FY25

BUDGET SERVICES

Grant Accounting Policies and Procedures Manual

Grant Accounting Policies and Procedures Manual

The purpose of this manual is to describe the existing accounting and business policies and procedures that have been established in the grants department at the Palm Beach County School District. It is also designed to provide new and existing accounting employees the necessary information and tools to perform effectively. It is also to serve as a valuable reference guide for the entire community. These policies and procedures have been designed to help safeguard the District's assets and to promote accuracy, efficiency and consistency in accounting and business operations throughout the District. It is hoped that a written manual will both contribute to these objectives as well as to assist members of the community to comply with the prescribed accounting and business operations of the District. This manual is also available on the District website at www.palmbeachschools.org

Grant Accounting Procedures Manual – FY25

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1.1

Current Grant List
4150-4999

This list includes all grants except grant Fund 4100 School Food Service (Refer to child Nutrition Cluster Grant – Section 7.0).

The current grant list is a log (Excel spreadsheet) where information regarding all grants awarded is kept. A grant is recorded in the list by fund number and award year. Other grant information in the list includes (but is not limited to) grant accountant, granting agency, grant number, funding source, ALN# if applicable, grant title, grant period, report due dates, district contact, award amount, reports required, report completed, reviewed and mailed dates.

The grant list is located on the accounting shared drive at:

accounting (\\pbfinman) (Z:)\GRANTS\Current Grant List.xlsx

New Grants

All grants ≥ $10,000, except entitlement grants, are approved by the School Board of the School District of Palm Beach County*. Once Grant Budget Analyst, (Michelle Martin in FY25) receives the Board approval and the award letter from the granting agency, she assigns a fund number and award year. She sets up a grant folder for each grant, which are color coded for each award year. A copy of the award letter, contract, correspondence and any other pertinent information is kept in the folder. The Grant Accounting Manager (Stefanie Johnson in FY25) assigns an accountant on her staff who will be responsible for the financial and reporting requirements of the grant. All relevant grant information is added to the current grant list referred to above. Grant Budget Analyst then sets up the grant budget and the grant budget attributes (see section 1.4) in the budget module of PeopleSoft.

* See the following e-mail from Sue Wilkinson of the FLDOE.

From: **Wilkinson, Sue** <Sue.Wilkinson@fldoe.org>
Date: Thu, Sep 29, 2011 at 12:33 PM
Subject: RE: Application Question
To: Heather Knust <heather.knust@palmbeachschools.org>
Cc: Carole Stewart-Heron <CSH@skjnet.com>

Heather,

The department does not require school board approval to accept and process grant applications from Florida school districts.
The excerpt below is from the DOE Green Book and list what is expected when an application is received.

District/Agency Responsibilities on Receipt of the RFP/RFA

Read/review RFP or RFA to determine if the district/agency is an eligible applicant and if the district/agency plans to submit the required application.

Contact the appropriate DOE program office with any questions or clarifications needed or to request technical assistance. (Note: For competitive proposals, the RFP will provide guidance on the proper method for seeking clarification and may require that questions be submitted in writing.)

Complete all required application forms, secure all required supporting documents/letters, and provide all additional information requested in the project description/narrative.

Ensure that all required pages and requested information are included in the application packet.

Ensure that the appropriate person signs the application and other documents/assurances as required. If the application is signed by a person other than the District Superintendent or agency head, a letter from the District Superintendent or agency head authorizing the person to sign for him or her must accompany the application.

Provide the required number of copies.

Send the appropriately signed and accurately completed application with the required number of copies to the appropriate Grants Management unit in time to be received on or before the due date established in the RFP or RFA. (Note: It is suggested that applications or proposals be sent via a method that will provide documentation of delivery on or before the due date.)

A-3

Sue

Sue Wilkinson, Director
Grants Management Services
Room 332F, Turlington
850 255 0712

From: Heather Knust [mailto:heather.knust@palmbeachschools.org]
Sent: Wednesday, September 28, 2011 4:41 PM
To: Wilkinson, Sue
Cc: Carole Stewart-Heron
Subject: Application Question

Sue,

Can you please confirm that the FLDOE does not require Districts to obtain Board approval for pass-through grants.

Thank you,

Heather

1.2

Grant Fund Ranges

Funding Source	Fund #'s	Reimbursement Method
State	1104	Quarterly advances from State – Categorical and must be accounted for in the general fund per FLDOE
Federal/State/Local	4100	School Food Service – Reimbursement and advance
Federal thru State	4200	Holds cash advances prior to allocation of funds
Federal thru State	4201 - 4399	On-line cash request
Federal thru State	4400 - 4402	On-line cash request – Charter Schools
Federal thru State	4403 – 4478	On-line cash request
Federal thru State/Local	4150 - 4199 4479 - 4499	Invoiced – Reimbursement basis
Federal Direct	4500 - 4599	Monthly and quarterly reimbursement from individual Federal government departments
State	4600 - 4699	Reimbursement and advance basis – See current grant list for basis of individual grants
Local	4700 - 4998	Reimbursement and advance basis – See current grant list for basis of individual grants
N/A	4999	Grant clearing fund – used to clear old balances in grant funds

1.3

Month-End Procedures

I. Before PeopleSoft Actuals Ledger is closed:

1) When Accounts Payable closes (work day 6), the grant accountants review the trial balances and post journal entries as needed. Their review will identify any incorrect G/L accounts and any journal entries that need to be posted (e.g., transferring grant expenditures).

2) Final accounting journal entries are posted by the end of work day 8. Prior to the end of day 8, a grant accountant (Fred Passelli in FY25) runs an allocation journal entry to correct any Award Year errors. This primarily happens with payroll charges where the award year on the combo code has not yet been corrected by the budget department.

3) The Accounting Supervisor (Jason Elliott in FY25) runs allocations on work day 9. The first allocations are run for worker's compensation and unemployment charges. Allocations will pause at this point allowing the grant accountants to review worker's comp (W/C) and Unemp charges and/or post JE's which include account codes 524000 and 525000 which could not be posted before the allocations were run. The Accounting Supervisor will then run the indirect cost allocation. Again, the process pauses so the grant accountants can run the indirect cost nVision report to ensure indirect costs charged properly. The Accounting Supervisor will then run the revenue equals expense (Rev=Exp) allocation.

4) After #3 above is completed, the grant accountants run the nVision grant trial balance report to verify that revenue equals expenses for all grant funds. For funds out of balance, manual journal entries matching "Revenue to Expense" are prepared by the grant accountants and posted.

5) At this point grant accounting is finished for the month and the Accounting Supervisor closes the month after running final allocations.

II. After PeopleSoft Actuals Ledger is closed:

1) The grant accountants should submit to the Grant Accounting Manager by the 20th of the following month their nVision grant trial balances. The grant accountants should sign and date the grant trial balance acknowledging that they have reviewed them to make sure: 1) grant revenues equal grant expenses; 2) that no grant has a balance in both account code

122001: Due From Other Agencies and account code 241201: Deferred Revenue-Cash Advance Grants; 3) that reconciliations are attached for the balance sheets accounts listed in the grant trial balance providing supporting detail of the G/L balance; and 4) any journal entries necessary for the G/L accounts on the grant trial balance have been discussed with the Grant Accounting Manager and booked or are attached to the reconciliations for review by the Grant Accounting Manager. The Grant Accounting Manager will review the grant trial balance and reconciliations and checks them off as being received in her Monthly Reporting Package. See below for a list of the G/L balance sheet accounts most often appearing in the monthly grant trial balances (excluding Fund 4100).

General Ledger Accounts Usually (but not limited to) Included in Fund Reconciliations

Account	Description
122001	Due from Other Agencies
123001	Prepaid Expenses
212001	Accounts Payable
212006	ePayables Liability
212400	Accrued Liabilities
223001	Due to Other Agencies
241201	Deferred Revenue - Cash Advance Grants

In addition to the above, the Grant Accounting Manager, or one of the Grant Accountants (Jenna Evans in FY25) also reviews the School Food Service fund 4100 balance sheet reconciliations (except for cash). This is noted in the monthly reporting package folder.

Finally, the current grant list is reviewed by the Grant Accounting Manager to make sure that any reports that might be due for the month have been completed. The manager notes this in the monthly reporting package folder.

1.4

Grant Manager Grant-End Checklist

Approximately two (2) months before the end of a grant's award year, grant accounts will email each grant's grant manager the *Grant Manager Grant-End Checklist* and Grant Ending Checklists. These documents guide the grant manager through the steps necessary to terminate a grant or continue the grant into the next year.

The following is: 1) sample wording for the email to the grant manager; 2) the *Grant Manager Grant-End Checklist;* and 3) Grant Ending Checklists (continuing and terminating grants). These examples are from fund 4473 for FY 2025. Items in red font should be changed appropriately for each grant.

Sample Wording for Email to the Grant Manager

Subject: Grant Ending Checklists - Fund 4473, Award Year 2025, End Date 06/30/25

Good Afternoon Marcus,

Our Master Grant List shows you are the District contact for the above referenced grant.

Attached are the grant ending checklists for Fund 4473, Award Year 2025 – Title I, Part D Subpart 2 - Neglected and Delinquent Youth.

Please print the *Grant Manager Grant-End Checklist*, review the procedures and sign and date the form when the appropriate procedures are completed. Please return the form to me.

If the grant **is** continuing, please print the attached form titled *Continuing Grant Ending Checklist* and forward it to Michelle Martin in the Budget Department.

If the grant **is not** continuing, please print the attached form titled *Terminating Grant Ending Checklist.* Complete the Grant Manager section of the form and forward the form to Michelle Martin in the Budget Department.

Thanks in advance for your help.

GRANT MANAGER GRANT- END CHECKLIST:

Note: This checklist is to be sent to the grant manager 2 months prior to grant-end date.

Because the District maintains its financial records on a modified accrual basis (not cash basis), the following items must be adhered to:

- Have you spent/encumbered all of your grant money? Yes_____ No_____
- Is the grant continuing? Yes_____ No_____
- If not – Have you contacted the budget department to inactivate the positions and create new positions if employee is continuing employment with the District? Yes_____ No_____
- Review and make sure to close any open Purchase Orders pertaining to the closing grant, since only paid or accrued charges will be reported as part of the grant expenditures.
- Verify that all received items have been paid.
- Remember that all invoices must be paid by the grants ending date.
- Confirm that all invoices are received by Accounts Payable, otherwise contact the vendor and provide the invoice information to Grants Accounting by workday nine of the month-end close for accrual purposes.
- Once the month is closed, any expenses (invoices) relating to this grant will be charged to your Department/School Operating Budget Fund 1200. You will be expected to cover these charges from other funding sources.

Please return a signed copy of this form to Joyce Vargas in Grant Accounting, A-306.

Signature: _____ Date: _____

Marcus Caver

Grant Fund #: 4473-2025 Grant Ending Date: 06/30/25

Grant Ending Checklist

Fund: 4473
Grant Award Year: 2025
Grant End Date: 06/30/25
Grant Name: Title I, Part D Subpart 2 - Neglected and Delinquent Youth

Notes: Please follow the below actions for the above fund, sign-off on the listed actions for your department and then forward to the next department. When all tasks are complete, forward to Grant Accounting Suite A-306 Attn: Michelle Martin – Budget Analyst

Continuing Grants

Budget: Michelle Martin

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Run the active position report from HCM module				
2) Verify that all active positions have AY changed				
3) Verify that all associated combo codes have AY changed i.e.Stipends, Subs, PRT				

Financial Management - Lilian Jochem

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Verify that all combo codes have been deactivated				

Grant Ending Checklist

Fund: 4473
Grant Award Year: 2025
Grant End Date: 06/30/25
Grant Name: Title I, Part D Subpart 2 - Neglected and Delinquent Youth

Notes: Please follow the below actions for the above fund, sign-off on the listed actions for your department and then forward to the next department. When all tasks are complete, forward to Grant Accounting Suite A-306 Attn: Michelle Martin – Budget Analyst

Terminating Grants

Grant Manager

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Place continuing employees in correct/new positions by completing job action forms				
2) If terminating employees send ending position job code action form 1176 to HR				

Budget: Michelle Martin

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Inactivate/Freeze Positions				

**Budget Manager

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Inactivate Combo Codes				

Financial Management - Lilian Jochem

Action Taken	Date Completed	Completed By	Signoff	Notes
1) Verify that all combo codes have been deactivated				

1.5

Overview of PeopleSoft Budget Attributes

The purpose of budget attributes is to prevent expenditures from exceeding budgeted amounts AND to prevent expenditures from being charged to the grant after the grant has ended. The beginning and ending dates set up in the budget attributes act as the controls in preventing the unauthorized expenditures as noted above. The budget attributes are usually set at the major function and account line-item control level. Access to set-up and/or modify budget attributes is limited to the Budget Department and the Grants Accounting Department. The starting and ending dates are specified in the grant award notification. A Budget Department Grants Budget Analyst (Michelle Martin in FY25) sets up the budget attributes at the beginning of the term of the grant. Below is the process on how to establish budget attributes.

Budgets in PeopleSoft are defined and controlled at several levels. Below is the Hierarchy of that control structure:

↓

CONTROL CHARTFIELD

↓

BUDGET RULESETS

↓

BUDGET DEFINITIONS

Each level creates more specific and refined control to the budget. The most detail level of control for the District will be at the Budget Attributes level. At this level specific attributes can be defined and applied to combinations of Chartfields.

Among the attributes that you apply when you define control budgets are:

Control Options	*Control:* Strictly control transactions against budgeted amounts. Error exceptions are logged when transactions exceed the budgeted amount. *Tracking with Budget:* Track transaction amounts against a budget, but do not issue error exceptions unless there is no corresponding budget row. Pass if budget row exists, even for a zero amount, but issue warnings when transactions exceed the budgeted amount.
Budget Status	Indicates whether the budget is *Open, Closed,* on *Hold, or Default.* *Open:* The budget can still accept transactions. *Closed:* The budget is closed to transactions. You cannot enter budget journals, and the Budget Processor fails all transactions that impact the budget. *Hold:* The budget is on hold. The Budget Processor fails any transaction that reduces the available balance, but you can enter and post budget journals. Default: The budget defaults the status defined in the Budget Definitions. The budget processor follows this default and override hierarchy when applying rules.

You can apply these attributes at the control budget definition, the control ChartField, the budget attributes, and (in the case of control options only) the source transaction definition as follows:

- The control budget definition defines processing rules for the entire control budget definition (ledger group).
- The control ChartField defines processing rules for individual values of the budgetary control ChartField.
- Budget attributes define processing rules by business unit and specific ChartField combination.
- The source transaction definition enables you to define one processing rule—control option—by source transaction type.

You can also apply the following budget date-related rules at more than one level in the hierarchy.

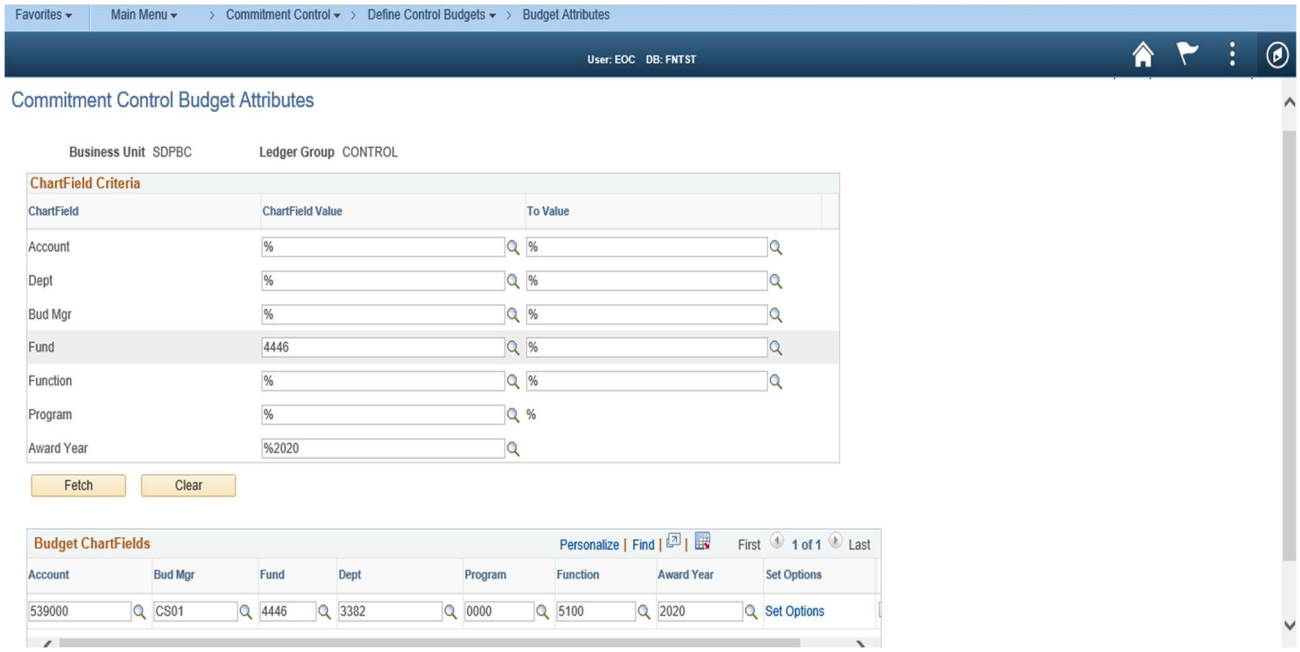
Begin Date and End Date	Begin and end dates prevent source transaction and budget lines for which the budget date does not fall within these dates from passing the budget checking process. The Budget Department sets up the beginning and ending dates as these are specified in the Grant award letter.

Using this functionality, the District could control whether a fund is open or closed for expenditure activity.

Use the Commitment Control Budget Attributes page (KK_OPER_BUD_ATTRIBUTES) to select ChartField combinations for which to set budget attributes on the Budget Attributes - Set Options page.

Navigation
Select Commitment Control, then select Define Control Budgets, then select Budget Attributes, then select Commitment Control Budget Attributes

Image: Commitment Control Budget Attributes page
This example illustrates the fields and controls on the Commitment Control Budget Attributes page.

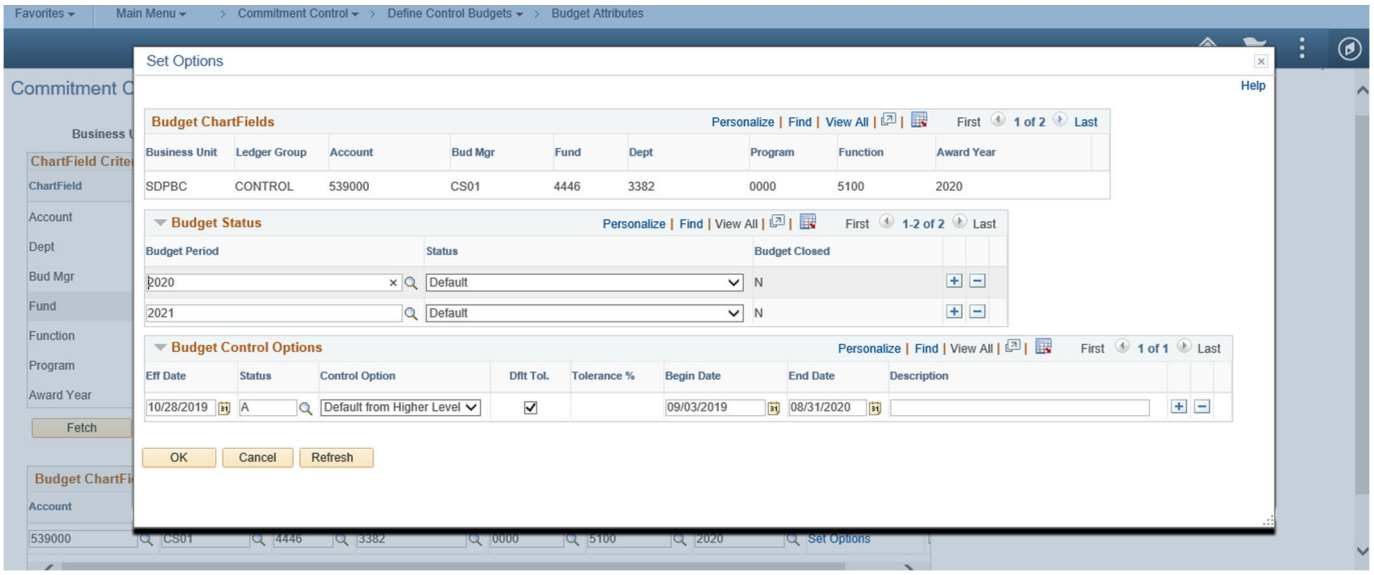


Optional - You can use this component to refine budget processing options for a specific business unit and ChartField combination. Assign attributes that override all attributes specified at a higher level. Conversely, any budget whose attributes you do not configure through the Budget Attributes page inherits its attributes from a higher level.

Use the Commitment Control Budget Attributes - Set Options page (KK_BD_ATTRIB_SEC) to set the budget status, begin and end dates, cumulative budgeting parameters, and control option, for a particular budget (ChartField combination).

Navigation
Click the Set Options link on the Commitment Control Budget Attributes page.

Image: Commitment Control Budget Attributes - Set Options page
This example illustrates the fields and controls on the Set Options page.



Select the budget processing attributes that you want.

The options in the Budget Status grid are set according to budget period; all other options are effective-dated.

Use the Begin Date and End Date fields in the Budget Control Options grid to define a valid spending range for a given budget combination.

Select Dflt Tol. (default tolerance) to inherit the tolerance that is defined for the control ChartField value.

See the Grants Budget Analyst Manual for step by step instructions on setting up budget attributes.

1.6

Monthly Automated Journal Entries – Allocations

The purpose of running the monthly automated allocation journal entries is to eliminate the tedious and manual process of data-keying journal entries. The procedures to run these journal entries and their purposes are as follows:

- **Log in FNPRD**
  → Main Menu
  → Allocations
  → Define and Perform Allocations
  → Request Allocation

- **Name of Allocation Run by Grant Accounting Staff**
  ay_corr – Creates a journal entry that transfers charges for specified grants to the correct award year. (For example, if a grant's AY25 ends 06/30/25, payroll in July 2025 should be charged to AY26. If a combo code has not been updated and payroll is charged to AY25 in 07/2025, the ay corr allocation will credit AY25 and debit AY26.)

  →Search
  → ay_corr (see Fig 1 for settings)
  → Run
  → OK
  → Process Monitor
  → Refresh (until Run Status = Warning or Success & Distribution Status = Posted)

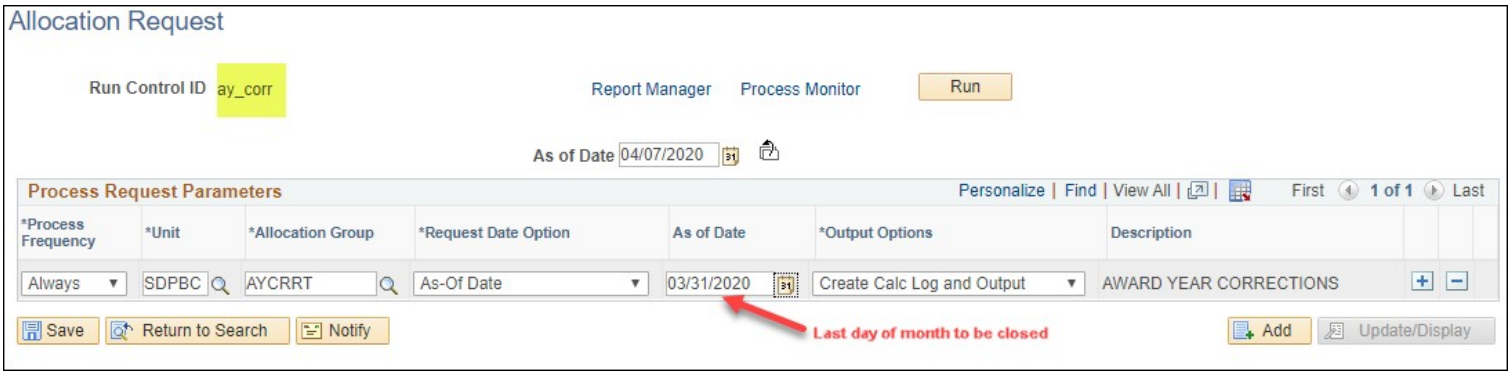


Fig 1 – ay_corr Settings

Leave Allocations and go to Journal Entries

→ Main Menu
→ General Ledger
→ Journals
→ Journal Entry
→ Create/Update Journal Entries
→ Find an Existing Value – Set Journal ID begins with: alay%, Journal Date = last day of month to be closed, everything else blank
→ Search – Click on the "ALAY000001" in the search results
→ Click on the "Lines" tab

If the Run Status was success when the allocation was run, post the journal entry (it is already validated). If the Run Status was Warning when the allocation was run, correct budget errors, budget check the journal, validate the journal and post.

If a JE is not generated by the AY correction allocation, it may be there were no corrections needed for the month. Run query PBF_ALLOC_POOL_AYCRRT2025 (created by Eli Vallejo in ERP) to verify no corrections were necessary.

• **Allocations Run by The Accounting Supervisor**

An Accounting Department Supervisor (Jason Elliott in FY25) runs additional automated journal entries every month on the 9th working day of the following month. Allocations related to grant activity are discussed below. For more detailed information on all allocations run each month, please refer to the General Ledger Policies and Procedures manual.

EAP (Employee Assistance Program), Workers Compensation and Unemployment

These three allocations charge grant funds and general funds with EAP (A/C 523200), W/C (A/C 525000) and Unemp (A/C 525000). The expenses are charged at a certain percentage on total salaries (except for A/C 518410) for the month charged to a fund. Currently EAP is not being charged in FY25.

Grant Accounting will ask the Accounting Supervisor to pause after running these three allocations for one of two reasons. One, if we are trying to use up available budget or eliminate a budget overage, we will check if the allocations charged at the amounts we expected. Two, if a JE includes A/C's 523200, 525000, and/or 525000, the JE will be posted at this time. Journal entries posted before allocations are run should not include A/C 523200, 525000, and 525000 as the allocations will double up the charges to these accounts.

If a JE is transferring payroll in a month other than when the payroll was originally charged and the allocation percentages are different in the two months, the JE does not have to include A/C 523200, 525000, and/or 525000 and can be posted before the three payroll allocations are run. Accounting department personnel have said the differences in rates from one month to the next are not material and can be ignored when transferring payroll at a later date.

Indirect Costs
Once the payroll allocations are determined to be correct, grant accounting will notify the Accounting Supervisor to proceed with the indirect cost allocation and pause when complete. Grant accounting will then run the nVision *Indirect Cost* report. The report is reviewed to determined that the current month's posted indirect cost and calculated indirect cost for each fund are within $0.01, plus or minus, of each other. Any difference larger than $0.01 should be investigated and corrected with a journal entry.

Revenue=Expense (Rev=Exp)
Once the indirect cost allocation is determined to be correct, grant accounting will notify the Accounting Supervisor to proceed with the Rev=Exp allocation and pause when complete. The Rev=Exp allocation posts a credit to a revenue account equal to the current month's expenses for each special revenue fund (numbered 4XXX- other than 4100) and posts a debit to either A/C 122001-Due From Other Agencies, A/C 251201-Deferred Revenue-Cash Advance Grants or Fund-Account 4200-432990 for Federal Thru State Grants funded through the FDOE FLAGS system. These allocation entries should result in assets equal to liabilities and revenues equal to expenses for each special revenue fund which is verified by running the nVision Grant Trial Balance report. Any differences are investigated and adjusted if necessary. Two exceptions to no differences in FY25 are funds 4599 and 4850 due to circumstances for each grant/fund. See Section 1.7 – Month-End Revenue/Expense Matching for additional detail.

There are additional allocations run by the Accounting Supervisor before the month is closed that do not need to reviewed by the grant accounting staff.

Changing Award Year Correction Allocation from FY24 to FY25
The following are the steps in changing the AY correction allocation as of 07/01/24 in PeopleSoft Financials Management.

→ Main Menu
→ Allocations
→ Define and Perform Allocations
→ Define Allocation Step
→ Search
→ Select "AYCRRT2023"
- Tab "Type" – Change the FY in the Description field from 2024 to 2025
- Tab "Pool" – Add AY "2024" to the list of AYs in the "Field Name Award Year" pool
- Tab "Pool" – Change the fund numbers in the "Field Name Fund" pool to the funds renewing in FY24 which ended 06/30/24
- Tab "Target" – Change the AY 2024 to 2025 in the Field Names "Award Year" and "Journal Line Description"
- Tab "Offset" – Change the AY 2024 to 2025 in the Field Name "Journal Line Description"
- Click on the "Save" button in the lower left portion of the screen

→ Main Menu
→ Allocations
→ Define and Perform Allocations
→ Copy / Rename / Delete Step
→ Search
→ Select “ay_corr”

- *Process Frequency* selection should be “Always”
- *Action* selection should be “Rename”
- *SetID* selection should be “SHARE”
- *Allocation Step* should be “AYCRRT2025” (change from “AYCRRT2024”)
- *New Step* should be “AYCRRT2026” (change from “AYCRRT2025”)
- Click on the “Run” button at the top center of the screen
- Click on the “OK” button in the lower left portion of the screen
- Click on “Process Monitor” at the top center of the screen
- Click on the “Refresh” button until *Run Status* = *Success* and *Distribution Status* = *Posted*
- Click on the “Save” button in the lower left portion of the screen

The following four pages are copies of the notes in making the changes to the indirect cost rates for FY23. In addition, the nVision Indirect Cost report needed to be updated for FY23 as noted near the bottom of the third of four pages that follow. These are the same procedures that will be run for FY25.

8/19/22, 10:49 AM

Define Allocation Step

NOTE

New Window | Help

Define Allocation Step → CHANGE FY22 RATES TO FY23 RATES

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value | Add a New Value

Search Criteria

*SetID = SHARE

Allocation Step begins with IC

☐ Include History ☑ Correct History

Search | Clear | Basic Search | Save Search Criteria

N/C → NO CHANGE

Search Results

View All 1-12 of 12

SetID	Allocation Step	Description	TAB →	POOL	TYPE	TARGET	OFFSET
			FIELD →	POOL RECORD/ POOL FACTOR	DESC	JRL LINE DESC	JRL LINE DESC
SHARE	IC10	Indirect Cost - 10%		N/C	N/C	N/C	N/C
SHARE	IC15	Indirect Cost - 15%		N/C	N/C	N/C	N/C
SHARE	IC200	Indirect Cost 2.00%		N/C	N/C	N/C	N/C
SHARE	IC300	Indirect Cost 3.00%		N/C	N/C	N/C	N/C
SHARE	IC500	Administrative Cost 5%		N/C	N/C	N/C	N/C
SHARE	ICARRA	ARRA Indirect Cost 2.63%	2.72	✓	✓	✓	✓
SHARE	ICCS	Indirect Cost Chart Sch 2.63%	2.72	✓	✓	✓	✓
SHARE	ICCUR	Indirect Cost 2.63%	2.72	✓	✓	✓	✓
SHARE	ICDOJ	Indirect Cost 18.45%	15.01	✓	✓	✓	✓
SHARE	ICHDSTART	Indirect Cost 2.63%	2.72	✓	✓	✓	✓
SHARE	ICSFS	Indirect Cost SFS 2.63%	2.72	✓	✓	✓	✓
SHARE	ICSPEC	Indirect Cost 2.63% Special	2.72	✓	✓	✓	✓

Find an Existing Value | Add a New Value

NOTE: TO GET TO THIS PAGE
MAIN MENU → ALLOCATIONS → DEFINE & PERFORM ALLOCATIONS → DEFINE ALLOCATION STEP → INSERT "IC" IN THE "ALLOCATION STEP BEGINS WITH" FIELD → CLICK SEARCH

8/19/22, 11:24 AM Define Allocation Step

New Window | Hel

Define Allocation Step → AFTER FY23 CHANGES

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value | Add a New Value

Search Criteria

*SetID = SHARE

Allocation Step begins with IC

☐ Include History ☑ Correct History

Search | Clear | Basic Search | Save Search Criteria

Search Results

View All 1-12 of 12

SetID	Allocation Step	Description
SHARE	IC10	Indirect Cost - 10%
SHARE	IC15	Indirect Cost - 15%
SHARE	IC200	Indirect Cost 2.00%
SHARE	IC300	Indirect Cost 3.00%
SHARE	IC500	Administrative Cost 5%
SHARE	ICARRA	ARRA Indirect Cost 2.72%
SHARE	ICCS	Indirect Cost Chart Sch 2.72%
SHARE	ICCUR	Indirect Cost 2.72%
SHARE	ICDOJ	Indirect Cost 15.01%
SHARE	ICHDSTART	Indirect Cost 2.72%
SHARE	ICSFS	Indirect Cost SFS 2.72%
SHARE	ICSPEC	Indirect Cost 2.72% Special

Find an Existing Value | Add a New Value

8/19/22, 11:33 AM Tree Manager

NOTE

New Window | Help | Personalize Pag

Tree Manager

SetID	SHARE	Last Audit	Valid Tree
Effective Date	07/01/2009	Status	Active
Tree Name	PB_INDIRECT_COST	Indirect Cost Grant Funds	

Save As Close Tree Definition Display Options Print Format Export to PDF

ALL >SPECIAL REVENUE >ALL_OTHER

Collapse All | Expand All Find First Page 16 of 192 Last Page

RESTRICTED
2022 → 2023
2.63% → 2.72%

UNRESTRICTED
2022 → 2023
18.45% → 15.01%

- ALL - All
  - SPECIAL REVENUE - Special Revenue Funds
    - FOOD SERVICE - Food service NO CHANGE
    - ALL_OTHER - Special Revenue Funds
      - HEADSTART - Head Start
      - FED DIR-DOJ-UNR-EQ - Fed Dir-DOJ-Unrest-Equip
      - CURRENT RATE ARRA - Current Rate ARRA funds
      - CURRENT RATE CS - Current Rate CS Funds
      - CURRENT_SPECIAL - Current Rate - Special Grants
      - CURRENT_RATE - Grants Charged Current Rate
      - 2_00 - Grants Charged 2% NO CHANGE
      - 5_00 - Grants Charged 5% NO CHANGE
      - 10_00 - Grants charged 10.0% NO CHANGE
      - 15_00 - Grants Charged 15.0% NO CHANGE
      - NO CHARGE - NO Indirect Cost
  - NON_GRANTS - Funds other than Grants

NO CHANGES NEEDED

NO CHANGES NEEDED TO DESCRIPTIONS

Notify

NOTE: TO GET TO THIS PAGE
MAIN MENU → TREE MANAGER → TREE MANAGER →
SEARCH → SELECT "PB_INDIRECT_COST (EFF DATE 07/01/09)

IMPORTANT

1. OPEN THE FOLLOWING FILE USING NVISION
   Z:\GRANTS\DRILLS NVISION\GRANT INDIRECT COST.XNV
2. CHANGE % IN THE FOLLOWING DESCRIPTIONS FROM 2.63% TO 2.72%
   CELL: B12, B27, B30
3. CHANGE % IN THE FOLLOWING DESCRIPTION FROM 18.45% TO 15.01%
   CELL: B33
4. SAVE THE FILE

Richard Oglenski <richard.oglenski@palmbeachschools.org>

FY23 Indirect Cost Rate Set Up

1 message

Richard Oglenski <richard.oglenski@palmbeachschools.org> Fri, Aug 19, 2022 at 12:14 PM
* To: Karen Davies <karen.davies@palmbeachschools.org>, Jason Elliott <jason.elliott@palmbeachschools.org>
Cc: Annette Pinnock <annette.pinnock@palmbeachschools.org>, Christy Price <christy.price@palmbeachschools.org>, Kristyn Yackey <kristyn.yackey@palmbeachschools.org>, Joyce Vargas <joyce.vargas@palmbeachschools.org>

Good afternoon,

The attached pages show the changes I made to Allocation Step and Tree Manager in changing the FY22 restricted indirect cost rate of 2.63% to FY23's 2.72% and the FY22 unrestricted indirect cost rate of 18.45% to FY23's 15.01%.

I would appreciate it if one of you with superior knowledge of the inner workings of PeopleSoft would review these changes for accuracy.

Thanks.

Rick

Rick Oglenski
Specialist - Financial Accounting
The School District of Palm Beach County
Budget Services
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West Palm Beach, FL 33406
Phone: 561-434-8766
Email: richard.oglenski@palmbeachschools.org

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

FY23 IC Allocations Setups.pdf
2069K

* FOR FY24 EMAIL TO JASON ELLIOT
CC: DIANA GARZA, STEFANIE JOHNSON, FRED PASSELLI, JOYCE VARGAS, JENNA EVANS, ANISE FLERME

1.7

Month-End Revenue/Expense Matching Federal Through State Grants

Cash and revenue are allocated to the individual fund level for Federal Through State Grants (FTSG) funds 4201 - 4478 (excluding 4417 and 4418) from fund 4200 via monthly automated allocation journal entries. (See additional information regarding monthly allocations in Sec. 1.6-Monthly Automated Journal Entries – Allocations of this manual.) The FTSG do not carry receivable balances, instead the total receivable for all FTSG is carried in fund 4200.

Monthly General Ledger Activity in Fund 4200 (Journal IDs & amounts are from Jan 2020, FY20, Period 7)

1. Journal ID – GRREC06001 – On the last day Dec 2019, a JE was generated by the allocation GRANT_REC setting up a receivable in Fund 4200 for all unreimbursed expenses in FTSG (the individual grants do not have receivable balances). On the first day of Jan 2020 the receivable generated in Dec 2019 was reversed automatically using the same Jrl ID from Dec 2019.

01/01/20	4200-122001	(9,134,169.35)
	4200-432990	9,134,169.35

2. Journal ID - 0000382694 - During the month, cash is requested by a Grant Accountant (Rick Oglenski in FY20) online from the FDOE through its FLAGS system (See Sec. 5.1 for how the cash is requested). A manual JE is posted for the amount of cash to be received. There was only one cash request in Jan 2020.

01/16/20	4200-122001	11,990,163.56
	4200-432990	(11,990,163.56)

3. Journal ID - CS012220 - A cash sheet journal entry (CSXXXXXX) is posted by the accountant in the Treasury Department who records incoming wire transfers (Irvis Castro-Bodnar in FY20).

01/16/20	4200-111113	11,990,163.56
	4200-122001	(11,990,163.56)

4. Journal ID - GRTRVX0001 - At the end of the month, the allocation Revenue=Expense (See Sec. 1.6 for details) is run. The allocation posts a credit to a revenue account equal to the current month's expenses and debits A/C 114101 for each FTSG. The allocation then posts a debit to 4200-432990 and a credit to 4200-114101 for the total of the FTSG.

01/31/20	4XXX-114101	13,034,717.94	Total for all FTSG
	4XXX-432990-PROG-AY	(13,034,717.94)	
01/31/20	4200-114101	(13,034,717.94)	
	4200-432990	13,034,717.94	

5. Journal ID - GRREC07001 - On the last day of the month, a JE is generated by the allocation GRANT_REC setting up a receivable in Fund 4200 for all unreimbursed expenses in FTSG. The amount of the JE is the net debit of all entries for the month in 4200-432990. **This entry is not reversed in July of each year in order to leave an audit trail to show the collection of the EOY receivable in July and August.**

01/31/20	4200-122001	10,178,723.73
	4200-432990	(10,178,723.73)

6. Journal ID - INTFD00006 - The District maintains a balance ledger by fund. Throughout the month, when there is a transfer between funds, an offset is made to Account 114101 to balance the entry by Fund. The purpose of this allocation is to clear all the interfund balances to cash at the end of the month. Theoretically, paying off the liabilities to and collecting the receivables from the other funds within the District.

01/31/20	42XX-111113	(13,034,717.94)	Total for all FTSG
	42XX-114101	13,034,717.94	
	4200-111113	(13,034,717.94)	
	4200-114101	13,034,717.94	

The net effect of the monthly entries is to have a receivable for all unreimbursed year-to-date expenses in the FTSG, with the offsetting credit in cash.

See the next page for activity in each account.

Fund 4200 Entries - January 2020

Entry #	Date	Jrl ID	Description	Mth Amt	YTD Bal
	A/C 111113 - Cash-District Deposits-WF				
	12/31/19		Bal fwd		(9,133,941.44)
③	01/22/20	CS012200	Receipt of 01/16/20 cash request	11,990,163.56	
⑥	01/31/20	INTFD00006	Clear balance from A/C 114101	(13,034,717.94)	
	01/31/20		Bal EOM		(10,178,495.82)
	A/C 114101 - Intraunit Due To/From Bud Fund				
	12/31/19		Bal fwd		-
④	01/31/20	GRTRV10001	Revenue = Expense allocation	(5,811,513.74)	
④	01/31/20	GRTRV30001	Revenue = Expense allocation	(1,462,660.95)	
④	01/31/20	GRTRV40001	Revenue = Expense allocation	(5,200,522.49)	
④	01/31/20	GRTRV70001	Revenue = Expense allocation	(223,907.97)	
④	01/31/20	GRTRV80001	Revenue = Expense allocation	(178,196.10)	
④	01/31/20	GRTRVW0001	Revenue = Expense allocation	(157,916.69)	
⑥	01/31/20	INTFD00006	Clear balance from A/C 114101	13,034,717.94	
	01/31/20		Bal EOM		-
	A/C 122001 - Due From Other Agencies				
	12/31/19		Bal fwd		9,133,941.44
①	01/01/20	GRREC06001	Reverse prior EOM grant receivable balance	(9,134,169.35)	
②	01/16/20	0000382694	FLAGS cash request	11,990,163.56	
③	01/22/20	CS012220	Receipt of 01/16/20 cash request	(11,990,163.56)	
⑤	01/31/20	GRREC07001	Record a receivable = overall debit in A/C 432990	10,178,723.73	
	01/31/20		Bal EOM		10,178,495.82
	A/C 432990 - Misc Federal Through State				
	12/31/19		Bal fwd		-
①	01/01/20	GRREC06001	Reverse prior EOM grant receivable balance	9,134,169.35	
②	01/16/20	0000382694	FLAGS cash request	(11,990,163.56)	
④	01/31/20	GRTRV10001	Revenue = Expense allocation	5,811,513.74	
④	01/31/20	GRTRV30001	Revenue = Expense allocation	1,462,660.95	
④	01/31/20	GRTRV40001	Revenue = Expense allocation	5,200,522.49	
④	01/31/20	GRTRV70001	Revenue = Expense allocation	223,907.97	
④	01/31/20	GRTRV80001	Revenue = Expense allocation	178,196.10	
④	01/31/20	GRTRVW0001	Revenue = Expense allocation	157,916.69	
⑤	01/31/20	GRREC07001	Record a receivable = overall debit in A/C 432990	(10,178,723.73)	
	01/31/20		Bal EOM		-

1.8

Journal Entry Processing

Description

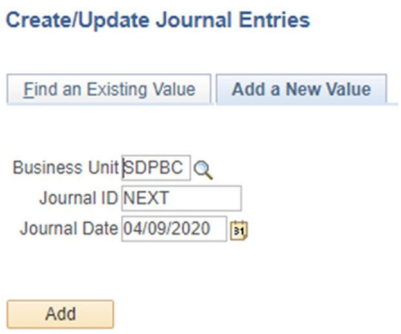
A journal entry (JE) is a balanced (debits must equal credits) record of financial information. Journal Entries in PeopleSoft (PS) consist of header, lines, total, and control panels which uniquely identify the journal entry and detail lines and record the monetary amount in the affected fund strips. Journal entries should be used to initiate expense transfers, account reclassifications, corrections and reallocations.

Process

The grant accounting department must review all JEs involving funds 4150-4999 requested by other departments and schools. All JEs will be reviewed by a grant accounting supervisor prior to posting. If the JE's debits equal or exceed $25,000, there will be a second level of approval by the Grant Department Manager prior to posting. The approval will be routed via email and the worklist generated in the system based on the Source code on the Journal.

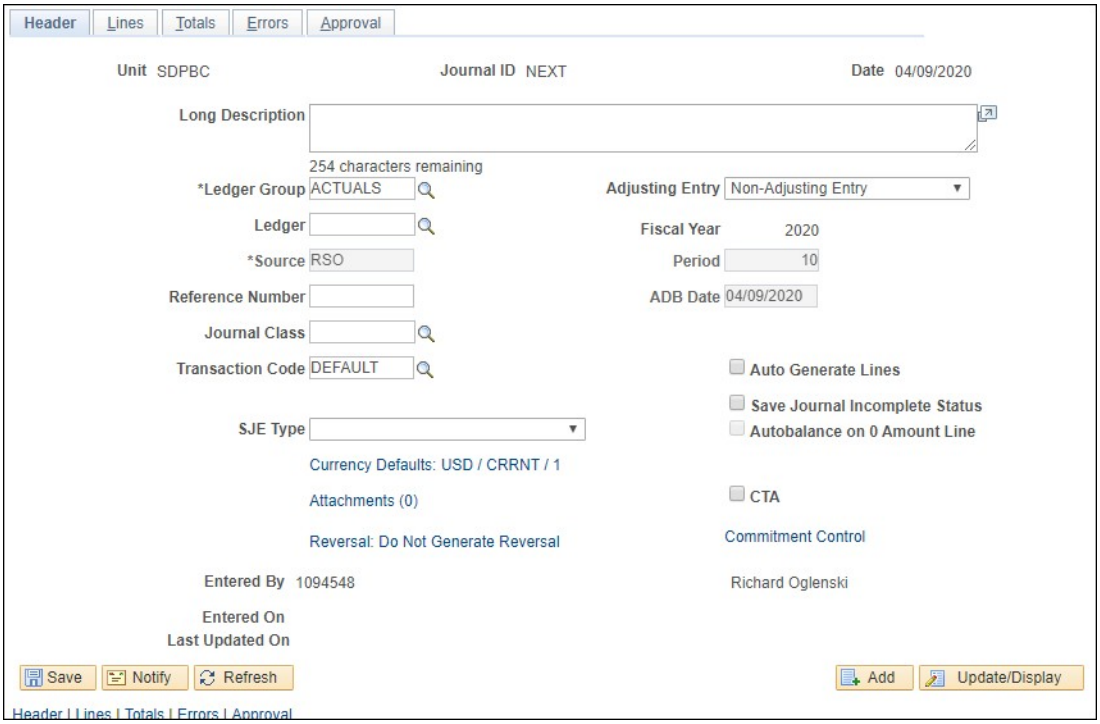
- Review must include but not be limited to the following areas:
  1. Reasonableness of purpose or objective of entries.
  2. Validity or appropriateness of PS general ledger (GL) accounts.
  3. Budget availability.
  4. Supporting Documentation validates the entry.

- PS Navigation – Log into FNPRD
  → Main Menu
  → General Ledger
  → Journals
  → Journal Entry
  → Create/Update Journal Entries

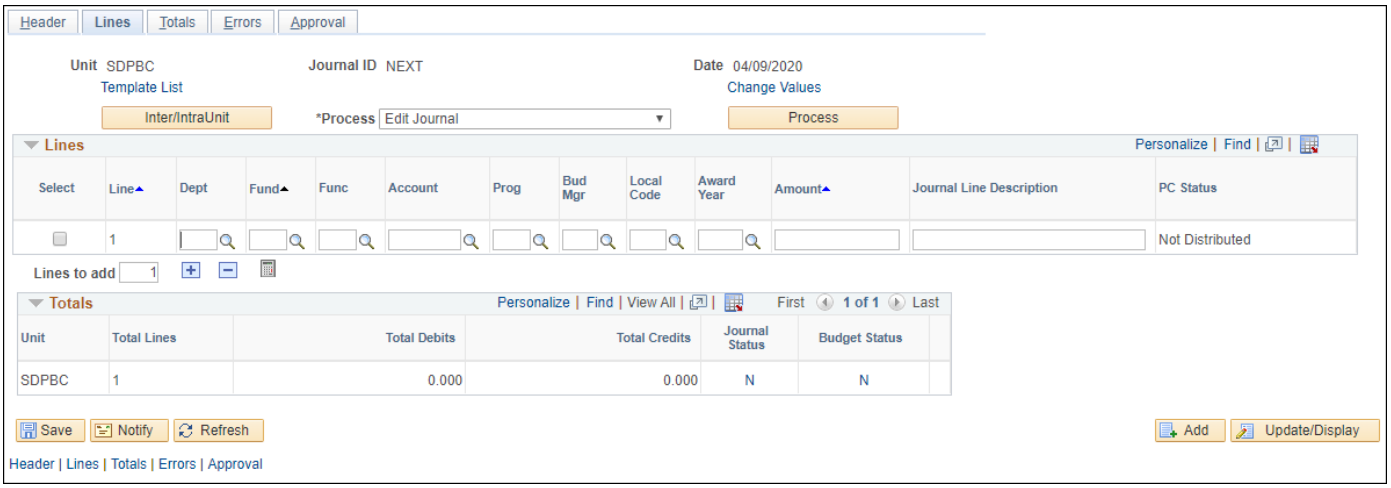


- Select *Find an Existing Value* if needing to work on a JE already assigned a JE #.

- Adjust the *Journal Date* as required and select *Add* if beginning a new JE (following screen shots based on this selection)



• Type in a description and select the *Lines* tab.

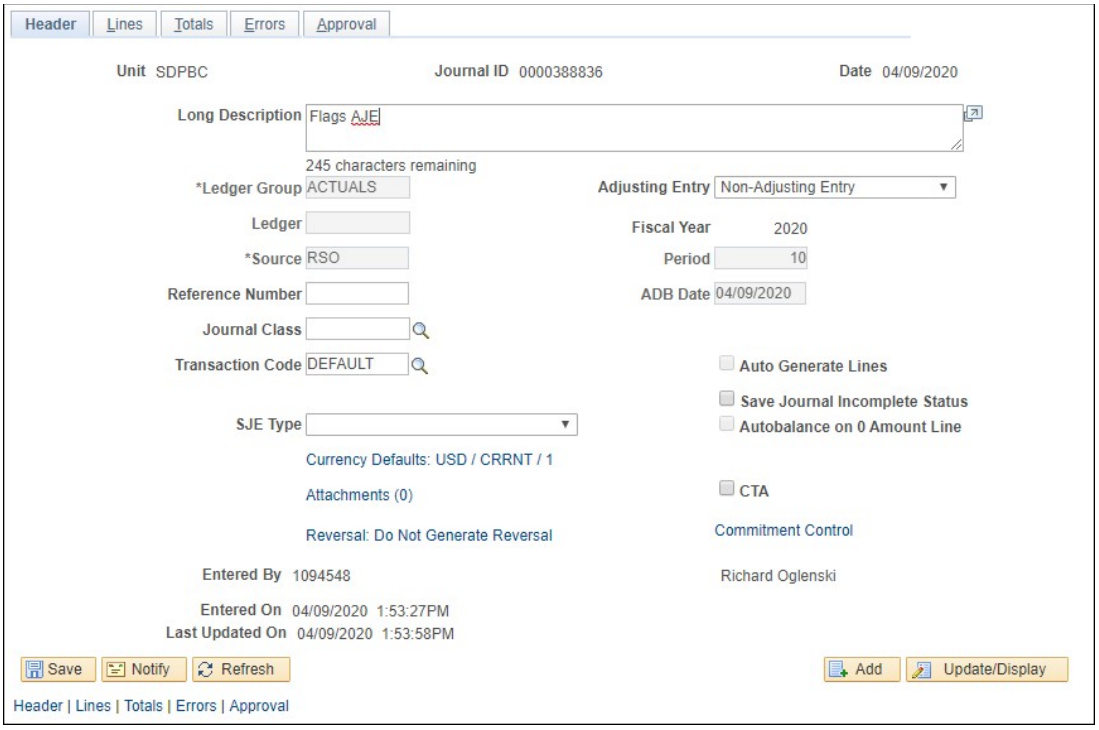


• Enter the funding strip values in Line 1 and add lines as necessary.

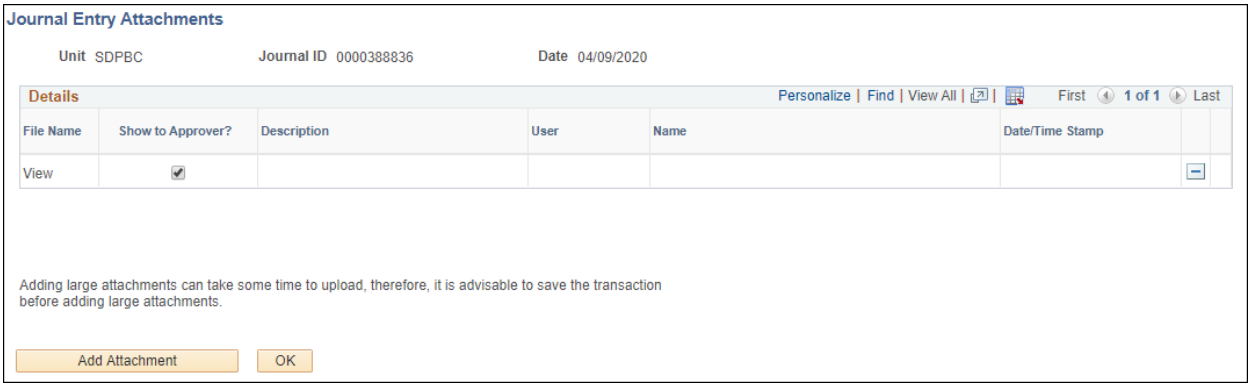
• Make sure *Edit Journal* is selected in the *Process* box and click on the *Process* button.

• The JE will be assigned a number and saved in the system.

• Click on the Header tab to attach supporting document(s)



- Click on *Attachments (0)*



- Click on *Add Attachment* and follow prompts. Click *OK* once the document(s) are attached and click on the *Lines* tab when taken back to the *Header* tab.

  Back up documentation must be scanned and attached to the JE before submitting the journal for review/approval. Every JE should have backup documentation to support the journal request.

Header | Lines | Totals | Errors | Approval

Unit SDPBC Journal ID 0000388836 Date 04/09/2020 Errors Only

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 10

Lines Personalize | Find |

Select	Line	Dept	Fund	Func	Account	Prog	Bud Mgr	Local Code	Award Year	Amount	Journal Line Description	PC Status
	1		4200		122001					5.000	Due From Other Agencies	Not Distributed
	2		4200		241201					-5.000	Deferred Rev-Cash Adv Grants	Not Distributed

Lines to add 1

Totals Personalize | Find | View All | First 1 of 1 Last

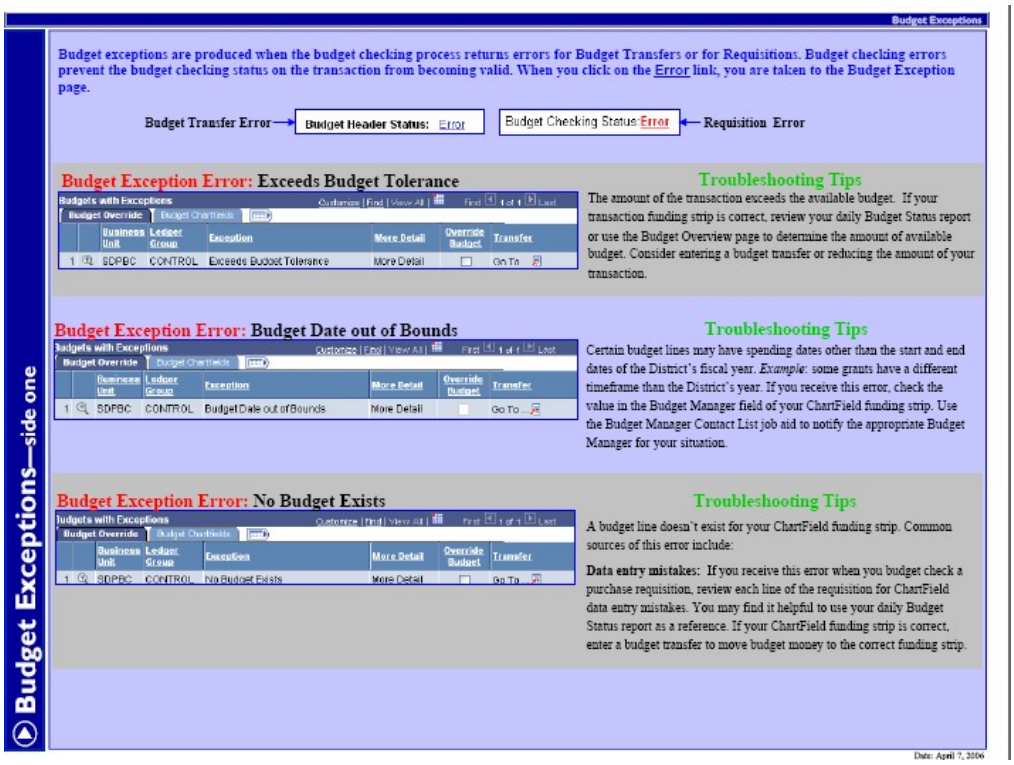
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
SDPBC	2	5.000	5.000	V	V

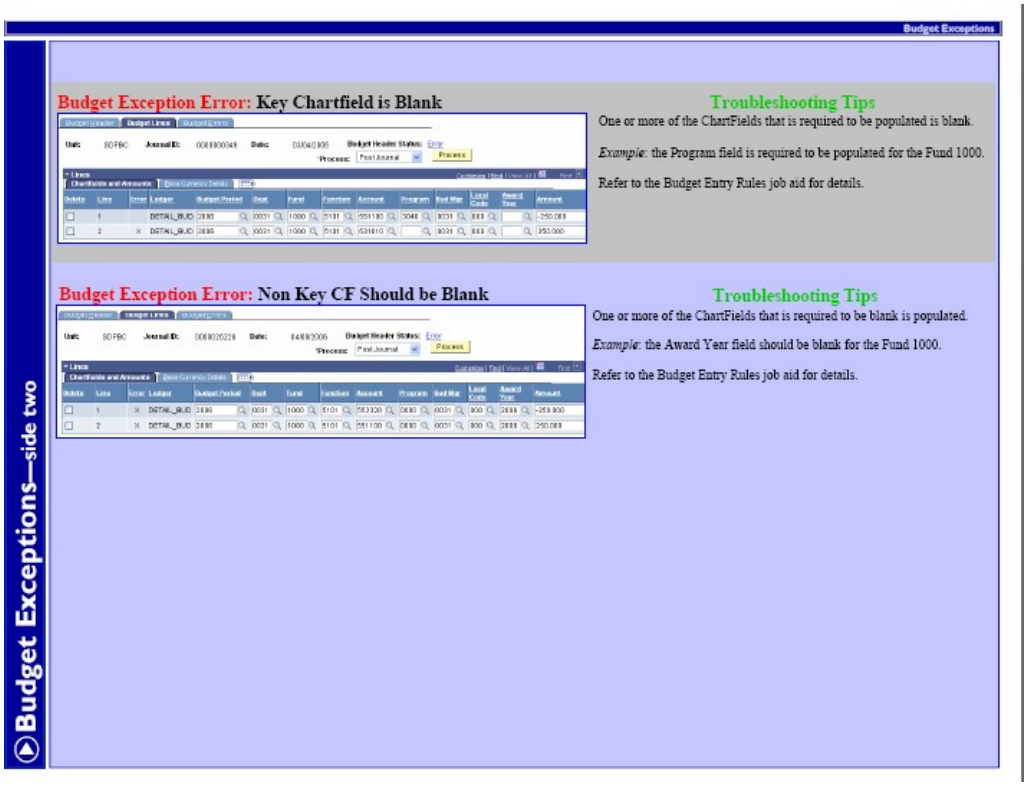
Save Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval

- Ensure *Journal Status* and *Budget Status* shows *V* for Validated. If either item shows an *E* for Error, click on the letter *E* to get a description of the error to be corrected.

- The following are the most common journal entry errors along with troubleshooting tips.



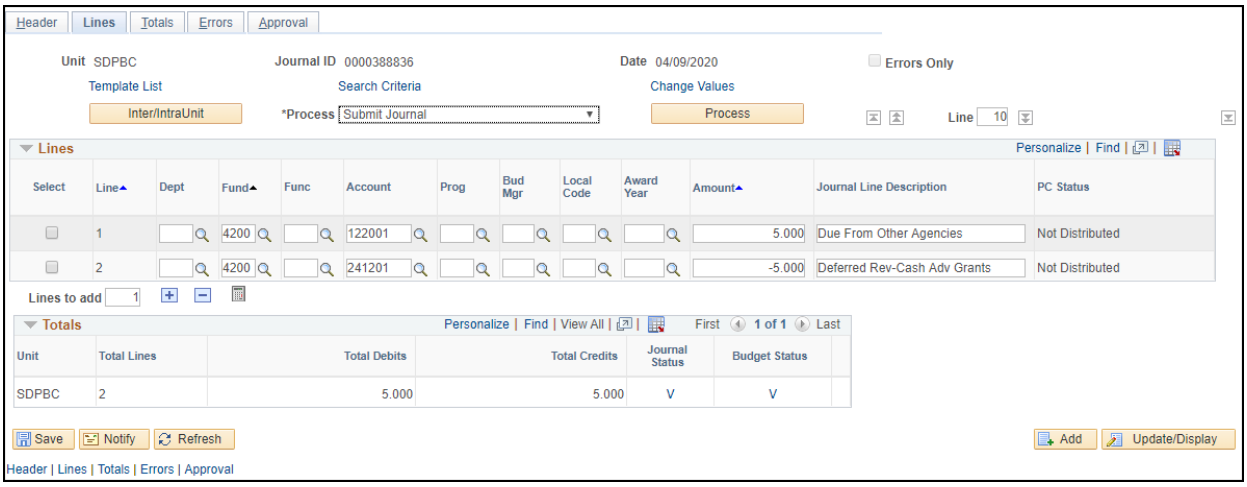


The majority of the grant budgets are set up by the Budget Department strictly based on the grant budget narratives (approved by FDOE) and submitted to the Budget Department by the grant manager.

