



# Budget Review/Preparing for 2<sup>nd</sup> Interim Reporting

Mini-training  
January 23, 2020  
Prepared by SCOE Fiscal Advisors

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# Workshop Objective:

- To gain understanding in the processes to updated your budget for 2<sup>nd</sup> Interim
- We will be discussing:
  - Escape Reports
  - How to “drill” into account balances
  - How to look up updated entitlements
  - Tips, reminders, checklist, and other take-aways to help you prepare for 2<sup>nd</sup> Interim

# Where to start reviewing

## **Review revenues and expenditures**

- Ask yourself questions about the Budget's status:
  - ❖ Have assumptions changed since your 1<sup>st</sup> Interim Budget Report?
  - ❖ Have decisions at the state and federal levels changed affecting district's decisions? (i.e. based on Governor's proposed budget)
  - ❖ Has enrollment increased or decreased?
  - ❖ Have all positions been filled?

# Potential reports to run:

- Fiscal 02 – account summary
- Fiscal 03 – account detail
- Fiscal 04 or 06 – can customize account detail
- Fiscal 05 – account summary (similar to the Fiscal 02 and beneficial for internal charters)
- Fiscal 26 – SACS fund balance summary good for balancing your MYP spreadsheet to Escape
- Fiscal 27 – Balance by resource good for checking carryover and balancing resources
- Pos 02-04 – Position control reports
- Pay 09 – Payroll summary

# Items to consider when reviewing expenses

- Was the line item an LCAP expenditure?
  - Are expenditures following the plan? Are expenses identifiable?
    - Remember in the LCAP's Annual Update section you will need to account for expenses to the stakeholders
- Are expenses being coded correctly?
- Are the increases or decreases in the budget one-time only?
- Is the budget reasonable?
- When does the expense occur?
  - Billed at the end of year
    - Examples:
      - Resource 1400 adjusting entry
      - Property & liability insurance charge

# Monitor budget status

- Use fiscal summary reports to review line items to determine negative and positive balances that should be revised
- Example: Fiscal 02

