



2016-2017

Budget Information

Chart of Accounts

Superintendent of Schools

Kurt S. Browning

School Board Members

Joanne Hurley, Chairman

Allen Altman, Vice Chairman

Cynthia Armstrong

Alison Crumbley

Steve Luikart

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INTRODUCTION

General

The information contained within this manual is a reference document for use during the 2016-2017 school year. The "Budget Information" on page 3 contains the 2016-2017 rates for average teacher and instructional assistant salaries, the tentative Florida Retirement contributions rate, the FICA match rate, the workers' compensation rate, the unemployment rate, the annual per employee health insurance rate, the 2016-2017 indirect cost rate, minimum wage and other relevant information.

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

Schools' Budget Information

Schools will receive their 2016-2017 Tentative Budgets the week of May 26, 2016 based on projected teacher allocations and average daily membership. Schools will be required to allocate the budget into specific objects, functions and groups the week of June 13 - 17. During this week, bookkeepers will have an option of entering their tentative budget into the Munis software system from their cost center or in the Building #3 Training Room F. The Tentative Budget will be available for schools to use starting June 27, 2016.

District's Budget Information

District cost centers will receive Tentative Budget Development Worksheets on April 27, 2016. District cost centers will have an option of entering their tentative budget into the Munis software system from their cost center, or in Building 3 Training Room F May 4 – May 6. Any increases or decreases from the previous year's budget will require explanations. Each Director will be required to attend a Budget Review Hearing with the Superintendent's staff for budget approval. The Tentative Budget will be available to District cost centers June 27, 2016.

Budget Amendments

Anticipated expenditures should be considered when developing the budget; however, the Budget Amendments entry will be available July 1, 2016.

BUDGET INFORMATION AND PROCEDURES



BUDGET INFORMATION

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

Personnel Cost for 2016-2017:*

<u>Description</u>	<u>Object Code</u>	<u>Cost</u>
Average Teacher Salary	512000	\$45,929
Average Instructional Assistant Salary	515000	\$17,265
Retirement	521000	7.52%
Social Security/Medicare	522000	7.65%
Workers' Compensation	529004	.90%
Unemployment	529005	.10%
Group Insurance (Tentative)	523000	\$6,386
Average Instructional Substitute Daily Rate (Bachelor's+)	575001	\$70.00
(Assoc/HS)		65.00
(Retired Teacher)		75.00
Average Non-Instructional Substitute Hourly Rate	575002	8.05
Minimum Wage Hourly Rate		8.05

In-service Training - **Instructional:** always use object **512003** or **513003** with function **6400**
Non-Instructional: always use object **515003** with function **7730**

Other Rates to be used for 2016-17:

Travel - \$.38 per mile
 90.00 per diem (meals inclusive)

Meals - \$ 5.00 Breakfast
 11.00 Lunch
 23.00 Dinner

Supervisor Travel - \$1,500.00

Indirect Cost Rate – 5.96%

Stipends - \$15.00 per hour – Instructional personnel
 8.05 per hour – Non-Instructional personnel

Average Field Trip Cost - \$21.90 per hour (includes benefits) – Bus Driver
 13.00 per hour (if needed) – Assistant
 1.00 per mile – Bus Mileage

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

***PERSONNEL COSTS SUBJECT TO CHANGE PENDING FINAL BUDGET INFORMATION**

SCHOOL'S BUDGET INFORMATION



SCHOOLS' BUDGET INFORMATION

In order to prepare the 2016-2017 Tentative Budgets, each school will receive the following:

- 2016-2017 Tentative Budget
- Blank Worksheets
- Munis Quick Start Guides for Budget Entry and Capital Special Requests

The 2016-2017 Tentative Budget worksheets contain the school's discretionary and media funds based on projected teacher allocations and average daily membership (ADM).

Discretionary Funds - Project # 01000

Discretionary funds are to be budgeted to all available objects, functions, and groups. Groups are available for use when allocating the same function among different departments and/or classes, teams, or learning communities. Using group numbers effectively will enable the school to manage the school's budget without maintaining separate records

School Media Allocation Funds - Project # 01020

School Media Allocation funds are to be allocated to all available objects but must remain in project #01020 and function 6200. For additional information on media procedures, see page 11.

Principal's Travel – Project #01050

A non-discretionary fund allocated to secondary schools for administrative travel at the principal's discretion. Objects 533000, 533001 and 533002 are the only objects available to this project.

Data Entry Supplies – Project #01060

A non-discretionary fund to be used for data entry supplies. The funds must remain in the 551000 object and cannot be amended.

Comparability Funds - Project # 01080

Comparability funds must be expended on consumable supplies. These funds must remain in the 551000 object and cannot be amended. It is suggested that the school use these funds for school-wide needs such as copy paper, lesson plans, permission slips, etc.

Lottery Funds - Project # 21150

Lottery funds may be available pending legislation. These funds can be budgeted to all available objects, functions and groups with the input of the School Advisory Council. Funds must remain in Project #21150 and should be expended during the current fiscal year. **Lottery funds may not be used for capital project items involving construction, renovation, remodeling, or site improvement, nor may they be used for any project or program that has duration of more than one year.** The Legislative intent is that the funds be expended in the current fiscal year in order to have direct, positive impact on current student learning rather than be set aside for future expenditures.

**Sample Elementary Budget
Cost Center XXXX
2016-2017**

Tentative Budget

BASIC <i>MAY HIRE</i> INSTRUCTIONAL ALLOCATIONS	34.80
TOTAL DISCRETIONARY BUDGET (INSTRUCTIONAL ALLOCATION X \$494)	\$17,191

AVERAGE DAILY MEMBERSHIP (ADM)	397
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LESS: COMPARABILITY FUNDS (\$4.00 X AVERAGE DAILY MEMBERSHIP)	\$1,588	1100.XXXX.11.01080.551000.5100.0000
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TOTAL DISCRETIONARY FUNDS AVAILABLE AFTER COMPARABILITY FUNDS	\$15,603	1100.XXXX.11.01000.XXXXXXX.XXXX.XXXX (Use Worksheet #1)
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IN ADDITION YOUR SCHOOL WILL RECEIVE THE FOLLOWING NON-DISCRETIONARY FUNDS		
DATA ENTRY SUPPLIES	\$180	1100.XXXX.11.01060.551000.5100.0000

***Budget amounts subject to change based on final budget approved by the Legislature.**

**Sample Secondary Budget
Cost Center XXXX
2016-2017**

Tentative Budget

BASIC <i>MAY HIRE</i> INSTRUCTIONAL ALLOCATIONS	57.80	
TOTAL DISCRETIONARY BUDGET (INSTRUCTIONAL ALLOCATION X \$494)	\$28,553	

AVERAGE DAILY MEMBERSHIP (ADM)	939	
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LESS: COMPARABILITY FUNDS (\$2.00 X AVERAGE DAILY MEMBERSHIP)	\$1,878	1100.XXXX.1X.01080.551000.5100.0000
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TOTAL DISCRETIONARY FUNDS AVAILABLE AFTER COMPARABILITY FUNDS	\$26,675	1100.XXXX.1X.01000.XXXXXXX.XXXX.XXXX (Use Worksheet #1)
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IN ADDITION YOUR SCHOOL WILL RECEIVE THE FOLLOWING NON-DISCRETIONARY FUNDS		
PRINCIPAL'S TRAVEL	\$990	1100.XXXX.1X.01050.533000.7300.0000
Available objects for this project: 533000, 533001, 533002		
DATA ENTRY SUPPLIES	\$180	1100.XXXX.1X.01060.551000.5100.0000

Middle Schools use level 12, High Schools use level 13
***Budget amounts subject to change based on final budget approved by the Legislature.**

DISTRICT COST CENTERS' BUDGET INFORMATION



DISTRICT COST CENTERS' BUDGET INFORMATION

In order to prepare the 2016-2017 Tentative Budgets each cost center will receive the following:

- ❖ 2016-2017 Tentative Budget Development Worksheet
- ❖ Munis Quick Start Guides for Budget Entry and Capital Special Requests

Each department will receive a Tentative Budget Development Worksheet for their basic discretionary (project 01000) and for other projects assigned to that department's cost center.

