Charlotte County Public Schools

CHARLOTTE COUNTY PUBLIC SCHOOLS

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Port Charlotte, FL 33948

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Mr. Steve Dionisio

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Budget Overview Section 2

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Charlotte County Public Schools
Summary of FY 2018-19 Budget

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1,	**MCID86.1 (i)**					**Total**

Charlotte County Public Schools
All Funds Staff Summary

Code No.	Function	2017-18 Budgeted Positions	2018-19 Budgeted Positions	Difference
5000	Instruction	1,252.54	1,278.88	26.34
6100	Instructional Support	117.76	119.16	1.40
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	50.04	44.21	(5.83)
6400	Instructional Staff Training	29.16	29.82	0.66
6500	Instructional-Related Technology	3.00	3.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	143.62	141.52	(2.10)
7400	Facilities	5.50	5.50	-
7500	Fiscal Services	11.00	11.00	-
7600	Food Services	167.00	167.00	-
7700	Central Services	32.00	31.00	(1.00)
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	127.30	129.00	1.70
8100	Maintenance of Plant	48.00	49.00	1.00
8200	Administrative Technology	12.00	12.00	-
9100	Community Services	2.50	2.50	-
	Total Positions	2,180.42	2,202.59	22.17

Code No.	Object	2017-18 Budgeted Positions	2018-19 Budgeted Positions	Difference
111	Administrators	75.36	75.00	(0.36)
121	Teachers	925.46	918.13	(7.33)
131	Other Certified Instruction	115.16	123.15	7.99
151	Paraprofessionals	332.72	353.00	20.28
161	Other Support P2.3.[illegible]g-p[illegible]353.00			

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CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year :	County :
Name of School District :	

Name of School District :			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	%	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	%	(22)

Final public budget hearing	Date :	Time :	Place :

Charlotte County Public Schools, Murdock Center Office, 1
Chief Financial Officer
Way, Port Charlotte, FL 33948
ing Authority

NOTICE OF PROPOSED TAX INCREASE

The Charlotte County Public Schools will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy

BUDGET SUMMARY AD

Charlotte County Public Schools

Fiscal Year 2018-19

	PROPOSED MILLAGE LEVIES
Required Local Effort (including Prior Period Adjustment Millage)	4.1000
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2018-2019.

Resolution 2018-003

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the tentative millage rates and the budget in amount of $279,012,457 for the fiscal year 2018-2019.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Charlotte County School Board, including the millage rates as set

Please return completed form to:

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 18,452,600,225	Local Capital Improvement	$ 26,571,744	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills s. 1010.40, F.S.
		$	mills s. 1011.74, F.S.
		$	mills

6.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, , Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of the resolution passed and adopted by the District Schoolt complete t0A53y4Tc 1.7ooor5a/mb23 6/m

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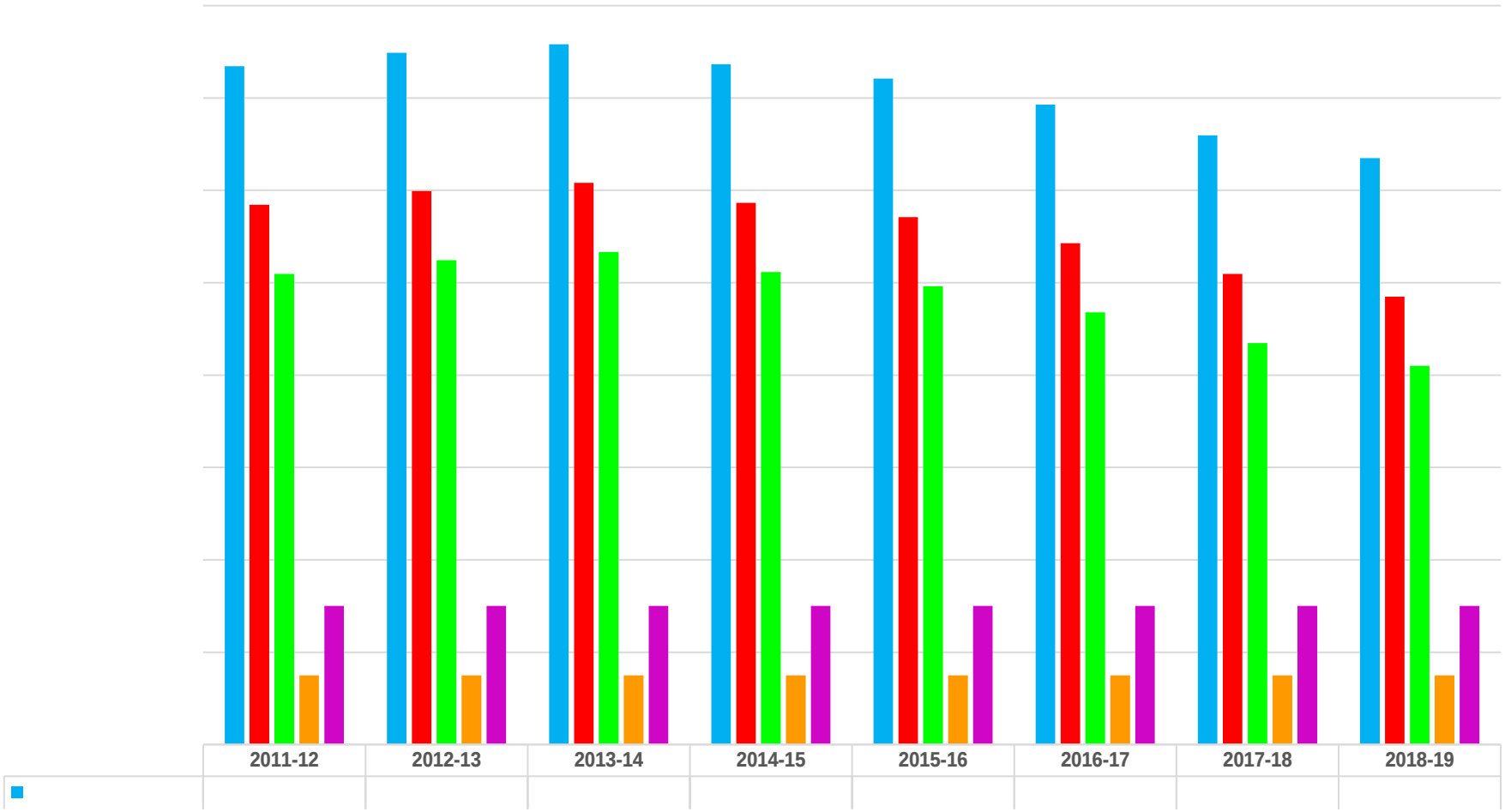
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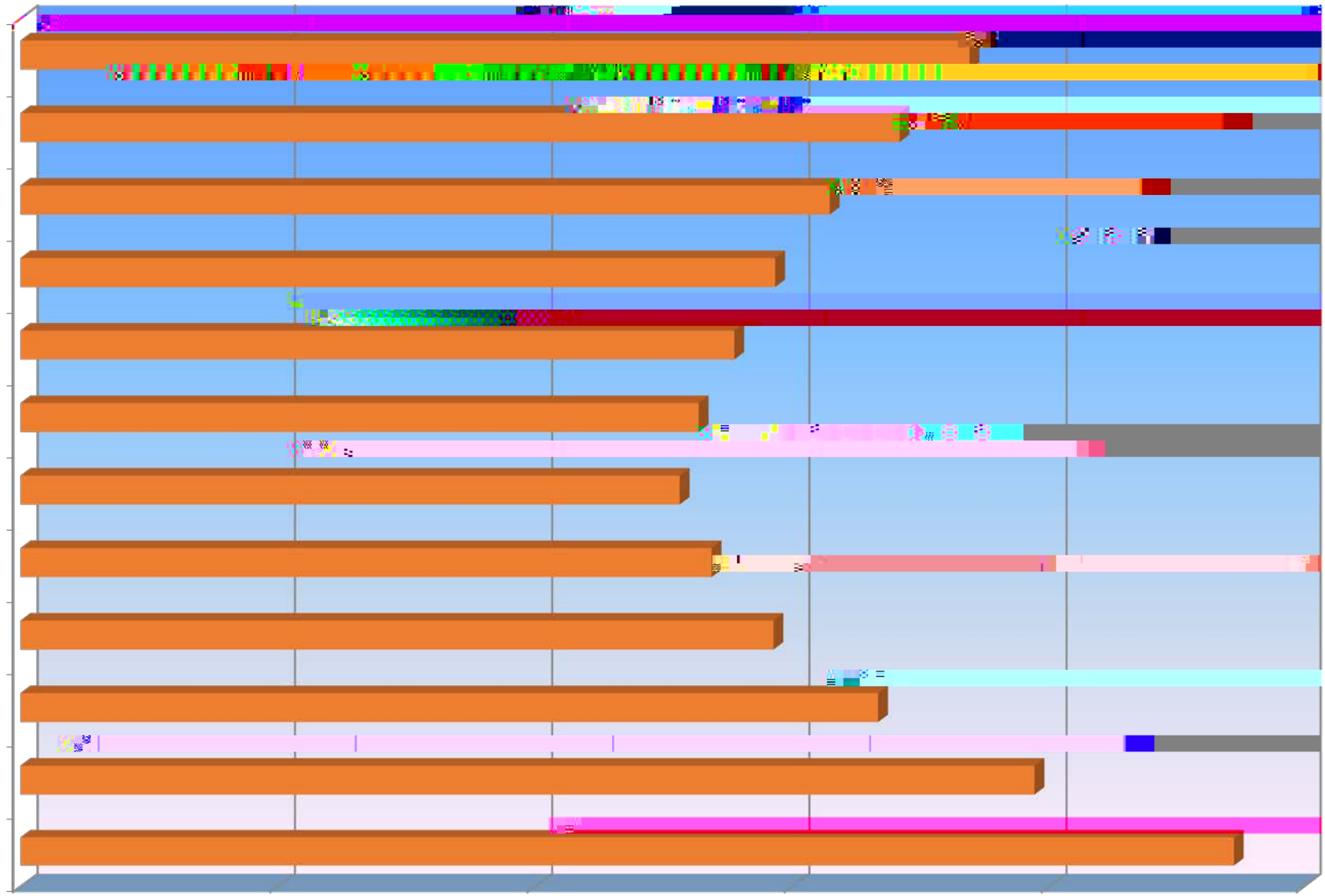

