BUDGET MANUAL
2024-2025

Revised 2/20/24

Key Points/Things to Remember:

- Zero-Based Budgeting – Departments and programs should budget only necessary items and are not allocated a fixed amount. Unnecessary items should be scrutinized and eliminated by the principal or department manager. Signature and detail are required with the Object Summary Form. A budget total from one year does not impact the next year, positively or negatively.
- As a fiscal year progresses - If budget savings are made in a department, building principals may work with staff to determine the best use, or District-wide needs may be addressed. Again, since budgeted amounts fluctuate from year to year, in no year should purchases be made to "spend the budget so that it is not cut next year."
- Technology Purchases – Use the regular PO Form and submit to the Director of Technology. These purchases require technology and B&G approvals based on compatibility and capacity.
- Special Education Purchases – No special education items should be coded to building budgets. Fund 27 PO Forms Should be organized and reviewed by the Director of Special Education.
- Lunches will not be reimbursed for one-day conferences and seminars.
- If mileage reimbursement is being claimed for a trip originating or ending at your home, the mileage reimbursement must be reduced by your normal mileage to/from your home school in East Troy (only miles that exceed your normal trip to/from work are reimbursable).
- Direct employee reimbursements will not be made without the employee signature on the correct form.
- Sales tax should not be paid – we are a tax exempt organization; our form is on our website for use when ordering. Please take the extra time to remove the tax from the order so it is not your personal responsibility for payment. Sales tax will not be reimbursed on direct employee purchases.
- Employee gift cards are not allowed for purchase by the school district. The IRS views gift cards in any amounts as additional taxable income.
- High School and Middle School - Budget for expected revenues and expenditures from course fees, if applicable.
- Remodel/repair to Facilities Form due to building principal by Mar 31st.
- If any staff member has questions or concerns as to the budget process and cycle, please feel free to contact your department head, team leader, supervisor, program leader, building principal, or a member of the district administrative team.

INTRODUCTION

DISTRICT MISSION
- To ensure and provide 21st century learning, quality teaching, strong leadership, rigorous coursework, and community service opportunities while demonstrating efficiency and effectiveness for the betterment of the students and community.
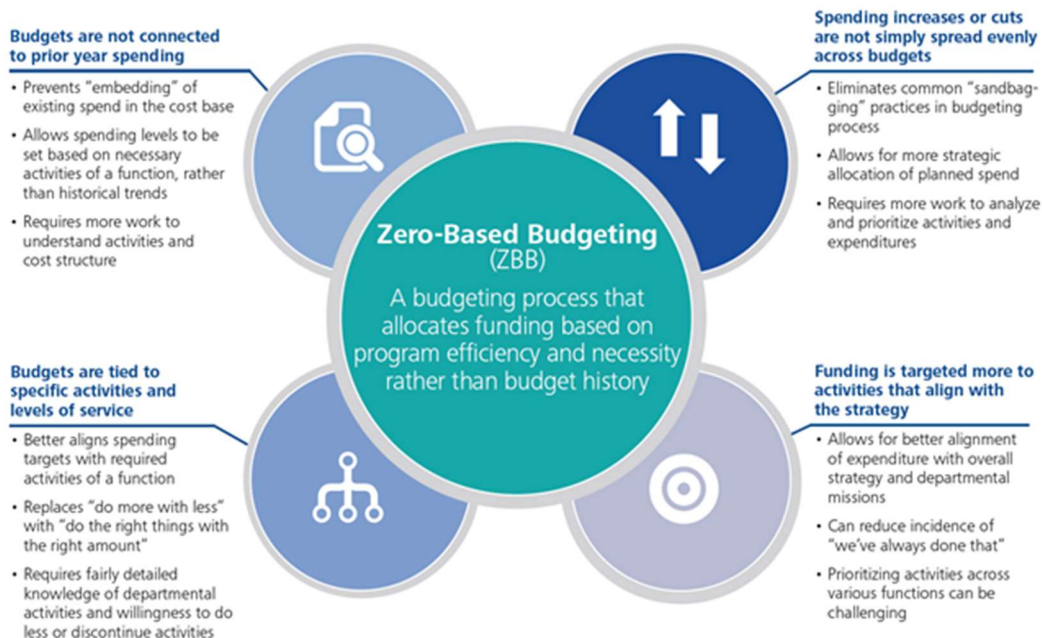
INTRODUCTION
- In preparing for the budget, the District will continue to focus on attaining their goals and mission by allocating resources, which is measured in dollars. District administration, principals, program leaders, department heads, team leaders, supervisors, and all additional staff play an important role in the preparation of the annual budget.
- The Board of Education and school administration recognizes the instability of the State of Wisconsin budget, and the uncertainty of funding to school districts within Wisconsin. East Troy Community School District will face some difficult decisions regarding possible reduction in resources. Although the goal of the district is to maintain funding for current services, the district will undoubtedly need to make adjustments to the budget throughout the process.

LEGAL BASIS FOR BUDGETING:

- According to state statute, the Board of Education must adopt a budget for a fiscal year beginning July 1 through June 30. Revenues and expenses are recorded in accordance with the Generally Accepted Accounting Procedures (GAAP) in order to receive the state equalized aid through the Department of Public Instruction, and to provide fiscal accountability to the residents of the East Troy community. The budget may be amended throughout the budgeting cycle, but expenditures must be made in compliance with the approved annual budget.

ZERO-BASED BUDGETING:

- *"Zero-based budgeting (ZBB) is a method of budgeting in which all expenses must be justified for each new period. Zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether the budget is higher or lower than the previous one."* –investopedia.com
- The ETCSD has transitioned from a modified site based management model to zero-based budgeting. District, building, grade, department and other budget areas create an itemized budget with as much detail needed to defend their requests. Administration then reviews budget items and discusses the justifications of new, old, and recurring expenses. Zero-based budgeting is designed to give an annual review to help fund budget priorities and to see that allocation of resources are changed to meet the needs of our mission statement.
- *The graphic below was retrieved from www.deloitte.com on January 4, 2017*

Budgets are not connected to prior year spending
- Prevents "embedding" of existing spend in the cost base
- Allows spending levels to be set based on necessary activities of a function, rather than historical trends
- Requires more work to understand activities and cost structure

Spending increases or cuts are not simply spread evenly across budgets
- Eliminates common "sandbagging" practices in budgeting process
- Allows for more strategic allocation of planned spend
- Requires more work to analyze and prioritize activities and expenditures

