CBO Manual

SAN DIEGO COUNTY OFFICE OF EDUCATION

Table of Contents

1   UPDATING CONTACT INFORMATION & DISTRICT DESIGNEE

1.1   *Board Resolutions for District Designee*

Pursuant to various sections of the Education Code, it is necessary that the governing board pass a series of resolutions prior to the beginning of each fiscal year in order to maintain a current register of persons authorized to act on behalf of the school district.

It is recommended that the governing board take necessary action for completion of the attached resolutions by its first meeting in May. The following fiscal year is the normal effective period for each resolution; however, the resolution forms are designed so that midyear changes can be made. Additions and/or deletions must be made by submitting corrected resolutions to the County Office indicating on the form whether it is an addition or deletion.

Exact specimen signatures must be on the resolution forms as they will appear on the documents. Where facsimile (rubber stamp) signature is to be used, the resolution form must illustrate both the manual signature and facsimile. Additionally, only the mail addressee or authorized designee may pick up mail or warrants at the County Office of Education.

Please complete each resolution and return the originals to Marisa Pulido, Room 502.

*PLEASE NOTE: "The Resolution to Authorize the County Office of Education Credentials Department to Release Credentials Held Warrants to Employees"

This resolution allows the SDCOE Credentials Department to release "Credentials Held Warrants" to employees once they have presented the proper paperwork. Currently the school district has to provide a letter to the San Diego County Office of Education for each employee allowing them to pick up their own warrant OR the employee has to wait for the warrant to be sent to the School District for pick up. The purpose of this Resolution is to provide better service to School Districts and their employees by allowing the employees to pick up their own warrants from the Credentials Department once they have provided the proper paperwork.

If you have questions regarding resolutions 1, 2 or 3, or the requirements at the San Diego County Office of Education, please contact Marisa Pulido at (858) 292-3650.

If you have questions regarding resolution 4 or the procedures for changing revolving cash funds, please contact Guiselle Carreon at (858) 292-3602.

For resolution forms please visit the SDCOE website, Programs and Services, Business Services and Payroll Audit http://www.sdcoe.net/business-services/payroll-audit/Pages/payroll-audit.aspx. Forms are located to the right of the webpage.

1.2 Custodian of Records – Fingerprint Clearance (if applicable)
If you are designated by your district to be the Custodian of Records, you will have access to view background checks for employment purposes at your district. You will need to submit an application and go through the process to become the Custodian of Records through the Stat of California Department of Justice, Office of the Attorney General.

https://oag.ca.gov/fingerprints/agencies

1.3 Bank Signature Cards
If you are an authorized signor on district checks (commercial warrants, revolving cash, clearing account, ASB), you will need to contact your financial institution to update the districts signature cards.

1.4 Categorical Program Website Access
There are many different types of categorical programs that your district may or may not participate in. Check with your district on which programs you will need to gain access to. Below are just a few of the main categorical/grant websites you will probably need access to.

CARS/CAS – Consolidated Application (all state funded categoricals)
http://www.cde.ca.gov/fg/aa/co/cars.asp

G5 – Federal Programs
https://www.g5.gov/ext/wps/portal?g5.parameters.errorcode=&g5.parameters.error=&g5.parameters.username=unauthenticated

CNIPS – Child Nutrition Reporting http://www.cde.ca.gov/ls/nu/cn/

2   ACCOUNT CODE STRUCTURE

2.1 *Standardized Account Code Structure*

Section 41010 of the *Education Code* requires local educational agencies (LEAs) to follow the definitions, instruction and procedures in the *California School Accounting Manual (CSAM)*. The manual provides accounting policies and procedures, as well as guidance in implementing those policies and procedures including: Basis of accounting, Revenue and expenditure recognition, Fund types, Types of transactions, Methods of posting transactions (including adjusting entries), Documentation required to substantiate certain transactions, and Year-end closing process, including the recording of accruals and deferrals (California State Board of Education, 2016).

2.2 *Basis of Accounting*

Cash Basis – Revenues are recorded when cash is received, and expenditures (or expenses) are recorded when cash is disbursed. LEAs never use the cash basis of accounting.

Modified Accrual Basis – Revenues are recognized in the period when they become available and measurable, and expenditures are recognized when a liability is incurred, regardless of when the receipt or payment of cash takes place. An exception is unmatured interest on general long-term debt, which is recorded when it is due. LEAs use the modified accrual basis in governmental funds.

Accrual Basis – Revenues are recorded when earned, and expenditures (or expenses) are recorded when a liability is incurred, regardless of when the receipt or payment of cash takes place. LEAs use the accrual basis in proprietary and fiduciary funds (California State Board of Education, 2016).

Fund Category	Fund Type	Basis of Accounting
Governmental Funds	• General Fund • Special Reserve Fund • Capital Projects Fund • Debt Service Fund • Permanent Fund	Modified Accrual
Proprietary Funds	• Enterprise Fund • Internal Service Fund	Accrual
Fiduciary Funds	• Pension (and other employee benefit) Trust Fund • Private-Purpose Trust Fund • Agency Fund	Accrual

2.3 *Account Code Components*

The California School Accounting Manual prescribes how the standardized account code structure (SACS) is to be used to identify a LEAs revenues, expenditures, balance sheet accounts and report the entity's financial position. SACS is comprised of seven different

components. Below are brief descriptions as prescribed by CSAM for each component. For more detailed information please refer the Section 300 Chart of Accounts, of the CSAM (California State Board of Education, 2016).

2.3.1 **Fund** *(CSAM Procedure 305)*

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein. The fund identifies specific activities or defines certain objectives of an LEA in accordance with special regulations, restrictions, or limitations.

Example: General Fund, Child Development Fund, and Cafeteria Special Revenue Fund

Code	Description
01	General Fund
09-20	Special Revenue Funds
21-50	Capital Projects Funds
51-56	Debt Service Funds
61-70	Proprietary Funds
71-95	Fiduciary Funds

2.3.2 **Resource** *(CSAM Procedure 310)*

The resource field allows LEAs to account separately for activities funded with revenues that have restrictions on how the funds are spent (e.g. NCLB Title I) and for activities funded with revenues that have financial reporting or special accounting requirements (e.g., State Lottery).

Restricted revenues are those funds received from externals ources that are legally restricted or that are restricted by the donor to specific purposes. Unstrestricted reveneus are those funds whose uses are not subject to specific constraints and hta may be used for any purposes not prohibited by law.

Code	Description
0000	Unrestricted
0001-0999	Unrestricted: Locally defined (resources in this category will all roll up to resource 0000)
1000-1999	Unrestricted: Reporting or Special Accounting Required
2000-2999	Restricted Revenue Limit Resources
3000-5999	Restricted Federal Resources

6000-7999	Restricted State Resources
8100	Routine Repair and Maintenance (RRRMF)
8150	Ongoing and Major Maintenance Account (Routine Restricted Maintenance – RRM)
9000-9999	Other Restricted Local: Locally defined (resources in this category will roll up to 9010)
9010	Other Restricted Local

2.3.3 Goal *(CSAM Procedure 320)*

The goal field provides the framework for charging instructional costs and support costs to the benefiting objectives. For example, both a special education teacher (an instruction function) and a special education counselor (a guidance and counseling function) would be charged to a Special Education goal.

The goal field applies primarily to expenditure accounts, but it may be used with revenue accounts. However, a 5xxx goal is required with both special education revenue and expenditure accounts.

Those expenditures in activities (functions) that are not directly assignable to a goal at the time of expenditure are charged to Goal 0000, Undistributed.

Examples: regular education K-12, continuation schools, migrant education and special education

Code	Description
0000	Undistributed
0001-0999	General Education, Pre-K
1000-1999	General Education, K-12
3000-3999	School Types (Alternative, Continuation, Juvenile, etc.)
4000-4749	General Education, Adult
4750-4999	Supplemental Education, K-12
5000-5999	Special Education
6000-6999	Regional Occupational Center/Program (ROCP)
7100-7199	Nonagency
8100-8199	Community Services
8500-8599	Child Care and Development Services

8600-8699   County Services to Districts

9000-9999   Other Goals – Locally Defined

2.3.4 **Function** *(CSAM Procedure 325)*
The function describes the activities or services performed to accomplish a set of objectives or goal. Most LEAs use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

Applies to expenditure accounts, but is optional for revenue

Examples: instruction, school administration, pupil transportation, general administration

Code	Description
0000	Not Applicable (used with revenues and balance sheet transactions only)
1000-1999	Instruction
2000-2999	Instruction-Related Services
3000-3999	Pupil Services
4000-4999	Ancillary Services
5000-5999	Community Services
6000-6999	Enterprise
7000-7999	General Administration
8000-8999	Plant Services
9000-9999	Other Outgo

2.3.5 **Object** *(CSAM Procedure 330)*
Classifies revenues by source and type (Local Control Funding Formula/LCFF, federal revenue, other state revenue, fees and contracts)

Classifies expenditures by type of commodity or service (certificated salaries, classified salaries, books and supplies, and services)

Classifies balance sheet accounts such as assets, liabilities, or fund balance.

Expenditures 1000-7999

Code	Description

1000-1999	Certificated Salaries
2000-2999	Classified Salaries
3000-3999	Employee Benefits
4000-4999	Materials and Supplies
5000-5999	Services and Other Operating Expenditures
6000-6999	Capital Outlay
7000-7499	Other Outgo
7500-7699	Other Financing Uses

Revenues and Other Financing Sources 8000-8999

Code	Description
8010 – 8019	LCFF Sources
8020-8079	Taxes
8080-8089	Miscellaneous Funds
8090-8099	LCFF Transfers
8100-8299	Federal Revenue
8300-8599	Other State Revenue
8600-8799	Other Local Revenue
8900-8999	Other Financing Sources

Balance Sheet 9000-9999

Code	Description
9100-9489	Assets
9490-9499	Deferred Outflows of Resources
9500-9689	Liabilities
9690-9699	Deferred Inflows from Resources
9700-9799	Fund Balance/Net Position

2.3.6 **School/Site** *(CSAM Procedure 335)*
Designates a specific, physical school structure or group of structures that form a campus as identified in the *California Public School Directory*. The field refers to the physical location of the school building or buildings where students attend class. It is a unit under a principal's responsibility for which a unique set of test scores is reported.

2.3.7 **Project Year (optional)** *(CSAM Procedure 315)*
The project year, or reporting year, refers to the on-year period for which grant funds are normally awarded and at the end of which an expenditure report is normally due. Nearly all grants, including those that allow carryover of unspent funds to the following year, have an initial project year corresponding to the LEA fiscal year of July 1 through June 30.

When the project year for a grant is the same as the LEA fiscal year, the project year code for that grant is always zero ("0"), the default. When the project year for a grant is different from the LEA fiscal year, the project year code is the last digit of the calendar year in which the project terminates. For example, a project year ending in October 2015 is represented by a "5."

The only time a project year code is needed is when a grant has a project year different from July 1 through June 30 *and* the LEA has the grant for two adjacent project years. When a project year code is needed, it serves essentially as a sub resource code. It distinguishes the activities of the grant project ending within the LEA fiscal year from the activities of the grant project beginning within that same LEA fiscal year.

Code	Federal Project Year
0	2009-1<u>0</u>
1	2010-1<u>1</u>
2	2011-1<u>2</u>
3	2012-1<u>3</u>
4	2013-1<u>4</u>
5	2014-1<u>5</u>
6	2015-1<u>6</u>
7	2016-1<u>7</u>
8	2017-1<u>8</u>
9	2018-1<u>9</u>

Note that a project year code of zero ("0") represents a project year ending in zero (2010, for example), but also serves as the default for when a project year code is not needed.

3   LCFF CALCULATOR

3.1   *What is the Local Control Funding Formula (LCFF)?*

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time. For county offices of education (COEs), the LCFF establishes separate funding streams for oversight activities and instructional programs.

Original estimates provided by the Department of Finance (DOF) in 2013-14 indicated there would be an additional state cost of approximately $18 billion, which included $58 million for COEs. DOF estimated it would take eight years to fully phase in the new funding formula for school districts and charter schools, and it would take two years to fully phase in the new formula for COEs.

School District and Charter School LCFF Funding

Provides a uniform base grant for each school district and charter school per unit of average daily attendance (ADA), based on the grade span of the pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8 and grades 9-12.

Provides an adjustment of 10.4 percent on the base grant amount for K–3. As a condition of receiving these funds, school districts are required to make progress toward an average class enrollment of no more than 24 pupils in K-3 classes, unless the district has collectively bargained an annual alternative average class enrollment in those grades for each school site. Charter schools do not have to comply with this condition.

Provides an adjustment of 2.6 percent on the base grant amount for grades 9-12; there are no compliance requirements associated with this adjustment.

Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).

Provides a concentration grant equal to 50 percent of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55 percent of a local educational agency's (LEA) enrollment.

Provides for additional "economic recovery target" funding for a small number of school districts and charter schools to ensure that virtually all districts and charters are at least restored to their pre-recession funding levels (adjusted for inflation).

Guarantees a minimum amount of state aid to school districts and charter schools based on the amount of state aid they received in 2012-13. The calculation is adjusted for changes in local revenue and ADA.

Maintains Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding as add-ons to the adjusted base grants in the LCFF target, based on amounts received in 2012-13, and requires that 2012-13 expenditure levels continue to be maintained for Home-to-School Transportation.

A summary of the current LCFF target amounts, as well as other current funding information, can be seen at the Funding Rates and Information, Fiscal Year 2015-16 Web page.

Figure 1 provides a summary of the amounts provided to date to support implementation of the LCFF. Until full implementation, LEAs will receive roughly the same amount of funding they received in 2012–13 plus an additional amount each year to bridge the gap between prior funding levels and the new LCFF target levels.

Figure 1: Amounts provided in the Annual Budget to fund increased costs for LCFF (dollars in billions)

Fiscal Year	Original Estimated Need to Fully Fund LCFF	Gap Appropriation	Remaining Need to Fully Fund LCFF*
2013-14	$18.0	$2.1	$15.8
2014-15	N/A	$4.7	$11.3
2015-16	N/A	$6.0	$5.3 (estimated)

*Note: figures may not sum due to changes between years for growth and cost of living adjustments.

As of 2015-16, school districts and charter schools are receiving on average 90 percent of their LCFF targets, as indicated in Figure 2. On an individual LEA basis, however, there is a wide variation on how much of their full LCFF target funding individual school districts and charter schools are receiving. This variation is due to the fact that when LCFF implementation began, individual districts and charter schools were all at different distances from their LCFF targets. While some were close to or even already above their LCFF target, others were quite far away. Since all receive a set percentage of their need each year, some get a significant amount of gap funding each year during the phase in period while others get very little, and all should get to their LCFF target at about the same

time, with certain exceptions. Figure 3 shows the range in LCFF transition funding as a percentage of LCFF target entitlements received in 2014-15 by individual districts and charter schools.

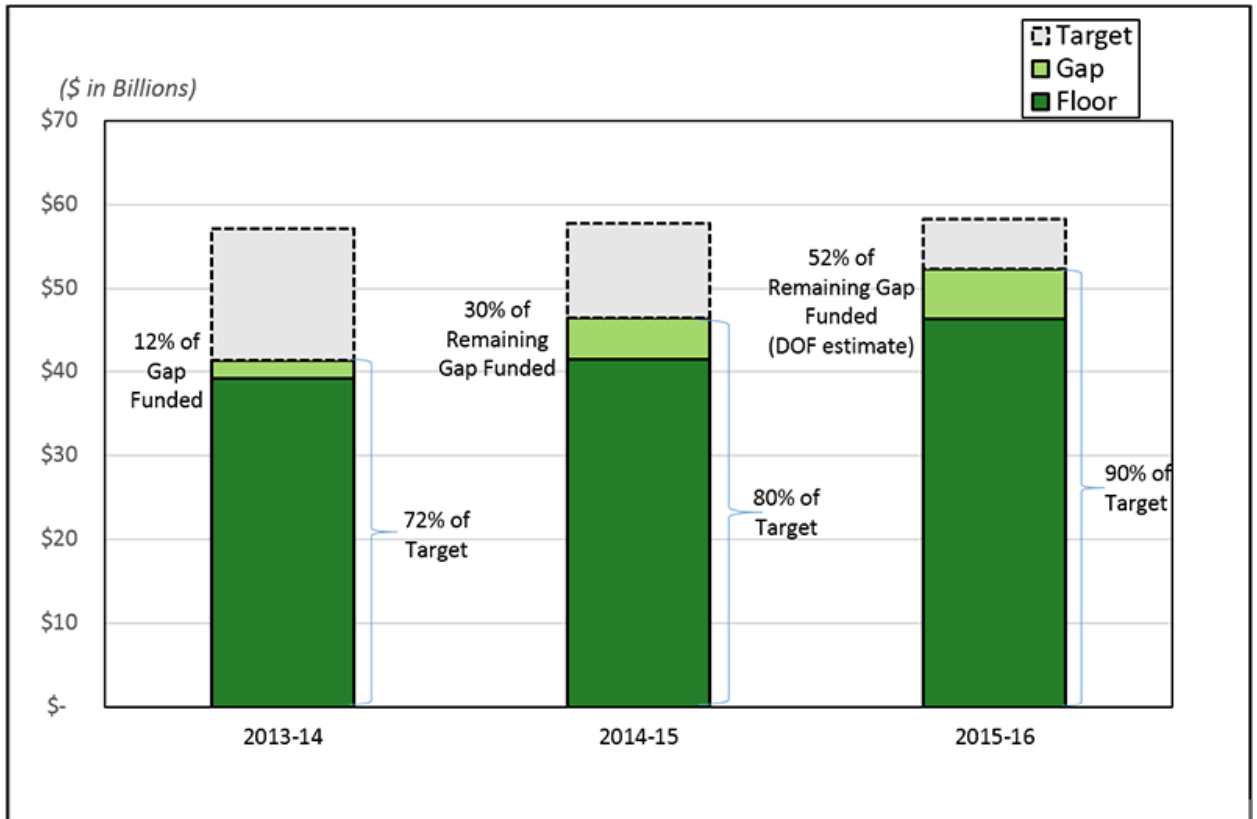**Figure 2: Statewide Percentage of LCFF Targets Funded by Year**

Figure 3: 2014-15 Percent of Target that was Funded for Individual School Districts and Charter Schools

Percent of Target Funded,	Number of Districts and Charters
Funded at the Target	57
Funded between 90 and 100 percent of Target	116
Funded between 80 and 90 percent of Target	1,164
Funded between 72 and 80 percent of Target	766

Note: No district or charter was funded below 72 percent of its Target in 2014-15 (California Department of Education, 2016).

3.2   How to use the LCFF Calculator

Basic Information Needed to Complete the LCFF Calculator:

<table>
<tr><td>School District</td><td>Charter School</td></tr>
</table>

School District

- District Code (CDS)
- Property Tax Estimate/Amount
- Enrollment
- ADA
- Unduplicated Pupil Count (CalPADS 1.17 and 1.18)
- *Estimated Expenses for MPP*
- *Estimated Class Size**
- *Necessary Small School ADA**
- *Charter ADA**

Charter School

- School Code (CDS)
- In Lieu of Property Tax
- Enrollment
- ADA
- Unduplicated Pupil Count & %
- *Estimated Expenses for MPP*

Italicized Tabs may or may not be necessary based on your district scenario.

Tabs available within the calculator

Red – MUST enter information * Blue – MAY need to enter information * Green – Results/Output

- Navigation
- Assumptions*
- Awards
- Awards – New Charter
- District MYP Data
- Charter MYP Data
- District Class Size
- District NSS
- NSS Decision

- District In-Lieu Taxes
- Calculator
- EPA*
- LCAP MPP
- Summary*
- Graphs*
- Local 1, 2, 3, 4 and 5 (Notes and other tools – open tabs

*Tab prints best in landscape

Assumptions Tab

		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
		LCFF Calculator Universal Assumptions							
		My Sample Elementary (12345)							
LEA:	**My Sample Elementary**	*12345*	5 digit District code or 7 digit School code (from the CDS code)						
	District	Yes	Did the CDS code exist in 2012-13?						
		No	Was the school district reorganized and retained the original CDS code?				If yes, which year:		*N/A*
		2013-14	First LCFF certification year						
		2014-15	Most recent LCFF certification year						
	Projection Title:						**Projection Date:**	03/22/16	
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual COLA *(prefilled as calculated by the Department of Finance, DOF)*			1.57%	0.85%	1.02%	0.47%	2.13%	2.65%	2.72%

- CDS District Code – 5 digits
    - 12-12345-1234567
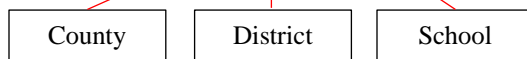
    - *District* code for School Districts
    - *School* code for Charter Schools
- If you are a reorganized or newly operational charter from 2013-14 and 2014-15 use the drop down menu to select either "yes" or "no".
- Other Optional Fields:
    - Projection Title and Date
    - Created By
    - Email
    - Phone

Awards Tab

Based on the district or school code you entered on the Assumptions tab this automatically populates the CDE certified "adjusted" 2012-13 historical data.

- Review this information and verify that it is correct
- The use of the adjustments column is VERY RARE

Awards – New Charter Tab (Charter Schools ONLY)

Generates the floor rate per ADA for newly operational charter schools beginning school operations in 2015-16 or later.

District MYP Data Tab

Property Taxes

- Prior Years – will automatically populate based on actual property taxes received
- Current and Subsequent Years – District will need to enter these fields based on their own calculations/estimates.

Enrollment, Unduplicated Pupil Count (UPC) and Average Daily Attendance

- Prior years – will automatically populate based on CalPADS and Attendance reports submitted by District.
- Current and Subsequent Years – District will need to enter these fields based on their own calculations/estimates.

Charter MYP Data Tab

Property Taxes

- Prior Years – will automatically populate based on actual property taxes received
- Current and Subsequent Years – Charter will need to enter these fields based on their own calculations/estimates.

Enrollment, Unduplicated Pupil Count (UPC) and Average Daily Attendance

- Prior Years – will automatically populate based on CalPADS and Attendance Reports submitted by Charter
- Current and Subsequent Years – Charter will need to enter these fields based on their own calculations/estimates.

District NSS

ONLY applicable to Necessary Small Schools

ADA and FTE

- Prior Year – ADA will automatically populate based on Attendance Reports submitted to CDE
- Current and Subsequent Years – District will need to enter ADA and FTE based on calculations/estimates.

Eligible?

- Data is entered by school site. If you have multiple NSS sites, you will list them individually down the spreadsheet (NSS #1, NSS #2, NSS #3, etc).
- If the eligibility results display as "Eligible" the best funding option will also be displayed below, either "LCFF" or "NSS". Should you want to change the funding method to see different scenarios you can simply select from the drop down either "LCFF" or "NSS".

NSS Decision

This is strictly an output tab. This displays the calculation behind the results displayed on the previous tab (District NSS).

District In-Lieu Taxes

Enter any RDA included in Property Taxes

- Enter New Charter Information
- Complete sections 2a or 2b based on whether the Charter **is** funded at Target in the prior year, or if the Charter **is not** funded at the target in the prior year.

Calculator

This tab displays the entire LCFF calculation for each fiscal year. This is strictly an output tab. There is no data entry.

EPA

This displays the Proposition 30 – Education Protection Account (EPA) calculation

LCAP MPP

District will need to enter the prior year expenditures for Unduplicated Pupils above what was spent on services for all pupils

At the bottom of the page there is a section "Summary Supplemental & Concentration Grant & MPP". This calculation will be used in your LCAP sections 3a and 3b. See Section 2.4 3A and 3B Calculations and how it is incorporated into the LCAP, below for more information.

Summary

This tab displays the LCFF Calculator in a much easier to read format. It is a one page look at the LCFF calculator for the current and subsequent years.

Graphs

The Graphs tab displays a variety of graphs that can be used in board presentations, stakeholder groups or general district use to explain the Districts LCFF calculation.

Local 1-5

These tabs are open tabs and are designed for the district to enter any type of information, notes, or other calculations on.

(Marisa Ploog, Andrea Dodson Alvarado, Shayleen Harte, 2015)

3.3 Additional LCFF Resources

West Ed LCFF Channel (Videos on LCFF implementation, LCAP and Evaluation Rubric)

http://lcff.wested.org/lcff-channel/lcff-implementation-videos/

CSBA LCFF Toolkit (Tools/resources for governance teams, including laws/regs)

http://csba.org/GovernanceAndPolicyResources/FairFunding/LCFFToolkit.aspx

CCSESA LCAP Approval Manual (Guide COE's use for approval process)

http://ccsesa.org/special-projects/lcap-approval-manual/

LCAP Watch (Education Trust-West site housing LCAPs)

http://lcapwatch.org/

CDE – LCFF Frequently Asked Questions

http://www.cde.ca.gov/fg/aa/lc/

LCAP: Education Code 52060-52077

FCMAT LCFF Calculator and Resource Page

http://fcmat.org/local-control-funding-formula-resources/

Information provided by FCMAT – www.fcmat.org

4 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

4.1 What is the LCAP?

In July 2013, California Governor Jerry Brown enacted a new funding model for schools, the Local Control Funding Formula (LCFF). Under the new formula, schools are given more flexibility with how dollars are spent, unlike the prior Revenue Limit and Categorical model where dollars came as "strings-attached". Because the new LCFF dollars are unrestricted, the State also devised the Local Control Accountability Plan (LCAP) to keep districts, COEs and charter schools accountable for how they were spending the dollars.

California Department of Education states that as part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP) using a template adopted by the California State Board of Education (SBE). In addition, the SBE is required to adopt evaluation rubrics to assist LEAs and oversight entities in evaluating strengths, weaknesses, areas that require improvement, technical assistance needs, and where interventions are warranted on or before October 1, 2016. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators.

Other LCFF accountability components include:

- The SBE must adopt regulations that govern the expenditure of the supplemental and concentration grant funding. These regulations will require school districts, COEs, and charter schools "to increase and improve" services for targeted students and will provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school.

- LEAs must obtain parent and public input in developing, revising, and updating LCAPs.

- County superintendents must review school district LCAPs and ensure alignment of projected spending, services, and goals. Charter school LCAPs will be reviewed by the chartering authority. COEs are required to provide technical assistance when they disapprove an LCAP.

- The State Superintendent of Public Instruction must review LCAPs of COEs, as well as intervene if a school district or charter school fails to show improvement across multiple subgroups in three out of four consecutive years.

- Implementing legislation for LCFF provided $10 million to establish a new regional support network, called the California Collaborative for Educational Excellence, to advise and assist LEAs in achieving their LCAP goals.

- Implementing legislation for LCFF reduced subgroup size from 50 to 30 students and established foster youth and homeless youth as new subgroups, with a subgroup size of 15, for purposes of Academic Performance Index accountability.

(California Department of Education, 2016)

4.2 Business Office Responsibility in LCAP

The LCAP is designed to marry both curriculum and instruction, with business. Both departments within an educational agency will need to work together to complete the LCAP. While the LCAP is driven by increased or improved services to students, much of that has to happen with the resources (money) that they district is awarded. Because of this the business office at the educational agency becomes very important.

The business office is responsible for entering the financial resources next to each goal, action and service outlined in the LCAP. In addition the business office is also responsible for maintaining the LCFF calculator.

The LCFF calculator has several components that directly impact the LCAP. Firstly the LCFF calculator shows an educational entity how many dollars they will be receiving in totality under the LCFF model.

Secondly, within the calculation there are also Supplemental and Concentration dollars. Supplemental and Concentration dollars must be spent on unduplicated pupils at your district (Free and Reduced Meal Price, English Learners and Foster Youth). The supplemental and concentration dollars must be identified within your LCAP and Budget.

Lastly, there is an "MPP" tab. This tab calculates the educational agency's Minimum Proportionality Percentage (MPP). The MPP reflects the progress needed to be made by the district for supplemental and concentration funds until the educational agency reaches target, or full implementation of LCFF, whichever comes first. The MPP tab of the LCFF calculator drives section 3A and 3B of the LCAP. Once a district reaches target, or full implementation of LCFF, it is expected that they will then be spending 100% of supplemental/concentration dollars on the Unduplicated Pupils.

4.2.1 3A and 3B Calculations and how it is incorporated into the LCAP ?

Minimum Proportionality Percentage (MPP)

- MPP is a minimum, not a maximum
- MPP eligible services are funded with LCFF, NOT federal or other restricted funding
- Each MPP year calculates individually, additional years are calculated for transition planning
- MPP is not a maintenance of effort

MPP Tips

- Count all services being provided
- Best practice: develop a multiyear plan
  - o Flexible implementation for when the gap % changes
  - o Manages the message of growing or improving services till full LCFF implementation

Sample Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Additional TOSAs will be hired to support English Learner students as co-teachers in content classes. *(happening at all schools, only to benefit EL students)*	All	_ALL OR: __Low Income pupils __**X**__English Learners __Foster Youth ___Redesignated fluent English proficient __Other Subgroups:(Specify)_	$250,000 LCFF S/C 2000 (classified staff)
2. A Staff development program that includes on-going training on the ELA/ELD framework supported by peer observations will be provided to all certificated staff. *(happening at all schools, benefits all students although it is principally directed to ELs)*	District wide	_ALL OR: __Low Income pupils __**X**__English Learners __Foster Youth ___Redesignated fluent English proficient __Other Subgroups:(Specify)_	$100,000 LCFF S/C 1000 (certificated staff)
3. Master Schedules will be revised so all elective and advanced classes are available for English Learners.	High School A High School B	_ALL OR: __Low Income pupils __**X**__English Learners __Foster Youth ___Redesignated fluent English proficient __Other Subgroups:(Specify)_	No cost

Section 3A Requirements $_____ (from FCMAT calculator, line 5)	Section 3B Requirements %_____ (from FCMAT calculator, line 7/8)
1. Identify **all** actions/services funded with S/C funds. For those actions/services that are "Districtwide": **2.a.** If **55% or more of the district's enrollment is comprised of unduplicated students, section 3A must** include: • A description of the services being provided on a districtwide basis • Justification for how the services are *principally directed towards* and *effective in meeting* the goals for unduplicated pupils in the state priority areas **2.b.** If **less than 55%** of the district's enrollment is comprised of unduplicated students, section 3A must also <u>include</u>: • A description of how the services provided are the *most effective* use of funds to meet the district's goals for unduplicated pupils in the state priority areas (based on *research*, experience or theory).	• Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to **all pupils** in the LCAP. • Demonstrate how the services provided in the LCAP year for low-income pupils, foster youth, homeless and English learners provide for increased or improved services as compared to the services provided to **all pupils** in the LCAP ○ Qualitative or quantitative

LCFF Calculator:
LCAP MPP tab,
Line 5

3A Sample

Total amount of Supplemental and Concentration grant funds calculated: $ 350,000

The LCFF Supplemental and Concentration funds in XXXX district are used to fund actions and services the district has determined, through the LCAP planning process, will best meet the needs of the unduplicated students (EL, LI, FY and Homeless) and help them meet the district established goals in the 8 priority areas. The S/C funds will be spent on hiring increased personnel (EL TOSAs, #1 above) to work with the English Learner students, and professional development (#2 above) for all certificated staff to better equip them with strategies to meet the needs of English Learners.

The following action is a district wide action that is *principally directed toward* supporting English Learners in accelerating their English language development and improving their academic vocabulary, which will be *effective in* helping them meet their academic goals.

- Professional Development on the ELA/ELD standards.
  - ○ Since our district is only has 43% unduplicated students we reviewed the research of prominent EL experts such as Karla Groth and Tony Mora and determined that this is a well-vetted strategy and the most effective use of our funds at this time.

3B Sample

| 3.4 | % |

LCFF Calculator:
LCAP MPP tab,
Line 7/8

The unduplicated students in XXXX district receive increased or improved actions/services as compared to all students through:

- An increase in the number of adults available to assist the students in the classroom, by 25%-50%, since each school already has two or three bilingual aides and will an EL TOSA (action 1).

- English learner students will benefit more from embedding ELD strategies across the content areas (thereby increasing the development of academic language) than other students will since the strategies are designed with the language acquisition needs of ELs in mind (action 2).

- Increased access to the variety and rigor of elective and advanced courses that will increase student engagement for those students (mainly LI, FY, homeless and EL) who currently have limited access due to the extra support classes they are assigned to and/or scheduling conflicts. The master schedule analysis and revision is expected to allow 28% more of the unduplicated students to get their first choices for elective courses that meet a-g requirements. (action 3)

Schoolwide	Charterwide
Schoolwide is used when a district is directing funds to certain schools to be used for specified actions or services options that are principally directed toward one of more of the unduplicated student groups but will benefit all students. *When schoolwide is indicated in an LCAP the specific schools (or types of schools) must be named in order to check the unduplicated percent. If all schools are receiving the schoolwide action/service then it is a districtwide action or service.*	*Charterwide is used when the charter is directing funds to specified actions or services that are principally directed toward one of more of the unduplicated student groups but will benefit all students.* *(See districtwide sample above)* *A charter would not use schoolwide unless there are multiple schools within the charter and not all of them are getting the same actions/services with the S/C funds.*
1. Identify **all** actions/services funded with S/C funds. For those actions/services that are "schoolwide": **2.a. If 40% or more** of the school's enrollment is comprised of unduplicated students, section 3A must include: • A description of the services being provided on a schoolwide basis • Justification for how the services are *principally directed towards* and *effective in meeting* the goals for unduplicated pupils in the state priority areas **2.b. If less than 40%** of the school's enrollment is comprised of unduplicated students, section 3A must also include: • A description of how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils at the school in the state priority areas (based on research, experience or theory).	1. Identify **all** actions/services funded with S/C funds. For those actions/services that are "charterwide": 2. **Describe in the LCAP how the services are principally directed towards, and are effective in, meeting the charter school's goals for its unduplicated students in the state and any local priority areas as applicable.**

5 ASSOCIATED STUDENT BODY ACCOUNTING

The purpose of student body organizations is to promote the general welfare, morale and educational experiences of the student body. Associated Student Body organizations may be formed with the approval and under the supervision of the Board of Education (*Education Code 48930*).

5.1 *Best Practices*

While there is some guidance as to how Associated Student Body organizations should operate, there is also much that is not prescribed in law; however, should be used for good general business practices. FCMAT outlines good general business practices and internal controls in their ASB Manual. Below are good practices outlined by FCMAT:

- Good Business Practices for Bank Account Management
- Internal Controls
    - Segregation of duties
    - System of checks and balances
    - Staff cross training
    - Use for pre-numbered documents
    - Asset security and restricted access
    - Timely reconciliations
    - Inventory records
    - Management review and approval
    - Comprehensive annual budget
    - Same expectation that all staff, including administrators, will follow all internal controls
- Good Practice for Record Retention
- Temporary Loans
- Insurance
    (Fiscal Crisis & Management Assistance Team, 2015)

5.2 *Staying out of the news papers*

Understanding the importance of best practices and proper internal controls should insure that your associated student body remains out of the newspaper. Make sure that someone at the district office is monitoring all associated student bodies. Your auditors should be auditing your ASBs annually. If you suspect fraud report it immediately.

For a listing of ASB sample documents see Section 14, Exhibit E: ASB Sample Documents.

(Fiscal Crisis & Management Assistance Team, 2015)

5.3 *Additional ASB Resources*

FCMAT – ASB Accounting Manual, Fraud Prevention Guide and Desk Reference

http://fcmat.org/2015-asb-accounting-manual-fraud-prevention-guide-and-desk-reference/

6   PURCHASING REQUIREMENTS

The Commercial Warrant Unit at the San Diego County Office of Education processes and reports expenditures to the County Auditor's office for 38 K-12 school districts, three community college districts, seven charter schools, and five community facility districts. This represents a monthly average of 20,400 commercial warrants.

The unit also audits about half of the expenditures the school and community college districts make to vendors to ensure compliance with laws and regulations. As a Chief Business Official it is important that you have an understanding of the basics to public bidding. The full guide to public bidding can be found at www.sdcoe.net – Programs and Services – Business Services – District Financial Services – Commercial Warrants.

6.1   *Requisition and Purchase Order Approval Process*

The procurement of materials, supplies, equipment and services for use within the school district should be accomplished through a process of requisition and purchase orders. Using this procedure, supplies and equipment stored in a school district warehouse can be issued, or materials, supplies, equipment and/or services from vendors or contractors can be obtained. Larger districts may stock instructional, office, custodial, shop or maintenance, and food service supplies. There are several methods for acquiring supplies equipment and services. The requisition is the first step in the purchasing process.

6.1.1   Stores or Warehouse Items (requisition only)

This form is used by districts that operate a central warehouse. Standard school and office supplies are purchased at low prices and stored in bulk at the district's warehouse. The requisition should include, at a minimum, the following information:

- ☐ Originating school, department and requisitioner
- ☐ Type of materials ordered (i.e. instructional supplies, custodial supplies, etc.)
- ☐ Date of requisition
- ☐ Requisition number
- ☐ Columns showing:
  - o Catalog number
  - o Quantity
  - o Unit
  - o Description
  - o Quantity issued
  - o Back-ordered items
  - o Unit Price
  - o Extension
  - o Total requisition charge
- ☐ Official Approval (principal and/or department head and/or administrative budget approval)

6.1.2 Non-Stock Items (When a Purchase Order is Needed)

When the warehouse does not carry a desired item, the Purchasing department will order it from a vendor. This is the most common method of procurement. It is the function of the Purchasing department to ensure that the district's policies and procedures, and legal requirements, are met when purchasing for the district.

Each district should prepare a form to meet its own needs since standardization of this type of form is difficult. Purchase requisitions should be properly completed to expedite action and delivery. Computerized, on-line systems often include a requisition format. The requisition should be typed or printed legibly, and include the following information:

- ☐ Requisition Number
- ☐ Site
- ☐ Originator
- ☐ PO Date
- ☐ Date Required/Needed
- ☐ Delivery Address
- ☐ Confirmation (indicate if the material or services have already been received. Consistent with good purchasing practices, no acquisition should occur without proper authorization from the purchasing department; however emergencies and immediate-need requirements do occur.)
- ☐ Prepay (indicate if prepayment is required by the vendor)
- ☐ Purpose
- ☐ Account Number
- ☐ Vendor
- ☐ Item Number
- ☐ Item Description
- ☐ Unit Price
- ☐ Total Item Cost
- ☐ Subtotal
- ☐ Tax
- ☐ Shipping
- ☐ Discount
- ☐ Approval

6.1.3 Purchase Orders

A purchase order is a legal contract between the district and a vendor. It is created from the information submitted on the purchase requisition. It should contain a clear description of each item listed and/or a statement to the effect that supplies, equipment and services furnished herewith shall be in accordance with specifications and conditions as per Bid No. XXXXX, quote number, catalog, price list, etc.

A purchase order should also include, at a minimum, the following information:

- ☐ Identification of Form (i.e., "Purchase Order")
- ☐ Name of school district
- ☐ School district address and telephone number
- ☐ Purchase order number
- ☐ Vendors name and address
- ☐ Provision for office information (i.e. requisition number, SACS account, warrant number, etc.)
- ☐ Columns for quantity, unit description, unit price and item total
- ☐ Space for authorized signature of district official
- ☐ Instruction for shipping, required delivery date, labeling and billing
- ☐ Space for date and terms

An open purchase order should also include, at a minimum, the following information:

- ☐ Specifying or limiting the categories of material (for example, "no equipment")
- ☐ Naming those authorized to use the purchase order
- ☐ Limiting the total amount of the purchase order ("not to exceed $XXX")
- ☐ Limiting the size of any single purchase (i.e., "no items in excess of $499.99")
- ☐ Limiting total monthly purchases
- ☐ Defining the expiration date of the purchase order (usually at end of fiscal year)
- ☐ Requiring all material to be inspected and receipted for by a separate receiving person at its destination

6.2 Revolving Cash

A recording of the establishment and maintenance of a cash account for use of the chief accounting officer or other designated official of the LEA in accordance with *Education Code* sections 42800–42806, 42810, 42820, and 42821. This account is similar in use and control to accounts known as petty cash funds and includes petty cash funds. Once this account is established, it should be carried indefinitely in the general ledger and shown in all balance sheets and budgets until it is abolished. The amount recorded will vary only through increase or decrease in the total amount approved for the account. The revolving cash account is a reserve of cash in an already established fund and is not to be considered or accounted for as a separate fund or entity. (2) A sum of money, either in the form of currency or a special bank account, set aside for the purpose of making change or immediate payments of small amounts. The invoices for these payments are accumulated, and the account is reimbursed from the LEA's funds, thus maintaining the account at the predetermined amount. Checks drawn on a prepayment account may not be for more than $1,000, including tax and freight (*Education Code* Section 42821).

See Section 15: Exhibit E: Revolving Cash Sample Documents, for sample board resolutions and policies to establish or change a revolving cash fund.

6.3   Guide to Public Bidding

http://www.sdcoe.net/business-services/financial-services/commercial-warrants/Documents/form/Guide%20to%20Bidding%20and%20Contracting-%20Final%202015_v2.pdf

The goal of this document is to provide districts with guidance and sample documents surrounding public contract bidding. Covered in sections 7.3.1 through 7.3.4 below, are just a few of the key items covered in The Guide to Public Bidding (CASBO San Diego-Imperial Section Professional Council, 2015).

6.3.1   Bid Limits *(Guide to Public Bidding Section I, A, 1-4)*

- School districts and community college districts are required to competitively bid any contracts for the lease or purchase of equipment, materials, supplies or services which do not constitute a "public project," which are no exempted from competitive bidding, and which involve an expenditure of more than $50,000 as adjusted.
- Public projects are required to be competitively bid if they require an expenditure of more than $15,000, again unless an exception applies.
- CUPPCA (California Uniform Public Construction Cost Accounting Act), raises the formal bid thresholds for public entities to $175,000 and sets forth specific informal and formal bidding procedures. This means that a public entity that has affirmatively adopted CUPPCAA can use "informal bidding procedures," as defined by CUPPCAA, to award public projects between $45,000 and $175,000.

6.3.2   **Professional Services** *(Guide to Public Bidding Section I, B&C; Vii)*

- Exempt Services
- Non-Exempt Services

6.3.3   **Emergency Bidding** *(Guide to Public Bidding Section I, B 9)*

There are times inevitably when an emergency repair is warranted at a school district. Emergency is defined in Public Contract Code 1102 as a "sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss of impairment of life, health, property, or essential public services". In an emergency, when any repairs, alterations, work or improvement is necessary to any facility of public schools to permit the continuance of existing school classes or to avoid danger to life or property, the governing board of a school district or a community college district by unanimous vote and with the approval of the county superintendent of schools may make a contract in writing or otherwise on behalf of the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bids.

6.3.4 **Delegation of Authority** *(Guide to Public Bidding Section VIII)*

The Board of Education may delegate authority to the District Superintendent to perform contracting duties. The superintendent can in turn delegate a district employee to perform such tasks.