Fiscal02a		Account Summary by Object-Balance				
Balances through June (12)		Fiscal Year 20xx/xx				
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General Fund</b>						
01- 0000- 0- 0000- 2700- 5800- 500- 0000	Other Svcs & Op,School Ad	6,300.00	10,300.00		8,000.00	2,300.00
01- 0000- 0- 0000- 2700- 5800- 500- SUPP	Other Svcs & Op,School Ad	2,700.00	2,700.00			2,700.00
01- 0000- 0- 0000- 3600- 5800- 500- TRSP	Other Svcs & Op,Pupil Tra	25,000.00	25,000.00		25,000.00	
01- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	500.00	500.00		381.29	118.71
01- 0000- 0- 0000- 7200- 5800- 500- DADM	Other Svcs & Op,Other Gen	9,300.00	9,300.00	3,228.17	4,189.83	1,882.00
01- 0000- 0- 0000- 7200- 5800- 500- MEDI	Other Svcs & Op,Other Gen	2,800.00	2,800.00	1,898.65	601.35	300.00
01- 0000- 0- 0000- 7380- 5800- 200- 0000	Other Svcs & Op,Property	14,566.00	14,566.00			14,566.00
01- 0000- 0- 0000- 8100- 5800- 200- SUNR	Other Svcs & Op,Plant Mai				4,903.64	4,903.64
01- 0000- 0- 0000- 8210- 5800- 500- oper	Other Svcs & Op,Operation	40,000.00	40,000.00	35,092.00	4,908.00	
01- 0000- 0- 1110- 1000- 5800- 500- 0000	Other Svcs & Op,Instructi	1,100.00	9,833.00		3,609.60	6,223.40
01- 0000- 0- 1110- 1000- 5800- 500- at hl	Other Svcs & Op,Instructi	3,000.00	3,000.00	4,500.00		1,500.00
01- 0000- 0- 1110- 1000- 5800- 500- BTSA	Other Svcs & Op,Instructi	13,000.00	13,000.00	1,200.00		11,800.00
01- 0000- 0- 1110- 1000- 5800- 500- MTSS	Other Svcs & Op,Instructi	4,532.00	10,868.00	3,000.00		7,868.00
01- 0000- 0- 1110- 1000- 5800- 500- SUPP	Other Svcs & Op,Instructi	33,560.00	33,560.00		25,560.00	8,000.00
01- 0000- 0- 1110- 2140- 5800- 300- 0000	Other Svcs & Op,Instructi	2,550.00	2,550.00			2,550.00
01- 0000- 0- 1650- 1000- 5800- 500- SUMM	Other Svcs & Op,Instructi	1,840.00	1,840.00			1,840.00
01- 3010- 0- 1110- 1000- 5800- 500- 0000	Other Svcs & Op,Instructi	895.00	895.00		895.00	
01- 3010- 0- 1110- 1000- 5800- 500- PROF	Other Svcs & Op,Instructi	5,040.00	5,040.00		5,040.00	
01- 3310- 0- 5001- 3600- 5800- 500- 0000	Other Svcs & Op,Pupil Tra	25,000.00	25,000.00		25,000.00	
01- 6500- 0- 5770- 1187- 5800- 500- 0000	Other Svcs & Op,Spec Ed-o	12,880.00	12,880.00	8,320.00	1,680.00	2,880.00
01- 8150- 0- 0000- 8110- 5800- 300- 0000	Other Svcs & Op,Maintenan	500.00	7,649.00		7,444.00	205.00
01- 8150- 0- 0000- 8110- 5800- 300- FLOR	Other Svcs & Op,Maintenan	8,100.00	8,100.00		8,100.00	
01- 8150- 0- 0000- 8110- 5800- 500- 0000	Other Svcs & Op,Maintenan	3,700.00	6,750.00	1,568.00	6,750.00	1,568.00
<b>Total for Org and Fund General Fund</b>		<b>216,863.00</b>	<b>246,131.00</b>	<b>58,806.82</b>	<b>132,062.71</b>	<b>55,261.47</b>

# Monitor budget status of expenditures and revenues

- Use Fiscal 04 or 06 to determine trends and review financial history



FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	2017/18 Actuals/ Activity	2018/19 Actuals/ Activity	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Actuals with Encum
<b>Fund 01 - General Fund</b>					
<b>Expense</b>					
01- 0000- 0- 1110- 1000- 4310- 100- 0000	7,313.59	68.39	6,500	6,500	15,228.03
01- 0000- 0- 1110- 1000- 4310- 100- BI LL	2,157.64				
01- 0000- 0- 1110- 1000- 4310- 300- 0000	1,265.58	68.39	3,500	3,500	10,840.55
01- 0000- 0- 1110- 1000- 4310- 500- SUPP	6,424.46	3,117.07	5,000	5,000	2,763.00
01- 0000- 0- 1130- 1000- 4310- 300- 0000			0	0	493.26
01- 0000- 0- 1460- 1000- 4310- 300- 0000		.00	2,297	2,297	31,685.64
01- 0000- 0- 1460- 1000- 4310- 500- 0000		.00	2,683	2,683	.00
01- 0000- 0- 1515- 1000- 4310- 500- 0000			0	0	2,470.19
01- 0000- 0- 1560- 1000- 4310- 500- 0000	2,289.00	1,968.29	7,708	7,708	6,090.05
01- 0000- 0- 1560- 1000- 4310- 500- SUPP		358.80	2,475	2,475	.00
01- 0000- 0- 1610- 1000- 4310- 300- 0000		4,557.43	4,558	4,558	.00
01- 0004- 0- 1110- 1000- 4310- 100- 0000		499.00	500	499	499.00
01- 0004- 0- 1510- 1000- 4310- 300- 0000			0	0	800.00
01- 1100- 0- 1110- 1000- 4310- 100- 0000		6,122.96			
01- 1100- 0- 1110- 1000- 4310- 300- 0000		2,701.42			
01- 1100- 0- 1110- 1000- 4310- 500- 0000		1,450.42			
01- 1100- 0- 1460- 1000- 4310- 300- 0000		2,287.95			
01- 1100- 0- 1460- 1000- 4310- 500- 0000		1,915.50			
01- 1100- 0- 1560- 1000- 4310- 500- 0000		11,470.21			
01- 3010- 0- 1560- 1000- 4310- 500- 0000	3,350.37	1,257.04	1,257	1,257	.00
01- 4203- 0- 1110- 1000- 4310- 500- 0000	192.50	.00			
01- 6300- 0- 1110- 1000- 4310- 100- 0000	7,276.36	4,341.32	6,723	6,723	1,366.34
01- 6500- 0- 5770- 1110- 4310- 500- 0000	33.34	101.15	1,000	1,000	.00
<b>Total for Org xx, Fund 01 and Expense accounts and Object 4310</b>	<b>30,302.84</b>	<b>42,285.34</b>	<b>44,201</b>	<b>44,200</b>	<b>72,236.06</b>