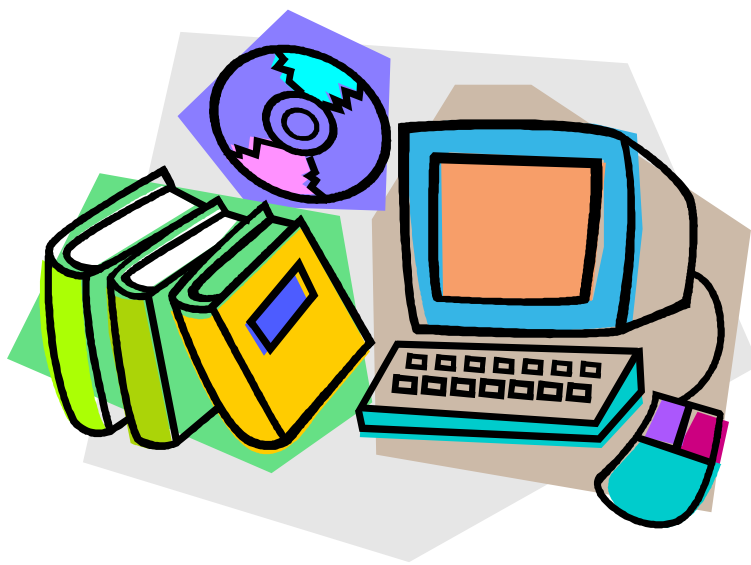
The Tentative Budget Development Worksheet contains historical data for three fiscal years. The 2013-2014, 2014-2015 and 2015-2016. Actuals are the final expenses for those fiscal years. For 2015-2016 there will be an actual **and** encumbrances column. The worksheet will also include 2015-2016 Revised Budget (the revised budget equals the original budget plus YTD budget amendments). Finally, the worksheet includes the 2016-2017 Projected Budget.

The departments will input their 2016-2017 tentative budgets and any Special Requests into the Munis software system anytime between May 4 – May 6. **All district bookkeepers will be required to enter the budget in Building #3 Training Room F.**

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

Each director will be required to attend a Budget Review meeting before June 30th with the Superintendent's staff. The director must be prepared to fully explain any increases or decreases in his/her department's budget.

SCHOOL MEDIA / INSTRUCTIONAL MATERIALS PROCEDURES



SCHOOL MEDIA /INSTRUCTIONAL MATERIALS PROCEDURES

Discretionary Funds - School Media Allocation - Project #01020

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

Elementary	\$14.00 per ADM*
Middle & High	\$17.00 per ADM*

The budget, developed in cooperation with the ICT (Information, Communication, Technology) Literacy Coaches, should be appropriated to the various objects within function 6200. Although, they may be amended from one object to another if the need arises but must remain in function 6200.

Instructional Materials/Textbooks Procedures - Project #21501 & 21500

The District School Board of Pasco County is in the process of reviewing instructional materials for Career and Technical Education as well as elementary and secondary music. The 2016-2017 instructional materials recommendations will go to the Board in May.

BUDGET CAPITAL REQUESTS



BUDGET CAPITAL REQUESTS

All capital requests will be submitted through MUNIS. For capital requests **before June 17, 2016**, please refer to MUNIS Quick Start Guide named **“Pre-Budget Capital Request.”** Any capital requests submitted after the above date and throughout the year, please refer to MUNIS Quick Start Guide named **“Post-Budget Capital Request.”** MUNIS Quick Start Guides are included in the appendix.

Pre-Budget Capital Request Process

Pre-Budget Capital Requests for 2016-2017 must be entered using Projection Number 17380. You will be required to enter a classification code which defines the description of your request. Please refer to the attached Classification Codes table for a description of all the codes. Your requests should be prioritized in numerical order with one (1) being the highest priority. You must clearly describe the item(s) requested and include a cost estimate. All requests will be reviewed and approved by the Superintendent's staff.

Allowable furniture and equipment requests are covered under Classification Codes 100 to 310. You will receive notification of all approved furniture and equipment requests via an e-mail from Finance Services and the budget line will be available during the last week of June.

Requests for remodeling and renovation projects are covered under Classification Codes 600 to 800 and will be forwarded to the Project Review Team for further review. Once the Project Review Team has approved the request, you will be notified via an e-mail from Finance Services.

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

Post-Budget Capital Request Process

Post-Budget Capital Requests apply to any budget capital request submitted after July 1, 2016 through June 30, 2017. Post-Budget Capital Requests must be entered using Projection Number 39999. Again, as per the Pre-Budget Capital Request process, you will be required to enter a classification code and provide a description of your request. However, the Post-Budget Capital Request will require that you select the appropriate funding source for your request. The funding sources are as follows:

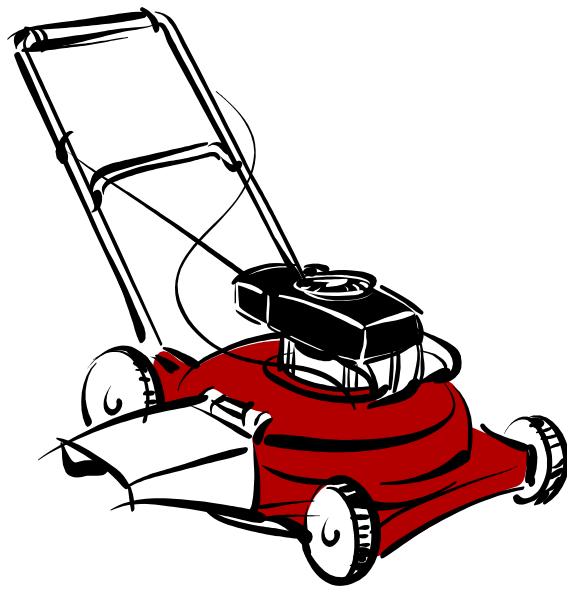
- 2000 – School Funded Request – This is for a request that will be funded through the school's internal accounts.
- 2001 – Grant/Program Funded Request – This is for a request that will be funded from an existing grant or program.
- 2002 – Grant Application Review – This is for a request that is associated with a new grant application.
- 2003 – District Funded Request – This is for a request that does not have a designated source and will require District funding.

CLASSIFICATION CODES

Please use the following classification codes for the "Request Group" portion of the Pre- and Post-Budget Capital Requests entry. (See **D** on the Quick Start Guide.)

Code	Description	Short Description
100	Art-Fine Music Art Etc.	Art-Fine
110	Athletic Equipment	Athletics
120	Computers-Administrative Use	Comp Admin
130	Computers-Instructional	Comp Inst
140	Curriculum & Inst Equipment	Curr Equip
150	Custodial Equipment	Custodial
160	Equipment (printers, scanners, etc.)	Equipment
170	Furn Classroom Not Portable	Furn Class
180	Furniture District Office	Furn DO
190	Furn Media/Library Areas	Furn Media
200	Furn Portable Classrooms	Furn Port
210	Furn School Administrative Use	Furn Sc Ad
220	Geography Equipment	Geo Equip
230	Projectors, TVs & Installation	Projectors
240	Media Equipment	Media Eq
250	Media-Other (Books)	Media Oth
260	Maintenance Equipment	Maint Eq
270	Other (White Boards, Laminators, etc.)	Other
280	Maintenance-Golf Cart Small Engine	Transpo
290	CTE Equipment	Vocational
300	Instrument Rotation	Instrument
310	ESE Equipment	ESE Equip
600	Storage Building	Store Bldg
610	Athletic Renovations	Athl Renov
620	American with Disabilities Act	ADA
630	Technology (Routers, Hubs, etc.)	Technology
640	Flooring Renovation	Flooring
650	Carpeting	Carpeting
660	Grounds (Sprinklers, Landscaping, etc.)	Grounds
670	Painting	Painting
680	Fencing	Fencing
690	Playground Structures	Playground
700	Security (Cameras, Alarms, etc.)	Security
710	Agricultural Buildings	Agricultur
720	Career Academies (Special program equip)	Career Acd
730	Sidewalks	Sidewalks
740	Play Courts	Play Court
750	Paving	Paving
760	Bus Loop & Parking	Bus/Park
770	Outdoor Lighting	Out Light
780	Irrigation/Sprinklers	Irrigation
790	Covered Walkways	Cvrd Walk
800	Outside Covered Areas	Cvrd Area

SMALL ENGINE SHOP PROCEDURES



SMALL ENGINE SHOP PROCEDURES

All requests for repair or replacement parts on gasoline or diesel powered lawn equipment, vocational agricultural equipment, and golf carts, should be submitted on a service request. The request is sent to the small engine repair shop for review. Arrangements for pick-up and delivery of equipment or repair parts will be coordinated by Maintenance Services.

