



BUDGET SERVICES

FY2015 Allocation Manual Elementary Schools

User Guide for Cobb County Employees

7/17/2014

Created for:
The Cobb County School
District

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Revision Chart

The following chart lists the revisions made to this document. Use this to describe the changes or additions made to the document each time it is re-published (draft or final). The description should summarize the changes as possible.

Date	Author	Description of Changes
4/15/2013	Kim Coonfield	Initial Document Conversion
7/22/13	Pamela Houston	FY14 Changes
7/14/14	Pamela Houston	FY15 Changes

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Allocation Manual Highlights

Welcome to the FY2015 Cobb County School District School Year. The following are general items of interest concerning the FY2015 Allocations.

1. **FY2015 Per Pupil Instructional Funding**

Elementary Instructional Supplies is \$32.00 per FTE count.

2. **FY2015 Projected Allocation Sheet**

For FY2015, a financial report for each school will be available on the Intranet, on your Personalized Home Page/My Personalized Information/My Queries/Financial Analysis. This report contains all allocation accounts and their status in relation to the budget. Each school is requested to use this report as their projected allocation sheet. Please note that the FTE count submitted to the State in October will be used to compute your final allocation figures. As you are aware, your final allocation funding for all categories is subject to your final allocation figures and your final allocation funding is subject to change until you receive your final allocation sheet. Please keep this in mind as you spend you funds this fall.

3. **FY2015 Media Allocation Funding**

For FY2015, there may be a change in the amount of media funding each school will receive. Please contact the Library Media Education Department in Curriculum and Instruction for information on the formula.

4. **FY2015 School Focused Staff Development Funding**

For FY2015, there may be a change in the amount of School Focused Staff Development funding each school will receive. Each school has been given a base amount to begin the school year. Please contact the Professional Learning Department for information on the formula.

5. **FY2015 Local School Billing Account**

Each school has Local School Billing accounts, but there are no budgets. Your school will need to submit a local school check to CCSD for the amount of the order before the order can be processed. These accounts can be used for all non-instructional purchases to be funded by Local School funds.

6. Allocated Salary Accounts

All allocated salary accounts should be spent by June 30, 2015 and posted no later than July 12, 2015. If you have any questions, please call Laura Bauer, Director of Disbursement Services at 770-426-3503.

7. QBE and Other Standards

Each Principal is responsible for complying with all agency requirements (SACS, QBE, and other accreditation and /or State Standards) for expenditures of allocated funds.

8. Use of Check Requests

Purchase orders and procurement cards should be used whenever possible. Check requests should be used only for those orders that: 1) cannot be paid for with the procurement card, or 2) cannot be entered as a county purchase order, or 3) are for **emergency** purchases.

When submitting check requests for reimbursement:

- 1) include only required documentation as backup to reduce your check request preparation time and accounting review time.
- 2) organize the documentation so that it corresponds to the charge code lines on the check request form
- 3) include your calculator tape with the documentation.

Please refer to the check request procedures in the General Financial Procedures Manual.

Reminder: Check requests cannot be used for purchases of, or reimbursements for Capital Outlay items (furniture or equipment costing \$1,000 or more). Computers, printers, interactive boards, i-Pads and LCD projectors are considered Capital Outlay regardless of price. Use purchase orders for all CAPITAL OUTLAY purchases.

9. FY2015 Account Codes

Please refer to the chart of accounts on pages 8-12 and 13-15 to ensure correct usage of charge codes.

10. Spending Deadline

All purchase orders to be charged to FY2015 county funds must be entered and received in accordance with current financial guidelines. These guidelines/deadlines will be distributed to all Principals, Secretaries, and Bookkeepers via email in the Spring. Any purchase order not fully processed by the deadline will be charged to FY2016 county funds.

All check requests must be received by Budget no later than June 30, 2015. Check requests submitted with incomplete or improper documentation will be charged to FY2016 county funds once complete and correct documentation has been received.

The Budget Department is available to help you with your county allocation accounts. If you have questions or concerns, please do not hesitate to contact us at 770-426-3470 for elementary schools, 770-426-3312 for middle and high schools and special schools. If you have questions concerning purchase orders, please call Procurement Services at 770-580-4524.

