



*"We Create Futures"*

2022-2023  
Budget Manual

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# Introduction

The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2022-23 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

- ✓ **A statement of District priorities**
- ✓ **A description of the educational plan and resources to support the plan**
- ✓ **A financial plan outlining proposed District actions**
- ✓ **An accountability tool**
- ✓ **A public information document**
- ✓ **A reflection of District goals**



## The Budget Team



**Jessica Villarreal**  
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*Director, Administrative Services, Budget Department* - Coordination of Analyst assignments, preparation of the District budget document, Budget Adoption, Interim Reporting, maintaining the Chart of Accounts, and providing budget analysis to assist with informed decision making that supports student success.



**Becky Alvarado**  
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*Budget Analyst* - Unrestricted General Fund programs (Lottery, Regular education salaries), Elementary and Secondary School Emergency Relief Fund (ESSER), Governor's Emergency Education Relief Fund, Education Protection Account (EPA), Learning Loss Mitigation, Art, Music & Instructional Materials Grant, CSESAP Summer Assistance Program, Donation Deposits, Mini-Grants, Property Loss Insurance Claims, STRS on Behalf, and Mandated Cost claims.



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*Budget Analyst* – Adult Education, Special Education, Medical Administrative Activities (MAA), Dept. of Rehab -We Can Work, Learning Recovery, Special Friends, Low Performing Student Block Grant, Alternate Dispute Resolution, LEA Medi-Cal Billing Option.



**Heidi Gonzalez**  
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*Budget Analyst* - Lottery VPIE Vocational Education, Transportation, Expanded Learning Opportunity Funds (ELO), Perkins, Preschool, Career Tech Ed (CTE), Agricultural Vocational Ed, Business & Finance Academy, Homeless Grant, First Five, Sobrato Early Academic Language (SEAL), Child Care & Development Fund.



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**Budget Analyst** – Local Control Accountability Plan (LCAP), Title I Basic Grants, Title II Supporting Effective Instruction and Comprehensive Literacy State Development (CLSD), Title III Immigrant Student Program and English Learner Student Program, Title IV Student Support & Academic Enrichment, American Indian Education, American Rescue Plan Homeless Children & Youth, Educator Effectiveness Block Grant (EEBG), ESSA Comp Support Improvement .



**Helen Tapia**  
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**Budget Analyst** Local Control Funding Formula (LCFF) Site Base Unrestricted Allocations, Expanded Learning Opportunities Program (ELO-P), CSEA Professional Development Grant, HEART, After School Education & Safety (ASES), Classified Teacher Credentialing Program (CTC), Ethnic Studies Grant, Dual Language immersion Grant, Kitchen Infrastructure & Training (KIT), Student Nutritional Services Fund, Self-Insurance Fund. .



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**Budget Analyst** – Tyler Budget Training, Unrestricted Programs Ops II Grounds & Custodial, Unrestricted Programs Ops 1 Maintenance, ESSER III Facilities, Ongoing & Major Maintenance, Developer Fees, Utility – Electricity (Energy Savings), Building Fund, Capital Facilities Funds, New Construction & Modernization, Bond Measures, Non-Treasury Debt Service COP, Tulare County Hispanic Leadership Network (TCHLN), Textbooks, Technology Replacement, Equipment Replacement, Visalia Civic Authority, Four Creeks Café, Stadiums.

***\*For a complete listing of resources and programs assigned to each of the individuals above please refer to Budget Assignments in the Appendix.***

# District Budget Calendar

## Budget Development

### *January*

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepares initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

January is a good time for principals and managers to review the first half of the school year. What has been working and where do you see room for improvement? Take stock of your site/department's progress and begin to think about changes you might make for the next school year. Consider how you will adjust your spending to accommodate these changes. Some of the things to consider are your staffing allocations, any special programs you wish to add or discontinue, changes to the scope of your field trips, and any other changes you foresee that will impact your budget development decisions.

### *February*

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

Your budget packet will arrive mid-February. In an effort to better support site and department administration, budget analysts will allocate funds in the appropriate account lines as per historical spending patterns and create a working draft for you. This is your opportunity to review this draft of your budget along with the staffing allocations and other supporting documents included in your packet and decide whether or not changes should be made based on your plan for the coming school year. Changes to your proposed budget should reflect your best estimate of additional cost or savings and should, when possible, be based upon actual quotes, proposals or other data. ***You will have about a week to make your changes and return your signed packet, so be prepared.*** Refer to the next section of this manual, Site/Department Budget Development, to see what will be included in your budget packet and for guidelines to complete the packet.

### *March*

The month of March consists of meetings with the District's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the District for the next fiscal year.

Throughout March, budget analysts will review any changes you've made to your budget packet and reach out if there are questions. Analysts will also be available to answer questions during the entire budget development process. March is also time to review your current year budget, estimate the cost of your needs through fiscal year-end and project any surplus. Remember to consider expenses that are paid in arrears, such as time sheets, printing, transportation, postage and credit card charges when calculating your surplus. This is where pre-planning and a wish list will aid in efficiently spending out your current year budget by the April deadline.



## *April*

During April and May, the District focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the District leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the District's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the District's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

April also marks the end of the current year spending cycle. Each year, the Purchasing Department sets a deadline for current year purchases, usually around mid-April. There is a delicate balance between spending your annual allocations efficiently and overspending. The tools in this manual will help budget managers and budget processors stay organized and on top of their budget.

## *May*

In mid-May, the Governor publishes the May Revision of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board. Generally, the May revision will not have a significant effect on site or department budgets unless there are substantial changes to the Governor's assumptions.

## *June*

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. An agenda for this hearing indicating the location where the budget may be inspected is posted at least 72 hours before the hearing and the proposed body will be available for public inspection at least three working days before this hearing. The County Superintendent of Schools will publish the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103. During the hearing, any District resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103, 42127, 52062) By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

# Financial Reporting

## **Budget Adoption**

On or before July 1 of each year, the Governing Board will adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127). The adopted budget will be filed with Tulare County Office of Education Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data will be maintained and made available for public review. (Education Code 42127 (a)(2))

## **Revised Budget**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are constantly necessary. (Education Code 42127 (h))

## **Interim Reporting**

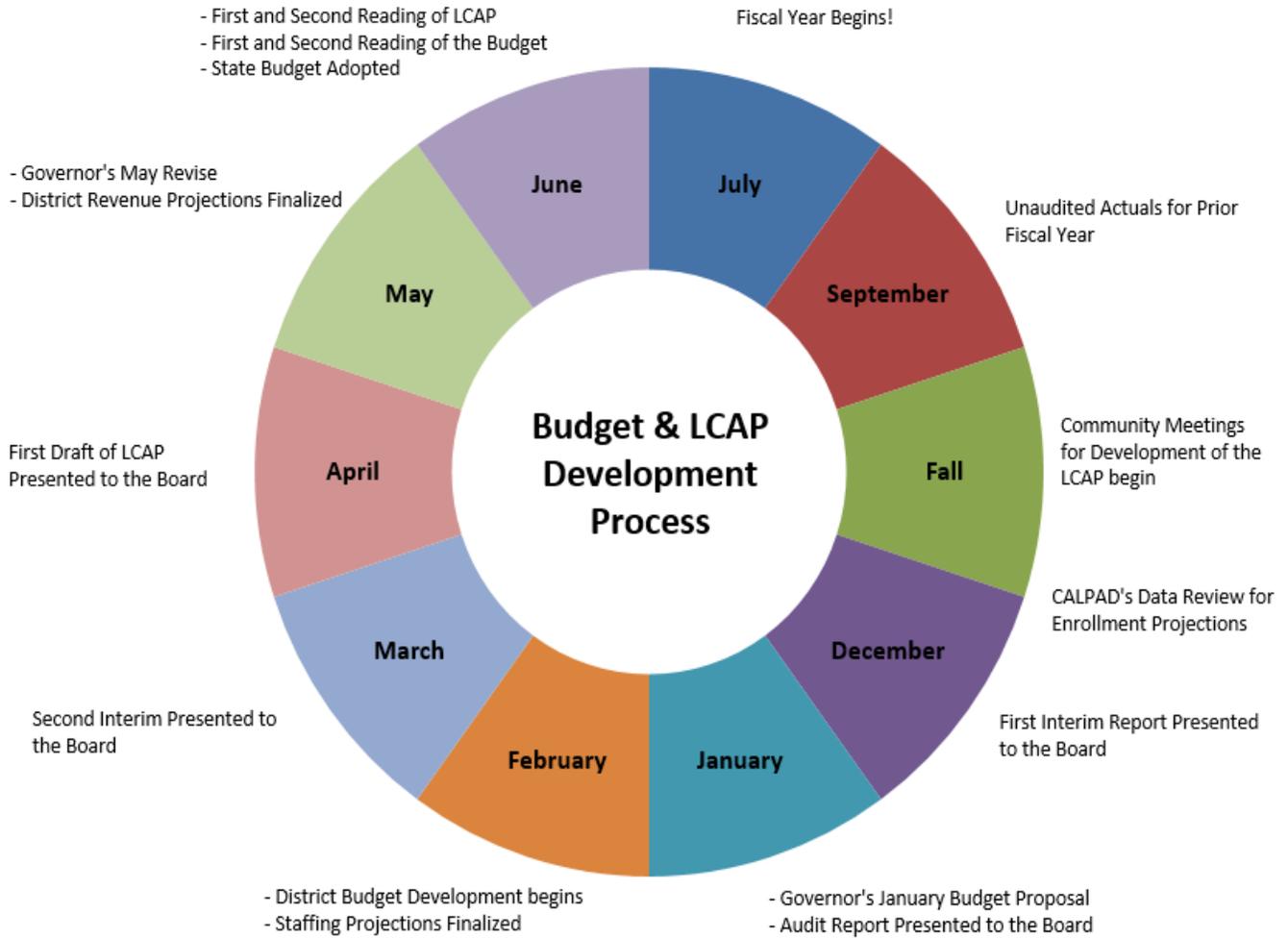
Districts are required to file two reports during a fiscal year (interim reports) on the status of the District's financial health (Education Code 42131(a)(1) and (2)). The interim reports provide the actual expenditures for the reporting period and our fiscal standing for the fiscal year. In addition, the interim report includes the multi-year projections for 2 following fiscal years showing the projected revenue and expenditures. Interim reporting must include a certification of whether or not the District is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. The Director of Budgeting is responsible for submitting the interim reporting for VUSD Board and Tulare County Office of Education (TCOE) approval.

The first interim report outlines any changes that have occurred since the budget was adopted through October 31<sup>st</sup>. Many of the changes are surrounding staffing because the classroom needs shifted and staff shortages occurred since August. The Human Resources department ensures that the staffing levels are accurately inputted into the financial system and the Budget department is responsible for allocating funds accordingly. With the majority of the budget allocated towards salary and benefits, it is important that both departments work closely during October and throughout the year, to ensure State interim reporting is accurate as possible. The first interim report is due to TCOE on or before December 15<sup>th</sup>.

The second interim report outlines the changes to revenues and expenditures that occurred since the budget was adopted through January 31<sup>st</sup>. There are few changes to report during this period, as many are covered during first interim reporting period. The second interim report is due to TCOE on or before March 17<sup>th</sup>.

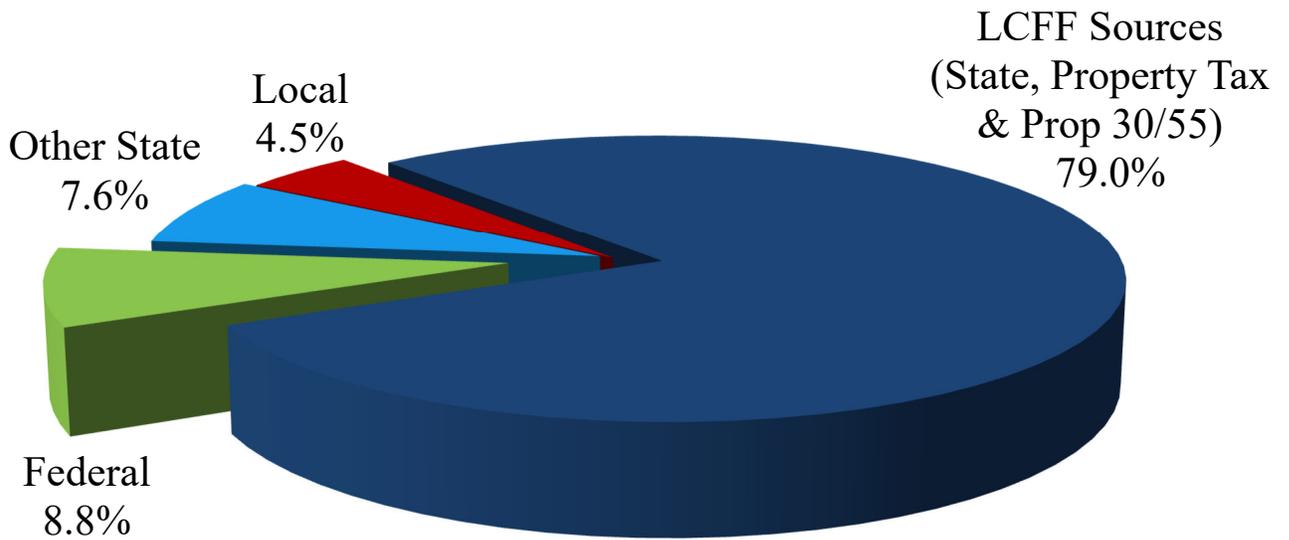
TCOE superintendent will then report to the Superintendent of Public Instruction and the State Controller the certification for all districts in Tulare County within 75 days after the close of the reporting period.

## District Budget Timeline



**Combined General Fund Budget**

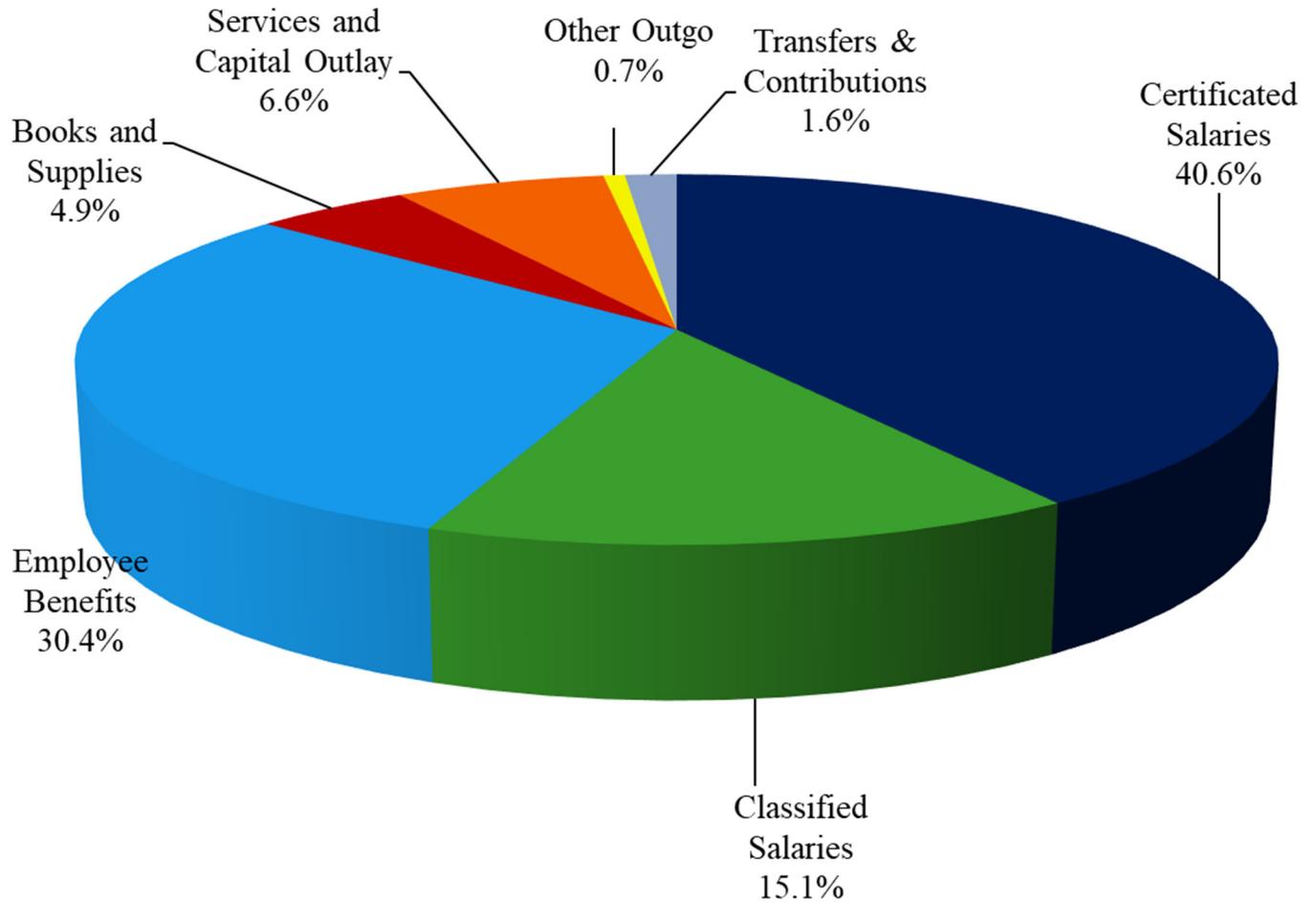
***REVENUE - General Fund Restricted and Unrestricted***



**FY 22-23 (in millions)**

<b>LCFF Sources</b>	\$	<b>327.26</b>
<b>Federal</b>	\$	<b>36.62</b>
<b>Other State</b>	\$	<b>31.62</b>
<b>Local</b>	\$	<b>18.69</b>
<b>Total</b>	<b>\$</b>	<b>414.19</b>

## ***EXPENDITURES - General Fund Restricted and Unrestricted***



### **FY 22-23 (in millions)**

Certificated Salaries	\$	165.81
Classified Salaries	\$	61.70
Employee Benefits	\$	124.14
Books and Supplies	\$	20.00
Services and Capital Outlay	\$	26.98
Other Outgo	\$	2.74
<b>Total Expenditures</b>	<b>\$</b>	<b>401.37</b>
Transfers & Contributions	\$	6.61
<b>Total</b>	<b>\$</b>	<b>407.98</b>

## Site Allocations

LCFF Base funding is used at the site's discretion for instructional and non-instructional supplies. Site allocations are based on 2022-23 estimated enrollment.

### 2022-23 Site LCFF Base Allocations

Site #	Site Name	2021 CALPADS	New Total Per Pupil Rate	Total Site Allocation	In Lieu of LCAP Alloc	Total Site Allocation
<b>ELEMENTARY</b>						
341	Annie R. Mitchell	731	\$ 101.687	\$ 74,333		\$ 74,333
311	Conyer	429	\$ 101.687	\$ 43,624		\$ 43,624
350	Cottonwood	639	\$ 101.687	\$ 64,978		\$ 64,978
320	Crestwood	545	\$ 101.687	\$ 55,419		\$ 55,419
312	Crowley	453	\$ 101.687	\$ 46,064		\$ 46,064
347	Denton (Includes 43 SLC Students)	546	\$ 101.687	\$ 55,521	\$ 31,411	\$ 86,932
314	Elbow Creek	488	\$ 101.687	\$ 49,623		\$ 49,623
342	Four Creeks (Includes 36 SLC Students)	626	\$ 101.687	\$ 63,656		\$ 63,656
325	Golden Oak (Includes 34 SLC Students)	649	\$ 101.687	\$ 65,995		\$ 65,995
316	Goshen	503	\$ 101.687	\$ 51,149		\$ 51,149
317	Highland (Includes 16 SLC Students)	441	\$ 101.687	\$ 44,844		\$ 44,844
318	Houston	544	\$ 101.687	\$ 55,318		\$ 55,318
360	Hurley	556	\$ 101.687	\$ 56,538		\$ 56,538
319	Ivanhoe (Includes 7&8 of 50)	512	\$ 101.687	\$ 52,064		\$ 52,064
331	Linwood	578	\$ 101.687	\$ 58,775		\$ 58,775
363	Manuel F. Hernandez	693	\$ 101.687	\$ 70,469		\$ 70,469
321	Mineral King	593	\$ 101.687	\$ 60,300		\$ 60,300
322	Mountain View (incl 50 Dual Immersion Prgm)	513	\$ 101.687	\$ 52,165		\$ 52,165
343	Oak Grove (Includes 7&8 of 118)	752	\$ 101.687	\$ 76,469	\$ 46,181	\$ 122,650
353	Pinkham (Includes 42 SLC Students)	447	\$ 101.687	\$ 45,454		\$ 45,454
373	Riverway	777	\$ 101.687	\$ 79,011		\$ 79,011
324	Royal Oaks (includes VLP of 466)	893	\$ 101.687	\$ 90,807		\$ 90,807
354	Shannon Ranch	589	\$ 101.687	\$ 59,894		\$ 59,894
328	Veva Blunt (Includes 41 SLC Student)	534	\$ 101.687	\$ 54,301		\$ 54,301
329	Washington	265	\$ 101.687	\$ 26,947		\$ 26,947
330	Willow Glen (Includes 7&8 of 62)	540	\$ 101.687	\$ 54,911		\$ 54,911
<b>TOTAL</b>		<b>14,836</b>		<b>\$ 1,508,630</b>	<b>\$ 77,592</b>	<b>\$ 1,586,222</b>
<b>MIDDLE</b>						
505	Divisadero	762	\$ 101.687	\$ 77,486		\$ 77,486
506	Green Acres	717	\$ 101.687	\$ 72,910		\$ 72,910
564	La Joya	777	\$ 101.687	\$ 79,011		\$ 79,011
551	Ridgeview	857	\$ 101.687	\$ 87,146		\$ 87,146
526	Valley Oak	909	\$ 101.687	\$ 92,434		\$ 92,434
<b>TOTAL</b>		<b>4,022</b>		<b>\$ 408,985</b>		<b>\$ 408,985</b>
<b>HIGH</b>						
638	El Diamante	2,071	\$ 101.687	\$ 210,594		\$ 210,594
636	Golden West	2,040	\$ 101.687	\$ 207,442		\$ 207,442
602	Mt. Whitney	1,717	\$ 101.687	\$ 174,597		\$ 174,597
601	Redwood	2,470	\$ 101.687	\$ 251,167		\$ 251,167
<b>TOTAL</b>		<b>8,298</b>		<b>\$ 843,799</b>		<b>\$ 843,799</b>
<b>ALTERNATIVE</b>						
732	Creekside	10	\$ 101.687	\$ 1,017		\$ 1,017
603	Sequoia	422	\$ 101.687	\$ 42,912		\$ 42,912
<b>TOTAL</b>		<b>432</b>		<b>\$ 43,929</b>		<b>\$ 43,929</b>
<b>TOTAL ALL SITES</b>						
		<b>27,588</b>		<b>\$ 2,805,343</b>	<b>\$ 77,592</b>	<b>\$ 2,882,935</b>
6XX	\$75K per HS Athletic Transportation			\$ 300,000		\$ 300,000
6XX	\$2K HS Ag Farm			\$ 2,000		\$ 2,000
<b>TOTAL 22-23 SITE BASED ALLOCATION</b>		<b>27,588</b>		<b>\$ 3,107,343</b>	<b>\$ 77,592</b>	<b>\$ 3,184,935</b>

