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Weighted Student Formula/School Financial Plan Implementation Manual
Draft Version 5.0
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Purpose of this Manual

To provide school administrators and the school staff who assist with fiscal matters with detailed information regarding the implementation of the Weighted Student Formula (WSF) in School Year (SY) 2007-08 and creation of the financial plan for SY 2008-09. At the time of publication changes to WSF for FY 2008-09 WSF have not yet been approved by the Board of Education (BOE). The manual will be updated after the Committee on Weights (COW) provides recommendations to the BOE and the BOE adopts changes.

A. FUNDS

1. Funds in WSF for SY 2007-08

Only selected general fund programs are included in WSF. Federal, trust, special, interdepartmental transfer, revolving, and local school account funds are not affected by WSF for SY 2007-08.

2. Programs included in the WSF

In the initial and second years of implementation, SY 2006-07 and 2007-08, the funding for many former discrete programs were included in the WSF for allocation. The list is included in the attached Crosswalk of Program IDs, which is divided into WSF, Categorical, and Centralized.

3. Programs not included in WSF

- Federal (Title I and other Federal funds), special, interdepartmental transfer, revolving, trust, and local school account fund programs are NOT included.
- General fund programs that are not in WSF in SY 2007-08 include, but may not be limited to, Article VI, Vocational Education, Athletics, At-Risk programs, Hawaiian Studies and Hawaiian Language Immersion Program, Special Education, Diagnostic Services, Utilities (other than Telephone), Student Transportation, Food Service, major Repairs & Maintenance, and A+. This list may change for SY 2008-09, pending Board of Education decisions.
- For a detailed list, please see the Categorical and Centralized section of the attached Crosswalk of Program IDs, which is divided into WSF, Categorical, and Centralized sections.

4. Adding more programs to WSF

In future years, it is possible that some (or many) categorical and/or centralized programs and positions will be included in WSF, giving schools the resources to purchase services from state offices or elsewhere. For further information about the impact of adding more programs to the WSF, see "Increasing School Expenditures by School Principals (HB 2002, HD2, SD1, CD1)." This report is available through the DOE's web site. To view the report, go to www.doe.k12.hi.us; click on Reports (Other), then click on Legislative Reports.

5. Program IDs to use in Budget and FMS for WSF

- Funds are allocated in **Program ID 42100**, Weighted Student Formula.
- Expenditure Plans are automatically loaded in the specific WSF Program IDs entered into the approved Financial Plan (see list below). This applies to the initial allocation only.
- After receiving a WSF allocation in the Budget System, if there is any "Balance" in Program ID 42100, the school must move the allocation to the specific WSF Program IDs using the WSF Transfer screens on the Budget System Allocation menu.
- Program ID 42100 cannot be used for Expenditure Plans. The funds must be moved into the WSF Program IDs listed in the chart below. The WSF Buy Back Program IDs for career and technical student organizations will be available on the Financial Plan templates beginning FY 2008-09.
- If the school requires a more detailed breakout of the funds, the allotment can be plan-adjusted in FMS to sub-orgs (for Character B and C, or Character 20).

Section of AFP	Program ID Number	Program ID Name
Standards Based Education	42101	WSF-Instruction
Standards Based Education	42102	WSF-ESLL
Standards Based Education	42103	WSF-Instructional Support
Standards Based Education	42121	WSF Buy Back DECA (Distributive Education Clubs of America)*
Standards Based Education	42122	WSF Buy Back Skills USA*
Standards Based Education	42123	WSF Buy Back FFA (Future Farmers of America)*
Standards Based Education	42124	WSF Buy Back FCCLA (Family Career and Community Leaders of America)*
Standards Based Education	42125	WSF Buy Back HOSA (Health Occupation Students of America)*
Quality Student Support	42104	WSF-Student Services
Quality Student Support	42105	WSF-Student Body Activities
Continuous Improvement	42106	WSF-Enabling Activities I
Continuous Improvement	42107	WSF-Enabling Activities II
Continuous Improvement	42108	WSF-Enabling Activities III
Continuous Improvement	42109	WSF-Enabling Activities IV
Continuous Improvement	42110	WSF-Enabling Activities V
Continuous Improvement	42111	WSF-Enabling Activities VI
School Operations	42112	WSF-School Administration
School Operations	42113	WSF-School Facility Services
School Operations	42114	WSF-Protocol Fund

* Please refer to Appendix 8 regarding the buy back procedures for these career and technical student organizations.

6. LSB-1 Buy/Sell Program ID 15194

Program ID 15194, LSB-1 Buy/Sell is used when adjustments are made to WSF positions after the Academic and Financial Plan has been approved.

Personnel changes may be made after the Academic and Financial Plan has been approved via the LSB-1 (Buy/Sell) process.

- If a school wishes to establish additional positions, an LSB-1B request should be submitted to “buy” positions. All “bought” positions will be established using Program ID 15954 and the funds to pay for the position will be reduced from the school’s allocation in Program ID 42100.
- If a school wishes to reduce a vacant position to generate operating funds for use in Characters A1, B, or C, an LSB-1S should be submitted to “sell” the position. All proceeds from “sold” positions will be added to the school’s allocation in Program ID 42100 for reallocation by the school.

B. CARRYOVER

1. Carryover of WSF Program IDs

- FY 2006-07 carryover to FY 2007-08: Planned Carryover will remain in the same WSF Program ID as the allocation. FMS balance carryover from WSF Program IDs will be lumped into WSF Program ID 42100-07, and allocated in Character F.
- FY 2007-08 carryover to FY 2008-09: Planned Carryover will remain in the same WSF Program ID as the allocation. FMS balance carryover from WSF Program IDs will be lumped into WSF Program ID 42100-08, and allocated in Character F. This is the same procedure as the two prior years.

2. Carryover of Categorical Program IDs

Those categorical Program IDs which currently have carryover privileges will continue to carry over in the same Program ID; there is no change due to WSF.

3. Limitations on Carryover

Carryover for the DOE is limited to 5% of the total general fund appropriation (HRS §37-41.5). Each school should do its best to limit its general fund carryover to 5% of the school's allocations in Characters A1, B, and C to ensure the DOE does not exceed the statutory limit. [Draft recommendation to Assistant Superintendent, pending confirmation 8/15/07.]

4. Documentation of Carryover in Financial Plan

If a school is planning to use carryover to fund the financial plan, a notation should be included in the Notes sheet regarding the estimated amount of carryover and the way it will be used. Carryover dollars are not included on the Financial Plan template.

C. CALCULATION OF WSF ALLOCATION AND ADJUSTMENTS

1. Student Characteristics

The WSF allocation is calculated based on student characteristics. The data used to calculate WSF allocations for FY 2007-08 is as follows:

Date	Enrollment	ESLL	F/R Lunch	Transience
Fall 2006 (projected, for use in preparing AFPs)	Projected 2007-08	% of SY 2006-07 as of Sept 2006	% of SY 2006-07 as of Sept 2006	% of SY 2005-06 year-end
June 2007 initial allocation (amount matches Fall 2006 projection)	Projected 2007-08	% of SY 2006-07 as of Sept 2006	% of SY 2006-07 as of Sept 2006	% of SY 2005-06 year-end
August 2007 adjustment for Official Enrollment	1 st Semester Official 2007-08	% of SY 2006-07 year-end	% of SY 2006-07 year-end	% of SY 2006-07 year-end
September 2007 adjustment for enrollment increases	September ??, 2007 count	% of SY 2006-07 year-end	% of SY 2006-07 year-end	% of SY 2006-07 year-end
January 2008 adjustment for enrollment increases	2 nd Semester Official 2007-08	% of SY 2006-07 year-end	% of SY 2006-07 year-end	% of SY 2006-07 year-end

2. WSF Allocation and Updates

Each school's initial WSF allocation amount for a school year could change as many as 3 times for one fiscal year, as various factors related to the calculation are updated. The chart lists the allocation calculations and timing.

Date	Description	Transmitted Via	Dollars in Allocation
Fall Prior to the School Year	WSF Tentative Allocation Calculation (for Academic/Financial Plan development)	Spreadsheet on the DOE website (accessible only from DOE network)	<ul style="list-style-type: none"> • Appropriation in budget • Minus holdback for Enrollment Adjustment
June Prior to the School Year	WSF Allocation	Allocation Notice in Lotus Notes, and loaded into the Budget System Expenditure Plan screens	<ul style="list-style-type: none"> • Same as the tentative calculation used for AFP

August of the School Year	WSF Allocation Official Enrollment Adjustment	Allocation Notice in Lotus Notes (includes <u>decreases</u> to schools with lower enrollment, <u>increases</u> for schools with higher enrollment, and will also reflect any change in demographics)	<ul style="list-style-type: none"> • Appropriation as adjusted by the recently ended Legislative Session • <u>Minus</u> Governor's and BOE's restrictions, if any • Minus holdback for Enrollment Adjustment
September of the School Year	WSF Allocation Enrollment Increase Adjustment	Allocation Notice in Lotus Notes (includes increases to schools with higher enrollment, no decreases)	<ul style="list-style-type: none"> • Holdback for Enrollment Adjustment
January of the School Year	WSF Allocation – Mid-Year Enrollment Adjustment	Allocation Notice in Lotus Notes (includes increases to schools with higher enrollment, no decreases)	<ul style="list-style-type: none"> • Remaining balance of holdback for Enrollment Adjustment

Timeline for WSF SY 2007-08 Allocations and Adjustments

Nov 2006	July 2007	August 2007	September 2007	January 2008
Tentative Total Allocation for Financial Plan	Initial Allocation (Character F)	Adjusted Allocation (up or down 100%)	Adjusted Allocation (up 75%)	Adjusted Allocation (up 50%)

3. WSF Allocation Notices

There are initially two WSF Allocation Notices in Lotus Notes :

- A Character "A" allocation for the amount of average salaries plus fringes for the positions in all schools' plans.
- A Character "F" allocation for each school, based on the total in the approved Financial Plan for Characters A1 (Casual/Hourly), B (Supplies and Other Current Expenses), and C (Equipment).

All WSF adjustment allocation notices (August, September, and January) will be in Character "F." If schools choose to use the Character "F" funds for positions, the LSB-1 process must be followed to buy the positions.

4. Details of allocation calculations

A file with data specific to every school showing the initial FY 2007-08 WSF allocation is at <http://reach.k12.hi.us/empowerment/wsf/>. This was the calculation made in the prior fall, for principals to plan for School Year 2007-08.

5. Official Enrollment Adjustment

In the August allocation adjustment, schools may lose or gain funds. If a principal expects that the official enrollment will be less than the projected enrollment, it would be prudent to have a contingency plan such as leaving some positions vacant until the WSF adjustment is calculated. If the DOE's allocation is restricted, the impact will be included in the August adjustment.

Allocation adjustments are in Program ID 42100. Schools need to transfer this adjustment amount to the various WSF programs using the "WSF Transfer" screen in the Budget System.

Schools receiving a negative allocation will be notified that they must reduce expenditure plans to place an amount in "Difference" and move the amount to Program ID 42100 to clear the negative allocation. The schools will have two weeks to clear the negative allocation. If the negative has not been cleared after two weeks, the Budget Branch will reduce expenditure plans to clear the deficit, and notify the school of the expenditure plans which have been reduced. The school will then be responsible for making further adjustments if the school disagrees with the Program IDs/Characters reduced by the Budget Branch.

6. September Enrollment Adjustment

To account for students who enroll shortly after the Official Enrollment Count date, schools with an increase in enrollment as of September 14, 2007 will receive a WSF allocation increase. The net increase in school attendance will be used to determine this allocation. The percentage of students with weighted student characteristics will be applied in the same manner as in August. The allocation adjustment will be prorated so that schools will receive 75% of the funds.

7. Mid-Year Enrollment Adjustment

To account for students who transfer in at the end of the first semester, the school will receive a WSF allocation increase if it has a net increase based on the 2nd semester official enrollment count date (enrollment taken 10 days after the start of the 2nd semester as compared to the September 5 enrollment count). The net increase in school attendance will be used to determine this allocation. The percentage of students with weighted student characteristics will be applied in the same manner as in August. The allocation adjustment will be prorated so that schools will receive 50% of the full-year funding.

8. Funding for Enrollment Adjustments

Schools' WSF allocations will not be reduced if there is a net decrease in either the September or the mid-year enrollment. The Budget Branch held back \$3 million from the initial WSF allocation so that it has funds available for schools with net gains in enrollment in September and January. The total WSF holdback amount will be allocated to schools. If the amount retained

was in excess of the amount required for the mid-semester enrollment adjustment, every school will receive a pro-rata allocation.

D. POSITIONS**1. Positions included in WSF**

Funding for many types of positions (including casual or hourly personnel) has been placed into WSF. A sampling of the types of positions funded from WSF is listed below. (**Note:** This is not a complete listing.) There is no separate funding for these positions. If the positions are included in the Academic and Financial Plan, WSF funds should be identified as the funding source for these positions, or another source of funds will need to be identified by the school.

- Salaried Positions (FTEs)**

If these positions were established at the school in October 2006 for FY 2006-07, they were pre-loaded into the Financial Plan template. For WSF, some of the teacher distinctions are not on the template because the old Program IDs are no longer to be used, such as IRA, PINS, CORE, Transition, CSAP, Act 51, and Standards Support.

Regular Education Teachers	Student Services Coordinators	Principals
SASAs	Counselors	Vice-Principals
IRA Teachers	High-Risk Counselors	Registrars
PINS Teachers	CSAP Counselors	Clerks
CORE Teachers	ESLL Teachers	Clerk-Typists
Transition Teachers	Act 51 Class-Size Reduction Teachers	Clerk Stenos
Student Activities Coordinators	EAs (PSAP, CSAP)	Account Clerks
CSAP Teachers	Standards Support Teachers	School Custodians and Swimming Pool Custodians
Career Education Assistants, Teaching Assistants	Gifted/Talented Teachers	School Security Attendants
School Librarians	Library Assistants	

- Casual or Hourly Hires**

These positions must be included in the Financial Plan if they are to be used by the school.

Part-Time Temporary Teachers (PTTs) for World Languages, ESLL	Classroom Cleaners	Class-size Reduction PTTs for 3 rd grade
Para-professional Tutors (PPTs)	Adult Supervisors	PSAP consultants
Substitute Teachers from Priority Funds	PCNC Coordinator	

Note: Meal Count Assistants are paid from the School Food Services program, not from WSF.

2. Position funding split between multiple Program IDs

- Certificated positions can be funded by a maximum of two Program IDs, with each at 50% FTE.
- Classified and SSP positions can be funded by a maximum of three Program IDs, with each at 25% or more of the FTE, for no more than 100% FTE. If the total FTE of a classified or SSP position is less than 50%, the Office of Human Resources must submit a proposal for bargaining unit exclusion to the union for agreement. Schools may find it difficult to fill positions that are less than half time.

3. Positions not included in School Financial Plans

Some programs with staff assigned to work on school campuses are considered to be “centralized” programs, and their positions have not been included in the Financial Plan templates. These currently include:

- School Based Behavioral Health
- School Food Service (Cafeteria Managers, Cooks, Bakers, Cafeteria Helpers, Meal Count Assistants)
- Afterschool Plus (A+) Program

4. Position shared by multiple schools

- If more than one school plans to share a position, each school’s AFP must account for their portion of the salary and fringe costs, although the position will be established at one school (or perhaps at the complex Org ID).
- The narrative of the Academic Plan should list the schools which will be sharing the position, and state where the position will be established.
- The “host” school should include 1.00 FTE in the Salaried Personnel section of the AFP. A negative amount should be added in the Current Expenses section, using Description – Cash Adjustments for the portion of the salary that will come from another school. Use the “Principals Notes” column to indicate the shared position (e.g. “Position to be shared with _____, _____, and _____ schools on a 25%/25%/25%/25% basis”).
- The sharing schools should include their portion of the salary cost in the Current Expenses section, using Description – Cash Adjustments.
- After the allocations are received, the sharing school(s) should use the LSB-3 form to transfer their portion of the salary cost to the Org ID where the position is established.
- When agreeing to share a position with another school, principals should also consider issues such as:
 - the cost of mileage if the employee needs to travel between the schools;
 - who will be responsible for supervision and the performance evaluation of the employee;
 - the employee’s schedule at each school;
 - how to determine priorities when more than one school urgently requires the employee’s assistance.

5. **Combined functions**

Principals may combine positions to more effectively use personnel. Positions should be within the same bargaining unit, and the capabilities and qualifications of individuals in combined positions should match the requirements of the positions. A half-time 10-month certificated position **cannot** be combined with a half-time 12-month certificated position, due to difficulties with record-keeping on the benefits.

6. **Mandated positions**

The purpose of WSF is to give schools the flexibility to achieve their academic and financial goals. As one example of this flexibility, there are no mandated positions. There are mandatory **functions** which must be completed on a regular basis. These functions are generally carried out by individuals:

- A management and supervision function (e.g. principal);
- Administrative functions (e.g. SASA, clerks);
- Instructional support functions (e.g. registrar);
- Instructional support functions which include student support functions (e.g. student services coordinator and counselors); and
- Safety and well-being functions (e.g. school security attendants and custodians).

The principal and School Community Council will determine how these various functions are to be completed on a regular basis, within applicable federal and state laws, Board of Education policies, and collective bargaining agreements.

The school is not required to have a 12-month Student Services Coordinator position, if there are other means to ensure that the student support functions cited above can be completed even when school is not in session.

The school is not required to have a PCNC Coordinator, but must meet the expectations of BOE Policy 2403, "Parent/Family Involvement." If the school receives Title I funds the school is also expected to regularly assess the effectiveness of its parent involvement activities.

7. **Positions specific to school levels**

School plans may include types of staff not formerly allocated to certain school levels. For example, an elementary school's plan could include a security attendant or student activities coordinator, which were formerly allocated only to secondary schools.