Allocation Sheet Example

COBB COUNTY SCHOOL DISTRICT FINANCIAL SERVICES DIVISION 2014-2015 FINAL ALLOCATIONS

SCHOOL:	Elementary School				
PRINCIPAL:	School Principal	REGULAR:	0	FY 2015	FY 2014
		SPECIAL ED:	0	FINAL	YEAR END
		KINDERGARTEN:	<u>0</u>	ALLOCATION	ENCUMBRANCE
	Total FTE		0		
INSTRUCTIONAL SUPPLY ALLOTMENT					
A	Per Pupil Allocation	\$32.00	Per Pupil X Total FTE	\$0	
	New School Additional Allocation			\$0	
	Other			\$0	
	Allocation Adjustment			\$0	
	Transient Allotment			<u>\$0</u>	
	0100-ZZZ-1101-1000-6101-0XXX				
	NET INSTRUCTIONAL SUPPLY ALLOTMENT			\$0	\$0
				\$0	\$0
B	TEACHER DISCRETIONARY ALLOTMENT \$150 + (.03 Per Pupil X Total FTE)			\$0	\$0
	0100-ZZZ-1102-1000-6101-0XXX				\$0
C	GUIDANCE ALLOTMENT [(.45 X 500 Students) + (.08 X Remaining Students)]			\$0	\$0
	0100-ZZZ-1106-1000-6101-0XXX				\$0
D	CUSTODIAL SUPPLIES			<u>\$0</u>	<u>\$0</u>
	0100-ZZZ-2620-6603-6101-0XXX				<u>\$0</u>
	TOTAL INSTRUCTIONAL FUNDING			\$0	\$0
E	PERSONNEL ALLOTMENT				
	SUPPLEMENTAL CLERICAL SALARIES			\$0	\$0
	0100-ZZZ-2400-7704-1422-0XXX				\$0
F	CUSTODIAN SALARIES/CONTRACT SERVICES			\$0	\$0
	0100-ZZZ-2620-6603-1861-0XXX				\$0
	0100-ZZZ-2620-6603-3001-0XXX				\$0
	SUMMER FLEXIBLE CLERICAL				
G	0100-ZZZ-2400-7706-1421-0XXX			<u>\$0</u>	<u>\$0</u>
	TOTAL PERSONNEL FUNDING			\$0	\$0
OTHER ALLOTMENTS					
H	EARLY INTERVENTION PROGRAM				
	0100-ZZZ-1000-1061-6101-0XXX			\$0	\$0
				\$0	\$0
	0100-ZZZ-1000-1071-6101-0XXX			\$0	\$0
				\$0	\$0
	0100-ZZZ-1000-1091-6101-0XXX			\$0	\$0
I	GIFTED			\$0	\$0
	0100-ZZZ-1115-2111-6101-0XXX				\$0
J	SCHOOL FOCUSED STAFF DEVELOPMENT			\$0	\$0
	0100-ZZZ-2210-1210-1131-0XXX				\$0
K	MEDIA MATERIALS			<u>\$0</u>	<u>\$0</u>
	0100-ZZZ-2221-1310-6421-0XXX				<u>\$0</u>
	TOTAL OTHER FUNDING			<u>\$0</u>	<u>\$0</u>
	TOTAL ALLOCATION			\$0	\$0

Funding Criteria

FY2015 ELEMENTARY SCHOOL ALLOCATIONS FUNDING CRITERIA

A.	INSTRUCTIONAL SUPPLY ALLOTMENT:	
	SUPPLIES & EQUIPMENT \$ 32.00	Per pupil Allocation (K-5) \$18.00 must be spent on instructional materials. A maximum of \$14.00 may be used for instructional equipment and supplies from per pupil allocation. If the maximum amount is spent on instructional equipment, then funds will not be available for supplies. The non-instructional supply account (Activity 9990) may be used only for limited expendable school office supplies (no software, equipment, furniture, or travel). 80% of school postage expense for instructional purposes may be reimbursed with appropriate documentation.
	NEW SCHOOL ADDITIONAL ALLOCATION	The new school allocation procedure provides for an additional 100% increase of instructional supply allocation for two years after which regular funding applies.
	ALLOCATION SHEET ADJUSTMENT	Any miscellaneous adjustment
	TRANSIENT ALLOTMENT	The Student Transient Percentage is calculated by dividing the total number of students enrolled and withdrawn after the first day of school by the total number of students enrolled during the school year including the first day of school.
	\$ 2.00	Additional per transient pupil
	\$250.00	Per school postage allowance