Zero-Based Budgeting (ZBB)
A budgeting process that allocates funding based on program efficiency and necessity rather than budget history

Budgets are tied to specific activities and levels of service
- Better aligns spending targets with required activities of a function
- Replaces "do more with less" with "do the right things with the right amount"
- Requires fairly detailed knowledge of departmental activities and willingness to do less or discontinue activities

Funding is targeted more to activities that align with the strategy
- Allows for better alignment of expenditure with overall strategy and departmental missions
- Can reduce incidence of "we've always done that"
- Prioritizing activities across various functions can be challenging

ENROLLMENT PROJECTIONS

For the zero-based approach, building/grade level budget leaders should detail individual student costs (i.e. individual subscription costs, supply needs, etc) multiplied times the number of projected students in each grade or class. The building/grade level budgets will use the higher of the current year actual enrollments or the projected enrollments as the basis for justifying budgetary requests. Below is a chart showing the projected enrollment and building allocations for the school year. Grade level detail is available from the building principals or District Office.

2024-25 Zero-Based Enrollment Projection* Estimate as of December 2023	
Level	**Count**
Little Prairie Primary School	347
Prairie View Elementary School	266
East Troy Middle School	318
East Troy High School	439
*Projection based on a roll forward method from the previous 3rd Friday in September count	

To remain fiscally responsible to our community, the district must be aware of the possible changes in revenues and expenses. With the overall budget needs of our district, there is a possibility that zero-based requests may need to be reduced (even as late as Fall of the budget year). The State budget, staffing needs, revenue caps, new mandates, open enrollment, and state aid are just a few examples of subjects that could potentially affect the projected budget as we move through the spring, summer and fall.

The use of carryover fund accounting has been eliminated (use of fund balance). All foreseeable budgetary needs should be detailed during the budgeting process. Decisions will be made at the building, administrative and Board level to fund requests within the context of the District's overall budget needs and constraints.

BUDGET OVERVIEW

Expenses are either the responsibility of the District, the school building, or individual departments and programs. Monetary responsibilities are subject to change, therefore there may be deviations to the list below.

District	Staff (Salaries and Benefits), textbooks (new upon formal adoption by School Board), district paper and copying
School Building	General supplies (pens, pencils, paper clips, rubber bands, glue, staplers, staples, markers, tape, tape dispensers, etc.), printer cartridges/toner for printers shared by the building departments/programs, standard classroom furniture and fixtures, replacement textbooks, all 300-900 objects that may be shared by the building departments/programs, laminating expenditures
Dept/Program	All 300-900 objects not considered a general supply or shared by the building

KEY POINTS TO BUILDING A ZERO-BASED BUDGET

- Utilize this manual to fully understand your individual role and responsibilities.
- Complete all forms in a timely manner. Meet deadlines; follow the Budget Calendar located in this Budget Manual
- Disregard all past allocations and build a budget based on future need. All budget line items will need to be justified to your principal or supervisor prior to approval.

In addition, complete the following items:
- Determine department/programs goals in an effort to identify proper expenditures.
- Please use a zero-based budgeting thought process in building department and program budgets. Identify all expenditures in detail and eliminate any items that are not absolutely necessary to the success of your area. Your building principal will scrutinize your budget and assist you in eliminating unnecessary items.
- Identify on the **Budget Summary by Object Form**, the expenditures projected for your department or program.
- Complete a **Purchase Order Request Form**, or online via Skyward requisitions, for items needed to start the next school year by the end of May.
- Submit all forms to the building principal on time.
- Attend any and all meetings regarding the budgeting process and cycle

BUDGET RELATED FORMS

The following forms are needed to prepare and complete the budget. All forms are available on the District Staff Forms webpage and at the end of this packet.

- ## BUDGET SUMMARY BY OBJECT
  - This one-page document depicts the budget details of an entire department or grade level. It is to be completed by all program/team leaders, department heads, and supervisors and then submitted to the principal for review. It is imperative that items are coded correctly. Object codes and descriptions can be found in this Budget Manual.
- ## PURCHASE ORDER REQUEST
  - A PO Request is used for purchasing goods/services. The request must be approved by the building principal and then the Business Manager prior to purchase. Please fill out one form for each vendor per order. This form may be used throughout the year to make purchases as well as Ecommerce Skyward.
- ## EXPENSE REIMBURSEMENT
  - This form may be used to reimburse staff for direct reimbursable purchases. Reimbursements require administrative authorization and original receipts. Effective July 1, 2008 the IRS. mandates that there will be NO reimbursement of sales taxes on any reimbursable purchase AND no meals will be reimbursed unless the staff member has an overnight stay (i.e. lunch during a one-day conference is not reimbursable).
- ## FACILITY REMODEL/REPAIR REQUEST
  - This form MUST be submitted for initial approval prior to January 31 annually. The request must be approved by building administration and then forwarded to the Director of Buildings and Grounds, who will then determine if funding will come from the District B&G budget. If the project will not be included in the District budget, it may be added to the individual building budget by the building administration.

PURCHASES

PURCHASE REQUESTS/PURCHASE ORDER (PO)
- The majority of purchases are made via a Purchase Orders (PO). The PO will direct the vendor to provide the goods or services that are needed, in a tax-exempt manner.
- Staff should not be placing orders directly with vendors, instead, staff should follow the Purchase Order Request procedure. PO Requests are to be submitted electronically or paper PRIOR to ordering items. Please do not call and place an order without proper procedure as payment for these purchases is not guaranteed and may result in duplicate shipments. There may be times when a purchase order will not work. When this occurs, please consult your principal for the best course of action.
- Any attachments or back-up documentation need to be attached to the electronic requisition or form. Once the PO Request is properly completed with building administration approval, the District Office generates a PO and places the order with the company. If an employee chooses to purchase through a vendor that has not been qualified with the District Office, the employee will be notified to change vendors or the vendor may be added to the system via the District Office.
- All order items are shipped to the person who submitted the PO and their appropriate building. Immediately check that you have received all items listed on the PO, free of damage. Next, send the packing slip/receiving paper to Accounts Payable with your initials that the items have been received. Once Accounts Payable receives the packing slip and invoice, payment will be processed. If Accounts Payable does not receive the initialed packing slip, they will send a copy of the invoice to the receiving staff member to confirm that all product was received. If this occurs, the invoice must be returned to Accounts Payable as soon as possible.
- PO requests for the upcoming school year may be completed prior to the end of the current school year during the months of April, May and June. These purchases will arrive before the start of the next school year. In addition, purchases can be made at any time throughout the school year with appropriate approvals.
- **PO NEEDS PAYMENT ATTACHED**: If registration or an item requires prepayment, add a note to the purchase order request instructing the district office to send a check with the purchase order. If there is not a notation, the vendor will not receive payment until after service is received and they submit an invoice. Accounts Payable typically prints checks on Thursdays. Be mindful of this when submitting the PO.