## 2022-23 Title I & LCAP Site Allocations

<b>TITLE I &amp; LCAP ALLOCATION SUMMARY</b>										
<b>2022/2023 Budget Development</b>										
SCHOOL SITE	TOTAL TITLE I	PARENT INVOLVEMENT	TITLE I Allocation	< 85% in Personnel		TITLE I Discretionary	LCAP Allocation	< 85% in Personnel		LCAP Discretionary
				Sal/Ben Cost	%			Sal/Ben Cost	%	
ANNIE R. MITCHELL	\$ 122,808	\$3,009	\$ 119,799	\$ 98,816	80.46%	\$ 20,983	\$ 106,759	\$ 85,339	79.94%	\$ 21,420
CONYER	\$ 78,615	\$1,926	\$ 76,689	\$ 35,003	44.52%	\$ 41,686	\$ 66,374	\$ 32,189	48.50%	\$ 34,185
COTTONWOOD CREEK	\$ 81,058	\$1,986	\$ 79,072	\$ 25,179	31.06%	\$ 53,893	\$ 71,609	\$ 53,649	74.92%	\$ 17,960
CRESTWOOD	\$ 103,044	\$2,525	\$ 100,519	\$ 48,937	47.49%	\$ 51,582	\$ 88,436	\$ 62,167	70.30%	\$ 26,269
CROWLEY	\$ 92,606	\$2,269	\$ 90,337	\$ 64,262	69.39%	\$ 26,075	\$ 101,186	\$ 40,525	40.05%	\$ 60,661
DENTON	X	X	X	X	X	X	X	X	X	X
ELBOW CREEK	\$ 77,282	\$1,893	\$ 75,389	\$ 35,618	46.09%	\$ 39,771	\$ 66,187	\$ 39,924	60.32%	\$ 26,263
FOUR CREEKS	\$ 124,584	\$3,052	\$ 121,532	\$ 102,466	82.25%	\$ 19,066	\$ 105,637	\$ 42,702	40.42%	\$ 62,935
GOLDEN OAK	\$ 110,150	\$2,699	\$ 107,451	\$ 28,827	26.17%	\$ 78,624	\$ 94,606	\$ 52,471	55.46%	\$ 42,135
GOSHEN	\$ 108,151	\$2,650	\$ 105,501	\$ 57,903	53.54%	\$ 47,598	\$ 113,508	\$ 82,354	72.55%	\$ 31,154
HIGHLAND	\$ 93,939	\$2,302	\$ 91,637	\$ 74,173	78.96%	\$ 17,464	\$ 101,186	\$ 46,114	45.57%	\$ 55,072
HOUSTON	\$ 114,369	\$2,802	\$ 111,567	\$ 91,249	79.78%	\$ 20,318	\$ 124,409	\$ 66,409	53.38%	\$ 58,000
HURLEY	\$ 61,959	\$1,518	\$ 60,441	\$ -	0.00%	\$ 60,441	\$ 55,904	\$ 14,286	25.55%	\$ 41,618
IVANHOE	\$ 113,481	\$2,780	\$ 110,701	\$ 91,165	80.34%	\$ 19,536	\$ 125,593	\$ 61,600	49.05%	\$ 63,993
LINWOOD	\$ 71,953	\$1,763	\$ 70,190	\$ 29,458	40.94%	\$ 40,732	\$ 61,513	\$ 47,738	77.61%	\$ 13,775
MANUEL HERNANDEZ	\$ 88,386	\$2,165	\$ 86,221	\$ 32,174	36.40%	\$ 54,047	\$ 77,966	\$ 53,999	69.26%	\$ 23,967
MINERAL KING	\$ 103,710	\$2,541	\$ 101,169	\$ 58,587	56.49%	\$ 42,582	\$ 90,119	\$ 21,214	23.54%	\$ 68,905
MOUNTAIN VIEW	\$ 82,168	\$2,013	\$ 80,155	\$ 11,633	14.16%	\$ 68,522	\$ 70,674	\$ 57,260	81.02%	\$ 13,414
OAK GROVE	X	X	X	X	X	X	X	X	X	X
PINKHAM	\$ 80,392	\$1,970	\$ 78,422	\$ 39,303	48.89%	\$ 39,119	\$ 68,618	\$ 46,420	67.65%	\$ 22,198
RIVERWAY	\$ 120,144	\$2,944	\$ 117,200	\$ 16,914	14.08%	\$ 100,286	\$ 104,142	\$ 76,816	73.76%	\$ 27,326
ROYAL OAKS	\$ 156,785	\$3,841	\$ 152,944	\$ 31,552	20.12%	\$ 121,392	\$ 134,618	\$ 55,525	41.25%	\$ 79,093
SHANNON RANCH	\$ 62,181	\$1,523	\$ 60,658	\$ -	0.00%	\$ 60,658	\$ 54,782	\$ -	0.00%	\$ 54,782
VEVA BLUNT	\$ 92,827	\$2,274	\$ 90,553	\$ 78,538	84.61%	\$ 12,015	\$ 90,493	\$ 74,474	82.30%	\$ 16,019
WASHINGTON	\$ 54,409	\$1,333	\$ 53,076	\$ 20,898	38.41%	\$ 32,178	\$ 59,242	\$ -	0.00%	\$ 59,242
WILLOW GLEN	\$ 100,822	\$2,470	\$ 98,352	\$ 57,476	57.01%	\$ 40,876	\$ 86,380	\$ 62,191	72.00%	\$ 24,189
DIVISADERO	\$ 125,251	\$3,069	\$ 122,182	\$ 77,024	61.50%	\$ 45,158	\$ 105,205	\$ 49,716	47.26%	\$ 55,489
GREEN ACRES	\$ 95,936	\$2,350	\$ 93,586	\$ 25,360	26.43%	\$ 68,226	\$ 81,606	\$ -	0.00%	\$ 81,606
LA JOYA	\$ 109,483	\$2,682	\$ 106,801	\$ 20,875	19.07%	\$ 85,926	\$ 90,793	\$ 27,434	30.22%	\$ 63,359
RIDGEVIEW	\$ 98,379	\$2,410	\$ 95,969	\$ -	0.00%	\$ 95,969	\$ 83,948	\$ 29,425	35.05%	\$ 54,523
VALLEY OAK	\$ 145,460	\$3,564	\$ 141,896	\$ 42,829	29.44%	\$ 99,067	\$ 126,765	\$ 20,307	16.02%	\$ 106,458
EL DIAMANTE	\$ 125,999	\$5,990	\$ 120,009	\$ 29,384	23.32%	\$ 90,625	\$ 83,691	\$ -	0.00%	\$ 83,691
GOLDEN WEST	\$ 153,236	\$7,285	\$ 145,951	\$ 92,920	60.64%	\$ 53,031	\$ 102,618	\$ -	0.00%	\$ 102,618
MT. WHITNEY	\$ 131,264	\$6,241	\$ 125,023	\$ 43,883	33.43%	\$ 81,140	\$ 88,497	\$ 52,857	59.73%	\$ 35,640
REDWOOD	\$ 125,771	\$5,980	\$ 119,791	\$ -	0.00%	\$ 119,791	\$ 83,765	\$ -	0.00%	\$ 83,765
CREEKSIDE	\$ 1,777	\$44	\$ 1,733	\$ -	0.00%	\$ 1,733	\$ 17,413	\$ -	0.00%	\$ 17,413
SEQUOIA	\$ 38,338	\$1,823	\$ 36,515	\$ -	0.00%	\$ 36,515	\$ 59,319	\$ 12,927	21.79%	\$ 46,392
CHARTER HOME	\$ 23,985	\$588	\$ 23,397	\$ -	0.00%	\$ 23,397	\$ 305,889	\$ 29,278	9.57%	\$ 276,611
GLOBAL LEARNING	\$ 69,731	\$1,708	\$ 68,023	\$ 43,476	62.35%	\$ 24,547	\$ 832,223	\$ 451,190	54.22%	\$ 381,033
VCIS	\$ 47,150	\$2,242	\$ 44,908	\$ 39,445	83.66%	\$ 5,463	\$ 1,300,946	\$ 1,068,254	82.11%	\$ 232,692
VTEC	\$ 14,648	\$696	\$ 13,952	\$ -	0.00%	\$ 13,952	\$ 293,296	\$ 144,475	49.26%	\$ 148,821

## Site/Department Budget Development

### **What's in the Budget Packet**

In an effort to better support site and department administration, budget analysts will allocate funds in the appropriate account lines as per historical spending patterns, creating a working draft of your next year's budget. Your budget packet will be emailed to you in mid-February and will contain the following documents:

#### Budget Development Worksheet

- *Next Year Budget Comparison Reports for Site Base and LCAP & Title I* – You will use these reports to make note of any changes to your budget, then sign and return them via email.

#### Supporting Documents Used to Develop Your Site Discretionary Funds

- *Allocations & Staffing Percentages by Site for LCFF Site Based, Title I and LCAP*- No more than 85% of your LCAP or Title I budget or 50% of your LCFF Site Base budget can be allocated to staffing, so keep this in mind when considering account code changes or adding new positions. If you want to make any adjustments to staffing, please be sure to reach out to HR and the budget analysts for steps on how to do so.
- *Staffing list for LCFF Site Based, Title I and LCAP*-This is a list of the staff at your site. Review the list very carefully for any errors in assignments or account lines and let the budget analysts know if you find any discrepancies.
- *Copier & Printer Annual Cost Projections*- Review the copier and printer list and make sure they are all located at your site.

#### Resources to Consider When Making Changes to Your Budget

- *Appropriate Use of Funds Guide*- This sheet provides examples of appropriate uses
- *Budget Development Process PPT*
- *Benefits Calculator*- When budgeting for time sheets, use the Benefits Calculator to estimate certificated and classified benefits
- *Analyst Assignments*-Each analyst is assigned a specific resource. Refer to this list if you need help with a budget transfer, report, staffing question or allowable uses.

When you receive your budget packet you should review it in light of any changes you are planning for the coming year. Some changes to consider are changes to staffing, professional development (school business subs), the addition or cancellation of site programs, any planned large purchases like playground equipment, and changes to field trips (transportation and entry fees). This is your opportunity to make any revisions based on your school site plans and LCAP.

## Completing Your Budget Packet

Your **Next Year Budget Comparison Report** is your budget worksheet. Print a copy and note any revisions under the Comments column on the far right. You may add notes to clarify your changes if you wish. Below are some guidelines.

- Please note changes only. Analysts will assume no comment means you are in agreement with the amount shown.
- If you make adjustments be sure to also adjust your Materials & Supplies accordingly to reflect these changes. Your total allocation must remain the same after revisions.
- Amounts in the Salaries and Benefits column are system-generated and reflect contracted classified salaries. You may move some or all of these amounts from one resource to another as long as you stay within the limits of each resource (85% of total allocation for LCAP and Title I, 50% of total allocation for LCFF Site Base). Contact your budget analyst for guidance if you plan to move contracted salaries from one resource to another.
- Use the Benefits calculator if you plan to make changes to classified and/or certificated miscellaneous time accounts. For 2022-2023, certificated benefits is 26.24% of what you budget for salary. Classified composite benefit rate is 38.71%. So if you want to budget \$2,000 for classified time sheets, \$774 must be budgeted for benefits too. If benefits are not calculated, an analyst will adjust and deduct the amount from Materials & Supplies.
- Elementary school teacher material/supply budgets can be split between your Site Base allocation and either LCAP or Title I if you wish. A minimum of 50% should be budgeted out of Site Base. Make note of any changes in the number of teachers at each grade level as teacher budget numbers reflect grade level in the Type Code (refer to the Managing Your Budget section of this handbook under Understanding Segments for more information on teacher budget type codes).
- When budgeting for copier leases and copier and printer maintenance contracts note that for each service (each vendor) some of the cost can come from categorical funds and some must come from site based. Costs associated with machines that are used by office staff and administration must be allocated to Site Base, while costs for copiers and printers located in teacher work rooms and classrooms can be allocated to LCAP or Title I. The cost projections included in your budget packet are used to develop your site budget so best to use those figures for your requisitions and reflect our most current information regarding the location of your copiers and printers. It is prudent to review the list to ensure that all locations are correct in order to properly allocate the costs.
- Remember to consider fixed costs such as monthly VUSD cell phone service fees as these amounts should only be adjusted if service has been cancelled or added, and the annual library software cost of \$500 as this amount is mandatory.

**\*Please note** that even if there are no revisions, your budget must be signed and submitted via email by the deadline.



## **Making the Most of Your Budget**

During the school year, make the most of your allocations. Best practices for managing your budget during the school year include:

- Using your most restrictive allocations first whenever possible
- Checking your budget by resource regularly
- Having a plan or wish list in place so you can efficiently use any extra site funds by the spending deadline
- Reviewing Open Purchase Orders. Increase, decrease or cancel as needed.
- Keeping track of your outstanding liabilities - monitor your Paid in Arrears spreadsheets
- Estimating needs through year-end in March – year end activities, graduation/promotion, field trips, subs, etc.
- Remember to consider expenses that have not yet been billed, like printing, transportation, miscellaneous time sheets, postage and outstanding credit card purchases, when you are planning how you will spend the balance of your current year allocations in April.

# Managing Accounts

## Budget Accounts & Policy

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education’s California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

## **Fund Accounting**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

## The Chart of Accounts

The Visalia Unified School District’s chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California School Accounting Manual (available from the California Department of Education).

## Understanding Segments – How to Read a Budget Line

A budget line tells the story of what you are buying, who you are serving, what you are doing and for which site or department, where the funding for this purchase originated and who oversees the funds. Each segment of a budget line adds detail to the story. The figure below shows the name of each segment and what part of the story it describes.

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx
Fund	Purpose	Year Project Ends	Who you are serving	What you are doing	What you are buying	School	Additional Description	Who oversees the funds

Examples:

010—10000—0—00000—27000—43000—601—0000—006

General Fund    Site Base    0    Undistributed    School Administration    Materials & Supplies    Redwood High School    None    High School Principal

010—30100—0—11100—10000—11000—311—5752—440

General Fund    Title I    0    Regular Education    Instruction    Teacher Salaries    Conyer Elementary School    Hourly Pay    Comp Ed Coordinator

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Fund** – The fund field is used to account for financial activities in the appropriate fund.

*General Fund*

Fund 010 – General Fund is the chief operating fund of the District and is made up of both Unrestricted and Restricted funds. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program. Restricted General Fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities.

*Special Revenue Funds*

- Fund 110 – Adult Education
- Fund 121 – State Preschool
- Fund 130 – Cafeteria Fund
- Fund 200 – Other Postemployment Benefits

*Capital Project Funds*

- Fund 210 – Building Fund
- Fund 250 – Capital Facilities – Developer Fees
- Fund 350 – County School Facilities
- Fund 400 – Special Reserve for Capital Outlay

*Debt Service Funds*

- Fund 511-516 – Bond Interest

*Proprietary Funds*

- Fund 670 – Self Insurance Fund

For K-12 school site budgets, **Fund** will always be 010.

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Resource** – A resource is what we sometimes refer to as a ‘pot of money’. It describes where the funding originated. *It is always best to use your most restricted resources first whenever possible.* Site resources include the following:

**Title I, 30100** – This is the most restrictive resource. Use of this resource is restricted to those activities that will **improve academic achievement for low performing students**. Refer to the Appropriate Use of Funds guide in the Resources section of this handout for more information. Please contact the State and Federal Projects Coordinator in FCRC for guidance if needed.

(Resource Continued)

**LCAP, 07290** – This resource should be used to support your students to meet seven state priorities *including Student Achievement, Parental Involvement, School Climate and reducing suspensions/expulsions, Student Engagement to reduce absences and increase graduation rate, Course Access, Common Core, and Basic Services*. Refer to the Appropriate Use of Funds guide in the Resources section of this handout for more information. Please contact the State and Federal Projects Coordinator in FCRC for guidance if needed.

**Site Base, 10000** – This is the least restrictive resource and the only resource you can use for administrative and clerical functions. You can also use this resource to pay for any costs that are allowable under Title I or LCAP should you run short in those resources.

**Unrestricted, 00000** – This is the only site resource that carries over from year to year and includes your Donations, PTA Donations and VEF Grant account lines.

*\*An Appropriate Use of Funds Guide for Title I, LCAP and Site Base Resources is located in the Appendix*

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Project Year** - The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years. For school sites and most departments the Project Year will always be '0'.

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Goal** - The goal defines an objective, describing who you are serving. Elementary sites use two different goals: 00000 – Undistributed, which is used with Function 27000 for school administration costs and Function 24203 for library costs, and 11100 – Regular Education K-12, used for all instructional purchases.

For Secondary Schools, in addition to goals 00000 and 11100, goals specific to departments are also used. Commonly used department goals are:

- |                     |                          |                            |
|---------------------|--------------------------|----------------------------|
| 11303 – Ag Science  | 11311 – Drama            | 11330 – Music              |
| 11304 – Arts        | 11316 – English          | 11331 – Music–Band         |
| 11305 – Arts/Crafts | 11318 – Foreign Language | 11332 – Music–Choir        |
| 11306 – Athletics   | 11321 – Home Economics   | 11333 – Music–Vocal        |
| 11307 – Auto shop   | 11327 – Math             | 11334 – Music–Instrumental |
| 11308 – Business    | 11329 – Metal Shop       |                            |

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Function** – The function describes the activity or services performed to accomplish the goal. Sites generally use one of three functions: 24203 Library and 27000 School Administration, which are used with goal 00000, and function 10000 Instruction, which is used with all other goals listed above.

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Object** – The object segment classified expenditures according to the types of items purchased or services obtained. The numbering is intentional.

- 1##### - Certificated Salaries (Credentialed staff)
- 2##### - Classified Salaries (Non-credentialed staff)
- 3##### - Benefits
- 4##### - Books and Supplies
- 5##### - Services
- 6##### - Capital Outlay

Below is a chart of object codes commonly used by sites and departments.

OBJECT CODE	DESCRIPTION
11000	<b>Certificated Personnel Salaries:</b> Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. <b>NOTE:</b> Use <b>Type 0000</b> for contracted salaries and <b>Type 5752</b> for Miscellaneous time.
11002	<b>Certificated Substitute Teachers:</b> Certificated Substitute Teacher timesheets for certificated teacher absence coverage, including unexpected absences and school business coverage. <b>NOTE:</b> Use <b>Type 0053</b> with Object 11002.
11003	<b>Teacher Stipends:</b> Stipends for extra duty assignments. <b>NOTE:</b> Use <b>Type 5856</b> with Object 11003.
21000	<b>Instructional Aides' Salaries:</b> Salaries for non-credentialed staff supporting classroom learning, such as Paraprofessionals.
22000	<b>Classified Support Salaries:</b> Salaries for classified district support staff, including Custodial, Grounds, Maintenance, Nutritional Services, and Health Services support staff. . <b>NOTE:</b> Use <b>Type 0000</b> for contracted salaries and <b>Type 5752</b> for Miscellaneous time.
24000	<b>Classified Clerical &amp; Other Office Salaries:</b> Salaries for classified clerical positions and other positions whose main duties are performed in offices.

29000	<b>Other Classified Salaries:</b> Salaries for non-credentialed student support staff such as General Activity Aides, Campus Supervisors, Cafeteria Workers, Behavior Intervention Technicians, Learning Center Support Technicians, After School Activity Aides and Paraprofessionals. <b>NOTE:</b> Use <b>Type 0000</b> for contracted salaries and <b>Type 5752</b> for Substitute and Miscellaneous time.
29002	<b>Other Classified Substitute Salaries:</b> Salaries for district-provided classified (non-credentialed) substitutes. <b>NOTE:</b> Use <b>Type 0053</b> with Object 29002.
30000	<b>Employees Benefits:</b> Record employers' contributions to employee's retirement plan, health & welfare benefits, and any other statutory benefits.
43000	<b>Materials and Supplies:</b> Expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials, supplies, *food (prepackaged, purchased or picked up <i>but not prepared, delivered or catered</i> ), custodial, gardening and maintenance supplies.
44000	<b>Non-capitalized Equipment:</b> Expenditures for movable property of a relatively permanent nature that have an estimated useful life greater than one year and cost between \$500 and \$4,999.
52000	<b>Travel and Conference:</b> Record expenditures incurred by and/or for employees and other representatives of the LEA/Local Education Agency for travel and conference. Travel costs to conferences or fees paid for employees to attend conferences.
53000	<b>Dues and Memberships:</b> Memberships fee of and LEA in any society, association, or organization as authorized.
56000	<b>Rentals, Leases, and Repairs, and Non-capitalized Improvements:</b> Expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization. Includes all facilities whether rented for a day, month or year.
57101	<b>Direct Costs for Transfer of Services for <u>Printing</u>:</b> Record the transfer for direct cost of services provided within a fund from one function to another.
57103	<b>Direct Costs for Transfer of Services for <u>Transportation</u>:</b> Record the transfer for direct cost of services provided within a fund from one function to another.
57500	<b>Direct Costs for Interfund Service for <u>SNS/Student Nutritional Services</u>:</b> Record the transfers for the direct cost of services that are provided on an internal basis between funds.

<b>58000</b>	<p><b>Professional/Consulting Services and Operating Expenditures:</b> Expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short term in nature. Record expenditures for services such as printing, admission tickets for students and staff on field trips (<i>field trips must be educational &amp; instructional and have measurable objectives tied to content standard</i>), tuition, advertising, contract bidding, legal services, elections, audits, bus transportation, surveys, appraisals, fingerprinting, physical examinations required for an employee, catered services (*<i>food prepared, delivered or catered</i>), custodial, gardening and maintenance provided by an outside vendor and similar items. Also record expenditures for fees charges to LEAs by other local governmental agencies, such as counties, cities, and special district, for required services. Record expenditures for Internet-based publications and materials. Record periodic costs of licensing, support, or maintenance agreements for non-equipment items, such as software. (Initial licensing and other cost incurred as part of a major system acquisition should be recorded in Object 64000, Equipment).</p>
<b>59000</b>	<p><b>Communications:</b> Record expenditures for periodic servicing of all methods of communication including cell phones and telephone services systems. This object also includes the monthly charges for fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps, as well as the cost of UPS or other means used to deliver a letter or other communication.</p>
<b>64000</b>	<p><b>Equipment:</b> Expenditures for movable equipment, vehicles, machinery, computer systems, playground equipment, that have both an estimated useful life over one year and an acquisition cost equal to or greater than the capitalization threshold established of \$5,000.</p>

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Site** – This segment identifies the site for which the purchase is made. The numbering is intentional.

**NOTE:** Be sure to use only your site number unless you have approval to use otherwise.

- 3## - Elementary School
- 5## - Middle School
- 6## - High School
- 9## - Charter School

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Type** – The Type segment adds detail to the story. Below are frequently used type codes.

- |   |                                |
|---|--------------------------------|
| 0000 – General (used for contracted salaries) | 5856 – Stipends                |
| 0027 – Postage                                | 7777 – PTA Donations           |
| 0053 – Substitutes                            | 7778 – Ed Foundation Grants    |
| 5752 – Hourly Pay (timesheets/misc. time)     | 7779 – Miscellaneous Donations |

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
xxx	xxxxx	x	xxxxx	xxxxx	xxxxx	xxx	xxxx	xxx

**Manager** – This segment tells who oversees the funds. Manager codes 003, 005 and 006 are elementary, middle and high school principals respectively. Manager code 007 represents principals at alternative schools and 008 represents our Adult school principal. Categorical funds for sites have manager code 440 and for departments 435. These funds are overseen by the State and Federal Projects Coordinator in Family and Community Resource Services and the Administrator of Family and Community Services respectively.