B.	TEACHER DISCRETIONARY ALLOTMENT	<p>\$150.00 plus \$.03 per pupil x total enrollment Board-approved funds to be administered using the following guidelines:</p> <p>1. <u>Funding Criteria</u> A base allotment of \$150 per school has been allotted to each elementary school plus \$.03 per pupil, multiplied by the FTE count.</p> <p>2. Monies must be spent for instructional purposes and are limited to the following categories:</p> <ul style="list-style-type: none"> - Equipment for instructional purposes - Computers/software to be used by teachers for Instruction - Professional conferences to be attended by Teachers - Substitutes for teachers attending conferences - Supplies/materials to be utilized by teachers - Honorariums for lecturers on topics of a professional nature (Contract for Services Form - FS 213 and Contract Remittance Form - FS 212 must be submitted for payment)
C.	GUIDANCE ALLOTMENT	This allotment is for guidance materials to be used with students and parents.
D.	OPERATIONS ALLOTMENT	This allotment is for custodial supplies (no equipment) and repairs. Funds are allotted according to square footage by Maintenance/Operational Support.

	PERSONNEL ALLOTMENT:	
E.	SUPPLEMENTAL CLERICAL	Schools are allotted funds for supplemental clerical assistance. Funds can be used for assistance with teachers or school office staff. Post on the on-line supplemental pay screen.
F.	CUSTODIANS CUSTODIAL CONTRACT SERVICES	Each school is allotted custodial salaries based on the number of custodial positions allotted by Maintenance. Payroll will automatically deduct the salaries from the appropriate accounts. (Questions concerning your custodian allotment should be addressed to Maintenance/Operational Support.) Hours for unfilled custodial positions may be used for custodial contract services performed by an outside company. The cost of hours used in excess of the allotted amount must be reimbursed from school funds.
G.	SUMMER FLEXIBLE CLERICAL	Schools are allotted funds for clerical assistance in the summer. Post on the on-line supplemental pay screen.
	OTHER ALLOTMENTS:	
H.	EARLY INTERVENTION PROGRAM	Schools are allotted funds for the Early Intervention Program. Contact Director K-12 Curriculum for spending guidelines.
I.	GIFTED TEACHERS	Schools are allotted funds based on the number of Gifted teacher positions to be used for Gifted supplies, software, technology and equipment. Gifted funds are dedicated funds intended specifically for use with the Gifted programs. These funds are supplemental to instructional supply funds. For further information, please contact Advanced Learning Programs Supervisors.

<p>J.</p>	<p>SCHOOL FOCUSED STAFF DEVELOPMENT</p> <p>The State Staff Development Policy can be found at the Georgia DOE website.</p> <p>For those schools receiving Charter School Staff Development funds, please contact Professional Development for more information.</p>	<p>To obtain funding for School Focused Staff Development (SFSD), each SFSD activity must be clearly described in the “Strategies” column on the School Improvement Action Plan (SIAP) and SFSD funds must be identified as a means of financing the SFSD activities in the “Resources” column of the SIAP. School Focused Staff Development funds are <u>State funds</u> that must be used in strict accordance with State guidelines. Funds may be used for:</p> <ol style="list-style-type: none"> 1. <u>Substitute Pay/Release Time</u> for teachers to participate in staff development activities such as teacher training, study groups, workshops, conferences, observation, visitations (state funds may not be used for planning time). 2. <u>Supplies and Materials</u> for teacher training (State staff development funds may not be used to purchase materials for student use). 3. <u>Registration</u> for staff to attend workshops/conferences. 4. <u>Instructors’ Pay</u> for Cobb County employees who are working off-contract. 5. <u>Contract Services</u> for non-Cobb employees who are providing training/teaching. <p>Financial Procedures for SFSD</p> <ol style="list-style-type: none"> 1. <u>Substitute Pay/Release Time</u>: A service report module with teacher's absence for in-service is submitted to Payroll. 2. <u>Supplies and Materials</u>: Use a county purchase order or Procurement card to purchase supplies. 3. <u>Registration</u>: A Request for Check (FS118) with Principal’s signature and completed registration form plus any other information on workshop/conference is submitted to Financial Services for processing; Procurement card. 4. <u>Instructors’ Pay</u>: A Supplemental Pay form (FS187) should be submitted to the Payroll Department. (Principal signature required). 5. <u>Contract Services</u>: Follow instructions provided with the Performance Contract form (FS-213) and Contract Remittance form (FS-212).
<p>K.</p>	<p>MEDIA MATERIALS</p>	<p>Contact the Library Media Education Department Supervisor.</p>

PLEASE NOTE:

1. Each Principal is responsible for complying with all agency requirements (SACS, QBE and other accreditation and/or State Standards) for expenditures of allocated funds.
2. Remember to decrease the amount of your magazine orders submitted in April of the prior year from your media allocation.