Other grants budgets are set up when the Budget Department gets notification (with a budget attached) of a new grant. Only the Budget Department has the access to correct any budget errors, whether it is creating budget lines or correcting “Exceeds Budget Tolerance” by moving budget funds.

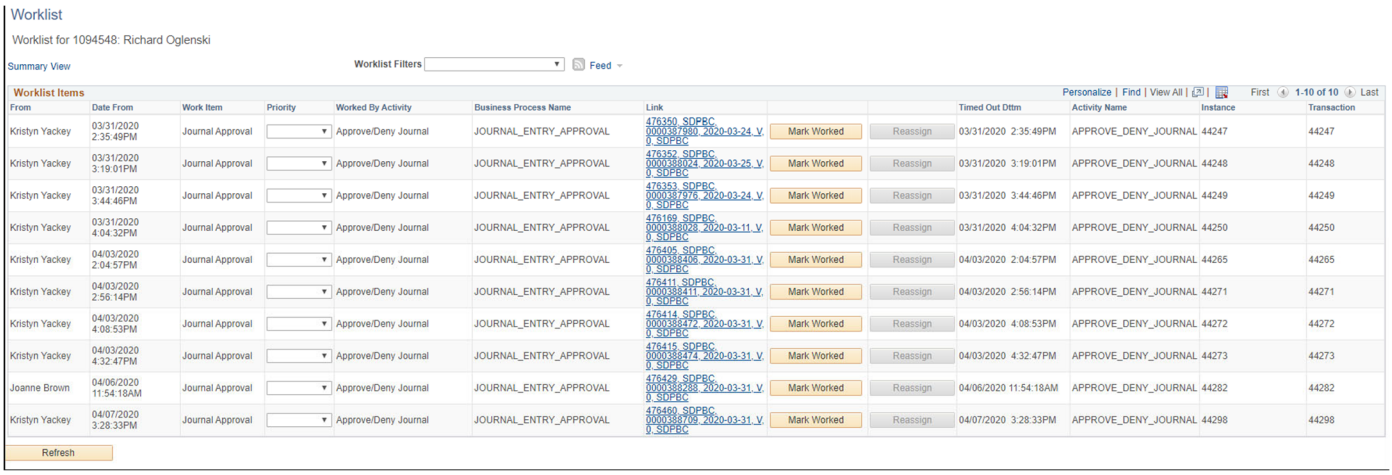
The grant accountant should notify the Budget Department or the person who submitted the JE request when encountering budget exception errors and they will tell you when they have fixed the error.

Once the Journal Entry does not display any budget errors and it is validated, the entry will be ready to be submitted for approval and then to be POSTED.



• Select *Submit Journal* from the **Process* drop down menu and click on the *Process* button.

The approver will receive an email that a JE needs to be approved and will be added to the approver's Worklist at Main Menu → Worklist → Worklist Details.



Once reviewed, there are three options – Approve, Deny, or Recycle

<u>For a JE That Can Be Approved</u>
Go to the *Lines* tab and select *Submit Journal* and click on the *Process* Button. If the JE debits and credits equal or exceed $25,000, the next level of approval will receive an email and the JE will be added to their Worklist.

If the JE is less than $25,000, the preparer will receive an email that the entry is approved and ready to be posted. The Grant Accounting Manager or Grant Accounting Supervisor will normally post the JE immediately after approving it. The grant accountant who submitted the JE should check the JE to make sure it was posted.

<u>If the JE needs to be "**Recycled"** (something to be fixed)</u>
Go to the *Approval* tab, click on the *Approval Action* drop down and select *Recycle* – a comment must be added for the preparer to know what needs to be fixed.

Then return to the *Lines* tab, select *Submit Journal* and click on the *Process* button. The comments will appear in an email that will be sent to the preparer with a copy to the reviewer. The preparer can then change the Journal and go through the steps again for approval. This option is normally not used, if ever.

For a JE that needs to be "**Denied"**
Click *Deny* under *Approval Action* and add comments to let the preparer know why the entry is denied. Return to the *Lines* tab, select *Submit Journal* and click on the *Process* button. The comments will appear in the email that will be sent to the preparer with a copy to the reviewer. Preparer will then take appropriate action based on the comments and re-submit the journal for approval.

1.9

Journal Uploads

Spreadsheet Upload

The PeopleSoft Spreadsheet Journal Import feature facilitates rapid data entry using Microsoft Excel. Using the spreadsheet streamlines journal processing and simplifies journal data entry by saving time entering JE's into PeopleSoft with many lines. The interface provides an easy-to-follow menu for entering data, specifying defaults and choosing import options.

Steps

1. Set up the JE in Excel. All fields should be formatted as Text except for amounts that should be formatted as numbers.

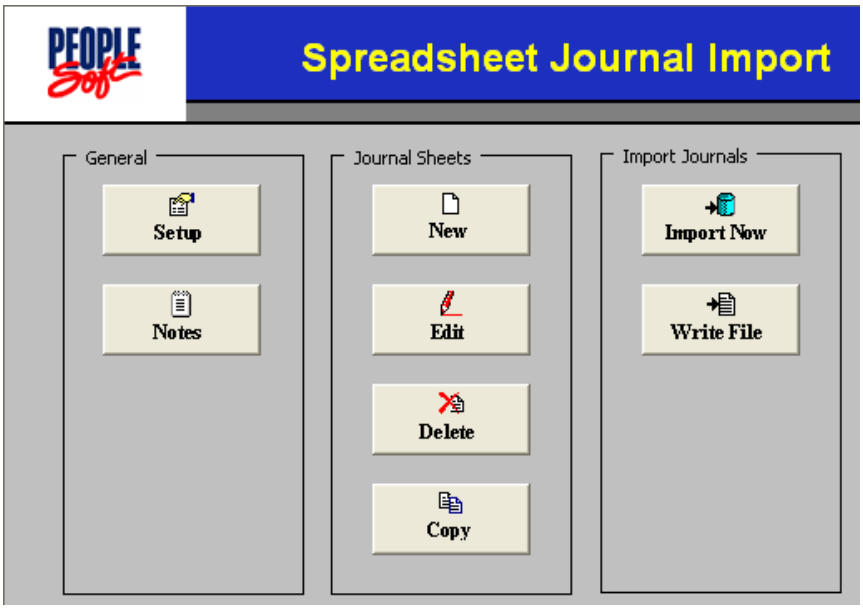
2. Open the Excel file located at Z:\\GRANTS\JE Upload to PS\PS BLANK TEMPLATE.xls

3. JE columns Department thru Amount – Copy the information from the JE excel file to the appropriate columns in the PS BLANK TEMPLATE.xls file using "Paste Values".

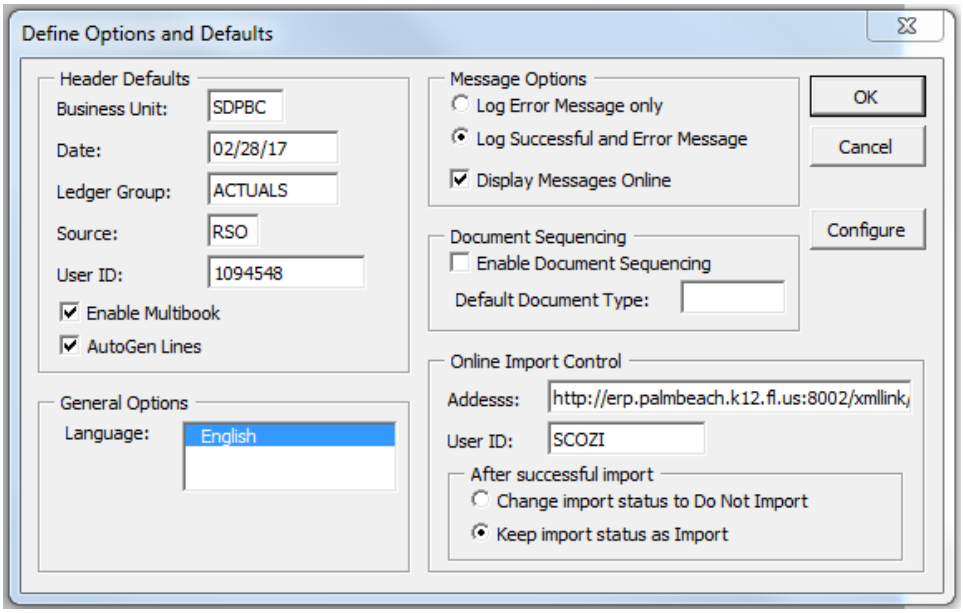
4. Open the Excel file located at Z:\\GRANTS\JE Upload to PS\PS UPLOAD TEMPLATE.xls

5. Click on the "Enable Content" button if displayed and click to make it a Trusted Document.

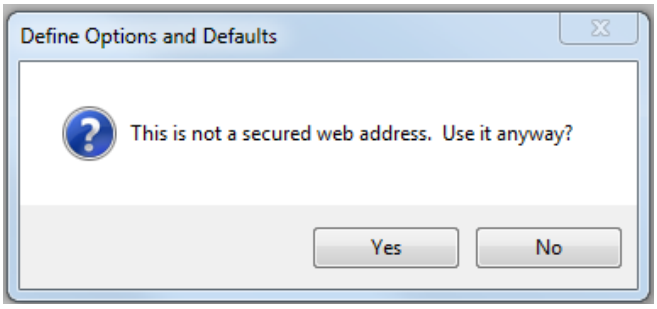
6. Click on the General "Setup" button.



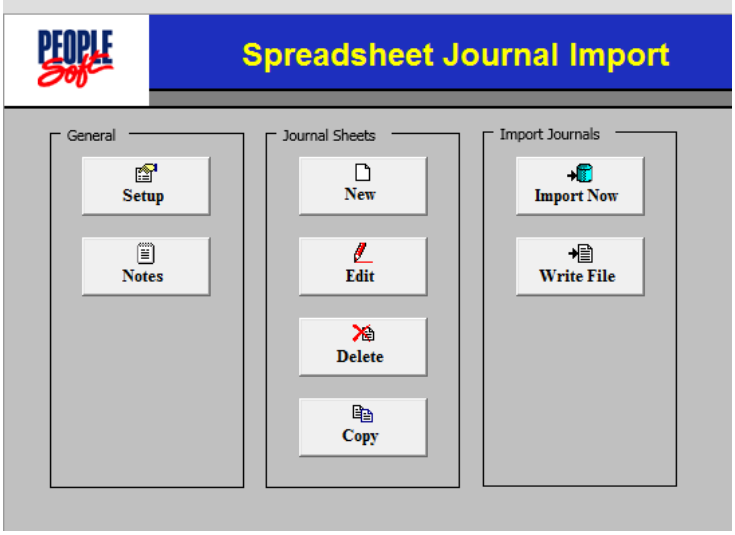
7. Change Date, Source (your initials) User ID (your PS User ID) and click the OK button.



8. Click the Yes button when asked “This is not a secured web address. Use it anyway?”

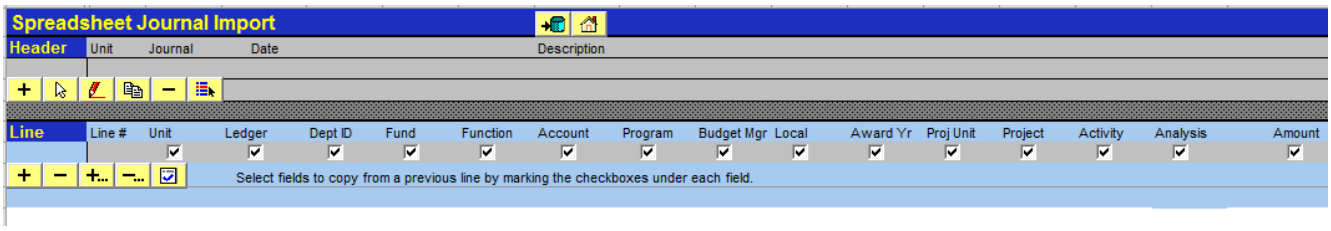


9. Click the Journal Sheets “New” button

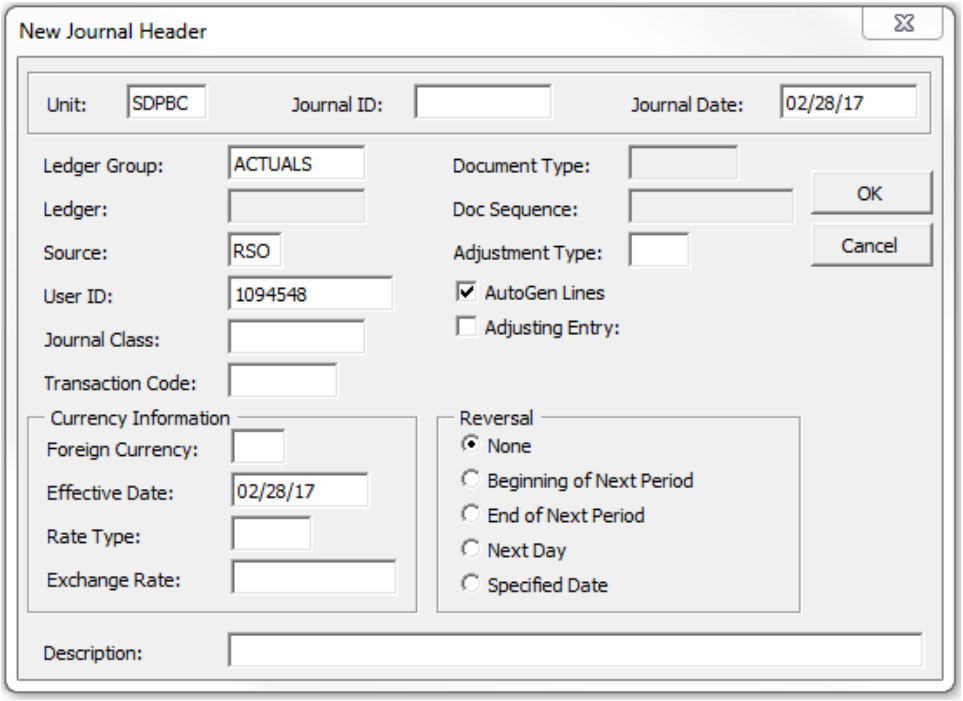


10. Type in a name for the JE, make a note of the name used and click the “OK” button.

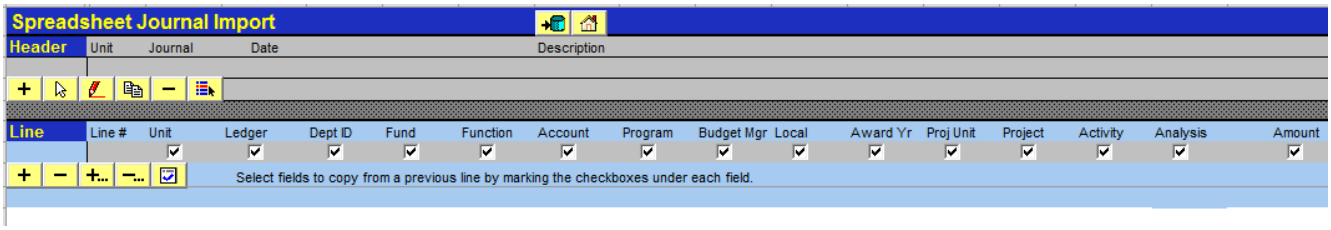
11. Beginning in the upper left corner, click on the first “+” sign



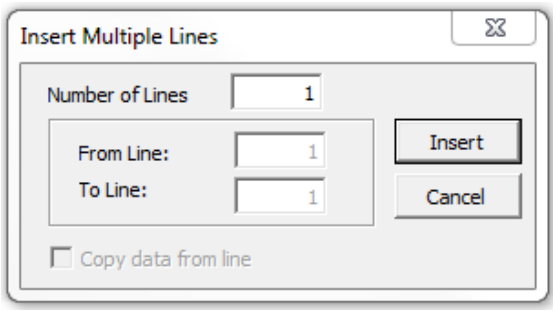
12. Type the JE name created in step 10 above in the Journal ID: box, type a description for the JE in the Description: box at the bottom and click the “OK” button.



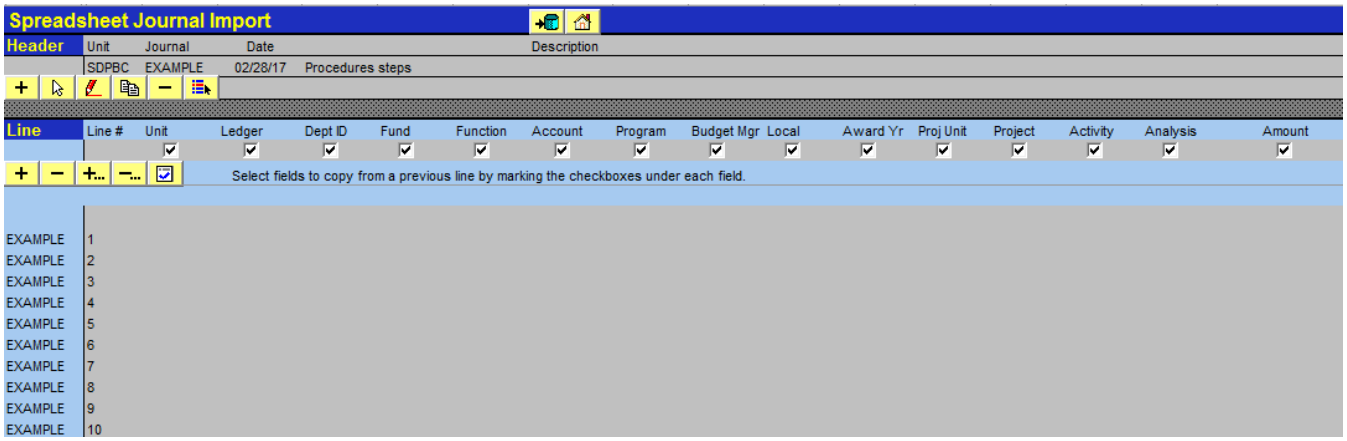
13. Beginning in the upper left corner, click on the third "+" sign



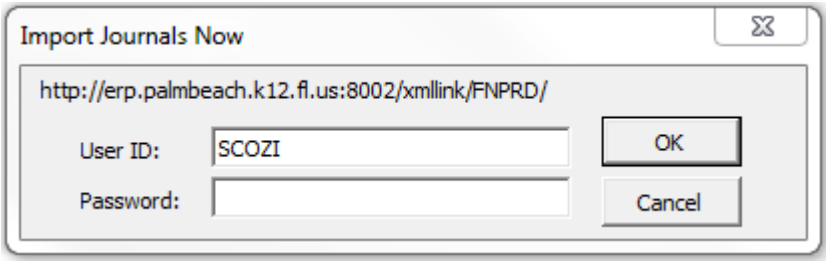
14. Type the appropriate # in the Number of Lines box and click the "Insert" button



15. Copy the information from the PS BLANK TEMPLATE.xls file (Step 3 above) to the PS UPLOAD TEMPLATE.xls file as follows.
    - First copy the columns from “BU” to “Award YR” and paste to the columns “Unit” to “Award Yr”
    - Second copy the “AMOUNT” column and paste to the “Amount” column.
    - Click on the “→ “ button at the top



16. Type your PeopleSoft User ID and Password in the appropriate boxes and click the “OK” button.



17. Go to PeopleSoft and find the journal entry using the Journal ID assigned and the date. Proceed to edit and process the journal entry.

18. Submit the JE for approval after eliminating any errors.

1.10

Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards

The Office of Management and Budget (OMB) streamlined the Federal government's guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Final Regulations on this guidance were published December 26, 2014 and apply to all new awards and incremental funding made on or after December 26, 2014. This final guidance streamlines and consolidates the guidance previously contained in OMB Circulars A-87 and A-133 into a format that aims to improve both the clarity and accessibility. This final guidance is located in Title 2 of the Code of Federal Regulations.

Compliance Requirements

OMB Circular A-133 and 2 CFR part 200, Subpart F

The Single Audit Act of 1984 established requirements for audits of States, local governments, and Indian Tribal governments that administer Federal financial assistance programs. In 1990, the Office of Management and Budget (OMB) issued Circular A-133 to provide implementing guidance. Appendix B to Circular A-133 is known as the "Compliance Supplement". The Compliance Supplement serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of an audit. The current Compliance Supplement can be found at https://www.whitehouse.gov/omb/information-for-agencies/circulars/

Auditors shall consider the compliance requirements and related audit objectives in Part 3 and Part 4 or 5 (for programs included in the compliance Supplement) in every audit conducted under OMB Circular A-133 or 2 CFR part 200, Subpart F, with the exception of program-specific audits performed in accordance with a Federal agency's program-specific audit guide (see Appendix VI to the Supplement). In making a determination not to test a compliance requirement, the auditor must conclude that the requirement either does not apply to the particular non-Federal entity or that noncompliance with the requirement could not have a direct and material effect on a major program (e.g., the auditor would not be expected to test Procurement if the non-Federal entity charges only small amounts of purchases to a major program). The descriptions of the compliance requirements in Parts 3, 4, and 5 generally are a summary of the actual compliance requirements. The auditor must refer to the referenced citations to laws and regulations for the complete statement of the compliance requirements.

A. Activities Allowed or Unallowed

The specific requirements for activities allowed or un-allowed are unique to each Federal program and are found in the laws, regulations (2 CFR Part 200, subpart E-cost principles), and the provisions of the contract or grant agreements pertaining to the program. The specific requirements of the governing statutes and regulations are also included in Part 4 – Agency Program Requirements or Part 5 – Clusters of Programs, as applicable. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program. See Allowable Costs below.

The District's grant managers are responsible for ensuring compliance and only charging to their grant allowable activities/costs. They evaluate and monitor the district's compliance with statutes, regulations and terms of the federal award. They do this by reviewing the regulations and grant agreements and working closely with the grantors (i.e. USDOE and FDOE). Prompt action is taken when instances of noncompliance are identified (i.e. unallowed costs are moved out of the federal award). The grant managers, along with the District's grant accounting staff, are aware that all costs must be:

1. Necessary, Reasonable and Allocable
2. Conform with federal law and grant terms
3. Consistent with state and local policies
4. Consistently treated
5. In accordance with Generally Accepted Accounting Principles (GAAP)
6. Not included as match
7. Net of applicable credits
8. Adequately documented

In addition, the budget department, in conjunction with the grant accountants, reviews the grant award letter and contract in order to identify any unallowed activities/costs and to ensure compliance with this provision. Grant funds are identified and separated into special revenue funds. A budget is prepared annually by the Grant Managers and approved by the agency awarding the grant. The budgets are put into a file format that allows the budget department to upload into PeopleSoft. Expenditures are limited by the system (PeopleSoft) to the amount budgeted.

B. Allowable Costs/Cost Principles

The following OMB cost principles circular prescribes the cost accounting policies associated with the administration of Federal awards. See also (2 CFR Part 200, subpart E-cost principles). The costs principles applicable to a non-Federal entity apply to all Federal awards received by the entity regardless of whether the awards are received directly from the Federal government or indirectly through a pass-through entity.

OMB Circular A-87 and 2 CFR Part 200.420

OMB Circular A-87 (A-87) establishes principles and standards for determining allowable direct and indirect costs for Federal awards. Attachment B of A-87 lists the selected items of direct costs along with

a cursory description of their allowability. In addition, the Uniform Grants Guidance has 55 specific items of cost (2 CFR 200.420). The grants accounting - budget department is aware of this list and will review and consult with the grant managers for any items in question. In addition, Management uses the approved budget to track and control expenditures. This method reduces the opportunity for miscoding transactions. In addition, this ensures that funds are being used in an efficient and cost effective manner in carrying out the objectives of the grants.

Applicable Credits (2 CFR 200.406)

In accordance with 2 CFR 200.406, the District credits to the federal award as a cost reduction for "reduction-of-expenditure" type transactions. Examples of such transactions are purchase discounts, rebates or allowances, recoveries or indemnities on losses, refunds or rebates and/or adjustment of overpayments.

The indirect cost rate used by the District for the Federal through State and Federal Direct grants is the one approved and certified by the Comptroller of the Florida Department of Education. The District rate proposal is submitted to the Florida Department of Education every year. This report follows the instructions issued by the State of Florida Department of Education in conformity with the criteria in OMB Circular A-87. The certification states that only costs incurred by the District have been included in the application and that costs classified as indirect have not been used as direct costs.

The Certification states that the State approved rate will apply to all "eligible federally assisted programs as appropriate". Funds under the Special Revenue category may be eligible to charge indirect cost, such as those funds receiving Federal Direct and Federal Pass Thru grants. However, the Florida Department of Education made some exceptions to the approved rate based on individual grant requirements where applicable.

C. Cash Management

Non-Federal entities must establish written procedures to implement the requirements of 2 CFR section 200.305 (2 CFR section 200.302(b)(6)).

Non-Federal entities must minimize the time elapsing between the transfer of funds from the U.S. Treasury or pass-through entity and disbursement by the non-Federal entity for direct program or project costs and the proportionate share of allowable indirect costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means (2 CFR section 200.305(b)). The reimbursement payment method is the preferred payment method if (a) the non-Federal entity cannot the meet the requirements in 2 CFR section 200.305(b)(1) for advance payment, (b) the Federal awarding agency sets a specific condition for use of the reimbursement or (3) if requested by the non-Federal entity (2 CFR sections 200.305(b)(3) and 200.207)).

Pass-through entities must monitor cash drawdowns by their subrecipients to ensure that the time elapsing between the transfer of Federal funds to the subrecipient and their disbursement for program purposes is minimized as required by the applicable cash management requirements in the

Federal award to the recipient (2 CFR section 200.305(b)(1)). Interest earned on advances by local government grantees and sub-grantees is required to be submitted promptly, but at least quarterly, to the Federal agency. Up to $500 per year may be kept for administrative expenses (2 CFR section 200.305(b)(9)).

To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional Federal cash draws (2 CFR section 200.305(b)(5)).

The District obligates funds during the project period for which the funds were appropriated. The District adheres to all timelines for obligating funds and liquidations as indicated by the granting agency. While most of the District's grants qualify as "Cash-advance" grants, the District only request reimbursement (drawdown funds) *after* the expenditures are made (less liabilities) in order to avoid any interest earned on these advances. This method is also used for our sub-recipients. Most of the reimbursement requests are made weekly and are consolidated for all Federal awards made by the awarding agency. If the District were to receive Federal funds in advance, the interest would be tracked and remitted accordingly. All District advances are held in qualified public depositories pursuant to Chapter 280, Florida Statutes, the "Florida Security for Public Deposits Act." All district bank balances are fully insured or collateralized. The District utilizes separate and distinct funds for each grant and interest, if applicable, would be allocated accordingly. Any interest earned over $500 would be remitted back to the Federal agency. The District credits to the federal award as a cost reduction for "reduction-of-expenditure" type transactions and does not request reimbursement for program income.

The District's Accounts Payable system will automatically reject a request for disbursement if there is an insufficient balance in the budgeted line item**.** In addition, the FDOE's on-line cash request system (FLAGS) does not allow for cash requests in excess of the Award Amount. The Distributive Aid (cash report) is reconciled monthly by a Grant Accountant.

D. Davis Bacon Act

This compliance requirement has been removed under 2 CFR 200.

E. Eligibility

The specific requirements for applicant eligibility determined by the State are unique to each Federal program and are found in the laws, regulations, and the provisions of the contract or grant agreements pertaining to the program. For programs listed in the Compliance Supplement, these specific requirements are in Part 4 – Agency Program Requirements or Part 5 – Clusters of Programs, as applicable. This compliance requirement specifies the criteria for determining the individuals, groups of individuals, or sub-recipients that can participate in the program and the amounts for which they qualify.

F. Equipment and Real Property Management

Title to equipment acquired by a non-Federal entity with Federal awards vests with the non-Federal entity. Equipment means tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000 (2 CFR section 200.33. However, consistent with a non-Federal entity's policy, lower limits may be established.

The district's current policies and procedures for equipment and real property are located at: https://hub.palmbeachschools.org/financial_management/capital_assets

The District tracks all equipment with an acquisition cost of $1,000 or more. A physical inventory and reconciliation to property records are performed annually. When the equipment is no longer needed for federally funded programs, the non-federal entity shall request disposition instructions from the Federal awarding agency (if direct) or the pass-thru agency (if a sub-recipient). The District adheres to this requirement by contacting the appropriate agency for instructions relative to sales proceeds and/or transfer of title (retaining the property).

G. Matching, Level of Effort, Earmarking

The specific requirements for matching, level of effort, and earmarking are unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program. The grant managers are responsible for ensuring adherence to these requirements. In addition, the grant accountants are responsible for reviewing the award letters/contracts and identifying on the current grant sheet any matching requirement. The level of effort for the District is usually a stated percentage of time that a specified district employee must work on the grant. This is documented by the "level of effort" time and effort certifications maintained in the grants accounting department. The earmarking is monitored by the grant managers for adherence to the requirements (i.e. Title I, 1% parent involvement).

H. Period of Performance

Federal awards may specify a time-period during which the non-Federal entity may use the Federal funds. Where a funding period is specified, a non-Federal entity may charge to the award only costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency.

The District Grant Administrators are informed of the period of availability through the Project Award Notification and /or grant contract executed between the grantor agency and the School District and a copy is provided to all key personnel involved in the administration of the grant program. District Grant Managers and other key personnel, such as Accounting and Budget, associated with the grant program have the knowledge and experience for determining whether costs are eligible for reimbursement and in determining whether costs were spent within the period of availability. Grant Administrators are

responsive to instances of non-compliance, question costs related to period of availability requirements and are notified when charges are disallowed and transferred to their operating budget (fund 1200).

Finally, most of the District's federal grants are June 30 year-end grants and extensive training is provided and information is disseminated to grant managers, bookkeepers, and others responsible for ensuring costs are incurred within the period of availability and are accrued back if applicable to the proper period.

I. Procurement and Suspension and Debarment

Procurement

All non-Federal entities must follow the procurement standards in 2 CFR section 200.318 through 200.326

The District Purchasing Department has written policies, which incorporate Florida statutes and Federal requirements located at https://hub.palmbeachschools.org/all_employees/purchasing. The purchasing manual and board policy contain guidelines for conflict of interest policies such as requiring a minimum of three bids and selecting the lowest responsible bidder. Procurement duties and responsibilities are communicated to employees through the Purchasing Manual, management directives, and training workshops (offered several times a year). The Internal Audit Department periodically reviews procurement activities to determine adherence to policies.

Suspension and Debarment

Non-Federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed $25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions (i.e., sub-awards to sub-recipients), irrespective of award amount, are considered covered transactions.

The purchasing department monitors the debarment report distributed by the State of Florida. Purchasing agents are very familiar with debarred/suspended vendors, and maintain a list against which purchase orders are checked to ensure compliance. The Purchasing department programs the status of vendors added to or removed from the vendor list, in order to ensure that the District does not make purchases from debarred or suspended vendors.

J. Program Income

Program income is gross income earned by a non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance (unless there is a requirement for disposition of program income after the end of the period of performance as provided in 2 CFR section 200.307(f)). If authorized by Federal regulations or the Federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provide those costs have not been charged to the Federal award (2 CFR section 200.307b (b)). Program

income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement and payments of principal and interest on loans made with grant funds. Except as otherwise provided in the Federal awarding agency regulations or terms and conditions of the award, program income does not include interest on grant funds (covered under "Cash Management"), rebates, credits, discounts, refunds, etc. (covered under "Allowable Costs/Cost Principles"), or interest earned on any of them (covered under "Cash Management"). Program income does not include the proceeds from the sale of equipment or real property (covered under "Equipment and Real Property Management"). Program income may be used in one of three methods: deducted from total allowable costs, added to the Federal award, or used to meet matching requirements. The District adds program income to the Federal award for its Adult Ed program grants. There are no other grants which generate program income. Unless specified in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays. Unless Federal awarding agency regulations or the terms and conditions of the award specify otherwise, non-Federal entities have no obligation to the Federal Government regarding program income earned after the end of the grant period.

K. Real Property Acquisition and Relocation Assistance

This compliance requirement has been removed under 2 CFR 200.

L. Reporting

Recipients must use the standard financial reporting forms or such other forms as may be authorized by OMB (approval is indicated by an OMB paperwork control number on the form). These other forms may include financial, performance, and special reporting. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the Federal awarding agency. The reporting requirements for sub-recipients are as specified by the pass-through entity. In many cases, these will be the same as or similar to the following requirements for direct recipients.

For Financial Reporting for the Federal direct grants from the HHS and the DOJ, the District uses the *Federal Financial Report FFR-425 and 425A*. Electronic versions of these standard forms are located on the GSA Internet page, https://www.gsa.gov/forms.

For Financial Reporting for the DOE direct grants, the district uses the *Annual Report Form ED 525B (sections 8 and 9)* For the Federal Pass thru grants, the majority of the grants use the FDOE FA-399 or FA-499. All of the financial reporting is prepared by grant accounting - budget department.

District grant managers are responsible for all performance reporting requirements. Recipients shall submit performance reports at least annually but not more frequently than quarterly. These reports generally contain brief information of the following types:

1. A comparison of actual accomplishments with the goals and objectives established for the period.
2. Reasons why the established goals were not met, if appropriate.
3. Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Most of the District's grants do not have any special reporting requirements.

M. Sub-recipient Monitoring

A pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); (2) all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

- *Evaluate Risk* – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following:

    1. The subrecipient's prior experience with the same or similar subawards;

    2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;

    3. Whether the subrecipient has new personnel or new or substantially changed systems; and

    4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

- *Monitor* – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:

    1. Reviewing financial and programmatic (performance and special reports) required by the PTE.

    2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means.

3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.

Currently the District does have sub-recipients. The District classifies Charter Schools as sub-recipients. The District passes through to the Charter Schools federal monies mainly for Title 1 and IDEA. Monitoring of the Charter school sub-recipients is performed by the budget department. They have regular contact with the Charter Schools and monitor compliance with required benchmarks and monitor the charter schools for financial stability. They also follow up with any audit deficiencies and audit findings. The District has several other grants with pass-thru to sub-recipients. The Budget Department does the Federal Grant notifications, via the Charter Schools Budget Services website, on a detailed spreadsheet, each sub-recipients total allocation and the CFDA number, and that they may be subject to the Florida Single Audit and other appropriate information.

N. Special Tests and Provisions

The specific requirements for Special Tests and Provisions are unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program. For programs listed in the Compliance Supplement, the compliance requirements, audit objectives, and suggested audit procedures for Special Tests and Provisions are in Part 4 – Agency Program Requirements or Part 5 – Clusters of Programs. For programs not listed in the Compliance Supplement, review the program's contract, grant agreements and referenced laws and regulations to identify the compliance requirements that could have a direct and material effect on a major program.

The District's grant managers are responsible for ensuring compliance with any special provisions of their particular grant. In addition, the budget department, in conjunction with the grant accountants, reviews the grant award letter and contract in order to identify any special provisions and to ensure compliance with these provisions.

1.11

Year-End Grant Cut-off Procedures

Requisition Tree Explanation

The requisition tree named **PBF_FUND_CUTOFF_DT** (Requisition Fund Cutoff Dates) needs to be updated annually. The purpose of this tree is to block requisitions from being entered after certain cut-off dates. Purchasing needs to make sure that the PeopleSoft requisition process "looks" at this tree.

Per Mike Kelly (Specialist in the IT-Enterprise Applications Department), there can only be one (1) cut-off date for grants and all other funds (i.e., General Fund, Debt Services, Capital Projects) that end on 06/30/25 and one cut-off date for those grants that continue after 06/30/25.

For grants and all other funds ending 06/30/25, the latest cut-off date is 05/02/25. For grants ending after 06/30/25, the latest date is 06/06/25.

Purchasing will develop code within PeopleSoft to block any and all "Special Request" requisitions.

- Year-End Procedures for Grants with an End Date of 6/30/25

1) Current Year Requisitions – The last day to enter and approve Special Request requisitions is 04/25/25. The last day to enter and approve Marketplace requisitions is 05/02/25.

2) Current Year Purchase Orders (Special Request & Marketplace) – Final day to ensure requisitions have become PO's - 05/02/25

3) Current Year Warehouse Requisitions - Last day to enter and approve - 05/23/25

4) Current Year P-card – Final day to use P-card to ensure recording in FY25 - 06/06/25 (this allows 3-4 business days for transactions to post by June 26th)

5) Current Year Travel – Final day to submit JUNE travel claims for FY25 - 07/09/25

6) Current Year Invoices – Final day to ensure all FY invoices have been processed by Accounts Payable - 07/18/25

7) Current Year Requisitions, Purchase Orders – First day to start 07/03/25 (or when new AY26 grant budgets are set up)

- Year-End Procedures for Grants that Cross Fiscal Years

1) Current Year Requisitions (Special Request) – Last day to enter and approve - 04/25/25

2) Current Year Purchase Orders (Special Request) – Final day to ensure special request requisitions have become PO's - 05/12/25

3) Current Year Warehouse & Marketplace Requisitions – Last day to enter and approve – 06/06/25

4) Current Year P-card – Final day to use P-card to ensure recording in FY25 - 06/06/25 (this allows 3-4 business days for transactions to post by June 26th)

5) Current Year Travel – Final day to submit June travel claims for FY25 - 07/09/25

6) Current Year Invoices – Final day to ensure all FY invoices have been processed by Accounts Payable – 07/18/25

7) Current Year Requisitions, Purchase Orders – When budgets become available, probably around Mid-September for grants that cross fiscal years. Advance carryovers may be requested for a portion of the funding. Requests should be forwarded to the Budget Department Analyst responsible for grant budgets (Lisbet Lemes in FY25).

If a grant does not end June 30th, adherence to the above deadlines is imperative. Schools and departments must plan ahead and any Special Request items or services needed for May through August should be ordered by April 28th. Only emergency special request PO's will be issued after the April 28th deadline. Access to grant funds will still be available if the grant extends beyond June 30th, but a Special Request Purchase order cannot be generated until rollover budgets become available. Orders from the Warehouse and Marketplace can be made through 06/06/25. For P-card purchases to be posted in FY25, the purchase should be charged by 06/06/25 (to ensure making the June 26th POSTING date deadline). Note that any P-card charge after 06/06/25 may post to FY26.

2.1

Forms DOE 399, 499 and 599 Preparation Procedures

Form Number	Form Name	Purpose
DOE 399	Project Disbursement Report	Project recipient detail of expenditures for all projects, state and federal, with the exception of the Adult Education and the Adult and Youth Migrant Program
DOE 499	Project Disbursement Report	Project recipient detail of expenditures for the Adult Education Program
DOE 599	Project Disbursement Report	Project recipient detail of expenditures for the Adult and Youth Migrant Program

The District primarily uses the FDOE Form DOE 399. We have two Adult Education grants which require the FDOE Form DOE 499. We do not currently have any grants requiring the FDOE Form DOE 599.

The District does NOT charge Indirect cost on any sub-recipient payments (Account 5397% - except in the case of certain ESSER or GEER grants) or capital assets items (Account 56%).

The DOE 399 is prepared based on major functions and object/account roll-ups. The major function roll-ups are 5xxx, 61xx, 62xx, 63xx, 64xx, 65xx, 71xx, 72xx, 73xx, 74xx, 75xx, 76xx, 77xx, 78xx, 79xx, 81xx, 82xx and 91xx. The major object/accounts roll-ups are 1xx, 2xx, 3xx, 4xx, 5xx, 6xx and 7xx (discounting the digit 5 at the beginning of the G/L expense accounts).

The due date is the 20th day of the 2nd subsequent month after the grant ends (i.e., June 30th grant end date, the DOE-399 is due August 20).

The following instructions pertain to all three forms, but reference the most often prepared form, DOE 399.

1. Preparation before generating the Form DOE 399 (please see the following file as an example, including formatting of the file, for the following steps in preparing the DOE 399)
   a. Run a G/L inquiry in PeopleSoft for the specific fund and AY. If the reporting period crosses FY's run an inquiry for the appropriate periods in each FY. Criteria to Sum by should be Fund – 4xxx, Function - %, Account - 5% and AY - 20xx
   b. Download the inquiry results into Excel and name the tab *GL by FY*.
      1) Sort the information by FY-A/C-Period.
      2) Calculate totals for each FY for Total Expenses, Indirect Costs – A/C 579400, Charter Schools – A/C 539700 and Capital Outlay – A/C 56XXXX
   c. Open the Excel file Z:\GRANTS\FA399s\!DOE 399 Indirect Cost Calc Template.xlsx
      1) Copy the tab in this file to the Excel file created in Step 1.b. above
      2) Change the information in Red font as appropriate for the Fund and AY you are working on
      3) Insert the totals generated in 1.b.2) above into the appropriate cells with Blue font and investigate any differences greater than +/- $0.01 between booked and calculated indirect cost.
   d. Insert a new tab in the Excel file and name it *GL by 399 Lines*
      1) Copy the inquiry results from the GL by FY tab and sort by Function, Account, FY and Period.
      2) Insert a subtotal for each change in the second digit of the A/C number. Label each subtotal for the Function and Object (2nd digit of the A/C number) to match those that will appear in the DOE 399.
   e. Open the Excel file Z:\GRANTS\FA399s\!DOE 399 Budget Template.xls
      1) Copy the tab in this file to the Excel file created in Step 1.b. above
      2) Change the information in Red font as appropriate for the Fund and AY you are working on
      3) Delete any amounts in Black font, totals should be zero
      4) Obtain copies of grant form DOE 101 (Florida Department of Education Budget Description Form - Original Award Letter) & any form DOE 151 (Florida Department of Education Budget Amendment Narrative Form) "Amendments"
      5) Using the DOE 101 and DOE 151 budget narratives, calculate the state approved budget for each Function/Object code combination, or line, on the DOE 399
   f. Print a hard copy of each of the four tabs created in Step 1

2. Generate Form DOE 399
   a. Log into nVision – Click on *Open Layout* – Select Z:\Grants\Drills.Nvsion\DOE 399 Rev 2015-06.xnv
   b. Change the fund # at the end of the formula at cell E1 - Ensure AY is set to proper year within the formula
   c. Double click on cell E1
      1) Select the *Source* tab in the pop-up box
      2) In the *Time Spans* box in the lower left type *BUD* and click on the *?*
      3) Select *BUDPYROLL* and click on *OK* if the AY crosses FY's and the end of month date for the report to be run is in the 2nd FY of the AY
         OR
         Select *BUD_YTD* and click on *OK* if AY is within a single FY or the end of month date for the report to be run is in the 1st FY of an AY that crosses FYs
      4) Click on *Apply* and then click on *OK*

d. Change the fund # at the end of the formula at cell F1 - Ensure AY is set to proper year within the formula
e. Double click on cell F1
   1) Select the *Source* tab in the pop-up box
   2) In the *Time Spans* box in the lower left type *LIFE* and click on the *?*
   3) Select *LIFEDATE* and click on *OK* (Select *LIFEDATE* whether AY crosses FY's or is within a single FY)
   4) Click on *Apply* and then click on *OK*
f. Click on *Add-ins* in the top menu bar, click on *nVision*ˇ in the *More Commands* menu box near the top left of the page and select *Report Request* from the drop-down menu.
g. Fill in *Request Name*, *Report Title*, *Requesting Business Unit* and *Specify* the end of month date for the report and click the *Run* button
h. Rename the tab with the DOE 399 report as *DOE 399*
i. Copy the four tabs in the Excel file generated in Step 1 to this new file with the DOE 399 report
j. Save the file to Z:\GRANTS\FA399s\FY202X\
   1) The Excel file preparing the DOE 399 should be named
      4xxx-xx – 202x-xx-xx – A – "Interim" or "Final" – Initials.xlsx
   2) The unsigned/signed (signed form file replaces unsigned form file) DOE 399 should be named
      4xxx-xx – 202x-xx-xx – B – "Interim" or "Final" – Initials.pdf
   3) The audited DOE 399 returned by the FDOE should be named
      4xxx-xx – 202x-xx-xx – C – Final – DOE – Initials.pdf
k. On the *DOE 399* tab, hide column A, row 1 and all the rows with information after the certification signature at the end of the report
l. Determine the Total Disbursements in the DOE 399 equal the total expenses in the tab named *GL by 399 Lines*
m. Make sure Total Disbursements on each line of the DOE 399 equal each subtotal on the tab named *GL by 399 Lines*
n. On the Form DOE 399, insert budget amounts in the appropriate lines from the tab named 101 Budget Changes, overwriting budget amounts generated by PeopleSoft when the nVision report was run
o. If the AY covers two FY's, insert an additional line for indirect cost and show the amount of indirect cost booked each year on the two lines. Change the *Description of Disbursement* to show the FY and the indirect cost rate % on each line. Split the indirect cost budget amount to cover the two indirect cost disbursement amounts so there is not a negative amount in the *Undisbursed Balance* column for either FY.
p. Be sure to split *Payments subrecipients-Charter School* (Object code 300) from *Purchased services* (also Object code 300)
q. Hide rows in the report with no value in columns E, F, G **and** H
r. Fill in the required information in the boxes at the upper left and upper right corners of the form and place an X in the *Interim Report* or *Final Report* check box
s. Print a hard copy for the DOE 399 and save a pdf copy of the DOE 399 to Z:\GRANTS\FA399s\FY202X\4xxx-xx – 202x-xx-xx – B – "Interim" or "Final" – Initials.pdf

3. Grant Trial Balance
   a. Log into nVision - "Open Layout" - Z:\Grants\Drills.Nvsion\Grant Trial Balance.xnv
   b. Click on Add-Ins - nVision - Report Request
   c. Fill in Request Name, Report Title, Requesting Business Unit, and Specify the end of month date and click the Run button
   d. Verify assets equal liabilities and revenues equal expenses and investigate any differences
   e. Print the grant trial balance report with just the fund you are working on

4. Grant Budget Balance
   a. Log into nVision - "Open Layout" - Z:\Grants\Drills.Nvsion\Grant Budget Balance.xnv
   b. Click on Add-Ins - nVision - Report Request
   c. Fill in Request Name, Report Title, Requesting Business Unit, and Specify the end of month date and click the Run button
   d. For the fund you are working with, verify the "Remaining Expenditure" amount in column H is equal to the total Remaining Expenditures on the DOE 399 report. Investigate any differences
   e. Print the grant budget balance report with just the fund you are working on

5. Paperclip the DOE 399, the two general ledger inquiries, the indirect cost spreadsheet, the 101 budget changes spreadsheet, the Grant Trial Balance and the Grant Budget Balance to the grant file folder and give to the Grant Accounting Manager for review

6. Upon return of the signed and dated DOE 399
   a. Scan the DOE 399 in color and save the scanned copy to Z:\GRANTS\FA399s\FY202X\4xxx-xx – 202x-xx-xx – B – “Interim” or “Final” – Initials.pdf, over writing the unsigned copy saved in Step 2.s.
   b. Make three hard copies of the signed DOE 399. Place one copy in the DOE 399 book, one copy in the grant file folder
   c. The original and the third 1 copy should be mailed (postmarked before due date) to the FDOE in Tallahassee at

      Florida Department of Education
      Comptroller’s Office
      Room 914
      325 W Gaines St
      Tallahassee, FL 32399-0400
   d. Email the scanned original signed DOE 399 to the Grant Manager and the Grant Department employee in-charge of grant budgeting (Michelle Martin in FY25).

2.2

SEFA PROCEDURES

SEFA (Schedule of Expenditures of Financial Awards) is an excel spreadsheet that includes only federal grant expenditures. The grants are grouped by the ALN #.

Federal grant funds are as follow:

4201-4478	(Federal Pass Through Grantors)
4479-4499	(Federal Other)
4150-4199	(Federal Other)
4501-4599	(Federal Direct)
4100	(School Food Services)
4505	(ROTC)
1000	(ROTC)
1000	(FEMA)
1000	(Federal Impact Aid)

The Excel file is located on W:\GRANTS\SEFA\SEFA FYXX. The excel spreadsheet details which funds comprise the ALN # and contains multiple tabs that include reconciliations.

The nVision layouts are located on W:\GRANTS\DRILLS.NVSION. The layouts needed for the SEFA are BUDGETEXPENSESSEFA.xnv and SEFAANALSIS20XX. Add or delete any grants accordingl. The Federal Assistance Listing Number and Pass-Through Entity Identifiying Number can be located on the Grant Award Notifications located on \GRANTS\Grant Award Notification. Complete reconciliations in relevant tabs of the excel file above. The actual expenditures for these are extracted from the PeopleSoft General Ledger. The amounts all balance back to the actual SEFA schedule as shown below.

Palm Beach County District School Board
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
Summer Food Service Program	10.559	21006, 21007, 22006, 22007	$ -	$ 117,127,235
Fresh Fruit and Vegetable Program	10.582	22004	-	471,008
Total Child Nutrition Cluster			-	117,598,243
Special Education Cluster				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	3,103,415	43,267,562
COVID-19 Special Education - Grants to States	COVID-19, 84.027	263	578,327	1,495,845
Putnam County District School Board:				
Special Education - Grants to States	84.027	None	-	4,299
Total Special Education - Grants to States	84.027		3,681,742	44,767,706
Florida Department of Education:				
Special Education - Preschool Grants	84.173	267	29,687	1,184,196
COVID-19 Special Education - Preschool Grants	COVID-19, 84.173	267	18,210	19,659
Total Special Education - Preschool Grants	84.173		47,897	1,203,855
Total Special Education Cluster			3,729,639	45,971,561
Head Start Cluster				
United States Department of Health and Human Services:				
Lutheran Services Florida:				
Head Start	93.600	04CH011690	-	3,338,498
COVID-19 Head Start	COVID-19, 93.600	04HE000622	-	65,052
Total Head Start Cluster			-	3,403,550
Not Clustered				
United States Department of Agriculture				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4576	-	9,430,607
United States Department of Defense				
Reserve Officers Training Corps	12.UNK	N/A	-	1,464,332
United States Department of Justice				
STOP School Violence	16.839	N/A	-	323,877
United States Department of the Treasury				
Palm Beach County Board of County Commissioners:				
Coronavirus Relief Fund	COVID-19, 21.019	None	-	246,240
United States Federal Communications Commission				
Emergency Connectivity Fund Program	32.009	N/A	-	1,627,682
United States Department of Education				
Impact Aid	84.041	N/A	-	2,381
School Safety National Activities	84.184	N/A	-	533,385
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	-	3,130,682
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	3,410,501	50,203,079
Migrant Education - State Grant Program	84.011	217	-	2,351,124
Career and Technical Education - Basic Grants to States	84.048	161	35,992	1,703,124
Education for Homeless Children and Youth	84.196	127	-	105,511
Charter Schools	84.282	298	988,763	990,094
COVID-19 Charter Schools	COVID-19, 84.282	298	176,578	176,872
Total Charter Schools	84.282		1,165,341	1,166,966

(Continued)

Palm Beach County District School Board
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Not Clustered (Continued)				
United States Department of Education (Continued)				
Twenty-First Century Community Learning Centers	84.287	244	$ 603,799	$ 7,603,444
English Language Acquisition State Grants	84.365	102	1,510	5,092,696
Supporting Effective Instruction State Grants	84.367	224	36,883	6,942,276
School Improvement Grants	84.377	126	-	208,092
Student Support and Academic Enrichment Program	84.424	241	152,968	4,243,501
Education Stabilization Fund:	84.425			
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	71,927	221,137
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124, 128	8,850,867	117,959,949
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	291,679	66,119,999
Total Education Stabilization Fund	84.425		9,214,473	184,301,085
Insight Education Group:				
Teacher and School Leader Incentive Grants	84.374	None	-	3,246,918
Total United States Department of Education			14,621,467	270,834,264
United States Department of Health and Human Services				
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	N/A	-	271,357
COVID-19 Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	COVID-19, 93.079	N/A	-	106,990
Total Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	378,347
Total Expenditures of Federal Awards			$ 18,351,106	$ 451,278,703

The notes below are an integral part of this Schedule.

Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Palm Beach County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance:

(A) Summer Food Service Program for Children – Includes $8,122,285 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(B) Emergency Connectivity Fund – Includes $1,627,682 of equipment and services received during the fiscal year.

2.3

FEDERAL INDIRECT COST RATE

The indirect cost rate used by most Federal through State and Federal Direct grants is the one approved and certified by the Comptroller of the Florida Department of Education (FDOE). The District rate proposal is submitted based on the computations shown in report FA 469, Schedules A, B, C and D. This report follows the instructions issued by the State of Florida Department of Education in conformity with the criteria in OMB Uniform Grant Guidance (UGG).

The certification states that only costs incurred by the District have been included in the application and that costs classified as indirect have not been used as direct costs.

The Certification states that this rate will apply to all "eligible federally assisted programs as appropriate". Funds under the Special Revenue category may be eligible to charge indirect cost, such as those funds receiving Federal Direct and Federal Pass Thru grants.

For FY24 the restricted indirect cost rate was 2.30% and the unrestricted indirect cost rate was 12.65%. For FY25 the restricted indirect cost rate is 1.88% and the unrestricted indirect cost rate is 16.10%.

EXCEPTIONS TO THE ANNUAL APPROVED INDIRECT COST RATES

Title III Grants Restricted to 2% Indirect Costs
Fund 4382 – Title III, Language Instruction for English Language Learners
Fund 4341 – Safe and Drug Free Schools

Federal Grants Allowed 5% Administrative Fee
Fund 4452 – ESSER III - American Rescue Plan (ARP)
Fund 4453 – ARP - Homeless Children & Youth Project
Fund 4459 – ARP ESSER III Formula Grants to LEAs

Local Grant Allowed 15% Indirect Costs
Fund 4888 – Wallace Social & Emotional Learning Initiative

Following are other funds which are **NOT** allowed to charge indirect costs.

- ✓ Charter Schools grants (CFDA 84.282) under fund number 4400 do not charge indirect cost. Charter school grants that do allow indirect costs are assigned a different fund number (i.e., 4401, 4402, etc.).

- ✓ No State or Local grants are allowed indirect costs unless specifically allowed in grant.

Indirect costs are calculated and charged to every grant by a monthly allocation journal run by Financial Accounting. Department 9999 has been set up to record indirect costs for all grants. The account strip used is:

Dept	Fund	Function	Account	Program	Budget Mgr	Local Code	Award Year
9999	xxxx	7210	579400	0000	9999	000	xxxx

CALCULATION

The first step in calculating indirect costs is to run a general ledger inquiry for the specific fund, award year, fiscal year and specific period(s) within the fiscal year. From the inquiry results calculate totals for total expenses (A/C 5%), indirect costs (A/C 579400), charter school and any other sub-recipient expenditures (A/C 5397%) and capital expenditures (A/C 56%). Subtract indirect costs, charter school expenditures and capital expenditures from total expenditures. The resulting net expenditures amount is multiplied by the fund's applicable indirect cost rate. The calculated indirect costs should agree to the indirect costs determined by the general ledger inquiry. Any difference of more than +/- $0.01 should be investigated.

An Excel template (see Figure 1) used to verify indirect costs can be found in the accounting shared drive at Z:\GRANTS\DOE 399s\!DOE 399 Indirect Cost Calc Template.xlsx

Change information in cells with red and blue font to meet the specifications of your fund and AY.

Fund 4201 - Award Year 2017
Indirect Cost Calculation for DOE 399
07/01/16 - 06/30/17

1	2	3	4	1-2-3-4=5	6	5x6=7	2-7
General Ledger							
Total Expenditures	A/C 579400 Indirect Cost Expenditures	A/C 539700 Charter School Exp's	A/C 56XXXX Capital Expenditures	Net Expenditures	Indirect Cost Calculation %	Indirect Cost Calculation Amount	Difference
FY17 - AY17							
47,893,696.36	1,348,308.73	2,042,087.80	1,563,531.47	42,939,768.36	3.14%	1,348,308.73	0.00
FY14 - AY13							
0.00	0.00	0.00	0.00	0.00	2.80%	0.00	0.00
All FYs							
47,893,696.36	1,348,308.73	2,042,087.80	1,563,531.47	42,939,768.36			

Figure 1: Indirect Cost Calculation Template

nVision INDIRECT COST REPORT

The nVision grant indirect cost report presents the indirect cost for each grant as of a month end date. The report is divided into three sections: 1) Current Month; 2) Year to Date; and 3) Grants Not Charged Through Allocation. The report shows the amount posted to each grant's indirect cost general ledger account number 579400 through the end-of-month indirect cost allocation and any manual journal entries. The report also includes an "Indirect Cost Calculation" column ("Net Expenditures" per the report multiplied by the grant's indirect cost rate) and compares this simple calculation to the amount posted to the grant's general ledger account 579400 as described above. Any difference of more than +/- $0.01 should be investigated.

Each month, the calculation as shown in the template in Figure 1 is systematically made through a month end allocation and the general ledger is updated with the result of the current month's indirect cost calculation.

School Food Services (Fund 4100) calculates the indirect cost using the calculation above and additionally reducing the net expenditures by the department's materials/supplies (A/C 55XXXX) and sick/annual leave expenditures (A/C 510010 and 510020).

To generate the nVision grant indirect cost report, perform the following steps.

1. Sign on to nVision and click on the *Open Layout* button under *Actions* on the left-hand side of the screen.

2. Select *Grant Indirect Cost.xnv* in the popup window and click on *Open* at the bottom of the window.

3. Click on *Add-Ins* at the top of the screen, then click on *nVision* in the upper left hand corner of the screen and select *Report Request…* from the drop down menu.

4. The PeopleSoft nVision Report Request pop-up menu box will appear.
   a. Fill in a name and title of your choice in *Request Name:* and *Report Title:*
   b. Select *SDPBC* for the *Requesting Business Unit*
   d. In the *Main As Of Date* section, select the *Specify:* radio button and enter the month end date for the period you are generating the report
   e. Click on the *Run* button.