Additional Manager codes are assigned for the following:

- 1## - Superintendent/Area Administrators
- 2## - Business/Operations Administrators
- 3## - Human Resource Administrators
- 4## and 5## - Educational Services Directors/Administrators

## Time Sheets

### Who Pays for Substitutes?

#### District Paid Subs

The District pays for certificated substitutes covering your teachers when they are absent due to illness or personal necessity. The District also pays for certain classified substitutes, including campus supervisors, district assigned kinder and transitional kinder paraprofessionals, and district paid general activity aide time. The Special Education Department pays for classified Special Education substitutes and classified Special Education Preschool substitutes, and the Preschool department pays for preschool instructor and paraprofessional substitutes.

#### Site Paid Subs and Miscellaneous Time

The site is generally responsible for school business subs unless another VUSD department is hosting an event and has confirmed that they will be paying for the subs. This would be the exception, though. Usually it is the site's responsibility. The site is also generally responsible for all classified subs not covered by the District (see above) and all miscellaneous time, certificated and classified, approved by the principal. *Always check your balances before entering site/department budget lines on timesheets and transfer funds as needed.*

### Which Resource (Funding Source) Can I Use?

When you are using site or department funds, begin by checking Account Central to determine where (in which resources) you have budgeted funds to pay for subs.

**Title I** – This is the most restrictive resource. Use of this resource is restricted to those activities that will *improve academic achievement for low performing students* and must be included in the site's SPSA. Allowable expenses would include additional/supplemental training for teachers. Please contact the State and Federal Projects Coordinator in FCRC for guidance if needed.

**LCAP** – This resource should be used to support your students to meet seven state priorities *including Student Achievement, Parental Involvement, School Climate and reducing suspensions/expulsions, Student Engagement to reduce absences and increase graduation rate, Course Access, Common Core, and Basic Services*. Expenditures from LCAP must be included in the site's SPSA. Please contact the State and Federal Projects Coordinator in FCRC for guidance if needed.

**Site Base** – This is the least restrictive resource and the only resource you can use for clerical support. You can also use this resource to pay for any timesheets that are allowable under Title I or LCAP.

#### Additional Budget Information

At the Middle School and High School levels there may be funds for both certificated and classified substitutes that are program specific – for instance, your Athletics and Music programs often budget for their own substitutes. The Goal segment of the budget line determines the program. Goal 11100 is Regular Education K-12, while Goal 11306 is specifically for Athletics, Goal 11331 is for Band, Goal 11333 is for Music – Vocal, etc. (See page 18 for additional Goal examples.)

## Choosing the Correct Time Sheet and Budget Line

### Certificated Time Sheets

Certificated Time Sheets are used for certificated staff (teachers)

1. Certificated Substitute Time Sheet – Bright Yellow
  - a. This time sheet is used for teacher substitutes.
  - b. For District paid substitutes, those assigned by the Sub office to cover teacher illness and personal necessity absences, use 010-00000-0-11101-10000-11002-000-0053-300
  - c. For school business certificated substitutes use a site or department resource and manager code with object 11002 and type 0053.
  - d. Always use object 11002 and type 0053 on Certificated Substitute time sheets.
2. Certificated Special Assignment Timesheet – Pale Yellow
  - a. Used for additional time worked by certificated staff other than substituting in the classroom. This would include things like extended day, Saturday Academy, and tutoring and would also include any prep time related to that activity.
  - b. Use object 11000 and type 5752 for Certificated Special Assignment and Miscellaneous time.
  - c. Use object 11003 and type 5856 for Certificated Stipends.

### Classified Time Sheets

Classified time sheets are used for classified staff (clerical, paraprofessionals, etc.)

1. Classified Substitute Time Sheet – Pale Pink
  - a. This time sheet is used for classified substitutes – people subbing for classified positions.
  - b. Use object 29000 and type 5752 for classified substitute time sheets
2. Classified Miscellaneous Timesheet – Darker Pink
  - a. This time sheet is used for classified miscellaneous time. Generally, this will be for extra time that your site's contracted classified staff works. If a paraprofessional stays beyond their contracted hours to help in any classified capacity, to attend training or to attend a mandatory meeting, they would use this time sheet.
  - b. For most resources, including Site Base and LCAP use object 29000 and type 5752 for classified miscellaneous time sheets. For Title I, use object 21000 and type 5752 for classified miscellaneous time sheets (classroom instruction and classroom support only. No supervision time allowed from Title I).
  - c. Coverage for classified vacancies can be paid from the salary account line for the vacant position. Write 'VACANCY' on the timesheet. HRD will confirm the account line.
3. District paid Classified Subs – Darker Pink
  - a. For District paid classified substitutes, including Campus supervisors, district assigned kinder and transitional kinder paraprofessionals, and district paid general activity aide time, use 010-00000-0-11102-10000-29002-000-0053-300.
  - b. Classified Special Education substitutes 010-33100-0-57600-11100-21000-000-5752-405
  - c. Classified Special Ed Preschool substitutes 010-90207-0-71100-11100-21000-5752-405.
  - d. Preschool Instructor Substitutes 121-61050-0-00010-10000-11002-000-0053-415.
  - e. Preschool Paraprofessional Substitutes 121-61050-0-00010-10000-21002-000-0053-415.

## **Internal Transactions, Credit Cards and Open Purchase Orders**

### **Tracking Expenses Paid in Arrears**

Requisitions entered into Tyler affect your budget real-time. As soon as a Line Item screen in Tyler is saved, funds are encumbered in Account Central for the budget line or lines detailed on that screen. Having this up-to-date information is an important component to successful budget management.

However, not every expenditure is immediately reflected in Account Central. **Internal transactions**, transactions between VUSD sites and VUSD departments, do not require requisitions. Rather, they are billed manually and revenues and expenditures are posted to the appropriate accounts by our Finance Department. Credit Card purchases do not post to Account Central until the credit card statement is processed and is paid. These expenses are paid in arrears and should, therefore, be tracked manually to ensure funds are available when payment is due.

**VUSD Print Shop** offers an array of services including printing, graphics, and mailing services. With a 1-2 day turnaround for standard print jobs and a nominal cost that is less than the cost of using your site copiers and printers, Print Shop is budget-friendly. A variety of finishing options are available including binding, cutting, folding, envelope stuffing and mail merge. Print Shop also has a graphic designer on staff and can print posters, flyers, brochures, business cards and T-shirts at very competitive prices. Visit Print Shop's web page for more information – [vusd.org>Departments>Print Shop/Duplicating](http://vusd.org/Departments/Print Shop/Duplicating).

**Printing, Object 57101** – Print Shop uses a web-based software, Prisma, provided by a third party vendor for print order submissions. This software does not interface with Tyler so Print Shop creates weekly invoices for the print jobs completed the previous week and our Finance Department will later post these charges to your printing budget line(s). To facilitate sites tracking of printing costs, principals receive a weekly Prisma Usage report via email detailing site print jobs completed the previous week. The Cost Center tab of this report gives totals by cost center. Best practice is to create a spreadsheet for each resource and use these weekly reports to track your balance manually. Tyler will be perpetually behind, and depending on workload in our Finance Department, sometimes quite a few weeks behind.

**NOTE:** *For 2022-2023 the District has allocated \$10,000 in LCAP funds for each site.* These funds are for teacher printing. Sites will continue to use their Site Base printing budget for administrative/office printing. ***This allocation is for 2022-2023 only.***

**VUSD Transportation** provides transportation for field trips and sports. It is important to reserve buses well in advance of a planned trip. A Field Trip Guide is available on Transportation's web page at [vusd.org>Departments>Transportation>Transportation Forms](http://vusd.org/Departments/Transportation/Transportation Forms).

**Transportation, Object 57103** – Transportation uses a web based software, Trans Trax, provided by a third party vendor to receive bus reservations for field trips and sporting events. When a reservation is entered by a site, the site receives an estimate from Trans Trax. However, Trans Trax does not interface with Tyler and these transportation costs are not billed until after the trip has occurred. Best practice is to create a spreadsheet for each resource and use the estimates from Trans Trax to track your balance manually. It will not be perfect but it will keep you on track. **Note** that if your site uses a District vehicle costs for fuel and maintenance will also be charged in arrears to your transportation budget line(s).

**Nutritional Services Department** can provide student snacks for events like testing and field trip sack lunches. Field trip lunches can be arranged through your site NSD staff member and require 10 days' advance notice. NSD emails snack order forms to site Sr. Administrative Assistants as the testing window nears. Sites may reach out to NSD for snack order forms for other events throughout the year as well.

**NSD Orders, Object 57500** – Orders for student snacks and field trip sack lunches from Nutritional Services are also paid in arrears. Best practice is to create a spreadsheet and use the estimates from NSD to track your balance manually.

**Classified and Certificated Time Sheets, Object/Type 29000-5752, 11000-5752, 11002-0053 & 11003-5856** – Time sheets are due in Payroll the first business day following month end. Certificated time sheets are paid by the 15<sup>th</sup> of the month and Classified time sheets are paid at the end of the month. This means that the cost of a classified employee who works additional hours on a time sheet on the first of April will not post to your account until the end of May. Additionally, time sheets are sometimes held by employees and turned in a month or even months later. Sites should *always* retain a copy of any signed time sheet that includes a site budget number before sending the original(s) to Payroll. Best practice is to keep a spreadsheet for certificated and classified miscellaneous time, school business subs and stipends for each resource and monitor the account balances at least monthly to ensure sufficient funds remain to pay these time sheets when they are due.

**Postage, Object 59000 Type 0027** – Postage costs for items mailed through our Print Shop are billed monthly and posted to your account by our Finance Department. This budget line should be reviewed monthly to ensure sufficient funds remain to cover the cost of postage through year end. Toward the end of the fiscal year, reviewing prior year's end of year usage will help you estimate how much money you will need to budget for postage through year-end.

**Credit Card** – VUSD Credit Card, or Purchase Card, use should be reserved for emergencies only, or when no other form of payment is accepted. District issued credit cards are intended to complement existing purchasing processes. They are **not** intended to bypass appropriate purchasing procedures or business practices and should never be used when a purchase order can be used instead. Before using your card for an emergency, contact the Purchasing Department. Our Purchasing Department has many tools to handle emergencies and meet deadlines

**Credit card statements** cycle on or about the 25<sup>th</sup> of each month and processed P-Card statements in Tyler are due in Finance by the 10<sup>th</sup> of the following month. Charges to your VUSD credit card will post to your accounts when Finance has finished processing them. This means there can be as much as a two-month delay in the posting of items purchased using a VUSD credit card. Best practice is to note the reason for the purchase and the intended budget line or lines on the receipt immediately, then scan and save each receipt. You can use the receipts to quickly calculate your outstanding credit card liability, which is particularly important as year-end spending deadlines approach. As an added bonus, you'll have everything in place to simplify credit card statement processing.

For policy information or instructions for processing your credit card statement contact Kyla Johnson, Finance Director at [kjohnson@vusd.org](mailto:kjohnson@vusd.org) or 559-730-7534. To request a new card or renew your existing card contact the Purchasing Department at 559-725-7539. Credit card policy can be found on the District website at [vusd.org>Departments>Budget/Finance>District Credit Cards>Manual](http://vusd.org/Departments/Budget/Finance/District%20Credit%20Cards/Manual).



**Purchasing** – District policy is clear regarding protocols for acquiring goods and services on behalf of VUSD. All purchases should begin with a requisition. Once the requisition has been approved by all required managers and administrators a purchase order is created by Purchasing staff and sent to the vendor. Payment is made once receipt of goods or services has been verified. This procedure ensures that money is set aside for the purchase and that the vendor will be paid. *The District is not obligated to pay for purchases made without prior approval.*

**Reimbursements** for purchases made with personal funds on behalf of the District by nature circumvent District policy since the expenditure is approved *after* the purchase has already been made. Reimbursements are strongly discouraged, and the District is not obligated to pay for purchases that have not received prior written approval. Our Purchasing Department has many tools to handle emergencies and meet deadlines. Before making *any* purchase with personal funds, call the Purchasing department. With regard to site and department budgets, *requests for reimbursements cannot be anticipated and may create negative budget balances.*

**Invoices** received by the District when no purchase order exists also fall outside of District policy. District employees are not authorized to make a verbal contract with a vendor. Receipt of goods, and subsequently an invoice, in the absence of a purchase order indicates an employee has made a purchase on behalf of the District without obtaining the requisite approvals. The District is not obligated to pay for unauthorized purchases, and since funds have not been encumbered in advance, *payment of invoices for unauthorized purchases may create negative budget balances.*

**Open Purchase Orders** - Open purchase orders are an excellent alternative to credit cards and can help eliminate reimbursements and invoices for unauthorized purchases. Open POs allow authorized users listed on the PO to purchase goods or services locally at the spur of the moment without using the District credit card. For example, an open purchase order for goods can be created for Smart and Final to purchase supplies for reading incentive programs, or for Lowe's so that your custodian can quickly purchase tools or supplies needed for small repairs. An open purchase order for services at Air Mobile allows you to take your site radios in for repairs as needed. Since the purchase orders are created using the requisition process, purchases made with these instruments are pre-approved and, therefore, adhere to Board policy. Note that only VUSD employees can be listed as authorized signers on an Open PO.

Since open purchase orders encumber funds in your budget it is important to estimate usage based on historical data. Overestimating will unnecessarily tie up your funds. For this reason, rather than using your open PO for purchases of specific materials and supplies, use a quote or estimate and the requisition process whenever possible.

Finally, make a habit of reviewing your open purchase orders periodically. If you have an open PO that is not being used or has an unrealistically high open amount you should reduce or cancel the PO in order to release the encumbered funds in your budget. This is particularly important as spending deadlines near in the spring.



**Finance** - Policy dictates that any purchase against an open purchase order requires the immediate submission of the receipt to our Finance department for payment. This means that the balances in Tyler are not updated until our Finance department has received and processed the invoice/receipt. Due to this delay in payments posting against open purchase orders it is important for sites to manually track the balance of each open PO. This can be done by simply printing open POs as they are created and keeping a written tally on the face of the printed PO, deducting each receipt as soon as a purchase has been made and keeping a copy of each receipt before submitting to Finance.

The immediate submission of receipts policy is true, too, for incidental travel expense reimbursements authorized on a Conference Attendance form. Copies of the receipts and the conference attendance forms should be retained by the site and will help in tracking these expenses until they post to your accounts.

# Working in the Financial Software

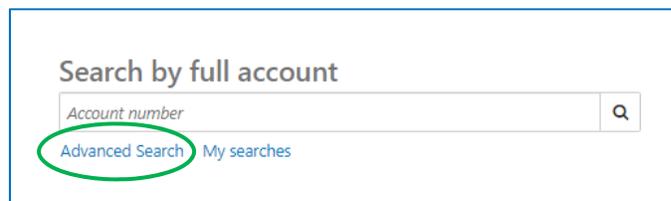
## Tyler Munis

### Accessing Your Accounts in Account Central

In Account Central you can search accounts by any budget line segment or combination of segments, export data to Excel, drill down to view individual transactions and historical data for a specific budget line and much more. The following instructions are designed to give you an overview of navigating in Account Central.

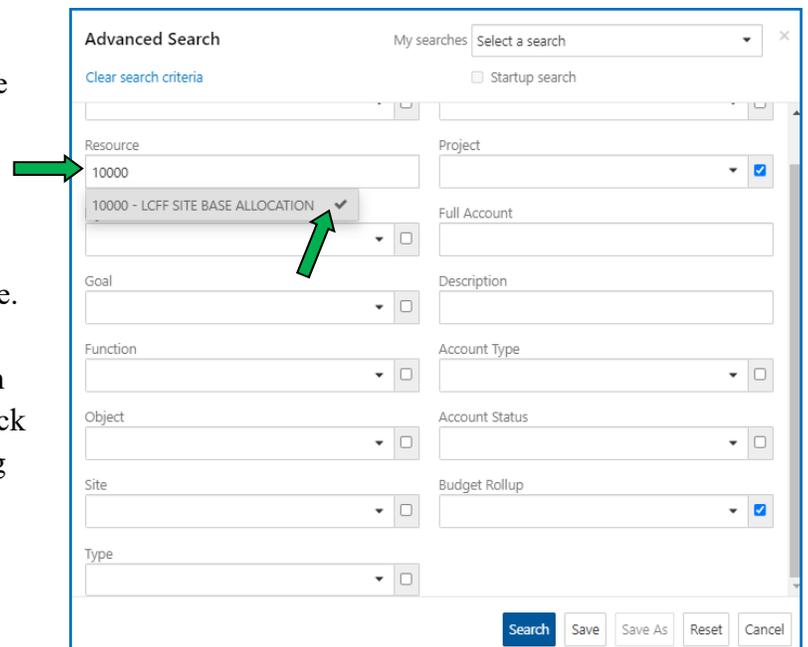
Begin by clicking on Account Central from your Favorites menu on the Munis Landing Page. If you haven't already saved Account Central to your Favorites menu, you can find it on the Tyler Menu under Departmental Functions.

The first screen you'll see contains a box that allows you to search by full account number, but this would require you to enter all nine segments (34 digits) of the budget line you want to see. It is generally best to start by clicking Advanced Search below the Account Number field.

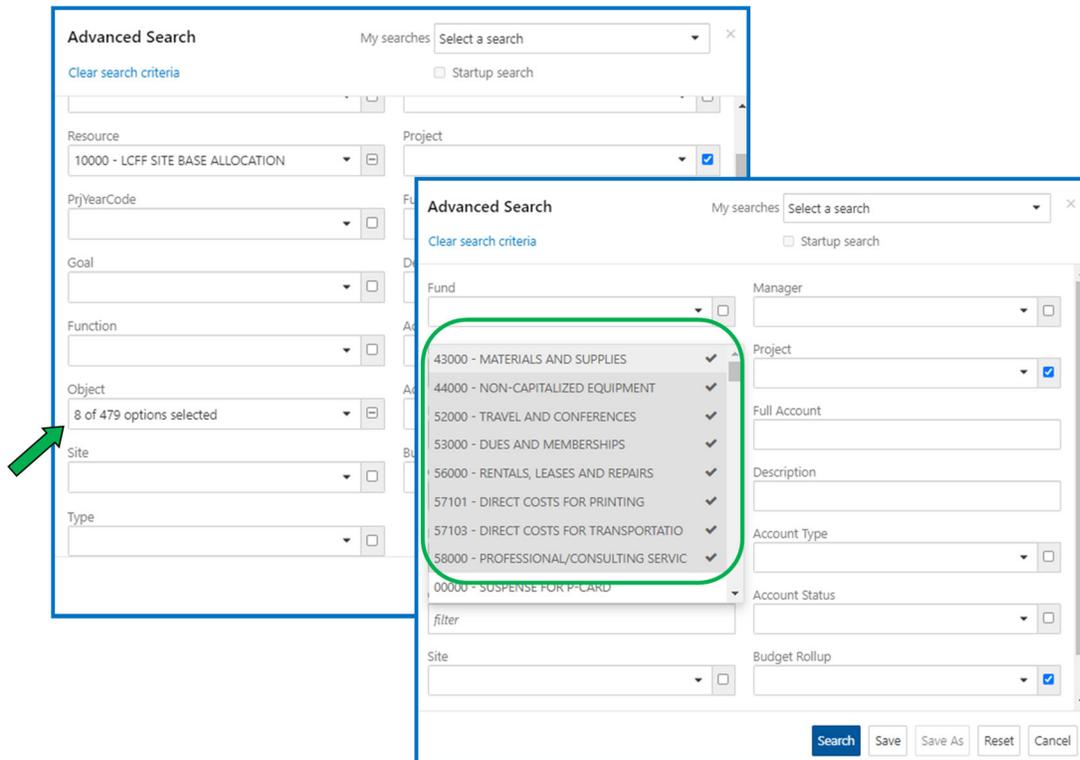


### The Advanced Search Window

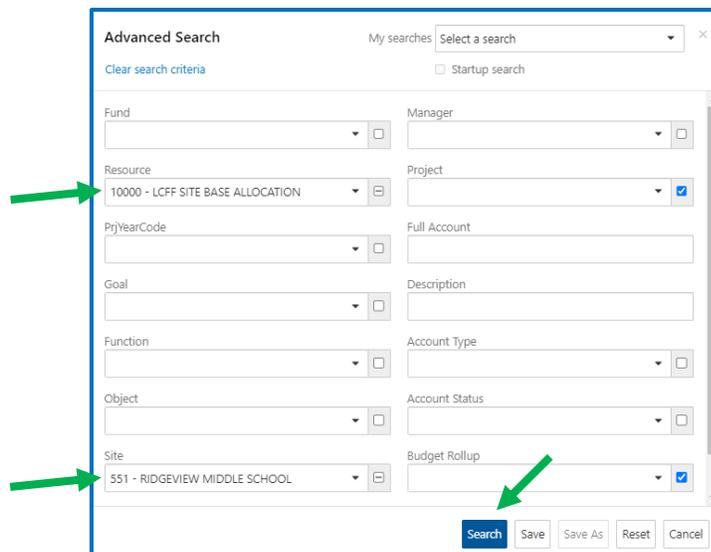
The Advanced Search window has a separate field for each segment of a budget number, arranged vertically beginning at the top of the left column. To enter information into a segment field, begin by clicking inside that field and typing the segment number or name. As you type, a dropdown menu will appear with suggestions based on your input. When the name of the desired segment appears, click on it and a check mark will appear indicating this segment has been saved to the field.



It is not necessary to enter information into every field. You can search in broad strokes, like checking your entire site budget for a particular resource, or you can narrow your search by entering additional segments in one or more fields. You can also make multiple entries in a single field by clicking within the Advanced Search window but outside of the dropdown box, then clicking back in the field again and entering your next segment number or name. Notice that the Object field below shows 8 of 479 options selected and the overlay shows detail of the 8 object codes selected.



Let's see what happens if we look at Resource 10000, Site Base, for a site by entering Resource 10000 and the Site number with no other criteria and clicking Search.



## The Account Central Screen

This search returns a broad view of the site's entire Site Base budget, including non-discretionary accounts like contracted salaries and benefits.

NOTE: If this is not the view you see, you'll need to toggle to this view, called the Grid View, by clicking the green icon beside the number of accounts displayed in the upper left corner of the window.

Description	Full Account	Type	Revised	Actual	Enc/Reqs	Available	% Used
PROFESSIONAL/CONSULTING SERVICE	010-10000-0-00000-24203-58000-551-0000-005-	Expense	500.00	500.00	0.00	0.00	100
MATERIALS AND SUPPLIES	010-10000-0-00000-27000-43000-551-0000-005-	Expense	2,126.00	1,811.07	0.00	314.93	85
NON-CAPITALIZED EQUIPMENT	010-10000-0-00000-27000-44000-551-0000-005-	Expense	1,965.00	1,893.92	0.00	71.08	96
DIRECT COSTS FOR PRINTING	010-10000-0-00000-27000-57101-551-0000-005-	Expense	0.00	0.00	0.00	0.00	0
COMMUNICATIONS	010-10000-0-00000-27000-59000-551-0027-005-	Expense	3,118.00	3,351.21	0.00	-233.21	107
TEACHERS' SALARIES	010-10000-0-11100-10000-11000-551-5752-005-	Expense	1,994.00	1,599.64	0.00	394.36	80
SUBSTITUTE TEACHERS	010-10000-0-11100-10000-11002-551-0053-005-	Expense	3,046.00	1,992.00	0.00	1,054.00	65
OTHER CLASSIFIED SALARIES	010-10000-0-11100-10000-29000-551-0000-005-	Expense	7,036.00	6,834.16	0.00	201.84	97
OTHER CLASSIFIED SALARIES	010-10000-0-11100-10000-29000-551-5752-005-	Expense	568.00	567.09	0.00	0.91	100
STRS - CERTIFICATED POSITION	010-10000-0-11100-10000-31010-551-0053-005-	Expense	0.00	0.00	0.00	0.00	0
STRS - CERTIFICATED POSITION	010-10000-0-11100-10000-31010-551-5752-005-	Expense	327.00	270.68	0.00	56.32	83
PERS CLASSIFIED	010-10000-0-11100-10000-32020-551-0000-005-	Expense	1,612.00	1,560.53	0.00	51.47	97

The first column lists the names of the accounts. Notice that the font color is blue. This indicates that this is a hyperlink. We'll explore that a bit later.