# Monitor budget status of salary expenditures

- Use fiscal, payroll, and position control reports to see if negative and positive salary & benefit balances should be revised

## Example: Fiscal 02

Fiscal02a		Account Summary by Object-Balance				Fiscal Year 20xx/xx
Balances through June (12)		Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description					
<b>Fund 01 - General Fund</b>						
01-0000-0-1110-1000-1100-100-0000	Unrestricted/no,Instructi	184,411.00	184,411.00	228,558.25	57,028.42	101,175.67
01-0000-0-1110-1000-1100-100-RTI R	Unrestricted/no,Instructi			5,008.08	1,252.02	6,260.10
01-1400-0-1110-1000-1100-100-0000	EPA,Instruction,Teachers'	101,812.00	101,812.00			101,812.00
01-3010-0-4760-1000-1100-100-0000	Title I Basic G,Instructi	33,189.00	33,189.00	26,551.36	6,637.84	.20
01-4203-0-4760-1000-1100-100-0000	Title Iii - Lep,Instructi	10,481.00	10,481.00	8,384.64	2,096.16	.20
01-6500-0-5770-1120-1100-100-0000	Special Educati,Spec Ed-r	13,354.00	13,354.00	10,683.20	2,670.80	
01-0000-0-1110-1000-1130-100-0000	Unrestricted/no,Instructi	1,400.00	1,400.00		595.00	805.00
01-0000-0-1110-1000-1130-100-1XMC	Unrestricted/no,Instructi	2,100.00	2,100.00			2,100.00
01-0000-0-1110-1000-1130-100-LCP2	Unrestricted/no,Instructi	500.00	500.00		455.00	45.00
01-0201-0-1110-1000-1130-100-0000	Prof Dev,Instruction,Teac	2,100.00	2,100.00			2,100.00
01-0201-0-1110-1000-1130-601-LCP2	Prof Dev,Instruction,Teac				693.68	693.68
01-0700-0-1110-1000-1130-100-GATE	Tier III,Instruction,Teac	400.00	400.00			400.00
01-0700-0-1110-1000-1130-600-GATE	Tier III,Instruction,Teac	3,000.00	3,000.00			3,000.00
01-0000-0-1110-1000-1140-100-0000	Unrestricted/no,Instructi	5,000.00	5,000.00		515.00	4,485.00
01-0000-0-1110-1000-1140-100-NEGO	Unrestricted/no,Instructi	1,000.00	1,000.00		250.00	750.00
01-0201-0-1110-1000-1140-100-0000	Prof Dev,Instruction,Teac	2,500.00	2,500.00			2,500.00
01-0000-0-4760-1000-1157-600-0000	Unrestricted/no,Instructi	1,800.00	1,800.00			1,800.00
01-0700-0-1110-1000-1157-600-GATE	Tier III,Instruction,Tchr	4,000.00	4,000.00			4,000.00
01-0000-0-0000-2700-1300-100-0000	Unrestricted/no,School Ad	24,987.00	24,987.00			24,987.00
01-0000-0-0000-7150-1300-600-0000	Unrestricted/no,Superinte	149,900.00	149,900.00			149,900.00
01-0000-0-0000-2700-1312-100-0000	Unrestricted/no,School Ad			18,740.25	6,246.75	24,987.00
01-0000-0-0000-7150-1312-600-0000	Unrestricted/no,Superinte			112,425.03	37,475.01	149,900.04
01-0000-0-0000-2700-1340-100-0000	Unrestricted/no,School Ad				265.00	265.00
01-0000-0-0000-2700-1357-100-0000	Unrestricted/no,School Ad	200.00	200.00			200.00
01-0000-0-0000-7200-1910-600-LCP2	Unrestricted/no,Other Gen				1,190.43	1,190.43
01-0000-0-0000-0000-1999-000-zerr	Unrestricted/no,Revenue &			4,050.87		4,050.87
<b>Total for Object 1000</b>		<b>542,134.00</b>	<b>542,134.00</b>	<b>414,401.68</b>	<b>117,371.11</b>	<b>10,361.21</b>
01-0000-0-1110-1000-2110-100-0000	Unrestricted/no,Instructi	46,197.00	46,197.00	23,872.65	5,203.95	17,120.40
01-0000-0-1110-1000-2130-100-0000	Unrestricted/no,Instructi	2,000.00	2,000.00		33.28	1,966.72
01-0000-0-1110-1000-2130-100-LCP2	Unrestricted/no,Instructi				226.93	226.93
01-0000-0-0000-8200-2200-100-0000	Unrestricted/no,Operation	16,465.00	16,465.00			16,465.00
01-0000-0-0000-8200-2200-600-0000	Unrestricted/no,Operation	2,122.00	2,122.00	1,710.48	418.53	7.01
01-0000-0-0000-2420-2210-100-LI BR	Unrestricted/no,Instml M	4,245.00	4,245.00	3,320.55	788.16	136.29
01-0000-0-0000-3110-2210-100-0000	Unrestricted/no,Guidance	10,461.00	10,461.00	8,558.73	1,901.94	.33