5. See the following pages for a copy of the February 2022 indirect cost report.

6. Before closing the month, review the nVision Indirect Cost report and investigate any differences > +/- $0.01 for the current month

School District of Palm Beach County
Grant Indirect Cost
2022-02-28

NOTE: There will be differences in FY22 YTD due to July 2021 JE's "WZD4436" ($3.80) & "WZD44452" ($9.07)

		GENERAL LEDGER									
		Total Expenditures	Indirect Cost Expenditures	Materials SFS Only	Sick & Ann SFS Only	Sub-recipient Payments	Capital Expenditures	CS Capital Expenditures	Net Expenditures	Indirect Cost Calculation	Difference
CURRENT MONTH											
SFS Indirect Cost of 2.63%											
4100	Food Service	9,125,134.11	104,162.42	4,856,920.26	8,161.43	0.00	195,341.91	0.00	3,960,548.09	104,162.41	0.01
	SFS Indirect Cost of 2.63%	9,125,134.11	104,162.42	4,856,920.26	8,161.43	0.00	195,341.91	0.00	3,960,548.09	104,162.41	0.01
Funds with Indirect Cost of 2%											
4382	Title III-NCLB LEP-Immigrant	192,312.04	3,633.79	9,261.35	0.00	0.00	6,989.00	0.00	181,689.25	3,633.79	0.00
4460	Immigrant Children and Youth	414.70	8.13	0.00	0.00	0.00	0.00	0.00	406.57	8.13	0.00
	Funds with Indirect Cost of 2%	192,726.74	3,641.92	9,261.35	0.00	0.00	6,989.00	0.00	182,095.82	3,641.92	0.00
Funds with Indirect Cost of 5%											
4419	Elem&Sec Sch Emer Rlf ESSER I	279,640.98	12,873.50	10,291.11	0.00	250,785.96	9,297.47	0.00	257,470.01	12,873.50	0.00
4423	Lump Sum ESSER II	16,966,862.99	521,774.07	296,250.00	0.00	50,201.49	6,009,607.48	0.00	10,435,481.44	521,774.07	0.00
4425	Non-Enrollment Assist ESSER II	94,765.00	4,265.22	2,009.02	0.00	0.00	5,195.30	0.00	85,304.48	4,265.22	0.00
4425	Academic Acceleration ESSER II	1,546,719.21	73,653.30	0.00	0.00	0.00	0.00	0.00	1,473,065.91	73,653.30	0.00
4426	El & Sec Sch ERF ESSER II	(13,076,560.31)	(340,876.57)	941,537.82	0.00	89,940.33	(5,918,152.27)	0.00	(6,817,531.47)	(340,876.57)	0.00
4459	El & Sec Sch ERF ESSER III	371,537.81	17,692.28	348,393.18	0.00	0.00	0.00	0.00	353,845.53	17,692.28	0.00
	Funds with Indirect Cost of 5%	6,182,965.68	289,381.80	1,598,471.13	0.00	380,927.78	105,947.98	0.00	5,787,635.90	289,381.80	0.00
Funds with Indirect Cost of 15.00%											
4888	Wallace Soc&Emot Lrng Init	55,436.01	5,747.87	16,905.75	0.00	0.00	11,369.04	0.00	38,319.10	5,747.87	0.00
	Funds with Indirect Cost of 15.00%	55,436.01	5,747.87	16,905.75	0.00	0.00	11,369.04	0.00	38,319.10	5,747.87	0.00
Funds with Indirect Cost of 2.63%											
4201	Title I Grant	3,845,604.86	83,330.83	236,405.02	0.00	309,154.74	284,646.85	0.00	3,168,472.44	83,330.83	0.00
4203	Title II-Teacher/Principal Trn	512,219.65	13,126.16	(3,997.62)	0.00	0.00	0.00	0.00	499,093.49	13,126.16	0.00
4220	Title I SIG Cohort 4	12,663.25	325.51	0.00	0.00	0.00	0.00	0.00	12,338.74	325.51	0.00
4221	Unified School Improvement Grt	47,906.50	1,227.65	13,645.09	0.00	0.00	0.00	0.00	46,678.85	1,227.65	0.00
4223	SIG Targeting Recidivism	76.25	1.95	0.00	0.00	0.00	0.00	0.00	74.29	1.95	0.00
4250	IDEA - FDLRS	81,137.31	2,074.26	3,763.52	0.00	0.00	194.03	0.00	78,869.02	2,074.26	0.00
4252	IDEA - SEDNET	5,412.07	138.69	0.00	0.00	0.00	0.00	0.00	5,273.38	138.69	0.00
4253	IDEA Grant	3,237,712.90	78,262.69	1,754.10	0.00	163,134.26	20,548.20	0.00	2,975,767.75	78,262.69	0.00
4255	IDEA-Pre-Kindergarten	69,894.09	1,730.62	306.98	0.00	0.00	2,360.41	0.00	65,803.06	1,730.62	0.00
4256	SEDNET-Discretionary	3,178.49	81.45	0.00	0.00	0.00	0.00	0.00	3,097.04	81.45	0.00
4260	IDEA K-12 ARP	36,107.74	415.80	1,225.18	0.00	0.00	19,882.01	0.00	15,809.93	415.80	0.00
4301	Adult Basic Education	134,015.27	3,434.28	0.00	0.00	0.00	0.00	0.00	130,580.99	3,434.28	0.00
4303	Adult Ed-Eng Lit and Civics	27,136.66	695.41	0.00	0.00	0.00	0.00	0.00	26,441.25	695.40	0.01
4342	Homeless Children and Youth	14,700.04	376.70	11,711.25	0.00	0.00	0.00	0.00	14,323.34	376.70	0.00
4343	21st Century Learning Ctr	21,171.74	542.55	120.82	0.00	0.00	0.00	0.00	20,629.19	542.55	0.00
4354	21st CCLC Super Star	22,268.80	570.66	120.82	0.00	0.00	0.00	0.00	21,698.14	570.66	0.00
4355	21st CCLC Bright Starz	42,877.67	722.08	372.93	0.00	0.00	14,700.00	0.00	27,455.59	722.08	0.00
4356	21st CCLC Kool Kidz	18,557.65	475.56	220.59	0.00	0.00	0.00	0.00	18,082.09	475.56	0.00
4357	21st CCLC Clever Kidz	63,483.75	873.43	329.29	0.00	0.00	29,400.00	0.00	33,210.32	873.43	0.00
4358	21st CCLC Rising Starz	61,753.00	829.08	644.64	0.00	0.00	29,400.00	0.00	31,523.92	829.08	0.00
4359	21st CCLC Wonder Kidz	61,287.04	817.14	234.61	0.00	0.00	29,400.00	0.00	31,069.90	817.14	0.00
4360	21st CCLC Shimmering Starz	62,290.36	842.85	177.63	0.00	0.00	29,400.00	0.00	32,047.51	842.85	0.00
4361	21st CCLC Brilliant Starz	58,889.31	755.69	171.68	0.00	0.00	29,400.00	0.00	28,733.62	755.69	0.00
4362	21st CCLC Dynamic Kidz	64,488.26	899.17	185.65	0.00	0.00	29,400.00	0.00	34,189.09	899.17	0.00
4363	21st CCLC Celestial Starz	58,259.43	739.55	602.99	0.00	0.00	29,400.00	0.00	28,119.88	739.55	0.00
4364	21st CCLC Keen Kids	48,329.60	698.66	512.93	0.00	0.00	21,066.00	0.00	26,564.94	698.66	0.00
4365	21st CCLC Radiant Starz	64,789.14	880.13	2,804.21	0.00	0.00	30,444.00	0.00	33,465.01	880.13	0.00
4366	21st CCLC Glittering Starz	41,857.94	561.47	145.68	0.00	0.00	19,948.00	0.00	21,348.47	561.46	0.01
4380	Title I Migrant	126,179.30	3,233.48	2,057.33	0.00	0.00	0.00	0.00	122,945.82	3,233.48	0.00
4383	Title IV Student Sprt&Acad Enr	347,034.20	8,597.13	17,541.65	0.00	0.00	11,550.00	0.00	326,887.07	8,597.13	0.00
4451	Carl D Perkins-Secondary	83,533.75	1,913.08	0.00	0.00	0.00	8,880.00	0.00	72,740.67	1,913.08	0.00
4473	Alternative Ed-Delinquent	9,125.99	233.86	0.00	0.00	0.00	0.00	0.00	8,892.13	233.86	0.00
4479	Head Start Grant (Beg 4/1/21)	264,757.10	6,784.68	2,988.93	0.00	0.00	0.00	0.00	257,972.42	6,784.67	0.01
4499	Early Head Start (Beg 4/1/21)	13,602.63	348.58	0.00	0.00	0.00	0.00	0.00	13,254.05	348.58	0.00
4530	Project Connect	39,931.06	1,023.28	2,065.73	0.00	0.00	0.00	0.00	38,907.78	1,023.27	0.01
4571	CDC School Health Program	18,203.33	466.48	1,601.10	0.00	0.00	0.00	0.00	17,736.85	466.48	0.00
	Funds with Indirect Cost of 2.63%	9,620,436.12	218,029.59	297,712.72	0.00	472,289.00	640,019.50	0.00	8,290,098.03	218,029.58	0.01
Charter School Funds Indirect Cost of 2.63%											
4440	21st CCLC Renaissance Chtr WPB	13,063.80	334.77	0.00	0.00	12,729.03	0.00	0.00	12,729.03	334.77	0.00
4445	21st CCLC Glades Academy	99,602.30	2,552.41	0.00	0.00	97,049.89	0.00	0.00	97,049.89	2,552.41	0.00
	Charter School Funds Indirect Cost o	112,666.10	2,887.18	0.00	0.00	109,778.92	0.00	0.00	109,778.92	2,887.19	(0.01)
Funds with Indirect Cost of 18.45%											
4510	STOP School Violence	(260.21)	(40.53)	(600.00)	0.00	0.00	0.00	0.00	(219.68)	(40.53)	0.00
4531	STOP Sch Violence Threat Asses	11,331.51	1,765.02	0.00	0.00	0.00	0.00	0.00	9,566.49	1,765.02	0.00
	Funds with Indirect Cost of 18.45%	11,071.30	1,725.49	(600.00)	0.00	0.00	0.00	0.00	9,346.81	1,725.49	0.00
Funds with Indirect Cost Calculated by Accountant											
	Funds with Indirect Cost Calculated b	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Cost		625,575.27							625,575.26	0.01
									Revenue		
	Total Indirect Cost Revenue - SFS								104,162.42	104,162.41	0.01
	Total Indirect Cost Revenue - Other								521,412.85	521,412.85	0.00
	Total SFS & Other								625,575.27	625,575.26	0.01
									0.00		
YEAR TO DATE											
SFS Indirect Cost of 2.63%											
4100	Food Service	63,468,491.26	834,274.37	30,458,966.08	194,703.82	0.00	259,088.45	0.00	31,721,458.54	834,274.36	0.01
	SFS Indirect Cost of 2.63%	63,468,491.26	834,274.37	30,458,966.08	194,703.82	0.00	259,088.45	0.00	31,721,458.54	834,274.36	0.01
Funds with Indirect Cost of 2%											
4382	Title III-NCLB LEP-Immigrant	2,749,995.88	52,983.55	53,192.26	0.00	0.00	47,834.88	0.00	2,649,177.45	52,983.55	0.00

School District of Palm Beach County
Grant Indirect Cost
2022-02-28

NOTE: There will be differences in FY22 YTD due to July 2021 JE's "WZD4436" ($3.80) & "WZD44452" ($9.07)

		GENERAL LEDGER									
		Total Expenditures	Indirect Cost Expenditures	Materials SFS Only	Sick & Ann SFS Only	Sub-recipient Payments	Capital Expenditures	CS C pital Expen itures	Net Expenditures	Indirect Cost Calculation	Difference
4460	Immigrant Children and Youth	365,709.02	6,615.50	119,218.49	0.00	0.00	28,318.71	0.00	330,774.81	6,615.50	0.00
	Funds with Indirect Cost of 2%	3,115,704.90	59,599.05	172,410.75	0.00	0.00	76,153.59	0.00	2,979,952.26	59,599.05	0.00
	Funds with Indirect Cost of 5%										
4419	Elem&Sec Sch Emer Rlf ESSER I	920,058.39	39,057.36	156,540.99	0.00	516,964.20	99,853.88	0.00	781,147.15	39,057.36	0.00
4423	Lump Sum ESSER II	20,942,463.94	710,395.41	4,023,807.11	0.00	95,060.99	6,025,160.48	0.00	14,207,908.05	710,395.40	0.01
4425	Non-Enrollment Assist ESSER II	250,512.58	11,020.28	7,474.94	0.00	0.00	9,086.81	0.00	220,405.49	11,020.27	0.01
4425	Academic Acceleration ESSER II	11,391,313.69	542,443.51	0.00	0.00	158,176.60	0.00	0.00	10,848,870.18	542,443.51	0.00
4426	El & Sec Sch ERF ESSER II	45,174,060.83	2,105,088.09	16,930,106.96	0.00	3,447,366.82	967,211.02	0.00	42,101,761.72	2,105,088.09	0.00
4459	El & Sec Sch ERF ESSER III	538,085.70	25,623.13	505,753.78	0.00	0.00	0.00	0.00	512,462.57	25,623.13	0.00
	Funds with Indirect Cost of 5%	79,206,495.13	3,433,627.78	21,623,683.78	0.00	4,217,568.61	7,100,312.19	0.00	68,672,555.16	3,433,627.76	0.02
	Funds with Indirect Cost of 15.00%										
4888	Wallace Soc&Emot Lrng Init	411,591.27	49,528.55	119,170.56	0.00	0.00	31,872.41	0.00	330,190.31	49,528.55	0.00
	Funds with Indirect Cost of 15.00%	411,591.27	49,528.55	119,170.56	0.00	0.00	31,872.41	0.00	330,190.31	49,528.55	0.00
	Funds with Indirect Cost of 2.63%										
4201	Title I Grant	27,465,898.82	661,889.82	2,437,622.69	0.00	1,159,683.96	477,412.28	0.00	25,166,912.76	661,889.81	0.01
4203	Title II-Teacher/Principal Trn	4,345,097.33	111,341.47	(1,196.09)	0.00	0.00	239.98	0.00	4,233,515.88	111,341.47	0.00
4220	Title I SIG Cohort 4	134,086.88	3,436.11	15,796.07	0.00	0.00	0.00	0.00	130,650.77	3,436.12	(0.01)
4221	Unified School Improvement Grt	282,307.54	7,234.43	41,133.92	0.00	0.00	0.00	0.00	275,073.11	7,234.42	0.01
4223	SIG Targeting Recidivism	50,656.22	1,298.12	0.00	0.00	0.00	0.00	0.00	49,358.10	1,298.12	0.00
4250	IDEA - FDLRS	639,098.03	16,310.31	7,056.09	0.00	0.00	2,623.96	0.00	620,163.76	16,310.31	0.00
4252	IDEA - SEDNET	30,649.97	785.44	188.85	0.00	0.00	0.00	0.00	29,864.53	785.44	0.00
4253	IDEA Grant	23,486,476.64	581,511.90	22,938.33	0.00	443,444.03	350,801.92	0.00	22,110,718.79	581,511.90	0.00
4255	IDEA-Pre-Kindergarten	532,030.36	12,865.85	21,683.13	0.00	0.00	29,968.53	0.00	489,195.98	12,865.85	0.00
4256	SEDNET-Discretionary	35,852.88	918.78	0.00	0.00	0.00	0.00	0.00	34,934.10	918.77	0.01
4260	IDEA K-12 ARP	36,107.74	415.80	1,225.18	0.00	0.00	19,882.01	0.00	15,809.93	415.80	0.00
4301	Adult Basic Education	1,363,966.10	34,953.06	17,603.15	0.00	0.00	0.00	0.00	1,329,013.04	34,953.04	0.02
4303	Adult Ed-Eng Lit and Civics	255,238.34	6,284.48	43,980.54	0.00	0.00	0.00	0.00	238,953.86	6,284.49	(0.01)
4342	Homeless Children and Youth	32,407.13	830.47	12,873.31	0.00	0.00	0.00	0.00	31,576.66	830.47	0.00
4343	21st Century Learning Ctr	217,138.92	5,564.42	4,682.50	0.00	0.00	0.00	0.00	211,574.50	5,564.41	0.01
4354	21st CCLC Super Star	225,354.31	5,749.32	7,258.47	0.00	0.00	0.00	0.00	218,604.99	5,749.31	0.01
4355	21st CCLC Bright Starz	300,585.37	7,301.70	15,514.23	0.00	0.00	15,652.97	0.00	277,630.70	7,301.69	0.01
4356	21st CCLC Kool Kidz	180,694.14	4,367.29	10,816.13	0.00	0.00	10,270.60	0.00	166,056.25	4,367.28	0.01
4357	21st CCLC Clever Kidz	381,517.54	9,005.28	19,536.96	0.00	0.00	30,105.90	0.00	342,406.36	9,005.29	(0.01)
4358	21st CCLC Rising Starz	376,672.33	8,857.65	19,891.26	0.00	0.00	31,021.90	0.00	336,792.78	8,857.65	0.00
4359	21st CCLC Wonder Kidz	346,027.79	8,072.35	18,870.85	0.00	0.00	31,021.90	0.00	306,933.54	8,072.35	0.00
4360	21st CCLC Shimmering Starz	367,993.87	8,635.25	19,455.25	0.00	0.00	31,021.90	0.00	328,336.72	8,635.26	(0.01)
4361	21st CCLC Brilliant Starz	349,118.99	8,151.57	19,523.76	0.00	0.00	31,021.90	0.00	309,945.52	8,151.57	0.00
4362	21st CCLC Dynamic Kidz	388,702.77	9,165.93	19,553.51	0.00	0.00	31,021.90	0.00	348,514.94	9,165.94	(0.01)
4363	21st CCLC Celestial Starz	318,253.86	7,360.61	20,542.40	0.00	0.00	31,021.90	0.00	279,871.35	7,360.62	(0.01)
4364	21st CCLC Keen Kids	314,933.03	7,495.12	17,671.56	0.00	0.00	22,452.60	0.00	284,985.31	7,495.11	0.01
4365	21st CCLC Radiant Starz	356,794.61	8,268.07	22,786.46	0.00	0.00	34,150.90	0.00	314,375.64	8,268.08	(0.01)
4366	21st CCLC Glittering Starz	254,923.74	5,971.17	15,067.91	0.00	0.00	21,912.00	0.00	227,040.57	5,971.17	0.00
4380	Title I Migrant	1,251,091.03	32,046.50	14,064.82	0.00	0.00	547.60	0.00	1,218,496.93	32,046.47	0.03
4383	Title IV Student Sprt&Acad Enr	2,339,633.72	57,003.57	31,979.14	0.00	101,564.54	13,630.00	0.00	2,167,435.61	57,003.56	0.01
4451	Carl D Perkins-Secondary	911,101.31	21,148.31	4,306.13	0.00	11,495.00	74,340.00	0.00	804,118.00	21,148.30	0.01
4473	Alternative Ed-Delinquent	112,152.61	2,874.02	0.00	0.00	0.00	0.00	0.00	109,278.59	2,874.03	(0.01)
4479	Head Start Grant (Beg 4/1/21)	2,201,386.54	56,410.51	14,720.17	0.00	0.00	89.99	0.00	2,144,886.04	56,410.50	0.01
4499	Early Head Start (Beg 4/1/21)	110,602.86	2,834.31	1,358.55	0.00	0.00	0.00	0.00	107,768.55	2,834.31	0.00
4530	Project Connect	296,719.61	7,603.77	39,444.12	0.00	0.00	0.00	0.00	289,115.84	7,603.75	0.02
4571	CDC School Health Program	239,228.09	5,580.36	8,101.14	0.00	0.00	21,466.73	0.00	212,181.00	5,580.36	0.00
4876	FAU/Wallace Found Principal Pr	16,933.95	433.95	16,500.00	0.00	0.00	0.00	0.00	16,500.00	433.95	0.00
	Funds with Indirect Cost of 2.63%	70,536,434.97	1,729,977.07	2,982,540.48	0.00	1,716,187.53	1,311,679.37	0.00	65,778,591.00	1,729,976.94	0.13
	Charter School Funds Indirect Cost of 2.63%										
4406	CSP Implementation Olympus Int	195,842.71	1,330.86	0.00	0.00	194,511.85	0.00	143,909.13	50,602.72	1,330.85	0.01
4436	CSP Covid19 Dist Lrn Somerset	139,239.00	294.17	0.00	0.00	138,944.83	0.00	127,615.08	11,329.75	297.97	(3.80)
4440	21st CCLC Renaissance Chtr WPB	141,337.89	3,621.93	0.00	0.00	137,715.96	0.00	0.00	137,715.96	3,621.93	0.00
4445	21st CCLC Glades Academy	274,834.83	7,034.09	0.00	0.00	267,800.74	0.00	0.00	267,800.74	7,043.16	(9.07)
	Charter School Funds Indirect Cost o	751,254.43	12,281.05	0.00	0.00	738,973.38	0.00	271,525.21	467,449.17	12,293.91	(12.86)
	Funds with Indirect Cost of 18.45%										
4510	STOP School Violence	115,853.26	18,045.53	557.51	0.00	0.00	0.00	0.00	97,807.73	18,045.53	0.00
4531	STOP Sch Violence Threat Asses	108,253.25	16,861.74	0.00	0.00	0.00	0.00	0.00	91,391.51	16,861.73	0.01
	Funds with Indirect Cost of 18.45%	225,106.51	34,907.27	557.51	0.00	0.00	0.00	0.00	189,199.25	34,907.26	0.01
	Funds with Indirect Cost Calculated by Accountant										
	Funds with Indirect Cost Calculated b	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Cost		6,154,195.14							6,154,207.83	(12.69)
									Revenue		
	Total Indirect Cost Revenue - SFS								834,274.37	834,274.36	0.01
	Total Indirect Cost Revenue - Other								5,319,920.77	5,319,933.47	(12.70)
	Total SFS & Other								6,154,195.14	6,154,207.83	(12.69)
	Grants Not Charged Through Allocation										
4158	Coronavirus Relief Fund-PBC	256,239.81	0.00	52,326.25	0.00	0.00	193,913.56	0.00			
4222	UniSIG Supplemental Teacher Al	193,990.72	0.00	0.00	0.00	22,500.00	0.00	0.00			
4225	UniSIG Strategic Initiatives	68,693.62	0.00	0.00	0.00	7,500.00	0.00	0.00			
4400	Charter School Grants	437,584.60	0.00	0.00	0.00	437,584.60	0.00	437,584.60			
4409	CSP Covid19 Dist Lrn Inlet Gr	36,409.75	0.00	0.00	0.00	36,409.75	0.00	0.00			
4413	Data-Informed Supports ESSER I	107,708.80	0.00	0.00	0.00	0.00	0.00	0.00			
4414	Inst Continuity Plan ESSER I	153,080.05	0.00	0.00	0.00	42,435.00	0.00	0.00			
4415	BEST High Qlty Cur-Rdg ESSER I	1,025,586.58	0.00	289,864.65	0.00	28,782.94	0.00	0.00			
4421	Building K-12 CTE Infra GEER I	39,993.00	0.00	0.00	0.00	39,993.00	0.00	0.00			

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		GENERAL LEDGER									
		Total Expenditures	Indirect Cost Expenditures	Materials SFS Only	Sick & Ann SFS Only	Sub-recipient Payments	Capital Expenditures	CS Capital Expenditures	Net Expenditures	Indirect Cost Calculation	Difference
4427	Technology Assistant ESSER II	7,690,665.14	0.00	0.00	0.00	19,302.14	7,671,363.00	0.00			
4433	CSP Covid19 Dist Lrn Seagull	1,223.25	0.00	0.00	0.00	1,223.25	0.00	535.16			
4446	TItle I UniSIG-Glades Academy	101,437.37	0.00	0.00	0.00	101,437.37	0.00	0.00			
4458	K-12 Civic Lit Bklst GEER I	155,288.96	0.00	57,730.00	0.00	6,079.13	91,479.83	0.00			
4483	Putnam Co FDLRS Admin	4,299.47	0.00	0.00	0.00	0.00	0.00	0.00			
4485	Project IGNITE Grant	2,155,639.91	0.00	0.00	0.00	0.00	0.00	0.00			
4505	ROTC	31,838.91	0.00	0.00	0.00	0.00	0.00	0.00			
4652	Computer Science Certification	221,950.02	0.00	0.00	0.00	0.00	11,820.00	0.00			
4661	Title 34 Tobacco Prevention 1	54,660.44	0.00	931.35	0.00	0.00	0.00	0.00			
4663	State FDLRS	12,392.21	0.00	7,849.26	0.00	0.00	0.00	0.00			
4682	Tobacco Tchr Training&Youth Ed	295,979.90	0.00	16,444.25	0.00	0.00	9,725.69	0.00			
4683	W Tech Ed Center Adult Voc Trg	196,787.50	0.00	0.00	0.00	0.00	196,787.50	0.00			
4687	Pthwy to Career Op NTech Phs 3	145,973.44	0.00	17,618.62	0.00	0.00	123,354.82	0.00			
4688	Pathways to Career Ops Electri	531.49	0.00	0.00	0.00	0.00	531.49	0.00			
4689	Pathways to Career Opps HVAC	7,907.92	0.00	0.00	0.00	0.00	7,907.92	0.00			
4703	Chld Sv Council-Res Eval	73,272.53	0.00	0.00	0.00	0.00	0.00	0.00			
4704	Quality Counts Early Learning	721,919.44	0.00	4,565.28	0.00	0.00	686.47	0.00			
4706	Community Ed Specialist Agrmnt	22,470.12	0.00	0.00	0.00	0.00	0.00	0.00			
4708	Dori Saves Lives	4,826.74	0.00	2,332.74	0.00	0.00	2,494.00	0.00			
4713	Chrgng Fwd w/ Multisensory Str	490.29	0.00	0.00	0.00	0.00	0.00	0.00			
4717	Pew Summer Slide Gove ES	75.68	0.00	75.68	0.00	0.00	0.00	0.00			
4723	PEW K-2 Teams Inq-Process& STE	3,707.70	0.00	0.00	0.00	0.00	0.00	0.00			
4725	Pew Summer Reading Slide Lanta	9,837.82	0.00	9,837.82	0.00	0.00	0.00	0.00			
4730	Pew Science at MacArthur Beach	5,908.42	0.00	5,908.42	0.00	0.00	0.00	0.00			
4731	PEW STEM Council Grant	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00			
4734	Pew Inq Based Lrning Arts& Sci	48,031.36	0.00	0.00	0.00	0.00	0.00	0.00			
4738	Pew SCOIR College Mngmnt Syst	14,294.31	0.00	0.00	0.00	0.00	0.00	0.00			
4740	Pew Summer Slide Melaleuca	1,059.85	0.00	489.60	0.00	0.00	0.00	0.00			
4747	PEW Read&Writ Wrksp S Grd ES	4,100.00	0.00	0.00	0.00	0.00	0.00	0.00			
4748	PEW Summer Rdng Slide Diam Vw	1,448.67	0.00	1,448.67	0.00	0.00	0.00	0.00			
4752	Pew Reading Recovery Highland	1,830.81	0.00	0.00	0.00	0.00	0.00	0.00			
4753	Pew Reading Recovery KEC/Canal	1,635.71	0.00	0.00	0.00	0.00	0.00	0.00			
4755	PEW Pro Dev S Grade	2,861.32	0.00	0.00	0.00	0.00	0.00	0.00			
4756	Pew Reading Recovery Northmore	1,530.68	0.00	0.00	0.00	0.00	0.00	0.00			
4757	Pew Vrtl Instr&Lrn DD Eisenhow	1,184.99	0.00	1,184.99	0.00	0.00	0.00	0.00			
4758	Pew Prj Based Lrnng-Northmore	339.28	0.00	339.28	0.00	0.00	0.00	0.00			
4759	Pew Reading Recovery Northmore	1,620.73	0.00	0.00	0.00	0.00	0.00	0.00			
4762	PEW Instrumental Music Northmo	4,702.55	0.00	0.00	0.00	0.00	0.00	0.00			
4763	Pew Reading Recovery Belvedere	2,405.35	0.00	154.35	0.00	0.00	0.00	0.00			
4764	PEW SumRead Slide Grassy Water	780.04	0.00	780.04	0.00	0.00	0.00	0.00			
4765	Pew Reading Recvry-Jupiter EL	1,860.82	0.00	0.00	0.00	0.00	0.00	0.00			
4767	PEW SumRead Slide The Consrvtr	5,482.07	0.00	5,482.07	0.00	0.00	0.00	0.00			
4769	Pew Social Studies Transformat	2,814.05	0.00	0.00	0.00	0.00	0.00	0.00			
4777	Pew Summer Slide DD Eisenhower	5,525.82	0.00	159.40	0.00	0.00	4,035.71	0.00			
4778	Pew Vrtl Instr&Lrn Berkshire	782.51	0.00	782.51	0.00	0.00	0.00	0.00			
4780	Pew Vrtl Instr&Lrn Frst Hll ES	5,699.00	0.00	0.00	0.00	0.00	0.00	0.00			
4781	Pew Reading Recovery	760.00	0.00	0.00	0.00	0.00	0.00	0.00			
4782	PEW Prob&Proj Based Inst&Learn	5,836.01	0.00	2,945.35	0.00	0.00	1,564.49	0.00			
4788	Pew Summer Read Slide MP ES	1,319.62	0.00	1,319.62	0.00	0.00	0.00	0.00			
4790	Pew Vrtl Instr&Lrn Northmore E	7,050.25	0.00	7,050.25	0.00	0.00	0.00	0.00			
4794	Pew Summer Slide Orchard View	453.58	0.00	453.58	0.00	0.00	0.00	0.00			
4795	Pew Sum Read Slide W Gate ES	7,460.80	0.00	2,547.33	0.00	0.00	4,913.47	0.00			
4796	Pew Sum Read Slide Northmore E	554.35	0.00	554.35	0.00	0.00	0.00	0.00			
4799	Pew eSports Club grant	3,342.90	0.00	0.00	0.00	0.00	3,342.90	0.00			
4810	VOW Wellington Elementary	42,777.62	0.00	28,290.49	0.00	0.00	0.00	0.00			
4811	VOW Wellington Landings	15,021.46	0.00	0.00	0.00	0.00	0.00	0.00			
4812	VOW New Horizons	15,519.64	0.00	0.00	0.00	0.00	0.00	0.00			
4813	VOW Panther Run	25,856.22	0.00	0.00	0.00	0.00	0.00	0.00			
4815	VOW Binks Forest	19,223.39	0.00	0.00	0.00	0.00	0.00	0.00			
4817	VOW Palm Beach Central	6,426.75	0.00	0.00	0.00	0.00	0.00	0.00			
4818	VOW Equestrian Trails	26,432.71	0.00	0.00	0.00	0.00	0.00	0.00			
4819	VOW Elbridge Gale	17,442.62	0.00	0.00	0.00	0.00	0.00	0.00			
4820	VOW Emerald Cove	18,525.28	0.00	0.00	0.00	0.00	0.00	0.00			
4821	SC Scholarship Pioneer Park	36,548.56	0.00	10,094.69	0.00	0.00	0.00	0.00			
4827	Roots &Wings Aftersch Tutorial	50,066.03	0.00	0.00	0.00	0.00	0.00	0.00			
4849	K-12 Personal Financl Literacy	22,413.50	0.00	0.00	0.00	0.00	0.00	0.00			
4850	Educational Broadband System	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00			
4852	Pahokee MS Sum Acad Scholarshp	18,157.61	0.00	1,471.41	0.00	0.00	0.00	0.00			
4856	KE Cunningham/Canal Point Sum	48,291.42	0.00	2,588.36	0.00	0.00	(198.00)	0.00			
4860	Project ACCESS Jim Moran Found	400.00	0.00	0.00	0.00	0.00	0.00	0.00			
4866	Pahokee ES SS Readiness	19,223.38	0.00	1,009.60	0.00	0.00	0.00	0.00			
4880	J Bogart's Best Breads Ltd Grt	4,700.00	0.00	4,700.00	0.00	0.00	0.00	0.00			
4887	Lost Tree Village Grant	314,145.32	0.00	0.00	0.00	0.00	0.00	0.00			
4891	After School Arts&Tutorial Prg	2,234.53	0.00	0.00	0.00	0.00	0.00	0.00			
4906	Postage Stamp Farm Fdtn Art Gr	411.29	0.00	411.29	0.00	0.00	0.00	0.00			
4908	E Delray Beach Pre-K Collabora	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00			
4936	SFWM Sustainability Program	77,492.10	0.00	0.00	0.00	0.00	77,492.10	0.00			
4937	NoVo Social and Emotional Lrng	6,330.11	0.00	920.11	0.00	0.00	5,410.00	0.00			
4938	Stiles SCOIR College Mngmnt Sy	14,294.32	0.00	0.00	0.00	0.00	0.00	0.00			
4939	Florida Humanities Grant	699.14	0.00	699.14	0.00	0.00	0.00	0.00			
4945	Ventus Accelerate Prog Barton	262.43	0.00	0.00	0.00	0.00	0.00	0.00			
4947	Southern Reg Educ Board Grant	34.25	0.00	0.00	0.00	0.00	0.00	0.00			
4949	Ventus Accelerate Prog Highlnd	9,295.43	0.00	9,156.80	0.00	0.00	0.00	0.00			
4952	UF EQuIPD STEM Initiative	70,531.10	0.00	0.00	0.00	0.00	0.00	0.00			
4954	Literacy Tutoring Prg Northmor	2,133.51	0.00	542.55	0.00	0.00	0.00	0.00			
4955	Computer Programming&Robotics	43,944.04	0.00	0.00	0.00	0.00	0.00	0.00			
4958	No Kid Hungry Grant	6,202.67	0.00	0.00	0.00	0.00	0.00	0.00			
4959	USF YMHAT Project	(469.82)	0.00	0.00	0.00	0.00	0.00	0.00			
4960	Tutoring in Literacy Donation	3,554.06	0.00	3,554.06	0.00	0.00	0.00	0.00			
4968	Summer Camp Scholarship Rosenw	25,812.12	0.00	0.00	0.00	0.00	0.00	0.00			

School District of Palm Beach County
Grant Indirect Cost
2022-02-28

NOTE: There will be differences in FY22 YTD due to July 2021 JE's "WZD**4436**" ($3.80) & "WZD**44452**" ($9.07)

		GENERAL LEDGER									
		Total Expenditures	Indirect Cost Expenditures	Materials SFS Only	Sick & Ann SFS Only	Sub-recipient Payments	Capital Expenditures	CS Capital Expenditures	Net Expenditures	Indirect Cost Calculation	Difference
4969	Urban Schl Food Alliance Covid	3.09	0.00	0.00	0.00	0.00	0.00	0.0			
4984	Cybersecurity Academy Expansio	92,804.39	0.00	0.00	0.00	0.00	0.00	0.0			
4990	School Nutrition & Kellogg Gr	135,274.38	0.00	16,205.45	0.00	0.00	83,470.81	0.0			
4991	Ventus Covid-19 Relief Belvede	1,586.75	0.00	0.00	0.00	0.00	0.00	0.0			
4994	Ventus Accelerate Prog S Grade	3,753.36	0.00	1,105.58	0.00	0.00	0.00	0.0			
	NO Indirect Cost	15,577,493.77	0.00	571,925.23	0.00	743,257.17	8,490,095.76	438,119.76			

2.5

Cost Report Procedures

The following is contact information for employees responsible for preparing the annual cost report in the Broward and Miami-Dade school districts.

- Broward – Ruth Mirailh ruth.mirailh@browardschools.com (754) 321-2295 or 2722
- Miami-Dade – Jesana Gonzalez JGonzalez9@dadeschools.net (305) 995-2804

The annual cost report is due to the Florida Department of Education (FLDOE) on September 11 each year. Please refer to the Florida Department of Education's Program Cost Report System (Version 2.0) "2016 *User's Guide*" maintained on the Accounting Service's shared drive at *pbfinman\Christy\FY16Cost Report\2016 Cost Report User's Guide.pdf* for additional information.

There are two main phases in preparing the annual cost report.

- Phase I – Salary Attribution Base System (SATSY)
- Phase II – Cost Distribution

Before beginning Pass I of Phase 1-SATSY, the following steps must be done.

1) In the cost reporting Web-based software system, update Tables (if an ARRA/ESSER/GEER table has no payroll and non-salary expenses and is not going to be used for the fiscal year, it is recommended not listing it) on the Set-up/Table tab if necessary by reviewing funds. Only schools with survey data (FTE generating sites) and/or expenses should be set up on the Set-up/School tab. We leave school #0000 (Palm Beach) on the panel. Add any new Charter Schools and traditional (regular) district schools (Add any new FTE generating sites – i.e. 9063-Hospital Homebound), delete charter schools that have closed. Get list of new traditional schools from Brooke Engelhaupt. Print the School Query list of schools (which David Dean rolls over from previous year) from the Set-up/School tab. Refer also to the DOE's website for Master School ID (MSID) numbers (http://doeweb-prd.doe.state.fl.us/EDS/MasterSchoolID/) or FLDOE.org (search MSID list) click on blue link in document. Put in District Palm Beach and download.

   Contracted Schools

   - Contracted program 371 (Classroom Instruction RTI – Adult Vocational Tech) – at locations 3921 (West Technical Education Center) and 3922 (North Technical Education Center) – pgm 371 is taught by non-district teachers, therefore; we need to add staff of 1.000 and space of 100 to program 371
   - 3010 – PACE Center for Girls
   - 1462 – Inlet Grove Adult Ed and 1572 – South Tech Adult Ed

   These are "contracted schools" (regular Adult Ed programs) we contract with to provide services (even though Staff does not necessarily = 1.00), but we own the buildings, therefore they are District Facilities.

- 3100 – Teen Parent Program – We classify as a "Contracted School" because there is no SATSY survey data done. However, per FTE Director, it is an FTE generating site (for PK kids of teen parents), although there are classroom teacher salary expenses in the general ledger, and we force staff = to 1.00 (versus 9034 – Non-contracted but we get survey data coded to dept. 9034)
- 7001 – Virtual Instruction Program
- 7023 – Palm Beach Virtual Instruction

Non-District Facilities

Check the GL to make sure there are not any Functions 7400, 7900, and 8100 because on the cost report these expenses can't be distributed without space (and by checking the "Non-District Facility") box, this prohibits the assignment of space.

- 3002 – Palm Beach County Jail
- 3006 – PB Regional Juvenile-Detention Center – FY18 – expenses function 7900 – added space of 100 to all programs. For FY19, Function 7900 was moved to department 3025.
- 3010 – Pace Center for Girls
- 3025 – High Ridge FY18 – expenses function 7900 - added space of 100 to all programs, because we own portables on a portion of the land
- 3039 – Alternative Program Central/Kelly Center
- 3081 – Educational Services Program-East
- 3091 – Educational Services Program-West
- 3354 – Palm Beach Juvenile Correction
- 3081/3091 – No GL expenses for FY20 – Per PJ D'Aoust on 10/4/2019 – Transitional schools used for temporary services that will remain open. These generate FTE only if a student is receiving services during FTE weeks.

Virtual Schools are housed at PEW center which is a District Facility

- 7001 – PB Virtual Instruction Program
- 7004 – Palm Beach Virtual Franchise
- 7006 – PB Virtual Inst (Course Offer)
- 7023 – PB Virtual Inst (Course Offer)

- Department 9039 (Adult Education Department) is **NOT an FTE generating site**
- Educational contracts are not considered FTE generating
- Finance Load = General Ledger
- Payroll = SATSY Query

2) Review and update:
   1. Cost Accounting Staff Extract Parameters (see Table 1).
   2. Survey date range & Summer School days (see Table 2).
   3. Update survey ranges (see Table 3).
   4. Crosswalk to finance and payroll (see Table 4). Check for new grant funds via CFDA # and make sure Adult Ed and Vocational don't have any new funds. Give this to the PS Functional Specialist in the ERP Department (Esperanza (Hope) Torres in FY21), so he/she can pull payroll extract and map to tables. For detailed steps for this process, see Appendix A.

3) Request State FISH File – (DPS50.GQ.F70393.FISH.CURRENT) in a flat file. Put in an eSupport Service Request ticket ("Forward to IT"). Then e-mail flat file to David Dean to upload.

4) Check the Payroll extract before uploading to make sure that **ALL** of the tables have been included. The payroll extract is uploaded in a "CSV" (comma delimited)(*csv) file. For early processing in May, the Student and Teacher Course ("uncalibrated") (reported FTE) data files (**F607760, and F607770**) for Surveys 1, 2 and 3, and "uncalibrated" WDIS (Fall and Winter) are downloaded from the DOE website – see Appendix C for details.

   Once downloaded, Mike Via will e-mail the files in .txt format (needs to be not "tab delimited"), we then upload. For detailed steps for uploading, see Appendix D.

Cost Report – Early Processing (May) steps to take:

1. Contact David Dean to set up 20xx drop down menu
2. Send FYxx Crosswalk to Finance & Payroll and Extract criteria to David Dean
3. Email FYxx FISH Files to David Dean – when he adds 20xx to drop down menu – (CTRL-F5 to refresh)
4. Work with Hope Torres on payroll extract – Full Time Adult Education Teachers
5. Request list of Full Time Adult Education Teachers from Erika Scott Jones in the Adult & Community Education Department.
6. Request download of survey data (teacher/student) un-calibrated. Put in an eSupport Service Request ticket ("Forward to IT")
7. Compare MSID list to schools list
8. Add any new FTE generating sites (e.g., 9063-ESE Hospital Homebound Instructional Services), add any new charter school(s) and delete charter school(s) that have closed
9. Check non-district facilities for functions: 7400, 7900, and 8100 (Why are we sending custodians [function 79xx] to non-district facilities?)

   a. **Pass I** – For early processing in May, send the General Manager-IT Solutions in the IT-Enterprise Applications Department (Mike Via in FY21) an eSupport Service Request ticket to assign to staff to download the Student and Teacher Course ("uncalibrated") (reported FTE) data files (**F607760, and F607770,**) for Surveys 1, 2, and 3, and "uncalibrated" WDIS Adult and VOC Course **(F634170, F634420, and F634320)** (Fall and Winter) from DOE website and e-mail the files to me in .txt format (needs to be not "tab delimited"). In Pass I, we do Steps 1-12 in SATSY. Payroll is through date of Pass I (i.e. last ppe (pay period ending) posted to the General Ledger (GL)

   b. **Pass II** – At the end of July/beginning of August, when the **"recalibrated" Student K-12 data files** are available, send an email to Mike Kelly to download the Student K-12 Course (**"recalibrated**') data files (**F71450**) for Surveys 1, 2, 3, and 4 (**F71450_Y16171.TXT, F71450_Y16172.TXT, F71450_Y16173.TXT**, and **F71450_Y16174.TXT**) files and put in google drive folder. If there are significant changes to the **Teacher K-12 course data files which are "uncalibrated",** request to have Surveys 1, 2, 3, and 4 downloaded. Also request **"uncalibrated "WDIS (Fall, Winter, and Summer) data files** from DOE website and e-mail the files to me in .txt format (needs to be not "tab delimited"). In Pass II, we do Step 13 and forward We then re-load the entire fiscal year payroll file (which includes days worked). See Table 5 for Survey File Names

Be sure to check Adult Education (See Appendix B for the checklist). If the Adult Ed teachers are truly contract (meaning full-time working 7.5 hours a day / 5 days a week) then they should have days worked specified. If the Adult Ed teachers are hourly part-time (get paid by the hour, and don't work 7.5 hours a day), then they should have the hourly rate loaded and the survey days set to zero. The payroll load **should**, if at all possible, send us the hourly rate for any one that is truly part-time hourly. We need to get the list of the names of the full-time Adult Ed teachers from Erika Scott Jones. The 4

surveys for control purposes should be the maximum # of possible attendance days (actual days worked out of the total attendance days are pulled from payroll system) (for the normal teacher attendance days during each survey). Since teachers are 196 contract days, surveys 2 & 3 are 98 days each. Survey 1 = July; Survey 4 = June. Surveys 1 and 4 should be the # of days summer school is in session. The cost report extract will not put more days than what is on the attendance days. It will put less if they worked less.

In FY 2013 changes were made to Load FTE for WDIS. It is calculated based on the hours of instruction. The WDIS you are seeing is fine. This was EW036 in MochaSoft (the old system) and Step 14 – Load WDIS student FTE in the new system.

Update Set-up (See 2016 User's Guide, page 13)

1) Install Options (formerly C01 panel) – are used to set system wide defaults

1. **SATSY** Edit: From--Salary---To Days: Contract Hourly Hours Mod Days
   9,000 105,000 a=196 b=180 c=5.00 d=28 e=250
   115,000 (for FY21 because of $10,000 retention supplement for Teachers)

   We set this low because we only pay our Long-Term Subs - $11.00/hr x 5 hours per day x 180 days = $9,900.00 – Note: Day-to-Day subs are not included in SATSY

2. **Cost** Edit: Ind% Dist% Fr--Salary---To
   f=66 66 15,000 99,000
   109.000 (for FY21 because of $10,000 retention supplement for Teachers)

   a = 98 + 98 = 196
   b = # of days (no in-service days for hourly) = This is probably a part-time teacher
   c = # of hours per day teachers are paid for = This is probably a part-time teacher
   d = student makeup (i.e., # of periods)
   e = maximum # of days anyone can work
   f = set up as edits, for edit checks, these are maximums

   There are two salary related settings in the Install Options screen:
   (1) **SATSY** edits errors – The SATSY salaries are related to an <u>individual</u>
   (2) **Cost** edits errors – The Cost salaries are related to aggregated salaries for all reported teachers based in comparison to the staff calculations. True, they are interrelated, but they are conceptually independent. On the Install Options page: Use Local Employee Id – we do not check this box, because our District cannot process SATSY records with the Employee Id. We can only process using SSN. On the Install Options page: Allow Finance Load from upload file – put a check in this box, because we want to run Cost Distribution > Step 4-Edit/Load Finance file. On the Install Options page: Allow Charter Load from upload file: - do not check this box, because we manually input the Charter School data. Please see screen shot of Install Option in PPM.

3. School (any new ones add, delete closed schools, indicate "Y" if it is a charter School). NOTE: Do NOT delete school 9034 (ESE OTS) (serves homebound, super senior, residentials, and severely impaired. There is no school #, costs do not get spread, etc. Example – Melissa Woods). (ESE Itinerants are in multiple 9xxx departments and costs do get spread – Example –Lillian Ansa).

4. Update Tables based on #1 above

5. Report Sequence – update based on DOE email usually sent out in June

6. FEFP Program – update based on above DOE email

Below are helpful information/tips when preparing the cost report.

SATSY (Salary Attribution Base System)

SATSY is **Phase I** of the cost report. The SATSY report is printed by school number with all teachers assigned to that school. SATSY uses data from the DOE student and teacher surveys and payroll data to identify teachers with programs. The number of actual days worked comes from the payroll load.

Follow the **Program Cost Report System (Version 2.0) – 2016 User's Guide** steps beginning on page 28. David Dean will run Steps 1 – 9 on the SATSY process reports page. After that start at STEP 10 - **Run Staff Data Edit:** (STEP 10) (formerly EW014) - CLEAN UP ALL SATSY ERRORS, THEN POST THE STAFF DATA EDIT – See error notes - Appendix E on how to clean up errors.

As far as you can go for Pass I

Phase I – Pass II

Before the June 30th G/L is closed (usually the last week of July), check function 9810-Internal Accounts to verify that it is zeroed out. Run after June, 20xx allocations have been run (CLR 1801 and CLR_2). If it is not zeroed out, inform the Grant Accounting Manager (Christy Price in FY21). Towards the end of July/beginning of August, for the 2nd Pass, upload Surveys 1-3 (re-calibrated), Survey 4 (Summer School – June) and WDIS. Verify with the Director of the FTE & Student Reporting Department that the Survey 4 (Summer School) and WDIS files are "**substantially complete**". Even if the surveys are not **"substantially complete"**, per telephone conversation with Jeff Ewaldt of the FLDOE, once the Memorandum comes out (2017-18 Program Cost Report K-12 Student Course Records – Recalibrated Full-Time Equivalent Student Data), these are the files that we will download. The files are a "snapshot" in time. There will be no further changes/edits to file F71450. At this point send Mike Via an eSupport Service Request ticket to have staff download Survey1, Survey 2, Survey 3, Survey 4 and WDIS from the Northwest Regional Data Center. The downloaded files should be sent in .txt format to the Budget Analyst (Sharon Heidi Kovner in FY20) assisting Christy Price prepare the Annual Cost Report. This has to be done prior to 2:00 p.m. on Friday because the DOE website is only open on the weekends. Then run the payroll extract again, do the manual deletions, etc. Next upload and **overlay** the payroll extract. David Dean then combines surveys with the payroll extract to create SATSY. In the 1st pass research the problems and make notes on how to fix them (or they can be "acceptable errors"). After the overlay in the 2nd pass, fix the problems. The overlay finishes the salaries and survey days for Survey 3 (because in the 1st pass only salary through a pay period ending in May 2021 as well as survey days up until that point in time were used) and adds Surveys 4 and 7 (WDIS).

Run Staff Data Edit: (STEP 10) (formerly EW014) - CLEAN UP ALL SATSY ERRORS, THEN POST THE STAFF DATA EDIT

Employee Profile Edit: (STEP 11) (formerly EW015), clean up errors: Staff > 1.3. All errors should be Job 07 (Adult Ed) or hourly employees (Artists-in-Residents @ A.W Dreyfoos SOA). They make an hourly rate of $19.55/hr. The DOE assumes that these teachers work 5 hours/day and work 180 days. This equates to 900 hours (180 x 5). They do not have survey days worked because hourly employees have no survey days. Our teachers work 7.5 hrs./day at 196 days which equals 1,470 hours (196 x 7.5).

Examples

Total salary of $25,255.79/$19.55 (hrly rate) '= 1,291.86 hrs./900 '= 1.435351, thus puts it Staff > 1.3.
Total salary of $23,333.00/$19.55 (hrly rate) '= 1,193 hours/900 '= 1.326, thus puts it Staff > 1.3.
See reason why in Sharon Kovner's file folder.

School/District Summary: (STEP 12) (formerly EW016). Run in post mode (no errors to check).

Load K-12 Student FTE: (STEP 13) (formerly EW017) - (no errors to check). This sums (updates) the student FTE on the Attribution Base Factor Page (formerly A04 screen). Run in Post Mode

RUN ONLY IN POST MODE ONCE!! If it is posted more than once, the FTE will be doubled.

Load WDIS Student FTE: (STEP 14) (formerly EW036) (no errors to check). Run in Post Mode

Attribution Base Edit: (STEP 15) (formerly EW018) – If there aren't any corrections to SATSY input tab; only the Attributions tab, then you just need to re-run Attribution Base Edit. See Appendix F for notes on Attribution Base Edit.

End Of Phase I – (Pass I and Pass II)

Phase II: **– Cost Distribution** receives the edited attribution base file (ABF) from Phase I. This file becomes School/Program Table 00001 which is defined by SATSY (Staff and Space factors) and the entry of FTE for all schools and programs – See page 40 – We then **"Clone"** all the other tables (Funds 1 and 4) from the general fund table 00001. See Appendix H for Cloning Criteria

We DO NOT COPY prior year's tables.

A. School/Program Table Input: (STEP 1) (formerly EW020)

B. On the Attribution Table - "Clone/(Copy)" all the other tables (Funds 1 and 4) from the general fund table 00001.

We DO NOT COPY prior year's tables.

C. Create School/Program Table: (STEP 2) (formerly EW021) – Submit, **Do not Print**
Then go to Cost Distribution>Attribution Table (update tables with appropriate schools and programs). (i.e., delete Adult Ed locations from SFS & transportation tables). To remove a program from a school/department – go to the bottom of the page, Remove Program from Current table – use the drop down arrow, select the program you want to remove from the current table and hit remove. Then hit Save once all programs you want removed have been removed. To delete an entire school/department – click on (+) and it will turn to red (-) and hit save. **Once completed, re-run Create School/Program Table: (STEP 2). Do not Print.** If there are any errors, (i.e., any schools/programs that might have been missed that don't belong on table, etc.) correct the errors and re-run Create School/Program Table report.

D. School/Program Table Report: (STEP 3) (formerly EW022) – Once completed, p**rint out** and review for errors.

E. Finance Load

a. Send an e-mail to the Specialist II-IT Solutions in the IT-Enterprise Applications Department (Mike Kelly in FY21) requesting he/she download the Finance Load. Send/Attach the layout instructions as well. Once the Finance Load is received from Mike Kelly, email the Director of Accounting (Nancy Samuels in FY21) and request that he/she notify us of any further Journal Entries. **Also, make sure that the total amounts for funds 1 and 4 in Mike Kelly's finance load agrees to the G/L for funds 1 and 4.** PeopleSoft inquiry sum by Adjustment type.
b. Use the Local Cost Report pages to process the Finance File. See Finance Load – Upload to Cost Report Page with instructions. See Appendix G
c. Run the conversion job - Finance Load – Upload to Cost Report
d. Under Cost Distribution>Process/Reports – Once Edit/Load Finance file (Step 4) has been uploaded, send an email to David Dean to apply his normal "finance scrubbing" and to attach a screen shot of the accounts that did not load. We have function 9700 (Transfers) every year, because function 9700 doesn't get included in the Cost Report. According to David Dean, it's just more of a "heads up" when we are trying to tie back to the AFR.

(Edit/Load Finance File – Post Mode): (STEP 4) – After upload, Christy Price requests from the Financial Accounting Specialist in the Accounting Department (Jason Elliot in FY21) various schedules from the AFR to reconcile to the cost report. The schedules are ESE 348 schedules:
K-1, DOE page 2 – Fund 100
K-2, DOE page 5 – Fund 410
K-3, DOE page 7 – Fund 420
K-4, DOE page 8 – Remaining Funds 4xxx

Sharon Kovner should start inputting the charter school cost reports on Form 7 at this point in time, while Christy Price works on the below steps.

Run Summary of Input Data (STEP 5) (EW026)

Review Form 6 for both funds 1 and 4 (using queries and General Ledger Inquiries) - Before running GL Ledger input total AFR amount.

Reconcile Summary of Input Data (formerly EW026) to PeopleSoft Queries- use **Summary of Input Data** (EW026) instead of Form 4A to reconcile accounts and all functions.

Input District Indirect Costs on Form 4A for various tables – including ARRA tables

Re-run Summary of Input Data (STEP 5) to check that the total Expenses agrees to the Original EW026 before we moved I/C from 2000 to 3000.

Notes: Once the Tables are set up, David Dean does a mass delete for ERROR 70 on the Cost Data Edit (EW027) and creates the left side of "Error 56" spreadsheet and beginning in FY 2022 will also do the right side. This is called running the Scrub Finance Data SQLS. For example, he can delete all the non-program 130 from the ESOL Table 15130. He then puts these dollar amounts on the Cost Distribution/Form 5 (formerly B04 panel) for that school (Table 00001 for Fund 1 and Table 49999 for Fund 4). ERROR 57 – IGNORE errors "Total Program Salaries of xxxxx is less than 75% of the 7000 Line". This is a new warning message for FY2017 and means SATSY didn't add to 75% of the Salary cost in Finance for the school – per David Dean, we can essentially ignore these error messages. For example, this is where you may have a lot of aides at a school so the CNTRL 7000 (5xxx function) salaries exceed the total 7xxx salaries by > 75%. Per David Dean, this warning is intended to alert you that you have missing staff units, meaning you are missing teachers from SATSY. One of the issues that could cause the problem is that not all of the teachers are reported properly in the Teacher/Student records so you never see them in SATSY. It's also possible. although I think less likely, that the school total from Finance is overstated. There are also lots of legitimate reasons why this error would appear, like you have teacher assistants charged to Function 5xxx but are not the teacher of record. You might have speech language and occupational therapist charged to function 5xxx, that are not the teacher of record.

Run Cost Data Edit (STEP 6) (formerly EW027) and correct errors. See Appendix I for the: Order in Which Errors Should Be Corrected - Also request Revenue File by sending to Mike Via an eSupport Service Request ticket to assign to staff to download the Revenue file from DOE – File name is: **(DPS.XREF.EC.F60493.F50PALM**) and then upload the revenue file into the web based system. See Appendix G

After correcting errors - Re-submit – Cost Data Edit (Step 6) (EW027)

Cost Calculator (STEP 7) (EW025) – Before submitting, enter **all** Charter Schools. Can be submitted as many times as necessary per David Dean.

Cost Table Report (STEP 8) (formerly EW028)

Functional Accounting (STEP 9) (formerly EW029)

Reconcile Functional Accounting (EW029) to Summary of Input Data (EW026) to make sure EW030 has minimal difference between AFR amount and total reported

Edit Mode Print PC-3/4 Report (STEP 10) (formerly EW030) – Edit Report (no updates made)

Post Mode Print PC-3/4 Report (STEP 10) (formerly EW030) - **NOTE:** EW030 = Maintenance of Effort (MOE) Calculation

Upload Revenue File - Go to Cost Distribution>Upload>FEFP Revenue File (for CAPOR). It is required to be loaded before the **CAPOR** (formerly EW031) report.

CAPOR (STEP 11) (formerly EW031) – Review for errors – See CAPOR (EW031) folder for examples of errors – ***This is a General Fund only report***

Cost Analysis (STEP 12) (formerly EW032)

*** At this point we upload the Program Cost Report file to DOE. The new website for uploading the Program Cost Report (PCR) to the DOE is: http://doeweb-prd.doe.state.fl.us/eds/ProgramCostReport.

To upload the Cost Report to the FDOE and To re-transmit after doing FDOE Edits

a. Log into the new DOE website: https://eds.fldoe.org/EDS/ProgramCostReport
b. Select District name – Palm Beach
c. Enter Password [redacted]
d. Then click on Log In
e. On a separate tab – open up the Cost Report
f. Go to Cost Distribution>Download
g. This will bring you to Cost Distribution Download>Cost Report Export File.
h. Click on Download and save the text file to desktop
i. Then go back to the tab with the DOE website after logging in and click on Choose File, then click on Upload File
j. Once completed, you will get a "Success Message" – SUCCESS: export.txt transfer was Successful!
k. Print success page with date of submission and keep in file in Christy folder – FYxx Cost Report (on shared drive).

Cost Report Edits:

1) Usually sent by FDOE in October
2) Respond and if necessary make corrections
3) If we need to make changes to the A18 (Attribution Base Factor) page, we need to go BACK to Step 1 SATSY
4) For Charter School edits, correct on Form 7 and re-run Cost Calculator and the PC ¾ Report

Table 1

Cost Accounting Staff Extract Parameters FY 2025: Note - School info comes from survey (not payroll)
Begin Date, End Date and Days in survey are pulled from the control card.
Mike Kelly added emplid to the report in addition to SSN that was originally there. This makes it easier to research data on PeopleSoft. SSN is used in the student data so that is what needs to be sent as the ID in the payroll extract file unless we can get FTE Department to change the ID in the student data. FTE Director does not foresee this happening.
First the earnings are categorized by dividing into "cost accounting job codes" based on the ACCT_CD (combo code) associated with the earnings. We use a special paygroup (SSP) for summer school.

JOB	Fund - Type of earning	Selection criteria
02 & 03	1XXX – Regular year Job 02 = Survey 2 Job 03 = Survey 3	Include fund 1XXX, Union_cd = '01T' and or '00Z' paygroup <> SSP (summer school) Function = '51XX' - '54XX (exclude function 5410 – Adult Ed) (exclude Function 5170 year-round supplements. These supplements are for Part-time in system). DISTRICTJOBCODE = '5XXX', Exclude DISTRICTJOBCODE ('50150', '50460', '50461', '51020', '51510', '52220') **See Table 1A** Combo Account not = 'SUB', 'SLP', 'ALP', 'AID' Earnings Code not = 'DEC' = Deceased, 'TLM' = Team Leader Middle School, 'DGC' ACCOUNT NOT = '510010', '510020'
02 & 03	4XXX – Regular year Job 02 = Survey 2 Job 03 = Survey 3	Include fund 4XXX, Union_cd = '01T' and or '00Z' paygroup <> SSP (summer school) Function = '51XX' - '54XX (exclude function 5410 – Adult Ed) (exclude Function 5170 year-round supplements) DISTRICTJOBCODE = '5XXX', Exclude DISTRICTJOBCODE ('50150', '50460', '50461', '51020', '51510', '52220') **See Table 1A** Combo Account not = 'SUB', 'SLP', 'ALP', 'AID' Earnings Code not = 'DEC' = Deceased, 'TLM' = Team Leader Middle School, 'DGC' ACCOUNT NOT = '510010', '510020'
01 & 04	1XXX – Summer Job 01 = Survey 1 Job 04 = Survey 4	Include fund 1XXX, Union_cd = '01T' and or '00Z' paygroup = SSP (summer school) Function = '51XX' - '54XX (exclude function 5410 – Adult Ed) (exclude Function 5170 year-round supplements) DISTRICTJOBCODE = '5XXX', Exclude DISTRICTJOBCODE ('50150', '50460', '50461', '51020', '51510', '52220') **See Table 1A** Combo Account not = 'SUB', 'SLP', 'ALP', 'AID' Earnings Code not = 'DEC' = Deceased, 'TLM' = Team Leader Middle School, 'DGC' ACCOUNT NOT = '510010', '510020' If Pay End Date Year = Fiscal Year on the run control, job code = 04, otherwise job code = 01.
01 & 04	4XXX – Summer Job 01 = Survey 1 Job 04 = Survey 4	Fund 4XXX, Union_cd = '01T' and or '00Z' paygroup = SSP (summer school) Function = '51XX' - '54XX (exclude function 5410 – Adult Ed) (exclude Function 5170 year-round supplements) DISTRICTJOBCODE = '5XXX', Exclude DISTRICTJOBCODE ('50150', '50460', '50461', '51020', '51510', '52220') **See Table 1A** Combo Account not = 'SUB', 'SLP', 'ALP', 'AID' Earnings Code not = 'DEC' = Deceased, 'TLM' = Team Leader Middle School, 'DGC' ACCOUNT NOT = '510010', '510020' If Pay End Date Year = Fiscal Year on the run control, job code = 04, otherwise job code = 01
07	WDIS	Include fund 1XXX and 4XXX Function = 5410 (exclude Function 5170 year-round supplements) DISTRICTJOBCODE = '5XXX', Exclude DISTRICTJOBCODE ('50150', '50460', '50461', '51020', '51510', '52220') **See Table 1A** Combo Account not = 'SUB', 'SLP', 'ALP', 'AID' Earnings Code not = 'DEC' = Deceased, 'TLM' = Team Leader Middle School, 'DGC' ACCOUNT NOT = '510010', '510020'

Table 1A

Note on Substitutes: The combo account code is SUB = 575200 (Other Personnel Services) which is the day-to-day substitutes – (we exclude in the criteria). This is a temporary situation (teacher is out sick for a couple of days, etc.), whereas the teacher is on paid leave (on the payroll file), then that teacher (TOR – teacher on record) is reported. We do, however, include combo account code 575100 which is the long-term contracted substitutes who would fill in for a teacher on leave of absence (LOA). If the teacher is on unpaid leave (not on the payroll file), then the substitute teacher is reported. They do not have the combo code SUB. The long-term contracted substitute should have combo code TMP (Temporary – we do not exclude) or PRM (Permanent Sub). So, in summary, if it is a long-term sub, then put the subs name. If it is a short-term sub, then put the TOR – teacher of record. Therefore, any substitute errors (problems) are because people are being miscoded in PeopleSoft payroll to the 575200 (SUB) combo code (which we exclude) instead of 575100 (TMP) combo code (which we include). If we were to include (SUB) in our criteria, that way these costs could get spread to the correct programs. We will have a lot more School #0000 errors for the short-term subs (i.e., payroll $, no survey).

Reasoning for Extract Parameter Criteria:

We exclude the following District Job codes from our payroll extract:
Job code 50150 (Teacher Day to Day Substitutes)
Job code 50460 (Teacher Intern AIT – hourly employee)
Job code 50461 (Intern Student NYU Program)
Job code 51020 (Teacher Elem Resource)
Job code 51510 (Teacher Career Center Specialist)
Job code 52220 (Teacher Sec Resource)
These job codes are excluded because these Teachers are not in the classroom, they are not teaching. We include Temp Tch Artist in Residence – Job code 52500 because they are teaching in the classroom.