7 DEADLINES

7.1 SDCOE A Year at a Glance

SAN DIEGO COUNTY OFFICE OF EDUCATION

BUSINESS ADVISORY SERVICES

All deadlines subject ot change based on SDCOE's schedule

JULY 2016

Deadline	Item
1	2016-17 Original Budget & 2015-16 Estimated Actuals Budget Report *DUE*
1	Encumbrances removed (PS & FIS)
5	Annual Attendance Report *DUE*
15	1516 Sped Exp Report 3 *DUE*
15	CALPADS EOY Certification *DUE*
31	Cash Mgmt Data Collection *DUE*

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31						

AUGUST 2016

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28	29	30	31			

- 19 CBO Meeting
- 30 CDE Mandate Block Grand App

SEPTEMBER 2016

Deadline	Item
15	2015-16 Unaudited Actuals Budget Report DUE
16	CBO Meeting
19	Audit Adjustments to CALPADS Data DUE

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OCTOBER 2016

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- 4 Finance Director's Meeting
- 5 CALPADS Census Day
- 15 1415 Sped Exp Report 7 *DUE*
- 15 1516 Sped Exp Report 4 *DUE*
- 21 CBO Meeting
- 26 Small School CBO Meeting

NOVEMEBER 2016

Deadline	Item
18	CBO Meeting

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DECEMBER 2016

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- 9 Finance Director's Meeting
- 14 Small School CBO Meeting
- 15 2016-17 First Interim Report DUE
- 15 Prior Year audit due to SDCOE
- 16 CBO Meeting

JANUARY 2017

Deadline	Item
4	P-1 Attendance Reports DUE
15	1617 Sped Exp Report 1 *DUE*
20	CBO Meeting
31	Prior Year District Audit Approval
31	Cash Mgmt Data Collection *DUE*
31	FIT Report
31	Administrator to Teacher Ratio

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FEBRUARY 2017

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- 8 Small School CBO Meeting
- 15 1516 Sped Exp Report 5 *DUE*
- 19 CBO Meeting
- 28 Consolidated App *DUE*

MARCH 2017

Deadline	Item
11	Districts Submit:
	Certification of Audit Findings
	Corrective Actions
15	2016-17 Second Interim Reports
18	CBO Meeting
24	Finance Director's Meeting

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27	28	29	30	31		

APRIL 2017

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- 15 CBO Meeting
- 15 1617 Sped Exp Report 2 *DUE*
- 25 P-2 Attendance Reports DUE
- 26 Small School CBO Meeting
- 30 Cash Mgmt Data Collection *DUE*

MAY 2017

Deadline	Item
2	Return 2017-2018 Budget Publication information to SDCOE
20	CBO Meeting

S	M	T	W	TH	F	S
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JUNE 2017

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- 1 2016-17 Third Interim Report DUE *(if qualified or negative)*
- 15 1516 Sped Exp Report 6 *DUE*
- 16 Finance Director's Meeting *NCREC
- 17 CBO Meeting
- 30 Consolidated App *DUE*

7.2   CDE A Year at a Glance

CALIFORNIA DEPARTMENT OF EDUCATION   As of: June 6, 2016
School Fiscal Services Division
2016-17 Principal Apportionment *At-A-Glance* Calendar of Key Deadlines
School Districts, County Offices of Education (COEs), Charter Schools

JULY '16

15 –
- 2015-16 Annual Attendance Data (All LEAs)

20 –
- 2016-17 Advance Certification

29 –
- 2016-17 PENSEC forms due for charter schools that are new or significantly expanding (adding a grade level or some other qualifying event)

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17	18	19	**20**	21	22	23
24	25	26	27	28	**29**	30
31						

AUGUST '16

15 –
- 2015-16 Annual Taxes
- 2015-16 Annual COE LCFF Adjustments
- 2015-16 Annual Miscellaneous Funds Data

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14	**15**	16	17	18	19	20
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28	29	30	31			

SEPTEMBER '16

TBD – Certification of the 2016-17 Special Advance Apportionment, based on PENSEC data, for newly operational charter schools and continuing charter schools adding one or more grade levels

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OCTOBER '16

3 –
- Audit Adjustments to CALPADS Data (All LEAs; auditor concurrence required)
- All Other Prior Year Corrections (auditor concurrence required for years prior to 2015-16)

31 –
- 2015-16 Annual LEA Infant Data
- 2016-17 20-Day forms due for newly operational charter schools and continuing charter schools adding one or more grade levels

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30	**31**					

NOVEMBER '16

15 –
- 2015-16 Annual SELPA ADA and Tax Allocations
- 2015-16 Annual NSS Funding and Certification Selections (if different from P-2)
- 2016-17 P-1 Taxes

30 –
- 2015-16 Annual Nonpublic School Extraordinary Cost Pool Claim Data
- 2015-16 Annual Necessary Small SELPAs Extraordinary Cost Pool for Mental Health Services

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27	28	29	**30**			

DECEMBER '16

15 –
- 2016-17 P-1 NSS Certification Selection

TBD – Certification of the 2016-17 Second Special Advance Apportionment, based on 20-Day data, for newly operational charter schools and continuing charter schools adding one or more grade levels

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18	19	20	21	22	23	24
25	26	27	28	29	30	31

JANUARY '17

17 –
2016-17 P-1:
- Attendance Data (All LEAs)
- NSS Funding Selection
- SELPA ADA and Tax Allocations
- LEA Infant Data
- COE LCFF Adjustments
- County Served District Funded ADA Transfer Selection
- COE Foster Youth NSS High
- Charter School Physical Location

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15	16	**17**	18	19	20	21
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FEBRUARY '17

20 –
- 2016-17 P-1 Certification

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12	13	14	15	16	17	18
19	**20**	21	22	23	24	25
26	27	28				

MARCH '17

1 –
Prior Year Corrections:
- Audit Adjustments to CALPADS Data (All LEAs; auditor concurrence required)
- All Other Prior Year Corrections (auditor concurrence required for years prior to 2015-16)

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APRIL '17

17 –
2016-17 P-2:
- Taxes
- COE LCFF Adjustments
- NSS Certification Selection
- County Served District Funded ADA Transfer Selection (revisions; submit P-1 file)
- Charter School Physical Location (revisions; submit new P-1 file)

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16	**17**	18	19	20	21	22
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MAY '17

1 –
2016-17 P-2:
- Attendance Data (All LEAs)
- NSS Funding Selection
- SELPA ADA and Tax Allocations
- LEA Infant Data
- COE Foster Youth NSS High

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE '17

23 –
- 2016-17 P-2 Certification

An accessible alternative version of this calendar is available on CDE's Web site at http://www.cde.ca.gov/re/ca/fc/.

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18	19	20	21	22	**23**	24
25	26	27	28	29	30	

LEGEND: ADA – Average Daily Attendance; **CALPADS** – California Longitudinal Pupil Achievement Data System; **LEA** – Local Educational Agency; **LCFF** – Local Control Funding Formula; **NSS** – Necessary Small School; **P-1** – First Principal Apportionment; **P-2** – Second Principal Apportionment; **PENSEC** – Pupil Estimates for New or Significantly Expending Charters; **SELPA** – Special Education Local Plan Area; **TBD** – To Be Determined. **NOTE:** Due dates may be modified if necessary.

7.3 Important Calendar Dates

July 2016

Month Specific:

- ☐ Budget/Estimated Actuals Report due to SDCOE on or before July 1
- ☐ Prior Year Annual Attendance Reports Due to SDCOE
- ☐ Cash Management Data Collection (*most federal programs*) – July 10 – 31
- ☐ CALPADS End of year (EOY) Certification – July 15
- ☐ Prior Year 15-16 Special Education Expenditure Reports (*resource 33XX's*) – Report 3 (April 1 – June 30), due to SDCOE July 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

August 2016

Month Specific:

- ☐ Application for Mandate Block Grant – August 30

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

September 2016

Month Specific:

- ☐ Prior Year Unaudited Actuals due to SDCOE on or before September 15.

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

October 2016

Month Specific:

- ☐ CALPADS Fall 1 Census Day – October 5 (*always first Wednesday in October*)
- ☐ Cash Management Data Collection (*most federal programs*) – October 10 – 31
- ☐ Prior Year 14-15 Special Education Expenditure Reports (*resource 33XX's*) – **Report 7** (*June 1 – September 30*), due to SDCOE October 15
- ☐ Prior Year 15-16 Special Education Expenditure Reports (*resource 33XX's*) – **Report 4** (*July 1 – September 30*), due to SDCOE October 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

November 2016

Month Specific:

- ☐

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

December 2016

Month Specific:

- ☐ First Interim Report due to SDCOE on or before December 15.
- ☐ District prior year audit due to SDCOE by December 15
- ☐ CALPADS Fall 1 Certification Due

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

January 2017

Month Specific:

- ☐ P1 Attendance Report due to SDCOE
- ☐ Consolidated Application – Update
- ☐ Cash Management Data Collection (*most federal programs*) – January 10 – 31
- ☐ FIT Report (needed for SARC & Audit)
- ☐ Administrator to Teacher Ratio (*in preparation for mid-year audit*)
- ☐ Current Year 16-17 Special Education Expenditure Reports (*resource 33XX's*) – **Report 1** (July 1 – December 31), due to SDCOE January 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

February 2017

Month Specific:

- ☐ Prior Year 15-16 Special Education Expenditure Reports (*resource 33XX's*) – **Report 5** (October 1 – January 31), due to SDCOE February 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

March 2017

Month Specific:

- ☐ 2nd Interim due to SDCOE on or before March 15
- ☐ Spring Audit (*typically in March or April – up to district when they schedule*)

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense

- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

April 2017

Month Specific:

- ☐ P-2 Attendance Report due to SDCOE
- ☐ Cash Management Data Collection (*most federal programs*) – April 10 - 31
- ☐ Current Year 16-17 Special Education Expenditure Reports (*resource 33XX's*) – **Report 2** (January 1 – March 31), due to SDCOE April 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

May 2017

Month Specific:

- ☐

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense
- ☐ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

June 2017

Month Specific:

- ☐ 3rd Interim Report (Qualified or Negative only), due to SDCOE on or before June 1
- ☐ Consolidated Application (final expenditure reports/new applications)
- ☐ Prior Year 15-16 Special Education Expenditure Reports (*resource 33XX's*) – **Report 6** (February 1 – May 31), due to SDCOE June 15

Monthly Occurrence:

- ☐ CNIPS
- ☐ Child Development – Preschool
- ☐ Clear Suspense

□ Cash Balances for month end – Do you need to temporarily loan any other funds cash for payroll/expense purposes?

7.4   *Annual Public Hearing and Adoptions*

7.4.1   **Local Control Accountability Plan**
Ed Code § 52060 et seq.

<u>Required Sequence:</u>

Each school district must adopt local policies and procedures to implement the statutory provisions on or before June 30, 2014.

Information regarding the Local Control and Accountability Plan requirements must be included in the annual notification to parents.

Before the governing board of a school district considers the adoption of a local control and accountability plan or an annual update to the local control and accountability plan, all of the following must occur:

(1) The superintendent of the school district must present the local control and accountability plan or annual update to the parent advisory committee established pursuant to Section 52063 for review and comment. The superintendent of the school district shall respond, in writing, to comments received from the parent advisory committee.

(2) The superintendent of the school district must present the local control and accountability plan or annual update to the English learner parent advisory committee established pursuant to Section 52063, if applicable, for review and comment. The superintendent of the school district shall respond, in writing, to comments received from the English learner parent advisory committee.

(3) The superintendent of the school district must notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the local control and accountability plan or annual update to the local control and accountability plan, using the most efficient method of notification possible. This does not require a school district to produce printed notices or to send notices by mail. However, all written notifications must be provided to parents in a language other than English when required by Education Code § 48985.

(4) The superintendent of the school district must review school plans submitted pursuant to Section 64001 for schools within the school district and ensure that the specific actions included in the local control and accountability plan or annual update to the local control and accountability plan are consistent with strategies included in the school plans submitted pursuant to Section 64001.

(5) The school district governing board must hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the local control and accountability plan or annual update to the local control and accountability plan. The public hearing must be held at the same meeting as the annual budget public hearing. (Education Code § 52062 (b)).

(6) The governing board must then hold a second public meeting, held after, but not on the same day as, the public hearing, to actually adopt a local control and accountability plan or annual update to the local control and accountability plan. This meeting must also be the same meeting as that during which the governing board of the school district adopts a budget pursuant to paragraph (2) of subdivision (a) of Section 42127.

When the school district governing board adopts the plan or annual update, the board must submit the Plan to the county superintendent of schools, within 5 calendar days. The county superintendent has until August 15 of each year to seek clarification, in writing, about the contents of the plan, and the school district governing board must respond to these requests within 15 days. Then, within 15 days of receiving the response from the governing board, the county superintendent may submit recommendations, in writing, for amendments to the plan, which the board must consider in a public meeting within 15 days of receiving the recommendations. The county superintendent of schools must approve the plan or update on or before October 8, conditioned on adherence with all statutory requirements.

If the county superintendent of schools does not approve a local control and accountability plan or annual update approved by the governing board of a school district, or if the governing board requests technical assistance, the county superintendent may provide technical assistance. Education Code § 52071.

Latest Date for Hearing to be held:

Because the board is required to adopt a Plan at a public meeting subsequent to the public hearing, it needs to allow time for both public meetings to be completed by July 1; so as a practical matter the Local Control and Accountability Plan / Budget Hearing should be held well before July 1.

Publication or Notice Requirements:

Public Notice and the Agenda for the hearing must be posted at least 72 hours before the hearing, and on the district Web site, and must include the location where the Plan will be available for public inspection. The Public Hearing on the Local Control and Accountability Plan must be held at the same meeting as the annual budget hearing.

District must post on its Internet Web site any local control and accountability plan approved by the governing board, and any updates or revisions. The county

superintendent is also required to post the plans submitted by the school districts, or links to those plans on the county office of education Internet Web site.

Specific Actions Required:

The Local Control & Accountability Plan and annual updates must be prepared using a template adopted by the State Board of Education. The SBE must adopt the template by March 31, 2014.

Consequence of not following the requirements or holding the meeting/hearing:

Any person may file a complaint – even anonymously – alleging that the school district has failed to comply with the Local Control and Accountability Plan requirements, pursuant to the Uniform Complaint Procedures. Such complaint may be appealed to the State Superintendent. Remedies for all affected pupils, parents, and guardians may be provided.edu 52075.

Resources:

http://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp#LCAP

7.4.2 Budget Adoption and Hearings
Ed Code § 42103, § 42127

Required Sequence:

1. Beginning with the 2014-15 fiscal year, budget cannot be adopted until the local control accountability plan is adopted or updated. As a practical matter this means that the public hearings for both the Local Control & Accountability Plan and the Budget Hearing, which must be held at the same meeting, should be held well before the board's actual adoption of the budget. Further, the budget cannot be adopted until after the Plan is adopted, and the Plan must be adopted at a public meeting after and separate from its public hearing.

2. The annual budget hearing should be scheduled at the same meeting as the Local Control & Accountability Plan hearing, in late May or during the month of June, but the budget must be adopted on or before July1.

3. The hearing must be scheduled no less than three working days following availability of the proposed budget for public inspection.

Latest Date for Hearing to be held:

However, because the board is required to adopt a Local Control and Accountability Plan at a public meeting held subsequent to the budget public hearing, it needs to allow time for both public meetings, so as a practical matter the Local Control and Accountability Plan and Budget Hearing should be held well before July 1. Both the

public hearing and the subsequent adoption meeting for the Local Control and Accountability Plan and the Annual Budget must be held at the same two meetings.

Publication or Notice Requirements:

The County Superintendent of Schools must publish the notices of (1) the date and

location at which the proposed budget may be inspected by the public, and (2) the date, time, and location of the public hearing on the proposed budget, in a newspaper of general circulation specified by the district, no earlier than 45 days prior to July 1, but at least 10 days prior to the actual date set for the hearing. The cost of the publication is charged against the school district for which the publication is made.

The agenda for the hearing must be posted at least 72 hours before the public hearing and must include the location where the budget will be available for public inspection.

Specific Actions Required:

The hearing must be held "in a district facility, or some other place conveniently accessible to the residents of the district. At the hearing any resident in the district may appear and object to the proposed budget or any item in the budget." The Budget must be adopted on or before July 1.

The Budget must include the expenditures necessary to implement the local control and accountability plan or annual update; if it fails to do this the county superintendent must disapprove the budget.

Consequence of not holding the meeting/hearing:

Education Code § 42104 expressly provides that if either the governing board, or the county superintendent of schools, fails to follow the statutory process of §§ 42100 – 42105, the omission is punishable as a misdemeanor under Government Code § 1222.

Also, Education Code § 42128 provides that if the governing board neglects to make a school district budget, the county of superintendent shall not make any apportionment of state or county school money and shall not approve any warrants issued by the district.

If the school district does not submit a budget to the county superintendent, the county superintendent shall develop, at school district expense, a budget, and submit it to the school district board, and that budget shall be deemed adopted unless the county superintendent approves any modifications made by the school district governing board.

7.4.3   Disclosure of Ending Fund Balances
Education Code § 42127

Required Sequence:

Beginning with the 2015-2016 fiscal year, disclosure of the district's ending fund balances must be disclosed at the adoption of the budget. The annual disclosure of ending fund balance hearing should be scheduled at the same meeting as the Budget public hearing, in late May or during the month of June.

Latest Date for Hearing to be Held:

The disclosure of ending fund balances should happen at the same meeting as the budget public hearing. As practical matter it could be a separate agenda item.

Specific Actions Required:

The annual disclosure of ending fund balances must include:

- "The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget."
- "The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget."
- "A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii)."

Provide proof to the San Diego County Office of Education that the district held the public hearing. This can include the agenda, board minutes, sample document similar to the template below, power point slide on the subject.

Consequences of not holding the meeting/hearing:

If proof of public hearing is not provided to the San Diego County Office of Education, the county will either conditionally approve the district's budget, or disapprove the district's budget.

Resources:

[Template Statement of Reasons for Excess Reserves](#)

7.4.4 Education Protection Account
Cal. Const. art. XIII, § 36
(Proposition 30)

Required Sequence:

A community college district, county office of education, school district, or charter school

shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

As a practical matter, the EPA spending plan should be approved by the board at the time the budget for each year is adopted. However, at the latest the determination should be made prior to expending funds from the account – i.e., June 30 of each year.

Latest Date for Hearing to be held:

By June 30 or prior to expending EPA funds for that fiscal year.

Publication or Notice Requirements:

At minimum, typical Brown Act agenda posting (72 hours before regular or 24 hours before special meeting) and on district Web site, but notice may be combined with budget hearing notice if held at the same meeting.

Specific Actions Required:

Board action taken during a public meeting must:

1. Approve a spending plan for funds received from the EPA. (Account funds cannot be used for salaries or benefits of administrators or any other administrative costs, except for annual audit).

2. Direct District Superintendent to publish on the district Web site an accounting of how much money was received from this EPA and how the funds were expended (includes a timetable for doing so).

Consequence of not holding the meeting/hearing:

Annual independent financial and compliance audit must verify whether the EPA funds have been properly disbursed and expended. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

7.4.5 Instructional Materials
Ed. Code § 60119

Required Sequence:

Annually – early in the school year – the governing board of a school district must hold a public hearing or hearings at which the governing board encourages participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and shall make a determination, through a resolution, as to whether each pupil in each school in the school district has sufficient textbooks or instructional materials, or both, that are aligned to the academic content standards, that are consistent with the content and cycles of the curriculum framework adopted by the state board.

Latest Date for Hearing to be held:

The public hearing must be held on or before the end of the eighth week from the first day pupils attend school for that year. For districts that operate multi-track, year-round calendars, the hearing must be held on or before the end of the eighth week from the first day pupils attend school for that year on any tracks that begin a school year in August or September.

Time of Day:

The hearing must be scheduled at a time to encourage attendance of teachers, parents, & guardians. The hearing may not be held during or immediately after school hours.

Publication or Notice Requirements:

The district must provide a 10 day notice of the public hearing. The notice must contain the time, place, and purpose of the hearing and must be posted in three public locations within the school district.

Specific Actions Required:

Adopt a resolution determining whether or not pupils have sufficient textbooks or instructional materials. If it is determined there are insufficient textbooks or instructional materials, provide the percentage of pupils who lack sufficient textbooks or instructional materials and the reasons for the insufficiency in the resolution. In addition, action must be taken to ensure that each pupil has sufficient textbooks or instructional materials, within two months of the beginning of the school year.

Consequence of not holding the meeting/hearing:

The public hearing is a condition to receive funding from the Pupil Textbook and Instructional Materials Incentive Program.

7.5 Budget Cycle

Adopted Budget
- July 1

Unaudited Actuals
- September 15
- Final Report for prior fiscal year

Governor's Budget
- January
- Proposed State budget for next fiscal year

1st Interim
- October 31
- Budget & Actuals

2nd Interim
- January 31
- Budget & Actuals

3rd Interim
- April 30
- Negative or Qualified only
- Budget & Actuals

May Revise
- Governors proposed State budget

Estimated Actuals/Proposed Budget
- June 30
- Estimated CY Actuals
- Proposed next fiscal year budget

State of California Budget Cycle

7.5.1 Budget Adoption/Estimated Actuals

Budget adoption and estimated actuals serve a dual purpose: the adoption of the next fiscal year's budget and the projected year end totals for the current fiscal year.

In the past budget adoption has stood alone and only required a public hearing at a subsequent board meeting prior to the board meeting for the adoption. In 2013 with the adoption of the Local Control Funding Formula (LCFF), local education agencies (LEAs) were required to also adopt a Local Control Accountability Plan (LCAP). The LCAP was designed to provide a long term vision of the LEA and how that LEA would spend dollars in the current and future fiscal years. Because the LCAP was directly related to the budget, the LCAP must also have a public hearing at a subsequent board meeting prior to the board meeting for adoption. Districts should hold the public hearing for the LCAP first on the agenda, followed by the budget public hearing. For approval, the LCAP must be approved prior to the budget. It can be done at the same meeting; however, the LCAP item must be listed and approved prior to the budget listing and approval.

Estimated actuals reflect the LEAs "best guess" as to what the actual expenditures will be for the current fiscal year. Typically these reports are compiled in April/May, so an LEA should have a good idea of what the final expenditures and revenues should look like by June 30. Estimated actuals are still "estimated". In school finance the target is constantly changing. An LEA can still make adjustments to budget and actuals that are different than what was reflected in their estimated actuals.

Budget Adoption/Estimated Actuals

Checklist

Budget Adoption

- ☐ Revenues and Expenditures entered

- ☐ All resources balanced

- ☐ Contributions Balanced (Object 8980 – 8990 must equal "0" zero)

- ☐ Indirect Costs Balanced (Object 7310 must equal "0" zero)

- ☐ Transfers of Direct Costs Balanced (Object 5700 must equal "0" zero)

- ☐ Budget Journals *posted* on 07/01 as "**Original**" types

Estimated Actuals

- ☐ Budget Adjustments *posted* by 06/30 as "Adjustment"

- ☐ All resources balanced

- ☐ Contributions Balanced (Object 8980 -8990 must equal "0" zero)

- ☐ Indirect Costs Balanced (Object 7310 must equal "0" zero)

- ☐ Transfers of Direct Costs Balanced (Object 5700 must equal "0" zero)

- ☐ Clear Suspense

Budget Adoption/Estimated Actuals

- ☐ LCFF projections for both current fiscal year, and next fiscal year

- ☐ Run cash flow projections

- ☐ Update Multi-Year Projections (MYP)

- ☐ Submit board-approved SACS file to the San Diego County Office of Education no

  later than June 30.

  - o Budget Adoption is contingent on the approval of the LCAP

- In addition the LCAP and Proposed Budget must have had a Public Hearing at a prior Board Meeting

<u>Budget Adoption</u>

Budget Journals *posted* by 07/01 as "<u>Original</u>"

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget for July 01. Use the parameters below:

```
FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim
District %:                        XXXXX
Fund %:                            %
Resource From:                     0000000
Resource To:                       9999999
Site %:                            %
Fiscal Year:                       201X
Accounting Period From:            0
Accounting Period To:              998
Op Unit %:                         %
0=Og 1=Adjmt 2=Xfers %=Revised:    %
```

- ▪ Make sure that you are entering the next fiscal year to view the next fiscal year's budget. Example: if you are currently in 2015-2016 school year, you would enter 2017 to see the budget that is entered for the next fiscal year's budget (2016-2017).

Determine if there are any changes.

<u>Enter your changes on:</u>

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect *<u>NO LATER than 07/01</u>* and it *<u>MUST have the "Original"</u>* journal type selected, or it will not be reflected in your Adopted Budget/Estimated Actuals SACS file.
- All changes/corrections will need to be entered
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.

Main Menu – Commitment Control – Budget Journals – Import Budget Journals

- For full instructions and budget journal template please visit the CRC website: PeopleSoft Resources
- Importing Budget Journals (instructions) – http://crc.sdcoe.net/resources/peoplesoft/guides/Importing%20Budget%20Journals%20v1.0.pdf?attredirects=0&d=1
- Budget Journal Template – http://crc.sdcoe.net/resources/peoplesoft/guides/BudgetJournalTemplate.xlsx?attredirects=0&d=1

- Macro –
  http://crc.sdcoe.net/resources/peoplesoft/guides/MACRO_file.xlsm
  ?attredirects=0&d=1

Estimated Actuals

Budget Adjustments *posted* by 06/30

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget as of June 30. Use the parameters below:

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	XXXXX
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%

- Make sure that you are entering the current fiscal year to view the current fiscal year's budget. Example: if you are currently in 2015-2016 school year, you would enter 2016 to see the current fiscal year budget.

Determine if there are any changes.

Enter your changes on:

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect *NO LATER than 06/30* or it will not be reflected in your Adopted Budget/Estimated Actuals SACS file.
- All changes/corrections will need to be entered
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.

Clear Suspense (object 7999 and 8999)

Clear suspense using the FAR_GL_DETAILS query to see individual transactions in suspense.

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	7999000
Object To:	7999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	4
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

View Results

For payroll suspense see Section 15, Exhibit F on Clearing Payroll Suspense.

Actuals/GL corrections *posted* on 06/30 as "Actual"

Although your SACS forms are not based on your actuals, it is important to make sure that all your actuals are being reported correctly.

You can use FAR_GL_ACTUALS_FULL_ACCOUNT to see net actuals by account string. Use the below parameters:

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	0000000
OBJECT TO:	9999999
PERIOD FROM:	0
PERIOD TO:	998
Year:	2016

If you need to see detailed transactions of the above query use FAR_GL_DETAILS with the parameters below:

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	0000000
Object To:	9999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

Clear any Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or before 06/30. Funds borrowed within the last 120 days of the fiscal year may be paid back in the following fiscal year.

Inter-fund temporary loans will need to be reversed going to

> Main Menu – General Ledger – Journals – Journal Entry – Add/Update Journals

- Make sure that you process this transfer with a date on or before 06/30, otherwise it will not be reflected in your Budget Adoption/Estimated Actuals SACS file. Cut off for Auditors Transfers is June 29
- Make sure to select the "Source" as "AT" (Auditors Transfers) since it is between funds.

Clear accruals (if they can be)

Prior year accruals can be accessed using the following queries:

- To see the accrual balances still open use
  FAR_GL_ACTUALS_FULL_ACCOUNT

- The balances in the 9201 and 9202, or 9510 and 9511, objects for each resource should net zero. If there is a balance, then money is still owed, still needs to be paid, or the accrual needs to be cleared because it will not come to fruition.
  - Objects 9201 and 9510 are the accruals that were set up during closing of the prior fiscal year
  - Objects 9202 and 9511 are where the revenues or payables are posted to clear the accrual
- To see the detail of the accrual balances use FAR_GL_DETAILS

- If you are looking for a particular resource you can change the parameters to reflect just that resource. The same principle applies to object code.

Budget Adoption/Estimated Actuals

Run cash flow projections

SDCOE Financial Accounting will prepare cash flow statements for each district and email them out. This is an estimate based on the budget you entered in the prior reporting period. It is still the districts responsibility to update the budget amounts to reflect the 2nd Interim budget. In addition the district also needs to determine if expenditures and revenues are being distributed in the correct months.

Food for Thought:

- Is your cash balance positive in June?
- Is the only reason your cash balance positive in June because you had to borrow?
- Is there a structural cash problem (not just because of deferrals/accruals)?
- Will I need to borrow funds in the next few months?
- If Yes, contact Financial Accounting for deadlines and details on borrowing options

Update Multi-Year Projections (MYP)

District will either need to enter the MYP directly on the SACS forms or provide the MYP in addition to the SACS forms.

Financial Accounting will prepare an MYP for your district if you return/submit an assumptions sheet. Financial Accounting will extract the data at a single point in time. Any modifications/budget adjustments after that point will need to be adjusted by the district.

Food for Thought:

- Am I meeting my reserve requirement in all three years?
- Is the district deficit spending?
- Is the deficit growing or shrinking?
- Is there a structural deficit?
- Are there any large variances from:

- 2nd Interim to Estimated Actuals/Budget Adoption? Explanation?
- Current year to 2nd Year? Explanation?
- 2nd Year to 3rd Year? Explanation?

- You may consider creating a budget crosswalk to illustrate the variances/budget adjustments. See Exhibit A – Budget Crosswalk.

SACS Forms to be completed

Funds

☐ Fund 01
- o Open and Save

☐ All other funds *may* be opened and reviewed, but do not need to be saved.

Supplemental

☐ A – Attendance

☐ CASH** - Cashflow Worksheet (may be provided separately)
- o If you are providing the Cashflow separately DO NOT open this form.

☐ CEA – Classroom Expenditures Actuals

☐ CEB – Classroom Expenditures Budget

☐ CHG** – Change Order Form
- o This allows users to report problems with SACS or request enhancements to SACS.

☐ CB – Certification of Budget Adoption
- o This form should always be completed last/after all Forms, Components of Ending Fund Balance, Criteria and Standards, and error-free TRC are completed.
- o Must have an original signature

☐ CC – Worker's Compensation Certification
- o Must have an original signature

☐ ICR – Indirect Cost Rate

☐ L - Lottery

☐ MYP – Multiyear Projections – General Fund (Fund 01)

- ☐ MYPIO – Multiyear Projections – Other Funds
    - o Only complete this form if your district has a fund, other than 01, that has a projected negative ending fund balance.
- ☐ NCMOE – No Child Left Behind Maintenance of Effort
- ☐ SEAS – Special Education Revenue Allocations Setup (SELPA Selection)

Components of Ending Fund Balance

Once all budget forms are complete and your TRC is clean you will want to enter your Components of Ending Fund Balance.

- • Forms – Components of Ending Fund Balance/Net Position
    - ☐ You will need to enter the Reserve for Economic Uncertainties in each of the reporting periods in Fund 01.
    - ☐ In addition any fund outside of 01 that contains an unrestricted resource AND an ending fund balance must have the fund balance assigned.

Criteria and Standards

This can be a time consuming portion of the SACS forms, please plan your timeline accordingly

If data in section is "Met" no explanation is needed

If data in section is "Not Met" and explanation will be required.

TRC

A TRC needs to be run for each of the budget/actual periods represented in the upper right corner.

If you run your TRC for "Exceptions Only", it will only produce errors. This can be helpful so you don't have so see every single check, rather just the ones that are flagging with errors.

The TRC that is submitted to the County must include ALL checks.

- • Any (F) Fatal Errors MUST be corrected in order to do an "Official" Export
- • Any (W) Warning Errors either need to be corrected, or an explanation must be provided

- Any (O) Warning Errors, review, but nothing needs to be done with them in SACS

SACS Help

Should you find that you are having difficulty completing any of the SACS forms, there is a resource guide. Simply go to the menu bar in SACS, click Help – SACS Help. And entire SACS guide will open on the screen with hyperlinks to all forms and sections of SACS.

Submit board-approved Official SACS file and below documents, to the San Diego County Office of Education no later than March 15th.

Documents needing to be emailed to finrep@sdcoe.net:

- ☐ Official SACS File
- ☐ Copies of complete TRC's (error free, or with explanations)
- ☐ Cash Flow (if not in SACS)
- ☐ MYP (if not in SACS)
- ☐ Budget Crosswalk (optional)
- ☐ Board Presentation
- ☐ LCFF Calculator
- ☐ List of Budget Reductions – if Negative/Qualified

Should you encounter problems with your TRC in SACS, please contact Financial Accounting:

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Should you encounter problems emailing your files to finrep@sdcoe.net, please contact Financial Accounting:

Joe Bandala (858) 292-3713 or jbandala@sdcoe.net

Patricia Fogliano (858) 292-3663 or pfogliano@sdcoe.net

7.5.2 1st Interim

Throughout the fiscal year LEAs are required to report their financial status to their board of education, the County Office of Education (COE) and the California Department of Education (CDE). The first of these financial reports is the 1st Interim.

The 1st Interim reflects actual expenditures through October 31 and budget as of the date of download into SACS. LEAs should reflect any budget adjustments or changes in actual transactions for this reporting period. In addition the LEA will be required to self-certify as positive, qualified or negative. A positive LEA will meet all financial obligations in the current and two subsequent fiscal years. A qualified LEA *may* not meet all financial obligations in the current and two subsequent fiscal years. A negative LEA *will* not meet its financial obligations in the current and/or two subsequent fiscal years.

LEAs will present this financial information to their board of education. The board of education is responsible for approving the financial report. Once approved by the LEAs board of education, it is submitted to the COE. The COE provides a financial review for each LEAs submittal. If needed, the COE may request additional information or clarification. Once the reviews are complete a data file is submitted to CDE for all LEAs in the county.

1st Interim Checklist

☐ Clear Suspense (object 7999 and 8999) *posted* by 10/31

☐ Actuals/GL corrections *posted* by 10/31

☐ Clear accruals (if they can be)

☐ Balance Resources (budget)

☐ Indirect Costs Balanced (Object 7300's must equal "0" zero)

☐ Transfers of Direct Costs Balanced (Object 5700's must equal "0" zero)

☐ Budget Corrections *posted* by 10/31

☐ Clear and Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or

before 10/31

☐ Run cash flow projections

☐ Complete LCFF Calculator (3A and 3B must be completed)

☐ Update Multi-Year Projections (MYP)

☐ Submit board-approved SACS file to the San Diego County Office of Education no later
than December 15th.

Clear Suspense (object 7999 and 8999)

Clear suspense using the FAR_GL_DETAILS query to see individual transactions in suspense.

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	7999000
Object To:	7999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	4
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

View Results

For payroll suspense see Section 15, Exhibit F on Clearing Payroll Suspense.

Actuals/GL corrections *posted* by 10/31

Although your SACS forms are not based on your actuals, it is important to make sure that all your actuals are being reported correctly.

You can use FAR_GL_ACTUALS_FULL_ACCOUNT to see net actuals by account string. Use the below parameters:

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	0000000
OBJECT TO:	9999999
PERIOD FROM:	0
PERIOD TO:	4
Year:	2016

Enter Current Fiscal Year

If you need to see detailed transactions of the above query use FAR_GL_DETAILS with the parameters below:

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	0000000
Object To:	9999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	4
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

Enter a specific range, or 0000000 to 9999999 for all

Enter Current Fiscal Year

Enter a specific range, or 0000000 to 9999999 for all

- These parameters can be modified to narrow down your search criteria. The results that will display with the above criteria will capture all transactions from July 1 through October 31.

Budget Corrections *posted* by 10/31

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget through October 31. Use the parameters below:

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	XXXXX
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	4
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%

Enter a specific range, or 0000000 to 9999999 for all

Enter Current Fiscal Year

Determine if there are any changes.

Enter your changes on:

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect NO LATER than 10/31, or it will not be reflected in your 1st Interim SACS file.
- All changes/corrections will need to be entered
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.

Clear any Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or before 10/31

Inter-fund temporary loans will need to be reversed going to

Main Menu – General Ledger – Journals – Journal Entry – Add/Update Journals

- Make sure that you process this transfer with a 10/31 date, otherwise it will not be reflected in your 1st Interim Actuals.
- Make sure to select the "Source" as "AT" (Auditors Transfers) since it is between funds.

Clear accruals (if they can be)

Prior year accruals can be accessed using the following queries:

- To see the accrual balances still open use
  FAR_GL_ACTUALS_FULL_ACCOUNT

Use Current Fiscal Year

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %: XXXXX
Fund %: %
RESOURCE FROM: 0000000
RESOURCE TO: 9999999
OBJECT FROM: 9510000
OBJECT TO: 9511999
PERIOD FROM: 0
PERIOD TO: 998
Year: 2016

Use Current Fiscal Year

- The balances in the 9201 and 9202, or 9510 and 9511, objects for each resource should net zero. If there is a balance, then money is still owed, still needs to be paid, or the accrual needs to be cleared because it will not come to fruition.
  - Objects 9201 and 9510 are the accruals that were set up during closing of the prior fiscal year
  - Objects 9202 and 9511 are where the revenues or payables are posted to clear the accrual
- To see the detail of the accrual balances use FAR_GL_DETAILS

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %: %
Source %: %
District # %: XXXXX
Object From: 9201000
Object To: 9202999
Fiscal Year: 2015
Accounting Period From: 0
Accounting Period To: 998
Fund %: %
Resource From: 0000000
Resource To: 9999999
Site %: %
Op Unit %: %

Enter a specific range, or 0000000 to 9999999 for all transactions

Enter *Prior Fiscal Year* to view the detail associated with the accrual transactions

Enter a specific range, or 0000000 to 9999999 for all transactions

- If you are looking for a particular resource you can change the parameters to reflect just that resource. The same principle applies to object code.

Run cash flow projections

SDCOE Financial Accounting will prepare cash flow statements for each district and email them out. This is an estimate based on the budget you entered in the prior reporting period. It is still the districts responsibility to update the budget amounts to reflect the 1st Interim budget. In addition the district also needs to determine if expenditures and revenues are being distributed correctly in each month.

Food for Thought:

- Is your cash balance positive in June?

- Is the only reason your cash balance is positive in June, because you had to borrow?
- Is there a structural cash problem (not just because of accruals, allocations, disbursements)?
- Will my district need to borrow funds in the next six months?
  - If Yes, contact Financial Accounting for deadlines and details on borrowing

Update Multi-Year Projections (MYP)

District will either need to enter the MYP directly on the SACS forms or provide the MYP in addition to the SACS forms.

Financial Accounting will prepare an MYP for your district if you return/submit an assumptions sheet. Financial Accounting will extract the data at a single point in time. Any modifications/budget adjustments after that point will need to be adjusted by the district.

Food for Thought:

- Am I meeting my reserve requirement in all three years?
- Is the district deficit spending?
- Is the deficit growing or shrinking?
- Is there a structural deficit?
- Are there any large variances from
  - Budget Adoption to 1st Interim? Explanation?
  - Current year to 2nd Year? Explanation?
  - 2nd Year to 3rd Year? Explanation?

  You may consider creating a budget crosswalk to illustrate the

  variances/budget adjustments. See Section 10, Exhibit A – Budget Crosswalk.

SACS Forms to be completed

Funds

☐ Fund 01

  - Open and Save

☐ All other funds may be opened and reviewed, but do not need to be saved.

Supplemental

- ☐ AI – Attendance
- ☐ CASH** - Cashflow Worksheet (may be provided separately)
    - o If you are providing the Cashflow separately DO NOT open this form.
- ☐ CHG** – Change Order Form
    - o This allows users to report problems with SACS or request enhancements to SACS.
- ☐ CI – Interim Certification
    - o This form should always be completed last/after all Forms, Components of Ending Fund Balance, Criteria and Standards, and error-free TRC are completed.
- ☐ ICR – Indirect Cost Rate
- ☐ MYPI – Multiyear Projections – General Fund (Fund 01)
- ☐ MYPIO – Multiyear Projections – Other Funds
    - o Only complete this form if your district has a fund, other than 01, that has a projected negative ending fund balance.
- ☐ NCMOE – No Child Left Behind Maintenance of Effort
- ☐ SEAS – Special Education Revenue Allocations Setup (SELPA Selection)
- ☐ SIAI – Summary of Inter-fund Activities – Projected Year Totals
    - o Only complete this form if there are inter-fund activities. Upon opening this form the software will automatically generate the report.

Components of Ending Fund Balance

Once all budget forms are complete and your TRC is clean you will want to enter your Components of Ending Fund Balance.

- ☐ Forms – Components of Ending Fund Balance/Net Position
- ☐ You will need to enter the Reserve for Economic Uncertainties in each of the reporting periods in Fund 01.
- ☐ In addition any fund outside of 01 that contains an unrestricted resource AND an ending fund balance must have the fund balance assigned.

Criteria and Standards

This can be a time consuming portion of the SACS forms, please plan your timeline accordingly

- If data in section is "Met" no explanation is needed

- If data in section is "Not Met" and explanation will be required.

TRC

A TRC needs to be run for each of the budget/actual periods represented in the upper right corner.

If you run your TRC for "Exceptions Only", it will only produce errors. This can be helpful so you don't have so see every single check, rather just the ones that are flagging with errors.

- The TRC that is submitted to the county must include ALL checks.

- Any (F) Fatal Errors MUST be corrected in order to do an "Official" Export

- Any (W) Warning Errors either need to be corrected, or an explanation must be provided

- Any (O) Warning Errors, review, but nothing needs to be done with them in SACS

SACS Help

Should you find that you are having difficulty completing any of the SACS forms, there is a resource guide. Simply go to the menu bar in SACS, click Help – SACS Help. And entire SACS guide will open on the screen with hyperlinks to all forms and sections of SACS.

Submit board-approved Official SACS file and below documents, to the San Diego County Office of Education no later than December 15th.

Documents needing to be emailed to finrep@sdcoe.net:

- ☐ Official SACS File

- ☐ Copies of complete TRC's (error free, or with explanations)

- ☐ Cash Flow (if not in SACS)

- ☐ MYP (if not in SACS)

- ☐ Budget Crosswalk (optional)

- ☐ Board Presentation

- ☐ LCFF Calculator

☐ List of Budget Reductions – if Negative/Qualified

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7.5.3 2nd Interim

The second set of financial reports that a district must complete is their 2nd Interim. The 2nd Interim reflects actuals as of January 31 and budget as of the date of the SACS extract. It is important for LEAs to understand that this is the last financial report you will submit before your budget adoption/estimated actuals (unless the district certifies as qualified or negative).

LEAs should reflect any budget adjustments or changes in actual transactions for this reporting period. In addition the LEA will be required to self-certify as positive, qualified or negative. A positive LEA will meet all financial obligations in the current and two subsequent fiscal years. A qualified LEA *may* not meet all financial obligations in the current and two subsequent fiscal years. A negative LEA *will* not meet its financial obligations in the current and/or two subsequent fiscal years.

LEAs will present this financial information to their board of education. The board of education is responsible for approving the financial report. Once approved by the LEAs board of education, it is submitted to the COE. The COE provides a financial review for each LEAs submittal. If needed, the COE may request additional information or clarification. Once the reviews are complete a data file is submitted to CDE for all LEAs in the county.

2nd Interim Checklist

☐ Clear Suspense (object 7999 and 8999)

☐ Actuals/GL corrections *posted* by 01/31

☐ Clear accruals (if they can be)

☐ Balance resources (budget)

☐ Indirect Costs Balanced (Object 7300's must equal "0" zero)

☐ Transfers of Direct Costs (Object 5700's must equal "0" zero)

☐ Budget Corrections *posted* by 01/31

☐ Clear and Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or

 before 01/31

☐ Complete LCFF Calculator (make sure that 3A and 3B are also completed)

☐ Run cash flow projections

☐ Update Multi-Year Projections (MYP)

☐ Submit board-approved SACS file to the San Diego County Office of Education no later
  than March 15th.

Clear Suspense (object 7999 and 8999) on or before 01/31

Clear suspense using the FAR_GL_DETAILS query to see individual transactions in suspense.

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	7999000
Object To:	7999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	7
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

Enter:
- 7999000 to 7999999 for Expenditure Suspense
- 8999000 to 8999999 for Revenue Suspense

Enter Current Fiscal Year

For payroll suspense see Section 15, Exhibit F on Clearing Payroll Suspense.

Actuals/GL corrections *posted* by 01/31

Although your SACS forms are not based on your actuals, it is important to make sure that all your actuals are being reported correctly.

You can use FAR_GL_ACTUALS_FULL_ACCOUNT to see net actuals by account string. Use the below parameters:

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	0000000
OBJECT TO:	9999999
PERIOD FROM:	0
PERIOD TO:	7
Year:	2016
View Results	

Enter a specific range, or 0000000 to 9999999 for all transactions

Enter a specific range, or 0000000 to 9999999 for all transactions

Enter Current Fiscal Year

If you need to see detailed transactions of the above query use FAR_GL_DETAILS with the parameters below:

Budget Adjustments *posted* by 01/31

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget through January 31. Use the parameters below:

Determine if there are any changes.

Enter your changes on:

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect NO LATER than 01/31, or it will not be reflected in your 2nd Interim SACS file.
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.
- All changes/corrections will need to be entered

Clear any Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or before 01/31

Inter-fund temporary loans will need to be reversed going to

Main Menu – General Ledger – Journals – Journal Entry – Add/Update Journals

Make sure that you process this transfer with a 01/31 date, otherwise it will not be reflected in your 2nd Interim Actuals.

Make sure to select the "Source" as "AT" (Auditors Transfers) since it is between funds.