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The Florida Education Finance Program (FEFP) is the primary mechanism for funding the general fund operating costs of Florida school districts. It is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon fulltime equivalent students (FTE) enrolled in the school district. The F

Charlotte County Public Schools
General Fund Summary
FY 2018-19

Beginning Fund Balance			13,884,474
Revenues & Transfers In			
Federal Sources	1,255,000		
State Sources	34,634,790		
Local Sources	90,108,917		
Transfers In	5,100,000		
Total Revenues & Transfers In		131,098,707	
Appropriations & Transfers Out			
Instruction	80,108,259		
Instructional Support	8,440,492		

General Fund
Revenues and Transfers In

	2017-18 Actual	2018-19 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	140,820	175,000	34,180
Medicaid Reimbursement	701,874	1,000,000	298,126
Miscellaneous Federal Grants	83,209	80,000	(3,209)
	925,903	1,255,000	329,097
State Sources			
Florida Education Finance Program (FEFP)	31,200,418	31,794,130	593,712
State Workforce Development	1,791,524	1,806,327	14,803
State Adult Handicapped		-	-
CO & DS Withheld Admin. Expense	10,302	10,500	198
Racing Commission Funds	148,833	148,833	-
State License Tax	92,792	100,000	7,208
Voluntary Pre-k Program	556,445	575,000	18,555
Miscellaneous State Sources	1,249,771	200,000	(1,049,771)
	35,050,085	34,634,790	(415,295)
Local Sources			
Required Local Effort Tax Levy	71,735,701	72,629,434	893,733
Discretionary Local Effort Tax Levy	12,340,916	13,250,443	909,527
Prior Periods Adjustment Tax Levy	-	-	-