We exclude the following Combo Accounts:
SUB (Short–Term (ST) Substitutes) – coded to 575200 (Job code 50150)
SLP (Sick Leave payoff)
ALP (Annual Leave payoff)
AID (Aides)

We exclude the following Earning Codes:
DEC (Deceased)
TLM (Team Leader Meeting)

We exclude the following Accounts:
510010 – Sick Leave payoff
510020 – Annual Leave payoff

We exclude the following Function:
Function 5170 – Year round supplements. These are supplements paid to part-time employees (account– 518400). All other supplements are included.

We Do Not Exclude Long-Term (LT) subs coded to 575100 – combo code TMP – (various job codes)
Per Heather Knust (Frederick), Director of Budget, as of FY 2017 – we are no longer hiring long term substitutes.

Table 2

Report Request Parameters

From Date 07/01/2020

Thru Date 06/30/2021

*Fiscal Year 2021

Number of Attendance Days in FY

*Qtr 1:	*Qtr 2:	*Qtr 3:	*Qtr 4:
9	98	98	3

Survey 1 Date Range

From Date 07/01/2020 To Date 07/16/2020

Survey 2 Date Range

From Date 08/12/2020 To Date 01/26/2021

Survey 3 Date Range

From Date 01/27/2021 To Date 06/21/2021

Survey 4 Date Range

From Date 06/28/2021 To Date 06/30/2021

See report parameters on next page for FY25 dates.

Table 3

Mods to student load

Survey 1 (Job 01) and Survey 4 (Job 04) are Summer School and we input into PeopleSoft and we get the information from Olivia Rogers who gives us the Summer School bulletin. Surveys 2 (Job 02) and 3 (Job 03) are always 98 days because this is the maximum number of possible attendance days.

Survey Data Range and Summer School Days

Attendance days are capped at 98 days. We have to set up the parameters on the Run Control ID. The navigation is: HCMHRPRD>Main Menu>Payroll for North America>Payroll Distribution>GL Interface Reports>PB Cost Account Staff Extract. This will bring you to PHBR0577. Click on the Search tab and this will bring you to Run Control ID: shk. Then input the parameters:

Number of Attendance Days in FY 2025:

Qtr 1: - July 1, 2024 – July 18, 2024 = 11 days – (Summer School, July, 2024)
Qtr 2: - August 5, 2024 – January 7, 2025 = 98 days
Qtr 3: - January 8, 2025 – June 2, 2025 = 98 days
Qtr 4: - June 4, 2025 – June 30, 2025 = 15 days – (Summer School, June, 2025)

On the Report Request Parameters:

From Date – 07/01/2024 To Date – 06/30/2025

On the Survey 1 Data Range:

From Date – 07/01/2024 To Date – 07/18/2024

On the Survey 2 Data Range:

From Date – 08/05/2024 To Date – 01/07/2025

On the Survey 3 Data Range:

From Date – 01/08/2025 To Date – 06/02/2025

On the Survey 4 Data Range:

From Date – 06/04/2025 To Date – 06/30/2025

Table 4

FY25 Crosswalk to Finance & Payroll

Table #	Table Name	Table Criteria	
		Fund 1 Tables	
15130	ESOL District-wide	Fund 1xxx	Function 513x
15200	ESE District-wide	Fund 1xxx	Function 52xx
15300	Vocational District-wide	Fund 1xxx	Function 53xx
15400	Adult-Ed District-wide	Fund 1xxx	Function 54xx
17800 (a)	Transportation	Fund 1xxx	Function 78xx
00001	Table 1 General Fund	Fund 1xxx	All other functions
		Fund 4 Tables	
41000 (a)	Food Service	Fund 4100	
42010	Title 1- CFDA 84.010	Funds 4201, 4221, 4222, 4223, 4446, 4473	
42500	ESE- CFDA 84.027/84.173	Funds 4155, 4250, 4252, 4253, 4255-4256, 4483	
43820	ESOL- CFDA 84.365	Fund 4382, 4460	
44500- Fund9	ESSER III – 84.425U	Funds 4450, 4452, 4454, 4457, 4459, 4461, 4462, 4463	
44600- Fund 10	Other ARP Relief 84.425W	Funds 4453	
45400 (b)	Adult Education – CFDA 84.002	Funds 4301, 4303	
49999	All Other Grants	Remaining 4xxx Funds	

Note: The payroll load only includes function 51xx-54xx which is Instruction (does not include function 55xx (Pre-K) or 59xx (other instruction))

(a) - There should be no payroll data extracted because they should not have been coded to function 5xxx

(b) - Run G/L inquiry for Function 54xx to identify any new Adult Ed Funds

Table 5

FY 2025 – Cost Report

Early Processing Student, Teacher, and WDIS course data files – May, 2025

Student K-12 course data files – "un-calibrated" – Surveys 1, 2, and 3
Only available at this point in time – "un-calibrated"
DPS50.GQ.F60776O.Y20251: Student Course Data In File Format
DPS50.GQ.F60776O.Y20252: Student Course Data In File Format
DPS50.GQ.F60776O.Y20253: Student Course Data In File Format

Teacher K-12 course data files – Surveys 1, 2, and 3
Teachers are not calibrated
DPS50.GQ.F60777O.Y20251: Teacher Course Data In File Format
DPS50.GQ.F60777O.Y20252: Teacher Course Data In File Format
DPS50.GQ.F60777O.Y20253: Teacher Course Data In File Format

WDIS Student course data files – Surveys Fall and Winter
No recalibration for WSIS
DPS50.JU.F63417D.Y2025F: WDIS ADULT Course Data in File Format
DPS50.JU.F63417D.Y2025W: WDIS ADULT Course Data in File Format
DPS50.JU.F63442D.Y2025F: WDIS VOC Course Data in File Format
DPS50.JU.F63442D.Y2025W: WDIS VOC Course Data in File Format

WDIS Teacher course data files – Surveys Fall and Winter
No recalibration for Teachers
DPS50.JU.F63432D.Y2025F: WDIS TEACHER Course Data in Fle Format
DPS50.JU.F63432D.Y2025W: WDIS TEACHER Course Data in File Format

Final Processing Student, Teacher, and WDIS course data files – July/August, 2021
Request these files from Mike Kelly
Student K-12 course data files – "re-calibrated" – Surveys 1, 2, 3, and 4
Student "re-calibrated" available end of July/beginning of August
DPS50.EC.F71450.Y20251 - Student Course Data In File Format
DPS50.EC.F71450.Y20252 - Student Course Data In File Format
DPS50.EC.F71450.Y20253 - Student Course Data In File Format
DPS50.EC.F71450.Y20254- Student Course Data In File Format

Request these 4 files from Mike Kelly

Teacher K-12 course data files – Surveys 1, 2, 3, and 4
Teachers are not calibrated
DPS50.GQ.F60777O.Y20251: Teacher Course Data In File Format
DPS50.GQ.F60777O.Y20252: Teacher Course Data In File Format
DPS50.GQ.F60777O.Y20253: Teacher Course Data In File Format
DPS50.GQ.F60777O.Y20254: Teacher Course Data In File Format

For the remaining 13 files - put in an E-Support ticket: "Forward to IT"

WDIS Student course data files – Surveys Fall, Winter, and Summer
No recalibration for WDIS
DPS50.JU.F63417D.Y2025F: WDIS ADULT Course Data in File Format
DPS50.JU.F63417D.Y2025W: WDIS ADULT Course Data in File Format
DPS50.JU.F63417D.Y2025S: WDIS ADULT Course Data in File Format
DPS50.JU.F63442D.Y2025F: WDIS VOC Course Data in File Format
DPS50.JU.F63442D.Y2025W: WDIS VOC Course Data in File Format
DPS50.JU.F63442D.Y202S: WDIS VOC Course Data in File Format

WDIS Teacher course data files – Surveys Fall, Winter and Summer
No recalibration for Teachers
DPS50.JU.F63432D.Y2025F: WDIS TEACHER Course Data in File Format
DPS50.JU.F63432D.Y2025W: WDIS TEACHER Course Data in File Format
DPS50.JU.F63432D.Y2025S: WDIS TEACHER Course Data in File Format

Appendix A

Cost Report Payroll Extract

1. We have to set up the parameters on the Run Control ID. The navigation is: HCMHRPRD>Main Menu>Payroll for North America>Payroll Distribution>GL Interface Reports>PB Cost Account Staff Extract. This will bring you to PBHR0577. Click on the Search tab and this will bring you to Run Control ID: shk. Then input the parameters.

2. Whenever there is a change to the SQR program (i.e., tables, fund ranges, etc), you have to enter a "bug" to edit the program. We attach the FY 21 crosswalk to finance & payroll Tables sheet and the Cost Accounting Staff Extract Parameters sheet to the bug.

3. We also added a new fund range 4901-491x.

4. We assign the bug to Director of Enterprise Resource PI System (Michael Carr in FY21). Then Michael assigns the bug to the ERP Functional Specialist Esperanza (Hope) Torres who will then ask the General Manager-IT Solutions (Sara Anderson in FY21) to assign the bug to a Developer.

5. The Developer will make the edits to the SQR program in the development stage.

6. Then the program goes into the Test environment

7. Then the program goes into the QA (Quality Assurance) environment.

8. In between Steps 5-7, I will do a "high-level" spot check.

9. Once the final approval is given

10. Then the program goes into the Production environment

11. Then Sharon Kovner can run the Process Monitor.

12. This will create the Payroll Extract in CSV format.

13. To convert the Payroll Extract file from CSV format to Excel format – File "save as" (Excel Workbook)(*.xlsx).

14. Sharon Kovner will then save the file as an Excel File - Excel Workbook(*.xlsx)

15. Then Sharon has to highlight the SSN (social security number) column, right click, format cells (number/special). Type is social security number, and the Locale (Location) is Portuguese (Portugal).

16. Once, this is complete, Sharon can then filter and do spot checks and manual deletions of rows. See Appendix B for Checkpoints.

17. Then in order to upload the file to David Dean, Sharon will take off the filters and convert the Excel format back to to CSV format - File "save as" CSV(Comma delimited)(*csv).

Appendix B

Checkpoints to look for in Cost Report

1. Hourly employees should have (0) survey days. For Jobs (1,2,3, and 4) – salary, no hourly rate, Filter on O survey days (Surveys 1, 2, 3, and 4) – Delete these rows.

2. We should see multiple hourly rates (i.e. Adult Ed ($25.00), Summer School, etc.) with 0 survey days.

3. For the list of **Full-Time Adult Education Teachers**, make sure there isn't any hourly rate, and that their salary is approximate to a yearly salary amount.

4. For Full-time Adult Education Teachers that have Jobs 02 and 03 (surveys 2 & 3), add the salary from Jobs 02 and 03 to the salary of Job 07, and then delete the line/s with Jobs 02 and 03. If there are Job 07 duplicates (i.e. 2 or more rows with the same job#), one with salary and one with an hourly rate, David Dean will programmatically add the salaries together and then drop the hourly rate if the hourly rate amount is less than the salary amount.

5. Filter on hourly rate – Any hourly rate less than minimum wage ($10.00 as of January 1, 2021) needs to be researched, other than $0.00.

6. Filter on Surveys 2 & 3 – and check that most of the employees in these 2 surveys have **98** survey days.

7. When extracting data, only extract the salary, no benefits.

8. Before uploading the finance file, check to see that the total amount for funds 1 and 4 in Mike's finance load agrees to the GL for funds 1 and 4.

9. Pick 3 employees: Run gross and fringes to see that Salaries for all the surveys (1,2,3,4, and 7) tie out to the payroll extract

10. Make sure that there is no: Fund 1 (Fund 1000) Table 1 (15200) with Fund 2 (Fund 1000) Table 2 (15200)

11. Fix employees that are on the report twice that are not Full-time Adult Ed Teachers (Job 7). Combine the salary and delete the survey days and leave the hourly rate of $25.00/hr.

12. Check that all the Jobs are listed (1, 2, 3, 4, and 7)

13. Check that all the tables are listed (10000, 15200, 44300, etc.)

14. If an employee has Salary and no hourly rate, they should have survey days

15. Fund 1 = Table 1xxxx, Fund 4 = Table 4xxxx

Appendix B (Continued)

16. Make sure percents 1, 2, and 3 = 100%

17. Only Full Time Adult Education Teachers (Job 7) with no hourly rate, should have survey days. Get list of Full Time Adult Ed Teachers from Erika Jones Scott in the Adult Education Department (9039). Any employee who is not a Full Time Adult Ed Teacher (but has salary and survey days) – delete them. Part time Adult Ed Teachers (Job 7) should have an hourly rate ($25.00) with no survey days.

18. Compare total payroll extract to prior year's payroll extract for total salary reasonableness

For employees that are filtered on Job ID's 2 and 3, with no hourly rate:

1. If both Job ID's 2 & 3 have 0 survey days, but have survey dollars, then need to delete both records.

2. If Job ID 3 has no survey days, and has survey dollars, and Job ID 2 has survey days and survey dollars, add the survey dollars from survey 3 to the survey 2 dollars, and delete Job ID 3 record.

3. This scenario is highly unlikely, but -- If Job ID 2 has no survey days, and has survey dollars, and Job ID 3 has survey days and survey dollars, then add the dollars from Job ID 2 to Job ID 3, then delete Job ID 2 record.

4. If you have only Job ID 2, or only Job ID 3 with salary dollars, and no survey days, then delete the record.
   ****** Job ID 2 = Survey 2**
   Job ID 3 = Survey 3

5. If there are days worked in a survey, without student records, copy the relevant survey (1,4) (2,3)

6. If there are student records, but no survey days worked, delete the surveys.

Once we upload the payroll extract file, David Dean will need to do the following procedures:

1. If there are Jobs 02 and 03 duplicates and Job 07 duplicates (i.e. 2 or more rows with the same job#), one with salary and one with an hourly rate, David Dean will programmatically add the salaries together and then drop the hourly rate if the hourly rate amount is less than the salary amount.
2. If there isn't any hourly rate on either line, then David Dean will just add the two salaries together to make one row.
3. If there isn't any hourly rates, then David Dean will add the salaries together and then average the hourly rates
4. If there are two Job 07's or Job 02 and 03's (duplicate #s for the same employee) (one line is table 15400 and the other line is table 45400), then David Dean will programmatically split the %'s of the combined salaries to the correct tables (15400 and 45400).

Appendix C

Survey Data Extract

Cost Report Student, Teacher, and WDIS Survey data download from DOE (Surveys 1, 2, 3, and 4 and WDIS (Fall, Winter, and Summer)

1. For Early Processing in May, we send Mike Via ("Forward to IT") an eSupport Service Request ticket download the 2019-2020 Cost Reporting 6 Files (student and teacher survey data (surveys 1, 2, and 3) and WDIS files (student and teacher Fall and Winter) from the DOE We will be e-maiedl the files in .txt format.

2. Because the Surveys are outside of the DOE's Survey Window, the DOE's processing will not occur until over the weekend, as scheduled by the DOE.

3. We also need to verify with FTE Director that any changes at this time to survey 3 will be immaterial – (Per FTE Director, Survey 3 is done as far as substantial changes go).

4. For Survey 4 (Summer School, June, 2020) and WDIS, we again will have to verify with FTE Director that **all substantial revisions** to Survey 4 and WDIS are complete.

5. For Final Processing at end of July/August, we send Mike Via ("Forward to IT") an eSupport Service Request ticket to download Student Surveys 1, 2, 3, and 4 – recalibrated. Also downloaded will be Teacher Surveys 1, 2, 3, and 4 – recalibrated and WDIS summer survey 4 from DOE.

6. The files will be e-mailed in .txt format.

Appendix D

Upload Instructions

These are directions on how to upload the payroll extract, student and teacher surveys, finance load and revenue file directly into the new web based cost report system

Payroll Extract – Upload P/R to Cost Report

1. Make sure no filters are on. The payroll extract should be in csv format. To do this, open excel file, save as: CSV (Comma delimited)(*csv).

2. Log in to web address Palm Beach Local = https://palmbeach.rapsg.com/PalmBeachCR. Make sure that to the left of this web address is a green lock (this means you have a secure connection).

3. The Year should default to the current year, if it doesn't, hit refresh and then select current year. Then select Login.

4. This will bring you to Palm Beach Cost Report page. Click on Process Payroll File tab.

5. This will bring you to Process Payroll File Reports page. Click on the Clear Payroll Files box and select the "Edit" mode, and "Post mode, and then hit submit. This should give you a message that the Payroll tables have been cleared and the previously uploaded files have been deleted.

6. Scroll down the Payroll Upload Files section. In the Payroll File box, select file, find the payroll (*csv) file in the Christy Folder, and click open. Once this has been done, you should get a complete message in the Payroll File box.

7. Then go back up to the Reports section and in the Edit/Load Payroll Files box, select the "Edit" mode, and then hit submit. This action will edit the local payroll file, combines duplicates, and builds the first version of Payroll Table (file). You should get the message: Your report is running in the background, check the Report Manager for the current status.

8. Then you can go into Report Manager (top right of page), this will let you verify that the payroll files loaded properly.

9. Obtain verification that the total payroll uploaded.

Appendix D (Continued)

Student, Teacher and WDIS Survey Data (Surveys 1, 2, 3, and 4) and FISH file – Upload Student, Teacher, and WDIS Files and FISH file to Cost Report

1. Log in to web address Cost report base = https://palmbeach.rapsg.com. Make sure that to the left of this web address is a green lock (this means you have a secure connection).

2. The Year should default to the current year, if it doesn't, hit refresh and then select the current year. Then select Login.

3. This will bring you to the Cost Report Progress page. Select SATSY tab. Then click on Upload tab. This will bring you to the SATSY Upload page

4. In the Student K-12 Course Files and the Teacher K-12 Course Files section there are Survey 1 (Summer School), Survey 2, Survey 3, and Survey 4 (Summer School).

5. There are also WDIS (General Education) Student Course Files, WDIS (Technical Education) Student Course Files and WDIS Teacher Course Files – Fall Survey, Winter Survey, and Summer Survey.

For early processing using Student, Teacher and WDIS "un-calibrated" files

6. In the Survey 1 box, click on Select file. Find the Student Survey 1 text file and click open. Once this has been done, you should get a complete message in the Survey 1 box

7. Continue in the same manner with Student Survey 2, and Survey 3

8. Then go to the Teacher K-12 Course Files section

9. In the Survey 1 box, click on Select file. Find the Teacher Survey 1 text file and click open. Once this has been done, you should get a complete message in the Survey 1 box

10. Continue in the same manner with Teacher Survey 2, and Survey 3

11. Then go to the WDIS (General Education) Student Course Files section

12. In the Fall Survey box, click on Select file. Find the Fall Student Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

13. Continue in the same manner with Winter Survey

14. Then go to the WDIS (Technical Education) Student Course Files section

15. In the Fall Survey box, click on Select file. Find the Fall Student Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

16. Continue in the same manner with Winter Survey

17. Then go to the WDIS Teacher Course Files section

18. In the Fall Survey box, click on Select file. Find the Fall Teacher Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

19. Continue in the same manner with Winter Survey

Appendix D (Continued)

20. There isn't any Student and Teacher Survey 4 nor WDIS Summer Survey in early processing

21. For FISH file – In the Misc. Files section, is the DOE Fish File box, click on Select file, find the FISH file text file and click open. Once this has been done, you should get a complete message in the DOE Fish File box.

For Final processing using Student "recalibrated" files

For Final processing using Teacher "un-recalibrated" files

For Final processing using WDIS "un-recalibrated" files

22. In the Survey 1 box, click on Select file. Find the Student Survey 1 text file and click open. Once this has been done, you should get a complete message in the Survey 1 box.

23. Continue in the same manner with Student Survey 2, Survey 3, and Survey 4.

24. Then go to the Teacher K-12 Course Files section

25. In the Survey 1 box, click on Select file. Find the Teacher Survey 1 text file and click open. Once this has been done, you should get a complete message in the Survey 1 box.

26. Continue in the same manner with Teacher Survey 2, Survey 3, and Survey 4.

27. Then go to the WDIS (General Education) Student Course Files section

28. In the Fall Survey box, click on Select file. Find the Fall Student Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

29. Continue in the same manner with Winter Survey and Summer Survey

30. Then go to the WDIS (Technical Education) Student Course Files section

31. In the Fall Survey box, click on Select file. Find the Fall Student Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

32. Continue in the same manner with Winter Survey and Summer Survey

33. Then go to the WDIS Teacher Course Files section

34. In the Fall Survey box, click on Select file. Find the Fall Teacher Survey text file and click open. Once this has been done, you should get a complete message in the Fall Survey box

35. Continue in the same manner with Winter Survey and Summer Survey

Error Notes – Appendix E

David Dean does a "Mass Delete" for the following errors 1 – 3:

1) **SATSY records with $0 salary (and no name)**

A) **Contracted teachers** – Non-district employees paid through Accounts Payable (A/P) under account code 531010. It gets allocated to programs as part of Purchased Services. Student survey data is submitted with the contractor as the teacher.

B) **Day-to-Day Substitutes** - Are excluded from the Payroll extract, but who complete a survey. These "residual" salary amounts get spread across all programs at that school. David Dean "Mass" deletes records from SATSY. However, only the Staff & Space are deleted, FTE is **NOT** deleted. The Teacher of Record (TOR) should be on the survey. Per phone conversation with Theresa Sancho at FDOE (Teacher Records), the Teacher of Record should be on survey if the Day-to-Day Substitute only fills in for a couple of days. Long-Term Substitutes coded to account 57510 would be on survey if teacher is out an extended Leave of Absence (LOA).

These errors are difficult to fix because most of these who complete surveys, while they may be true Long-Term Subs, they are coded to 575200 (Short-term subs), combo code "SUB" which we exclude from the payroll extract. In addition, they only make $11.00/hr, or $10,000.00 per year. So, it is best to delete because it skews the ratios.

C) **Media Specialists/ESE Coordinator/Guidance Counselor** – Are excluded from the Payroll extract because they use job code 6xxxx. They have a survey because they actually taught. This may be researched in future years to determine the % of time they teach and allocate % of salary to SATSY records. We have decided to Mass delete. They may teach anywhere from 1 to 6 periods a day.

D) **Elementary Resource Teachers** – Are coded to Job Code 51020 (which we exclude from the payroll extract), because they aren't normally in the classroom. Also, the student counts are extremely high (i.e., 58 students in 1 mod in 1 program). It is best to delete survey information because it skews the ratios.

2) **SATSY records with School 0000** = No survey data but have Salary $ **from payroll load**, approx. 2,258 records.

These errors are okay to Mass delete because they mainly consist of:

1) Teachers starting after survey period but have salary $
2) Teachers on LOA or returned from LOA after survey period
3) Teachers who retired, quit, or were terminated before survey date

Error Notes – Appendix E (Continued)

3) **SATSY records with % Time @ School '= 0 – ESE Itinerants – (Have salary and name)**
331 records.

This is where some itinerant teachers were spread across so many schools that some of their schools calculated out to be less than 1%. These are employee (ESE) itinerants (District employees) who work at multiple schools with varying %'s (percentages all adding up to 100%). 0% is really a fractional (very tiny) % which rounds to zero. Therefore, shows as an error and is "Mass Deleted" by David Dean.

4) **SATSY records with ESOL SEP MOD *WARN****

We do not delete these records. According to Director, FTE Reporting, there are regular classes (Mods) with ESOL students, as well as non-ESOL students (ESE, regular) – U.S. History for example. In addition, there are "sheltered in place" (dedicated) ESOL classes which are exclusively for ESOL students only. This is where we get the ESOL Sep Mod Warning for program 130. Once we receive the ESOL Separation Mod warning spreadsheet from David Dean, we eliminate jobs 51, 52, 53, and 54 and split-funded records. Then put Survey 2 records on 1 tab, and put Survey 3 records on another tab. This will allow you to see the all of the monds/classes with errors. Then subtotal by last name to get the number of teachers/surveys. Then note this on the spreadsheet – (i.e. # of teachers, # of mods) per survey (2 and 3). Then send an email to FTE Director to confirm that it is "reasonable".

Per an e-mail from David Dean, dated August 11, 2011 regarding the ESOL SEP Mod warning:

Program 130 is ESOL (English for Speakers of a Second Language). The original reason behind the ESOL SEP MOD warning message related to how districts were reporting ESOL. ESOL students are typically mixed in with other non-ESOL students. Yet, a few years back we noticed that when districts reported their Student Course Records they were reporting ESOL students in their own Mods. So, let's say I was a teacher and I had 5 class room periods in survey 2. And each of those periods contained both ESOL and non-ESOL Students. In reality I taught 5 classes with a mix of students, but when the associated student course records were reported to DOE (and later pulled in to Cost Report), my non-ESOL students were reported in mods 01 -> 05, and my ESOL students were reported in mod 20 -25. So, my SATSY record for survey 2 would have 10 mods, 01 -05 & 20-25. And my Salary would be spread equally over those 10 mods. Thus, the non-ESOL programs would get charged with 50% of my salary and the ESOL program would get charged with the other 50%. And it's possible I had a class with 30-40 students, with only 1 or 2 of them being ESOL. But, SATSY would charge 50% of my time to ESOL because of the way the mods were reported. I can't remember why we had a rash of Districts reporting it this way, it had something to do with how their student scheduler worked or how they were calculating FTE. So, we added this edit because we knew that ESOL, for the most part, should not be in classes by themselves.

Error Notes – Appendix E (Continued)

SATSY error with Adult Education records:

Example – Carlin Fritz works at two adult ed locations – 0331 and 0902
She is split-funded at both

At 0331 – she has all 4 survey days (Survey 1-11, Survey 2-98, Survey 3.98, and Survey 4-12) and student surveys for surveys 3 and 4, but no studemt surveys for surveys 1 and 2 – error message (Days worked in Survey 1 without student), (Days worked in Survey 2 without student).

To fix this error: **Copy Survey – 0331-Adult Education Center**

(From Survey) 4 (To Survey) 1 – which are both summer School – Copy Survey
(From Survey) 3 (To Survey) 2 – which are both during the regular school Year – Copy Survey

At 0902 – she has all 4 survey days (Survey 1-11, Survey 2-98, Survey 3.98, and Survey 4-12) and student surveys for surveys 1 and 2, but no student surveys for surveys 3 and 4 – error message (Days worked in Survey 3 without student), (Days worked in Survey 4 without student).

To fix this error: **Copy Survey – 0902-Delray Full Service Adult Ed**

(From Survey) 1 (To Survey) 4 – which are both summer School – Copy Survey
(From Survey) 2 (To Survey) 3 – which are both during the regular school Year – Copy Survey

Appendix F – Attribution Factors Rules

EW018 – Attribution Table – Table- A04 – Attribution Factors

NOTE: You can add STAFF, BUT you can not SUBTRACT staff because staff can not be less than what is on the School District Summary Report

1. If the staff is "fractional" – add 0.01, etc. to get it to the acceptable range, and delete 0.01 from another program, so that the Total Staff remains the same after the adjustments.
2. On the Contracted Sites/Schools (3100 – Teen Parent Program, 3010 – PACE Center for Girls, 1462 – Inlet Grove Adult Education, 1572 – South Tech Adult Education, 7001 – Florida Virtual) – The Staff has to be 1.000.
3. If the range is 10.0 – 25.0:1, anything 6.00 or less should be corrected.
4. If the range is 5.0 – 15.0:1, anything 2.00 or less should be corrected.
5. On A04 – Once Attribution Factors are cleaned up, you shouldn't have to go back to A03 or have to re-run the EW014, etc. panels. If you go back and have to fix anything on the A03 SATSY panel, you will mess up data input on the A04 – Attribution Factors panel.
6. Even though David Dean deletes $0.00 Salary and School 0000, on the A03 panel, this doesn't affect the FTE on the A04 panel – The FTE REMAINS LOADED. The staff and space are deleted.
7. Charter Schools are not listed on the A04 panel. They go on Form 7.
8. Inlet Grove and South Tech Adult Education (1462 and 1572) are contracted Adult Ed locations – they are NOT Charter School Adult Eds. Take off the "Y" on the C03 panel.
9. If there is a program with all zeroes, delete the program on A04 panel
10. If one of the three, FTE, Staff, or Space are zeroes, it is a problem.
11. If FTE is < 1.000 FTE, ignore as long as there is a # for staff and space.
12. When there is NO Staff for entire school, add 1.000 staff and allocated based on % of FTE to Total FTE.
13. When there is Staff for the school, but no staff for a program, add staff to the Program.
14. If few FTE and no space add 100 – If a lot of FTE and/or progams add 100 sq. ft. space.
15. If Adult Ed school has zeroes; put in 1.000 Staff and allocate among # of programs.
16. To delete a program, leave the program, and 000000 through the Student FTE, Staff, and Space columns and hit enter.

Appendix G

Finance Load – Upload to Cost Report

1. We get the finance load from Mike Kelly.

2. Once we get the file from Mike, make sure that the total amount for funds 1 and 4 in Mike's finance load agrees to the GL for funds 1 and 4.

3. Take Mike's excel file and use the Flat File tab and create a new file with this tab only – call it "new".

4. Convert (Save as) the "new" file to: Formatted Text (Space delimited)(*.prn) and save as in the Finance Load folder

5. Go into Cost Report and in the browser – Sign on to our Local Cost Report page using the following link https://palmbeach.rapsg.com/PalmBeachCR/SignOn - This will bring you to Palm Beach Cost Report>Local>Local Reports>Setup Reports. On the Reports>Local Model Report, Sort order by Id, and hit submit. The reason we need to upload to our local page is so that we can map it to the proper format before loading it to the base system.

6. There are two steps after the Local Model Report Upload – 1) Run the conversion job, and 2) Move the mapped file to the base system.

7. Step 1: Go to Process Finance File tab>Process Finance File Reports>Finance Upload Files>Finance Local File. Upload the Finance File (in the same format as last year) to the new process Finance File page by clicking the "Select file". Note the file to be uploaded must be on the PC you are using to access this page.

8. Step 2: Edit/Build Finance File. This report defaults to Edit mode, so just click the submit button to Run the Edit/Build Finance File process. Then review the report created by the previous step in report manager. Note: Hold the control key on the keyboard and click Report Manager at the same time. This creates another browser tab at the top to see if completed.

9. Go back to Process Finance File Reports>Reports>Edit/Build Finance File. Change Edit/Build Finance File to "Post Mode". Submit the process. Check out the report in the Report Manager and then return to this tab.

10. Go to the original cost report page and on the Cost Distribution tab – go to Download>Cost Distribution Download>Export File>Cost Report Export File. Download the Finance File and save as (export) in Finance Load folder to be uploaded to the Cost Report Base System later.

11. Then go to Cost Distribution>Upload>Cost Distribution Upload>Financial Data>District Data "Select File" – upload the file you exported from the Local Page.

12. Then call or email David Dean and he will run Edit/Load Finance File (Step 4) in **POST MODE**

Revenue File – Upload to Cost Report - Request from Mike Via

1. The Revenue file comes from the FDOE based on the surveys we submit to them with programs and with FTE. If there isn't any FTE, there shouldn't be any revenue.

2. Send the General Manager-IT Solutions in the IT-Enterprise Applications Department (Mike Via in FY20) an eSupport Service Request ticket to download the Revenue file ("Forward to IT") and then email to Sharon Kovner. Save the Revenue file DPS.XREF.EC.F60493.F50PALM in a folder/file in order to upload.

3. To upload the Revenue file, go to Cost Distribution, click on the Upload tab, this will bring you to Cost Distribution Upload – then upload on FEFP Revenue File (for CAPOR). The revenue file is only needed for the CAPOR report.

4. To be sure that everything is good with the upload – once you get it uploaded, run the CAPOR report and if the Revenue column is populated, then all is well.

Appendix H

Table Cloning (set-up Criteria)
FY 2025

Clone General Fund Table (#00001) to Create New Tables Listed Below
Do Not COPY prior year's tables

Table #	Table Name	Changes to New Cloned Table
FUND 1 TABLES		
00001	Table 1 General Fund	Copied as base for other tables before applying rules
15130	ESOL District-wide	1. Delete all Programs except 130
15200	ESE District-wide	1. Delete all Programs except 111, 112, 113, 254 & 255
15300	Vocational District-wide	1. Delete all Programs except 300
15400	Adult-Ed District-wide	1. Delete all Programs except 371 & 4XX
17800	Transportation	1. Delete Adult Ed Programs 354 (Health Science), 355 (Industrial) – (Post Secondary Adult Vocational) 371 (Apprenticeship) & 4XX (Adult Education Basic) 2. Delete Virtual Schools 0005, 7001, 7004, & 7006 3. Delete Alt Ed. 3002, 3006, 3010, 3025, 3039, 3046, 3091, 3100, 3101 & 3354 4. Delete ESE Itinerants Department 9034 5. Delete Hospital Homebound Department 9063

Appendix H (Continued)

FUND 4 TABLES

44100	Food Service	1. Delete Adult Ed Programs 354 (Health Science), 355 (Industrial) – (Post Secondary Adult Vocational) 371 (Apprenticeship) & 4XX (Adult Education Basic) 2. Delete Virtual Schools 0005, 7001, 7004, & 7006 3. Delete Alt Ed. 3002, 3006, 3010, 3025, 3039, 3046, 3091, 3100, 3101 & 3354 4. Delete ESE Itinerants Department 9034 5. Delete Hospital Homebound Department 9063
42010	Title 1- CFDA 84.010	1. Delete Non-Title I schools
42500	ESE- CFDA 84.027/84.173	1. Delete all Programs except 111, 112, 113, 254 & 255
43820	ESOL- CFDA 84.365	1. Run SATSY query for Table 43820 and run PeopleSoft GL inquiry for funds on table (i.e., 4382 and 4460) and only include the schools listed on the SATSY query and the Peoplesoft GL inquiries, and then Delete all Programs except 130
44500	ESSER III	1. Delete Adult Ed Programs 354 (Health Science), and 355 (Industrial) – (Post Secondary Adult Vocational) 371 (Apprenticeship) & 4xx (Adult Education Basic) 2. Delete Virtual Schools 0005, 7001, 7004, & 7006 3. Delete Alt Ed. 3002, 3006, 3010, 3025, 3039, 3046, 3091, 3100, 3101 & 3354 4. Delete ESE Itinerants Department 9034 5. Delete Hospital Homebound Department 9063
44600	Other ARP Relief	1. Delete Adult Ed Programs 354 (Health Science), and 355 (Industrial) – (Post Secondary Adult Vocational) 371 (Apprenticeship) & 4xx (Adult Education Basic) 2. Delete Virtual Schools 0005, 7001, 7004, & 7006 3. Delete Alt Ed. 3002, 3006, 3010, 3025, 3039, 3046, 3091, 3100, 3101 & 3354 4. Delete ESE Itinerants Department 9034 5. Delete Hospital Homebound Department 9063
45400	Adult Education	1. Run SATSY Query for Table 45400 and only include the schools listed on the SATSY query, and then Delete all Programs except 354, 355, 371 and 4xx
49999	All Other Grants	1. Run query "CSP_COSTREPORT_TABLE 49999" (Filter only on Funds NOT included on any other Fund 4 table) to get List of schools with expenses charged in all other grants. Also Run SATSY query for Table 49999 and only include schools listed in query. Exclude Adult Ed, 9063, and 9xxx

Appendix I
Error Resolution Steps

Cost Data Edit (EW027)

Error 70: Error Message: PGM must be defined on Attribution Table. These type of errors come from SATSY data. SATSY data comes across and the program associated to a table like ESE Table 15200 under program 102 or 103. Error 70 is when a table does not contain a valid program number. For example, you are working with ESOL Table 15130 and you have programs 101, 102, 111, 112 (which are regular and ESE programs) that don't belong on the ESOL Table. Only Program 130 should be on the ESOL Table. This happens because for example, an ESOL teacher's salary is coded to ESOL function 5130 – But on her student survey, she had also regular kids in Non-ESOL programs (i.e. 101, 111, etc.). The $ amount associated with these are placed on the ESOL table on Cost Data Edit (EW027), **BUT** the ESOL Table can only have program 130 on it, therefore, ERROR 70 arises.

In order to fix the problem, David Dean will remove the Error 70 records by mass deleting them. David Dean will then add the salaries from these deleted records back in to the General Fund table 00001 for Fund 1 and table 49999 for Fund 4 for that specific school and specific program on Cost Distribution/Form5 (B04 panel). If David Dean misses some Error 70's, then; Add school and program to respective table, re-run Cost Distribution/Create School/Program Table (Step 2) (EW021) and Cost Distribution/School/Program Table Report (Step 3) (EW022), then verify $ is on Cost Distribution/Form5 (B04 panel).

The reasoning behind our methodology is because, it is WAY easier to just add all of these entries back to table 00001 for Fund 1 and back to Table 49999 for Fund 4. You are still likely to have to move money to the 7000 and 1000 lines. And the money is still being booked to the proper school and program, even if not being moved to the correct table (i.e. pgm 112 being moved from the ESOL table to Table 00001 instead of the ESE table). The dollar amounts moved are immaterial in relation to the time it would take to move to the correct table.

Error 56: Error Message: Total program Salaries of $xxx exceed control 7000 This is when the TOTAL 7xxx amount (on the bottom of the page) is greater than the CTRL 7000 Salary. The TOTAL 7xxx amount has to be equal to or less than the CTRL 7000 Salary. Error 56 is where the amounts reported on the program level (i.e. 101, 112, 130, etc.) through SATSY by school (CTRL 7xxx Salary) exceeds the amount reported for the school in the GL via the Finance Load (for that particular table) (CNTRL 7000 amount). This can happen when an ESE teacher's salary all goes to Function 5200 in the GL (i.e. table 15200), but on the student survey she teaches some regular kids; the $ amount attributed to the regular kids stays on table 00001.

In order to fix this problem, we have to do an excel spreadsheet and manually move **CNTRL** 7000 Salaries between schools because the **TOTAL** 7xxx salaries are coming from the SATSY Payroll records and we wouldn't know how much to move from each program to the same program at another school. For any 15200 errors – take money from school 9034 (right hand side of spreadsheet). For FY14 and every year thereafter – because of the way ESE Itinerants are reported by the District, we decided to make the Salaries CTRL 7000 equal to the SATSY Total 7xxx. This spreads the charge (minus the salaries of the teachers who actually have teachers assigned to school 9034) to all of the ESE schools/programs, not just charge it to the programs associated with school 9034. This treatment has been consistent with the past few fiscal years. We make the change on Cost Distribution>Form 5

Appendix I
Error Resolution Steps (Continued)

When you get error – 7112, 7113 – Program record can not exist without a 7000 record, make Ctrl 7000 = Total 7xxx by putting in the Ctrl 7000 amount, hit enter, then hit save on Form 5

Error 16: Error Message: School must be defined on Attribution Table page
This is where we have to move expenses because a school should not be on a table, (i.e. no classroom teacher salary charged – just aides). The type of errors come from the Finance Load. The costs for a school come across from Finance onto a table – but the school is not defined on the table. For example: School 0331 – Table 15130 – Finance expenses function 5130, but school 0331 is not on Attribution Table 15130. To move the expenses, do the following:

If we know which table to move to, do Steps a - e

a. Add the school/s to the table where the error is showing (i.e., add school 2191 to table 15400 (Adult Education)) on the Cost Distribution/Attribution Table
Add a program that the school has on the SATSY Attribution Factor page.
b. Re-run Cost Distribution/Create School/Program Table (Step 2) and Cost Distribution/ School/Program Table Report (Step 3)
c. Delete the amount from the wrong table if you can see the amount, if not, call David Dean – Cost Distribution/Form5.
d. Then (add) move the expenses to the correct table (i.e., table 00001) - CNTRL 7000 Purchased Services – Cost Distribution/Form5
e. Go back to the Cost Distribution/Attribution table and delete the school from the wrong table (i.e., delete school 2191 from table 15400 (Adult Ed)).

If we don't know which table to move to, do Steps f - i

f. If it is indirect, Control 600x, delete the form 5 record and then add the indirect cost amount to the Form 4a control 200x (same table that the Form 5 record was). This will spread the cost to all of the schools in the table.
g. If it is direct, Control 7000, delete the form 5 record. And then you don't have to do anything else. It will become residual and spread to all of the other schools in the table automatically
h. Re-run Cost Distribution/Create School/Program Table (Step 2) and Cost Distribution/School/Program Table Report (Step 3) at the end of ALL corrections.
i. If error 16 still appears after performing steps a-f above, David Dean will fix the CNTRL 7000 $0.00 lines error "16" behind the scenes.

Error 12: are Negative amounts. The PCR (Program Cost Report) does not recognize negative amounts. To fix the negative amounts, do the following:

a. "Indirect" error 12 (have CTRL functions) – Remove the amount from Cost Distribution/Form5 tab
b. On the Cost Distribution/Form 4A – under Control 200x - School indirect costs; same table, same function, subtract this amount.
c. "Direct" error 12 (does not have any functions) – Delete the amount from the Cost Distribution/Form5 tab

Appendix I
Error Resolution Steps (Continued)

Errors 18, 20, etc: Error Message: Total School (Purchased Services/Materials & Supplies) of $xxx exceed control, Total School Capital of $xxx exceed control 1000 total, Total School Salaries/Benefits of $xxx exceed control 1000, Purchased Services cannot be distributed without Staff. This is where the sum of salaries (error 18) or Benefits (error 20) reported on the school level Cost Distribution/Form5 CNTRL 7000 (Total Direct Costs) (B04 panel) for this school/program table exceeds the amount reported at the District Level Cost Distribution/Form4A CNTRL 1000 (Direct Costs) (formerly B03 panel).

a. Errors 18/20 happen due to Journal entries throughout the year that only occur in the general ledger (finance extract) and not the payroll sub-ledger (payroll extract), or Occur in the general ledger at the department level where expenses happened at the school level.
b. In order to fix these errors: Add to the District Level Cost Distribution/Form4A CNTRL 1000 (Direct Costs) (B03 panel) the amount you are out, to the table that is under (i.e., Cntrl 1000 < Cntrl 7000). Then subtract the same amount from a table where the CNTRL 1000 exceeds CNTRL 7000 by greater than this amount.

(Program)7xxx < (School)7000 < (District)1000

Note 1

When we get Jeff's edits – Remember that if we delete a Program (130, 300, etc.) from a school on the SATSY/Attribution Factors (formerly A04 panel) – we must **also** move $ amounts on the Cost Distribution/Form5 (B04 panel) to a valid program. Then on the Cost Distribution/Attribution Table (B01 panel) – remove the invalid program from the table. If there are CTRL 7000 Salaries and Benefits for a school on an invalid Table (15300 - Vocational table for school 2511) for example, the Salary and Benefit amounts need to be moved from Vocational table 15300 to a valid table for that school (15200 – ESE table - for school 2511). If you don't do the above 2 steps, you will be left with residual costs and/or be out of Balance with the AFR.

2.6

Educational Funding School Accountability Report (School Financial Report (SFR))

Section 1010.215(5) of the Florida Statutes requires school districts to report certain financial information in the form of a school financial report as part of the annual school accountability report.

INFORMATION SOURCE

The majority of this information comes from the annual Cost Report which is reformatted by the FDOE. This information is downloaded from the FDOE website when it becomes available, usually in March/April, for the preceding fiscal year. The District is notified via Memorandum or email from the FDOE when the files are available.

INFORMATION DOWNLOAD

Two data sets (files) are available at the Northwest Regional Data Center. One data set contains raw data and the other is in report format. The data set names are:

DPS##EC.F63329.DATA
DPS##.EC.F63326.REPORT
(## = District Number – SDPBC is district number 50).

An eSupport request should be submitted requesting that the files be downloaded and forwarded to the requester.

To file the request:

- Log into the employee portal in PeopleSoft
- Click on the eSupport tile
- Choose Service Catalog
- Choose All Service Categories
- Type “Application Development” into the box
- Choose Student Information / ETL Application Development
- Choose Submit Request
- Under “Description” type: Attached is a letter from the FLDOE informing us that the files needed to complete the School Financial Reports are ready for download from the Northwest Regional Data Center. Please note the file DPS50.EC.F63329.REPORT is needed in .txt format. Please forward the files to xxxxxxxxx xxxxxxxxx. Thank you.
- Attach the letter from the FLDOE and submit the eSupport request.

Of the two downloaded files from the FDOE, open the "REPORT" text file rather than the "DATA" text file using Excel. The "REPORT" file will be converted to Excel format, primarily by setting column widths for the financial and numerical data in the file. The Excel file will contain one page for each school or department that had K-12 operating costs.

Also, an email should be sent to askeias@fldoe.org requesting an additional file with employee information. Wording for the email should be:

Good morning,

I am working on this year's annual School Financial Report and would appreciate it if you would provide me with the file containing the 20XX-20XX① Survey 2 employee information for our District, presumably named DPS50.EU.F69999.YXXXX2②.

The file provided last year was named DPS50.EU.F69999.YXXXX2.③

Please call or email if you have any questions. Thank you for your help with this matter.

The X's in the file names represent fiscal years. You should request the current FY Survey 2 file when preparing the prior FY School Financial Report. For example, if preparing the SFR for FY21, request the FY22 Survey 2 Report and items with X's in the email would be as follows:

2021-2022 ①
DPS50.EU.F69999.Y21222②
DPS50.EU.F69999.Y20212③

The FLDOE will send you an email when the file is ready to download. Prepare a second eSupport request following the steps noted above for the DPS50.EU.F69999.YXXXX file.

The following Excel printouts show how each school's page should be formatted, the source of the data and formulas to be used.

	A	B	C	D	E	F	G	H
1	FLORIDA DEPARTMENT OF EDUCATION							
2	EDUCATIONAL FUNDING ACCOUNTABILITY ACT, 1010.215 F.S.							
3	2012-13 SCHOOL FINANCIAL REPORT							
4	DISTRICT: 50 PALM BEACH							
5	SCHOOL: 11 HIDDEN OAKS ELEMENTARY SCHOOL							
6								
7	REVENUES		SCHOOL	%	DISTRICT	%	STATE	%
8	FEDERAL		1,169,445	18.26	290,063,239	18.26	4,769,039,795	20.32
9	STATE/LOCAL (EXCLUDES LOTTERY)		5,206,144	81.29	1,291,605,921	81.29	18,667,933,729	79.53
10	LOTTERY		2,562	0.04	686,216	0.04	9,944,862	0.04
11	PRIVATE		26,258	0.41	6,469,027	0.41	27,336,406	0.12
12	TOTAL		6,404,409	100.00	1,588,824,403	100.00	23,474,254,792	100.00
13								
14					PER FULL-TIME EQUIVALENT STUDENT			TOTAL
15					SCHOOL	DISTRICT	STATE	COSTS
16	OPERATING COSTS -- K-12							
17	TEACHERS/TEACHER AIDES (SALARIES/BENEFITS)				4,211	4,637	4,633	3,528,650
18	SUBSTITUTE TEACHERS (SALARIES/BENEFITS)							
19	OTHER INSTRUCTIONAL PERSONNEL				957	1,074	935	801,893
20	CONTRACTED INSTRUCTIONAL SERVICES				155	155	184	130,151
21	SCHOOL ADMINISTRATION				437	589	538	365,891
22	MATERIALS/SUPPLIES/OPERATING CAPITAL OUTLAY				185	180	248	155,031
23	FOOD SERVICE				382	390	412	319,749
24	OPERATION AND MAINTENANCE OF PLANT				1,110	1,181	907	930,504
25	OTHER SCHOOL LEVEL SUPPORT SERVICES				206	200	173	172,540
26	TOTAL SCHOOL COSTS				7,643	8,404	8,030	6,404,409
27								
28	ADDITIONAL DETAIL INFORMATION -- K-12							
29	TEACHERS/TEACHER AIDES (SALARIES/BENEFITS)							
30	BASIC PROGRAMS				3,154	3,777	4,019	2,005,329
31	ESOL PROGRAM				4,309	5,367	4,740	343,292
32	EXCEPTIONAL PROGRAMS				9,633	7,381	7,037	1,180,029
33	CAREER EDUCATIONAL PROGRAMS				-	4,738	3,502	-
34	ADULT PROGRAMS				*	*	*	*
35								
36	MATERIALS, SUPPLIES, OPERATING CAPITAL OUTLAY							
37	TEXTBOOKS		School FTE	838	N/A	72	N/A	N/A
38	COMPUTER HARDWARE AND SOFTWARE				-	31	N/A	-
39	OTHER INSTRUCTIONAL MATERIALS				64	77	N/A	53,232
40	OTHER MATERIALS AND SUPPLIES				121	-	N/A	101,799
41								
42	LIBRARY MEDIA MATERIALS **				3	4	N/A	2,916
43								
44					NUMBER OF SCHOOL EMPLOYEES ***			
45					REGULAR	REGULAR		
46	EMPLOYEE CLASSIFICATIONS				FULL-TIME	PART-TIME	TOTAL	%
47	INSTRUCTIONAL PERSONNEL				57	-	57	55.88
48	INSTRUCTIONAL SPECIALISTS				9	-	9	8.82
49	INSTRUCTIONAL SUPPORT PERSONNEL				15	-	15	14.71
50	ADMINISTRATIVE PERSONNEL				2	-	2	1.96
51	MANAGERS				-	-	-	-
52	EDUCATIONAL SUPPORT PERSONNEL				14	5	19	18.63
53	TOTAL SCHOOL PERSONNEL				97	5	102	100.00
54								
55								
56		K-3	4 - 8	9 - 12	EXCEPTIONAL	ESOL	VOCATIONAL	OVERALL
57	FULL-TIME EQUIVALENT STUDENT-TO-TEACHER RATIO	16.49	19.72	-	7.57	15.14	-	14.47
58								
59								
60	* - Not funded by the Florida Education Finance Program							
61	** - Included in "OTHER INSTRUCTIONAL PERSONNEL" under "OPERATING COSTS -- K-12"							
62	*** - Does not include temporary substitute employees							
63	NOTE: The purpose of this page is to provide information for formats, formulas and data sources used in the School Financial Report.							
64	The amounts and data displayed above do not necessarily represent the information in the final report fo FY14.							
65								

Z:\GRANTS\School Financial Reports\FY 2014\FY14 School Financial Report.xlsx - Tab: Format & Sources

Page 1 of 2

	A	B	C	D	E	F	G	H
66								
67								
68				FORMATS & SOURCES				
69								
70								
71								
72	Column Widths (Total of All Columns - 133.87)							
73	A	B	C	D	E	F	G	H
74	53.43	9.43	11.43	8.29	15.00	9.43	15.29	11.57
75								
76								
77	Page Setup							
78	Page	Margins						
79	Orientation - Portrait	Top & bottom - 0.75						
80	Scaling - Adjust to: 71% of normal size	Left & right - 0.2						
81		Header/Footer - 0.3						
82		Center on page - Horizontally						
83								
84								
85				Formulas & Sources of Input				
86								
87	Data provided in FDOE downloaded file				E8:E12	F8:F12	G8:G12	H8:H12
88					E17	F17	G17	H17
89					E19:E26	F19:F26	G19:G26	H19:H26
90					E30:E33	F30:F33	G30:G33	H30:H33
91								
92	Formulas							
93	C8 =H26-SUM(C9:C11)	F40 =F22-SUM(F37:F39)			G47 =E47+F47		G50 =E50+F50	
94	C9 =ROUND(F9*H26/100,0)				G48 =E48+F48		G51 =E51+F51	
95	C10 =ROUND(F10*H26/100,0)	H40 =H22-SUM(H37:H39)			G49 =E49+F49		G52 =E52+F52	
96	C11 =ROUND(F11*H26/100,0)							
97	C12 =(C8:C11)				H47 =IF(G53=0,0,ROUND(G47/G53*100,6))			
98	D8 =ROUND(C8/C12*100,4)				H48 =IF(G53=0,0,ROUND(G48/G53*100,6))			
99	D9 =ROUND(C9/C12*100,4)				H49 =IF(G53=0,0,ROUND(G49/G53*100,6))			
100	D10 =ROUND(C10/C12*100,4)				H50 =IF(G53=0,0,ROUND(G50/G53*100,6))			
101	D11 =ROUND(C11/C12*100,4)				H51 =IF(G53=0,0,ROUND(G51/G53*100,6))			
102	D12 =(D8:D11)				H52 =IF(G53=0,0,ROUND(G52/G53*100,6))			
103	E38 =IF(D37=0,0,if(h38=0,0,if(H38/D37<0.5." < 1",H38/D37))) - (23 spaces before < 1)				H53 =ROUND(SUM(H47:H52)6)			
104	E39 =IF(D37=0,0,if(h39=0,0,if(H39/D37<0.5." < 1",H39/D37)))							
105	E40 =IF(D37=0,0,if(H40/D37<0.5." < 1",H40/D37))							
106	E42 =IF(D37=0,0,if(H42/D37<0.5." < 1",H42/D37))							
107								
108	Separate table at end of report - substitute costs by school							
109	From file named: FY## Query - Substitute Teachers.xlsx	*						
110								
111								
112	Manual Input (File names refer to FY14 files - allow for appropriate years numbers in future FY files)							
113	F37 Manual input from file named: FY14 Query-Textsbooks.xlsx (cell displaying "Total Expenditures per FTE Student") * ^							
114	F38 Manual input from file named: FY14 Query-Hardware-Software.xlsx (cell displaying "Hardware & Software Expenditures per FTE Student * ^							
115	F39 Manual input from file named: FY14 Query-Other Instructional Materials.xlsx (cell displaying "Other Instructional Materials Expenditures per FTE Student") * ^							
116	F42 Manual input from file named: FY14 Query-Library Media Materials.xlsx (cell displaying "Library Media Materials Expenditures per FTE Student") * ^							
117	H38 Manual input from file named: FY14 Query-Hardware-Software.xlsx (cell displaying total for individual school)							
118	H39 Manual input from file named: FY14 Query-Other Instructional Materials.xlsx (cell displaying total for individual school)							
119	H42 Manual input from file named: FY14 Query-Library Media Materials.xlsx (cell displaying total for individual school)							
120								
121	E47:E52 Manual input from file received from Gloria Cowart at the FDOE. File named: DPS50.EU.F6999.Y14152.TXT							
122	F47:F52 Manual input from file received from Gloria Cowart at the FDOE. File named: DPS50.EU.F6999.Y14152.TXT							
123								
124	B57:H57 Manual input from file named: FY14 FTE Students.xlsx							
125								
126	* - Settings for the Query (including Fund/Dept to be eliminated from the Query results) can be found in the referenced Excel files.							
127	^ - Each of these for values are the same for every school/department							
128								

Once we enter the additional required information and format the file, we convert the file(s) to pdf format and upload the information to the Accounting section of the District's website for the schools and the public to view.

The information in the SFR is for the individual schools ("School Financial Report"), so it only includes school level functional data. Transportation and District Administrative costs are not included. Food Service however is included. This differs somewhat from the school reports on the FDOE website. The reports on the FDOE website do ***not*** include food service but ***do*** include district administrative costs. (See Program costs per Unweighted FTE on FDOE website). This report, like the school financial report, does not include transportation.

In the School Financial Report, substitute teachers' salaries and benefits, are detailed in a footnote at the end of the report. These amounts are included in "Other School-level Support Services" line in the K-12 Operating Costs Section. This category includes object 700, which is where we code substitutes (account 575200).

Library Media Materials (Function 6200, objects 610,620,690) are included in "Other Instructional Personnel" line in the K-12 Operating Costs Section.

Function 5900 "Other Instruction" like function 5500 "Prekindergarten" is excluded from the report. This was verified by Jeff Ewaldt with the FDOE in an email dated 03/05/2012.

Textbooks are centrally purchased; therefore, there are no school level expenditures for textbooks.

In summary, the School Financial Report on the District's website details total expenditures for each school, excluding transportation and District Administrative costs. The FDOE "Program Costs per Weighted FTE" on FDOE website details total expenditures per school excluding transportation and food service.

2.7

Junior Reserve Officers' Training Corps (JROTC) – Procedures

JRTOC-is a Federal program sponsored by the United Sates Armed Forces in high schools across the United States.

JROTC Reimbursement – are expenses for dry cleaning, hemming, sewing patches, transportation, gasoline, hotel, meals and other expenses approved by the United States Armed Forces. These expenses are paid from the school internal account and then submitted for reimbursement to United States Armed Forces.

The reimbursement payment is wired to our bank account from Defense Finance & Accounting Service (DFAS).

Each school will notify the Treasury Department of payment pending and once payment is received will be coded to **Dept-4505-251201.** Budget account confirms with school the amount of the payment to be reimbursed.

Prepare a Miscellaneous Payment Request reimbursing the funds back to the school. Funding strip will be: **Dept-4505-5108-579010-0000-Dept-000-AY**. The revenue: 4505-431910-0000-AY. Utilize the current FY for the award year. Attach a copy of the email from the school confirming the amount, a copy of the daily Bank statement, and the general ledger posting of the deposit as a PDF file to the Miscellaneous Payment Request as backup. Send for approval.

3.1

Early Head Start Reimbursement Report Procedures – Fund 4499 (Federal through Local)

Early Head Start is a program that provides services for infants and toddlers, ages 6 months to 2 years, from low-income families. Early Head Start is a monthly reimbursement submitted to Lutheran Services of Florida by Jimmy Pierre.

Requirements needed when submitting Reimbursement Requests to Lutheran Services of Florida

1. Reimbursement Requests are sent via email to Cedric Wallace.
2. ChildPlus 2305 Attendance Report & ChildPlus 2301 Attendance Report
3. Monthly Expenditure Report
4. Completed and signed Request for Payment Form
5. Supporting documentation for all expenditures which must tie to Request for Payment Form and PeopleSoft General Ledger
6. Disabilities expense
7. Administrative Costs worksheet

Procedures

1. Once the Accounting period has closed, print out a General Ledger Report from PeopleSoft for Fund 4499 that captures all expenses (accounts starting with 5xxxxx).

2. You need to provide supporting documentation that ties back to all expense line item amounts you submit for reimbursement.

3. For payroll and benefits accounts - 511000,515000, 516000, 519990, 521000, 522000, 523000, and 575200 - go to the Human Capital Management Module in PeopleSoft and run the DCH_Payroll_4499 query for the applicable period. The query will give you all the payroll and benefit records by pay period end date, account number, and employee name. You will need to sort the information by the appropriate expense account (5xxxxx). Once sorted, total up the lines. The figures must equal the amounts from the PeopleSoft General Ledger Report.

4. For the remaining benefit accounts - 523200, 525000, and 525000 - you need to take the results from the query from step #3 above and create a pivot table. The pivot table will consist of the rows LC, Name, Check #, and Account. The value will be the sum of the amounts. This pivot table will provide you the salary data for each employee within the accounting period. Request the current

rates for Workers Comp (525000), Unemployment Compensation (525000), and EAP (523200) from the Accounting Department.

5. Add three columns onto the pivot table for these three benefit accounts. For each salary line by employee, calculate the benefit amount. Salary amount x rates = benefit amounts. When you get through doing this for all employees, the totals for all three benefits must tie back to the PeopleSoft General Ledger Report.

6. For Indirect Cost - account 579400 - use the monthly excel spreadsheet and plug in the PeopleSoft General Ledger figures for all accounts (5xxxxx). You will need the FLDOE rate sheets (restricted rate) for the rate information. Total Indirect Cost on excel spreadsheet must tie back to PeopleSoft General Ledger.

7. For Travel- accounts 533600, 533610, and 533620 - you need a copy of the SDPBC Travel Reimbursement Claim Form along with a print out from PeopleSoft of the check number used when paying the employee. This information can be obtained from PeopleSoft once you get the voucher number of the travel expense claim. Total Travel must tie back to the PeopleSoft General Ledger.

8. For all other expense accounts, you need a copy of the invoice along with a print out from PeopleSoft of the check number used to pay the vendor. This information can be obtained from PeopleSoft once you get the voucher number of the expense payment. In some instances, a good or service may be paid using a SDPBC PCard. When this happens, you need to get the invoice copy and PCard statement from the school. Total of all other expense accounts must tie back to the PeopleSoft General Ledger.

9. Using the PeopleSoft General Ledger Report, prepare the Monthly Expenditure Report. The Monthly Expenditure Report summarizes the monthly expenses, the year-to-date expenses, and the budget balance. The Monthly Expenditure Report must be sent as part of the Reimbursement Request.

10. Stacy Scott, Head Start Manager, will send you the ChildPlus 2301 & 2305 Attendance Reports. The ChildPlus Attendance Reports must be sent as part of the Reimbursement Request.

11. Calculate disabilities expense and put total on Request for Payment Form.

12. Prepare the Administrative Costs worksheet. Send a copy as part of the Reimbursement Request each month.

13. Prepare the Request for Payment Form. Attach all the supporting schedules and documentation. Scan all the pages and create a PDF file to send to LSF.

14. Send PDF file to Cedric Wallace (cedric.wallace@lsfnet.org).

Exhibits A and C from the Early Head Start contract are included.

EXHIBIT "A"

METHOD OF PAYMENT

1. SUBRECIPIENT shall submit a request for reimbursement, using the Request for Payment Form as specified in Exhibit "C" no later than the 20th day of the month following the month of expenditure for the federal share of allowable disbursements. All disbursements for whicl1 reimbursement is requested on the Request for Payment Form must be supported by documentation as required by all applicable federal cost reimbursement regulations. Such documentation must be submitted with each Request for Payment Form. NFE will review and either approve or disapprove the Request for Payment Form by the 25th day of the month in which the Request for Payment Form is received. In the event a Request Form is disapproved and returned to SUBRECIPIENT due to preparation errors, a non-interest-bearing payment delay will result. Payment to SUBRECIPIENT shall be made only after acceptance by NFE and GRANTOR and receipt of the funds by NFE from GRANTOR. All payments made by NFE to SUBRECIPIENT shall 'remain subject to audit or review to confirm contract compliance.