Selection Grouped by Account Type, Filtered by User Permissions and (Org = , Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Object = 1-2, Object Digits = 1, Page Break Level = )



# Evaluating position assignments

## Example: Pos04

The screenshot displays a web application interface for evaluating position assignments. The main content area is titled 'Request' and contains several sections:

- 1 - Report**: Report Number (Pos04), Description (Position Assignments - Fiscal Year), Report Sample (Pos04), Report Favorite ID.
- 2 - User Options**: FTE as of Date, EmplId? (No - Show Assignment Type), Salaries? (Yes - Show the Salary Column), Addons? (Yes - include addons in the Salary), Vacancies? (No - DO NOT include Vacancy detail).
- 3 - Position Selection**: Location(s), Job Cat(s), Job Class(s), Pos Type(s), Barg Unit(s), PosId(s), Assignment Type(s).
- 5 - Select Positions having these Accounts**: Fund (01 {General Fund}), Resource (0000 {Unrestricted/no Reporting Req.}), Year (0 {UNDEFINED}), Goal (1110 {Regular Education K-12}), Function (1000 {Instruction}), Object (2100 {Instructional Aides' Salaries}), School, Management (0000 {Undefined}).
- 6 - Sort/Group Options**

On the right side, the 'Sort Option' section contains five radio buttons:

- a) Sorting Defined in Request, no Accounts
- b) Sorting Defined in Request, with Accounts
- c) Pos with Assignments and Accts, Sorting Defined in Request
- x) G0/Excel, no Accounts

A yellow box highlights the following options:

- Sort Option: b) with accounts
- Salaries?: "yes"
- Vacancies?: "yes"