8. **Class size**

- As a guideline, Board of Education Policy 2237 lists optimum class sizes of 20:1 for grades K-3, and 26:1 for grades 4-12. This is a policy, not a requirement.
- The policy states that the maximum class size for grades K-2 shall be 25 students.

- An average of 26.15 students per teacher is a state-wide contractual obligation. It is not a school-by-school requirement.
- A school deviating significantly from the Board of Education's policy should be able to justify the deviation.

9. **Staffing formulas**

Under WSF, principals have the discretion to explore alternatives to the historic staffing formulas for positions funded by WSF. Positions not in WSF programs will continue to be allocated to schools as they are now allocated.

10. **Class size grievance**

The AFPs will be developed with input from teachers, reviewed by the School Community Councils, and approved by the Complex Area Superintendents. These will be checks and balances on principals' personnel actions that might otherwise lead to a grievance.

E. SALARY COSTS

1. Average Salaries

For the SY 2007-08 plans, the average salaries were calculated for all General funded positions in the Fiscal Biennium 2007-2009 biennial budget that have school Organization IDs in the Uniform Accounting Code. Average salaries will be re-calculated every two years, when a new biennial budget is prepared, to reflect changes to pay schedules.

The complete list of average salaries for SY 2007-08 is attached, "Average Salaries for FY 2008 AFP." The same average salaries will be used for the SY 2008-09 plans. For SY 2009-10, a new computation will be made, which will be used in the SY 2009-10 Excel template.

2. Combined average for Bargaining Unit 05

For Bargaining Unit 05 members (such as teachers, librarians, counselors, 10-month student services coordinators, 10-month student activities coordinators, and 10-month registrars) the average salary is based on all 10-month positions, regardless of Object Code description. For 12-month BU05 members, the average salary is 10-month times 1.2.

3. Principals

For principal positions, the average salary is based on the school level (Elementary, Intermediate, and High School).

4. Rates for casual hires

Casual positions are those which are paid by the day or by the hour. The current rates used in the Casual Personnel System are online in the ISSB web site. Go to <http://www.issb.k12.hi.us/>, click on Casual Personnel, click on Occupational Groups Table. The table can be sorted alphabetically (by Occupational Group Description) and also by Occupational Group Code, which groups similar positions together.

5. Increase in classroom cleaner hourly pay rate

The 2007 Legislature added funding to WSF to accommodate an increase in classroom cleaner hourly pay from \$7.25/hour to \$8.00/hour. Funds have been added to the WSF "pot" to pay for the increases. The increase will be allocated to schools as part of the August adjustment.

6. Variation from minimum wage

Some principals have reported difficulty attracting applicants for casual hire jobs such as classroom cleaners and adult lunch supervisors and believe that higher pay may be a solution. Principals may recommend through their Complex Area Superintendent to the Assistant Superintendent, Office of Human Resources, with supporting justification, to consider a change to the compensation pay rate for the Classroom Cleaner or Adult Supervisor category. Among other factors, the duties and responsibilities of the

Classroom Cleaner or Adult Supervisor would need to be reviewed in determining an appropriate compensation rate for the job class. If a higher pay were to be approved, it would apply to all employees in the job class, at all schools, not just the schools requesting the pay raise.

7. Position classifications

The school may determine that a position classification that the school has not used previously is needed. The complete list of non-certificated position classifications is available through the state's Department of Human Resources Development, at <http://www.hawaii.gov/hrd>. From the home page, click on Position Classification and Compensation, then click on Class Specifications and Minimum Qualifications.

If the school requires a position type on this list, and the position is not among the pull-down options on the Excel Financial Plan, contact the Budget Branch's Preparation or Execution Section to request a customized revision of the school's template. The Budget Branch will coordinate with the Office of Information Technology Services – Information Systems Services Branch (OITS-ISSB) to revise the template for the school. After the AFP has been approved by the CAS, the school office must work with the district classified PRO to establish the position.

F. OTHER COSTS RELATED TO POSITIONS

1. Fringe costs

The AFP must include a budget for fringe costs for all positions included in the AFP.

- a. Fringe costs for WSF positions are automatically calculated based on the average salaries in the WSF budget.
- b. Fringe costs for general fund categorical positions are calculated on the template, but charged to specific fringe Program IDs.
- c. Budgets for programs with positions to be paid from non-general funds (i.e. Federal, Special, or Trust fund) must include fringe costs, as is the current practice.

The fringe rate for salaried positions in general fund programs for FY 2007-08 is 36.46%. For non-general funds, the actual fringe cost is charged for salaried positions and casual hires.

2. Substitutes

Substitutes for sick leave, vacation leave, vacancies, and vicing positions for WSF-funded positions will continue to be centrally paid. The school does not need to include these costs in the AFP. However, the school should ensure that the substitutes that are hired are for positions that are in the AFP, and not hire substitutes for unbudgeted positions. Substitutes for classified and SSP positions must be due to the valid absence of an incumbent employee. Substitutes for school-initiated reasons, such as professional development, are not paid for centrally and should be budgeted in the school's AFP.

3. Salary differentials

Differentials such as grade level chairs, department chairs, and band will be centrally paid. The school does not need to include these costs in the AFP. The cost of these differentials has been included in the calculation of the average salaries.

4. Temporary Assignment Pay

The differential pay for a teacher-in-charge or for other employees in temporary assignments will also be paid centrally for SY 2007-08. The school does not need to include these costs in the AFP.

5. Principal mentor costs

The cost of mentors for schools with Academic Certification for Excellence (ACE) candidates will be centrally paid.

6. Callback pay for teachers

It is possible for a teacher to be recalled on non-work days if the CAS gave prior approval for work that the teacher would normally do during their normal work day. The procedure is that the school submits a letter to the CAS with the justification, recall dates and funding source and requests approval. After the last day of recall, the school submits the Timesheet (D56) and the CAS-

approved letter to OHR-Certificated Transactions for payment authorization. The Timesheet should use Object Code 2720, Recall Duty Premium. The Financial Plan should show the projected costs in Character A1, Object 2720.

7. **Overtime**

Overtime must be paid by the school. **Exception:** For SY 2007-08, custodial overtime will continue to be paid centrally.

8. **Collective bargaining increases**

The pay raises and step movements that are negotiated and funded after the DOE's budget is submitted to the Legislature are paid centrally from a separate allocation from the Department of Budget and Finance (B&F). The increased salary amounts are not included in the average salary. There is a time lag between the payment of the increases and the change to the DOE's budget. For example, the budget and the average salaries for FY 2007-08 are based on the pay schedules that ended June 30, 2005, because the budget was prepared in summer 2006.

The pay raises funded during the 2007 Legislative Session are allocated separately to the DOE for FY 2007-08 and FY 2008-09. These pay raises will be included in the average salary calculations for FY 2010, and the WSF allocations to schools will be increased by the amount B&F adds to the DOE's budget.

G. PERSONNEL ISSUES

1. School Personnel List

On October 2, 2006, OITS took a “snapshot” of all positions established at the school. This data was provided to schools in an Excel file that schools can download from a web site at <http://165.248.6.166/data/wsf/index.asp>. The same October 2, 2006 data was used to fill in the FTE data in the school’s Financial Plan templates for FY 2007-08 planning. The School Personnel List included all positions (Classified, Certificated, and SSP) from all funding categories (WSF, Categorical, and Centralized) to assist with development of the AFP. Principals are able to manipulate the Excel file (e.g. sort the file, print the data, update incumbent name if an employee leaves) when preparing the AFP. The Personnel List is only for the school’s information purposes; it does not need to be submitted to any offices.

A similar School Personnel List file is planned to assist principals in preparing the SY 2008-09 plans. The date of the “snapshot” has not yet been determined.

2. Reducing staff

The Office of Human Resources (OHR) follows established staff reduction procedures for WSF positions that are not funded in the AFP for the next school year.

3. Enrollment Adjustment positions

The principle of WSF is that the weights substitute for “district help,” determining objectively and transparently the support each school receives. There are no district reserve positions or cash reserves under WSF.

The preliminary WSF allocation was based on a school’s projected enrollment, and will be adjusted (up or down) as of the official fall enrollment date. Schools will receive dollars if their enrollment increases, and may use the dollars to add positions. WSF allocation adjustments (increases only) will be made in September, and again in January 2008, for schools whose enrollment grows after the official fall enrollment.

When schools prepare their AFPs, they should also identify contingency plans in the event enrollment is lower or higher than projected. Schools whose official enrollment is below projected enrollment will need to implement “Plan B” (the contingency plan) that ideally was developed at the time they developed their AFPs.

4. Revising position descriptions

A school administrator might revise a position description that downgrades the position. It is not permissible to downgrade filled positions for the purposes of saving money or respond to performance issues. Poor performance is a supervision issue, not a classification issue.

5. **Outsourcing**

The use of contracted employees instead of state employees is governed by Section 89A-1 in HRS. The procedures that must be followed if outsourcing is desired have not yet been developed.

For FY 2007-08, outsourcing will not be available except for classroom cleaning as described in "Concerns Regarding Specific Programs." The outsourcing process will take time and require assistance from the state Office of Collective Bargaining and managed competition. Before a school can outsource, it will need to determine clearly what the in-house cost is, and whether the in-house cost can be reduced to where it is competitive with outsourcing. If custodial services are outsourced, standards for health and safety still need to be met.

Procedures for contracting for classroom cleaning have been published by the Office of Business Services (OBS) in a 6/25/07 memo from Randy Moore, Assistant Superintendent for the Office of Business Services, to Principals.

6. **Reducing permanent versus temporary positions**

The positions funded through the WSF allocation will be decided each year so there is technically no "reducing" of those positions. The school should first look to reduce vacant positions. New positions created by schools under WSF are temporary, unless a school needs to take a permanent employee who is displaced from another school.

7. **Filling WSF positions**

The regular hiring process (recruit, screen, interview, recommend, etc.) applies when filling a WSF position. Existing DOE and collective bargaining procedures regarding filling positions must be followed. The principal cannot move an incumbent from an existing position to a newly created position without following recruitment procedures.

8. **Positions versus dollars**

For programs in the WSF allocation, the resources will be allocated via funds, not positions based on staffing formula. Previously, those resources were allocated via staffing formula. With WSF allocation, this has changed. However, employees will still be in the schools (based on the schools' AFPs) and will still have position numbers.

All categorical programs will continue to be allocated as in previous years - a combination of position and funds, or positions only or funds only. There is no change.

What is different is that the principal has the flexibility to determine the best use of WSF positions to improve student achievement. Staffing needs are based on which WSF positions are needed to implement the AFP that is

submitted to the School Community Council for recommendation and approved by the Complex Area Superintendent. That means that principals cannot "cherry pick" individuals.

9. **Applicability of bargaining unit contracts**

Principals do not have the authority to make personnel or operational changes in a manner contrary to bargaining unit contracts. Principals, like all supervisors, are responsible for following the law, policies, rules, regulations and collective bargaining agreements. Act 51/04 does not give principals or the DOE unilateral authority to ignore or violate any of the above. All DOE employees are responsible for implementing Act 51 within the boundaries set by law, policies, etc. Act 51/04 does not override collective bargaining. The intent of Section 63 in Act 51/04 was to address implementation of specific sections of Act 51/04. It was not intended to override personnel rules and regulations nor override what the DOE agreed to in our respective contracts.

For HGEA and HSTA, the exception to the contract process is in place and provides a process to get the changes recognized and approved.

The DOE honors its contracts with HGEA, HSTA and UPW.

10. **Role of the Personnel Regional Officers (PRO) in WSF**

One role of the PROs is to place any incumbents displaced because of staff reductions resulting from the AFP. The PROs also assists the principal in recruiting and filling WSF positions included in the AFP.

The PRO also assists the principals and CASs in reviewing the positions included on the AFP prior to CAS approval of the AFP.

H. CONCERNS REGARDING SPECIFIC PROGRAMS

1. **E-rate**

Eligibility for E-rate, and E-rate procedures, did not change due to WSF.

2. **English for Second-Language Learners (ESLL)**

The principal has discretion over the way services will be provided to ESLL students, and the total amount of the WSF budget that will be used for these services. The WSF budget for ESLL should generally be equal to or greater than the FY 2005-06 allocation for ESLL Program ID 16887, English for Second-Language Learners. Please note that Program ID 34660, District Resource Services-ESLL, is NOT in the WSF. The districts will continue to have Bilingual/Bicultural School-Home Assistant positions and District Office Teacher positions to support the ESLL program.

3. **Custodial staffing**

The staffing formulas for custodial positions are guidelines, not rigid, and they are department guidelines, not bargaining unit requirements. Custodial staffing (and classroom cleaning) will be determined through the AFP and may differ from current practice. Schools that want to change their custodial staffing will need to provide a rationale in their AFPs, which require School Community Council review and CAS approval. Health and safety standards must be met.

4. **School custodian working as a classroom cleaner**

The school's WSF allocation will NOT be increased if a half-time school custodian or cafeteria helper also works as classroom cleaner and is paid the custodian or cafeteria helper hourly rate. The increased hourly cost will be covered centrally via a monthly automated JV which reduces the school's expenditures by the increased hourly cost (i.e., posts a credit to expenditures). The JV can be seen on the FMS DAFMZ011 report in the Expenditures section.

5. **Salary of Head Custodian**

The average salary chart used to prepare the Financial Plan does not distinguish between the cost of a head custodian or other custodians.

6. **Volunteers working as classroom cleaners**

Schools may provide for classroom cleaning by using volunteers. If a school determines that fewer school custodial positions are required due to the use of volunteers, please discuss the plan with the PRO to ensure that the proper parameters are followed to be in compliance with HRS §302A-1507, regarding Classroom cleaning project.

7. **Contracting classroom cleaner services**

Hawaii Revised Statutes allows "mechanisms" for cleaning classrooms, in

§302A-1507 (copied below). When considering a contract to clean classrooms, principals should be mindful of the following:

- The collective bargaining contract with UPW requires that part-time custodians must be afforded the opportunity to work additional hours as classroom cleaners before casual employees may be hired.
- No full-time custodial staff employed at the school may be displaced due to the contract.
- Procurement law requires that contracts of \$25,000 or more must be competitively bid.

Procedures for principals to follow to contract for classroom cleaning are in a 6/25/07 memorandum from Randy Moore, Assistant Superintendent, OBS (see Appendix 6).

§302A-1507 Classroom cleaning project; established. (a) There is established a classroom cleaning project in all public schools, excluding new century charter schools and new century conversion charter schools. Each school, through its school community council, may develop mechanisms to provide for classroom cleaning, including but not limited to having parent, student, or other community groups clean the classrooms on a regular, continuing basis.

(b) Schools may use any available resources to achieve the purposes of this section; provided that no full-time custodial staff employed at the school shall be displaced. [L 1996, c 89, pt of §2; am L 2004, c 51, §31

8. **Reimbursement for custodial services from non-school operations on the campus**

Some schools host non-school operations on their campus (such as public charter schools, state and district offices, adult community schools). These operations are not included in the calculations of the school's WSF allocation, but the school may provide custodial services to these operations. If the school provides custodial or cleaning services, the school will be entitled to request reimbursement from the non-school operations for the costs of providing such services. These operations will receive a separate allocation for custodial services and/or classroom cleaners. The methodology for calculating and requesting reimbursement is being developed by OBS.

9. **School Facilities Support Services provided by OBS**

OBS is responsible for providing certain services at school facilities. Appendix 7 is a matrix detailing the responsibilities of schools and OBS.

10. **School custodial purchases from WSF funds**

Schools are responsible for the following purchases:

- custodial safety supplies and shoes;
- custodial restroom supplies;
- floor wax and sealant;
- custodial equipment (floor vacuum cleaners, wet & dry vacuum cleaners, floor polishers, weed whackers, custodial carts, hand trucks, dollies, ladders, trimmers, etc); and
- custodial cleaning supplies.

11. **School-level Repairs & Maintenance(R&M)**

The R&M costs the school must cover with WSF funds are:

- wall clock;
- re-finish material for gym floor;
- repair irrigation system;
- landscape for school;
- re-key locks;
- material for community projects;
- small hand tools for repairs; and
- hiring a consultant to carry out electrical power study for school-installed air conditioning units (BOE Policy 6700).

For further questions, or if schools run into emergencies regarding the above R&M needs, please contact:

Francis Cheung
Engineering Program Manager
DOE-Office of Business Services
Facilities Maintenance Branch
Phone: 831-7941
Fax: 831-6750

12. **Safety Managers**

The Safety Manager program is operated under a centralized contract. OBS has developed a procedure for contracting for a safety manager under WSF. The annual cost for contracting each of the current 10-month safety managers is \$43,000; if fewer contracted safety managers are requested by schools, the cost will be more due to shared overhead costs. To include a contract for safety manager in the Financial Plan, go to the School Operations input sheet, in the Current Expenses section, select SVC FOR FEE (NON-STATE), enter a cost of \$43,000, select the WSF-School Facility Services Program ID, and add a note in the Principals' Notes column that the contract is for a safety manager. These funds will need to be transferred to OBS using form LSB-3 to enable a centralized contract to be executed.

13. **Article VI Teachers**

The Article VI teacher positions are not included in WSF for SY 2007-08, they are Categorical positions. This may change in future school years. The tentative SY 2007-08 Article VI teacher allocation was determined by OCISS and schools will be notified of the changes to the tentative allocation after the official enrollment count date.

14. **Changes to Categorical allocations**

Requests to alter staffing of categorical programs must be discussed with and approved by the Program Manager for the categorical program. If the request is to sell categorical positions that have been allocated to the school, the school must receive the Superintendent's approval via a memo.

15. **Protocol Funds**

Schools may transfer WSF funds into Program ID 42114 for the purchase of items such as leis and refreshments. The recommended cap for protocol expenditures in one year is \$1 per student, or \$1,000 per school, whichever amount is greater. Protocol funds should be used judiciously, as expenditures will be reviewed and if necessary this policy may be adjusted. (Reference October 13, 2006 memo from Superintendent Patricia Hamamoto, Subject: Discretionary Protocol Account Changes.)