Clear accruals (if they can be) on or before 01/31

Prior year accruals can be accessed using the following queries:

- To see the accrual balances still open use FAR_GL_ACTUALS_FULL_ACCOUNT

Use Current Fiscal Year

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	9510000
OBJECT TO:	9511999
PERIOD FROM:	0
PERIOD TO:	998
Year:	2016

Use Current Fiscal Year

- ▪ The balances in the 9201 and 9202, or 9510 and 9511, objects for each resource should net zero. If there is a balance, then money is still owed, still needs to be paid, or the accrual needs to be cleared because it will not come to fruition.
  - Objects 9201 and 9510 are the accruals that were set up during closing of the prior fiscal year
  - Objects 9202 and 9511 are where the revenues or payables are posted to clear the accrual
- To see the detail of the accrual balances use FAR_GL_DETAILS

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	9201000
Object To:	9202999
Fiscal Year:	2015
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

Enter a specific range, or 0000000 to 9999999 for all transactions

Enter *Prior Fiscal Year* to view the detail associated with the accrual transactions

Enter a specific range, or 0000000 to 9999999 for all transactions

- If you are looking for a particular resource you can change the parameters to reflect just that resource. The same principle applies to object code.

Run cash flow projections

SDCOE Financial Accounting will prepare cash flow statements for each district and email them out. This is an estimate based on the budget you entered in the prior reporting period. It is still the districts responsibility to update the budget amounts to reflect the 2nd Interim budget. In addition the district also needs to determine if expenditures and revenues are being distributed in the correct months.

Food for Thought:

- Is your cash balance positive in June?

- Is the only reason your cash balance is positive in June, because you had to borrow?
- Is there a structural cash problem (not just because of accruals, disbursements, allocations)?
- Will I need to borrow funds in the next six months?
    - If Yes, contact Financial Accounting for deadlines and details on borrowing

Update Multi-Year Projections (MYP)

District will either need to enter the MYP directly on the SACS forms or provide the MYP in addition to the SACS forms.

Financial Accounting will prepare an MYP for your district if you return/submit an assumptions sheet. Financial Accounting will extract the data at a single point in time. Any modifications/budget adjustments after that point will need to be adjusted by the district.

Food for Thought:

- Am I meeting my reserve requirement in all three years?
- Is the district deficit spending?
- Is the deficit growing or shrinking?
- Is there a structural deficit?
- Are there any large variances from
    - 1st Interim to 2nd Interim? Explanation?
    - Current year to 2nd Year? Explanation?
    - 2nd Year to 3rd Year? Explanation?
      You may consider creating a budget crosswalk to illustrate the variances/budget adjustments. See Section 10, Exhibit A – Budget Crosswalk.

SACS Forms to be completed

Funds

☐ Fund 01
    - Open and Save

□ All other funds may be opened and reviewed, but do not need to be saved.

Supplemental

□ AI – Attendance

□ CASH** - Cashflow Worksheet (may be provided separately)

    o If you are providing the Cashflow separately DO NOT open this form.

□ CHG** – Change Order Form

    o This allows users to report problems with SACS or request enhancements to SACS.

□ CI – Interim Certification

    o This form should always be completed last/after all Forms, Components of Ending Fund Balance, Criteria and Standards, and error-free TRC are completed.

□ ICR – Indirect Cost Rate Worksheet

□ MYPI – Multiyear Projections – General Fund (Fund 01)

□ MYPIO – Multiyear Projections – Other Funds

    o Only complete this form if your district has a fund, other than 01, that has a projected negative ending fund balance.

□ NCMOE – No Child Left Behind Maintenance of Effort

□ SEAS – Special Education Revenue Allocations Setup (SELPA Selection)

□ SIAI – Summary of Interfund Activities – Projected Year Totals

    o Only complete this form if there are interfund activities. Upon opening this form the software will automatically generate the report.

Components of Ending Fund Balance

Once all budget forms are complete and your TRC is clean you will want to enter your Components of Ending Fund Balance.

Forms – Components of Ending Fund Balance/Net Position

□ You will need to enter the Reserve for Economic Uncertanties in each of the reporting periods in Fund 01.

     ☐ In addition any fund outside of 01 that contains an unrestricted resource AND an ending fund balance must have the fund balance assigned.

Criteria and Standards

This can be a time consuming portion of the SACS forms, please plan your timeline accordingly

- If data in section is "Met" no explanation is needed
- If data in section is "Not Met" and explanation will be required.

TRC

A TRC needs to be run for each of the budget/actual periods represented in the upper right corner.

If you run your TRC for "Exceptions Only", it will only produce errors. This can be helpful so you don't have so see every single check, rather just the ones that are flagging with errors.

- The TRC that is submitted to the county must include ALL checks.
- Any (F) Fatal Errors MUST be corrected in order to do an "Official" Export
- Any (W) Warning Errors either need to be corrected, or an explanation must be provided
- Any (O) Warning Errors, review, but nothing needs to be done with them in SACS

SACS Help

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Submit board-approved Official SACS file and below documents, to the San Diego County Office of Education no later than March 15th.

Documents needing to be emailed to finrep@sdcoe.net:

- ☐ Official SACS File
- ☐ Copies of complete TRC's (error free, or with explanations)
- ☐ Cash Flow (if not in SACS)

- ☐ MYP (if not in SACS)
- ☐ Budget Crosswalk (optional)
- ☐ Board Presentation
- ☐ LCFF Calculator
- ☐ List of Budget Reductions – if Negative/Qualified

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7.5.4 **End of Year Projection Report/3rd Interim** *(if applicable)*

In the event that a district certifies as qualified or negative, the LEA will be required to submit an End of Year Projection Report, otherwise known as a 3rd Interim Report.

A 3rd interim financial report is a more condensed version of the 1st and 2nd Interim reports. 3rd Interim will reflect actuals as of April 30 and budget as of the date uploaded to SACS. LEAs will need to make sure that all budget and actual adjustments are reflected prior to April 30. At this point it time an LEA should have a plan to bring itself back to fiscal solvency. Some LEAs may have implemented a portion of that plan by this point, those adjustments should be reflected in the budget and MYP. If there are still portions of the plan that are in process, a listing of the remaining plan should be provided along with the 3rd Interim.

There is no certification of positive, qualified or negative at 3rd interim. The 3rd interim is just another measurement for districts who are in financial distress.

The 3rd interim too, will be reported to the board of education, COE and CDE. The report must be submitted to the COE by May 15th.

End of Year Projection Report/3rd Interim Checklist

(<u>Only</u> if district certified as <u>Qualified or Negative</u>)

☐ Clear Suspense (object 7999 and 8999)

☐ Actuals/GL corrections *posted* by 04/30

☐ Clear accruals (if they can be)

☐ Balance resources (budget)

☐ Indirect Costs Balanced (Object 7300's must equal "0" zero

☐ Transfers of Direct Costs Balanced (Object 5700's must equal "0" zero)

☐ Budget Adjustments *posted* by 04/30

☐ Clear and Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or before 04/30

☐ Complete LCFF Calculator (make sure that 3A and 3B are also completed)

☐ Run cash flow projections

☐ Update Multi-Year Projections (MYP)

☐ Submit board-approved SACS file to the San Diego County Office of Education no later than May 15th.

Clear Suspense (object 7999 and 8999) on or before 04/30

Clear suspense using the FAR_GL_DETAILS query to see individual transactions in suspense.

For payroll suspense see Section 15, Exhibit F on Clearing Payroll Suspense.

Actuals/GL adjustments *posted* by 04/30

Although your SACS forms are not based on your actuals, it is important to make sure that all your actuals are being reported correctly.

You can use FAR_GL_ACTUALS_FULL_ACCOUNT to see net actuals by account string. Use the below parameters:

If you need to see detailed transactions of the above query use FAR_GL_DETAILS with the parameters below:

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	0000000
Object To:	9999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	10
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%
View Results	

Current Fiscal Year

Budget Adjustments *posted* by 04/30

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget through April 30. Use the parameters below:

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	XXXXX
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	10
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%
View Results	

Current Fiscal Year

Determine if there are any changes.

Enter your changes on:

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect NO LATER than 04/30, or it will not be reflected in your 3rd Interim SACS file.
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.
- All adjustments will need to be entered

Clear any Temporary Loans/Inter-fund Borrowing that will reach the 90 day marker on or before 04/30

Inter-fund temporary loans will need to be reversed going to

Main Menu – General Ledger – Journals – Journal Entry – Add/Update Journals

- Make sure that you process this transfer with a 04/30 date, otherwise it will not be reflected in your 3rd Interim Actuals.
- Make sure to select the "Source" as "AT" (Auditors Transfers) since it is between funds.

| Header | Lines | Totals | Errors | Approval |

Unit 04300   Journal ID NEXT   Date 04/30/2016

Long Description

*Ledger Group ACTUALS   Adjusting Entry Non-Adjusting Entry

Ledger   Fiscal Year 2016

*Source AT   Period 10

Reference Number   ADB Date 04/30/2016

Journal Class

Transaction Code GENERAL

   ☐ Auto Generate Lines

   ☑ Save Journal Incomplete Status

SJE Type   ☐ Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal   Commitment Control

Entered By 525595   Kristin Armatis

Entered On

Last Updated On

Save | Notify | Refresh   Add | Update/Display

Header | Lines | Totals | Errors | Approval

Clear accruals (if they can be) on or before 04/30

Prior year accruals can be accessed using the following queries:

- To see the accrual balances still open use FAR_GL_ACTUALS_FULL_ACCOUNT

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	9201000
OBJECT TO:	9202999
PERIOD FROM:	0
PERIOD TO:	998
Year:	2016

Use Current Fiscal Year

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %:	XXXXX
Fund %:	%
RESOURCE FROM:	0000000
RESOURCE TO:	9999999
OBJECT FROM:	9510000
OBJECT TO:	9511999
PERIOD FROM:	0
PERIOD TO:	998
Year:	2016

Use Current Fiscal Year

- The balances in the 9201 and 9202, or 9510 and 9511, objects for each resource should net zero. If there is a balance, then money is still owed, still needs to be paid, or the accrual needs to be cleared because it will not come to fruition.
  - Objects 9201 and 9510 are the accruals that were set up during closing of the prior fiscal year
  - Objects 9202 and 9511 are where the revenues or payables are posted to clear the accrual
- To see the detail of the accrual balances use FAR_GL_DETAILS

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	9201000
Object To:	9202999
Fiscal Year:	2015
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

Enter a specific range, or 0000000 to 9999999 for all transactions

Enter *Prior Fiscal Year* to view the detail associated with the accrual transactions

Enter a specific range, or 0000000 to 9999999 for all transactions

Run cash flow projections

SDCOE Financial Accounting will prepare cash flow statements for each district and email them out. This is an estimate based on the budget you entered in the prior reporting period. It is still the districts responsibility to update the budget amounts to reflect the 3rd Interim budget. In addition the district also needs to determine if expenditures and revenues are being distributed in the correct months.

Food for Thought:

- Is your cash balance positive in June?
- Is the only reason your cash balance positive in June because you had to borrow?
- Is there a structural cash problem (not just because of deferrals/accruals)?

- Will I need to borrow funds in the next few months?
    - If Yes, contact Financial Accounting for deadlines and details on borrowing

Update Multi-Year Projections (MYP)

District will either need to enter the MYP directly on the SACS forms or provide the MYP in addition to the SACS forms.

Financial Accounting will prepare an MYP for your district if you return/submit an assumptions sheet. Financial Accounting will extract the data at a single point in time. Any modifications/budget adjustments after that point will need to be adjusted by the district.

Food for Thought:

- Am I meeting my reserve requirement in all three years?
- Is the district deficit spending?
- Is the deficit growing or shrinking?
- Is there a structural deficit?
- Are there any large variances from
    - 2nd Interim to 3rd Interim? Explanation?
    - Current year to 2nd Year? Explanation?
    - 2nd Year to 3rd Year? Explanation?

        You may consider creating a budget crosswalk to illustrate the variances/budget adjustments. See Section 10, Exhibit A – Budget Crosswalk.

SACS Forms to be completed

Funds

☐ Fund 01

   - Open and Save

☐ All other funds may be opened and reviewed, but do not need to be saved.

Supplemental

☐ AI – Attendance

- ☐ CASH** - Cashflow Worksheet (may be provided separately)
    - o If you are providing the Cashflow separately DO NOT open this form.
- ☐ CHG** – Change Order Form
    - o This allows users to report problems with SACS or request enhancements to SACS.
- ☐ MYPI – Multiyear Projections – General Fund (Fund 01)
- ☐ MYPIO – Multiyear Projections – Other Funds
    - o Only complete this form if your district has a fund, other than 01, that has a projected negative ending fund balance.

Components of Ending Fund Balance

Once all budget forms are complete and your TRC is clean you will want to enter your Components of Ending Fund Balance.

Forms – Components of Ending Fund Balance/Net Position

- ☐ You will need to enter the Reserve for Economic Uncertanties in each of the reporting periods in Fund 01.
- ☐ In addition any fund outside of 01 that contains an unrestricted resource AND an ending fund balance must have the fund balance assigned.

TRC

A TRC needs to be run for each of the budget/actual periods represented in the upper right corner.

If you run your TRC for "Exceptions Only", it will only produce errors. This can be helpful so you don't have so see every single check, rather just the ones that are flagging with errors.

- • The TRC that is submitted to the county must include ALL checks.
- • Any (F) Fatal Errors MUST be corrected in order to do an "Official" Export
- • Any (W) Warning Errors either need to be corrected, or an explanation must be provided
- • Any (O) Warning Errors, review, but nothing needs to be done with them in SACS

SACS Help

Should you find that you are having difficulty completing any of the SACS forms, there is a resource guide. Simply go to the menu bar in SACS, click Help – SACS Help. And entire SACS guide will open on the screen with hyperlinks to all forms and sections of SACS.

Submit board-approved Official SACS file and below documents, to the San Diego County Office of Education no later than June 1st.

Documents needing to be to finrep@sdcoe.net:

- ☐ Official SACS File
- ☐ Copies of complete TRC's (error free, or with explanations)
- ☐ Cash Flow (if not in SACS)
- ☐ MYP (if not in SACS)
- ☐ Budget Crosswalk (optional)
- ☐ Board Presentation
- ☐ LCFF Calculator
- ☐ List of Budget Reductions – if Negative/Qualified

Should you encounter problems with your TRC in SACS, please contact Financial Accounting:

      Natalie Schuff (858) 292-3643 or nschuff@sdcoe.net

Should you encounter problems with your SACS file, please contact Financial Accounting:

      Joe Bandala (858) 292-3713 or jbandala@sdcoe.net

      Patricia Fogliano (858) 292-3663 or pfogliano@sdcoe.net

Should you encounter problems emailing your files to finrep@sdcoe.net, please contact Financial Accounting:

      Joe Bandala (858) 292-3713 or jbandala@sdcoe.net

      Patricia Fogliano (858) 292-3663 or pfogliano@sdcoe.net

7.5.5 Unaudited Actuals

Unaudited Actuals are a districts end of fiscal year financial reports. These reports detail all actual financial transactions July 1 through June 30. These reports no longer reflect budget, rather they reflect the "actual" expenditures the district made through June 30 of that fiscal year. The reason why they are termed "unaudited" actuals, is because district finish closing out their fiscal year through July and August. Most district do not have their final audit until September or October. During this audit in the fall, the district's auditors will audit all their transactions from July 1 through June 30 of the prior fiscal year.

In addition to a districts financial position, the district will also be required to complete all the government wide reporting forms. These include statement of net position, statement of activities and special education maintenance of effort reports.

Districts do not certify positive, qualified or negative for Unaudited Actuals, although board approval is required.

Unaudited Actuals Checklist

☐ Clear Suspense (object 7999 and 8999) by 06/30

☐ Auditors Transfers (AT's) must be *posted* by 6/29 to be reflected.

☐ After 6/29 you will have to set up Due To/Due Froms

☐ Actuals/GL adjustments *posted* by 06/30

☐ OPEB Calculation

☐ STRS On Behalf

☐ Clear ALL remaining prior year accruals

☐ Establish new current year accruals

☐ Clear 9910's

☐ Budget Adjustments *posted* by 06/30

☐ Balance Resources

☐ Indirect Costs Balanced (Object 7300's must equal "0" zero)

☐ Transfers of Direct Costs Balanced (Object 5700's must equal "0" zero)

☐ Clear and Temporary Loans/Inter-fund Borrowing (must be cleared by 06/30)

☐ Complete Closing Checklist

☐ SACS Forms/Software

☐ Submit board-approved Official SACS file to the San Diego County Office of Education no later than September 15th.

Clear Suspense (object 7999 and 8999) on or before 06/30

Clear suspense using the FAR_GL_DETAILS query to see individual transactions in suspense.

For payroll suspense see Section 15, Exhibit F on Clearing Payroll Suspense.

Actuals/GL adjustments *posted* by 06/30

Although your SACS forms are not based on your actuals, it is important to make sure that all your actuals are being reported correctly.

You can use FAR_GL_ACTUALS_FULL_ACCOUNT to see net actuals by account string. Use the below parameters:

If you need to see detailed transactions of the above query use FAR_GL_DETAILS with the parameters below:

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	XXXXX
Object From:	0000000
Object To:	9999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

View Results

→ Current Fiscal Year

OPEB Calculation (if applicable to district)

The GL Journal Entry will need to be booked by 06/30 for OPEB. Please refer to Exhibit C for more information in calculating the OPEB Calculation.

STRS On Behalf

The GL Journal Entry has to be booked by 06/30 for STRS On Behalf. Please refer to Exhibit B for more information regarding the calculation and journal entry.

Budget Adjustments *posted* by 06/30

Use query FAR_BUDGET_COMPARE_REV_EXP to view your budget through June 30. Use the parameters below:

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	XXXXX
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%

View Results

→ Current Fiscal Year

→ Period 0 – Beginning Balance Roll-in (July 1)

Period 998 – Year End Closing Entries

Determine if there are any changes.

Enter your changes on:

Main Menu – Commitment Control – Budget Journals – Enter Budget Journals

- Remember that your date must reflect NO LATER than 06/30/20XX, or it will not be reflected in your Unaudited Actuals SACS file.
- Once your Budget corrections have posted you can re-run FAR_BUDGET_COMPARE_REV_EXP to see your changes.
- All adjustments will need to be entered

Temporary Loans/Inter-fund Borrowing MUST be cleared on or before 06/30

**NOTE: Financial Accounting has a cut-off date for AT's at Year End. Please check with Financial Accounting for the exact last date for AT's in June.

<u>Inter-fund temporary loans can be reversed going to</u>

Main Menu – General Ledger – Journals – Journal Entry – Add/Update Journals

- Make sure that you process this transfer with a 06/30 date (or the last date AT's can be entered in June per Financial Accounting), otherwise it will not be reflected in your Unaudited Actuals.
- Make sure to select the "Source" as "AT" (Auditors Transfers) since it is between funds.

Clear accruals – All outstanding prior year accruals need to be cleared on or before 06/30

Prior year accruals can be accessed using the following queries:

- To see the accrual balances still open use FAR_GL_ACTUALS_FULL_ACCOUNT

- The balances in the 9201 and 9202, or 9510 and 9511, objects for each resource should net zero. If there is a balance, then money is still owed, still needs to be paid, or the accrual needs to be cleared because it will not come to fruition.
  - Objects 9201 and 9510 are the accruals that were set up during closing of the prior fiscal year
  - Objects 9202 and 9511 are where the revenues or payables are posted to clear the accrual
- To see the detail of the accrual balances use FAR_GL_DETAILS

Establish New Accruals for Current Fiscal Year on or before 06/30

Accruals (if any) should be established in

- 9201 – Receivables

- 9510 – Payables

- 9311/9611 – Due To/Due From

Clear 9910's to 9510

STRS, PERS & SUI Auditor Transfers (AT's) are part of post cash process. Because the cash process will not run until the cash is actually sent to various agencies the district will need to accrue the balances in 9910 at fiscal year-end. With PeopleSoft you have the ability to set up the 9910 accrual with an auto-reverse. This will allow you to set up the accrual in the current fiscal year and it will automatically reverse the transaction in the following fiscal year.

To set up your 9910 accruals you will need to run the below query on or after June 30, to determine the balance in each of the 9910 accounts:

FAR_GL_ACTUALS_FULL_ACCOUNT

Balances displayed on this query will need to be set up as a 9510. Below is an example of the transfer:

Accounting

	Debit	Credit
0100-0000000-0000-0000-9910000-000	$500	
0100-0000000-0000-0000-9510000-000		$500

PeopleSoft

	Amount
0100-0000000-0000-0000-9910000-000	+$500
0100-0000000-0000-0000-9510000-000	- $500

Go to Main Menu – General Ledger – Journals – Journal Entry – Create/Update Journal Entries

Make sure that the date is reflected as 06/30/2016 and "Adjusting Entry", period 998 is selected.

To set up the auto reversal click the "Reversal: Do Not Generate Reversal" hyperlink.

Select, or specify, the date you would like the reversal to take place.

Click "OK".

Continue on with your journal lines and process the transfer as you normally would.

On the date specified for the reversal PeopleSoft should automatically reverse the transaction.

SACS Forms to be completed

Funds

☐ Fund 01

    o Open and Save

☐ All other funds may be opened and reviewed, but do not need to be saved.

Supplemental

☐ 76A – Changes in Assets and Liabilities (Warrant/Pass-Through)

☐ 95A – Changes in Assets and Liabilities (Student Body)

☐ A – Attendance

☐ ASSET – Schedule of Capital Assets

☐ CA – Unaudited Actuals Certification

☐ CAT – Schedule of Categoricals (optional)

☐ CEA – Current Expense Formula/Minimum Classroom Comp. - Actuals

- ☐ CHG** – Change Order Form
  - o This allows users to report problems with SACS or request enhancements to SACS.
- ☐ DEBT – Schedule of Long-Term Liabilities
- ☐ GANN – Appropriations Limit Calculations
- ☐ ICR – Indirect Cost Rate Worksheet
- ☐ L – Lottery Report
- ☐ NCMOE – No Child Left Behind Maintenance of Effort
- ☐ PCR – Program Cost Report
- ☐ PCRAF – Program Cost Report Schedule of Allocation Factors
- ☐ SEAS – Special Education Revenue Allocations Setup (SELPA Selection)
- ☐ SIAA – Summary of Interfund Activities – Actuals
  - o Only complete this form if there are interfund activities. Upon opening this form the software will automatically generate the report.

Components of Ending Fund Balance

Once all budget forms are complete and your TRC is clean you will want to enter your Components of Ending Fund Balance.

Forms – Components of Ending Fund Balance/Net Position

- ☐ You will need to enter the Reserve for Economic Uncertainties in each of the reporting periods in Fund 01.
- ☐ In addition any fund outside of 01 that contains an unrestricted resource AND an ending fund balance must have the fund balance assigned.

Criteria and Standards

This can be a time consuming portion of the SACS forms, please plan your timeline accordingly

- If data in section is "Met" no explanation is needed
- If data in section is "Not Met" and explanation will be required.

A TRC needs to be run for each of the budget/actual periods represented in the upper right corner.

If you run your TRC for "Exceptions Only", it will only produce errors. This can be helpful so you don't have so see every single check, rather just the ones that are flagging with errors.

- The TRC that is submitted to the county must include ALL checks.
- Any (F) Fatal Errors MUST be corrected in order to do an "Official" Export
- Any (W) Warning Errors either need to be corrected, or an explanation must be provided
- Any (O) Warning Errors, review, but nothing needs to be done with them in SACS

Government Wide Reporting (Reports – Government-Wide Reporting)

Some district prefer to have their auditors do their conversion entries. For those who don't you will enter them here.

Special Education MOE Reports (Reports – Special Education MOE)

☐ SEMA – Special Education MOE – Actual vs. Actual Comparison
☐ SEMB – Special Education MOE – Budget vs. Actual Comparison

SACS Help

Should you find that you are having difficulty completing any of the SACS forms, there is a resource guide. Simply go to the menu bar in SACS, click Help – SACS Help. And entire SACS guide will open on the screen with hyperlinks to all forms and sections of SACS.

Submit board-approved Official SACS file and below documents, to the San Diego County Office of Education no later than September 15th.

Documents needing to be emailed to finrep@sdcoe.net:

☐ Official SACS File
☐ Copies of complete TRC's (error free, or with explanations)
☐ Budget Crosswalk (optional)
☐ Board Presentation
☐ LCFF Calculator

☐ Cash Flow

Should you encounter problems with your TRC in SACS, please contact Financial Accounting:

Natalie Schuff (858) 292-3643 or nschuff@sdcoe.net

Should you encounter problems with your SACS file, please contact Financial Accounting:

Joe Bandala (858) 292-3713 or jbandala@sdcoe.net

Patricia Fogliano (858) 292-3663 or pfogliano@sdcoe.net

Should you encounter problems emailing your files to finrep@sdcoe.net, please contact Financial Accounting:

Joe Bandala (858) 292-3713 or jbandala@sdcoe.net

Patricia Fogliano (858) 292-3663 or pfogliano@sdcoe.net

7.6 Human Resources/Payroll Deadlines

Both the SDCOE Payroll Deadlines and the PeopleSoft Payroll Deadlines can be found at http://www.sdcoe.net/business-services/payroll-audit/Pages/payroll-audit.aspx. Located in the right hand column. Look for the current fiscal year calendars.

Please be sure that the following is completed prior to the first Pre-Pay running each payroll:

- ☐ All time on the time sheet is <u>entered</u> AND <u>approved</u>
- ☐ All absence events are <u>entered</u> AND <u>approved</u>
- ☐ Any paysheet adjustments entered
- ☐ All employees have the Workers Compensation deduction assigned
- ☐ All Health and Welfare benefits enrolled/waived
- ☐ A Department Budget Table exists for the all positions being paid
- ☐ The budget strings exist on the finance side for all salary and benefit lines associated with each employee. If an account string doesn't exist it will be charged to suspense.

PeopleSoft Guides for Payroll:

- Monthly Payroll Processing in PeopleSoft
- Monthly Payroll Queries and Reports
- PR1 Payroll Guide

8   STATE AND FEDERAL GRANTS

Prior to July 2013, districts were funded using the Revenue Limit funding formula. Under Revenue Limit, districts received their state funding on a per pupil basis. These funds came in as unrestricted dollars. In addition to these dollars districts also received categorical funds. Categorical funds typically came with spending requirements, reporting requirements and were restricted funds.

In July 2013, Governor Jerry Brown adopted a new funding model for schools in the State of California. Under the new Local Control Funding Formula (LCFF – see Section 3.1 What is the Local Control Funding Formula?), categorical monies no longer existed. Rather districts were given all their dollars as unrestricted dollars in order to give districts more local control, or flexibility, over how the dollars were being spent. See the below diagram for the distinction between Revenue Limit and LCFF (Kahler).
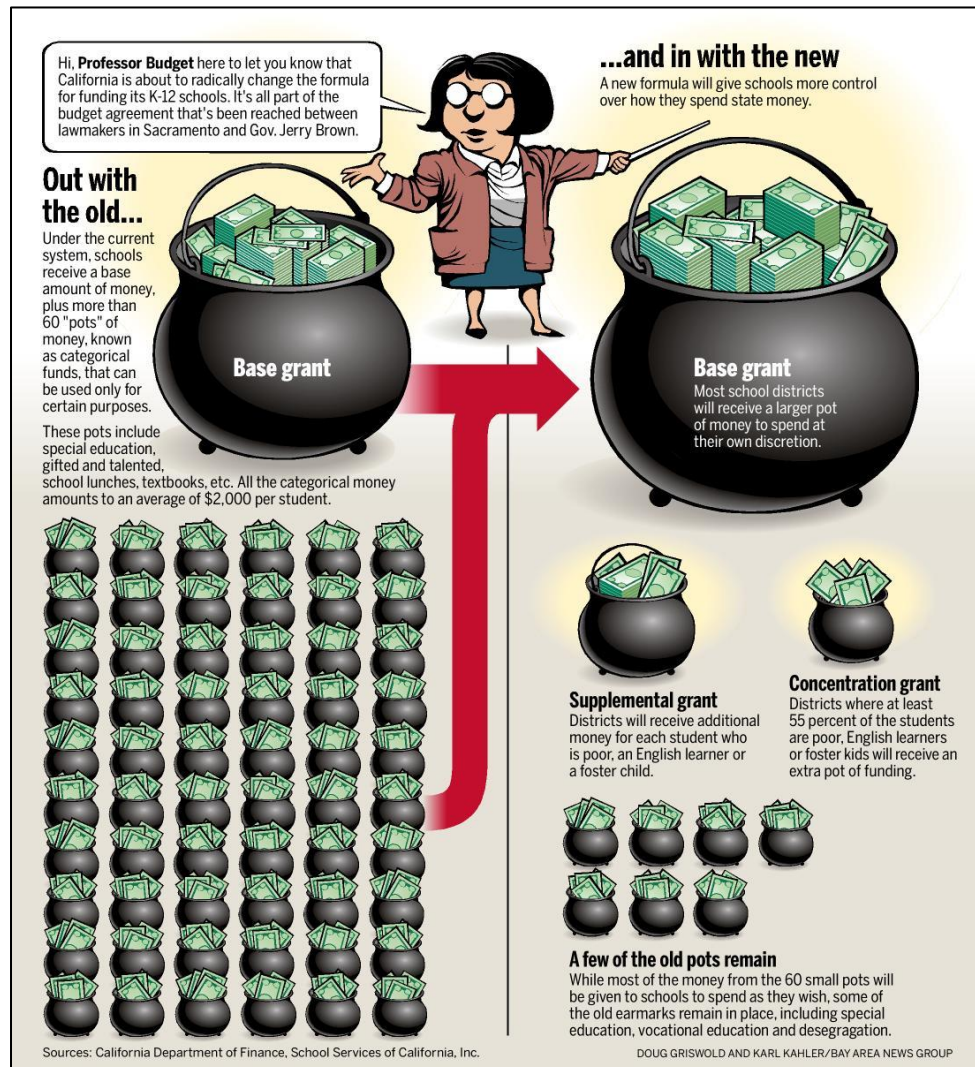
Although the majority of State categorical programs no longer exist, federal grants are still alive and well. Federal dollars and programs were not affected by LCFF because they are not under the jurisdiction of the State.

Below you will find sections with resources on the most widely used categorical and federal grant sites. There are many grants and program funding available through many different sites, these are just the most widely used. These sites are used to apply, report and draw down on state and federal programs.

The below sites may not include <u>all</u> the state and federal programs that your district participates in. Please verify the state and federal programs that your district is participating in and assure you have access to the sites needed to manage them.

8.1   Consolidated Application (Con App)

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

The winter release of the application is submitted in January of each year and contains the district entitlements for each funded program. Out of each state and federal program entitlement, districts allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools.

You will login in and complete the Con App twice a year, by February 28/29 and by June 30.

CARS Data Collection Release Schedule – click here

CARS login – click here

Consolidated Application Information – click here

(California Department of Education, 2016)

8.2   Child Nutrition

The CNIPS is the California Department of Education's Web-based system for administering the federal and state Nutrition Programs, including the National School Lunch and Breakfast, Food Distribution, Special Milk, Child and Adult Care Food, Summer Food Service, and Seamless Summer Feeding Option programs. This system will significantly streamline, simplify, and modernize the ways in which local educational agencies (LEAs/sponsors) administer these programs, submit applications, site changes, claims for reimbursement, and other administrative actions.

CDE Child Nutrition - http://www.cde.ca.gov/ls/nu/cn/

(California Department of Education, 2016)

8.3   Early Childhood Development/Preschool

The California Department of Education offers several options for state preschool funding. Please view the below links for more information:

http://www.cde.ca.gov/sp/cd/op/cdprograms.asp

http://www.cde.ca.gov/fg/aa/cd/

8.4   G5 Impact Aid

G5 is used for federal grant reporting and federal grant draw downs (ex. Impact Aid). Go to www.g5.gov and the login screen will appear to the left of the screen. Login using the email ID and password that you established.

When you have made expenditures against federal programs on G5 you will also need to draw down funds against your entitlement. Some federal programs under G5 will not automatically be apportioned to your district. You will need to go in and report expenditures and where the funds should be wired to.

8.5   Federal Cash Management System

This is a Web-based data collection application for local educational agencies to report federal cash management data for federal programs under the No Child Left Behind (NCLB) Act.

Federal statutes require the California Department of Education (CDE) to implement cash management practices that minimize the time elapsing between the receipt and disbursement of funds by recipients of federal grants awarded by the CDE. The Federal Cash Management Data Collection (CMDC) system was implemented to provide the CDE with necessary data to comply with this requirement.

The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the NCLB, will utilize the Federal Cash Management program. School districts, county offices of education, and direct funded charter schools awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.

(California Department of Education, 2016)

For more information on the Federal Cash Management system click here.

For the Federal Cash Management system Logon Page click here.

9 RESOURCES AND TOOLS

9.1 *Who to Contact*

San Diego County Office of Education

Business Services Assignments for Fiscal Year 2015-2016

Brent Watson (858)292-3537, brwatson@sdcoe.net

- San Diego Unified
- San Ysidro
- Sweetwater Union HSD
- District Emergency Repairs Authorization

- Fiscal Independence/Accountability
- Management Assistance Team Leader
- Personnel Commission Budgets
- State Finance Liaison

Andi Loree (858) 292-3660, andrienne.loree@sdcoe.net

- Dehesa
- Del Mar Union
- Escondido Union HS
- Fallbrook Union Elem
- Grossmont Union HS
- Julian Union Elem
- Julian Union HS
- Oceanside Unified
- San Dieguito Union HS

- Warner Unified
- Adult Education
- Categoricals
- Child Development
- Child Nutrition
- Declining Enrollment
- Federal Funding
- No Child Left Behind
- LCAP Coordinator

- Preschool
- Prop 98
- Pupil Transportation
- Audit Resolution
- Student Body Funds
- Grade Span Adjustment
- Staffing Survey

Tony Cherin (858) 292-3601, anthony.cherin@sdcoe.net

- Alpine Union
- Carlsbad Unified
- Coronado Unified
- La Mesa-Spring Valley
- Lemon Grove

- National
- Poway Unified
- South Bay Union
- Vallecitos
- Valley Center-Pauma Unified

- Charter Schools
- Legal Services/Research
- Policies & Admin Regulations
- School Elections
- Unification/Transfer of Territory

Rena Seifts (858) 292-3810, rena.seifts@sdcoe.net

- Bonsall Unified
- Borrego Springs Unified
- Fallbrook Union HS
- Lakeside Union
- Literacy First Charter

- San Marcos Unified
- San Pasqual Union
- Santee
- Solana Beach
- Special Education Funding

- County Programs
- JCCS Excess Cost
- SELPA Allocation Plans
- SELPA Liaison

Sonya Menyon (858) 292-3634, sonya.menyon@sdcoe.net

- Cajon Valley Union
- Cardiff
- Chula Vista Elementary
- Encinitas Union
- Escondido Union
- Jamul-Dulzura Union

- Mt Empire Union
- Ramona Unified
- Rancho Santa Fe
- Spencer Valley
- Vista Unified
- Community Colleges

- County Auditor Liaison
- Debt Financing (COPs, GO Bonds)
- GASB Statements
- Small District Advisory

Tammy Britt (858) 569-5341, tbritt@sdcoe.net

- 3121 Plans (ARS)
- 941 Tax Forms
- Charter Schools/Independent Retirement Reporting
- Medicare & Social Security Deposits & Reporting
- PERS Golden Handshakes

- PERS & STRS Retirement Reporting
- STRS Retirement Incentive Programs
- Tax Reporting Authority
- W-2c, W-3c & 941X

Natalie Schuff
(858) 292-3643
natalie.schuff@sdcoe.net

Zandy Macasinag
(858) 292-3668
alexandre.macasinag@sdcoe.net

- Actuarial Studies

- Ad Hoc/System Fees

- Cash Flow
- CFD

- Custom Reports

- FIS/Purchasing/Stores/ Fixed Assets/Budget
- LCFF Calculations

- Management Reports
- North City West

- Property Taxes

- State/Federal Apportionments
- State Reporting Software
- Statistical Analysis
- Temp Transfer of Funds
- Web Development

- District Reporting Processing
- Financial Accounting
- SACS Data Extract
- Short Term Debt (TRANs)
- Year End Closing

Kristin Armatis (858) 292-3649, kristin.armatis@sdcoe.net

- Small School District Specialist

Guiselle Carreon (858) 292-3602, guiselle.carreon@sdcoe.net

- Accounts Payable
- Attendance Accounting
- CBEDS

- Commercial Warrants Processing/Audit
- CUPCCA
- Mandated Costs
- North County Education Purchasing Consortium
- Special Projects

9.2   Quick Links: Links to helpful tools and resources

Links to helpful tools and resources

SDCOE CRC (Customer Resource Center)

The CRC can help you with any PeopleSoft, Legacy (FIS/Bridge), SIS (Student Information Systems) or CalPads. You can contact them by phone, Heat Ticket (online ticket system) or resources/guides on their website.

Contact: 1 (800) 289-1500

Website: www.crc.sdcoe.net

Each of the categories may be clicked on to take you to additional resources. When clicking on each of the categories you must click on the *Icon* rather than the *Title Words*.

Favorite Categories:

- Links
    - Links will provide you with various login pages for systems, including the PeopleSoft Portal, PeopleSoft Employee Self Service, HEAT Self-Service, Training Databases, Sandbox (Play Environment)
- Resources (PeopleSoft hyperlink)
    - Guides and Job Aids
        - This will give you access to ALL training guides and manual for PeopleSoft
    - Third Thursday demos

- o Tutorials
    - ▪ Will allow you to participate in PeopleSoft training tutorials

SDCOE

Each department within SDCOE has a webpage that contains helpful information, forms and resources for Districts to use. Some Departments have made the switch to paperless so you will find all forms, documents and manuals on their web page.

Website: www.sdcoe.net

Business Contacts listed above under "Who to Contact"

In order to access each department use the drop down menu titled "Programs and Services". Departments that you will use frequently are notated with "**".

**Business Services *(*http://www.sdcoe.net/business-services/Pages/default.aspx*)*

- District Financial Services
    - o DFS provides districts with direct support. You will find resources for Business Advisory Services, Commercial Warrants, Financial Accounting and Reporting, Legal Services, Pupil Attendance and Retirement Reporting
    - o Tools:
        - Financial Accounting and Reporting Manual
- Educational Facility Solutions Group
    - o EFSG provides support and guidance to Districts in all aspects of school facilities planning, financing, modernization, construction and maintenance. You will find resources for Developer Fees, Facilities Planning Meetings, Storm Water, Facilities JPA, Energy JPA and Prop 39 Energy Jobs Act.
- Risk Management
    - o Risk Management provides Districts with all liability needs for property, facilities, students, workers compensation and more. You will find additional resources for Employee Assistance Services, Fringe Benefit Consortium, Joint Powers Authority (JPA), Loss Control Services, Risk Management Forms and Workers' Compensation.

- Legal Services

    o Legal Services assists districts with policies and procedures. You will find resources for Bylaws, Policies and Administrative Regulations, Board Vacancy Procedures, School District Organization and Legal Resources.

- Business Advisory Services

    o Business Advisory Services provides technical assistance and oversight for school districts on fiscal issues. You will find resources for Management Assistance Teams, Consultants (with District Assignments and Specialty Areas) and Business Advisory Services Forms

- Payroll Audit

    o The Payroll Audit Unit provides service, support and assistance to 53 school districts, community colleges and charter schools in San Diego County. You will find additional resources on Payroll Audit Forms, Who to Contact, Payroll Deadlines, Annual Board Resolutions and Payroll Calendars.

**Human Resources (http://www.sdcoe.net/human-resources/Pages/default.aspx)

- Credentials
- Fingerprinting Services
- CalSTRS
- Teacher Effectiveness and Preparation
- Personnel Commission
- Human Resources Administrators
- Benefits (SDCOE Employees ONLY)

Integrated Technology Services (http://www.sdcoe.net/ITS/Pages/default.aspx)

- Solutions for Districts
- Professional Learning Center
- Education Technology Strategy Planning
- Media Services and Digital Solutions
- MITI

Juvenile Court and Community Schools (http://www.sdcoe.net/jccs/Pages/default.aspx)

- SDCOE Juvenile Court and Community Schools Directory
- School Accountability Report Cards (SARCs)
- JCCS Special Education Program
- Uniform Compliant Procedures

**Learning and Leadership Services (http://www.sdcoe.net/lls/Pages/default.aspx)

- Assessment, Accountability and Evaluation
- College and Career Readiness
- District and School Improvement
- LCAP

Professional Learning and Support
(http://www.sdcoe.net/professionallearning/Pages/default.aspx)

- SDCOE Event Calendar
- Common Core Workshops
- Learning and Leadership Services
- Curriculum and Instruction
- Integrated Technology Services
- Human Resources

**Student Services and Programs (http://www.sdcoe.net/student-services/Pages/default.aspx)

- Student Support Services
- Early Education Programs and Services
- Special Education
- Migrant Education
- Outdoor Education

California Department of Education

Website: http://www.cde.ca.gov/

Tools:

- SACS Query (here you can look up any resource code for a summary of key details regarding the funds)
  http://www2.cde.ca.gov/sacsquery/querybyresource.asp
- Funding
  http://www.cde.ca.gov/fg/fo/
- SACS Software and Forms
  http://www.cde.ca.gov/fg/sf/fr/

School Services of California (SSC)

Website: http://www.sscal.com/

You will need to register with SSC to gain access to their website resources/tools. This registration is completely free. In addition you may also purchase a membership, but that is not necessary.

Tools:

- Cat Wizard
- Funding Dartboard
- Professional Development Registrations

California School Accounting Manual (CSAM)

Website: http://www.cde.ca.gov/fg/ac/sa/documents/csam2013complete.pdf

The CSAM is the "Accounting Bible". It contains all SACS codes with descriptions of what each component means and does. In addition there are directories of SACS codes after each section describing in detail each component (Fund, Resource, Goal, Function, Object, etc). You will definitely want a copy of this handy, either digital or hard copy (Digital is nice because you can use the Ctrl+F to search for things quickly).

Fiscal Crisis Management Assistance Team (FCMAT)

Website: http://fcmat.org/

FCMAT contains a variety of helpful resources. In 2014 FCMAT took ownership of the LCFF calculator. The FCMAT team updates the LCFF calculator and publishes the latest version on their webpage. In addition to the LCFF calculator they also offer additional resources such as Manuals and Guides (ASB Guide), Budget Explorer and MYP, Professional Development, and articles related to education.

9.3   Excel Tips and Tricks
AUTO SUM

- Auto Sum will allow you to sum (add) a specified area, column, or row of data.

STEPS

  o Click in the cell below the information you want added together.
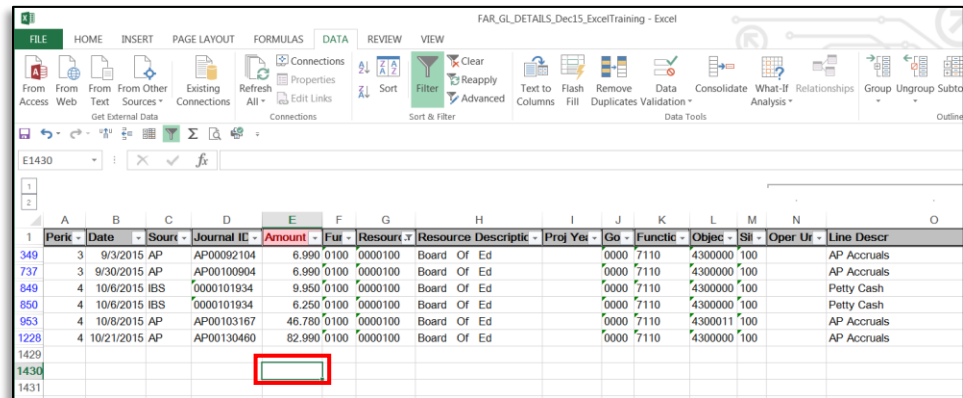
  o Click the AutoSum button in the upper right hand corner of the "Home" tab. It will automatically sum all values above your cell. In the instance that you only want a portion of the cells added you can change the shape of the highlighted cells.
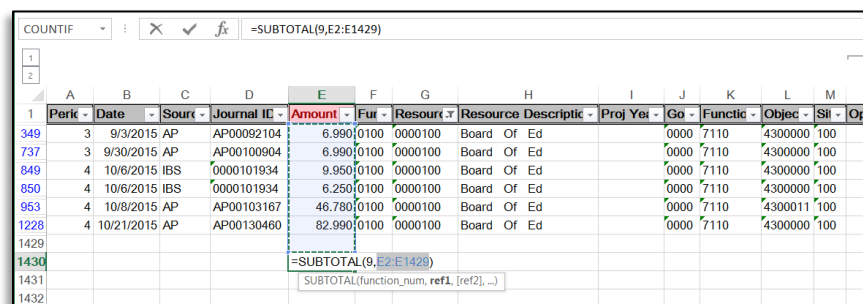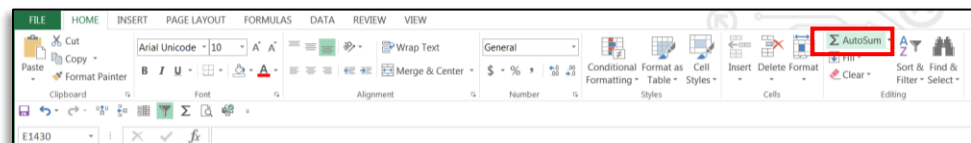
  o Hit "Enter" once the highlighted box is summing the cells you want. You instantly have a total of the values that are in that column.