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

The Small Engine Shop Coordinator can assist you in determining whether or not equipment at your site is due for replacement. All requests for new or replacement lawn equipment, or other items as listed below, should be requested on a Special Request Form. These requests will be entered into the Munis system during Budget Input.

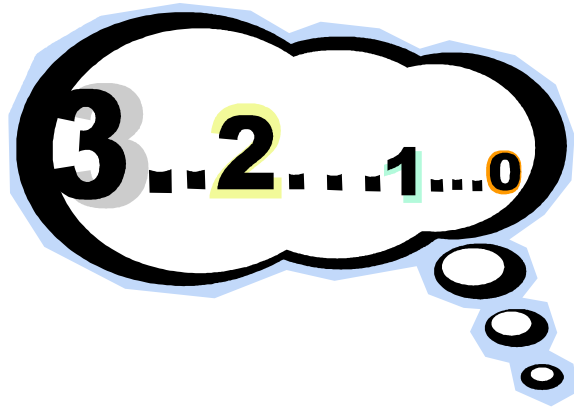
If equipment breaks down and needs to be replaced during the year, contact your custodial area specialist to see if used equipment is available. If Maintenance Services cannot provide the needed equipment, a written request for new equipment should be submitted to Finance Services. Requests will be submitted to the Superintendent's staff for their review and approval.

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

The following items are listed on the maintenance/custodial equipment list for schools:

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

DISTRICT CHART OF ACCOUNTS



ACCOUNT NUMBER EXPLANATION

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

XXXX-XXXX-XX-XXXXX-XXXXXX-XXXX-XXXX

Fund: (4 digits) Segregate group of accounts for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations

Cost Center: (4 digits) Facility, Location, Office at which costs are accumulated

Level: (2 digits) Major groups within the District (e.g. School Levels)

Project: (5 digits) Identifies special project revenue and expenditures within a program

Object: (6 digits) Identifies the type of goods or services obtained as a result of a specific expenditure

Function: (4 digits) Indicates the overall purpose or objective as a result of a specific expenditure

Group: (4 digits) Identifies specific purpose for which funds are budgeted (ex: teacher, department, team, etc.)

DEFINITION OF FUNDS

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

<u>CODE</u>	<u>DESCRIPTION</u>
1100	<u>General Fund:</u> To account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
1400	<u>Voluntary Pre-kindergarten Funds:</u> (VPK) To account for the financial resources of the VPK program designed to prepare four year olds in Florida for Kindergarten.
2100 - 2925	<u>Debt Service Funds:</u> To account for the accumulation of resources for, and the payment of, general long-term bonded debt principal, interest, and related costs.
3101 - 3925	<u>Capital Projects Funds:</u> To account for financial resources to be used for educational capital outlay needs, including new construction, renovation, and remodeling projects.
4100 - 4260	<u>Special Revenue Funds:</u> To account for the financial resources of the school food service program and certain Federal grant program resources.
5000	<u>General Fixed Assets:</u> To account for the changing status of fixed assets.
6100 - 6900	<u>Long-Term Debt:</u> To account for the changing status of long-term debts.
7110 - 7940	<u>Internal Service Funds:</u> To account for the Board's property and casualty self-insurance program, the employee group health and employee benefit insurance programs, the solid waste conservation program and the District's energy management program.
8501 - 8912	<u>Trust and Agency Funds:</u> To account for the money and property received from non-enterprise fund sources and held by a government unit in the capacity of trustee custodian or agent for governmental entities, individuals, non-public organizations and school's internal accounts.
9210 - 9410	<u>Enterprise Fund:</u> To account for operations that are financed and operated in a manner similar to private business enterprises.

FUND TITLE

GENERAL

- 1100 General Operating
- 1400 Voluntary Pre-kindergarten Services

DEBT SERVICE

- 2100 SBE/COBI Bonds
- 2210 Special Accounts Capital Improvement Revenue Bond
- 2912 Qualified Zone Academy Bonds (QZAB) 2004
- 2913 Qualified Zone Academy Bonds (QZAB) 2005
- 2916 Certificates of Participation, Series 2008C
- 2917 Qualified Zone Academy Bonds (QZAB) 2008
- 2919 Qualified School Construction Bonds (QSCB) 2009
- 2920 Certificates of Participation, Series 2013A
- 2921 Sales Tax Bonds 2013
- 2922 Qualified School Construction Bonds (QSCB) 2014
- 2923 Certificates of Participation, Series 2015
- 2924 Certificates of Participation, Series 2014A - Refunding
- 2925 Certificates of Participation, Series 2014B – Refunding
- 2926 Sales Tax Bonds 2016
- 2927 Certificates of Participation, Series 2016A
- 2950 Lease-Purchase Agreement – Computers
- 2951 Lease-Purchase Agreement – Vehicles

CAPITAL PROJECTS

- 3416 Public Education Capital Outlay Fund (PECO) 2015-2016
- 3417 Public Education Capital Outlay Fund (PECO) 2016-2017
- 3611 Capital Outlay and Debt Service (CO&DS)
- 3710 Local Capital Improvement (LCIF) - 2 Mil Tax 2009-2010
- 3711 Local Capital Improvement (LCIF) - 2 Mil Tax 2010-2011
- 3712 Local Capital Improvement (LCIF) - 2 Mil Tax 2011-2012
- 3713 Local Capital Improvement (LCIF) - 2 Mil Tax 2012-2013
- 3714 Local Capital Improvement (LCIF) - 2 Mil Tax 2013-2014
- 3715 Local Capital Improvement (LCIF) - 2 Mil Tax 2014-2015
- 3716 Local Capital Improvement (LCIF) - 2 Mil Tax 2015-2016
- 3717 Local Capital Improvement (LCIF) - 2 Mil Tax 2016-2017
- 3900 Interlocal Agreement
- 3903 Local Government Infrastructure Sales Tax
- 3904 School District Impact Fees
- 3905 Local Government Infrastructure Sales Tax
- 3921 Sales Tax Bonds 2013
- 3922 Qualified School Construction Bonds (QSCB) 2014
- 3926 Sales Tax Bonds 2016
- 3926 Certificates of Participation, Series 2016A
- 3950 Lease-Purchase Agreement – Computers
- 3951 Lease-Purchase Agreement – Vehicles

FUND TITLE

SPECIAL REVENUE FUNDS

4100 Food and Nutrition Services
4210 Cash Advance
4220 Head start
4230 Other Federal Funds
4250 Other Federal Programs
4260 Other Federal Programs - Pell

INTERNAL SERVICE

7110 EBARM Operating Department
7111 Self Insurance Group Insurance Program
7130 Property/Casualty/Liability Insurance
7921 Energy Management Program
7922 Water Management Program
7923 Solid Waste Conservation
7940 Exclusive Agreements