16. **Out of State Travel**

Costs for out-of-state travel may be included on the Financial Plan, paid with WSF funds, **only if the approved Academic Plan includes an Enabling Activity that requires out-of-state travel.** The Enabling Activity must detail the estimated cost of the travel expenses (e.g. per diem, conference registration, air fare, car rental) and the Financial Plan must include a reference to the Enabling Activity in the "AcPlan" column for each of the estimated expenses.

17. **Career and Technical Student Organizations**

Career and Technical Student Organizations (CTSOs) are recognized as integral to the career and technical education program. All funding for these

organizations is included in the WSF allocation. In order to access statewide activities for CTSOs, a buy-back procedure has been established by the Office of Curriculum and Student Services. The procedures for SY 2007-08 are described in a June 13, 2007 memorandum from Linda Unten, Acting Assistant Superintendent, Subject: Weighted Student Formula Buy Back Procedures for Career and Technical Education student Organizations (CTSOs). The procedures are also included as Appendix 8.

I. CREATING THE FINANCIAL PLAN

1. Excel template files

OITS-ISSB assists the Budget Branch in providing a template to each school to create the financial plan. The templates are pre-loaded with the following data:

- Current school year positions (WSF and Categorical only)
- Prior school year expenditure plans for general and federal funds, including WSF programs
- Prior school year FMS expenditures for special and trust funds

2. Delivery of Excel template files to the school

The Excel file for each school is posted on a website, so the file can be downloaded at the school. This website can only be accessed from within the DOE network. The address is:

<http://165.248.6.166/data/wsf/index.asp>

After the approved AFPs have been received electronically, the Excel templates can no longer be downloaded.

3. Pre-loaded template data

Schools have varying amounts of detail on the pre-loaded Excel template file. The non-salary data on the files is from the prior year's Expenditure Plans in the Budget System. If one school summarized multiple expenditures into one Object Code (e.g. Classroom Supplies), that school will appear to have less detail than another school which used many Object Codes in its Expenditure Plan.

4. Procedure for Creating the First Draft of the Financial Plan

- a. Review the Academic plan with its prioritized activities (developed after analyzing student data, obtaining community input, and identifying targeted interventions).
- b. Check Office of Information Technology Services-Information Resource Management Branch's (OITS-IRMB) enrollment projections for next school year as published in Lotus Notes, DOE Memos & Notices.
- c. Review current personnel list provided by the Office of Human Resources (OHR), verify that all positions listed are at the school, verify what positions fall under WSF versus other funding categories.
- d. Review last year's allocations, detailed by WSF and Categorical (data from prior year expenditure plan and established positions will be provided in Excel).
- e. Review last year's actual expenditures by Object Code (FMS report DAFR385A).
- f. Identify the cost of items to be included (average salaries, substitute teacher costs, other casual hire costs, equipment, telephone, office operations such as copy machine, security alarm service, equipment maintenance).

- g. Identify other available resources (e.g. special and trust funds; new grants; Local School Account).
- h. Review categorical allocations from prior year to determine the likelihood that each fund will continue to be allocated (refer to Lotus Notes "DOE Budget Alloc Details FY 2007" database for specific Program ID allocation notices and rationales).
- i. Identify the fixed costs such as positions required, office operations, telephone, custodial supplies.
- j. Identify the costs that can be covered by anticipated categorical funds.
- k. Identify costs that can be shared with other schools in the complex or complex area (e.g. professional development, equipment).
- l. Prioritize the remaining needs using criteria determined by the school, such as school's vision and goals, programs required for restructuring. Use the decision-making model from School-Based Budgeting Model – Recommendations and Considerations for Budget Decisions [Note – include a link for the online version]
- m. Plan to use the WSF funds for highest-priority costs that are not covered by categorical funds.
- n. Prepare a prioritized list of other needs that will be funded if additional funds are available (e.g. carryover from prior year, savings in fixed costs, new appropriations from the Legislature, new grants).
- o. Prepare a contingency plan to be used if WSF allocation decreases or increases due to a change in enrollment (e.g. identified vacant positions that will not be used and which can be "sold", or planned expenditures that can be deferred or funded through other means).

Note: The Financial Plan should contain all costs at the school, except Centralized costs such as Food Services and SBBH. The Academic Plan only contains the costs related to the interventions described in the plan. The school's total financial costs are not included on the Academic Plan.

5. Differences in Projected Enrollment

If the principal believes the OITS enrollment projection is too low for the next school year, and more teachers will be needed, there are two options:

- Option 1. Include additional teacher positions in the AFP, and a low amount of funds for supplies and equipment, expecting that an increased allocation will be received in August and can be used for supplies and equipment. When the official enrollment count date is near, if the principal sees that the enrollment will not be greater than the projection, the additional positions can be "sold" via the LSB-1 process.
Pros: Allows adequate time for recruitment for teachers.
Cons: The school's purchase of supplies and equipment may be delayed.
- Option 2. Prepare the AFP to match the projected enrollment. Hold back on expending WSF supply and equipment funds during July. When the official enrollment count date is near, if the principal sees that the enrollment will exceed projection, begin the LSB-1 "buy" process to add teachers, with the expectation that an increased allocation will be received. During the period between May 1 and the enrollment

adjustment allocation, LSB-1s can be submitted to “buy” positions even if the school will not have sufficient allocation to pay for the positions until the enrollment adjustment allocation is received.

Pros: Allows the school to wait longer before making a final determination regarding the number of teachers required.

Cons: May be more difficult to recruit for and fill teacher positions that are established through the LSB-1 “buy” process close to the time school begins.

6. Categorical funds (including Federal funds)

The AFP should be updated to include the categorical positions which have been tentatively allocated. Non-salary amounts for categorical programs do not need to be adjusted unless the principal predicts that a particular categorical program or Federal grant will no longer be allocated to the school. The Categorical funds are included in the AFP to provide a complete picture of the school's resources. The FTEs and amounts submitted in the final AFP do not affect nor determine the actual allocation of Categorical funds.

7. Special and Trust funds

The data for Special and Trust funds that are pre-loaded in the Excel Financial Plan Templates are the amounts actually expended through FMS in the prior fiscal year. When preparing the AFP, the principal should zero out the items for special or trust funds that are not expected to be available to the school in the plan year, such as one-time donations in Trust funds. For funds which are not expected to have significant variation, the principal could leave the amounts at the pre-loaded level.

- Special funds at the school could include:
 - Summer School and other out-of-school hour programs
 - Reimbursement for Lost Textbooks
 - Driver's Education
- Trust funds at the school could include:
 - Donations and Gifts
 - Athletic gate receipts
 - Grants from private businesses, agencies, or foundations (e.g. Alu Like, Office of Hawaiian Affairs)
 - Funds from private grant sources may be used to hire staff such as teachers and EAs. Please note that the actual salaries and fringe benefit costs for these positions will be paid by the school.

The Special and Trust funds are included in the AFP to provide a complete picture of the school's resources. The FTEs and amounts submitted in the final AFP do not affect nor determine the actual availability of Special and Trust funds.

8. User Fees

Schools and/or SCCs are not permitted to assess user fees for students.

9. **Measures to prevent financial mistakes in preparing and implementing the AFP**

- a. The principal will have a listing of all school personnel, with source of funding, for reference when preparing the financial plan.
- b. The Excel template includes a worksheet which shows the number of WSF positions established at the school after school has started, the number in the plan, and the difference (gain/loss of FTEs). This worksheet should be reviewed by the CAS prior to electronic approval of the financial plan.
- c. The PRO will use the summary of position changes (from the Excel template) to follow up on personnel actions required to implement the plan.
- d. The data from the AFP Excel worksheets will be used to create each school's WSF allocation, and expenditure plans for the WSF programs into the Budget System based on the details in the AFP.
- e. The Budget Branch will monitor positions established and identify discrepancies between AFP and actual, if any, so the discrepancies can be corrected.
- f. Any changes to the positions in the approved AFP must be made through the LSB-1 "buy/sell" procedure.
- g. FMS will continue to control expenditures for supplies and equipment for all funds (except Local School Accounts), based on either the allotment received from the Budget System Expenditure Plan or the cash received (depending on the type of fund).

J. SUBMITTING THE FINANCIAL PLAN

1. Electronic submittal by principal to CAS

Beginning with the SY 2007-08 plans, the principal will submit the Financial Plan electronically to the CAS, not to the Budget Branch. The submittal must be done from a computer which is on the DOE's intranet.

If a principal has created more than one version of the Financial Plan precautions should be taken to ensure the correct version is submitted for CAS approval. A separate folder should be used for the "draft" versions of the plan, to distinguish them from the "final" version.

2. Hard copy submittal by principal to CAS

One paper copy of the entire plan should also be submitted to the CAS. Individual CASs may require additional paper copies. The sections of the AFP to be submitted in paper copy to the CAS are:

Required Documents (for public view):

1. *Cover Sheet* (title of school, school year, principal, contact number)
2. *SCC Assurances* (with SCC signature, dissent)
3. *Overview* includes:
 - a. School Vision and Mission
 - b. Comprehensive Needs Assessment
 - c. Summary Paragraph of strategic actions and activities
 - d. Pending activities with additional funds
4. *Trend Report*
5. *School Strategic Plan* (Strategic actions should include GLO references)
6. *Narrative Summary of the Academic and Financial Plan*
7. *Academic Plan*
8. *Financial Plan Summary Worksheet*

In addition for Complex Area Superintendent review:

Appendices

- a. Financial Plan Worksheets

These documents are not posted on the web.

3. Electronic submittal by CAS to Budget Branch

After the CAS has reviewed and approved the financial plan, the CAS will submit the plan electronically to the Budget Branch. The submittal must be done from a computer which is on the DOE's intranet.

Note: This is the official Financial Plan, that will be used to create the WSF expenditure plans and allocations for each school within the Budget System,

and which the PROs will use to check the WSF positions required at each school.

When the CAS electronically approves the financial plan, a PDF file of the Financial Plan Summary Worksheet will automatically be generated and emailed to the principal. The principal should save this file to the principal's computer, and use the file when creating the upload for the School Documents Online posting.

4. **Hard copy submittal by CAS to state office**

No hard copies are required to be submitted to state office.

5. **Posting on web**

The school must post the AFP on the School Documents On-Line Website, to make the plan available to the public. The documents which must be posted are the same as the paper copy listed above. For further information please refer to the January 8, 2007 memo from the Superintendent, available on the DOE Memos & Notices database, "Activation of the School Documents On-Line Website."

K. SCHOOL COMMUNITY COUNCIL

1. The School Community Council (SCC) and the AFP

Please note the School Community Council Handbook II (dated October 2006) includes the following:

Successful councils practice good stewardship and act as a whole, taking responsibility for communicating with all role groups and for the benefit of all children rather than as individuals representing a role group and specific agendas. The SCC provides an opportunity for input to the school's Academic and Financial Plan as well as recommendations for revisions. (Page 9)

The CAS is the final approver of the Academic and Financial Plan. (Page 14)

The principal is designated by state statute to develop the Academic and Financial Plan. The SCC may recommend changes while the principal has the final authority to determine the content of the Academic and Financial Plan. He or she is responsible for providing the SCC rationale for not incorporating into the plan any of the SCC's recommendations. An Assurances and Recommendation for Approval form has been developed for that purpose. (Page 14)

2. SCC Monitoring of the Financial Plan

A summary report of plan versus expenditures is being programmed for principals to update the status of the plan implementation to the SCC. A sample report layout is attached. The principal should expect to report summary financial data to the SCC. Some SCCs may also request more detailed data.

The existing FMS Allotment Status Reports will continue to omit positions which are paid from the Central Salary account. This includes the on-line reports and the monthly DAFR4480-A report. These reports should not be used for monitoring the plan because the plan includes positions which are paid through the Central Salary account.

The existing FMS Expenditure Status Report (DAFR385A) will continue to show actual salaries. This report should not be used for monitoring the plan because the plan is based on average salaries.

The existing FMS-Budget Balance Reports will continue to show actual salaries without an allocation for Central Salary Program IDs. This report should not be used for monitoring the plan.

L. AMENDMENTS TO THE APPROVED FINANCIAL PLAN

1. Amendments for enrollment changes

If the official enrollment is greater than the projected enrollment, and the school requires additional staffing, the school must fund the increased staffing with the funding received from the increased allocation. The increased staffing must be purchased using the LSB-1 buy/sell procedure, initiated by the school. The Personnel Regional Officer (PRO) does not have any district reserve positions to allocate to accommodate increased enrollment.

2. Amendments due to vacancy of a planned position

If the school has recruitment difficulties and cannot fill a position that was included in the approved AFP, the position can be sold and funds used for other expenditures, using the LSB-1 buy/sell procedure. A chart is available showing the dollar values of positions + fringe at bi-weekly intervals. The full year's dollar value of the position cannot be returned to the school due to the need for central funds to pay for substitutes and budgeted vacancy savings.

3. Timeline for adding or reducing staff

The buy/sell process began May 1, 2007 for SY 2007-08 (prior to the beginning of the school year) and will end on February 28, 2008. Positions can be bought beginning May 1, prior to the school receiving an enrollment increase allocation, to increase the probability of filling the positions prior to the beginning of the school year. Schools will not be able to sell vacant positions for SY 2007-08 after February 28, 2008. The LSB-1 form requires the signature of the Complex Area Superintendent.

Please refer to the memo dated May 4, 2006 from Superintendent Patricia Hamamoto, Subject: School Financial Plan Implementation (FY 2006-07), for more information regarding the LSB-1 process and regarding processing times. Additional information, including blank forms, is in the section titled School Based Budgeting Implementation Procedures in the Lotus Notes database "Budget Execution Procedures."

4. Amendments due to change in implementation approach

If the school's expenditures vary from the AFP due to changes in approach to implement the AFP, the reason for the variance should be explained to the School Community Council (SCC). It is not necessary to submit an amended plan.

5. No revisions to approved Financial Plans

It is not necessary to submit a revised Financial Plan template to the Budget Branch if any of the above amendments have been made.

M. OTHER ISSUES

1. **Program manager's monitoring responsibilities for WSF expenditures**
The program managers for programs that have been merged into WSF are not responsible for monitoring the schools' expenditures for those programs. The accountability to improve student achievement, by following the AFP in the use of funds, rests with the principal.
2. **Educational Specialist Responsibilities for Programs in WSF**
The educational specialist's primary role is to (1) conduct research and development of processes and practices to continually improve the quality of program implementation, (2) conduct quality monitoring, and (3) provide technical assistance to schools. A related responsibility is the allocation of other funds for programs in the WSF (e.g. federal funds for ESLL).
3. **Allowable expenditures under WSF**
WSF expenditures must comply with state procurement rules and policies.
4. **Geographic exceptions**
The timeline for geographic exceptions will not change.
5. **Master Calendar**
The master calendar should be finished before the AFP is finalized. When the principal knows which courses the students want to take, the principal can use that data in developing the plan.
6. **Long-term plan for small schools**
The DOE does not currently have a formal plan for small schools. WSF will give communities the opportunity to design programs for small schools that may keep them financially viable.

N. References, Resources, and Forms

The following resources provide access to statutory, policy, and contractual authorities; and Standard Practice documents, procedures, and forms:

1. Standard Practice No. 0403 Developing an Academic and Financial Plan
2. Standard Practice No. 1611 Weighted Student Formula (General Description)
3. BOE Policies <http://lilinode.k12.hi.us/STATE/BOE/POL1.NSF>
4. School Community Council Handbook
<http://reach.k12.hi.us/empowerment/scc/>

O. Appendices

1. Glossary of Terms
2. Average Salaries (for FY 2007-08 and FY 2008-09 AFP calculations)
3. How to use the Financial Plan template
4. Financial Plan Rubric for Principals
5. Sample Monitoring Report for SCC
6. Program ID Crosswalk (Lists FY 2007-08 Program IDs in WSF/Categorical / Centralized, and indicates the section of the Financial Plan Template the Program ID is found: Standards Based Education, Quality Student Support, School Operations)
7. Contracting for Classroom Cleaning (refer to DOE Memos & Notices, memo dated 6/25/07 from Randy Moore, OBS, to Principals)
8. Custodian and Facilities Responsibilities under Weighted Student Formula (refer to DOE Memos & Notices, memo dated 3/3/07 from Randy Moore, OBS, to Principals and CASSs)
9. Weighted Student Formula Buy Back Procedures Career and Technical Education Student Organizations (refer to DOE Memos & Notices, memo dated 9/11/06 from Katharine Kawaguchi, OCISS, to CASSs and Secondary Schools Principals)

P. Forms

Please refer to the Budget Branch References database on Lotus Notes for copies of these and other forms:

1. Request to Buy WSF Position(s) (LSB-1B)
2. Request to Sell WSF Position(s) (LSB-1S)
3. School WSF Transfer Documentation (LSB-2)

Glossary of Terms

Term	Definition
Academic and Financial Plan (AFP)	The document which provides guidance to a school for the next school year to improve student achievement and meet targets.
Allocation	Official notification of spending authorization to expending agency or office. This is the distribution of appropriated funds to schools and offices.
Allotment	Crediting the financial accounts with the amounts specified in the approved expenditure plan. Expenditures can only be charged against allotments. The allotment period is for one fiscal year.
Appropriation	An amount of money set aside by law for a specific public purpose. Unless otherwise allowed by law, no government funds can be expended by any department unless first appropriated by the legislature through law. These appropriated amounts are usually based on the budget requests submitted by the departments.
Carryover	Funds which were not spent in the prior year, and are still available for spending in the current year.
Complex Area Superintendent (CAS)	The person who supervises schools in a complex area and provides area-wide program coordination and support of special education, special services, and federal-funded programs.
Categorical	Funds which are expended at the school, and must be expended for the specific purpose for which the funds are provided.
Centralized	Funds which are expended by the complex area, district, or state office on behalf of the school or in support of schools. Examples include school food services, related services for special education students, utilities, state administration, and complex area administration.
Collective Bargaining (CB)	The process of negotiating agreements between employer and unions. Also used to refer to the additional funding required to pay negotiated pay increases.
Continuous Improvement (CI)	The section of the AFP which addresses procedures, operations, systems, practices development or refinement, communication systems, data management systems, and culture building programs.
E-rate	The Schools and Libraries Universal Service Support Mechanism which provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access.
English for Second-Language Learners (ESLL)	The program which provides federally-mandated instruction, transitional bilingual support, and multicultural education services for students of limited English proficiency in accordance with: <ul style="list-style-type: none"> • the Department's Identification, Assessment, and Programming System (IAPS) for Students in the English for Second Language Learners (ESLL) Program • Title VI Civil rights laws • No Child Left Behind Legislation.
Expenditure	The process of spending monies. The payout or outlay of cash for services and goods.