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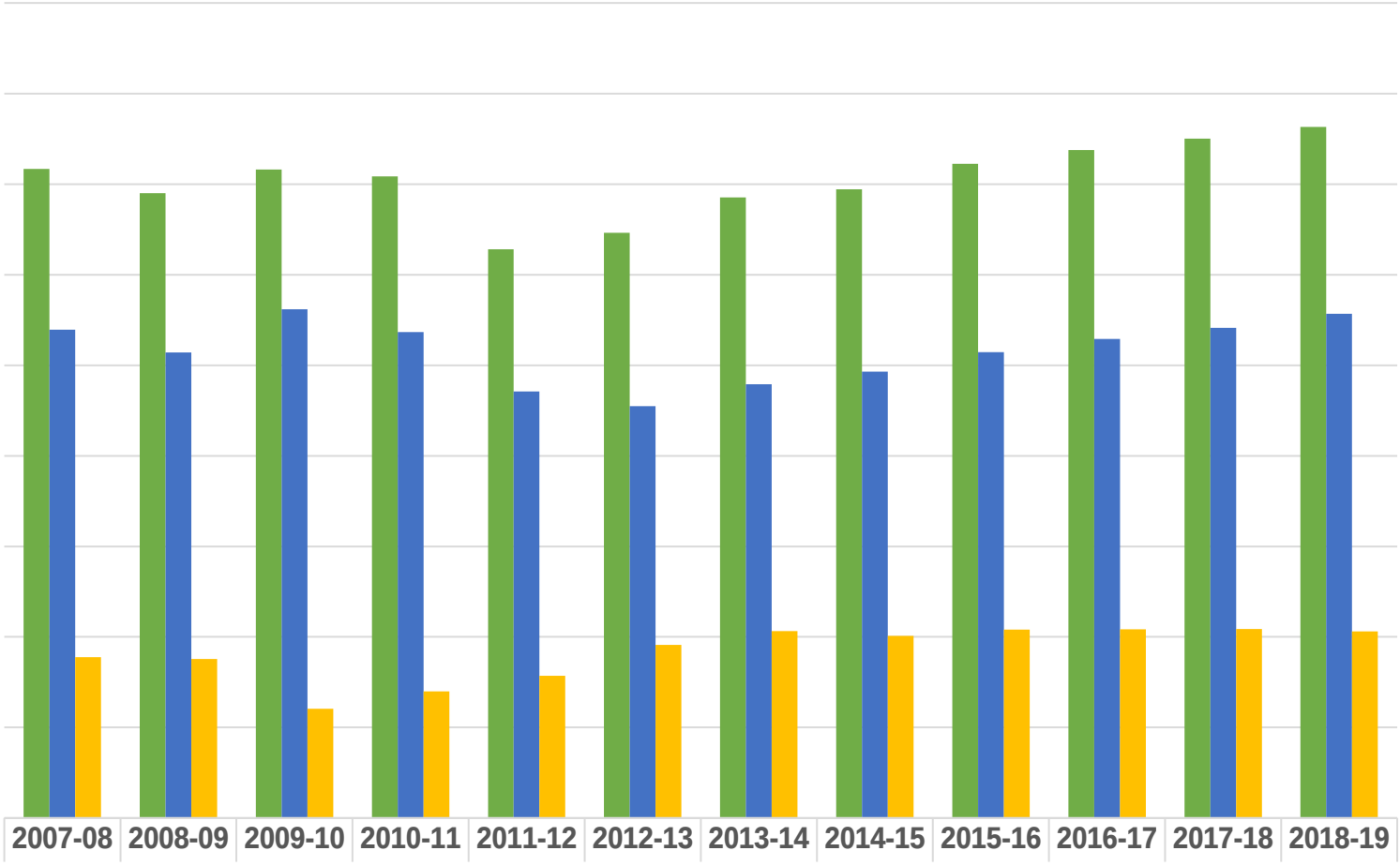
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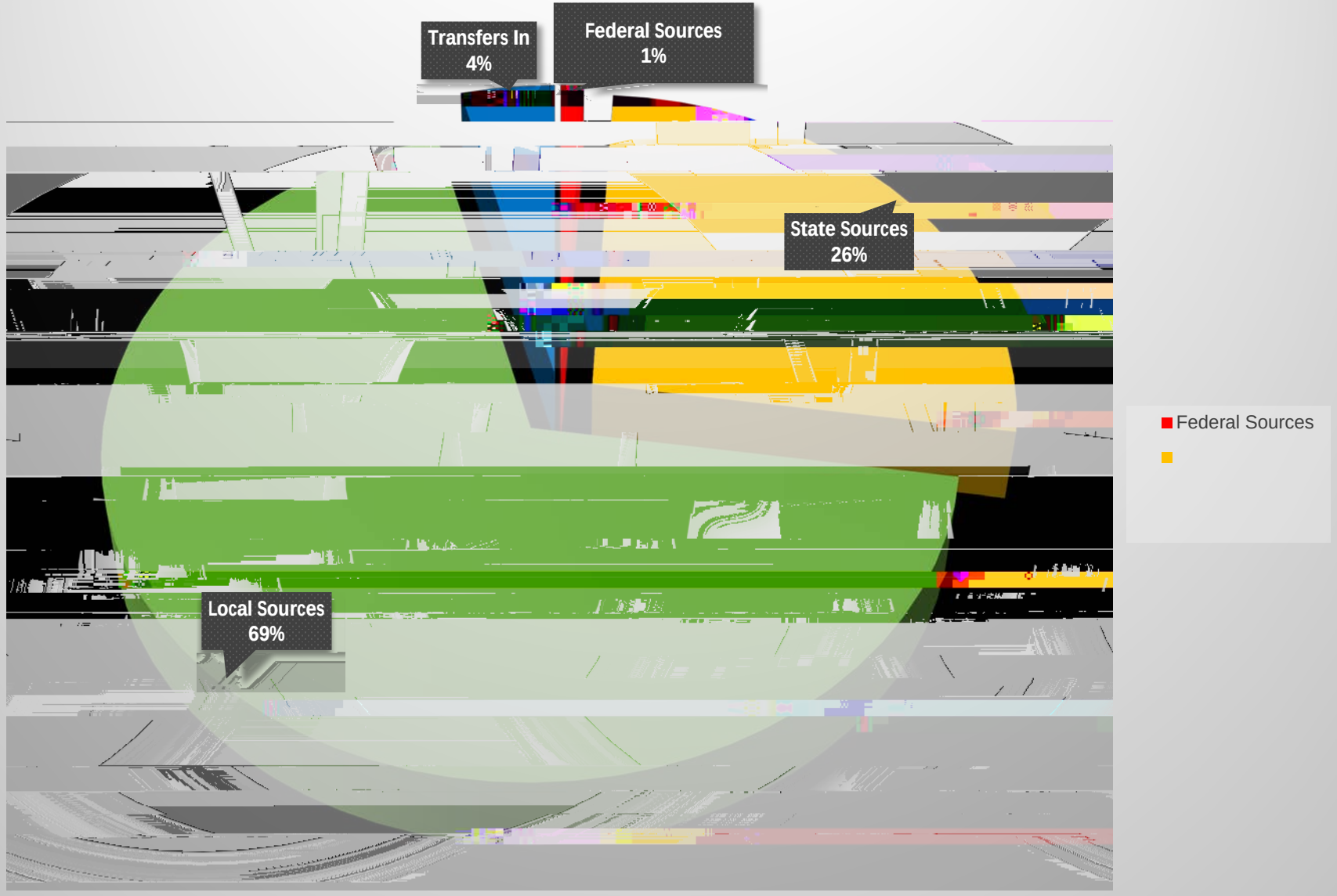
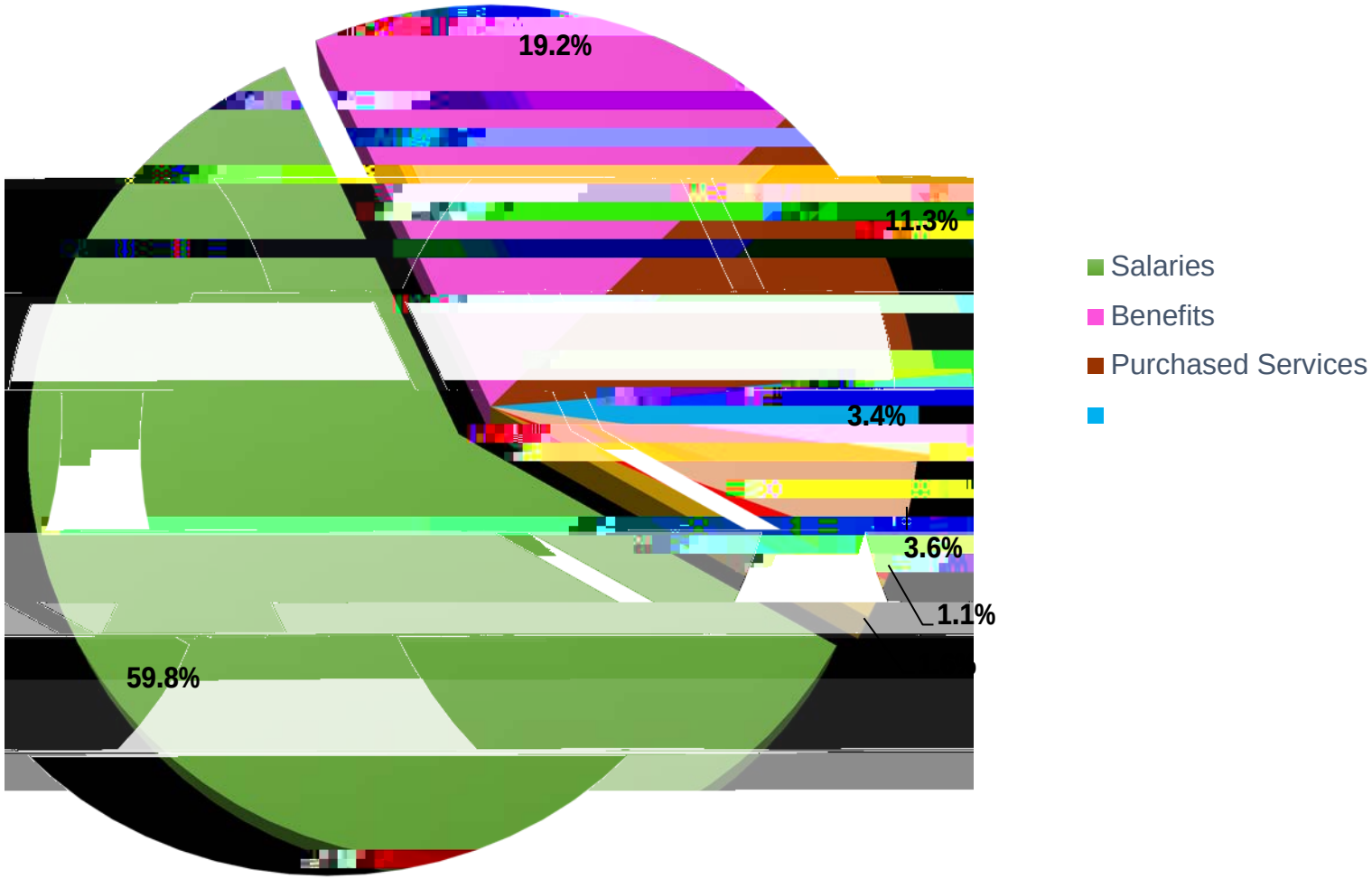
Charlottte County Public Schools
FY 2018-19 General Fund Revenues Sources