2. NFE will submit to GRANTOR for funding upon approval of SUBRECIPIENT'S submittal for reimbursement. Payment shall be made to SUBRECIPIENT within 7 days of NFE receiving the funds from GRANTOR.

3. This Agreement is subject to funding availability. In the event sufficient budget funds to fund this Agreement become reduced or unavailable or NFE does not receive the required grant funding from GRANTOR, NFE shall notify the SUBRECIPIENT of such occurrence, and NFE may terminate this Agreement, without penalty or expense to NFE, upon no less than 72 hours written notice to SUBRECIPIENT. NFE shall be the final authority as to the availability of funds and how available funds will be allotted.

EXHIBIT "C"

Request for Payment Form

AGENCY:

PROGRAM: Early Head Start

This is request# _____for the month of _____ in the amount of _____

FINANCIAL STATUS REPORT

BUDGET CATEGORIES	APPROVED BUDGET			CURRENT EXPENDITURES			REMAINING BALANCE
	GRANT	MATCH	TOTAL	GRANT	MATCH	TOTAL	GRANT / MATCH
Salaries & Benefits							
Professional Fees							
Travel							
Training & TIA							
Operating Services							
Indirect Cost							
Total							

Head Start disabilities expense _____

I certify that the goods and/or services covered by this request have been provided to Head Start children and families under the provision of the DELEGATE Agreement in accordance with the terms and conditions of the Agreement and are documented by the attachment(s).

AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____

FOR LUTHERAN SERVICES FLORIDA, INC. USE ONLY

INDEX CODE _____ Document# _____

Sub Object _____ P.O.# _____ APPROVED: _____

I certify that the goods and/or services have been received by the GRANTEE (based upon certification of agency officials; documentation is attached and subject to final audit).

Review Approved Date
Fiscal _____

Programmatic _____

Director of Quality Assurance and Systems Management
COMMENTS _____

3.2

Head Start Monthly Reimbursement Report Procedures – Fund 4479 (Federal through Local)

Head Start is a program that provides services for children, 3 and 4 years of age, from low-income families. Head Start is a monthly reimbursement submitted to Lutheran Services of Florida by Jimmy Pierre.

Requirements needed when submitting Reimbursement Requests to Lutheran Services of Florida

1. Reimbursement Requests are sent via email to Cedric Wallace.
2. ChildPlus 2305 Attendance Report & ChildPlus 2301 Attendance Report
3. Monthly Expenditure Report
4. Completed and signed Request for Payment Form
5. Supporting documentation for all expenditures which must tie to Request for Payment Form and PeopleSoft General Ledger
6. Disabilities expense
7. Administrative Costs worksheet

Procedures

1. Once the Accounting period has closed, print out a General Ledger Report from PeopleSoft for Fund 4479 that captures all expenses (accounts starting with 5xxxxx).

2. You need to provide supporting documentation that ties back to all expense line item amounts you submit for reimbursement.

3. For payroll and benefits accounts - 511000,515000, 516000, 519990, 521000, 522000, 523000, and 575200 - go to the Human Capital Management Module in PeopleSoft and run the DCH_Payroll_4479 query for the applicable period. The query will give you all the payroll and benefit records by pay period end date, account number, and employee name. You will need to sort the information by the appropriate expense account (5xxxxx). Once sorted, total up the lines. The figures must equal the amounts from the PeopleSoft General Ledger Report.

4. For the remaining benefit accounts - 523200, 525000, and 525000 - you need to take the results from the query from step #3 above and create a pivot table. The pivot table will consist of the rows LC, Name, Check #, and Account. The value will be the sum of the amounts. This pivot table

will provide you the salary data for each employee within the accounting period. Request the current rates for Workers Comp (525000), Unemployment Compensation (525000), and EAP (523200) from the Accounting Department.

5. Add three columns onto the pivot table for these three benefit accounts. For each salary line by employee, calculate the benefit amount. Salary amount x rates = benefit amounts. When you get through doing this for all employees, the totals for all three benefits must tie back to the PeopleSoft General Ledger Report.

6. For Indirect Cost - account 579400 - use the monthly excel spreadsheet and plug in the PeopleSoft General Ledger figures for all accounts (5xxxxx). You will need the FLDOE rate sheets (restricted rate) for the rate information. Total Indirect Cost on excel spreadsheet must tie back to PeopleSoft General Ledger.

7. For Travel- accounts 533600, 533610, and 533620 - you need a copy of the SDPBC Travel Reimbursement Claim Form along with a print out from PeopleSoft of the check number used when paying the employee. This information can be obtained from PeopleSoft once you get the voucher number of the travel expense claim. Total Travel must tie back to the PeopleSoft General Ledger.

8. For all other expense accounts, you need a copy of the invoice along with a print out from PeopleSoft of the check number used to pay the vendor. This information can be obtained from PeopleSoft once you get the voucher number of the expense payment. In some instances, a good or service may be paid using a SDPBC PCard. When this happens, you need to get the invoice copy and PCard statement from the school. Total of all other expense accounts must tie back to the PeopleSoft General Ledger.

9. Using the PeopleSoft General Ledger Report, prepare the Monthly Expenditure Report. The Monthly Expenditure Report summarizes the monthly expenses, the year-to-date expenses, and the budget balance. The Monthly Expenditure Report must be sent as part of the Reimbursement Request.

10. Stacy Scott, Head Start Manager, will send you the ChildPlus 2301 & 2305 Attendance Reports. The ChildPlus Attendance Reports must be sent as part of the Reimbursement Request.

11. Calculate disabilities expense and put total on the Request for Payment Form.

12. Prepare the Administrative Costs worksheet. Send a copy as part of the Reimbursement Request each month.

13. Prepare the Request for Payment Form. Attach all the supporting schedules and documentation. Scan all the pages and create a PDF file to send to LSF.

14. Send PDF file to Cedric Wallace (cedric.wallace@lsfnet.org).

Exhibits A and C from the Head Start contract are included.

EXHIBIT "A"

METHOD OF PAYMENT

1. SUBRECIPIENT shall submit a request for reimbursement, using the Request for Payment Form as specified in Exhibit "C" no later than the 20th day of the month following the month of expenditure for the federal share of allowable disbursements. All disbursements for whicl1 reimbursement is requested on the Request for Payment Form must be supported by documentation as required by all applicable federal cost reimbursement regulations. Such documentation must be submitted with each Request for Payment Form. NFE will review and either approve or disapprove the Request for Payment Form by the 25th day of the month in which the Request for Payment Form is received. In the event a Request Form is disapproved and returned to SUBRECIPIENT due to preparation errors, a non-interest-bearing payment delay will result. Payment to SUBRECIPIENT shall be made only after acceptance by NFE and GRANTOR and receipt of the funds by NFE from GRANTOR. All payments made by NFE to SUBRECIPIENT shall 'remain subject to audit or review to confirm contract compliance.

2. NFE will submit to GRANTOR for funding upon approval of SUBRECIPIENT'S submittal for reimbursement. Payment shall be made to SUBRECIPIENT within 7 days of NFE receiving the funds from GRANTOR.

3. This Agreement is subject to funding availability. In the event sufficient budget funds to fund this Agreement become reduced or unavailable or NFE does not receive the required grant funding from GRANTOR, NFE shall notify the SUBRECIPIENT of such occurrence, and NFE may terminate this Agreement, without penalty or expense to NFE, upon no less than 72 hours written notice to SUBRECIPIENT. NFE shall be the final authority as to the availability of funds and how available funds will be allotted.

EXHIBIT "C"

Request for Payment Form

AGENCY:

PROGRAM: Head Start

This is request # _____ for the month of _____ in the amount of _____

FINANCIAL STATUS REPORT

BUDGET CATEGORIES	APPROVED BUDGET			CURRENT EXPENDITURES			REMAINING BALANCE GRANT / MATCH
	GRANT	MATCH	TOTAL	GRANT	MATCH	TOTAL	
Salaries & Benefits							
Professional Fees							
Travel							
Training & T/A							
Operating Services							
Indirect Cost							
Total							

Head Start disabilities expense _____

I certify that the goods and/or services covered by this request have been provided to Head Start children and families under the provision of the DELEGATE Agreement in accordance with the terms and conditions of the Agreement and are documented by the attachment(s).

AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____

FOR LUTHERAN SERVICES FLORIDA, INC. USE ONLY

INDEX CODE _____ Document # _____

Sub Object _____ P.O. # _____ APPROVED: _____

I certify that the goods and/or services have been received by the GRANTEE (based upon certification of agency officials; documentation is attached and subject to final audit).

Review Approved Date
Fiscal _____

Programmatic _____

Director of Quality Assurance and Systems Management
COMMENTS: _____

4.1

Federal Direct Grants – US Department of Education

For US Department of Education (USDOE) grants, expenses are reported and cash is requested using the USDOE's G5 system. The web address for the G5 system is https://www.g5.gov/ web address will be updated to G6 System towards the end of FY 25 https://g6.ed.gov/. An employee needing access to report expenses/request cash should click on the "Not registered? Sign Up" link on the web site and follow the prompts. When asked if the applicant is an ED employee/contractor, the answer should be No.

When creating a payment request in G5, the grantee enters the drawdown amounts, by award, directly into G5 after calculating the amounts in Excel using PeopleSoft and nVision. Grantees can redistribute drawn amounts between grant awards by making adjustments in G5 to reflect actual disbursements for each award, as long as the net amount of the adjustments is zero.

Also, the Department records this drawdown as an expenditure against the specified grant award. This method of identifying expenditures, at the time of drawdown, and the capability to make adjustments on-line, eliminates the need for the submission of the Federal Cash Transactions Report Form 272.

The G5 expense reporting/cash request is done monthly, as soon as possible after the month end closing. For the month of June, estimate EOM allocations for payroll and indirect cost near the end of July and report total June estimated expenses by July 31st. The difference between June estimated and actual expenses can be netted in the July expenses that are reported by August 31st.

The only USDOE grant in FY25 with activity is 4530-20 (10/01/19-09/30/25).

PROCEDURES

1. **nVision Grant Trial Balance**
   a. In nVision open the layout *Grant Trial Balance.xnv* and request the report as of the last day of the month just closed

b. Save the file as: Z://GRANTS/!Federal Direct Cash Requests/Dept of Education - G5 System/FY25 - G5/202X-XX - G5.xlsx
c. Rename the tab as *Master*
d. Copy the full grant trial balance to a new tab and name the new tab *G5 TB*
e. Copy and paste values for the whole sheet to eliminate the nVision built-in formulas
f. Delete Column A and Row 1 that contain the nVision formulas
g. Format the *G5 TB* for funds active USDOE grants as shown in Figure 1 (from 02/28/22 reporting) - adding the column titled "Total Request"

School District of Palm Beach County
Grant Trial Balance
2022-02-28

Run Date & Time
3/14/22 12:14 PM

Fund #	Fund Name	122001 Due From Other Agencies	Liabilities	Total Request	Revenues	Expenditures	Rev - Exp
4530	Project Connect	60,542.61	14,119.67	46,422.94	296,719.61	296,719.61	-
		60,542.61	14,119.67	46,422.94	296,719.61	296,719.61	-

Figure 1: G5 TB with inserted "Total Request" column

h. For each fund in the Total Request column, enter a formula subtracting the Liabilities amount from the Due From Other Agencies amount

2. nVision G5 Report

a. Log into the G5 website at https://www.g5.gov/
b. Select the 2nd tab *Voice* (see Figure 2) to request a passcode via a phone call. The passcode provided must be entered within 60 seconds

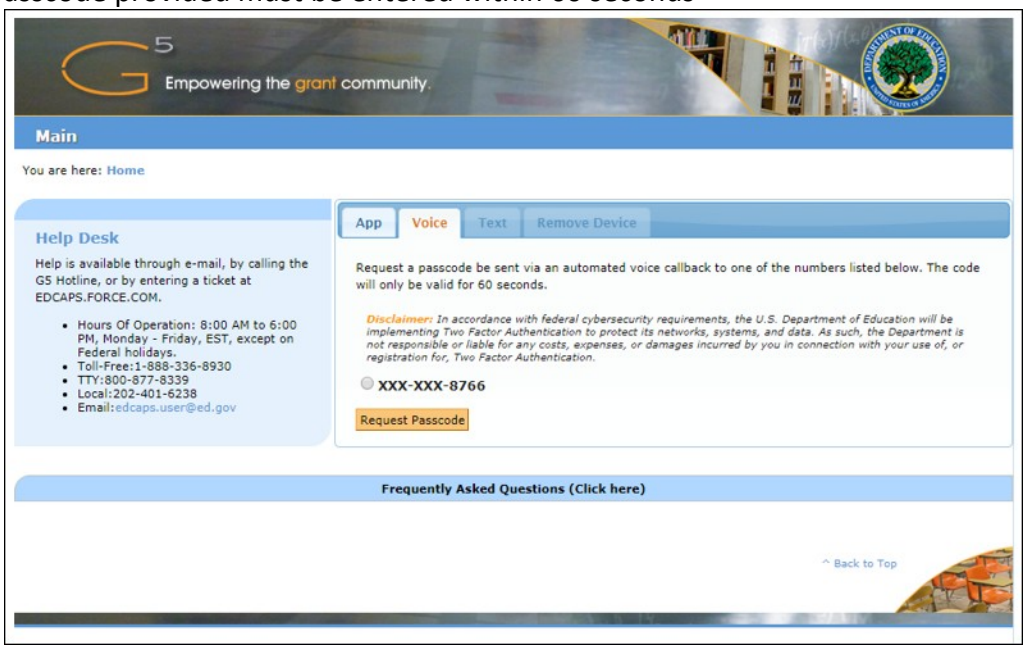

Figure 2: G5 Request Passcode web page

c. Once logged in, in the blue bar near the top of the page hold the cursor over *Payments* and click on *Create Payments* from the drop down menu
d. The following items should be selected:
   Show: All Awards *Sort By: PR Award #*
e. Click on the *Continue* button
f. Screen print this web page showing the available balance for each grant and log out
g. In nVision open the layout *G5SYSTEM.xnv*
h. In the nVision G5 report layout, change/update the amounts in the *Available* column for each fund as noted on the G5 system web page print out
i. Click on *ADD-INS*, select *nVision* and *Report Request* from the drop-down menu and request the report as of the last day of the month just closed
j. The resulting *Amount Requested* for each fund in the nVision G5 report should equal the *Total Request* amount in the G5 trial balance
k. The resulting *DUE FROM* amount for each fund in the nVision G5 report should equal the *Due From Other Agencies* amount in the G5 trial balance
l. Copy the G5 nVision report to a new tab in the 202X-XX - G5.xlsx file and rename the tab *G5 nVision* and save the file

3. Manager Approval

a. Print hard copies of the G5 nVision report and the G5 trial balance and give these to the Grant Accounting Manager along with the web page screen printout from Step 2.f. above for approval and signature

4. Request Cash

a. Log back into the G5 System website
b. In the blue bar near the top of the page hold the cursor over *Payments* and click on *Create Payments* from the drop-down menu
c. The following items should be selected:
   Show: All Awards *Sort By: PR Award #*
d. Click on the *Continue* button
e. In the *Payment Amount ($)* column, enter payment amounts from the *Amount Requested* column of the G5 nVision report
f. Screen print and then click on the *Continue* button
g. On the *Review Request* page click on *Yes* for *Are you sure you would like to submit this request?*, screen print the page and click on the *Submit Request* button
h. Screen print the *Request Successfully Completed* page, click on the *Done* button and log out

5. Prepare and Send Email

a. A Payment Request Notification confirmation email will be received from G5.gov
b. Forward this email to the Treasury Department employee who records incoming wire deposits (Irvis Castro-Bodnar in FY25 with Loretha McIntyre cc'd) with a Snag-It copy of the G5 Grant Trial Balance so the employee will know how to code the cash receipt.

4.2

Federal Direct Grants – US Department of Health and Human Services

For US Department of Health and Human Services (USDHHS) grants, **quarterly** expenses are reported and cash is requested using the USDHHS's Payment Management System (PMS). The web address for PMS is https://pms.psc.gov

Annual expenses as of July 31st of each year are reported also using the USDHHS's Payment Management System (PMS).

Changes effective 04/01/22 regarding reporting expenses and requesting reimbursement are noted in the following screen print of the opening page of the PMS website on 4/08/22.

U.S. Department of Health & Human Services

Payment Management System
Program Support Center

About Us | Find PMS Liaison Accountant | Grant Recipients | Grantors | Training | Support | Request Access | Login

Effective April 1, 2022, Department of Health and Human Services (HHS) grant recipients will no longer complete the quarterly Federal Cash Transaction Report (FCTR). Additional information is available.

Beginning of each quarter, the quarterly Federal Cash Transaction Report (FCTR) will be available to complete in PMS for all NON-HHS Grant Recipients. The FCTR is due 30 days after the end of the quarter and is available for revision prior to the beginning of the next quarter. Additional information is available.

Effective April 4, 2022, Payment Management System will transition from DUNS Number to New Unique Entity Identifier (UEI) created in Sam.gov. The UEI information will be updated in PMS based on the information received from Sam.gov. This transition will allow the government to streamline the entity identification and validation process, making it easier and less burdensome for entities to do business with the federal government. Learn More from GSA

Grant Recipients

The Payment Management System (PMS) is a tool to help grant recipients draw down funds and file the Federal Financial Report (FFR) . Primary responsibilities include: Executing awards; Maintaining minimum federal cash on hand by requesting funds from the Payment Management System only for immediate disbursement (3 business days) and reimbursement unless otherwise specified in your Notice of Award; Reporting cash disbursements to the Payment Management System and Maintaining your accounting records.

- Request Access to PMS
- Change User Access
- Add or Change Banking
- Return your Funds & Interest

Grantors

The Payment Management System (PMS) helps Department of Health and Human Services (HHS) and Non-HHS Grantors manage grant payment requests, drawdowns, and disbursement reporting activities. Primary responsibilities include: Registering recipients (PMS personnel perform this function for Non-HHS grantors); Issuing award notices; Inputting authorization data into the Payment Management System; Approving Federal Financial Report (FFR) ; Monitoring awards; Closing out awards; and Reconciling your accounting records to the PMS information.

- Request Access to PMS
- Change User Access
- Agency Inquiry Manual
- Roles and Responsibilities

SYSTEM CRITICAL!

04/10/2022 - System Maintenance
The Payment Management System will perform maintenance on Sunday, April 10, 2022 between 6AM and 12PM EST. The system may be intermittently unavailable during this time. PMS will be fully available again on Sunday, April 10, 2022 at 12PM EST. We apologize for any inconvenience this may cause.

SYSTEM ALERTS!

This content is undergoing Section 508 & accessibility conformance updates in accordance to the agreed upon remediation timeline. If you need immediate assistance accessing this content as it relates to Section 508 & accessibility, please contact PMS_IT_Support@psc.hhs.gov.

BUSINESS INFORMATION

Login.Gov is Now Available
Grant Recipients now have the option to use Login.gov to login to PMS. **Additional information.**

Update SAM.GOV Information
All grantees must have an active status in SAM.Gov for awarding agencies to register new grantees or make changes to existing grantee's information in PMS. Review the information in SAM.Gov, verify the accuracy and make any necessary updates. SAM.GOV requires a yearly renewal to stay active.

CANCELLATION: 2017 Fixed Year Funds Will Cancel on September 30, 2022
Awards funded using a 2017 fixed appropriation will cancel on September 30, 2022. Undrawn award funding issued from 2017 fixed appropriation account funds will no longer be available for program expenditures, obligations or payment requests in the Payment Management System.

SUPPORT
pms.psc.gov
PMSSupport@psc.hhs.gov
877-614-5533

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The USDHHS grants with activity in FY25 is 4571. For FY23 and the beginning of FY24, 4571 had expenses in program 6817 and program 0000. Program 6817 was related to additional federal covid funding we received and program 0000 are the traditional HHS grant expenditure. We separated them into two programs, as each required a separated Federal Financial Report.

Program 0000 Grant ID: 18NU87PS004294
Program 6817 Grant ID: 18NU87PS004294C3

4571 program 0000 is a five-year grant with a Project Period from 08/01/18 through 07/31/23. The grant has five Budget Periods ending on 07/31/19- AY19, 07/31/20 - AY20, 07/31/21 - AY21, 07/31/22 - AY22, 07/31/23 - AY23, and 07/31/2024 AY 24.

4571 program 6817 is a two-year covid supplement (in addition to normal 4571 funds) for grant 4571 starting in 07/31/2021 – 08/01/2023, AY22, AY23. Program ran through FY 22 – FY 24 (first month of FY 24)

The PMS expense reporting/cash request is done quarterly as of 09/30 (due 10/30), 12/31 (due 01/30), 03/31 (due 04/30) and 06/30 (due 07/30). Annual reporting is done as of 07/31 and is due 90 days later, 10/29/25 for AY25. Cash for the one month of July is not requested with the annual report, but will be requested, along with the first two months of the new annual budget period, when reporting expenses and requesting cash for the quarter ending September 30th.

For the quarter ending June 30th, estimate June EOM allocations for payroll and indirect cost near the end of July and include total June estimated expenses in the quarterly report due 07/30. The difference between June estimated and actual expenses can be netted in the annual expenses that are reported by 10/31.

An employee needing access to report expenses/request cash should click on the "Request Access to PMS" link on the PMS web site and follow the prompts.

PROCEDURES

1. **Create/Update Grant Activity Excel Spreadsheet**
   a. Maintain a spreadsheet tracking quarterly expenses for the five-year Project Period. This file will be used to input information in PMS
   b. Save the file as: Z://GRANTS/!Federal Direct Grants/Dept of Health & Human Services – PMS/Dept of HHS Grants Activity.xlsx
   c. See Figure 1 for the spreadsheet used for the 12/31/21 reporting

Federal Direct Grants
Department of Health & Human Services
FY 2022

	4571 - Program 0000																			
	NU87PS004294 - Project Per: 08/01/18 - 07/31/23 (AY's 19, 20, 21, 22,23)																			
	1 NU87PS004294-01-00			5 NU87PS004294-02-00			5 NU87PS004294-03-00			5 NU87PS004294-04-00			All AYs			Federal Financial Report Attachment				
	AY 2019 - 08/01/18-07/31/19			AY 2020 - 08/01/19-07/31/20			AY 2021 - 08/01/20-07/31/21			AY 2022 - 08/01/21-07/31/22						Cummulative Federal Cash Disbursement				
	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	4571-19	4571-20	4571-21	4571-22	Total
08/31/18 Expenses		17,434.32	17,434.32										-	17,434.32	17,434.32	17,434.32	-	-	-	17,434.32
09/30/18 Expenses		15,531.93	32,966.25										-	15,531.93	32,966.25	15,531.93	-	-	-	32,966.25
		32,966.25												32,966.25		32,966.25	-	-	-	
10/17/18 CS101718	(32,966.25)		-										(32,966.25)	-	-	-	-	-	-	32,966.25
10/31/18 Expenses		17,251.73	17,251.73										-	17,251.73	17,251.73	17,251.73	-	-	-	50,217.98
11/19/18 CS111918			17,251.73										-	-	17,251.73	-	-	-	-	50,217.98
11/30/18 Expenses		17,205.13	34,456.86										-	17,205.13	34,456.86	17,205.13	-	-	-	67,423.11
12/31/18 Expenses		19,755.80	54,212.66										-	19,755.80	54,212.66	19,755.80	-	-	-	87,178.91
		54,212.66												54,212.66		87,178.91	-	-	-	
01/23/19 CS012319	(54,212.66)		-										(54,212.66)	-	-	-	-	-	-	87,178.91
01/31/19 Expenses		16,576.78	16,576.78										-	16,576.78	16,576.78	16,576.78	-	-	-	103,755.69
02/28/19 Expenses		28,098.58	44,675.36										-	28,098.58	44,675.36	28,098.58	-	-	-	131,854.27
03/31/19 Expenses		24,810.26	69,485.62										-	24,810.26	69,485.62	24,810.26	-	-	-	156,664.53
		69,485.62												69,485.62		156,664.53	-	-	-	
04/24/19 CS042419	(69,485.62)		-										(69,485.62)	-	-	-	-	-	-	156,664.53
04/30/19 Expenses		81,569.04	81,569.04										-	81,569.04	81,569.04	81,569.04	-	-	-	238,233.57
05/31/19 Expenses		58,202.17	139,771.21										-	58,202.17	139,771.21	58,202.17	-	-	-	296,435.74
06/30/19 Expenses		40,079.19	179,850.40										-	40,079.19	179,850.40	40,079.19	-	-	-	336,514.93
		179,850.40												179,850.40		336,514.93	-	-	-	
07/30/19 CS073019	(179,850.40)		-			-							(179,850.40)	-	-	-	-	-	-	336,514.93
07/31/19 Expenses		9,731.38	9,731.38		-	-							-	9,731.38	9,731.38	9,731.38	-	-	-	346,246.31
08/31/19 Expenses		-	9,731.38		17,489.68	17,489.68							-	17,489.68	27,221.06	-	17,489.68	-	-	363,735.99
09/30/19 Expenses		-	9,731.38		17,103.65	34,593.33							-	17,103.65	44,324.71	-	17,103.65	-	-	380,839.64
		9,731.38			34,593.33									44,324.71		346,246.31	34,593.33	-	-	
10/29/19 CS102919	(9,731.38)		-	(34,593.33)		-							(44,324.71)	-	-	-	-	-	-	380,839.64
10/31/19 Expenses		-	-		17,636.08	17,636.08							-	17,636.08	17,636.08	-	17,636.08	-	-	398,475.72
11/30/19 Expenses		-	-		21,824.39	39,460.47							-	21,824.39	39,460.47	-	21,824.39	-	-	420,300.11
12/31/19 Expenses		-	-		18,768.02	58,228.49							-	18,768.02	58,228.49	-	18,768.02	-	-	439,068.13
		-			58,228.49									58,228.49		346,246.31	92,821.82	-	-	
01/30/20 CS102919	-		-	(58,228.49)		-							(58,228.49)	-	-	-	-	-	-	439,068.13
01/31/20 Expenses		-	-		40,274.07	40,274.07							-	40,274.07	40,274.07	-	40,274.07	-	-	479,342.20
02/29/20 Expenses		-	-		31,028.44	71,302.51							-	31,028.44	71,302.51	-	31,028.44	-	-	510,370.64
03/31/20 Expenses		-	-		27,797.35	99,099.86							-	27,797.35	99,099.86	-	27,797.35	-	-	538,167.99
		-			99,099.86									99,099.86		346,246.31	191,921.68	-	-	

Z:\GRANTS\!Federal Direct Cash Requests\Dept of Health & Human Services - PMS\Dept of HHS Grants Activity.xlsx

Federal Direct Grants
Department of Health & Human Services
FY 2022

	4571 - Program 0000																			
	NU87PS004294 - Project Per: 08/01/18 - 07/31/23 (AY's 19, 20, 21, 22,23)																			
	1 NU87PS004294-01-00			5 NU87PS004294-02-00			5 NU87PS004294-03-00			5 NU87PS004294-04-00			All AYs			Federal Financial Report Attachment				
	AY 2019 - 08/01/18-07/31/19			AY 2020 - 08/01/19-07/31/20			AY 2021 - 08/01/20-07/31/21			AY 2022 - 08/01/21-07/31/22						Cummulative Federal Cash Disbursement				
	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	4571-19	4571-20	4571-21	4571-22	Total
04/21/20 CS042120	-		-	(99,099.86)		-							(99,099.86)	-	-	-	-	-	-	538,167.99
04/30/20 Expenses		-	-		18,773.68	18,773.68							-	18,773.68	18,773.68	-	18,773.68	-	-	556,941.67
05/31/20 Expenses		-	-		17,817.77	36,591.45							-	17,817.77	36,591.45	-	17,817.77	-	-	574,759.44
06/30/20 Expenses		-	-		41,440.86	78,032.31							-	41,440.86	78,032.31	-	41,440.86	-	-	616,200.30
		-			78,032.31									78,032.31		346,246.31	269,953.99	-	-	
07/30/20 CS073019	-		-	(78,032.31)		-			-				(78,032.31)	-	-	-	-	-	-	616,200.30
07/31/20 Expenses		-	-		9,840.50	9,840.50		-	-				-	9,840.50	9,840.50	-	9,840.50	-	-	626,040.80
08/30/20 Expenses		-	-		-	9,840.50		20,108.86	20,108.86				-	20,108.86	29,949.36	-	-	20,108.86	-	646,149.66
09/30/20 Expenses		-	-		-	9,840.50		18,143.83	38,252.69				-	18,143.83	48,093.19	-	-	18,143.83	-	664,293.49
		-			9,840.50			38,252.69						48,093.19		346,246.31	279,794.49	38,252.69	-	
10/28/20 CS102820	-		-	(9,840.50)		-	(38,252.69)		-				(48,093.19)	-	-	-	-	-	-	664,293.49
10/31/20 Expenses		-	-		-	-		18,046.07	18,046.07				-	18,046.07	18,046.07	-	-	18,046.07	-	682,339.56
11/30/20 Expenses		-	-		-	-		12,922.57	30,968.64				-	12,922.57	30,968.64	-	-	12,922.57	-	695,262.13
12/31/20 Expenses		-	-		-	-		16,461.36	47,430.00				-	16,461.36	47,430.00	-	-	16,461.36	-	711,723.49
		-			-			47,430.00						47,430.00		346,246.31	279,794.49	85,682.69	-	
01/27/21 CS012721	-		-			-	(47,430.00)		-				(47,430.00)	-	-	-	-	-	-	711,723.49
01/31/21 Expenses		-	-		-	-		24,784.17	24,784.17				-	24,784.17	24,784.17	-	-	24,784.17	-	736,507.66
02/28/21 Expenses		-	-		-	-		20,824.73	45,608.90				-	20,824.73	45,608.90	-	-	20,824.73	-	757,332.39
03/31/21 Expenses		-	-		-	-		27,099.79	72,708.69				-	27,099.79	72,708.69	-	-	27,099.79	-	784,432.18
		-			-			72,708.69						72,708.69		346,246.31	279,794.49	158,391.38	-	
04/21/21 CS042121	-		-			-	(72,708.69)		-				(72,708.69)	-	-	-	-	-	-	784,432.18
04/30/21 Expenses		-	-		-	-		15,868.30	15,868.30				-	15,868.30	15,868.30	-	-	15,868.30	-	800,300.48
05/31/21 Expenses		-	-		-	-		17,681.24	33,549.54				-	17,681.24	33,549.54	-	-	17,681.24	-	817,981.72
06/30/21 Expenses		-	-		-	-		117,531.82	151,081.36				-	117,531.82	151,081.36	-	-	117,531.82	-	935,513.54
		-			-			151,081.36						151,081.36		346,246.31	279,794.49	309,472.74	-	
07/27/21 CS072721	-		-			-	(151,081.36)		-	-		-	(151,081.36)	-	-	-	-	-	-	935,513.54
07/31/21 Expenses		-	-		-	-		9,874.09	9,874.09		-	-	-	9,874.09	9,874.09	-	-	9,874.09	-	945,387.63
08/31/21 Expenses		-	-		-	-		-	9,874.09		18,615.39	18,615.39	-	18,615.39	28,489.48	-	-	-	18,615.39	964,003.02
09/30/21 Expenses		-	-		-	-		-	9,874.09		19,834.69	38,450.08	-	19,834.69	48,324.17	-	-	-	19,834.69	983,837.71
		-			-			9,874.09			38,450.08			48,324.17		346,246.31	279,794.49	319,346.83	38,450.08	
10/27/21 CS072721	-		-			-	(9,874.09)		-	(38,450.08)		-	(48,324.17)	-	-	-	-	-	-	983,837.71
10/31/21 Expenses		-	-		-	-		-	-		13,045.21	13,045.21	-	13,045.21	13,045.21	-	-	-	13,045.21	996,882.92
11/30/21 Expenses		-	-		-	-		-	-		19,661.43	32,706.64	-	19,661.43	32,706.64	-	-	-	19,661.43	1,016,544.35
12/31/21 Expenses		-	-		-	-		-	-		26,472.07	59,178.71	-	26,472.07	59,178.71	-	-	-	26,472.07	1,043,016.42
		-			-			-			59,178.71			59,178.71		346,246.31	279,794.49	319,346.83	97,628.79	

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Federal Direct Grants
Department of Health & Human Services
FY 2022

4571 - Program 6817
NU87PS004294 - Project Per: 08/01/18 - 07/31/23 (AY's 19, 20, 21, 22,23) - $190,909 Supplement Available Only for 24 Months from 08/30/20

	AY 2019 - 08/01/18-07/31/19			AY 2020 - 08/01/19-07/31/20			6 NU87PS004294-03-01 AY 2021 - 08/01/20-07/31/21			5 NU87PS004294-04-00 AY 2022 - 08/01/21-07/31/22			All AYs			Federal Financial Report Attachment Cummulative Federal Cash Disbursement				
	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	Cash Recpts	Expenses	Balance	4571-19	4571-20	4571-21	4571-22	Total
07/27/21 CS072721	-		-			-	-		-	-		-	-	-	-	-	-	-	-	-
07/31/21 Expenses		-	-		-	-		-	-		-	-	-	-	-	-	-	-	-	-
08/31/21 Expenses		-	-		-	-		-	-		-	-	-	-	-	-	-	-	-	-
09/30/21 Expenses		-	-		-	-		-	-		5,000.00	5,000.00	-	5,000.00	5,000.00	-	-	-	5,000.00	5,000.00
		-			-			-			5,000.00			5,000.00		-	-	-	5,000.00	
10/27/21 CS102721	-		-			-	-		-	(5,000.00)		-	(5,000.00)	-	-	-	-	-	-	5,000.00
10/31/21 Expenses		-	-		-	-		-	-		10,000.00	10,000.00	-	10,000.00	10,000.00	-	-	-	10,000.00	15,000.00
11/30/21 Expenses		-	-		-	-		-	-		34,276.00	44,276.00	-	34,276.00	44,276.00	-	-	-	34,276.00	49,276.00
12/31/21 Expenses		-	-		-	-		-	-		15,014.00	59,290.00	-	15,014.00	59,290.00	-	-	-	15,014.00	64,290.00
		-			-			-			59,290.00			59,290.00		-	-	-	64,290.00	

NOTE: The $190,909 supplement is only available for a total of 24 months from the date listed in box 1 (08/30/2020) of the original Notice of Award.
See attached Notice of Award and 10/14/20 Memorandum From the US DHHS.

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Figure 1: Expense Tracking Spreadsheet

2. **PMS Website**

   • **Report Expenses**

   a. Log into the PMS website at https://pms.psc.gov

   b. Select *Get a Callback at +1 (561) XXX-XXXX* from the three *Get Passcode* options and click on *Continue*

   c. Once logged in, in the vertical blue bar on the left side of the page click on *Disbursement* and select *FFR Cash Transaction Report* from the drop-down menu

   d. On the Federal Cash Transaction Report Screen – See Figure 2
      1) Enter 15A4P in the Payee Account Number box
      2) Select Current for Reporting Period(s):
      3) Select No for Delinquent Report(s) Only:
      4) Select All Report Statuses for Select Report Status:
      5) Click on the Continue button

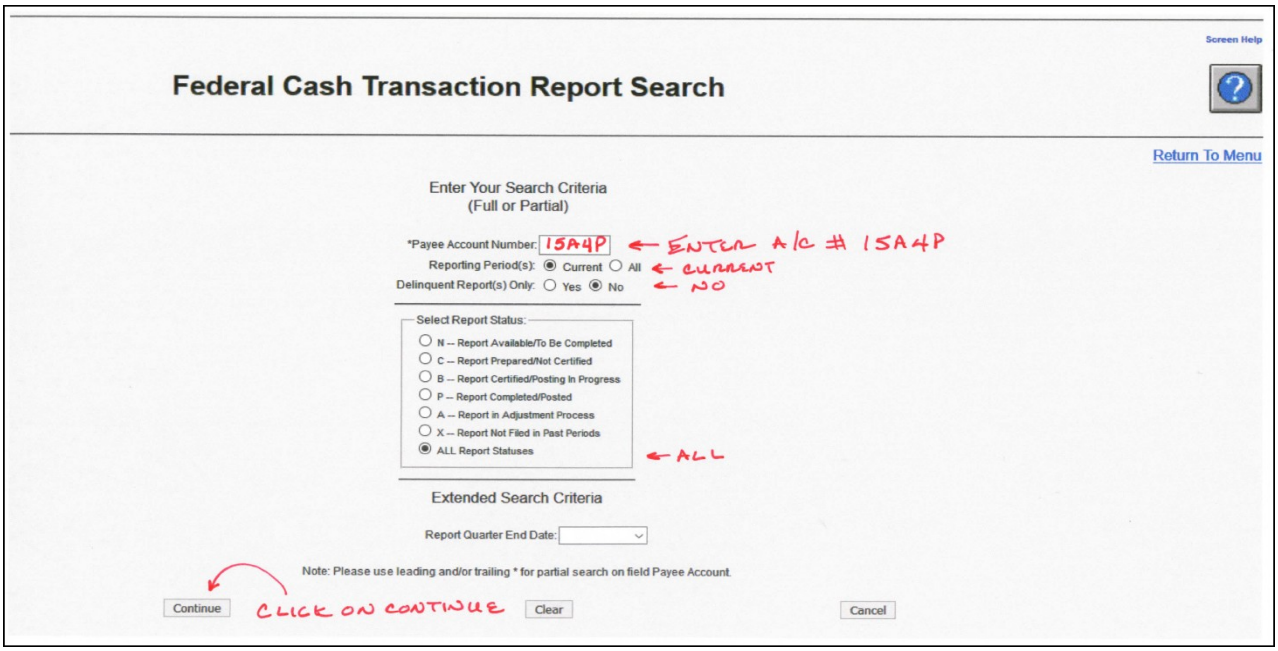


Figure 2: Federal Cash Transaction Report Search

   e. On the *Federal Cash Transaction Report Current Report Scree*n select *I want to Prepare/Certify* from the drop-down menu
      1) Click on the Report Disbursements box *at the bottom of the screen* to go to the Federal Financial Report Attachment

   f. On the *Federal Financial Report Attachment* screen – See Figure 3
      1) Select the grant for which you are reporting
      2) Verify the *Prior Cumm. Disb. Amt* agrees to the prior quarter L-T-D expenses from the Excel spreadsheet
      3) In the Cum Federal Cash Disb box enter the current quarter L-T-D expenses from the Excel spreadsheet

4) Click on the Continue button

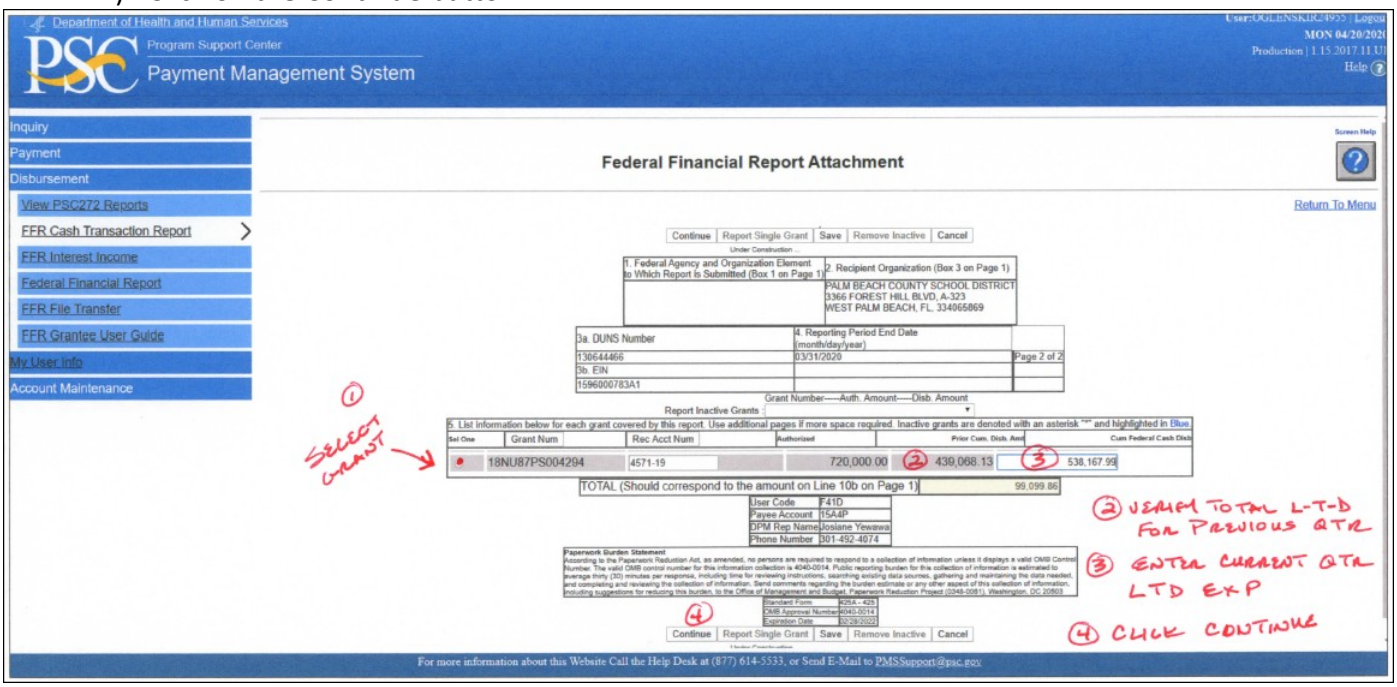


Figure 3: Federal Financial Report Attachment

g. On the *Federal Financial Report Attachment* screen – See Figure 4
   1) Verify Line 10.a. equals zero
   2) Enter the current quarter expenses on Line 10.b. (May be prepopulated – Verify)
   3) Verify Line 10.c. equals Line 10.a. minus Line 10.b. (or enter a – b result)
   4) Type your name on Line 13.b. in the box under *b. Signature of Authorized Certifying Official*
   5) Place a ✓ below your typed name in the box *By checking this box, I certify that this report is true, complete and accurate to the best of my knowledge.*
   6) Click the *Submit* button

Federal Financial Report Attachment

Save | Submit | Report Disbursements | Cancel

FEDERAL FINANCIAL REPORT (Prescribed by OMB A-102 and A-110)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number

3. Recipient Organization (Name and complete address including Zip code)
PALM BEACH COUNTY SCHOOL DISTRICT
3366 FOREST HILL BLVD, A-323
WEST PALM BEACH, FL, 334065869

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number	6a. Report Frequency	6b. Report Type	7. Basis of Accounting
130644466	1596000783A1		Quarterly	Interim Report	Cash

8. Project/Grant Period(month,day,year)		9. Reporting Period End Date(month,day,year)
From:	To:	03/31/2020

10. Transactions	Cumulative	
(Use lines a-c for single or multiple grant reporting)		
Federal Cash (To report multiple grants, also use Report Disbursements):		
a. Cash Receipts	0.00	SIB 0
b. Cash Disbursements	99,099.86	SIB CUMA QTR EXP
c. Cash on Hand (line a minus b)	-99,099.86	10a - 10b
(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		
Recipient Share:		
i. Total recipient share required		
j. Recipient share of expenditures		
k. Remaining recipient share to be provided (line i minus j)		
Program Income:		
l. Total Federal program income earned		
m. Program income expended in accordance with the deduction alternative		
n. Program income expended in accordance with the addition alternative		
o. Unexpended program income (line l minus line m or line n)		

11. Indirect Expense

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
			g. Totals:			

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing gislation:

repared by :	Oglenski,Richard	Phone No. :	561-434-8766
mail Address:	richard.oglenski@palmbeachschools.org		

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number and extension)
Oglenski,Richard	561-434-8766
Specialist - Financial Accounting	d. Email Address
b. Signature of Authorized Certifying Official	richard.oglenski@palmbeachschools.org
Richard S. Oglenski TYPE IN NAME	e. Date Report Submitted
☑ By checking this box, I certify that this report is true, complete and accurate to the best of my knowledge.	14. Agency use only
CHECK BOX	

User Code	F41D
Payee Account	15A4P
DPM Rep Name	Joslane Yewawa
Phone Number	301-492-4074

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 4040-0014. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503

Standard Form	425 - 425
OMB Approval Number	4040-0014
Expiration Date	02/28/2022

CLICK ON SUBMIT

Figure 4: Federal Financial Report Attachment

h. On the *Federal Cash Transaction Report Current Report Scree*n select *I want to Print* from the drop-down menu – Print a hard copy of the report and save a pdf copy of the report to Z://GRANTS/!Federal Direct Grants/Dept pf Health & Human Services – PMS/FYXX/FFR – DHHS – 202X-XX-XX.pdf

1) As stated above, for FY22 and FY23, two Federal Financial Reports were submitted.

- **Request Cash**

i. On the *Federal Cash Transaction Report Current Report Scree*n, in the vertical blue bar on the left side of the page click on *Payment* and select *Request for Payment* from the drop-down menu

j. Enter *15A4P* in the *Account Number* box and click on the *Account* button

k. On the first *Request for Payment* screen – See Figure 5
   1) Enter the date of the next business day in the *Payment Due Date*:* box
   2) Enter the current total quarter expense in the *Expected Disbursement Amount $*:* box
   3) Verify the amount in the *Cash on Hand$*:* box is zero
   4) Verify the amount in the *Payment Request Amount $*:* box equal to the current quarter total expenses
   5) Place a ✓ in the box *Check here if information is correct; otherwise, please update.*
   6) Click the *Continue* button

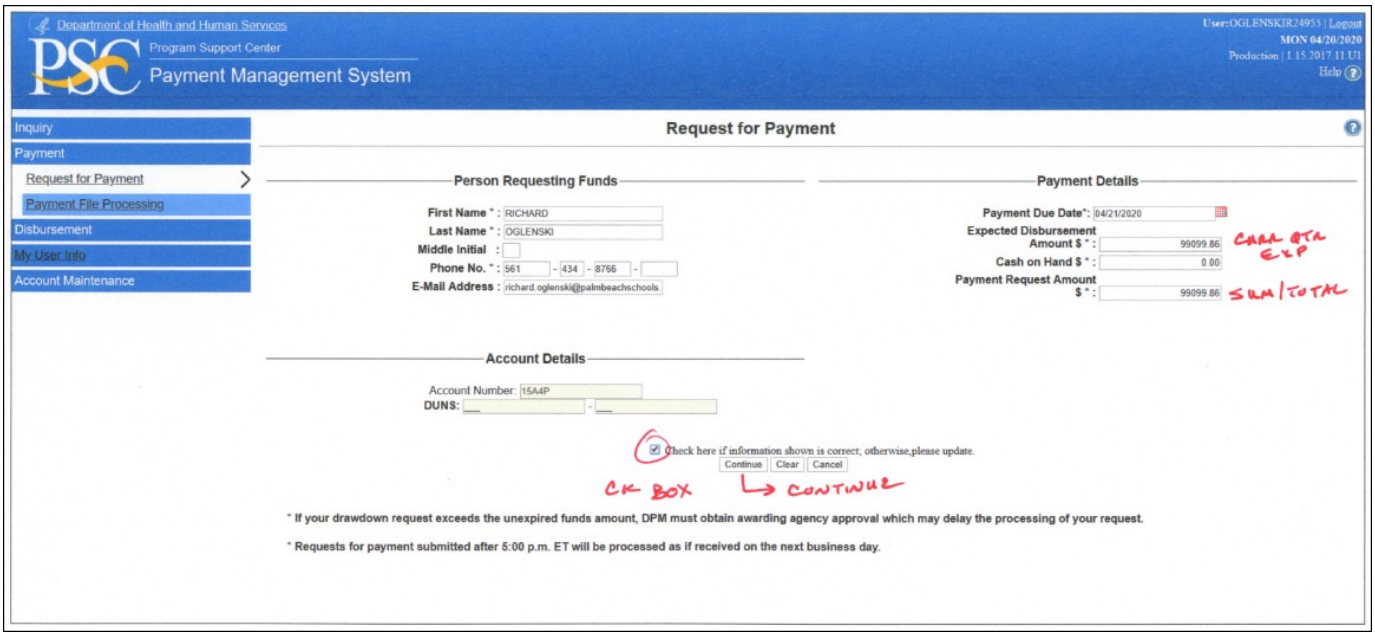


Figure 5: First Request for Payment Screen

l. On the second *Request for Payment* screen – See Figure 6
   1) Place a ✓ in the box next to the grant(s) you are reporting on. (If the payment request amount entered in Step 2.k.1) is for more than one grant, you will have to split the request amount among the various grants in the next steps.)
   2) Click the *SubAmount* button

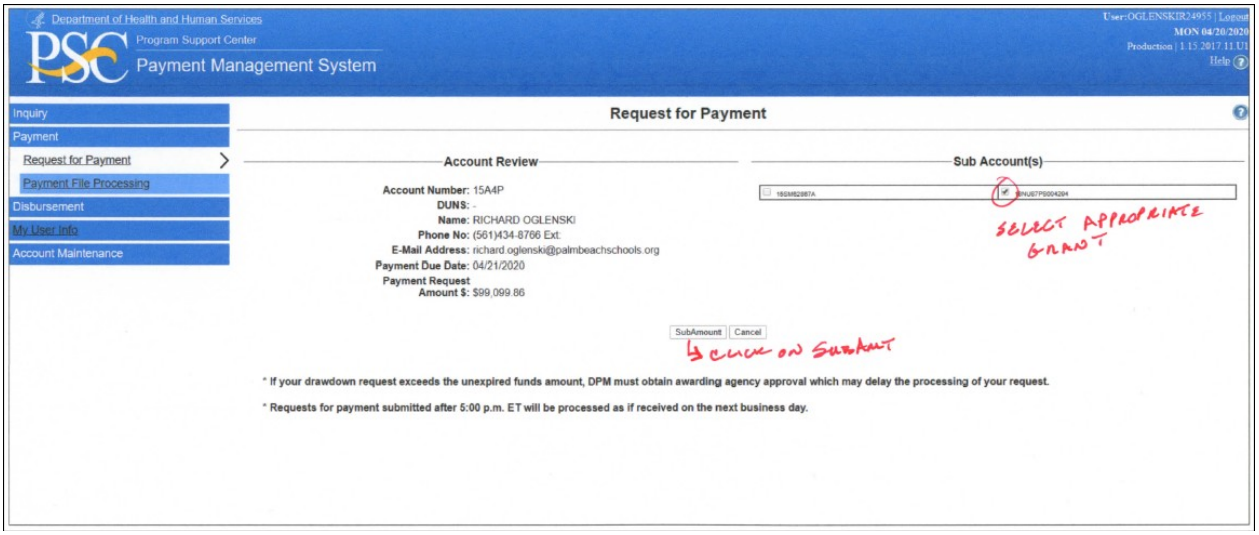


Figure 6: Second Request for Payment Screen

m. On the third *Request for Payment* screen – See Figure 7
   1) Enter the portion of the payment request entered in Step 2.k.1) that is for the grant showing on this page in the *Subacct Amt Requested $ box*. If you are only reporting on one grant, it will be the total requested.
   2) Click the *Request_Payment* button

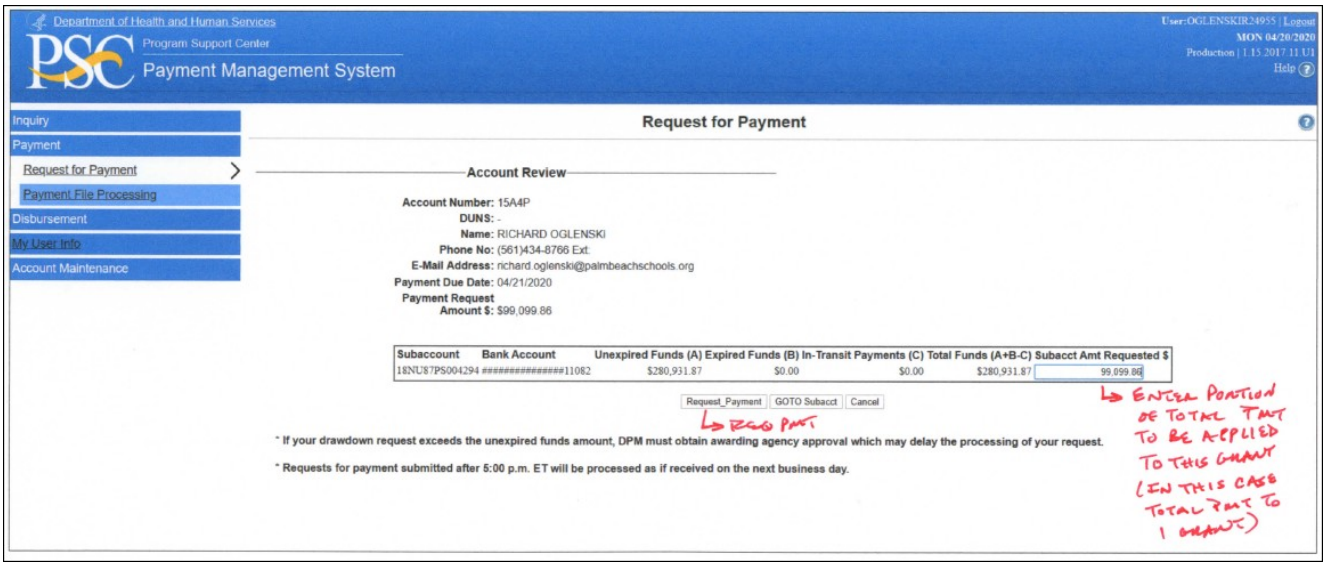


Figure 7: Third Request for Payment Screen

n. Print and save the Request for Payment Confirmation on the next screen – Figure 8

Request for Payment

Screen Help

Return To Menu

Request Payment
Completed Transaction Info

Account:	15A4P	Payment Request Amount:	$99,099.86
Request Date:	04/20/2020	DUNS Number:	
Settlement Date	04/21/2020		

Subaccount	Amount
18NU87PS004294	$99,099.86

Payment Request is in Holding file. The Transaction Number For Future Reference:2050456892

Done

If your drawdown request exceeds the unexpired funds amount, DPM must obtain awarding agency approval which may delay the processing of your request.

Requests for payment submitted after 5:00 p.m. EST will be processed as if received on the next business day.

Figure 8: Payment Confirmation

o. Send an email to the Treasury Department employee who records incoming wire deposits (Irvis Castro-Bodnar in FY22 with Loretha McIntyre cc'd) with a Snag-It copy of the Payment Confirmation (Figure 8) instructing him/her how much should be credited to A/C 122001 for each grant.

p. Print hard copies of the two-page Federal Financial Report, the email to Treasury, the grant activity Excel spreadsheet and PeopleSoft general ledger inquiry screen shots supporting the current quarter amounts in the Excel spreadsheet. Give these to the Grant Accounting Manager for approval and signature.

4.3

Federal Direct Grants – US Department of Justice – Office of Justice Programs (OJP)

For US Department of Justice (USDOJ) grants, **quarterly** expenses are reported using the USDOJ's JustGrants website. The web address for GMS is https://justicegrants.usdoj.gov/.

Cash is requested quarterly using the US Treasury's Automated Standard Application for Payments (ASAP) website. The web address for ASAP is www.asap.gov.

The USDOJ grants with activity in FY25 are:

4510 with a four-year Project Period from 10/01/19 – 09/30/2023, AY 2023
4531 with a four-year Project Period from 10/01/20 - 06/30/2025, AY 2021.
4550 with a three-year Project Period from 10/1/2021 – 09/30/2025, AY 2022.
4551 with a three-year Project Period from 10/01/2022 – 09/30/2025, AY 2023.
4552 with a three-year Project Period from 10/01/2023 – 09/30/2025, AY 2025.

The Just Grants expense reporting and ASAP cash requests are done quarterly as of 09/30 (due 10/30), 12/31 (due 01/30), 03/31 (due 04/30) and 06/30 (due 07/30).

For the quarter ending June 30th, estimate June EOM allocations for payroll and indirect cost near the end of July and include total June estimated expenses in the quarterly report due 07/30. The difference between June estimated and actual expenses can be netted in the expenses that are reported as of 09/30.

PROCEDURES

1. **Create/Update Grant Activity Excel Spreadsheet**
   a. Maintain a spreadsheet tracking quarterly expenses for the three-year Project Periods. This file will be used to input information in GMS
   b. Save the file as: Z://GRANTS/!Federal Direct Grants/Dept of Justice/Dept of Justice Grants Activity.xlsx
   c. See Figure 1 for the spreadsheet examples used for the 9/30/23 reporting (This is the same procedure for FY 25)

Figure 1: Expense Tracking Spreadsheet

The following are two scanned copies of notes (used by the current Grant Accountant Fred Passelli) for the USDOJ grants when reporting expenses and requesting cash.