Term	Definition
Expenditure Plan	A detailed plan of expenditures which shows how the allocated amounts will be spent during the year by programs, by sources of funds, and by objects of expenditure. The expenditure plan occurs right before or during the implementation of the budget. It is an updated version of the authorized budget. The purpose of the expenditure plan is to make sure sufficient funds are set aside for planned expenditures. In this way, the necessary funds are in the proper allotment ledgers when the charges, whether they occur through payroll or purchase orders, are processed.
Fiscal Year (FY)	The period from July 1 through June 30. The Fiscal Year is often referred to by the year in which the FY ends. For example, FY 2008 is the period from July 1, 2007 through June 30, 2008.
Geographic Exception (GE)	A process which allows students to apply for enrollment at a school other than the school in their home geographic area. Students are granted a GE status for a variety of reasons. While anyone may apply for a GE, students who attend one of the schools identified as “in need of improvement” is given priority to transfer to a school located on the same island that is not identified as needing improvement. A GE request for a special Program of Study (for example, Learning Centers and Hawaiian Immersion) will also receive priority consideration.
Hawaii Government Employees’ Association (HGEA)	The labor organization chosen as the exclusive representative by bargaining units 2, 3, 4, 6, 8, 9, and 13, representing supervisory, clerical, scientific and professional employees, and professional nurses. Employees represented include: <ul style="list-style-type: none"> • Principals • Vice Principals • Athletic Directors • Secretaries • Clerks • Data Processing Systems Analysts • Personnel Technicians • Psychologists • Speech Language Pathologists • Occupational Therapists • Physical Therapists • Educational Assistants • Educational Specialists • Administrators
Hawaii Revised Statutes (HRS)	The laws of the State of Hawaii. The HRS can be viewed online from the Hawaii State Legislature site (www.capitol.hawaii.gov) from the Status and Documents page.
Hawaii State Teachers’ Association (HSTA)	The labor organization chosen as the exclusive representative by bargaining unit 5 representing Hawaii state public school teachers. Employees include: <ul style="list-style-type: none"> • Teachers • Counselors • Librarians • Student services coordinators

Term	Definition
	<ul style="list-style-type: none"> • Registrars
Information Resource Management (IRM)	The Information Resource Management Branch of the Office of Information Technology Services develops policies, procedures, and guidelines relating to information resource management, coordinates the development of operational plans for the information systems and services of the public school system, and provides information technology support services for various Department-wide computer applications. The branch sections include the Student Information Services Section, the Information Access Support Section, the Lotus Notes Support Section, the Information Management Architecture Section, and the Student Services Application Section.
Instructional	Services which are provided in the classroom, face-to-face with students.
Master Calendar	The schedule of classes offered at a secondary school.
Non-instructional	Services which are provided outside the classroom.
Office of Human Resources (OHR)	The state office which administers a comprehensive personnel program for certificated and classified employees of the public school system within the framework of established laws, policies, and accepted principles of personnel management.
Office of Information Technology Services (OITS)	The state office which exercises technical oversight of information processing and telecommunication systems, facilities, and services of the public school system and department-wide operations to ensure that information technology and telecommunications support are being provided efficiently and effectively, and in accordance with laws, policies, and accepted principles of management.
Personnel Regional Officer (PRO)	The positions in each district which provide liaison between OHR offices, complex areas and schools to facilitate timely and effective employment and personnel management support.
Quality Student Support (QSS)	The section of the AFP which addresses support for students which are not successful; school or classroom programs for students; behavioral, discipline, harassment, bullying programs or procedures; and school procedures for safety and security of individuals and/or groups.
School Operations (SO)	The section of the AFP which addresses school administration and school facility services.
Standards Based Education (SBE)	The section of the AFP which addresses curriculum, assessment, instruction, and professional development.
School Community Council (SCC)	<p>A group of individuals at each public school whose members are elected by their peers to advise the principal on specific matters that affect student achievement and school improvement. The following groups are represented:</p> <ul style="list-style-type: none"> • Parents • Teachers • Noncertificated school personnel • Community representatives • Student representatives <p>The creation and maintenance of an SCC at each school is mandated by Act 51/04, as amended by Act 221/04.</p>

Term	Definition
School Year (SY)	The period from school start to school end. Because school begins in July of one calendar year and ends in June of the following calendar year, the SY is sometimes referred to with two years. For example, SY 2007-08 is the school year which begins in July 2007 and ends in June 2008.
Support Services Personnel (SSP)	Per HRS §76-16, certain positions in the DOE are exempted from civil service. The DOE refers to these positions as Support Services Personnel. The positions include: <ul style="list-style-type: none"> • teaching assistants • educational assistants • bilingual/bicultural school-home assistants • school psychologists • psychological examiners • speech pathologists • athletic health care trainers • alternative school work study assistants • alternative school educational/supportive services specialists • alternative school project coordinators • communication aides
Transient	Students who are enrolled in a school at the end of the school year but were not enrolled at the beginning of the school year.
Transition	The phased-in change in funding from FY 2006 "AS IS" (prior to WSF) to the WSF allocation, to comply with Act 51/04 requirement for supplemental allocations to schools losing funds under WSF. The increase to schools gaining funds under WSF is reduced, to provide transition funding to schools that lose funds under WSF.
United Public Workers (UPW)	The labor organization chosen as the exclusive representative by bargaining units 1 and 10, representing blue-collar workers. Employees represented include: <ul style="list-style-type: none"> • Custodians • Cafeteria Workers
Weighted Student Formula (WSF)	A form of student-based budgeting. Resources are allocated to schools based on student need. WSF provides a transparent means to distribute funds based on recognized student educational needs and characteristics. It also provides school communities with flexibility in determining how to use those funds to meet student needs.

Average Salaries, FY 07
From Salary Projection (General Fund, School-Level Only)

Obj	Object Description	Sum of Avg Sal	Fringe	Total
2565	12 MO-COUNSELOR	\$62,292	22,711.66	\$85,004.00
2549	12 MO-ELEMENTARY TEACHER	\$62,292	22,711.66	\$85,004.00
2440	12 MO-LIBRARIAN	\$62,292	22,711.66	\$85,004.00
2691	12 MO-PRINCIPAL (Elementary)	\$104,665	38,160.86	\$142,826.00
2691	12 MO-PRINCIPAL (Intermediate)	\$112,545	41,033.91	\$153,579.00
2548	12 MO-SECONDARY TEACHER	\$62,292	22,711.66	\$85,004.00
2559	12 MO-SPEC ED TEACHER-PRE-SCH	\$62,292	22,711.66	\$85,004.00
2692	12 MO-VICE PRINCIPAL	\$88,427	32,240.48	\$120,667.00
2562	12-MO SPEC ED TEACHER	\$62,292	22,711.66	\$85,004.00
2546	12-MONTH SAC	\$62,292	22,711.66	\$85,004.00
2529	ATHLETIC DIRECTOR	\$71,048	25,904.10	\$96,952.00
2527	COUNSELOR-DROPOUT	\$51,910	18,926.39	\$70,836.00
2545	COUNSELOR-HIGH RISK	\$51,910	18,926.39	\$70,836.00
2525	COUNSELOR-REGULAR	\$51,910	18,926.39	\$70,836.00
2533	CSSS RESOURCE TEACHER	\$51,910	18,926.39	\$70,836.00
2532	DISTRICT OFFICE TEACHER	\$51,910	18,926.39	\$70,836.00
2510	ELEM TEACHER	\$51,910	18,926.39	\$70,836.00
2607	PRINCIPAL (CSA)	\$128,115	46,710.73	\$174,826.00
2607	PRINCIPAL (Elementary)	\$104,665	38,160.86	\$142,826.00
2607	PRINCIPAL (High School)	\$121,546	44,315.67	\$165,862.00
2607	PRINCIPAL (Intermediate)	\$112,545	41,033.91	\$153,579.00

2505	REG EDUC/ARTICLE VI TCHR	\$51,910	18,926.39	\$70,836.00
2501	REGISTRAR (10-Month)	\$51,910	18,926.39	\$70,836.00
2501	REGISTRAR (12-Month)	\$62,292	22,711.66	\$85,004.00
2435	SCHOOL ASSESSMENT LIAISON	\$51,910	18,926.39	\$70,836.00
2605	SCHOOL BUSINESS MANAGER	\$67,398	24,573.31	\$91,971.00
2522	SCHOOL LIBRARIAN	\$51,910	18,926.39	\$70,836.00
2508	SECONDARY TEACHER	\$51,910	18,926.39	\$70,836.00
2563	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2511	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2512	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2514	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2516	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2517	SPEC ED TEACHER	\$51,910	18,926.39	\$70,836.00
2519	SPEC ED TEACHER-PRE-SCH	\$51,910	18,926.39	\$70,836.00
2520	SPEC SCH TEACHER	\$51,910	18,926.39	\$70,836.00
2524	STUDENT SERVICES COORDINATOR (10-Month)	\$51,910	18,926.39	\$70,836.00
2524	STUDENT SERVICES COORDINATOR (12-Month)	\$62,292	22,711.66	\$85,004.00
2568	TEACHER/DORMITORY	\$51,910	18,926.39	\$70,836.00
2606	VICE PRINCIPAL	\$73,689	26,867.01	\$100,556.00
2308	ACCOUNT CLERK	\$31,431	11,459.74	\$42,891.00
2672	ATHLETIC HEALTH SPECIALIST	\$46,323	16,889.37	\$63,212.00
2226	AUDIO VISUAL TECH	\$44,508	16,227.62	\$60,736.00
2425	AUDIOLOGIST	\$56,994	20,780.01	\$77,774.00
2221	BUILDING MTNCE WKR	\$40,425	14,738.96	\$55,164.00

Weighted Student Formula/School Financial Plan Implementation Manual

2234	BUS DRIVER-TRACTOR OPTR	\$34,728	12,661.83	\$47,390.00
2164	CAFETERIA HELPER	\$30,036	10,951.13	\$40,987.00
2301	CLERK	\$26,596	9,696.90	\$36,293.00
2304	CLERK STENO	\$34,161	12,455.10	\$46,616.00
2303	CLERK TYPIST	\$27,262	9,939.73	\$37,202.00
2217	COOK/BAKER	\$34,397	12,541.15	\$46,938.00
2023	COORDINATOR	\$48,772	17,782.27	\$66,554.00
2412	DATA PROC SYS ANALYST	\$52,559	19,163.01	\$71,722.00
2317	DISTRICT PCNC ASSISTANT	\$36,492	13,304.98	\$49,797.00
2207	FARM MANAGER	\$38,388	13,996.26	\$52,384.00
2162	FOOD SERVICE DRIVER	\$31,270	11,401.04	\$42,671.00
2237	HOUSEPARENT DF-BLND	\$30,449	11,101.71	\$41,551.00
2208	JANITOR	\$30,036	10,951.13	\$40,987.00
2326	LIBRARY ASSISTANT	\$28,695	10,462.20	\$39,157.00
2229	POWER MOWER OPERATOR	\$30,876	11,257.39	\$42,133.00
2428	REGIS PROF NURSE	\$69,741	25,427.57	\$95,169.00
2121	ROTC INSTRUCTOR	\$79,478	28,977.68	\$108,456.00
2306	SCH ADM SERVICES ASST	\$41,147	15,002.20	\$56,149.00
2218	SCH FOOD SVC MANAGER	\$44,530	16,235.64	\$60,766.00
2325	SCH MUSEUM COORD	\$28,860	10,522.36	\$39,382.00
2209	SCHOOL CUSTODIAN	\$30,578	11,148.74	\$41,727.00
2238	SCHOOL DORM ATTENDANT	\$28,692	10,461.10	\$39,153.00
2330	SCHOOL SECURITY ATTENDANT	\$23,391	8,528.36	\$31,919.00
2215	SCH-SWMG POOL CUST	\$37,081	13,519.73	\$50,601.00

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2305	SECRETARY	\$32,538	11,863.35	\$44,401.00
2415	SOCIAL WORKER	\$48,701	17,756.38	\$66,457.00
2231	TRACTOR OPERATOR	\$32,124	11,712.41	\$43,836.00
2339	USER SUPPORT TECHNICIAN	\$36,309	13,238.26	\$49,547.00
2420	ALT SCH ED/SUP SVCS SPCLT	\$38,952	14,201.90	\$53,154.00
2421	ALT SCH PROJECT COORD	\$42,144	15,365.70	\$57,510.00
2324	ALT SCH WORK-STUDY ASST	\$31,212	11,379.90	\$42,592.00
2322	BIL/BIC SCH-HOME ASST	\$32,899	\$11,994.98	\$44,894.00
2328	COMMUNICATION AIDE	\$30,118	10,981.02	\$41,099.00
2321	EDUCATIONAL ASSISTANT	\$25,078	9,143.44	\$34,221.00
2311	PERSONNEL TECHNICIAN	\$37,920	\$13,825.63	\$51,746.00
2417	PSYCH EXAMINER	\$51,831	\$18,897.58	\$70,729.00
2434	SCHOOL PSYCHOLOGIST	\$55,500	20,235.30	\$75,735.00
2427	SPEECH PATHOLOGIST	\$62,572	22,813.75	\$85,386.00
2551	12 MO-SPEC ED TEACHER-MR/LD	\$51,910	18,926.39	\$70,836.00

How to Use the Financial Plan Template

Overview. The Financial Plan Template is an Excel file with multiple worksheets, which is pre-loaded with historical financial data. Data can only be input or changed on the input sheets. The Template has multiple Summary sheets, which are automatically updated by changes to the input sheets.

Purpose. The purpose of the file is to provide principals with a tool to create the school's Financial Plan, and to communicate the plan with the School Community Council and others.

How to Get the File. The file will be created for each school after the FY2007-08 projected Weighted Student Formula budget has been calculated, approximately mid-October 2006. When all schools' files have been created, they will be available for download at <http://165.248.6.166/data/wsf/index.asp>. Principals will be notified of the file availability via an email from the CAS, or principals can check the site periodically in mid-October.

Type of Computer and Version of Excel. The Financial Plan Template was programmed for Windows PCs with Excel XP, 2002, or 2003. If you have Macintosh computer, or an older version of Excel you will not be able to open the Financial Plan Template.

Floating Toolbar. Click a button on the floating toolbar to:

- Print All Sheets: Print the entire Financial Plan Template (all pages will be sequentially numbered)
- Insert Certificated Row: Insert a new yellow row in the Certificated section
- Insert SSP Row: Insert a new yellow row in the SSP section
- Insert Classified Row: Insert a new yellow row in the Classified section
- Insert A1 Row: Insert a new yellow row in the A1 (Casual/Hourly) section
- Insert B Row: Insert a new yellow row in the B (Current Expenses) section
- Insert C Row: Insert a new yellow row in the C (Equipment) section
- Insert M Row: Insert a new yellow row in the M (Motor Vehicles) section
- Clear Data: Clear all data from yellow cells, to "start from scratch"
- Go to (various worksheets)
- Submit to CAS: When the principal clicks this button, a User Name and Password will be required to prevent accidental submittal
- Submit to Budget Branch: This button is only to be used by CASs; a User Name and Password will be required to verify the worksheet has been approved by the CAS

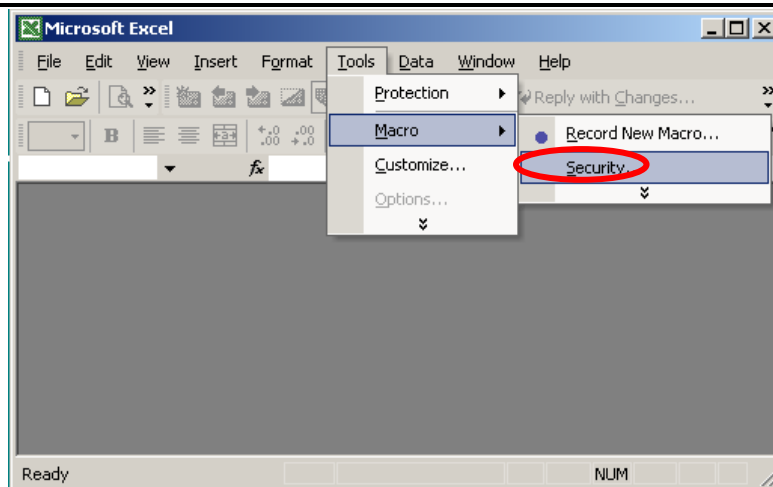
The floating toolbar may be moved by dragging the blue bar at the top. It may be closed by clicking on the "X" in the upper right corner. To restore the floating toolbar after closing it, click on another worksheet, or click on View – Toolbars – Financial Plan.

Macros Security. IMPORTANT: BEFORE opening the Financial Plan Template, the user must set macro security to Medium. After this has been done once on your computer, it does not need to be done again.