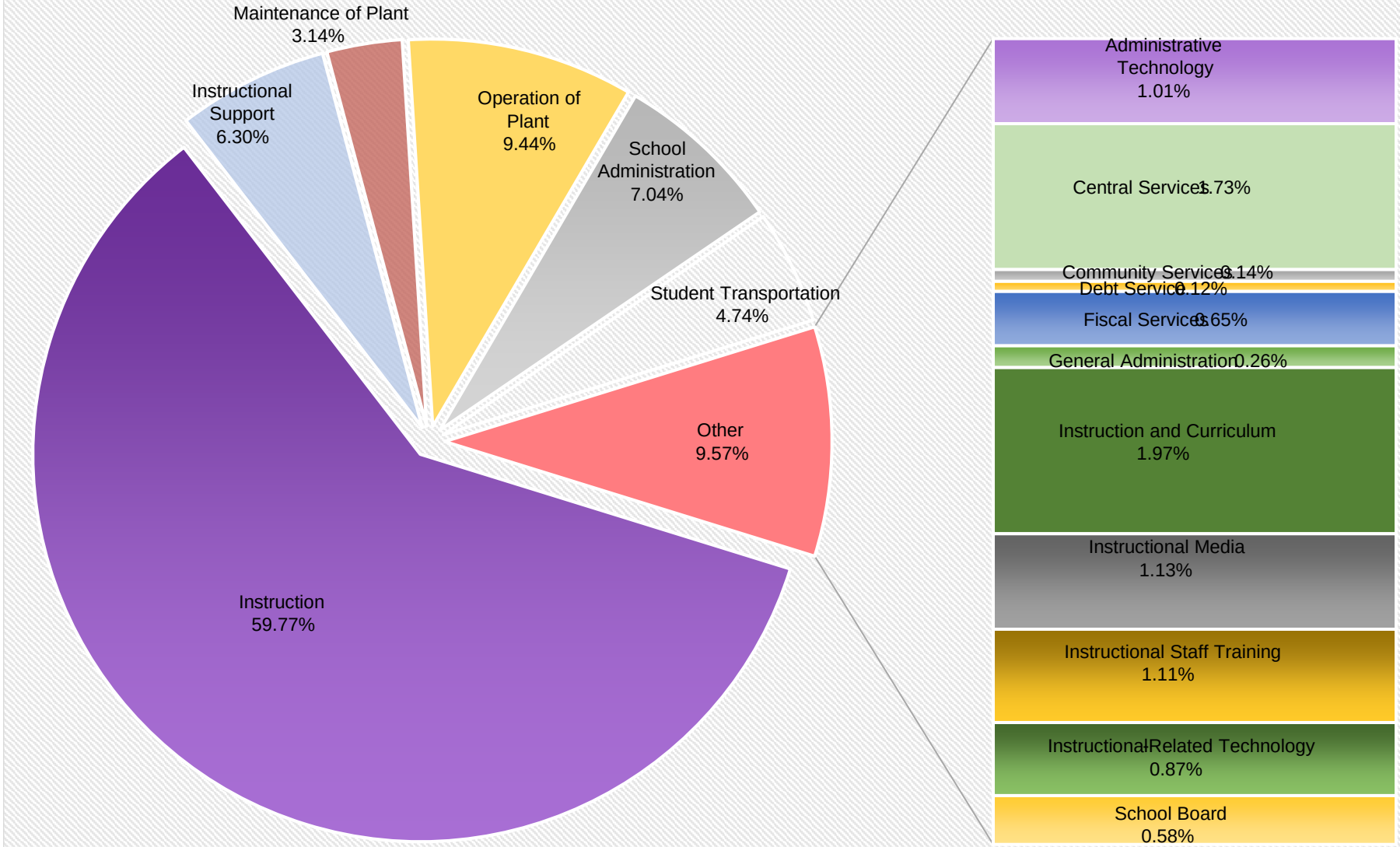
General Fund
FY 2018-19 Appropriations by Function and Object

Function Type	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Instruction	51,153,549	15,905,064	7,136,563	5,500	3,448,359	1,125,123	1,334,101	80,108,259
Instructional Support Services	5,146,117	1,627,487	1,545,012	1,700	111,226	2,200	6,750	8,440,492
Instructional Media Services	1,044,655	318,387	56,675		10,350	86,201	2,735	1,519,003
Instruction & Curriculum	1,924,626	553,142	110,400	300	33,286		22,700	2,644,454
Instructional Staff Training	1,030,264	182,394	165,970		47,252	400	58,745	1,485,025
Instructional-Related Technology	183,656	70,201	726,400		500	181,100	1000	1,162,857
School Board	242,705	183,246	330,500		500		20,000	776,951
General Administration	201,732	87,892	28,650		7,552		20,365	346,191
School Administration	7,164,758	2,140,549	61,983		40,670		30,678	9,438,638
Fiscal Services	599,865	202,808	55,925		5,800		625	865,023
Central Services	1,494,763	462,170	216,606	13,150	71,535	500	62,944	2,321,668
Student Transportation	3,480,863	1,508,391	184,470	665,150	309,500		208,000	6,356,374
Operation of Plant	3,438,466	1,531,383	3,359,461	3,837,700	365,861		116,200	12,649,071
Maintenance of Plant	2,199,285	785,720	776,738	43,500	366,245	2,000	34,800	4,208,288
Administrative Technology	702,338	200,790	416,500		15,000	15,500	3,500	1,353,628
Community Services	147,529	39,664					1,000	188,193
Debt Service							160,000	160,000
Total Expenditures	80,155,171	25,799,288	15,171,853	4,567,000	4,833,636	1,413,024	2,084,143	134,024,115
Transfers Out								0

Charlotte County Public Schools
Percent of General Fund Expenditures by Object for FY 2018-19



Charlotte County Public Schools
Percent of General Fund Expenditures by Function for FY 2018-19



Charlotte County Public Schools
General Fund
High Schools

No.	Location	2017-18 Actual	2018-19 Budget	Change
0031	Charlotte High School	9,384,067	9,752,684	368,61
0051	Lemon Bay High School	6,260,789	6,273,634	12,84
0151	Port Charlotte High School	8,069,853	8,251,540	181,68
	High School Totals	23,714,709	24,277,858	563,14

Charlotte County Public Schools
General Fund Appropriations
Center Schools

No.	Location	2017-18 Actual	2018-19 Budget	Change
0042	Charlotte Harbor Center	3,056,460	3,036,692	(19,768
0062	Baker Center	687,026	654,498	(32,528
0161	Charlotte Technical Center	3,986,422	3,987,619	1,19
0171	The Academy	2,127,273	2,127,713	440
7004	Charlotte Virtual School	797,860	773,871	(23,989
	Center School Totals	10,655,041	10,580,393	(74,648

Charlotte County Public Schools
General Fund Appropriations
Charter Schools

Charlotte County Public Schools
General Fund Appropriations
Departments3 Tme4EMC E9C BTA009024

No.	Location	2017-18 Actual	2018-19 Budget	Change
0032	Community Services & Communications	192,043	226,760	34,71
9000	Board of Education	688,667	746,087	57,42
9010	Superintendent	398,730	382,160	(16,57
9011	Human Resources	851,973	818,373	(33,60
9014	Murdock Office	132,361	128,965	(3,39
9021				
9023	Print S796hop	256,381	305,659	49,27