Federal Direct Grants
US Department of Justice

		4510																
		2019-YS-BX-0006 - Project Per: 10/01/19 - 09/30/23 (AY 20)																
		Total Award - $500,000												Federal Financial Report Attachment				
		AY 2020 - 10/01/19-09/30/22						All AYs			Federal Financial Report			Cummulative Federal Cash Disbursement				
		C/R	Exp (C/D)	Balance	C/R	Exp (C/D)	Balance	C/R	Exp (C/D)	Balance	Qtr C/R	Qtr C/D	Cash on Hand	4510-20	4xxx-xx	4xxx-xx	Total	
7/26/2022	CS072622	(13,208.57)		-	-		-	(13,208.57)	-	-				-	-	-	-	
7/31/2022	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
8/31/2022	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
9/30/2022	Expenses		25,185.47	25,185.47		-	-	-	25,185.47	25,185.47	-	25,185.47		25,185.47	-	-	25,185.47	
			25,185.47			-			25,185.47		-	25,185.47	(25,185.47)	404,857.05	-	-	404,857.05	
10/24/2022	CS102422	(25,185.47)		-	-		-	(25,185.47)	-	-				-	-	-	-	
10/31/2022	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
11/30/2022	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
12/31/2022	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
			-			-			-		-	-	-	404,857.05	-	-	404,857.05	
		-		-	-		-	-	-	-				-	-	-	-	
1/31/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
2/28/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
3/31/2023	Expenses		8,415.00	8,415.00		-	-	-	8,415.00	8,415.00	-	8,415.00		8,415.00	-	-	8,415.00	
			8,415.00			-			8,415.00		-	8,415.00	(8,415.00)	413,272.05	-	-	413,272.05	
5/2/2023	CS050223	(8,415.00)		-	-		-	(8,415.00)	-	-				-	-	-	-	
4/30/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
5/31/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
6/30/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
			-			-			-		-	-	-	413,272.05	-	-	413,272.05	
				-	-		-	-	-	-				-	-	-	-	
7/30/2023	Expenses		-	-		-	-	-	-	-	-	-		-	-	-	-	
8/31/2023	Expenses		3,015.92	3,015.92		-	-	-	3,015.92	3,015.92	-	3,015.92		3,015.92	-	-	3,015.92	
9/30/2023	Expenses		74,300.57	77,316.49		-	-	-	74,300.57	77,316.49	-	74,300.57		74,300.57	-	-	74,300.57	
			77,316.49			-			77,316.49		-	77,316.49	(77,316.49)	490,588.54	-	-	490,588.54	

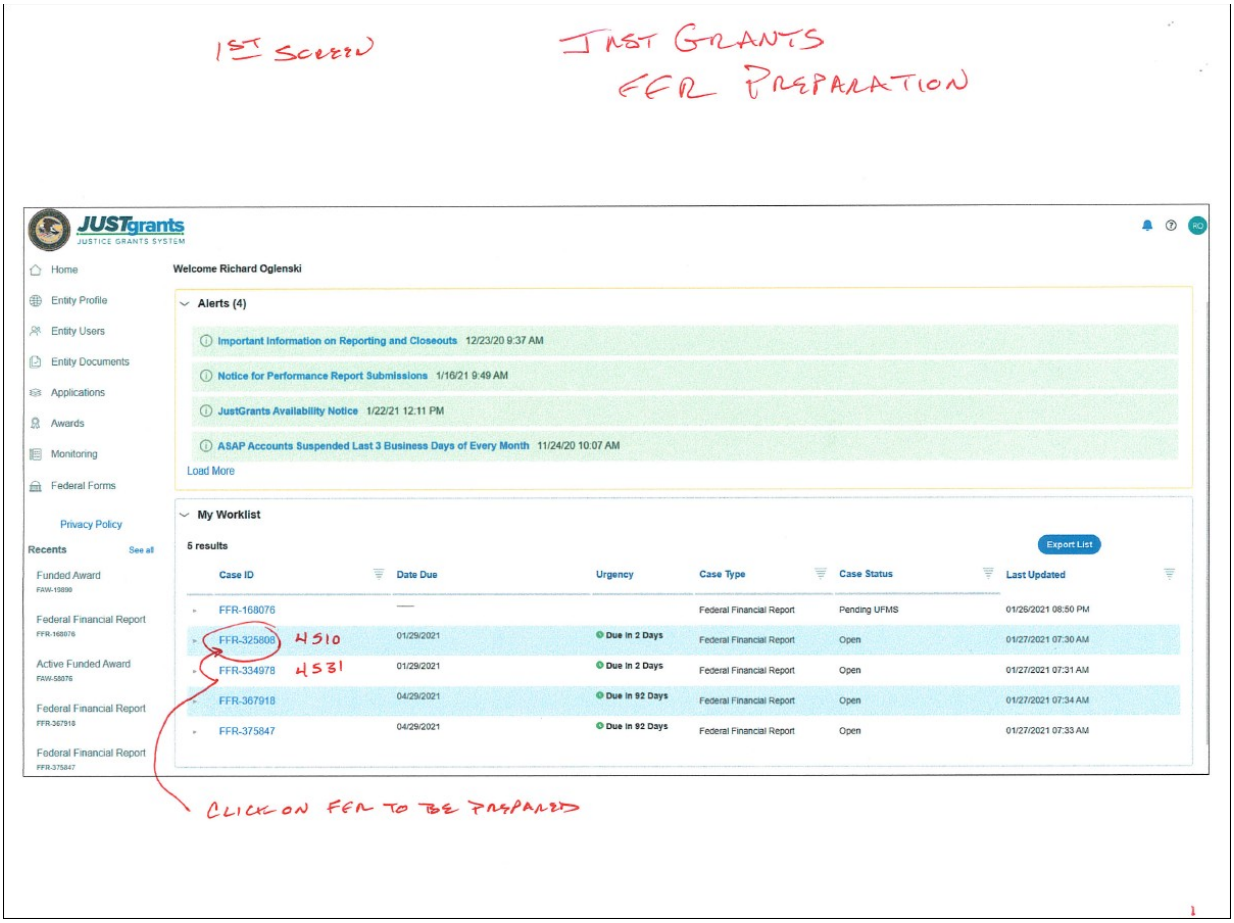
Federal Direct Grants
US Department of Justice

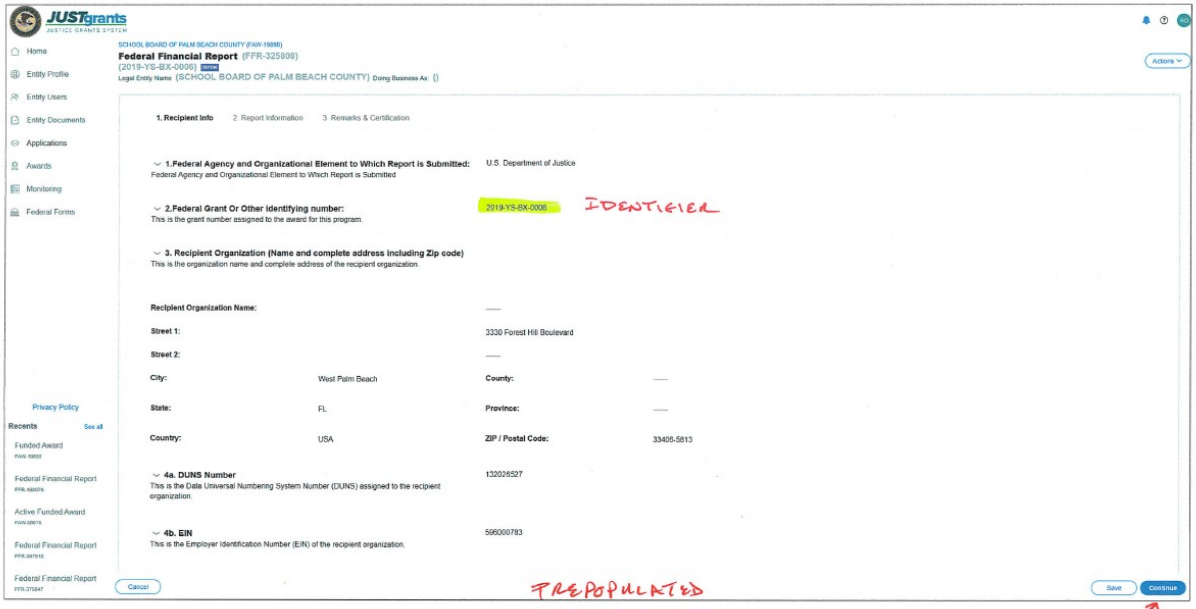
		4531																
		2019-YS-BX-0204 - Project Per: 10/01/20 - 09/30/23 (AY 21)																
		Total Award - $565,479												Federal Financial Report Attachment				
		AY 2021 - 10/01/20-09/30/23						All AYs			Federal Financial Report			Cummulative Federal Cash Disbursement				
		C/R	Exp (C/D)	Balance	C/R	Exp (C/D)	Balance	C/R	Exp (C/D)	Balance	Qtr C/R	Qtr C/D	Cash on Hand	4510-20	4xxx-xx	4xxx-xx	Total	
7/26/2022	CS072622	(54,085.83)		-	-			(54,085.83)	-	-				-	-	-	-	
6/30/2022	Act vs Est		24.71	24.71		-		-	24.71	24.71	-	24.71		24.71	-	-	24.71	
7/31/2022	Expenses		18,562.38	18,587.09				-	18,562.38	18,587.09	-	18,562.38		18,562.38	-	-	18,562.38	
8/31/2022	Expenses		17,835.05	36,422.14		-		-	17,835.05	36,422.14	-	17,835.05		17,835.05	-	-	17,835.05	
6/30/2022	Expenses		16,448.94	52,871.08		-		-	16,448.94	52,871.08	-	16,448.94		16,448.94	-	-	16,448.94	
			52,871.08						52,871.08		-	52,871.08	(52,871.08)	316,363.09	-	-	316,363.09	
10/24/2022	CS102422	(52,871.08)		-	-			(52,871.08)	-	-				-	-	-	-	
10/31/2022	Expenses		11,631.61	11,631.61				-	11,631.61	11,631.61	-	11,631.61		11,631.61	-	-	11,631.61	
11/30/2022	Expenses		15,508.78	27,140.39		-		-	15,508.78	27,140.39	-	15,508.78		15,508.78	-	-	15,508.78	
12/31/2022	Expenses		24,269.62	51,410.01		-		-	24,269.62	51,410.01	-	24,269.62		24,269.62	-	-	24,269.62	
			51,410.01						51,410.01		-	51,410.01	(51,410.01)	367,773.10	-	-	367,773.10	
1/24/2023	CS012423	(51,410.01)		-	-			(51,410.01)	-	-				-	-	-	-	
1/31/2023	Expenses		16,720.64	16,720.64				-	16,720.64	16,720.64	-	16,720.64		16,720.64	-	-	16,720.64	
2/28/2023	Expenses		22,565.93	39,286.57		-		-	22,565.93	39,286.57	-	22,565.93		22,565.93	-	-	22,565.93	
3/31/2023	Expenses		15,680.03	54,966.60		-		-	15,680.03	54,966.60	-	15,680.03		15,680.03	-	-	15,680.03	
			54,966.60						54,966.60		-	54,966.60	(54,966.60)	422,739.70	-	-	422,739.70	
4/18/2023	CS041823	(54,966.60)		-	-			(54,966.60)	-	-				-	-	-	-	
4/30/2023	Expenses		12,258.84	12,258.84				-	12,258.84	12,258.84	-	12,258.84		12,258.84	-	-	12,258.84	
5/31/2023	Expenses		14,677.42	26,936.26		-		-	14,677.42	26,936.26	-	14,677.42		14,677.42	-	-	14,677.42	
6/30/2023	Expenses		16,535.62	43,471.88		-		-	16,535.62	43,471.88	-	16,535.62		16,535.62	-	-	16,535.62	
			43,471.88						43,471.88		-	43,471.88	(43,471.88)	466,211.58	-	-	466,211.58	
7/21/2023	CS072123	(43,471.88)		-				(43,471.88)	-	-					-	-		
7/31/2023	Expenses		11,363.94	11,363.94				-	11,363.94	11,363.94	-	11,363.94		11,363.94	-	-	11,363.94	
8/31/2023	Expenses		13,362.17	24,726.11				-	13,362.17	24,726.11	-	13,362.17		13,362.17	-	-	13,362.17	
9/30/2023	Expenses		11,134.73	35,860.84				-	11,134.73	35,860.84	-	11,134.73		11,134.73	-	-	11,134.73	
			35,860.84						35,860.84		-	35,860.84	(35,860.84)		-	-	-	
														502,072.42	-	-	502,072.42	
Total Expenses			**502,072.42**															
Available Budget			**63,406.58**															

Below are scanned notes from the JustGrants System outlining the Federal Financial Report upload process and how to report expenses.

2. JustGrants Website

- **Report Expenses**




JUSTgrants
JUSTICE GRANTS SYSTEM
SCHOOL BOARD OF PALM BEACH COUNTY (FAIN-19050)
Federal Financial Report (FFR-325808)
(2019-YS-BX-0006) OPEN
Legal Entity Name (SCHOOL BOARD OF PALM BEACH COUNTY) Doing Business As: ()
Actions
Home
Entity Profile
Entity Users
Entity Documents
Applications
Awards
Monitoring
Federal Forms
Privacy Policy
Recents
See all
Funded Award
Federal Financial Report
Active Funded Award
Federal Financial Report
Federal Financial Report
1. Recipient Info
2. Report Information
3. Remarks & Certification
1.Federal Agency and Organizational Element to Which Report is Submitted:
Federal Agency and Organizational Element to Which Report is Submitted
U.S. Department of Justice
2.Federal Grant Or Other Identifying number:
This is the grant number assigned to the award for this program.
2019-YS-BX-0006
IDENTIFIER
3. Recipient Organization (Name and complete address including Zip code)
This is the organization name and complete address of the recipient organization.
Recipient Organization Name:
Street 1:
3330 Forest Hill Boulevard
Street 2:
City:
West Palm Beach
County:
State:
FL
Province:
Country:
USA
ZIP / Postal Code:
33406-5813
4a. DUNS Number
This is the Data Universal Numbering System Number (DUNS) assigned to the recipient organization.
132026527
4b. EIN
This is the Employer Identification Number (EIN) of the recipient organization.
596000783
Cancel
Save
Continue
PREPOPULATED
CLICK
2

1. Recipient Info 2. Report Information 3. Remarks & Certification

5. Recipient Account Number
Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required.

4510-20 OR 4531-21

6. Report Type
A final report shall be submitted within 90 days after the grant period end date.

Final | Quarterly — QUARTERLY

7. Basis Of Accounting
Specify whether a cash or accrual basis was used for recording transactions related to the award and for preparing this report. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.

Cash | Accrual — ACCRUAL

8. Project/Grant Period
Enter the project/grant period (start and end date). This should encompass the beginning date of the original award and the latest ending date under the award number.

From 10/01/2020 To 09/30/2022 VSMEM

9. Reporting Period
Enter the start and end date of the reporting period. Federal Financial Reports will be submitted on a quarterly basis. A final FFR shall be submitted at the completion of the award agreement. The following reporting periods shall be used for quarterly reports: • October 1 – December 31 (due by January 30) • January 1 – March 31 (due by April 30) • April 1 – June 30 (due by July 30) • July 1 – September 30 (due by October 30) Quarterly reports shall be submitted no later than 30 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

From 10/01/2020 To 12/31/2020 S/B CURRENT ENDING QTR

10. Transactions:

Cumulative

Federal Cash:

10a. Cash Receipts
Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.

10b. Cash Disbursements
Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.

10c. Cash on Hand (line a minus b)
Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.

Federal Expenditures and Unobligated Balance:

10d. Total Federal funds authorized
The total Federal funds authorized as of the reporting period end date. $500,000.00

10e. Federal share of expenditures
Enter the cumulative amount of federal fund expenditures. 152,484.18

TOTAL EXP L-T-D FOR C & Q

10f. Federal Share of Unliquidated Obligations
Enter the cumulative amount for the federal share of unliquidated obligations. On a cash basis, unliquidated obligations are obligations incurred, but not yet paid. This includes direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients or contractors. On an accrual basis, the obligations are incurred, but the expenditures have not yet been recorded. On the final report, for either cash or accrual basis, this Line should be zero (0). Do not include any amount in Line 10f that have been reported in Line 10E. Include the unliquidated obligations that will be expensed by the end of the next quarter. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which no obligation or expense will not be incurred by the end of the next quarter. 0.00

10g. Total Federal share (sum of lines e and f)
The sum of Lines 10e and 10f. $0.00 ~~S/B~~ CALC AUTO

10h. Unobligated balance of Federal Funds (line d minus g)
The amount of Line 10d minus Line 10g. $500,000.00 AUTO CALCULATES

Recipient Share:

10i. Total recipient share required
Enter the total required recipient share for grant period specified in Line 8. The required recipient share should include all matching and cost sharing provided by recipients and third party providers to meet the level required by the program. This amount should not include cost sharing and match amounts in excess of the amount required by the program (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the program). $0.00 S/B -0-

10j. Recipient share of expenditures
Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i. 0.00 S/B -0-

10k. Remaining recipient share to be provided (line i minus j)
The amount of Line 10i minus 10j. $0.00 S/B -0-

Program Income:

10l. Total Federal program income earned
Enter the amount of federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line10j. If this is a final report, this field is required and may not be left blank, but a zero (0) may be entered. 0.00 S/B -0-

10m. Program income expended in accordance with the deductio alternative
Enter the cumulative amount of program income that was used to reduce the Federal share of the total project costs. 0.00 S/B -0-

10n. Program income expended in accordance with the addition alternative
Enter the cumulative amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities. DOES NOT ALLOW ENTRY

10o. Unexpended program income (line l minus line m or line n)
The amount of Line 10l from 10m or 10n. $0.00

11. Indirect Expense:
11a.Select either Not Applicable or the appropriate indirect cost rate(s).
11b.Enter the indirect cost rate(s) in effect during the reporting period.
11c.Enter the beginning and ending effective dates for the rate(s).
11d.Enter the amount of the base against which the rate(s) was applied.
11e.The amount of indirect costs charged during the time period specified. (11b x 11d)
11f.Enter the Federal share of the amount in 11e, using a dollar amount, not a percentage.

11a Type of Rate(s)	11b Rate	11c Period From	11c Period To	11d Base	11e Amount Charged	11f Federal Share
FIXED	17.44	10/1/20	12/31/20	33,514.33	5844.91	5844.41

Actions

+ Add Item X Delete

CLICK TO ENTER

11g Totals: Base Total $0.00 | Amount Charged Total $0.00 | Federal Share Total $0.00

CALCULATES

CALCULATES (ADJ RATE TO MORE DEC PT TO EQUAL ACTUAL $)

CLICK SAVE THEN CLICK CONTINUE

3

✓ 1. Recipient Info ✓ 2. Report Information **3. Remarks & Certification**

12.Additional Information

Enter any remarks, explanations or additional information required. Supporting documents may be added by clicking the "Upload Supporting Documents" button.

Remarks

ONLY IF NECESSARY

Uploaded Documents

File Name
No items

Upload Supporting Documents

13.Certification

By submitting this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Prefix: —

First Name: Richard **Middle Name:** **Last Name:** Oglenski

Suffix: **Title:** —

Full Name: Richard Oglenski

Email Address: richard.oglenski@palmbeachschools.org

VERIFY

Telephone: 5614348766

Date: 1/27/2021

CLICK CLICK

Back Save Finish

4

SCHOOL BOARD OF PALM BEACH COUNTY (FAW-19890)

Federal Financial Report (FFR-325808)

(2019-YS-BX-0006) OPEN

Legal Entity Name (SCHOOL BOARD OF PALM BEACH COUNTY) Doing Business As: ()

Actions

- **Additional Information:** Block 12 Additional Information must have a minimum entry of 10 characters and a maximum of 1000 characters to justify why 10e or 10j was less than what was reported on the previous FFR.

NOT TRUE - EXPLAIN

✓ 1. Recipient Info ✓ 2. Report Information **3. Remarks & Certification**

12.Additional Information

Enter any remarks, explanations or additional information required. Supporting documents may be added by clicking the "Upload Supporting Documents" button.

Remarks

Block 12 Additional Information must have a minimum entry of 10 characters and a maximum of 1000 characters to justify why 10e or 10j was less than what was reported on the previous FFR.

Uploaded Documents

File Name	
No items	

✓ 1. Recipient Info ✓ 2. Report Information **3. Remarks & Certification**

12.Additional Information

Enter any remarks, explanations or additional information required. Supporting documents may be added by clicking the "Upload Supporting Documents" button.

Remarks

I could not submit the 12/31/20 FFR due to the following error message: "Block 12 Additional Information must have a minimum entry of 10 characters and a maximum of 1000 characters to justify why 10e or 10j was less than what was reported on the previous FFR."

Line 10e on this 12/31/2020 FFR I am trying to submit is $152,484.18. Line 10e on the 09/30/2020 previous FFR was $113,124.94, or $39,359.24 less than the $152,484.18 on the 12/31/2020 FFR.

Uploaded Documents

File Name	
2020-09-30 - 4571 - DOJ FFR.pdf	

Upload Supporting Documents

13.Certification

By submitting this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Prefix: ——

First Name: Richard **Middle Name:** **Last Name:** Oglenski

Suffix: **Title:** ——

Full Name: Richard Oglenski

Email Address: richard.oglenski@palmbeachschools.org

Telephone: 5614348766

Date: 27-Jan-2021

CLICK

Back Save Finish

3. ASAP Website

- **Request Cash**

Initiate Payment Request

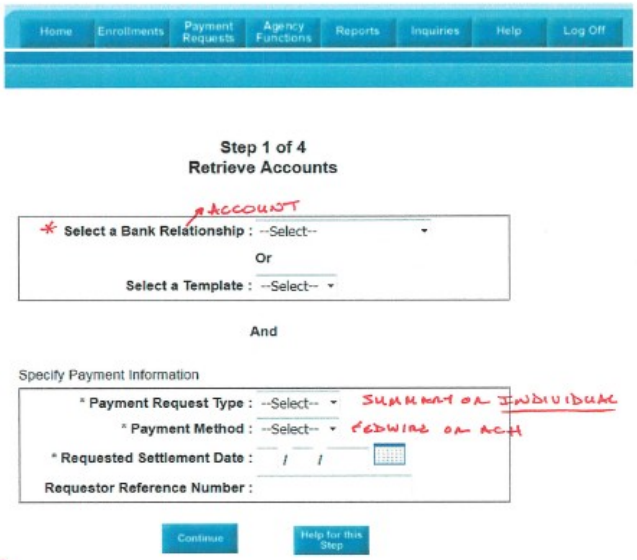
1. Log into ASAP.gov
2. Mouse over the Payment Request
3. Scroll down to click Initiate Payment Requests (PR)

19

Specify Payment Type

4. Select a Bank Relationship or Payment Request Template:
   - Payments post to this Recipient account
   - After FY 2017, we only support templates within a single Agency or Region
5. Enter the Payment Request Type:
   - Summary payment requests one transfer of funds from multiple ASAP accounts
   - Individual payment requests separate transfer of funds per ASAP account
6. Enter the Payment Method
   - Select Fedwire for same day settlement
   - Select ACH for next business day settlement. If prefer same day settlement, enter the current date in step seven.

IF < 100000 BECOME 2PM REQUEST

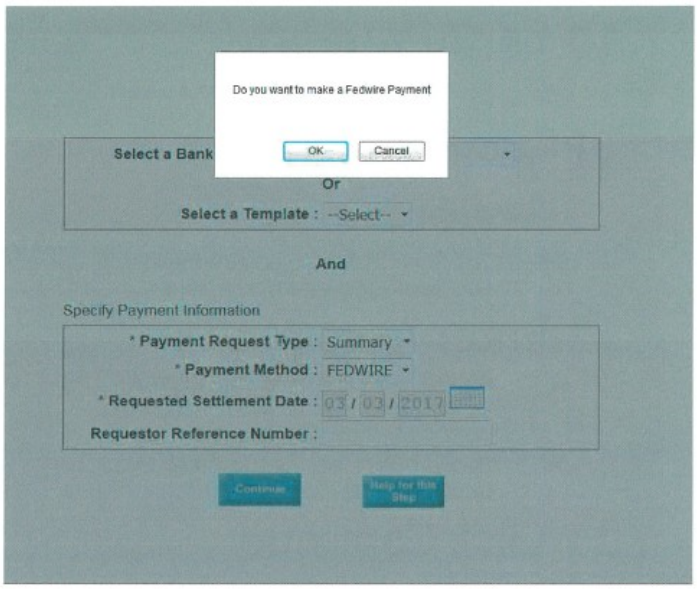


RECOMMENDED ONLY USE FIELDS WITH *

20

Specify Payment Type

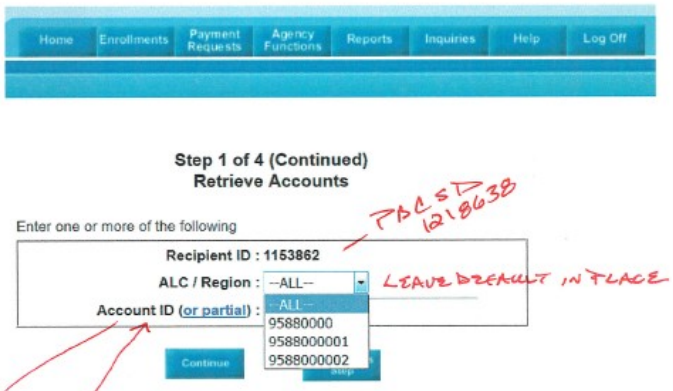
7. Enter Requested Settlement Date:
   - Requested business date for payment
8. Requestor Reference Number:
   - Allows user to identify this request
9. Click Continue



21

Retrieve Your Accounts

10. Verify Your ID:
    - Your Recipient Organization's seven digit ASAP I.D
11. Verify the ALC / Region:
    - The Federal Agency(s) and Regions you're requesting money from
12. Enter Account ID:
    - A unique identifier for the Federal Agency's ASAP accounts established during their enrollment
    - Recommend leaving this blank to obtain all your accounts
13. Click Continue



22

Review & Submit Request

14. Enter Amount(s) Requested
15. Verify the Total Amount Requested
16. Click Continue

Total Amount Requested $ 3,009.00
Total Amount Entered : $ 3,009.00

Your criteria matched 12 account(s)
3 accounts not shown because they are unavailable for payment or already selected

Recipient : ACME CORPORATION (1153862)
Federal Agency : GULF COAST (95880000)
Cash on Hand : $ Subtotal : $

Account ID	Account Status	Available Balance	Amount Requested	Remittance Data
RDCGR440004	Open	$1,002,007,700.00	$	+
RDCGR440007	Open	$0.00	$	+
RDCGR440009	Open	$2,000,000.00	$	+

Recipient : ACME CORPORATION (1153862)
Federal Agency : GULF COAST (95880000/01)
Cash on Hand : $ Subtotal : $ 1,500.00

Account ID	Account Status	Available Balance	Amount Requested	Remittance Data
RDCGR440004	Open	$349,500.00	$ 499.00	+
RDCGR440007	Open	$349,500.00	$ 500.00	+
RDCGR440009	Open	$349,500.00	$ 501.00	+

Recipient : ACME CORPORATION (1153862)
Federal Agency : GULF COAST (95880000/02)
Cash on Hand : $ Subtotal : $ 1,509.00

Account ID	Account Status	Available Balance	Amount Requested	Remittance Data
RDCGR440004	Open	$349,500.00	$ 502.00	+
RDCGR440007	Open	$349,499.00	$ 503.00	+
RDCGR440009	Open	$349,498.00	$ 504.00	+

Continue | Sort | Cancel | Help for this Step

23

Review & Submit Request

17. Review Payment Request
18. Click Submit to continue

Step 3 of 4
Review Payment Transactions

Payment Request Type : Summary
Payment Method : FEDWIRE
Bank Relationship : 02100
Requested Settlement Date : 03/03/2017
Requestor Reference Number :

Total Amount Requested : $ 3,009.00
Total Amount Entered : $ 3,009.00

Recipient : ACME CORPORATION (1153862)
Federal Agency : GULF COAST(95880000/01)
Cash on Hand : $ Subtotal : $ 1,500.00

Row #	Account ID	Account Status	Available Balance	Amount Requested	Remittance Data
X	RDCGR440004	Open	$349,500.00	$ 499.00	+
X	RDCGR440007	Open	$349,500.00	$ 500.00	+
X	RDCGR440009	Open	$349,500.00	$ 501.00	+

Recipient : ACME CORPORATION (1153862)
Federal Agency : GULF COAST(95880000/02)
Cash on Hand : $ Subtotal : $ 1,509.00

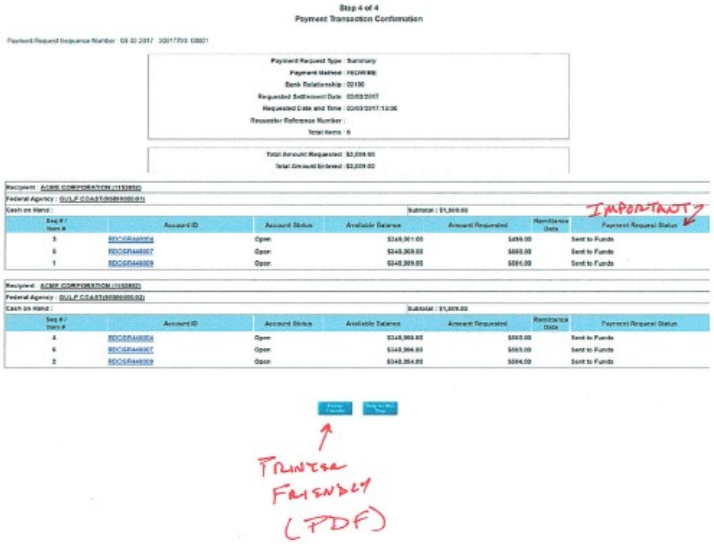
Row #	Account ID	Account Status	Available Balance	Amount Requested	Remittance Data
X	RDCGR440004	Open	$349,500.00	$ 502.00	+
X	RDCGR440007	Open	$349,499.00	$ 503.00	+
X	RDCGR440009	Open	$349,498.00	$ 504.00	+

Submit | Add More Accounts | Sort | Cancel | Help for this Step

24

Payment Request Confirmed

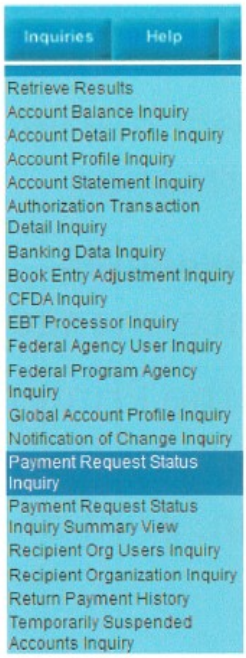
19. This screen provides the user a visual confirmation
20. The Available Balance changes
21. Click the Printer Friendly button to obtain, print and save



25

Payment Request Inquiry

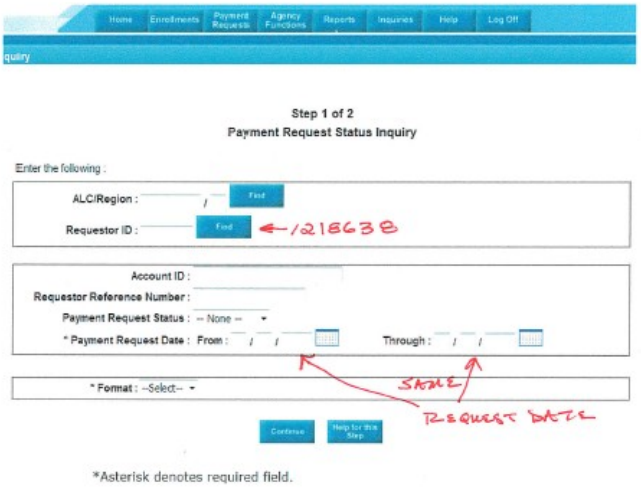
22. Mouse over the Inquiries tab
23. Click Payment Request Status Inquiry



26

Enter Inquiry Criteria

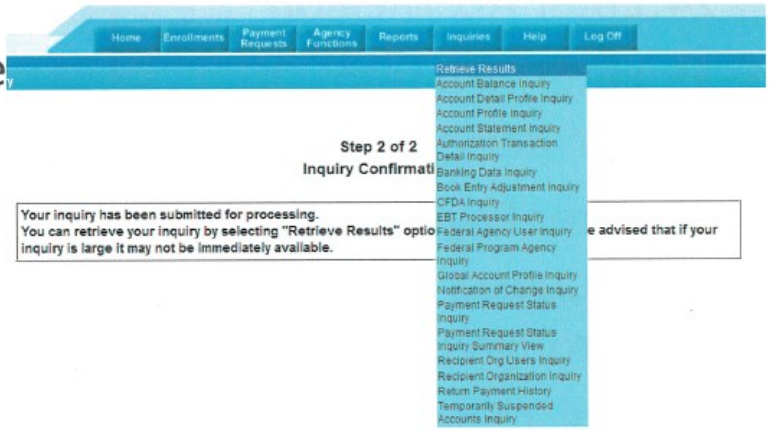
24. Enter ALC/Region
25. Enter Requestor ID (i.e. Recipient ID)
26. Enter Payment Request From & Through Dates:
27. Select Format
28. Click Continue



27

Retrieve Inquiry Results

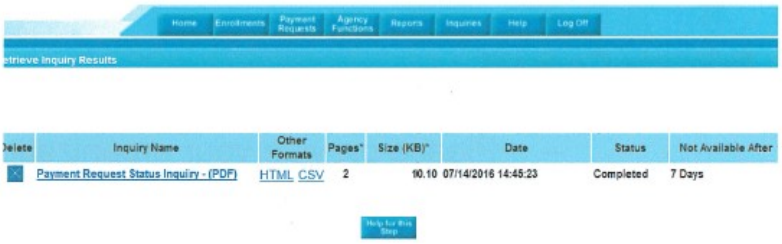
29. Mouse over the Inquiries tab
30. Click Retrieve Results



28

View Inquiry Results

31. Click on the name to open, view, print and save an Inquiry



29

4.4

Time and Effort Documentation

The new Uniform Grant Guidance (Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards) Section 200.430 contains Standards for Documentation of Personnel Expenses.

- Charges for salaries must be based on records that accurately reflect the work performed
  1. Must be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and properly allocated
  2. Be incorporated into official records
  3. Reasonably reflect total activity for which employee is compensated, not to exceed 100%
  4. Encompass all activities (federal and non-federal)
  5. Comply with established accounting policies and practices
  6. Support distribution among specific activities or cost objectives

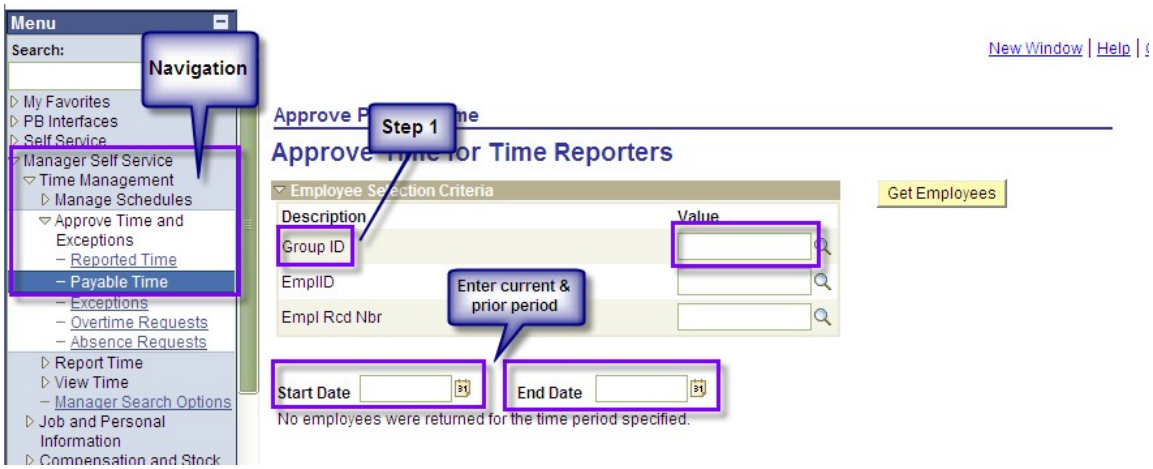
- If records meet the standards: the non-federal entity **will NOT be required to provide additional support or documentation for the work performed** 200.430(i)(2)

- **BUT,** if "records" of grantee do not meet new standards, the agency may require Personnel Activity Reports (PAR). Although the District's records do meet the new standards, the District has elected to continue with semi-annual certification and PARS. In addition, the District certifies time spent working via the PeopleSoft time approval process as outlined below.

Process

Every pay period each principal or department head will be prompted to certify any federally funded grant position while approving their employees' time. The Accounting Department has incorporated the combo code/funding strip in the payroll approval screen in Time & Labor. In addition to the combo code a certification was added next to the "Approve" button stating: "I certify that any federally funded grant position worked 100% of the time on the grant activities, or, if split funded, completed the monthly Personnel Activity Report (PAR). If you believe there is a discrepancy in the funding chart field reported for federally funded grant employees, or if you have any questions, please email: timeandeffort@palmbeachschools.org".

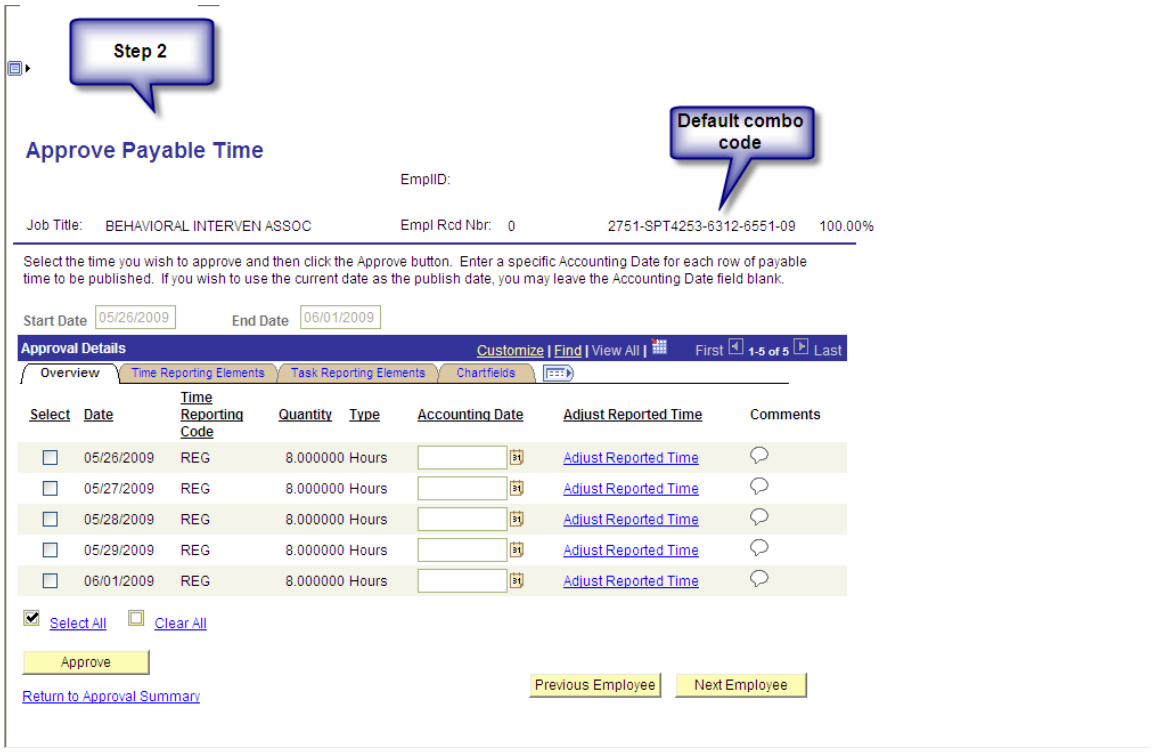
There has been no change to the normal time approval process. The only change is that you will be able to view the combo code of each employee. To view the combo code, follow your regular navigation as follows:



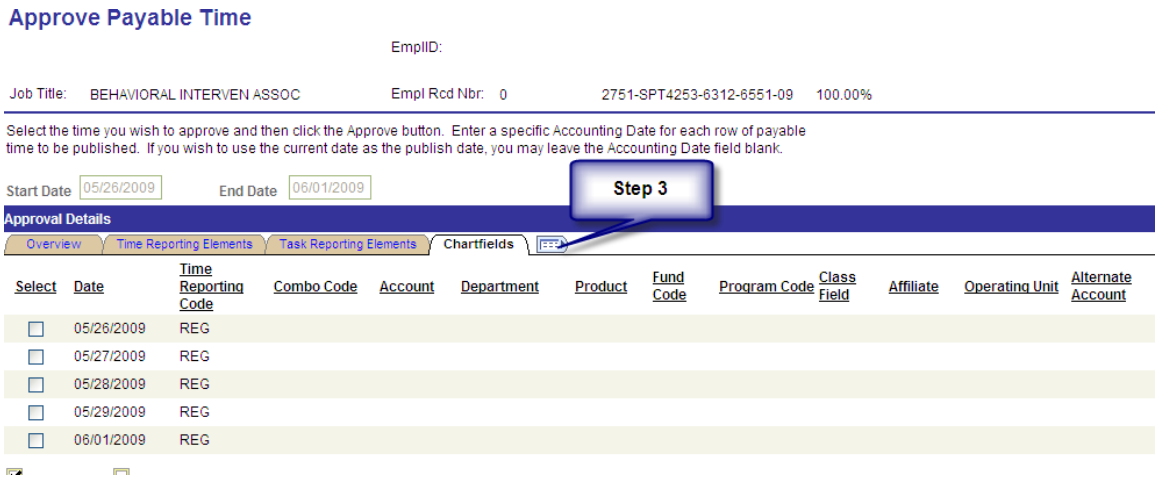
- Navigation - Manager Self Service > Time Management > Approve Time & Exceptions > Payable Time

- Step 1 - Key in your Group ID (department/school number) and the current and previous time period (as shown above). Your list of employees will display as they previously did.

- Step 2 - Select an employee to view the default "Overview" tab to review the number of hours charged and the time reporting code, i.e. REG-regular, ANN-Annual, etc. The default combo code is now displayed in the upper right-hand corner next to the "Empl Rcd Nbr" with a percentage. If an employee is split funded the second funding source will display next to the "EmplID" with the percentage funded.

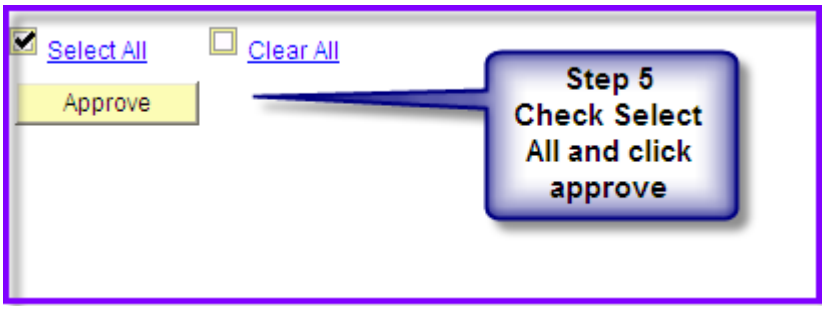


- Step 3 - Select the “Chartfields” tab. Any funding populating the Combo Code, Account, Department, Product, Fund Code, Program Code, Class Field or Operating unit overrides the default funding for that particular day and number of hours.



- Step 4 - After all employees have been reviewed click the blue hyperlink “Return to the Approval Summary” at the bottom of the page.

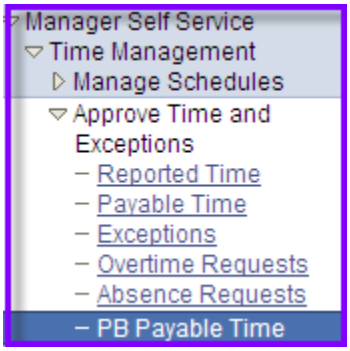
- Step 5 - You still have the ability to click the box to “Select All” and click the “Approve” button.



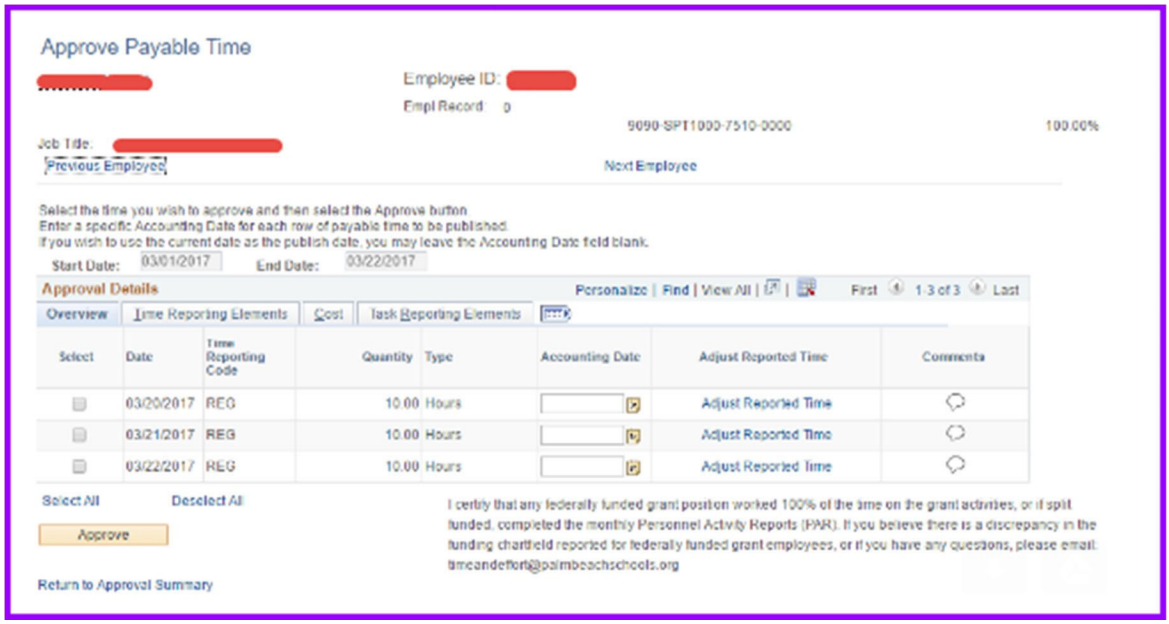
Please note - when you select “Approve” you are certifying that any federally funded grant position worked 100% of the time on the grant activities, or if split funded, completed the monthly Personnel Activity report (PAR).

Directors and Principals currently email the Payroll area when time or other situations do not allow them to approve their time/payroll on line in PeopleSoft. In order to satisfy the audit requirement to review and authorize online time/payroll records the District has implemented a second review and approval screen for all time that was previously approved at the District level.

Navigation: Manager Self Service > Time Management > Approve Time & Exceptions > PB Payable Time

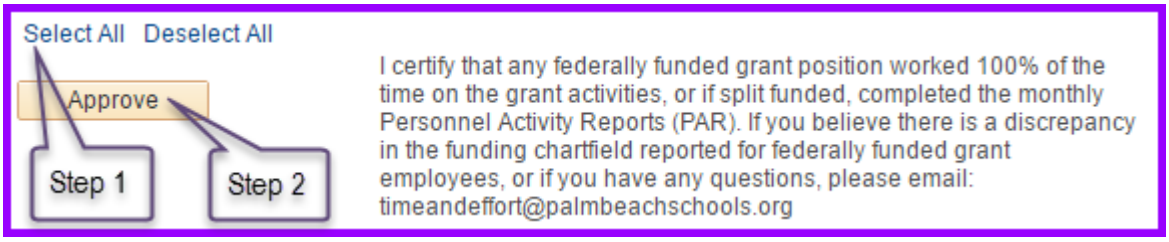


When you select "PB Payable Time" the screen shown below will display. The detail includes time not approved since July 1, 20XX by employee and day. There is no date option since all time must be approved. There is also no summary option view. The view is by employee and day. A normal pay cycle is comprised of ten working days but may be fewer. An employee would show up as ten individual lines (one for each day) if charged to one combo code. For example, if you have 70 employees there would be a total of 700 lines if only regular salary requires approval.



- Step 1 - In order to approve the time, scroll to the bottom of the page and click the "Select All" button. All records will be selected.

- Step 2 - Click the button to "Approve". When you select "Approve", you are certifying that any federally funded grant position worked 100% of the time on the grant activities, or if split funded, completed the monthly Personnel Activity report (PAR).



Split-Funded Reporting

An employee is considered split-funded if their one position number is charged to more than one Federal award or a Federal award and a non-Federal award. Employees who have more than one position number are considered to have two or more separate and distinct jobs. Each position number is reviewed separately to determine if the position is split-funded. Employees are assigned a position number which identifies the percentage of pay which is allocated to each fund (Federal award or non-federal award).

However, although an employee may be Split-funded, they may be supporting a **"single cost objective".** A **"single cost objective"** is when the employee works solely on a single Federal program or cost objective, even though they may be split-funded. The key to determining whether an employee is working on a single cost objective is whether the employee's salary and wages can be supported in *full* from each of the Federal awards on which the employee is working, or from the Federal award alone if the employee's salary is also paid with non-Federal funds. If so, the employee does not need to submit a PAR.

On the other hand, if the employee works on multiple activities or cost objectives, they would need to submit a monthly PAR. For example, a PAR is generally required if an employee works on more than one Federal program or a Federal program and a non-Federal program.

Query

The following query is run by the Budget Department to identify all combo codes designated as less than 100%. This query provides the position numbers, split-funded percentage, the fund and the names of the split-funded individuals.

Records | Query | Expressions | Prompts | Fields | Criteria | Having | View SQL | Run

Query Name SK_PAYROLL_SPLIT_FUNDED_18 **Description** Salaries and Fringes Split fun Feed

View field properties, or use field as criteria in query statement. Reorder / Sort

Fields Personalize | Find | View All | First 1-11 of 11 Last

Col	Record.Fieldname	Format	Ord	XLAT	Agg	Heading Text	Add Criteria	Edit	Delete
1	A.EMPLID - Empl ID	Char11				ID		Edit	
2	A.NAME - Name	Char50				Name		Edit	
3	A.POSITION_NBR - Position Number	Char8				Position		Edit	
4	B.DESCR - Description	Char30				Descr		Edit	
5	A.DEPTID_CF - Department	Char10				Dept ID		Edit	
6	C.DESCR - Description	Char30				Descr		Edit	
7	A.FUND_CODE - Fund Code	Char5				Fund		Edit	
8	A.AMOUNT - Amount	SNm17.3			Sum	Sum Amount		Edit	
9	A.FISCAL_YEAR - Fiscal Year	Num4.0				Year		Edit	
10	D.DIST_PCT - Percent of Distribution	Num4.3				Distrb %		Edit	
11	A.ACCT_CD - Combination Code	Char25				Combo Code		Edit	

Save | Save As | New Query | Preferences | Properties | Publish as Feed | Publish as Pivot Grid

Return To Search

Records | Query | Expressions | Prompts | Fields | Criteria | Having | View SQL | Run

Query Name SK_PAYROLL_SPLIT_FUNDED_18 **Description** Salaries and Fringes Split fun Feed

Add Criteria | Group Criteria | Reorder Criteria

Criteria Personalize | Find | First 1-14 of 14 Last

Logical	Expression1	Condition Type	Expression 2	Edit	Delete	Belongs to
	A.PAY_END_DT - Pay Period End Date	between	:1 AND :2	Edit		
AND	A.ACCOUNT - Account	not in list	('521000','522000','523000','524000','525000')	Edit		
AND	B.POSITION_NBR - Position Number	equal to	A.POSITION_NBR - Position Number	Edit		B
AND	B.EFFDT - Effective Date	Eff Date <=	Current Date	Edit		
AND	A.COMPANY - Company	equal to	C.COMPANY - Company	Edit		
AND	C.DEPTID_CF - Department	equal to	A.DEPTID_CF - Department	Edit		
AND	C.EFFDT - Effective Date	Eff Date <=	Current Date	Edit		
AND	A.FISCAL_YEAR - Fiscal Year	equal to	:3	Edit		
AND	D.FISCAL_YEAR - Fiscal Year	equal to	A.FISCAL_YEAR - Fiscal Year	Edit		
AND	(D.POSITION_NBR - Position Number	equal to	A.POSITION_NBR - Position Number	Edit		
AND	D.DIST_PCT - Percent of Distribution	less than	100)	Edit		
AND	D.ACCT_CD - Combination Code	equal to	A.ACCT_CD - Combination Code	Edit		
AND	D.DEPTID - Department	equal to	A.DEPTID_CF - Department	Edit		
AND	D.FISCAL_YEAR - Fiscal Year	equal to	A.FISCAL_YEAR - Fiscal Year	Edit		

Save | Save As | New Query | Preferences | Properties | Publish as Feed | Publish as Pivot Grid

Return To Search

Once the individuals are identified, a spreadsheet is sent to the grant managers (i.e. Title I/II, VPK, ESE) to identify any single-cost objective employee. These single-cost objective employees are not required to complete a PAR. Non-single-cost objective employees are required to complete a monthly PAR.

The following is an example PAR.

Personnel Activity Report

Name: Last Smith **First** Jane **Employee ID:** 1234567

Department: 9000 **Month:** January-20

I certify that for the Pay Period endings listed below, I spent my time working on the following programs:

	4253	1000	0	
	CFDA 84.027	N/A	N/A	
Pay Period Ending	**95% IDEA Part B**	**5% General Fund**		**Totals**
01/03/20	95%	5%	0%	100%
01/17/20	95%	5%	0%	100%
01/31/20	95%	5%	0%	100%

** All percents added together must equal 100% of time.*

***If the percentages are incorrect, please indicate the correct percentages.*

****Please only sign for the time period you have worked*

Employee's Signature: _____

Date 01/31/20

4.5

Impact Aid

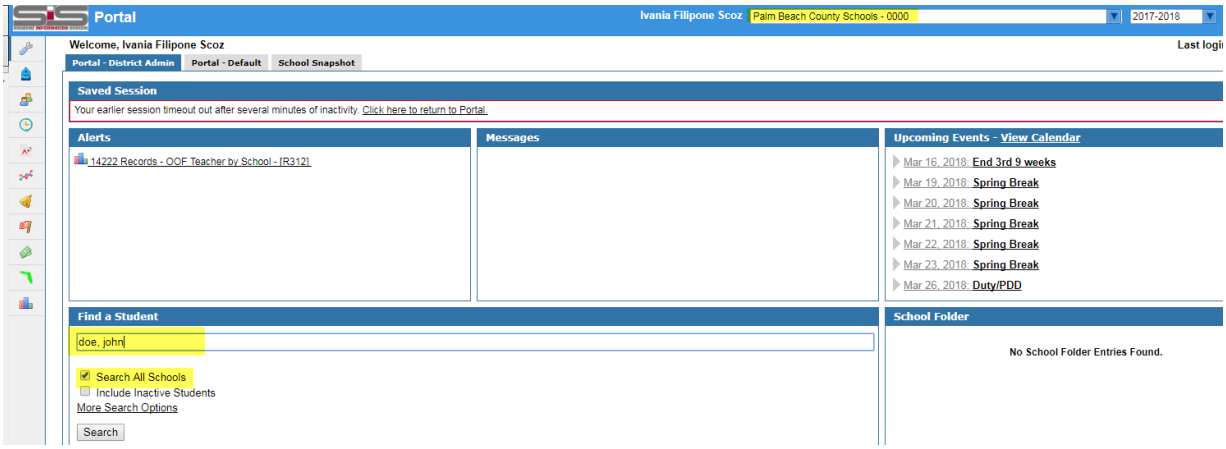
Purpose: Impact Aid was designed to assist school districts that have lost property tax revenue due to the presence of tax-exempt Federal property.

The School District completes only Section 7003 of the Impact Aid Application. Section 8002 has never been completed by the Palm Beach County School District due to ineligibility. In order to be eligible, a school district must be able to demonstrate that the federal government has acquired, since 1938, real property with an assessed valuation of at least 10 percent of all real property in the district at the time of acquisition.

- By October of every year select a Membership Survey Date Email all federal properties and include the Impact Aid Excel Form to be completed. See share drive: ***accounting/GRANTS/Impact Aid.***

- Once you received back the federal list, check the student k-12, charter schools and pre-k living in the federal property against the **Student Info System (SIS)**. To verify if student is Active for the respective Fiscal Year, type 0000 top right side, on Find a Student type student's last name and first name and select Search All Students. Active students will appear on screen. Do not count inactive (**I**) students.

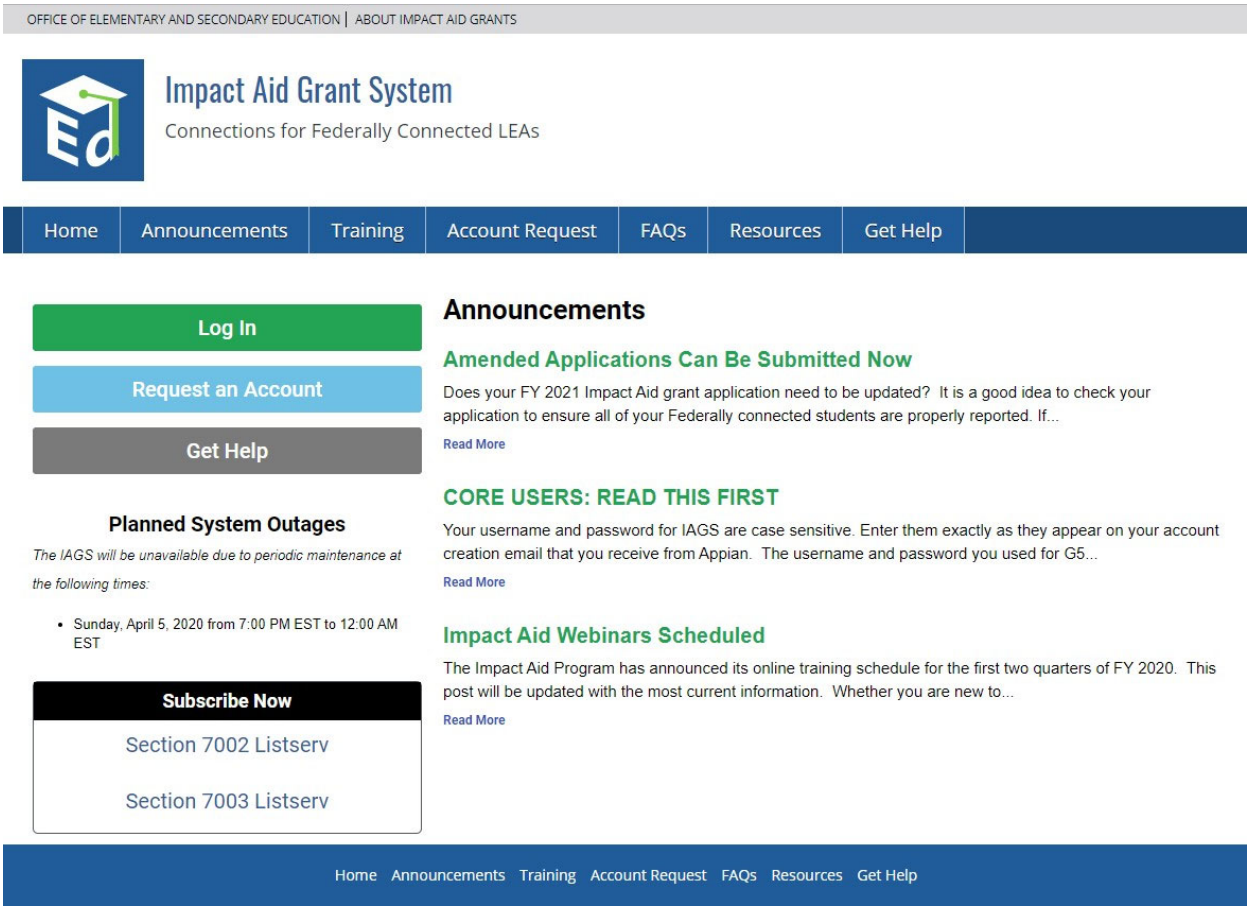
- Once finished verifying all children attending school, Total the children by federal property.

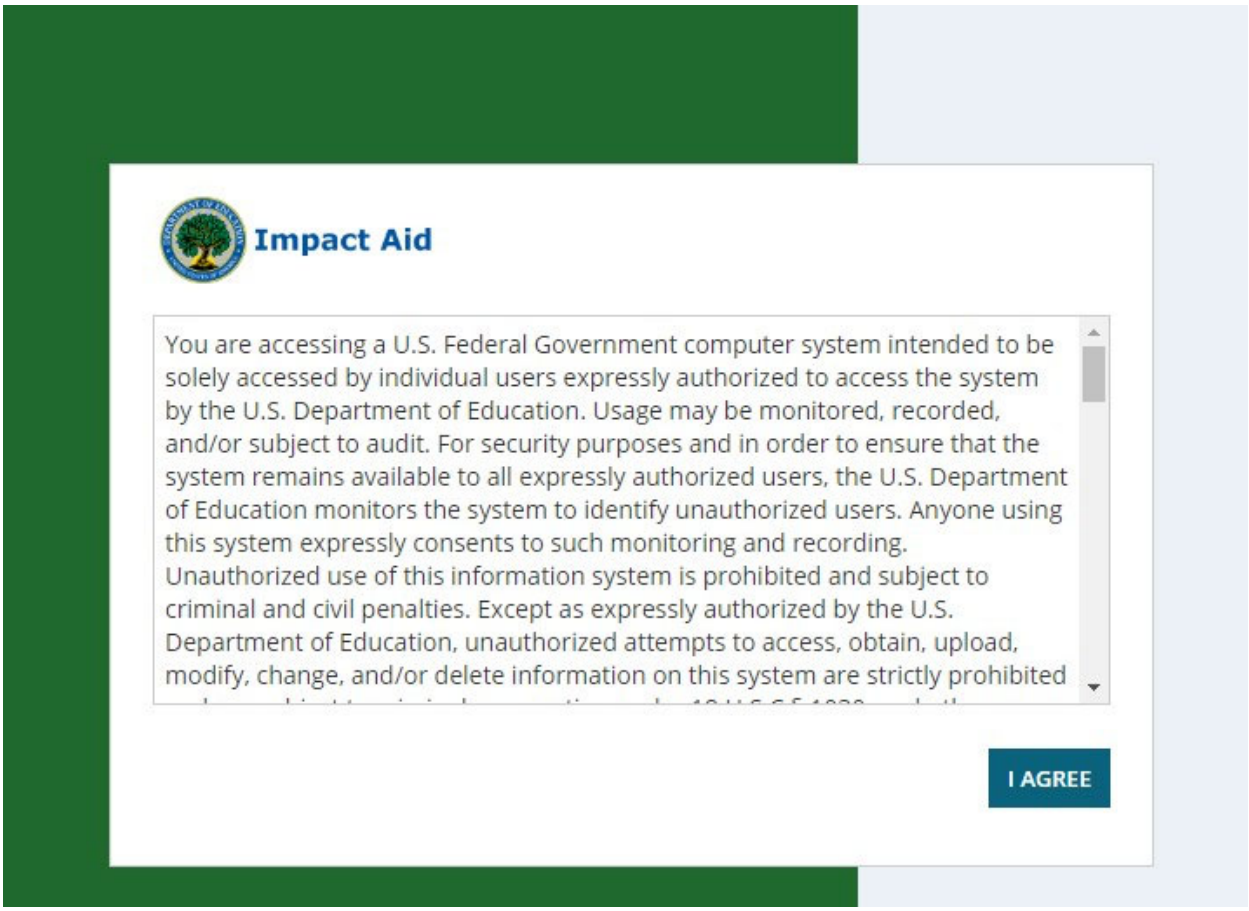


Reporting Online-Impact Aid – Section 7003

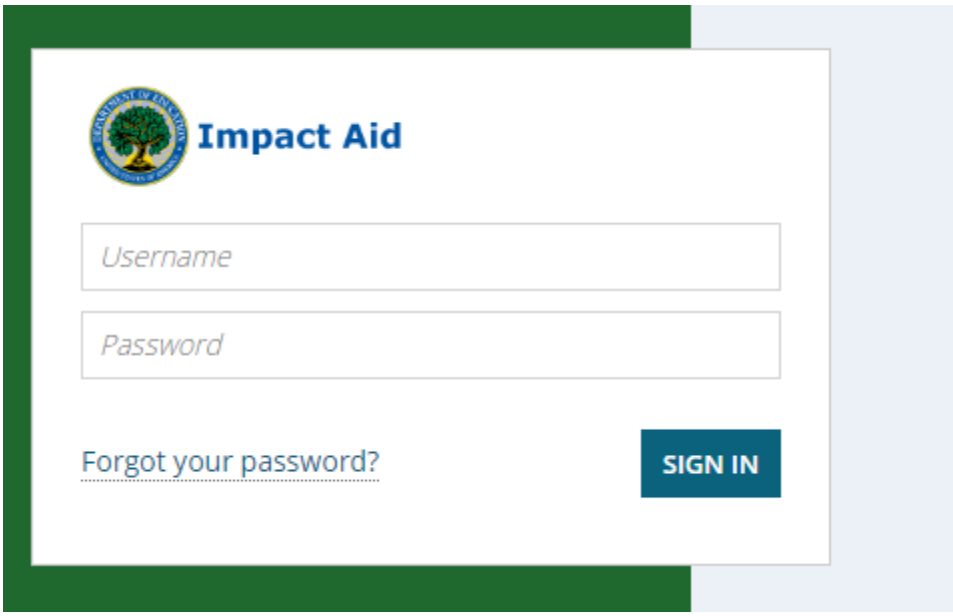
www.impactaid.ed.gov

The Grant Manager will request a Core User Account. The Core user is the person that has authority to sign the Impact Aid Application. The Core User will create and set up two other user accounts for your LEA.