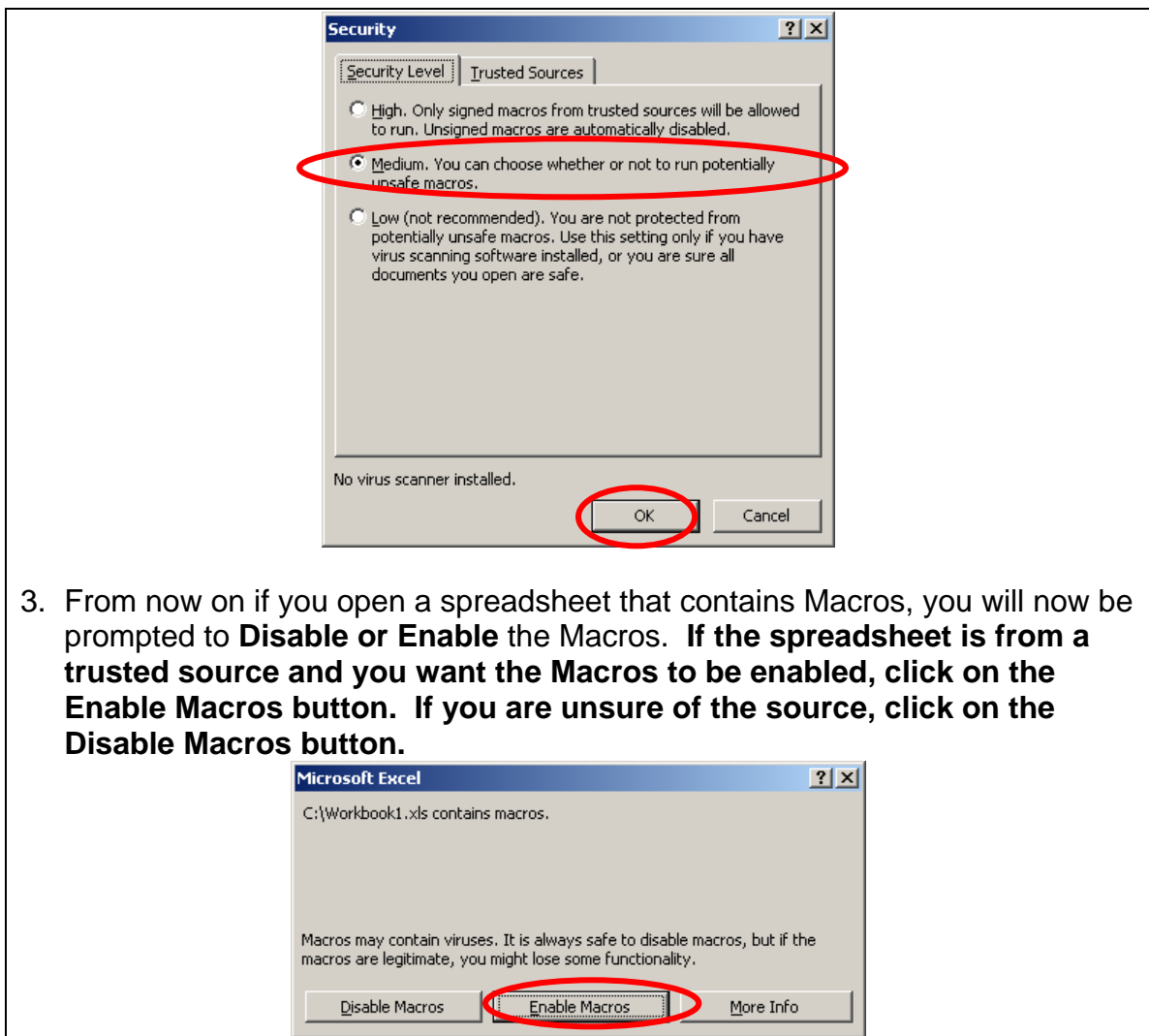
Enabling Macros in Excel

Macros are a set of automated tasks. By default Excel will not allow macros to run. To allow a macro to run within Excel, you will need to change the Macro Security Settings. You must do this before opening the spreadsheet containing the macro or the macro will not be enabled.

1. Open Excel (a spreadsheet doesn't have to be open). Select **Security** from your **Tools/Macro** Menu.



2. Make sure that the Security Level is set to **Medium**. This allows you to choose whether or not you want Enable a macro on a spreadsheet or not. Click on the **OK** button.



Worksheets included on the Financial Plan Template

1. Charts: Various graphics are included to assist the principal in communicating the plan to the SCC and others.
 - Total Budget by Source of Funding and by Character
 - Total Budget by Category
 - Comparison to Prior Year
 - SBE, QSS, CI, and SO by Character (Note: if the Continuous Improvement input sheets do not have data, no pie chart will be displayed)
2. Financial Plan Summary Worksheet: This worksheet is required to be posted on the web as part of the school's AFP. It contains all funding sources and Program IDs, summarized by Character and by plan section. At the top of the sheet is a comparison of the projected WSF allocation to the WSF amount currently input, and the Difference. The Difference should equal \$0 before submitting the Financial Plan Template to the CAS for review. At the end of the summary sheet is a comparison of the total of all funds in the plan when it was initially created to the amount currently input

for all funds, and the Total Changes. The Total Changes does not have to equal \$0.

3. Notes: This worksheet is for the principal's optional use, to enter footnotes related to specific lines on the input sheets.
4. Standards Based Education: This is the input sheet for planned costs for Standards Based Education (Goal 1 of the AFP).
5. Quality Student Support: This is the input sheet for planned costs for Quality Student Support (Goal 2 of the AFP).
6. Continuous Improvement: This is the input sheet for planned costs for Continuous Improvement (Goal 3 of the AFP).
7. School Operations: This is the input sheet for planned costs for School Operations. The AFP does not have a corresponding Goal for School Operations.
8. WSF Position Summary: This worksheet is a summary of the WSF-funded positions on the input sheets, with a comparison of FY 2007-08 to FY 2006-07, and the difference. This sheet will be used to review personnel changes required by the FY 2007-08 plan. Note: When submitting the Template to the CAS, the FY 2007-08 data should have no positions funded by Program ID 15954, LSB-1.
9. WSF Expenditure Plan Load: This worksheet contains the details of WSF funds which will be loaded into the Budget System Expenditure Plan file for FY 2007-08. Note: The FTE funds will be loaded into the Central Salary Org ID, instead of the school's Org ID.

Pre-populated data.

The Financial Plan Template has been pre-loaded with historical data. The Program ID crosswalk was used to determine which data was loaded into each worksheet.

- FTEs and funds included in the school's approved FY 2006-07 Financial Plan Template
- General fund FTEs established at your school as of October 2, 2006, multiplied times average salary, plus fringe
- Non-salary funds in your school's expenditure plan as of June 30, 2006 for all General and Federal programs
- Amounts spent from cash accounts as of June 30, 2006 for all Special and Trust programs

The principal needs to change the items that will be different from the prior years' data to create the FY 2007-08 Financial Plan. The principal can change FTEs, add or zero out programs, change hours or days for casual hires, and add or zero out non-payroll expenditures. Carryover data is not included on the Financial Plan Template. The Categorical, Federal, Special, and Trust amounts are included as an estimate of the FY 2007-08 available resources. The actual allocation or revenue may be different for these programs. The data entry is for FY 2007-08 allocations.

Layout of the Input Worksheets.

Click in the **StdsBasedEduc** worksheet. The other detail worksheets (QualStdSpt, ContImprv, and SchOper) are similar. To view a larger section of the worksheet, click on View, Zoom, and change the Magnification from 100% to 75%.

The **columns** are:

Column	Label	Contents
A	Description	Description of the expenditure (e.g. type of position, or type of supply or equipment) When the cell is yellow, the user can add or change the Description. Click in the cell, then click on the arrow that appears, then select the desired expenditure.
	Object	Code for the expenditure
B	06-07 Plan FTE (Salaried section) Hours/Days (Casual/Hourly section)	Number of Full-Time Equivalent positions planned for the current year Number of hours or days planned for the current year
C	06-07 Plan Total Cost	Cost of FTEs (salary + fringes), casual hires, or other expenditures planned for the current year
D	Oct 06 Actual FTE (Salaried section)	Number of Full-Time Equivalent positions established as of 10/2/06
E	07-08 FTE (Salaried section) 07-08 Hours/Days (Casual/Hourly section)	Number of Full-Time Equivalent positions planned for the next year; pre-populated with Oct 2 2006 actual, can be changed Number of hours or days planned for the next year, pre-populated with prior year data, can be changed
F	Salary + 2008 Fringe (Salaried section) Rate (Casual/Hourly section)	Cost of one FTE (Note: Average salary and fringe will change for FY 2007-08 pending updated computations) Hourly or daily rate for casual hires
G	07-08 Total Cost	Column EXF When the user changes the FTEs, Hrs/Days, or Rate, the Total Cost is automatically recomputed For Current Expenses, Equipment, and Motor Vehicles, the Total Cost must be entered
H	Prgm ID	Program ID number for the funding
I	Description	Description of the Program ID When the cell is yellow, the user can add or

Column	Label	Contents
		change the Program ID. The selection list is sorted by General funds, Federal funds, Special funds, and then Trust funds.
J	Source of Funding	WSF = Weighted Student Formula Categorical = General funds not in WSF Federal = Federal funds Special = Special funds Trust = Trust funds
K	Principals' Notes	Free text cell for principals to record notes; for lengthy notes, type a footnote number and go to the Notes sheet to record the information
L	Acad Plan	For each planned expenditure that supports an Enabling Activity on the Academic Plan, enter the Goal number and Activity (e.g. 1.1 is the first activity listed for Goal 1). For expenditures that are for Basic School Operations, and not included on the Academic Plan, enter BSO.

The **rows** are:

Certificated	Certificated positions (Character A or 10)
SSP	Support Services Personnel positions Ch A or 10)
Classified	Classified positions (Character A or 10)
TOTAL SALARIED	Sum of FTE and Total Cost columns for salaried positions
Casual/Hourly	Positions paid by the day or the hour; also fringe benefits for non-general funds (Ch A1 or 11)
TOTAL CASUAL	Sum of Total Cost column for casual/hourly positions
Current Expenses	Supplies, utilities, rentals, postage, and other non-equipment purchases (Character B or 20)
TOTAL CURRENT EXPENSES	Sum of Total Cost column for current expenses
Equipment	Textbooks and equipment purchases (Ch C or 20)
TOTAL EQUIPMENT	Sum of Total Cost column for equipment purchases
Motor Vehicles	Motor vehicle purchases (Ch M or 20)
TOTAL MOTOR VEHICLES	Sum of Total Cost column for motor vehicle purchases
TOTAL Standards Based Education PLAN	Total FTEs and Costs for this section of the plan

To add an expenditure.

1. Click on a yellow cell in Column A for the section that needs a new expenditure. An arrow appears to the right. Click on the arrow and view the types of expenditure for the section. If the type of expenditure needed

is not shown, it may be in a different section. Select the desired expenditure description.

2. Click on the yellow cell in Column I and select the Program ID description which will be charged for the added expenditure. The cell includes many Program IDs. The user should select a Program ID the school expects to receive in FY 2007-08. The selection list displays General fund programs first in alphabetical order, then the Federal fund programs in alphabetical order, followed by Special fund programs and Trust fund programs. If a needed program is not listed, use another program temporarily and keep a note that the program needs to be changed.
3. The Program ID number and Source of Funding for the Program ID are displayed. Verify that the Program ID number and means of finance are correct; if they are not, the wrong description was selected.
4. If the expenditure is a salaried position, and the selected funding is General funds, the Salary + 2008 Fringe will automatically be filled. If the funding is Federal, Special, or Trust funds, the user must enter the total salary (not including fringes).
5. For Salaried and Casual positions, ensure that Columns E and F are filled if they are yellow.
6. Some expenditure codes for casual positions can have various hourly rates, depending on the purpose of the position. These various rates can be found in the Casual Personnel System. The rates have also been added to the ISSB web site at http://web2.issb.k12.hi.us/personnel_co/. The site lists the casual positions alphabetically by Occupational Group Description. To sort by Object code, click on "UAC_FUNCTION_CODE".
7. For Current Expenses, Equipment, and Motor Vehicles, ensure that Column G is filled.

To delete an expenditure.

- Salaried section: Change the FTE to 0.00.
- Casual/hourly section: Change the Hrs/days to 0.00.
- Current expenses, Equipment, and Motor Vehicle sections: Change Total Cost to \$0.

After completing the entry for Standards Based Education, make changes as needed to Quality Student Support, Continuous Improvement, and School Operations.

IMPORTANT. SAVE the file **BEFORE** moving from one worksheet to another.

Summary. When all 4 detail worksheets have been completed, click on the **Summary** tab. The screen flashes for a few seconds as Excel updates the cells with information from the input sheets.

WSF Box. The top of the Summary contains the WSF Total (projected allocation). The CAS should not approve the plan if there is a difference between the WSF Total and the WSF Input Total.

WSF Summary. Click on the WSF Summary tab. The screen flashes for a few seconds as Excel updates the cells with information from the input sheets. The difference between FY 2006-07 established positions, and FY 2007-08 positions, is calculated.

Final Product. Save the file before printing and submitting. For CAS review and signature, use the floating toolbar to Print All Sheets. One paper copy of all sheets must be attached to the Academic Plan when it is submitted to the CAS; this will be routed to the Superintendent's Office, Program Support & Development (Bob Campbell) after the CAS has signed. Check with the CAS to find out if additional paper copies are required for retention at the district office.

Electronic Submittal. Do not make any changes to the input sheets after printing the sheets for the CAS signature. Use the floating toolbar to Submit to CAS.

- The User Name for principals is school
- The Password is finplan

The file is sent to a server, which the CAS will access to approve the plan electronically.

Revisions After Electronic Submittal. Based on the CAS review comments, the principal may change the file and re-submit to the CAS. After the CAS has approved the plan electronically, no further changes can be made.

Web Posting. The school is to post the Financial Plan Summary Worksheet on the web as part of the school's AFP.

Financial Plan Rubric

Indicator	Excellent	Satisfactory	Needs Improvement
Costs cited in the Academic Plan are included on the Financial Plan	All costs are funded on the Financial Plan	Some costs are funded	Cannot tell if the costs are funded
Costs needed to fund the Academic Plan are noted in the AcPlan column	The cost for each Enabling Activity on the Academic Plan can be traced to an entry in the AcPlan column	The cost for some Enabling Activities on the Academic Plan can be traced to entries in the AcPlan column	The AcPlan column is blank
Summary Sheet difference between WSF allocation and costs entered in the Financial Plan	WSF Difference = \$0	WSF Difference = \$0	WSF Difference not \$0
Principal's Notes column includes information to assist with implementation of the financial plan	Principals Notes includes brief comments for many (not all) rows	Principals Notes included only for a few rows	Principals Notes column is blank
Use of the Notes worksheet	Notes worksheet includes explanatory comments	Principal's Notes column is used for lengthy explanatory comments, and the Notes worksheet is blank	Principal's Notes column and Notes worksheet are blank
Budget for Federal positions	All Federal positions have a separate row in Casual Hires section for fringe costs in the same Program ID as the positions	Some Federal positions have a budget for fringe costs in the same Program ID as the positions	Federal positions are included in Salaried section, but no fringe costs are shown for the Federal Program ID
Budget for shared positions (only applies if a position is to be shared with other schools)	A Principal's Note indicates the other schools, and costs are included	A Principal's Note indicates the other schools, and costs are included	If a position is to be shared, the plan does not include required information
Contingency for enrollment decline (only applies if the principal/SCC believe projected enrollment is too high)	The amount estimated to be reduced is included as an "Other Miscellaneous Expense" with a note in Principal's Notes	The amount estimated to be reduced is included as an "Other Miscellaneous Expense" with a note in Principal's Notes	All WSF funds have been planned for expenditure, no contingency is noted in the event allocation is reduced
Narrative Summary	Includes the highest priorities in each section of the Academic Plan, fits on 1 page, no "education-speak"	Can be understood by non-educators; fits on 2 pages	Difficult for non-educators to understand, more than 1 page

**FY 2007-08 Program ID Crosswalk
Sorted by Pie Chart Category, EDN, and Program ID**

EDN	Prog ID	COW Pie Chart	Plan Section	Budget Program Code	Means of Finance	Appn Code	Prog ID Title
Weighted Student Formula: Standards Based Education							
100	15954	WSF	SBE	10 01 01 81 00	G	010	LSB ADJUSTMENT
100	42101	WSF	SBE	10 01 23 01 01	G	010	WSF-Instruction
100	42102	WSF	SBE	10 01 23 01 02	G	010	WSF-ESLL
100	42103	WSF	SBE	10 01 23 01 03	G	010	WSF-Instructional Support
Weighted Student Formula: Quality Student Support							
100	42104	WSF	QSS	10 01 23 02 01	G	010	WSF-Student Services
100	42105	WSF	QSS	10 01 23 02 02	G	010	WSF-Student Body Activities
Weighted Student Formula: Continuous Improvement							
100	42106	WSF	CI	10 01 23 03 01	G	010	WSF-Targeted Intervention 1
100	42107	WSF	CI	10 01 23 03 02	G	010	WSF-Targeted Intervention 2
100	42108	WSF	CI	10 01 23 03 03	G	010	WSF-Targeted Intervention 3
100	42109	WSF	CI	10 01 23 03 04	G	010	WSF-Targeted Intervention 4
100	42110	WSF	CI	10 01 23 03 05	G	010	WSF-Targeted Intervention 5
100	42111	WSF	CI	10 01 23 03 06	G	010	WSF-Targeted Intervention 6
Weighted Student Formula: School Operations							
100	42112	WSF	SO	10 01 23 04 01	G	010	WSF-School Administration
100	42113	WSF	SO	10 01 23 04 02	G	010	WSF-School Facility Services
100	42114	WSF	SO	10 01 23 04 03	G	010	WSF-Protocol
Categorical: Standards Based Education							
100	12260	Categ	SBE	10 02 23 18 00	G	010	SCIENCE TEXTBOOKS & LEARNING MATERIALS
100	12261	Categ	SBE	10 02 23 19 00	G	010	HAWAII EVEN START LITERACY PROGRAM
100	12642	Categ	SBE	10 02 24 01 00	G	010	RESOURCES FOR NEW FACILITIES-REG EDUC
100	12643	Categ	SBE	10 02 24 02 00	G	010	RESOURCES FOR NEW FACILITIES-SPEC EDUC
100	12653	Categ	SBE	10 02 06 04 00	G	010	ONIZUKA MEMORIAL SPACE MUSEUM
100	12658	Categ	SBE	10 02 26 12 00	G	010	SUBSTITUTE SYSTEM
100	12659	Categ	SBE	10 02 05 03 00	G	010	KOKEE DISCOVERY CENTER
100	12666	Categ	SBE	10 02 41 01 00	G	010	HCPS-SCHOOL ACCOUNTABILITY
100	12667	Categ	SBE	10 02 41 02 00	G	010	HCPS-STANDARDS RESOURCE DEVELOPMENT
100	13040	Categ	SBE	10 03 16 02 00	F	210	ADVANCED PLACEMENT FEE PAYMENT PROG FY06
100	13053	Categ	SBE	07 19 18 00 00	F	275	MOLOKAI UPLINK PROGRAM FY07
100	13054	Categ	SBE	07 19 18 00 00	F	275	MOLOKAI UPLINK PROGRAM FY06
100	13078	Categ	SBE	10 03 25 41 00	F	210	NCLB COMP SCH REFORM DEMO-TITLE I
100	13079	Categ	SBE	10 03 25 41 00	F	210	NCLB COMP SCH REFORM DEMO-FIE
100	13086	Categ	SBE	07 19 18 00 00	F	275	MIDDLE SCHOOL UPLINK DHS FY06
100	13087	Categ	SBE	07 19 18 00 00	F	275	MIDDLE SCHOOL UPLINK FY07
100	13114	Categ	SBE	10 03 18 00 00	F	210	CNCS-LEARN AND SERVE AMERICA
100	15112	Categ	SBE	10 02 01 11 00	G	010	SCHOOL TO WORK TRANSITION CENTERS
100	15706	Categ	SBE	10 02 01 12 00	F	210	VOC ED-NONTRADITIONAL TRNG&EMPLYMT FY05

