

INSTRUCTIONS FOR COMPLETING FORMS

These forms provide a standardized format and include the minimum information which must be presented to the public in order to comply with Section 16-13-140 (as amended).

A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I)

This document should include the LEA's total budget:

1. By Fund Type
2. Detail of all revenues budgeted
3. Expenditures budgeted summarized by major function

Supplemental Information (Attachment to Exhibit P-I)

This document should include the following:

- I. Foundation Program Operating Resources Earned (State/Local Funds)
- II. Total Projected Enrollment for LEA
- III. Total Projected Employees

B. Proposed Annual Budget of Expenditures (Exhibit P-II-A) - By School or Cost Center

This document should be prepared for each cost center as follows:

1. Non-School Sites (Special Populations)
2. School Sites
3. Vocational Centers
4. Cost Center Pools grouped as follows:

	Cost Center Codes
a. Instructional Services	(8100-8199)
b. Student Support Services	(8210-8219)
c. Instructional Staff Support	(8220-8229)
d. School Administrative Services	(8230-8299)
e. Operation and Maintenance	(8300-8399)
f. Auxiliary Services – Student Transportation	(8410-8419)
g. Food Service Operations	(8420-8429)
h. General Administrative Services	(8600-8699)
5. Non-Regular Instruction

a. Capital Outlay	(9100-9199)
b. Debt Service	(9200-9299)
c. Adult Continuing Ed.	(9300-9399)
d. Non-Public Schools	(9400-9499)
e. Community Services	(9500-9549)
f. All Other	(9550-9999)

The school/cost center budgets reflect budgeted expenditures by major function and major object for each fund type.

Supplemental Information (Attachment to Exhibit P-II)

This document should include the following:

I. Foundation Program Operating Resources Earned (State/local Funds)

This information will be completed by the State Department of Education for all school sites that make up the LEA's total Foundation Program Allocation.

Note: Other cost centers such as cost center pool budgets will not have data for this item for the following reasons:

- (1) Resources earned at a school site may be included in another cost center budget. Some employees and/or activities that serve more than one school site may therefore be budgeted in cost center pools.
- (2) Resources earned and allocated by law to a school are to be budgeted to each school in an equitable manner based on the needs of the students and the schools, as reflected in the current year's actual student populations.

II. Projected Enrollment By School

The LEA will complete for all school sites.

III. Projected Employees By School/Cost Center

The LEA will complete for all schools and other cost center budgets.

The sum of items I, II and III should agree with the systemwide data for these same items.

IV. Local School Funds Budgeted

This item should reflect the revenues (classified as public and non-public) that are included in the LEA budget to meet proposed expenditures at each school site.

V. Other Pertinent Information Relating to the School Site and/or Cost Center Budget

The LEA should include any additional information here that is unique to the cost center that will further explain to the public the budget for that cost center.