the school district warehouse.
- 04107 Custodial Stockroom Supplies.** Expenditures for custodial supplies which will be requisitioned from the school district warehouse.
- 04108 Custodial Lighting Stockroom.** Expenditures for custodial lighting which will be requisitioned from the school district warehouse.
- 04110 Technology Software.** Expenditures for software to operate computers and programs for instruction and office use. This category includes licensing fees for software and iTunes cards for music. *Not downloadable books- i.e. Kindle- coded to books*
- 04111 Apple Volume Software Licensing**
- 04120 Technology Supplies.** Expenditures for supplies used to support the implementation and use of technology. Examples include: writeable CD/DVDs, flash or jump drives, cables, monitor stands, 3D Printer filament, etc.
- 04121 Printer Cartridges and Toner**
- 04140 Technology Equipment for Students (Non-Capitalized).** Expenditures for non-capitalized equipment (under \$5000) used to support the implementation and use of technology for students.
- 04150 Technology Equipment for Staff (Non-Capitalized).** Expenditures for non-capitalized equipment (under \$5000) used to support the implementation and use of technology for staff.
- 04180 Non-Capitalized Equipment.** Expenditures for the purchase of typically small equipment items not considered a supply. The expenditures may be used to purchase initial equipment, additional equipment and replacement of equipment valued less than the districts capitalization amount (under \$5000).
- 04200 Textbooks.** Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of textbook binding or repairs to books. Workbooks and textbooks, hard-back or paper-back, purchased as basic, supplemental or enrichment for a subject matter area should be charged to this object category. *Non-reproducible workbooks*
- 04209 Contingency for Textbooks.**

- 04300** **Library Books.** Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books. Also recorded here are costs of binding or other repairs to school library books. Reference books, fiction and non-fiction books purchased for "**classroom libraries**" should be charged to this object category. The initial purchase of books for a new school library or any material accessions involving an expansion of a library should be recorded under object 05000 - Capital Outlay. Tumble Books.
- 04302** **Reference Materials.** Expenditures for reference materials for libraries. *Used with function 2222*
- 04400** **Periodicals.** Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 045XX** **Energy.** Expenditures for energy, including electricity, gas, oil, coal, gasoline, and services received from public or private utility companies.
- 04500** **Diesel.**
- 04510** **Natural Gas.**
- 04520** **Electricity.**
- 04540** **Gasoline.**
- 04548** **Vehicle Fuel (Gasoline, Diesel, Propane) National Student Travel**
- 04550** **Coal.**
- 04560** **Propane.**
- 04570** **Water.**
- 04580** **Sewer.**
- 04590** **Garbage Collection.**
- 04600** **Direct Food Cost.** (50 Fund only) Expenditures for food dispensed to students and adults in the food service program.
- 04700** **USDA Commodities.** (50 Fund only) Expenditures for the warehousing and delivery of USDA commodities, paid to WDE.
- 04800** **Fair-Market Value of Commodities.** (50 Fund only) Expenditures which result from recognizing the USDA value (fair-market value) of commodities received from the Federal government which are to be utilized in the USDA meal programs.

- 04900 Other Supplies and Materials.** Expenditures for all other supplies and materials not included above.
- 04903 Professional Library Materials.** Expenditures for reference and resource materials for staff. *Professional development kits*
- 04909 Inventory Adjustment.** (Finance use only)
- 05XXX Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets. These expenditures may be for land or existing buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. = >\$5,000.00
- Notes Regarding 05xxx Objects:**
1. The 051XX, 052XX and 053XX objects must be used with function 5XXX. Costs must be "material" and extend the life of the building.
 2. If it's not a single piece of equipment that can be tagged & is incorporated with the building, it is an improvement not equipment. Example would be fire alarm system, sound system, & intercom system.
 3. Object 05100, 05200 and 05300 are to be used only with function code in the 5000 series.
- 05100 Land.** Expenditures for the purchase of land. Should not be used with function code 3470.
- 05101 Land Purchases Professional Services.** Expenditures for the appraisal, survey, etc. during the purchase of land are charged here.
- 05200 Buildings.** Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease purchase payments (except for the interest portion of the payment) which have a termination date and result in the acquisition of buildings. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and etc. are included in this object category.
- 05201 Buildings – Professional Services.**
- 05202 Buildings – Architect Fees.**
- 05203 Buildings – Construction Management.**
- 05300 Improvements Other Than Buildings (site).** Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school district, consisting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the school district for capital improvements such as streets, curbs, and drains are also recorded here.

- 05301 Improvements – Professional Services (site).** Architect fees, etc. during improvements to sites are coded here.
- 05309 Contingency for Improvements.**
- 05310 Demolition.** Expenditures for the demolition of buildings at the time of site acquisition or in preparation of new construction. If new construction is not planned, or if there is no planned future benefit to the district as a result of the demolition to the site, the demolition costs are not capitalized, otherwise they should be capitalized as building costs.
- 05400 Equipment and Machinery.** Expenditures for the initial, additional and the replacement of equipment. Equipment is generally accepted as hardware type items which have a serviceable life of more than one year. An equipment item is a material unit which meets all of the following conditions:
- a. It retains its original shape and appearance with use.
 - b. It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
 - c. It represents an investment of money which makes it reasonable and advisable to capitalize the item.
 - d. It does not lose its identity through incorporation into a different or more complex unit of substance.
 - e. $\geq \$5,000$
- 05409 Contingency for Equipment & Machinery.**
- 05410 Technology Equipment for Students.** Expenditures for the initial, additional, and replacement of technology hardware primarily for the use of students.
- 05420 Technology Equipment for Staff.** Expenditures for the initial, additional, and replacement of technology hardware primarily for the use of staff.
- 05430 Wiring for Technology.** Expenditures for wire, cable, fiber optic lines to convey data in a network.
- 05500 Vehicles.** Expenditures for the purchase of motor vehicles to transport students, adults and other objects. Vehicle replacements are also charged to this object category. (Does not include transportation shop vehicles) per Jason Marcum 9/24/2012
- 05510 Leased Vehicles.** Expenditures for the lease of motor vehicles to transport students, adults and other objects. Use to record current year lease payments only.
- 05600 Library Books.** Expenditures for initial purchase library reference books and fiction and nonfiction books for a newly constructed facility.
- 05700 Depreciation.** The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such

an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

- 06XXX Other Objects.** Amounts paid for goods and services not otherwise classified above. This includes expenditures for the payment of interest on debt, payment of judgments, and the payment of dues and fees.
- 06002 Student Education Guarantee.** Expenditures for tutors, correspondence classes, etc. associated with the student education guarantee program are coded here.
- 06200 Interest on Bonds.** Expenditures from current funds for interest on bonds.
- 06300 Interest Other.** Expenditures from current funds for interest on debt other than bonds.
- 06400 Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations. For example, membership fees for the State or National School Board Association. *CCSD also uses this object for miscellaneous fees such as bowling fees, golf green fees, royalties, sanctioning, food licenses, movie licensing fees, rural teacher PTSB endorsements, audition fees, virtual field trips.*
- 06401 License Plates/ Titles.**
- 06500 Judgments against the School District.** Expenditures for all judgments against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate object category as though the bills or debt service had been paid when due.
- 06600 Indirect Costs.** Expenditures charged against Federal funds per approved indirect cost rate.
- 07000 Other Uses of Funds (Contingency).** This series of codes is used to classify transactions which are not properly recorded as expenditures to the district but require budgetary or accounting control.
- 07001 Contingency – Specific.** Contingency funds designated for a specific project.
- 07100 Redemption of Principal on Bonds.** Expenditures which are from current funds to retire bonds.
- 072XX Fund Transfers.** Includes all transactions conveying money from one fund to another without recourse. Generally, this takes the form of a transfer from the General Fund to some other fund.

Note: Object Codes 07210-07290 should only be used with function code 06200.

- 07210 Transfers to the General Fund.** Expenditures unconditionally to the General Fund of the school district without the expectation of repayment.
- 07220 Transfers to Special Revenue Funds.** Expenditures unconditionally to a Special Revenue Fund of the school district without the expectation of repayment.
- 07230 Transfers to Capital Project Funds.** Expenditures unconditionally to a Capital Project Fund of the school district without the expectation of repayment.
- 07240 Transfers to Debt Service Funds.** Expenditures unconditionally to a Debt Service Fund of the school district without the expectation of repayment.
- 07250 Transfers to Enterprise Funds.** Expenditures unconditionally to an Enterprise Fund of the school district without the expectation of repayment.
- 07260 Transfers to Internal Service Funds.** Expenditures unconditionally to an Internal Service Fund of the school district without the expectation of repayment.
- 07270 Transfers to Trust Funds.** Expenditures unconditionally to a Trust Fund of the school district without the expectation of repayment.
- 07280 Transfers to Agency Funds.** Expenditures unconditionally to an Agency Fund of the school district without the expectation of repayment.
- 07290 Transfers to Any Other Fund.** Expenditures unconditionally to any fund of the school district not classified above with the expectation of repayment.
- 07300 Payments to Escrow Agents.** Transfers to escrow agents of funds derived from the proceeds of refunding bond issues.
- 07400 Redemption of Principal - Other.** Expenditures which are from current funds to retire debt other than bonds.
- 07900 Miscellaneous Objects.** Expenditures that cannot be classified in any of the preceding object categories.
- 07910 Property Taxes.** Taxes paid on the assessed valuation of real property owned by the school district.

REVENUES

- 80000** **Revenue.** Object only used with Fund 80 Student Activities.
- 80100** **Cash Carry Over.**
- 81XXX** **Revenue from Local Sources.** The amount of money earned, raised and collected within the boundaries of the school district and available to the district for the conduct of the applicable fund activities. It includes money collected by another governmental entity (County Treasurer) as an agent of the school district. This classification will also include shared revenue which may be levied by another school district but is due to the district for services performed.
- 811XX** **Taxes (Levied by the District).** Compulsory charges levied by the school district to finance services performed for the common benefit of the school district.
- 81110** **25 Mill Special District Taxes Non-Mineral.** Mineral Taxes levied by county commissioners at the request of districts on the assessed valuation of real and personal property located within the boundaries of the district. For unified or non-unified districts, W.S. 21-13-102(a)(i)(A) requires districts to levy 25 mills for combined elementary, junior high, and high school purposes.
- 81111** **25 Mill Special District Taxes Mineral.** Taxes levied by the county commissioners at the request of the school district on the assessed valuation of real and personal property located within the boundaries of the district. For unified school districts, W.S. 21-13-102(a)(i)(A) requires the school district to levy 25 mills for combined elementary, junior high and high school purposes.
- 81112** **1 Mill, General Operations - Previous Years.** That portion of the additional 3 mills authorized by W.S. 21-13-102(a)(i)(B) or (ii)(B) that is at the discretion of the Board of Trustees. This tax levy requires the approval of the Board of Trustees at a regular or special meeting following a public hearing announced by the Board. The intent to levy all or a portion of the tax must be published in a newspaper of general circulation within the district at least ten (10) days prior to the hearing. *The statute reference was repealed but has been temporarily included in the manual for the purpose of reporting delinquent taxes from this mill.*
- 81115** **1 Mill, Capital Maintenance Mill Levy - Previous Years.** That portion of the additional 3 mills authorized by W.S. 21-13-102(a)(i)(C)(I) or (ii)(D)(I) that is at the discretion of the Board of Trustees. This tax must be levied for the sole purpose of capital outlay for district capital facility repair, maintenance and renovation needs. The tax requires the annual approval of the Board of Trustees at a regular or special meeting following a public hearing announced by the Board. The intent to levy all or a portion of the additional 1 mill for capital outlay must be advertised in a newspaper of general circulation within the district at least ten (10) days prior to the hearing. *The statute reference was repealed but has been temporarily included in the manual for the purpose of reporting delinquent taxes from this mill.*

- 81120 Motor Vehicle Taxes.** Revenue derived from the County motor vehicle license fee which is distributed to school districts within the County based on the ratio of the school district's special district tax levy (account no. 81111) to the total taxes levied within the County.
- 81130 Car Company Taxes.** Revenue derived from the State taxes assessed on private railway cars. The tax is distributed to counties, school districts, and other taxing districts on the basis of the mileage of railways in the government's jurisdiction. The tax is distributed to school districts based on the ratio of the school district's special district tax levy (account no. 81111) to the total taxes levied within the County.
- 81140 Penalties and Interest on Taxes.** Amounts received by the school district which were collected as penalties for the late payment of taxes and the interest charged on such delinquent taxes from the due date to the date of actual payment.
- 81170 Board of Cooperative Educational Services (BOCES)-½ Mill Special School District Levy.** Revenue authorized by W.S. 21-20-109(a). School districts participating in a BOCES may levy a special district tax not to exceed one-half (½) mill on the assessed value of the member districts. The vote of the electors within the member districts is not required to impose this tax.
- 81180 Parks and Recreation 1 Mill Tax.** Revenue authorized by W.S. 18-9-201. Cities, towns, counties or school districts either jointly or through any combination may establish a system of public recreation subject to provisions in W.S. 18-9-101. The mill is levied by the board of county commissioners. This tax must be used as specified in 18-9-101 and expended by the recreation board as specified in W.S. 18-9-102.
- 81190 Other Local Tax.** Other forms of taxes the school district receives from local tax revenue sources.
- 81200 Bond and Interest Tax Revenue.** Taxes levied for the payment of principal and interest on school district bonds pursuant to W.S. 21-13-713. All taxes for repayment of bonded indebtedness must be levied, assessed, and collected in the same manner as other taxes levied for school purposes. These taxes are in addition to all other taxes levied for school purposes.
- 813XX Tuition.** Money received from pupils, their parents, welfare agencies, adults, or other school districts for education provided in the various schools of the district.
- 81320 Regular Day School Tuition (In-State Districts).** Revenue received for regular day school tuition from other school districts within Wyoming.
- 81321 Distance Education Tuition (In-State Districts).** Revenue received for distance education tuition from other school districts within Wyoming.
- 81330 Regular Day School Tuition (Out-of-State Districts).** Revenue received for regular day school tuition from school districts outside of Wyoming.

- 81340 Adult Education (Patrons).** Revenue received as tuition for pupils attending adult continuing education programs offered by the school district.
- 81350 Summer School.** Revenue received from pupils, parents, or welfare agencies as tuition for attending summer school.
- 81360 Cooperative Programs.** Revenue received from other school districts, in or out of Wyoming, as their share of cooperative programs conducted by the school district.
- 81370 Students with Disabilities (In-State Districts).** Revenue received from other Wyoming school districts as tuition for students with disabilities attending educational programs within the district.
- 815XX Earnings on Investments.** Revenue from holdings for earning purposes.
- 81510 Interest on Investments.** Interest revenue on temporary or permanent investments in United States treasury bills, notes, savings accounts, time certificates of deposits, or other interest-bearing investments. All school district investments must be in compliance with W.S. 9-4-831 which permits only certain types of investments. No other investments are permitted.
- 81520 Interest on Investments Major Maintenance.** Interest revenue on temporary or permanent investments in United States treasury bills, notes, savings accounts, time certificates of deposits, or other interest-bearing investments. All school district investments must be in compliance with W.S. 9-4-831 which permits only certain types of investments. No other investments are permitted.
- 81530 Gains/Losses on Sale of Investments.** Gains or losses realized from the sale of bonds and other similar investments. Gains represent the excess of the sales proceeds over cost of any other basis as of the date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value, or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from the sale of U.S. treasury bills represent interest income and should be credited to account 81510. Losses represent the excess of the cost of any other basis at date of sale (as described above) over the sales proceeds.
- 81590 Other Interest Earned on School District Funds.** Interest received on district funds other than earnings from investments made directly by the district. For example, interest received from the County Treasurer on motor vehicle fees which have been temporarily invested by the County until the revenue is disbursed to the various taxing districts within the County.
- 816XX Food Service.** Revenue for dispensing food to students and adults.

School lunch activities are to be accounted for through the school lunch fund which is required to be reported as an Enterprise Fund.