Chart of Accounts / Elementary School Allotments

INSTRUCTIONAL SUPPLY ALLOTMENT- APPROPRIATION UNIT - I##

A	{	0100-ZZZ-1101-1000-6101-0XXX	Instructional Supplies
		0100-ZZZ-1101-1000-6111-0XXX	Supplies –Technology Related
		0100-ZZZ-1101-9990-6101-0XXX	Non-Instructional Supplies
		0100-ZZZ-1101-9990-6111-0XXX	Supplies –Technology Related
		0100-ZZZ-1101-1000-6121-0XXX	Computer Software
		0100-ZZZ-1101-1000-6151-0XXX	Furniture and Equipment less than \$1,000
		0100-ZZZ-1101-1000-6155-0XXX	Expendable Equipment \$1,000 - \$4,999.99
		0100-ZZZ-1101-1000-6161-0XXX	Expendable Computer Equipment less than \$1,000
		0100-ZZZ-1101-1000-6165-0XXX	Expendable Computer Equipment \$1,000 - \$4,999.99
		0100-ZZZ-1101-1000-7301-0XXX	Furniture and Equipment \$5,000 and over
		0100-ZZZ-1101-1000-7342-0XXX	Computer Equipment \$5,000 and over

TEACHER DISCRETIONARY ALLOTMENT - APPROPRIATION UNIT - I##

B	{	0100-ZZZ-1102-1000-1131-0XXX	Substitute Teachers
		0100-ZZZ-1102-1000-3001-0XXX	Contracted Services
		0100-ZZZ-1102-1000-5801-0XXX	Local Mileage
		0100-ZZZ-1102-1000-5804-0XXX	Travel
		0100-ZZZ-1102-1000-6101-0XXX	Instructional Supplies
		0100-ZZZ-1102-1000-6121-0XXX	Computer Software
		0100-ZZZ-1102-1000-6151-0XXX	Furniture and Equipment less than \$1,000
		0100-ZZZ-1102-1000-6155-0XXX	Expendable Equipment \$1,000 - \$4,999.99
		0100-ZZZ-1102-1000-6161-0XXX	Expendable Computer Equipment less than \$1,000
		0100-ZZZ-1102-1000-6165-0XXX	Expendable Computer Equipment \$1,000 - \$4,999.99
		0100-ZZZ-1102-1000-7301-0XXX	Furniture and Equipment \$5,000 and over
		0100-ZZZ-1102-1000-7342-0XXX	Computer Equipment \$5000 and over
0100-ZZZ-1102-1000-8102-0XXX	Registration		

C GUIDANCE ALLOTMENT - APPROPRIATION UNIT - I##

0100-ZZZ-1106-1000-6101-0XXX Supplies

D OPERATIONS ALLOTMENT SUPPLIES – APPROPRIATION UNIT - I##

0100-ZZZ-2620-6603-6101-0XXX Custodial Supplies

E PERSONNEL ALLOTMENT - APPROPRIATION UNIT - J##

0100-ZZZ-2400-7704-1422-0XXX Salary - Supplemental Clerical

F CUSTODIAN SALARY/CONTRACT SERVICES-APPROPRIATION UNIT- CUSE##

0100-ZZZ-2620-6603-1861-0XXX Salary – Custodians

0100-ZZZ-2620-6603-3001-0XXX Contract Services

G SUMMER FLEXIBLE CLERICAL – APPROPRIATION UNIT - ###FLXDAY

0100-ZZZ-2400-7706-1421-0XXX Salary – Summer Flexible Clerical

BUDGET SERVICES

EARLY INTERVENTION PROGRAM – APPROPRIATION UNIT - EIP##

H	{	0100-ZZZ-1000-1061-6101-0XXX	EIP Supplies - Kindergarten
		0100-ZZZ-1000-1071-6101-0XXX	EIP Supplies – Grades 1-3
		0100-ZZZ-1000-1091-6101-0XXX	EIP Supplies – Grades 4-5