Charlotte County Public Schools
General Fund Appropriations
Special Allocation Projects

No.	Location	2017-18 Actual	2018-19 Budget	Change
107	State Library Media	71,008	72,001	993
111	Security Detail at Events	57,343	70,000	12,657
120	Credit Recovery	90,165	75,000	(15,165)
121	Pre-K Early Intervention	622,278	639,521	17,243
126	State Digital Classrooms	865,316	1,120,447	255,131
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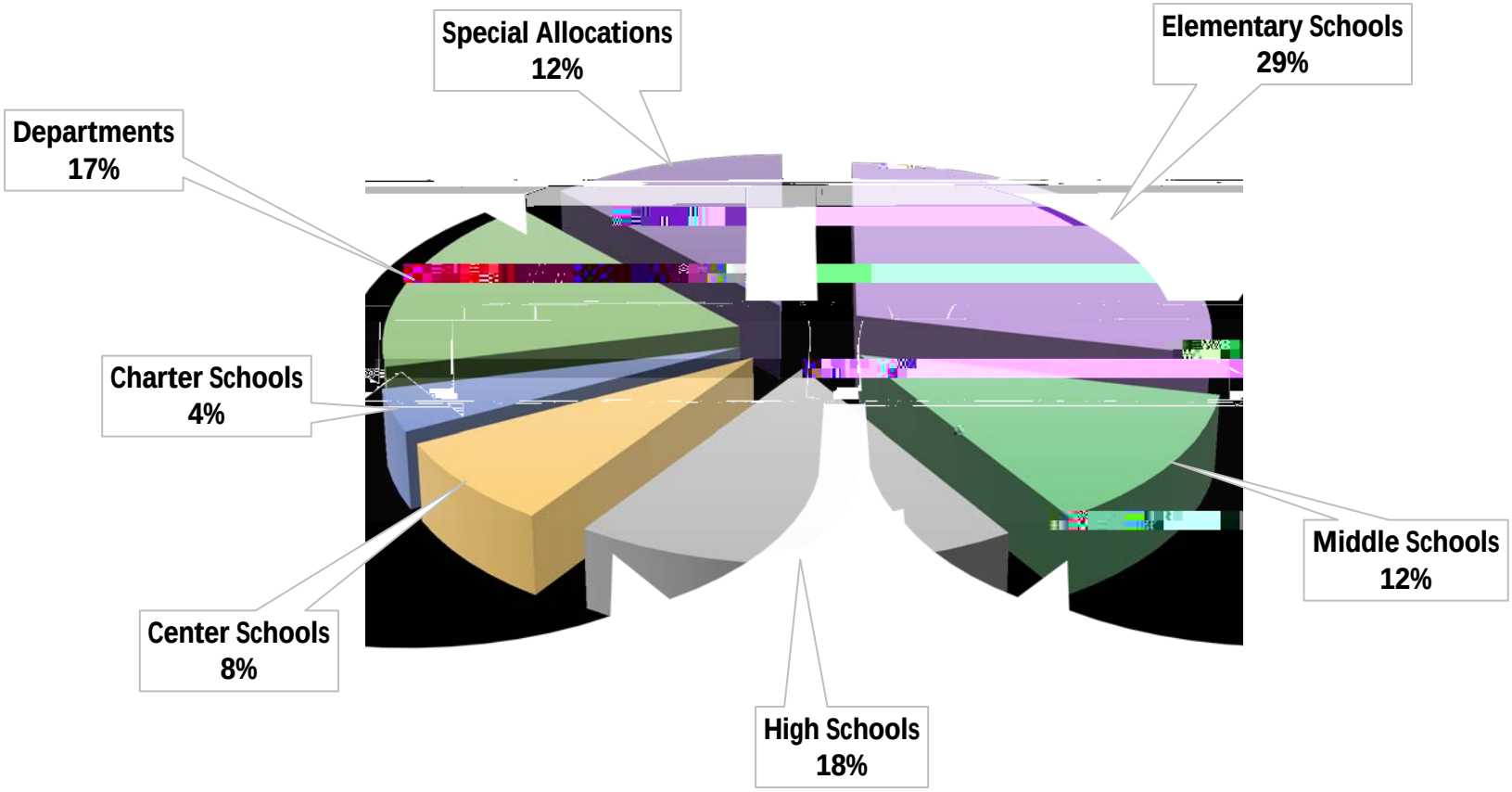
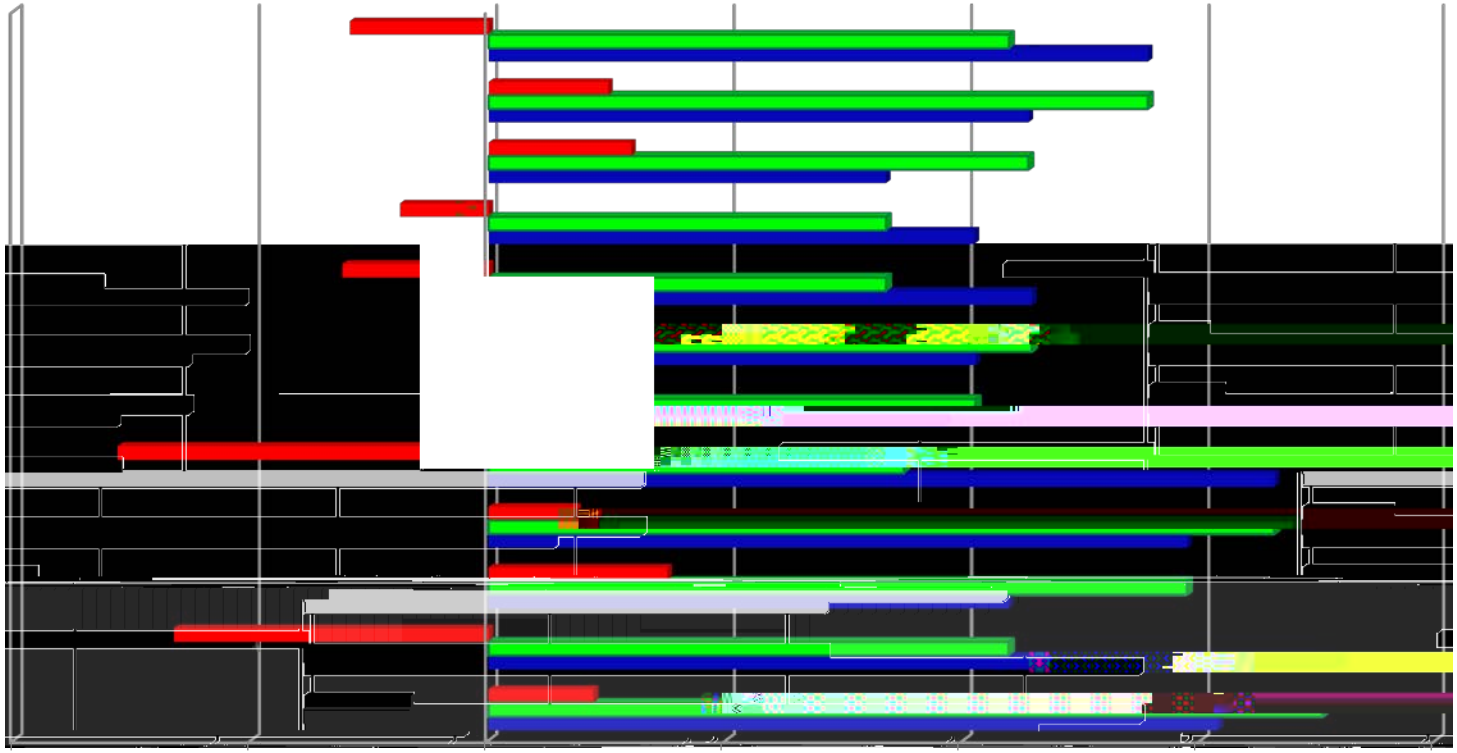