# Review position assignments

Pos04b		Position Assignments with Accounts - Fiscal Year									
Position Assignments with Accounts for the Fiscal Year 2019/20 FTE as of 10/01/2018											
Assign Type	Pos#	Employee	Effective	Loc	Job Category	Job Class	Calendar (Days)	Placement (Rate)	FTE Authorized	FTE Assign	Salary
Paid	146	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-05 /08 (15.41)	.25000	.01042	245.35
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	184	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-05 /08 (15.41)	.00625	.03150	741.75
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	64	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.34375	.30000	7,063.95
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	103	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.13500	.02700	635.79
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	66	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-05 /09 (16.18)	.37500	.30000	7,438.90
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	77	[REDACTED]	07/01 - 06/30/19	1	CLAS	IA	IA 5 (191)	CLASIF-04 /04 (13.31)	.37500	.30000	6,101.33
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	103	[REDACTED]	11/26 - 06/30/19	1	CLAS	IA	IA 5 (124)	CLASIF-04 /04 (13.31)	.13500	.10800	1,426.00
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
Paid	205	[REDACTED]	11/26 - 06/30/19	1	CLAS	IA	IA 5 (124)	CLASIF-04 /04 (13.31)	.13500	.08100	1,069.49
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	64	Vacant	08/16 - 06/05/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.34375	.04375	1,030.16
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	66	Vacant	08/16 - 06/05/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.37500	.07500	1,765.99
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	77	Vacant	08/16 - 06/05/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.37500	.07500	1,765.99
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	103	Vacant	08/16 - 11/25/18	1	CLAS	IA	IA 5 (67)	CLASIF-07 /04 (15.41)	.13500	.10800	892.05
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	146	Vacant	08/16 - 06/05/19	1	CLAS	IA	IA 5 (191)	CLASIF-07 /04 (15.41)	.25000	.23958	5,641.29
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			
VACY	205	Vacant	08/16 - 11/25/18	1	CLAS	IA	IA 5 (67)	CLASIF-07 /04 (15.41)	.13500	.13500	1,115.06
VACY		Vacant	11/26 - 06/05/19	1	CLAS	IA	IA 5 (124)	CLASIF-07 /04 (15.41)	.13500	.05400	825.47
		07/01/18 - Open:			01-0000-0-1110-1000-2110-100-0000			(100.00%)			

# Review current funding:

- Current entitlement/funding information is available on the California Department of Education [website](https://www.cde.ca.gov)

Category: Categorical Programs - Allocation

Home / Finance & Grants / Allocations & Apportionments / Categorical Programs

## Categorical Programs

Information for select state and federal categorical programs.

### Categorical Resources

- [Estimated Cash Flow Schedule](#) for select Categorical Programs.
- [Reporting Deadlines](#) for select Categorical Programs not paid through the Principal Apportionment.
- [Staff Contacts](#) for the Categorical Allocations & Management Assistance (CAMA) Unit.

### Other Resources

- [Administrator-to-Teacher Ratio](#)  
Materials related to the monitoring of administrator-to-teacher ratios in school districts.
- [Loan Cancellation Resources](#)  
Links to teacher loan cancellation information.
- [Programs No Longer Administered by the California Department of Education](#)  
This repository contains information about programs and initiatives that were previously assigned to CDE staff, but where CDE does not have current staff assignments.

### Active Programs - Funding Information, Apportionment Letters and Schedules, and Entitlements

- [Other Funding Sources Not Listed Below](#)
- [2008-09 Recovery of Overpayments](#)  
To recover funds allocated in excess of the revised 2008-09 budget act appropriations.

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Trending in Allocations & Apportionments

- [Reporting Forms Fiscal Year 2018-19](#)
- [LCFF Frequently Asked Questions](#)
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- [More Trending Items](#)

Recently Posted in Allocations &

# Updating funding estimates

- Confirm grant/entitlements for the current year
  - Remember to analyze each resource to determine if ending fund balances are allowed
- Example Title I:

Fiscal02a		Account Summary by Object-Balance			
Balances through June (12)				Fiscal Year 2019/20	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 01 - General Fund					
01- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder, Title I B	108,146.00	103,255.00		103,255.00
Total for Org 0xx and Fund General Fund		108,146.00	103,255.00	.00	103,255.00

**Title I, Part A—Improving Basic Programs Operated by State and Local Education Agencies**  
**Every Student Succeeds Act**  
**Fiscal Year 2019–20**

Preliminary allocation amounts are posted for local educational agencies (LEAs) with a submitted the LCAP Federal Addendum and a certified Consolidation Application and Reporting System (CARS) Application for Funding as of August 1, 2019.  
 Eligibility amounts have been adjusted for LEAs that failed to meet the federal maintenance of effort requirement.