- 8161X Student Daily Sales – Reimbursable Programs.** (Fund 50 Only) Revenue from students for the sale of breakfasts, lunches and milk which are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under revenue source 84200.
- 81611 Student Daily Sales – Lunch Program.** (Fund 50 Only) Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 81612 Student Daily Sales – Breakfast Program.** (Fund 50 Only) Revenue from students for the sale of reimbursable breakfasts as part of the National School Breakfast Program.
- 81614 Student Sales – Child Care Food Program.** Revenue from students for the sale of reimbursable meals as part of the Child Care Food Program.
- 81615 Daily Sales – Subsidized Meals.** (Fund 50 Only) Subsidy for lunches or breakfasts when the rate per meal is under the average statewide meal rate.
- 8162X Student Daily Sales – Non-Reimbursable Programs.** (Fund 50 Only) Revenue from students for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include any second meals served to students, extra servings of food, or a-la-carte sales.
- 81621 Student Daily Sales – Non-Reimbursable Lunch.** (Fund 50 Only) Revenues from students for the sale of non-reimbursable lunches.
- 81622 Student Daily Sales – Non-Reimbursable Breakfast.** (Fund 50 Only) Revenues from students for the sale of non-reimbursable breakfast.
- 81623 Student Daily Sales – Non-Reimbursable Milk.** (Fund 50 Only) Revenues from students for the sale of non-reimbursable milk.
- 81624 Student Daily Sales – Non-Reimbursable A-La-Carte Sales.** (Fund 50 Only) Revenue from the sale of non-reimbursable a-la-carte meals.
- 8163X Adult Daily Sales – Non-Reimbursable Programs.** (Fund 50 Only) Revenue from adults for the sale of non-reimbursable breakfasts, lunches, and milk.
- 81631 Adult Daily Sales – Non-Reimbursable Lunch Sales.** (Fund 50 Only) Revenue from adults for the sale of non-reimbursable lunches.
- 81632 Adult Daily Sales – Non-Reimbursable Breakfast Sales.** (Fund 50 Only) Revenue from adults for the sale of non-reimbursable breakfasts.
- 81634 Adult Daily Sales – Non-Reimbursable Adult A la Carte.** (Fund 50 Only) Revenue from adults for the sale of non-reimbursable A la Carte.

- 81640 Special Functions.** (Fund 50 Only) Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples would include PTA-sponsored functions, athletic banquets and lunches or dinners catered by the district's food service.
- 81690 Other Food Service Income.** (Fund 50 Only) Revenue received from recycling rebates, rentals, NET mini-grants and Team Nutrition grants used within the school food service.
- 817XX Student Activities.** Revenue received from school-sponsored activities.
- 81710 Admissions.** Revenue received from patrons of a school-sponsored activity such as a concert or football game.
- 81720 Bookstore Sales.** Revenue from sales resulting from the operation of a bookstore established to sell books and supplies to students. *Yearbooks, book fairs, quarter book sales*
- 81730 Student Organization Membership Dues and Fees.** Revenue from students for memberships in school clubs or organizations.
- 81740 Fees.** Revenue from students for fees such as locker fees, towel fees and equipment fees. Transportation fees are recorded under the appropriate account in the 81400 series. *Alterations, costume cleaning, audition fees, CPR mask, WSI book, lifeguard certification, heart rate straps, camp fees, entry fees, Hosting*
- 81790 Other Student Activity Income.** Other revenue from student activities not otherwise classified in another account. *Purchase of an item or a service including lost or damaged items, fundraisers, advertising, national travel reimbursement, parking fines, commissions, sewing kits*
- 81800 Payments to the State Foundation Program.** Recapture payments to the State Foundation Program as authorized under W.S. 21-13-102(b).
- 81850 Indirect Costs.** Other revenue from federal funds under an approved indirect cost allocation plan.
- 81900 Other Local Revenue.** Other revenue from local sources not classified above.
- 81910 Rental – School Facilities.** Revenue received from the rental of either real or personal property owned by the district. Income received from the rental of teacherage may be kept separate from periodic rental of school facilities.
- 81920 Contributions and Donations from Private Sources.** Revenue from philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected. Special trust receipts would be accounted for in either expendable or non-expendable trust funds depending on the nature of the trust agreement. *Including the purchase of a chance to win a prize i.e. raffles, 50/50 drawing*

- 81930 Sale of Fixed Assets.** The amount of revenue over (under) the book value of fixed assets sold. *This account is used only for Proprietary Funds such as Nutrition Service (Fund 50) or Internal Service (Insurance Fund 60).* Account 85300 is used for funds other than Proprietary.
- 81950 Refund of Prior Year's Expenditures.** Revenue received in refund of an expenditure charged to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.
- 81980 Services Provided to Other Local Government Units.** Revenue from service provided other local government units. These services could include data processing, purchasing, maintenance, cleaning, cash management, food services and consulting.
- 81981 Transportation Services – Public.** Transportation Services Provided to Other Entities. Revenue received from other pupils or entities for transportation services provided. Non-District use payments will be reported here.
- 81990 Miscellaneous.** Revenue from local sources not provided for elsewhere
- 81991 ERATE Discount, Rebate, or Reimbursement.** Those amount received which represent ERATE discounts, rebate or reimbursement. *Credit card rebate, dell credit, Capital credits, unclaimed property disbursements, Follett Consignment, restitution, fuel tax reimbursement.*
- 82XXX Revenue from County Sources.** The amount of revenue earned, raised and collected by the County and available to the school district for the conduct of the applicable fund.
- 821XX Unrestricted County Grants-In-Aid.** Revenue recorded as grants by the school district which can be used for any legal purpose desired by the school district without restriction.
- 82110 6 Mill County Equalization Tax Non-Mineral.** Tax revenue pursuant to W.S. 21-13-201. The county commissioners are required to levy a tax of six (6) mills on the dollar of assessed valuation of the property within the county for the support and maintenance of the public schools. On or before September 1 of each year, the State Department of Education notifies the County Treasurer of each county of the percentage proportion to be allocated from the county-wide six school levy to each school district within the county. The computation of the distribution is made on the basis of the number of average daily membership for the previous year, as computed in W.S. 21-13-309.
- 82111 6 Mill County Equalization Tax Mineral.** Mineral tax revenue received pursuant to W.S. 21-13-201. County commissioners are required to levy a tax of six (6) mills on the dollar of assessed valuation of property within each county for the support and maintenance of public schools. On or before September 1 of each year, the State Department of Education notifies the County Treasurer of each county of

the percentage proportion to be allocated from the county-wide six school levy to each school district within the county. The computation of the distribution is made on the basis of the number of average daily membership for the previous year, as computed in W.S. 21-13-309.

- 82120 Motor Vehicle Tax.** Revenue derived from the motor vehicle license fee which is based on a ratio of the motor vehicle county six mill tax to the total tax levy.
- 82130 Car Company Tax.** Revenue received from the State tax on private railway cars. The distribution to school districts is based on the mileage of railways in each district.
- 82140 Penalties and Interest on Delinquent Taxes.** Amounts received by the school district which were collected as penalties for the payment of county taxes after the due date and the interest charged on such delinquent taxes from the due date to the date of actual payment.
- 82150 Fines and Forfeitures.** Revenue received from fines levied within the county or forfeiture of bonds received by the county.
- 82190 Other County Revenue.** Any other county revenue eligible to school districts which may not be identified to other classifications.
- 83XXX Revenue from State Sources.** The amount of money earned, appropriated, raised and collected by the State of Wyoming and eligible for distribution to the school districts of the State based on distribution formulas established by legislation and regulation.
- 831XX Unrestricted Grants-In-Aid.** Revenues received as grants by the school district which may be used for any legal purpose desired by the district without restriction.
- 83110 Foundation Program.** All money received as the school district's share of entitlement from the State School Foundation Program. Entitlements are determined by the State Department of Education pursuant to applicable Wyoming statutes. For purposes of GASB No. 34, should always be classified as General Purpose Tax.
- 83111 Audit Adjustments Foundation Program.** Foundation Revenue, either received from the Department of Education (positive) or paid back to the Department of Education (negative) as a result of an audit adjustment, made after the foundation program has been finalized.
- 83120 State Special Education Reimbursement.** Foundation revenue received from WDE under W.S. 21-13-321 for reimbursable expenditures reported on the WDE401 – Reimbursable Special Education Expenditure report.
- 83130 Taylor Grazing Revenue.** Revenue received under the provisions of the Federal Taylor Grazing Act.

- 83160 Tax Shortfall Grant.** W.S. 21-13-313(d) allows a school district to receive the difference between the 25 mill local taxes and 6 mill county taxes estimated for the foundation program and the 25 mill local taxes and 6 mill county taxes actually received in a fiscal year if the amount actually received is less than the estimate.
- 83170 Major Building and Facility Maintenance.** Revenue received pursuant to W.S. 21-15-109. This revenue is distributed each September 30 and March 31 for major building facility repair and replacement. Payments are based upon eligible gross square footage of school buildings times a maintenance cost factor.
- 83180 Out-of-State Tuition Reimbursement.** Revenue received from the state pursuant to W.S. 21-4-505. This is a reimbursement of eligible tuition payments made to another district out-of-state. Distribution of this revenue will be made no later than June 30 of each year.
- 83190 Other State Unrestricted Revenue.** Other revenues received from the State which may be used for any legal purpose without restriction.
- 83191 Payments Made to Recapture Districts. (Recapture 'Loan')** Payments made from the School Foundation Account to recapture districts constituting "loans" to be repaid at a later date.
- 83200 Restricted Grants-In-Aid.** Revenue recorded as grants by the school district from State funds which must be used for a categorical or specific purpose. As a general rule, restricted grants-in-aid are to be accounted for within special revenue funds rather than within the general fund.
- 83250 Capital Construction Grants – State.** Revenue received pursuant to W.S. 21-15-111 for state funded capital construction assistance. (CCSD Funds 32 & 33)
- 83290 Other State Restricted Revenue.** Revenue received by the school system from the State of a categorical or special purpose nature which may not be classified in other line items.
- 83291 Retirement Reimbursement Revenue.** The amount of money received by the school system from the Wyoming Department of Education for Wyoming Retirement reimbursement.
- 84XXX Revenue from Federal Sources.** The amount of money earned, appropriated, raised and collected by the federal government and distributed to the state and local school systems for the programs of public education
- 841XX Unrestricted Federal Grants-In-Aid.** Revenues received directly from the federal government or through the state as grants to the school district which can be used for any legal purpose desired by the district.
- 84110 Impact Aid.** Revenue received by the school district as determined by federal impact area legislation.

- 84190 Other Federal Unrestricted Revenue.** Revenues received by the school district from the federal government or through a state agency for the conduct of general purpose educational programs.
- 84200 Restricted Grants-In-Aid.** Revenues received directly from the federal government or through the state as grants to the school district which are to be utilized for a specified purpose. As a general rule, restricted grants-in-aid-are to be accounted for within special revenue funds rather than within the general fund.
- 84210 USDA National School Lunch Program.** (Fund 50 Only) Revenues received directly from the federal government or through the state as grants to the school district which are to be utilized for the National School Lunch Program.
- 84220 USDA School Breakfast Program.** (Fund 50 Only) Revenues received directly from the federal government or through the state as grants to the school district which are to be utilized for the School Breakfast Program.
- 84240 USDA Child Care Food Program.** Revenues received directly from the federal government or through the state as grants to the school district which are to be utilized for the Child Care Food Program.
- 85XXX Revenue – Other Sources.**
- 85000 Fund 20 – Return of Unused Funds to WDE.**
- 85000 Fund 60 - Open Enrollment Penalty.**
- 85002 Special Revenue Insurance Contributions.** (Used in Fund 60 Only) Revenue received from Special Revenue funds as the district's portion of employee medical/dental insurance premiums.
- 852XX Transfers from Other Funds.** Revenue received unconditionally from another fund without expectation of repayment.
- 85201 Transfers from General Funds.** Revenue received unconditionally from the General Fund of the school district without the expectation of repayment.
- 85220 Transfers from Special Revenue Funds.** Revenue received unconditionally from a Special Revenue Fund without the expectation of repayment.
- 85230 Transfers from Capital Projects Funds.** Revenue received unconditionally from a Capital Projects Fund without the expectation of repayment.
- 85240 Transfers from Debt Projects Funds.** Revenue received unconditionally from a Debt Service Fund without the expectation of repayment.

- 85250 Transfers from Enterprise Funds.** Revenue received unconditionally from an Enterprise Fund without the expectation of repayment.
- 85260 Transfers from Internal Service Funds.** Revenue received unconditionally from an Internal Service fund without the expectation of repayment.
- 85270 Transfers from Private Trust Funds.** Revenue received unconditionally from a Private Purpose Trust fund without the expectation of repayment.
- 85280 Transfers from Agency Funds.** Revenue received unconditionally from an Agency Fund without the expectation of repayment.
When making transfers of special fund balances, the school district should pay particular attention to W.S. 16-4-116. This statute states that "if the necessity to maintain any special revenue or assessment fund ceases and there is a balance in the fund, the governing body shall authorize the transfer of the balance to the fund balance account in the general fund. Any balance which remains in a capital improvements or capital projects fund shall be transferred to the appropriate debt service fund or other fund as the bond ordinance requires or to the general fund balance account." These types of transfers are referred to as "residual equity transfers" and should not be recorded to the accounts referenced above. Residual equity transfers should be recorded to the Unreserved-Undesignated Fund Balance on the balance sheet (account 37700).
- 853XX Sale or Compensation for Loss of Capital Assets.** Amounts available from the sale of school property or compensation for the loss of capital assets. Any gain on the sale of capital assets for the Proprietary Funds would be recorded in account 81930
- 8531X Sale of Capital Assets.** Amounts available from the sale of school property.
- 85311 Sale of Capital Assets Prior to 7-1-97.** Amounts available from the sale of real or personal property acquired prior to July 1, 1997. Sale of school buses purchased prior to 7-1-97 should be recorded here. *These amounts do not count as a local resource.*
- 85312 Sale of Capital Assets Purchased After 7-1-97.** Amounts available from the sale of real or personal property acquired after July 1, 1997. Sale of school buses purchased after 7-1-97 should be recorded here. *These amounts do count as a local resource. DERA Bus Scrap Iron*
- 85313 Sale of Capital Assets Purchased with Federal Funds.** The amount of money received from the sale of an asset purchased with federal funds. *If the value of the asset is \$5,000 or less, the asset may be sold or otherwise disposed of with no further obligation to the federal awarding agency.* For those assets with value greater than \$5,000, please see the guidelines in the Federal Register, §200.313 Equipment.
- 85320 Compensation for Loss of Capital Assets.** Amounts available from compensation for the loss of capital assets.

85500

Capital Lease. Proceeds from leasing of properties.

Note. Under the provisions of the Wyoming Constitution it is unlawful for one Board of Trustees of the School District to bind a future Board of Trustees. Consequently, long-term lease obligations may be construed to be illegal. The Wyoming Department of Audit has determined that school districts can enter into such long-term commitments provided the terms of the lease agreement contain a "non-funding clause" which allows a future Board to void the agreement in the event there is not enough future funding to continue the lease. Districts entering into this type of leasing arrangement must ensure that all such agreements contain the necessary "no funding" clause.