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100	15764	Categ	SBE	10 02 01 06 00	F	210	VOC ED-PROGRAM IMPROVEMENT
100	15767	Categ	SBE	10 02 01 08 00	F	210	VOC ED-TECH PREP
100	15848	Categ	SBE	10 02 01 05 00	G	010	VOCATIONAL WORKSTUDY
100	15849	Categ	SBE	10 02 01 04 00	G	010	VOCATIONAL & APPLIED TECHNOLOGY
100	15922	Categ	SBE	10 01 01 01 00	Federal	210	REGULAR INSTRUCTION IMPACT AID
100	15936	Categ	SBE	10 02 31 12 00	G	010	OTHER CURRICULUM IMPROVEMENTS
100	16105	Categ	SBE	10 09 02 00 00	Trust	902	DONATIONS AND GIFTS
100	16150	Categ	SBE	10 03 25 50 00	F	210	NCLB MATH & SCIENCE PARTNERSHIP
100	16158	Categ	SBE	10 02 18 00 00	G	010	JR RES OFFICER TRNG CORP
100	16343	Categ	SBE	08 11 01 00 00	F	236	MOLOKAI B-WET PROJECT
100	16348	Categ	SBE	10 02 07 04 00	S	323	OTHER EDUCATIONAL PROGRAMS
100	16349	Categ	SBE	10 02 07 04 00	Special	323	INTERSESSION PROGRAMS
100	16350	Categ	SBE	10 02 07 04 00	Special	323	SUMMER SCHOOL
100	16365	Categ	SBE	10 02 23 08 00	G	010	ARTISTS IN THE SCHOOLS
100	16366	Categ	SBE	10 02 23 01 00	G	010	ARTMOBILE
100	16403	Categ	SBE	10 04 09 00 00	G	010	NIHAU SCHOOL
100	16405	Categ	SBE	10 02 23 04 00	G	010	NANAIKAPONO COMM/SCH MUSEUM
100	16732	Categ	SBE	10 02 21 00 00	G	010	HAWAIIAN LANGUAGE IMMERSION PROGRAM
100	16733	Categ	SBE	10 02 06 02 00	G	010	SPACE RELATED ACTIVITIES
100	16736	Categ	SBE	10 02 14 02 00	G	010	HEALTH EDUCATION COUNSELORS
100	16744	Categ	SBE	10 02 01 10 01	G	010	HEALTH CAREER ACADEMY
100	16770	Categ	SBE	10 02 16 00 00	G	010	LEARNING CENTERS
100	16774	Categ	SBE	10 02 13 01 00	G	010	LIONS QUEST
100	16791	Categ	SBE	10 02 06 01 00	G	010	CHALLENGER CENTER
100	16807	Categ	SBE	10 02 34 00 00	G	010	HAWAIIAN STUDIES
100	16850	Categ	SBE	10 02 05 01 00	G	010	KEAKEALANI
100	17728	Categ	SBE	10 03 26 00 00	F	210	CONSORTIUM INCENT GRT-SCH IMP FY05
100	17790	Categ	SBE	10 03 25 33 00	F	210	NCLB MIGRANT EDUCATION
100	17900	Categ	SBE	07 68 01 00 00	F	277	SMALLER LRNG COMMUNITIES (OVAE) FY05
100	17911	Categ	SBE	07 19 15 00 00	F	275	GEAR UP PROGRAM FY07
100	17970	Categ	SBE	07 99 01 00 00	F	261	TEACHING AMERICAN HISTORY GRANTS
100	17992	Categ	SBE	07 68 01 00 00	F	277	SMALLER LRNG COMM-KALAHEO FY06
100	17994	Categ	SBE	07 68 01 00 00	F	277	SMALLER LRNG COMM-ROOSEVELT HS FY04
100	17995	Categ	SBE	07 68 01 00 00	F	277	SMALLER LRNG COMM-AIEA HS FY04
100	17996	Categ	SBE	07 68 01 00 00	F	277	SMALLER LRNG COMM-KALANI FY05
100	18001	Categ	SBE	07 19 17 00 00	F	275	SCHOOL-WIDE BEHAVIOR SUPPORT-UOFO
100	18013	Categ	SBE	10 03 28 01 00	F	210	AGRICULTURE PROGRAM-WAIALUA MODEL
100	18032	Categ	SBE	10 03 28 02 00	F	210	KAUAI WATERSHED PROJECT
100	18050	Categ	SBE	10 03 25 65 00	F	210	NCLB 21ST CCLC FORMULA
100	18051	Categ	SBE	10 03 25 69 00	F	210	NCLB TITLE V INNOVATION EDUCATION
100	18052	Categ	SBE	10 03 25 49 00	F	210	NCLB ED TECH
100	18053	Categ	SBE	10 03 25 45 00	F	210	NCLB STATE GRANTS
100	18056	Categ	SBE	10 03 25 53 00	F	210	NCLB ESLL ACQUISITION
100	18058	Categ	SBE	10 03 25 25 00	F	210	NCLB READING FIRST

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100	18059	Categ	SBE	10 03 25 25 00	F	210	NCLB READING FIRST SUBGRANT
100	18069	Categ	SBE	10 03 25 25 00	F	210	NCLB READING FIRST SUBGRANT FY 05
100	18424	Categ	SBE	10 03 25 57 00	F	210	NCLB-CHOOOL COMMUNITY SERVICE
100	18470	Categ	SBE	10 03 25 57 00	F	210	NCLB SAFE & DRUG FREE SCHOOLS & COM
100	18503	Categ	SBE	10 03 02 19 00	F	210	CFAS-ESLL
100	18605	Categ	SBE	10 03 25 29 00	F	210	NCLB EVEN START PROGRAM
100	18902	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-SCHOOLS
100	18903	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-SCHOOLS II
100	18904	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-SCHOOLS III
100	18924	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-SCHOOLS IV
100	18927	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-SCHOOL IMPROVEMEN
100	18935	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-PARENT INVOLVEMEN
100	18936	Categ	SBE	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-RESOURCE TEACHERS
100	18972	Categ	SBE	10 03 25 29 00	F	210	NCLB EVEN START-MIGRANT EDUCATION
100	18973	Categ	SBE	10 03 25 29 00	F	210	NCLB EVEN START-MIGRANT EDUCATION
100	18984	Categ	SBE	10 03 25 09 00	F	210	NCLB TITLE I ACCOUNTABILITY GRANTS
100	19910	Categ	SBE	10 03 22 22 00	F	210	IMPACT AID-MILITARY STUDENTS FY06
100	19911	Categ	SBE	10 03 22 22 00	F	210	IMPACT AID-STRYKER SCHL BASED BGTNG FY06
100	19913	Categ	SBE	10 03 22 22 00	F	210	IMPACT AID-NON-TITLE I SCHOOLS FY06
100	19948	Categ	SBE	10 03 22 21 00	F	210	IMPACT AID-HAWAIIAN LANGUAGE FY05
100	21500	Categ	SBE	10 09 06 00 00	Trust	916	OLEO-EDUCATIONAL PUBLIC TV
100	24319	Categ	SBE	10 02 23 06 00	G	010	AUDIOVISUAL CENTERS
100	27487	Categ	SBE	10 03 16 00 00	F	210	R.C.BYRD HONORS SCHOLARSHIPS FY05
100	27488	Categ	SBE	10 03 16 00 00	F	210	R.C. BYRD HONORS SCHOLARSHIPS FY06
100	27489	Categ	SBE	10 03 16 00 00	F	210	R.C.BYRD HONORS SCHOLARSHIP FY07
100	27585	Categ	SBE	10 04 09 00 00	G	010	PACIFIC AND ASIAN AFFAIRS COUNCIL (POS)
100	52003	Categ	SBE	10 03 25 21 00	F	210	NCLB TITLE I LEA GRANT-PROFESSIONAL DEV
100	52046	Categ	SBE	10 03 27 00 00	F	210	EDUCATION OF NATIVE HAWAIIANS
100	52050	Categ	SBE	10 03 27 00 00	F	210	EDUC OF NATIVE HAWAIIANS-NANAIAKAPONO
100	52057	Categ	SBE	10 03 27 00 00	F	210	EDUC OF NATIVE HAWAIIANS-KAUNAKAKAI
100	61500	Categ	SBE	07 27 00 00 00	F	213	HAWAII NETWORKED LEARN COMM RSI FY 05
150	15195	Categ	SBE	15 01 01 06 00	G	015	FRP 12 - TEACHERS
150	15635	Categ	SBE	15 01 01 04 00	G	015	SPECIAL EDUCATION-FELIX
150	15693	Categ	SBE	15 01 01 05 00	G	015	FRP 11 - EDUCATIONAL ASSISTANTS
150	15953	Categ	SBE	10 01 01 12 00	G	010	GEN ED ARTICLE VI INCLUSION TEACHERS
150	17131	Categ	SBE	15 01 01 01 00	G	015	SPECIAL EDUCATION IN REGULAR SCHOOLS
200	25043	Categ	SBE	20 03 13 07 00	G	020	NCEE-BASED READING PROGRAM
Categorical: Quality Student Support							
100	12262	Categ	QSS	10 02 26 23 00	G	010	PRELIMINARY STANDARDS ACHIEVEMENT TEST (PSAT)
100	12263	Categ	QSS	10 02 44 01 00	G	010	SUPERINTENDENT'S FUND
100	12660	Categ	QSS	10 02 23 18 00	G	010	SCIENCE TEXTBOOKS & LEARNING MATERIALS
100	12661	Categ	QSS	10 02 23 19 00	G	010	HAWAII EVEN START LITERACY PROGRAM
100	12675	Categ	QSS	10 02 26 22 00	G	010	SUPERINTENDENT'S CONTINGENCY
100	13013	Categ	QSS	07 19 05 01 00	F	275	TEEN PREGNANCY PREVENTION TRNG-DHS FY07

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100	13015	Categ	QSS	07 19 19 00 00	F	275	URBAN FORESTRY-DLNR
100	13029	Categ	QSS	07 19 05 00 00	F	275	TEEN PARENT CHILD CARE CENTER-DHS FY07
100	13051	Categ	QSS	07 19 16 00 00	F	275	NATIVE HAWAIIAN SPECIAL ED-UH
100	13056	Categ	QSS	07 19 08 00 00	F	275	OYS-LANAKILA LEARNING CENTER FY06
100	13057	Categ	QSS	07 19 08 00 00	F	275	OYS-LANAKILA LEARNING CENTER FY 07
100	13059	Categ	QSS	07 19 20 00 00	F	275	PEER EDUCATION PROGRAM DOH FY07
100	15562	Categ	QSS	10 04 18 00 00	G	010	READ TO ME INTERNATIONAL (GIA)
100	15636	Categ	QSS	10 02 23 15 00	G	010	YOUTH LEADERSHIP PROJECT
100	15812	Categ	QSS	10 04 19 00 00	G	010	FRANK DELIMA STUDENT ENRICHMENT (GIA)
100	16173	Categ	QSS	10 02 23 03 00	G	010	LAHAINALUNA BOARDING DEPT
100	16279	Categ	QSS	10 03 04 00 00	Federal	210	STATE/LOCAL COMM SCH HLTH PROG FY04
100	16354	Categ	QSS	10 02 17 02 00	F	210	HWY SAFETY ACT-DRIVER ACT PROGRAM FY06
100	16355	Categ	QSS	10 02 17 01 00	Interdept	350	DRIVER EDUCATION
100	16356	Categ	QSS	10 02 17 02 00	F	210	HWY SAFETY ACT-TRAFFIC SAFETY PROG FY06
100	16361	Categ	QSS	10 02 17 02 00	Federal	210	SAFE COMMUNITY YOUTH ACTIVITIES
100	16404	Categ	QSS	10 02 24 06 00	G	010	POSITION RELATED FURNITURE
100	16740	Categ	QSS	06 10 01 00 00	G	010	PEER EDUCATION PROGRAM-DOH
100	16903	Categ	QSS	10 02 23 03 00	Special	301	LAHAINALUNA BOARDING DEPT
100	17229	Categ	QSS	06 02 01 00 00	G	010	VOC REHAB-WORKSTUDY
100	18205	Categ	QSS	10 02 09 03 01	G	010	OLOMANA HALE HOOMALU
100	18206	Categ	QSS	10 02 09 03 02	G	010	OLOMANA SCHOOL
100	18390	Categ	QSS	06 03 01 00 00	G	010	YOUTH GANG RESPONSE SYSTEM-DHS
100	18581	Categ	QSS	10 04 06 00 00	G	010	MAUI HUI MALAMA (GIA)
100	18583	Categ	QSS	10 04 07 00 00	G	010	LANGUAGE ARTS MULTICULTURAL PRGM (GIA)
100	18586	Categ	QSS	10 04 21 00 00	G	010	WORLD YOUTH NETWORK INTERNATIONAL
100	18587	Categ	QSS	10 04 05 00 00	G	010	COMP ED DROP-OUT PREVENTION (GIA)
100	18588	Categ	QSS	10 04 22 00 00	G	010	HAWAII CONGRESS OF PTSA (GIA)
100	18590	Categ	QSS	10 04 28 00 00	G	010	COLLEGE CONNECTIONS (GIA)
100	18591	Categ	QSS	10 04 29 00 00	G	010	BOYS AND GIRLS CLUB OF HAWAII-IN STEP PROGRAM (G
100	18727	Categ	QSS	10 02 28 00 00	G	010	IN-SCHOOL SUSPENSION
100	18832	Categ	QSS	10 02 09 01 10	G	010	ALTERNATIVE LEARNING CENTER
100	18858	Categ	QSS	10 02 09 01 04	G	010	MOLOKAI ALTERNATIVE PROGRAM
100	18859	Categ	QSS	10 02 09 01 03	G	010	MAUI ALTERNATIVE PROGRAM
100	18860	Categ	QSS	10 02 09 01 05	G	010	KAUAI ALTERNATIVE PROGRAM
100	18861	Categ	QSS	10 02 09 01 06	G	010	KONA HO'OPONOPONO
100	18862	Categ	QSS	10 02 09 01 07	G	010	HILO HUKILIKE
100	18863	Categ	QSS	10 02 09 01 01	G	010	STOREFRONT SCHOOL
100	18869	Categ	QSS	10 02 09 01 02	G	010	OLOMANA YOUTH CENTER
100	18873	Categ	QSS	10 04 08 00 00	G	010	HALE O'ULU (POS)
100	18890	Categ	QSS	10 02 09 01 09	G	010	HAWAII ALTERNATIVE PROGRAM
100	18891	Categ	QSS	10 02 09 01 08	G	010	HILO HIGH SCHOOL ALTERNATIVE PROGRAM
100	18892	Categ	QSS	10 02 09 02 00	G	010	CAREER OPPORTUNITIES PROGRAM
100	19004	Categ	QSS	10 03 04 00 00	F	210	DHHS-COORDINATED SCHOOL HEALTH PROGRAM
100	19005	Categ	QSS	10 03 04 00 00	F	210	DHHS-HIV