Subsequent columns are:

*Full Account:* The full budget line for this account

*Type:* Describes account type. For site and department budget views by resource, this will usually be Expense.

*Revised:* This number represents the original budgeted amount for the account minus any transfers out to another account within the resource, plus any transfers in.

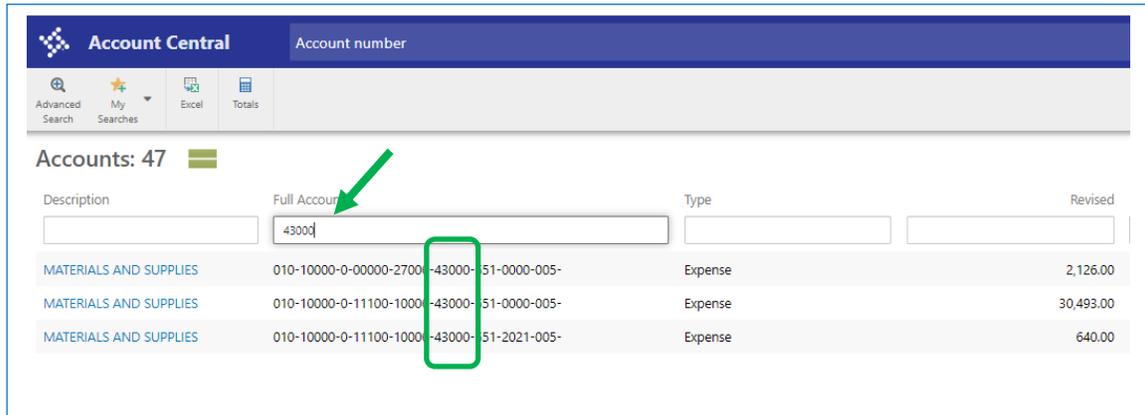
*Actual:* The amount in this column is the total of all year-to-date expenditures that have been paid by our Accounts Payable department.

*Enc/Reqs:* The amount in this column represents encumbrances for purchase orders that are still outstanding and have not yet been invoiced/paid, and requisitions in work flow that have not yet been converted to a purchase order.

*Available:* This is the available balance, which is the Revised budgeted amount less the Actual paid, Encumbrances, and Requisitions in work flow.

*% Used:* This column shows the percentage of the revised budgeted amount has been used year-to-date.

Notice the boxes below the title of each column. Entering data into these boxes allows you to search by number, text or amount, depending upon the data in the column. For example, if I want to see all of the Materials and Supplies accounts, I'll type 43000 into the Full Account box. This narrows my search criteria to display only accounts with this string of digits, showing only my Materials and Supplies accounts.

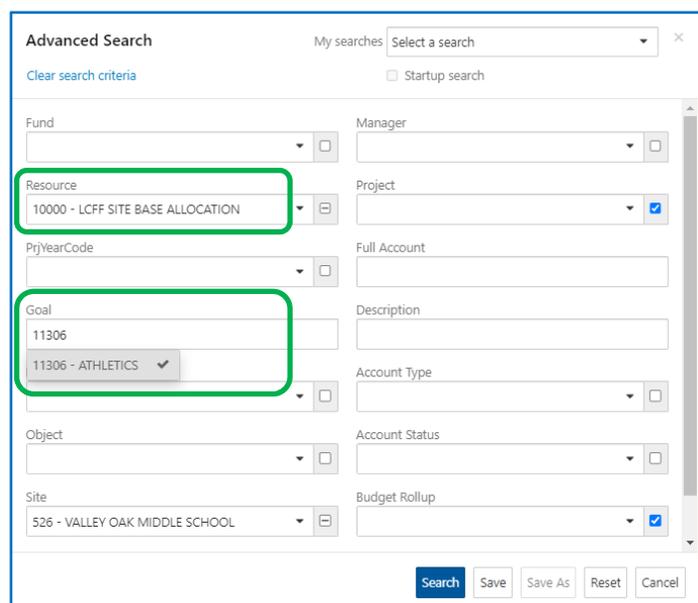


You can enter any sequence of digits in this box. For example, if I want to view my miscellaneous time budget lines I can enter 5752, which is the Type code for miscellaneous time. This will display only budget lines with 5752 in the type code so I can view the balances in both Certificated and Classified Miscellaneous Time accounts to ensure I have sufficient balances to pay upcoming time sheets.

Boxes above other columns work the same way, so you can search for accounts by name by typing text in the Description box or specific dollar amounts by typing numbers in the Revised, Actual, Enc/Reqs or Available boxes.

You can also customize the information you'll see on the Account Central screen from the Advanced Search box by entering more criteria, like adding a Goal.

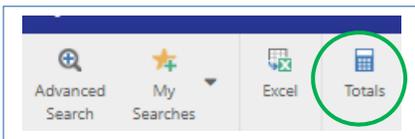
If we enter Resource 10000, Goal 11306 and Site number the search will return all accounts available for that goal only.



The criteria in the Advanced Search window on the previous page returns the following search result.

Description	Full Account	Type	Revised	Actual	Enc/Reqs	Available
MATERIALS AND SUPPLIES	010-10000-0-11306-10000-43000-526-0000-005-	Expense	660.00	659.36	0.00	0.64
PROFESSIONAL/CONSULTING SERVIC	010-10000-0-11306-10000-58000-526-0000-005-	Expense	0.00	0.00	0.00	0.00
DIRECT COSTS FOR TRANSPORTATIO	010-10000-0-11306-42000-57103-526-0000-005-	Expense	0.00	0.00	0.00	0.00
PROFESSIONAL/CONSULTING SERVIC	010-10000-0-11306-42000-58000-526-0000-005-	Expense	3,273.00	3,272.28	0.00	0.72

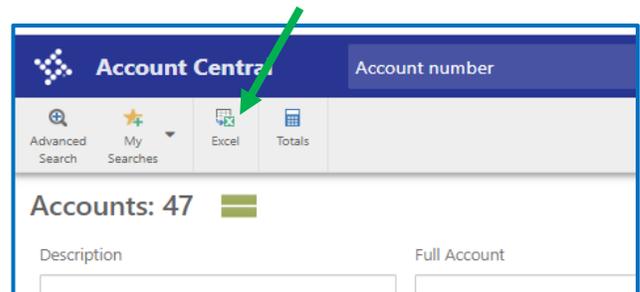
By adding more goals in the Advance Search window you can broaden the search to include multiple departments, or you can add criteria like Type codes and Object codes to narrow the search.



To view column totals, click the *Totals* button on the menu ribbon.

## Exporting to Excel

To export your search results to an Excel spreadsheet, click the Excel button on the menu ribbon. This feature is great for sorting or grouping accounts, adding columns, subtotaling, etc. You'll have all of the tools Excel offers to customize the spreadsheet, format the data and even produce custom reports.



## Drilling Down for More Information

For information about the activity in a particular account, click on the name of the account in the Description column of the Account Central screen. As noted earlier, the account names are blue and this indicates they are hyperlinks.

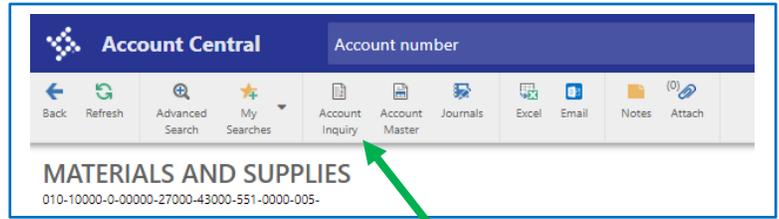
The first screen you'll see displays a summary of the current year and three preceding years. This includes the original budget for the account, net budget transfers, actual expenditures and the ending available balance. Current year will also show encumbrances and requisitions.

	2023	2022	2021	2020
Original Budget	5,000.00	5,000.00	5,000.00	5,000.00
Transfers	0.00	-2,874.00	-3,737.00	0.00
Revised Budget	5,000.00	2,126.00	1,263.00	5,000.00
Actual (Memo)	0.00	1,811.07	1,260.77	0.00
Encumbrances	0.00	0.00	0.00	0.00
Requisitions	0.00	0.00	0.00	0.00
Available Budget	5,000.00	314.93	2.23	5,000.00
Percent Used	0 %	85 %	100 %	0 %

Transactions: 2022 Total Amount: \$3,937.07

Original Budget	5,000.00	Source	Year
Transfers	-2,874.00		

Click *Account Inquiry* on the menu ribbon to find information about transactions for each of these periods.



## The Account Inquiry Screen

The top section of the Account Inquiry Screen displays the account number, name and account type. The bottom section, under the 4 Year Comparison tab, shows current year and three previous year summaries similar to the previous Account Central screen, but here you can access detailed information.

The column on the left describes the information for that line, reading across the screen.

*Original Budget* – The amount from the fiscal years’ adopted budget

*Transfers In* – The amount of all budget transfers into this account

*Transfers Out* – The total of all budget transfers out of this account

*Revised Budget* – Represents original budget plus transfers in, minus transfers out.

*Actual (Memo)* – The amount of all payments processed against this account by Accounts Payable. This includes purchase orders that have been paid, VUSD Credit Card statements paid and internal transactions like payments for Print Shop, Transportation, cell phones, postage, and time sheets

*Encumbrances* – The amount of outstanding unpaid purchase orders using this account

*Requisitions* – The amount of all requisitions currently in work flow using this account

*Available* – The remaining available balance of the account

*Percent Used* – Percentage of the revised budget that has been used year-to-date

Account Inquiry VUSD								
Account								
Fund	010	GEN FND	Acct	010-10000-0-11100-10000-43000-551-0000-005-				
Org	01034900	GEN FND SI	Acct name	MATERIALS AND SUPPLIES				
Object	43000	MATLS SU	Type	Expense				
Project			Status	Active				
<p>4 YEAR COMPARISON    CURRENT YEAR    HISTORY    4 YEAR GRAPH    HISTORY GRAPH</p>								
Yr/Per 2022/11	Fiscal Year 2022		Fiscal Year 2021		Fiscal Year 2020		Fiscal Year 2023	
Original Budget	26,653.00	26,643.00	34,501.00	26,752.00				
Transfers In	19,412.00	25,143.00	.00	.00				
Transfers Out	-15,572.00	-7,726.00	-4,191.00	.00				
Revised Budget	30,493.00	44,060.00	30,310.00	26,752.00				
Actual (Memo)	29,723.00	39,537.84	27,468.04	309.72				
Encumbrances	.00	.00	.00	4,825.41				
Requisitions	.00			5,018.73				
Available	770.00	4,522.16	2,841.96	16,598.14				
Percent used	97.47	89.74	90.62	37.96				

To see specific transaction information for a specific category, click on the yellow file folder to the right of the amount.

In the first example below, the file folder next to *Actual (Memo)* has been opened.

4 YEAR COMPARISON	CURRENT YEAR	HISTORY
Fiscal Year 2022		
Yr/Per 2022/11		
Original Budget	26,653.00	
Transfers In	19,412.00	
Transfers Out	-15,572.00	
Revised Budget	30,493.00	
Actual (Memo)	29,723.00	
Encumbrances	.00	
Requisitions	.00	
Available	770.00	
Percent used	97.47	

## The Account Detail Screen

On the Account Detail screens for Actual and Encumbrances you'll see the effective date of each transaction, the purchase order number for PO transactions, the check number for payments made on purchase orders and the name of the vendor. The Comment column includes the information entered in the General Description box on the Requisition Entry screen for purchase orders or will indicate that the transaction was a purchase using a VUSD credit card (P-Card).

Below is an example of the Account Detail screen for the *Actual (Memo)* folder. Purchase orders can be viewed in Purchase Order Central for information specific to a purchase order transaction. P-Card transactions can be viewed in Purchase Card Statements for information specific to a credit card transaction.

Account Detail tkalchik														
Account Description: MATERIALS AND SUPPLIES														
Posted	YR/Per	Journal	Eff Dt	Src	Ref1	Project String	PO/Ref2	Ref3	Ref4	Amount	Check #	Warrant	Vendor	Comment
Y	2022/12	2105	06/29/22	GCR	FND010			FUND 010	DEPOSIT	-8.66				SMART AND FINAL PO22200684
Y	2022/12	2097	06/27/22	API	110732		22212309	126611	3111	308.20	10360567	AP220630	KRC SAFETY CO. INC	ESTIMATE # 22-307
Y	2022/12	2097	06/27/22	API	110732		22212309	126611	3111	26.20	10360567	AP220630	Use Tax Amount	ESTIMATE # 22-307
Y	2022/12	1485	06/21/22	API	109219		22200707	126133	3099	47.52	10360307	AP220622	LOWE'S HOME IMPROVEMENT	2021/2022 OPEN PURCHASE ORDER
Y	2022/12	1420	06/01/22	API	015475			126077	3105	72.32			JONES SCHOOL SUPPLY CO. IN	P-Card invoice for statement c
Y	2022/12	1420	06/01/22	API	999997			126081	3105	1,285.91			STAPLES DIRECT	P-Card invoice for statement c
Y	2022/12	1420	06/01/22	API	999997			126082	3105	312.66			STAPLES DIRECT	P-Card invoice for statement c
Y	2022/12	1420	06/01/22	API	999997			126083	3105	16.99			STAPLES DIRECT	P-Card invoice for statement c

The next example shows the Account Detail screen for the *Encumbrances* folder. Recall that these are outstanding unpaid purchase orders so you may still be waiting for the items ordered or for the vendor's invoice so that Accounts Payable can make payment. The columns and information mirrors the Account Detail screen for Actual (Memo), but notice the absence of check numbers.

Account Detail tkalchik														
Account Description: MATERIALS AND SUPPLIES														
Posted	YR/Per	Journal	Eff Dt	Src	Ref1	Project St	PO/Ref2	Ref3	Ref4	Amount	Check #	Warrant	Vendor	Comment
Y	2023/01	700	07/14/22	POE	800000		23200621		PO ENT/PRF	66.80			OFFICE DEPOT	IRVINE - ROOM # 7
Y	2023/01	699	07/14/22	POE	800003		23200620		PO ENT/PRF	117.14			AMAZON	IRVINE - ROOM # 7
Y	2023/01	698	07/14/22	POE	800000		23200619		PO ENT/PRF	302.11			OFFICE DEPOT	BASILETTI - BAND ROOM
Y	2023/01	697	07/14/22	POE	800000		23200618		PO ENT/PRF	133.24			OFFICE DEPOT	STIFF - RM # 7
Y	2023/01	696	07/14/22	POE	800000		23200617		PO ENT/PRF	284.65			OFFICE DEPOT	CLASSROOM SUPPLIES
Y	2023/01	695	07/14/22	POE	800000		23200616		PO ENT/PRF	486.40			OFFICE DEPOT	CARRILLO - CHOIR CLASSROOM

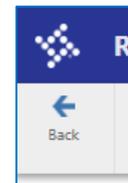
The Account Detail screens for *Original Budget*, *Transfers In* and *Transfers Out* contain the same columns as the Actual (Memo) and Encumbrances screens and display data related to the folder's category.

## The Requisition and Check Request Info Screen

Clicking on the *Requisitions* folder on the Account Inquiry screen takes you to the Requisition and Check Request Info screen, which lists all requisitions in work flow that use this account number. These transactions are reflected in the Enc/Reqs column of the Account Central screen and reduce the amount in the Available Balance column of that screen. Notice that for requisitions entered using the Shop Online feature each line item is listed separately. The example below shows three separate requisitions.

Transaction	Status	Fiscal Year	Txn #	Description	Amount
Requisition	6	2023	23100774	7th Grade Science Supplies	28.58
Requisition	6	2023	23100774	7th Grade Science Supplies	22.10
Requisition	6	2023	23100774	7th Grade Science Supplies	26.01
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	32.14
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	3.86
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	10.35
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	3.88
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	9.42
Requisition	6	2023	23100840	Sped Math 7 Classroom Supplies	50.55
Requisition	6	2023	23100856	Science 8 Classroom Supplies	68.34
Requisition	6	2023	23100856	Science 8 Classroom Supplies	18.08
Requisition	6	2023	23100856	Science 8 Classroom Supplies	108.25
Requisition	6	2023	23100856	Science 8 Classroom Supplies	22.68

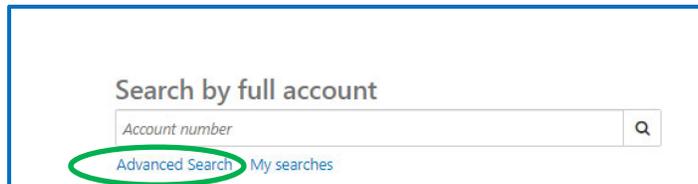
When you are done viewing, click the blue *Back* arrow on the menu ribbon to back out of each screen you've accessed while drilling down for more information and return to the original Account Central screen.



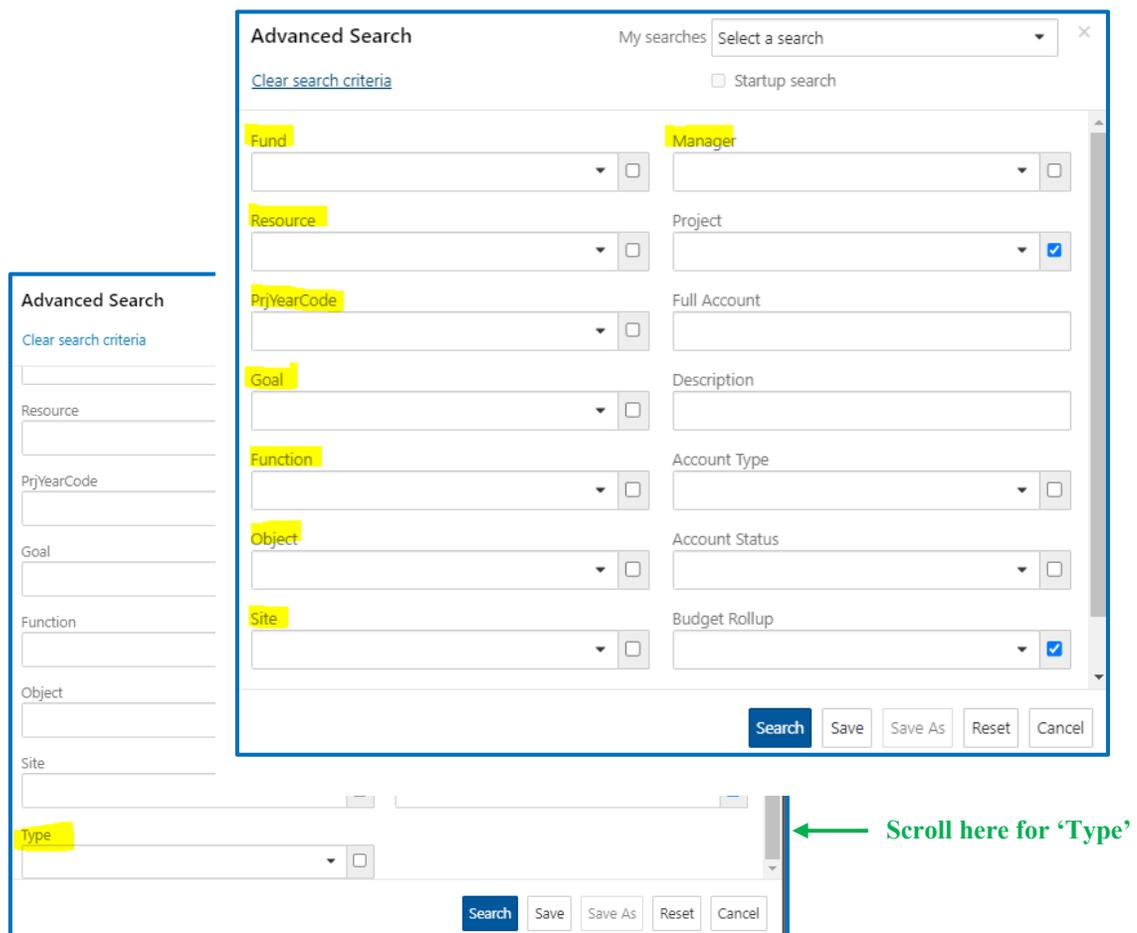
## Using Account Central's Advanced Search to Find Segment Information

You can easily find budget line segment information using Account Central's Advanced Search window. Click on *Account Central* from your Favorites menu on the Munis Landing Page. If you haven't already saved Account Central to your Favorites menu, you can find it on the Tyler Menu under Departmental Functions.

Click on [Advanced Search](#) below the Account number box.



The Advanced Search window contains fields that represent the different segments of a budget number. These segments are arranged vertically in the Advanced Search window beginning at the top of the left column and correspond with the segments of a budget line. Note that you must scroll down to see the Type segment. The final segment, the Manager code, appears at the top of the second column.



The fields in this window work two ways. You can search for a particular segment number by clicking inside the box below the name of the segment you are searching, then begin typing the name of the segment. As you type, a dropdown box will appear with suggestions.

The screenshot shows the 'Advanced Search' window. At the top, there is a 'My searches' dropdown menu with 'Select a search' and a 'Startup search' checkbox. Below this, there are several search criteria fields: Fund, Manager, Project, Full Account, Description, Account Type, Account Status, Site, and Budget Rollup. The 'Resource' field is highlighted in yellow, and a dropdown menu is open below it, displaying a list of suggestions: 'TITLE |', '30100 - IASA-TITLE I BASIC GRANTS LOW', '31850 - TITLE I PI LEA CORR ACTION RES', '40350 - NCLB: TITLE II TEACHER QUALITY', '40380 - ESSA TITLE II COMP LIT ST DEV', '40450 - NCLB: TITLE II TECHNOLOGY EETT', '40461 - NCLB:TITLE II EETT', '40462 - NCLB:TITLE II EETT COMP RD8', '40470 - NCLB ARRA TITLE II PRT D EETT', and '42010 - TITLE III IMMIGRANT ED PROGRAM'. At the bottom of the window, there are buttons for 'Search', 'Save', 'Save As', 'Reset', and 'Cancel'.

Likewise, if you know the segment number and would like to know what it represents, you can enter the segment number in the box and the dropdown box will display the name.

The screenshot shows the 'Advanced Search' window. At the top, there is a 'My searches' dropdown menu with 'Select a search' and a 'Startup search' checkbox. Below this, there are several search criteria fields: Resource, Project, PriYearCode, Full Account, Description, Account Type, Account Status, Site, Budget Rollup, Object, and Type. The 'Goal' field is highlighted in yellow, and a dropdown menu is open below it, displaying a list of suggestions: '1130d' and '11306 - ATHLETICS'. At the bottom of the window, there are buttons for 'Search', 'Save', 'Save As', 'Reset', and 'Cancel'.

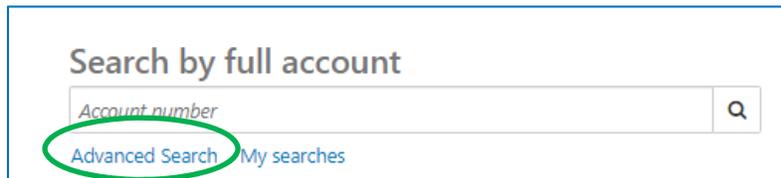
## Using Account Central to “Quick Check” Your Balances

Successful budget managers review the balances in each resource regularly. It is a good idea to perform a quick check of each resource at least monthly at the beginning of a school year and more frequently as budget development and spending deadlines approach.