Click I Agree



Enter Username (School district email) and Password.

Begin current year application. All LEA and Contact information will auto populate.

2021: Palm Beach Co. School District - 190401 - 7003

START 7003 AMENDMENT

Summary | Documents | Audit History | Related Actions

7003 Application Review

Submission Information

LEA Signatory christy.price@palmbeachschools.org
Signing Date 1/31/2020 2:47 PM EST
Submission Date 1/31/2020 2:47 PM EST
Application Print PDF Print for 7003 Application 15590

LEA Information

Name Palm Beach Co. School District
Impact Aid Number FL-190401
Application Number 15590
Reference Number FL-2021-190401
Late No
Version 1
Address 3300 Forest Hill Blvd. (A-323)
West Palm Beach, FL, 33406-5870
County(ies) Palm Beach

Application Year 2021
Charter School No
PR Award Number S041B 20211259
New or Non-Continuing No
7003 (b)(2) Applicant No

Contact Info

Title Financial Services, Manager
Name Ms. Christy Price
Email Address christy.price@palmbeachschools.org
Phone Number (561) 969-5830
Extension
Fax Number (561) 434-8473

Note: If any of this LEA information has changed, you must update it on the LEA record page. To update it, click on the 'Update Core LEA Details' button that is on the LEA Record page.

PRIOR YEAR TCE AND LCR DATA. For estimation purposes only. The actual payment may differ.

Payment Estimates

7003(d) - Children with Disabilities No Data Available
7003(b) - Basic Support No Data Available
40% Small District LOT eligible No
CWD Pro Rata $1,093.50
LOT Percentage No Data Available

PRIOR YEAR TCE AND LCR DATA. For estimation purposes only. The actual payment may differ.

TCE

State Net Current Expenditure
Student Membership 1,015
Total Revenues
Annual Financial Report *No documents*

Total Expenditures
Total Current Expenditure (TCE) $1,740,159,000.00
Exclusions

LCR Type	LCR
1/2 National Average	
1/2 State Average	
Generally Comparable District Amount	
State Average * Local Contribution Percentage	

LEA 7003(b)(2) Information

Section 7003(b)(2) provides a special payment calculation for basic support payments for eligible LEAs. Very few LEAs meet the percentage of federally-connected students in ADA, the per-pupil expenditure (PPE) and tax rate requirements to be considered Heavily Impacted under Section 7003(b)(2).

✖ **Not a 7003 (b) (2) applicant**

B2 Documents

--- Select a type ---

Type	File	Modified By	↓	Modified On
No items available				

Membership & ADA – Prior year will auto populate. Fill in current year information.

B2 Documents

Once application is submitted, deleting PII documents is not allowed.

Type	Document	Modified By	Modified On
No documents available			

New Document

Membership & ADA

First Day of School Aug 12, 2019
Survey Date Nov 6, 2019
Second Survey Date
Housing Renovation No

Attendance Ratio Type Total ADA for the Year
Attendance Ratio
Average Daily Attendance 0

Average Daily Attendance Report
ADA Worksheet.xlsx
Size: 13.75 KB

Include Summer School Yes
Number of Regular School Days 180
Total Hours of Summer School Attendance 1,884,274
Summer School ADA: 1744.7

Membership
Total number of children enrolled in the preceding school year and the current school year on the respecti date

Students	Preceding Year	Current Year
In Schools of the Applicant's District (do not include tuition-out children)	204,859	199,411
For whom tuition is received (tuition-in)	0	0
Subtotal	204,859	199,411
For whom tuition was paid (tuition-out)	0	0
For whom the applicant school district provided free public elementary or secondary education	204,859	199,411

How did you collect information on the federally connected children in membership?
- [ ] Survey Forms
- [x] Source Check Forms

Indian Lands
Child Resides: Indian Lands

Property	Property Address	Total Children (incl. CWD)	D
No items available			

Uniformed Services Live-On
Child Resides: Federal Property, Parent: Uniformed Services

Property	Property Address	Total Children (incl. CWD)	D
No items available			

Uniformed Services Live-Off
Child Resides: Not on Federal Property, Parent: Uniformed Services

Total Children (incl. CWD)	Children with Disabilities
No items available	

Enter the total children by federal property.

Low Rent Housing

Not Section 8 or Low Income Tax Credit

Property	Property Address	Total Children
AMP #3 (Fremd Village Apts.)	Pahokee, FL	234
LRHP #119-001 & 002 (Dixie Manor Apts.)	Boca Raton, FL	0
AMP #FL009090503 (Twin Lakes Apts)	West Palm Beach, FL	173
LRH #FL08300003	82 NW 5th Ave. Delray Beach, FL, 33444-	9
AMP# FL009000504 Robinson Village Pleasant City	West Palm Beach, FL	216
AMP #4 (Padgett Island Apts.)	Pahokee, FL	157
LRHP #9-56 Sabal Palm (Dunbar Village Project)	1860 North Tamarind Ave West Palm Beach, FL, 33407-	7
AMP #2 (McClure Village Apts)	Pahokee, FL	88

Complete and save. Have grant manager verify and sign. Print copy. Submit application electronically. Email copy to the SEAS

4.6

Sub-Recipients

Coding of Payments to Sub-Recipients

Payments made from Federal and Federal-thru-State grants to sub-recipients are coded to one of the following accounts.

- **Account 539700 - Charter School Payments (CS Payments Pass-Thru Account)**
  Cash Payments, Substitutes for Charter Schools and "On-Behalf" payments to Charter Schools are coded to A/C 539700. Stipends for Charter School teachers are be paid directly to the Charter School also using A/C 539700. There should not be any or "Cash" or "On-Behalf" payments to Charter Schools using General Fund (1XXX). The only General Fund payments should be for their FEFP, Capital Outlay, etc.

- **Account 539701 - Other Sub-Recipient Payments**
  "Cash" Payments and "On-Behalf" payments to Other Sub-recipients (e.g., Private Schools, Boys and Girls Club, Marathon School District, FAU) should be coded to A/C 539701.

- **Account 539720 - Stipends – Private School Teachers**
  Stipends for Private school teachers will be paid directly to the Private school teacher (instead of paying the private school), using A/C 539720. The private school should obtain completed Form W-9s from the teachers and forward the completed W-9s to the District's Purchasing Department so the teachers can be set-up as vendors in PeopleSoft.

- **Account 539721 - Private School Payments**
  A private school payment is a ("cash" or "on-behalf" sub-recipient payment), only if it is not for "equitable services". This type of Private School Payment will generate a sub-recipient letter and be coded to account code 539721. If they are for "equitable services, when purchasing (supplies/account code 551100, travel/account code 533600, computers/account code 564320, 564420), keep the account code what it is (i.e. 551100, 533600, 564320, 564420, etc.)

NOTE: Indirect costs (A/C 579400) are not charged on A/C's 539700 and 539701 account codes. Indirect costs are charged on A/C 539720.

Pass-Through Sub-Recipient Monitoring Procedures – Including Charter Schools

Procedures for monitoring sub-recipients include the following.

- Monthly site visit reviews.
- Mid-year and End-of-Year site visit reviews.
- Site visit audits from State & Federal personnel.
- Verification of proper accounting of any special revenue fund through Cost Report.
- In some cases, review of applicable student population for the sub-recipient award.

In order to receive CSP grant funds, the Charter School will need to complete the **Itemized Expenditure Reimbursement Report** form (via Charter Tools) and have it signed by an authorized representative of the Charter School. The District will disburse the funds only on a reimbursement basis. Funds are not funded in advance.

Sub-Recipient Notifications

- **Federal Allocation**

  Beginning of Year – For all Federal grants (i.e., Title I, ESE, etc.), Charter School Sub-recipients receive a set allocation of funds, and are notified via the Budget Services (Charter School Fiscal Oversite) website. For Other Sub-recipients "Cash" and "On-Behalf payments (**Private schools**, Florida Atlantic University, etc.) we mail the letters. The name of the file is "Federal Grant Allocations/Reimbursements" which indicates each sub-recipient's total allocation amount for the year.

  Control and **Click** on the following link: **Federal Grant Allocations/Reimbursements**

- **On-Behalf Payments/Reimbursements**

  End of Year - At the end of the year, we run a PeopleSoft query (APVouch) to determine how much funding a particular Federal grant (i.e. Carl Perkins) has purchased for supplies, equipment, etc. ("On-Behalf") of a sub-recipient. The "On-Behalf" detail is then input on the detailed spreadsheet which includes the name of the Federal Grant, the grant CFDA #, vendor name, "on-behalf" amount of the payment, date paid, and a description of what was purchased (i.e. supplies, equipment, etc.).

- **Process for Sub-Recipient Notifications**

  1. Grants Budget Analyst runs an nVision report (layout CHARTERSCHOOLS.xnv) for account pass thru "Cash" and "On-Behalf" sub-recipient payments to Charter schools with account code 539700 – Charter School Pass Thru Payments

  2. Grants Budget Analyst runs a 2nd nVision report (layout ChristySubrecipientReport.xnv) for account pass thru "Cash" and "On-Behalf" sub-recipient payments with account codes
     539700 – Charter School Pass Thru Payments
     539701 – Other Sub-recipient Payments

539720 – Stipends – Payments directly to the Private School Teachers

Then do a drill down "AP Drill" for detail of pass-thru amounts

3. Reconcile to the General Ledger amount (differences in amounts are usually due to Journal Entries).

4. Filter out all Charter School vendors (because those are "Cash" payments directly to the Charter Schools or reimbursement payments) to obtain a resulting list of the "On-Behalf" sub-recipient payments.

5. Notifications for Charter School stipends (A/C 539700 for checks payable to the Charter School) are included in the "Cash" payments on the detailed spreadsheet. Notifications for Private School teacher stipends (A/C 539720) are not included on the spreadsheet because these are payments to individuals.

6. For "On-Behalf" sub-recipient payments use the list from Step 4 above pull back-up to see what was purchased. If a PCard was used for the purchase, call the grant manager for backup documentation.

7. Keep copies and backup documentation in the Sub-Recipient "Cash" and "On-Behalf" folders FY 202x.

- **Other Information**

1. Notice to sub-recipients are due at the time of sub-awards (A-133 compliance supplement Section M. – Subrecipient monitoring).

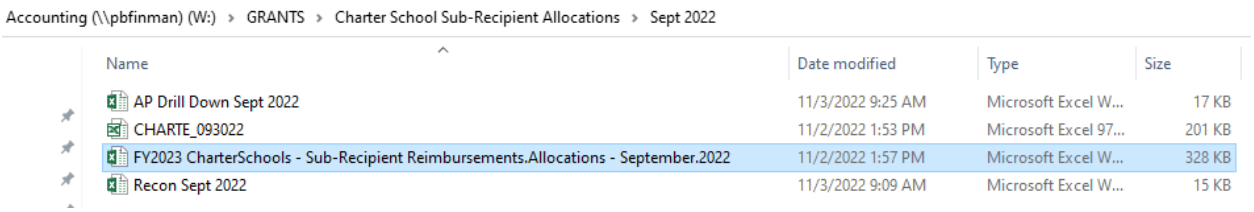
2. For new and expanding charter schools, the District has five months after the school opens to award the school its money. This is when the notifications are due as well (A-133 compliance supplement section N4-Access to Federal Funds for new or expanding schools).

- **Charter School Subrecipient Report**

Three files will need to be created to complete the Charter School Subrecipient Report:

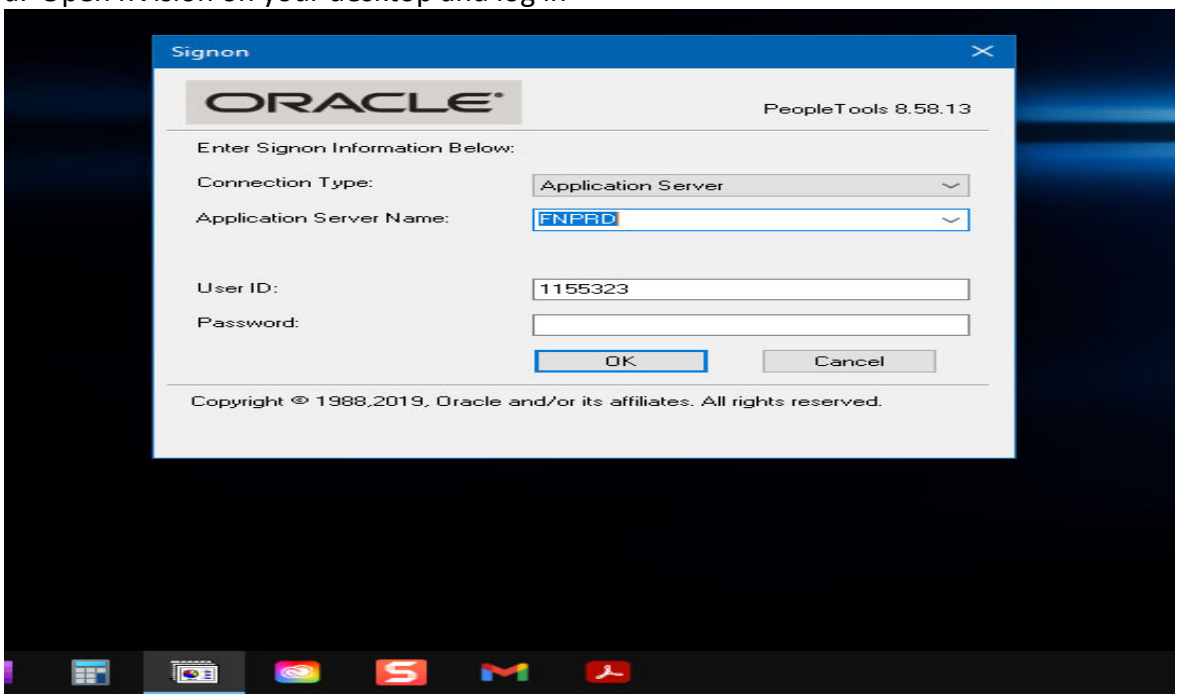
1) "CHARTER nVision Run – RECON"
2) "AP DRILL" nVision
3) "CHARTERDET" nVision

1. Open FY2023 Charter Schools – Sub-Recipient Reimbursements. Allocations – September 2022 (date depends month you are running report for) file for the previous month. (Same procedure for FY2025)

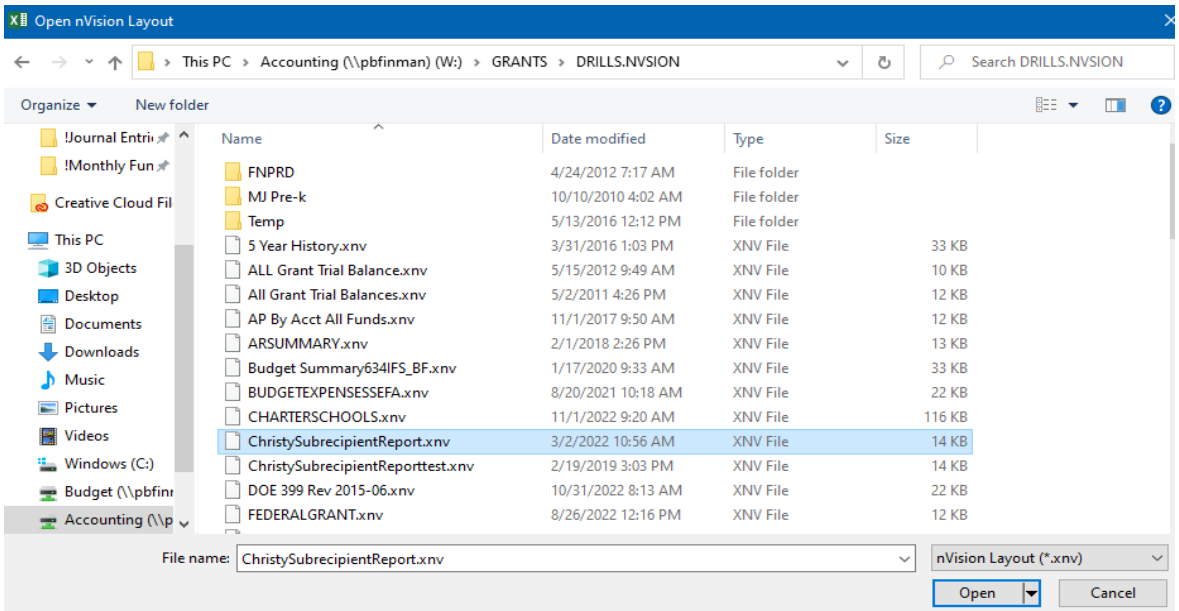


2. Create a new folder within Grants -> Charter School Sub-Recipient Allocations for the current months report (i,e Oct 2022 if Sept of 2022 was prior month).
3. Copy a file of the previous months FY Charter School report to current months folder and update the files name and date. Save the changes and close the file.
4. Create "Charter nVision Run" report

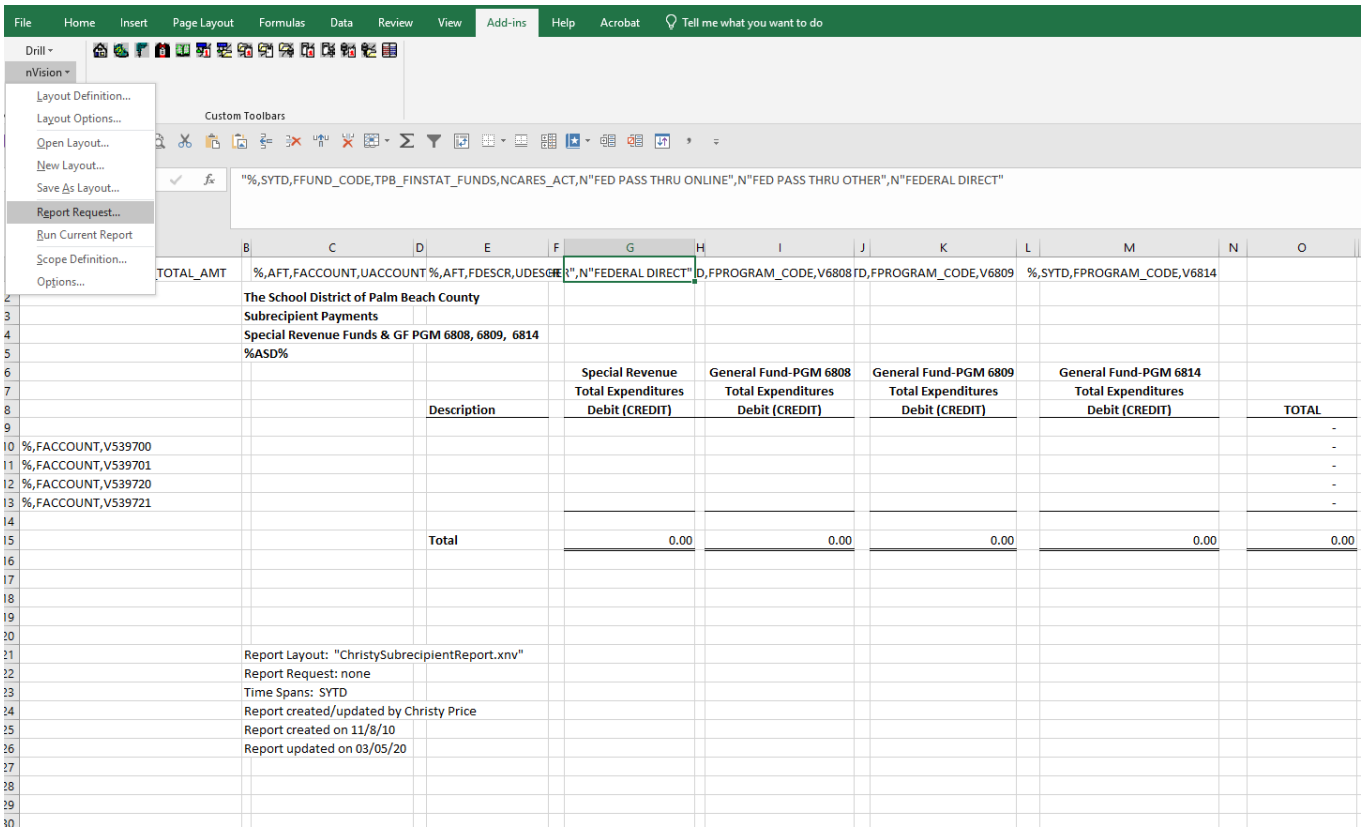
a. Open nVision on your desktop and log in



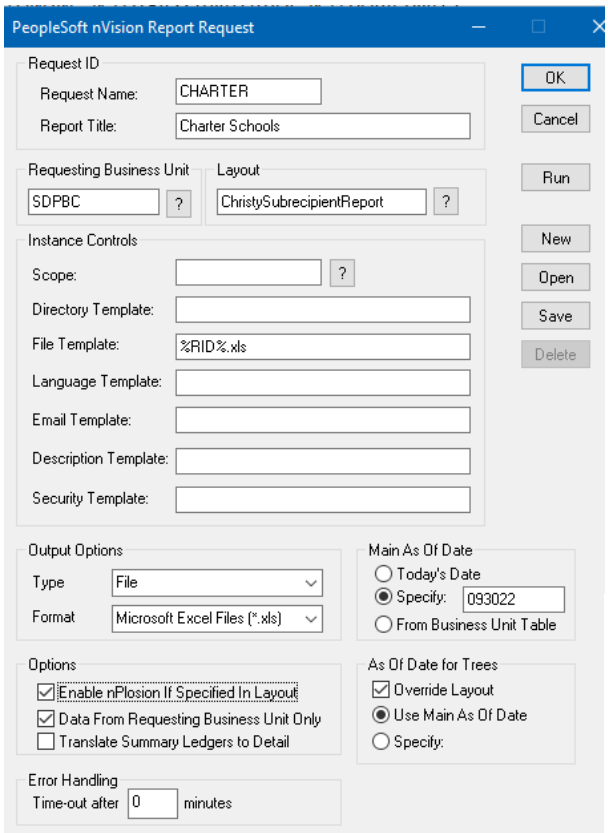
b. Open layout on the home page and navigate to the below screen:



c. Click on the file "Christy.SubecipientReport.Xnv". Navigate to the add in tabs, click nVision, then click report request – See screenshot below for pathway:



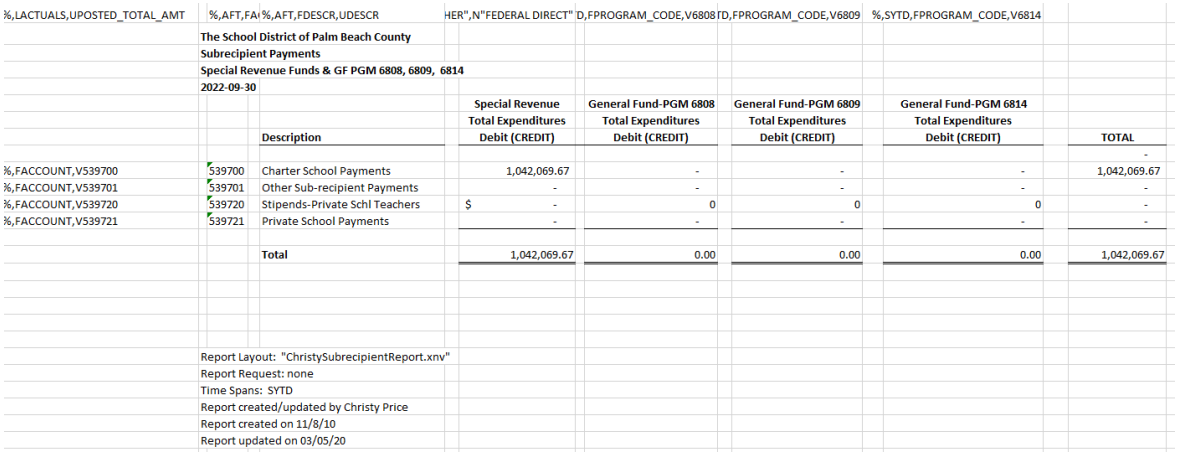
d. Once run report request opens enter the following:



Enter Report Name, Title, select SDPBC, month end date for report, and click run.

*Update date based off period you are running report for.

e. Save and keep "Charter nVision report" open (see example of report below).



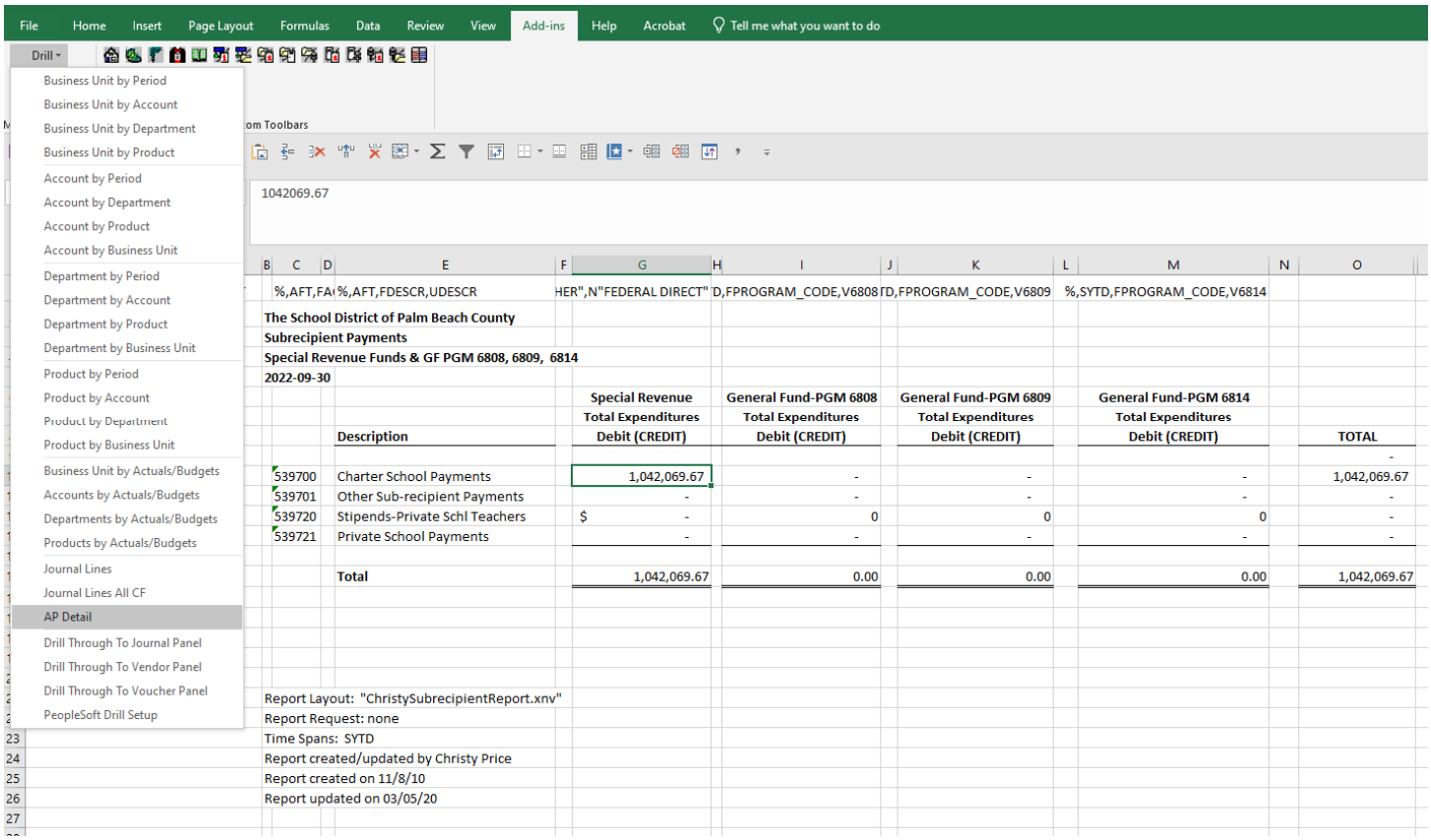
%,LACTUALS,UPOSTED_TOTAL_AMT %,AFT,FA %,AFT,FDESCR,UDESCR HER",N"FEDERAL DIRECT" D,FPROGRAM_CODE,V6808 TD,FPROGRAM_CODE,V6809 %,SYTD,FPROGRAM_CODE,V6814

The School District of Palm Beach County
Subrecipient Payments
Special Revenue Funds & GF PGM 6808, 6809, 6814
2022-09-30

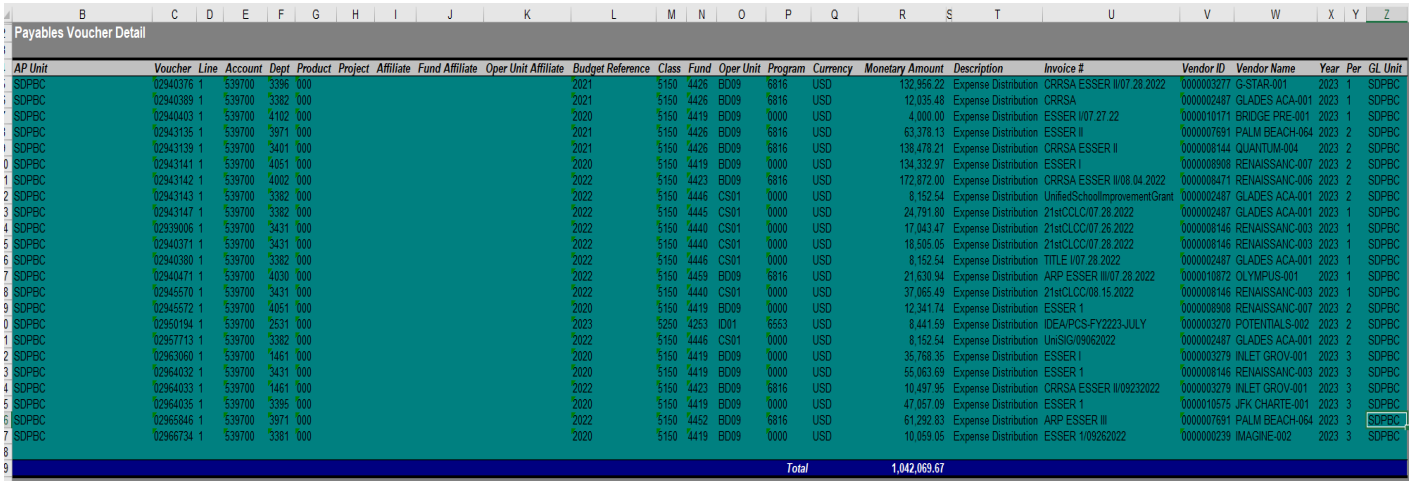
		Description	Special Revenue Total Expenditures Debit (CREDIT)	General Fund-PGM 6808 Total Expenditures Debit (CREDIT)	General Fund-PGM 6809 Total Expenditures Debit (CREDIT)	General Fund-PGM 6814 Total Expenditures Debit (CREDIT)	TOTAL
							-
%,FACCOUNT,V539700	539700	Charter School Payments	1,042,069.67	-	-	-	1,042,069.67
%,FACCOUNT,V539701	539701	Other Sub-recipient Payments	-	-	-	-	-
%,FACCOUNT,V539720	539720	Stipends-Private Schl Teachers	$ -	0	0	0	-
%,FACCOUNT,V539721	539721	Private School Payments	-	-	-	-	-
		Total	1,042,069.67	0.00	0.00	0.00	1,042,069.67

Report Layout: "ChristySubrecipientReport.xnv"
Report Request: none
Time Spans: SYTD
Report created/updated by Christy Price
Report created on 11/8/10
Report updated on 03/05/20

5. Create AP Drill Report: With the "Charter nVision report" open, put mouse curser over the charter school payment amount (example above is the $1,042,069.67), click on "Drill" tab and then click on AP detail:



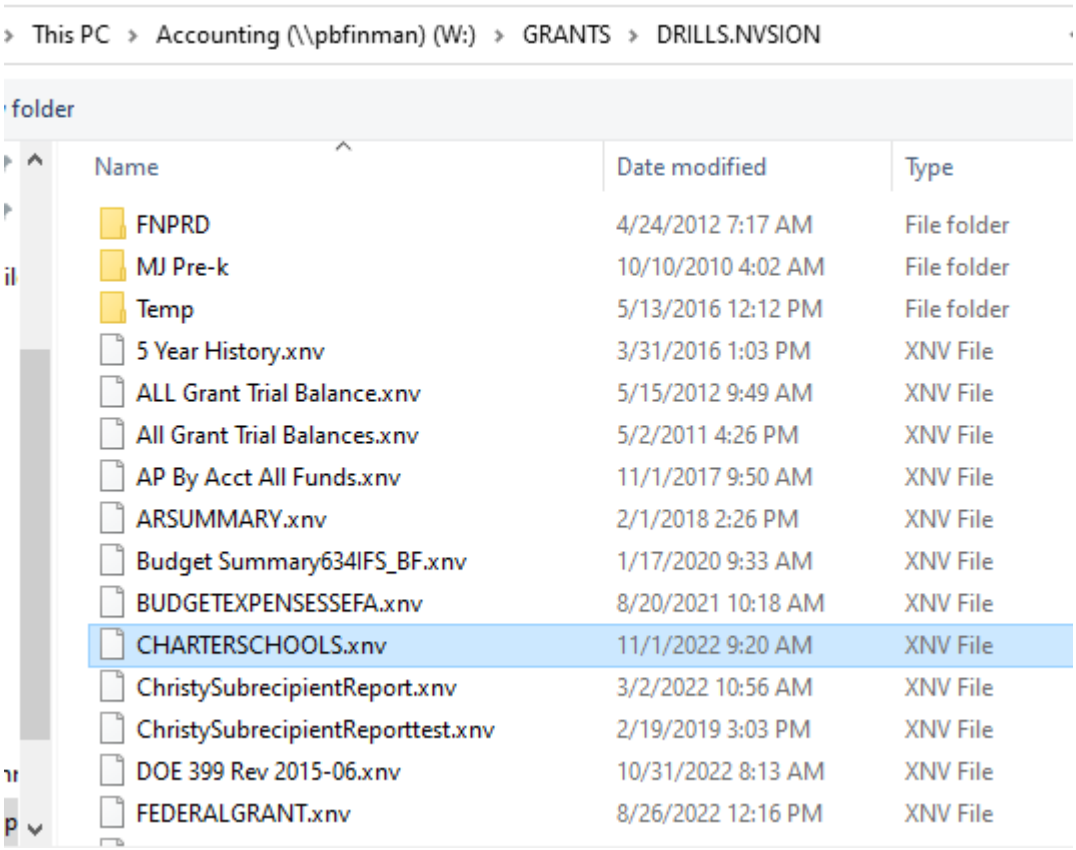
Save and close “AP Drill report” (see example below) and “Charter nVision report



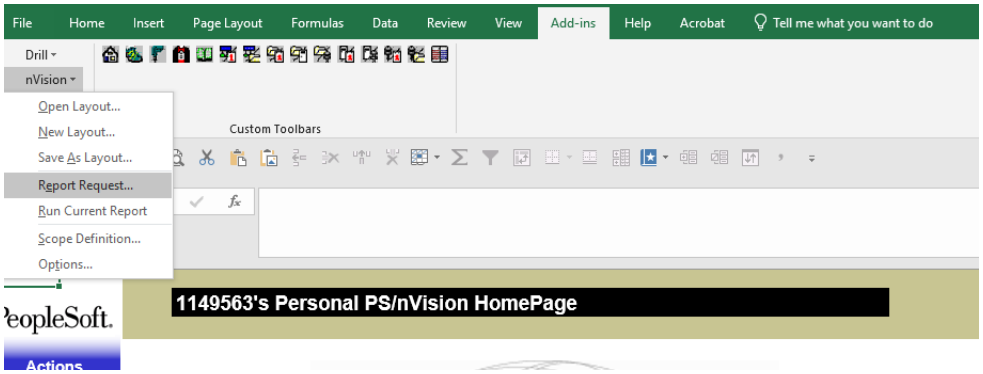
Payables Voucher Detail

AP Unit	Voucher	Line	Account	Dept	Product	Project	Affiliate	Fund Affiliate	Oper Unit Affiliate	Budget Reference	Class	Fund	Oper Unit	Program	Currency	Monetary Amount	Description	Invoice #	Vendor ID	Vendor Name	Year	Per	GL Unit
SDPBC	02940376	1	539700	3396	000					2021	5150	4426	BD09	6816	USD	132,956.22	Expense Distribution	CRRSA ESSER II/07.28.2022	0000003277	G-STAR-001	2023	1	SDPBC
SDPBC	02940389	1	539700	3382	000					2021	5150	4426	BD09	6816	USD	12,035.48	Expense Distribution	CRRSA	0000002487	GLADES ACA-001	2023	1	SDPBC
SDPBC	02940403	1	539700	4102	000					2020	5150	4419	BD09	0000	USD	4,000.00	Expense Distribution	ESSER I/07.27.22	0000010171	BRIDGE PRE-001	2023	1	SDPBC
SDPBC	02943135	1	539700	3971	000					2021	5150	4426	BD09	6816	USD	63,378.13	Expense Distribution	ESSER II	0000007691	PALM BEACH-064	2023	2	SDPBC
SDPBC	02943139	1	539700	3401	000					2021	5150	4426	BD09	6816	USD	138,478.21	Expense Distribution	CRRSA ESSER II	0000008144	QUANTUM-004	2023	2	SDPBC
SDPBC	02943141	1	539700	4051	000					2020	5150	4419	BD09	0000	USD	134,332.97	Expense Distribution	ESSER I	0000008908	RENAISSANC-007	2023	2	SDPBC
SDPBC	02943142	1	539700	4002	000					2022	5150	4423	BD09	6816	USD	172,872.00	Expense Distribution	CRRSA ESSER II/08.04.2022	0000008471	RENAISSANC-006	2023	2	SDPBC
SDPBC	02943143	1	539700	3382	000					2022	5150	4446	CS01	0000	USD	8,152.54	Expense Distribution	UnifiedSchoolImprovementGrant	0000002487	GLADES ACA-001	2023	2	SDPBC
SDPBC	02943147	1	539700	3382	000					2022	5150	4445	CS01	0000	USD	24,791.80	Expense Distribution	21stCCLC/07.28.2022	0000002487	GLADES ACA-001	2023	1	SDPBC
SDPBC	02939006	1	539700	3431	000					2022	5150	4440	CS01	0000	USD	17,043.47	Expense Distribution	21stCLCC/07.26.2022	0000008146	RENAISSANC-003	2023	1	SDPBC
SDPBC	02940371	1	539700	3431	000					2022	5150	4440	CS01	0000	USD	18,505.05	Expense Distribution	21stCLCC/07.28.2022	0000008146	RENAISSANC-003	2023	1	SDPBC
SDPBC	02940380	1	539700	3382	000					2022	5150	4446	CS01	0000	USD	8,152.54	Expense Distribution	TITLE I/07.28.2022	0000002487	GLADES ACA-001	2023	1	SDPBC
SDPBC	02940471	1	539700	4030	000					2022	5150	4459	BD09	6816	USD	21,630.94	Expense Distribution	ARP ESSER III/07.28.2022	0000010872	OLYMPUS-001	2023	1	SDPBC
SDPBC	02945570	1	539700	3431	000					2022	5150	4440	CS01	0000	USD	37,065.49	Expense Distribution	21stCLCC/08.15.2022	0000008146	RENAISSANC-003	2023	1	SDPBC
SDPBC	02945572	1	539700	4051	000					2020	5150	4419	BD09	0000	USD	12,341.74	Expense Distribution	ESSER 1	0000008908	RENAISSANC-007	2023	2	SDPBC
SDPBC	02950194	1	539700	2531	000					2023	5250	4253	ID01	6553	USD	8,441.59	Expense Distribution	IDEA/PCS-FY2223-JULY	0000003270	POTENTIALS-002	2023	2	SDPBC
SDPBC	02957713	1	539700	3382	000					2022	5150	4446	CS01	0000	USD	8,152.54	Expense Distribution	UniSIG/09062022	0000002487	GLADES ACA-001	2023	2	SDPBC
SDPBC	02963060	1	539700	1461	000					2020	5150	4419	BD09	0000	USD	35,768.35	Expense Distribution	ESSER I	0000003279	INLET GROV-001	2023	3	SDPBC
SDPBC	02964032	1	539700	3431	000					2020	5150	4419	BD09	0000	USD	55,063.69	Expense Distribution	ESSER 1	0000008146	RENAISSANC-003	2023	3	SDPBC
SDPBC	02964033	1	539700	1461	000					2022	5150	4423	BD09	6816	USD	10,497.95	Expense Distribution	CRRSA ESSER II/09232022	0000003279	INLET GROV-001	2023	3	SDPBC
SDPBC	02964035	1	539700	3395	000					2020	5150	4419	BD09	0000	USD	47,057.09	Expense Distribution	ESSER 1	0000010575	JFK CHARTE-001	2023	3	SDPBC
SDPBC	02965846	1	539700	3971	000					2022	5150	4452	BD09	6816	USD	61,292.83	Expense Distribution	ARP ESSER III	0000007691	PALM BEACH-064	2023	3	SDPBC
SDPBC	02966734	1	539700	3381	000					2020	5150	4419	BD09	0000	USD	10,059.05	Expense Distribution	ESSER 1/09262022	0000000239	IMAGINE-002	2023	3	SDPBC
															Total	1,042,069.67							

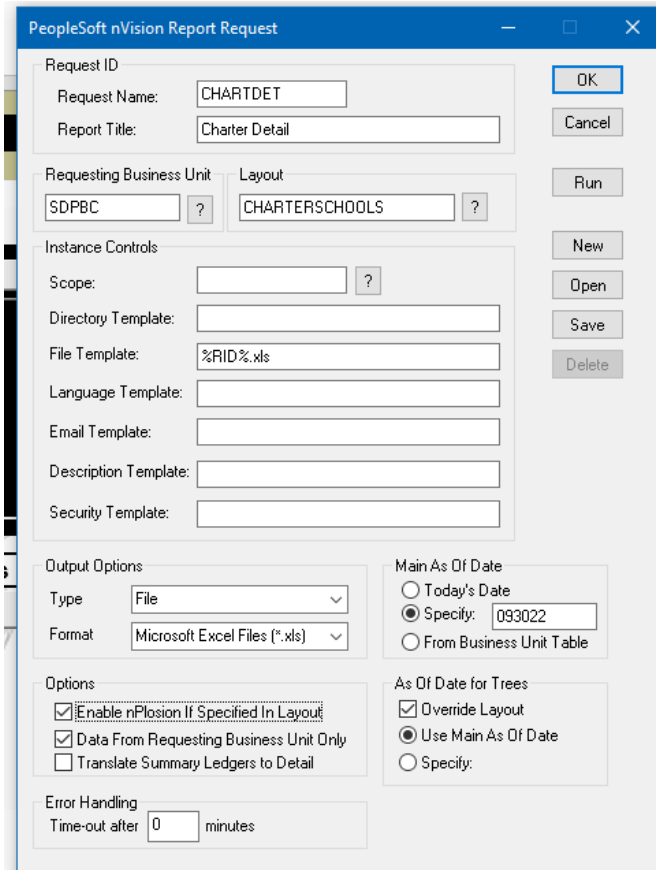
6. Create “CHARTERDET” report: Open nVision, click open layout on the home page and then choose the report “Charterschools.xnv”:



Once report template is open, navigate to the “Add-ins” tab, click nVision and run report:



Fill out the run report request pop up as follows:



*Update date based off period you are running the report for.

Save “CHARTERDET” report, see example of what report should look like below:

	A	B	C	D	E	F	G	H	I
2		BUDGETS ACCOUNT SUMMARY - FY23						Run Date & Time	
3		FY:		2023			ACCOUNT#	11/3/22 4:09 PM	
4		FUND:		CHARTER SCHOOLS	Approved by Christy Price		539700-ONLY	2022-09-30	
6	%,A TF,F DES	DEPT#		Schools	Budget	Current Month	TOTAL EXPENSES	BALANCE	Notes
7	,V42	4201		Title I Grant	59,733.75	-	-	59,733.75	
8	,V44	4419		Elem&Sec Sch Emer Rlf ESSER I	14.48	-	-	14.48	
9	,V44	4423		Lump Sum ESSER II	19,101.40	-	-	19,101.40	
10	,V44	4427		Technology Assistant ESSER II	4,035.51	-	-	4,035.51	
11	,V44	4428		Reading Tutoring K-3 ESSER II	2,228.04	-	-	2,228.04	
12	,V44	4429		Civic Literacy Excel ESSER II	3.16	-	-	3.16	
13	,V44	4450		HIITS - ARP	1,911.00	-	-	1,911.00	
14	,V44	4452		ARP Learning Loss ESSER III	34,561.96	-	-	34,561.96	
15	,V44	4454		ESSER III Summer Learning Camp	1,852.04	-	-	1,852.04	
16	,V44	4459		EI & Sec Sch ERF ESSER III	138,247.82	-	-	138,247.82	
17	%,F	0664		Federal Direct	261,689.16	-	-	261,689.16	
18	,V42	4201		Title I Grant	419,541.75	-	-	419,541.75	
19	,V44	4419		Elem&Sec Sch Emer Rlf ESSER I	137,472.27	35,768.35	35,768.35	101,703.92	
20	,V44	4421		Building K-12 CTE Infra GEER I	178.00	-	-	178.00	
21	,V44	4423		Lump Sum ESSER II	32,927.22	10,497.95	10,497.95	22,429.27	
22	,V44	4429		Civic Literacy Excel ESSER II	2,922.34	-	-	2,922.34	
23	,V44	4451		Carl D Perkins-Secondary	2,607.00	-	-	2,607.00	
24	,V44	4452		ARP Learning Loss ESSER III	310,398.75	-	-	310,398.75	
25	,V44	4454		ESSER III Summer Learning Camp	15,800.06	-	-	15,800.06	
26	,V44	4459		EI & Sec Sch ERF ESSER III	1,241,594.99	-	-	1,241,594.99	
27	%,F	1461		Federal Direct	2,163,442.38	46,266.30	46,266.30	2,117,176.08	
28	,V44	4451		Carl D Perkins-Secondary	6,000.00	-	-	6,000.00	
29	%,F	1571		Federal Direct	6,000.00	-	-	6,000.00	
30	,V42	4201		Title I Grant	6,513.00	-	-	6,513.00	
31	,V44	4427		Technology Assistant ESSER II	540.83	-	-	540.83	
32	,V44	4429		Civic Literacy Excel ESSER II	246.40	-	-	246.40	
33	,V44	4452		ARP Learning Loss ESSER III	26,171.51	-	-	26,171.51	
34	,V44	4454		ESSER III Summer Learning Camp	1,462.24	-	-	1,462.24	
35	,V44	4459		EI & Sec Sch ERF ESSER III	104,686.05	-	-	104,686.05	
36	%,F	2521		Federal Direct	139,620.03	-	-	139,620.03	
37	,V42	4201		Title I Grant	11,940.50	-	-	11,940.50	
38	,V42	4253		IDEA Grant	8,441.59	-	8,441.59	-	
39	,V44	4419		Elem&Sec Sch Emer Rlf ESSER I	6,064.77	-	-	6,064.77	

7. Once all three reports are downloaded and saved, open all three reports and the current month FY2025 Charter Schools – Sub-Recipient Reimbursements.Allocation's report.
8. Use the "Chartdet report" to compare the budget pulled from nVision to the Charter School allocation report. Update the budgeted amount in the charter school allocation report if there are any differences between the two (in some cases budget allocations may change).

	BUDGETS ACCOUNT SUMMARY - FY23						Run Date & Time	
	FY:		2023			ACCOUNT#	6/5/23 12:47 AM	
	FUND:		CHARTER SCHOOLS	Approved by Christy Price		539700-ONLY	2023-05-30	
%,A TF,F DES	DEPT#		Schools	Budget	Current Month	TOTAL EXPENSES	BALANCE	Not
/42	4201		Title I Grant	59,733.75	-	26,331.35	33,402.40	
/42	4253		IDEA Grant	3,361.16	-	-	3,361.16	
/44	4423		Lump Sum ESSER II	19,101.40	19,101.40	19,101.40	-	
/44	4427		Technology Assistant ESSER II	4,035.51	-	-	4,035.51	
/44	4428		Reading Tutoring K-3 ESSER II	2,228.04	-	-	2,228.04	
/44	4429		Civic Literacy Excel ESSER II	3.16	-	-	3.16	
/44	4450		HIITS - ARP	1,911.00	-	-	1,911.00	
/44	4452		ARP Learning Loss ESSER III	34,567.37	-	-	34,567.37	
/44	4454		ESSER III Summer Learning Camp	1,886.16	-	-	1,886.16	
/44	4457		ARP ESSER Targeted Mathematics	881.52	-	-	881.52	
/44	4459		EI & Sec Sch ERF ESSER III	138,269.48	-	-	138,269.48	
/44	4461		ARP ESSER Instructional Mat	985.69	-	-	985.69	
/44	4462		ARP ESSER-Intensive Aftrschl	1,459.96	-	-	1,459.96	
/44	4463		ARP Supplemental Programming	4,923.47	-	-	4,923.47	
/44	4464		ESSER II-Supplemental Programm	5,999.52	-	-	5,999.52	
%,F	0664		Federal Direct	279,347.19	19,101.40	45,432.75	233,914.44	
/42	4201		Title I Grant	419,541.75	60,620.20	357,397.98	62,143.77	

July 1, 2022 - June 30, 2023

Original Allocation Amount	Incr <Decr> in Allocation Amount	Revised Allocation Amount	Reimbursements through 6/30/2022	Available Budget as of 7/1/2022	Cash Payments	On-Behalf Payments *	Total Payments **	Available Budget as of 05/31/2023
$ 52,827.50	$ 6,906.25	$ 59,733.75	$ -	$ 59,733.75	$ 26,331.35	$ -	$ 26,331.35	$ 33,402.40
$ 3,361.16	$ -	$ 3,361.16	$ -	$ 3,361.16	$ -	$ -	$ -	$ 3,361.16
$ 19,101.40	$ -	$ 19,101.40	$ -	$ 19,101.40	$ 19,101.40	$ -	$ 19,101.40	$ -
$ 4,035.51	$ -	$ 4,035.51	$ -	$ 4,035.51	$ -	$ -	$ -	$ 4,035.51
$ 2,228.04	$ -	$ 2,228.04	$ -	$ 2,228.04	$ -	$ -	$ -	$ 2,228.04
$ 325.39	$ -	$ 325.39	$ 322.23	$ 3.16	$ -	$ -	$ -	$ 3.16
$ 1,911.00	$ -	$ 1,911.00	$ -	$ 1,911.00	$ -	$ -	$ -	$ 1,911.00
$ 34,561.96	$ 5.41	$ 34,567.37	$ -	$ 34,567.37	$ -	$ -	$ -	$ 34,567.37
$ 1,852.04	$ 34.12	$ 1,886.16	$ -	$ 1,886.16	$ -	$ -	$ -	$ 1,886.16
$ 881.52	$ -	$ 881.52	$ -	$ 881.52	$ -	$ -	$ -	$ 881.52
$ 138,247.82	$ 21.66	$ 138,269.48	$ -	$ 138,269.48	$ -	$ -	$ -	$ 138,269.48
$ 985.69	$ -	$ 985.69	$ -	$ 985.69	$ -	$ -	$ -	$ 985.69
$ 1,459.96	$ -	$ 1,459.96	$ -	$ 1,459.96	$ -	$ -	$ -	$ 1,459.96
$ 4,923.47	$ -	$ 4,923.47	$ -	$ 4,923.47	$ -	$ -	$ -	$ 4,923.47
$ 5,999.52	$ -	$ 5,999.52	$ -	$ 5,999.52	$ -	$ -	$ -	$ 5,999.52
$ 272,701.98	$ 6,967.44	$ 279,669.42	$ 322.23	$ 279,347.19	$ 45,432.75	$ -	$ 45,432.75	$ 233,914.44

***Note:** Available Budget Column is based off the Revision Allocation Amount column minus ESSER Funds disbursed in prior fiscal year. We created this column to reflect an accurate budget amount for ESSER funds/funds with multi year award years. If budget allocations change, make your changes to the Incr<Decr> in Allocation Amount tab, which will flow through to the Available budget column.

9. Next, use the Chartdet report to update the Total Payments tab in the FY2023 Charter Schools – Sub-Recipient Reimbursements.Allocation's report, see examples below: (Same procedure for FY25)

	FY:	2023				ACCOUNT#	6/5/23 12:47 AM
	FUND:	CHARTER SCHOOLS	Approved by Christy Price			539700-ONLY	2023-05-30
%,A TF,F DES	DEPT#	Schools	Budget	Current Month	TOTAL EXPENSES	BALANCE	
,V42	4201	Title I Grant	59,733.75	-	26,331.35	33,402.40	
,V42	4253	IDEA Grant	3,361.16	-	-	3,361.16	
,V44	4423	Lump Sum ESSER II	19,101.40	19,101.40	19,101.40	-	
,V44	4427	Technology Assistant ESSER II	4,035.51	-	-	4,035.51	
,V44	4428	Reading Tutoring K-3 ESSER II	2,228.04	-	-	2,228.04	
,V44	4429	Civic Literacy Excel ESSER II	3.16	-	-	3.16	
,V44	4450	HIITS - ARP	1,911.00	-	-	1,911.00	
,V44	4452	ARP Learning Loss ESSER III	34,567.37	-	-	34,567.37	
,V44	4454	ESSER III Summer Learning Camp	1,886.16	-	-	1,886.16	
,V44	4457	ARP ESSER Targeted Mathematics	881.52	-	-	881.52	
,V44	4459	EI & Sec Sch ERF ESSER III	138,269.48	-	-	138,269.48	
,V44	4461	ARP ESSER Instructional Mat	985.69	-	-	985.69	
,V44	4462	ARP ESSER-Intensive Aftrschl	1,459.96	-	-	1,459.96	
,V44	4463	ARP Supplemental Programming	4,923.47	-	-	4,923.47	
,V44	4464	ESSER II-Supplemental Programm	5,999.52	-	-	5,999.52	
%,F	0664	Federal Direct	279,347.19	19,101.40	45,432.75	233,914.44	

July 1, 2022 - June 30, 2023

Original Allocation Amount	Incr <Decr> in Allocation Amount	Revised Allocation Amount	Reimbursements through 6/30/2022	Available Budget as of 7/1/2022	Cash Payments	On-Behalf Payments *	Total Payments **	Available Budget as of 05/31/2023
$ 52,827.50	$ 6,906.25	$ 59,733.75	$ -	$ 59,733.75	$ 26,331.35	$ -	$ 26,331.35	$ 33,402.40
$ 3,361.16	$ -	$ 3,361.16	$ -	$ 3,361.16	$ -	$ -	$ -	$ 3,361.16
$ 19,101.40	$ -	$ 19,101.40	$ -	$ 19,101.40	$ 19,101.40	$ -	$ 19,101.40	$ -
$ 4,035.51	$ -	$ 4,035.51	$ -	$ 4,035.51	$ -	$ -	$ -	$ 4,035.51
$ 2,228.04	$ -	$ 2,228.04	$ -	$ 2,228.04	$ -	$ -	$ -	$ 2,228.04
$ 325.39	$ -	$ 325.39	$ 322.23	$ 3.16	$ -	$ -	$ -	$ 3.16
$ 1,911.00	$ -	$ 1,911.00	$ -	$ 1,911.00	$ -	$ -	$ -	$ 1,911.00
$ 34,561.96	$ 5.41	$ 34,567.37	$ -	$ 34,567.37	$ -	$ -	$ -	$ 34,567.37
$ 1,852.04	$ 34.12	$ 1,886.16	$ -	$ 1,886.16	$ -	$ -	$ -	$ 1,886.16
$ 881.52	$ -	$ 881.52	$ -	$ 881.52	$ -	$ -	$ -	$ 881.52
$ 138,247.82	$ 21.66	$ 138,269.48	$ -	$ 138,269.48	$ -	$ -	$ -	$ 138,269.48
$ 985.69	$ -	$ 985.69	$ -	$ 985.69	$ -	$ -	$ -	$ 985.69
$ 1,459.96	$ -	$ 1,459.96	$ -	$ 1,459.96	$ -	$ -	$ -	$ 1,459.96
$ 4,923.47	$ -	$ 4,923.47	$ -	$ 4,923.47	$ -	$ -	$ -	$ 4,923.47
$ 5,999.52	$ -	$ 5,999.52	$ -	$ 5,999.52	$ -	$ -	$ -	$ 5,999.52
$ 272,701.98	$ 6,967.44	$ 279,669.42	$ 322.23	$ 279,347.19	$ 45,432.75	$ -	$ 45,432.75	$ 233,914.44

This will give you an updated available budget and updated expense payment tab for the charter school and current report month. **Note:** You will perform this for each tab in the FY2025 Charter Schools – Sub-Recipient Reimbursements.Allocation's report. Make sure all formulas are summing correctly and no line items are excluded. In cases when a grant ended the month before our current report, delete this line from the FY2025 Charter Schools – Sub-Recipient Reimbursements.Allocation's report, an example of this would be ESSER I – Fund 4419 (ended in 9/30/2022 and will not be renewed).

10. Open the AP drill report and compare the AP drill reports total amount to the total payments in the "Chartdet" report for the current month:

Payables Voucher Detail

AP Unit	Voucher	Line	Account	Dept	Product	Project	Affiliate	Fund Affiliate	Oper Unit Affiliate	Budget Reference	Class	Fund	Oper Unit	Program	Currency	Monetary Amount
SDPBC	02982908	1	539700	4001	000					2023	5150	4201	NC01	6553	USD	42,212.70
SDPBC	03029509	1	539700	4001	000					2022	5150	4423	BD09	9333	USD	42,786.01
SDPBC	03044347	1	539700	4001	000					2023	5150	4201	NC01	6553	USD	108,071.23
SDPBC	03070271	1	539700	4001	000					2022	5150	4459	BD09	9333	USD	228,521.02
SDPBC	03083318	1	539700	4001	000					2023	5250	4253	ID01	6553	USD	15,125.23
SDPBC	03083319	1	539700	4001	000					2022	5250	4260	ID01	6553	USD	6,232.67
SDPBC	03092936	1	539700	4001	000					2022	5150	4459	BD09	9333	USD	24,143.75
SDPBC	03092945	1	539700	4001	000					2022	5150	4459	BD09	9333	USD	54,467.71
SDPBC	03095104	1	539700	4001	000					2023	5150	4201	NC01	6553	USD	67,409.09
SDPBC	02978157	1	539700	4103	000					2022	5150	4427	BD09	6816	USD	5,816.61
SDPBC	02978164	1	539700	4103	000					2021	5150	4426	BD09	6816	USD	4,705.93
SDPBC	03094190	1	539700	4111	000					2023	5150	4222	BD07	0000	USD	18,750.00
SDPBC	03024465	1	539700	4090	000					2023	5150	4201	NC01	6553	USD	39,236.31
SDPBC	03061999	1	539700	4090	000					2022	5150	4423	BD09	9333	USD	58,083.32
SDPBC	02989639	1	539700	4080	000					2023	5150	4201	NC01	6553	USD	26,767.32
SDPBC	03025916	1	539700	4080	000					2023	5150	4222	BD07	0000	USD	15,000.00
SDPBC	03046082	1	539700	4080	000					2023	5150	4201	NC01	6553	USD	37,758.97
SDPBC	03054474	1	539700	4080	000					2022	5150	4427	BD09	9333	USD	15,868.61
SDPBC	03059931	1	539700	4080	000					2021	5150	4426	BD09	9333	USD	20,161.87
SDPBC	03080803	1	539700	4080	000					2022	5150	4423	BD09	9333	USD	74,111.40
SDPBC	03041931	1	539700	4102	000					2023	5250	4253	ID01	6553	USD	6,242.16
SDPBC	02972578	1	539700	3394	000					2020	5150	4419	BD09	0000	USD	17,616.78
SDPBC	03002224	1	539700	3394	000					2023	5150	4201	NC01	6553	USD	10,538.10
SDPBC	03021062	1	539700	3394	000					2023	5250	4253	ID01	6553	USD	7,922.74
SDPBC	03023775	1	539700	3394	000					2023	5150	4201	NC01	6553	USD	18,677.30
SDPBC	03040873	1	539700	3394	000					2022	5150	4452	BD09	9333	USD	69,213.84
SDPBC	03047199	1	539700	3394	000					2023	5150	4201	NC01	6553	USD	9,357.28
															Total	14,543,170.16

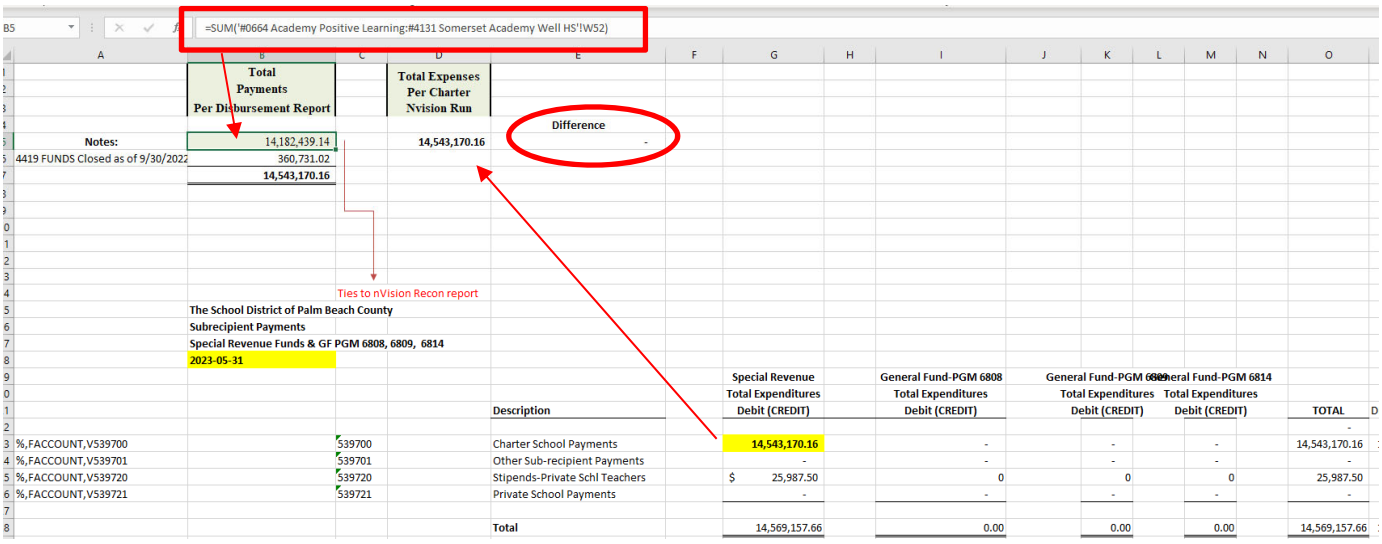
AP Drill Report

46	,V44	4462		ARP ESSER-Intensive Aftrschl	116,534.79	-	-	116,534.79
47	,V44	4463		ARP Supplemental Programming	73,876.18	-	-	73,876.18
48	%,F	9989		**Federal Direct**	**674,096.74**	-	-	**674,096.74**
49				**Total by Department**	**61,837,103.01**	**3,165,307.79**	**14,543,170.16**	**47,293,932.85**
50								

Bottom of "Chartdet" report.