LOCATIONS

All Schools 000

ELEMENTARY SCHOOLS

Campbell County Virtual 003
 Buffalo Ridge 004
 Lakeview 005
 Prairie Wind 006
 Hillcrest 007
 Meadowlark 008
 Wagonwheel 009
 Conestoga 010
 Rawhide 011
 Paintbrush 012
 Additional Elementary #3 013
 Pronghorn 015
 Stocktrail 016
 Moon Meadow 018
 Little Powder Construction 019
 Little Powder 020
 Recluse 022
 Rozet 023
 Cottonwood 026
 Sunflower 027
 All Elementary Schools 029
 All Title I Elementary Schools 030
 (LV,HC,ML,WW,CN,ST,RE,CW,RZ,SF)
 4-J 031

JUNIOR HIGH SCHOOLS

Sage Valley Junior High 101
 Twin Spruce Junior High 102

SENIOR HIGH SCHOOLS

Wright Jr/Sr High 150
 Campbell County High School 151
 Westwood High School 152
 Thunder Basin High School 153
 Campbell Co High School Remedy 154
 All Secondary Schools 155

DISTRICT OFFICES

Lakeway Learning Center 200
 Science Center 201
 Facilitators/ Curriculum 202
 Student Support Services 203
 District Media 205

Title I Resource Center 207
 Staff Development/Technology 220
 Special Services Center 225
 Kid Clinic 232
 Aquatic Center 250

GENERAL ADMINISTRATION

All District 300
 Silver Hills Storage Building 311
 Maintenance Shop 315
 Transportation Dept. - Gillette 320
 Transportation Dept. - Wright 321
 Transportation Site - Centennial 322
 Transportation Site - Co R&B 323
 Transportation Site - Warlow 324
 Educational Services Center 350
 Print Shop 352
 VoTech - North 401
 Nutrition Services 501

GRANTS/ OTHER

Gillette College 901
 Kid Clinic Coalition 902
 Transition Academy 903
 Council of Community Services/
 Way Station 904
 John Paul Private School 906
 Detention Center 907
 Ready-4-Learning Teacher 1 908
 Ready-4-Learning Teacher 2 911
 Youth Emergency Services 915
 Boys & Girls Club 918
 Heritage Christian School 920
 Home Schools 923
 CW Response-to-Intervention 940
 PR Response-to-Intervention 941
 Campbell County Children's Center 942
 BOCHES 990
 Campbell County Recreation Center 991
 Miscellaneous Other 998

PROGRAMS

PROGRAM

DESCRIPTION

00000

Function Specific– use only when Function describes program/ purpose

ELEMENTARY

Language Arts

01000

Language

01100

Reading

01110

Reading Recovery

01120

Reading Specialists

01130

Reading Interventionist/ Tutor

01200

Handwriting

01300

Spelling / Spelling Bee

01400

Writing

01410

Young Author Contest

Math

02000

Math

Science

03000

Science

03100

Environmental Ed. Camp (Mallo)

03300

Science Kits

Social Studies

04000

Social Studies

Physical Education

05100

Physical Education

05110

Fifth/ Sixth Grade Track Meet

05200

Health

05210

Healthy Snacks

05220

Building Fitness Coordinators

05230

Fitness

Fine Arts

05410

Art

05500

Music, General

05510

Music, Instrumental (Band)

05520

Music, Strings

05530

Music, Vocal

ELEMENTARY CONT'D

Fine Arts Cont'd

05540	Music, 6th Grade Honors Choir
05600	Foreign Language
05610	Dual Language Immersion
05900	Arts in Education (Cam-Plex)

STEM

06000	STEM- Elementary
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Early Childhood

07110	Ready-4-Learning
07120	Kindergarten Screening
07130	Kinderday
07140	Pre-School
07150	Head Start
07160	Junior Kindergarten
07170	JUMP Start
07180	Kinder Kamp

Elementary Grade Level

08000	Kindergarten
0800X	Kindergarten – Teacher X
08010	Kindergarten/ First
08020	Kindergarten/Second
08100	First Grade
0810X	First Grade – Teacher X
08120	First/ Second
08200	Second Grade
0820X	Second Grade – Teacher X
08230	Second/ Third
08300	Third Grade
0830X	Third Grade – Teacher X
08340	Third/ Fourth
08350	Third/ Fourth/ Fifth
08400	Fourth Grade
0840X	Fourth Grade – Teacher X
08450	Fourth/ Fifth
08500	Fifth Grade
0850X	Fifth Grade – Teacher X
08560	Fifth/ Sixth
08600	Sixth Grade
0860X	Sixth Grade – Teacher X
08680	Sixth/ Seventh/ Eighth
08700	Seventh Grade
08800	Eighth Grade

ELEMENTARY CONT'D

Other

09010	Stockroom
09011	Response to Intervention
09130	DARE
09140	Children After School Together (CAT) BR, CN
09160	S'Cool Moves
09600	Yearbook
09601	School Newspaper
09610	Robotics - Elementary
09770	Technology – Elementary

SECONDARY

Language Arts

11000	English
11100	Reading
11130	Reading Interventionist/Tutor
11200	Young Author Contest

Math

12000	Math
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Science

13000	Science
13100	Applied Physics
13200	Astronomy

Social Studies

14000	Social Studies
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Physical Education

15100	Physical Education
15120	Open Gym
15130	Weight Lifting
15140	Outdoor Ed

Health

15200	Health
15210	Healthy Snacks
15230	Fitness
15240	Athletic Trainer Class

Art

15410	Art
1541X	Art – Teacher X
15444	Art Gala

SECONDARY CONT'D

Music

15500	Music, General
15510	Music, Instrumental Band
15520	Music, Strings
15530	Music, Vocal
15540	Music, Gala

Foreign Language

15600	Foreign Language
1560X	Foreign Language – Teacher X
15610	Dual Language Immersion

Drama

15710	Plays & Musicals
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CTE

Used with Function 1120 @ Jr. High & 1530 @ Sr. High

16000	Career & Technology Education
16100	Agriculture
16200	Business Education
16210	Computer Science
16220	Coop/Office Occupations
16300	Family & Consumer Science
1630X	Family & Consumer Science – Teacher X
16400	Biomedical Science (Project Lead the Way)
16501	Marketing A
16502	Marketing B
16610	Animation
16620	Auto Mechanics
16630	Auto Advanced Mechanics – Advanced
16640	Careers/Career Center
16650	Communications
16660	Construction Woods
16670	Drafting
16690	Energy Academy
16700	Engraving
16710	Graphics
16720	House Building Project
16730	Industrial Arts
16740	Machining
16750	Photography
16760	Pre-Engineering (Project Lead the Way)
16770	School Paper/ Yearbook (Journalism)
16771	Journalism
16790	Small Engines
16810	Tech Education
1681X	Tech Education – Teacher X
16813	iPad Explore
16830	Welding Shop

SECONDARY CONT'D

Activities

Used with Function 14X0

17010	Art – Activity
17021	Basketball, Boys
17022	Basketball, Girls
17030	Cheerleading/Spirit
17040	DECA–Activity / Marketing (Not @ WR)
17050	Drama–Activity
17060	FBLA–Activity
17070	FCCLA
17080	FFA–Activity
17091	Football
17100	Golf
17120	Intramurals
17130	Music – General – Activity
17140	Music – Honors – Activity
17150	Music – Instrumental – Activity
17155	Music – Pep Band – Activity
17160	Music – Marching Band – Activity (Not @ WR)
17165	Music – Jazz Band
17170	Music – Strings – Activity
17180	Music – Vocal – Activity
17190	Soccer, Boys/Girls (Not @ WR)
17191	Soccer, Boys (Not @ WR)
17192	Soccer, Girls (Not @ WR)
17200	Skills – Activity (Not @ WR)
17210	Speech & Debate
17220	Swim Teach, Junior High
17221	Swim Team, Boys (Not @ WR)
17222	Swim Team, Girls (Not @ WR)
17230	Tennis, Boys/Girls (Not @ WR)
17240	Track, Boys/Girls (SV/WR only)
17241	Track, Boys
17242	Track, Girls
17250	Track, Cross Country
17260	Track, Indoor (Not @ WR)
17272	Volleyball, Girls
17281	Wrestling
17290	Yearbook (Journalism)
17300	Student Council
17312	Softball
17600	Uniforms (Athletic)
17610	Weight Lifting / Program
17700	Awards (Athletics)
17710	Regional Tournament
17720	State/National Travel
17900	Athletic Trainer

SECONDARY CONT'D

Activities Cont'd

Misc. Other

19010	Stockroom – Secondary
19110	Saturday, School / Night
19120	STAR Program
19121	MARK Program
19130	Transitional Jr. High
19140	YES House
19150	Alternatives/ISDP/Jail
19160	School Resource Officers
19170	Safe Schools/Communities
19180	DARE Secondary
19510	Class Sponsors
19520	Drivers Education
19540	Graduation
19550	Prom
19600	STEM–Secondary
19610	Robotics
19770	Technology

ALL SCHOOLS

Special Programs

20000	Special Programs
20100	Adaptive Physical Education
20200	Behavioral
20301	MAR A (Multi-Ability–Room)
20302	MAR B (Multi-Ability–Room)
20400	Hearing Impaired
20500	ASD
2060X	Resource Room x
20700	Severely/Emotionally Disturbed
2070X	Severely/Emotionally Disturbed Teacher X
20800	Visually Impaired
20900	Vocational Special Education
2090X	Vocational Special Education – Teacher X
20910	Independent Living

Other/At–Risk/ Ext'd Learning

2091X	Independent Living – Teacher X
21100	SPED Data Clerk (claimable)
29000	Other Instructional Programs
29100	At Risk
29101	Olweus Bullying Prevention
29102	Suicide Prevention
29103	Social Norming
29104	HOPE Squad
29110	ELO – Extended Learning Opportunity & School Improvement
29111	ELO from former Bridges Grant
29120	Support Alternative for Enrichment

ALL SCHOOLS CONT'D
Other/At-Risk/ Ext'd Learning

Cont'd

29130	Summer School – Math Camp
29140	Summer School – ESY
29145	Social Skills Camp
29150	Summer School – Regular Ed
29160	SWAT
29170	Student Assistance Coordinator
29171	Latino Parent Education
29180	504 Accommodations
29190	Advocacy/Charge
29200	Positive Behavior Interventions & Support (PBIS)
29300	School Resource Officers
29400	ACT Prep

Health Services

29210	First Aid/CPR Training – Health
29220	Infectious Diseases
29230	Nurse
29240	Strep Screening

Other Special Programs

29510	Donation from Private Sources
29530	GATE
29540	Instructional Assistant/ Study Hall/ Detention
29550	Instructional Facilitators
29560	Planetarium
29580	Student Council

ADMINISTRATION

School Admin. – 31000

31100	Principal
31200	School Activities Coordinator
31210	Drug Testing
31300	Dean of Students
31400	Attendance Officer
31500	Healthy Schools/Communities
31510	Ropes Course
31610	DLI Coordinator
32100	Director of Curriculum
32110	Curriculum Facilitators
32120	Early Childhood
32130	Fine & Performing Arts
32200	Director of Special Programs
32210	504 Coordinator
32300	Director of Support Services
32310	School Based Health Center
32400	Staff Development
32410	Induction Program
32420	National Certification

ADMINISTRATION CONT'D

Instructional Support – 32000

32500	CTE Coordinator
32600	District Activities
32700	Supervisor of Elementary Education
32710	Supervisor of Secondary Education
32800	Student Records

Technology – 33000

	Technology
33100	Director of Technology Education
33210	Power School Networking
33220	Networking
33230	First Class Mail
33240	District Software
33250	TEC Connect
33300	Electronic Technicians

Business Services – 34000

34100	Assoc. Supt. For Instructional Support
34110	Grants / In-Direct
34200	Accounting
34300	Information Systems
34301	IS Software Support
34320	Payroll
34400	Purchasing
34401	Asset Management
34410	Warehouse
34420	Mail Room
34900	Nutrition Services Catering
34500	Safety/Risk Manager

Staff Services – 35000

35100	Human Resources Manager
35101	HR Software Support
35200	Employee Benefits
35211	Employee Recognition Service Awards
35220	Employee of the Year
35230	Family Recognition Leave
35240	Workers Compensation, Non-Haz
35300	Employee Background Checks/Evaluations/Endorsements
35310	Recruiting
35320	Early Resignation Incentive
35400	Employee Assistance
35510	Wellness
35530	Know Your Numbers II
35900	In-District Mileage Allocation (Use with Function 4190)

Supt/Board Services – 36000

36000	Board of Education
36100	Superintendent
36200	Deputy Superintendent
36300	Parent Involvement Admin.

ADMINISTRATION CONT'D

Supt/Board Services – 36000 Cont'd

36300	Parent Involvement Admin.
36400	Communications Coordinator
36500	Legal Proceedings Travel Expenses

Community Services

37000	Parent University
38000	Two High School Split
39000	Camporee – August 2024

CUSTODIAL

41000	Custodial
41001	COVID-19

TRANSPORTATION

Transportation

44000	Transportation Dept.
44100	Office

Shop

44200	Shop
44210	Consumables (\$10 or less even if directly for Bus)
44220	Disposal-Hazardous Materials

Bus/Vehicle

44300	Bus/Vehicle
44310	Tires (Purchases)
44320	Cameras
44330	Radios
44339	Propane
44340	Diesel Fuel
44341	Gasoline
44342	Filters
44343	Lubricants (Oil/Grease)

Drivers

44410	Drivers
44411	In-Services / Physicals
44412	Employee Recognition
44420	Staff Training

Bus/Vehicle

44430	Crossing Guard
44500	Safety/Buster

Bus Leases

4499X	Bus Lease
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MAINTENANCE

Supervisor

45000	Maintenance Dept. Operating Expenses
45002	Lubricants
45003	Tires
45004	Gas Cylinders
45005	Mechanic

Carpentry/Locksmith

45100	Carpentry
45101	Locksmith

Electrical

45200	Electrical Dept.
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Grounds

45300	Grounds Dept.
45301	Grounds Fuel/ Off Road Diesel
45310	Grounds Lawn Care
45311	Lawn Care Contract
45312	Athletic Field Paint
45320	Snow Removal

HVAC

45400	HVAC Dept.
45401	Boiler Cleaning/ Chiller Treatment

Plumbing

45500	Plumbing Dept.
45501	Backflow Testing
45502	Irrigation
45503	Fire Sprinkler Testing/Repairs
45504	Grease Trap Cleaning

Custodial

45600	Custodial – Maintenance
45601	Custodial Equipment Repairs
45602	Custodial Supplies Provided by Maintenance
45603	Summer Custodial

Paint

45700	Paint / Stain
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Maintenance General Dept.

45800	General Maintenance
45810	Surplus Auction

Safety

45910	Safety
45911	Fire Alarm Inspections & Cleanings
45912	Fire Extinguishers

MAINTENANCE CONT'D

Maintenance General Dept. Cont'd

45913	Asbestos
45914	Playground Safety

Damages

46000	Damages/Insurance Claims
46001	TBHS 2010 Hail Damage
46050	Hail Damage Vehicles Summer 2019
46100	Hail Damage 08/2019
46200	CN Water Main Break
46600	ESC Kalwall 2018

Security

47000	Security Alarm Systems
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Rentals

49000	Rentals – District Buildings
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CAPITAL IMPROVEMENTS

60XXX	Site
61XXX	Electrical
62XXX	Flooring
63XXX	HVAC
64XXX	Life Safety
65XXX	Painting / Sealing / Masonry
66XXX	Plumbing
67XXX	Remodel / New Construction
68XXX	Roofing
69XXX	Other Capital Improvements
69990	Tech Equipment Replacement – Ed Tech

SPECIAL GROUPS

70000	Officials Manual Checking
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Buffalo Ridge

70040	Buffalo Ridge Student Council
70041	Buffalo Ridge Book Fair
70042	Buffalo Ridge Principal
70044	Buffalo Ridge Art Activity
70046	Buffalo Ridge Fundraiser
70047	Buffalo Ridge Yearbook

Lakeview

70050	Lakeview Student Council
70051	Lakeview Special Revenue
70052	Lakeview Book Fair
70053	Lakeview Science Club
70056	Lakeview SWAT
70057	Lakeview Make a Difference Project

SPECIAL GROUPS CONT'D

Prairie Wind

70060	Prairie Wind Student Council
70064	Prairie Wind Donations
70065	Prairie Wind Principal
70066	Prairie Wind Fundraiser Technology Supplies

Hillcrest

70070	Hillcrest Student Council
70071	Hillcrest Principal's Account
70072	Hillcrest Staff Fundraiser
70074	Hillcrest Art Activity
70076	Hillcrest Music

Meadowlark

70080	Meadowlark Principal
70082	Meadowlark Student Leadership

Wagonwheel

70090	Wagonwheel Fundraiser
70091	Wagonwheel SWAT
70092	Wagonwheel Scholarship
70094	Wagonwheel Artsonia

Conestoga

70100	Conestoga Kinder Snacks/Supplies
70101	Conestoga Student Council
70102	Conestoga Fundraiser
70103	Conestoga Angel Fund
70104	Conestoga Principal
70105	Conestoga Yearbook
70107	Conestoga Music Fund Raiser
70108	Conestoga Book Sales
70109	Conestoga Tami Sturgeon Memorial