TRUST AND AGENCY

8501 Assist Believe and Care (ABC)
8502 Bequest Baertschi
8503 Dreamsicle Fund
8504 Calusa Expendable Trust Fund
8505 Fox Hollow Jacarlene Fund
8507 Melvin C. Draft Trust Fund
8710 Pension Trust Fund
8910 School Internal Accounts
8911 District Internal Accounts
8912 District Managed Internal Accounts

ENTERPRISE

9210 Extended Day Programs
9410 Vending Program

SCHOOL COST CENTERS

Cost Center Number

Elementary Schools

0021	Rodney B. Cox Elementary
0032	Trinity Elementary
0059	Denham Oaks Elementary
0060	Chester W. Taylor Elementary
0061	Pasco Elementary
0065	James M. Marlowe Elementary
0070	Chasco Elementary
0072	Sunray Elementary
0082	Oakstead Elementary
0083	Gulf Highlands Elementary
0084	Double Branch Elementary
0085	Trinity Oaks Elementary
0091	West Zephyrhills Elementary
0092	New River Elementary
0093	Gulf Trace Elementary
0110	Veterans Elementary
0112	Watergrass Elementary
0117	Odessa Elementary
0119 (formerly 0201)	Sanders Memorial Elementary
0120 (formerly 0361)	Quail Hollow Elementary
0121 (formerly 0601)	Shady Hills Elementary
0122	Wiregrass Elementary
0132	Woodland Elementary
0201	Connerton Elementary
0211	Mitty P. Locke Elementary
0251	San Antonio Elementary
0271	Richey Elementary
0301	Hudson Elementary
0311	Cotee River Elementary
0321	Lacoochee Elementary
0341	Schrader Elementary
0351	Fox Hollow Elementary
0401	Centennial Elementary
0411	Seven Springs Elementary
0421	Deer Park Elementary
0451	Dr. Mary Giella Elementary
0501	Northwest Elementary
0701	Cypress Elementary
0901	Anclote Elementary
0902	Pine View Elementary
0911	Gulfside Elementary
0932	Calusa Elementary
0941	Moon Lake Elementary
0961	Lake Myrtle Elementary

SCHOOL COST CENTERS

Cost Center Number

2061	Sand Pine Elementary
2071	Wesley Chapel Elementary
2081	Longleaf Elementary
2091	Seven Oaks Elementary

Middle Schools

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

High Schools

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

Educations Centers

0242	Harry Schwettman Education Center
6997	Energy & Marine Center
7071	James Irvin Education Center
0991	Marchman Technical College

SCHOOL COST CENTERS

Cost Center Number

7004	<u>Pasco Virtual Instruction Program</u>
7023	Pasco eSchool
	Virtual Instruction Program
	<u>Adult Education Centers</u>
8031	Pasco High Adult Education
8063	Wesley Chapel High Adult Education
8073	J. W. Mitchell High Adult Education
8081	James Irvin Adult Education
8090	Wiregrass Ranch High Adult Education
8101	Sunlake High Adult Education
8113	Anclote High Adult Education
8114	Fivay High Adult Education
8131	Zephyrhills High Adult Education
8331	Gulf High Adult Education
8471	River Ridge High Adult Education
8521	Hudson High Adult Education
8801	Land O' Lakes High Adult Education
8931	Ridgewood High Adult Education
8991	Marchman Technical College
	<u>Department of Juvenile Justice Centers</u>
4081	Pasco's Girls Academy
5242	PACE for Girls
5881	Sheriff's Detention Center
6242	Mandala Center
7081	Juvenile Detention Center
2102	AMI Kids
2101	Baycare
	<u>Charter Schools</u>
4301	Dayspring Academy
4302	Academy at the Farm
4307	Countryside Montessori Academy
4321	Athenian Academy
4323	Imagine School at Land O' Lakes
4325	Florida Virtual Academy at Pasco
4326	Classical Preparatory
4327	Learning Lodge Academy
4328	Pepin Academy
4329	Plato Academy

Career Academies

Anclote High

Academy of Commercial Art & Design
Academy of Health
Academy of Energy

Fivay High

Academy of Criminal Justice
Academy of Health & Emergency Services

Gulf High

Academy of Gaming, Simulation and Design
Academy of Health



Hudson High

Academy of Aeronautics-Aviation
Academy of Veterinary Assisting

Land O' Lakes High

Academy of Agritechology
Academy of Culinary Arts

JW Mitchell High

Academy of Business Management
Academy for the Medical Arts

Pasco High

Academy of Building Technologies
Academy of Health



Ridgewood High

Academy of Health & Human Services
Academy of Robotics

River Ridge High

Academy of Engineering

Sunlake High

Academy of Aeronautics-Aviation
Academy of Communications, New Media, and Journalism
Academy of Finance
Academy of Health
Academy of Robotics

Wesley Chapel High

Academy of Automotive Technology
Academy of Digital Video Technology



Wiregrass Ranch High

Academy of Medical Professions
Academy of Information Technology

Zephyrhills High

Academy of Aeronautics-Aviation
Academy of Criminal Justice
Academy of Health



DISTRICT COST CENTERS

<u>Cost Center Number</u>	<u>District Cost Center</u>
9000	Superintendent
9001	School Board Members & Attorney
9005	Communications
9006	Pasco Education Foundation
9007	Internal Audit
9009	Enterprise Resource Planning
9010	Assistant Superintendent for Support Services
9011	Office for Employee Relations
9012	Planning Services
9015	Wellness Centers
9016	Office for Employee Benefits, Assistance and Risk Management
9019	Construction Services
9020	Chief Finance Officer
9021	Finance Services
9022	Accounts Payable
9023	Budget/Bookkeeping
9024	Payroll
9025	Federal Grants
9027	Conservation and Recycling
9031	Transportation - Operations
9032	Transportation - East Garage
9033	Transportation - West Garage
9034	Transportation - Central Garage
9035	Transportation - Northwest Garage
9038	Transportation – Southeast Garage
9040	Purchasing Services
9050	Food & Nutrition Services
9051	Distribution Services
9052	Mail Services
9053	Plant Operations-Administrative Complex
9061	Maintenance Services
9062	Custodial Services
9063	Environmental Services
9064	Safety Services
9037	Small Engine Repairs

DISTRICT COST CENTERS

<u>Cost Center Number</u>	<u>District Cost Center</u>
9070	Deputy Superintendent
9071	Safety and Security Officer
9312	Office for Human Resources and Educator Quality
9410	Assistant Superintendent for Administration
9420	Office for Technology and Information Services
9421	Telecommunications
9422	Technology & Information Services
9423	Records Management
9426	QUEST System
9500	Assistant Superintendent for Student Achievement
9501	Area Superintendent Southwest
9502	Area Superintendent East
9503	Area Superintendent Northwest
9504	Area Superintendent Central
9511	Office for Professional Development and School Supports
9520	Office for Teaching and Learning
9521	Curriculum, Assessment and Instruction
9522	District, State and Federal Programs
9523	Enriched, Innovative Programs
9524	School Choice
9526	Center for the Arts at Wesley Chapel High
9527	Center for the Arts at River Ridge High
9529	Charter Schools
9550	Office for Student Support Programs and Services
9570	Office for Career and Technical Education
9571	PLACE Program
9580	Office for Accountability, Research and Measurement
9590	Early Childhood Programs

LEVEL

00 District	15 Juvenile Detention Centers
11 Elementary	16 Virtual
12 Middle	55 PLACE
13 High	66 Charter Schools
14 Adult Ed	