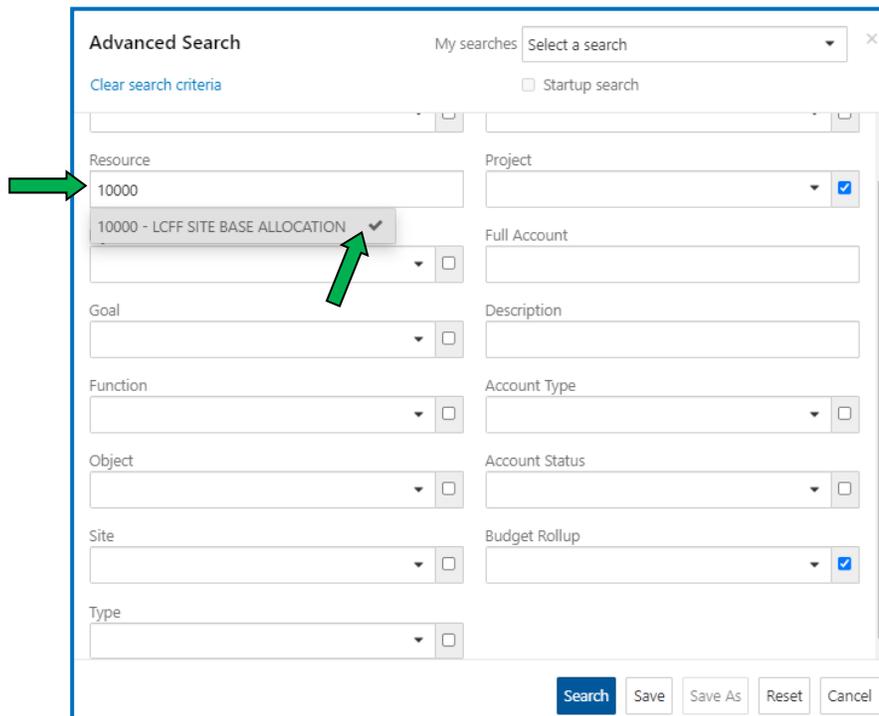
Account Central provides a quick and easy way to view your account balances by resource. These instructions show how to view budget lines by amount, check for negative balances and see positive account balances.

Begin by clicking on *Account Central* from your Favorites menu on the Munis Landing Page. If you haven't already saved Account Central to your Favorites menu, you can find it on the Tyler Menu under Departmental Functions.

Click on [Advanced Search](#) below the Account number box.



Begin by entering the first resource you want to view. In this example we are focusing on the LCFF Site Base resource, so we begin typing 10000 into the Resource field. When the name of the resource you wish to view appears, click on it and a check mark will appear indicating this has been saved to the field



Next, follow the same process to enter your site number in the Site field, then click *Search*.

Change your view from Block view to Grid view if needed by clicking the green icon beside the number of accounts displayed in the upper left corner of the window.

All of the accounts for your site in this resource are displayed, including all contracted salaries and benefits. The default sort is by account number.

Description	Full Account	Type	Revised	Actual	Enc/Reqs	Available
PROFESSIONAL/CONSULTING SERVICE	010-10000-0-00000-24203-58000-551-0000-005-	Expense	500.00	500.00	0.00	0.00
MATERIALS AND SUPPLIES	010-10000-0-00000-27000-43000-551-0000-005-	Expense	2,126.00	1,811.07	0.00	314.93
NON-CAPITALIZED EQUIPMENT	010-10000-0-00000-27000-44000-551-0000-005-	Expense	1,965.00	1,893.92	0.00	71.08
DIRECT COSTS FOR PRINTING	010-10000-0-00000-27000-57101-551-0000-005-	Expense	0.00	0.00	0.00	0.00
COMMUNICATIONS	010-10000-0-00000-27000-59000-551-0027-005-	Expense	3,118.00	3,351.21	0.00	-233.21
TEACHERS' SALARIES	010-10000-0-11100-10000-11000-551-5752-005-	Expense	1,994.00	1,599.64	0.00	394.36
SUBSTITUTE TEACHERS	010-10000-0-11100-10000-11002-551-0053-005-	Expense	3,046.00	1,992.00	0.00	1,054.00
OTHER CLASSIFIED SALARIES	010-10000-0-11100-10000-29000-551-0000-005-	Expense	7,036.00	6,834.16	0.00	201.84
OTHER CLASSIFIED SALARIES	010-10000-0-11100-10000-29000-551-5752-005-	Expense	568.00	567.09	0.00	0.91

By clicking on the word 'Available' you can re-sort your accounts by available balance. One click will sort least to greatest, bringing any negative balances to the top of the Available column. Notice the caret next to Available face up, indicating the column is sorted least to greatest. Negative balances should be researched and corrected with budget transfers.

Revised	Actual	Enc/Reqs	▲ Available
3,118.00	3,351.21	0.00	-233.21
7.00	8.01	0.00	-1.01
500.00	500.00	0.00	0.00

Click the word 'Available' a second time to sort greatest to least. Notice the caret now faces down and your positive account balances appear at the top of the Available column. When making decisions about which account to use to cover negative balances remember that certain accounts are restricted, like contracted salaries and benefits, and other accounts may not reflect the most current balance information if the expenditures from the accounts are typically paid in arrears, like Printing Obj. 57101, Transportation Obj. 51703, and Classified and Certificated Miscellaneous Time.

Description	Full Account	Type	Revised	Actual	Enc/Reqs	▼ Available
DIRECT COSTS FOR TRANSPORTATIO	010-10000-0-11100-10000-57103-551-0000-005-	Expense	3,562.00	412.05	0.00	3,149.95
DIRECT COSTS FOR PRINTING	010-10000-0-11100-10000-57101-551-0000-005-	Expense	13,274.00	10,586.02	0.00	2,687.98
SUBSTITUTE TEACHERS	010-10000-0-11100-10000-11002-551-0053-005-	Expense	3,046.00	1,992.00	0.00	1,054.00
MATERIALS AND SUPPLIES	010-10000-0-11100-10000-43000-551-0000-005-	Expense	30,493.00	29,723.00	0.00	770.00
TEACHERS' SALARIES	010-10000-0-11100-10000-11000-551-5752-005-	Expense	1,994.00	1,599.64	0.00	394.36
PERS CLASSIFIED	010-10000-0-11100-10000-32020-551-5752-005-	Expense	460.00	102.63	0.00	357.37
MATERIALS AND SUPPLIES	010-10000-0-00000-27000-43000-551-0000-005-	Expense	2,126.00	1,811.07	0.00	314.93
OTHER CLASSIFIED SALARIES	010-10000-0-11100-10000-29000-551-0000-005-	Expense	7,036.00	6,834.16	0.00	201.84
OASDI CLASSIFIED	010-10000-0-11100-10000-33022-551-5752-005-	Expense	124.00	29.46	0.00	94.54
WORKER'S COMPENSATION CLASSIF	010-10000-0-11100-10000-36020-551-5752-005-	Expense	85.00	5.06	0.00	79.94
NON-CAPITALIZED EQUIPMENT	010-10000-0-00000-27000-44000-551-0000-005-	Expense	1,965.00	1,893.92	0.00	71.08
RENTALS, LEASES AND REPAIRS	010-10000-0-11100-10000-56000-551-0000-005-	Expense	2,266.00	2,197.77	0.00	68.23

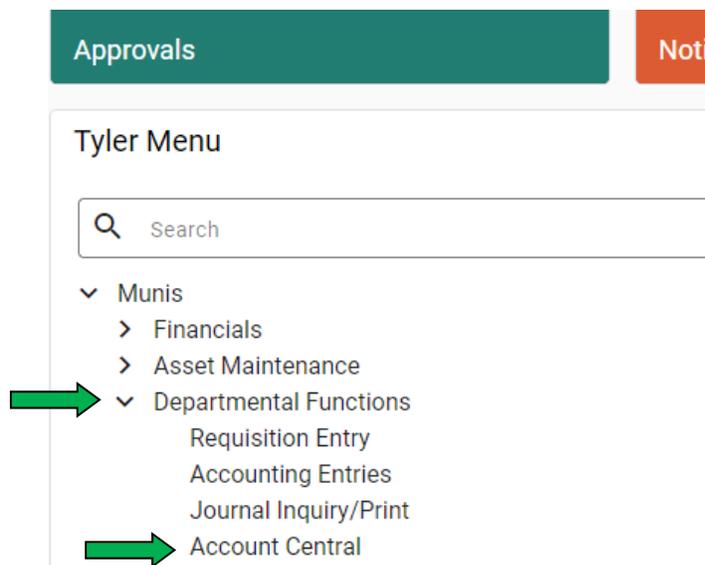
Click 'Available' again to return to the original sort, by account.

## Saving Your Search Criteria – Creating a My Search

Creating a 'My Search' in Account Central allows you to save the search criteria for data that you view regularly. This data is then accessible with the click of a button. Having a My Search is very useful for viewing the balances in all of your discretionary accounts by resource and is a great budgeting tool.

From the Tyler Menu on the Munis Landing Page, click on:

*Department Functions>Account Central*



The Account Central search page will open. Click *Advanced Search*

### Search by full account

[Advanced Search](#) [My searches](#)



The Advanced Search window contains fields that represent the different segments of your budget numbers. These segments are arranged vertically in the Advanced Search Window. Note that you must scroll down to see the Type segment. The final segment, the Manager code, appears at the top of the second column.

010—10000—0—11100—10000—43000—316—0000—003

Fund      Resource      PrjYear      Goal      Function      Object      Site      Type      Manager

The screenshot shows the 'Advanced Search' window with various search criteria fields. Green arrows point from labels above to the corresponding fields in the window:

- Fund: Points to the 'Fund' field.
- Resource: Points to the 'Resource' field.
- PrjYear: Points to the 'PrjYearCode' field.
- Goal: Points to the 'Goal' field.
- Function: Points to the 'Function' field.
- Object: Points to the 'Object' field.
- Site: Points to the 'Site' field.
- Type: Points to the 'Type' field, which is circled in green.
- Manager: Points to the 'Manager' field.

Additional fields visible in the window include: Manager, Project, Full Account, Description, Account Type, Account Status, and Budget Rollup. The 'Type' field is circled in green, and a green arrow points to the scrollbar with the text 'Scroll to see Type code'.

Creating saved searches, or a 'My Search', allows you to customize a real time view for a group of accounts with the click of a button. For example, if you want to be able to access your discretionary accounts for a particular resource, LCFF Site Base for instance, you can set up the criteria in Advanced Search and save it as "Site Base-Discretionary". Setting up a My Search will take a bit of time, but once saved it remains available year after year.

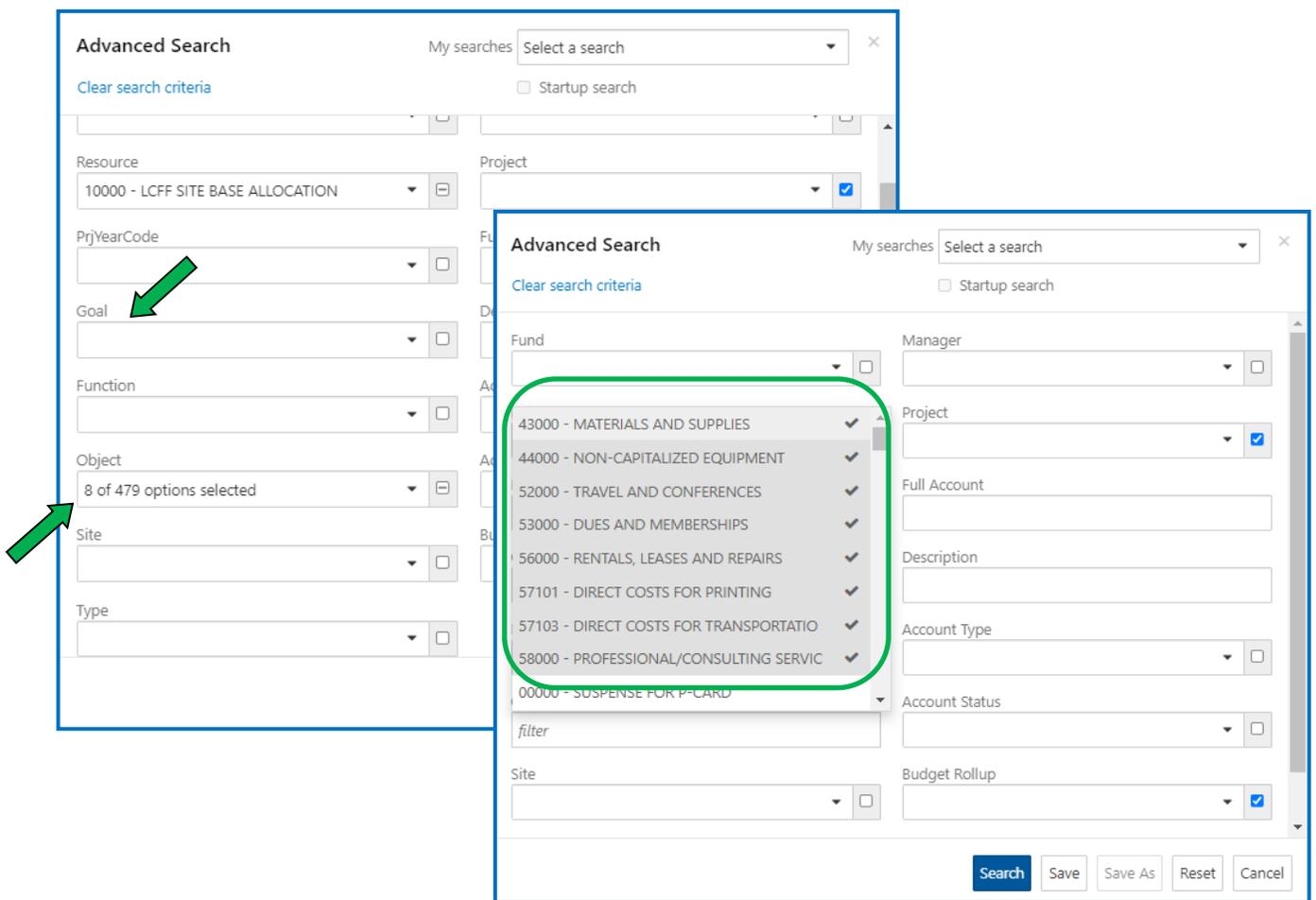
Begin by entering the criteria for the search you want to save. In this example we are focusing on the LCFF Site Base resource, so we begin typing 10000 into the Resource field. When the name of the resource you want appears, click on it and a check mark will appear indicating this has been saved to the field.

The screenshot shows the 'Advanced Search' window. At the top right, there is a 'My searches' dropdown menu with the text 'Select a search' and a close button 'x'. Below this is a 'Clear search criteria' link and a 'Startup search' checkbox. The main area contains several search criteria fields, each with a dropdown arrow and a checkbox. The 'Resource' field is active, with '10000' entered. A dropdown menu is open below it, showing '10000 - LCFF SITE BASE ALLOCATION' with a checkmark. A green arrow points to the '10000' text in the Resource field, and another green arrow points to the checkmark in the dropdown menu. Other fields include 'Project', 'Full Account', 'Goal', 'Description', 'Function', 'Account Type', 'Object', 'Account Status', 'Site', and 'Budget Rollup'. At the bottom right, there are buttons for 'Search', 'Save', 'Save As', 'Reset', and 'Cancel'.

Next, enter all of the object codes that represent your discretionary budget, excluding Miscellaneous Time for Classified and Certificated. A separate My Search should be created for these in order to eliminate non-discretionary salary accounts.

For High Schools and Middle Schools, you can also create reports for specific departments by adding the department's Goal number in that field.

You can make multiple entries in a single field by clicking within the window but outside of the dropdown box, then clicking back in the field again and entering your next number. Notice that the Object field below shows 8 of 479 options selected and the overlay shows detail of the 8 selected.



After adding all of the object codes for discretionary accounts, type in your site number or site name.

Next, it is advisable to add a type code of '0000' in order to exclude teacher budgets at the Elementary School level. You can leave them in but best practices would be to create a separate search with just teacher budgets. This provides a cleaner view of discretionary funds and also allows you to separately track teacher budgets from multiple resources.

Finally, add all manager codes for which you have discretionary fund access. Generally, Elementary schools can use funds with manager codes 003 and 440. High School principals have additional resources like CTE, so check with your budget analyst if you are unsure which Manager codes to enter.

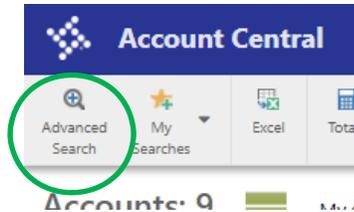
The image displays two screenshots of an 'Advanced Search' interface. The top screenshot shows the 'Fund' and 'Manager' fields. The 'Manager' dropdown is set to '2 of 60 options selected'. A green arrow points to the 'Manager' dropdown. The bottom screenshot shows a more detailed search form with the following fields and values:

- Resource: 10000 - LCFF SITE BASE ALLOCATION
- PrjYearCode: [Empty]
- Goal: [Empty]
- Function: [Empty]
- Object: 8 of 479 options selected
- Site: 316 - GOSHEN ELEMENTARY SCHOOL
- Type: 0000 - NONE
- Project: [Empty]
- Full Account: [Empty]
- Description: [Empty]
- Account Type: [Empty]
- Account Status: [Empty]
- Budget Rollup: [Empty]

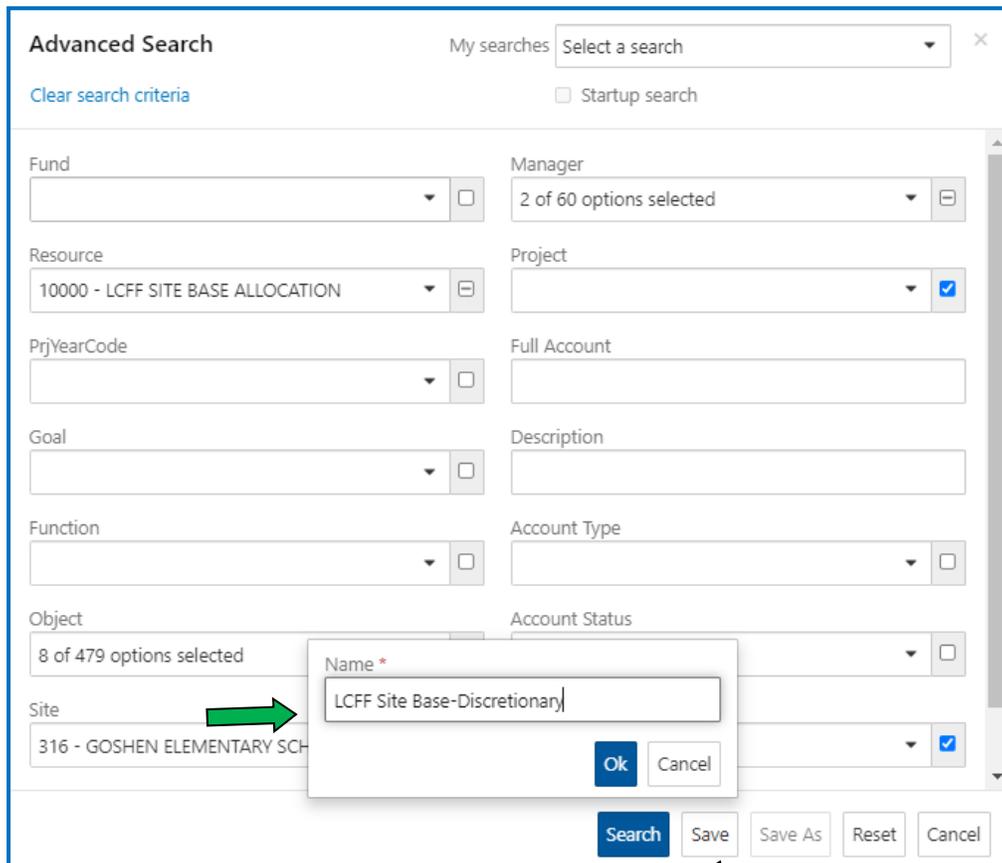
Green arrows point to the 'Resource', 'Object', 'Site', and 'Type' fields. The 'Search' button is visible at the bottom of both screenshots.

Now click the blue *Search* button at the bottom right of the Advanced Search window. Take a look at the accounts on the Account Central screen to make sure you have included all of the accounts you want to see and that there are no additional accounts that shouldn't be there.

Return to the Advance Search window by clicking the *Advance Search* icon at the left side of the Account Central menu ribbon. Make any necessary changes and click the blue *Search* button again to review your selections.

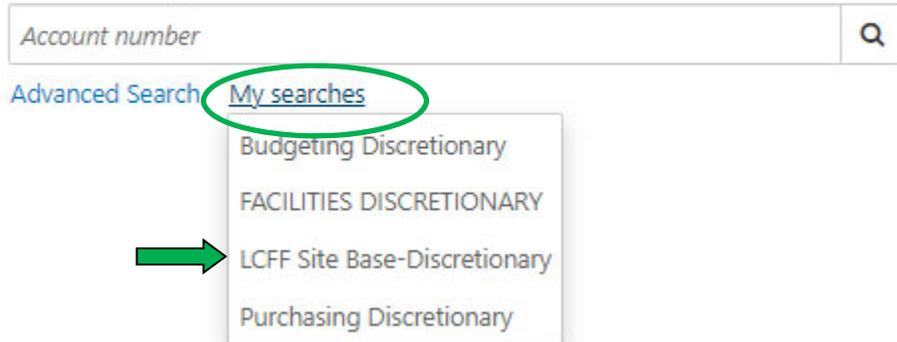


When you are satisfied with the results of your search, return to the Advance Search window by clicking the *Advance Search* icon at the left side of the Account Central menu ribbon. It's time to save your search. Click the *Save* button at the bottom of the Advance Search window, name your search and click *OK*.

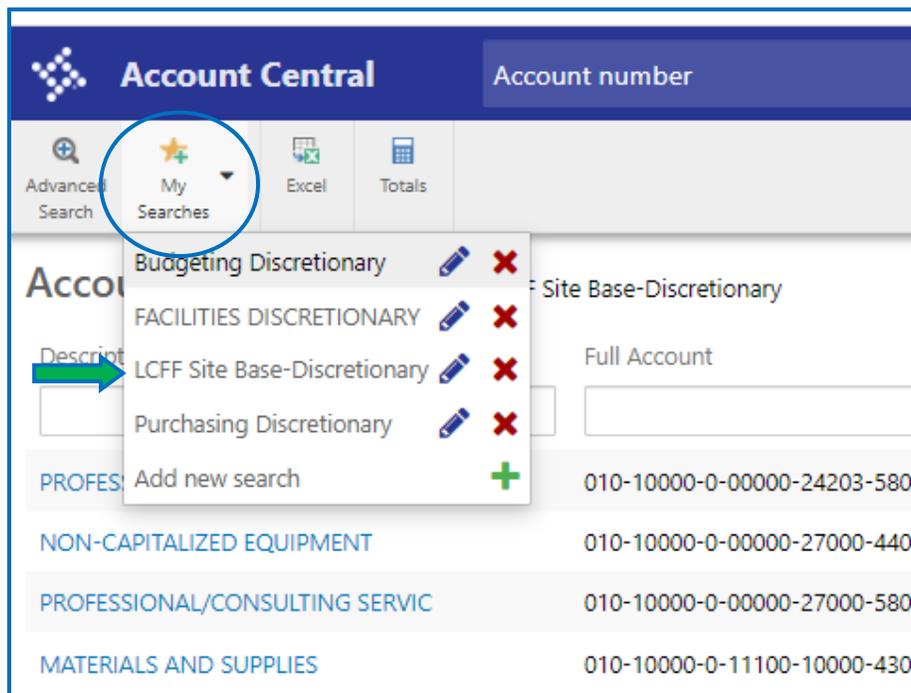


After you've saved your search you can access Account Central from the Munis Landing page any time and click on 'My searches' to select the search you want to view.