Rawhide

70110	Rawhide Student Council
70111	Rawhide Principal
70113	Rawhide Book Fair

Paintbrush

70120	Paintbrush Student Council
70121	Paintbrush Fall Festival
70123	Paintbrush Angel Fund

Pronghorn

70150	Pronghorn Student Council
70151	Pronghorn Hope Squad
70152	Pronghorn Students in Need
70153	Pronghorn School Store

SPECIAL GROUPS CONT'D

Pronghorn Cont'd

70154	Pronghorn Library/Media
70155	Pronghorn Principal & Fundraiser
70156	Pronghorn Bulldog Benefits

Stocktrail

70160	Stocktrail Fund Raising
70161	Stocktrail Student Leadership Team

Little Powder

70200	Little Powder Fundraiser
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Recluse

70220	Recluse Student Council
70221	Recluse Fundraiser
70222	DC Fund 25

Rozet

70230	Rozet Kissack Scholarship
70231	Rozet Dreamer's Club
70234	Rozet SWAT Team
70235	Rozet Fundraiser
70236	Rozet Donations & Fundraising

Cottonwood

70260	Cottonwood Student Council
70261	Cottonwood Principal
70262	Cottonwood Robotics Club
70267	Cottonwood Art

Sunflower

70270	Sunflower Student Council
70271	Sunflower Yearbook
70273	Sunflower Principal's Account

4-J

70310	4-J Student Council
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Sage Valley

71003	Concessions – SV
71004	Industrial Arts – SV
71005	Art – SV
71006	Student Council – SV
71007	FCCLA (FHA) – SV
71008	Family & Consumer Science – SV
71009	Book Replacement – SV
71011	Football Activities – SV
71012	Cheerleaders – SV

SPECIAL GROUPS CONT'D

Sage Valley Cont'd

71013	Wrestling – SV
71014	Basketball – Girls – SV
71015	Basketball – Boys – SV
71016	Volleyball – SV
71020	NHS – SV
71021	Angel Fund – SV
71022	Choir – SV
71023	Solo & Ensemble Festival – SV
71024	Reading Committee – SV
71025	Robotics Club – SV
71027	PE Teachers – SV
71029	Soccer – SV
71032	Track – SV
71034	Boys Basketball Coaches – SV
71039	Yearbook – SV
71041	Sports Tournaments – SV
71042	Students 4 Change – SV
71043	Math Counts – SV
71044	Hope Squad – SV
71045	School Store – SV
71046	Science Olympiad – SV
71999	Activity Fees – SV

Twin Spruce

72000	Tri-School Music Clinic – TS
72001	Building Use / Miscellaneous – TS
72003	Student Council – TS
72004	FCCLA (FHA) – TS
72006	Memory Book – TS
72008	Family & Consumer Science – TS
72012	Plays – TS
72013	Honor Society – TS
72017	Football – TS
72020	7th/8th Cheerleading – TS
72021	Sports – TS
72024	Orchestra – TS
72026	Band– TS
72027	Choir – TS
72028	Scholarship Fund – TS
72033	School Fines Math – TS
72034	School Fines Physical Education – TS
72036	School Fines Social Studies – TS
72039	School Fines Wrestling – TS
72040	School Fines Volleyball – TS
72041	School Fines Track–Boys/Girls – TS
72044	School Fines Track–Cross Country – TS
72052	Café – TS (FACS)

SPECIAL GROUPS CONT'D

Twin Spruce Cont'd

72053	Soccer – TS
72057	Personal Care Program – TS
72999	Activity Fees – TS

Wright Jr/Sr High

73005	NE Jr. High Music Clinic – WR
73006	Yearbook – WR
73009	Fines & Fees – WR
73012	Drama Club – WR
73013	Art/Photography – WR
73015	Family & Consumer Science – WR
73016	FCCLA – WR
73019	FFA – WR
73020	Track - WR
73021	NHS – WR
73022	Student Council – WR
73023	Football – WR
73024	Volleyball – WR (21 Account)
73025	Speech – WR
73026	Golf – WR
73027	Cross Country – WR
73028	Gate Receipts – WR
73030	W Club – WR
73031	Class of 2029 - WR
73043	Activity Fines & Fees – WR
73059	NUMB Club – WR
73062	Scholarship – WR
73067	Girls Basketball – WR
73068	Cheer Camp – WR
73070	Class of 2020 – WR
73073	JH Musical – WR
73074	JH Plays – WR
73077	JH NE District "B" Conference – WR
73078	Thespian Troupe 8353 – WR
73079	Class of 2025 – WR
73080	Video Production – WR
73081	Class of 2026 – WR
73082	Class of 2027 – WR
73083	Class of 2028 – WR
73084	Panther Perks - WR
73999	Activity Fees – WR

SPECIAL GROUPS CONT'D

Campbell County

74000	Advanced Placement – CC
74001	Coop Office Education (COE) – CC
74002	Fishing Club - CC
74003	Musical – CC
74004	Camel Tracks–Newspaper – CC
74005	Christmas Box Dinners – CC
74006	FFA Scholarship – CC
74007	Yearbook – CC
74008	Vocal Music – CC
74009	Book Replacement – CC
74010	Freshman Class – CC
74011	Cabin – CC
74012	Hope Squad – CC
74013	Sunshine Fund – CC
74014	Camel University Scholarship – CC
74016	Junior Prom – CC
74018	Skills – CC
74019	Auto Service – CC
74020	Choir National Travel – CC
74021	Drama Club – CC
74022	DECA – CC
74023	Photography – CC
74024	Special Olympics – CC
74027	Student Recognition – CC
74028	FACS – CC
74029	Class of 2027 – CC
74031	Band Club – CC
74032	Music, Orchestra – CC
74033	Art – CC
74034	Interact Club – CC
74035	FBLA – CC
74036	FFA – CC
74038	Sophomore Class Winter Dance – CC
74039	I-Club – CC
74040	Sheep Wagon - CC
74043	National Honor Society – CC
74046	Cheerleaders – CC
74050	Student Council – CC
74051	Wrestling – CC
74052	Girls Swim Team – CC
74053	Activities Office – CC
74054	Gate Receipts – CC
74056	Football – CC
74057	Camel Track Club – CC
74058	Girls' Basketball – CC
74059	Officials' Checking Account – CC
74064	Tennis – CC

SPECIAL GROUPS CONT'D

Campbell County Cont'd

74065	Cross Country – CC
74066	In Door Track – CC
74067	Building Use – CC
74072	Art Scholarship Fund – CC
74073	Volleyball – CC
74077	Team Sports – CC
74078	Outdoor Ed – CC
74080	FCCLA – CC
74081	Girls Soccer – CC
74082	Speech & Debate – CC
74085	Science Club – CC
74087	Golf – CC
74089	World Language – CC
74092	Class of 2026 – CC
74094	Boys Basketball – CC
74097	Sophomore Class – CC
74098	Welding – CC
74099	National Art Honor Society – CC
74100	Fundraising – CC
74101	Boys Soccer – CC
74102	Softball – CC
74103	E - Sports
74104	Project S.A.A.
74105	Chess Club– CC
74106	Book Club – CC
74999	Activity Fees – CC

Westwood

75000	Student Council – WE
75001	Scholarship Fund – WE
75002	Westwood Fundraiser
75006	PE Fines and Fees – WE
75008	Engraving – WE
75999	Activity Fees – WE

Thunder Basin

76000	FCCLA – TB
76001	Facility Use Fund – TB
76002	VEX Robotics
76003	Principal – TB
76004	ASD Program – TB
76005	Guiding Coalition – TB
76006	Suicide Awareness – TB
76007	Sorenson Scholarship - TB
76008	Yearbook – TB
76009	Interior Design/Fashion - TB

SPECIAL GROUPS CONT'D

Thunder Basin Cont'd

76010	Weight Room - TB
76011	Book Replacement – TB
76012	Advanced Placement – TB
76013	Gate Receipts – TB
76014	Trainer – TB
76015	Boys Basketball – TB
76016	Girls Basketball – TB
76017	Cheerleaders – TB
76018	Cross Country – TB
76019	Football – TB
76020	Activities – TB
76021	Golf – TB
76022	Soccer Boys – TB
76023	Soccer Girls – TB
76024	Swimming Boys – TB
76025	Swimming Girls – TB
76026	Tennis – TB
76027	Volleyball – TB
76028	Wrestling – TB
76029	Speech – TB
76030	FBLA – TB
76031	DECA – TB
76032	Musical – TB
76033	Choir Fundraiser – TB
76034	Orchestra Fundraising – TB
76035	Band Fundraising – TB
76036	International Club – TB
76037	Science Club – TB
76038	Art – TB
76039	Basin Bistro – TB
76040	Sunshine - TB
76041	PE Fines & Fees – TB
76042	Student Advisory - TB
76044	FFA – TB
76045	Junior Prom – TB
76047	Student Council – TB
76048	Class of 2027 - TB
76049	Auto – TB
76050	Drama – TB
76051	Welding – TB
76052	World Language Day – TB
76053	Appreciation Fund – TB
76054	National Honor Society – TB
76055	Student Recognition – TB
76056	Love for Loveness – TB

SPECIAL GROUPS CONT'D

Thunder Basin Cont'd

76058	Agriculture – TB
76059	Construction/House Project – TB
76060	Fundraising – TB
76061	Indoor Track – TB
76062	Outdoor Track Boys – TB
76063	Outdoor Track Girls – TB
76064	Industrial Arts – TB
76065	Skills USA – TB
76066	Engineering – TB
76067	Choir Fees – TB
76068	GSA – TB
76069	Angel Fund – TB
76072	Class of 2028 - TB
76073	National Art Honor Society – TB
76079	Art – 2D – TB
76080	Art – Photo – TB
76081	Bolts Beanery – TB
76082	Basin Depot – TB
76083	Book Club - TB
76084	Scholarship – TB
76085	Outdoor Ed – TB
76088	Bolts Student Events – TB
76089	Science Class Fees – TB
76095	Beanery Scholarship – TB
76096	Class of 2026 – TB
76098	TB Softball Fundraising – TB
76099	PBIS – TB
76100	Class of 2025 - TB
76101	Choir Travel – TB
76102	Lightning Locker – TB
76999	Activity Fees – TB

Other Program IDs

77000	GATE Concessions (DIST)
77001	ASD Summer Skills (Enrichment) - ESC
77003	Instrument Rental/Repair – LLC
77005	Einstein's Adventurarium Fees
77008	Maintenance Equipment Use
77010	Effective Schools – Supt
77011	State Activities – District
77012	Swimming & Diving Club
77015	Wellness Jingle Bell Walk / Run
77017	Elementary Textbook Replacement
77018	SSC Sunshine
77019	Music, NED Music Festival
77021	NED Math Contest

SPECIAL GROUPS CONT'D

Other Program IDs Cont'd

77022	District Scholarship Acct.
77024	District Fundraisers
77025	District Steinheofel Trust Scholarship
77026	Wrestling Clocks
77027	Secondary Bowling

GRANTS

Local Grants

16XXX-32500	BOCHES
81038	Thank Heaven for Kids (lunch program)
82110	ML Health Donations
82210	Planetarium
81299	WASCOP FY19
81317	RH Needy Student Donations
81336	Thomas Foundation Donation
8166X	Sam Ratcliff Foundation
81786	Collective Impact FY16
8187X	Devon Energy
81988	WY GSA Network FY18

State Grants

8307X	National Teacher Certification
8389X	DERA

Federal Grants

8405X	DERA
8406X	AWARE
8407X	WEA K-12 School Lighting
8410X	Title I A
8411X	1003(a) Title I School Improvement
8412X	Title I D
8420X	Title II A
8430X	Title III
8431X	Title III Immigrant
8440X	Title IV-A Student Support & Academic Enrichment
8450X	Perkins
8451X	Perkins IRC
8460X	VI-B 611 Special ED
8461X	VI-B 619 Pre-School
84902	ESSER III 21 (ARP) FY2021 84.425D
8491X	McKinney Vento Homeless
8496X	Fresh Fruit and Vegetables
8499X	USDA Supply Chain Assistance

Rec Grants

87000	Aquatic Center Operating Expenses
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GRANTS CONT'D

Rec Grants Cont'd

8701X	Elementary Summer Camps/Programs
8706X	Dance/Cheerleading
8707X	Dance/Cheerleading
8709X	Art
8710X	Fine Arts, Ceramics/ Pottery
8717X	Music Camp
8718X	Campbell County Children's Chorale
8720X	Music Club
8721X	Craft, Cooking & Sewing Club
8726X	Before/ Afterschool Programs
8729X	Aquatic Center Weightroom
8730X	GYM 60
8738X	Broadcasters
8745X	SWAT
8748X	Science
8751X	Basketball Camp Local, Boys and Girls
8756X	After School Bowling
8756X	Open Gym
8758X	Running Camp
8760X	Football Summer Team Camps
8765X	Golf
8768X	Soccer Skills Camp
8770X	Special Olympics
8772X	Soccer Camps and Tournaments
8773X	Tennis
8776X	Volleyball Camps
8780X	Youth Volleyball
8783X	Wrestling Mat Replacment
8784X	Wrestling Camps
8785X	Girls Basketball 2A Smackdown
8786X	Community Admissions
8787X	Gillette Volleyball Invitational
8788X	ReMax – Gillette Basketball Tourney
8979X	Wyoming All Star
8790X	Pat Weede Wrestling Tournament
8791X	Playground Wood Chips
8794X	Facility/Equipment Upgrades
8795X	Grass Turf
87960	Rec Mill Bookkeeper
87970	July Rec Mill
87980	January Rec Mill
87990	Unused/Expired

COOP ACCOUNTS

90520	BOCES
90521	BOCHES

COOP ACCOUNTS CONT'D

90522	Campbell County Parks & Rec Department
90523	Campbell County Children's Center
90524	Campbell County Commissioners
90527	Campbell County Health
90529	Campbell County Public Library
90531	Campbell County Sheriff's Dept.
90533	Gillette College
90535	YES House
90549	Miscellaneous

WDE LOCATIONS

0301002	4J Elementary (K-6)
0301006	Cottonwood Elementary
0301009	Hillcrest Elementary
0301010	Little Powder Elementary (K-8)
0301011	Meadowlark Elementary
0301012	Lakeview Elementary
0301013	Rawhide Elementary
0301014	Recluse Elementary (K-8)
0301015	Rozet Elementary
0301017	Prairie Wind Elementary
0301019	Wagonwheel Elementary
0301021	Paintbrush Elementary
0301022	Conestoga Elementary
0301023	Sunflower Elementary
0301024	Pronghorn Elementary
0301025	Buffalo Ridge Elementary
0301026	Stocktrail Elementary
0301027	Add'l Elementary #2 (Moon Meadows Site)
0301050	Twin Spruce Junior High
0301051	Sage Valley Junior High
0301055	Campbell County High
0301056	Wright Jr/Sr High
0301057	Westwood High
0301059	Thunder Basin High

CAMPBELL COUNTY SCHOOL DISTRICT BUILDING/DEPARTMENT ABBREVIATIONS		
DESCRIPTION	ABBREVIATION	SITE
4-J ELEMENTARY	4J	031
AQUATIC CENTER	AC	250
BUFFALO RIDGE ELEMENTARY	BR	004
CAMPBELL COUNTY HIGH SCHOOL	CC	151
CONESTOGA ELEMENTARY	CN	010
COTTONWOOD ELEMENTARY	CW	026
EDUCATIONAL SERVICES CENTER	ESC	350
HILLCREST ELEMENTARY	HC	007
KIDS CLINIC	KC	230
LAKEVIEW ELEMENTARY	LV	005
LAKEWAY LEARNING CENTER	LLC	200
LITTLE POWDER ELEMENTARY	LP	020
MAINTENANCE	MT	315
MEADOWLARK ELEMENTARY	ML	008
NUTRITION SERVICES	NS	501
PAINTBRUSH ELEMENTARY	PB	012
PRAIRIE WIND ELEMENTARY	PW	006
PRONGHORN ELEMENTARY	PR	015
RAWHIDE ELEMENTARY	RH	011
RECLUSE ELEMENTARY	RE	022
ROZET ELEMENTARY	RZ	023
SAGE VALLEY JUNIOR HIGH SCHOOL	SV	101
SPECIAL SERVICES CENTER	SSC	225
STAFF DEVELOPMENT	SD	220
STOCKTRAIL ELEMENTARY	ST	016
SUNFLOWER ELEMENTARY	SF	027
TECHNOLOGY	TECH	220
THUNDER BASIN HIGH SCHOOL	TB	153
TRANSPORTATION	TR	320
TWIN SPRUCE JUNIOR HIGH SCHOOL	TS	102
VIRTUAL SCHOOL	VS	003
WAGONWHEEL ELEMENTARY	WW	009
WAREHOUSE	WH	350
WESTWOOD HIGH SCHOOL	WE OR WHS	152
WRIGHT JUNIOR SENIOR HIGH SCHOOL	WR OR WJSH	150

Object of Expenditure Cheat Sheet **Not all inclusive – List will change

Code Description

04XXX Supplies and Materials. Material items of an expendable nature that may be consumed, worn out or deteriorate with use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. **(Less than \$5,000)**

04100 Supplies. Expenditures for all supplies for the operation of the programs of the school district, including freight and cartage. A supply item is an article or material which meets any one of the following conditions: **(Less than \$500.00)**

- a. It is consumed in use.
- b. It loses its original shape or appearance with use.
- c. It is expendable.
- d. It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item.
- e. It loses its identity through incorporation into a different or more complex unit of substance.