AVERAGE

- The average function will calculate what the average value is for a particular data set.

STEPS

- o In this case say we wanted to see what the average supply cost was for our Teacher Support resource. First begin by clicking in the cell below the data you want to take the average of.

- o Click your function button

- o Type in "Average". Click Go

o When the results appear, double click on "Average", or click on "Average" to highlight and click "ok".

o Your set of parameters will appear. Always begin with the first box and work your way down.

  ▪ Number 1, Number 2, Number 3 and so on – These are each data sets of 1-255 numeric arguments for which you want the average. If you have fewer than 255 characters you will only use the first set (Number 1), if you have greater than 255, you will use Number 1 for data 1-255, Number 2 for 256-510, Number 3 511-765, and so on. In this case you will select the first cell in Column E to the last cell with data, in column E.
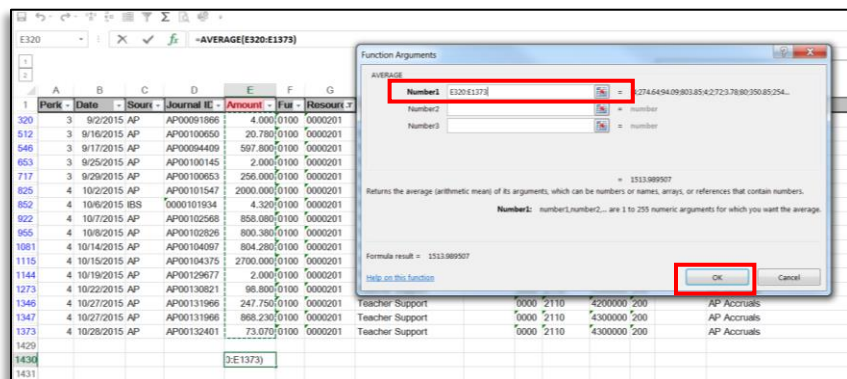
o After entering your parameters click "OK". This now produces the average value in that set. You can see that the average expenditure here is $1,513.99

MINIMUM

- The Minimum function will find the minimum value in a data set.

STEPS

- o In this case say we wanted to see what the minimum supply cost was for our Teacher Support resource. First begin by clicking in the cell below the data you want to display the minimum for.

- o Click your function button

- o Type in "Minimum". Click Go.

- o When the results appear, double click on "Min", or click on "Min" to highlight and click "OK".
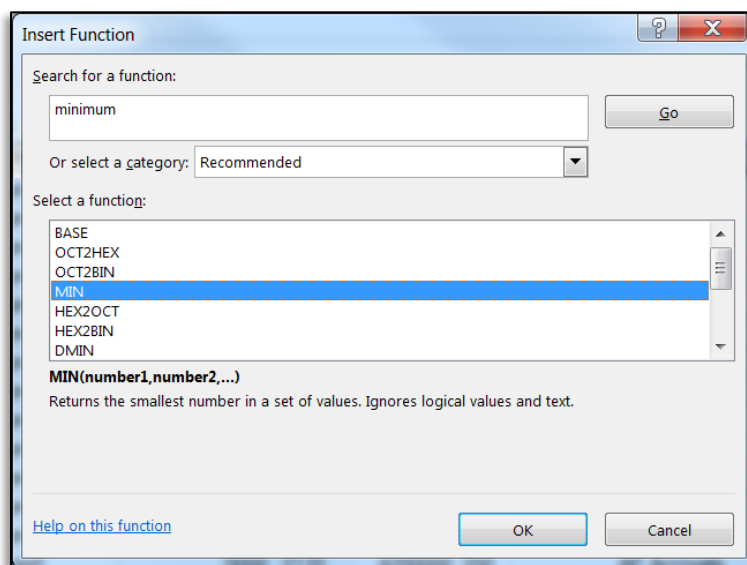
- o Your set of parameters will appear. Always begin with the first box and work your way down.
  - Number 1, Number 2, Number 3 and so on – These are 1-255 numbers, empty cells, logical values, or text number for which you want the minimum. If you have greater than 255 cells you will use multiple "Numbers" (Number 2, Number 3). You will enter up to 255 cells of data you want it to return the lowest value for.

o After you have selected your data set click "OK". Your minimum value will appear.

MAXIMUM

- The Maximum function will return the maximum value for a data set.

STEPS

o In this case say we wanted to see what the maximum supply cost was for our Teacher Support resource. First begin by clicking in the cell below the data you want to display the maximum value.

o Click your function button

o Type in "Maximum". Click Go

o When the results appear, double click on "Max", or click on "Max" to highlight and click "OK".
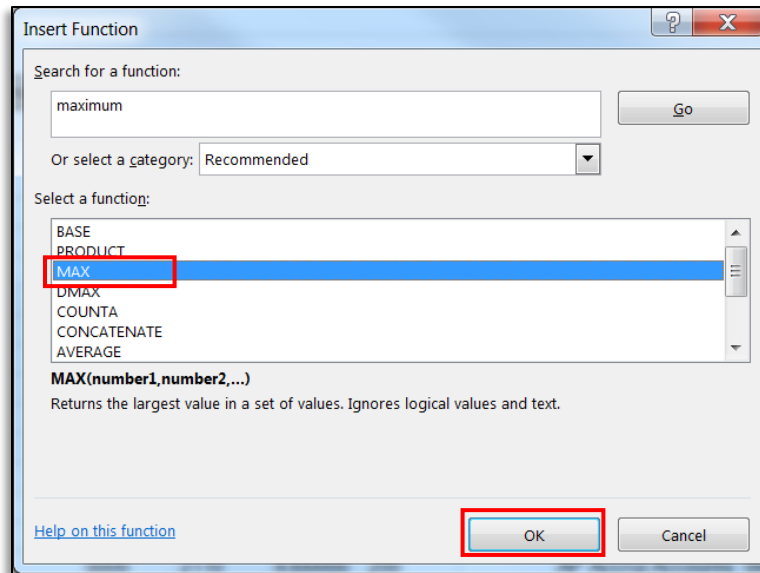
o Your set of parameters will appear. Always begin with the first box and work your way down.

- Number 1, Number 2, Number 3 and so on – These are each data sets of 1-255 numeric arguments for which you want the average. If you have fewer than 255 characters you will only use the first set (Number 1), if you have greater than 255, you will use Number 1 for data 1-255, Number 2 for 256-510, Number 3 511-765, and so on. In this case you will select the first cell in Column E to the last cell with data, in column E.
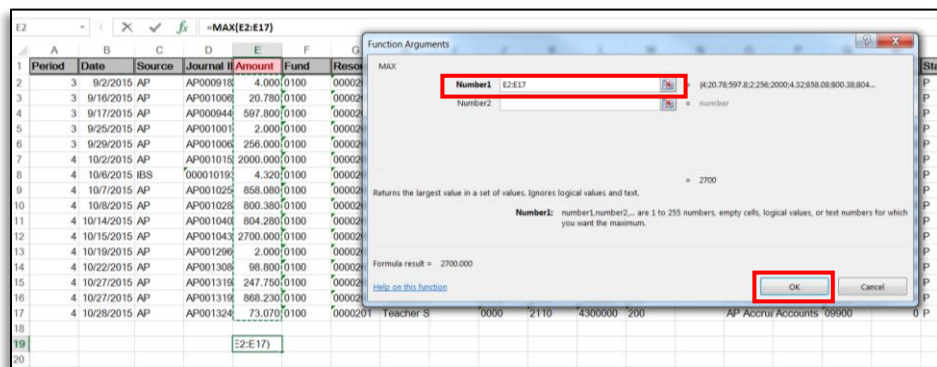
o After entering your parameters click "OK". This now produces the maximum value in that set. You can see that the maximum expenditure here is $2,700.00

SORT

- The Sort function will allow you to sort and display your data in different ways, based on the columns of data available. This function works for both numeric and alpha values.

STEPS

- o In the example below we have a list of object codes and their descriptions. We need to see the data sorted by Object, smallest to largest. First click on the data set, including the headers that you would like to sort.
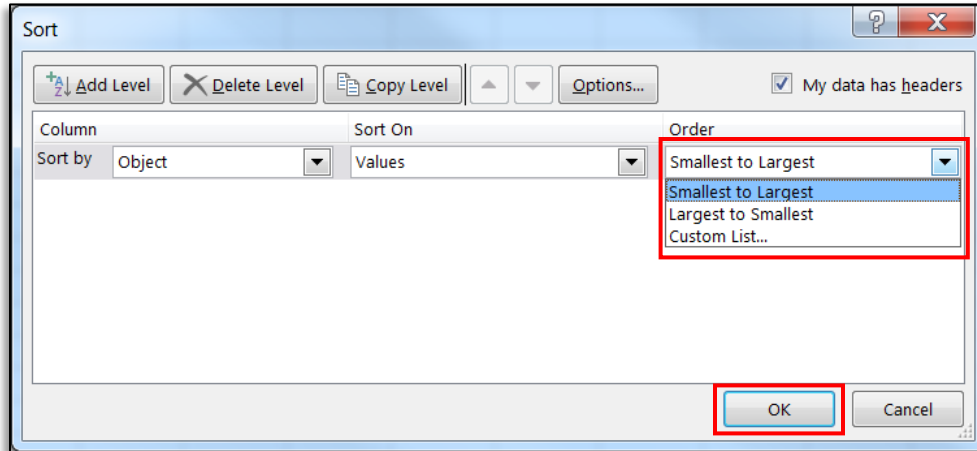

- o Click on the data tab and click "Sort"

o You will notice that in the right hand corner of the new window there is a box and "Use My Headers".

- If you have your own headers (titles on the columns), check this box.
- If you DO NOT have headers (titles on the columns), DO NOT check this box.
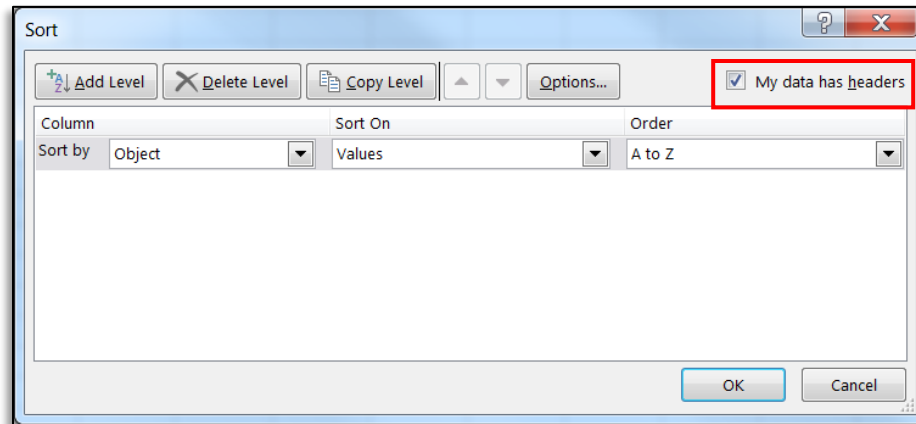
o Select from the first drop down menu which field you want to sort by. In this case we will select "Object".
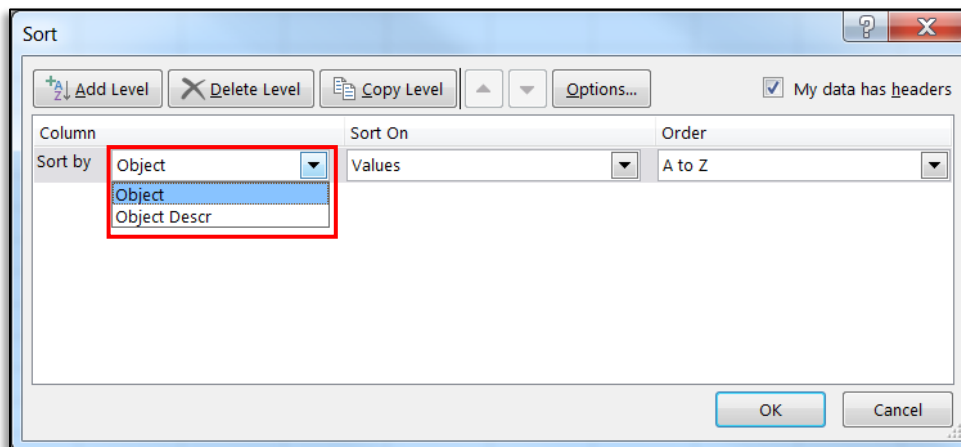
o Select from the drop down whether you want it smallest to largest, or largest to smallest. In this case we will select smallest to largest.

o Click "OK".
o You will now see your data displayed in numeric order by object code.
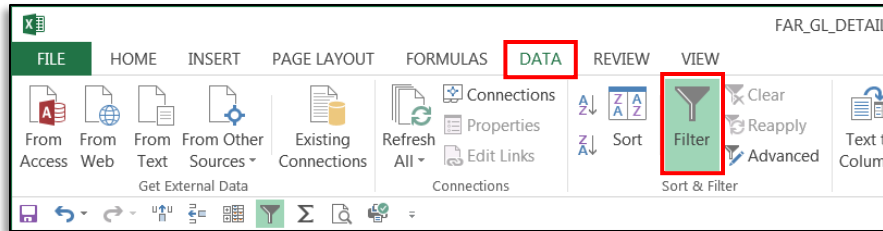

FILTER

- Filter allows you to filter data in a number of different ways.

STEPS

o Begin by highlighting the header row of data that you would like to be able to filter.

o Click the Data tab and click "Filter".

o You will notice that a drop down indicator shows next to each column now.

o By clicking on any one of these drop downs you will be presented with every type of data that is displayed in that column.
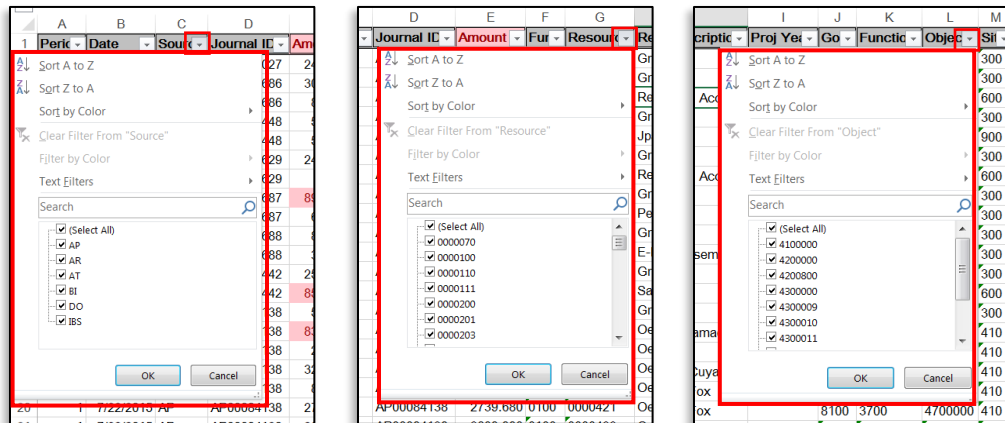
o If you would like to see one or just some of these options, you simply mark the check box for the data that you want displayed. Click "OK" once all options have been selected. Here I have selected just the 4300000 object codes.

- o Results will not only display data meeting that criteria. From here you can filter an additional field to drill down your results further. Now only the 4300000 object codes are being displayed.

In addition I want to only see the 4300000 object codes for resource 1100120.

- o Although it may appear that your data has simply disappeared, it hasn't. If you click on the drop down menus that you have filtered and select "Clear Filter" all your data will display again.

SUBTOTAL

- Subtotal will allow you to count, sum, etc by a change in a particular field.

STEPS

- Start by making sure your data is sorted by whatever field you are going to be subtotaling by. In the example below I will be subtotaling by Resource, so I will need to sort my document by Resource.
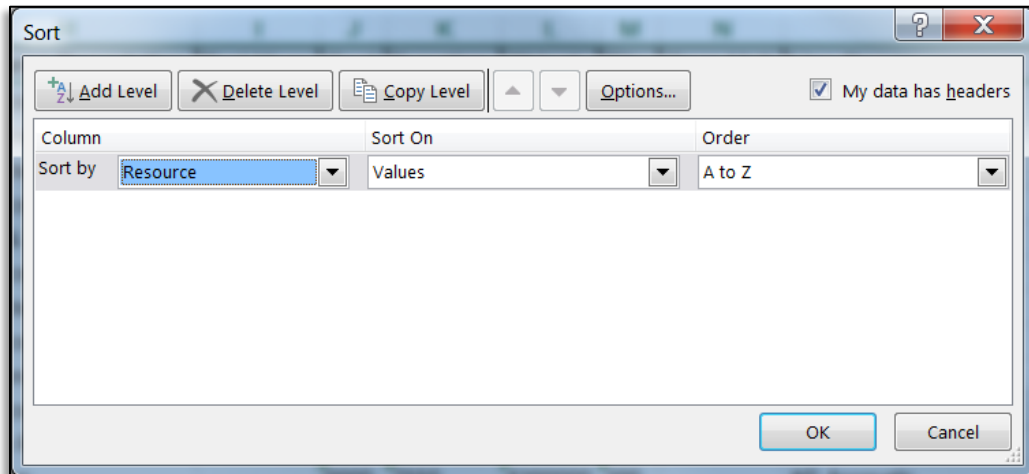
- Once the document is sorted correctly, click on the Data tab and click "Subtotal".
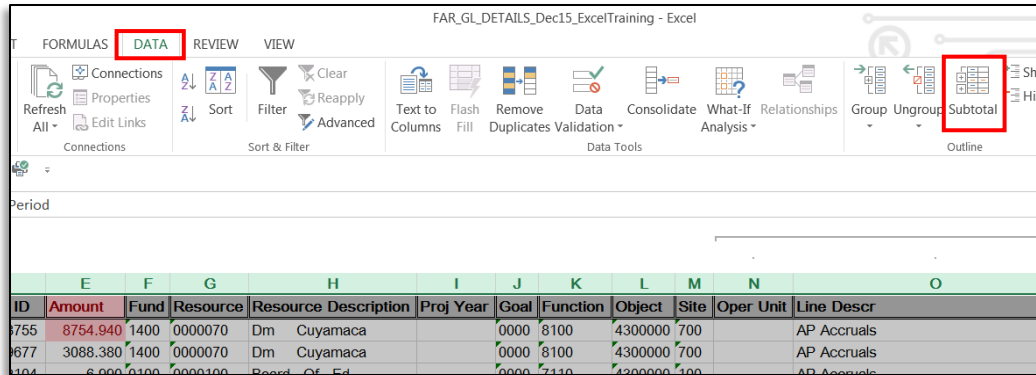
- o Enter your parameters.
  - From the drop down select which field you want subtotaled. In this case "Resource".
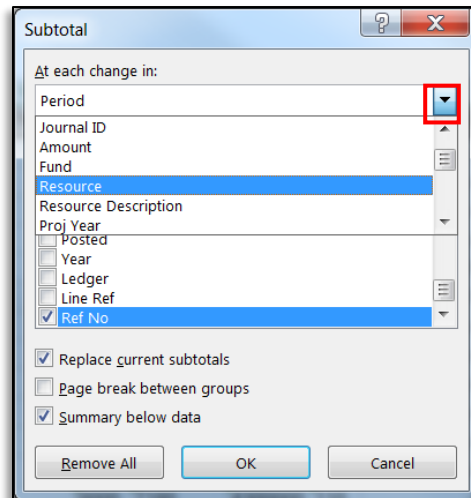
  - Select next what function you want performed, sum, count, etc. In this case "Sum".
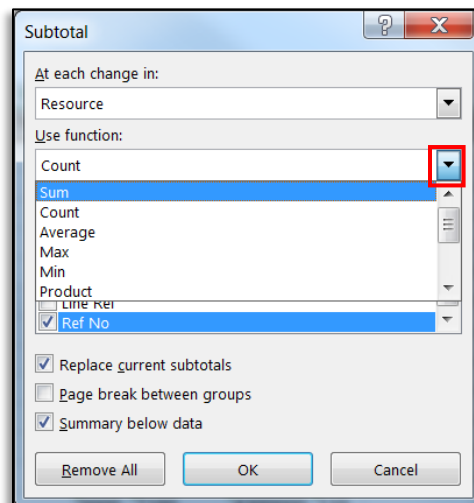
- Select which field you want the function to be applied to. In this case "Amount".
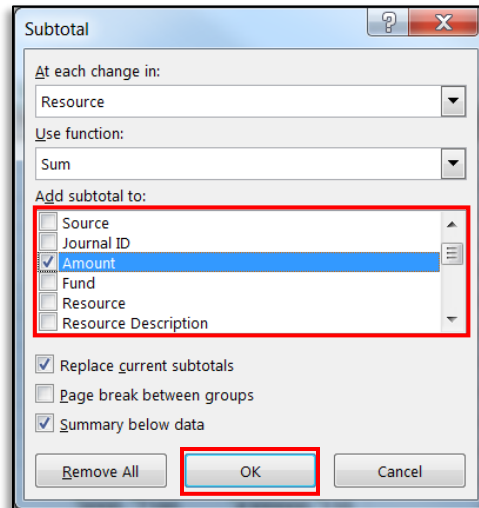
- Click "OK".
  o You will now notice that there is a row of data after each different resource code with a total amount of transactions for that resource.

  o You will also notice that over to the left in the margins there is now a 1, 2 and 3. In boxes.

- o If you click on these it will collapse or expand your subtotal results.

- o If you would like to remove the subtotal. Simply highlight the spreadsheet.
- o Click on the data tab and click "Subtotal"
- o Click "Remove All".

PIVOT TABLES

- Pivot Tables will allow you to sort and analyze data.

STEPS

- o Highlight the data set that you would like to analyze. In this case I am going to highlight all the data on the "data" tab.

- o Click on the "Insert" tab. Click on "Pivot Table".
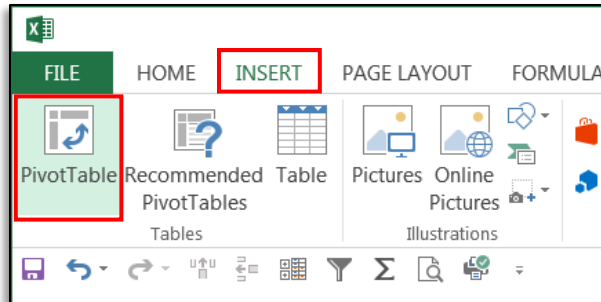
o Your selection should already be reflected in the "Table/Range" box. And you will want to select "New Workbook".
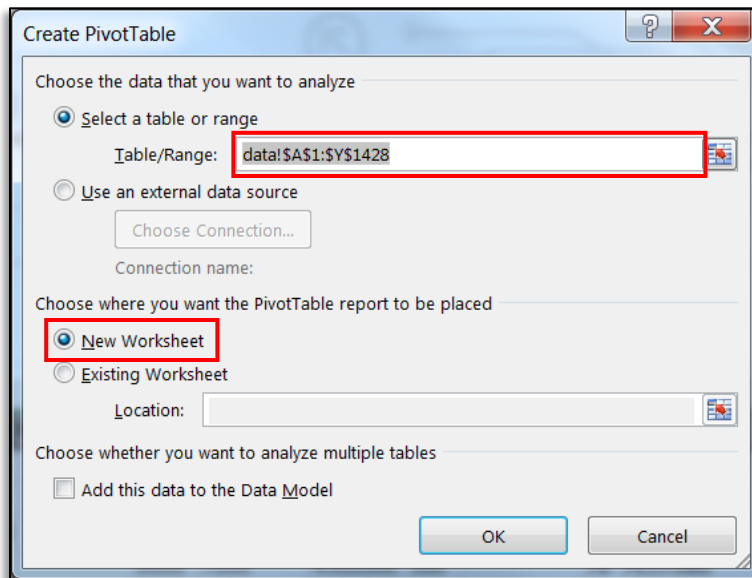
o A grid will appear on the new spreadsheet and a series of data points and quadrants will appear on the right side.
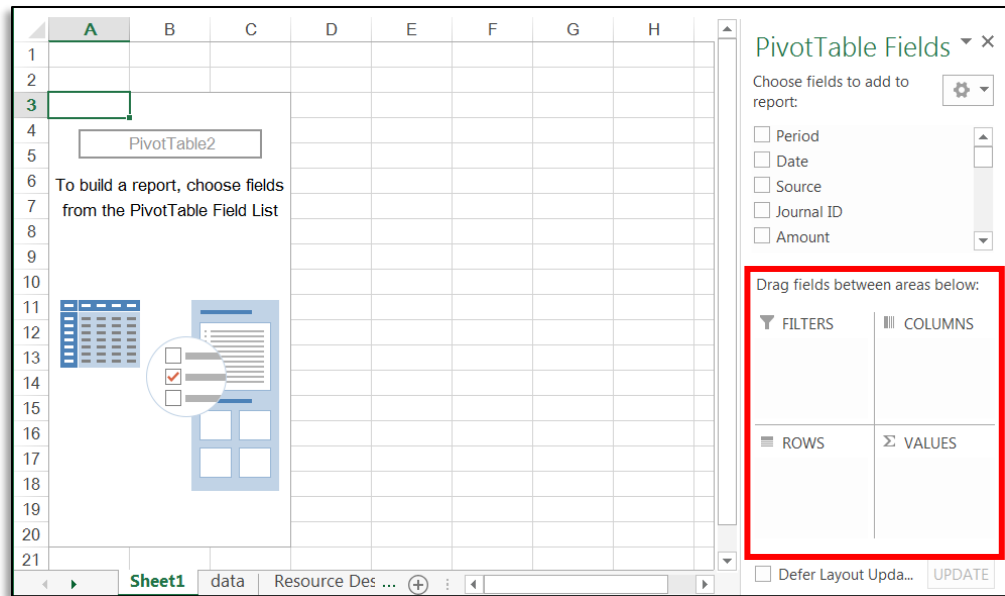
- o In order to get information to appear in the grid on the spreadsheet you can drag the data sets into the corresponding quadrant on the right.
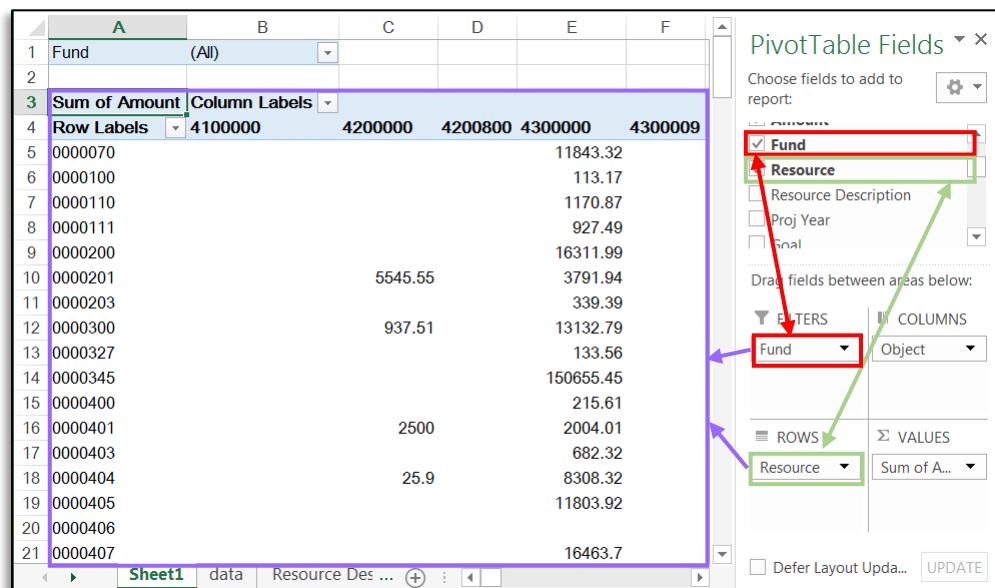
- o You will see that it has now pulled in totals for all the data in a couple of clicks. In addition you can continue to add or move data sets to arrange them in different formats.

SUMIF

- This function will add the cells specified by a given condition or criteria

STEPS

- o In the example below, I want to see the total expenditures by resource on the "Resource Description" tab. To do this you will use the "Sumif" function. Click the first cell in which you want the "Sumif" formula to appear.

- o Click the function symbol

- o Type in "sumif" in the search box and click "Go". "Sumif" will appear in the results below. Click on "sumif" and click "ok"

o Begin entering the parameters by clicking in the text box located to the right of each parameter:

▪ Range – is the range of cells you want evaluated. In our case you will want to click on the "data" tab and highlight column G, the "Resource" column.

- Criteria – is the condition or criteria in the form of a number, expression, or text that defines which cells will be added. In our example we want it to look for the specific resource number of each row to the left located in column A. Click on cell A2.
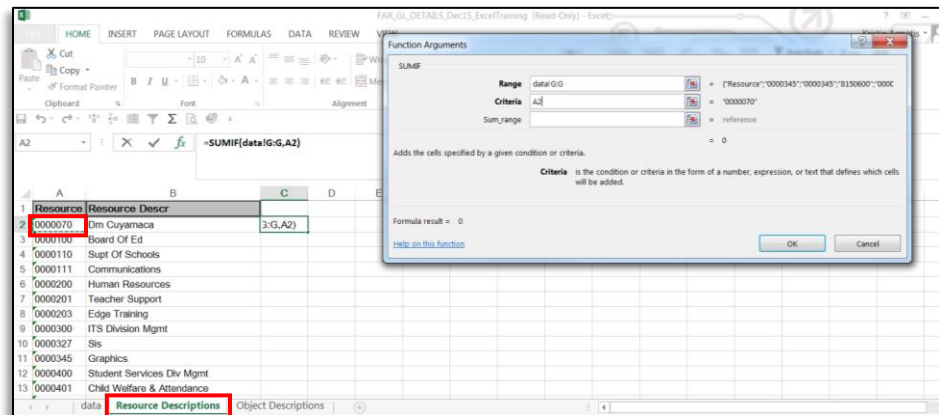
- Sum Range – are the actual cells to sum. If omitted, the cells in range are used. In our example we will use Column E (Amount), on the "data" tab.
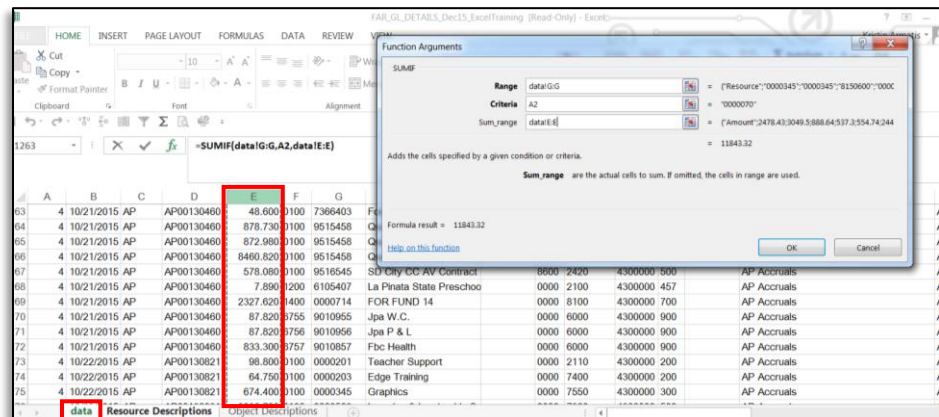
- Click "Ok" once all parameters are entered.
  - You will notice that the amount displayed now equals only those amounts showing for resource 0000070. If you want this formula to display down the remainder of the page simply hover your mouse over the formula cell until you see the bolded cross. Once this appears double click.

SUMIF

- SumIf statements allow you add values if another field meets a certain criteria.

STEPS

- o For this example I want it to add data that only matches the Header Description of "Accounts Payable".
- o Begin by clicking in the cell that you want to produce the sum.
- o Click your function button
- o Type in "SumIf". Click Go. Select "SumIf" from the results and click "OK".
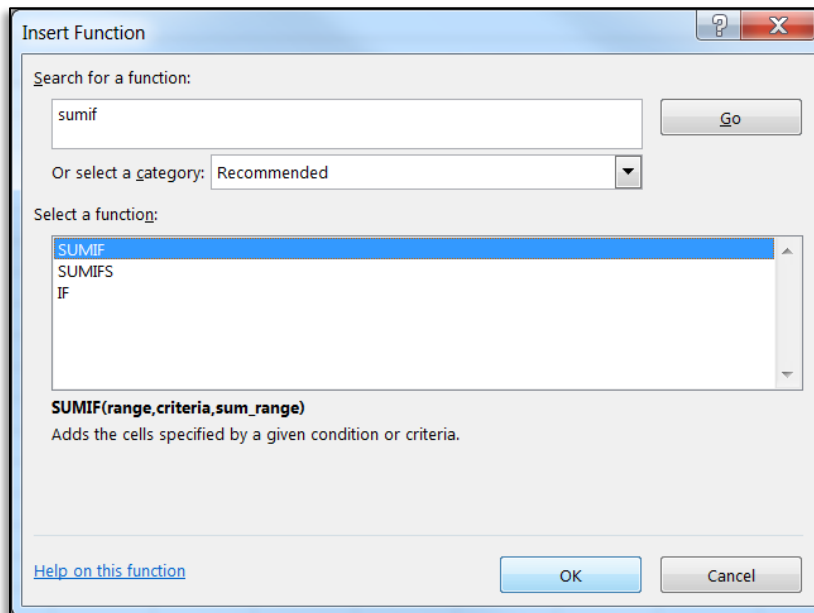
- o Enter your parameters:

- Range – Enter the range of cells evaluated. What range of cells will produce "Accounts Payable"? In this case it's column "P".

- Criteria – the condition or criteria in the form of a number, expression or text that defines which cells will be added. What are you looking for in the range of cells you selected previously? In this case we will type "accounts payable".

- Sum_Range – the range of cells that you want to be added if they meet the criteria above. What do we want added together? In this case the Amount column.

- ▪ Click "OK".
  - o The total of all transactions with "Accounts Payable" in the Header Description.

	A	B	C	D
1				
2				
3	Accounts Payable	2520317		
4				
5				

9.4 Finance

9.4.1 Favorite PeopleSoft Finance Queries

<u>Informational – Chart of Accounts</u>

FAR_COA_RESOURCE

FAR_COA_GOAL

FAR_COA_FUNCTION

FAR_COA_FUNCTION - Function Codes Descriptions

District %: 04500

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (8 kb)

View All

First ◄ 1-76 of 76 ► Last

	SetID	Function	Descr	Short Desc
1	04500	0000	N/A (Rev & Bal Sheet only)	N/A (Rev &
2	04500	1000	Instruction	Instructio
3	04500	1110	Special Education: Separate Cl	Special Ed
4	04500	3110	Guidance and Counseling Servic	Guidance a
5	04500	3120	Psychological Services	Psychologi
6	04500	3130	Attendance and Social Work Ser	Attendance
7	04500	3140	Health Services	Health Ser
8	04500	3150	Speech Pathology and Audiology	Speech Pat
9	04500	3160	Pupil Testing Services	Pupil Test
10	04500	3600	Pupil Transportation	Pupil Tran
11	04500	3700	Food Services	Food Servi

FAR_COA_OBJECT_CODE

FAR_COA_OBJECT_CODE - Object Codes

District %: 04500

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (102 kb)

View All

First ◄ 1-100 of 837 ► Last

	SetID	Object	Status	Descr	Short Desc
1	04500	1100010	A	Teacher Sal-Regular	Teacher Sa
2	04500	1100011	A	Substitutes-Illness/Leave	Substitute
3	04500	1100012	A	Substitutes-Sch.Business	Substitute
4	04500	1100013	A	Substitutes-Growth	Substitute
5	04500	1100014	A	Subs-Jury Duty	Subs-Jury
6	04500	1100015	A	Subs-Attend Incentive	Subs-Atten
7	04500	1100016	A	Substitutes-Compl.Review	Substitute
8	04500	1100017	A	Substitute-Emer.Prep.	Substitute
9	04500	1100018	A	Subs.-Negotiations	Subs.-Nego
10	04500	1100019	A	Sub-Teach-Adm.Leave	Sub-Teach-
11	04500	1100020	A	Teacher Sal-Spec.Ed.	Teacher Sa

FAR_COA_SITE

FAR_COA_SITE - Site Codes and Descriptions

District %: 04500

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (2 kb)

View All

First ◄ 1-24 of 24 ► Last

	SetID	Site	Descr	Short Desc
1	04500	000	TBD	TBD
2	04500	001	Assoc Supt.Of Ed Services	Assoc Supt
3	04500	002	Special Ed	Special Ed
4	04500	003	ROP/CTE	ROP/CTE
5	04500	004	Curriculum & Assessment	Curriculum
6	04500	007	Facilities Planning & Constr.	Facilities
7	04500	008	Contractual Salary-Unrestrctd	Contractua
8	04500	009	Hourly Salary-Unrestr-Dw	Hourly Sal
9	04500	010	Stores/Purchasing	Stores/Pur
10	04500	011	Fiscal Services	Fiscal Ser
11	04500	012	Maintenance & Operation	Maintenanc

FAR_COA_OP_UNIT

FAR_COA_OP_UNIT - Operating Unit

District %: 04500

[View Results]

Download results in : Excel SpreadSheet   CSV Text File   XML File   **(41 kb)**

View All   First ◄ 1-100 of 350 ► Last

	SetID	Oper Unit	Status	Descr	Short Desc
1	04500	260	A	0506 TRANSP 3 RELOS/SITE WORK	0506 TRANS
2	04500	261	A	0506 LCC/TP SITE SIGNAGE	0506 LCC/T
3	04500	262	A	0506 TP TEAM ROOM	0506 TP TE
4	04500	263	A	0506 CCA ATHLETIC FIELDS	0506 CCA A
5	04500	264	A	0506 TRANSP RADIO COMM REPLCMT	0506 TRANS
6	04500	266	A	0607 AD ED RELOCATION/PERMANT	0607 AD ED
7	04500	267	A	0607 CV LUNCHLINE RAILING INST	0607 CV LU
8	04500	268	A	0607 DNO RESURFACE BLACKTOP/PE	0607 DNO R
9	04500	269	A	0607 DNO MEDIA CENTER A/C	0607 DNO M
10	04500	270	A	0607 DNO TRASH COMPACTOR	0607 DNO T
11	04500	271	A	0607 EW RESURFACE PLAYGROUND	0607 EW RE

FAR_COA_PROJECT_YEAR

FAR_COA_PROJECT_YEAR - Proj Yr Codes and Descriptions

District %: 04500

[View Results]

Download results in : Excel SpreadSheet   CSV Text File   XML File   **(1 kb)**

View All   First ◄ 1-10 of 10 ► Last

	SetID	Proj Year	Descr	Short Desc
1	04500	0	0	0
2	04500	1	1	1
3	04500	2	2	2
4	04500	3	3	3
5	04500	4	4	4
6	04500	5	5	5
7	04500	6	6	6
8	04500	7	7	7
9	04500	8	8	8
10	04500	9	9	9

<u>Actuals – General Ledger (GL)</u>

- o GL Journal Entries

  Main Menu – General Ledger – Journals – Journal Entry – Create/Update Journal Entries

o FAR_GL_ACTUALS_FULL_ACCOUNT

FAR_GL_ACTUALS_FULL_ACCOUNT - Actuals

LEA/BU %: `04500`
Fund %: `%`
RESOURCE FROM: `0000000`
RESOURCE TO: `9999999`
OBJECT FROM: `0000000`
OBJECT TO: `9999999`
PERIOD FROM: `0`
PERIOD TO: `998`
Year: `2016`

View Results

	Fund	Resource	Proj Year	Goal	Function	Object	Site	Oper Unit	Year	Ledger	District	Amount
1	0100	0000000		0000	7200	5750003	011	001	2016	ACTUALS	04500	-74703.200
2	0100	0000000		0000		8011000			2016	ACTUALS	04500	-1652460.000
3	0100	0000000		0000		8011000	000		2016	ACTUALS	04500	-1652460.000
4	0100	0000000		0000		8021000			2016	ACTUALS	04500	-107494.740
5	0100	0000000		0000		8041000			2016	ACTUALS	04500	-34617430.570
6	0100	0000000		0000	0000	8041000	000		2016	ACTUALS	04500	-56558.750

o Main Menu – SDCOE Custom – Custom Reports – Revised Budget Summary Report

```
                                              PeopleSoft GL
Report ID:MGLS8021                    REVISED BUDGET SUMMARY REPORT                        Page No.  1
Bus. Unit:04500--San Dieguito UHSD    For Fiscal Year and Budget Period 2016               Run Date 01/08/2016
Ledger Grp:KK_DETAIL -- KK Detail                                                          Run Time 12:01:58
Chartfields Criteria

Adjustment Periods :  998

Fund Rsource                          Goal Func Object                 Site     Budget      Actuals    Encumbrance  PreEncumbrance    Remaining


0100 0000000 UNRES.RES.               0000 7200 5750003 Direct Cost - Admin Fees  011    -74,703.00   -74,703.20       0.00          0.00         0.20

0100 0000012 SOLAR PROJECTS           0000 7200 5800008 Computer Licensing        007       850.00        0.00        0.00          0.00       850.00
0100 0000012 SOLAR PROJECTS           0000 8100 5800009 Data Processing Contract  007    70,000.00        0.00        0.00          0.00    70,000.00
0100 0000012 SOLAR PROJECTS           0000 8100 5800070 Legal Exp-Business        007         0.00      375.00      375.00          0.00      -750.00
0100 0000012 SOLAR PROJECTS           0000 8110 5800009 Data Processing Contract  007     1,800.00    5,950.00      750.00          0.00    -4,900.00
0100 0000012 SOLAR PROJECTS           0000 8110 5800018 Bank Charges              007     2,250.00    2,450.00        0.00          0.00      -200.00
0100 0000012 SOLAR PROJECTS           0000 8110 5800070 Legal Exp-Business        007     1,000.00        0.00        0.00          0.00     1,000.00
0100 0000012 SOLAR PROJECTS           0000 9100 7438000 Debt Service - Interest   007   840,936.00  411,105.45        0.00          0.00   429,830.55
0100 0000012 SOLAR PROJECTS           0000 9100 7439000 Other Debt Service - Principa007  765,588.00        0.00        0.00          0.00   765,588.00
                                                                                -------------- -------------- --------------  -------------- --------------
          Subtotal for Rsource 0000012 :                                        1,682,424.00  419,880.45    1,125.00          0.00  1,261,418.55

0100 0000020 TESTING SUPPORT          0000 3160 2900000 Other Classified Salaries 004         0.00      193.76        0.00          0.00      -193.76
0100 0000020 TESTING SUPPORT          0000 3160 3312000 OASDI, Classified Positions 004       0.00       12.02        0.00          0.00       -12.02
```

- o FAR_GL_DETAILS

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	04500
Object From:	0000000
Object To:	9999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

[View Results]

- o FAR_AP_SUBLEDGER_DETAILS

This displays all AP Vouchers (commercial warrants) generated through PeopleSoft (PS). **NOTE: This will NOT show you entries of expenditures that were generated as a result of a GL Journal (actuals transfer).