PERSONAL FUNDS (DIRECT EMPLOYEE REIMBURSEMENT):
- Some items may not be able to be purchased with a PO, when this occurs please consult the building administration for the best course of action. Reimbursement cannot be made without proper authorization and sales taxes are not reimbursable. Although direct employee reimbursement (staff purchasing something with their own money and asking for reimbursement) is an option, it is not preferred. For proper authorization, a purchase order request must be generated prior to purchase, with a note that indicates the item will be purchased directly by the employee and should not be ordered by the District Office. Upon completion of the purchase, the employee must complete the "Mileage and Expense Reimbursement" form and attach receipts as proof of purchase. Tax-exempt forms are available on the District Website.

SCHOOL CREDIT CARD
- As more and more vendors provide online purchasing options, utilizing a school credit card is an option. Consult the building principal or direct administrator if utilizing their credit card is an option for your purchase. For proper authorization, a purchase order request must be generated prior to purchase, with a note that states "payment will be made with credit card-do not place order". Once the PO is approved, it will indicate "order not placed". Check out the school credit card and place the order as stated on the purchase order. Print an order confirmation and give it to the principal/administrator while returning the credit card. Also, email the confirmation or receipt to Accounts Payable as soon as possible. NOTE: Sales tax is not automatically deducted. YOU must contact the online vendor to remove the tax.

AMAZON.COM
- Amazon purchases must be made through the Skyward eCommerce option. Once logged into Skyward, navigate to Financial Management/Purchasing/My Requisition Processing/Requisitions. On the right, click "Add from Online Catalog" and "Amazon Business". Complete the necessary fields and click "Save and Add Detail". When shopping on Amazon Business for the first time, you will need to create a login. You can then shop as usual by looking up items and adding them to your cart. Once finished, click "Submit these items for approval". Upon return to the Skyward screen, click "Add Requisition Accounts". Select the appropriate account and click Save Account Distribution. To finish, click "Submit for Approval".

LOCAL WALMART
- The district has a Walmart credit card available for checkout from Accounts Payable, at the District Office. The district will be billed directly for purchases made using the card. First complete a paper PO request, generally detailing what you will purchase and approximate amounts. Once the PO is approved, you may proceed to Walmart and purchase the approved items at the cost listed, with the checked out credit card and tax-exempt card. Return the Walmart credit card, tax-exempt card, and original receipt to the District Office.

LOCAL PIGGLY WIGGLY, MARTIN'S HARDWARE, AND ET LUMBER
- The district has group accounts set up with these vendors for frequent users. The group account allows purchases to be made in store and the invoices are sent directly to the district. If you would like an account set up in your name, contact Accounts Payable. Once a purchase is made, receipts need to be submitted to Accounts Payable as soon as possible.

CONFERENCE OR SEMINAR ATTENDANCE REQUEST
- Please complete a "Workshop Attendance Request" form. Upon approval, you may register for the event and make the appropriate reservations for travel to include hotel/airfare if necessary. Should reimbursement be needed for mileage or any other post-activity, please submit a "Mileage and Expense Reimbursement" form.

ORDERING ITEMS FOR RESALE TO STUDENTS
- Complete an electronic purchase order request using Object 450 (resale). The PO request can be submitted using an estimated dollar amount. If you are able to provide the exact cost of each item, obtain a written quote from the company to ensure all costs are included. Attach this quote to the PO request. Orders cannot be placed until a purchase order is obtained. You may call to get details, but do not place the order until you have a PO number to give the company. The district will fax the approved PO unless you indicate that you prefer to pick the items up yourself and to send the PO directly to you. If you collect money from students before or after you have received the items, submit the money along with the PO number to the District Office. **DO NOT KEEP MONEY IN YOUR DESK OR OFFICE SAFE**. Accounts Payable will pay the vendor directly from the 450 account once notified of receiving confirmation.

ORDERING FROM DISTRICT FOOD SERVICE DEPARTMENT
- An electronic purchase order request should be completed prior to ordering. The vendor name is: East Troy Hot Lunch Program. Submit the PO as soon as possible so that the Food Service Department has enough time to order food, beverage, etc., to complete your order. Please plan ahead. You may call this order in to the Food Service Director. If you call an order in, indicate that on the PO request.

DONATIONS
- The ETCSD is very fortunate to have tremendous support in the form of donations from various parent, community and business groups in the district. The donor group should not issue payment directly to the vendor. This will result in duplicate payments. Submit any donated money to the District Office along with the purchase order request to utilize the donation (note on the PO that items will be purchased through donation). Per Board Policy, donations greater than $100 need Board approval. Should this occur, please contact the Business Manager.

INSURANCE RELATED ITEMS (LOSS DUE TO FLOOD DAMAGE, THEFT, OR VANDALISM)
- Report in writing to your supervisor/principal the item(s) that have been damaged or stolen in order to begin a claim with the insurance company. At the same time, submit an electronic requisition to replace the items that were

damaged or stolen (please make a note on the requisition that it is insurance related and the date the incident occurred).

CAPITAL OUTLAY ITEMS
- When ordering capital outlay items, (ie: equipment, remodeling, minor building improvements, and vehicles) **$5,000.00 or over**, contact the business manager for fixed asset tracking procedures.

PETTY CASH FOR BUILDING OFFICES
- Petty cash should be avoided as much as possible. However, if necessary to reimburse for postage, copying fees, etc. each building will have petty cash available in the amount of $100 to facilitate these small purchases. When the petty cash decreases to $10, all receipts/logs must be submitted to the District Office for reimbursement.

RECEIVING

ITEMS PURCHASED WITH A PO
- The Purchase Order fax sheet or Skyward should be utilized to track the receiving of an order. Once all items are received, any packing slips should be returned with an initialed PO to AP/AR. Once AP/AR receives confirmation, the District will submit payment to the vendor.