County Name	Full CDS Code	County Code	District Code	School Code	Direct Funded Charter School Num	Service Locati	Local Educational Agency	CARS Application for Funding	LCAP Federal Addendum	2019-20 Preliminary Allocation Amount
Sonoma	49709380000000	49	70938	0000000	N/A	70938	ABC District	Yes	Yes	\$103,255
<b>Statewide Total</b>										<b>\$103,255</b>

California Department of Education  
 School Fiscal Services Division  
 September 2019

# Review & adjust your general ledger accounts

Fiscal02a		Account Summary by Object-Balance			
Balances through September (03)					Fiscal Year 2019/20
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
<b>Fund 01 - General Fund</b>					
01- 0000- 0- - - 9210- -	AR - PY,Unrestricted/no	46,196.73	46,196.73	46,196.73	
	<b>Total for Object 9210</b>	<b>46,196.73</b>	<b>46,196.73</b>	<b>46,196.73</b>	<b>.00</b>
01- 0000- 0- - - 9218- -	Due from Dist,Unrestricte	16,865.00	16,865.00	16,865.00	
	<b>Total for Object 9218</b>	<b>16,865.00</b>	<b>16,865.00</b>	<b>16,865.00</b>	<b>.00</b>
01- 1100- 0- - - 9290- -	AR - Fed/State,State Lott	9,998.56	9,998.56		9,998.56
01- 3310- 0- - - 9290- -	AR - Fed/State,Sp Ed-idea	141,256.00	141,256.00	141,256.00	
01- 3315- 0- - - 9290- -	AR - Fed/State,Sp Ed-idea	5,180.00	5,180.00	5,180.00	
01- 3320- 0- - - 9290- -	AR - Fed/State,preschool	10,975.00	10,975.00	10,975.00	
01- 4035- 0- - - 9290- -	AR - Fed/State,Nclb:title	125.00	125.00		125.00
01- 4203- 0- - - 9290- -	AR - Fed/State,Title Iii,	13,161.00	13,161.00	13,161.00	
01- 6300- 0- - - 9290- -	AR - Fed/State,Lottery-in	9,998.56	9,998.56		9,998.56
01- 6512- 0- - - 9290- -	AR - Fed/State,Mental Hea	5,623.00	14,782.00	14,782.00	
	<b>Total for Object 9290</b>	<b>196,317.12</b>	<b>205,476.12</b>	<b>185,354.00</b>	<b>20,122.12</b>
01- 0000- 0- - - 9310- -	Due From Other,Unrestrict	67,532.03	67,532.03	67,532.03	
	<b>Total for Object 9310</b>	<b>67,532.03</b>	<b>67,532.03</b>	<b>67,532.03</b>	<b>.00</b>
01- 0000- 0- - - 9315- -	Temp Loans Due,Unrestrict	12,000.00	12,000.00	12,000.00	
	<b>Total for Object 9315</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>.00</b>
	<b>Total for Org 051 and Fund General Fund</b>	<b>338,910.88</b>	<b>348,069.88</b>	<b>327,947.76</b>	<b>20,122.12</b>

# Reminders and Preparing your Budget for the Interim...

- See the attached checklist for helpful reminders of what not to forget!
  - This checklist is also located in the Interim Reporting Manual and the attached has been updated with additional points to look out for as you prepare your 2<sup>nd</sup> Interim
- Run preliminary extracts into SACS using a Fiscal 51 (see Interim Reporting Manual for extract details)
  - Run a Technical Review Checks in SACS (see Interim Reporting Manual regarding TRCs)
- Review Interim Reporting Manual for questions on SACS Forms

# Need individualized help?

- Please call your Fiscal Advisor with specific questions

## Reminders and preparing your budget for the interim (Updated for 2<sup>nd</sup> Interim Mini-Workshop)

The following are reminders and items to think about when getting ready to begin your interim, meant to be an “Oooh, I almost forgot about that!” list of things that affect your 2019-2020 Interims and MYPs.