Disposable Camera

'Dumb' Cell Phone

Microwave

04110 Technology Software. Expenditures for purchased software used for instruction and office use. This category includes licensing fees for software.

04111 Apple Volume Software Licensing.

04120 Technology Supplies. Expenditures for supplies used to support the implementation and use of technology. Examples include:

3D Printer Filament

Adapters

Batteries

Camera card

Card Reader kit

Cash Drawer

Chargers

Computer/Stereo cables

Computer mouse

Computer Repair Parts

Disk Drive

Dumb' camera

External hard drives

Headphones/Earbuds/Blue tooth devices

Hubs

iPad case

iPad Keyboard and with Case

iPad stand

Jump Drives

Keyboard

Laptop bags

Microphone

Monitor Stands

Projector lamp/bulb

Projector Remote (clicker)

SD Cards

Speakers

Stylus

Surge Suppressors

Ten key pad

Touch Pad Terminal

USB/USB ports/USB Hubs

Wireless Smart Keypad

< \$5,000

Object of Expenditure Cheat Sheet **Not all inclusive – List will change

Code Description

04121 Printer Cartridges.

04140 Technology Equipment for Students (Non-Capitalized). Expenditures for non-capitalized equipment used to support the implementation and use of technology for students.

(Up to \$4999.99) **See list below

04150 Technology Equipment for Staff (Non-Capitalized). Expenditures for non-capitalized equipment used to support the implementation and use of technology for staff. (Up to

\$4999.99) **See list below

(Non-Capitalized = Not depreciated)

Digital Camera w/ Blue Tooth &/or Wi-Fi	Projector
Monitor	Receivers
Network devices	Routers
Computers (desktop/laptop/tablet/iPads/PDAs)	Scanner
Digital Moisture Meter	Security Cameras
Document camera	Servers
Fax/Copier/Printer (Multi-purpose) - requiring connection to computer for functionality	Smart Phone
Document camera	Smart TVs
Graphing calculators	Switches
iPad/iPod Docking Station	Transmitters
Modem	USB/external hard drive
Pager	Walkie-Talkie Radio
Printer	

< \$5,000

04180 Non-Capitalized Equipment. Expenditures for the purchase of typically small equipment items not considered a supply. These expenditures may be used to purchase initial equipment, additional equipment, and replacement of equipment valued less than the district's capitalization amount. (up to \$4999.99) Not Consumed

Furniture (No price min.)	4-Wheeler/ATV	Band instruments/guitars
Dryer	File Cabinet	Kiln
Laminator	Nurse's Cot	Paper Shredder
Picnic Table	Pole Vault Poles	Potter's Wheel
Range	Soccer Goals	Rugs
Scrubber		Stand Alone 'Dumb' Copier
Stereo/PA System	Treadmill	Vacuum
Vision/Hearing Screening Machine	Volleyball Standards	Washer
Welder	Refrigerator	Wheelchair
Whiteboard	Wrestling Mats	

Object of Expenditure Cheat Sheet **Not all inclusive – List will change

Code Description

05XX0 Capital Outlay. Expenditures for the acquisition of fixed assets or additions to fixed assets. These expenditures may be for land or existing buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. **(\$5,000+)**

05400 Equipment and Machinery. Expenditures for the initial, additional and the replacement of equipment. Equipment is generally accepted as hardware type items which have a serviceable life of more than one year. An equipment item is a material unit which meets all of the following conditions:

- a. It retains its original shape and appearance with use.
- b. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- c. It represents an investment of money which makes it reasonable and advisable to capitalize the item.
- d. It does not lose its identity through incorporation into a different or more complex unit of substance.

4 Wheeler/ATV

Furniture over \$5000, i.e. filing systems

Scrubber/Floor Machine

05410 Technology Equipment for Students. Expenditures for the initial purchase or replacement of technology equipment primarily for the use of students and is capitalized according to district policy.

Engraver

Lathe

Mill

05420 Technology Equipment for Staff. Expenditures for the initial purchase or replacement of technology equipment primarily for the use of staff and is capitalized according to district policy. 'Smart' Copier (Printer, Scanner, etc.), Video Scoreboard

05430 Wiring for Technology. Expenditures for wire, cable, fiber optic lines to convey data in a network.

05440 Technology Intangible Assets - Expenditures for outlays of intangible assets (if not categorized within categories 541 and 542).

"Long-term resources of an entity, but have no physical existence"

Patents, copyrights and good will trademarks

≥ \$5,000

Defining Technology:

“Expenditures used to support the implementation and use of technology” includes:
Equipment, software, applications, and wiring.

Technology Equipment refers to both computers and associated peripheral equipment, such as:

- computers, including desktop and laptop machines, but extending to handheld computers (also known as Personal Digital Assistants, or PDAs), mainframe machines, and other specialized computing devices; and
- peripheral equipment that may be attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras, and speakers OR items that require connection to a computer for functionality such as multipurpose copier/ fax/ printer, engraving machine, etc.
- network devices, hubs, switches, routers and access servers that link computers or video hardware to networks.
- In newer systems, links between computers are wireless, in which case equipment refers to receivers and transmitters.
- videoconferencing and other distance education tools, including satellite transmitters and receivers, cable-based receivers, and modem or codec-based video equipment;
- projection devices, from transparent and opaque projectors to video monitors; and
- graphing calculators and other specialized computational aids.
 - <\$5,000
 - Students Object: 04140 Technology Equipment for Students
 - Staff Object: 04150 Technology Equipment for Staff
 - >=\$5,000
 - Students Object: 05410 Technology Equipment for Students
 - Staff Object: 05420 Technology Equipment for Staff

Software and Applications includes operating systems, computer programs and applications, apps, licensing fees for software, iTunes cards for music and Apple volume licensing

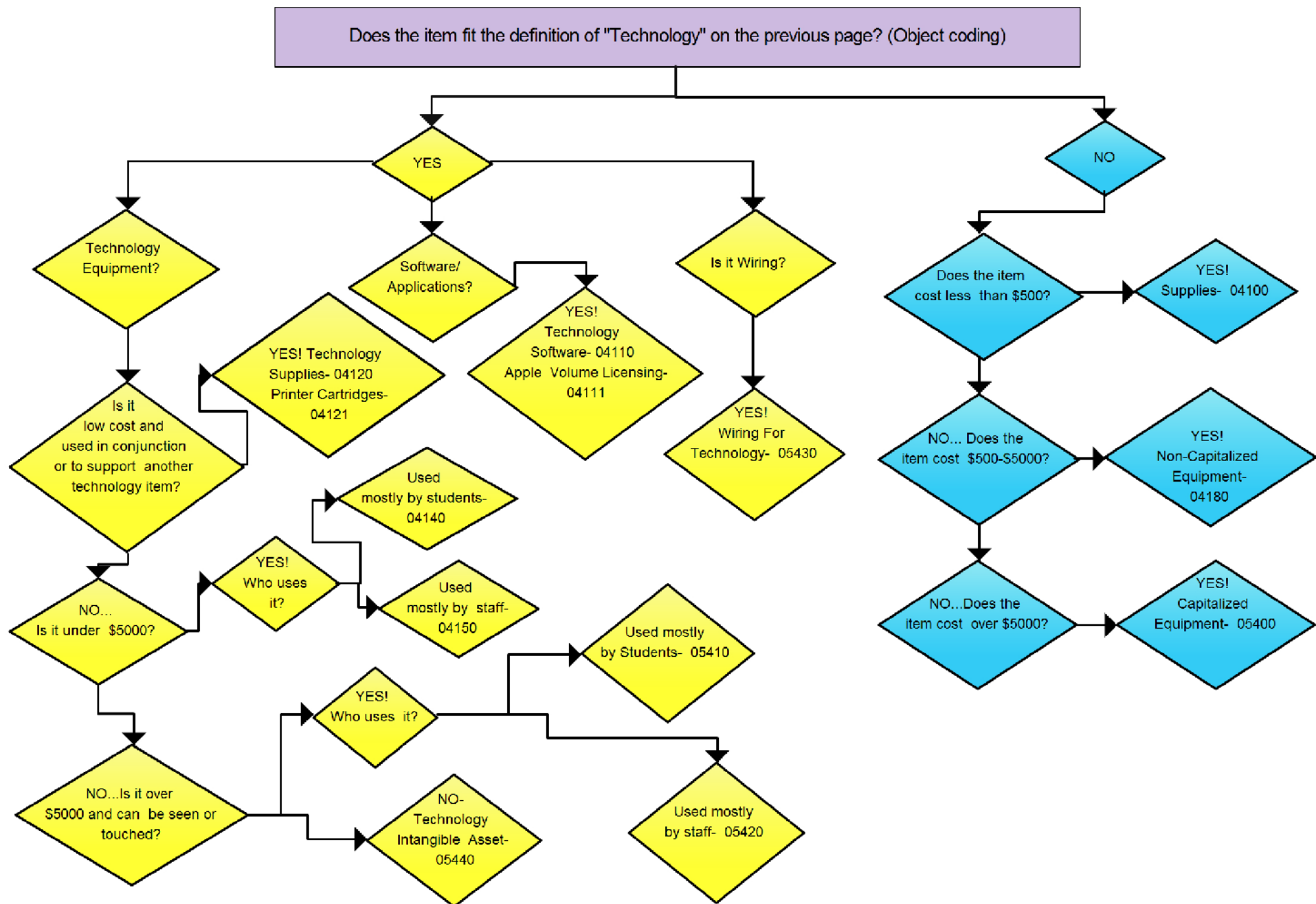
- Software & Applications Object: 04110
- Apple Volume Licensing Object: 04111

Wiring refers to cabling, whether wire, fiber optic, or coaxial to convey data in a network.

- Wiring for Technology Object: 05430

Technology Supplies are generally low cost items that are used in conjunction with or to support the use of technology. Such items would include: monitor stands, laptop bags, computer repair parts, writeable cd/dvds, jump drives, computer cables, SD cards, adapters, surge suppressors, printer cartridges, etc.

- Technology Supplies Object: 04120
- Printer Cartridges Object: 04121



TRANSPORTATION TRIP TYPES

Trip Type	Key	Description	Transportation Funding
Activity	A	<p>Secondary school trips during the regular school year & approximately two weeks preceding the start of school for activities sanctioned by the Wyoming High School Activities Association (WHSAA).</p> <p>WHSAA Sanctioned Activities for 2024-2025 include:</p> <ul style="list-style-type: none"> Art (17010) Basketball, Boys & Girls (1702x) DECA/Marketing (17040) (except WJSHS) Drama-Plays & Musicals (17050) FBLA (17060) FCCLA (17070) aka Family & Consumer Science (FACS) FFA (17080) Football (17091) Golf, Boys & Girls (17100) Journalism, School Paper & Yearbook (17290) Marching Band (17160) (except WJSHS) Music-Band, Strings & Vocal (171x0) SKILLS (17200) (except WJSHS) Soccer, Boys & Girls (1719x) (except WJSHS) Speech & Debate (17210) Spirit/Cheer (17030) Student Council (17300) Swimming, Boys & Girls (1722x) (except WJSHS) Tennis, Boys & Girls (17230) (except WJSHS) Track, Boys & Girls – Jr High (1724x), Indoor (17260) (except WJSHS), Outdoor (1724x) & Cross County (1725x) Volleyball, Girls (17272) Wrestling, Boys (17281) <p>Activity trips outside the period shown above are considered school club trips. Charges will apply accordingly. Note: Bus driver meals and lodging should be coded to the transportation budget codes provided. However, funds will be transferred from the buildings budget to cover these driver expenses. Wyoming High School Activities Association will provide a list of sanctioned summer activity trips.</p>	<p>Fully reimbursable through the funding formula if travel does not extend more than 150 miles beyond the Wyoming border. Travel 150 miles or more beyond the Wyoming border is billed to the activity on a pro-rated basis.</p> <p>Any activity travel to a national event will be charged as a school club trip.</p> <p>Summer 2024 sanctioned trips include:</p> <ul style="list-style-type: none"> National Speech & Debate Tournament Wyoming State FFA Leadership Camp National Student Council Convention International Thespian Festival SkillsUSA National Competition FBLA National Conference FCCLA National Conference Student Council Leadership Cap WHSAA Student Advisory Council Meeting <p>All State Band National Trip w/25%-75% Funding</p>

TRANSPORTATION TRIP TYPES			
Trip Type	Key	Description	Transportation Funding
District	D	<p>The District transportation budget provides for trips to designated locations including the following:</p> <p>-Secondary:</p> <ul style="list-style-type: none"> Adventurarium Planetarium Aquatic Center for physical education classes Junior High physical education classes to tennis courts Ropes Course STEM Showcase Wright Career Day to Gillette Wright GATE, Honors Band, & Honors Choir to Gillette <p>-Elementary:</p> <p>All field trips during a regular school day <u>within Campbell County</u> are provided under the District Transportation budget through this category. Exception: 4th grade Wyoming History which is a field trip using the school's field trip allocation</p> <p>-This category also includes:</p> <ul style="list-style-type: none"> special education field trips including: <ul style="list-style-type: none"> BOCES Hearing Checks Special Olympics (winter and summer) unless funded by Rec Mill, then it's a School Club Trip Spring Dayz Life Skills WY Rendezvous Knowledge Bowl WY Hearing Impaired (WYHI) regular ed summer school extended school year (ESY) for special programs including Heineke & Autism Spectrum Disorder (ASD) graduation busing Mallo Camp SAFE summer school STEM Showcase <p>-State Events:</p> <p>At any grade level for which the District provides funding including:</p> <ul style="list-style-type: none"> Destination Imagination Spelling Contests History Day Math Counts Science Olympiad/ Science Fair 	

TRANSPORTATION TRIP TYPES

Trip Type	Key	Description	Transportation Funding
Field Trip Allocation	F	<p>Field trips that are charged to the school's annual field trip allocation must be curriculum related, support district programs, have building administration approval, and fall within the regular school year.</p> <p>This category would include the following (non-state) events:</p> <ul style="list-style-type: none"> Elementary Trips Outside of Campbell County Academic Decathlon Destination Imagination Foreign Language Festival Fourth Grade Wyoming History Trips-All Locations Future Problem Solving History Day Knowledge Master Local and Regional/District Competition or Participation Math Counts Science Fairs GATE Wyoming Academic Challenge (WAC) <p>NOTE: State/National level competitions may be funded by the District. Please contact the Finance Office at 687-4542 for additional information.</p>	<p>Fully reimbursable through the funding formula.</p> <ul style="list-style-type: none"> - Secondary: Trips that exceed the school allocation are deducted from the school roll-over amount for the following fiscal year. - Elementary: Hours are pooled to help avoid overages. Schools which still have overages will have funds deducted from roll-over amount for the following year.
Field Trip Allocation 01 Budget	F	<p>Field trips that are charged to a general fund (01) budget code. These trips must be curriculum related, support district programs, have building administration approval, and fall with the regular school year.</p> <p>Note: A valid budget code is required when entering the trip.</p>	<p>-Fully reimbursable through the funding formula. -Charged to the school with a budget journal entry at \$40 per hour.</p> <p>NOTE: This trip type cannot be used when another fund will ultimately pay for the transportation charges.</p>

TRANSPORTATION TRIP TYPES

Trip Type	Key	Description	Transportation Funding
School Club	S	<p>The school clubs or groups category is used for all school related trips that don't fall into one of the above categories. This category includes trips outside the regular school year including summer programs and any trip that is charged to a budget code other than a general (01) fund.</p> <p>Note: Beginning July 1, 2014 drivers will be setup in Time Clock and IVisions supplemental pay with a School Club Trip job code charged to 01.3590.01138.230.32310. Fuel will be charged to the budget code on the trip.</p>	<p>School club trips are not reimbursable. The school or group is charged actual expenses through a journal entry using the mileage/fuel rate noted in Routefinder. No mileage is charged. A valid budget code is required when entering the trip. School club trips during the summer using a suburban will use a fuel card for fuel, and the mileage/fuel rate in Routefinder will be -0-. The club will be charged for the actual fuel by Transportation.</p> <p>National travel is charged as a school club trip unless the event is included on the sanctioned events list from WHSAA.</p>
Community Service	C	<p>This category is for groups outside the school district who wish to use a school district bus. Rules are as follows:</p> <ul style="list-style-type: none"> • Must use a CCSD driver • Group pays the driver directly • Group pays for their own fuel • Mileage is charged at the current rate <ul style="list-style-type: none"> ○ FY2025 rate is \$2.48/mile <p>Under no circumstances should an outside agency take advantage of the CCSD tax free status.</p>	<p>No funding is provided for this trip type. Wyoming Statute requires charging a per mile fee, which is set annually by the State of Wyoming. An invoice is submitted from the District to the community group for mileage charges.</p> <p>Finance: Invoice the Group and Enter Fee in InTouch</p>



WYOMING HIGH SCHOOL ACTIVITIES ASSOCIATION
6571 EAST 2ND STREET
CASPER, WY 82609
(307) 577-0614 (Phone) / (307) 577-0637 (FAX)
www.whsaa.org



April 1, 2024

Trenton Vonburg, Educational Consultant
Pupil Transportation
Wyoming Department of Education
122 W. 25th Street, Suite E-200
Cheyenne, WY 82002

Dear Trenton:

The following is a list of WHSAA activity events happening during the summer months that would fall under the “sanctioned” label as far as Wyoming Department of Education travel reimbursement is concerned.