ITEMS PURCHASED WITHOUT A PO
- Once all items are received, gather any packing slips, receipts and order confirmations. Paperwork must include a budget code and be signed by building administration. If an administrator's district credit card was used, not on the paperwork whose card it was. Send all of this paperwork to AP/AR. Once AP/AR receives confirmation, the District will submit payment to the vendor.

RESPONSIBLE PARTIES IN DEVELOPING ANNUAL BUDGET:

The following person(s) will be responsible for the development of the ETCSD's Annual Budget:

Dept. Heads Team Leaders Supervisors	These employees prepare a budget for their particular department to assist principals in creating their building budget. Purchase Order Request Forms need to be completed for goods and services needed in their department and submitted to their building principal. Ultimately, the building principal is responsible for the building budget. Therefore, the department heads, team leaders, and supervisors should follow the directions given by their principal, and complete all necessary forms by the requested deadlines.
Program Leaders	Program leaders (ex: Athletic Director, Director of Technology, Director of Buildings and Grounds, etc) are responsible for creating and justifying the budget for their respective programs. Program leaders must prepare and present their program budget to the Business Manager for review, the administrative team for initial approval, and to the Board of Education for final approval and adoption.
Building Principals	Principals are to assist district administration in preparation of the budget by implementing the principles of zero-based budgeting (and scrutinizing all budgets and expenditures) for the efficient operation of the building(s) under their supervision. Principals are responsible for analyzing grade level and department budget requests and compiling the entire building's budget by approving any capital expenditure deemed necessary. Principals are to review and approve any POs submitted by department heads, team leaders, and supervisors for resources originating from their buildings. Principals must be able to defend all corresponding budget decisions throughout the budgeting process which includes administrative and School Board reviews. Principals are responsible to budget all expenses (Objects 300-900) for their building(s), excluding salaries and benefits.
Business Manager	The Business Manager is to assist the District Administrator in completing the Annual Budget as well as the purchasing of supplies and objects needed in the operations of the District. The Business Manager is responsible for the proper accounting of revenues and expenditures using the Generally Accepted Accounting Principles (GAAP) and preparing financial statements for the Department of Instruction and the independent financial audit.
District Administrator	According to School Board policy number 231, the District Administrator "shall annually prepare a budget for the Board of Education based on the educational needs of the district." The District Administrator is responsible to the Board of Education, students, employees, and the community of East Troy to prepare the Annual Budget.
Board of Education	At the Annual Meeting, the Board of Education is to review and adopt an Advisory Budget which has been submitted by the District Administrator with the help of additional employees within the school district. This budget, with possible changes, will then be formally adopted in October along with the certification of the tax levy.

BUDGET CALENDAR AND RESPONSIBLE PARTIES

The Board will review the budget based on a function review (i.e. your program or dept will be reviewed individually).
- Building Department and Grade Level budgets should be submitted to Building Principals.
- All other budgets should be submitted to the Business Manager at the District Office

DUE DATE	PROGRAM BUDGET	RESPONSIBLE PARTY
March 29	Building Department Grade Level	Department Heads Team Leaders
April 15	Athletics Health Services Maintenance and Operations Special Education	Athletic Director: Aaron Judd District Nurse: Janet Kmiecik Director of Buildings and Grounds: Jake Hernandez Director of Special Education: Amanda Jones
April 15	Bldg: Little Prairie Primary Bldg: Prairie View Elementary Bldg: Middle School Bldg: High School Technology Transportation	Principal: Lindsey Harris Principal: Mark Weerts Principal: Adam Trindl Principals: Stacey Kuehn Director of Technology: Justin Modrak Director of Transportation: Jake Hernandez
April 15	Curriculum and Instruction Special Projects and Grants Special Education All Other Areas Of Funds 10/27	Director of C&I and Assessments: Amy Foszpanczyk Director of Special Education: Amanda Jones Business Manager: Amy Jenquin
April 15	**Current Budget Spending* Completion Date***	**All Staff**
May 1	Food Service All Other Funds: 30, 50, 70, 80 District Office, Debt Service, Salaries and Benefits, Insurance, Additional Support Services, and all additional budgets not listed	Andrea Schinke (Director of Food Service) AND Business Manager: Amy Jenquin Business Manager: Amy Jenquin

*All purchase order requests MUST be submitted. Further expenses will be made on an as needed basis for special end of year items (generate a list of those expenses and submit to principals).

ADMINISTRATION CONTACT INFORMATION

Dr. Chris Hibner	District Administrator	hibchr@easttroy.k12.wi.us	642-6710 x1222
Amy Foszpanczyk	Director of Curriculum, Instruction, & Assessments	fosamy@easttroy.k12.wi.us	642-6710 x1227
Amy Jenquin	Business Manager	Jenamy@easttroy.k12.wi.us	642-6710 x1223
Amanda Jones	Director of Special Education	jonama@easttroy.k12.wi.us	642-6720 x1275
Lindsey Harris	Elementary School Principal (Little Prairie)	harlin@easttroy.k12.wi.us	642-6730 x2222
Mark Weerts	Elementary School Principal (Prairie View)	weemar@easttroy.k12.wi.us	642-6720 x3222
Adam Trindl	Middle School Principal	triada@easttroy.k12.wi.us	642-6740 x4222
Stacey Kuehn	High School Principal	kuesta@easttroy.k12.wi.us	642-6760 x5240

EAST TROY
COMMUNITY SCHOOL DISTRICT
Committed to the Growth & Success of Each Student, Each Year

BUDGETING CODES-EXPLANATION

Below is an explanation of the coding system utilized to complete budget forms and Purchase Orders. The system is based upon the Wisconsin Uniform Financial Accounting Requirements (WUFAR). Although codes can change from year to year based on DPI guidance, **please use last year's codes to set up new budgets.**

XX	XXX	XXX	XXX XXX		EXAMPLE: 10 – 400 – 472 – 131 000		
Fund	Building (**Location**)	Category (**Object**)	Department (**Function**)	10 (Fund)	400 (Location)	472 (Object)	131 000 (Function)

Example represents an expenditure taken from the general fund, at the high school, for workbooks in the Ag dept.

BUDGETING CODES

*Those items that appear **BOLD** in the following tables are those most commonly used.*

FUNDS	10	**General Fund**	Majority of district transactions, unless there is another specific fund related to the transaction.
	27	**Special Education**	Fund is used to account for special education and related services.
	50	Food Service	Fund is used to record revenues and expenses related to food service activities.