Revenues and expenditures are subject to constant change. School budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the district/charter.

Budget assumptions are essential building blocks in a budget. Assumptions describe the premise and formulas used to calculate revenues and expenditures. They form a rational basis for updating the budget when conditions change. Budget analysis and monitoring is an ongoing, continuous process. As information develops and conditions change during the fiscal year, assumptions will have to be updated and the budget will be revised.

### **The sequence of updating your budget for the interim report should include:**

- \_\_\_\_\_ *Review enrollment based on 19-20 actual data. Update ADA using a realistic attendance-to-enrollment rate. Think about past trends*  
*Expanded Transitional Kindergarten enrollment should not be included in the unduplicated count percentage and should not be claimed as ADA until these students turn 5 years old.*  
*COE operated programs enrollment and ADA should be included*
- \_\_\_\_\_ *Update unduplicated pupil counts for 19-20 actual data (use Fall 1 census data for 1<sup>st</sup> Interim and certified Fall 1 census data for 2<sup>nd</sup> Interim)*
- \_\_\_\_\_ *Recalculate LCFF revenue with revised enrollment, ADA, unduplicated data, and updated property tax estimates (P-1 or district estimates using PY actuals as base – be very thoughtful about property tax increases); use the most recent LCFF calculator available at <https://www.fcmat.org/lcff>*
- \_\_\_\_\_ *K-3 Grade Span Adjustment (GSA)*  
*As a condition to receiving K-3 GSA funding, school districts must maintain an average K-3 class size of 24 by school site unless a collectively bargained alternative to the statutory K-3 GSA requirements has been agreed upon*
- \_\_\_\_\_ *Adjust for changes in conditions or priorities*  
*Including vacant positions, construction delays, planned purchase put on hold, changed assumptions since last reporting period, any new district projects not known at last reporting period*
- \_\_\_\_\_ *Adjust to updated revenue projections*  
*Find preliminary entitlements posted on CDE webpage <http://www.cde.ca.gov/fg/aa>*  
*Run a fiscal 13b (by resource) and review each resource for updated information*  
*Review local revenue, contacting sources for updated information as necessary*
- \_\_\_\_\_ *Recalculate or review Basic Aid Supplemental Revenue*
- \_\_\_\_\_ *Recalculate or review Basic Aid Choice Revenue*
- \_\_\_\_\_ *Review critical budget variables*

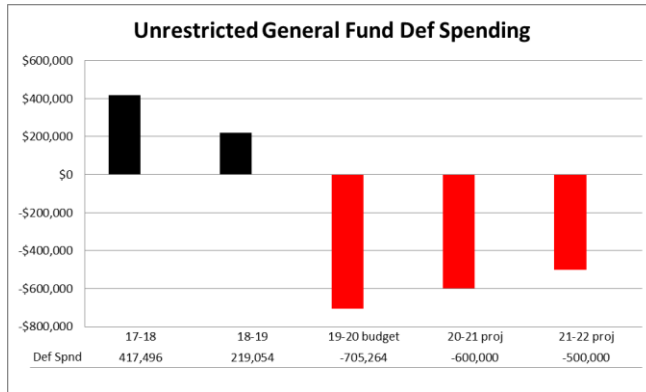
- \_\_\_\_\_ Review and update budget for Supplemental and Concentration grant dollars. Do your budgets match your LCAP and are they easily identifiable? Have you coded consistently? Are expenses following the budget?
- \_\_\_\_\_ Review year-to-date salary and benefits and adjust for current position control and encumbrances, review benefits for correct set up and rate adjustments, use fiscal 13b run for resource updates to check % of salary and benefits used to date
- \_\_\_\_\_ Adjust between programs and line items – as you adjust revenue you need to review and balance each resource (or management code if using that to identify other funding)
- \_\_\_\_\_ Review and adjust ending fund balance assignments  
Some assignments made last June can be eliminated or adjusted
- \_\_\_\_\_ Review and adjust your general ledger accounts (9xxxx) as part of your preparation. Clear any Due to/Due from accounts, verify payroll clearing accounts, update AR & AP accruals as necessary.
- \_\_\_\_\_ Monitor budget status of over and under expenditures  
Compare to prior year to determine trends, identify patterns and review financial history  
(Good reports: Fiscal 04 or 06)
- \_\_\_\_\_ Monitor the impact of other funds – contributions to cafeteria, maintenance, debt payments
- \_\_\_\_\_ Review budget for reasonableness, be careful, just because a budgeted item hasn't had any activity year-to-date doesn't mean you should delete the budget. Is the expense only billed once, at the end of the year, or does it need an adjusting entry made at year end (RS 1400 is good example)
- \_\_\_\_\_ Run preliminary extracts into SACS. Look at TRC edits and correct in ESCAPE. If you need a little extra TLC for your TRC please contact your SCOE Advisor for individualized help!