Charlotte County Public Schools
General Fund Staff

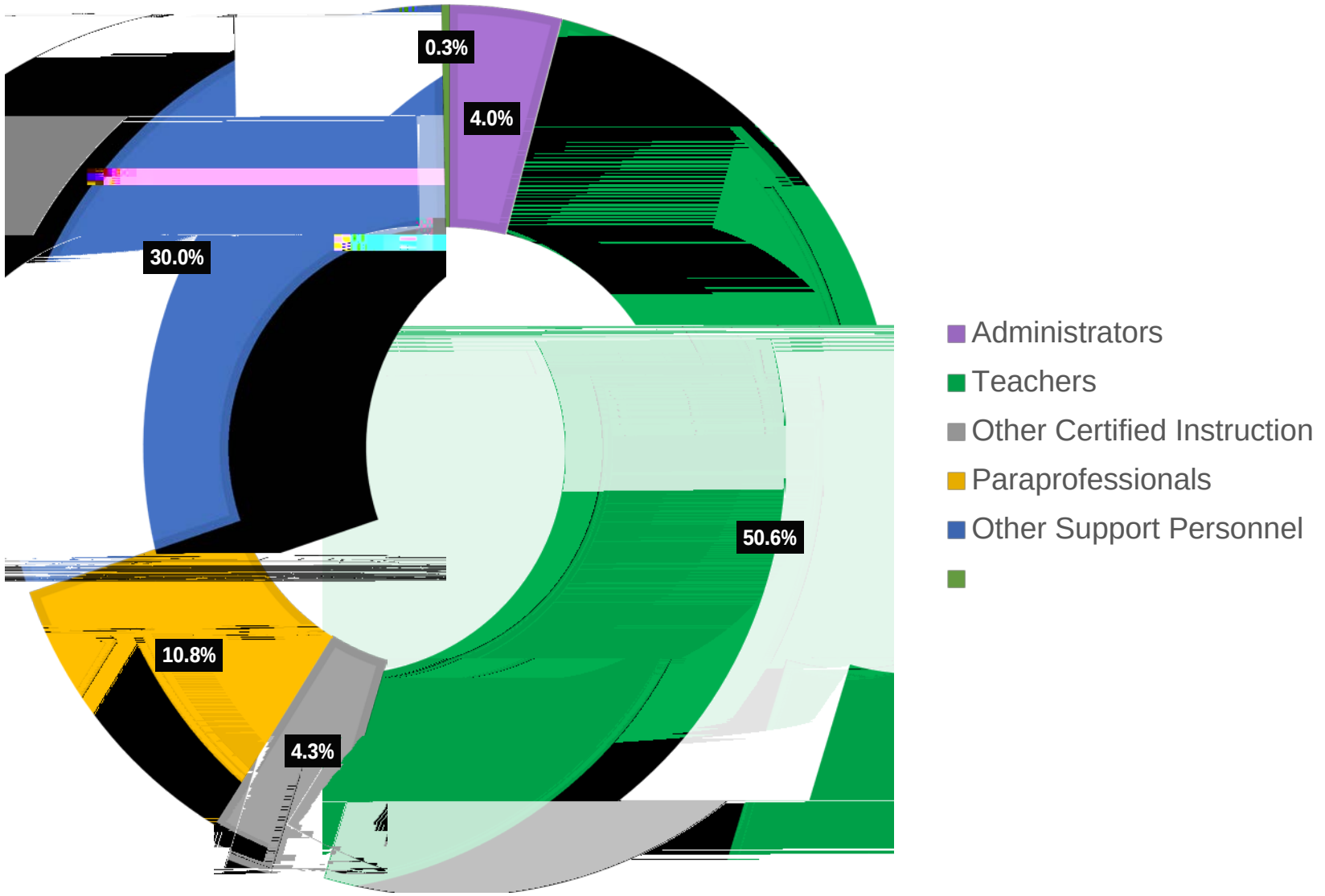
Code No.	Function	2017-18 Budgeted Positions	2018-19 Budgeted Positions	Difference
5000	Instruction	1,096.02	1,102.14	6.12
6100	Instructional Support	103.66	104.90	1.24
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	26.40	26.63	0.23
6400	Instructional Staff Training	3.00	2.00	(1.00)
6500	Instructional-Related Technology	3.00	3.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	140.44	139.96	(0.48)
7500	Fiscal Services	11.00	11.00	-
7700	Central Services	29.10	28.10	(1.00)
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	125.30	127.00	1.70
8100	Maintenance of Plant	48.00	49.00	1.00
8200	Administrative Technology	12.00	12.00	-
9100	Community Services	2.50	2.50	-
	Total General Fund Positions	1,779.42	1,787.23	7.81

Code	2017-18	2018-19
	9100	

Charlotte County Public Schools
2018-19 General Fund Staff

No.	Function	111 Admin-istrators	121 T	131 Other Board	151 Para-	161 Other	171 Board	2018-19 Budgeted	2017-18 Budgeted