LOCATIONS	**100** Little Prairie	**300** Prairie View	**200** Middle School	**400** High School	**800** District Wide	**x81** Grant Funded

OBJECTS: PURCHASED SERVICES examples

Purchased Services Objects include amounts paid for personal services rendered by personnel who are usually NOT ON THE PAYROLL of the District, and other services which the district may obtain from private agencies. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided

310	**Personal Services**	Personal services, by their nature, can be performed only by human beings, usually with specialized knowledge and skills. ex: consultants, athletic officials, contest judges, assembly speakers, etc.
313	**Repair of Equipment**	Repair/maintenance of equipment used in the classroom
342	**Employee Travel**	Travel expenses of district employees on district business, ie: mileage, meals, lodging, and incidentals
353	**Postage**	Expenditures for postage
355	**Telephone**	Expenditures for telephone line charges and long distance calls

OBJECTS: CAPITAL examples

Capital Objects include items of permanent or enduring nature that cost $300 or more and which are of value for a period longer than the fiscal year in which they are acquired, and which are usually easier and cheaper to repair than replace

551	**Addition of Equipment**	Expenditures for the addition of equipment
561	**Replacement of Equipment**	Equipment, including vehicles, meant to replace existing equipment not increase total inventory
571	**Equipment Rental**	Securing of equipment for temporary use
940	**Dues and Fees**	Includes dues and fees of various kinds. ie: Student association fees, conference fees, forensic dues, and fees for field trips that are not being reimbursed with collected funds from students

OBJECTS: NON-CAPITAL examples

Expenditures for all supplies, materials, and non-capital equipment items are recorded here, including freight and handling costs. Supplies and materials normally are used up or consumed in the educational process. A supply is normally expendable; that is, it is usually more economical to buy one than repair it. Tools purchased individually (not in sets) are considered non-capital objects and should be recorded in the appropriate accounts.

411	**General Supplies**	Classroom, athletic, office, library, and custodial supplies as well as small tools
413	**Computer Supplies**	Blank CDs, thumb drives, or other consumable computer supplies. Use Object 417 for computer paper
415	Food *(only FACE dept.)*	Food used in instructional programs intended for human consumption, whether in prepared condition or not at the time of purchase, ie: meat, vegetables, baked goods, milk products, beverages, candy, etc.
416	Medical Supplies *(only nurse/athletic)*	Disposable items for use in diagnosing and/or treating physical or dental conditions, such as tongue depressors, bandages, gauze, cold packs, cotton, iodine, etc. Trained medical personnel use this object
420	Apparel	Items intended to be worn on the human body. Athletic uniforms and protective equipment including goggles, shoulder pads, helmets, etc.
431	**Audiovisual Media**	Audiovisual media materials (not equipment) used in the instructional program, ie: films, maps, globes, charts, records, pre-recorded video/audio, study prints, posters, etc
432	Library Books *(Only Library/IMC)*	Books which are purchased in limited quantities (i.e. not a classroom set), AND which are usually kept in a central location, such as a library or IMC. Rebinding and repair of library books is also recorded here
433	**Newspapers** *(Only Library/IMC)*	Daily or weekly newspapers purchased either singly or by subscription
434	**Periodicals** *(Only Library/IMC)*	Any magazines or recurring issued publications purchased singly or by subscription
436	Library Computers *(Only Library/IMC)*	Computer purchases for the library. (This code can only be used with 222xxx functions.)
439	**Other Media**	Reference materials (book, CD, or digital), including encyclopedias, pamphlets, bulletins, and manuals. May be single reference books or sets of books
440	**Non-Capital Equipment**	Items that have the characteristic of equipment, but with a small unit cost (less than $300). Ex: containers, desks, building furnishings, measuring devices, tools, and implements
450	**Resale Items**	Non-capital items purchased specifically for resale for various purposes and connected with a specific function, ie: Tech education and art supplies for which the department is reimbursed by the students
471	**Textbooks**	Addition and replacement of textbooks (other than library and reference) purchased as standard work for instructional use by pupils. Rebinding, repair, and freight are included. Use Object 472 for workbooks
472	**Workbooks**	Purchased usually with a textbook, and often disposable
480	Non-Capital Technology	Technology related supplies are typically used in conjunction with technology-related hardware or software. Technology hardware costs below the district's capitalization threshold should be reported here. Non-capital software including "perpetual license" or one-time fee, below the district's capitalization threshold should be reported here. Could include e-books and apps.

FUNCTIONS - examples

| 110 000	Undifferentiated-Elementary	132 000	Business Education	162 204	Boys Baseball
110 100	First Grade	134 000	Health Occupations	162 205	Boys Basketball
110 200	Second Grade	135 000	Family & Consumer Ed	162 210	Football

110 300 Third Grade	**136 000** Technology Education	**162 212** Boys Golf
110 400 Fourth Grade	**139 200** Work Experience	**162 216** Boys Soccer
110 450 Fourth & Fifth Grade PBL	**141 000** Health	**162 218** Boys Tennis
110 500 Fifth Grade	**143 000** Physical Education	**162 222** Wrestling
111 000 Kindergarten	**152 000** Early Childhood	**162 308** Cross Country
112 000 4 Year Old Kindergarten	**156 600** Speech and Language	**162 319** Track
120 000 General Secondary	**158 000** General Special Ed	**172 000** Gifted and Talented
120 900 Read 180	**161 322** National Honor Society	**212 000** Social Worker
121 000 Art	**161 337** Newspaper	**213 000** Guidance
122 000 English	**161 339** Forensics	**213 200** Give Me 5
122 100 Reading	**162 000** Co-Curricular-Athletic	**213 500** Learning Center
123 000 Foreign Language	**162 105** Girls Basketball	**214 000** Nursing
124 000 Math	**162 107** Cheerleading	**215 000** Psychological Services
125 000 General Music (Elem. Only)	**162 112** Girls Golf	**219 100** PBIS
125 400 Vocal Music	**162 116** Girls Soccer	**219 200** Section 504
125 500 Band/Instrumental Music	**162 117** Softball	**221 300** Instructional Staff Training
126 000 Science	**162 118** Girls Tennis	**221 500** Instructional Technology
126 900 Robotics	**162 121** Volleyball	**222 200** Library/IMC
127 000 Social Studies	**162 124** Swimming	**222 300** Audiovisual
129 100 Computer Education	**162 125** Gymnastics	**240 000** Building Administration
131 000 Agriculture		**295 000** Admin Technology Services

