

School Allotments

School Reimbursement Purchases

July 21, 2008

School Allotment Procedures

School Allotment Funds

State QBE funds are allocated to local school systems based on the FTE counts, which are conducted in October and March of each school year.

HCBOE uses the same concept for allocating school allotment funds to the individual schools.

School Allotment Funds

Each QBE program is assigned a specific dollar value, which is multiplied by the FTE count for that program at the school to generate the allotment of each school.

Initial School Allotments are based on the March FTE count from the previous school year.

Currently, School Allotments are amended after the October FTE count in the current school year.

School Allotment Funds

A minimum of the funds allotted for each school's instructional and media programs should be used to benefit students in the program for which the funds are allocated, in the year the funds are allocated.

The only exception to the minimum program expenditure requirement involves special education allotment funds.

Special Education Allotments

Special education allotment funds may be combined for the minimum program expenditure requirement, but must be used for the instruction of special education students.

Allotment Charges for Professional Development

Professional Development expenses which are charged to School Allotment funds should be coded to function 2210.

School Administration allotments will be utilized to cover expenditures charged to function 2210.

State Expenditure Tests for 2009

Local school systems are required to spend a minimum of 65% of their total operating expenditures on direct classroom instruction.

100% of the Direct Instructional QBE earnings must be expended for Direct Instruction.

100% of funds designated for Media Centers must be spent on Media Centers.

Direct Classroom Instruction Expenditures

To ensure that all instructional expenditures are included in our system's total Direct Classroom Instruction Expenditures, all school purchases for the classrooms should be charged to School Allotment codes.

School Allotment Overages

Overages of the school's instructional allotments can be offset by the school's administrative allotment.

The school will not be invoiced for program overages unless the school exceeds its total school allotment.

School Allotment Reports

Reports are available on the Financial Inquiry menu to assist the schools in reviewing School Allotments expenditures and available balances.

These reports should be reviewed regularly.

School Allotment Contacts

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Questions and Answers

School Reimbursement Purchases

School Reimbursement Purchases

Only non-instructional purchases for which the school will reimburse HCBOE from School Activity Funds should be charged to the School Reimbursement account code.

School Reimbursement Purchases

This applies to all school purchases via HCBOE
purchasing programs:

Purchasing Cards

Purchase Orders

School Reimbursement Account Code

All school purchases which are to be reimbursed to the Board from School Activity Accounts should be charged to the following account code:

707-9-9990-2400-890.21-XXXX

Exceptions for the use of this account code for School Reimbursement expenses are salary/benefit and travel expenditures:

PL Substitutes

Object 113.21

Employee Expense Statements

Object 580.21

School Reimbursement Invoices

Schools will be invoiced each month for all purchases charged to School Reimbursement Accounts.

School Reimbursement Reports

A School Reimbursement Report will accompany all invoices.

This report is cumulative for the year and includes all expenditures and receipts for prior invoices.

Invoice or p-card transaction numbers are included on the report.

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