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100	19006	Categ	QSS	10 03 04 00 00	F	210	DHHS-YOUTH BEHAVIOR RISK SURVEY
100	19007	Categ	QSS	10 03 04 00 00	F	210	DHHS-COORDINATED SCHOOL HEALTH PROG FY06
100	19008	Categ	QSS	10 03 04 00 00	F	210	DHHS-HIV FY06
100	19009	Categ	QSS	10 03 04 00 00	F	210	DHHS-YOUTH BEHAVIOR RISK SURVEY FY06
100	20640	Categ	QSS	10 03 25 37 00	F	210	NCLB NEG & DELIN-STATE IMPROVEMENT
100	20641	Categ	QSS	10 03 25 37 00	F	210	NCLB NEG & DELIN STATE ADMIN
100	20642	Categ	QSS	10 03 25 37 00	F	210	NCLB NEG & DELIN-LOMANA SCHOOL
100	20644	Categ	QSS	10 03 25 37 00	F	210	NCLB NEG & DELIN-HALE HOOMALU
100	27000	Categ	QSS	10 02 12 01 00	G	010	ATHLETICS (TRANSP. INTERSCH.)
100	27100	Categ	QSS	10 02 12 02 00	G	010	ATHLETICS (SALARY, SUPP & EQUIP)
100	27200	Categ	QSS	10 09 03 00 00	Trust	915	ATHLETICS
100	27300	Categ	QSS	10 02 12 08 00	G	010	ATHLETICS-GIRLS JV SPORTS
100	27358	Categ	QSS	10 02 12 03 00	G	010	ATHLETIC DIRECTORS
100	27400	Categ	QSS	10 02 12 04 00	G	010	ATHLETICS (SUPPLIES & EQUIPMENT)
100	27480	Categ	QSS	10 02 12 07 00	G	010	ATHLETIC TRAINERS
100	27482	Categ	QSS	10 04 10 00 00	G	010	HAWAII HIGH SCHOOL ATHLETIC ASSOCIATION (GIA)
100	27750	Categ	QSS	10 02 12 05 00	G	010	MEDICS FOR ATHLETIC EVENTS
100	27900	Categ	QSS	10 02 12 06 00	G	010	ATHLETICS (TRANSP. SPEC. MAUI)
100	46447	Categ	QSS	10 02 23 14 00	G	010	FAMILIES FOR REAL
100	47284	Categ	QSS	10 02 33 01 00	G	010	ACT 51, PARENTS HELPING STUDENTS
100	52001	Categ	QSS	10 03 25 13 00	F	210	NCLB TITLE I LEA-HOMELESS CHILDREN
100	52002	Categ	QSS	10 03 25 17 00	F	210	NCLB TITLE I LEA-TRANS&SUPP ED SVCS
100	54200	Categ	QSS	10 09 01 00 00	Trust	938	ALU LIKE
100	59200	Categ	QSS	10 04 30 00 00	G	010	MOANALUA GARDENS FOUNDATION (GIA)
100	59300	Categ	QSS	10 04 31 00 00	G	010	KAUAI ECONOMIC OPPORTUNITY AFTER SCHOOL (GIA)
100	59400	Categ	QSS	10 04 32 00 00	G	010	HAWAII HIGH SCHOOL ROEDO OAHU (GIA)
100	91006	Categ	QSS	10 09 05 00 00	Trust	913	FOUNDATIONS AND OTHER GRANTS
100	91008	Categ	QSS	10 09 08 00 00	Trust	936	OFFICE OF HAWAIIAN AFFAIRS GRANTS
150	16202	Categ	QSS	15 03 09 01 00	G	015	INSTRUCTION FOR PREGNANT ADOLESCENTS
150	28715	Categ	QSS	15 03 09 01 00	G	015	PREGNANT TEEN CENTER-MAUI
500	45001	Categ	QSS	50 01 01 00 00	G	050	AFTERSCHOOL (A+) PROGRAM
500	45003	Categ	QSS	50 01 01 00 00	Interdept	355	A+ SUBSIDY - DHS
500	45004	Categ	QSS	50 01 01 00 00	Revolving	346	AFTER SCHOOL (A+) REVOLVING FUND

Categorical: School Operations

100	12644	Categ	SO	10 02 24 03 00	G	010	RESOURCES FOR NEW FACILITIES-SCH ADMIN
100	12645	Categ	SO	10 02 24 04 00	G	010	RESOURCES FOR NEW FACILITIES-SCH LIBRARY
100	12646	Categ	SO	10 02 24 05 00	G	010	RESOURCES FOR NEW FACILITIES-SUPPORT SVC
100	12647	Categ	SO	10 02 26 03 00	G	010	REIMBURSEMENT FOR STOLEN EQUIPMENT
100	12648	Categ	SO	10 02 26 07 00	G	010	LEASE RENTALS
100	12650	Categ	SO	10 02 26 09 00	G	010	NETWORKING SYSTEM
100	15109	Categ	SO	10 02 26 01 00	Special	330	LOST TEXTBOOKS AND EQUIPMENT
100	15308	Categ	SO	10 02 26 02 00	G	010	REIMBURSEMENT FOR FIRE LOSSES
100	18589	Categ	SO	10 04 27 00 00	G	010	LAHAINALUNA HIGH 175TH ANNIVERSARY
100	23001	Categ	SO	10 02 38 01 00	G	010	WORKERS COMPENSATION

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100	23002	Categ	SO	10 02 38 02 00	G	010	UNEMPLOYMENT INSURANCE
100	23021	Categ	SO	10 02 26 11 00	G	010	DATA PROCESS SUPP (PUPIL RECORDS MODULE)
100	23050	Categ	SO	10 02 38 01 00	Federal	210	WORKERS COMPENSATION-NON GENERAL FUND
100	23051	Categ	SO	10 02 38 02 00	Federal	210	UNEMPLOYMENT INSURANCE-NON GENERAL FUND
100	23158	Categ	SO	10 02 26 06 00	G	010	ARMORED CAR SERVICES
100	23159	Categ	SO	10 02 26 05 00	G	010	JR. POLICE OFFICER (JPO) INSURANCE
100	37661	Categ	SO	10 02 26 04 00	G	010	NIGHT SECURITY
400	18459	Categ	SO	40 02 08 01 00	Special	327	SCHOOL LEVEL MINOR R&M
400	37307	Categ	SO	40 02 06 00 00	Special	325	COMMUNITY USE OF SCHOOL FACILITIES

Centralized Costs (Sorted by Budget Program Code)

500	46255	Cent		06 06 01 00 00	G	050	FIRST TO WORK PROGRAM-DHS
100	15765	Cent		10 02 01 06 00	Federal	210	Voc Ed- State Administration
100	15766	Cent		10 02 01 06 00	Federal	210	Voc Ed- State Leadership
100	27042	Cent		10 02 11 01 01	G	010	STUDENT CONFERENCE
100	27036	Cent		10 02 11 01 02	G	010	STATE/DISTRICT STUDENT COUNCIL
100	27886	Cent		10 02 11 03 04	G	010	STUDENT AWARDS
100	27445	Cent		10 02 11 03 10	G	010	SISTER STATE STUDENT EXCHANGE
100	16905	Cent		10 02 23 03 00	S	301	ASSESSMENT ACCOUNT-LAHAINALUNA
100	15107	Cent		10 02 26 01 00	S	330	LOST TEXTBOOKS-CENTRAL SVCS ASSESSMENT
100	15108	Cent		10 02 26 01 00	S	330	ASSESSMENT ACCOUNT-LOST TEXTBOOKS
100	12670	Cent		10 02 26 12 02	G	010	SUBSTITUTE TEACHERS
100	12671	Cent		10 02 26 12 03	G	010	SUBSTITUTE EAS
100	12664	Cent		10 02 26 12 04	G	010	SUBSTITUTE CLERICALS
100	12665	Cent		10 02 26 12 05	G	010	SUBSTITUTE SECURITY ATTENDANTS
100	12668	Cent		10 02 26 12 06	G	010	SUBSTITUTE CUSTODIANS
100	12669	Cent		10 02 26 12 07	G	010	SUB EOS AND RECALL DUTY PREMIUM
100	18243	Cent		10 02 26 17 00	S	348	RESEARCH & DEVELOPMENT/PRODUCT SALE
100	18928	Cent		10 02 26 17 00	Revolving	347	RESOURCE DEVELOPMENT - GRANTS/APPS
100	16826	Cent		10 02 26 20 00	G	010	SCHOOL ASSESSMENT LIAISONS
100	23113	Cent		10 02 26 21 00	G	010	ADMINISTRATIVE SCHOOL ASSISTANTS
100	18452	Cent		10 02 41 02 00	Revolving	348	EDUCATION RESEARCH & DEVELOPMENT
100	19091	Cent		10 02 43 01 00	G	010	DAGS-RISK MANAGEMENT
100	19012	Cent		10 03 17 02 00	F	210	DOD-OMBUDSMAN
100	19015	Cent		10 03 17 02 00	Federal	210	DOD-Litigation Related
100	19018	Cent		10 03 17 03 00	F	210	DOD-NATIONAL ORGANIZATION FEES FY05
100	19029	Cent		10 03 17 03 00	F	210	DOD-STANDARDS & ACCOUNTABILITY
100	19037	Cent		10 03 17 03 00	F	210	DOD-PUBLIC CHARTER SCHOOL PROGRAM OFFICE
100	19030	Cent		10 03 17 04 00	F	210	DOD-STANDARDS IMPLEMENTATION FY04
100	19031	Cent		10 03 17 04 00	F	210	DOD-LEADERSHIP TRNG BOARD/DEPT FY04
100	19033	Cent		10 03 17 04 00	F	210	DOD-IT HR RECRUITING SYSTEM FY04
100	19010	Cent		10 03 17 05 00	F	210	DOD-BOARD OF EDUCATION FY05
100	19011	Cent		10 03 17 05 00	F	210	DOD-MILITARY LIAISON FY05
100	19013	Cent		10 03 17 05 00	F	210	DOD-EMPLOYEE/SCHOOL RECOGNITION FY05
100	19014	Cent		10 03 17 05 00	F	210	DOD-BEST PRACTICES FY05

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100	19016	Cent	10 03 17 05 00	F	210	DOD-LEADERSHIP TRAINING FY05
100	19017	Cent	10 03 17 05 00	F	210	DOD-STANDARDS BASED INST COMMUNICATION F
100	19019	Cent	10 03 17 05 00	F	210	DOD-COMMUNICATION OFFICE FY05
100	19020	Cent	10 03 17 05 00	F	210	DOD-LITIGATION FY 05
100	19021	Cent	10 03 17 06 00	F	210	DOD-CIVIL RIGHTS COMPLIANCE
100	19022	Cent	10 03 17 06 00	F	210	DOD-ACCOUNTABILITY FRAMEWORK
100	19025	Cent	10 03 17 06 00	F	210	DOD-VOLUNTEER PROGRAM
100	19027	Cent	10 03 17 06 00	F	210	DOD-FOOD SERVICES COSTS
100	19050	Cent	10 03 17 06 00	F	275	DOD-ELECTRICITY FY06
100	15909	Cent	10 03 22 09 00	F	210	IMPACT AID CONTINGENCY FUND
100	15916	Cent	10 03 22 16 00	F	210	COLLECTIVE BARGAINING MODEL O
100	18057	Cent	10 03 25 00 00	Federal	210	NCLB - Administration
100	18905	Cent	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT INDIRECT COST
100	18937	Cent	10 03 25 01 00	F	210	NCLB TITLE I LEA GRANT-PRIVATE SCHOOLS
100	18572	Cent	10 03 25 05 00	F	210	ESEA/NCLB TITLE I CAPITAL EXPENSES
100	17794	Cent	10 03 25 33 00	F	210	NCLB MIGRANT ED-STATE ADMIN
100	20645	Cent	10 03 25 37 00	F	210	NCLB NEG & DELIN-DEPT PUBLIC SAFETY
100	18055	Cent	10 03 25 77 00	F	210	NCLB ASSESSMENT
100	17727	Cent	10 03 26 00 00	F	210	CONSORTIUM INCENT GRT-ST ADMIN FY05
100	52048	Cent	10 03 27 00 00	F	210	EDUCATION OF NATIVE HAWAIIANS 3RS FY2006
100	18929	Cent	10 03 90 01 00	F	210	DOE INDIRECT COST ACCOUNT
100	53400	Cent	10 09 01 00 00	T	938	VOLCANO'S ALIVE PROJECT FY04
150	17901	Cent	15 01 01 02 00	Federal	215	IMPACT AID - SPECIAL EDUCATION
150	17201	Cent	15 01 02 01 01	G	015	HAWAII CENTER FOR THE DEAF AND BLIND
150	15632	Cent	15 01 02 01 02	G	015	HAWAII CENTER FOR THE DEAF&BLIND-FELIX
150	17207	Cent	15 01 02 02 00	G	015	POHUKAINA
150	17210	Cent	15 01 02 03 00	G	015	JEFFERSON ORTHOPEDIC UNIT
150	17203	Cent	15 01 02 04 00	G	015	AUTISM CENTER
150	17351	Cent	15 01 03 01 00	G	015	EXTENDED SCHOOL YEAR (formerly SpEd Summer School)
150	17746	Cent	15 01 04 01 00	G	015	ATTORNEY & RELATED FEES
150	17170	Cent	15 01 04 02 00	G	015	CONTRACTED SPECIAL ED SERVICES
150	25324	Cent	15 02 01 00 00	S	352	FELIX TRAINING
150	15673	Cent	15 03 03 01 00	G	015	RESOURCE TEACHERS-FELIX
150	15676	Cent	15 03 05 01 00	G	015	SPECIAL EDUCATION PLACEMENTS
150	16204	Cent	15 03 09 02 00	G	015	HOME/HOSPITAL INSTRUCTION
150	17929	Cent	15 04 02 00 00	Federal	215	TITLE VIB SPECIAL EDUCATION PROJECT I
150	17930	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT II
150	17931	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT III
150	17932	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT IV
150	17933	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT V
150	17934	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT VI
150	17935	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT VII
150	17936	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT VIII
150	17937	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT IX

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150	17938	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL EDUCATION PROJECT X
150	17939	Cent	15 04 02 01 00	F	215	TITLE VIB SPECIAL ED-INDIRECT COST
150	25946	Cent	15 04 02 02 00	F	215	EDUCATION OF THE DISABLED - ADMIN
150	17040	Cent	15 04 04 00 00	Federal	215	SPECIAL ED PRE-SCHOOL GRANT FY04
150	17980	Cent	15 04 07 00 00	Federal	215	SPED-STATE PROG IMPROVEMENT
150	17981	Cent	15 04 07 00 00	F	215	SPED-STATE PROG IMPROVEMENT FY05
150	17712	Cent	15 05 01 00 00	G	015	SPECIAL OLYMPICS (POS)
150	28050	Cent	15 06 01 01 00	G	015	DISTRICT DIAGNOSTIC SERVICES
150	28175	Cent	15 06 01 02 00	G	015	DIAGNOSTIC SERVICES-FELIX
150	28671	Cent	15 06 01 03 00	G	015	CONTRACTED DIAGNOSTIC SERVICES
150	28701	Cent	15 06 01 04 00	G	015	EVALUATION AND IEP SERVICES
150	28180	Cent	15 06 01 05 00	G	015	OCCUPATIONAL/PHYSICAL THERAPY
150	15192	Cent	15 06 01 08 00	G	015	FRP 12 - SPEECH LANGUAGE PATHOLOGISTS
150	28176	Cent	15 07 01 01 00	G	015	TRAINING & RETENTION-FELIX
150	33292	Cent	15 07 03 01 00	G	015	RECRUITMENT AND RETENTION SUPPORT CENTER (NEW
150	15699	Cent	15 07 05 00 00	G	015	COMP SYS OF PROFESSIONAL DEV
150	25045	Cent	15 08 01 01 00	G	015	STUDENT SUPPORT SERVICES GROUP-ADMIN
150	25237	Cent	15 08 01 02 01	G	015	STUDENT SUPPORT SECTION
150	28178	Cent	15 08 01 02 04	G	015	SEC 504 IMPLEMENTATION (NEW NAME)
150	28177	Cent	15 08 01 03 00	G	015	CSSS SUPPORT SYSTEM-FELIX
150	25037	Cent	15 08 01 03 01	G	015	SPECIAL EDUCATION
150	28181	Cent	15 08 01 03 02	G	015	COMPLAINTS MANAGEMENT PROGRAM
150	15191	Cent	15 08 01 03 03	G	015	FRP 12 - SPECIAL ASSISTANTS SSSB
150	15188	Cent	15 08 01 03 04	G	015	FRP 12 - SERVICE TESTING/MONITORING
150	15692	Cent	15 08 01 04 00	G	015	FRP-ACADEMY
150	15685	Cent	15 08 03 02 00	G	015	INTEGRATED SPECIAL EDUCATION DATABASE (NEW NAM
150	15686	Cent	15 09 03 01 00	G	015	SCHOOL BASED BEHAVIORAL HEALTH (NEW NAME)
150	15698	Cent	15 09 03 03 00	G	015	SCHOOL BASED MENTAL HEALTH SERVICES
150	15687	Cent	15 09 04 01 00	G	015	FRP-TARGETED TECHNICAL ASSISTANCE
150	15688	Cent	15 09 05 01 00	G	015	FRP-MAUI DISTRICT
150	15689	Cent	15 09 06 01 00	G	015	FRP-RECRUITMENT AND RETENTION INCENTIVE
150	15690	Cent	15 09 07 01 00	G	015	FRP-SERVICES FOR CHILDREN WITH AUTISM
150	15179	Cent	15 09 07 02 00	G	015	SERVICES FOR CHILDREN WITH AUTISM (NEW NAME)
150	15190	Cent	15 09 11 08 00	G	015	FRP 12-SPECIAL ASSISTANTS HRS
150	15193	Cent	15 09 11 11 00	G	015	FRP 12-FELIX CONTRACTS COMPLIANCE UNIT
150	28183	Cent	15 09 11 12 00	G	015	MEDICAID REIMBURSEMENT
150	19918	Cent	15 12 01 00 00	F	215	IMPACT AID-FELIX AND AUTISM FY06
150	19936	Cent	15 12 01 02 00	F	215	IMPACT AID-AUTISM FY04
150	19943	Cent	15 12 01 03 00	F	210	IMPACT AID-AUTISM FY05
150	19944	Cent	15 12 01 03 00	F	215	IMPACT AID-SPECIAL ED AND FELIX FY05
150	19917	Cent	15 12 01 04 00	F	210	IMPACT AID-STRYKER STUD SUP SERVICE FY06
150	19982	Cent	15 12 02 01 00	F	215	DOD-SEVERE DISABILITIES FY05
200	25023	Cent	20 03 01 01 00	G	020	INSTRUCTIONAL DEVELOPMENT-ADMIN SVCS
200	25224	Cent	20 03 01 03 00	G	020	PROTOCOL FUND-INSTRUCTIONAL DEVELOPMENT