Adding an Expense Reimbursement Request

Go to Employee Access | Expense Reimbursement | Submit Request.
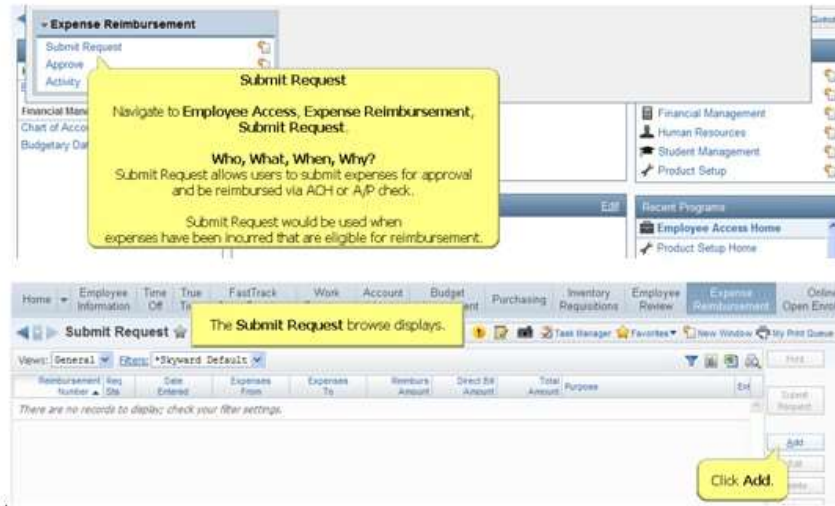
*Required: Attach Receipts

Scan or take a picture and send it to your email, download it to your computer then browse for the document(s).

If you are associated with multiple buildings/depts, you must select what supervisor to submit the reimbursement request to, from the drop-down menu, on the Expense Reimbursement Request Maintenance screen.

Expense Reimbursement Information

Expenses From: 03/11/2013 To: 03/11/2013 1 Day
Total Reimbursement Amount: $30.00

Add Expense Reimbursement Detail Line

Line Number: 1   ☐ Receipt Attached

* Date: 03/11/2013 Monday

* Reimbursement Type: Meals PM

Category: Meals

Quantity: 1
Amount: $30.00
Total Amount: $30.00
* Description/Customer: Required to stay for d...

2. Click Save when done entering the Detail Line.

Clicking **Back** will close without saving.

1. Detail Line Accounts

There are two ways to **enter** the **account(s):**

a) Click into the **field** and begin typing the account. The EEL will **display** the account(s) from which to choose.

b) Click on the **Account** link. This opens a **list** of all accounts from which to choose.

Detail Line Accounts

* Account	Account Selection [?]	Amount	Percent	
0100 A 8000000 0000 000 000 - GENERAL FUND/cash/CASH/		30.00	100.00	More
	Total:	30.00	100.00	

Reimbursement payment option: Reimbursement Payment made via AP ACH
Total Reimbursement Amount: $0.00
Submit To: Katherine F Zwirgzdas, Mrs

Add Expense Reimbursement Detail Line

Line Number: 1   ☐ Receipt Attached   ☐ Direct Bill/Do not Reimburse

* Date: 03/11/2013 Monday

* Reimbursement Type: Meals PM   ◄ Meals PM

Category: Meals

Quantity: 1
Amount: $30.00 (Maximur
Total Amount: $30.00
* Description/Customer: Required to stay for dinner - attended evening

Detail Line Accounts

* Account
0100 A 8000000 0000 000 000 - GENERAL FUND/cash/CASH/

Asterisk (*) denotes a required field.

Enter the **Detail Line** information for the open fields.

Date - Enter the date of the expense.

Receipt Attached - Check if a receipt will be attached.

Direct Bill/Do Not Reimburse - Check if the entry is documentation for an expense that will be billed to the district, and should not be reimbursed.

Reimbursement Type - Use the drop-down to select the reimbursement type code. This code will determine the Quantity and Amount fields.

Quantity and Amount - These fields will be determined by the reimbursement type selected above.

Description/Customer - This is a free form field used to enter any necessary details for the expense.

Expense Reimbursement Information

Reimbursement For: Avilezicz, Angela A
Expenses From: 03/11/2013 To: 03/11/2013 1 Day
Purpose for Reimbursement: Conference

* Attachments

Reimbursement payment option: Paid via AP ACH. If AP ACH is not setup you will receive a Paper Check.
Total Reimbursement Amount: $30.00

4. Click Submit For Approval when finished.

Expense Reimbursement Detail Lines

Views: General ▾ Filters: *Skyward Default ▾

# ▲	Date	Type	Description/Customer	Quantity	Amount	Total Amount	C	R	D
▸ 1	03/11/2013	Meals PM	Required to stay for dinner - attended evening conference session	1.0000	30.0000	30.00	M		

2. Detail line records can be edited, deleted, or cloned.

1. The detail line displays in the browse. Use the **expand/collapse** options to view the details of the record.

3. Mass Add Detail can be used to add multiple detail lines at the same time.

The reimbursement request displays in the browse and is now awaiting approval.

OBJECT BUDGET SUMMARY

School Year

BUDGET CODE INFORMATION

Fund	Location	Object	Function	Project
	-	Itemized On This Form -		- NA for this Form

Name:

Building:

Dept/Gr:

Fund: 10 General | 27 Special Education | 50 Food Service
Location: 100: LD/LP | 300: PV | 104: Both Elem | 200: MS | 400: HS | 800: District