## Search by full account



Or, if you are already viewing account numbers on the Account Central screen you can click on the *My Searches* button on the menu ribbon to select the search you want to view.





## Recommended Categories for ‘My Search’:

- LCFF Site Base-Discretionary
- LCAP—Discretionary
- Title I— Discretionary
- Teacher/Department Budgets (all resources)
- Miscellaneous Time (for Classified and Certificated—all resources)

For your convenience, below is a list of the most commonly used Discretionary Object codes:

### **Time Sheets**

11000 with Type 5752 Certificated Miscellaneous Time

11002 with Type 0053 Certificated Substitutes-School Business

11003 with Type 5856 Certificated Stipends

21000 with Type 5752 Classified Miscellaneous Time, Paraprofessional

29000 with Type 5752 Classified Miscellaneous Time, General

### **Goods, Services and Capital Outlay**

43000 Materials and Supplies

44000 Non-Capitalized Equipment

52000 Travel and Conferences

53000 Dues and Memberships

56000 Rentals, Leases and Repairs

57101 Direct Costs for Printing (Print Shop)

57103 Direct Costs for Transportation

57500 Direct Costs—Nutritional Services

58000 Professional and Consulting Fees

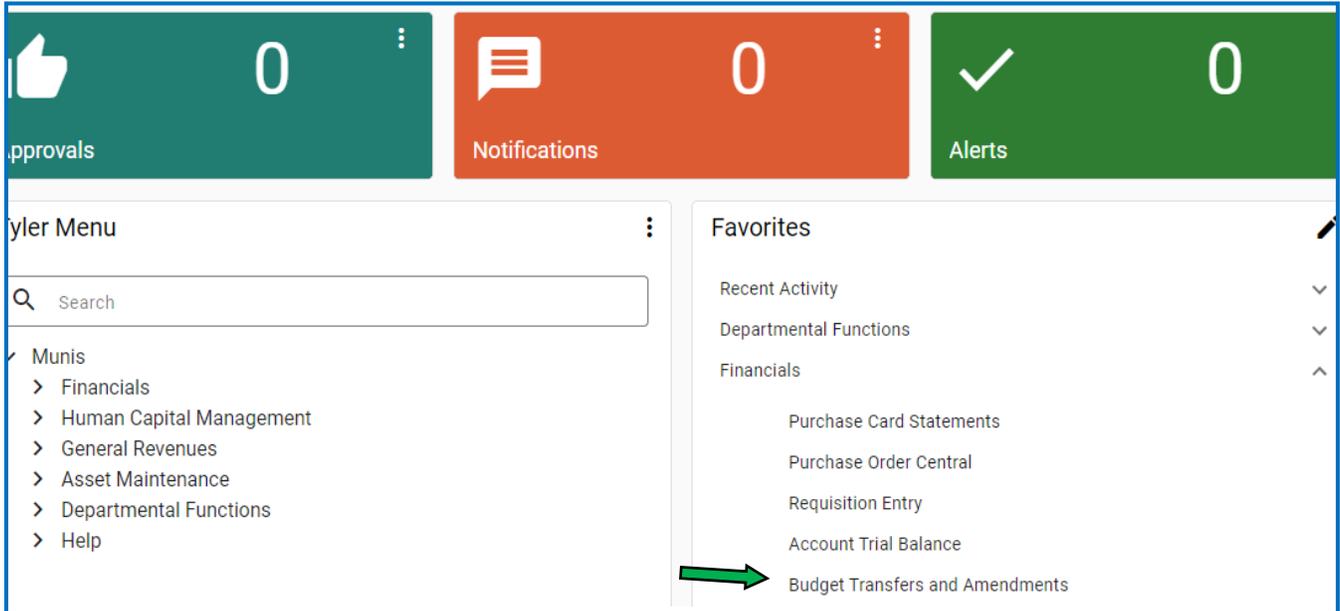
59000 Communications (Cell Phones and Postage)

64000 Equipment

## Budget Transfers

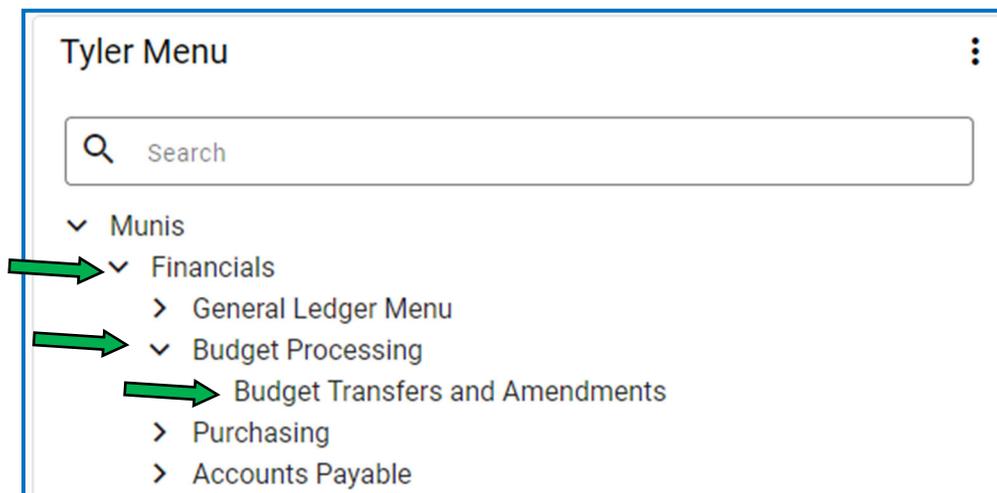
**REMINDER:** Budget Transfers can only occur between accounts within the same resource.

From the Munis Landing page Favorites box under Financials, click on *Budget Transfers and Amendments*.



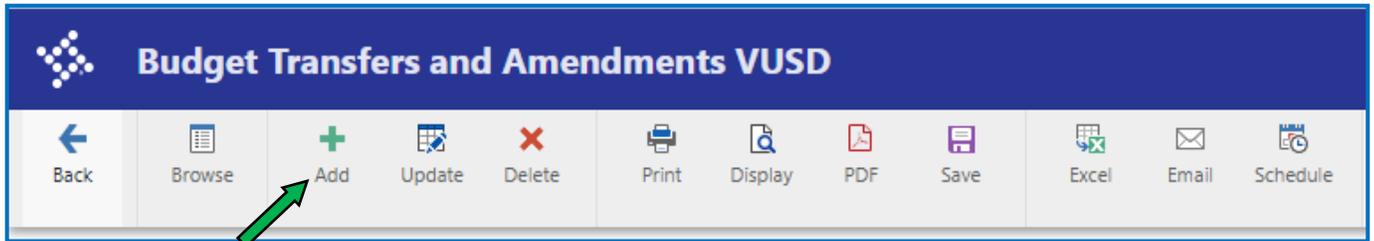
If you haven't saved Accounting Entries to your Favorites yet you can find it under the Tyler Menu.

*Click on Financials > Budget Processing > Budget Transfers and Amendments*



Turn your CAP LOCKS on.

From the **Budget Transfers and Amendments** screen menu ribbon, click *Add*.



**Reference 1** — Site or Department. Space is limited so abbreviate.

**Reference 2** — Resource Description (ie: TITLE I, LCAP, SITE BASE, PERKINS, etc)

**Short Description** — If this budget transfer must be approved at a School Site Council meeting, enter “SSC” followed by the date of the next scheduled School Site Council meeting, with no dashes (ie: SSC 091522 for a meeting scheduled for September 15, 2022). If this transfer does not need to be approved by your School Site Council, enter N/A

Click *Accept*

*\*The following fields auto-populate: Fiscal Year, Period, Journal, Effective Date, Budget Year Code, Entity Code, Amendment Type and Budget Projection Inclusion. You should not change these fields.*

Journal Details	
Clerk	
Fiscal year *	2022
Period *	12 JUN
Journal	1672
Journal reference 1	ARM
Journal reference 2	TITLE I
Short description *	10232023
Effective date *	06/23/2022
Budget year code	1
Entity code *	1
Amendment type *	1
Budget projection inclusion	One Time
Amendment status	

On the Budget Amendment Detail Lines screen, *tab all the way past the Project String and Project Description fields* and begin typing in the **Account Number** field.

**Account Number** — Begin by enter the budget number you are transferring *from*.

**Comment** — Enter a brief description of the purpose of this transfer for reference. The information you enter in the Comment field on the first line will auto-fill for all subsequent lines, and should be the same for all lines in your transfer.

**Ref 1 and Eff Date** fields auto-fill from the first screen.

**I/D** — Enter **D** to Decrease the budget line you are transferring *from*. You will enter **I** to Increase the budget line you are transferring *to*.

**Amount**— Enter amounts in *WHOLE DOLLARS* (Never enter cents when submitting a budget transfer). Tab to get another line.

**NOTE:** If you need to transfer from more than one budget line to cover a cost, enter all of the budget lines to decrease first, then enter the budget line (or lines) to increase.

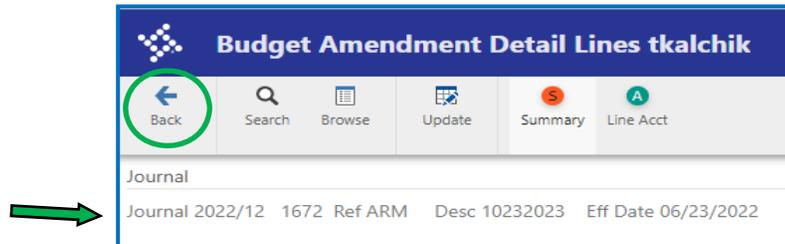
Account Number	Comment	Ref 1	Eff Date	I/D	Amount
010-30100-0-11100-10000-44000-341-0000-440-	... TCOE SUMMER INSTITUTE	ARM	06/23/2022	D	650.00
010-30100-0-11100-10000-52000-341-0000-440-	... TCOE SUMMER INSTITUTE	ARM	06/23/2022	D	350.00
010-30100-0-11100-10000-58000-341-0000-440-	... TCOE SUMMER INSTITUTE	ARM	06/23/2022	I	1,000.00

After you have entered all lines in your transfer, check the bottom left corner of the screen to make sure your Increases equal Decreases. Click **Accept** on the menu ribbon.

The screenshot shows the 'Budget Amendment Detail Lines' interface. At the top, a menu bar includes 'Accept' (circled in green), 'Cancel', 'Search', 'Add', 'Delete', 'User Defined', and 'View Budget'. Below the menu, the 'Journal' information is displayed: Journal 2022/12, 1672, Ref ARM, Desc 10232023, Eff Date 06/23/2022. The 'Journal Lines' table lists four lines with their respective account numbers. At the bottom, a 'Journal Totals' box (highlighted with a green border) shows 'Increase 1,000.00' and 'Decrease 1,000.00'. Below this, the 'Journal Totals' section also shows 'Increase 1,000.00' and 'Decrease 1,000.00'. A green arrow points from the 'Journal Totals' box to the 'Journal Totals' section at the bottom.

For your reference, the Journal number of your transaction appears just below the menu ribbon.

Click the blue *Back* arrow on the menu ribbon to return to the Budget Transfers and Amendments screen.

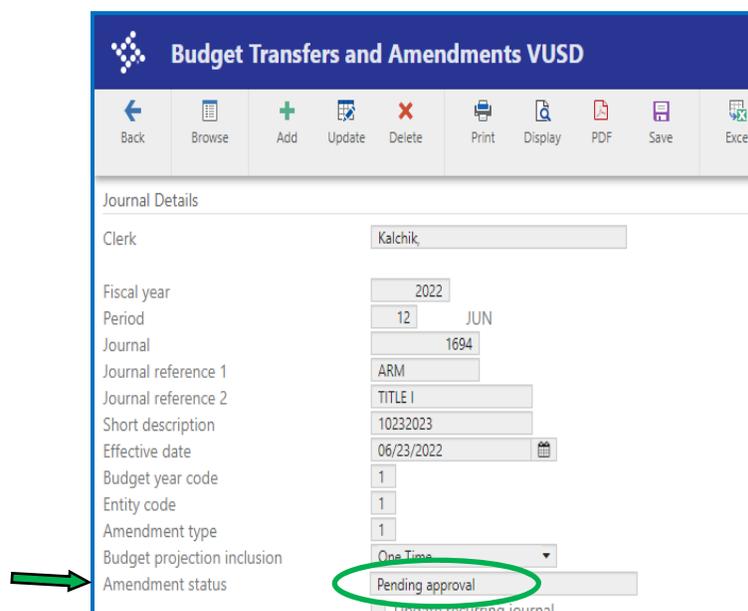


Although it is not mandatory, you may want to attach back up documentation to support your transfer. You can attach your back up documentation from the Budget Transfer and Amendment screen by clicking the *Attach* button (blue paper clip) to access the Tyler Content Manager (TCM) screen. Details on how to attach documents using TCM can be found at the end of these instructions.

When you are ready, you can release your transfer into work flow from the Budget Transfers and Amendments screen by clicking *Release* on the menu ribbon.



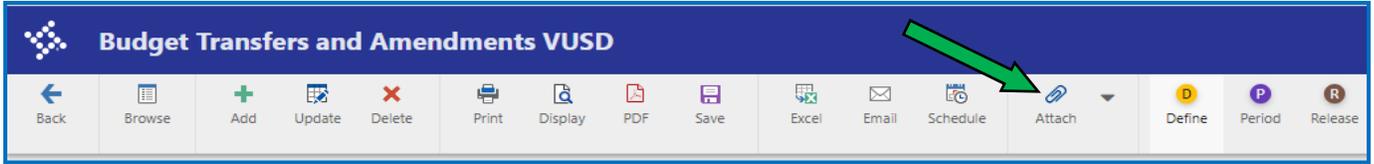
Verify that the Amendment Status is “Pending Approval”.



When your transfer has been approved and posted you will receive an email notification from bisopr@vusd.org. The email will reference the journal number and description.

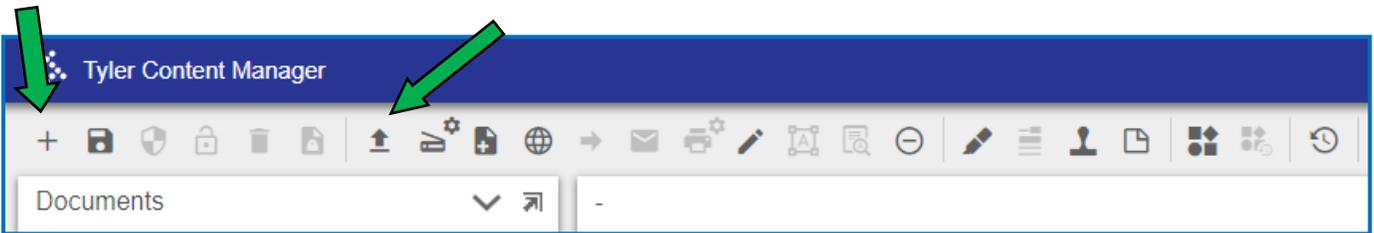
## TCM - Adding an Attachment

To add an attachment to your budget transfer click on the *Attach* paperclip icon in the middle of the menu ribbon at the top of the Budget Transfers and Amendments screen.

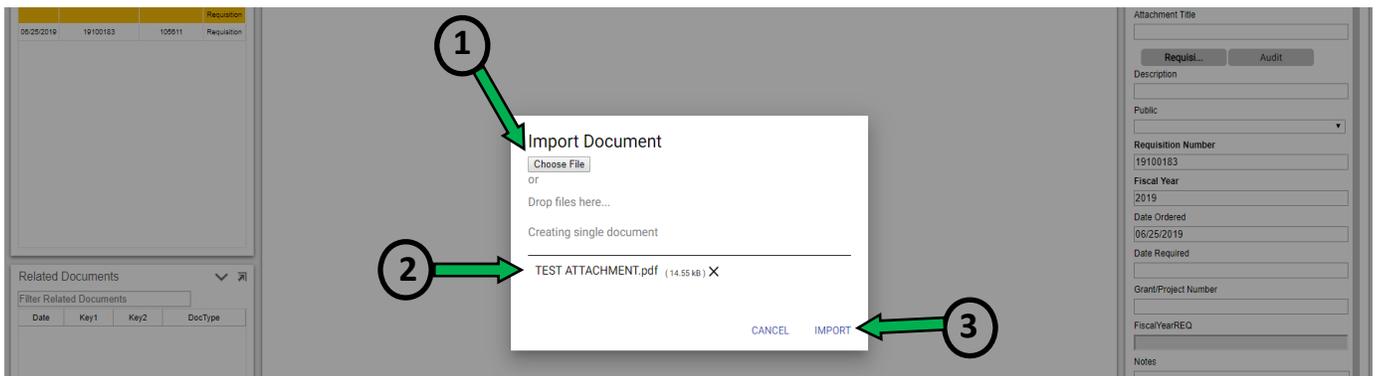


Click on the '*Create New Document*' icon at the far left end of the menu ribbon ( + )

To upload a file from your computer, click on the '*Import Attachment*' Icon on the menu ribbon ( 📁 )



1. From the **Import Document** window click on *Choose File*, select a **pdf file** saved on your computer and click on it.
2. The file name will appear in the window.
3. Click '*Import*'



4. To **save** this file in TCM click the **Save Document to TCM** icon to the left of the Add icon on the menu bar.
5. To add another attachment repeat items 3 – 4.
6. When you have added all necessary documents close this window. To close this window and return to Budget Transfers and Amendments screen click X on the upper right of menu bar.

4

6

Documents

Date	Requisition Number	Vendor Number	DocType
05/06/20...	20112837	28174	Requisition

Requisition Attachment - 20112837

**QUOTE CONFIRMATION**

**CDW G PEOPLE WHO GET IT**

**DEAR CHUCK BOONE,**

Thank you for considering CDW G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
KZBK180	10/15/2019	HP X360	314200	\$1,232.96

Document Information

Attachment Filename  
CDW Quote #KZBK180 HP SB Elitebook

Attachment Title

REQUISITION    AUDIT

Description

Public  
Yes

Requisition Number \*  
20112837

Fiscal Year \*  
2020

Date Ordered

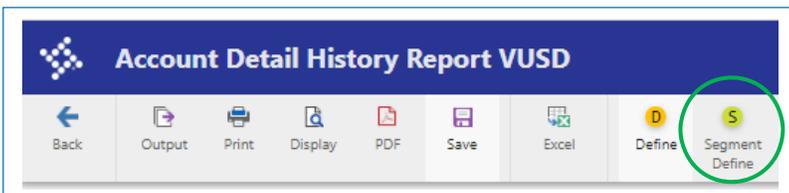
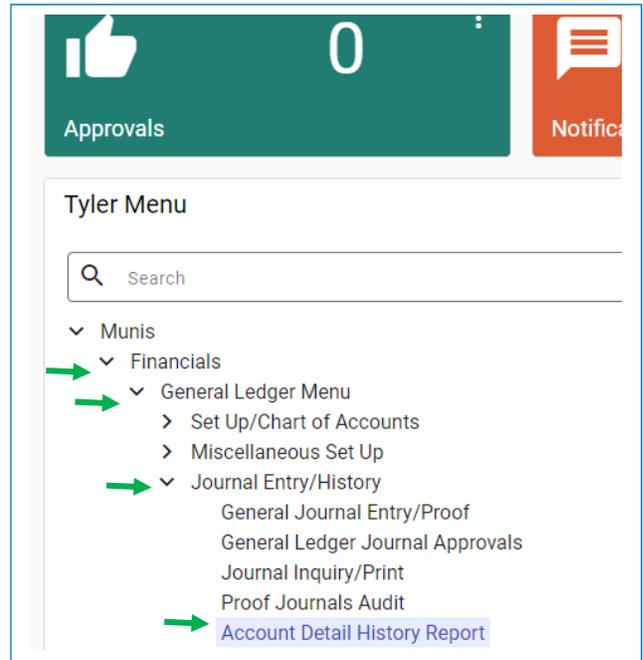
# Creating a School Site Council Budget Transfer Report

Budget transfers that occur within your LCAP and Title I resources should be reported to your School Site Council at the next SSC meeting following the date of the transfer. You can create this report in Tyler.

To create a report of budget transfers, begin by clicking on *Account Detail History Report* from your Favorites menu on the Munis Landing Page. If you haven't already saved Account Detail History Report to your Favorites menu, you can find it on the Tyler Menu under:

**Financials>General Ledger Menu>Journal Entry/History**

HINT: To save this menu item to your Favorites menu for quick access, use your mouse to hover the pointer over Account Detail History Report and right-click your mouse. Click *Add Favorite* in the pop up window.

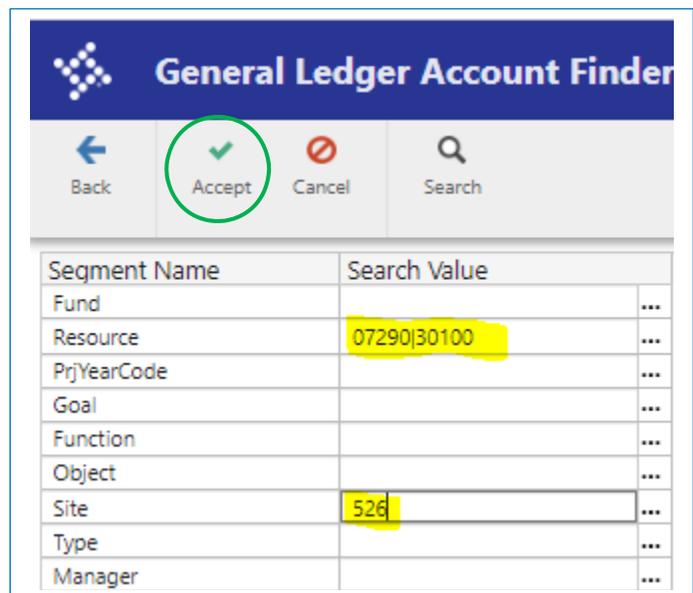


Click *Segment Define* on menu ribbon of the Account Detail History Report screen.

On the General Ledger Account Finder screen, enter the following:

- Resource: **07290|30100** for LCAP and Title I
- Site: Enter your 3 digit site number

Click *Accept* on the menu ribbon.



Enter the following Report Options on the Account Detail History Report screen:

- Print GL master start-of-year balances:
- Year and period range:  2023 00 to 2023 13 SOY/EOY
  - Use current fiscal year
- Source journal code: **BUA**
- Include entries between dates:
  - In the first field, enter the date of your site’s last School Site Council meeting
  - In the second field, enter the date of the School Site Council meeting for which you are preparing this report
- Include budget entries:
- Print full GL account:
- Print JE comment and vendor:

Click *Accept* on the menu ribbon.