CHARLOTTE COUNTY PUBLIC SCHOOLS
PERCENT OF GENERAL FUND STAFF BY TYPE
FY 2018-19

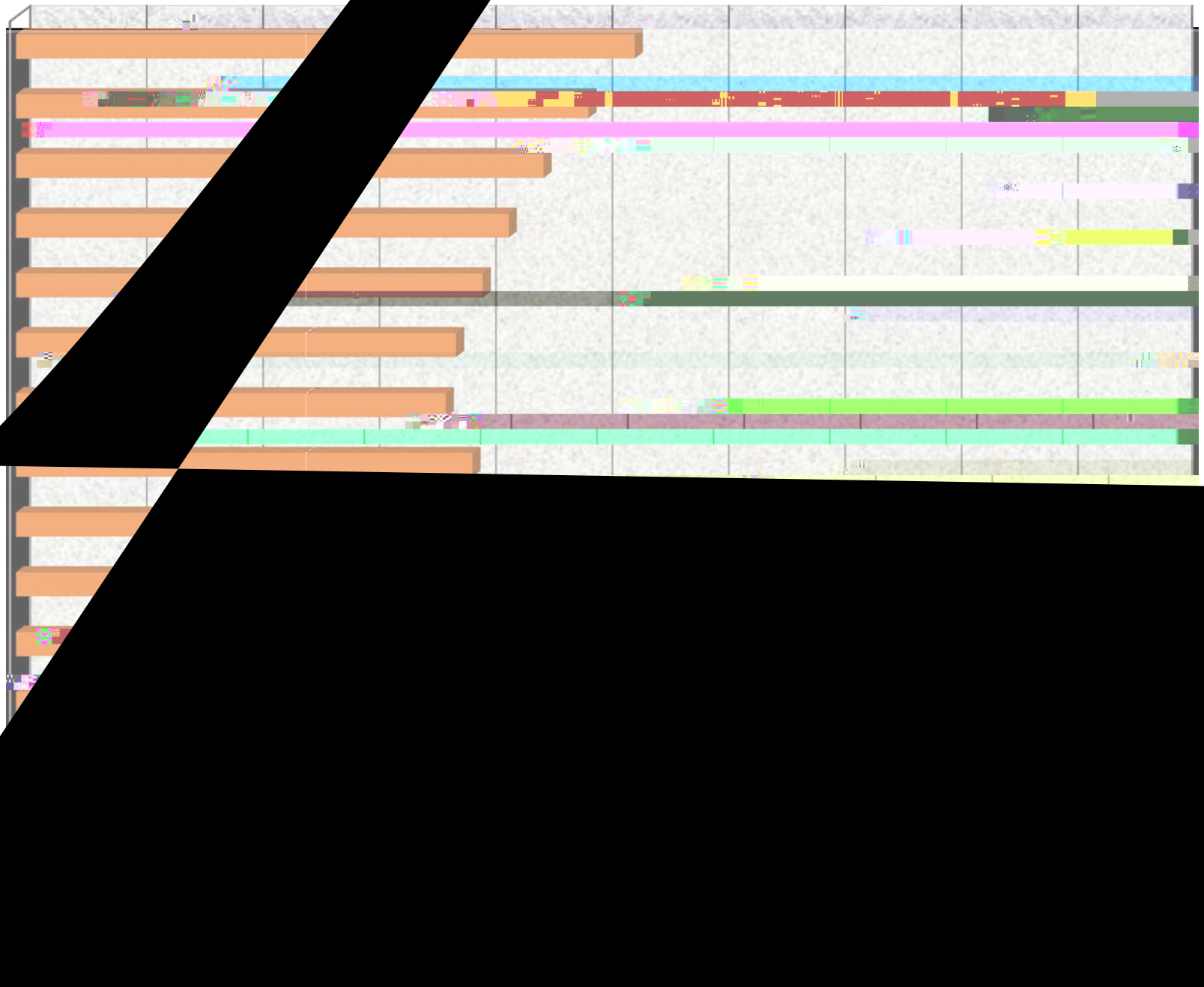


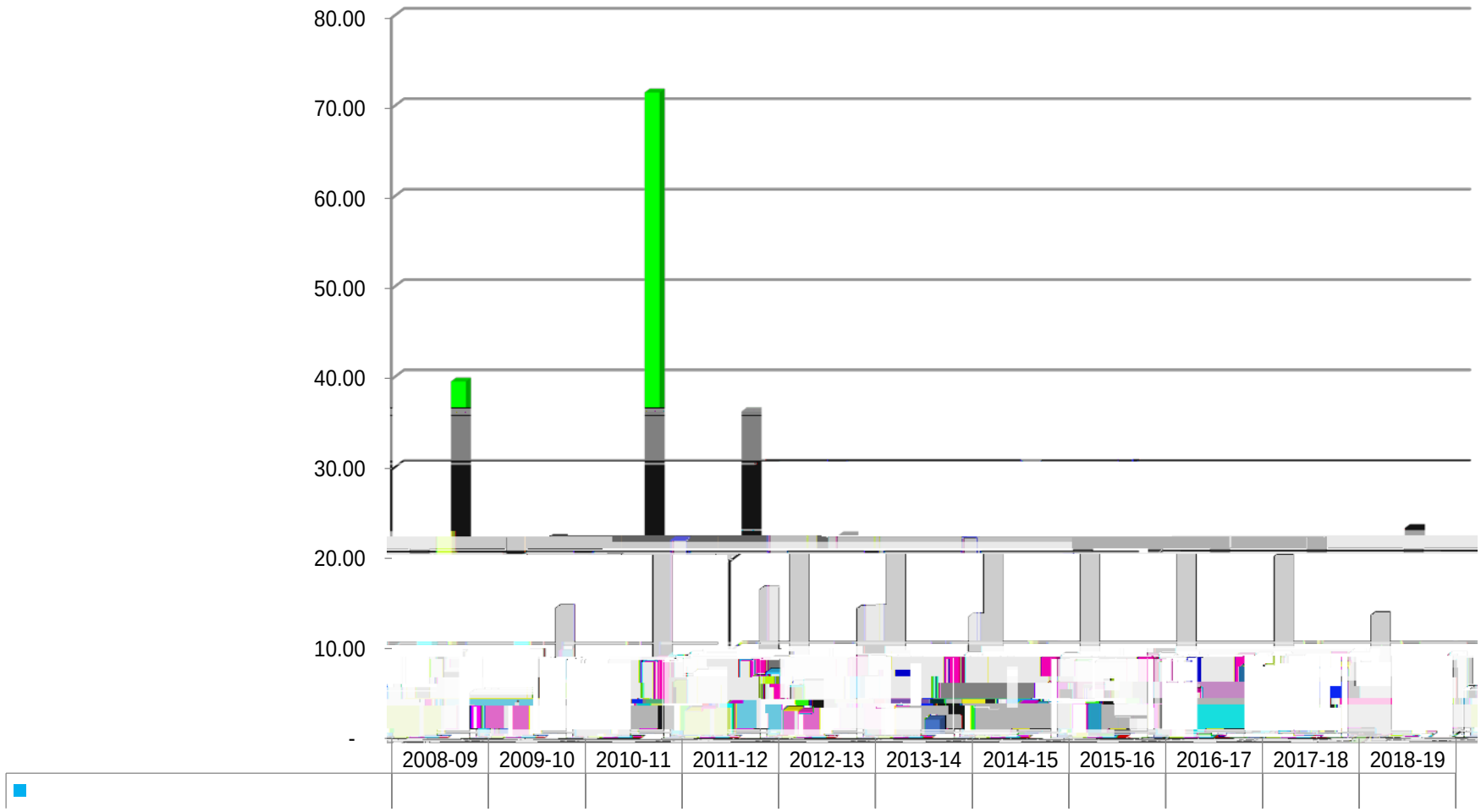
Capital Funds *Section 6*

Charlotte County Public Schools
Capital Projects by Fund

Charlotte County Public Schools
Appropriations by Capital Project

		2016-17 Budgeted Carryover	2017-18 New Allocations	2017-18 Capital Appropriations	2017-18 Budgeted Carryover	2018-19 New Allocations	2018-19 Capital Appropriations
Transfers Out to Other Funds							
General Fund							
Property Insurance Premiums			1,200,000	1,200,000		1,200,000	1,200,000
Equipment Purchases Transfers			50,000	50,000		50,000	50,000
Charter School Capital			425,000	425,000			-
Maintenance Department			3,850,000	3,850,000		3,850,000	3,850,000
Debt Service Funds							
QSCB Bond Payments			3,995,118	3,995,118		3,995,118	3,995,118
QZAB Bond Payments			242,709	242,709		242,709	242,709
Total Transfers Out		-	9,762,827	9,762,827	-	9,337,827	9,337,827
Furniture & Equipment Projects							
316	Buses	111,811	1,070,666	1,182,477		1,099,892	1,099,892
364	School Radios/AED's	1,828	111,924	113,752		46,736	46,736
368	Vocational Equipment		116,000	116,000		131,225	131,225
371	Middle School Instructional Equipment		40,000	40,000		40,000	40,000
372	Elementary School Instructional Equipment		30,000	30,000		30,000	30,000
373	Vehicles, Except Buses	96,556	137,000	233,556	56,596	144,292	200,888
375	Secondary Instructional Equipment	16,925	83,000	99,925		83,000	83,000
380	District-Wide Furniture & Equipment		269,000	269,000	48,471	242,788	291,259
386	Copiers		-	-		40,074	40,074
700	District Technology Plan	2,858,694	2,920,000	5,778,694	3,384,552	2,920,000	6,304,552
Total Furniture & Equipment Projects		3,085,814	4,777,590	7,863,404	3,489,619	4,778,007	8,267,626
Facility Maintenance & Repair Projects							
314	Land Purchases			-			-
319							