GIFTED TEACHER – APPROPRIATION UNIT - G##

I	{	0100-ZZZ-1115-2111-6101-0XXX	Gifted Teacher Supplies
		0100-ZZZ-1115-2111-6111-0XXX	Gifted Teacher Technology Supplies
		0100-ZZZ-1115-2111-6121-0XXX	Gifted Teacher Software
		0100-ZZZ-1115-2111-6151-0XXX	Gifted Teacher Equipment less than \$1,000
		0100-ZZZ-1115-2111-6161-0XXX	Gifted Teacher Technology Equipment less than \$1,000

SCH. FOC. STAFF DEV. & CHARTER SCH. STAFF DEV. APPROPRIATION UNIT - S##

J	{	0100-ZZZ-2210-1210-1107-0XXX	Salary - Instructors
		0100-ZZZ-2210-1210-1131-0XXX	Salary - Substitutes
		0100-ZZZ-2210-1210-1161-0XXX	Stipend
		0100-ZZZ-2210-1210-3001-0XXX	Contract Services
		0100-ZZZ-2210-1210-5804-0XXX	Travel - Charter School only
		0100-ZZZ-2210-1210-6101-0XXX	Supplies
		0100-ZZZ-2210-1210-8102-0XXX	Registration

For those schools receiving Charter School Staff Development funds, please contact Staff Development for more information.

MEDIA MATERIALS - APPROPRIATION UNIT - M##

K	{	0100-ZZZ-2221-1310-5804-0XXX	Travel
		0100-ZZZ-2221-1310-6101-0XXX	A.V. Supplies, Media Office Supplies
		0100-ZZZ-2221-1310-6111-0XXX	Supplies – Technology Related
		0100-ZZZ-2221-1310-6121-0XXX	Software
		0100-ZZZ-2221-1310-6151-0XXX	Furniture and Equipment less than \$1,000
		0100-ZZZ-2221-1310-6155-0XXX	Expendable Equipment \$1,000 - \$4,999.99
		0100-ZZZ-2221-1310-6161-0XXX	Expendable Computer Equipment less than \$1,000
		0100-ZZZ-2221-1310-6165-0XXX	Expendable Computer Equipment \$1,000 - \$4,999.99
		0100-ZZZ-2221-1310-6421-0XXX	Books & Magazines, Circulation Materials
		0100-ZZZ-2221-1310-6422-0XXX	Non-Print Media Materials
		0100-ZZZ-2221-1310-7342-0XXX	Computer Equipment \$5,000 and over
		0100-ZZZ-2221-1310-8102-0XXX	Registration – Media Specialist

ACCOUNT CODE FOR LOCAL FUNDING – APPROPRIATION UNIT – L##

0100-ZZZ-1101-9020-6101-0XXX Local School Billing

NOTE 1:

ZZZ - The Department (Agency) is E (Elementary School) plus the last two digits of the school number.
XXX - School number; refer to Elementary School Numbers, next page, for school number.
Use Activity 9990 for Non-Instructional supplies

NOTE 2:

Account for fluorescent tubes, lights for school building
0100-235-2620-6630-6101-0XXX

Elementary School Numbers

<u>SCHOOL</u>	<u>SCHOOL NUMBER</u>	<u>SCHOOL</u>	<u>SCHOOL NUMBER</u>
Harmony Leland	113	Powder Springs	157
Belmont Hills	114	Timber Ridge	158
Powers Ferry	117	Addison	159
Brown	121	Shallowford Falls	160
Milford	122	Dowell	161
LaBelle	123	Nicholson	162
King Springs	124	Varner	163
Sedalia Park	125	Ford	164
Due West	126	Kennesaw	165
Fair Oaks	127	Bryant	166
Eastvalley	130	Hayes	167
Russell	131	Vaughan	168
Argyle	132	Frey	169
Clay	133	Green Acres	170
Norton Park	134	Chalker	171
Bells Ferry	135	Cheatham Hill	172
Teasley	138	Sanders	173
Brumby	139	Blackwell	174
Big Shanty	140	Nickajack	175
Compton	141	Austell	176
Hollydale	142	Riverside Intermediate	177
Kincaid	143	Acworth Intermediate	178
Birney	144	Bullard	179
Murdock	145	Kemp	180
Still	146	Pitner	181
Sope Creek	147	Riverside Primary	182
Rocky Mount	148	Austell	183
Mount Bethel	149	McCall Primary	184
Tritt	150	Pickett's Mill	186
Garrison Mill	151	East Side	189
Lewis	152	Mableton	190
Mountain View	153	Smyrna	191
Keheley	154	Clarkdale	192
Davis	155		
Baker	156		