FAR_AP_SUBLEDGER_DETAILS - AP Vouchers

District %:	04500
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Accounting Period From:	0
Accounting Period To:	998
Object From:	0000000
Object To:	9999999
Journal ID %:	%
Year:	2016
Voucher %:	%
PO No. %:	%
Site %:	%

[View Results]

- o M_GL_RESOURCE_CASH

Mismatched Transactions

- o FAR_BUDGET_DETAILS

Enter the following Parameters to see mismatched transactions.

Fiscal Year: 2016 or current year

Budget Period: 2015 or prior year

FAR_BUDGET_DETAILS - Details in Budget Ledgers

District %:	04500
Journal ID %:	%
Fiscal Year:	2016
Budget Period:	2015
Object From:	0000000
Object To:	9999999
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Accounting Period From:	0
Accounting Period To:	998

View Results

-then run it opposite-

Fiscal year: 2015 or prior year

Budget Period: 2016 or current year

FAR_BUDGET_DETAILS - Details in Budget Ledgers

District %:	04500
Journal ID %:	%
Fiscal Year:	2015
Budget Period:	2016
Object From:	0000000
Object To:	9999999
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Accounting Period From:	0
Accounting Period To:	998

View Results

Encumbrances

- o FAR_ENCUMBRANCE_LEDGERS

FAR_ENCUMBRANCE_LEDGERS - Total Encumbrances

Unit %:	04500
Fund From:	0000
Fund To:	9999
Resource From:	0000000
Resource To:	9999999
Object From:	0000000
Object To:	9999999
Budget Period:	2016

View Results

	Budget Period	Year	Ledger	Unit	Fund	Resource	Object	Goal	Function	Site	Oper Unit	Proj Year	Sum Total Amt
1	2016	2016	KK_DET_ENC	04500	0100	0000012	5800009	0000	8110	007	001		750.000
2	2016	2016	KK_DET_ENC	04500	0100	0000012	5800070	0000	8100	007	001		375.000
3	2016	2016	KK_DET_ENC	04500	0100	0000020	3111000	1110	1000	004	010		70.300
4	2016	2016	KK_DET_ENC	04500	0100	0000020	3321000	1110	1000	004	010		9.340
5	2016	2016	KK_DET_ENC	04500	0100	0000020	3601000	1110	1000	004	010		16.650
6	2016	2016	KK_DET_ENC	04500	0100	0000020	3711000	1110	1000	004	010		3.710
7	2016	2016	KK_DET_ENC	04500	0100	0000020	4300000	1110	1000	004	001		3013.940
8	2016	2016	KK_DET_PRE	04500	0100	0000020	4300000	1110	1000	004	004		92.840

Budget – Commitment Control

- o Current Year Budget Journals

   Main Menu – Commitment Control – Budget Journals – Enter Budget Journal

- o Prior Year Budget Journals

  Main Menu – General Ledger – Journals – Journal Entry – Create/Update Journal Entries

  (Use Adjusting Entry for period 998)

  Budget Date must be 06/30/XX date for Period 998.

o FAR_BUDGET_COMPARE_REV_EXP

This displays entries for budget, both revenue and expenditures.

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	04500
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%

View Results

FAR_BUDGET_COMPARE_REV_EXP - Revenue & Expense Bdgt Interim

District %:	04500
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Op Unit %:	%
0=Og 1=Adjmt 2=Xfers %=Revised:	%

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (1892 kb)

View All   First ◄ 1-100 of 4756 ► Last

	District	Ledger	Object	Object Descr	Site	Oper Unit	Fund	Goal	Function	Proj Year	Resource	Resource Descr	Budget Period	Sum Amount	Year
1	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	002	001	0100	1110	1000		3312000	SPED LOCAL ASSIST EARLY INTERV	2016	-36521.000	2016
2	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	002	001	0100	5770	1190		6500001	SPECIAL ED	2016	-71605.000	2016
3	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	003	001	0100	3800	1000		3550001	PERK/VATEA SECONDARY 131	2016	-21962.000	2016
4	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	003	001	0100	6000	1000		9025001	ROP AUTO TECH/ENG PERF TP	2016	-18597.000	2016
5	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	003	001	0100	6000	1000		9025002	ROP AUTO TECH/ENG PERF SDA	2016	-59615.000	2016
6	04500	KK_DET_BUD	1100010	Teacher Sal-Regular	003	001	0100	6000	1000		9025003	ROP TV PRODUCTION TP	2016	-17901.000	2016

<u>Purchasing</u>

- o **M_REQ_AVL_SOURCE**
  Displays requisitions that are available to be sourced

- o **1400_PURCHASE_BOARD_REPORT**

- o PO Detail Listings

  Main Menu – Purchasing – Buyer WorkCenter – *Reports/Queries (tab) –*
  Purchase Order Reports – "Detail Listings"

o Payment History by Supplier

Main Menu – Accounts Payable – Accounts Payable Work Center – *Reports/Queries (tab) – Payment Reports – "Payment History by Supplier"*

This will all you to search for payment details and totals for a particular vendor within the date range entered. The report generated will display each payment transaction within the date range, as well as grand totals at the end of the report for the net total within the date range. Many auditors request this type of information (how much have you paid your attorneys over this fiscal year, etc).

STEPS:

- o The first time you come to this screen you will need to click "Add a New Value" and name the report.
- o Enter your "Date Range", "Print Options", "Remit SetID" (District number) and "Remit Supplier" (magnified glass will give you a full lookup).

- o Click "Run". Click "OK".

- o Go into Report Manger or Process Monitor to look up the report you just ran. Click on hyperlink to your report

o FAR_PURCHASE_PO_REMAINING_BAL

FAR_PURCHASE_PO_REMAINING_BAL - PO amount, payments & balance

o FAR_PURCHASE_PO_PMT_HISTORY

This will display all, or a single, PO and all payments made against that PO

FAR_PURCHASE_PO_PMT_HISTORY - AP payments against POs

o FAR_PURCHASE_SUPPLIER_INFO_AD1

FAR_PURCHASE_SUPPLIER_INFO - Suppliers Detail

Accounts Payable

- o M_AP_UNPAID_VCHR

  Displays unpaid vouchers along with approval status, budget status and match status.

	Business Unit	Voucher	Invoice	Invoice Date	Supplier	Supplier	User	Lines	Gross Amount	Pay Terms	Entered Date	Last Updated Date	Appr Stat	Budget Status	Match Status
1	04300	00001684	7898860106	03/30/2015	C01700	CHEVRON & TEXACO BUSINESSS	476495	1	144.46	00	03/30/2015	04/27/2015	Pending	Not Budget Checked	Matched
2	04300	00001699	1091793-A	04/09/2015	E00100	SSD SYSTEMS	476495	1	345.00	00	04/09/2015	05/27/2015	Pending	Valid	Matched
3	04300	00001716	040615	04/15/2015	E00100	SSD SYSTEMS	476495	1	345.00	00	04/15/2015	04/15/2015	Pending	Valid	Matched
4	04300	00001785	379242-s	05/12/2015	E00100	SSD SYSTEMS	476495	1	49.60	00	05/12/2015	05/12/2015	Pending	Valid	Matched
5	04300	00002420	12032015B	12/03/2015	S00900	SDG&E	476495	1	72.00	00	12/03/2015	12/03/2015	Pending	Valid	Matched

- o M_AP_WARRANT_BOARD_LIST

  Displays a listing of commercial warrants that could be used in a district's board report.

	Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Fund Amount
1	14055996	USBANK	US BANK CORPORATE PYMT SYSTEM	10/02/2015	2649.63	Soccer Balls	0100	234.28
2	14055996	USBANK	US BANK CORPORATE PYMT SYSTEM	10/02/2015	2649.63	SP ED furniture	0100	1013.34
3	14055996	USBANK	US BANK CORPORATE PYMT SYSTEM	10/02/2015	2649.63	Office Depot tabs for LaChusa	0100	23.40
4	14055996	USBANK	US BANK CORPORATE PYMT SYSTEM	10/02/2015	2649.63	Books for Wylie	0100	326.40
5	14055996	USBANK	US BANK CORPORATE PYMT SYSTEM	10/02/2015	2649.63	DMV driver records	0100	4.00

9.4.2 GL Trial Balance Tool

GL Trial Balance Tool (Excel - http://crc.sdcoe.net/resources/peoplesoft/guides) – will access the following queries:

FAR_BUDGET_COMPARE_REV_EXP

FAR_GL_ACTUALS_3_FD_RES_7OBJ

9.4.3 Revised Budget Summary Report

Main Menu – SDCOE Custom – Custom Reports – Revised Budget Summary Report

The first time you come to this screen you will have to enter a Run Control ID, it is recommended using "REVISED_BUDGET_SUMMARY_REP".

Enter your Unit (District #, 5 digits)

Select the Ledger Group – KK_DETAIL (expenditures), KK_REVENUE (revenue)

Enter the Fiscal Year – 2015-*2016* enter *2016*, 2016-*2017* enter *2017*

Select the Adjustment period of 998

The first time you come to this screen you will need to click "Refresh" in order to see the chart field parameters.

Chart Field Parameters:

Seq No. = You have the ability to determine the sort order of your account string
Include CF = You have the ability to select which pieces of the SACS account you want included in the report

Des = By checking this box you can add a particular chart field's description to the report. While the report will run with all descriptions checked, it becomes difficult to read. It is recommended that only 2 descriptions are selected.

Subtotal = By selecting this box it will subtotal the data by the chart field that is selected.
**Note: The report sorts the data in order of seq no. It will subtotal in that same order by chart field selected.

1st 4 Digits Subtotal = By selecting this box it will subtotal either/both the resource and object by only the first 4 digits in the chart field, rather than the full 7. Ex: 3010123 3010124 would all be subtotaled together under 3010.

1st Digit Subtotal = By selecting this box it will subtotal by major object (i.e. 1000, 2000, 3000, 4000, etc)

Value to Value = By entering values in these boxes you can filter the amount of information showing in the report. For example, you could enter resource 6500000 and 6500999 and the report would only reflect information for that parameter (6500).

```
                                                    PeopleSoft GL
Report ID:MGLS8021                              REVISED BUDGET SUMMARY REPORT                           Page No.   1
Bus. Unit:04500--San Dieguito UHSD             For Fiscal Year and Budget Period 2016                  Run Date 01/20/2016
Ledger Grp:KK_DETAIL -- KK Detail                                                                      Run Time 13:18:42
Chartfields Criteria

Adjustment Periods :   998

Fund Rsource                        Goal Func Object                   Site    Budget       Actuals    Encumbrance  PreEncumbrance    Remaining


0100 0000000 UNRES.RES.             0000 7200 5750003 Direct Cost - Admin Fees    011   -74,703.00   -74,703.20       0.00         0.00          0.20

0100 0000012 SOLAR PROJECTS         0000 7200 5800008 Computer Licensing          007       850.00        0.00       0.00         0.00        850.00
0100 0000012 SOLAR PROJECTS         0000 8100 5800009 Data Processing Contract    007    70,000.00        0.00       0.00         0.00     70,000.00
0100 0000012 SOLAR PROJECTS         0000 8100 5800070 Legal Exp-Business          007         0.00      375.00     375.00         0.00       -750.00
0100 0000012 SOLAR PROJECTS         0000 8110 5800009 Data Processing Contract    007     1,800.00    6,100.00     750.00         0.00     -5,050.00
0100 0000012 SOLAR PROJECTS         0000 8110 5800018 Bank Charges                007     2,250.00    2,450.00       0.00         0.00       -200.00
0100 0000012 SOLAR PROJECTS         0000 8110 5800070 Legal Exp-Business          007     1,000.00        0.00       0.00         0.00      1,000.00
0100 0000012 SOLAR PROJECTS         0000 9100 7438000 Debt Service - Interest     007   840,936.00  411,105.45       0.00         0.00    429,830.55
0100 0000012 SOLAR PROJECTS         0000 9100 7439000 Other Debt Service - Principal 007  765,588.00      0.00       0.00         0.00    765,588.00
                     -----------------------------                                     ------------  ------------  ------------  ------------  ------------
              Subtotal for Rsource 0000012 :                                          1,682,424.00  420,030.45   1,125.00         0.00  1,261,268.55

0100 0000020 TESTING SUPPORT        0000 3160 2900000 Other Classified Salaries   004         0.00      193.76       0.00         0.00       -193.76
0100 0000020 TESTING SUPPORT        0000 3160 3312000 OASDI, Classified Positions 004         0.00       12.02       0.00         0.00        -12.02
0100 0000020 TESTING SUPPORT        0000 3160 3322000 Medicare Classified Positions 004       0.00        2.81       0.00         0.00         -2.81
0100 0000020 TESTING SUPPORT        0000 3160 3502000 State Unemployment Insurance, 004       0.00        0.10       0.00         0.00         -0.10
0100 0000020 TESTING SUPPORT        0000 3160 3602000 Workers' Compensation Insuranc004        0.00        4.28       0.00         0.00         -4.28
```

9.4.4 PeopleSoft Finance Tips and Tricks
GENERAL

- o Making Queries Favorites

- o Wild Card Search

  The "%" can be used to do a wildcard search in the query viewer. For instance if you
  are looking for a query that contains "ACCOUNT" in it, you can type in
  %ACCOUNT% and it will search and display any query that has "ACCOUNT"
  anywhere in the title.

o Run Control ID's

Some screens in PeopleSoft require you to create a name for the report, extract or data set you will run in that screen. PeopleSoft calls this name a "Run Control ID". Run Control ID's are located throughout PeopleSoft. Once a Run Control ID is assigned that report, screen, data set will have that name till the end of time. You will typically only set up a Run Control ID once. You cannot delete or deactivate a Run Control ID. With this said, using a particular naming convention is helpful in ease of use and consistency.

Each screen that requires a Run Control ID has its own specific name as well. By naming your Run Control ID the same as the screen you are on, alleviates the need to think of what you named the report the first time you ran it. It also assures that all your reports will have a consistent naming mechanism.

o Scheduling Reports to Automatically Run
If you click "Run" on any screen that contains it, you can set that report to run automatically by doing the following:

- Select Recurrence from drop down ("1st of Month" will run at 6am on the first of every month, which should give you a good prior month end snap shot).
- Select Type as "Email"
- Click the Distribution hyperlink

- Enter your email address in the email section. Click "OK".
- Click "OK". The report will now be emailed to you for whatever parameter you established.

- o Personalize Home Screen

    PeopleSoft allows you to personalize your home screen. There are a variety of different customizations that are available. Once you have selected the options you want it will display those options on the home screen each time you log in. In the example below the customization shows the last 5 reports run with direct links to each. Alleviating the need to go to the report manager.

o Accessing reports using Report Manager vs. Process Monitor

FINANCE

- o ==Understanding== Debits and Credits in PeopleSoft

- o Creating Meaningful Information – Descriptions, Descriptions, Descriptions
  Within the GL journal screens and budget journal screens you have the
  opportunity to enter multiple descriptions to assist in recalling the transfer at a
  later time.
  There are three locations you can enter a description on the journal and transfer
  screens:

  - Long Description
  - Line Description
  - Line Reference

Long Description

Think of this description as more of the title of a book. It will be displayed on
each transaction line that appears for this journal ID. It should be broad to include
all activities taking place within this journal ID. For example "Year End Closing
Entries" or "1st Interim Budget Adj". It is 256 characters, but only the first 36 will
display on queries.

Line Description

This description is specific to each individual line entered on the transfer/journal entry. If you choose not to enter this description it will automatically default to the object code description. If needing to trace this journal/transfer back at a future date using a query the object code description will probably non be very helpful in determining what was happening in the transaction. It is highly recommended that you put something very specific to the journal line in this description box. For example, "Correct to 4100 – PO# 1234567" or "Temp Loan to Fd 13".

Line Reference

This field is limited to 10 characters. It will display on each individual line of the journal entry. Because of the limited characters it may be difficult to figure out how to use this field, below are some suggestions:

- Moving payroll expenditures - enter the employee ID number in this box for each line that pertains to that employee. This will be especially helpful for tracking payroll expenditures that have been transferred into categorical or federal program. In general it will also allow your auditors to see where people were transferred to.
- Entering PO number to reference a PO that is being moved from one account to another
- Year Closing Entries – Due To/Due From need to be entered in two separate transactions for the two separate funds. Using this to enter the journal ID for the opposing fund of the transfer will allow you to track the transaction more easily.

PURCHASING/AR/AP
  o Buyer WorkCenter – this is a "one-stop shop" for most things purchasing. The
    WorkCenter has direct links to most used queries, reports, and even the screens
    that purchasing employees use most often.
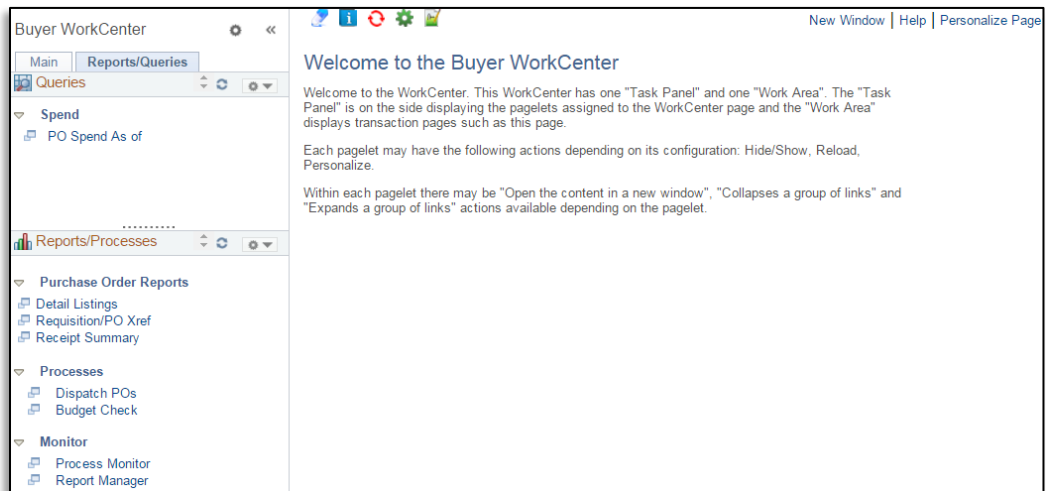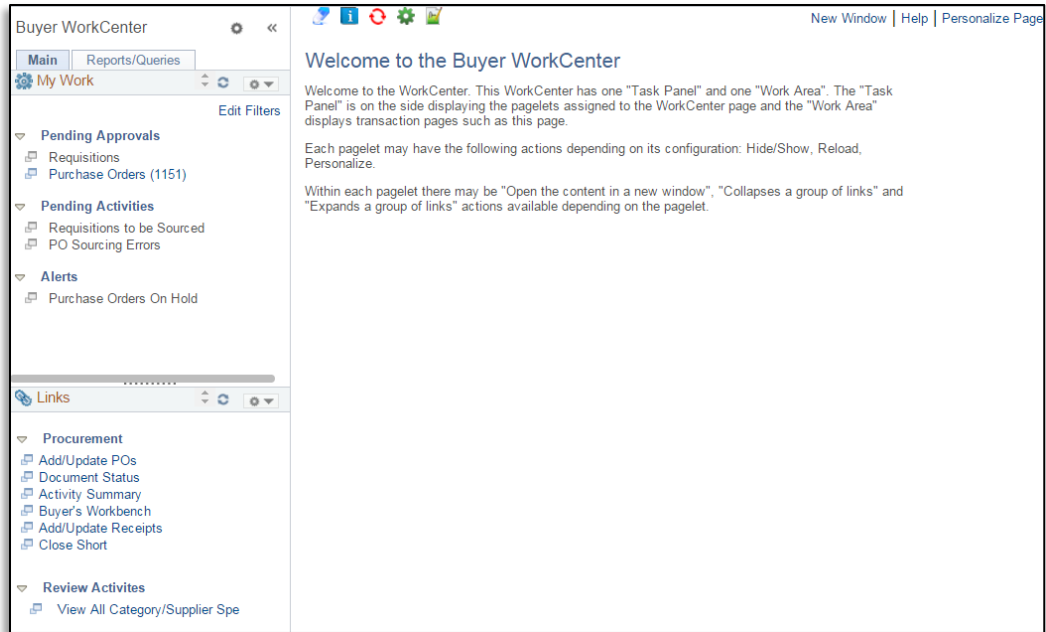
o Sales and Use Tax

o 1099 Information
  Independent Contractors

o Accounts Payable WorkCenter
   Main Menu – Accounts Payable – Accounts Payable WorkCenter

- Payment History by Supplier

- Outstanding Balance by Supplier

Outstanding Balance by Supplier

Run Control ID SUPPLIER_BALANCE   Report Manager   Process Monitor   Run

Language English

Report Request Parameters

Supplier SetID 04300

Supplier ID Q00200   QUILL

Save   Return to Search   Previous in List   Next in List   Notify   Add   Update/Dis...

- 1099 To Send Report

1099 To Send Report

Run Control ID 1099_TO_SEND_DETAIL   Report Manager   Process Monitor   Run

Description

Withholding Report ID: US_REPORT

SetID: 04300

Control ID: 043_2014

Fiscal Year: 2015

Save   Return to Search   Notify   Add   Update/Display

PeopleSoft Accounts Payable
1099 Withholding To Send Detail Report

Page No: 1

Report ID	Wthd Set Id	Wthd Cntl Id	Entity	Calendar	Year	Accounting Period	Process Date
US_REPORT	04300	043_2014	IRS	A1	2015	1	01/19/2016

Supplier Set ID : 04300   Supplier ID : 0000000068   TIN Type : S   TIN : ▮   Loc: MAIN   Address Seq Nbr : 1   Withhold Control Name :
OLLON CARTER   Direct Sales   N   IRS Notified Twice of Invalid :   N

12760 RANCHO PENSAQUITOS APT 78
SAN DIEGO CA 92129 USA

| Send Status : Original | A.payer Tin 956001738 | Withhold Class : 4 | Class Description : Federal Income Tax Withheld | Withhold Basis Amt : 87.00 | Withhold Liability Amt : 0.00 | Paid Amt : 0.00 |

Supplier Set ID : 04300   Supplier ID : E00100   TIN Type : F   TIN : ▮   Loc: MAIN   Address Seq Nbr : 1   Withhold Control Name :
SSD SYSTEMS   Direct Sales   N   IRS Notified Twice of Invalid :   N

11031 VIA FRONTERA
RANCHO BERNARDO CA 92127   USA

| Send Status : Original | A.payer Tin 956001738 | Withhold Class : 7 | Class Description : Non-employee Compensation | Withhold Basis Amt : 3,715.76 | Withhold Liability Amt : 0.00 | Paid Amt : 0.00 |

o Deposits

Dates are extremely important for deposits that are entered into PeopleSoft. Once a district enters a deposit date into PeopleSoft it can not be changed. Below is the process of a deposit start to finish:

District Deposit
- Date: 04/30/2016
- Amount: $100

Currier Service picks up deposit
- Currier Date: 05/01/2016

Bank - Wells Fargo
- Date: 05/02/2016
- Amount: $100

SDCOE Financial Acct
- Cash Reconciliation
  - PS Date: 04/30/2016
  - Bank Statement Date: 05/02/2016
  - Cash Reconciliation now out of balance for April

It is important that the date in PeopleSoft matches the date the bank ACTUALLY deposited the funds. **NOT** the date that:

⊘ the currier service picked up the deposit

$\oslash$ the date that the district mailed the deposit

$\oslash$ the date that the district left the mail in the overnight drop at the bank

The only valid date for cash purposes is the date that the bank ACTUALLY deposited the funds into the district account. By keeping these dates in sync it allows the county cash reconciliation process to run much smoother and keeps district cash in balance month by month.

In addition to the date please make sure that the account strings you entered on your deposit match your total amount by fund on your deposit permit. SDCOE no longer has the ability to correct the account strings once they have been entered into PeopleSoft. The account strings that the district enters in PeopleSoft is the account string that the deposit will post.

Deposit permits must be received by Financial Accounting no later than 9 a.m for the previous days deposit. Please be sure to include the PeopleSoft Deposit ID and Journal ID.

9.4.5 Suspense

San Diego County school districts are unique in the way that funding is received and distributed, or forwarded, to districts. Often districts receive funds that come to the county office first and from there the county office transfers it to the district. In the instance that the county office does not know the exact account string that the district wants the funding placed they will either charge or deposit the funds into what is termed a districts "suspense" account.

Each district has two suspense accounts, one for revenues, and one expenditures. You will find each of these expense accounts found under the following:

Revenue: 0100-9999000-0000-0000-8999000-000

Expense: 0100-9999000-0000-0000-7999000-000

Suspense accounts do not roll up to anything for your SACS extract and will not be reflected in any SACS downloads. For this reason is important that suspense is cleared on a regular basis to assure that you are reporting accurately. Typically suspense should be cleared on a monthly basis. Suspense should net to zero after clearing the transactions.

In order to see detail transactions in suspense you can use the below query in PeopleSoft.

9.5 Human Resources/Payroll

9.5.1 Favorite PeopleSoft HCM Queries

- FAR_PEDR

The "PEDR" report is one you will use often. You can enter a payroll run date and see specifically by person and account string where a salary line or benefit was charged. This become increasingly helpful when clearing payroll transactions that have hit suspense (obj 7999).

**NOTE: Pay Period End *must* equal the last day of the month.

	Co	Fund	Resource	Goal	Function	Object	Site	Oper Unit	Proj Year	ID	Name	Earn Code	Descr	Sum Earnings
1	045	0100	0000020	1110	1000	1100040	004	010				XAR	Xtra Curr Activity-Cert	137.80
2	045	0100	0000020	1110	1000	3111000	004	010				SDS	STRS Deduction	12.88
3	045	0100	0000020	1110	1000	3321000	004	010				Q	Med/ER	1.42
4	045	0100	0000020	1110	1000	3501000	004	010				U	Unempl ER	0.07
5	045	0100	0000020	1110	1000	3601000	004	010				045	San Dieguito Workers Comp	3.05
6	045	0100	0000020	1110	1000	3711000	004	010				45O	OPEB % DEDUCTION	0.68
7	045	0100	0000130	1110	1000	1100040	001	001				XAR	Xtra Curr Activity-Cert	172.35

- FAR_PEDR_DATE_RANGE

This displays the net total of payroll accounts paid to employees within the date range entered. Example if you entered a date range of 07/01/2015 – 12/31/2015, it would display ALL pay and benefits (net total by "Earn Code"), for all employees

paid within that period. If you are looking to see the exact amount per payroll see the above query FAR_PEDR.

FAR_PEDR_DATE_RANGE - Totals by EE for multi LEA

District:	045 🔍	
Pay Period End From:	07/01/2015 📅	
Pay Period End To:	12/31/2015 📅	
Resource From:	0000000	
Resource To:	9999999	
Site %:	% 🔍	
Oper Unit %:	%	
Employee ID %:	%	

View Results

	District	Fund	Resource	Goal	Function	Object	Site	Oper Unit	Proj Year	ID	Name	Earn Code	Descr	Sum Earnings
1	045	0100	0000020	0000	3160	2900000	004	010				HRL	Hourly	193.76
2	045	0100	0000020	0000	3160	3312000	004	010				E	OASDI/ER	12.02
3	045	0100	0000020	0000	3160	3322000	004	010				Q	Med/ER	2.81
4	045	0100	0000020	0000	3160	3502000	004	010				U	Unempl ER	0.10
5	045	0100	0000020	0000	3160	3602000	004	010				045	San Dieguito Workers Comp	4.28
6	045	0100	0000020	0000	3160	3712000	004	010				45O	OPEB % DEDUCTION	1.10
7	045	0100	0000020	1110	1000	1100040	004	005				DLY	Daily	475.00
8	045	0100	0000020	1110	1000	3111000	004	005				SDS	STRS Deduction	42.17
9	045	0100	0000020	1110	1000	3321000	004	005				Q	Med/ER	6.88

- o FAR_POSITION_W_EE_AND_ACCOUNT
  - ▪ Employee information with position. The data displayed is specific to each employee. The Annual Salary rate includes the base rate and Multiple Components of Pay (MCOP).

FAR_POSITION_W_EE_AND_ACCOUNT - EE Position and Account Info

District %:	04500	
Year:	2016	
Date From:	01/01/1901 📅	
Date To:	01/20/2016 📅	
Employee ID %:	%	

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (1621 kb)

View All

	Position	EE ID	Name	Job Code	District	Position Descr	Job Code	Status	EE FTE	Max Head Cnt	Position FTE	Distrb %	COMBO CODE FTE	Location	Reg/Temp	Full/Part	Class/Uncl	Combo Code	Earn Code	Descr	Object	Site	Resource	Dept ID	Fu
1	10450001	1		17040	04500	Superintendent	17040	Approved	1.000000	1	1.000000	100.000	1.000	045100	Permanent	Full-Time 12 months	Certificated	000029034		0100006000000710013000010008001	1300062	008	0000600	008	01
2	10450003	4		17010	04500	Assist Supt/Human Resources	17010	Approved	1.000000	1	1.000000	40.000	0.400	045100	Permanent	Full-Time 12 months	Certificated	000034881		0140350000000210013000620004001	1300062	004	4035000	008	01
3	10450003	4		17010	04500	Assist Supt/Human Resources	17010	Approved	1.000000	1	1.000000	60.000	0.600	045100	Permanent	Full-Time 12 months	Certificated	000027624		0100006100000720013000620008001	1300062	008	0000610	008	01
4	10450005	2		13100	04500	Assoc. Supt. Educational Serv.	13100	Approved	1.000000	1	1.000000	100.000	1.000	045100	Permanent	Full-Time 12 months	Certificated	000027761		0100004090000210013000620008001	1300062	008	0000409	008	01

- o M_PY_ALL_MCOPS_BY_EE – breaks out all employees by base and MCOP's. This will reflect _all_ employees, including terminated employees.
  - ▪ Rate Code – NAHRLY, NAANNL, DAILY, MAST$, SPPC$, etc

M_PY_ALL_MCOPS_BY_EE - List of all ee MCOPs & base

Co: 043

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (45 kb)

View All   First ◄ 1-100 of 103 ► Last

	Co	ID	Name	Empl Record	Total Comp Freq	Total Comp Rate	Rate Code	Comp Rate	Percent	Short Desc	Email ID
1	043	103195	Hackstedde,Nancy L	0	Hourly	22.410000	NAHRLY	22.410000	0.000	Hourly	e@e.net
2	043	106533	Bakken,Cheryl Ann	0	C10MTH	8317.400000	NAANNL	83174.000000	0.000	Annual	cbakken@juhsd.org
3	043	106533	Bakken,Cheryl Ann	1	Hourly	24.680000	NAHRLY	24.680000	0.000	Hourly	cbakken@juhsd.org
4	043	126909	Wolfe,Sheryl E	0	C10MTH	8203.200000	MAST$	1000.000000	0.000	Annual	e@e.net
5	043	126909	Wolfe,Sheryl E	0	C10MTH	8203.200000	NAANNL	81032.000000	0.000	Annual	e@e.net
6	043	126909	Wolfe,Sheryl E	1	Hourly	24.680000	NAHRLY	24.680000	0.000	Hourly	e@e.net
7	043	130894	Arias,Josue Israel	1	Monthly	4252.416667	NAANNL	51029.000000	0.000	Annual	e@e.net
8	043	140343	Lachusa,Sherry A	0	Monthly	4502.166667	NAANNL	54986.000000	0.000	Annual	e@e.net

- o M_PY_ACTIVE_MCOPS_BY_EE – breaks out all *active* employees by base and MCOP.
- o FAR_ALL_DEDUCTS_MULTI_PAYROLLS

  Displays all payroll deductions taken at payroll for both the employee and employer.

  Nontaxable/Taxable Benefit = Employ**er** Paid

  After-Tax/Before-Tax = Employ**ee** Paid

- o M_DATAENTRY_AUDIT_DIST_PRMPT – Data entry audit errors between HCM screens

  This will show any validation errors between fields within the HCM module for employees. For instance the employee was placed in a 10 month position, but their pay frequency says "M" (which is 12 months). This lets the user know that there is a discrepancy. Some of the discrepancies listed on this report *will* effect payroll so it is suggested that this be run each month prior to the first pre-pay running to assure that everything is correct in the system.

	District	ID	Name	Empl Record	Position	Value 1	Value 2	Problem
1	045			0	10453033			(02) - Missing Workers Comp deduction
2	045			1	10457008			(02) - Missing Workers Comp deduction
3	045			2	10450900			(02) - Missing Workers Comp deduction
4	045			1	10450905			(02) - Missing Workers Comp deduction
5	045			0	10450964			(02) - Missing Workers Comp deduction
6	045			0	30000285			(02) - Missing Workers Comp deduction
7	045			0	10450981			(02) - Missing Workers Comp deduction
8	045			0	10450981			(02) - Missing Workers Comp deduction
9	045			0	10450905			(02) - Missing Workers Comp deduction
10	045			0	10450905			(02) - Missing Workers Comp deduction
11	045			0	10450964			(02) - Missing Workers Comp deduction
12	045			0	10450905			(02) - Missing Workers Comp deduction
13	045			0	10450964	Monthly	Hourly	(07) - Comp Frequency (Value 1) invalid for this Full/Part Time value (Value 2)
14	045			0	10450964	M (Monthly)	H (Hourly)	(14) - Compensation Frequency (Value 1) invalid for this Employee Type (Value 2)

- o M_HR_CRED_HOLD_BY_DIST

- o M_HR_EMPL_DATA_WITH_ADDR
- o M_HR_SALARY_GRADE_STEP

  Displays all salary schedules within the district.

M_HR_SALARY_GRADE_STEP - Grades and steps

Set ID: 04500

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (480 kb)

View All

First 1-100 of 1107 Last

	Set ID	Sal Plan	Grade	Eff Date	Status	Plan Descr	Short Desc	Min/Hrly	Max/Hrly	Min/Annual	Max/Annual	Min/Daily	Max/Daily	Step	Rate Code	Comp Freq	Comp Rate
1	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	1	NAANNL	A	22257.00
2	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	2	NAANNL	A	23380.00
3	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	3	NAANNL	A	24541.00
4	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	4	NAANNL	A	25785.00
5	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	5	NAANNL	A	27029.00
6	04500	002	018	01/01/1901	A	CLASSIFIED	CLASSIFIED	10.70	13.84	22257.00	28786.00	85.60	110.72	6	NAANNL	A	28786.00
7	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	1	NAANNL	A	23603.00
8	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	2	NAANNL	A	24808.00
9	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	3	NAANNL	A	26031.00
10	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	4	NAANNL	A	27377.00
11	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	5	NAANNL	A	28786.00
12	04500	002	020	01/01/1901	A	CLASSIFIED	CLASSIFIED	11.35	14.51	23603.00	30171.00	90.78	116.04	6	NAANNL	A	30171.00

- o M_HR_SAL_GRADE_STEP_BY_EMPL

  Displays all employees within the district along with where they are placed on the salary schedule.

M_HR_SAL_GRADE_STEP_BY_EMPL - Salary Plan, Grade, and Step

District: 043

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (111 kb)

View All

	Company	Empl ID	Empl Record	Name (LN,FN)	Job EffDt	Job Effseq	Pay Status	Position	Position Descr	Employee Type	Empl Class	Dept ID
1	043				03/01/2016	0	Active	30000003	Instructional Aide	Hourly	Classified Hourly	000
2	043				07/02/2015	0	Active	10430166	ROP Comptr Apps/East	Salaried	Certificated	000
3	043				01/22/2014	0	Active	10430004	Certificated Hourly	Hourly	Substitutes	000
4	043				07/02/2015	0	Active	10431500	Teacher-Continuation	Salaried	Certificated	000

Dept Descr	Location	Loc Descr	Full/Part	Stnd Hrs/Wk	FTE	Sal Plan	Grade	Step	Descr	Comp Rate	Comp Freq	Rate Code	Comp Rate
Julian High School	043002	Julian High	Hourly	32.50	0.810000	009	004	23	Hourly	22.410000	H	NAHRLY	22.410000
Julian High School	043001	Julian Union High SD	Full-Time 10 months	36.00	1.000000	003	006	24	Contract 10 Months	8317.400000	MTH10	NAANNL	83174.000000
Julian High School	043001	Julian Union High SD	Hourly	1.00	0.000000	015	001	1	Hourly	24.680000	H	NAHRLY	24.680000
Julian High School	043001	Julian Union High SD	Full-Time 10 months	36.00	1.000000	003	006	17	Contract 10 Months	8203.200000	MTH10	MAST$	1000.000000

o **M_HR_SENIORITYLIST**

Displays each employee in their current position. Offers three different dates:

"Eff Date" = The current effective date showing on the "Job Data" screen. This date will reflect any change to the job data screen. These changes include step increases, salary schedule change, position change or data change.

"Original Start Date" = Original District Hire Date – the first time that an employee was hired in the district, whether a sub, part time or full time.

"Position Start Date" = Date employee started/hired into current position (sam position information showing on the query.

This query does not show every position that an employee has held at a particular district. It only displays the current position information and historical dates (above).

M_HR_SENIORITYLIST - Seniority List

Co: 043

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (63 kb)

View All

	Last	First Name	ID	Birthdate	Empl Record	Eff Date	Dept ID	Location	Descr	Original Start Date	Position Start Date	Reg/Temp
1				06/30/1958	0	07/01/2015	000	043001	Julian Union High SD	06/30/2015	06/30/2015	R
2				05/01/1968	1	07/02/2015	001	043001	Julian Union High SD	01/08/2007	05/16/2014	R
3				05/08/1972	1	08/01/2015	000	043002	Julian High	12/15/2005	01/01/2014	R
4				05/08/1972	2	08/01/2015	000	043001	Julian Union High SD	12/15/2005	12/15/2005	R

Empl Class	Employee Class	Position Nbr	Job Code	Position Title	Rate Code	Comp Rate	FTE	Months Worked
U	Classified Hourly	10430133	24060	Custodian	NAHRLY	16.080000	0.000000	12
E	Classified	10430236	26045	Bus Driver Supervisor	NAANNL	51029.000000	1.000000	12
U	Classified Hourly	30000004	21090	Instructional Aide	NAHRLY	21.130000	0.025000	10
U	Classified Hourly	10430245	21007	Hispanic Liaison	NAHRLY	24.300000	0.025000	10

o **M_HR_CRED_HOLD_BY_DIST**

If a hold is placed on an employee's credential, this query will display all credentials on hold.

M_HR_CRED_HOLD_BY_DIST - Credential Hold Information

District: 04500

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (11 kb)

View All   First ◄ 1-40 of 40 ► Last

	National Id	ID	Name	Unit	Job Code	Position	Descr	HR Status	Pay Status
1				04500	11020	10450905	Substitute Teacher	A	A
2				04500	11220	10450905	Substitute Teacher	A	A
3				04500	11220	10450905	Substitute Teacher	A	A
4				04500	29490	10450905	Substitute Teacher	A	A
5				04500	11220	10450905	Substitute Teacher	A	A
6				04500	29490	10450905	Substitute Teacher	A	A
7				04500	11220	10450905	Substitute Teacher	A	A

o **M_HR_SENIORITY_CRED**

M_HR_SENIORITY_CRED - Teacher Seniority List

Company: 045

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (817 kb)

View All   First ◄ 1-100 of 1635 ► Last

	NID	ID	Empl Record	Last	First Name	Unit	Position	Descr	Accomp	Major Code	Subject	ELA	Expire Dt	Job Code	Original Start Date	Posn Dt	Co	Union Code	Descr
1						04500	10459009	Teacher	TC1	SS	CL	N	09/01/2018	11300	08/01/2010	08/24/2010	045	T25	045 San Dieguito Faculty Assoc
2						04500	10450038	Psychologist	SC5	SP2	CL	N	03/01/2016	15090	02/07/2001	02/07/2001	045	T25	045 San Dieguito Faculty Assoc
3						04500	10450925	Teacher-Hrly	TC1	ENGX	CL	N	09/01/2019	11300	12/07/2015	12/07/2015	045	T25	045 San Dieguito Faculty Assoc
4						04500	10450925	Teacher-Hrly	TC1	SS	CL	N	09/01/2019	11300	12/07/2015	12/07/2015	045	T25	045 San Dieguito Faculty Assoc

o **M_KK_POSIT_COMBO_ACCTS_LIST**

Lists all position numbers along with account strings, or combo codes.

o Main Menu – Payroll for North America – Payroll Processing USA – Pay Period Reports – Payroll Register

This can be run after each Pre-Pay in addition to Final Payroll. This allows a district to view what their payroll will look like on final run.

- o **M_TL_REPORTED_TIME_AUDIT**

  This displays reported time that has been entered for an employee. Time entered on a time sheet is automatically recorded as "Reported Time". Once you have entered time you can view the time you have entered before you approve using this query.

  M_TL_REPORTED_TIME_AUDIT - Reported Time Audit

  From Date: 12/01/2015
  To Date: 12/31/2015
  District %: 045
  View Results

	Co	Location	Position	Descr	Name	ID	Workgroup	Empl Record	Rpt Dt	TRC	Quantity	OvrdRate	Hourly/Daily Rate	Reported Status	Payable Status
1	045	045120	10452126	Teacher			45-CER-ANN	0	12/15/2015	XARHR	1.00	1379.02	92.35	Approved	Taken by Payroll
2	045	045800	10458052	Sp Ed Teacher - Mild/Mod			45-CER-ANN	0	12/15/2015	XARHR	1.00	557.45	89.90	Approved	Taken by Payroll
3	045	045300	10453353	Secretary			45-EXC-FIX	0	12/01/2015	HRLE	8.00	0.00	21.54	Approved	Distributed
4	045	045300	10453353	Secretary			45-EXC-FIX	0	12/02/2015	HRLE	8.00	0.00	21.54	Approved	Distributed
5	045	045300	10453353	Secretary			45-EXC-FIX	0	12/03/2015	HRLE	8.00	0.00	21.54	Approved	Distributed

Combo Code	Fund	Resource	Goal	Function	Object	Site	Oper Unit	Frozen	Frozen Date	Operator ID	Date/Time Created	Last Operator ID to Modify	Date/Time Modified
000027558	0100	0000360	1110	1000	1100042	001	001	Frozen	01/31/2016	600558	01/11/2016 9:41:13PM	285132	01/13/2016 2:41:35PM
000027558	0100	0000360	1110	1000	1100042	001	001	Frozen	01/31/2016	600558	01/11/2016 9:41:13PM	285132	01/13/2016 2:41:36PM
								Frozen	12/31/2015	600558	12/07/2015 11:18:12AM	285132	12/07/2015 11:58:54AM
								Frozen	12/31/2015	600558	12/07/2015 11:18:12AM	285132	12/07/2015 11:58:54AM
								Frozen	12/31/2015	600558	12/07/2015 11:18:12AM	285132	12/07/2015 11:58:54AM

- o **M_TL_PAYABLE_TIME_AUDIT_DIST**

  This displays all payable time ("approved" time) that has been entered for an employee. Time that is entered on a time sheet is not converted to Payable Time until it is approved. Make sure that you have approved time before running this report or nothing will show.