Amount	Object	Item Description
	310	Personal Services (consultants/judges/officials/speakers) (only funct 110000-240000)
	313	Equipment Repair Services
	342	Employee Travel
	353	Postage
	354	Copying and Printing
	360	Subscriptions: Licenses and fees for subscriptions to online instructional research
	386	Subscriptions: WiLS subscription fees for databases and WSDLC
	411	General (itemize in rows below)
	(411)	
	(411)	
	(411)	
	(411)	
	(411)	
	(411)	
	413	Computer Supplies
	415	Food
	416	Medical Supplies
	420	Apparel
	431	Audiovisual Media (only funct 100000 & 222xxx)
	432	Library Books (only funct 100000 & 222xxx)
	433	Newspapers (only funct 100000 & 222xxx)
	434	Periodicals (only funct 100000 & 222xxx)
	435	Computer Software Programs: Contact tech department to budget for your software
	436	Library Computers (only funct 222xxx)
	439	Other Media
	440	Non-Capital Equipment (under $300 value)
	450	Items for Resale
	471	Textbooks (only funct 100000)
	472	Workbooks (only funct 100000)
	482	Technology: Hardware for library programming
	483	Technology: Software for library programming
	551	Equipment-Additional (over $5,000 in value)
	561	Equipment-Replacement (over $5,000 in value)
	940	Dues & Fees-Professional dues, or fields trips fees not reimbursed by student collection of funds
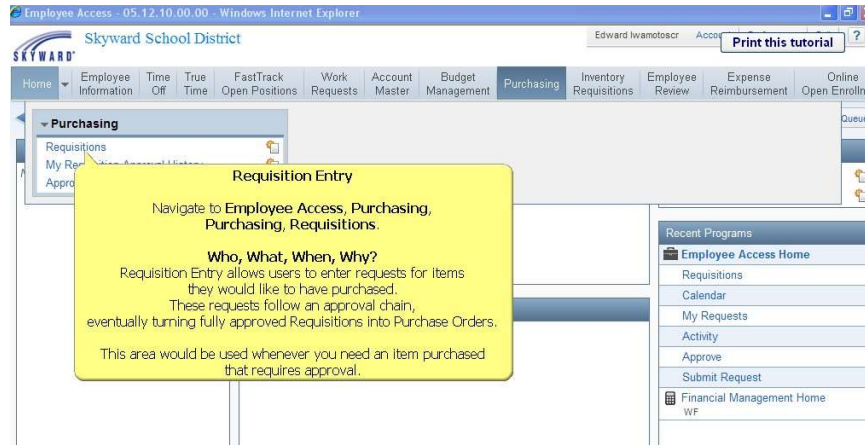
Total:

Each object MUST be itemized above prior to building principal or department manager approval.

Approval Signature: Date:

Revised 1/2021

Submitting a purchase Request

EAST TROY
COMMUNITY SCHOOL DISTRICT

Committed to the Growth & Success of Each Student, Each Year

Requisition Detail Lines/Accounting - 05.12.10.00.00 - Windows Internet Explorer

Requisition Detail Lines/Accounting

Requisition Master Information | Requisition Detail Lines/Accounting

Requisition Master Information

Batch Number: **14**
Requisition Number: **0000000121**
Group: **(200) MIDDLE SCHOOL**
Fiscal Year: **2012**
Vendor: **A & g computers ltdscr**

Requisition Detail Lines

* Line Number: **100**
Line Type: ⦿ Merchandise ◯ Narrative
Catalog:
* Quantity: **10**
Unit of Measure:
* Unit Cost: **10.00000**
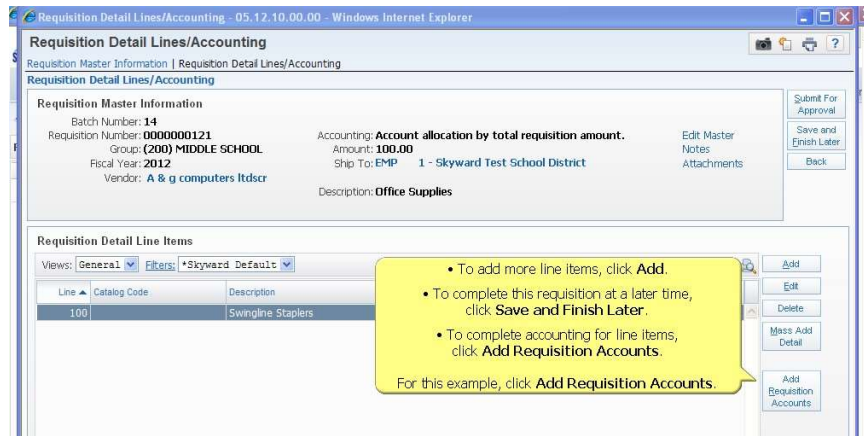Total Amount: **100.00**
* Description: **Swingline Staplers**

Requisition Detail Lines

Enter specific **information** for an item you are purchasing.

• **Line Number**: Determines the order the items display in.
• **Line Type**: Choose Merchandise or Narrative.
Merchandise - an item that you are purchasing.
Narrative - a text line you want to print on the P.O.
• **Unit of Measure**: Indicates the unit of measure for the item (ex: dozen, each).
* **Unit Cost**: The cost for one unit of the item.
* **Description**: Text that describes what the item is.

Click **Save**.

Save
Back

Asterisk (*) denotes a required field

Requisition Detail Lines/Accounting - 05.12.10.00.00 - Windows Internet Explorer

Requisition Detail Lines/Accounting

Requisition Master Information | Requisition Detail Lines/Accounting

Requisition Master Information

Batch Number: **14**
Requisition Number: **0000000121**
Group: **(200) MIDDLE SCHOOL**
Fiscal Year: **2012**
Vendor: **A & g computers ltdscr**

Accounting: **Account allocation by total requisition amount.**
Amount: **100.00**
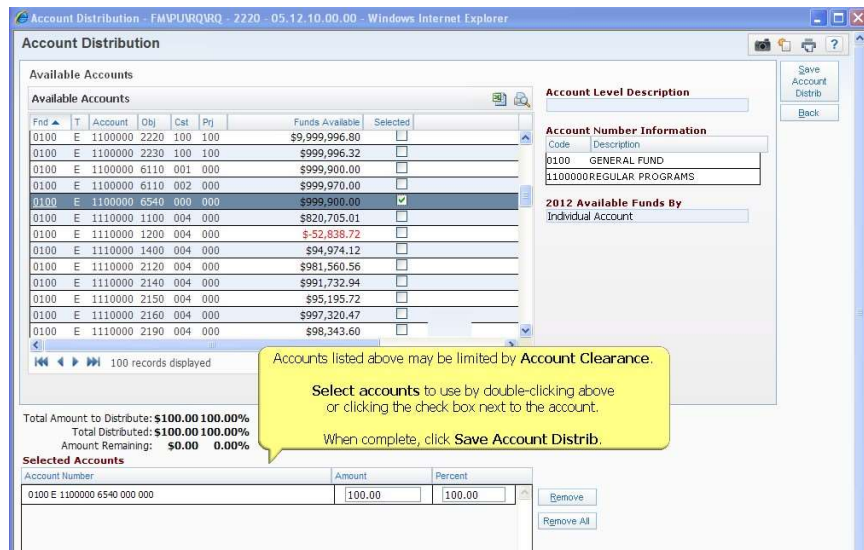Ship To: **EMP   1 - Skyward Test School District**

Description: **Office Supplies**

Edit Master Notes
Attachments

Submit For Approval
Save and Finish Later
Back

Requisition Detail Line Items

Views: General   Filters: *Skyward Default

Line ▲	Catalog Code	Description
100		Swingline Staplers

• To add more line items, click **Add**.
• To complete this requisition at a later time, click **Save and Finish Later**.
• To complete accounting for line items, click **Add Requisition Accounts**.