**Account Detail History Report VUSD**

Back
 Accept
 Cancel

---

**Account**

Fund

Org

Object

Project

Rollup

---

**Report Options**

Print GL master start-of-year balances

Year and period range  2022 00 to 2022 13 SOY/EOY

Source journal code

Include entries between dates

Include encumb/liq entries

Include budget entries

Print full GL account

Print JE comment and vendor

Double space journal detail

Separate page for each account

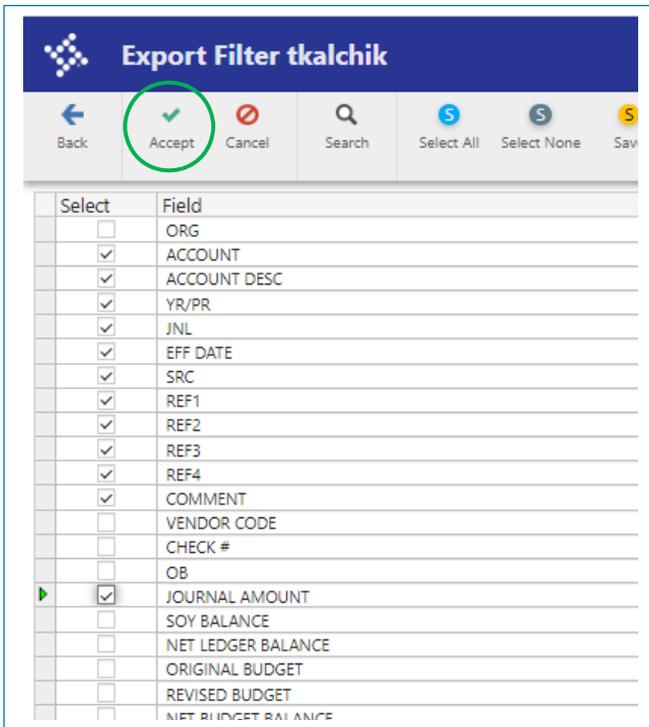
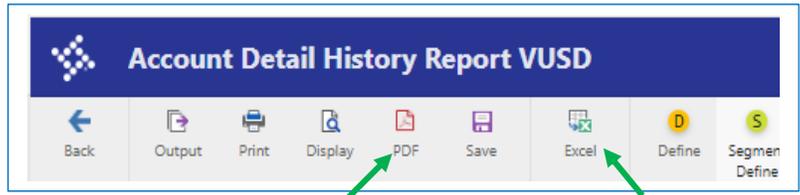
Multiyear view

Print report options

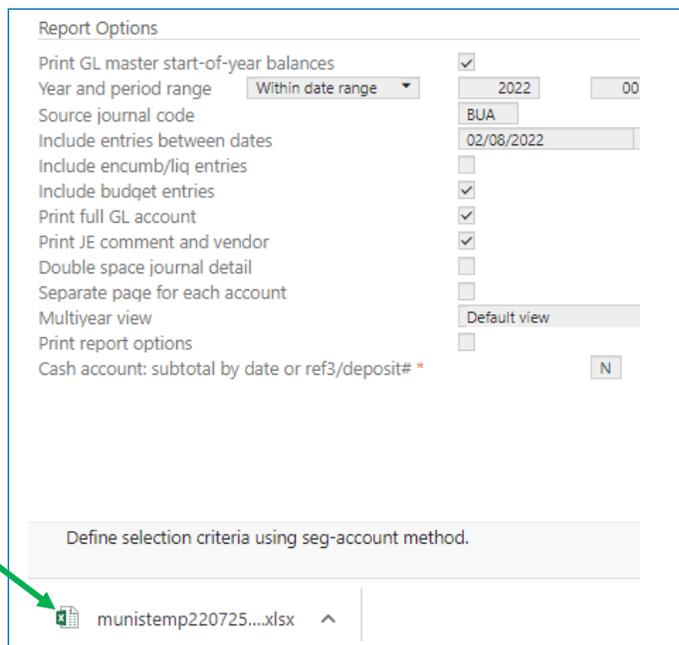
Cash account: subtotal by date or ref3/deposit#

You have two options for creating reports - PDF or Excel. Each has a different format so check to see which works best for you. The advantage of exporting to Excel is the ability to sort the data, remove anything that is not relevant and create a clean report.

To create a PDF, click the *PDF* button on the menu ribbon. To export to Excel, click the *Excel* button on the menu ribbon.



If you select Excel, the Export Filter screen will open. On the Export Filter screen, select the boxes indicated in the figure to the right, then click *Accept* on the menu ribbon.



Open the Excel file by clicking on the download box in the bottom left corner of the screen.

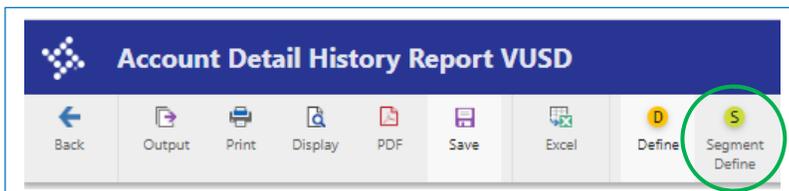
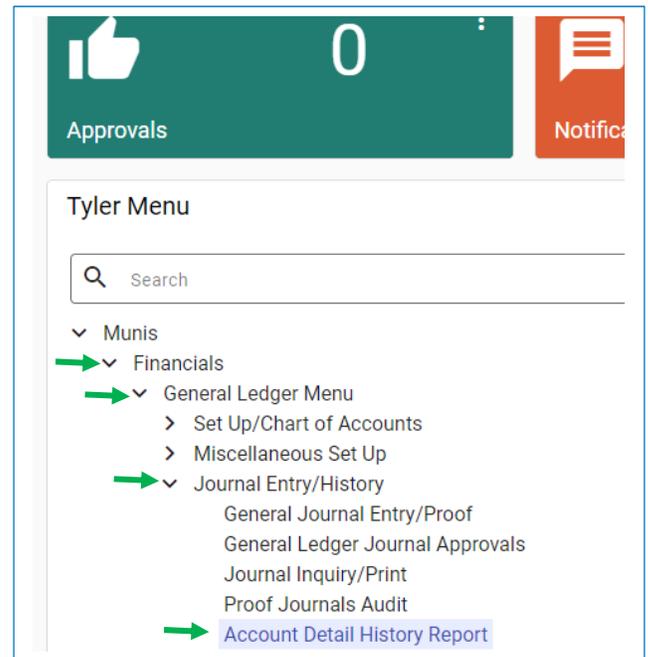
## Account Detail History Report

The Account Detail History Report is quite flexible and can be used to create customized reports in addition to the School Site Council Budget Transfers Report. For example, you could create a report of all capital outlay expenditures from Title I, LCAP and LCFF Site Base for the 2021-2022 school year, or you could create a report of all miscellaneous time paid during a specific period, or a report by resource of all expenditures from your discretionary budget lines, and so on. There are a lot of possibilities once you understand how the data you enter affects the report that will be generated.

To begin, click on *Account Detail History Report* from your Favorites menu on the Munis Landing Page. If you haven't already saved Account Detail History Report to your Favorites menu, you can find it on the Tyler Menu under:

**Financials>General Ledger Menu>Journal Entry/History**

HINT: To save this menu item to your Favorites menu for quick access, use your mouse to hover the pointer over Account Detail History Report and right-click your mouse. Click *Add Favorite* in the pop up window.



Click *Segment Define* on menu ribbon of the Account Detail History Report screen to access the General Ledger Account Finder screen.

The General Ledger Account Finder screen is where you'll define the data you want to view. Each segment of a budget line is represented in the grid, but it is not necessary to enter something into each search value field. The segment values you enter will depend entirely upon the data you want to see on your report.

The values entered in this example, three Resources (LCFF Site Base, LCAP and title I), Site number and Type 5752 (Miscellaneous Time), will produce a report of all miscellaneous time costs, including certificated and classified miscellaneous salaries and benefits, for the time period you will define on the next screen under Report Options.

In this example, three resources are selected by separating each with a vertical bar (|). You can enter multiple values in any of the Search Value fields using this method.

Example 1

The screenshot shows the 'General Ledger Account Finder' interface. At the top, there is a navigation bar with 'Back', 'Accept', 'Cancel', and 'Search' buttons. Below this is a table with two columns: 'Segment Name' and 'Search Value'. The 'Search Value' column contains the following entries: 'Fund' (empty), 'Resource' (10000|07290|30100), 'PrjYearCode' (empty), 'Goal' (empty), 'Function' (empty), 'Object' (empty), 'Site' (341), 'Type' (5752), 'Manager' (empty), 'Project' (empty), 'Account Type' (empty), 'Account Status' (empty), 'Rollup Code' (empty), and 'Sub-Rollup Code' (empty).

Segment Name	Search Value
Fund	
Resource	10000 07290 30100
PrjYearCode	
Goal	
Function	
Object	
Site	341
Type	5752
Manager	
Project	
Account Type	
Account Status	
Rollup Code	
Sub-Rollup Code	

You may also select a range of values by entering a colon (:) between the lowest and greatest value. For instance, if you would like to see all of the activity in your non-timesheet discretionary Site Base accounts for a period, you would enter '10000' in the Resource value field, then 43000:59000 in the Object value field and your site number in the Site field. This would produce a detailed report of all Site Base transactions using all object codes from 43000 through 59000.

Example 2

The screenshot shows the 'General Ledger Account Finder' interface. At the top, there is a navigation bar with 'Back', 'Accept', 'Cancel', and 'Search' buttons. Below this is a table with two columns: 'Segment Name' and 'Search Value'. The 'Search Value' column contains the following entries: 'Fund' (empty), 'Resource' (10000), 'PrjYearCode' (empty), 'Goal' (empty), 'Function' (empty), 'Object' (43000:59000), 'Site' (341), 'Type' (empty), 'Manager' (empty), 'Project' (empty), 'Account Type' (empty), 'Account Status' (empty), 'Rollup Code' (empty), and 'Sub-Rollup Code' (empty).

Segment Name	Search Value
Fund	
Resource	10000
PrjYearCode	
Goal	
Function	
Object	43000:59000
Site	341
Type	
Manager	
Project	
Account Type	
Account Status	
Rollup Code	
Sub-Rollup Code	

When you have entered the values needed to produce the report you want, click *Accept* on the menu ribbon.

In the bottom half of the Account Detail History Report screen, fill out the Report Options to customize your report.

*Print GL Master Start-of Year Balances:* Check this box if you would like your report to include the Revised Budget amount for each account.

*Year and Period Range:* This line allows you to select current fiscal year, prior fiscal year, current period (month), prior period (month) or specify a date range by months. As a reminder, ‘period’ refers to the month in our fiscal year, with July being period 1, August as period 2, September as period 3, etc.

*Source Journal Code:* The source code allows you to define specific transactions for your report. For instance, if I am creating a report to view all of my discretionary Purchase Order and P-Card purchases for a period I would enter API (Accounts Payable Invoice posting). This field accepts only one value per report.

The complete list of Tyler source codes is extensive. The figure to the left is a list of commonly used Tyler source codes and their descriptions.

Source Code	Description
API	AP Invoice Posting
APM	AP Invoice Maintenance
BUA	Budget Transfers
BUC	New Budget Posting
GCR	General Cash Receipts
GEN	General Journal Entry
GNI	General Journal Import
GRV	Journal Reversal
POE	PO Entry
POL	PO Liquidation
POM	Purchase Order Maintenance
YEC	Close Current Fiscal Year

*Include Entries Between Dates:* Here, you can enter a date range if the desired period for your report includes dates within the month. For instance, for School Site Council Budget Transfer reporting your date range will likely start in the midst of one month and end in the midst of another. These fields allow select of a date range that is not in whole months.

*Include Encumb/Liq Entries:* Check this box to include encumbrances (POE) and liquidations (POL) on your report.

*Include Budget Entries:* Check this box to include Budget entries, like budget transfers, on your report.

*Print Full GL Account:* Check this box to include full GL account numbers on your report.

*Print JE Comment and Vendor:* A checkmark in this box ensures that the vendor name and information entered into the General Description box of the requisition entry screen and other comments like P-Card purchases will appear on your report.

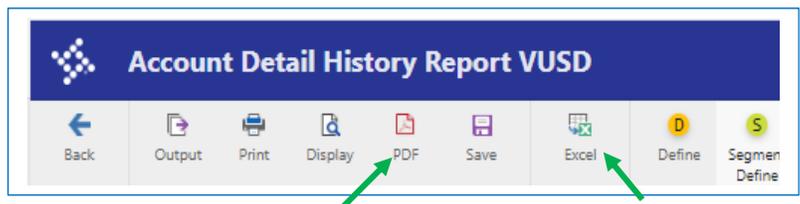
*Print Report Options:* Check this box to print the report options you selected. The options will appear as a final page of your report. You can reference this information in order to create similar reports in the future.

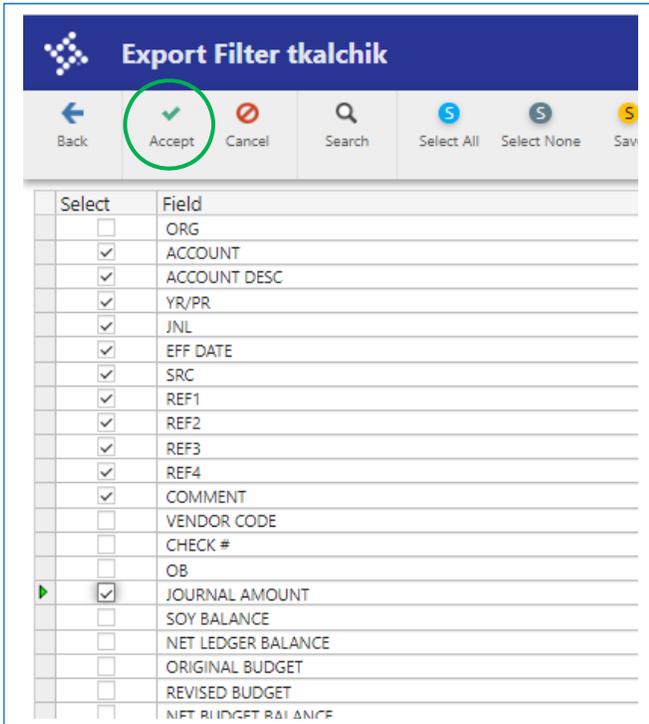


When you have entered the data needed to produce the report you want, click *Accept* on the menu ribbon.

You have two options for creating reports - PDF or Excel. Each has a different format. For some reports, PDF works well. However, if you need to sort, edit and/or perform calculations on the data, you can export the report to Excel.

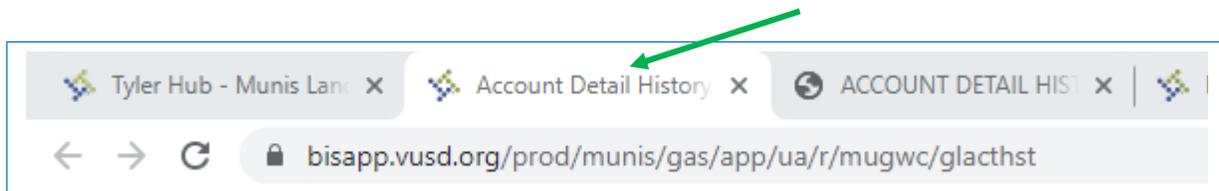
To create a PDF, click the *PDF* button on the menu ribbon. To export to Excel, click the *Excel* button on the menu ribbon.





If you select Excel, the Export Filter screen will open. On the Export Filter screen, select the boxes to include the fields you'd like to see on your report, then click *Accept* on the menu ribbon.

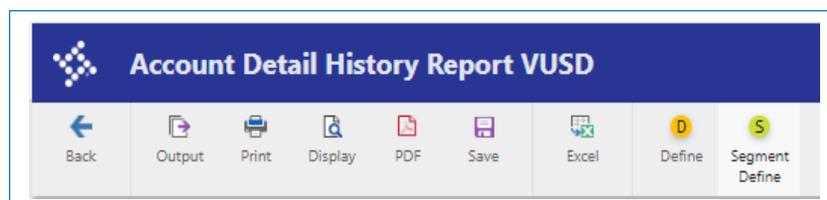
If, after seeing your report, you are not satisfied with the report format you chose or would like to adjust segment values or report options, click the *Account Detail History* tab at the top of your screen.



To view a different format, click *PDF* or *Excel* to create a new report.

To adjust only segment values click *Segment Define*, make your changes, then click *Accept*. On the Account Detail History Report screen choose PDF or Excel.

To change only report options, you'll need to click *Segment Define*, then *Accept* in order to access the *Report Options* fields.



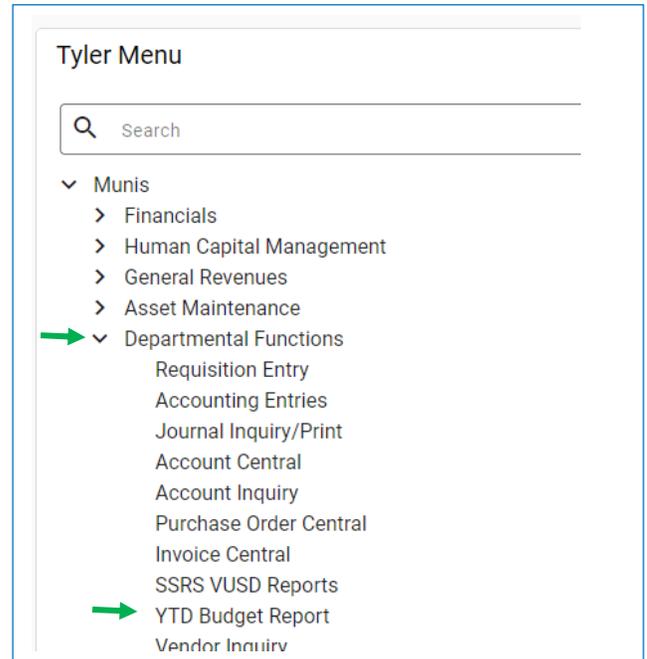
# Year to Date Budget Report

The Year to Date Budget Report gives you a snapshot of your current year-to-date budget position and can be a useful budgeting tool. This report includes information about budgeted amounts, year-to-date expenditures, remaining available balances and the percentage of the amount budgeted for the year that has been used. Reviewing this information on a monthly basis will keep you abreast of your budget's progress throughout the year and can alert you to potential budget issues before they become problems.

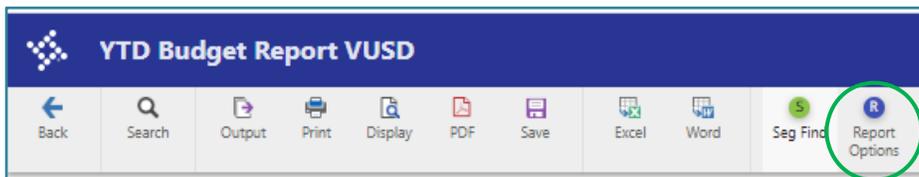
To begin, click on *YTD Budget Report* from your Favorites menu on the Munis Landing Page. If you haven't already saved YTD Budget Report to your Favorites menu, you can find it on the Tyler Menu under:

**Financials>Departmental Functions**

HINT: To save this menu item to your Favorites menu for quick access, use your mouse to hover the pointer over YTD Budget Report and right-click your mouse. Click *Add Favorite* in the pop up window.



## Selecting Report Criteria and Naming Your Report

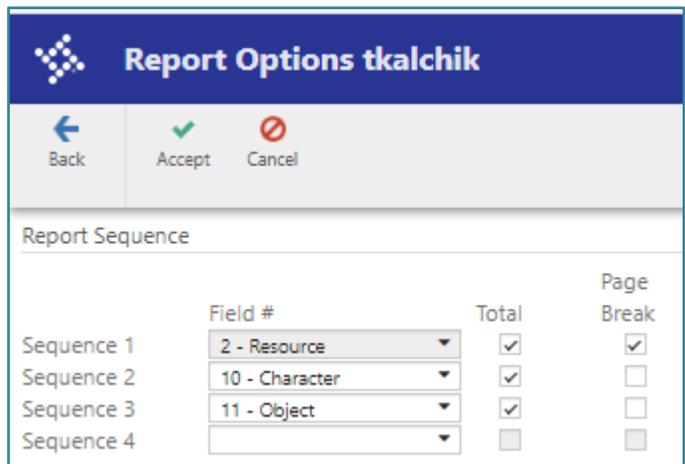


Click *Report Options* on the menu ribbon of the YTD Budget Report screen to set your report criteria.

At the top of the Report Options screen, use the dropdown arrows to select the Field # for Sequence 1, 2 and 3 as shown to the right.

Check the Page Break box next to Sequence 1, Resource, only.

Check the Total box next to each Field.



Below the Report Sequence information, enter your report title. Include the date for the period, which will be the date you are creating the report. This information will print at the top of your report.

Report title \*

At the bottom of the Report Options screen, under Print Options, enter the following information:

- Include only accounts that used % or greater of budget: **0**
- Order accounts by: **Full Account**
- Totals only: **Do Not Check** this box
- Account description: **Short** (Full account descriptions make the report very busy and difficult to read)
- Print full G/L: **Check** this box
- Print report options: **Check** this box. This will print a final page that includes all options you have selected for your report in the event you need to verify the information or use the same criteria in the future.
- Year/Period: Select **Within year/period**, use **current fiscal year / 13**
- Format type: **Standard format**
- Suppress zero bal accts: **Check** this box

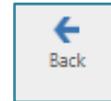
PRINT OPTIONS		ADDITIONAL OPTIONS	
Report Options			
Include only accounts that used	<input type="text" value="0"/>	% or greater of budget	
Order accounts by	<input type="text" value="Full Account"/>	Year/period	<input type="text" value="Within year/period"/> <input type="text" value="2023"/> / <input type="text" value="13"/>
Totals only	<input type="checkbox"/>	Carry forward	<input type="text" value="Totals (GAAP)"/>
Account description	<input type="text" value="Short"/>	Print MTD version	<input type="checkbox"/>
Print full GL account	<input checked="" type="checkbox"/>	Format type	<input type="text" value="Standard format"/>
Roll projects to object	<input type="checkbox"/>	Double space	<input type="checkbox"/>
Print report options	<input checked="" type="checkbox"/>	Suppress zero bal accts	<input checked="" type="checkbox"/>
Truncate full description	<input type="checkbox"/>	Exclude YEC journals	<input type="checkbox"/>

When the report options have been set, click **Accept** on the menu ribbon.

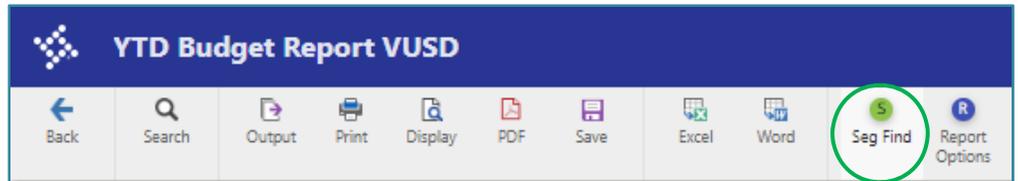


## Selecting Resources and Site, Department or Manager

Click the Back arrow to return to the YTD Budget Report screen.



Click *Seg Fine* on the menu ribbon.



The GL Segment Find screen allows you to select the resource or resources that will appear on your report. You can request a report for just one resource or multiple resources (this is the reason we recommended you check the box for page break after each resource). To enter more than one resource, enter a bar '|' between each resource.

If you are creating a report for a school site, you will enter your site's number in the Site field. For departments, you can skip the site field and enter either a manager code or codes, again separating multiple codes with a vertical bar '|' or a function or functions that define your department.

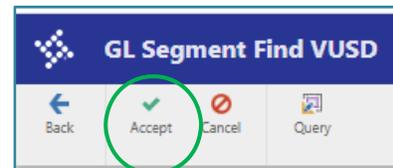
Find by Segments	
Fund	...
Resource	10000 07290 30100 ...
PrjYearCode	...
Goal	...
Function	...
Object	...
Site	342 ...
Type	...
Manager	...
Project	...
Character code	...