Account Code Structure

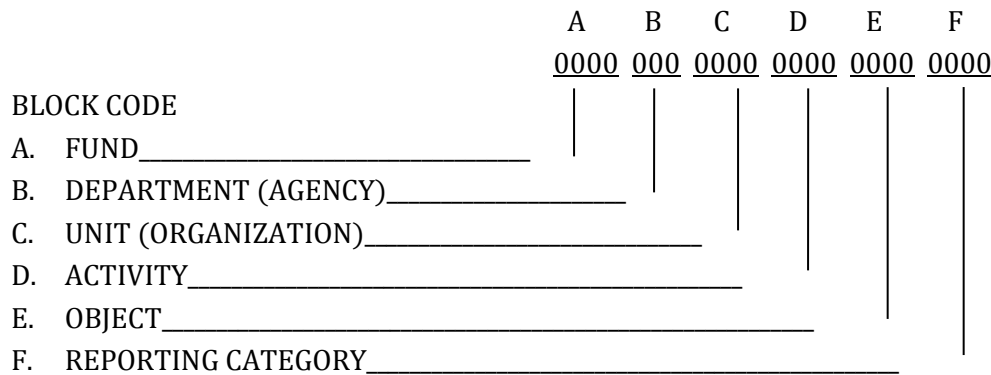
BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE

ELEMENTARY SCHOOLS

Twenty-three (23) Digit Account Code Structure

OVERVIEW

The QBE Budget/Accounting transactions consist of six block codes (A through F) with twenty-three alpha/digits by which any budget expenditure can be identified. The alpha/digits are grouped into six block codes diagramed below with a definition of each block code.



NOTE: Revenue transactions designate revenue source rather than organization.

DEFINITIONS:

BLOCK CODE

- A. FUND - A four (4) digit code that identifies a sum of money as a specific resource, which is used for specific, authorized purposes. It provides budgetary control and the preparation of various categorical program reports. For Example: Fund 0100-General Fund

- B. AGENCY - A three (3) alpha/digit code that identifies the individual responsible for a group of accounts. Formerly division/department.

- C. ORGANIZATION - A four (4) digit code that identifies the purpose of the transaction and describes the activity for which a service or material is acquired. Organization includes the activities and actions that are performed to accomplish the objectives of the enterprise.

BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)

For example: Instruction (1000 Series Codes) is one of the 5 broad areas and deals directly with the interaction between teachers and students.

- D. **ACTIVITY** - A four (4) alpha/digit code that identifies specific activities and procedures designed to accomplish a predetermined objective. The Quality Basic Education requires the identification of expenditures by specific designated activity levels. An activity is a group of interdependent, closely related, services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

Examples:

9990 UNDISTRIBUTED

All transactions which cannot be assigned to a program listed below are classified here. At the school level, this program is used for purchase of office supplies.

ACTIVITY

DESCRIPTION

1000

Services or materials expended in the teaching/learning process.

1061 K EIP

1071 Grades 1-3 EIP

1091 Grades 4-5 EIP

1210 Staff Development

Any Staff Development expenses

1310 Media Centers

Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media can be defined as any device or content materials used for teaching and learning purposes. These include printed and non-printed sensory materials.

BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)

- E. OBJECT - A four (4) digit code that identifies the nature and goal of an account or transaction describing the specific service or commodity obtained. For example: 6101 identifies the expenditure as instructional supplies.

OBJECT	TITLE	CLASSIFICATION
1101	Salary - Classroom Teacher	Classroom teacher salaries
1107	Salary - Teacher Miscellaneous	Miscellaneous salaries for teachers
1131	Salary - Substitute Teacher	Substitute teachers salaries
1421 & 1422	Salary - Substitute Clerical	Salaries for Supplemental Clerical
1861	Salary - Custodians	Custodian Salaries
3001	Contract Services	Services performed by individuals or firms with specialized skills and knowledge. Primary reason for contract is the service provided in support of staff development.
5801	Local Mileage	Discretionary - Local mileage reimbursement

BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)