PROJECTS

<u>FUND</u>	<u>2016-2017 PROJECT NUMBERS</u>	<u>ROLL * FORWARD</u>	<u>PROJECT NAME</u>
1100	01000		Basic Discretionary
1100	01020		School Media
1100	01050		Principal Office Travel
1100	01060		Data Entry Supplies
1100	01070		Accreditation
1100	01080		Comparability
1100	01090		ESE Non-Discretionary
1100	01100		Attorney Fees
1100	01120		CTE Non-Discretionary
1100	13005		ESOL – ELL
1100	13006		World Languages
1100	13007		School Year Student Allocation
1100	13008		Summer Student Allocation
1100	13009		Technology Services
1100	13010		Collective Bargaining Team
1100	13011		Shoes for Crews
1100	13012		State & Local Assessments
1100	13013		Temporary Personnel Services
1100	13016		Pasco County Fair
1100	13017		Substitute Employee Management System
1100	13018		Professional Educational Competency
1100	13019		All County Music
1100	13020		Physical & Occupational Therapy
1100	13021		ESE Speech Services
1100	13022		Adults with Disabilities
1100	13023		District Wide Transportation
1100	13024		District Wide Copy Machines
1100	13025		Laser Cost per Print
1100	13026		Pasco's Vision-Elementary
1100	13027		Pasco's Vision-Secondary
1100	13028		Custodial Maintenance
1100	13029		Preventive Maint/Custodial Equipment
1100	13030		School Connects
1100	13031		Security Services
1100	13032		National Competition/Vocational
1100	13033		Instrument Repair Program
1100	13034		Field & Building Maintenance
1100	13036		Staff Development Training
1100	13038		Odyssey of the Mind
1100	13039		Career Academies
1100	13040		Science Fair
1100	13044		Math Competition
1100	13046		Fingerprint Students to Work

PROJECTS

<u>FUND</u>	<u>2016-2017 PROJECT NUMBERS</u>	<u>ROLL * FORWARD</u>	<u>PROJECT NAME</u>
1100	13047		Florida School of Music Dues
1100	13048		Gifted Program
1100	13049		Student Financial Assistance
1100	13050		Regular Education Home Instruction
1100	13051		FDLRS Gulfcoast Associate Ctr
1100	13053		Mental Health Contracts
1100	13054		Teacher of the Year
1100	13056		Micrographics Services Technician
1100	13059		Handbook/Planner
1100	13060		Teacher Recruitment
1100	13062		Choral Allocation
1100	13063		Identification Badge Program
1100	13064		Officials/Transportation Allocation
1100	13065		Music Transportation
1100	13066		Teacher Assistance Program
1100	13067		USF Outreach Program Evaluation
1100	13069		Curriculum & Development
1100	13072		APEX
1100	13073		TOOLS
1100	13075		Quest PD Training
1100	13076		Automated External Defibrillator
1100	13077		Certified Athletic Trainers
1100	13078		Strategic Plan
1100	13079		District End of Course Exams
1100	13080		Middle School Course Recovery
1100	13081		Athletics
1100	13083		Health Services
1100	13084		Magnet Schools – STEM
1100	13085		Alternative Fuel Rebates
1100	13210		Common Core
1100	14000		PACE Center for Girls - Pasco
1100	14001		AMI Kids
1100	14002		Baycare
1100	14003		Carlton Palms Educational Center
1100	14004		Red Apple Contract
1100	20250		Virtual Education Contribution
1100	21150	X	School Lottery Funds
1100	21400	X	Media & Library Allocation
1100	21500	X	Previous Year Instructional Materials/Textbooks
1100	21501	X	Current Year Instructional Materials/Textbooks
1100	21560	X	Science Laboratories
1100	21600		Class Size Reduction
1100	21620		Graduation Enhancement Program

PROJECTS

<u>FUND</u>	<u>2016-2017 PROJECT NUMBERS</u>	<u>ROLL * FORWARD</u>	<u>PROJECT NAME</u>
1100	21650	X	Supplemental Reading Instruction
1100	21660		Supplemental Reading Program (ESY)
1100	21700		Safe Schools
1100	21710		Traffic Control
1100	21730		Year End Security
1100	21800		Supplemental Disparity (SAI)
1100	21820		Extended School Year Summer (SAI)
1100	21830		Extended Day (SAI)
1100	21840		Dropout Prevention (SAI)
1100	21850		Cyesis Program (SAI)
1100	21860		High Needs School
1100	21870		First Grade Class Size (SAI)
1100	21900	X	Digital Classroom
1100	22600		Transportation Revenue
1100	22601		Fuel Tax Refund
1100	23100		Expanded Dual Enrollment
1100	44000		Employee Benefits Program
1100	50307		Sunlake Aviation Academy
1100	50309	X	Progress Energy Pasco Foundation
1100	50912	X	Learning in Florida's Environment-LIFE
1100	51111	X	Fuel Up to Play – San Antonio Elementary
1100	54017		IDEA – District
1100	54910		Medicaid – Administrative Claims
1100	55020		School Supplemental Health
1100	55030		Full Service-School Supplemental Health
1100	55410	X	Florida Traffic and Bicycle Safety
1100	56501	X	Leslie Thiel Donate & Pasco Ed Foundation
1100	56800	X	Project Lead the Way
1100	57200	X	Duke Energy Grant
1100	57900		Florida Teachers Lead Program
1100	58215		Florida School Recognition 14-15
1100	58216	X	Florida School Recognition 15-16
1100	58217	X	Florida School Recognition 16-17
1100	58300		Instructional Leadership & Development
1100	58517		SWFMD/Swiftmud
1100	59100	X	ROTC - Air Force
1100	59110	X	ROTC- Army
1100	59120	X	ROTC – Navy
1100	59300	X	Suncoast for Kids-AVID Grant
1100	59310	X	Florida Academic Literacy Network
1100	59560	X	Area Health Education Center
1100	59660		Eckerd Community for Foster Care
1100	60200	X	Alternative Certification

PROJECTS

<u>FUND</u>	<u>2016-2017 PROJECT NUMBERS</u>	<u>ROLL * FORWARD</u>	<u>PROJECT NAME</u>
1100	61820	X	Advanced Placement
1100	61830		Advanced International Certificate of Education
1100	61840	X	Industry Certification Fees
1100	61850		AVID Program
1100	62250		Check Care Fees
1100	62500		Dealer's Tax Credit
1100	64200		Athletics Due to District
1100	68600	X	Lennar Autism Walk
1100	70120		Professional Certification Renewal
1100	70160		Professional Certificate Replacements
1100	70170		Fingerprinting
1100	71510		Resource Recovery
1100	71650		Band Uniform Allocation
1100	71810		International Baccalaureate
1100	72010	X	Use of Facilities
1400	56960		Summer Voluntary Pre-Kindergarten
1400	57008		Fall Voluntary Pre-Kindergarten
3713	84010	X	Athletic Equipment
4210	30017		Title III Support for English Language Learners
4210	31317		Title I Part A - School Wide
4210	31417		Title I Part C - Migrant
4210	31517		Title I Part D – Neg. & Delinquent
4210	31716	X	Title I School Improvement Initiative-1003A
4210	32117		Carl D. Perkins Secondary
4210	32617		English Literature & Civics Ed
4210	33817		Adult Education/Family Literacy
4210	34017		Individuals Disabilities Education Act
4210	34117		Individuals Disabilities Education Act Preschool
4210	35017		Title X-Homeless Children and Youth
4210	36017		21 st Century Elementary School
4210	36117		21 st Century Middle School
4210	36917		Title II Part A Teacher/Principal Training
4220	30617		Head Start Training
4220	36617		Head Start
4220	30717		Early Head Start Training
4220	36717		Early Head Start
4230	32517		Carl D. Perkins Post-Secondary
4260	35117		Pell Grant-FY 2017

PROJECTS

<u>FUND</u>	<u>2016-2017 PROJECT NUMBERS</u>	<u>ROLL * FORWARD</u>	<u>PROJECT NAME</u>
7110	64450	X	EBARM Vendor Donations
7111	69150		Employee Wellness Centers
7111	64400		EBARM Wellness
7130	44001		Stay at Work Program
7130	62600	X	Replace Equipment
7130	65500	X	Property Damage
7130	68300	X	Property Damage Instructional
7130	68440	X	Property Damage NNB
7130	70200		Athletic Insurance
7923	13037		Recycling Replacement Supplies
7940	13052		High School Use of Pools
7940	45220		Promotion & Public Relations
7940	50210	X	Pasco Education Foundation Science Fair
7940	62100	X	Cell Tower Monthly Lease
7940	62110		Ground Billboard Lease
7940	64510	X	Maintenance Recycle
7940	72200	X	Bright House Exclusive Agreement
9210	46000		PLACE – Basic
9210	46017		PLACE – 21 st Century Elementary School
9210	46117		PLACE – 21 st Century Middle School
9410	01000		Vending Program

* Denotes budget rolls forward to next fiscal year.