- Wyoming State FFA Leadership Camp – June 10-21, 2024 (Lander, WY)
- National Speech and Debate Tournament – June 16-24, 2024 (Des Moines, IA)
- National Student Council Conference (VISION) – June 21-23, 2024 (Rio Rancho, NM)
- International Thespian Festival – June 23-28, 2024 (Bloomington, IN)
- SkillsUSA National Competition – June 24-28, 2024 (Atlanta, GA)
- FBLA National Conference – June 24-July 2, 2024 (Orlando, FL)
- FCCLA National Conference – July 5-9, 2024 (Orlando, FL)
- Student Council Leadership Camp – July 7-10, 2024 (Casper, WY)
- WHSAA Student Advisory Council Meeting – August TBD, 2024 (Casper, WY)

I realize the national events listed would not meet the reimbursement requirements. However, there may be transportation to regional airports for those groups that would need to be reimbursed.

Please feel free to call the WHSAA office with any questions or concerns regarding this matter.

Sincerely,

Trevor Wilson
Commissioner

-- EDUCATIONAL EXCELLENCE THROUGH ACTIVITIES --

WHSAA Sanctioned Activities 2024-2025
W/Function 14X0

Activity	Program	Location
Art	1701X	CC/TB/WR
Basketball	1702X	CC/TB/WR
Cross Country	1725X	CC/TB/WR
DECA	1704X	CC/TB
Drama	1705X	CC/TB/WR
FBLA	1706X	CC/TB/WR
FCCLA	1707X	CC/TB/WR
FFA	1708X	CC/TB/WR
Football	1709X	CC/TB/WR
Golf	1710X	CC/TB/WR
Indoor Track	1726X	CC/TB
Journalism	1729X	CC/TB/WR
Marching Band	1716X	CC/TB
Music	1713X-1718X	CC/TB/WR
Outdoor Track	1724X	CC/TB/WR
Soccer	1719X	CC/TB
Skills	1720X	CC/TB
Softball	17312	CC/TB
Speech	1721X	CC/TB/WR
Spirit/Cheerleaders	1703X	CC/TB/WR
Student Council	1730X	CC/TB/WR
Swimming	1722X	CC/TB
Tennis	1723X	CC/TB
Volleyball	1727X	CC/TB/WR
Wrestling	1728X	CC/TB/WR

0=Boys & Girls 1=Boys 2=Girls

CAMPBELL COUNTY SCHOOL DISTRICT



BUDGET and FINANCE CALENDAR

December 2, 2024

Finance Department



FY2026

Purchasing Reminder:

Per Purchasing Regulation 3320-R, an approved purchase order must be generated prior to ordering goods or services when a purchase card is not used.

Exceptions include chain stores that use district-approved store credit cards, bottled water and similar vendors, nutrition service vendors, utilities, and emergencies. Additional exceptions for Maintenance, Transportation and Electronic Technicians include parts for repairs and parts inventory.

Requisitions for exceptions listed above must be entered within three working days for all schools and departments, except Maintenance, Transportation and Electronic Technicians who have five working days to enter a requisition for goods received.

Timelines change as the end of the fiscal year approaches.

January, 2025

- 10 Student Enrollment Projections Prepared
- 10 Human Resources forwards IVisions instructions to Supervisors for accessing staff information for verification of all positions
- 15 Staffing verifications returned to Human Resources with corrections
- 17 Preliminary Department/Building Baseline Allocations Published
- 17 Budget Catalogs/Handbooks Revised and Published
- 17 Additional Staffing and Non-Salary/Benefit Requests (Ed Plans) due to Human Resources
- 22/23 Budget Training for Secretarial Staff

February, 2025

- 14 ESP appeal/reclassification requests due to Human Resources
- 14 Estimated Assessed Valuation from Campbell County Assessor
- 14 Building Special Revenue (Fund 21) Budget Information to Buildings

March, 2025

- 12 Staff Communicator Assembly Meeting #1
- 26 Staff Communicator Assembly Meeting #2
- TBA Staff Reductions Reviewed by Administration, if necessary
- TBA Additional Request Presentations

April, 2025

- 4 All Non-Salary and Benefit Budgets, including Fund 21, submitted to Finance
- 4 Delivery & Invoicing Verified on Purchase Orders (through May 9) – Delivery and Invoicing must be completed by June 6 or the Purchase Order will be canceled
- 10 Tentative Staff Communicator Assembly Meeting #3
- 11 Revenue Projections (tentative)
- 11 Additional Requests Approved/Denied (tentative)
- 22 Staff Communicator Assembly Presentations to Board of Trustees
- 22 Optional Mill Levies considered by Board of Trustees (Rec and BOCHES)

May, 2025

- 9 Local purchases only through June 20, 2025 (Excludes Amazon)
- 13 Preliminary Budget approved by Board of Trustees (W.S. 16-4-104)
- 13 Salaries & Benefits Approved by Board of Trustees (tentative)
- 16 Last day for adjusting journal entries between Fund 01, 21, 51 and 80
- 19 FY2026 IVisions Open for requisitions (tentative)

June, 2025

- 6 Final Day for Warehouse Requisitions (Stockroom and Custodial)
 - 6 Salary and Benefit Changes completed by Human Resources
 - 6 Final Day for 'normal' purchasing
 - 6 Requisitions for purchases from the exception list (including bottled water and similar vendors, nutrition service vendors, utilities, and emergencies; as well as parts for repairs and parts inventory purchases made by Maintenance, Transportation and Electronic Technicians) must be entered the business day of the transaction through June 20.
 - 6 Purchase Orders not received and/or invoiced will be canceled unless prior arrangements are made
- Requisition approvals must be completed at your building level by 4pm on the 20th – If your supervisor is not in the building, please contact Shelly Haney to approve the appropriate requisition.*
- 13 Final Day for Work Order charge-outs
 - 13 Final Day for Amazon orders (Must be a PO by this day)
 - 18 Amazon Orders must be received by 4pm
 - 20 Final day for all purchases (requisitions or p-card)- exception for travel
 - 26 P-Card Reconciliation completed by **Noon** – Packets must be delivered to Accounting by **4 p.m.** – Please call Purchasing/Warehouse for a special pickup, if necessary.
Note: Continue to reconcile transactions daily for staff traveling with a P-Card. They will be paid in this fiscal year if possible.
 - 27 ACH P-Card Payment to UMB by 11am for payment posting June 30th.
 - 27 Final Day for all deposits. InTouch Deposits must have money to the bank by 4:00 p.m.
 - 27 Final Assessed Valuation from Campbell County Treasurer (Tentative)
 - 27 Final Inventory Adjustment Information due to Accounting
 - 30 Close of FY2025

July, 2025

- 7 Purchasing, Custodial and Stockroom Systems open for Requisitions

Note: Budgets may not be posted to IVisions at this point.

- 8 Notice of Budget Hearing/Adoption published in The News Record (W.S. 16-4-109)
- 16 Public Hearing and Budget Adoption (W.S. 16-4-109)
- 16 FY2025 Budget Amendment Hearing

Note: Budget transfers can't be entered until July 17.

August, 2025

- 4 Audit Field Work begins (First Monday of August annually)
- 13 Fiscal Year Reports submitted to the Wyoming Department of Education (W.S. 21-3-117 forty-five calendar days after the end of the fiscal year)
- 15 Operating Transfers completed, as necessary

October, 2025

- 2 Student Recalculation and associated allocation adjustments for enrollment increases based on October 1 data
- 27 Position Budget review and adjustments begin

December, 2025

- 1 Stipend information due to Human Resources for disbursement on December payroll checks
- 1 Begin preparation for FY2027 Budget Calendar and associated documents (Review Budget Dates with Secretaries)
- 5 Capital Equipment Requests due to Finance Office
- 9 Annual Audit approved by Board of Trustees (tentative)
- 9 Optional Mill Levies considered by Board of Trustees (Rec and BOCHES)

Dec (cont)..

15 Annual Audit due to Wyoming Department of Education

Monthly Legislative updates that affect school finance provided to Board of Trustees, Principals, Supervisors, & Administration

Quarterly Temporary Salary and Benefit budgets reviewed and budget transfers completed

Annually Board Policies reviewed and updated

What Rolls Over into the Next Fiscal Year?

- Any non-salary/benefit (objects 03000-07000) budget balance in the Instruction Function 11x0 & 1530
 - Rolls into budget code 01.11x0.07000.xxx.00000
- Any non-salary/benefit (objects 03000-07000) budget balance in a specific school's Activity Function 14x0
 - Rolls into budget code 01.14x0.07000.xxx.00000
 - Excludes balances in location 155, etc.
- Any non-salary/benefit (objects 03000-07000) budget balance in Library Function 2222
 - Rolls into budget code 01.2222.07000.xxx.00000
- Additionally, non-salary/benefit budget balances in object 03000-06999 in functions that the District didn't initially allocate funds, but the school included in their beginning budget.
 - Example 1: The District doesn't allocate funds for GATE. However, if the school includes a budget for GATE in their beginning budget balance, any balance remaining at year end, up to the beginning balance, will rollover into the 11x0 rollover account for the following year.
 - Example 2: If the District allocated \$2,000 for the Principal's non-salary/benefit budget, but the school allocated \$3,000 in their beginning budget, any balance remaining at year end up to \$1,000 would rollover in the 11x0 rollover account for the following year.
- Rollover amounts will be reduced for overages including, but not limited to the following:
 - Field Trip Overage
 - Overtime Overage
 - Additional hours for ESP staff including:
 - Instructional, Library, or Technology Assistants
 - Clerical Staff
 - Custodial, if less than full time
 - Extra Duty salary/benefit budgets including ELO and School Improvement
 - Overages in any function's non-salary/benefit budget total

Budget Transfers – What’s Acceptable?

All Funds

No transfers between revenue and expense accounts.

Transfers from salary or benefit accounts to non-salary/benefit accounts are very limited. Please contact Shelly Haney at 687-4541 if you have questions.

General Fund 01

No transfers from **utility** budgets – District is responsible for account overages. You may transfer between utility accounts. Note: Telephone is not considered a utility.

- 01.3420.04510.xxx.00000 Natural Gas
- 01.3420.04520.xxx.00000 Electricity
- 01.3420.04550.xxx.00000 Coal
- 01.3420.04560.xxx.00000 Propane
- 01.3420.04570.xxx.00000 Water
- 01.3420.04580.xxx.00000 Sewer
- 01.3420.04590.xxx.00000 Garbage Collection

Transfers can be made into the **telephone** budget, but no transfers out. 01.3420.0340x.xxx.xxxxx

Can transfer within **School Improvement /ELO salary and benefit** accounts, but can’t transfer to other accounts. i.e. 01.1290.01xxx.004.29110 to 01.1290.02xxx.004.29110

Budget transfers can never be made between funds.

All transfers from **special programs non-salary & benefit** budgets must be approved by the Special Services Department within the iVisions Budget Journal Entry program.

Building General Fund 21

No transfers between programs

Grants Fund 20

All transfers are completed by the Administrative Assistant for Grants/Federal Programs.

Student Activity Fund 80

Since there is no budget, there are no budget transfers in this fund.

Campbell County School District No.1

P-Card Statement Cycle Production Schedule for Calendar Year 2025		
Billing Cycle End Date	Receipts due to BDR weekly & Transaction Reconciliation Finished in iVisions by	Logs and Receipts Due in Accounting
January 1, 2025	January 7, 2025	January 9, 2025
February 1, 2025	February 5, 2025	February 7, 2025
March 1, 2025	March 5, 2025	March 7, 2025
April 3, 2025	April 4, 2025	April 8, 2025
May 3, 2025	May 6, 2025	May 8, 2025
June 1, 2025	June 4, 2024	June 6, 2024
Fiscal Year Closing Payment	June 20, 2025 last day for purchases June 25 2025 noon transactions reconciled	June 25, 2025 w/logs to accounting by 4pm
July 1, 2025	July 7, 2025	July 9, 2025
August 1, 2025	August 6, 2025	August 8, 2025
September 1, 2025	September 4, 2025	September 8, 2025
October 1, 2025	October 6, 2025	October 8, 2025
November 1, 2025	November 5, 2025	November 7, 2025
December 1, 2025	December 5, 2025	December 9, 2025

APPENDIX N

P-Card Sample Descriptions

Travel (Examples on descriptions)

Need to know what school/dept, where are you going, what conf/event, what did you buy, who was it for, etc. If you have a Trip # include that as well. Keep it under 50 characters!!!

WJSH/StateStrings/Cheyenne/#797/MIs/2stu,1EE
CN/GATE/shuttle/NAGC/Orlando/RConklin
SSCPD/VIB/DC/LearnFwd/Air/JulieNorman
SSC/VIB/Loveland/WorldAutismConf/Reg/SheilaRives
TBAct/VB/#337/Casper/mls15stu5ee/TSchladweiler

Multiple Locations and/or Departments:

The person who checks out the P card or the reconciler for that card needs to put in the descriptions, break it out by price and attach all receipts, logs, etc. If it's YOUR Pcard for your building they will be turning in all receipts, logs to you. Make sure you put all the information in. If you don't have many other locations, you can assign that transaction to the reconciler in that school/dept and they can enter the budget code and send it back to you. Finance can also put in codes for you if the charge isn't your location. This happens very rarely.

Finance Team Departments:

Elementary schools, major maint, state/national travel (junior high only)- Michelle Brandon

Secondary schools, rec grants- Sandi Kinnear

Nutrition services, all departments, Finance checkout cards- Judith Torres

Maintenance- Carrie Baham

Federal Grants- Teresa Manning

Transportation- Shelly Haney

Travel Notes:

Travel What – doesn't have to be spelled out. Use abbreviations like MIs, Reg, Ldg, Air, etc.

Names – First Initial Last Name- Example: SHaney-

Locations – Don't need to include the State for common destinations- Denver, LasVegas, Orlando

Small Dollar Purchases of Supplies (less than \$100)

Need to know what school/dept, general idea of what was bought, who for, etc.

TBHS/Facs/Cooking Ingred
WW/ELO/Snacks/MHilliard

Just using “supplies” doesn’t tell us what it was. If you are using a grant code, please be specific since some items cannot be purchased with grant money.

Larger Dollar Purchases of Items (greater than \$100)

HR/JingleBellRunSupplies-food,tablecloths
BR/StudCoun/pens,stockings,pietins,socks,candy/ABuness
TS/Tech/GlovesTapeBladesClampsBoardsDowels/TPownall

Try to give a short list of what is being purchased.