OBJECT	TITLE	CLASSIFICATION
5804	Travel Reimbursement	Discretionary expenditures for transportation, meals, hotel and other expenses associated with staff travel as allowable under the adopted travel regulations of the State and LEA.
6101	Instructional Materials	All supply items which cannot be properly classified as technology supplies, computer software, or textbooks. This would include instructional supplies, paper, toner, etc.
6111	Supplies - Tehcnology Related	Technology-related supplies including supplies that are typically used in conjunction with a computer. e.g. printer cartridges, internal computer components, computer disks, computer cables, memory sticks, keyboards, mice, installation of computer components and data drops.
6121	Software - Instructional	Commercially prepared software for instructional purposes.
6151	Furniture and Equipment Less than \$1,000	Items purchased with a per unit cost of less than \$1,000 which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs tables, projectors, VCRs, DVD players.

BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)

OBJECT	TITLE	CLASSIFICATION
6161	Expendable Computer Equipment Less than \$1,000	Items purchased with a per-unit cost of less than \$1,000 which might otherwise be classified as "equipment" rather than "supplies". Examples: printers, disk drives, computer router, etc.
6165	Expendable Computer Equipment \$1,000 - \$4,999.99	Items purchased with per-unit cost between \$1,000 and \$4,999.99 which might otherwise be classified as "computer equipment" rather than "supplies". Examples: printers, LCD projectors and laptop computers.
6421	Media Materials	Expenditures for all print materials; includes books, magazines, newspapers.
6422	Non-Print Media Materials	Expenditures for all non-print materials except computer and CD-ROM software; includes DVDs, CDs.
7301	Furniture and Equipment \$5,000 and over	Expenditures for initial, additional and replacement items of equipment, such as furniture, copier, etc. Item must cost \$5,000 or more per unit and have a life expectancy of more than one year.

BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)

OBJECT	TITLE	CLASSIFICATION
7342	Computer Equipment \$5,000 and over	Expenditures for the purchase of computers including CPUs, storage devices, printers, input devices or other equipment needed for electronic computing. Item must cost \$5,000 or more per unit and have a life expectancy of more than one year.
8102	Registration	Funding for registration

F. REPORTING CATEGORY – a four (4) digit code indicating the location/site where the purchased Item or service will be located. E.g. a computer purchased by Technology for Bells Ferry Elementary School would have a reporting category of 0135.

In summary, no single set of codes can give the complete transaction required by QBE. The Fund, Agency, Organization, Activity, Object and Reporting Category codes are combined to provide information and allow extraction of fiscal data for minimum reporting purposed required by law.

When classifying a transaction such as an expenditure, answering the following questions will Assist in the proper application of codes:

1. (Q) How is the expenditure financed? (A) Fund Code
2. (Q) What is the division/department or school code? (A) Agency
3. (Q) Why was the expenditure made? (A) Organization Code
4. (Q) What level or area of the students benefited? (A) Activity Code
5. (Q) What was purchased? (A) Object Code
6. (Q) Where is the beneficiary or the expenditure located? (A) Reporting Category Code

**BUDGETING/ACCOUNTING ACCOUNT CODE STRUCTURE
ELEMENTARY SCHOOLS (continued)**

Appropriation Units

In the financial accounting system, accounts are in groups called appropriations units. Administrators and principals have flexibility to spend their funds in various accounts within the respective appropriation units. A budgeted amount is often loaded to Supplies, 6101; however, actual expenditures may be expended from other accounts. As long as the entire appropriation unit is within budget limits, the system will accept additional expenditures to non-budgeted "zero budget" or over-budget accounts. For example:

Charge Code	Appropriation	Description	Current Budget	Expended	Encumbered	Available
0100-E35-1101-1041-6101	ISZ	Supplies	500	200	15	285
0100-E35-1101-1041-6121	ISZ	Software	0	75	43	-118
0100-E35-1101-1041-6151	ISZ	Equipment	1000	995	152	-147
Appropriation Total	ISZ	Instructional	1500	1270	210	20

Although the Software and Equipment account lines are over-budget, the appropriation unit still has available funds (\$20), therefore the appropriation unit is within budget.

Accounts with available funds are subsidizing other accounts within this appropriation unit when a zero budget is utilized or budgeted account lines are over budget. A budget administrator may choose to overspend a budgeted line or to set up zero budgets within an appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator should contact Budget Services to request a zero budget be set up for a particular account.