DEFINITION OF OBJECTS

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

<u>Code</u>	<u>Description</u>
510000	<u>Salaries</u> - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. See object 575000, Other Personnel Services, for temporary services. This includes gross salary for personnel services rendered while on the payroll of the District School Board.
*	511000 <u>Administrators</u> - Persons with administrative duties who have authority for management policies in district and/or school operations. Included here are superintendent, assistant superintendents, directors, supervisors, professional and technical, administrators on assignment, principals, assistant principals and any persons who carry out job responsibilities indicated above with an alternate job title.
*	511001 - Terminal Vacation Payout
*	511002 - Terminal Sick Leave Payout
*	512000 <u>Classroom Teacher</u> - A staff member performing assigned professional activity of instructing students in courses.
*	512002 - Terminal Sick Leave Payout
*	512003 - Classroom Teacher Curriculum/In-service. In-service instructors / participants and curriculum project developer. (Use function 6300-Planning, function 6400-Training; Charge Social Security/Medicare (7.65%), Workers' Compensation (.90%) and Unemployment Insurance (.10%))
*	513000 <u>Other Instructional Personnel</u> - Included here are all other members of the instructional staff (guidance counselors, career specialists, Instructional Trainer Coach, Information Communication Technology, etc.) as defined in Section 228.041 except classroom teachers and their substitutes.
*	513001 - Terminal Vacation Payout
*	513002 - Terminal Sick Leave Payout

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

DEFINITION OF OBJECTS

- * **513003** - Other Instructional Personnel Curriculum/In-service. In-service instructors/participants and curriculum project developer. **(Use function 6300-Planning, function 6400-Training; Charge Social Security/Medicare (7.65%), Workers' Compensation (.90%) and Unemployment Insurance (.10%))**

- * **514000 Long-Term Substitute Teacher** - Job #19 is assigned to this employee.

- * **515000 Instructional Assistant/Paraprofessional** - A non-certified staff member who is under the supervision of a classroom teacher. Included here are clinic assistants.

- * **515002** - Terminal Sick Leave Payout

- * **515003** - Instructional Assistant/Paraprofessional Curriculum/In-service. In-service instructors/participants and curriculum project developer. **(Use function 7730 only; Charge Social Security/Medicare (7.65%), Workers' Compensation (.90%) and Unemployment Insurance (.10%))**

- * **516000 Other Support Personnel** - Included here are all school board employees not listed in another category. Included here but not limited to secretaries, media tech assistants, data entry operators and bookkeepers.

- * **516001** - Terminal Vacation Payout

- * **516002** - Terminal Sick Leave Payout

- * **517000 Board Members** - Persons who serve as school board members.

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

DEFINITION OF OBJECTS

- 520000** **Employee Benefits** - Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and while not paid directly to employees, is part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded.
- * **521000 Retirement** - A plan whereby a fund of money, built up through contributions from participants and the employer, is used to make regular payments to those who retire from service in the school system by reason of age, disability or length of service. **(7.52%)**
- * **522000 Social Security** - Contributions by District School Board employer's share of Social Security for district personnel. Also to be used for Medicare on temporary and part-time employees. **(7.65%)**
- * **523000 Group Insurance** - Expenditures to provide group insurance coverage for school personnel, such as life, health and accident. **(\$6,386, tentative)**
- * **529004 Workers' Compensation** - Expenditures to provide workers' compensation coverage. **(.90%)**
- * **529005 Unemployment Insurance** - Expenditures for unemployment insurance. **(.10%)**

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

DEFINITION OF OBJECTS

530000

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

531000 Professional and Technical Services - Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

531100 - Sub-agreements for services, including sub-awards, when a part or all of an instructional or support activity for which the District is responsible is conducted by a third party rather than by the District. **(less than or equal to first \$25,000.00, only used for grants)**

531200 - Sub-agreements for services, including sub-awards, when a part or all of an instructional or support activity for which the District is responsible is conducted by a third party rather than by the District. **(in excess of \$25,000.00, only used for grants)**

532000 Insurance and Bond Premium - Expenditures for all types of insurance coverage other than group insurance (523000) such as property, liability, fidelity and bond premiums.

533000 Travel Costs - Transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the District School Board. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.

533001 - Class "C" - Meal Allowance - Claims for meal allowances which result from out-of-county travel that did not require the traveler to be away from his/her work location overnight is included in the "Class C Meals" Column on MIS #110-Voucher for Reimbursement of Travel Expenses.

533002 - In-County Mileage Reimbursement - Reimbursement for work-related travel between District and school sites within the county.

535000 Outside Repairs and Maintenance - Expenditures for repairs and maintenance services **not provided** directly by District personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Cost of new construction, renovating and remodeling are not included here but are considered under Capital Outlay.

DEFINITION OF OBJECTS

535xxx In-House Repairs and Maintenance - Expenditures for repairs/maintenance **provided directly** by District school personnel. (In-House Maintenance Services)

535001 Maintenance - Miscellaneous

535002 Maintenance - Electrical

535003 Maintenance - Plumbing

535004 Maintenance - Carpentry

535005 Maintenance - Painting

535006 Maintenance - Roofing

535007 Maintenance - Grounds

535008 Maintenance - A/C and Filters

535009 Maintenance - Tile

536000 Rentals (Leases) - Expenditures for leasing or renting land, buildings, films and equipment for both temporary and long-range use of the District School Board, rental of a bus or other vehicle when operated by District personnel. **Also lease of data processing equipment, and similar rental agreements such as a software subscription fee to a web site (not purchased).**

* **537000 Communications** - Expenditures to provide telephone service, telegraph service, internet connection and postage for the District school system.

* **538000 Public Utility Services Other Than Energy Services** - Expenditures for services usually provided by public utilities except energy services (See Object 540000). Examples include water, sewage and garbage collection.

539000 Other Purchased Services - Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, and other non-professional purchased services.

539100 - Sub-agreements for services, including sub-awards, when a part or all of an instructional or support activity for which the District is responsible is conducted by a third party rather than by the District. **(less than or equal to first \$25,000.00)**

539200 - Sub-agreements for services, including sub-awards, when a part or all of an instructional or support activity for which the District is responsible is conducted by a third party rather than by the District. **(in excess of \$25,000.00)**

539001 Printing - Expenditures for all printing-related items.

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

DEFINITION OF OBJECTS

539002 Outside Transportation – Field Trips - Expenditures for bus transportation (rental of outside vehicles) for Band, Sports, Field Trips, Chorus, etc. This object must always be used with function 7800 (Pupil Transportation Services)

539003 In-House-Transportation – Field Trips - Expenditures for bus transportation (school buses) for Band, Sports, Field Trips, Chorus, etc. This object must always be used with function 7800 (Pupil Transportation Services).

540000 Energy Services – Expenditures for the various types of energy used by the District are as follows:

- 541000** – Natural Gas
- 542000** – Bottled Gas
- 543000** – Electricity
- 544000** – Heating Oil
- 545000** – Gasoline
- 546000** – Diesel Fuel
- 549000** – Other Energy Services

DEFINITION OF OBJECTS

550000

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

551000 Consumable Supplies - An item is a consumable supply if it meets any **one or more** of the following conditions:

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

Examples would include the following:

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

551001 Testing Materials

552000 Textbooks - Expenditures for textbooks furnished through funds from DOE including freight and cartage. This category also includes the costs of workbooks, textbook binding or repair, and text-related materials.