Don’t just put “supplies”. (Office supplies, tech supplies, cleaning supplies tell us more what is being bought.

General P-Card Description Notes:

All Fund 80 purchases must have the approval to purchase those items attached in I visions

When you are done reconciling your transactions and have attached the receipts, Fund 80 approval (if needed) and signed logs, please click approve. When Finance goes to look at the transactions before posting to I visions that approval icon will let us know you are completely done with that transaction.

Checkout P Cards:

Make sure your location and the name of the person who checked out the card is listed in your description. The description will show up as Purchase Wal-Mart #1485, you can delete that and put in your description using the guidelines above.

3320 Purchasing

Aug 20 2024

Purchases must be made in accordance with current Wyoming Statutes.

Section 21-3-110(a)(ii)(B)(viii) of the Wyoming Education Code of 1969 as amended - 1987 provides as follows:

The District's purchasing program shall serve the interests of the school district and its educational program by providing the necessary supplies, equipment, and services. The purchasing procedures employed by the District shall comply with all applicable laws and regulations of the state as well as Board policies. Materials, supplies, equipment, and services will be purchased by bid whenever it is advantageous to the District. In cases where direct negotiation is in the best interest of the District, it will not be necessary to secure bids unless required by law.

The District shall obtain competitive bids when any purchase of insurance, supplies, or materials (other than textbooks) will cost \$25,000.00 or more and less than \$50,000.00

When any school building, facility, or other District property is to be built costing fifty thousand dollars (\$50,000.00) or more; or when any repairs, additions, or improvements costing fifty thousand dollars (\$50,000.00) or more are to be made to any school building, facility, or other District property, the Board shall obtain competitive bids and publish a call for bids in a newspaper of general circulation in the state at least once each week for two consecutive weeks.

Unless otherwise prohibited by federal law, when funds are appropriated or authorized for expenditure for capital construction projects, the projects shall be bid and contracts entered into subject to the conditions and restrictions set forth in W.S. 16-6-1001, inclusive of those procurements requirements applicable to capital construction projects involving the procurement of furniture and moveable equipment.

No purchase shall be divided to avoid this policy.

PROCUREMENT OF PROFESSIONAL SERVICES FROM ARCHITECTS, ENGINEERS, AND SURVEYORS.

If professional services in an amount of twenty-five thousand dollars (\$25,000.00) or more are required, the District shall notify all qualified architects, engineers, and land surveyors of record who have submitted an annual statement of qualifications and performance data. In addition, if professional services in an amount of fifty thousand dollars (\$50,000.00) or more are required, the District shall give notice in a newspaper of general circulation in the state at least once each week for two consecutive weeks prior to initiation of selection procedures in accordance with W.S. 9-2-1031. All notifications shall contain a general description of the proposed project and shall indicate the procedures by which interested firms may apply for consideration for a contract to provide professional services for the proposed project.

For each proposed project, the District's representative shall evaluate current statements of qualifications and performance data of firms on file with the District, together with any application submitted by other qualified firms, and shall select not less than three (3) firms considered qualified to perform the required professional services in accordance with the selection procedures below. The District shall provide a complete description of the work to the firms selected. For projects fifty thousand dollars (\$50,000.00) or more, the firms shall submit an unpriced proposal to do the work.

In addition to the requirements set forth above, if the professional service fee is estimated to be fifty thousand dollars (\$50,000.00) or more, the District's representative shall interview not less than three (3) firms selected from those which have submitted proposals to do the work. The interview shall be recorded and include discussions of each firm's projections of project costs, qualifications, approaches to the project, ability to furnish required professional services, use of alternative methods for furnishing required professional services, and an estimated fee based on the agency's description of the work. The estimated fee may be used as a basis, along with the other information discussed at the interview or as provided in the statements of qualifications and performance data on file with the District, in selecting the most qualified firm for contract negotiations. If unsatisfied with the results of interviews, the District may select not less than three (3) additional firms for interviews.

No contract shall be divided to avoid this provision.

For projects where the estimated professional fee is less than fifty thousand dollars (\$50,000.00), interviews are not required. In those cases, firms interested in providing professional services for the project shall provide to the District an estimated fee and preliminary scope of services based on the District's description of the work. The estimated fee may be used as a basis, along with the qualifications provided by the firm in the statement of qualifications and performance data or other information required in accordance with the bid documents or requests for proposals, in selecting the most qualified firm.

Items for which bids must be obtained may be described in the published call for bids by stating general requirements, and making detailed specifications available to prospective bidders at the District's administrative headquarters.

The District reserves the right to reject any and all bids and to waive irregularities and informalities in any bid.

The approval of the annual budget by the Board of Trustees provides authorization to the Superintendent, the Associate Superintendent for Instructional Support, or designee to expend amounts from within the budget for items totaling less than \$25,000.00 providing procedures outlined in Board policy are closely adhered to. With the exception of textbooks, Board approval must be obtained for the purchase of items costing \$25,000.00 or more. All textbook purchases must be approved by the Board of Trustees if such purchases are the result of revisions or additions to the current curriculum.

Computer, software and similar technology purchases will be routed through the District Technology office.

All purchases will be investigated carefully to see if each fits into the framework of the educational philosophy as well as within the framework of the budget. In the evaluation of bids and quotes, the Board's philosophy will be that purchasing decisions should be based on the best interests of the District rather than solely on the basis of price.

All purchases made in the name of Campbell County School District must be authorized by the Superintendent, the Associate Superintendent for Instructional Support, or designee. Any purchase not so authorized may be deemed to be a personal purchase to be paid for by the purchaser. No employee may order anything as an individual or for any group using the name of the District without proper, prior authorization.

STANDARDS OF CONDUCT

No Board Trustee, employee, or agent of the District shall participate in the selection, award or administration

of a contract or purchase if a real or apparent conflict of interest would be involved. Such a conflict would arise when the Board Trustee, employee, or agent, any member of his/her immediate family, his/her business partner, or associate, or an organization which employs or is about to employ any of the persons referred to herein has a financial or other interest in the firm selected for an award. The Board Trustees, employees, or agents of the District shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or organizations doing business with the District. An exception may be made for the receipt of an unsolicited item of nominal value if approved by the Superintendent or the Associate Superintendent for Instructional Support.

Any employee who violates the terms of this policy shall be subject to disciplinary action, up to and including termination from employment. Non-employee agents or representatives may also be sanctioned and removed from their position as agent or representative for the District for violation of this policy.

ADOPTION DATE: December 14, 1971; Editorial Revision August 14, 1984; Revised; July 12, 1988; March 1990; Renumbered August 21, 1995 (formerly 3321), Revised May 22, 2000, Revised November 9, 2004; Reviewed without revision June 14, 2005; Revised September 9, 2008; Revised July 16, 2014; Revised September 24, 2019; Reviewed with minor revisions April 26, 2022; Revised May 14, 2024

3320-R Purchasing

I. Requests for Goods and Services

Requests for supplies, materials, equipment, and services are to originate from the person responsible for their use. Current pricing will be used at all times. Building administrators will appoint a designee who will examine requests to determine if there are sufficient funds available and approve or disapprove them. Upon approval of the request, the person responsible for placing orders at the building level may seek assistance in preparing specifications from the Purchasing Department and/or from the person requesting the goods or services. After the specifications are determined, a purchase requisition will be generated in the purchasing system by the building designee or the Purchasing Department. If detailed specifications are not necessary, a purchase order will be generated after building and Finance Department approval.

Purchases not made with a purchasing card require an approved purchase order prior to ordering goods or services. Permission has been granted to enter requisitions after the fact for the following exceptions:

- chain stores that use District-approved store credit cards
- bottled water or similar vendors
- utilities
- parts for repairs and parts inventory (Maintenance, Transportation, and Electronic Technician Departments only)
- billed consultants and legally required publications in a newspaper of general circulation as approved by the Superintendent or Associate Superintendent for Instructional Support
- emergency situations as approved by the Superintendent or Associate Superintendent for Instructional Support
 - A bona fide operating emergency is defined as a situation that needs immediate attention in order to prevent loss of property or to rectify a dangerous situation which is not predictable.
 - In the event of an emergency, the purchaser and the Associate Superintendent for Instructional Support, or designee, will discuss the problem and determine the appropriate action.

For purchases of goods made due to these exceptions, a requisition must be entered within three (3) working days from the receipt of goods. For purchases of services made due to these exceptions, a requisition must be entered within three (3) working days from the receipt of the invoice.

The Associate Superintendent for Instructional Support, or a designee, will review and approve all purchase requisitions for proper account coding.

The Purchasing and Finance Departments will receive purchase requisitions entered into the purchasing system and confirm that all Board purchasing policies and regulations are adhered to. All purchases will be processed in a manner most beneficial to the School District.

No purchase request is deemed valid until it has been approved by both the Purchasing and

Finance Departments and a purchase order has been created.

Invoices and statements for all purchase orders are to be sent for processing to:

Campbell County School District
Accounting Department
1000 West Eighth Street
PO Box 3033
Gillette, WY 82717-3033

II. Quote and Bid Requirements

~~Purchases of less than two thousand five hundred dollars (\$2,500.00) must have one quote and should be obtained locally whenever possible. Quotes can be verbal, a screen print from the vendors' website, or written. Exception: Purchases made with federal funds cannot give any preference to in-state or local vendors.~~

~~Purchases of two thousand five hundred dollars (\$2,500.00) to less than ten thousand dollars (\$10,000.00), must have at least two (2) written quotes obtained in or outside the community.~~

Purchases less than \$25,000.00 will be distributed equitably among qualified vendors or may be bid out at the discretion of the Purchasing Manager as may represent the best value to the District.

The District will obtain competitive quotes whenever possible. The Purchasing Department will assist with obtaining quotes as requested.

Purchases ~~ten thousand dollars (\$10,000.00)~~ from \$25,000.00 to \$50,000.00 or more require informal competitive bids. Informal bids may be solicited by phone, letter, or other informal process. ~~as per District Policy 3320. Bids will be processed by the Purchasing Department. Bid documents will be kept on file for inspection in the District's Purchasing or Finance Department for five (5) years. Board approval is required for purchases of ten thousand dollars (\$10,000.00) or more.~~

Purchases of \$50,000.00 or more require formal competitive bids with formal notice and publication in accordance with Wyoming Statutes. Formal bids will also be listed on the District's website.

Bids, whether informal or formal will be processed by the Purchasing Department.

Cooperative agreements may be used in lieu of bidding as long as they are in compliance with Wyoming Statutes and Federal Regulations.

Negotiated pricing may be accepted in lieu of formal bidding when duly authorized by the Board of Trustees.

All other exceptions must be recommended by the Associate Superintendent for Instructional Support or designee.

Board approval is required for purchases of \$25,000 or more.

Additional information on bids and quotes:

- ~~In some situations bid and quote requirements may be waived pending approval of the Associate Superintendent for Instructional Support or designee. Those possible purchases follow:~~
 - ~~Technology~~
 - ~~Textbooks~~
 - ~~Buses~~
 - ~~Federal Funds~~
 - ~~Federal Grants~~
- ✱ • ~~Quotes must be scanned and attached in the purchasing system when creating a requisition or attached to the purchasing card log. Quotes can be verbal, a screen print from the vendors' website, or written.~~
- ~~Screen print from the vendors' website must clearly show the vendor information along with the description, quantity, and pricing for each item.~~
- ~~Verbal quote—Information on verbal quotes should include the name of the person giving the quote along with the date of the quote. This information must be listed on the requisition or included as an attachment.~~
- ~~Written quote—A written quote is an official quote generated by the vendor and is submitted to the School District by email, fax or postal mail.~~
- ~~Quotations will be kept on file for inspection in the building generating the purchase for five (5) years and copies of documents must be attached to the purchasing requisition.~~

III. Bid Process

A bidders list will be maintained by the Purchasing Department. Bidders who fail to submit a bid without submitting a written “no bid” response will be removed from the bidders list.

Specifications and bid forms will be prepared by the Purchasing Department and distributed to prospective bidders on the current bidders list. Bid forms will also be made available at the Purchasing Department during business hours.

Bids will be opened and publicly read prior to recommendation for acceptance or rejection by the Board. Normally, bid openings will be held in the Purchasing Department; however, the Board may request the bid opening be held during a trustee school board meeting.

~~Campbell County School~~ The District reserves the right to accept or reject any item or all items, any part or all parts, any section or all sections, any bid or all bids as stated in the specifications; to waive any irregularities or informalities, or to rebid or re-advertise for bid if it is determined to be necessary or desirable; and reserves the right to award the bid in any manner it sees fit. The award of a purchase order or contract will be made after consideration of quality of the product or service being bid, conformity to specifications, general reputation of the bidding firm, price, terms, service, and date of delivery. Alternates will be considered on their own merits. In the case of a tie bid, the Associate Superintendent for Instructional Support, or designee, will recommend the award to the best advantage of the District. The

Superintendent for Instructional Support will be responsible for the settlement of any bid protests.

IV. Other Considerations

Sole Source items are items that are only available from one source in the United States. An item cannot be sole-sourced based on a brand name only. Any exceptions to this must be approved by the Associate Superintendent for Instructional Support or designee.

Requests for Proposal or Quotes (RFP's/RFQ's) for professional services are to follow the District purchasing policies, procedures, and regulations. Purchases more ~~than ten thousand dollars (\$10,000.00)~~ **\$25,000.00** will require a Request for Proposal or Quote (RFP/RFQ). This requirement may be waived based on the recommendation of the Associate Superintendent for Instructional Support or designee. Final approval by the Board is required for these items.

Engineering, architectural, and surveying services will be procured according to Wyoming Statutes and District Policy 3320. Board approval is required for these items.

Personal service agreements with any public or private agency, institution, person, or corporation, and all amendments thereto, must be approved by the Board of Trustees. Agreements that are less than one thousand five hundred (\$1,500.00) (such as officials or accompanist, etc.) may be granted an exception by the Superintendent or Associate Superintendent for Instructional Support.

Board approval is required for contracts. **Exceptions are renewals** or extensions for maintenance or service agreements and print or electronic subscriptions in an amount less than ~~ten thousand dollars (\$10,000.00)~~ **\$25,000.00**.

Purchase requisitions, orders, and contracts may not be divided for the purpose of avoiding these policies and regulations.

Bus purchases will be made in accordance with Wyoming Statute § 21-13-320. The

~~Purchasing Department will obtain quotes upon request.~~

Any exceptions to this regulation not listed above will be reviewed ~~and approved~~ by the Superintendent or the Associate Superintendent for Instructional Support.

~~I. Local and Will Pick-Up Purchases~~

~~Purchases that will be picked up from local vendors, or vendors outside the community, and do not fall under exceptions listed in Section I will be processed in the same manner as any other purchase request.~~

~~In cases where the total amount or quantity is uncertain such as when purchasing groceries, the estimated amount should be entered on the requisition. These purchases should be less than two thousand five hundred dollars (\$2,500.00) or additional quote requirements as listed in Section I will apply.~~

~~For equipment purchases, refer to Regulation 3310-R. All guidelines must be adhered to, and all required information must be forwarded to the designated employee so that an asset tag can be issued and entered into the fixed assets system.~~

V.

~~VI.~~ Agency Fund 80 Purchases

Money held in Agency Fund 80 is not in the control of ~~Campbell County School~~ the District. However, the District is responsible for insuring that agency funds are used only for their intended purposes and by those to whom the money belongs. Purchases within this fund must have approval of a class or club officer and sponsor and the building administrator prior to any purchase. It is the responsibility of the class or club officer and sponsor to determine if monies are available. A proper purchase order must be completed before a purchase may be made if the purchase is not made with a District purchasing card.

Agency funds may be used to purchase equipment. However, money must be transferred to the general fund and the requisition entered through a general fund account code. This will allow the District to better track assets.

VI.

~~VII.~~ Fixed Asset Purchases

When purchases are made that meet the fixed or property asset guidelines ~~in Regulation 3310-R~~, the following information must be contained in the body of the requisition:

Accurate description of the item(s), make, model, room number, name of the person who will use the equipment.

Normally, items should be delivered through the central warehouse for processing.

The Purchasing Department will procure any fixed asset items that cannot be procured with a purchase order.

VII.