  M_TL_PAYABLE_TIME_AUDIT_DIST - TL Payable Time Audit

  From Date: 12/01/2015
  To Date: 12/31/2015
  Co: 045
  View Results

	Company	Location	Empl ID	Name	Empl Record	Position	Rpt Dt	TRC	Quantity
1	045	045120			0	10452126	12/15/2015	XARHR	1.000000
2	045	045800			0	10458052	12/15/2015	XARHR	1.000000
3	045	045300			0	10453353	12/01/2015	HRLE	8.000000
4	045	045300			0	10453353	12/02/2015	HRLE	8.000000
5	045	045300			0	10453353	12/03/2015	HRLE	8.000000
6	045	045300			0	10453353	12/04/2015	HRLE	8.000000
7	045	045300			0	10453353	12/07/2015	HRLE	8.000000
8	045	045300			0	10453353	12/08/2015	HRLE	8.000000
9	045	045300			0	10453353	12/09/2015	HRLE	8.000000
10	045	045300			0	10453353	12/10/2015	HRLE	8.000000
11	045	045300			0	10453353	12/11/2015	HRLE	8.000000
12	045	045300			0	10453353	12/14/2015	HRLE	8.000000
13	045	045300			0	10453353	12/15/2015	HRLE	8.000000
14	045	045300			0	10453353	12/16/2015	HRLE	8.000000

Quantity	OvrdRate	Hrly Rate	Status	Status Desc	Frozen	Frozen Date	Combo Code	Fund	Resource	Goal	Function	Object	Site	Oper Unit
1.000000	1379.020000	92.345878	TP	Taken by Payroll	Y	01/31/2016	000027558	0100	0000360	1110	1000	1100042	001	001
1.000000	557.450000	89.896057	TP	Taken by Payroll	Y	01/31/2016	000027558	0100	0000360	1110	1000	1100042	001	001
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								
8.000000	0.000000	21.540000	PD	Distributed	Y	12/31/2015								

9.5.2 PeopleSoft HCM Most Common Mistakes

o Direct Deposit

▪ New direct deposit rules: PeopleSoft vs. Legacy

Legacy Direct Deposit

Sally Smith
San Diego County

District A

District B

District C

Direct Deposit A
Checking 1234
Savings 8775

Direct Deposit B
Checking 6372

Direct Deposit C
Savings 8775
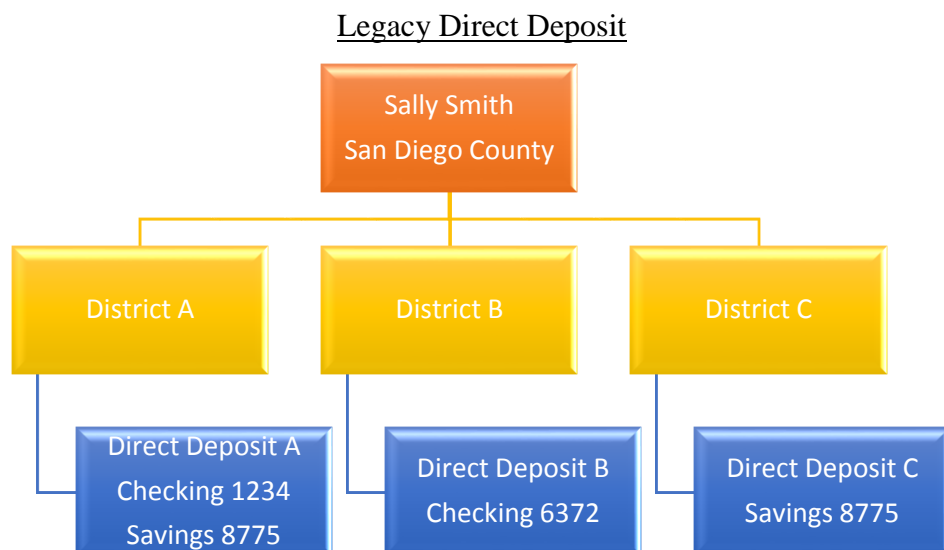
PeopleSoft Direct Deposit
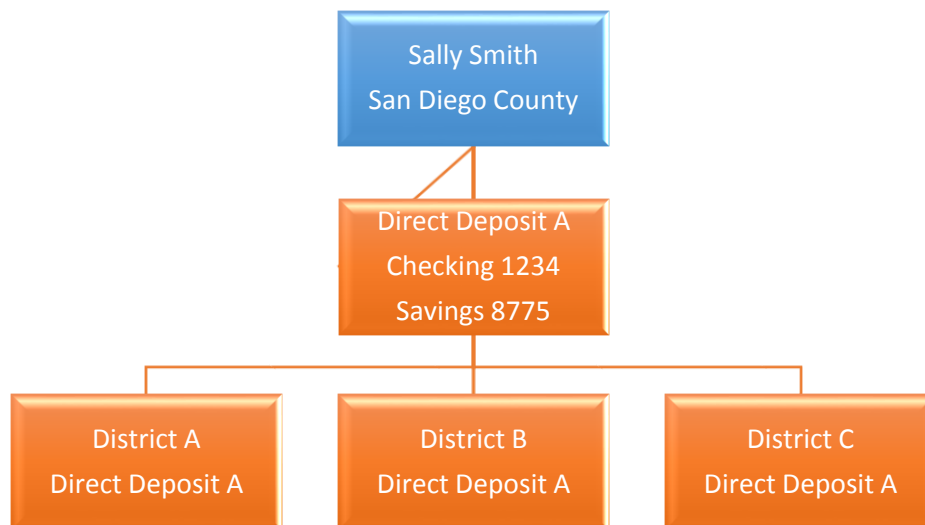
- Attaching a file – Direct Deposit Authorization

- *NEVER* use "Add New Bank"

o State/Federal Taxes

- Regardless of what tax information you are updating, you will *always* need to add a row on the "Federal Tax Data" tab.

- This is the only tab that has an Effective Date. The date carries through all tax tabs (Federal, State and Local).

o Compensation Rate Frequency

- Compensation frequency determines how often a person will be paid. It should also match to how the position has been established. For example, if a position is set up as a 10 month position, the compensation frequency on the job data screen should also reflect "MTH10", for 10 month pay. Be sure that an employee has the correct compensation frequency. A different pay frequency than the position will adjust the amount of monthly wages that employee receives.

- o FICA Status
  - There is a specific rubric for determining if an employee is eligible for FICA (Social Security) and Medicare. Certain employee classes are exempt from FICA or Medicare, or both. Please be sure that the FICA Eligibility is selected correctly. This does have an impact on employer and employee deductions, making this directly related to an employees pay.

| Work Location | Job Information | Job Labor | Payroll | Salary Plan | Compensation | SDCOE Job Data |

Employee | Empl ID
Empl Record 0

Payroll Information ?
Find | First 1 of 1 Last

Effective Date	07/01/2015		Action	Pay Rate Change
Effective Sequence	0		Reason	Salary Increase(By Percent)
HR Status	Active		Job Indicator	Primary Job
Payroll Status	Active			Current

Payroll System | Payroll for North America
Absence System | Absence Management ▼

Payroll for North America ?

Pay Group	43M	Julian Union High Pay Group		Holiday Schedule	043	JulianHigh
Employee Type	S	Salaried			
Tax Location Code	SDCOE	SDCOE		FICA Status	Medicare only ▼
GL Pay Type				
Combination Code				Edit ChartFields

Absence Management System

| Pay Group | 043CER | Julian High Certificated | | Accrual Hours Factor | 7.200000 |
| | | | | Total Work Days | 0 |

Setting
☑ Use Pay Group Eligibility | | Eligibility Group |
☑ Use Pay Group Rate Type | | Exchange Rate Type |
☑ Use Pay Group As Of Date | | Use Rate As Of ▼

Job Data | Employment Data | Benefits Program Participation

FICA Status Options	
Employee Types	**FICA Status**
PERS members	Subject
PERS non members	Subject
PERS non members (at an ARS district)	Medicare Only
STRS members	Medicare Only
STRS non members	Subject
STRS non members (at an ARS district)	Medicare Only
Student workers	Exempt – This is because they are not subject to Social Security and Medicare deductions
Board members	Subject
Board members (at an ARS district)	Medicare Only

- o Absence Management
  - ▪ Accrual Hours Factor

- Absence events must be entered *and* approved prior to the first pre-pay running. If they are entered *after* the first pre-pay they will not be captured by payroll and will not be reflected for pay or absence balances until the next payroll runs.

- o Position Control
  - Monthly/Daily/Hourly/Annual
  - Does Job Data screen reflect the same information as position
  - Department Budget Table
  - Position Department
    - If a position department is changed on the position "Add/Update Position" screen, you must also create a new "Department Budget Table" for that position. The "Department Budget Table" for a position is linked by the matching department identifier between the position and DBT. If the departments do not match when payroll runs PeopleSoft will not be able to match the position to the correct funding string. In this instance the position will be charged to suspense.
    - https://drive.google.com/open?id=0B7GAZcvwzU3tMmZmX0doUTdpem8

- o 20+ Hours – NEW
  - ▪ Group 3 districts and on, will be using this from the start
  - ▪ Districts who came on prior to Group 3, will need to go in and check the box for those who qualify. This will aid retirement in enrolling eligible employees into retirement.

- o Retiree Benefits – Group 3 ONLY at this point
  - 5800992: "Retiree Benefits" Employer Expense
  - 9201992: "AR Retiree Benefits" Employee Expense
- o Effective Dates
  - Please refer to the webinar located at
    https://drive.google.com/open?id=0B7GAZcvwzU3tNi1IX210TlBPeU0 for
    clarification on effective dates for Personal Information, Position Information, Job
    Data, DBT and Time Reporter Data.

10 EXHIBIT A – BUDGET CROSSWALK

DESCRIPTION	OBJECT CODE	FY 2015-2016 Current (Base Year) Unrestricted	Changes	Description	Revised Bud	FY 2016-2017 First Projected Year Unrestricted	Changes	Description	Revised Bud	FY 2017-2018 Second Projected Year Unrestricted	Changes	Description	Revised Bud
A Beginning Balance as of July 1		$ 752,846.00			$ 752,846.00	$ 687,017.00			$ 687,017.00	$ 696,715.00			$ 696,715.00
B Revenues													
1 LCFF Revenues	8010-8099	1,876,865	70,000	$20,000 - LCFF $50,000 - Property Tax	1,946,865	1,945,865			1,945,865	1,875,609			1,875,609
2 Federal Revenues	8100-8299	15,414			15,414	15,414			15,414	15,414			15,414
3 Other State Revenues	8300-8599	105,950			105,950	27,416			27,416	27,416			27,416
4 Other Local Revenues	8600-8799	18,474	25,000	$5,000 - Donation $20,000 - MOU Inst Pgm	43,474	18,474	20,000	$20,000 MOU Inst Pgm	38,474	18,474	20,000	$20,000 MOU Inst Pgm	38,474
5 Total Revenues		$ 2,016,703.00	95,000.00		$ 2,111,703.00	$ 2,007,169.00	20,000.00		$ 2,027,169.00	$ 1,936,913.00	20,000.00		$ 1,956,913.00
Beginning Balance & Revenue (A+B5)		$ 2,769,549.00	95,000.00		$ 2,864,549.00	$ 2,694,186.00	20,000.00		$ 2,714,186.00	$ 2,633,628.00	20,000.00		$ 2,653,628.00
C Expenditures													
1 Certificated Salaries	1000-1999	809,439	15,000	$7,000 - After School Pgm $5,000 - Intervention $3,000 - Tutoring	824,439	822,785	15,000	$7,000 - After School Pgm $5,000 - Intervention $3,000 - Tutoring	837,785	824,467	15,000	$7,000 - After School Pgm $5,000 - Intervention $3,000 - Tutoring	839,467
2 Classified Salaries	2000-2999	333,869			333,869	263,392			263,392	269,350			269,350
3 Employee Benefits	3000-3999	354,441			354,441	297,139			297,139	311,246			311,246
4 Books & Supplies	4000-4999	110,020			110,020	72,734			72,734	72,734			72,734
5 Services, Other Operating Exp	5000-5999	279,740	(25,000)	$25,000 - Transport. Svcs	254,740	254,973	(25,000)	$25,000 - Transport. Svcs	229,973	254,973	(25,000)	$25,000 - Transport. Svcs	229,973
6 Capital Outlay	6000-6999	0			0	0			0	0			0
7 Other Outgo - exclude Direct Sup.	7100-7299	(20,000)			(20,000)	(20,000)			(20,000)	(20,000)			(20,000)
8 Debt Service	7400-7499	0			0	0			0	0			0
9 Direct Support/Indirect Costs	7300-7399	(36,464)			(36,464)	(34,120)			(34,120)	(34,939)			(34,939)
11 Projected Budget Reduction		0			0	0			0	0			0
12 Total Expenditures:		$ 1,831,045.00	(10,000.00)		$ 1,821,045.00	$ 1,656,903.00	(10,000.00)		$ 1,646,903.00	$ 1,677,831.00	(10,000.00)		$ 1,667,831.00
D Interfund Xfers/Other Sources													
1 Transfers In	8910-8929	0			0	0			0	0			0
2 Transfers Out	7610-7629	0			0	0			0	0			0
3 Sources	8930-8979	0			0	0			0	0			0
4 Uses	7630-7699	0			0	0			0	0			0
5 Contributions	8980-8999	(356,487)			(356,487)	(370,568)			(370,568)	(390,874)			(390,874)
E Net Increase (Decrease) In Fund Balance		$ (170,829.00)	105,000.00		$ (65,829.00)	$ (20,302.00)	30,000.00		$ 9,698.00	$ (131,792.00)	30,000.00		$ (101,792.00)
F Ending Balance		$ 582,017.00	105,000.00		$ 687,017.00	$ 666,715.00	30,000.00		$ 696,715.00	$ 564,923.00	30,000.00		$ 594,923.00
1 Revolving Cash	9711	0			0	0			0	0			0
2 Other Reserves	97xx	0			0	0			0	0			0
3 Restricted	9740	0			0	0			0	0			0
4 Stabilization Arrangements	9750	0			0	0			0	0			0
5 Other Commitments	9760	0			0	0			0	0			0
6 Assigned - Other Assignments	9780	0			0	0			0	0			0
7 Reserve for Economic Uncertainties	9789	155,138			153,288	128,417			126,567	132,640			130,790
8 Unassigned/Unappropriated Amount	9790	426,879			533,729	538,298			570,148	432,283			464,133
G Components of Ending Fund Balance Total		$ 582,017.00	-		$ 687,017.00	$ 666,715.00	-		$ 696,715.00	$ 564,923.00	-		$ 594,923.00

DESCRIPTION	OBJECT CODE	FY 2015-2016 Current (Base Year)				FY 2016-2017 First Projected Year				FY 2017-2018 Second Projected Year			
		Restricted	Changes	Description	Revised Bud	Restricted	Changes	Description	Revised Bud	Restricted	Changes	Description	Revised Bud
A Beginning Balance as of July 1		$ 412,358.00			$ 412,358.00	$ 79,608.83			$ 79,608.83	$ 69,705.83			$ 69,705.83
B Revenues													
1 LCFF Revenues	8010-8099	6,002			6,002	6,002			6,002	6,002			6,002
2 Federal Revenues	8100-8299	95,282			95,282	56,755			56,755	56,755			56,755
3 Other State Revenues	8300-8599	248,852			248,852	248,852	(5,000)	$(5,000) - Decrease in Sped	243,852	243,852	(5,000)	$(5,000) - Decrease in Sped	243,852
4 Other Local Revenues	8600-8799	205,349			205,349	197,349			197,349	197,349			197,349
5 Total Revenues		$ 555,485.00	$ -		$ 555,485.00	$ 508,958.00	$ (5,000.00)		$ 503,958.00	$ 508,958.00	$ (5,000.00)		$ 503,958.00
Beginning Balance & Revenue (A+B5)		$ 967,843.00	$ -		$ 967,843.00	$ 588,566.83	$ (5,000.00)		$ 583,566.83	$ 578,663.83	$ (5,000.00)		$ 573,663.83
C Expenditures													
1 Certificated Salaries	1000-1999	238,175			238,175	224,000			224,000	226,000			226,000
2 Classified Salaries	2000-2999	146,437	30,000	$30,000 - New Inst Aide	176,437	146,287	30,000	$30,000 - New Inst Aide	176,287	147,867	30,000	$30,000 - New Inst Aide	177,867
3 Employee Benefits	3000-3999	196,965			196,965	205,165			205,165	212,941			212,941
4 Books & Supplies	4000-4999	78,832			78,832	45,713			45,713	45,713			45,713
5 Services, Other Operating Exp	5000-5999	295,787	(57,000)	$(57,000) - NPS term out	238,787	256,144	(57,000)	$(57,000) - NPS term out	199,144	256,144	(57,000)	$(57,000) - NPS term out	199,144
6 Capital Outlay	6000-6999	279,061			279,061	0			0	51,373			51,373
7 Other Outgo - exclude Direct Sup.	7100-7299	0			0	0			0	0			0
8 Debt Service	7400-7499	0			0	0			0	0			0
9 Direct Support/Indirect Costs	7300-7399	36,464			36,464	34,120			34,120	34,939			34,939
11 Projected Budget Reduction		0			0	0			0	0			0
12 Total Expenditures:		$ 1,271,721.17	$ (27,000.00)		$ 1,244,721.17	$ 911,429.00	$ (27,000.00)		$ 884,429.00	$ 974,977.00	$ (27,000.00)		$ 947,977.00
D Interfund Xfers/Other Sources													
1 Transfers In	8910-8929	0			0	0			0	0			0
2 Transfers Out	7610-7629	0			0	0			0	0			0
3 Sources	8930-8979	0			0	0			0	0			0
4 Uses	7630-7699	0			0	0			0	0			0
5 Contributions	8980-8999	356,487			356,487	370,568			370,568	390,874			390,874
E Net Increase (Decrease) In Fund Balance		$ (359,749.17)	$ 27,000.00		$ (332,749.17)	$ (31,903.00)	$ 22,000.00		$ (9,903.00)	$ (75,145.00)	$ 22,000.00		$ (53,145.00)
F Ending Balance		$ 52,608.83	$ 27,000.00		$ 79,608.83	$ 47,705.83	$ 22,000.00		$ 69,705.83	$ (5,439.17)	$ 22,000.00		$ 16,560.83
1 Revolving Cash	9711	0			0	0			0	0			0
2 Other Reserves	97xx	0			0	0			0	0			0
3 Restricted	9740	52,609	27,000		79,609	47,706	22,000		69,706	(5,439)	22,000		16,561
4 Stabilization Arrangements	9750	0			0	0			0	0			0
5 Other Commitments	9760	0			0	0			0	0			0
6 Assigned - Other Assignments	9780	0			0	0			0	0			0
7 Reserve for Economic Uncertainties	9789	0			0	0			0	0			0
8 Unassigned/unappropriated Amount	9790	0			0	0			0	0			0
G Components of Ending Fund Balance Total		$ 52,608.83	$ 27,000.00		$ 79,608.83	$ 47,705.83	$ 22,000.00		$ 69,705.83		$ 22,000.00		$ 16,560.83

DESCRIPTION	OBJECT CODE	FY 2015-2016 Current (Base Year)			FY 2016-2017 First Projected Year			FY 2017-2018 Second Projected Year		
		Unrestricted	Restricted	Revised Bud	Unrestricted	Restricted	Revised Bud	Unrestricted	Restricted	Revised Bud
A Beginning Balance as of July 1		$ 752,846.00	$ 412,358.00	$ 1,165,204.00	$ 687,017.00	$ 79,608.83	$ 766,625.83	$ 696,715.00	$ 69,705.83	$ 766,420.83
B Revenues										
1 LCFF Revenues	8010-8099	1,946,865	6,002	1,952,867	1,945,865	6,002	1,951,867	1,875,609	6,002	1,881,611
2 Federal Revenues	8100-8299	15,414	95,282	110,696	15,414	56,755	72,169	15,414	56,755	72,169
3 Other State Revenues	8300-8599	105,950	248,852	354,802	27,416	243,852	271,268	27,416	243,852	271,268
4 Other Local Revenues	8600-8799	43,474	205,349	248,823	38,474	197,349	235,823	38,474	197,349	235,823
5 Total Revenues		$ 2,111,703.00	$ 555,485.00	$ 2,667,188.00	$ 2,027,169.00	$ 503,958.00	$ 2,531,127.00	$ 1,956,913.00	$ 503,958.00	$ 2,460,871.00
Beginning Balance & Revenue (A+B5)		$ 2,864,549.00	$ 967,843.00	$ 3,832,392.00	$ 2,714,186.00	$ 583,566.83	$ 3,297,752.83	$ 2,653,628.00	$ 573,663.83	$ 3,227,291.83
C Expenditures										
1 Certificated Salaries	1000-1999	809,439	238,175	1,047,614	837,785	224,000	1,061,785	839,467	226,000	1,065,467
2 Classified Salaries	2000-2999	333,869	146,437	480,306	263,392	176,287	439,679	269,350	177,867	447,217
3 Employee Benefits	3000-3999	354,441	196,965	551,406	297,139	205,165	502,304	311,246	212,941	524,187
4 Books & Supplies	4000-4999	110,020	78,832	188,852	72,734	45,713	118,447	72,734	45,713	118,447
5 Services, Other Operating Exp	5000-5999	279,740	295,787	575,527	229,973	199,144	429,117	229,973	199,144	429,117
6 Capital Outlay	6000-6999	0	279,061	279,061	0	0	0	0	51,373	51,373
7 Other Outgo - exclude Direct Sup.	7100-7299	(20,000)	0	(20,000)	(20,000)	0	(20,000)	(20,000)	0	(20,000)
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(36,464)	36,464	0	(34,120)	34,120	0	(34,939)	34,939	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures		$ 1,831,045.00	$ 1,271,721.17	$ 3,102,766.17	$ 1,646,903.00	$ 884,429.00	$ 2,531,332.00	$ 1,667,831.00	$ 947,977.00	$ 2,615,808.00
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(356,487)	356,487	0	(370,568)	370,568	0	(390,874)	390,874	0
E Net Increase (Decrease) In Fund Balance		$ (75,829.00)	$ (359,749.17)	$ (435,578.17)	$ 9,698.00	$ (9,903.00)	$ (205.00)	$ (101,792.00)	$ (53,145.00)	$ (154,937.00)
F Ending Balance		$ 677,017.00	$ 52,608.83	$ 729,625.83	$ 696,715.00	$ 69,705.83	$ 766,420.83	$ 594,923.00	$ 16,560.83	$ 611,483.83
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	677,017	52,609	729,626	696,715	69,706	766,421	594,923	16,561	611,484
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	0	0	0	0	0	0	0	0	0
8 Unassigned/unappropriated Amount	9790	0	0	0	0	0	0	0	0	0
G Components of Ending Fund Balance Total		$ 677,017.00	$ 52,608.83	$ 729,625.83	$ 696,715.00	$ 69,705.83	$ 766,420.83	$ 594,923.00	$ 16,560.83	$ 611,483.83

11 EXHIBIT B – STRS ON BEHALF

1. For 2015-2016 calculation Go to the SDCOE website and pull the 1314 STRS Salary Subject amount SDCOE Retirement Reporting website

2. Multiply the "STRS salary subject" amount by 7.125890%

3. If you have completed all "actuals" financial transactions in FIS and/or PeopleSoft, then do an extract from FIS or PS for SACS.

4. Upload the extract to SACS. Once in SACS do an export out of SACS to generate a DAT file

5. You will load the DAT file into the spreadsheet by clicking "Select and Load File"

6. Once the DAT file is loaded there will be two menu options, you will select the option for Unaudited Actuals (NOT BUDGET)

7. After clicking/highlighting this choice you will enter the number you calculated in Step 2 in the box below the DAT file selection

8. Click "Run Extraction and Analysis"
9. Click on the tab at the bottom titled "Journal Entry". This will have the journal entry that you will need to enter into FIS or PS (it is an ACTUALS journal entry). **If your district uses 3111 and 3112** you will need to adjust your journal entry from 3101 and 3102 to 3111 and 3112. The journal entry will complete the entry for **ALL FUNDS** that have 3101 or 3102 accounts.

10. You will need to make sure that each of these account strings exists within People Soft or FIS in order to be able to process the Journal Entry.
    a. PeopleSoft – Generate a Budget Journal with either dollar amounts that match or zero amounts in order to create these account strings.
    b. FIS – add each chart string to the District Chart of Accounts
11. Make the Journal Entry in FIS or PS using the FYTRN or GL Journal screens with a **06/30/2016 date**.
12. Then you will need to do another extract out of PS or FIS in order to get it back into SACS.

12 EXHIBIT C – OPEB CALCULATION

Districts will have two methods to calculate their OPEB. A district can calculate their OPEB transaction using the OPEB Calculator, or do a manual calculation. Both methods are outlined below.

12.1 Calculating OPEB using the OPEB Calculator:

Items needed prior to beginning calculation:

- Download the OPEB Calculator from the Financial Reporting website.
- Most recent actuarial that covers the 2015-2016 fiscal year.
- The total cost charged to 3701 and 3702 throughout the 2015-2016 fiscal year.
- 2 Queries:
  - o FAR_GL_ACTUALS_FOR_OPEB
    - Simply run and save the query.
  - o FAR_POSITION_W_EE_AND_ACCOUNT
    - We have added several new parameters for this query to help districts in filtering the information prior to having to download it. This should help reduce the number of results that a district will need to comb through to determine OPEB-eligibility.
    - For this query you will need to run the query and establish who is OPEB-eligible at your district.
    - Employees who are not eligible for OPEB should be deleted from the spreadsheet.
    - Save the final copy of the spreadsheet once you have determined the employees listed only represent those that are OPEB eligible.

CALCULATOR STEPS

1. Open the OPEB Calculator for PS spreadsheet.
2. Once the spreadsheet is open, click "Enable Content".
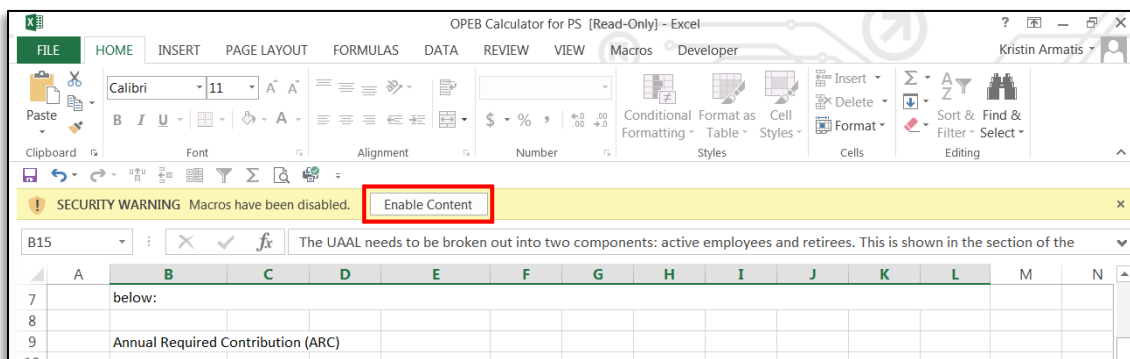
3. Tab "OPEB District Data"
   a. Select your District and the fiscal year from the drop down menus.

b. The yellow boxes in section a.) and b.) should be entered with the information enclosed in your actuarial study.

c. The yellow boxes in section f.) should contain the amounts the district spent in object code 3701 and 3702 throughout the year.

4. Tab "FAR_GL_ACTUALS_FOR_OPEB"
   a. Copy and Paste the "FAR_GL_ACTUALS_FOR_OPEB" query that you already ran into this tab.

5. Tab "FAR_POSITION_W_EE_AND_ACCOUNT"
    a. Copy and Paste the "FAR_POSITION_W_EE_AND_ACCOUNT" query that you already ran and modified, into this tab.

6. Return back to the "OPEB District Data" tab. Click Calculate OPEB.

7. You will receive confirmation once the calculation is complete. Click "OK".
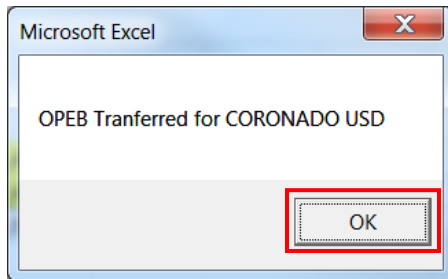
8. You will then be taken to the "Journal Entry Form". The journal entry needed has been completed.

   a. Because of rounding your transfer may be off by a few pennies.

   b. In order to enter the adjustment use the adjustment boxes to the right to bring the transfer into balance. You may enter either a positive or negative number into the adjustment box depending on what you need.

   c. Districts have the option of adding the resource, PY, site, and location to the transfer template. If you choose to add these please make sure that you follow the below format:

      i. Resource – 7 digits "0000000"
      ii. PY – 1 digit "0"
      iii. Site – 3 digits "000"
      iv. Loc – 3 digits "000"

	Fund	Resource	PY	Goal	Function	Object	Site	Loc	Increase (+)	Decrease (-)
4										
5						GRAND TOTAL IN BALANCE:			$ 104,069.01	$ 104,069.01
6	0100					3701000				$ 67,521.01
7	0100					3702000				$ 36,548.00
8	0100	0000000		1110	1000	3701000	001		$ 33,807.80	
9	0100	0000000		1110	2100	3701000	001		$ 189.28	
10	0100	0000000		1110	2700	3701000	001		$ 8.69	
11	0100	0000000		1110	4200	3701000	001		$ 192.60	
12	0100	0000000		1110	2490	3701000	001		$ 88.62	
13	0100	0000000		1110	4000	3701000	003		$ 21.60	
14	0100			1110	2140	3701000			$ 183.63	
15	0100			0000	2100	3701000			$ 1,293.66	
16	0100			0000	3160	3701000			$ 11.38	
17	0100			0000	2700	3701000			$ 2,912.53	

9. Enter your transfer into PeopleSoft.
   a. You have 2 options for entering this into PeopleSoft.
      i. Using the "Journal Entry Form" tab you can manually enter the data on the "GL Journal" screen.
      ii. Using the "PS Journal Upload" tab to copy and paste information into the GL Journal Upload template and upload into PeopleSoft. For specific instructions on this method please see instructions titled "Uploading OPEB GL Journal in PeopleSoft".

12.2 Calculating OPEB manually:

1. Obtain information from the Actuarial Report

   a. Find the Annual Required Contribution in your district's actuarial study. It should be broken down into two components: Normal Cost and Amortization of the Unfunded Actuarial Accrued Liability (UAAL). Enter these amounts and determine the percentage of the total as shown below:

Annual Required Contirbution (ARC)		
Normal Cost	$ 21,726.00	42.07%
Amortization of UAAL	$ 29,912.00	57.93%
Annual Required Contirbution	$ 51,638.00	100.00%

   b. The UAAL needs to be broken out into two components: active employees and retirees. This is shown in the section of the report that shows the Actuarial Accrued Liability (AAL). Enter these amounts and determine the percentage of the total as shown below:

Actuarial Accrued Liability (AAL)		
Actives	$335,980.00	76.71%
Retirees	$102,024.00	23.29%
Total AAL	$438,004.00	100.00%

c. The percentages for the AAL need to be applied to the Amortized UAAL of $29,912 as shown below:

Breakdown of UAAL		
Actives	$ 22,944.62	76.71%
Retirees	$ 6,967.38	23.29%
Total Amortized UAAL	$ 29,912.00	100.00%

d. Incorporate the dollar amounts for the UAAL into a final chart breaking down the components of the ARC as shown below:

Annual Required Contirbution (ARC)		
Normal Cost	$ 21,726.00	42.07%
UAAL Actives	$ 22,944.62	44.43%
UAAL Retirees	$ 6,967.38	13.49%
ARC	$ 51,638.00	100.00%

e. Actual retiree benefit costs must be allocated according to the percentages created in Step 1d. Districts must use the following objects:

   i.   Normal Cost: Objects 3751, 3752

   ii. UAAL Actives: Either Objects 3751, 3752 or 3701, 3702

   iii. UAAL Retirees: Objects 3701, 3702

2. Download data from PeopleSoft and import it into Microsoft Excel.

   a. Go to PeopleSoft Finance.

   b. Main Menu - Reporting Tools - Query - Query Viewer

   c. Enter Query Name: FAR_GL_ACTUALS_FOR_OPEB

   d. Enter your LEA/BU (District Number)

   e. Enter the fiscal year

   f. Click View Results

   g. To export to excel click the "Excel Spreadsheet" link

h. Once into Excel, delete the first row of data

i. You will have a table that looks like this:

j. Highlight column "H", Object. Click on the Box with the "!" on it. Click the drop down menu and click "Convert to Number".

3. Create 2 new fields called "Goal Function" and "Salary Type" as shown below. Instructions for formulas for these fields will follow:

4. Create a new column called "Goal Function".

    a. Create a formula that combines the goal and function field.

    b. The formula should use the "&" symbol instead of the "+" symbol like this: =E2&F2

    c. The result will look like this: 11101000

5. Create a new column called "Salary Type" to distinguish between certificated and classified salaries.

a. Create a lookup table like this:

R	S
1000000	Certificated
2000000	Classified

b. In the Salary Type column, the formula should look like this:

=LOOKUP(H2,$R$2:$R$3,$S$2:$S$3)

c. This will assign Certificated to all account strings with objects 1000000-1999999 and Classified to all account strings with objects 2000000-2999999.

d. Be sure to save the file as Excel and change the name on the worksheet tab before proceeding.

6. Create a Pivot Table in a new worksheet with "Fund" and "Goal Function" for Rows, "Salary Type" for Columns, and "Trans" for Data. This will add up all the salaries for a particular combination of fund, goal and function. The pivot table will look like this:

	A	B	C	D	E
1	Sum of S		Salary Type		
2	Fund	Goal Function	Certificated	Classified	Grand Total
3	⊟0100	00002700	55250.04		55250.04
4		00003110	31478.38		31478.38
5		00003160		2479.93	2479.93
6		00003600		37464.94	37464.94
7		00007100	55250.04	22821.24	78071.28
8		00007200		115178.96	115178.96

7. Create Cost Allocation for Objects 3701 and 3702

a. Copy the pivot table and use paste special to paste the table into a new worksheet. Be sure to pick the option to paste "values and number formats".

b. Create two new columns to calculate the percentage certificated and percentage classified salaries of the total salaries for the whole district.

A	B	C	D	E	F	G
Goal Function	Certificated	Classified	Grand Total		% Certificated	% Classified
00002700	55250.04		55250.04		3.41%	0.00%
00003110	31478.38		31478.38		1.94%	0.00%
00003160		2479.93	2479.93		0.00%	0.15%
00003600		37464.94	37464.94		0.00%	2.31%
00007100	55250.04	22821.24	78071.28		3.41%	1.41%
00007200		115178.96	115178.96		0.00%	7.11%
00008100		99029.07	99029.07		0.00%	6.11%

c. Determine the percentage of your total costs that will be charged to 3701 and 3702 based on the distribution of the ARC determined in Step 1d and 1e. In the example, the district chooses to charge UAAL Actives 44.43%) and UAAL Retirees (13.49%) to 3701 and 3702 for a total of 57.93%.

d. Figure out the total that was charged to Objects 3701 and 3702 throughout the year and multiply it by the percentage of ARC determined in Step 7c. In this example: $25,680.42 in retiree benefit costs multiplied by 57.93%=$14,875.14

e. Create two new columns called 3701 and 3702. Use the percentages that have been calculated in Step 7b to distribute the amount determined in Step 7d to objects 3701 and 3702 to each fund goal function combination as shown below:

Goal Function	3701	3702	TOTAL
00002700	$ 507.05	$ -	$ 507.05
00003110	$ 288.89	$ -	$ 288.89
00003160	$ -	$ 22.76	$ 22.76
00003600	$ -	$ 343.83	$ 343.83
00007100	$ 507.05	$ 209.44	$ 716.48
00007200	$ -	$ 1,057.03	$ 1,057.03
00008100	$ -	$ 908.82	$ 908.82
11101000	$ 5,578.86	$ 33.58	$ 5,612.44

8. Download Data from PeopleSoft HCM

   a. Go to Main Menu - Reporting Tools - Query - Query Viewer

      i. Search for Query Name: FAR_POSITION_W_EE_AND_ACCOUNT

      ii. Enter your District Number and Fiscal Year. Click "View Results"

      iii. To export it to Excel click on the "Excel Spreadsheet" Link

   b. Determine which employees are eligible for OPEB.

i. To determine whether an employee is eligible for OPEB, you can look at the bargaining group or other applicable criteria.

9. Create three new fields called "Goal Function", "Salary Type" and "FTE"

    a. Use the same instructions shown in Steps 4 and 5 for the Goal Function and Salary Type fields.

    b. For the FTE field, make sure that FTE is only calculated for eligible employees. Use the column titled "Combo Code FTE".

    c. Create a pivot table in a new worksheet with "Goal Function" for Rows, "Salary Type" for Columns, and "FTE" for Data. This will add up all the FTE for a particular combination of goal and function. The pivot table will look like this:

Sum of FTE		Salary Type	
Fund	Goal Function	Certificated	Grand Total
⊟0100	11101000	3.81	3.81
	32001000	1	1
	60001000	0.39	0.39

10. Create FTE Distribution to Direct Charge Costs to Objects 3751 and 3752

    a. Copy the pivot table and use paste special to paste the table into a new worksheet. Be sure to pick the option to paste "values and number formats".

    b. Determine the percentage of your total costs that will be charged to 3751 and 3752 based on the distribution of the ARC determined in Step 1d and 1e. In the example, the district chooses to charge only the Normal Cost (42.07%) to Objects 3751, 3752.

    c. Figure out the total that was charged to Objects 3701 and 3702 throughout the year and multiply it by the percentage of the ARC determined in Step 10b. In this example: $25,680.42 in retiree benefit costs multiplied by 42.07%=$10,803.75

    d. Determine the amount to charge to each FTE by dividing the amount in Step 10c by the total FTE. In this case $10,803.75 divided by 5.2=$2,077.64.

    e. Create two new columns for Objects 3751 and 3752. Multiply the FTE on each line for certificated and classified staff by the dollar amount per FTE determined in 10d as shown below:

Sum of FTE		Salary Type				
Fund	Goal Function	Certificated	Grand Total		3751	3752
0100	11101000	3.81	3.81	$	7,915.83	$ -
	32001000	1	1	$	2,077.64	$ -

Write a journal entry that credits the accounts you initially used to charge 3701 and 3702 and debits 3701, 3702, 3751 and 3752 using the new distribution you have created in Steps 7 and 10. You will need to use a due to due from for any transfers between funds if this is done after June 30.

13 EXHIBIT D – REVOLVING CASH SAMPLE DOCUMENTS

RESOLUTION ESTABLISHING CAFETERIA REVOLVING CASH ACCOUNT

(Education Code 38091)

_____ School District, San Diego County

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted.

WHEREAS, the Governing Board desires to provide greater flexibility in the payment of District obligations; NO THEREFORE

BE IT RESOLVED pursuant to Education Code 38091, a Cafeteria Revolving Cash Account is established in the _____ Bank in the amount of _____ Dollars ($_____).

BE IT FURTHER RESOLVED, that _____ or _____ is authorized to make immediate payments by check drawn on the Cafeteria Revolving Cash Account bank account in accordance with rules and regulations adopted by this Governing Board.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

  AYES: Members

  NOES: Members

  ABSENT: Members

STATE OF CALIFORNIA)

) ss.

COUNTY OF SAN DIEGO)

I, _____, Clerk/Secretary to the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

_____

Clerk/Secretary to Governing Board

RESOLUTION ESTABLISHING A REVOLVING CASH FUND

(Education Code Section 42800-5)

_____ **School District**

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the expeditious purchase of services and/or material makes it necessary that a Revolving Cash Fund be established for the use of the chief accounting officer of the district, and

WHEREAS, _____ is the chief accounting officer of said District, and

WHEREAS, the estimated expenditures of said District for the current fiscal year are approximately _____ Dollars ($_____);

NOW THEREFORE BE IT RESOLVED by the Governing Board of the District that pursuant to Education Code Sections 42800-5, a Revolving Cash Fund in the amount of _____ Dollars ($_____) for the use of the chief accounting officer is hereby established, subject to the approval of the Superintendent of Schools, San Diego County.

BE IT FURTHER RESOLVED, that a bond shall be furnished and all other conditions shall be complied with as set forth in the Education Code.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

          AYES:

          NOES:

          ABSENT:

STATE OF CALIFORNIA   )

) ss.

COUNT OF SAN DIEGO   )

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

_____

                                 Clerk/Secretary of the Governing Board

I hereby approve the establishment of the Revolving Cash Fund as set forth in the foregoing resolution.

_____   _____

Date   Superintendent of Schools, San Diego County

RESOLUTION ESTABLISHING ALTERNATIVE REVOLVING CASH ACCOUNT

(Education Code 42810)

_____ School District, San Diego County

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the expeditious purchase of services and/or material makes it necessary that a Revolving Cash Fund be established for the use of principals/administrative officials of the District; and

WHEREAS, the instructional supply budget of the District for the current year is _____ Dollars ($_____); and

WHEREAS, _____ is a principal/administrative official of the District; NOW THEREFORE

BE IT RESOLVED pursuant to Education Code 42810, a Revolving Cash Fund is hereby established in the _____ Bank in the amount of _____ Dollars ($_____) which may be expended for the following purposes in accordance with rules and regulations adopted by the Governing Board: _____.

BE IT FURTHER RESOLVED, that a bond shall be furnished as set forth in the Education Code.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

       AYES:
       NOES:
       ABSENT:

STATE OF CALIFORNIA   )
) ss.
COUNT OF SAN DIEGO   )

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

_____
Clerk/Secretary of the Governing Board

RESOLUTION ESTABLISHING PREPAYMENT REVOLVING CASH ACCOUNT

(Education Code 42820)

_____ **School District, San Diego County**

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the Governing Board desires to provide greater flexibility in the payment of District obligations, NOW THEREFORE

BE IT RESOLVED pursuant to Education Code 42820, a Revolving Cash Fund is hereby established in the _____ Bank in the amount of _____ Dollars ($_____).

BE IT FURTHER RESOLVED, that _____ or _____ is authorized pursuant to Education Code 42821 to make immediate payments by check drawn on the Revolving Cash fund bank account in accordance with rules and regulations adopted by this Governing Board.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

    AYES:
    NOES:
   ABSENT:

STATE OF CALIFORNIA)
) ss.
COUNT OF SAN DIEGO)

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

      _____

        Clerk/Secretary of the Governing Board

RESOLUTION FOR CHANGE OF REVOLVING CASH FUND CUSTODIAN

(Education Code 42800-5)

_____ School District, San Diego County

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the expeditious purchase of services and/or material makes it necessary that a Revolving Cash Fund be established for the use of the chief accounting officer of the District; and

WHEREAS, a Revolving Cash Fund was established for use by _____ by the _____ School District Governing Board on _____ and approved by the County Superintendent of Schools pursuant of Education Code Section 42800; and

WHEREAS, the approved amount of the established Revolving Cash Fund is _____ Dollars ($_____); and

WHEREAS, _____ has replaced _____ as the chief accounting officier of the district; and

WHEREAS, _____ accepts the revolving cash fund as being in good order and fully reconciled to his/her satisfaction;

NOW, THEREFORE

BE IT RESOLVED by the Governing Board of the District that pursuant to Education Code Sections 42800-5, a Revolving Cash Fund in the amount of $_____ is hereby authorized for use by _____, subject to the approval of the Superintendent of Schools, San Diego County.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

          AYES:
          NOES:
        ABSENT:

STATE OF CALIFORNIA   )
) ss.
COUNT OF SAN DIEGO   )

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

_____
                                         Clerk/Secretary of the Governing Board

RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS

(COMMERCIAL WARRANTS)

_____ School District, San Diego County ON MOTION OF member _____, seconded by member _____ effective _____ through June 30, _____.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, _____ be and is hereby authorized to sign any and all orders in the name of said District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the County Office.

PASSED AND ADOPTED by said Governing Board on _____ by the following vote:

                AYES:
                NOES:
                ABSENT:

STATE OF CALIFORNIA   )
) ss.
COUNT OF SAN DIEGO   )

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this _____ day of _____, 20____.

_____

Clerk/Secretary of the Governing Board

Manual signature(s) of authorized person(s):   Facsimile signature(s), if applicable (rubber stamp):

_____   _____

_____   _____

_____   _____

_____   _____

14 EXHIBIT E – ASB SAMPLE DOCUMENTS

Sample Documents Include:

- Board Policy
- Constitutions, Bylaws and Budgets
- Application for Student Club
- ASB Meeting Minutes
- Coin and Currency Count
- Report on Ticket Sales
- Request for Approval – Fundraising Event
- Revenue Potential
- Internal Controls Checklist by Job Responsibility
- Document Checklist and Questions
- Bank Reconciliation

Sample Associated Student Body (ASB) Constitutions and Bylaws

Best Practices School Sample ASB Constitution

(Name of School)

(Name of Student Council or Club)

ASB Constitution

Article I – Name of the Organization

The name of the organization shall be the Associated Student Body (ASB) of the Best Practices School.