In this example three resources, Site Base, Title I and LCAP have been selected for Four Creeks (site 342). Combined with the report options selected above, this will produce a report for each resource of all accounts within that resource, including any nondiscretionary contracted salary and benefit accounts for employees paid with site funds.

Salary and benefit information can be excluded by entering 40000:69999 in the Object field. This will produce a report that includes all accounts between objects 40000 and 69999, inclusive, but will not include Miscellaneous Time and School Business Substitute accounts (Object 1XXXX, 2XXXX and 3XXXX), which are also discretionary.

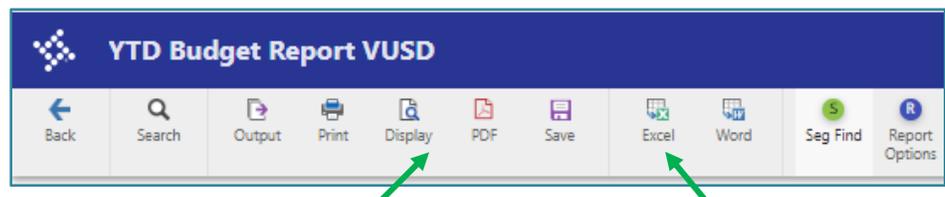
In this example the Unrestricted resource is selected for Manager 220 (Director, Custodial and Grounds). The report is further defined by entering Function 82004 (Ops II-Custodial) to separate Custodial budget information from Grounds. It is also further defined by entering a range of Object codes (40000 through 69999), which will exclude salaries and benefits (Objects 10000 through 39999).

When you have finished entering your selections, click Accept on the menu ribbon.



You have two options for creating reports - PDF or Excel. Each has a different format. For reviewing YTD Budget information, PDF works well. However, if you need to sort, edit and/or perform calculations on the data, you can export the report to Excel.

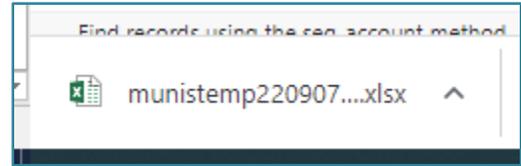
To create a PDF, click the *PDF* button on the menu ribbon. To export to Excel, click the *Excel* button on the menu ribbon.



Select	Field
<input type="checkbox"/>	RESOURCE
<input type="checkbox"/>	CHARACTER
<input type="checkbox"/>	OBJECT
<input type="checkbox"/>	ORG
<input type="checkbox"/>	PROJECT
<input type="checkbox"/>	ACCOUNT
<input checked="" type="checkbox"/>	ACCOUNT DESCRIPTION
<input type="checkbox"/>	TYPE
<input type="checkbox"/>	ROLLUP
<input type="checkbox"/>	SUB-ROLLUP
<input checked="" type="checkbox"/>	ORIGINAL APPROP
<input checked="" type="checkbox"/>	TRANFRS/ADJSMTS
<input checked="" type="checkbox"/>	REVISED BUDGET
<input checked="" type="checkbox"/>	YTD EXPENDED
<input checked="" type="checkbox"/>	ENCUMBRANCES
<input checked="" type="checkbox"/>	AVAILABLE BUDGET
<input checked="" type="checkbox"/>	% USED

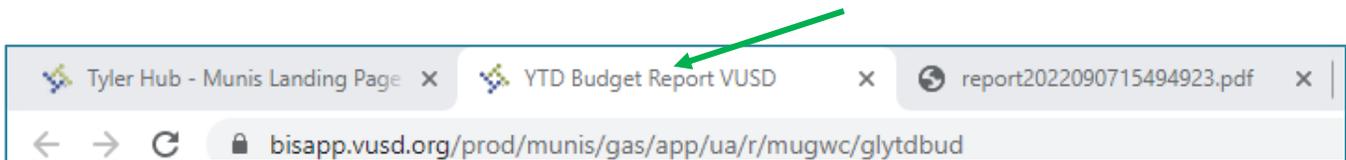
If you select Excel, the Export Filter screen will open. On the Export Filter screen, select the boxes to include the fields you'd like to see on your report, then click *Accept* on the menu ribbon.

The Excel download will appear at the bottom left corner of your screen. Click it to open the Excel document.



Your Excel spreadsheet may open in Protected View mode. If this happens, click the Enable Editing button at the spreadsheet.

If, after seeing your report, you are not satisfied with the report format you chose or would like to adjust segment values or report options, click the *YTD Budget Report VUSD* tab at the top of your screen.



To view a different format, click *PDF* or *Excel* to create a new report.

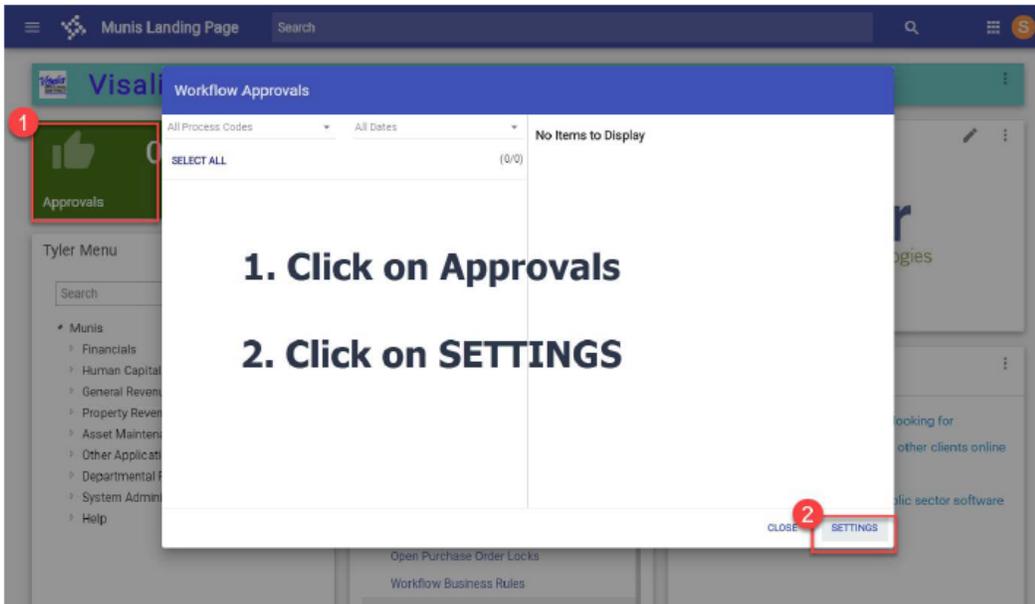
You may click on *Report Options* to make corrections if you notice the Report Title is incorrect or the report did not page break by resource, for instance, then click *Accept* and *Back* to return to the YTD Budget Report screen. From here you can print an updated PDF or Excel report.

However, clicking *Seg Find* at this point will erase previously entered options on the GL Segment Find screen and selections will need to be re-entered.

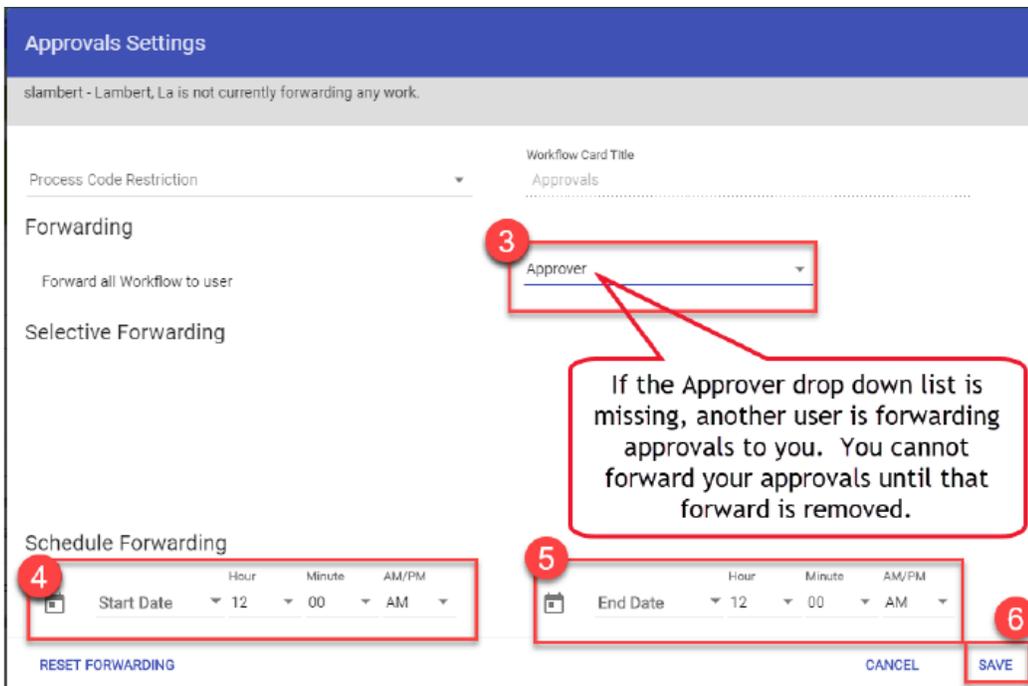
# Self-Scheduling Forward Approval

Your approval is required to process budget transfers entered for your site/department. In order to keep work flow moving when you are absent you should always self-schedule Forward Approvals if you plan to be unavailable for more than 24 hours.

Both forwarding approvals and cancelling forwarding are accessed from the Munis Landing Page Approvals box.



## To forward approvals:



## To cancel forwarding:

Approvals Settings

John - Lo, John is currently forwarding work to primary approver slambert - Lambert, La.

Process Code Restriction

Workflow Card Title: Approvals

Forwarding

Forward all Workflow to user: Lambert, La

Selective Forwarding

VIA Vendor Internal Addition

VIU Vendor Internal Update

Schedule Forwarding

Start Date: 12:00 AM

End Date

RESET FORWARDING

CANCEL

SAVE

There will be a message at the top to show that the user is currently forwarding and who it is being forwarded to.

Use the approver drop down to select None.

1

2

## Tyler App for Smart Phones

Tyler offers the Munis MyWork app, available from the app store, which allows approvers to approve budget transfers and requisitions from their smart phone. In order to keep budget transfers moving through work flow when you are on the go, download the app and use the QR code below to connect to the VUSD Munis system.

Android Play Store: [https://play.google.com/store/apps/details?id=com.tylertech.mywork&hl=en\\_US](https://play.google.com/store/apps/details?id=com.tylertech.mywork&hl=en_US)

Apple Store: <https://apps.apple.com/us/app/munis-mywork/id1014497308>



# Appendix

## Web Page Resources

The Budget Department web page at [vusd.org](http://vusd.org) contains useful budget information, including:

- A list of Budget Department staff and contact information
- Current and prior year site allocations
- A link to budget related instructional documents for Tyler
- Helpful information regarding gifts of public funds, object codes, school finance terms, expenses paid in arrears, frequently used acronyms, a copy of the Appropriate Use of Funds guide, frequently used budget codes and a copy of the District's Standardized Account Code Structure (SACS) handbook
- FAQs
- Services available from Budget Department staff and a list of current budget assignments

Please visit our web page for current information and let us know if there is information you'd like us to make available through our web page that is not currently posted.

### VUSD Department Web Pages Referenced in this Manual:

#### **Budget Department**

[vusd.org>Departments>Budget/Finance>Budget](http://vusd.org/Departments/Budget/Finance/Budget) .

#### **VUSD Print Shop**

[vusd.org>Departments>Print Shop/Duplicating](http://vusd.org/Departments/Print Shop/Duplicating).

#### **VUSD Transportation**

[vusd.org>Departments>Transportation>Transportation Forms](http://vusd.org/Departments/Transportation/Transportation Forms).

#### **District Credit Card**

[vusd.org>Departments>Budget/Finance>District Credit Cards>Manual](http://vusd.org/Departments/Budget/Finance/District Credit Cards/Manual).

**Fiscal Year 2022-2023**

**BUDGET ASSIGNMENTS**

**Jessica Villarreal, Director - Ext 7643**

**Heidi Gonzalez, Analyst - Ext 7544**

**Helen Tapia - Ext 8072**

**Trudy Kalchik, Analyst - Ext 7643**

**Tyler Munis Budget Trainer**

Fund 010 - General Fund	
Resource	Description
11000-3550	Lottery VPIE - Voc Ed
17230-0627	Insurance Claims - Transportation
17230	Transportation Home to School
17240	Transportation-Special Education
3216X	ELO Grant/ESSER II State
3217X	ELO GEER II
3218X	ELO ESSER III Set-aside
3219X	ELO ESSER III Learning Loss
3550X	PERKINS
60530	PRE-K Planning & Implementation
60540	PRE-K Competitive Grant
63851	Art, Media, Entertainment Workforce Training Program
63852	MS Foundation Academics Grant
63870	Career Tech Ed Incentive Grant
63871	CTEIG-VTEC
63880	19/20 K12 SWP Grant
63881	19/20 K12 SWP Grant VTEC
70100	Agricultural Vocational Education
70850	Learning Communities for Student Success Program
72201	Business & Finance Academy
7412X	A-G Access Success Grant
7413X	A-G Learning Loss Mitigation
7422X	In Person Instruction Grant
7425X	Expanded Learning Opportunity (ELO)
74260	Expanded Learning Grant-Paras
74350	Learning Recovery BG
90150	Measure N - City of Visalia
90216	Homeless Grant
90254	First Five
90370	Sobrato Early Academic Language (SEAL)
Fund 121 - Child Care & Development Fund	
Resource	Description
50250	Child Development CSPP Federal Preschool
50580	Child Development CRRSA Stipend
50590	ARP - Cal State Presch Prog One-time Stipend
61050	Child Development CSPP State Preschool
61270	QRIS Block Grant
61280	Inclusive Early Education Expansion (IEEEP)
61300	Child Development Reserve
61400	State Pre-School Child Care Facility Revolving Fund
Becky Alvarado, Analyst - Ext 8072	
Fund 010 - General Fund	
Resource	Description
00000-8550	Mandated Costs
00000-7777	PTA Donations
00000-7778	Visalia Education Foundation Donation/Mini Grant
00000-7779	Miscellaneous Donations
00000-0627	Insurance Claims - Facilities
00000	Unrestricted Programs - Functions 21000-93000
14000	EPA-Education Protection Account (Budget Dev, 1st, 2nd, & YEC)
11000	Lottery
63000	Lottery - Restricted, Instructional Materials
32100	ESSER Cares Act
3212X	ESSER II
32130	ESSER III
32140	ESSER III-Learning Loss
32150	Gov's Emergency Education Relief
67620	Art Music & Instructional Materials
74150	CSESAP SUMMER ASSISTANCE PROG
76900	STRS on Behalf

Fund 010 - General Fund	
Resource	Description
00000-5733	HEART K-6
00000-5883	HEART ASSETS 9-12
10000	LCFF Site Base Unrestricted Allocation
26000	ELO - PROGRAM
58500	Teacher Resident for Rural Education
60100	ASES - After School Education & Safety
70280	Kitchen Infrastructure (KIT)
70290	Kitchen Training (KIT)
73110	CSEA Professional Development Grant
78102	CTC - Classified Teacher Credentialing Prog.
78103	Ethnic Studies
78104	Dual Language Immersion Grant
Fund 130 - Student Nutritional Services Fund	
Resource	Description
54650	COVID-19 Emergency Operational Cost Reimb (ECR)
54660	Child Nutrition Supply Chain
53100	Nutritional Services
70270	NSD COVID St Supp Meal Reimb
Fund 670 - Self Insurance Fund	
Resource	Description
99971	Health & Welfare
99973	VUTA Insurance Premium Contribution
99974	Workers Comp PIPS
99975	VUTA Health & Welfare Reserve
99976	CSEA Health & Welfare Reserve
99977	Management Health & Welfare Reserve
99978	Retiree Benefits
Lisa Garcia, Analyst - Ext 7369	
Fund 010 - General Fund	
Resource	Description
00008	MAA - Medical Administrative Activities
33110	Special Education-IDEA Basic Grant Federal Entitlement
58132	SCTG School Climate Transformation Grant
58136	Department of Rehabilitation--We Can Work
65000	Special Education SELPA - State Entitlement
65200	Special Ed Project Workability
65470	Special Education Early Intervention
75100	Low Performing Student Block Grant
90207	Special Education Preschool
90208	Alternate Dispute Resolution
90209	Learning Recovery
90332	Prevention & Early Intervention - Special Friends
90564	LEA - Medi-Cal Billing Option
Fund 110 - Adult Education Fund	
Resource	Description
06390	Regular Adult Education (Unrestricted)
07399	LCAP Adult CALWORKS
35550	Vocational Programs-Adult Ed Carl Perkins - Consortium
39050	Adult Basic Ed: ABE & ESL (Fed Grant)
39130	Adult Basic Ed: CED/High School Diploma (Fed Grant)
39260	Adult Basic Ed: English Literacy & Civics Ed Grant
39400	IASA Title I - Adult Correction (Fed Grant)
60150	Adults in Correctional Facility (State)
63911	Adult Ed Block Grant - Consortium

Fund 010 - General Fund	
Resource	Description
00000-82003	Unrestricted Programs - OPS II Grounds
00000-82004	Unrestricted Programs - OPS II Custodial
00000-81100	Unrestricted Programs - OPS I Maintenance
07396	School Site Discretionary Block Grant CO (01/01/19 - Trains to TY7779)
32131	ESSER III Facilities
62300	NA for FY 22-23 - CA Clean Air Energy Jobs Act Prop. 39
81500	Ongoing and Major Maintenance
81501	RMA - Restricted Maintenance Account (Old Def Maint Fd 40)
90103	RDA- Pass Through Pre 1-1-94
99620	Developer Mitigation Fees
99708	Utility - Electricity (Energy Savings)
90147	Betting on the Future - T COE grant
90148	Inclusive Early Learn Grant
90149	Step Up Challenge Mini Grant
90238	Drug Prevention - Blue Cross Grant
90249	TCOVE (Carryover Only)
90292	Microsoft Settlement - General
90316	Tulare County Hispanic Leadership Network (TCHLN)
94100	Textbooks
99935	Technology Replacement
99936	Equipment Replacement
99952	Bakery
99958	Visalia Civic Authority
99960	Four Creeks Café
99967	Gioppetti Auto - Visalia Community Stadium
99969	Giant Chevrolet Cadillac - Mineral King Bowl
Special Reserve Fund - Post Employment Benefits	
Fund 210 Building Fund (Bond) - Measure A	
Fund 250 Capital Facilities Fund (Developer Fees)	
Fund 350 County School Facilities Fund - New Construction	
Fund 351 County School Facilities Fund - Modernization	
Fund 400 Special Reserve Fund	
Fund-544 Bond Interest and Redemption Fund Issue B	
Fund 514 ABond Interest and Redemption Fund Issue 2012 & 2013	
Fund 516 Bond Interest and Redemption Fund 2020	
Fund-548 Bond Interest and Redemption Fund	
Fund 561 Non Treasury Debt Service COP	
Lindsey Peyton, Analyst - Ext 7543	
Fund 010 - General Fund	
Resource	Description
072XX	LCAP District
07269	LCAP VAPA
07283	LCAP CCR
07284	LCAP Linked Learning
07285	LCAP CTE
07290	LCAP SITE
07291	LCAP Concentration
30100	Title I - Part A, Basic Grants Low-Income
31820	ESSA Comp Support Improvement - CSI
30600	NA for FY 22-23 - Title I - Part C, Migrant Ed Regular School Year
30649	NA for FY 22-23 - Title I - Part C, Migrant Ed Summer Program
34409	NA for FY 22-23 - Title I - Part C, Migrant Ed School Readiness Program
40350	Title II - Part A, Supporting Effective Instruction
40380	Title II - Comprehensive Literacy State Development (CLSD)
42010	Title III - Immigrant Student Program
42030	Title III - English Learner Student Program
41270	Title IV - Part A, Student Support & Academic Enrichment
45100	American Indian Education
56340	American Rescue Plan - Homeless Children and Youth
62660	Educator Effectiveness Block Grant (EEBG)
90324	Title II - Comprehensive Literacy State Development (CLSD)

APPROPRIATE USE OF FUNDS GUIDE

	Title 1 -30100 Would you continue with this activity/purpose without Title I? (If answer is "yes", it doesn't qualify for Title I) <b>Must be included in SPSA</b>	LCAP Funds -07290 How is this purchase principally directed to support low income students, English learners, and foster youth? <b>Must be included in your SPSA</b>	Site Based Allocation - 10000
<b>Purpose</b>	<ul style="list-style-type: none"> <li>* Improve <b>Academic Achievement</b> for low performing students</li> <li>* Parent Involvement</li> </ul>	<ul style="list-style-type: none"> <li>* Support Low Income, English Learners, and Foster Youth to meet the seven state priorities:</li> <li>* Student Achievement</li> <li>* Parental Involvement</li> <li>* Climate - Suspensions/Expulsions</li> <li>* Student Engagement - Absences &amp; graduation</li> <li>* Common Core</li> <li>* Basic Services</li> <li>* Course Access</li> </ul>	Least Restrictive
<b>Supplies</b>	Instructional	<ul style="list-style-type: none"> <li>* Instructional</li> <li>* <b>PLAYGROUND EQUIPMENT</b></li> </ul>	<ul style="list-style-type: none"> <li>* Instructional</li> <li>* Office</li> </ul>
<b>Food</b>	Not allowed	Yes, in accordance with VUSD food purchase guidelines <b>Need: detailed agenda , sign in sheets, and flyers</b>	Yes, in accordance with VUSD food purchase guidelines <b>Need: detailed agenda , sign in sheets, and flyers</b>
<b>Printing</b>	Instructional Only	<b>Classroom Instructional</b> 010- <b>07260</b> -0-11100-10000-57101-xxx-435 <b>Student/Parent Handbooks, PBIS printing</b> 010- <b>07290</b> -0-11100-10000-57101-xxx-435 PTA – 010- <b>07251</b> -0-00000-24950-57101-xxx-0000-435 <b>Hard copy must be brought to Accountability office for approval</b>	<ul style="list-style-type: none"> <li>* Instructional</li> <li>* Office Printing (i.e. hall passes, tardy slips, registration packets, beginning of year packets, report cards, etc.)</li> </ul>
<b>Time Sheets</b>	<ul style="list-style-type: none"> <li>* Instructional</li> <li>* Translation</li> <li>* Parent Involvement</li> <li>* Library</li> </ul>	<ul style="list-style-type: none"> <li>* Instructional</li> <li>* Yard Duty</li> <li>* Cafeteria</li> <li>* Translation</li> <li>* Parent Involvement</li> <li>* Library</li> </ul>	<ul style="list-style-type: none"> <li>* Non-Instructional</li> <li>* Instructional</li> <li>* Translation</li> <li>* Parent Involvement</li> <li>* Library</li> <li>* Yard Duty</li> <li>* Cafeteria</li> </ul>
	<b>Not Allowable:</b> <ul style="list-style-type: none"> <li>* Yard Duty</li> <li>* Office Work</li> <li>* Rewards/Incentives</li> </ul>	<b>Use for :</b> <ul style="list-style-type: none"> <li>* Yard Duty</li> <li>* Non-Instructional Rewards under \$5.00</li> </ul>	<b>Use for :</b> <ul style="list-style-type: none"> <li>* Office Work</li> <li>* Non-Instructional Rewards under \$5.00</li> </ul>

**Not allowable: Rewards over \$5.00**