~~VIII.~~ Chemicals

For purposes of standardization and safety, all new chemical purchases must be approved by the Purchasing Department, ~~and/or Safety Risk Manager, and/or~~ Secondary Science Facilitator prior to purchase.

VIII.

~~IX.~~ Purchases That Affect Building Systems

Any item that can affect or have an impact on wiring, plumbing, or other major building systems must be approved by the Maintenance Department prior to the purchase.

IX.

~~X.~~ Purchasing Cards

District employees may make purchases using their District-issued purchasing card. These purchases do not require an advance purchase order but are subject to all other District purchasing policies and procedures, including those procedures outlined in the District Purchasing Card Procedures Manual.

X.

~~XI.~~ Credit Cards

Credits cards, either personal or District, are not to be used to avoid the purchasing policies, procedures, and/or regulations.

XI.

~~XII.~~ Funds Used for Purchases Including Federal or Grant

Purchases made with federal funds will follow the federal purchasing policies, procedures, and regulations. All purchases using federal funds will be conducted in a manner to ensure full and open competition.

XII.

~~XIII.~~ Wyoming Sales Tax

Wyoming sales tax will not be reimbursed to employees purchasing goods or services for in-state charges for District use.

XIII.

~~XIV.~~ Bucks, Gift Cards and Employee Recognition Gifts

Employees may be recognized with a prize or award that is of nominal value (\$25 or less) which is provided infrequently. The prize or award must meet the IRS rules as a de minimis benefit (IRS Publication 15-B) in order for it to be excluded from the employee's wages. The prize or award cannot be cash or cash equivalent, such as a savings bond, a gift certificate/gold bucks, or a business cash card or other item that can be converted to cash. A gift certificate at a local business must have a restricted item/merchandise choice stipulation attached in order for the gift to be a non-cash equivalent item.

XIV.

~~XV.~~ Equal Employment Clause for Contracts

Every contract, unless exempted by rules, regulations, or orders issued pursuant to Section 204 of Federal Executive Order 11246, will include the following equal opportunity clause.

~~Campbell County School~~ **The** District hereby notifies all bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation.

No bidder will be discriminated against on the grounds of race, sex, age, color, or national origin in consideration for an award.

When it may be reasonably expected that a supplier will provide goods or services in excess

of ten thousand dollars (\$10,000.00) within a current fiscal year, the District may require such supplier to provide evidence of his or her compliance with Executive Order 11246, as amended, in a manner satisfactory to ~~Campbell County School~~ the District.

XV.

~~XVI.~~ **Wyoming Preference**

In all District purchases of supplies, material, equipment, machinery, and provisions to be used in the maintenance and upkeep of District facilities, a preference of five (5) percent will be granted for supplies, materials, agricultural products, equipment, machinery, and provisions produced, manufactured, or grown in the State of Wyoming, and supplies, materials, equipment, machinery, and provisions supplied by a resident of the state as defined in Wyoming Statute § Section 16-6-101

Purchases are to be made from suppliers competent and capable of providing the goods or services they offer. No Wyoming preference will be granted for articles of inferior quality as compared to those offered by competitors outside Wyoming.

Purchases made with federal funds cannot give any preference to in-state or local vendors.

XVI.

~~XVII.~~ **Reimbursements**

No reimbursements will be allowed without prior approval from the Associate Superintendent for Instructional Support, or designee, with the exception of supervisor-approved Employee Travel Reimbursement Voucher forms.

XVII.

~~XVIII.~~ **Debarment and Suspension - see 3320-Form**

ADOPTION DATE: July 12, 1988; Reviewed March 1990; Renumbered August 21, 1995 (formerly 3321-R); Editorial Revision February 28, 2000; Revised November 9, 2004; Revised September 9, 2008; Revised July 16, 2014; Revised July 20, 2016; Revised September 24, 2019; Reviewed with minor revisions April 26, 2022; **Revised May 14, 2024**

LEGAL REFERENCE(S): 2 CFR 200.319; Section 204 of Federal Executive Order 11246; W.S. 21-3-110(a)(ii)(B)(viii) of the Wyoming Education Code; W.S. 16-6-1001; W.S. 16-6-101; W.S. 9-2-1031; W.S. 21-12-320, IRS Publication 15-B

CROSS REFERENCE(S): 3320, 3320-Form, 3310, 3310-R

ADMINISTRATIVE REGULATION:

3310-R Fixed Asset Inventory

Aug 20 2024

- The Associate Superintendent for Instructional Support is assigned responsibility for developing procedures for maintaining capitalization and inventory records. A copy of the complete inventory will be on file in the Educational Services Center.
- Building administrators will implement the inventory procedures as outlined in the Fixed Assets Handbook and will provide updated information as requested by the finance office or the designated employee.
- Lost or stolen items - An Asset Location Change Request form must be filled out and sent within three business days from the date the item(s) were noticed missing to the designated employee and the Associate Superintendent for Instructional Support.
- The following dollar amounts apply to District assets as a whole.
 - Buildings improvements (05200) with a cost of \$100,000.00 or more and site improvements (05300) with a cost \$50,000.00 or more will be capitalized and depreciated.
 - Equipment items with a purchase price over \$5,000.00 will be inventoried and tagged under the "Fixed Assets" title and maintained on a depreciation schedule by the designated employee.
 - Equipment items with a purchase price of \$500.00-\$4,999.99 will be inventoried and tagged under the "Property Assets" title.
 - Equipment items with a purchase price of less than \$500.00 may be inventoried and tagged as property assets by request from the location or administration.
 - High theft items and all computers will be tagged. Examples include iPads, Kindles, laptop computers, radios, CPU's, etc.
 - Furniture, non-powered items, or items considered to be part of the building are excluded from being tagged.
 - Any high-theft items purchased with federal funds must be tagged, no exceptions.
 - Once an item has been tagged, the tag must remain on the item.
- Items determined to be surplus may be disposed of by one of the following methods; items purchased with federal funds must follow federal guidelines for disposal.
 - Electronics Recycling Program (devices that store confidential data must be recycled).
 - Electronics Buyback Program.
 - Auction - Onsite or Online.
 - Sale to Staff or Students.
 - Recycling Center.
 - Donated to students or non-profit entities as recommended by the Associate Superintendent for Instructional Support.
 - Any surplus items not disposed of by one of these methods will be processed at the County Landfill or through the District Waste Disposal Service. Only Central Warehouse and Maintenance staff are authorized to dispose of items in this manner.

ADOPTION DATE: August 14, 1984; Revised June 25, 1991; Editorial Revision January 11, 1993; Editorial Revision June 2, 2000; Renumbered August 21, 1995 (formerly 3291-R); Editorial Revision July 18, 2001; Reviewed with no changes May 23, 2005; Revised September 9, 2008; Revised July 16, 2014; Revised July 20, 2016; Minor revisions January 22, 2019; Reviewed with minor revisions April 9, 2019; Minor editorial revision August 28, 2019; Revised May 14, 2024

Refund Process

1. Enter requisition into IVisions

- Enter guardian as vendor name.
- Look at address and phone number from the address tab, if incorrect send updates to Carl Fox (687-4587), Judith Torres (687-4544) or Carrie Baham (687-4548).
- If the vendor is not in the drop-down list, use ****New Vendor**** and fill in the new vendor tab, including the phone number.
- Refunds for:
 - Nutrition - 50.0000.24911.000.00000
 - Library books – 01.2222.81740.XXX.00000
 - Text books – 21.0000.81740.XXX.[Building Specific]
 - On Account - 01.0000.24912.000.00000
 - Conestoga CAT – 50.4200.81740.010.09140
 - Tech Equipment – 01.0000.81740.XXX.X9770
 - Drivers Ed – 01.0000.81740.155.19520
 - Instruments – 21.0000.81740.200.77003
- Order via:
 - Nutrition – Refund-Nutrition
 - Destiny (all books and devices) – Refund-Destiny
 - InTouch On Account – Refund-On Account
- Description:
 - Student name, student number, refund reason and receipt number when applicable

2. Requisition will go through approval process

- During this process, account will be zeroed out and backup sent to accounting.
 - Nutrition Refunds adjusted by Amy Taylor
 - All other refunds adjusted by Judith Torres

3. For additional information contact:

- Amy Taylor 687-4568
- Shelly Haney 687-4541
- Judith Torres 687-4544

Accounting

ESC auto attendant phone # 682-5171 Accounting fax # 682-6187

email INVOICES to ap@ccsd.k12.wy.usManager - **Rhea Betts**, direct 687-4523email rbetts@ccsd.k12.wy.us

Technician Assignments

<p>Andrea Bishop Socey direct 687-4527 email: abishopsocey@ccsd.k12.wy.us</p> <p>A - C Vendors</p> <p>Reconcile & Sweeps for Fines & Fees Deposits and Merchant Card</p> <p>Student Activity Deposits Fuel Tax Reimbursements</p>	<p>Joanne Bruski - Engebretson direct 687-4524 email: jbruski@ccsd.k12.wy.us</p> <p>D - Q Vendors</p> <p>Combined Funds Deposits Major Maintenance Deposits</p> <p>Auction Site Balance/Deposits COOP Acct Balance/Deposits Short Term Change Funds</p>	<p>Kathy Turman direct 687-4526 kturman@ccsd.k12.wy.us</p> <p>R - Z Vendors</p> <p>Nutrition Services Deposits</p> <p>Officials Checking Accts</p> <p>CC C Public Rec District</p>
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Board Check run Schedule

The School Board meets every 2nd and 4th Tuesday of the Month.

<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>
			<p>Last Day to Enter PO's for Board Payment. (before 4pm, w/o budget problems & w/ bldg level approval)</p> <p>Send <i>all invoices</i> and backup to the assigned Accounting Tech through today's school mail.</p>	<p><u>Purchasing</u></p> <p>Purchase Requisition Finance/Purchasing Approvals</p> <p>Purchase Orders Printed</p>
<p><u>Accounting</u> Purchase Orders * Match up * Invoice Entry / Approval * Batch Vouchering / Posting</p>			<p><i>Check Printing & Board packets emailed</i></p>	
	<i>Board Meeting</i>	<i>Checks Released</i>		

FY2025 Board and PO Entry Time Lines

PO entry deadline w/ backup in bkpg	Board date w/check release following day
Thursday, July 11, 2024	Wednesday, July 17, 2024
Thursday, July 25, 2024	Release Thursday, July 25, 2024
Thursday, August 8, 2024	Release Tuesday, August 13, 2024
Thursday, August 22, 2024	Tuesday, August 27, 2024
Thursday, September 5, 2024	Tuesday, September 10, 2024
Thursday, September 19, 2024	Tuesday, September 24, 2024
Thursday, October 3, 2024	Tuesday, October 8, 2024
Thursday, October 17, 2024	Tuesday, October 22, 2024
Thursday, November 7, 2024	Tuesday, November 12, 2024
Thursday, November 21, 2024	Release Tuesday, November 26, 2024
Thursday, December 5, 2024	Tuesday, December 10, 2024
Thursday, December 19, 2024	Release Thursday, December 19, 2024
Thursday, January 9, 2025	Tuesday, January 14, 2025
Thursday, January 23, 2025	Tuesday, January 28, 2025
Thursday, February 6, 2025	Tuesday, February 11, 2025
Thursday, February 20, 2025	Tuesday, February 25, 2025
Thursday, March 6, 2025	Tuesday, March 11, 2025
Thursday, March 20, 2025	Tuesday, March 25, 2025
Thursday, April 3, 2025	Tuesday, April 8, 2025
Thursday, April 17, 2025	Tuesday, April 22, 2025
Thursday, May 8, 2025	Tuesday, May 13, 2025
Thursday, May 22, 2025	Tuesday, May 27, 2025
Thursday, June 5, 2025	Tuesday, June 10, 2024
Thursday, June 19, 2025	Release Thursday, June 19, 2025

Work with the Accounting Technicians for Vendor Payments from June 20 - 30, 2025.

2024-2025 BI-WEEKLY PAY DATES

Pay Period	Pay Period Start Date (Saturday)	Pay Period End Date (Friday)	Time Approval Date by Noon (Monday)	Pay Date (Friday)	9 and 10 Month Employee Deductions
1	6/8/24	6/21/24	6/24/24	7/5/24	N/A
2	6/22/24	7/5/24	7/8/24	7/19/24	N/A
3	7/6/24	7/19/24	7/22/24	8/2/24	N/A
4	7/20/24	8/2/24	8/5/24	8/16/24	N/A
5	8/3/24	8/16/24	8/19/24	8/30/24	NO DEDUCTIONS
6	8/17/24	8/30/24	9/2/24	9/13/24	9/13/24
7	8/31/24	9/13/24	9/16/24	9/27/24	9/27/24
8	9/14/24	9/27/24	9/30/24	10/11/24	10/11/24
9	9/28/24	10/11/24	10/14/24	10/25/24	10/25/24
10	10/12/24	10/25/24	10/28/24	11/8/24	11/8/24
11	10/26/24	11/8/24	11/11/24	11/22/24	11/22/24
12	11/9/24	11/22/24	11/25/24	12/6/24	12/6/24
13	11/23/24	12/6/24	12/9/24	12/20/24	12/20/24
14	12/7/24	12/20/24	12/23/24	1/3/25	1/3/25
15	12/21/24	1/3/25	1/6/25	1/17/25	NO DEDUCTIONS
16	1/4/25	1/17/25	1/20/25	1/31/25	1/31/25
17	1/18/25	1/31/25	2/3/25	2/14/25	2/14/25
18	2/1/25	2/14/25	2/17/25	2/28/25	2/28/25
19	2/15/25	2/28/25	3/3/25	3/14/25	3/14/25
20	3/1/25	3/14/25	3/17/25	3/28/25	3/28/25
21	3/15/25	3/28/25	3/31/25	4/11/25	4/11/25
22	3/29/25	4/11/25	4/14/25	4/25/25	4/25/25
23	4/12/25	4/25/25	4/28/25	5/9/25	5/9/25
24	4/26/25	5/9/25	5/12/25	5/23/25	5/23/25
25	5/10/25	5/23/25	5/26/25	6/6/25	6/6/25
26	5/24/25	6/6/25	6/9/25	6/20/25	N/A

All hourly employees will have no deductions taken on pay periods 5 and 15. Pay Period 25 will be used for any summer premiums due.

NOTE: All time must be approved EVERY Monday by noon.

FY2025 Benefits

Effective: 7/1/2024

Type	Percent	Description	Includes
1	22.837%	Non-Hazardous	FICA - Retire - Life - LTD
2	25.147%	Workers Comp.	FICA - Retire - Life - LTD - W/C
3	7.650%	Temp - Non-Hazardous	FICA
4	9.960%	Temp - w/Workers Comp	FICA - W/C
5	22.590%	Extra Duty Non-Hazardous	FICA - Retire
6	24.900%	Extra Duty w/Workers Comp	FICA - Retire - W/C
7	0.000%	Non-Haz Student during School Year	None
8	2.310%	Hazardous Students-Temps during School Year	W/C

		Employer	
021X0	FICA	7.650%	
022X0	Retirement	14.940%	(9.37% ER portion + 5.57% of EE portion)
024X0	W/C	2.310%	
029X0	Basic Life	0.117%	0.247%
029X0	LTD	0.130%	

FY2025 Benefit Codes & Percentages

Effective: 7/1/2024

Code	Percentage	Used for	Includes		
1	22.837%	Non-Hazardous Regular Employees	FICA	021x0	7.650%
			Retirement	022x0	14.940%
			Life	029x0	0.117%
			LTD	029x0	0.130%
2	25.147%	Hazardous Regular Employees	FICA	021x0	7.650%
			Retirement	022x0	14.940%
			Life	029x0	0.117%
			LTD	029x0	0.130%
			Workers Comp	024x0	2.310%
3	7.650%	Temp Non-Hazardous	FICA	021x0	7.650%
4	9.960%	Temp Hazardous	FICA	021x0	7.650%
			Workers Comp	024x0	2.310%
5	22.590%	Extra Duty Non-Hazardous	FICA	021x0	7.650%
			Retirement	022x0	14.940%
6	24.900%	Extra Duty Hazardous	FICA	021x0	7.650%
			Retirement	022x0	14.940%
			Workers Comp	024x0	2.310%
7	0.000%	Non-Haz Student Temps During School Year	No Benefits		
8	2.310%	Hazardous Student Temps During School Year	Workers Comp	024x0	2.310%

NOTES