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SPECIAL REVENUE FUND - FEDERAL ENTITLEMENTS/GRANTS
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
Federal Direct:			
Headstart & Early Headstart	$2,256,952	$2,316,951	$59,999
Federal through State:			
Vocational Education Acts	178,289	203,892	25,603
Elementary & Secondary Education Act, Title I	3,596,650	4,287,519	690,869
Elementary & Secondary Education Act, Title II	578,704	590,956	12,252
Adult Literacy and Civics	25,864	29,776	3,912
Math & Science Partnership			0
Elementary & Secondary Education Act, Title III, Language Instruction	65,432	67,054	1,622
Charter Schools, Title V, Part B	339,293	185,461	-153,832
Individuals with Disablities Act	3,406,200	4,320,911	914,711
Adult General Education	194,800	194,800	0
Other Federal Grants	136,314	47,250	-89,064
subtotal	$10,778,498	$12,244,570	$1,466,072
Local Grants			
Other			
subtotal	$0	$0	$0
Transfer from Other General Fund	$0	$0	$0
Total	$10,778,498		

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE		2017-18 ACTUAL	2018-19 BUDGET	CHANGE
Federal through State				
National School Lunch Act		$7,389,555	$7,758,252	$368,697
Summer Feeding Program		108,763	282,099	173,336
USDA Donated Food		531,055	621,823	90,768
	subtotal	$8,029,373	$8,662,174	$632,801
State				
Breakfast Supplement		$52,545	$52,544	-$1
Food Service Supplement		54,515	54,515	0
Cafeteria Inspection Allocation		0	0	0
		$107,060	$107,059	-$1
Local				
Food Service Sales		$1,220,824	$1,116,027	-$104,797
Insurance Loss Recovery		$0	0	0
Interest on Investments		28,079	20,724	-7,355
	subtotal	$1,248,903	$1,136,751	-$112,152
Transfer from General Fund		0	0	0
Beginning Fund Balance		$3,595,418	$3,894,628	$299,210
	Total	$12,980,754	$13,800,612	$819,858
APPROPRIATION				
FUNCTION 7600 - FOOD SERVICE				
Salaries		$2,595,623	$3,026,319	$430,696
Benefits		1,152,607	1,394,249	241,642
Purchased Services*		253,231	254,759	1,528
Energy Services*		267,576	271,500	3,924
Materials and Supplies		3,849,756	3,863,500	13,744
Capital Outlay		459,953	784,443	324,490
Other Expenses**		507,380	543,876	36,496
	sub-total	$9,086,126	$10,138,646	$1,052,520
Outgoing Transfers:				
To General Fund				
Ending Fund Balance		$3,894,628	$3,661,966	-$232,662
	Total	$12,980,754	$13,800,612	$819,858

*Includes food service portion of utilities
**Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
Federal through State			
FEMA	$0	$0	$0
Miscellaneous State			
Local			
Insurance Proceeds	$0	$0	$0
Interest Earned	14,671	10,000	-4,671
Other Income	24,976	0	-24,976
Transfer from Special Revenue/Headstart	0	0	0
Transfer from Capital Projects Funds	0	0	0
Beginning Fund Balance	1,404,530	1,048,853	-355,677
Total	$1,444,177	$1,058,853	-$385,324
APPROPRIATION BY FUNCTION			
6100 Pupil Personnel Services	517	0	-517
7300 School Administration	5,745	0	-5,745
7400 Facilities Acquisition and Construction	21,636	0	-21,636
7600 Food Services	5,849	0	-5,849
7700 Central Services	1,082	0	-1,082
7800 Pupil Transportation Services	9,664	0	-9,664
7900 Operation of Plant	87,986	0	-87,986
8100 Maintenance	262,845	0	-262,845
Total Appropriations	$395,324	$0	-$395,324
Transfers Out			
To General Fund	$0	$0	$0
Ending Fund Balance	$1,048,853	$1,058,853	$10,000
Total	$1,444,177	$1,058,853	-$385,324

Debt Service *Section*

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	$2,959,755	$2,954,994	-$4,761
State			
CO and DS Withheld for SBE Bonds	$513,920	$79,720	-$434,200
SBE Bond Interest Earned	100	100	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	$514,020	$79,820	-$434,200

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DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	$2,959,755	$2,954,994	-$4,761
State			
CO and DS Withheld for SBE Bonds	$0	$0	$0
SBE Bond Interest Earned	0	0	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Federal Interest Subsidy - QSCB Bonds			
Proceeds from Bond Sale			
Total State Sources	$2,959,755	$2,954,994	-$4,761
Local			
Local Ad Valorem Tax Levies	$0	$0	$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	391,814	390,000	-1,814
Total Local Sources	$391,814	$390,000	-$1,814
Transfers			
Transfer From Capital Funds	$3,666,835	$3,995,118	$328,283
Beginning Balance	$24,766,465	$28,364,169	$3,597,704
Total	$31,784,869	$35,704,281	$3,919,412

APPROPRIATION:

Debt Service			
Redemption of Principal	$0	$0	$0
Interest	3,420,000	3,420,000	0
Other Fees	700	700	0
Subtotal	$3,420,700	$3,420,700	$0
Transfers			
Interfund Transfers	$0	$0	$0
Fund Balance-Reserved for Debt Service	$28,364,169	$32,283,581	$3,919,412
Total	$31,784,869	$35,704,281	$3,919,412

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

STATE BOARD OF EDUCATION BONDS

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	$513,920	$79,720	-$434,200
SBE Bond Interest Earned	100	100	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	$514,020	$79,820	-$434,200
Local			
Local Ad Valorem Tax Levies	$0	$0	$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	0	0	0
Total Local Sources	$0	$0	$0
Transfers			
Transfer from Capital Projects Funds	$0	$0	$0
Beginning Balance	$14,715	$5,244	-$9,471
Total	$528,735	$85,064	-$443,671

APPROPRIATION:

Debt Service			
Redemption of Principal	$484,000	$74,000	-$410,000
Interest	29,020	4,820	-24,200
Other Fees	1,000	1,000	0
Payments to Refunding Agent	0	0	0
Subtotal	$514,020	$79,820	-$434,200
Transfers			
Interfund Transfers	$0	$0	$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	$14,715	$5,244	-$9,471
Total	$528,735	$85,064	-$443,671

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2017-18 ACTUAL	2018-19 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	$0	$0	$0
SBE Bond Interest Earned	0	0	0
Racing Commission Funds	0	0	0
Total State Sources	$0	$0	$0
Local			
Local Ad Valorem Tax Levies	$0	$0	$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0

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INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2017-18 ESTIMATED	2018-19 BUDGET	CHANGE
Local			
Insurance Premiums/Board	$13,740,851		

Overview of School District Funding *Appendix A*

Overview of School District Funding *Appendix A*

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Department of Revenue. The State Legislature determines on an annual basis how much is to be raised state wide through local property taxes and how much is to be funded through state revenues. The Department of Education (DOE) then determines the required local effort millage rate (RLE) that must be levied to generate the required local share.

Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, allocations for specific purposes are included in the FEFP. Major allocations within the FEFP include Supplemental Academic Instruction Allocation, Exceptional Student Education Guaranteed Allocation, Transportation and Instructional Materials. Other state education funding includes Class Size m Ńqci r ‘Ω M! ˛ ‡ a l MV Me ’ ! ‘א t ⁋lmit ˜ ` ⁋ lm¼ l l

Special Revenue Fund -

7200 General Administration — (Superintendent's Office).
Consists of those activities performed by the superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the Superintendent.

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, installation or exm ɔ " q muil hool o m Z Ü ᵀ ʇ ŵ s

Accounting/Budgetary System Continued Appendix B

Object means the articles purchased or the service obtained. There are eight major object categories.

100 Salaries, amounts paid to employees of the school system who are considered to be in positions of a permanent nature. This includes gross salary for personal services rendered while on the payroll of the district school board.

200 Employee Benefits, amounts paid by the school system in behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff.

300 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 be the result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result.

ed d 400 Energy Services, expenditures for the various types of energy used by the district.

500 Materials and Supplies, amounts paid for items of an expendable nature

600

700