Article 2 - Objectives and Purpose.

This organization shall have as its objective and purpose the conduct of activities on behalf of the students of the Best Practices School as approved by the principal/school administrator and the governing board of the Best Practices School. These shall include:

- Provide a democratic forum in which students can address school issues that affect their lives.
- Maintain continual communication from students to faculty members and administrators as well as among the students within the school.
- Offer a year-long program of social functions and community involvement projects for students.
- Provide leadership training for student in the duties and responsibilities of good citizenship, using the school environment as the primary training ground.

Article 3 – Organization and Membership

All registered students enrolled in the Best Practices School shall be members of the Associated Student Body. Members shall be entitled to one vote in all student body elections.

Any registered student is eligible for election to the student council according to election procedures.

The election of representatives shall take place the _____ week of the _____ term or semester of school. Any member shall be removed if they miss three (3) meetings without presenting reasonable justification.

Article 4 – Executive Board

The executive board shall consist of the following ASB officers:

- President
- Vice-President
- Treasurer
- Secretary
- Historian
- Activities Chair (or Commissioner of Activities)
- Publicity Chair (or Commissioner of Publicity)

- Athletics Chair (or Commissioner of Athletics)
- Academics Chair (or Commissioner of Academics)

The executive board shall have all executive powers. The executive board members shall serve as acting and voting members of the Best Practices School Student Council. The appointed officers and the adviser are non-voting members.

Duties of the executive board members are outlined in the bylaws to the constitution.

The positions on the executive board shall be filled by a general election of the ASB, held annually.

No member of the executive board may hold more than one ASB office or class office.

Executive board members shall hold office for one school year.

Article 5 – Student Council

The legislative powers of the ASB shall be vested in the student council as delegated by the school administration.

All actions of the student council are subject to review and possible veto by the ASB advisor and principal/school administrator.

The student council shall consist of 20 voting members: the ASB executive board and the president, vice president, secretary, and treasurer of each of the three classes (sophomore, junior, and senior).

(Note: The student council voting member number may vary, per desire of ASB.)

The elected, voting members of the student council shall be chosen by election as described in the bylaws.

The term of office for members of the student council shall be one school year.

The principal/school administrator shall appoint a certificated staff member of the district to serve as advisor to manage the club/student council and oversee its projects.

Article 6 – Amendments

Amendments to this constitution may originate:

- In student council
- By petition by 10 percent of the student body
- By ballot
- To represent the student council at all school and school district meetings where this representation is appropriate.

Amendments must be submitted in writing during a regular business meeting and must be posted for reading for 30 days.

Any amendments that do not pass with a two-thirds vote may not be reconsidered during the same school year.

Article 7 – Ratification

The student council shall ratify this constitution and any subsequent amendments through a two-thirds vote of the council.

(Name of School)

Associated Student Body Bylaws of the Constitution

Article I – Student Council

It shall be the duty and power of the student council to:

- Be the supreme legislative body of the Associated Student Body.

- Propose and pass legislation that is considered important to the student body.

- Establish the annual student body dues, also known as the price of an ASB Card that will allow students to attend ASB activities at a reduced cost.

- Establish a disciplinary board as the need arises.

- Spend ASB monies.

- Propose and pass amendments to the constitution and bylaws.

Each member of the student council shall be able to cast one vote in each voting situation.

Article II – Executive Board

The ASB president shall have the following duties:

- Preside over all meetings.

- Call special meetings.

- Plan and prepare an agenda for all meetings.

- Appoint all committee members and chairpersons.

- Serve as ex-officio member of all committees.

- Represent the student council at all school and school district meetings, community group meetings, and civic organization meetings where this representation is appropriate.

- Preside at all student body assemblies or authorize someone to do so in their place.

- Vote in student council only in cases where their vote would affect the result.

- Coordinate the interview, selection, and performance of committee chairpersons and task forces.

- Act as a facilitator of group discussion by summarizing, clarifying, etc.

- Work closely with the student council advisor on all planning.

- Participate in student council-sponsored activities.

The ASB vice president shall have the following duties:

- Work closely with the president

- Serve as the ASB president if the president becomes unable to fulfill their duties either temporarily or permanently.

- Serve as chairperson of the elections committee and supervise all student body elections.

- Coordinate the work of committees.

- Work with the president and treasurer to prepare the budget and calendar.

- Help the president prepare the meeting agenda.

- Lead the flag salute at all meetings, student body activities and assemblies, or authorize another member to do so in their place.

The ASB treasurer shall have the following duties:

- Maintain complete and accurate record of all ASB receipts and disbursements.

- Prepare monthly reports for the student council on the ASB bank balances and receipts and disbursements to date.

- Serve as chairperson of the finance committee, with the assistance of the student body bookkeeper and a district business staff member.

- Act as co-chair of the fundraising standing committee.

- Work with the ASB to prepare revenue potential forms to ensure successful fundraisers and adequate internal controls.

- Keep accurate profit and loss statements of all ASB functions, clearly detailing all money collected and spent, and help classes and clubs keep accurate records.

- Work closely with the president and vice president to prepare an annual budget.

- Authorize purchase orders/expenditure approvals prior to spending

The ASB secretary shall have the following duties:

- Prepare and distribute the agenda for meetings.

- Notify members of upcoming meetings.

- Take attendance at meetings and keep permanent attendance records.

- Maintain accurate minutes of all meetings, including date and place, presiding officer, and business conducted.

- Prepare the minutes in the prescribed format by the next meeting for distribution to all members.

- Maintain all files of the organization, including original agendas and minutes, clippings and relevant documents, and establish a policy about lending files.

- Maintain contact names, addresses, phone numbers and email addresses of people with whom the organization regularly works.

- Keep copies of activity calendars and special event documentation.

- Produce a membership directory of the group.

- Report, answer and file all necessary correspondence.

The historian shall have the following duties:

- Record annual activities using video, photos, written reports, clippings, and/or other means.

- Prepare an historical document such as a scrapbook, website, slide show or video, DVD or CD.

The activities chair (or commissioner of activities) shall have the following duties:

- Coordinate and maintain the master calendar of all student body activities.
- Serve as chairperson of the activities committee.
- Serve as co-chair of the fundraising standing committee.

The publicity chair (or commissioner of publicity) shall have the following duties:

- Publicize all school activities through the school newspaper, the school marquee, and school bulletin boards.
- Issue news releases to the press, radio and television stations.

The athletics chair (or commissioner of athletics) shall have the following duties:

- To initiate and organize the intramural sports.

The academics chair (or commissioner of athletics) shall have the following duty:

- To serve as the representative to the district governing board.

Article III – Standing Committees

The ASB president and the ASB advisor shall appoint committee members and chairpersons to the following committees each year:

- The finance committee
- The elections committee
- The activities committee

The Finance Committee:

- The ASB treasurer shall chair the finance committee.
- The treasurers from each class, the ASB advisor, the ASB bookkeeper, and one faculty member shall serve on this committee.
- The purpose of the committee is to prepare and submit the final budget and approve all requests to spend ASB funds.

The Elections Committee:

- The ASB vice president shall chair the elections committee.
- The ASB advisor and the vice presidents from each class shall serve on this committee.
- The purpose of the committee is to plan, organize, and supervise all student body elections.

The Activities Committee:

- The activities chair shall also serve as the chair of this committee.

- The purpose of the committee is to plan, organize, and supervise all student council activities and to facilitate requests from student clubs for use of school facilities.

Article IV – Succession

If the ASB president cannot fulfill his/her duties because of illness, physical disability or absence, the ASB vice president shall assume and carry out the duties of the president until the President becomes able to resume the duties of his/her office.

If the president is permanently unable to fulfill his/her duties, the ASB vice president becomes the ASB president.

After the vice president, succession to the presidency shall be appointed by the vote of the entire membership of the executive board.

Only ASB officers elected by the general student body shall succeed to the ASB presidency.

Upon the permanent disabilities of any ASB officer other than the president, the corresponding senior class officer shall assume the duties of that office.

Upon the permanent disability of any ASB commissioner, the ASB president shall appoint the opposition runner to that position, if available, until the end of the current semester, when an election may be held.

Article V – Elections and Qualifications for Office

The student council shall hold the annual election of student council officers on the campus of the Best Practices High School. The voting shall take place during homeroom, by secret ballot.

The student council shall hold the elections for class officers at the same time as the elections for the ASB officers.

The candidates for ASB officer and class officer must have a minimum overall grade point average of 2.5 and have satisfactory citizenship and attendance. Candidates must also have the endorsement of their counselor and one other faculty member.

Candidates for ASB president and vice president must have served at least one year on the student council.

Each applicant for candidacy must submit an application to the screening committee. The application must include information on the student's academic record, school activities, and reasons for desiring to serve as a school officer.

The ASB advisor, four student council members, and two faculty members chosen by the ASB president shall serve on the selection committee. The purpose of the selection committee is to ensure that all candidates for office meet the qualifications.

The Campaign:

- Students may use an unlimited number of bumper stickers and buttons during the campaign.
- Candidates may place eight posters on the campus. The posters may not exceed two feet by two feet.
- The elections committee must approve the content of all posters, bumper stickers, buttons, and other campaign materials in advance.

Counting the Ballots:

- The ASB president and members of the elections committee shall count the ballots on the same day as the election is held. No candidate for office may participate in counting the ballots.

- The ballots shall be counted twice and the results compared. A third count is required if the results of the first and second count are not within one percent of each other.

Article VI – Student Clubs

Each student club must prepare and approve a constitution before it can begin fundraising activities or make expenditures of club funds.

Article VII – Amendments

The student council, whenever it is necessary, shall propose amendments to the constitution. To make such amendments valid, two-thirds of the total student body must approve the proposed amendment in a general election.

Article VIII – Adoption

These bylaws may be adopted by a two-thirds vote of the student council, whereupon they shall go into effect immediately.

Article IX – Finances

The student council must approve all requests for expenditures of all student funds prior to any commitments.

Student clubs must have a positive balance in their club account before the student council may approve an expenditure.

All ASB checks require two signatures. The ASB advisor or the principal/school administrator may sign ASB checks. In addition, at least one district office administrator will be an approved signer.

Article X – Meeting Schedule

The student council shall meet at least once every two weeks during the school year as called by the ASB president or the ASB advisor, unless the club decides by a two-thirds vote to forego this schedule for a particular time period.

Special meetings can be called by the president, the executive committee, the adviser, the principal, or by written request of at least ten (10) members. The purpose of the meeting shall be stated when called. Adequate notice is required for a special meeting to occur.

A quorum consists of two-thirds of the student council members, e.g., 14 members in the standard case of 20 on the council.

The ASB president shall conduct the student council meetings under Robert's Rules of Order.

All legally elected representatives and officers may vote.

Any member of the student body may attend and participate in discussions, but must have written permission from their teacher if they are missing a class.

(Name of School)

(Name of Student Council or Club)

ASB Constitution and Bylaws

Article I – Name of the Organization

> The name of the organization shall be the Associated Student Body (ASB) of the Best Practices School.

Article 2 - Objectives and Purpose:

> This organization shall have as its objective and purpose the conduct of activities on behalf of the students of the Best Practices School as approved by the principal/school administrator and the governing board of the Best Practices School. These shall include:

> - Provide a democratic forum in which students can address school issues that affect their lives.
> - Maintain continual communication from students to faculty members and administrators as well as among the students within the school
> - Offer a year-long program of social functions and community involvement projects for students
> - Provide leadership training for students in the duties and responsibilities of good citizenship, using the school environment as the primary training ground.

Article 3 – Organization and Membership

> All registered students enrolled in the Best Practices School shall be members of the Associated Student Body. Members shall be entitled to one vote in all student body elections.

> Any registered student is eligible for election to the student council according to election procedures.

> The election of representatives shall take place the _____ week of the _____ term or semester of school. Any member shall be removed if they miss three (3) meetings without presenting reasonable justification.

Article 4 – Meeting Schedule

> The student council shall meet at least once every two weeks during the school year as called by the ASB president or the ASB advisor, unless the club decides by a two-thirds vote to forego this schedule for a particular time period.

> Special meetings can be called by the president, the executive committee, the adviser, the principal, or by written request of at least ten (10) members. The purpose of the meeting shall be stated when called. Adequate notice is required for a special meeting to occur.

> A quorum consists of two-thirds of the student council members, e.g., 14 members in the standard case of 20 on the council.

> The ASB president shall conduct the student council meetings under Robert's Rules of Order.

> All legally elected representatives and officers may vote.

> Any member of the student body may attend and participate in discussions, but must have written permission

from their teacher if they are missing a class.

Article 5 – Club Officers

The club officers shall consist of the following:

- President
- Vice-President
- Treasurer
- Secretary
- Publicity Chair

Article 6 – Duties

The club president will have the following duties:

- Preside over all meetings.
- Call special meetings.
- Plan and prepare an agenda for all meetings.
- Act as a facilitator of group discussion by summarizing, clarifying, etc.
- Work closely with the student club advisor on all planning.
- Participate in student club activities.

The club vice president will have the following duties:

- Work closely with the president.
- Serve as the ASB president if the president becomes unable to fulfill their duties.
- Work with the president and treasurer to prepare the budget and calendar.
- Help the president prepare the meeting agenda.
- Lead the flag salute at all meetings or authorize another member to do so in their place.

The club treasurer will have the following duties:

- Maintain a complete and accurate record of all ASB receipts and disbursements.
- Prepare monthly reports for the student council on the ASB bank balances, receipts and disbursements to date.
- Work with the ASB to prepare revenue potential forms to ensure successful fundraisers and adequate internal controls.
- Keep accurate profit and loss statements of all ASB functions, clearly detailing all money collected and spent, and help classes and clubs keep accurate records.
- Work closely with the president and vice president to prepare an annual budget.
- Authorize purchase orders/expenditure approvals prior to spending.

The club secretary will have the following duties:

- Prepare and distribute meeting agendas.

- Notify members of upcoming meetings.

- Take attendance at meetings and keep permanent attendance records.

- Maintain accurate minutes of all meetings, including date and place, presiding officer and business conducted.

- Prepares the minutes in the prescribed format by the next meeting for distribution to all members.

- Maintain all files of the organization, including original agendas and minutes, clippings and relevant documents, and establish a policy about lending files.

- Maintain contact names, addresses, phone numbers and email addresses of people with whom the organization regularly works.

- Keep copies of activity calendars and special events documents.

- Produce a membership director of the group.

- Report, answer and file all necessary correspondence.

The publicity chair will have the following duties:

- Publicize all school activities through the school newspaper, the school marquee, and school bulletin boards.

- Issue news releases to the press, radio and television stations.

Article 7 – Elections

The club will hold the election of officers once a year. The voting will take place by secret ballot.

Article 8 – Amendment

A two-thirds majority vote of the members in attendance is required to amend this club constitution.

The Constitution of The

Associated Students of

_____ Junior/Community College

Preamble

We, the students of _____ Junior/Community College, do hereby assume the powers of self-governance delegated to us by the district governing board and do ordain and establish this constitution. The objective is to unite, in one local organization, representatives of students who are registered and attend _____ Junior/Community College, in order to coordinate the varying interests and concerns of the student body and to provide a forum for addressing issues of common concern. We, the students of _____ Junior/Community College, in order to promote the general welfare of the students, to guarantee the equality of opportunity among students, to offer experience in moral, aesthetic, social and economic values under an atmosphere of intellectual freedom, to encourage student participation, planning and direction of student activities as permitted under the rules, regulations and policies of the State of California and the Board of Trustees of the _____ Junior/Community College District, do ordain and establish this Constitution of the Associated Students of _____ Junior/Community College.

These representatives shall represent the students in shared governance on campus. This body shall consist of active members representing the different student constituencies within the district; these active members' functions and duties shall be defined in this constitution. Other rules, regulations and constitutions shall not be in conflict with this constitution.

ARTICLE I

Name, Purpose, Membership

SECTION 1   The name of this organization shall be the Associated Students of _____ Junior/Community College.

SECTION 2   The purpose of this student body organization shall be to coordinate the varying interests and concerns of the student body in representing the students in shared governance issues on campus. As a participant in the governance processes, the student body shall:

1.   Provide a collegewide body that represents the needs, concerns and viewpoints of all students.

2.   Provide a central communication link between students and the rest of the college community.

3.   Select student representatives from the student body, upon recommendation of the student trustee, to serve on governance and college committees.

4.   Provide an opportunity for students to enhance governance at the college.

5.   Provide students an opportunity to enhance their leadership skills.

6.   Increase student participation in student governance.

SECTION 3   The primary legislative body of the Associated Students of _____ Junior/Community College shall be the Student Executive Board, and no actions of student groups or organizations shall be in conflict with the rules, regulations, or policies of the Student Executive Board or the _____ Junior/Community College District.

SECTION 4   All currently enrolled students of the _____ Junior/Community College District shall be members of the Association.

SECTION 5   All non-student employees, retired non-student employees, members of the board of trustees, former members of the board of trustees, and former officers of the association shall be recognized as honorary members of the association.

SECTION 6   The purpose of this organization shall be the representation of its membership at the college, in the community, to the State of California and other governments. It shall establish the rules, regulations, and policies by which its members and the organizations they establish may coordinate their activities and participate in the shared governance process. It shall promote student life, activities, and advocacy at the college, in the community, and throughout the state of California.

SECTION 7   The Associated Students of _____ Junior/Community College shall be funded by the student representation fee, which shall be used by the association as governed by the State Education Code and in the Financial Code.

SECTION 8   The Associated Students of _____ Junior/Community College may be funded by additional fees established in a manner approved by the Board of Trustees of the _____ Junior/Community College District. These fees shall be in compliance with the State Student Fee Handbook and shall be used by the association as governed by the State Education Code and in the Financial Code.

SECTION 9   All student groups and organizations shall be governed by the *Standard Code of Parliamentary Procedure* by Alice Sturgis.

SECTION 10   For the purpose of establishing a quorum in any group empowered by this constitution, one-half (1/2) of the total voting membership rounded up to the next whole number, plus an advisor appointed by the director of student affairs and new student programs, shall be required. If less than two-thirds (2/3) of the total voting membership is present, it shall take a two-thirds (2/3) vote of the group to pass any motion.

ARTICLE II

Rights and Benefits

SECTION 1   All members of the Association shall have the right to vote in any election of the Associated Students of _____ Junior/Community College, the right to hold any elected office, and the right to propose legislation to the student executive board.

SECTION 2   All members of the association who shall choose not to pay the student representation fee shall remain members of the association and retain all the rights of membership and the benefits provided.

SECTION 3   All members of the association who shall choose not to pay additional fees established by the association shall remain members of the association and retain all the rights of membership; however, they shall no longer be eligible for the benefits provided to members.

SECTION 4   All honorary members of the association shall be eligible for the benefits provided to members of the Association.

SECTION 5   All benefits established for members of the association shall be outlined in the Association Benefits Code.

Article III

Meetings

Meetings, necessary to conduct the business of the students, shall be held weekly. The student council board may call additional meetings in accordance with provisions set forth in the bylaws.

All meetings shall be conducted in accordance with California open meeting laws (Ralph M. Brown Act).

Section 1   Regular Meetings

1. Agendas for student body board meetings shall be posted 72 hours prior to the scheduled meeting.
2. All items to be put on the agenda must be submitted to the student body president by a time designated by the president.
3. All minutes should be typed and distributed to the board members before the meeting at which they will be approved.
4. All minutes and accompanying purchase orders and requisitions must be sent to Fiscal Services.
5. No board members shall miss more than three (3) regularly scheduled board meetings in a given semester. Absences exceeding three (3) can result in board disciplinary action and/or removal of that board member. It is the responsibility of the secretary to notify the board when this occurs.
6. In case of absence, a board member may submit a written proxy vote via a board officer.
7. No more than three board members may vote by proxy at any given meeting.

Section 2   Special Meetings

1. The board shall conduct a special meeting in accordance with the Ralph M. Brown Act.

Section 3   Emergency Meetings

1. The board shall conduct an emergency meeting in accordance with the Ralph M. Brown Act.

Section 4   Right to Meet

1. The president, or a majority of the board if deemed necessary in accordance with the Ralph M. Brown Act, may call board meetings at any time.

Section 5   Quorum

1. A quorum for all board and committee meetings shall be established when a simple majority of the respective active voting members are present. A quorum must be in effect before any action can be voted upon.

The following business may take place without a quorum:

Call to order

Roll Call

Open Forum

Officer Reports

Committee Reports

Discussion of New and Old Business

Announcements

Adjournment

Article IV

Board Members

Section 1   Board Membership Requirements.

1. A board member must be currently enrolled in a minimum of six (6) academic units at _____Junior/Community College and must maintain enrollment in said minimum number of academic units for the duration of his/her term, or be subject to dismissal from the student council.

2. Board members or petitioners must have a minimum GPA of 2.0 or higher (per semester and cumulative). Board members on academic or progress probation, either in the previous semester or during their term, are ineligible to serve.

3. Failure to comply with the above mentioned requirements will result in the board member being removed from office. Board members must be notified privately and will be given one week before automatic removal. Appeals must be discussed with the advisor by the end of the one-week grace period. If at any time during the semester a student drops below the six-unit minimum, they may appeal their eligibility with the advisor.

Section 2   Board Members Shall:

1. Be a voting member and attend all meetings, mandatory retreats and workshops of the board. (Failure to attend a mandatory retreat or workshop shall be the equivalent of two (2) unexcused absences for that semester.)

2. Hold three (3) office hours per week with the exception of finals week, spring break, and summer session. If a holiday falls on one of the regularly scheduled office days, these hours should be made up during that same week. Participation on committees or at committee meetings does not count toward office hours. Participation in student body-sponsored activities can be counted towards a maximum of two (2) weekly office hours, at the discretion of the student body president and advisor.

3. Submit office hours to the vice president and advisor to be posted on student body office door and bulletin boards no later than the second week of the semester.

4. Become familiar with and comply with parliamentary procedure.

5. Become familiar with associated students fiscal matters and provide input on requests, proposals, and petitions presented to the student body board.

6. Provide oral and/or written reports to the board and constituency regarding committee activities, collegewide committee activities, board members' current activities, and varying interests and concerns of the student body.

7. Participate in special projects or perform duties as outlined in the constitution, bylaws, Election Code, or as specified by the student body president or vice president.

8. Board members will not make contractual agreements on behalf of the student body board without prior consent of the board and student body advisor.

9. Participate in a self-evaluation at the end of each semester in office by completing a self-evaluation form; meeting with advisor and student body president to go over the evaluation; and determining an appropriate plan of action for future goals.

10. Maintain all requirements of a board member, unless overridden by the constitution or bylaws.

11. Not concurrently hold more than one student body officer position.

12. Hold their elected office for one year.

13. Maintain all requirements of an officer as outlined in the constitution.

14. Upon completion, the board member will turn over to the successor and the advisor any fiscal records or other materials pertaining to the office.

15. Sign purchase requests as necessary.

16. Submit an oral and/or written officer report to the secretary at all regular student body meetings.

Section 3   The Board Shall:

1. Appoint representatives and alternates to internal/external committees as needed.

ARTICLE V

Associated Students Student Board Officers

SECTION 1   The Student Board officers shall be comprised of the following: President, Executive Vice President, Vice President of Programs, Vice President of Organizations, Vice President of Committees, Vice President of Membership and Marketing, Vice President of Advocacy, and Vice President of _____ Campus. Each is entitled to one vote.

SECTION 2   All meetings of the Student Board shall fall under the provisions of the Ralph M. Brown Act.

SECTION 3   Meetings of the Student Board shall take place biweekly and the location of each meeting shall alternate between the college's different campuses.

SECTION 4   All members of the Student Board shall participate in leadership training in the application of the Ralph M. Brown Act, the *Standard Code of Parliamentary Procedure* by Alice Sturgis, and the Associated Students Constitution and Codes as specified in the Election Code.

SECTION 5   All members of the Student Executive Board shall take an oath of office as specified in the Election Code.

SECTION 6   The order of succession of the Executive Board shall be: Associated Student President, Executive Vice President, Vice President of Programs, Vice President of Organizations, Vice President of Committees, Vice President of Membership and Marketing, Vice President of Advocacy, Vice President of _____ Campus.

ARTICLE VI

Elected Officers

SECTION 1   Associated Students President:

1. Preside as chair of the Student Executive Board and vote only to make or break a tie.

2. Preside as chief administrative officer of the Association, directing and coordinating all policies of the Associated Students.

3. Set the agenda for the Student Executive Board ensuring that the advisor signs and dates the agenda.

4. Report to the board of trustees on behalf of the Associated Students.

5. Attend meetings of, or send a designee to, the programs committee.

6. Authorize and sign all expenditures of the Student Executive Board.

7. Appoint members to vacant positions or remove members, with the approval of the student executive board.

8. Perform other duties that pertain to the office, to include the making of policies not in conflict with the constitution or codes. Such duties and policies shall be reviewed by the Student Executive Board.

SECTION 2   Executive Vice President:

1. Assume the duties of the president during their absence and succeed to the office upon the vacancy of the presidency.

2. Preside as vice chair of the Student Executive Board.

3. Serve as assistant administrative officer of the association as directed by the president.

4. Ensure that the president has posted the agenda and that the advisor has signed and dated it.

5. Attend meetings of the board of trustees on behalf of the Student Executive Board.

6. Track and report all expenditures of the Associated Students.

7. Carry out the provisions of the Financial Code.

8. Preside as chair of the Budget Committee.

9. Ensure that the officers of the Student Executive Board maintain clear channels of communication and work effectively toward their shared goals.

SECTION 3   Vice President of Programs

1. Preside as chair of the Programs Committee.

2. Serve as assistant administrative officer of the association as directed by the president.

3. Set the agenda for the Programs Committee, ensuring that the advisor signs and dates the agenda.

4. Carry out the provisions of the Programs Committee Code.

5. Authorize and sign all program expenditures.

6. Confirm the appointment of student ambassadors selected by the Programs Committee to conduct events and activities on campus.

SECTION 4   Vice President of Organizations:

1. Be responsible for the coordination and operation of clubs and organizations.

2. Carry out the provisions of the Inter-Club Council Code.

3. Work collaboratively with the chair of each Inter-Club Council.

4. Act as a liaison between clubs and the Student Executive Board.

5. Organize all records of club status to ensure continuity.

SECTION 5   Vice President of Committees:

1. Appoint students to the collegewide committee system, with the ratification of the Student Executive Board.

2. Maintain records of student involvement in the collegewide committee system.

3. Carry out the provisions of the Shared Governance Code.

4. Report to the academic and classified senate as a representative of the Student Executive Board

5. Recruit and interview students wishing to sit on active collegewide committees.

SECTION 6   Vice President of Membership and Marketing:

1. Carry out the provisions of the Association Benefits Code.

2. Coordinate communication regarding media and outreach to members of the association.

3. Promote the association benefits program so that new students are aware of the program before class registration begins.

4. Administer the association benefits program.

5. Be responsible for recruiting new members in a timely fashion, ensuring that there is a stable membership base to fund each semester.

6. Meet with the student affairs accountant to review the financial standing of the benefits program.

SECTION 7   Vice President of Advocacy:

1. Serve as the representative of the _____ Junior/Community College at the regional meetings of the Statewide Student Executive Board.

2. Be informed of statewide legislation and issues affecting students and student government.

3. Be responsible for the coordination of statewide efforts involving the association.

SECTION 8	Vice President of _____ Campus:

Be responsible for representing student issues and concerns of _____ Campus to all branches of the Student Executive Board

Serve on the Student Executive Board Budget Committee.

Serve on the Programs Committee.

4. Work collaboratively with the chair of the _____ Inter-Club Council.

ARTICLE VII

Programs Committee

SECTION 1	The Student Executive Board shall establish a programs committee which shall serve as an advisory body responsible for proposing and outlining implementation of events and activities for student learning, enrichment, and enjoyment.
SECTION 2	The Programs Committee shall be composed of the vice president of programs, vice president of _____ Campus, two student members at-large, one representative of the Academic Executive Board, one representative of the Classified Senate, and one representative of the management team appointed by their constituent groups. Each is entitled to one vote. The associated student president, or designee, shall serve on the committee as an ex-officio member.
SECTION 3	The Programs Committee shall abide by the Programs Committee Code.

ARTICLE VIII

Inter-Club Council

SECTION 1	The Student Executive Board shall establish one Inter-Club Council for the _____ Campus and one for the _____ Campus. These groups shall be responsible for the recognition, activation, and coordination of all clubs and organizations present at each respective campus.
SECTION 2	Each Inter-Club Council shall be composed of a representative for each club or organization recognized by that council. Each is entitled to one vote.
SECTION 3	Each meeting of an Inter-Club Council shall fall under the provisions of the Ralph M. Brown Act.
SECTION 4	Each Inter-Club Council shall abide by the Inter-Club Council Code.
SECTION 5	Each Inter-Club Council shall elect a chair from among the representatives sitting on that body.

ARTICLE IX

Budget

SECTION 1	The Student Executive Board shall establish a Budget Committee. That committee shall serve as an

advisory body responsible for generating a budget proposal. This proposal shall be based on the previous year's expenditures and income in addition to recommendations made by the college community.

SECTION 2   The Budget Committee shall be comprised of the Executive Vice President, the Vice President of the _____ Campus, and the Vice President of the _____ Campus. Each is entitled to one vote.

SECTION 3   The Budget Committee shall abide by the Budget Committee Code.

ARTICLE X

Elections

SECTION 1   The Student Executive Board shall appoint a student election coordinator who shall be responsible for the implementation of the Election Code.

SECTION 2   The Student Election Coordinator shall ensure that all polling places are open and fully staffed during the elections and that the ballots are counted promptly after the polling places close.

SECTION 3   The Student Election Coordinator shall have an advisor appointed by the Director of Student Affairs and New Student Programs. This advisor shall not be responsible for executing any of the duties of the Student Election Coordinator.

ARTICLE XI

Initiative, Referendum and Recall Measures

SECTION 1   An initiative measure may be proposed by a petition signed by a number of members equal to one-third (1/3) of the votes cast in the last Associated Students election. The Student Executive Board shall schedule an election to be held during the semester of receipt of a valid petition. Approval of an initiative measure shall require a two-thirds (2/3) majority of the votes cast. Any initiative approved shall go into effect on the first day of the academic year following the elections.

SECTION 2   Any measure may be submitted to referendum by a two-thirds (2/3) vote of the Student Executive Board. The Student Executive Board shall schedule an election to be held during the semester in which the measure is to be submitted to referendum. Approval of a referendum measure shall require a two-thirds (2/3) majority of the votes cast. Any referendum approved shall go into effect immediately following the election.

SECTION 3   A recall may be proposed by a petition signed by a number of students equal to one-half (1/2) of the votes cast on the last Associated Students election. The Student Executive Board shall schedule an election to be held not more than fifteen (15) instructional days after receipt of a valid petition. Approval of the recall measure shall require a two-thirds (2/3) majority of the votes cast.

Instructional days are Monday through Friday during the semester, as designated by the college according to state reporting guidelines.

ARTICLE XII

Amendatory Systems and Provisions

SECTION 1   Amendments shall be designated as those items which directly or indirectly affect either the intent or scope of those articles within the main body of the Constitution.

No amendment to the constitution may conflict with federal laws, the Education Code or laws of the State of California, or the regulations of the _____ Junior/Community College District.

Initiative proposals to amend this Constitution must meet the requirements as prescribed in Article IX, Section 1.

Ratification of an amendment shall require two-thirds of all votes cast at a special or general election.

Amendments from general elections shall go into effect on the first day of the academic year following the elections.

Copies of proposed amendment(s) must be made available to all registered students at least twenty (20) instructional days prior to being voted upon.

SECTION 2   A code shall be designated as an area of activity deemed necessary to perpetuate and comply with the purposes of this constitution. It shall contain only ratified statutes.

All codes shall be separate from, but subordinate to, this constitution.

The establishment or amendment of a code shall require at least a one-week postponement and then a simple majority vote of the Student Executive Board for action.

ARTICLE XIII

Enabling Clause

SECTION 1   This constitution shall become effective when approved by a simple majority of the Associated Student Constitution Committee, a simple majority of the Associated Student Executive Board, and two-thirds (2/3) of the votes cast by the Associated Students in the general election, and shall be deemed operational not later than the first day of the summer session, 20___.

Club Constitution

Junior/Community College

ARTICLE I

The club shall be called _____

ARTICLE II

The purpose of the _____ Club shall be to

_____

_____

_____

ARTICLE III

Any _____ College student shall be eligible for membership.

There shall be no restrictions. Membership shall begin when a person signs the club roll.

ARTICLE IV

The club shall elect a president by a simple majority vote of members present.

The club shall appoint a representative to the Inter-Club Council, in addition to an alternate for that position.

The club may elect any other officers it deems necessary by a simple majority vote.

There may also be various members appointed to be in charge of various tasks as the need arises.

All officers shall serve for _____. Officers may be removed when a 2/3 vote of the members present at any meeting decides to remove them, whereupon only a simple majority will be needed to elect the new officers.

ARTICLE V

The club shall meet _____. Other meetings shall be held if sufficient need exists in the opinion of the members.

Parliamentary authority shall be Sturgis' *Standard Code of Parliamentary Procedure*.

ARTICLE VI

This constitution shall be amendable with the consent of 2/3 of the members present at a regular meeting. Any amendment the majority decides on shall be considered an amendment, and the constitution shall reflect that change.

ARTICLE VII

This constitution becomes effective upon the acceptance of a majority of the members present at the first meeting.

Name of School

Proposed ASB Budget

Fiscal Year 20xx–20xx

Account	Account Description	Budget	
	Net Beginning Fund Balance		**$168,488.18**
Revenue	**Estimated Income**		
4000	Boys' Basketball Income	$8,800.00	
4001	Football Income	9,066.00	
4003	Girls' Basketball Income	4,275.00	
4004	Championship Playoff Income		
4020	Yearbook Income Advertising	17,500.00	
4021	Yearbook Income Sales	48,000.00	
4031	Talent Show Income	1,380.00	
4033	ASB Discount Cards	9,756.00	
4034	Misc. ASB Fundraising	3,000.00	
4045	Copy Machine Income	100.00	
4046	Inactive Clubs		
4052	Spring Musical Income		
4053	ASB Dance Income	6,500.00	
4054	Homecoming Dance Income	13,667.00	
4900	Student Store Sales	1,247.00	

Account	Account Description	Budget
4950	Snack Bar Sales	64,000.00
	Total Sales and Income	**187,291.00**
	Total Income and Beginning Fund Balance	**355,779.18**
	Estimated Expenses	
5000	Baseball Expense	6,500.00
5001	Boys' Basketball Expense	8,800.00
5002	Girls' Basketball Expense	6,500.00
5003	Football Expense	9,800.00
5004	Golf Expense	500.00
5005	Boys' Tennis Expense	100.00
5006	Girls' Tennis Expense	100.00
5007	Track Expense	1,500.00
5008	Wrestling Expense	1,500.00
5009	Boys' Soccer Expense	2,000.00
5010	Girls' Soccer Expense	2,000.00
5011	Softball Expense	1,500.00
5012	Swimming Expense	500.00
5013	Cross Country Expense	1,000.00
5014	Boys' Volleyball Expense	700.00
5015	Girls' Volleyball Expense	1,500.00
5016	Water Polo Expense	600.00
5017	Championship Playoff Expense	0.00

Account	Account Description	Budget
5018	Athletic Equipment Supply Expense	5,000.00
5019	Athletic Trophy Expense	2,000.00
5021	Athletic Awards Program	500.00
5022	Athletic Letter Expense	2,500.00
5023	CIF League Dues Expense	1,500.00
5030	Band and Music	4,500.00
5031	Cheerleader Expense	685.00
5032	Choir Expense	7,000.00
5050	ASB Dance Expense	5,000.00
5054	Spring Musical Expense	0.00
5055	Homecoming Dance Expense	9,896.00
5056	Talent Show Expense	1,500.00
5061	Yearbook Expense	63,000.00
5063	Bad Debts	0.00
5100	Academic Team Expense	3,144.00
5101	Audio Visual Expense	1,000.00
5102	Other Award Expense	500.00
5103	Armored Car Service Expense	1,850.00
5104	Cash Over and Short Expense	0.00
5105	Commencement Expense	500.00
5106	Bookkeeper's Office Expense	1,250.00
5107	Photocopy Machine Expense	500.00
5108	Community Service Expense	700.00

Account	Account Description	Budget
5109	Conference Expense	5,000.00
5111	Equipment and Supply Expense	8,000.00
5112	Miscellaneous Expense	100.00
5113	Form and Printing Expense	1,000.00
5114	Graphic Art Expense	200.00
5115	Homecoming Expense	600.00
5117	Improvement of Gym Bleacher Expense	20,000.00
5120	Crew Expense	4,000.00
5121	Postage Expense	250.00
5122	Debate Team Expense	5,000.00
5123	Productive Advertising	300.00
5124	Publicity and Spirit Expense	2,500.00
5126	Student Activities Expense	2,750.00
5128	Student Government Expense	5,200.00
5129	Speaker Expense	2,500.00
5130	Student Leader Award Expense	200.00
5132	Substitute Expense	400.00
5133	Transportation Expense	2,135.00
5910	Student Store Purchases	4,000.00
5912	Student Store Change	0.00
5913	Student Store Taxes	100.00
5964	Snack Bar Expense	4,500.00

Total Estimated Expenses 226,360.00

Estimated Ending Fund Balance 129,419.18

Total Estimated Expenses and Fund Balance $355,779.18

Estimated Operating Loss for Year (39,069.00)

Summary Net Gain or (Loss) ($39,069.00)

Submitted and Approved by:

Student Club Representative: _____

<div align="center">Signature, Title and Date</div>

We certify that this request has been approved by ASB or Student Council:

Club Advisor: _____

<div align="center">Signature, Title and Date</div>

Principal/School Administrator: _____

<div align="center">Signature, Title and Date</div>

Verified by ASB Bookkeeper: _____

<div align="center">Signature, Title and Date</div>

Recorded in ASB Student Council Minutes on: _____

<div align="center">Date</div>

Presented to ASB on: _____

<div align="center">Date</div>

Name of School

Fundraising Summary: Budget to Actual Performance

Fiscal Year 20xx–20xx

Account	Account Description	Budget	Actual	Better	Worse
	Net Beginning Fund Balance	**$168,488.18**	**$168,488.18**		
Revenue	Estimated Income				
4000	Boys' Basketball Income	$8,800.00	$8,830.00	$30.00	
4001	Football Income	9,066.00	9,066.00	0.00	
4003	Girls' Basketball Income	4,275.00	4,275.00	0.00	
4004	Championship Playoff Income		(141.00)		$141.00
4020	Yearbook Income Advertising	17,500.00	17,887.75	387.75	
4021	Yearbook Income Sales	48,000.00	54,055.00	6,055.00	
4031	Talent Show Income	1,380.00	1,380.00	0.00	
4033	ASB Discount Cards	9,756.00	10,886.00	1,130.00	
4034	Misc. ASB Fundraising	3,000.00	3,013.50	13.50	
4045	Copy Machine Income	100.00	83.17		16.83

Account	Account Description	Budget	Actual	Better	Worse
4046	Inactive Clubs		7,212.63	7,212.63	
4052	Spring Musical Income		1,030.00	1,030.00	
4053	ASB Dance Income	6,500.00	10,728.95	4,228.95	
4054	Homecoming Dance Income	13,667.00	13,667.00	0.00	
4055	Talent Show Income		680.14	680.14	
4900	Student Store Sales	1,247.00	1,423.80	176.80	
4950	Snack Bar Sales	64,000.00	58,725.10		5274.90
	Total Sales and Income	**187,291.00**	**$202,803.04**	**$20,944.77**	**$5,432.73**
	Total Income and Beginning Fund Balance	**$355,779.18**	**$371291.22**		

Account	Account Description	Budget	Actual	Better	Worse
Expense	Estimated Expenses				
5000	Baseball Expense	6,500.00	6,649.76		149.76
5001	Boys' Basketball Expense	8,800.00	7,305.29	1,494.71	
5002	Girls' Basketball Expense	6,500.00	5,739.77	760.23	
5003	Football Expense	9,800.00	12,592.50		2,792.50
5004	Golf Expense	500.00	524.75		24.75
5005	Boys' Tennis Expense	100.00	120.00		20.00
5006	Girls' Tennis Expense	100.00	42.48	57.52	
5007	Track Expense	1,500.00	1,573.26		73.26
5008	Wrestling Expense	1,500.00	1,739.00		239.00
5009	Boys' Soccer Expense	2,000.00	179.80	1,820.20	
5010	Girls' Soccer Expense	2,000.00	2,589.20		589.20
5011	Softball Expense	1,500.00	1,856.00		356.00
5012	Swimming Expense	500.00	90.00	410.00	
5013	Cross Country Expense	1,000.00	653.00	347.00	
5014	Boys' Volleyball Expense	700.00	685.00	15.00	
5015	Girls' Volleyball Expense	1,500.00	1,402.00	98.00	

Account	Account Description	Budget	Actual	Better	Worse
5016	Water Polo Expense	600.00	574.40	25.60	
5017	Championship Playoff Expense	0.00	276.81		276.81
5018	Athletic Equipment Supply Expense	5,000.00	5,384.64		384.64
5019	Athletic Trophy Expense	2,000.00	1,472.72	527.28	
5021	Athletic Awards Program	500.00	251.33	248.67	
5022	Athletic Letter Expense	2,500.00	1,358.56	1,141.44	
5023	CIF League Dues Expense	1,500.00	1,579.85		79.85
5030	Band and Music	4,500.00	4,461.25	38.75	
5031	Cheerleader Expense	685.00	791.57		106.57
5032	Choir Expense	7,000.00	7,162.81		162.81
5050	ASB Dance Expense	5,000.00	6,907.92		1,907.92
5054	Spring Musical Expense	0.00	1,137.58		1,137.58
5055	Homecoming Dance Expense	9,896.00	10,202.48		306.48
5056	Talent Show Expense	1500.00	514.17	985.83	

Account	Account Description	Budget	Actual	Better	Worse
5061	Yearbook Expense	63,000.00	82,859.48		19,859.48
5063	Bad Debts	0.00	13.00		13.00
5100	Academic Team Expense	3,144.00	3,413.15		269.15
5101	Audio Visual Expense	1,000.00	214.93	785.07	
5102	Other Award Expense	500.00	356.17	143.83	
5103	Armored Car Service Expense	1,850.00	1,462.20	387.80	
5104	Cash Over and Short Expense	0.00	249.50		249.50
5105	Commencement Expense	500.00	215.27	284.73	
5106	Bookkeeper's Office Expense	1,250.00	1,386.34		136.34

Account	Account Description	Budget	Actual	Better	Worse
5107	Photocopy Machine Expense	500.00		500.00	
5108	Community Service Expense	700.00	679.36	20.64	
5109	Conference Expense	5,000.00	1,706.50	3,293.50	
5111	Equipment and Supply Expense	8,000.00	5,704.46	2,295.54	
5112	Miscellaneous Expense	100.00		100.00	
5113	Form and Printing Expense	1,000.00	203.41	796.59	
5114	Graphic Art Expense	200.00		200.00	
5115	Homecoming Expense	600.00	192.87	407.13	
5117	Improvement Gym Bleacher Expense	20,000.00	22,789.26		2,789.26
5120	Crew Expense	4,000.00	4,364.44		364.44
5121	Postage Expense	250.00	66.00	184.00	
5122	Debate Team Expense	5,000.00	4,900.00	100.00	
5123	Productive Advertising Expense	300.00		300.00	
5124	Publicity and Spirit Expense	2,500.00	847.53	1,652.47	
5126	Student Activities Expense	2,750.00	3,064.18		314.18
5128	Student Government Expense	5,200.00	4,363.31	736.69	
5129	Speaker Expense	2,500.00	1,840.45	659.55	

Account	Account Description	Budget	Actual	Better	Worse
5130	Student Leader Award Expense	200.00	911.50		711.50
5132	Substitute Expense	400.00		400.00	
5133	Transportation Expense	2,135.00	2,594.75		459.75
5910	Student Store Purchases	4,500.00	2,198.05	1,801.95	
5912	Student Store Change	0.00	53.71		53.71
5913	Student Store Taxes	100.00	99.09	0.91	
5964	Snack Bar Expense	4,500.00	4,514.00		14.00
	Total Estimated Expenses	**226,360.00**	**237,080.81**	**23,020.63**	**33,841.44**
	Estimated Ending Fund Balance	**129,419.18**	**134210.41**		
	Total Estimated Expenses and Fund Balance	**$355,779.18**	**$371,291.22**		

Submitted and Approved by:

Student Club Representative:_____
<div align="center" style="font-size:smaller">Signature, Title and Date</div>

We certify that this request has been approved by ASB or Student Council:

Club Advisor:_____
<div align="center" style="font-size:smaller">Signature, Title and Date</div>

Principal/School Administrator: _____
<div align="center" style="font-size:smaller">Signature, Title and Date</div>

Verified by ASB Bookkeeper: _____
<div align="center" style="font-size:smaller">Signature, Title and Date</div>

Associated Student Body
Balance Sheet
As of June 30, 20xx

Description	Balance	Total
CA Bank and Trust, Acct XXX	$9,092.65	
CA Bank and Trust, Acct XXX	108,423.06	
CA Bank and Trust, Acct XXX	186,511.59	
Wells Fargo, Acct XXX	54,522.57	
Wells Fargo, Acct XXX	25,666.32	
Total Cash Accounts		$384,216.19
Change Fund	78.50	
Inventory Student Store	282.14	
Total Other Assets		360.64
Total Assets		$384,576.83
Total Class Accounts	17,930.01	
Total Student Club Accounts	49,560.52	
Total Student Body Accounts		$67,490.53
Total General Liabilities	7,786.31	

Total Scholarship Accounts	25,466.32	
Total Other Trust Accounts	29,256.42	
Total Deferred Income Accounts	90,289.00	
Total Clearing Accounts	23,549.91	
Total Trust and General Liability Accounts		$176,347.96
Student Body Reserve, July 1	168,488.18	
Net Loss for Year	($27,749.84)	
Fund Balance as of June 30		140,738.34
Total Liabilities and Fund Balance		$384,576.83

Submitted and Approved by:

Student Club Representative: _____
<div align="center" style="font-size:small">Signature, Title and Date</div>

We certify that this request has been approved by ASB or Student Council:

Club Advisor: _____
<div align="center" style="font-size:small">Signature, Title and Date</div>

Principal/School Administrator: _____
<div align="center" style="font-size:small">Signature, Title and Date</div>

Verified by ASB Bookkeeper: _____
<div align="center" style="font-size:small">Signature, Title and Date</div>

Sample Summary Financial Report

Account Group	Account Name	Trial Balance		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets	Cash – Checking	$9,092.65				$9,092.65	
	Cash – Savings	375,123.54				375,123.54	
	Change Fund	78.50				78.50	
	Inventory Student Store	228.14				228.14	
Liabilities and Trust	Student Body Accounts		$67,490.53				$67,490.53
	Scholarship Accounts		25,466.32				25,466.32
	Other Trust Accounts		29,256.42				29,256.42
	Deferred Income Accounts		90,289.00				90,289.00
	Other Liability Accounts		31,336.22				31,336.22
Fund Balance	Fund Balance		168,488.18				168,488.18
Income	ASB Cards		10,886.00		$10,886.00		
	Yearbook Sales		54,001.00		54,001.00		
	Yearbook Advertising		17,887.75		17,887.75		
	Interest Income		16,760.13		16,760.13		
	Other Income		109,742.09		109,742.09		
Expenses	Yearbook	82,859.48		$82,859.48			
	Gym Bleacher Project	22,789.26		22,789.26			
	Other Expenses	131,432.07		131,432.07			
	Total	$621,603.64	$621,603.64	$237,080.81	$209,276.97	$384,522.83	$412,326.67
	Profit or (Loss) for Year				27,803.84		
	Total			$237,080.81	$237,080.81		
	Change to Fund Balance					27,803.84	
	Total					$412,326.67	$412,326.67

Submitted and Approved by:

Student Club Representative: _____

<div align="center"><small>Signature, Title and Date</small></div>

We certify that this request has been approved by ASB or Student Council:

Club Advisor: _____

<div align="center"><small>Signature, Title and Date</small></div>

Principal/School Administrator: _____

<div align="center"><small>Signature, Title and Date</small></div>

Verified by ASB Bookkeeper: _____

<div align="center"><small>Signature, Title and Date</small></div>

Name of School_____

Associated Students

Application for Student Club

(PLEASE PRINT)

Fiscal Year: _____

I. We the students of the_____ (name of the school), request permission to form a student club. A list of the students sponsoring this application is attached to this application.