**The following are in addition to the above, but are items specific from 1<sup>st</sup> to 2<sup>nd</sup> Interim budget updating :**

- \_\_\_\_\_ Update your Routine Restricted Maintenance to meet the 3% requirement of 2019/20 actual expenses plus transfers out. Note: It may not be the "Required Minimum Contribution" on page 8 of the C&S. This uses adopted budget, but beginning 2019-20 it should be calculated on the revised budget (final amount will be actual)
- \_\_\_\_\_ Review the Technical Notes provided by your Fiscal Advisor from 1<sup>st</sup> Interim, and complete any suggested corrections/revisions
- \_\_\_\_\_ Update property tax estimates. You now have SCOE's current year P-1
- \_\_\_\_\_ Complete 18-19 Audit Adjustments (obtain working papers and see your Advisor for assistance)
- \_\_\_\_\_ Now that you have your 18-19 audit report, update the Criteria & Standards Long-term Liability and Unfunded Liabilities sections
- \_\_\_\_\_ Update FTE information in the Criteria & Standards (pages 20-24) using a POS01 (FTE Summary by Job Class)
- \_\_\_\_\_ Does the information in your budget packet cross-reference? (Narrative, Assumptions, Form 01, MYP, & Criteria & Standards)
- \_\_\_\_\_ If not included in 1<sup>st</sup> Interim, add revenue budget for one time, Special Education Early Intervention Grant
- \_\_\_\_\_ Reminder, if a member of SCOE Title III Consortium in 2018-19, resource 4302 is not valid in 2019-20 and should be excluded
- \_\_\_\_\_ Submit an "Official" dat file to SCOE

The following are some positive takeaways/ideas from our 1<sup>st</sup> Interim reviews that we wanted to share:

- Narrative: If you show the increased STRS/PERS rates, it may be helpful to also include the cost of 1% for the LEA.
- Narrative: If you discuss deficit spending, you may want to separate out and explain structural vs. intentional
- Narrative: You may want to include graphs to help illustrate a trend. Example:



- Narrative: Some LEAs include a table with the changes from 1<sup>st</sup> to 2<sup>nd</sup> Interim. Example:

Item	1 <sup>st</sup> Interim	2 <sup>nd</sup> Interim	Increase/Decrease	Description
<b>Revenue:</b>				
LCFF				
Local Revenue				
<b>Expenditures:</b>				
Text Books				
Supplies				
<b>Net Change to Fund Balance:</b>				

**Helpful reports to run for interim preparation:**

1. Fiscal 13b (by resource)
2. Fiscal 06a – Comparative Object Summary
3. Fiscal 04a – Comparative Account Summary by Object
4. Fiscal 26a – Fund Balance Summary (SACS)
5. Fiscal 27a – Fund / Resource Balance Recap