553000 Periodicals - Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

DEFINITION OF OBJECTS

554000 Oil and Grease - Expenditures for oil and grease for all types of motor vehicles.

555000 Repair Parts - Expenditures for repair parts, antifreeze, and supplies used in District-owned vehicles, pupil transportation or otherwise, with the exception of gas, oil, grease, gear lubricants, tires and tubes.

556000 Tires and Tubes - Expenditures for tires and tube replacement, including recapping. If done in a District-operated garage, labor costs would be recorded under salaries.

* **557000 Food** - Expenditures for food purchased for use in the food service program. Food or food products used in instructional programs should be charged to materials and supplies, object 551000. **This object is to be used by Food and Nutrition Services only.**

* **558000 Commodities** - Market value of USDA donated commodities.

559000 Other Materials and Supplies - Expenditures for all other supplies and materials.

Examples would include the following:

- Handheld calculator
- Hand tools or replacement tools (screwdrivers, wrenches, sockets, drill bits)
- PE equipment (basketballs, baseballs, nets, bats, rackets)
- Equipment bags
- Scissors, rulers, protractors, manual staplers
- Vocational materials (kitchen utensils, safety goggles, saw blades)
- Media (blank videos, stamps, blank CD's, and tapes)
- Shirts, caps, uniforms, etc., when an approved expenditure
- Patch cables

* **559001 Paper Goods** - **Food and Nutrition Services only.**

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

DEFINITION OF OBJECTS

560000

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

561000 Library Books (New and Existing Libraries) - Expenditures for regular or incidental purchases of school library books available for general use by students including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of freight and cartage for school library books.

562100 Audio-Visual Materials (Non-Consumable) – Items over \$1,000 - Expenditures for non-consumable materials such as digital instructional media, recordings, (videos and DVD's) exhibits, charts, maps and globes. **(No Equipment)**

562200 Non-Capitalized Audio Visual Materials – Items under \$1,000

563000 Buildings and Fixed Equipment - Construction costs of buildings and additions consist of all expenditures for general construction, advertisements for contractors; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers; elevators, architectural and engineering services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of buildings or additions to buildings. Projects result in newly built floor space or new floor space to existing building.

564000 Furniture, Fixtures and Equipment - Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery and portable bleachers that are not integral parts of the building or building service system.

564100 Capitalized Furniture, Fixtures and Equipment – Items over \$1,000

Expenditures for furniture, furnishings, machinery including shipping and setup costs. **Including band equipment and Audiometers over \$250**

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

1. It retains its original shape and appearance with use.

DEFINITION OF OBJECTS

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

Examples would include the following:

Band equipment over \$250	Custodial/Maintenance Equipment
Projector Screens	Wheelbarrel
Audio Cassette/CD Players	Plow/Seeder
Video/Broadcasting Equipment	Tools
Sound System	Treadmill/Blocking Sled
Tripods	Washer/Dryers
Copy/Fax Machines	Piano Benches
Laminators	Tables/Upholstered Chairs
Shredders	Specialized Chairs; i.e., drafting
Microphones	All File and Other Cabinets
A/V Carts	Podiums
Recharging Carts	Lettering Sets/Die Cuts
TV Stands	White Boards
Vocational/Agricultural/Sports Equipment	Graphing Calculators

Please Note: In some cases, similar items could be found in both 564100 and 564200 objects. Example: A filing cabinet at \$299.95 would be a 564200 item, whereas, a filing cabinet at \$1,099.95 would be a 564100 item.

564200 Non-Capitalized Furniture, Fixtures and Equipment Less Than \$1,000

564300 Capitalized Computer Hardware Items Over \$1,000 - The term computer hardware includes expansion cards, upgrade devices and peripherals. **Including the following hardware over \$250:** Cameras, Printers, Charging Carts, Projectors/TVs

Examples of Computer Hardware would include the following:

Installable memory	Processor upgrades
Video boards	Sound cards
Network connectivity boards or cards	Other expansion and upgrade devices
Monitors	Scanners
Internal and external hard disk drives	CD-ROM drives
Plotters	Modems
Adaptive hardware	

DEFINITION OF OBJECTS

564400 Non-Capitalized Computer Hardware – Items Less Than \$1,000

Please Note: In some cases, similar items could be found in both 564300 and 564400 objects. Example: A digital camera at \$149.95 would be a 564400 item, whereas, a digital camera at \$299.95 would be a 564300 item.

564600 Capitalized Computers – Laptops, Desktops, iPads and tablets (including warranties). Any accessories such as cases, adapters, and chargers purchased with the iPad or tablets should be coded to 559000.

564700 Non-Capital Handheld Electronics – All other handheld devices such as iPods, Kindles, Nooks, cameras and camcorders.

* **565000 Motor Vehicles** - Expenditures for all types of motor vehicles.

565100 - Buses

565200 - Motor Vehicles Other Than Buses

* **566000 Land** - Expenditures for the purchase of any land by the school district.

* **567000 Improvements Other Than Buildings** - Construction costs of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general construction, advertisements for contracts, payments, or construction. Example of such improvements are fill dirt, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the initial purchase of fixed playground apparatus, flagpoles, gateways, underground storage tanks, etc., which are not part of building service systems, and similar improvements. If the improvements are purchased or constructed, this account contains the purchase or contract price and related costs. If improvements are obtained by gifts, the fair market value of the improvement at the time of acquisition is recorded. Include under this classification permanent bleachers requiring footings or foundations, natatoriums and swimming pools, and the necessary filtering and plumbing equipment.

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

DEFINITION OF OBJECTS

568000 Remodeling and Renovations - Expenditure for major permanent structural alterations and the initial installation or replacement of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems and other service systems in existing buildings are renovations which should be capitalized. Remodeling or improvements of buildings usually takes place within the existing floor area. Repairs to buildings and repairs of service systems are recorded as maintenance of plant.

569000 Computer Software - The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) systems software which includes operating systems, programming languages, and utility programs and (2) application programs that are designed to perform tasks such as database management, spreadsheet functions, instruction and word processing.

569100 Capitalized Software Items Over \$1,000

569200 Non-Capitalized Software Items Less Than \$1,000

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

DEFINITION OF OBJECTS

- 570000** **Other Expenses** - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
- * **571000 Redemption of Principal** - Expenditures from current funds for the retirement of obligations.
- * **572000 Interest** - Expenditures from current funds for interest on liabilities and obligations.
- 573000 Dues and Fees** - Expenditures for dues and fees include dues in professional organizations as determined by School Board policy and procedures. Also includes tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.
- 573001 - Commissions**
- * **575000 Other Personnel Services** - Compensation paid to persons (including substitute teachers not under written contract) on temporary appointment rendering services for less than four months. These services may be in lieu of those rendered by an absent regular employee or for the creation of temporary additional capacity as authorized by the Board. The annual budget should anticipate the payment of such compensation prior to payment of same. Payments made from these funds are not subject to retirement deductions; however, Federal Income Tax and Medicare are to be withheld in accordance with the appropriate rate tables. Other personnel services may be budgeted in any area of responsibility. **(Charge Social Security 1.45%, Workers' Compensation .90%, and Unemployment Insurance .10%)**
- * **575001 - Substitute Teacher**
- * **575002 - Substitute - Other Personnel**
- * **575003 - Student Allocation**
- * **577000 Claims Expense** - Expenditures by Internal Service Fund to settle claims of participating funds or agencies.
- * **578000 Depreciation Expense** - The portion of the cost of a fixed asset which is charged to expense during a particular period. Use only in Internal Services and Enterprise Fund.
- * **579000 Miscellaneous Expense** - Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account.
- * **579001 - Indirect Cost**
- * *School cost centers may not use these objects with discretionary funds.*