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200	25024	Cent	20 03 02 01 00	G	020	INSTRUCTIONAL SERVICES BRANCH
200	25231	Cent	20 03 02 02 00	F	220	TEAM NUTRITION TRAINING FY06
200	25322	Cent	20 03 02 08 00	Interdept	353	ART IN PUBLIC PLACES
200	25496	Cent	20 03 02 10 00	Federal	220	ED FOR HOMELESS CHILD&YTH
200	25497	Cent	20 03 02 10 00	F	220	ED FOR HOMELESS CHILD&YTH-SCH LEVEL
200	18911	Cent	20 03 02 11 00	F	220	TITLE I LEA ADMINISTRATION
200	25233	Cent	20 03 03 01 00	G	020	SCH IMPROV/COMM LEADERSHIP GROUP-ADMIN
200	33116	Cent	20 03 03 02 00	G	020	SABBATICAL LEAVE (EO)
200	33118	Cent	20 03 03 02 00	G	020	SCHOOL ADMINISTRATOR TRAINING PROGRAM
200	25234	Cent	20 03 03 02 01	G	020	LEADERSHIP DEVELOPMENT
200	25235	Cent	20 03 03 03 00	G	020	ACCREDITATION/SCHOOL IMPROVEMENT
200	25236	Cent	20 03 03 04 00	G	020	YEAR-ROUND EDUCATION
200	47276	Cent	20 03 03 05 00	G	020	ACT 51, HAWAII PRINCIPALS ACADEMY
200	47278	Cent	20 03 03 06 00	G	020	ACT 51, PRINCIPAL RECALL
200	47279	Cent	20 03 03 07 00	G	020	ACT 51, SCHOOL COMM COUNCIL: TRANSITION
200	47288	Cent	20 03 03 08 00	G	020	ACT 51, PILOT SCHOOL COMMUNITY COUNCILS
200	25912	Cent	20 03 06 01 00	G	020	ADVANCE TECH RESEARCH BRANCH-ADMIN
200	25048	Cent	20 03 06 02 00	G	020	SCHOOL LIBRARY SERVICES
200	25044	Cent	20 03 06 06 00	G	020	SCHOOL LIBRARY MATERIALS PROCESSING CTR
200	25015	Cent	20 03 07 02 01	G	020	INSTITUTES & WORKSHOPS-CERTIFICATED
200	25323	Cent	20 03 07 02 02	Special	321	HAWAII TEACHERS STANDARDS BOARD
200	25115	Cent	20 03 07 05 00	G	020	SABBATICAL LEAVE-CERTIFICATED
200	25020	Cent	20 03 07 06 00	G	020	TEACHER EVALUATION PATH
200	25749	Cent	20 03 07 07 00	G	020	COOPERATIVE/HOST TEACHER TRAINING
200	25750	Cent	20 03 07 08 00	G	020	TEACHER EDUCATION-KAUAI DISTRICT
200	25758	Cent	20 03 07 12 00	G	020	CB-NATIONALLY BOARD CERTIFIED TEACHERS
200	25321	Cent	20 03 07 15 00	G	020	HAWAII TEACHER STANDARDS BOARD
200	25480	Cent	20 03 07 16 00	F	220	SCHOOL LEADERSHIP PROGRAM
200	25239	Cent	20 03 07 17 00	G	020	AP TEACHER TRAINING & MATERIALS
200	16772	Cent	20 03 12 01 00	G	020	TELESCHOOL
200	16731	Cent	20 03 12 02 00	G	020	EDUCATIONAL CABLE CHANNEL
200	16703	Cent	20 03 12 03 00	G	020	TELECOMMUNICATIONS SERVICES
200	61200	Cent	20 03 12 04 00	F	220	HAWAII NETWORKED LEARNING COMMUNITIES NS
200	61300	Cent	20 03 12 04 00	F	220	HAW NETWORKED LRNG COMMUNITIES NSF
200	61400	Cent	20 03 12 04 00	F	220	HAWAII NETWORKED LRNG COMMUNITIES FY02
200	34659	Cent	20 03 13 02 00	G	020	DISTRICT RESOURCE SVCS-HAWAIIAN STUDIES
200	34660	Cent	20 03 13 03 00	G	020	DISTRICT RESOURCE SVCS-ESLL
200	15135	Cent	20 03 13 04 00	G	020	GEN CURRICULUM-DISTRICT RESOURCE SVCS
200	34661	Cent	20 03 13 05 00	G	020	SCHOOL RENEWAL
200	25038	Cent	20 03 13 06 00	G	020	LITERACY
200	25238	Cent	20 03 13 09 00	G	020	COMPLEX AREA SUPPORT
200	33004	Cent	20 03 15 01 00	G	020	SYSTEMS ACCOUNTABILITY OFFICE
200	15654	Cent	20 03 15 02 00	G	020	HAW CONTENT/PERFORM STAND-ASSESSMENT
200	15655	Cent	20 03 15 04 00	G	020	HAW CONTENT & PERFORM STAND-TRAINING

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200	17966	Cent	20 03 15 05 00	Federal	220	NAEP STATE COORDINATOR FY04
200	19955	Cent	20 04 01 02 00	F	220	IMPACT AID-TECHNICAL ASSIST AUDIT FY05
200	19956	Cent	20 04 01 02 00	F	220	IMPACT AID-PRF DEV TEACHERS AYP FY05
300	33005	Cent	30 01 02 00 00	G	030	BOARD OF EDUCATION
300	33007	Cent	30 01 03 01 00	G	030	SUPERINTENDENT'S OFFICE
300	33790	Cent	30 01 03 02 00	G	030	PROTOCOL FUND
300	33027	Cent	30 01 03 04 00	G	030	COMMUNICATIONS
300	33016	Cent	30 01 03 05 00	G	030	BUSINESS/EDUCATION PARTNERSHIPS
300	33656	Cent	30 01 03 06 00	G	030	INTERNAL AUDIT
300	47274	Cent	30 01 03 07 00	G	030	ACT 51, COMMITTEE ON WEIGHTS
300	33006	Cent	30 01 05 01 00	G	030	BUDGET
300	33013	Cent	30 01 07 01 00	G	030	CIVIL RIGHTS COMPLIANCE OFFICE
300	33008	Cent	30 01 09 00 00	G	030	COLLECTIVE BARGAINING ADMINISTRATION
300	33009	Cent	30 01 11 01 00	G	030	BUSINESS SERVICES
300	33010	Cent	30 01 11 02 00	G	030	ADMINISTRATIVE SERVICES (OBS)
300	34000	Cent	30 01 11 02 00	G	030	SCHOOL SUPPORT SERVICES
300	34001	Cent	30 01 11 02 00	G	030	PROCUREMENT SERVICES
300	33011	Cent	30 01 12 00 00	G	030	FACILITIES AND SUPPORT SERVICES
300	33926	Cent	30 01 14 01 00	G	030	PERSONNEL SERVICES
300	TBD	Cent	30 01 14 01 00	Federal	230	RECRUITMENT GRANT - TRANSITION TO TEACHING
300	33718	Cent	30 01 14 03 00	G	030	CLASS/COMP APPEALS BOARD
300	33719	Cent	30 01 14 04 00	G	030	SERVICE AND MERIT AWARDS
300	33755	Cent	30 01 14 05 00	G	030	EQUAL EMPLOY/OPPOR AFFIRMATIVE ACTION
300	33829	Cent	30 01 14 06 00	G	030	CRIMINAL HISTORY CHECK
300	33085	Cent	30 01 14 07 00	G	030	PERSONNEL RECRUITMENT
300	15125	Cent	30 01 14 08 00	G	030	BLOOD PATHOGEN CONTROL
300	23052	Cent	30 01 14 09 00	G	030	WORKERS COMPENSATION-ADMINISTRATION
300	33017	Cent	30 01 14 12 00	G	030	DHRD DE-LINKING
300	16114	Cent	30 01 14 13 00	F	230	NCLB TRANS TO TEACHING-HAWAII STAR
300	33121	Cent	30 01 15 05 00	G	030	SABBATICAL LEAVES-CLASSIFIED
300	33022	Cent	30 01 16 01 00	G	030	REPROGRAPHIC SERVICES
300	33001	Cent	30 01 16 02 00	G	030	DUPLICATING SERVICES
300	33084	Cent	30 01 26 01 00	G	030	OFFICE OF INFO & TECH-GENERAL DIRECTION
300	25754	Cent	30 01 26 04 00	G	030	INFORMATION TECHNOLOGY SUPPORT CENTERS
300	33114	Cent	30 01 26 04 00	Federal	230	COMMON CORE OF DATA SURVEY
300	33088	Cent	30 01 26 04 01	G	030	INFORMATION RESOURCES MANAGEMENT
300	33089	Cent	30 01 26 05 00	G	030	NETWORK SUPPORT SERVICES
300	33021	Cent	30 01 26 07 00	G	030	INFORMATION SYSTEMS SERVICES
300	33879	Cent	30 01 26 08 00	G	030	FINANCIAL MANAGEMENT SERVICES
300	33098	Cent	30 01 26 09 00	G	030	COMP HUMAN RESOURCE SYS
300	47275	Cent	30 01 26 10 00	G	030	ACT 51, INFORMATION TECH INFRASTRUCTURE
300	33224	Cent	30 01 70 00 00	G	030	PROTOCOL FUND-STATE ADMINISTRATION
300	34082	Cent	30 02 08 00 00	G	030	COMPLEX AREA ADMINISTRATION
300	34224	Cent	30 02 70 00 00	G	030	PROTOCOL FUND-DISTRICT ADMIN

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300	19937	Cent	30 03 02 06 00	F	230	IMPACT AID-FISCAL ACCTABILITY IMPL FY04
300	19938	Cent	30 03 02 06 01	F	230	IMPACT AID-LEGAL ASSISTANCE AG FY04
300	19939	Cent	30 03 02 06 02	F	230	IMPACT AID-WEIGHTED PER PUPIL STUDY FY04
300	19966	Cent	30 03 02 07 00	F	230	IMPACT AID-HRS TRACK/RECRUITING FY05
400	35161	Cent	40 01 01 00 00	G	040	STATE ADMINISTRATION
400	35164	Cent	40 01 01 00 00	Special	304	ADMINISTRATIVE SERVICES-SPECIAL FUND
400	35169	Cent	40 01 01 00 00	G	040	GENERAL FUND-MAINT OF EFFORT
400	35201	Cent	40 01 01 00 00	F	240	FOOD DISTRIBUTION-OPERATIONS
400	35202	Cent	40 01 01 00 00	F	240	FOOD DISTRIBUTION-SALVAGE
400	35203	Cent	40 01 01 00 00	F	240	FOOD DISTRIBUTION-ADMINISTRATIVE
400	35680	Cent	40 01 01 00 00	Federal	240	STATE ADMINISTRATIVE EXPENSES
400	35162	Cent	40 01 03 01 00	G	040	CAFETERIA MANAGEMENT
400	35096	Cent	40 01 03 02 00	F	240	SAE SUMMER PROGRAM FY07
400	35163	Cent	40 01 03 02 00	G	040	FOOD SERVICES
400	35304	Cent	40 01 03 02 00	Special	304	SCHOOL FOOD SVCS SPEC FUNDS CAFETERIA
400	35307	Cent	40 01 03 02 00	F	240	FOOD SERVICES-FEDERAL REIMBURSEMENT FY06
400	35611	Cent	40 01 03 02 00	F	240	SUMMER PROGRAM INSPECTION FY06
400	35614	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM AUDIT FY06
400	35693	Cent	40 01 03 02 00	F	240	SAE CHILD CARE PROGRAM FY06
400	35694	Cent	40 01 03 02 00	F	240	SAE SUMMER PROGRAM FY06
400	35695	Cent	40 01 03 02 00	F	240	SAE CHILD CARE PROGRAM FY07
400	35701	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM FAMILY/GROUP FY07
400	35702	Cent	40 01 03 02 00	F	240	SCHOOL BREAKFAST PROGRAM FY07
400	35703	Cent	40 01 03 02 00	F	240	SCHOOL LUNCH NSLP SECTION 4 FY07
400	35704	Cent	40 01 03 02 00	F	240	SCHOOL LUNCH NSLP SECTION II FY07
400	35705	Cent	40 01 03 02 00	F	240	SPONSOR BREAKFAST PROGRAM FY07
400	35706	Cent	40 01 03 02 00	F	240	SPONSOR LUNCH NSLP SECTION 4 FY07
400	35707	Cent	40 01 03 02 00	F	240	SPONSOR LUNCH NSLP SECTION 11 FY07
400	35708	Cent	40 01 03 02 00	F	240	SCHOOL PROGRAM SPECIAL MILK FY07
400	35709	Cent	40 01 03 02 00	F	240	SUMMER PROGRAM MEAL SERVICE FY07
400	35710	Cent	40 01 03 02 00	F	240	SUMMER PROGRAM SPONOSR ADMIN FY07
400	35711	Cent	40 01 03 02 00	F	240	SPONSOR PROGRAM INSPECTION FY07
400	35712	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM MEAL SERVICE FY07
400	35713	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM SPONSOR ADMIN FY07
400	35714	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM AUDIT FY07
400	35715	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM CASH IN LIEU FY07
400	35716	Cent	40 01 03 02 00	F	240	CHILD CARE PROGRAM START UP FY07
400	35717	Cent	40 01 03 02 00	F	240	NSLP AFTER SCHOOL SNACK PROGRAM FY07
400	35718	Cent	40 01 03 02 00	F	240	SPONSOR AFTER SCHOOL SNACK PROGRAM FY07
400	35719	Cent	40 01 03 02 00	F	240	CCFP AFTER SCHOOL SNACK PROGRAM FY07
400	35913	Cent	40 01 03 02 00	Federal	240	FOOD SERVICES-FEDERAL FUNDS
400	37012	Cent	40 02 01 00 00	G	040	STATE ADMINISTRATION SERVICES
400	37932	Cent	40 02 02 00 00	G	040	AUXILIARY SERVICES
400	37324	Cent	40 02 04 01 00	G	040	SEWER
400	37326	Cent	40 02 04 03 00	G	040	ELECTRICITY
400	37327	Cent	40 02 04 04 00	G	040	WATER
400	37328	Cent	40 02 04 05 00	G	040	GAS
400	37330	Cent	40 02 04 06 00	G	040	TELECOMMUNICATION CHARGES FOR SCHOOLS
400	37730	Cent	40 02 05 00 00	G	040	SCHOOL INSPECTION

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400	37306	Cent	40 02 06 00 00	S	325	ASSESSMENT ACCOUNT-USE OF FACILITIES
400	37311	Cent	40 02 06 00 00	S	325	USE OF SCH FAC-CENTRAL SVCS ASSESSMENT
400	37995	Cent	40 02 08 02 00	G	040	REPAIR MAINTENANCE PROJECT
400	37996	Cent	40 02 08 03 00	G	040	HAWAII 3R'S (GIA)
400	37663	Cent	40 02 09 00 00	G	040	DISPOSAL OF HAZARDOUS MATERIALS
400	19097	Cent	40 03 01 01 00	G	040	STUDENT TRANSPORTATION
400	32600	Cent	40 03 01 02 00	Revolving	326	SCHOOL BUS FARE REVOLVING FUND
400	37710	Cent	40 03 02 01 00	G	040	FACILITIES DEVELOPMENT SERVICES
400	37711	Cent	40 03 02 02 00	G	040	FACILITIES MAINTENANCE SERVICES
400	37712	Cent	40 03 02 03 00	G	040	ACCOUNTABILITY SERVICES
400	19941	Cent	40 04 01 02 00	F	240	IMPACT AID-BUS TRANSPORTATION
400	19927	Cent	40 04 01 04 00	F	240	IMPACT AID-FOOD SERVICES FY06
400	19928	Cent	40 04 01 04 00	F	240	IMPACT AID-BUS TRANSPORTATION FY06
500	46401	Cent	50 02 01 00 00	G	050	STATE ADMINISTRATIVE SERVICES
500	46980	Cent	50 02 01 00 00	Federal	250	ADULT ED-ADMINISTRATION
500	46985	Cent	50 02 01 00 00	F	250	ADULT ED-EL/CIVICS-ADMIN
500	46010	Cent	50 02 02 00 00	G	050	PROTOCOL FUND-ADULT COMMUNITY SCHOOLS
500	46403	Cent	50 02 02 00 00	G	050	SCHOOL LEVEL ADMINISTRATION
500	46405	Cent	50 02 02 00 00	S	302	SPECIAL FUND ASSESSMENT
500	46406	Cent	50 02 02 00 00	S	302	GED TESTING
500	46411	Cent	50 02 02 00 00	G	050	ADULT BASIC EDUCATION
500	46412	Cent	50 02 02 00 00	G	050	ADULT SECONDARY
500	46413	Cent	50 02 02 00 00	Revolving	322	ADULT EDUCATION-REVOLVING FUND
500	46414	Cent	50 02 02 00 00	G	050	HOMEMAKING VOCATIONAL
500	46415	Cent	50 02 02 00 00	Special	302	ADULT EDUCATION-SPECIAL FUND
500	46981	Cent	50 02 02 00 00	F	250	ADULT ED-BASIC
500	46982	Cent	50 02 02 00 00	F	250	ADULT ED-INSTITUTIONALIZED PERSONS
500	46983	Cent	50 02 02 00 00	F	250	ADULT ED-STATE LEADERSHIP
500	46984	Cent	50 02 02 00 00	F	250	ADULT ED-EL/CIVICS
500	46986	Cent	50 02 02 00 00	F	250	ADULT ED-ADULT SECONDARY ED
500	mult	Cent	50 02 02 00 00	Federal	250	ADULT EDUCATION-FEDERAL FUND

**Other
Programs**

100	19093	ALL	10 02 43 02 01	G	010	HEALTH FUND
100	19094	ALL	10 02 43 02 02	G	010	PENSION ACCUMULATION
100	19095	ALL	10 02 43 02 03	G	010	SOCIAL SECURITY
100	19096	NA	10 02 43 03 00	G	010	B&F-DEBT SERVICE