II. This club will be called _____

and will have as its purpose: _____

_____

_____

_____

III. Mr./Ms._____ (name of certificated faculty member) will serve as the advisor for this club for the _____ school year.

IV. We have attached:

A copy of the proposed constitution for this club.

A copy of the proposed budget for this club for the current school year.

Title, powers and duties of the officers and the manner of their election.

Scope of proposed activities.

List of students who are interested in starting this club and interested in becoming members.

V. Submitted by:

Student Club Representative:_____

<div align="center">Signature, Title and Date</div>

Club Advisor:_____

<div align="center">Signature, Title and Date</div>

Approved by:

Principal/School Administrator: _____

<div align="center">Signature, Title and Date</div>

ASB Student Council President: _____

Signature, Title and Date

Recorded in ASB Student Council Minutes on (date): _____

Name of School_____

Name of Club_____

Associated Student Body Minutes

Meeting Date: _____Meeting Time:_____Location: _____

Kind of Meeting (circle one):   Regular   Special   Other

The meeting was called to order by: _____

The minutes of the meeting dated _____were read and approved (corrected and approved) on _____

Presiding Officer:_____

Roll Call by:_____

# of Members Present:_____   # of Members Absent: _____

    Meeting Attendees (attach separate list):

_____

The following purchase orders were approved (list below or attach separate list):

Purchase Order Number	Vendor Name	Amount	Club	Purpose of Expenditure

    Motion by:_____   Second by: _____

    Vote Count:_____Number For: _____Number Opposed: _____

The following invoices were submitted for payment (list below or attach separate listing):

Check Number	Payable To	Amount	Club	Purpose of Expenditure

Motion by: _____ Second by: _____

Vote Count: _____ Number For: _____ Number Opposed: _____

Other motions:

Motion by: _____ Second by: _____

Vote Count: _____ Number For: _____ Number Opposed: _____

Communication and Reports:

    Old Business: _____

    New Business: _____

    Unfinished Business: _____

    Announcements: _____

    Submitted by: _____

    ASB Secretary: _____
                       (Signature and Date)

    ASB Club Advisor: _____
                       (Signature and Date)

Forwarded to ASB Student Council Minutes on: _____
                       Date

Signed official copy placed in binder for official record on: _____
                       Date

ASB Cash Count

Name of School:_____

Name of Club:_____

ASB Cash Count

Fiscal Year: _____

Name of person completing form: _____

Date completing this form:_____

(A) Denominations		(B) Number of Bills or Coins	(C) Total Amount Collected (A times B)				
Pennies	.01						
Nickels	.05						
Dimes	.10						
Quarters	.25						
Half dollars	.50						
Dollar coins	1.00						
Dollar bills	1.00						
Five dollar bills	5.00						
Ten dollar bills	10.00			**Totals from Receipts Adding Machine Tape**			
Twenty dollar bills	20.00						
		Total amount of all cash	$	(D)	$	Total Cash Receipts	
		Total amount of all checks	$	(E)	$	Total Check Receipts	
		Total amount of all cash and checks	$				
(Pre-record amount and initial the amount of change funds received)		Less startup change fund amount	$			Initial upon receiving change funds	
		Total net amount of all cash and checks	$				

Note

	ASB Bookkeeper	
Confirm that total "cash & coin" receipts equal total amount of all cash. (D)		Initial
Confirm that all check receipts agree to attached receipts. (E)		Initial
Confirm that all check payees individually agree to attached receipts.		Initial
Confirm that all receipt numbers are sequential, with none missing.		Initial

Follow up on ANY differences.

Cash Count form prepared by:_____

<center>Signature, Title and Date</center>

Signature of fundraising staff counting the cash:_____

<center>Signature and Date</center>

Signature of fundraising staff counting the cash:_____

<center>Signature and Date</center>

Verified by ASB Bookkeeper:_____

<center>Signature, Title and Date</center>

Submitted and Approved by:

    Student Club Representative:_____

<center>Signature, Title and Date</center>

    Club Advisor:_____

<center>Signature, Title and Date</center>

    Principal/School Administrator: _____

<center>Signature, Title and Date</center>

Recorded in ASB Student Council Minutes on:_____

<center>Date</center>

Supporting documentation:

(Must be included when this form is turned in)

Cash register:

    Report of Ticket Sales form

    Unused tickets returned

Prenumbered receipt books:

    Cash register tape

    Copy of each receipt issued

Tally Sheet:

    Copy of each receipt issued

    All receipt books returned

    All receipt books accounted for

    Completed tally sheet/sheets

Name of School: _____

Name of Club: _____

Fiscal Year: _____

Fundraiser: _____

Date of fundraiser: _____

Person(s) selling tickets: _____

Signature of person(s) selling tickets: _____

Note: This form was designed for one ticket color. If more are used with different prices, use additional Report of Ticket Sales sheets and summarize all sheets at the bottom.

Submitted and Approved by:

Student Club Representative:_____
<div align="center">Signature, Title and Date</div>

Club Advisor:_____
<div align="center">Signature, Title and Date</div>

Principal/School Administrator: _____
<div align="center">Signature, Title and Date</div>

Recorded in ASB Student Council Minutes on:_____
<div align="center">Date</div>

Name of School:_____

Name of Club:_____

Request for Fundraiser Approval

Fiscal Year: _____

Date this form is completed: _____

Proposed event: _____

Description of fundraiser: _____

_____

_____

Requesting Club/Organization(s): _____

Proposed Date(s) of Event: _____

Club Contact Person: _____

ASB or Club Advisor: _____

Location of Proposed Activity: _____

Status of Event (check one):   ☐ New Event   ☐ Held Previously (Years): _____

Budget Plan for Activity (Attach Description)

Revenue Potential form completed?   ☐ Yes   ☐ No   (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events):

_____

_____

Approval

Submitted and Approved by:

Student Club Representative: _____

Club Advisor: _____
<div align="center">Signature, Title and Date</div>

Student Council Recommendation   ☐ Yes   ☐ No

Student Council Representative: _____
<div align="center">Signature, Title and Date</div>

Principal/School Administrator or Designee Recommendation: ☐ Yes   ☐ No

  Approved by:

Principal/School Administrator: _____
<div align="center">Signature, Title and Date</div>

ASB Student Council President: _____
<div align="center">Signature, Title and Date</div>

Recorded in ASB Student Council Minutes on: _____
<div align="center">Date</div>

Presented to District Office, if applicable, on: _____
<div align="center">Date</div>

Reason for disapproval, if applicable: _____

_____

Revenue Potential (Fundraising Budget versus Actual Statement)

Name of School: _____

Name of Club: _____

Revenue Potential/Fundraising Budget versus Actual Statement

Fiscal Year: _____

Name of Event: _____

Date of Event: _____

Date Form Completed: _____

EXPECTED REVENUE:	BUDGET	ACTUAL	DIFFERENCE
Sales quantity x Sales price	$	$	$
OTHER REVENUE:			
Donations, Sales of ads, etc.	$	$	$
TOTAL REVENUE (A)	**$**	**$**	**$**

EXPENSES:			
Product quantity x Cost (per invoice)	$	$	$
OTHER EXPENSES:			
Freight	$	$	$

Advertising	$	$	$
Other	$	$	$
TOTAL EXPENSES (B)	$	$	$

OTHER: (C)			
Items Donated or Given as Prizes – Quantity x Cost	$	$	$
TOTAL PROFIT (A-B-C)	$	$	$

Submitted and Approved by:

Student Club Representative:_____

<center>Signature, Title and Date</center>

Club Advisor:_____

<center>Signature, Title and Date</center>

Principal/School Administrator: _____

<center>Signature, Title and Date</center>

Recorded in ASB Student Council Minutes on:_____

<center>Date</center>

Internal Controls Checklist by Job Responsibility

A "No" response to any of the following questions may indicate an internal control weakness. The district should perform a self-evaluation and investigate all potential weaknesses, and ensure that controls are put into place so that the weakness will no longer result in internal control issues.

District Business Office Staff	YES	NO	N/A	Comments
1. Does the district have a comprehensive board policy and administrative regulations that provide rules and regulations for ASB governance and operations?	⑥	⑥	⑥	_____
2. Does the district have a comprehensive ASB manual with detailed procedures?	⑥	⑥	⑥	_____
3. Has the FCMAT ASB Account Manual, Fraud Prevention Guide and Desk Reference been adopted as part of the district's ASB policies and procedures?	⑥	⑥	⑥	_____
4. If the district has a comprehensive manual, is it reviewed and updated, if necessary, at least annually? Does the update address areas of concern or confusion identified in the previous year's audit?	⑥	⑥	⑥	_____
5. Does the business office provide annual ASB training for all school and district employees who work with ASB activities, and retain a signed and dated training attendance log as proof that employees received training?	⑥	⑥	⑥	_____
6. Do members of the business office staff periodically (at least annually) visit each school to provide support and to review the ASB procedures used at the school?	⑥	⑥	⑥	_____
7. Has the district ensured that school employees and students know whom to call in the district business office if they have questions or concerns about ASB and are unable to get answers at the school?	⑥	⑥	⑥	_____
8. Has the business office taken				

immediate action to correct annual audit findings related to ASB activities? Are the school sites involved in developing action plans to ensure that the findings do not recur? ⑥ ⑥ ⑥ _____

9. Are all proposed fundraising events approved by the governing board or its designee at the beginning of each school year? Is this list updated throughout the   year? ⑥ ⑥ ⑥ _____

10. Does the business office's sales tax report include the sales and use tax for the student store and other purchases? ⑥ ⑥ ⑥ _____

11. Before any disbursement is issued to any independent contractor, does the business office have on file a valid and signed IRS Form W-9, Request for Taxpayer Identification Number and Certification? ⑥ ⑥ ⑥ _____

12. Does the business office issue 1099s for all independent contractors paid with ASB funds? ⑥ ⑥ ⑥ _____

13. Has the business office developed standard forms, processes and systems for ASB   operations districtwide? ⑥ ⑥ ⑥ _____

14. Does the business office receive and review periodic financial statements from the ASB organizations and sign and date that they have reviewed the documents? ⑥ ⑥ ⑥ _____

15. Does the business office review the monthly bank reconciliations from the site ASBs? ⑥ ⑥ ⑥ _____

16. Does the district have access to an independent third-party fraud reporting whistleblower website and telephone hotline? ⑥ ⑥ ⑥ _____

Signature_____Date_____

Principal/School Administrator

The principal/school administrator is the primary manager and responsible person at the school site. This is where the ultimate responsibility lies for all activities on campus, from test scores and athletic events to parental satisfaction with teachers in the classroom. Many principals/school administrators delegate the responsibility and authority for ASB coordination and management to others, such as a vice principal, ASB advisor, club advisor and/or a teacher or other staff. This varies by school level and school size.

Some items listed as internal control questions for the principal/school administrator are equally important for the ASB advisor with delegated responsibilities.

Questions below that are more relevant to secondary schools or to schools with organized ASBs contain the notation [Secondary].

	YES	NO	N/A	Comments
1. At the beginning of each year, do you spend some time at a staff meeting discussing ASB issues, operations and internal controls at the school (e.g., what is allowed and what are the procedures)?	⑥	⑥	⑥	_____
2. Do you spend time each month discussing ASB activities with the ASB bookkeeper, particularly problems that are developing?	⑥	⑥	⑥	_____
3. Do you report any questionable or suspicious activities to the district's business office for investigation?	⑥	⑥	⑥	_____
4. Do you verify that only ASB funds are maintained in ASB bank accounts? ASB bank accounts should not include PTA or booster club money, donations to non-ASB entities, or faculty charitable funds.	⑥	⑥	⑥	_____
5. Is a formal application required from any students who want to establish a new club at the school? [Secondary]	⑥	⑥	⑥	_____
6. Is each club advisor a certificated staff member of the district?	⑥	⑥	⑥	_____
7. Do the student council and all clubs have a constitution that establishes the policies and rules for student				

governance of the council or club? [Secondary]

    ⓖ   ⓖ   ⓖ   _____

8. Are all clubs required to prepare and maintain minutes of all club meetings, with all necessary items noted? [Secondary]

    ⓖ   ⓖ   ⓖ   _____

9. Are the student council and each club required to prepare, adopt and monitor a budget for the fiscal year? [Secondary]

    ⓖ   ⓖ   ⓖ   _____

10. Do you ensure that only allowable expenses are paid from ASB funds?

    ⓖ   ⓖ   ⓖ   _____

11. Do you use a purchase order form with one required approval signature (unorganized) or three required approval signatures? [Secondary]

    ⓖ   ⓖ   ⓖ   _____

12. Are purchase orders dated and approved before the item is purchased?

    ⓖ   ⓖ   ⓖ   _____

13. Do you ensure that students are approving expenditures and that adults (teachers, advisors or coaches) are not making the decisions? [Secondary]

    ⓖ   ⓖ   ⓖ   _____

14. If food is sold in the student store, has it been approved by the director of food services? [Secondary Only. Primary grades cannot sell food daily.]

    ⓖ   ⓖ   ⓖ   _____

15. Do you verify that all ASB bank accounts are reconciled within two weeks of receipt of the bank statement?

    ⓖ   ⓖ   ⓖ   _____

16. If bank account reconciliations are not performed within two weeks of receipt of the bank statement, is a reconciliation completion promise date obtained and followed up to ensure the bank reconciliation is completed?

    ⓖ   ⓖ   ⓖ   _____

17. Are you one of the individuals authorized to sign ASB checks? Who

are the other   approved signers? ⑥ ⑥ ⑥ _____

18. Do you know whom the board has approved to sign contracts? Up to what amount? ⑥ ⑥ ⑥ _____

19. Do you review the bank reconciliations each month and initial the bank statement as well as the reconciliation as evidence   of your review? ⑥ ⑥ ⑥ _____

20. If you clearly delegated specific responsibilities and authority to an ASB advisor or advisors, do you meet regularly to coordinate and collaborate regarding school site needs and activities? ⑥ ⑥ ⑥ _____

21. Is there a safe at the school with limited access that is adequate to hold all cash receipts until deposit? ⑥ ⑥ ⑥ _____

22. Are bank deposits made within a few days of receipt, but at least weekly? ⑥ ⑥ ⑥ _____

23. Do you review ASB financial reports monthly? ⑥ ⑥ ⑥ _____

Signature_____Date_____

ASB Advisor

The ASB advisor is a vital contributor to the success of ASB operations. This position is used in different ways in different LEAs statewide.

In numerous secondary schools, the principal/school administrator has delegated significant responsibility and authority to the ASB advisor. When this is the case, a number of the items identified above as internal control questions for the principal/school administrator apply to the ASB advisor.

	YES	NO	N/A	Comments
1. Do you feel that the district staff and/or the principal/school administrator have adequately explained your responsibilities?	⑥	⑥	⑥	_____
2. Do you know where to go for help if				

you have questions about ASB
policies or procedures? ⑥ ⑥ ⑥ _____

3. Are you a certificated staff member of
   the district? ⑥ ⑥ ⑥ _____

4. Do you ensure that careful minutes are
   taken at each club meeting, with all
   necessary items noted? ⑥ ⑥ ⑥ _____

5. Do you help your club prepare and
   monitor an annual budget? ⑥ ⑥ ⑥ _____

6. Do you monitor spending during the
   year to ensure that the club will not
   end the year with a large carryover
   balance or a negative balance? ⑥ ⑥ ⑥ _____

7. Do you work with your club to ensure
   that fundraisers are appropriate and
   adequate controls are in place to make
   them successful? ⑥ ⑥ ⑥ _____

8. Do you work with the students to
   establish and implement cash receipt
   control procedures for each
   fundraising event? ⑥ ⑥ ⑥ _____

9. Is potential revenue projected for each
   fundraising event? ⑥ ⑥ ⑥ _____

10. Do you ensure that cash receipts are
   given to the ASB bookkeeper
   immediately, or as soon as possible,
   after the fundraising event? ⑥ ⑥ ⑥ _____

11. Do you ensure that those responsible
    for the fundraising event have had two
    people count all funds raised and that
    both individuals sign and date the
    fundraising cash collection form? ⑥ ⑥ ⑥ _____

12. Do you count the cash receipts in the
    presence of a second person, and do
    you both sign and date the form
    indicating that the counted funds are
    accurate? ⑥ ⑥ ⑥ _____

13. Do you keep duplicate copies of cash
    count forms, and all other forms that
    are part of the financial process? ⑥ ⑥ ⑥ _____

14. Do you understand what types of expenses ASB funds are allowed to be used for?　　ⓖ　ⓖ　ⓖ _____

15. Are you one of the individuals who preapproves expenditures (with a student representative and the principal/school administrator) via a purchase order?　　ⓖ　ⓖ　ⓖ _____

16. Do you review ASB financial reports monthly?　　ⓖ　ⓖ　ⓖ _____

17. Are you one of the authorized signers of the ASB checks? Who are the other approved signers?　　ⓖ　ⓖ　ⓖ _____

18. If you are the advisor for the student store, are additional internal controls in place, such as comparing sales to inventory, periodic inventory of goods, and   review of pricing policy?　　ⓖ　ⓖ　ⓖ _____

19. Does the district provide staff development and training opportunities for you   throughout the year?　　ⓖ　ⓖ　ⓖ _____

Signature _____ Date _____

ASB Bookkeeper

Many accounting functions need to be performed for ASB operations. In the best-case situation, a person with adequate time and appropriate technical skills and knowledge will be assigned to perform these functions. The staff member performing the following tasks may not have the official title of ASB Bookkeeper, but for purposes of this checklist, that is the title used for the person performing the ASB accounting functions at the school.

	YES	NO	N/A	Comments
1. Do you have sufficient time to devote to ASB recordkeeping?	ⓖ	ⓖ	ⓖ	_____

2. Do you provide each club with information on the revenues and expenses to date each month? Is this also provided to the ASB advisor,

       principal/school administrator and
       ASB treasurer? [Secondary]   ⑥   ⑥   ⑥ _____

3. Do you understand the appropriate
   internal controls for cash receipts from
   each type of   fundraising event?   ⑥   ⑥   ⑥ _____

4. Do you ensure that students and staff
   establish cash receipt control
   procedures for each fundraising
   event?   ⑥   ⑥   ⑥ _____

5. Do you maintain an adequate stock of
   supplies for cash receipt control
   procedures, such as prenumbered
   tickets, prenumbered receipt books,
   and duplicate carbon cash count
   forms?   ⑥   ⑥   ⑥ _____

6. Do you ensure that the advisors turn in
   the appropriate documentation for the
   fundraising event in addition to the
   cash collected? This documentation
   includes reports on tickets issued and
   other items.   ⑥   ⑥   ⑥ _____

7. Do you ensure that all cash count
   forms for fundraising and all events
   where funds are collected are counted
   and signed before you take custody of
   the deposit?   ⑥   ⑥   ⑥ _____

8. If a startup cash change box is issued,
   does the person(s) receiving the
   change count the startup cash in front
   of the ASB bookkeeper and sign
   indicating that the startup change   is
   accurate?   ⑥   ⑥   ⑥ _____

9. Is cash deposited into the bank
   account within a few days after it is
   collected and received?   ⑥   ⑥   ⑥ _____

10. Are all expenses approved in
    advance?   ⑥   ⑥   ⑥ _____

11. Do you have copies of the signed
    purchase orders?   ⑥   ⑥   ⑥ _____

12. Is the purchase order dated and
    approved prior to the purchase?   ⑥   ⑥   ⑥ _____

13. Are the checkbook and the check stock stored in a locked file cabinet or safe? ⑥ ⑥ ⑥ _____

14. Is there a log that identifies the individuals who have access to the ASB safe? ⑥ ⑥ ⑥ _____

15. Are expenses paid only with an original invoice and a document that verifies that the goods were received? ⑥ ⑥ ⑥ _____

16. Are two signatures required on all checks? Are there backup signers? ⑥ ⑥ ⑥ _____

17. Are checks made to vendors and employees only for reimbursements (not to cash)? ⑥ ⑥ ⑥ _____

18. Is a record maintained of all equipment purchased with ASB funds? ⑥ ⑥ ⑥ _____

19. Do you have a process to determine whether a worker is an employee or an independent contractor? ⑥ ⑥ ⑥ _____

20. Are all employees who perform work for the ASB paid through the district's payroll and then invoiced to ASB? ⑥ ⑥ ⑥ _____

21. Is an IRS Form W-9, Request for Taxpayer Identification Number and Certification, obtained from all independent contractors before any disbursements are issued to them? ⑥ ⑥ ⑥ _____

22. Do you reconcile all bank accounts within two weeks of receipt of the bank statement? ⑥ ⑥ ⑥ _____

23. Are all outstanding deposits and checks identified and do they clear the bank in a timely manner? (deposits should remain outstanding for no more than two or three days). ⑥ ⑥ ⑥ _____

24. If any journal entries or transfer entries are part of the bank reconciliation, are those entries authorized? ⑥ ⑥ ⑥ _____

25. Does the district provide staff development and training opportunities for you throughout the year? ⑥ ⑥ ⑥ _____

26. Is there a knowledgeable contact person in the business office to coordinate answering your questions and providing assistance? ⑥ ⑥ ⑥ _____

27. Is the ASB recordkeeping computerized? If so, is the accounting software adequate to meet the needs of the district and clubs? ⑥ ⑥ ⑥ _____

28. Is the computer on which the ASB accounting software resides user ID and password protected? ⑥ ⑥ ⑥ _____

29. Is the ASB accounting software protected by requiring a user ID and password for access? ⑥ ⑥ ⑥ _____

30. Are ASB computer and accounting software passwords safeguarded, not given out, and changed periodically? ⑥ ⑥ ⑥ _____

31. Are only ASB receipts deposited into the ASB account (e.g., not library fines or principal's/school administrator's discretionary accounts)? ⑥ ⑥ ⑥ _____

32. Are you being listened to when you express concerns about expenditures or other items? ⑥ ⑥ ⑥ _____

33. When money is brought to you from fundraisers, are you given time to count it in the person's presence and do you both sign and date the cash count form indicating that the funds agree? ⑥ ⑥ ⑥ _____

Signature_____Date_____

Information Summary, Document Checklist and Questions

The following form has been developed to help ASBs maintain accurate information regarding general business operations and specific activities of all clubs at a school. When used in conjunction with one of the internal control checklists provided in this manual, it can help management be better aware of how a district's internal control structure and operations are set up in order to identify and correct any potential weaknesses or issues in ASB operations.

Organization

Fiscal year: July 1, 20_____ - June 30, 20 _

School Name: _____

Principal/School Administrator: _____

ASB Bookkeeper: _____

ASB Advisor: _____

	Yes	No
Board Policy allowing ASB Operations	⑥	⑥

     Board Policy   Approved by Board of Education on: _____

<div align="center">Date</div>

     Administrative Regulations   Approved by Board of Education on: _____

<div align="center">Date</div>

	Yes	No
Is there an ASB constitution/bylaws for the general ASB?	⑥	⑥
Is there a constitution for each club/trust account?	⑥	⑥
Are only ASB funds maintained in ASB bank accounts?	⑥	⑥

Financial & Accounting

Accounting software name: _____

Accounting software version: _____

Names of individuals who have ASB accounting software access:

_____

	Yes	No
Does each school have an ASB safe?	⊙	⊙

Names of individuals who know the combination to the ASB safe:

_____

_____

_____

	Yes	No
Are there any unapproved copies of the ASB accounting software? (There should be only one working copy of the software)	⊙	⊙
Is the ASB accounting software backed up daily and the backup copy kept in a separate and secure location?	⊙	⊙

Financial Statements for each approved club

	Yes	No
Submitted monthly to the district office?	⊙	⊙
Reviewed, signed and dated by the district office?	⊙	⊙
Provided monthly to each club/trust?	⊙	⊙
All transactions, including transfers and journal entries, properly approved?	⊙	⊙

Bank Statements and Bank Reconciliations

	Yes	No
Reconciled monthly within two weeks of receipt of bank statements?	⊙	⊙
Reviewed and approved by the principal/ASB advisor and district office?	⊙	⊙
Reconciling journal and transfer entries authorized?	⊙	⊙
Signed and dated by the individual performing the bank reconciliation?	⊙	⊙
Signed and dated by the individual reviewing/approving the bank reconciliation?	⊙	⊙

Annual Budget

	Yes	No
Prepared?	⊙	⊙

Approved?	⑥	⑥
Budget vs. actual results compared/reviewed regularly?	⑥	⑥
Budget adjusted when actual amounts vary significantly?	⑥	⑥
Carryover limited so it is not excessive?	⑥	⑥

Minutes

Are minutes are prepared for club meetings (organized and general ASB)?	⑥	⑥

Minutes Authorize

Fundraising?	⑥	⑥
Purchases?	⑥	⑥
Establishment of clubs?	⑥	⑥
Are the minutes approved by the club after they are reviewed for correctness?	⑥	⑥
Are the minutes shared with the general ASB?	⑥	⑥

Fundraising, Sales and Purchases

Are all club fund-raising activities approved and operated as stated in district policy?	⑥	⑥

Cash Count Forms and Deposits

Are fundraising cash boxes checked in/out?	⑥	⑥
Is the cash box startup cash counted and signed off on the cash count form by the person(s) receiving the cash box?	⑥	⑥
Are starting/ending cash reconciled?	⑥	⑥
Are all cash and funds collected pre-counted and do those responsible for the event sign off on the cash count form before cash is submitted to the ASB bookkeeper?	⑥	⑥
Has the fundraising club advisor kept their copy of the cash count form after signing off that the funds have been counted and before submitting the confirmed deposit to the ASB bookkeeper?	⑥	⑥
Has the ASB bookkeeper confirmed that the cash count form has been properly completed before accepting the funds for deposit?	⑥	⑥
Has the ASB bookkeeper counted the funds in the presence of the individual(s) to confirm that the funds collected are accurate, and have both the ASB bookkeeper and witnesses resolved any differences and signed the cash count form indicating that the deposit is accurate?	⑥	⑥

If the cash counted by the ASB bookkeeper and witness differs by less than $5, the ASB bookkeeper may adjust the deposit and both the witness and ASB bookkeeper should initial and date all cash count form changes.

If the cash counted by the ASB bookkeeper and witness differs by more than $5, the ASB bookkeeper should ask the club advisor to re-initial both the ASB bookkeeper's copy and the club advisor's copy of the cash count form.

These cash count form and deposit counting and signing procedures are an important safeguard against fraud, help protect both the ASB bookkeeper and advisor from allegations of fraud, and help establish the chain of custody in order to identify fraud.

Revenue Projection for Fundraising Activities and Other Events

Completed?	⑥	⑥
Approved?	⑥	⑥

Ticket Control (dance, etc.)

Completed?	⑥	⑥
Approved?	⑥	⑥

Student Store Inventory

Is inventory performed regularly?	⑥	⑥
Do students count and sign off for each of their own cash register cash-outs?	⑥	⑥
Are student store deposits recorded on a cash count form and witnessed and signed by the student store representative and the witness?	⑥	⑥

Purchases and Disbursements

Is a purchase order prepared for every ASB disbursement?	⑥	⑥
Are purchase orders dated and approved prior to the purchase?	⑥	⑥
Are received goods reconciled?	⑥	⑥
Are W-9 forms received and signed before payment is sent to any independent contractor?	⑥	⑥
Is the check register periodically reviewed to confirm no missing checks?	⑥	⑥
Are bank statement cancelled checks periodically reviewed to confirm that the payee on the check is the same as in the check register?	⑥	⑥

Year End

Electronic Backup

Accounting program data?	⑥	⑥
Spreadsheets and other electronic data?	⑥	⑥
Backup copy documented and stored safely?	⑥	⑥

Listings Printed

Accounts receivable?	⑥	⑥
Accounts payable?	⑥	⑥
Student store inventory?	⑥	⑥
General ledger detail report?	⑥	⑥

Name of School: _____

ASB Bank Reconciliation Worksheet

Name of Bank:_____

Account Number:_____

For the Month of:_____

A. Ending Balance

  per Bank Statement

B. Plus Deposits in Transit:

                      _____

                      _____

                      _____

                      _____

                      _____

                      _____

                      _____

  C. Total Deposits in Transit:_____

D. Less Outstanding Checks:

       Date   Check #   Amount

G. Balance per

    Accounting Records:

H. Plus Interest: _____

I. Plus Adjustments:

                      _____

                      _____

                      _____

                      _____

J. Total Adjustments:_____

K. Bank Charges:

                      _____

L. Total Bank Charges: _____

_____

_____

_____

_____

_____

E. Total Outstanding Checks: _____

F. Ending Balance (A + C – E): _____   M. Ending Balance (G + H + J + L): _____

Reconciliation prepared by:_____

<center>(Name, Title, Date)</center>

Reconciliation Reviewed by:_____

<center>(Name, Title, Date)</center>

Review by ASB:_____

<center>(Name, Title, Date)</center>

Review by District Business Office:_____

<center>(Name, Title, Date)</center>

15 EXHIBIT F – CLEARING PAYROLL SUSPENSE

Payroll will hit suspense generally because the particular account string does not exist in the ledger, or an account string has not been set up for that position. Remember 2 things to avoid payroll suspense:

> Firstly, when adding a new budget for a salary account string in PeopleSoft, you will also need to add all the subsequent benefit account lines associated with the main salary line, and

> Secondly, any new position needs to have a "Department Budget Table" established, otherwise the default for that position will be suspense.
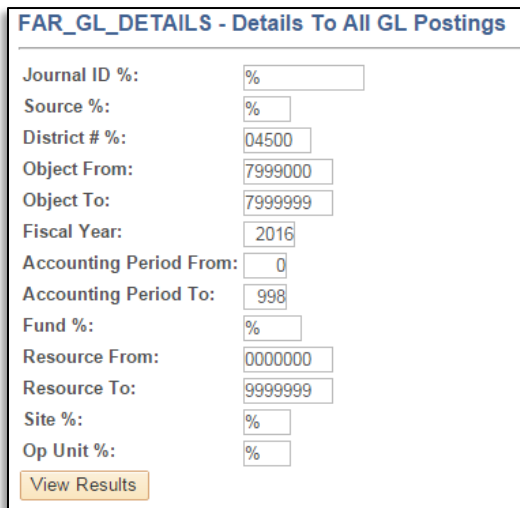
If you end up with payroll transactions in suspense, proceed with the steps below to clear suspense and avoid having payroll hit suspense in future months.

STEPS:

You will need access to both Finance and HCM queries and screens in order to clear payroll suspense.

PEOPLESOFT FINANCE

1. In order to view the detail of what is in your suspense, run the "FAR_GL_DETAILS" query. Main Menu – Reporting Tools – Query – Query Viewer.

FAR_GL_DETAILS - Details To All GL Postings

Journal ID %:	%
Source %:	%
District # %:	04500
Object From:	7999000
Object To:	7999999
Fiscal Year:	2016
Accounting Period From:	0
Accounting Period To:	998
Fund %:	%
Resource From:	0000000
Resource To:	9999999
Site %:	%
Op Unit %:	%

View Results

2. Export the data to Excel. Add filters to the header row of your data. Filter the "Source" column by clicking the dropdown menu and either typing or selecting "PAY".
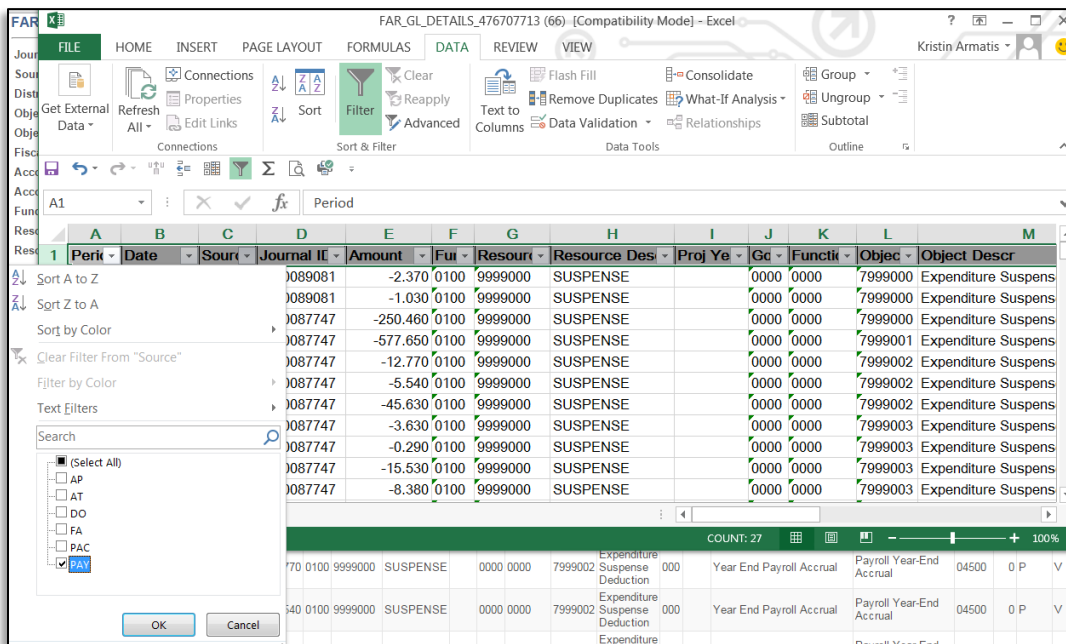
3. The "PAY" transactions are generated by payroll. If we look at the detail, we see that for August 2015 payroll, $24,770.95 was charged to suspense. We now need to know what this is comprised of (who-employee and what-Medicare, H&W, etc). Now you will access the queries in HCM in order to determine what the dollar amounts are comprised of.

PEOPLESOFT HCM

1. Access the HCM Queries. Main Menu – Reporting Tools – Query – Query Viewer. Run "FAR_PEDR". Remember that you must enter the last day of the month for Pay Period End, NOT the payroll date.

FAR_PEDR - Totals by EE for one LEA

District %:	045
Pay Period End:	08/31/2015
Site %:	%
EE ID %:	%
Resource %:	%

View Results

2. Export this to excel and filter by object code 7999. This provides you with all the individuals whose pay or benefits were charged to suspense. You will note that the sum of all these transactions is $24,770.95, the same as the "FAR_GL_DETAILS".

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	C	Ful	Resourc	Go	Functi	Objec	Si	Oper Ui	Proj Ye	ID	Name	Earn Coo	Descr	Sum Earninc
11767	045	0100	9999000	0000	0000	7999002	000			102316	Amador,Corrie Janill	SDL	Long Term Disability After Tax	63.03
11768	045	0100	9999000	0000	0000	7999001	000			541253	Anderson,Trenton Turner	REG	Regular	108.33
11769	045	0100	9999000	0000	0000	7999002	000			541253	Anderson,Trenton Turner	045	San Dieguito Workers Comp	2.39
11770	045	0100	9999000	0000	0000	7999002	000			541253	Anderson,Trenton Turner	45O	OPEB % DEDUCTION	0.44
11771	045	0100	9999000	0000	0000	7999003	000			541253	Anderson,Trenton Turner	E	OASDI/ER	6.72
11772	045	0100	9999000	0000	0000	7999003	000			541253	Anderson,Trenton Turner	Q	Med/ER	1.57
11773	045	0100	9999000	0000	0000	7999003	000			541253	Anderson,Trenton Turner	U	Unempl ER	0.05
11774	045	0100	9999000	0000	0000	7999001	000			601185	Atchison,David Bruce Patrick	HRE	Exception Hourly	912.00
11775	045	0100	9999000	0000	0000	7999001	000			601185	Atchison,David Bruce Patrick	REG	Regular	955.20
11776	045	0100	9999000	0000	0000	7999002	000			601185	Atchison,David Bruce Patrick	045	San Dieguito Workers Comp	41.27
11777	045	0100	9999000	0000	0000	7999002	000			601185	Atchison,David Bruce Patrick	45O	OPEB % DEDUCTION	7.66

sheet1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Co	Fund	Resource	Goal	Function	Object	Site	Oper Uni	Proj Year	ID	Name	Earn Code	Descr	Sum Earnings
161	045	0100	9999000	0000	0000	7999002	000			601182	Zamudio,David A.	045	San Dieguito Workers Comp	17.22
162	045	0100	9999000	0000	0000	7999002	000			601182	Zamudio,David A.	45O	OPEB % DEDUCTION	3.19
163	045	0100	9999000	0000	0000	7999002	000			601182	Zamudio,David A.	45O	OPEB AMOUNT DEDUCTION	37.60
164	045	0100	9999000	0000	0000	7999003	000			601182	Zamudio,David A.	E	OASDI/ER	48.31
165	045	0100	9999000	0000	0000	7999003	000			601182	Zamudio,David A.	Q	Med/ER	11.30
166	045	0100	9999000	0000	0000	7999003	000			601182	Zamudio,David A.	U	Unempl ER	0.39
167														
168														24770.95
169														
170														
171														

sheet1   Sheet2   Sheet3

3. In order to determine what account string should have been charged you will run query "FAR_POSITION_W_EE_AND_ACCOUNT". Add filters to the data headers (we will be using the "EE ID" field to filter results). You may also choose to hide columns that do not pertain (I hid columns D – S).

4. Click on the drop down menu for the filter on the EE ID field. In the search field enter the EE ID of the first individual on the FAR_PEDR report that we just ran. This case it's 102316.

5. Click "OK", or hit "Enter". This provides the results for that employee. This will list their position(s) and account strings associated with the positions. This is the account string(s) that the funds should have been charged to, the only difference, is that the object code will need to change based on the Earnings Description ("Descr" – Medicare, H&W, etc), from the "FAR_PEDR" query. Based on the example below this individual is split funded between two different account strings (10%/90%).

6. I would suggest either creating additional columns to the right of the "Sum Earnings" on the "FAR_PEDR" query for the correct account string to be placed, OR starting a new spreadsheet for your transfer. From the "FAR_POSITION_W_EE_AND_ACCOUNT"

spreadsheet you can simply copy and paste the information onto the excel sheet you are using for your query.

7. Repeat these steps until you have completed all individuals charged to suspense.

PEOPLESOFT FINANCE

1. You will need to enter your transactions twice. Once as a "Budget Journal" and once as a "GL Journal".
   a. Budget Journal: Main Menu – Commitment Control – Budget Journals – Enter Budget Journals. This journal is needed because this account string currently does not exist. This does two things for you: Firstly, it allows you to complete the GL Journal in the next step, and secondly, it prevents additional payrolls from being charged to suspense, for *this* account, since the account string will now exist.
   b. Enter your transaction on the GL Journal Entries screen (Main Menu – General Ledger – Ledger Journals – Create/Update General Ledger Journals).

IMPORTANT HINTS/TIPS:

1. An employee is showing on the "FAR_PEDR" report, but cannot be found on the "FAR_POSITION_W_EE_AND_ACCOUNT".
   a. Review the "FAR_PEDR" extract under the "Desc" column. Chances are one of the "Descr" for this individual is "Regular". Regular indicates that this is the employee's regular pay being charged to suspense. This also indicates that the "Department Budget Table" has not been established for this employee.
   b. SOLUTION: The "Department Budget Table" is position driven. Each position within your district must be assigned an account string that it should be charged to. If an account string is not assigned it will automatically default to Suspense. The "Department Budget Table USA" will need to be established for the position that this employee is assigned to.

   RESOURCES: You can access the HR5 Department Budget Table v2.1 Guide on the CRC website www.crc.sdcoe.net, or download the guide here http://crc.sdcoe.net/resources/peoplesoft/guides/HR5%20Department%20Budget%20Table%20v2.1.pdf?attredirects=0&d=1.

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