DEFINITION OF OBJECTS

- 590000** **Transfers** - Transactions between funds administered by the same Board. These transfers are permanent and must be properly budgeted. (Use only Function 9700 with these objects)
- * **591000 Transfers to General Fund** - Permanent transfers budgeted to the General Fund from other funds under control of the same Board.
- * **592000 Transfers to Debt Service Funds** - Permanent transfers budgeted to Debt Service funds from other funds under control of the same Board.
- * **593000 Transfers to Capital Projects Funds** - Permanent transfers of budgeted funds to Capital Project Funds from other funds under control of the same Board.
- * **594000 Transfers to Special Revenue Funds** - Permanent transfer of budgeted funds to Special Revenue Funds from other funds under control of the same Board. Includes transfers of budgeted funds to subsidize the Food and Nutrition Services Fund in order to avoid operating deficits. This account should be used to record the transfer from other funds so that all direct expenses of the Food Service Fund can be properly included in the records of the fund.
- * **595000 Interfund** - Permanent transfer of budgeted funds within the same budget type.
- * **597000 Transfer to Internal Service Funds** - For recording permanent transfers from other budgeted funds.
- * **599000 Transfer to Enterprise Funds** - For recording permanent transfers from other funds to Enterprise Funds.

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

DEFINITION OF FUNCTIONS

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

<u>Code</u>	<u>Description</u>
5000	<p><u>Instruction:</u> Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals or assistants of any type which assist in the instructional process. This function will no longer be used in the budget process. Use one of the functions below.</p>
5100	<p><u>Basic (K-12):</u> The Basic Program is that part of the School Board's Full-Time Equivalent (FTE) eligible instructional program which is not identified as Special Programs for Exceptional Students, Vocational - Technical or Adult General Education. The Basic Program is, by law, divided into separate entities which include students in Kindergarten, grades 1-12, and Education Alternatives, i.e. Dropout Prevention.</p>
5200	<p><u>Exceptional:</u> Programs for exceptional student education are determined by law. The criteria for each program are specified by State Board of Education Rule.</p>
5300	<p><u>Vocational/Technical:</u> Vocational/Technical programs are established by law with program criteria established through State Board of Education Rule. All Vocational courses are categorized into programs established by the Legislature.</p>
5400	<p><u>Adult General:</u> All Adult General course offerings are categorized into programs established by the Legislature.</p>
5500	<p><u>Prekindergarten:</u> Prekindergarten program expenditures, including Voluntary Prekindergarten. Childcare programs, if fee supported, should be coded to Function 9100. Project or cost center accounting may be needed for such programs in order to capture support costs.</p>
5900	<p><u>Other Instruction:</u> Instruction not qualifying for FEFP funding, such as instruction provided in recreation and leisure courses and Lifelong Learning.</p>

DEFINITION OF FUNCTIONS

6000

Instructional Support Services: Provides administrative technical, (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for fulfillment of the behavioral objectives of the instruction functions, rather than entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

6100 **Pupil Personnel Services:** Those activities which are designed to access and improve the well being of pupils and to supplement the teaching process. These activities are classifiable under the following sub functions:

6110 **Attendance and Social Work:** Pertains to promoting and improving school attendance of pupils. It includes early identification of patterns of non-attendance, promoting positive pupil and parent attitudes toward attendance, and enforcement of compulsory attendance.

6120 **Guidance Services:** Pertains to helping pupils assess and understand their abilities, aptitudes, interests, and environmental factors, and educational needs; assisting pupils in increasing their understanding of educational and career opportunities; and aiding pupils in making optimum use of educational and career opportunities through the formulation of realistic goals. It includes counseling pupils and parents, evaluating the abilities of pupils, assisting pupils in making their own educational and career choices, assisting pupils in personal and social adjustments, and working with other staff members in planning and conducting guidance services.

6130 **Health Services:** Pertains to physical and mental health services which are not direct instruction. It includes activities involved with providing the pupil with appropriate medical, dental, psychiatric, and nurse services.

6140 **Psychological Services:** This area includes the professional services of a psychologist for pupil test analysis and for mental diagnosis. Pertains to supplementing the school system reservoir of information identifying the individuality of each pupil, his/her capacities, achievements, interests, potentialities, and needs; studying individual pupils who are experiencing acute problems of educational development in order to furnish diagnostic information; and suggesting programs concerning the psychological aspects of these problems.

DEFINITION OF FUNCTIONS

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

DEFINITION OF FUNCTIONS

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

DEFINITION OF FUNCTIONS

- 7700** **Central Services:** Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities are defined in the following sub functions:
- 7710** **Planning, Research, Development and Evaluation Services:** Activities, on a system wide basis, associated with conducting and managing programs of planning, research, developing, and evaluation.
- 7720** **Information Services:** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media or personal contact.
- 7730** **Staff Services:** Activities concerned with maintaining an efficient staff for the School District including such activities as recruiting and placement, staff transfers, health services and staff accounting. In-service training of non-instructional personnel is to be recorded as a cost of this function.
- 7740** **Statistical Services:** Activities concerned with manipulating, relating and describing statistical information.
- 7760** **Internal Services:** Activities concerned with buying, storing, and distributing supplies, furniture and equipment and those activities concerned with duplicating and printing for the School Board.
- 7800** **Pupil Transportation Services:** Consists of those activities which have as their purpose the conveyance of pupils to and from school activities; either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.
- 7900** **Operation of Plant:** Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, custodial costs and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, lighting, communications, power, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

DEFINITION OF FUNCTIONS

- 8100** **Maintenance of Plant:** Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency. NOTE: Equipment repair services which are direct costs of specific programs within the FEFP shall be charged to the function of Instruction when the amount of such services is material in relation to the cost of the programs. Equipment repair services rendered for the functions of Transportation and Food Services are to be charged to these functions. All other equipment repairs may be charged to 8100.
- 8200** **Administrative Technology Services:** Technology activities that support the School District's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100** **Community Services:** Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community; such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200** **Debt Service:** Expenditures for the retirement of debt and expenditures for interest on debt including interest on current loans.
- 9700** **Transfer of Funds:** These are budgeted transactions which withdraw money from one fund and place it in another fund, under control of the Board.

GROUPS

CODE **DESCRIPTION**

Classes/Teams/Learning Communities

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

Departments

2101	Basic General
2102	Band
2103	Music/Chorus
2104	Language/Reading
2105	Math
2106	Science
2107	Social Studies
2108	Art
2109	Drama
2110	Miscellaneous
2111	Dropout Prevention
2112	Pre-K
2113	Physical Education
2114	Speech
2115	Student Services
2116	Exceptional Students

GROUPS

CODE DESCRIPTION

Departments

2117	ESE - A
2118	ESE - B
2119	ESE - C
2120	ESE - D
2121	Foreign Language Department
2122	SLD Resource Teacher
2123	Primary VE
2124	Speech A
2125	Reading Department
2140	ESOL
9422	ROTC

Vocational Departments

2202	Agriscience-Horticulture
2203	Business Education
2204	Marketing
2205	Diversified Career Technology
2206	Health Life Management Skills
2207	Air Conditioning
2208	Family & Consumer Sciences
2209	Science, Technology, Engineering & Math (STEM)
2210	Auto Body
2211	Graphic Arts-Printing
2212	Construction-Carpentry
2213	Drafting
2214	Auto Service Technology
2215	Marine Services
2216	Computer Applications
2217	Patient Care Technician
2218	Commercial Art
2219	Commercial Food & Culinary Arts
2220	Cosmetology
2221	Electric Wiring
2223	Child Care Provider
2226	Anger Management
2227	Criminal Justice
2228	Manufacturing
2230	Teacher Assistance Program
2231	Academy Health & Human Service
2241	Auto Mechanics II
2242	Video Production