For this example, click **Add Requisition Accounts**.

Add
Edit
Delete
Mass Add Detail
Add Requisition Accounts

Account Distribution - FM\PU\RQ\RQ - 2220 - 05.12.10.00.00 - Windows Internet Explorer

Account Distribution

Available Accounts

Fnd ▲	T	Account	Obj	Cst	Prj	Funds Available	Selected
0100	E	1100000	2220	100	100	$9,999,996.80	☐
0100	E	1100000	2230	100	100	$999,996.32	☐
0100	E	1100000	6110	001	000	$999,900.00	☐
0100	E	1100000	6110	002	000	$999,970.00	☐
0100	E	1100000	6540	000	000	$999,900.00	☑
0100	E	1110000	1100	004	000	$820,705.01	☐
0100	E	1110000	1200	004	000	$-52,838.72	☐
0100	E	1110000	1400	004	000	$94,974.12	☐
0100	E	1110000	2120	004	000	$981,560.56	☐
0100	E	1110000	2140	004	000	$991,732.94	☐
0100	E	1110000	2150	004	000	$95,195.72	☐
0100	E	1110000	2160	004	000	$997,320.47	☐
0100	E	1110000	2190	004	000	$98,343.60	☐

100 records displayed

Account Level Description

Account Number Information

Code	Description
0100	GENERAL FUND
1100000	REGULAR PROGRAMS

2012 Available Funds By
Individual Account

Save Account Distrib
Back

Accounts listed above may be limited by **Account Clearance**.

Select **accounts** to use by double-clicking above or clicking the check box next to the account.

When complete, click **Save Account Distrib**.

Total Amount to Distribute: **$100.00 100.00%**
Total Distributed: **$100.00 100.00%**
Amount Remaining: **$0.00   0.00%**

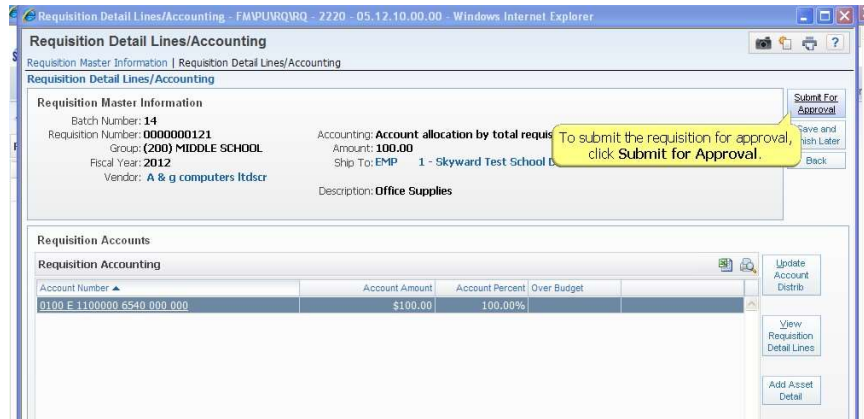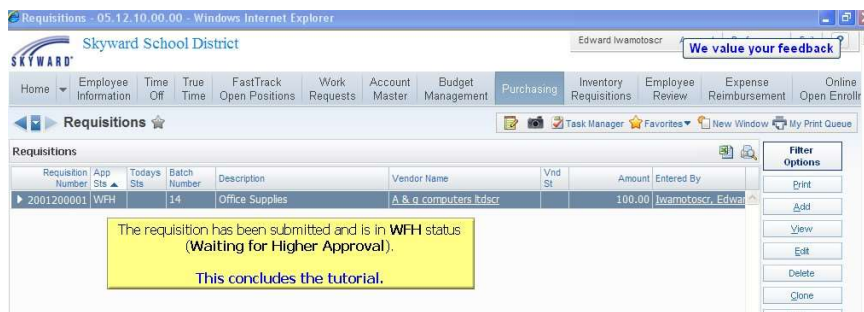**Selected Accounts**

Account Number	Amount	Percent
0100 E 1100000 6540 000 000	100.00	100.00

Remove
Remove All

The reimbursement request is now awaiting approval.

EAST TROY
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FACILITY REMODEL/REPAIR REQUEST

To be completed by staff member and forwarded to the building administrator for initial approval by January 31 annually. Building administrator should forward to Director of Buildings & Grounds for costing and consideration in maintenance budget. Director of Buildings & Grounds will return copy to building with costing and budget status (in/out of district budget). If not included in district budget, it may be added back into the building budget.

Staff Name: _____ Dept/Gr: _____

Building: _____ Room/Area: _____

Description of Project/Repair: _____
_____
_____
_____
_____
_____

Justification of Project/Repair: _____
_____
_____
_____
_____
_____

Building Principal completes this section.

☐ **Essential** (enhances educational environment)

If approved, form should be forwarded to Director of Buildings and Grounds

☐ **Desirable** (would be beneficial)

☐ **Safety Related**

_____ _____
Approval Signature   Date

Notes: _____
_____

Director of Buildings & Grounds completes this section.

Estimated Cost of Project: (use this amount for budget purposes) _____

BUDGET CODE INFORMATION

Fund	Location	Object	Function	Project	Amount
____	____	____	_____	____	_____
____	____	____	_____	____	_____

☐ Approval Granted   ☐ Approval Denied

_____ _____
Director of Buildings and Grounds Signature   Date

Notes: _____
_____

District Office: 2043 Division Street, East Troy, WI 53120 • Phone: 262-642-6710 • Fax: 262-642-6712 • www.easttroy.k12.wi.us