Close the “Chartdet” report and the AP drill report.

11. Using the “Charter nVision run” report and sum of all the total payments from the FY2023 Charter Schools – Sub-Recipient Reimbursements.Allocation’s report, create the “Consolidated” tab within the FY2023 Charter Schools – Sub-Recipient Reimbursements.Allocation’s report: (same procedure for FY 25)



Once all the payments for the current report periods are summed, reconcile this amount to the “Charter nVision Run” report expenses ensuring there is no difference in sets of data.

Note: The bottom half of the consolidated tab is related to the “Chart nVision run” report, while the top of the consolidated tab is related to total payments disbursed to all charter schools based off the “Chartdet” report used earlier.

12. Once reconciliation is complete, save and close all files and submit for review to Grant Financial Accounting Manager, Stefanie Johnson.

5.1

Federal Through State Grants – Reporting Expenses and Requesting Cash

For Federal grants funded by the State of Florida (Funds 4201-4479), expenses are reported and cash is requested using the FLDOE's Florida Grants System (FLAGS) web site at https://flags.fldoe.org/Login.aspx . An employee needing access to FLAGS should go to the web site, click on the Sign Up link and follow the prompts.

Normally *Federal Through State Grants* are for funds 4201 – 4479. The references to Fund 1000-Program 6808 in FY20 are for a one-time hurricane restart grant that started in FY19 and was required by the FLDOE to be accounted for in the general fund.

The FLDOE does not limit how often expenses can be reported and cash requested in FLAGS. Usually every two weeks is adequate (after a bi-weekly payroll has been paid and booked) because the amount of cash received when reporting and requesting more often than that is usually not worth the effort.

Per the FLDOE, cash on-hand for a federally funded project must not exceed the lesser of $50,000 or 10% of the approved project allocation. To avoid a violation of this stipulation and the possibility of paying interest on advanced funds, fund expenses (net of fund liabilities) should be reported in FLAGS before cash is requested.

The following pages show the instructions used for reporting expenses and requesting cash on 04/21/20. This is a print out of an Excel file that can be found on the Accounting shared drive at Z://GRANTS/!FLAGS/FLAGS Exp Rep & Cash Req Instructions.xlsx. The instructions have date specific steps that change each time FLAGS is accessed for reporting and requesting. To facilitate changing the dates in the instructions there are three headings on the top row: **CURRENT**, **PRIOR** and **2nd PRIOR**. When revising the instructions for a new reporting and requesting session, move the dates in the **This Week** row as indicated by the arrows out to the right and enter the date of the new session in the **CURRENT**/**This Week** intersecting cell. Next, go through the instructions and change the dates in colored fonts to the respective dates in the **This Week** row. (All blue dates will be 04/21/20, all red dates will be 04/03/20 and all green dates will be 03/11/20.)

ADJUSTMENT

From time to time, a credit to a fund's expense may run through the G/L causing the grant to have more Y-T-D requested cash than Y-T-D reported expenses. Since a negative cash amount cannot be reported for the purpose of returning cash, an adjustment must be made in flags to eliminate the over drawn STATUS.

When logged into FLAGS:
- Select the *Federal Transactions* tab at the top of the page
- Click on *CASH Advance* from the drop-down menu
- Select *Make Adjustments* from the next drop-down menu
- Click on the *Get Projects* button on the next page
- Click on the *Select for Adjustment…* button to the left of the overdrawn grant on the next screen
- Enter the over drawn amount as a positive number in the *Total Adjustment Amount* box
- Enter the over drawn amount as a positive number in the *Adjustment Amount* box of one of the grants in the table that has a negative cash balance large enough to absorb the over drawn amount
- Click on the *Save Adjustments* button at the bottom of the page.

End of Year Special Procedures

- At the end of each month, Fund 4200 Rev=Exp allocation "GRREC" is run so 4200 assets=liabilities & revenue=expenses. This allocation adjusts 4200-122001 to the gross amount of unreimbursed expenses (YTD expenses before deducting liabilities) for all Federal thru State funds in FLAGS.
- On the first of the next month the GRREC allocation entry is auto reversed.
- The GRREC allocation is not reversed on July 1st of each year because the exact balance in 4200-122001 is requested after the FY is closed in late July/early August. June 30th fund liabilities are not deducted from expenses when calculating the final cash request for the FY because by the time the request is made in August, the EOY liabilities have been paid.
- The final cash request for the FY for adult education funds 4301 and 4303 is adjusted for expenses (and the related indirect cost) recorded in June equal to adult education program income A/C 434611.
- Because the final cash request for the FY will be for the unreimbursed portion of the EOY balance in the G/L, a JE is not necessary to set up the receivable and record the revenue as is normally done when cash is requested throughout the year.
- In the month of July and early August only report expenses through June 30th since the month is not closed yet. No cash requests are made in July and August before the month of June is closed.
- In August when June is closed, report final expenses and request the final Federal Cash related to prior year. Year-to-date expenses in FLAGS should equal the total expenses for Federal thru State grants in the prior year G/L. The final cash request must equal the balance in the G/L in 4200-122001 as of June 30th.

	CURRENT	PRIOR	2nd PRIOR	r.o
This Week	04/21/20	04/03/20	03/11/20	0503*er!CR
Prior Week	04/03/20	03/11/20	02/18/20	**JE 389372**

NOTES

- The FLAGS expense reporting and cash requesting are done once a week in times of many expenses, otherwise every two weeks or so after payroll.

1. **General Ledger Inquiry for Expenses**
   a. Log into PeopleSoft (PS) and go to the General Ledger Inquiry screen (Main Menu→General Ledger→Review Financial Information→Ledger)
   b. Set Chartfield Criteria as shown in Fig. 01

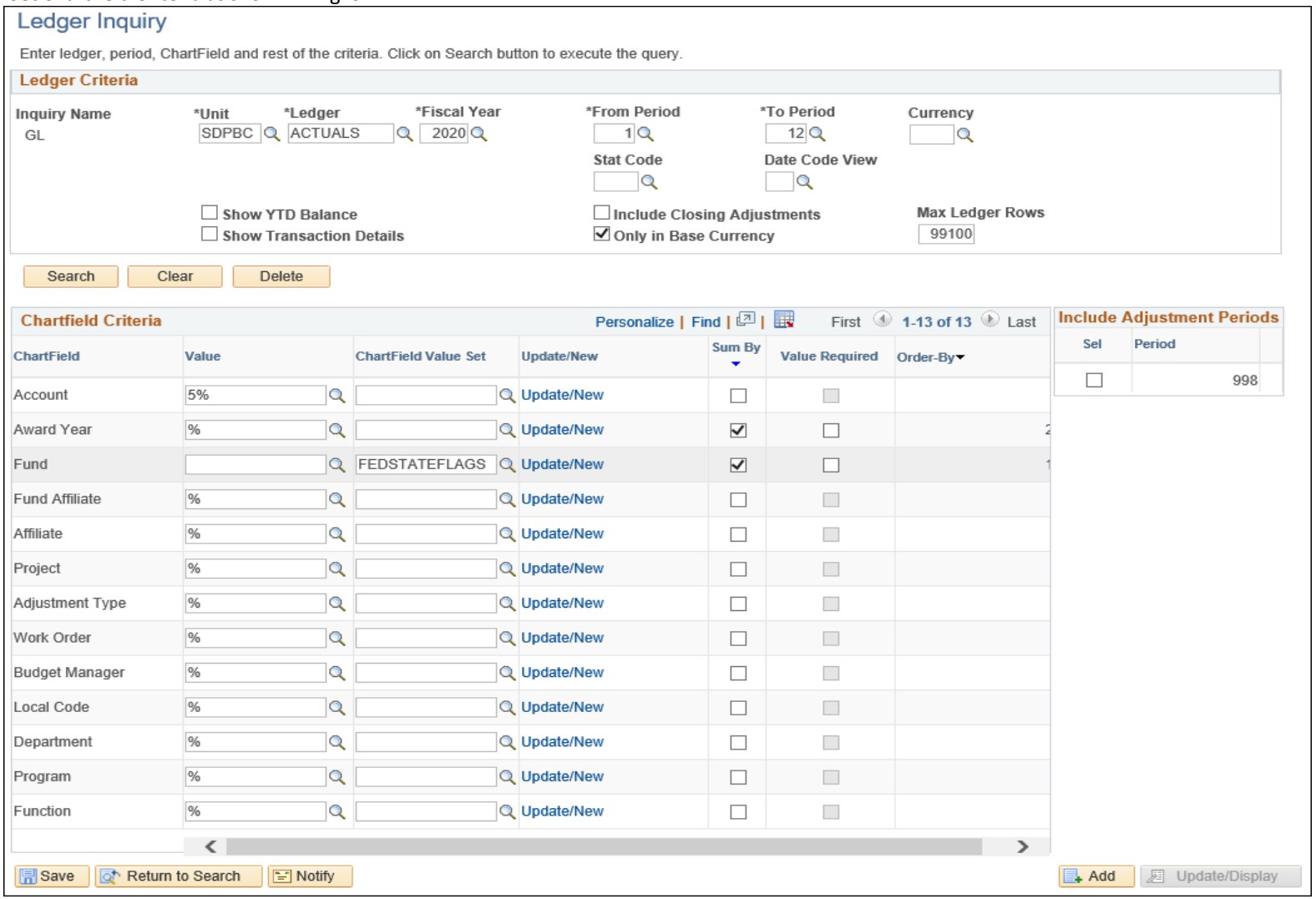


Fig. 01: Fund ChartField Value Set = FEDSTATEFLAGS, Description = Fed Thru State - FL FLAGS

c. Click on the ***Search*** button to run the inquiry
d. Download inquiry results to Excel
   1) Delete the **Activity** and **Detail** columns and format appropriately
   2) Save the file as: Z:// GRANTS / !FLAGS/ 02 - FLAGS Weekly Cash Request Backup / FY20 FLAGS Wkly Backup Files / 1 - PS Exp & Liab - **2020-04-21**.xlsx
   3) Rename the tab as **Expenses**
   4) Insert a row at the top and type "FY20: YTD FEDERAL EXPENSES AS OF **04/21/20**" in cell A1
   5) Sort by Fund>Award Year>Period
   6) Subtotal by Fund and then subtotal by Award Year by unchecking **Replace current subtotals**
   7) Click on subtotal level 3 to display both fund and award year subtotals
   8) Highlight/fill Fund subtotal lines in yellow and enclose in outside border
   9) Print after setting the following in Page Setup:
      Margins: Top & Bottom - 0.5; Left - 1; Right - 0.1; Header - 0; Footer - 0.1
      Header/Footer: Check **Align with page margins** box then choose **Custom Footer**
      Footer: Left Section - Click on Insert file path (set font at 8); Right section - Click on Page, type "of", click on Pages (set font at 10)
      Sheet: Rows to repeat at top - 1:3
   10) Save the file

2. General Ledger Inquiry for Liabilities

a. Log into PeopleSoft (PS) and go to the General Ledger Inquiry screen (Main Menu→General Ledger→Review Financial Information→Ledger)

b. Set Chartfield Criteria as shown in Fig. 02

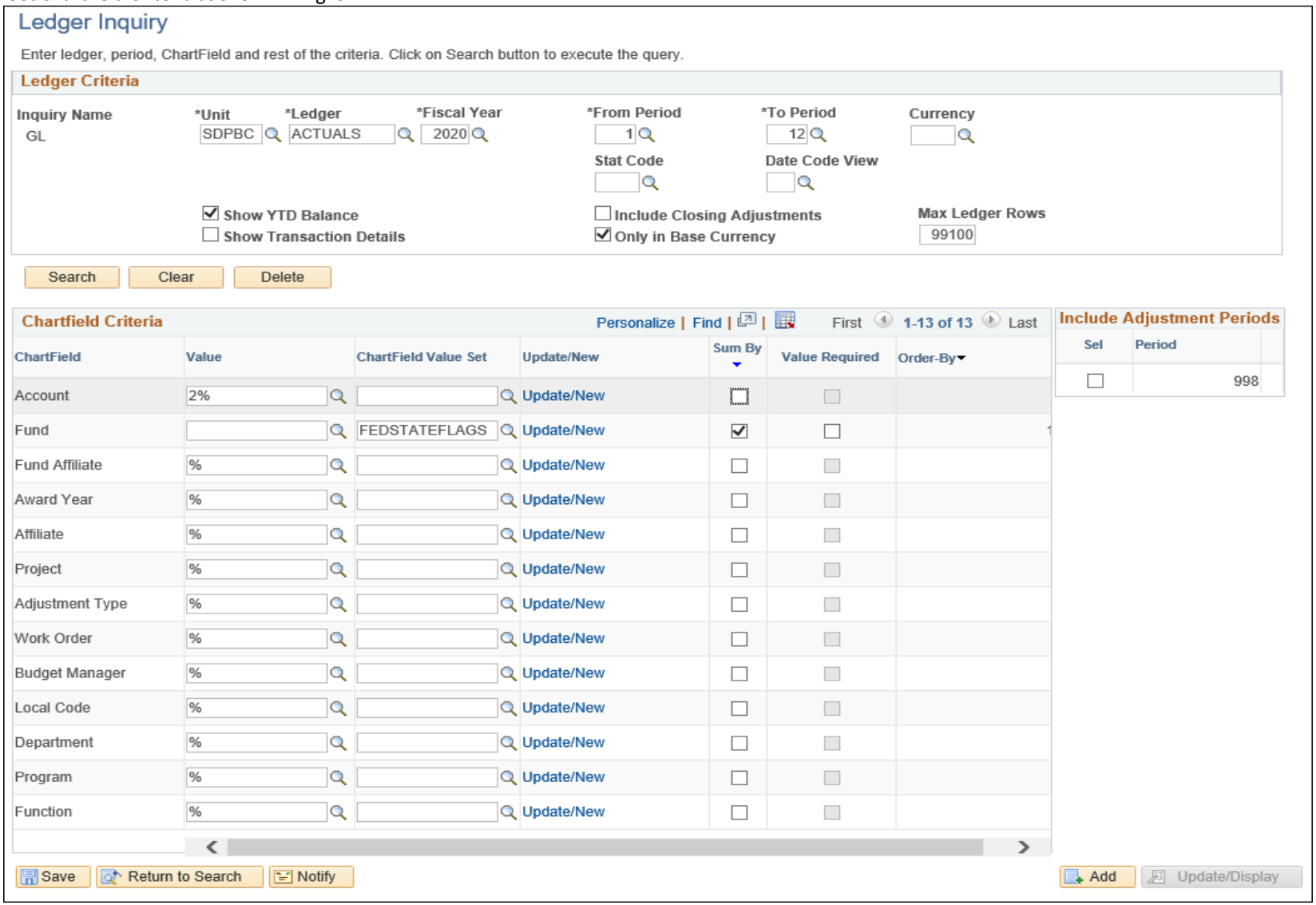


Fig. 02: Fund ChartField Vale Set = FEDSTATEFLAGS Description = Fed Thru State - FL FLAGS

c. Click on the ***Search*** button to run the inquiry
d. Download inquiry results to Excel
   1) Insert a 2nd tab in the Excel file "1 - PS Exp & Liab - **2020-04-21**.xlsx" created in step 1.d.2) above
   2) Rename the tab as **Liabilities** and copy the inquiry results to the new Liabilities tab
   3) Delete the **Activity, Detail and the two YTD** columns, add a column labeled "AY" and format appropriately
   4) Insert a row at the top and type "FY20: FEDERAL LIABILITIES AS OF **04-21-20**" in cell A1
   5) Sort by Fund>Period
   6) Subtotal by Fund
   7) Click on subtotal level 2 to display fund subtotals
   8) Print after setting the following in Page Setup:
      Margins: Top & Bottom - 0.5; Left - 1; Right - 0.1; Header - 0; Footer - 0.1
      Header/Footer: Check **Align with page margins** box then choose **Custom Footer**
      Footer: Left Section - Click on Insert file path (set font at 8); Right section - Click on Page, type of, click on Pages (set font at 10)
      Sheet: Rows to repeat at top - 1:2
   9) Save the file

3. Weekly Report File

a. Open the file: Z:// GRANTS / !FLAGS / 01 - FLAGS Weekly Cash Request Preparation / FY 20 Cash Requests & Expense Reporting - All Weeks.xlsx
b. The 3rd tab of the Excel file should be the tab for last week's reports - copy last week's tab, insert as the new 3rd tab and rename for the current week
c. Change the date in cell in row 1 to the right of "FY 20" to today's date
d. Unhide all hidden columns and Insert a blank column before the column titled "YTD Cash Requested Thru Prior Week" and type "Requested **04/03/20**" in the rows 7 & 8
e. Copy the totals in the column titled "Cash to Request" and **paste values** in the new column titled "Requested **04/03/20**"
f. Copy the formula at the bottom of the column titled "Requested **03/11/20"** to the same row in the new column titled "Requested **04/03/20**"
g. Change the formulas in the column titled "YTD Cash Requested Thru Prior Week" to include the new column titled "Requested **04/03/20**"
h. Each fund should have a zero balance in the column titled "Cash to Request" - Investigate any non-zero totals
i. Delete any values in the columns titled "Net Exp-Funds Not In FLAGS" and "Neg Cash Offset"
j. Insert a blank column before the column titled "YTD Exp Rptd O/L Thru Prior Week" and type "Expenses Reported **04/03/20**" in the rows 6-8 of the new column
k. Copy the totals in the column titled "Expenses Reported Curr Week" and **paste values** in the new column inserted in the above step
l. Copy the formula at the bottom of the column titled "Expenses Reported **03/11/20"** to the same row in the new column titled "Expenses Reported **04/03/20**"
m. Change the formulas in the column titled "YTD Exp Rptd O/L Thru Prior Week" to include the new column titled "Expenses Reported **04/03/20**"
n. Each fund should have a zero balance in the column titled "Expenses Reported Curr Week" - Investigate any non-zero totals
o. Delete any values in the column titled "PS YTD Exp-Funds Not In FLAGS"
p. Hide the weekly columns "Requested 09/05/19" through "Requested **04/03/20**"
q. Hide the weekly columns "Expenses Reported 09/05/18" through "Expenses Reported **04/03/20**"
r. Insert the total expenses by fund and AY from "FY20: YTD FEDERAL EXPENSES AS OF **04/21/20**" into the "PS YTD Expenses" column
s. Insert the liabilities balance by fund and AY from the PS "FY20: FEDERAL LIABILITIES AS OF **04/21/20**" into the "Less PS A/C 2xxxxx Liabilities" column

4. Review FLAGS System Information

a. Log into the FLDOE Florida Grants System FLAGS at https://flags.fldoe.org/login/aspx
b. In the dark blue bar at the top hover over Federal Transactions>Expenditures>Report Expenditures - click on the "Get Projects" button
c. Review the FLAGS listing of Projects and list any new grants in "FLAGS/FY 20 Cash Reports & Requests - All Weeks.xlsx"
d. Highlight in light blue in the "Expenses Reported Curr Week" any funds not in FLAGS, zero out any amounts in this column for grants not in FLAGS and unhighlight any funds now in FLAGS
e. For grants not in FLAGS, enter in the column titled "Net Exp-Funds Not In FLAGS" the amount necessary to zero out the "Cash to Request" column amount
f. For grants not in FLAGS, enter in the column titled "PS YTD Exp - Funds Not In Flags" the amount in the column titled "PS YTD-Expenses", if needed to zero out the amount in the "Expenses Reported Curr Week" column
g. Save the file "FLAGS/FY 20 Cash Reports & Requests - All Weeks.xlsx"

5. Prepare Weekly Information for and Input into FLAGS

a. Copy the tab named "**04-21-20** in the file "FY 20 Cash Reports & Requests - All Weeks.xlsx" to the file named "1 - PS Exp & Liab - **2020-04-21**.xlsx"
b. Sort the new tab "**04-21-20**" by GRANT then PROJ
c. Log back into the FLDOE Florida Grants System FLAGS at https://flags.fldoe.org/login/aspx
d. In the dark blue bar at the top hover over Federal Transactions>Expenditures>Report Expenditures - click on the "Get Projects" button
e. Enter the **04/21/20** weekly expenses into FLAGS by:
   1) Verify values in the "GRANT", "PROJ", "Fund"/"AY" columns agree to the "Grant", Project" and "Agency Tracking #" columns in FLAGS
   2) Verify values in the "YTD Exp Rptd O/L Thru Prior Week" column agree to the amounts in the "Previously Reported" column in FLAGS
   3) Enter amounts in the Excel file column "Expenses Reported Curr Week" into the "Expenditure Amount" column in FLAGS
   4) Verify the total of the Excel file column "Expenses Reported Curr Week" agrees to the total of the "Expenditure Amount" column in FLAGS
   5) Click on the "Save Transaction" button in the lower left corner of the FLAGS website page - You should receive the message "This transaction has been saved."
f. In the dark blue bar at the top hover over Federal Transactions>Expenditures>Review Reported Expenditures
   1) Verify the total of the "Pending Amount" column in FLAGS agrees to the total of the "Expenses Reported Curr Week" column in Excel
   2) Print a hard copy of the screen
   3) Save a pdf copy of the screen named "**3 - FLAGS Expenses Reported - 2020-04-21**.pdf" to:
      Z:// GRANTS / !FLAGS / 02 - FLAGS Weekly Cash Request Backup / FY20 FLAGS Wkly Backup Files /
g. In the dark blue bar at the top hover over Federal Transactions>CASH Advance>Add Transactions - click on the "Get Projects" button
h. Enter the **04/21/20** weekly cash requests into FLAGS by:
   1) Verify values in the "GRANT", "PROJ", "Fund"/"AY" columns agree to the "Grant", Project" and "Agency Tracking #" columns in FLAGS
   2) Verify values in the "YTD Cash Reqd Thru Prior Week" column agree to the amounts in the "Previously Requested" column in FLAGS
   3) Enter amounts in the Excel file column "Cash to Request" into the "Cash Advance Amount" column in FLAGS
   4) Verify values in the "Less PS A/C 2xxxxx Liabilities" column agree to the amounts in the "Cash Balance" column in FLAGS
   5) Verify the total of the Excel file column "Cash to Request" agrees to the total of the "Cash Advance Amount" column in FLAGS
   6) Click on the "Save Transaction" button in the lower left corner of the FLAGS website page - You should receive the message "This transaction has been saved successfully."

i. In the dark blue bar at the top hover over Federal Transactions>CASH Advance>Review - click on "Review"
   1) Verify the total of the "Pending Amount" column in FLAGS agrees to the total of the "Cash to Request" column in Excel
   2) Print a hard copy of the screen
   3) Save a pdf copy of the screen named "**2 - FLAGS Requested Cash - 2020-04-21**.pdf" to:
      Z:// GRANTS / !FLAGS / 02 - FLAGS Weekly Cash Request Backup / FY20 FLAGS Wkly Backup Files /

j. Print a hard copy of the tab named "**04-21-20**" in the Excel file "1 - PS Exp & Liab - **2020-04-21**.xlsx"

k. Close the Excel file "1 - PS Exp & Liab - **2020-04-21**.xlsx"

l. Gather the hard copies of the three tabs in "1 - PS Exp & Liab - **2020-04-21**.xlsx" and the two hard copies of the FLAGS expenditures and cash requests web pages and put in the FY20 FLAGS book

6. Prepare and Send Emails

a. Prepare and send an email, with the file "1 - PS Exp & Liab - **2020-04-21**.xlsx" attached, to Christy Price for approval of the requested cash amount

b. Prepare and send an email, with the file "1 - PS Exp & Liab - **2020-04-21**.xlsx" attached, to Irvis Castro-Bodnar for as a heads up for coding the amount to be received by the District

7. Prepare Journal Entry for the Total Cash Requested

a. Prepare a JE in PS debiting Fund 4200 - A/C 122001 and crediting Fund 4200 - A/C 432990 for the amount of the cash requested (only 2 lines w/2 chartfields each)

b. Once Christy has approved the cash request and attached her electronic signature, she will save the file as:
   Z:// GRANTS / !FLAGS / 03 - FLAGS Weekly Cash Request Approvals - C Price / Approval FY20/ **CSP FLAGS Cash Adv Approval - 2020-04-21**.pdf

c. Combine the 3 pdf files created in steps 7.b., 5.f.3) and 5.i.3) and save as:
   Z:// GRANTS / !FLAGS / 02 - FLAGS Weekly Cash Request Backup / FY20 FLAGS Wkly Backup Files / 0 - JE XXXXXX Support - **2020-04-21**.pdf

d. Attached the new combiled pdf file to the JE and submit the JE for approval and posting

Instructions To Input Agency Tracking # For New Grants Listed in FLAGS

- Log into the FLDOE Florida Grants System FLAGS at https://flags.fldoe.org/login/aspx
- In the dark blue bar at the top hover over Federal Transactions>Expenditures>Report Expenditures - click on the "Get Projects" button
- Click on the grant's "Project" number
- Click on the "Edit Project " button at the lower left corner of the new screen
- Enter the PeopleSoft Fund # and AY in the "Agency Tracking Nbr:" box
- Click on the "Save Project" button at the lower left corner of the screen
- Click on the "Return" button at the lower left corner of the screen

5.2

Federal Through State Grants – Cash Advance & Reporting of Disbursements Monthly Reconciliation

At the end of each month expenses reported/cash requested on line (see Section 5.1) should be reconciled to the general ledger.

The following pages show the documentation for the February 2022 reconciliation and are self-explanatory. (Same procedures as FY25) Documents are a combination of reports from the FLDOE FLAGS website and general ledger inquiries. There is also one page from the Excel file:

Z:\GRANTS\!FLAGS\01 – FLAGS Weekly Cash Request Preparation\FY 22 Cash Requests & Expense Reporting – All Weeks.xlsx

The tab in the Excel file is named *FY22 Mth Activity*.

Once completed, the reconciliation should be given to the Grant Accounting Manager for review and approval.

FLAGS Monthly Reconciliation
February 28, 2022

Approved: _____ Date: _____

Description	As of	Pg # / Ref #	Amount	
REVENUE				
Total "Cash Advance" per FLDOE "FLAGS Detail By Agency" report	02/28/22	1 / ①		914,490,715.72
Less: Total "Cash Advance" per FLDOE "FLAGS Detail By Agency" report	**06/30/21**	2 / ④		(760,136,744.19)
FLAGS Cash Advances in Transit (DOE 026)	**06/30/21**	3 / ⑥		1,113,537.04
Less Adjustments to FLAGS' Cash on Hand (DOE 026)	**06/30/21**	3 / ⑧		(266,791.39)
Adjusted FLAGS' Cash on Hand Balance	**06/30/21**	3 / ⑨		(25,871,272.22)
Fund 4200, A/C 122001 - Due From Other Agencies	02/28/22	4 / ⑩		52,645,769.09
Cash requested 02/25/22, received Mar 2022		10 / ⑱		(22,256,008.89)
FY21 Adult Education Program Income (Funds 4301 & 4303, A/C 434611)	02/28/22	5 / ⑪		26,475.05
Adjusted FLAGS revenue (i.e. cash advances)				160,755,680.21
GL Revenue YTD - (Fund: FED_ST_FLAGS, A/C: 4%)	02/28/22	6 / ⑫		160,755,680.21
Difference				-
EXPENDITURES				
Total "Program Expenditures" per FLDOE "FLAGS Detail By Agency" report	02/28/22	1 / ②		925,568,774.33
Less: Total "Program Expenditures" per FLDOE "FLAGS Detail By Agency" report	**06/30/21**	2 / ⑤		(761,921,062.25)
Less Agency Program Expenditures in Transit	**06/30/21**	3 / ⑦		(22,250,208.52)
Expenditures In-Transit:				
GL Expenses YTD - (Fund: FED_ST_FLAGS, A/C: 5%)	02/28/22	7 / ⑬	160,755,680.21	
Less FLAGS' YTD Reported Expenses	02/28/22	7 / ⑭	(140,407,503.57)	20,348,176.64
				160,755,680.21
GL Expenses YTD - (Fund: FED_ST_FLAGS, A/C: 5%)	02/28/22	8 / ⑯		160,755,680.21
Difference				-
DUE FROM				
GL Expenses YTD - (Fund: FED_ST_FLAGS, A/C: 5%)	02/28/22	8 / ⑯		160,755,680.21
Less: Cash requested related to FY 22-YTD FLAGS	02/28/22	7 / ⑮		(130,329,444.96)
FY21 Adult Education Program Income (Funds 4301 & 4303, A/C 434611)	02/28/22	5 / ⑪		(26,475.05)
				52,645,769.09
G/L 4200-122001	02/28/22	4 / ⑩		52,645,769.09
Difference				-
CASH				
"Cash on Hand" per FLDOE "FLAGS Detail By Agency" report	02/28/22	1 / ③		(10,078,058.61)
LESS Expenditures In-Transit:				
GL Expenses YTD - (Fund: FED_ST_FLAGS, A/C: 5%)	02/28/22	7 / ⑬	(160,755,680.21)	
Less FLAGS' YTD Reported Expenses		7 / ⑭	140,407,503.57	(20,348,176.64)
Cash requested 10/27/21, received Nov 2021		10 / ⑱		(22,256,008.89)
FY21 Adult Education Program Income (Funds 4301 & 4303, A/C 434611)		5 / ⑪		26,475.05
				(52,645,769.09)
Fund 4200, A/C 1111% - Cash	02/28/22	9 / ⑰		(52,645,769.09)
Difference				-

Prepared by: _____ Date: _____

Florida Department of ucation FLAGS

F[AGS Detail By Agency

Fiscal Month: 202202 Fiscalyear: 2022

FY22

Project	Levl	Program Allocation	Cash Advance	Program Expenditures	Cash On Hand	Program Balance	TR CD	Voucher	Trans. Date
500_2987B_ICV23	D	0.00	0.00	139,239.00			05	900008	9/8/2021
500 2987B I CV23	D	0.00	139,239.00	0.00			00	100410	9/9/2021
Total for-500-2987B-ICV23		0.00	139,239.00	139,239.00	0.00	-139,239.00			
BF Total for-500-2987B-lCV23		139,239.00	139,239.00	139,239.00	0.00	0.00			
500-2987B-?COO I			Agy Track#: 4400-4103-17					project Status:Closed	
BAL./FWD	BF	0.00	0.00	0.00	0.00	0.00			
BF Total for-500-2987B-?COO I		0.00	0.00	0.00	0.00	0.00			
500-2987B-9COOI			Agy Track#: 4403-19					project Status:Closed	
BAL./FWD	BF	14,593.34	14,593.34	14,593.34	0.00	0.00			
BF Total for-500-2987B-9COOI		14,593.34	14,593.34	14,593.34	0.00	0.00			
500-2987B-9C IO I			Agy Track#: 4406-20					project Status:Closed	
BAL./FWD	BF	779,835.32	235,605.21	331,102.81	-95,497.60	448,732.51			
500_ 29878_ 9C IO I	D	0.00	95,497.60	000			00	)00013	6/28/2021
500_ 2987B_ 9C IO I	D	0.00	0.00	600.20			05	900008	8/17/2021
500_ 2987B_ 9CIOI	D	0.00	600.20	0.00			00	100258	8/17/2021
500_2987B_9CIOI	D	0.00	0.00	148,361.78			05	900008	9/8/2021
500_ 2987B_ 9CIOI	D	0.00	148,361.78	0.00			00	100410	9/9/2021
500_ 2987B_ 9C IO I	D	0.00	0.00	47,480.93			05	900008	10/7/2021
500_2987B_9CIOI	D	0.00	47,480.93	0.00			00	100630	10/7/2021
Total for-500-2987B-9C IOI		0.00	291,940.51	196,442.91	95,497.60	-196,442.91			
BF Total for-500-2987B-9C IO I		779,835.32	527,545.72	527,545.72	0.00	252,289.60			
* Agency Grant Total for-500-2987B *		3,413,711.66	2,592,133.26	2,592,133.26	0.00	821,578.40	Cash Bal	821,578.40	
Agency Total for-500		I, 140,796,264.57	914,490,715.72	925,568,774.33	-10,078,058.61	216,227,490.25	C:..I	226,305,548.85	
Report Totals		1,140,796,264.57	914,490,715.72	925,568,774.33	-I 0,078,058.6 I	216,227,490.25			

(!) @ G)

Parameters:
Grant:
Project:
Fisca!Year:2022
FiscalMonth:202202
AgencyTrackingNumber:

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FLORIDA DEPARTMENT OF EDUCAtIQ

Florida Department of Education FLAGS

FLA_GS Detail By Agencir

Fiscal Month: **202106** Fiscalyear: 2021

Project	Levl	Program Allocation	Cash Advance	Program Expenditures	Cash On Hand	Program Balance	TR CD	Voucher	Trans. Date
* Agency Grant Total for-500-29878 *		3,413,711.66	1,513,684.79	1,780,476.18	-266,791.39	1,633,235.48	Cash Bal	1,900,026.87	
Agency Total for-500		900,681,860.57	760,136,744.19	761,921,062.25	-1,784,318.05	138,760,798.33	Cash Bal	140,545,116.38	
Report Totals		900,681,860.57	760,136,744.19	761,921,062.25	-1,784,318.05	138,760,798.33			

Parameters:
Grant:
Project:
FiscalYear:2021
FiscalMonth:202106
AgencyTrackingNumber:

CASH ADVANCE & REPORTING OF DISBURSEMENTS' RECONCILIATION
of June 30, 2P21

Return completed form by November 1, 2021
To:
Florida Department of Education
Bureau of the Comptroller
325 West Gaines Street Room 914
Tallahassee, Florida 32399-0400
Phone Number (850) 255-9214
Fax Number (850) 255-9194

District/Agency Name	School District Palm Bch County
District/Agency Number	500
District/Agency Contact Person	Christy Price
Telephone	561-969-5830
Email	hristy.price@p almbeachschools.o

1. FLAGS' Cash on Hand Balance as of June 30, 2021 $ **1,784,318.05)IV**

a) Cash Advances in Transit

PROGRAM/PROJECT NUMBER	AMOUNT
See attachment	$1,113,537.04

$ **1,113,537.04** V@)

b) Agency Program Expenditures in Transit

PROGRAM/PROJECT NUMBER	AMOUNT
See attachment	$22,250,208.52

$ **22,250,208.52** 6)

c) Net Cash on Hand $ **(25,138,063.61)** IV

{If additional space is needed, attach a separate sheet.)

2. Adjustments to FLAGS' Cash on Hand

{Itemize and explain on separate sheet)

PROGRAM/PROJECT NUMBER	AMOUNT
See attachments	$266,791.39

Total Adjustments $ **266,791.39** (i)

3. Adjusted FLAGS' Cash on Hand Balance as of June 30 $ **25,871,272.22)**

4. Agency Balance as of June 30, 2021 $ **25,871,272.22)**

5. Difference Unaccounted $

is in agr

(No differences should be indicated other than prior year differences brought forward and not yet resolved. Resolve all current year variances.)

Signature | Title Accounting Manager | Date 10/06/2021

6. Certification

DOE USE | Approved by: | Approval Date: 1/22/22

I hereby certify that the information accurately reflects all cash advances and disbursements which occurred from July 1, 2020 through June 30, 2021 and that the June 30, 2021 cash advance balance eement with the state DOE record as shown in the above reconciliation.

New Window | Help | h::,rsonalize Page

Ledger Inquiry

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Ledger Criteria

Inquiry Name	Unit	Ledger	Fiscal Year	From Period	To Period	Currency	Stat
GL	SDPBC	ACTUALS	2022		8		

Date Code View

Show YTD Balcrnce
Show Transaction Details
Include Closing Adjustments
Only in Base Currency
Max Ledger **Rows** 100

Go To Inquiry Criteria

Ledger Detail Drill-Down Chartfield Display

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | First 1-9 of 9 Last

Period	Fund	Account	Period Balance (in Base Currency)	Account Description	Activity	YTD Period Balance (in Base Currency)
	0 4200	122001	25,926,704.321	Due From Other Agencies		25,926,704.321
	1 4200	122001	14,221,289.030	Due From Other Agencies	Activity	39,147,993.351
	2 4200	122001	9,176,888.140	Due From Other Agencies	Activity	48,325,881.491
	3 4200	122001	-9,129,552.150	Due From Other Agencies	Activity	39,195,329.341
	4 4200	122001	4,642,347.360	Due From Other Agencies	Activity	43,837,676.701
	5 4200	122001	6,130,488.130	Due From Other Agencies	Activity	49,968,164.831
	64200	122001	8,595,810.070	Due From Other Agencies	Activity	58,563,974.901
	7 4200	122001	-5,557,450.130	Due From Other Agencies	Activity	53,006,525.771
						52,645,769.091

8 4200	122001	-360,755.680	Due From Other Agencies	Activity	

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Currency Totals

Posted Total Amount	52,645,769.091	USO

-1

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Ledger Inquiry

Ledger Summary

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.,.. **Ledger Criteria**

Inquiry Name	Unit	Ledger	Fiscal Year	From Period	To Period	Currency	Stat
GL	SDPBC	ACTUALS	2022	1	8		
	Date Code Vlew						

Show YTD Balance
Show Transaction Details

Include Closing Adjustments
Only in Base Currency

Max Ledger Rows 100

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Ledger Summary '13..J I\

Ledger Detail Drill-Down Chartfield Display

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Ledger Amount by Currency

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Period	Fund	Account	Period Balance (in Base Currency}	Account Description	Activity
	4 4301	434611	-5,077.020	Program Income-Tuition Revenue	Activity
	5 4301	434611	-7,319.710	Program Income-Tuition Revenue	Activity
	6 4301	434611	98.310	Program Income-Turtion Revenue	Activity
	7 4301	434611	-1.007.020	Program Income-Turtion Revenue	Activity
	8 4301	434611	-9,179.710	Program Income-Turtion Revenue	Activity

Currency Totals

Posted Total Amount @)-22,485.150 USO

Ledger Inquiry

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields lhat are pertinenl to your inquiry.

..,. Ledger Criteria

Inquiry Name	Unit	Ledger	Fiscal Year	From Period	To Period	Currency	Stat
GL	SDPBC	ACTUALS	202		S		
	Date Code Vlew						

Show YTD Balance
Show Transaction Details

Include Closing Adjustments
Only in Base Currency

Max Ledger Rows 100

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Ledger Detail Drill-Dovm Chartfield Display

Ledger Summary

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Ledger Amount by Currency

Personalize | Find 11]| ' First- :, 1-5of5 'V Last

Period	Fund	Account	Period Balance (in Base Currency)	Account Description	Activity
	4 4303	434611	-1,161.170	Program Income-Tuttion Revenue	Activity
	5 4303	434611	-1,774.900	Program Income-Tuition Revenue	Activity

6 4303	434611	-100.410	Program Income-Turtion Revenue	Activity
7 4303	434611	-392.600	Program Income-Tuition Revenue	Activity
8 4303	434611	-560.820	Program Income-Tuition Revenue	Activity

Currency Totals

Posted Total Amount © -3.989 900 USO £-CE> <:>2.1o,'-\7s.os .J

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FY25 168

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Ledger Inquiry

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Di.splay" to display lhe cha.rtfields that are per1inent to your inquiry.

• Ledger Criteria

Inquiry Name	Unit	Ledger	FiscaLToar	From Period	To Period	Currency	Stat
GL	SDPBC	ACTUALS	20n	1	8		

Date Code View

Show YTD Balance
Show Transaction Details
Include Closing Adjustments
Only in Base Currency
M .x Ledger Rows 5100

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Ledger Detail Dnll-Down Chartfield Display

Ledger Summary

Find | View All First ◀ 1 o.f1 Last

Ledger Amount by Currency

Personalize | Find | i!]J| ffl First ◀ 1-349 of349 t Last

Period	Fund	Account	Period Balance (i11 Base C.unrency)	AccountDescnpfion	Activity
	14201	432500	-1.172.686.120	ESEA Title t	Aclivily
	14203	43299-0	-512.441.620	Misc Federal Through State	Aclivily
	14220	432500	-·16.042.050	ESEA Title I	Activity
	14221	432500	-69.622.230	ESEA Trtle I	Activily
	14223	432500	-50.579.980	ESEA Trtle I	Aclivily
	1425-0	4323-00	-63.597.750	Individuals-WJDisabilities	Aclivily
	14252	432300	-3.503.410	Individuals W/Disabilities	Aclivily
	14253	432300	-31'1.342.620	Individuals W/Disabilities	Aclivity
	14255	432300	15.180	Individuals W/Disabflities	Aclivily
	14256	432300	-5255.030	Individuals.W/Disabilities	**Activity**
	14301	432210	-93.458.990	Adull General Education	Aclivily
	14303	432220	-31.348.640	English Literacy and CMcs Ed	Activity
	14343	432990	-66.625.540	Misc Federal Through State	Aclivily
	1 4354	432990	-70.574.300	Misc Federal Through State	**Aclivily**
	1 4355	432990	-86.391.910	Misc Federal Through State	Aclivily

Currency Totals

Posted Total Amount -160,755.680.210 USD

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FY22 - FLDOE FLAGS WEEKLV CASH REQUEST			
Request Date	Amt Requested Online	YTD Requested Online	Cash Requested Bv Month
FY21 A/C 122001 RELATED			
08/17/21	23,757,735.18	23,757,735.18	23,757,735.18
FY22 A/C 122001 RELATED			
08/18/21	14,181.07	14,181.07	
08/20/21	1,860.98	16,042.05	16,042.05
09/08/21	25,718,450.12	25,734,492.17	
09/15/21	478,002.88	26,212,495.05	26,196,453.00
10/07/21	15,553,734.34	41,766,229.39	
10/27/21	3,922,385.23	45,688,614.62	19,476,119.57
11/15/21	6,527,074.59	52,215,689.21	6,527,074.59
12/08/21	10,795,431.96	63,011,121.17	
12/16/21	107,708.80	63,118,829.97	10,903,140.76
01/25/22	21,120,298.82	84,239,128.79	21,120,298.82
02/16/22	23,844,307.28	108,083,436.07	
02/25/22	22,256,008.89	130,329,444.96	46,090,316.17
TOTAL	**154,087,180.14**		**1 .181UA**

154,087,180.14
(23,757,735.18)

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FY22 - FLDOE FLAGSWEEKLY EXPENSES REPORTED				
Report Date	Exp Reported Online	YTD Reported Online	€)	Exp Reported Bv Month
FY21 A/C 122001 RELATED				
08/11121	22,250,208.s2	22,250,208.s2		22,250,208.52
FY22 A/C 122001 RELATED				
08/18/21	**14,181.07**	14,181.07		
08/20/21	1,860.98	16,042.05		16,042.05
09/08/21	35,110,812.67	35,126,854.72		
09/15/21	632,114.55	35,758,969.27	€)	35,742,927.22
10/07/21	16,722,552.27	52,481,521.54		
10/27/21	4,002,087.30	56,483,608.84	€)	20,1725,639.57
11/15/21	5,885,852.07	62,369,460.91	€)	5,885,852.07
12/08/21	11,162,572.64	73,532,033.55		
12/16/21	107,708.80	73,639,742.35	€)	11,270,281.44
01/25/22	21,366,545.97	95,006,288.32	€)	21,366,545.97
02/16/22	23,736,152.76	118,742,441.08		
02/25/22	21,665,062.49	140,40\503.57	€)	45,401,215.25
TOTAL	**162,647,712.09**			**162,641 712.09**

Total Expenses Reported In FY22 162,647,712.09
Expenses Related to FY21 (22,250,208.52)
Expenses Related to FY22 = **140,407,503.57**

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FY22 - A{C: 5%, Fund: FED_STJLAGS

Date	G/L Mth Exoenses	G/L YTD Expenses	NOTES
JUL	15,390,258.17	15,390,258.17	
AUG	32,949,307.59	48,339,565.76	
SEP	17,068,258.63	65,407,825.39 0	
OCT	20,202,319.89	85,610,144.28 0	
NOV	16,589,042.56	102,199,186.84 0	
DEC	19,498,952.93	121,698,139.77 0	
JAN	15,564,258.31	137,262,388.08 0	
FEB	23,493,292.13	160,755,680.21 0	
TOTAL	**160,75S,680.21**		

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FY22 - A{C: 5%, Fund: 1000, P 6808

Date	G/LMth Expenses	G/L YTD Expenses		NOTES
JUL	-			
AUG	-	-		
SEP	-	-	8	
OCT		-	8	
NOV	-	-	8	
DEC	-	-	8	
JAN	-		8	
FEB	-	-	8	
TOTAL	-			

IN TRANSIT (G/L - Online)	AMOUNT	NOTES
JUL		
AUG		
SEP	29,648,855.12	0•8-€)
OCT	29,126,535.44	0•8-€)
NOV	39,829,725.93	0+8-€)
DEC	48,058,397.42	0•8-€)
JAN	42,256,099.76	0•8-€)
FEB	20,348,176.64	0+8-€)
MAR		0•8-€)
APR	-	0•8-0
MAY	-	0+8-0
JUN	-	A+A-0

Ledger Inquiry

Ledger Summary

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Ledger Criteria

Inquiry Name	Unit	Ledger	FiscaLI'ear	From Period	To Period	Currency	Stat
GL	SDPBC	ACTUALS	2022		8		

Date Code View

Show YTD Balance
Show Transaction Details

Include Closing Adjustments
Only in Base Currency

Max Ledger Rows 9999

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Ledger Detail Drill-Down Charllield Display

Ledger Summary

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Ledger Amount by Currency

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Period	Fund	Account	Period Balance (in Base Currency)	Account Description	Activity
	1 4201	511000	9,359.81O	Ad111inistralor	Aclivity
	14201	512000	35,546.020	Classroom Teacher Safary	Aclivily
	1 4201	513000	43S,143.250	Other Certiiied	Aclivily
	1 4201	515000	3,430.720	Aide	Aclivity
	14201	5'16000	139,056.460	Other Support Personnel	Activity
	1 4201	518400	58,302.480	Part Ti.me In System Persl)nnel	Aclivity
	1 4201	518420	4,437.500	Stipends	Aclivily
	1 4201	518430	9,-163.320	Exira Duly Days	Aclivily
	1 4201	518440	541.250	Exira Periods	Aclivily
	14201	518450	257.990	Exira Time	Aclivily
	1 4201	521000	79,157.120	Reliremenl	Aclivily
	1 4201	522000	54,123.900	**Social Security**	Aclivily
	14201	523000	34,379.520	Group Insurance	Aclivily
	1 4201	525000	10,659.250	**Worker's** Compensation	Aclivity
	14201	525000	1,257.200	Unemployment Compensation	Aclivily

Currency Totals

Posted Total Amount 60,755,680.210 USD

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Ledger Inquiry

Ledger Summary

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Ledger Criteria

Inquiry Name	Unit	Ledger	Fiscal Year	From Period	To Period	Currency	Stal
GL	SDPBC	ACTUALS	2022				

Date Code View

Show YTD Balance | Include Closing Adjustments | Max Ledger Rows 100

Show Transaction Details | Only in Base Currency

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary

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Ledger Amount by Currency

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Period	Fund	Account	Period Balance (In Base Currency)	Account Description	Activity	YTD Period Balance (in Base Currency)
0	4200	111103	-0.001	Casi, - District Deposits		-0.001
0	4200	111113	-25,926.704.320	Cash - District Deposits-WF		-25,926,704.320
1	4200	111113	-14,221,289.030	Cash - District Deposits-WF	Activity	-39,147,993.350
2	4200	111113	-9.176,888.140	Cash - District Deposits-WF	Activity	-48,325,881.490
3	4200	111113	9,129.552.150	Casi, -District Deposits-WF	Activity	-39,195,329.340
4	4200	111113	-4,642,347.360	Cash - District Deposits-WF	Activity	-43.837.676.700
5	4200	111113	-6.130,488.130	Cash - District Deposits-WF	Activity	-49,968,164,830
6	4200	111113	-8,595.810.070	Cash - District Deposits-WF	Activity	-58,563,974.900
7	4200	111113	5,557,450.130	Cash - District Deposits-WF	Activity	-53,006,525.770
8	4200	111113	360,755.680	Cash - District Deposits-WF	Activity	-52,645,769.090

Currency Totals

Posted Total Amount -52,645.769.091 USO

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Ledger Inquiry

Transaction Details

Ledger Criteria

Inquiry Name	Unit	Ledger	Fiscal Year	From Period	To Period	Currency	Stat
GL	SDPBC Date Code View	ACTUALS	2022	9	9		

Show YTD Balance | Include Closing Adjustments | Max Ledger Rows 100

Show Transaction Details | Only in Base Currency

Go To Inquiry Criteria• Ledger Summary Transaction Criteria

Transaction Details Find | View All First 1 of 1 Last

Ledger by Period and Chartfields Personalize | Find |

Period	Fund	Account	Account Description	Stat
	9 4200	122001	Due From Other Agencies	

Posted Total Amount -52,645,769.090 USD

Journals Personalize | Find | First 1-10 of 10 Last

Journal ID...	Line Descr	Date•	Seq	StatAmt	N/R	Amount (in Transaction Currency)	Currency	Amount(InBase Currency),..	Base Currency
CS030222	Cash Advance	03/02/2022		0.00	N	(L) -2,867.140	USD	-2,867.140	USD
CS030222	Cash Advance	031I2022		0.00	N	-13,225.270	USD	-13,225.270	USD
CS,30222	Cash Advance	03/02/2022		0.00	N	-31,220.230	USD	-31,220.230	USD
CS030222	Cash Advance	03/02/2022		0.00	N	-41,461.780	USD	-41,461.780	USD
CS030222	Cash Advance	03/02/2022		0.00	N	-63,130.040	USD	-63,130.040	USD
::S030222	Cash Advance			0.00	N	-80,668.890	USO	-80.668.890	USD
CS030222	Casi, Advance			0.00	N	-793,665.540	USD	-793,665.540	USD
CS030222	Cash Advance	03/02/2022		0.00	N	-4,846,065.050	USD	-4,846.065.050	USO
CS030222	Cash Advance	03/02/2022		0.00	N	-16,373,704.950	USD	-16,373.704.950	USD
GRREC08001	GRANT_REC	03/01/2022		0.00	N	-30,399.760.200	USO	-30,399.760.200	USD

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6.1

Payroll Time Stamp Query Process

The following procedures detail PeopleSoft and Excel procedures in documenting system approval of payroll charges (whether general fund or special revenue funds) selected by auditors during interim or year-end testing.

An Excel file with examples of formats to be used when testing payroll items selected by the auditors can be found at Z:\GRANTS\Audit Schedules\Payroll Test Items Examples\Auditors – Payroll Test Items – Workpaper Samples.xlsx. This file documents the testing of the School Improvement Grants (SIG) (Funds 4216, 4217 and 4929) for Fiscal Year 2013 and will be referred to throughout this discussion. (Same procedures for FY25)

Step 1
Excel File – Tab 1 – SIG PR Sample – The first tab shows payroll charges to the Funds being reviewed that have been selected by the auditors for testing. This list will be provided by the auditors after selecting the items from expense schedules we previously provided to the auditors.

Step 2
Excel File – Tab 2 – Summer Checks – The information on this tab shows the effective dates of July and August summer payroll checks that are prepared and posted during the last week of June. Update the information for the current fiscal year end and give a copy to the auditors. Providing this information should reduce the number of questions while the auditors review our test results.

Step 3
Using PeopleSoft save a pdf copy and print a hard copy of the payroll checks containing the fund charges selected for testing in Step 1.

a. To view the checks, follow this path after logging into PeopleSoft – HCM HRPRD > Main Menu > Payroll for North America > Payroll Processing USA > Produce Payroll > PB Review Pay Stubs.
b. At the PB Review Pay Stubs screen ensure the first selection box shows “Empl ID”, enter the employee’s ID # in the empty box after “begins with” and click on the Search button.
c. From the list of checks in the Search Results click on the Empl ID on the line with the check selected for testing. On the next screen click on the “View PayStub” button.
d. Open the pdf version of the employee’s paycheck and save it in a shared drive folder for the current year testing.
e. Repeat steps 3b through 3d for each employee selected by the auditors.

f. To save time printing hard copies of the checks, combine all the pdf check copy files saved in step 3d and print this one file (rather than printing up to 30 individual employee check files).

Step 4

Use the PeopleSoft HCM HRPRD query PB_PR_Empl_Time_HK_2nd_CC_EY ~~AUDITORS_PR_APPROVAL~~ to retrieve detailed information for the payroll charges selected by the auditors.

a. Open the HR query noted above.
b. On the criteria tab change the effective dates on Criteria line 10 to the first and last dates of the fiscal year under examination by the auditors.
c. On criteria line 11 (Expression1: C.EFFDT-Effective Date; Condition Type: Eff Date <=):
   1) Change the date value in Expression2 to the last day of the prior fiscal year if the paycheck selected for review is dated prior to the approval and payment of a retroactive pay increase during the current fiscal year.
   2) Change the date value in Expression2 to the last day of the two-week pay period being paid if the paycheck selected for review is dated after the approval and payment of a retroactive pay increase during the current fiscal year.
d. If more than one employee selected for testing has the same pay ending date, change the Condition Type on Criteria line 13 to In List and input the ID # for all employees (List Members) with the same pay ending date.
e. Click on the Run tab to select the specific dates for which payroll information will be downloaded. Normally you will select the beginning and end dates of the two-week pay period selected by the auditors. The query results will reflect regular pay and hours actually worked during the two weeks. The results will not include items paid on the check selected for testing if the pay is for time worked prior to the beginning date of the two-week pay period but not approved in time to be paid on an earlier pay check. Consider inputting an earlier beginning date if the items on the paycheck stub indicate this may be the situation.
f. Repeat steps 4d and 4e until query results have been obtained for all employees selected for testing. Download query results to Excel and combine on one spreadsheet.

Step 5

The Excel spreadsheet needs to be sorted and formatted before giving it to the auditors.

a. Sort the spreadsheet by
   1) ID (Column A)
   2) Eff Date (Column O)
   3) Empl Record (Column B)
   4) Rpt Dt (Column C).
b. The query results for each employee may contain two or more effective dates in column O due to changes in combo code (columns I and M), distribution % (column N) or changes in value in other columns. You should normally use the information for the last effective date before the beginning of the two-week pay

period being reviewed.

c. Delete the rows for effective dates that are not chosen in Step 5 b.
d. Add columns and rows to the spreadsheet to match those in the sample files spreadsheet by
    1) Add columns A & B to the left of the query results.
    2) Add columns AH through AT to the right of the query results.
    3) Adjust header information in rows 1 through 7 similar to the sample spreadsheet.
    4) Add rows after the query results for each employee similar to rows 19 through 29 in the sample spreadsheet.
    5) Input amounts selected by the auditors in the appropriate column AI through AK in the "Selection" row for each employee (for example, row 26 for the first employee in the sample spreadsheet).
    6) Input the total gross pay from the employee's paystub (generated in Step 3) in column AT in the "Selection" row.
    7) Using formulas where possible, show how selected and not selected items are calculated using query results.
    8) Certain items on the pay stubs will not be able to be calculated from the query results as the query pulls information for pay related to regular salaries and overtime. If an item is not in the query results, type in the appropriate description in column AH and the appropriate amount in columns AI, AJ, AK, AM, AN or AO.
    9) Repeat step 5 d.8) for each employee until total gross pay in the spreadsheet equals total gross pay on the payroll check stub.

Step 6
Excel File – Tab 4 – Recaps – The recaps on this tab relate to the items selected and detailed on tab 3. Prepare recaps similar to those on this tab for the selected payroll items only (not the total gross on the paycheck). Once all recaps are prepared, print the recaps and tape the appropriate recap to the bottom of each printed paycheck stub. The paystub with supporting documentation will be given to the auditors.

Tab 4a shows additional recaps for different test items. They are provided here as guidance for situations that may not be detailed on tab 4.

Examples of check stubs with attached recaps and supporting documentation can be found at Z:\GRANTS\Audit Schedules\Payroll Test Items Examples\Pay Stub Support Examples. In the future, scan, and save here, all paystubs and supporting documentation before giving them to the auditors. A library of examples helps in deciding how to document a new test item that is complex or not common.

Supporting items (such as salary schedules, supplemental pay and variable pay information) that will be attached to the paystubs given to the auditors can be found on the District's website under Employees > Compensation-Salary Information. Information can be found under the appropriate Bargaining/Non-Bargaining Unit.

Step 7
Excel File – Tabs 5 & 5a – Retro Calcs - CTA – Tab 5a is a spreadsheet received from the payroll department showing how retro pay was calculated for CTA members in January 2013. Tab 5 is the list of CTA retro pay items selected by the auditors for review. Tab 5 was printed and attached to the appropriate paystub as supporting documentation.

Step 8
Excel File – Tabs 6, 6b & 6b – Retro Calcs -NBU – Tabs 6a and 6b are spreadsheets received from the payroll department showing how retro pay was calculated for NBU members in January 2013. Tab 6 is the list of NBU retro pay items selected by the auditors for review. Tab 6 was printed and attached to the appropriate paystub as supporting documentation.

For items other than regular pay or supplements found on the District's website, the payroll department (start with Barbara Colombrita) or Lorri Barefoot, HR Manager ext. 25910, will usually have supporting spreadsheets or approved lists. Examples of these are retro pay, bonuses or complexity pay.

Step 9
Excel File – Tabs 6, 6b & 6b – Retro Calcs -NBU – Tabs 6a and 6b are spreadsheets received from the payroll department showing how retro pay was calculated for NBU members in January 2013. Tab 6 is the list of NBU retro pay items selected by the auditors for review. Tab 6 was printed and attached to the appropriate paystub as supporting documentation.

Provide the auditors with the paystubs and supporting documentation printouts. Copy the completed Tab 3 form the Excel spreadsheet as a separate file and provide the auditors with a copy of the file.

7.1

Monthly Food Inventory Entry Procedures

The below will clarify the process for recording Food Inventory entries. There are three main accounts included in the recording of inventory for Food as follows:

Food Inventory 115073
Food Expense 557020
Food Expense Adjustment 557010

When Food is purchased via a vendor the invoice is recorded by the Accounts Payable department via a debit to Food Expense and a credit to Accounts Payable. (See also Accounts Payable Policies and Procedures Manual for the processing of School Food Service invoices).

Managers place weekly orders from the approved market order guide in Websmartt. Once the orders are product is delivered to the school the managers "receive" the order in Websmartt.

At the end of the month, inventory counts are performed and entered into the Websmartt. The unit prices are input by Procurement Specialist at the beginning of the year. (Usage is automatically calculated using beginning inventory plus purchases less Ending Inventory). The resulting Inventory Usage Report is what is used by SFS to record the monthly Food Inventory Journal Entry.

Example: Beginning inventory is $0, food purchases of $50.00 with $35.00 usage and ending inventory of $15.00.

1) AP - Entry to record purchase in the amount of $50.00 based on invoice received

Food Expense 575020	$50.00	
Cash 111101		$50.00

2) SFS - Entry to record difference between beginning inventory and ending inventory based on the Inventory Usage Report from Websmartt:

Food Inventory 115073	$15.00	
Food Expense Adj. 575010		$15.00

The example above results in a net expense of $35.00 and ending inventory balance of $15.00. The above transactions are reflected as a reduction of the budget to the Food Expense account when the invoice is entered and an increase to the Available budget when the Journal Entries are entered.

7.2

Monthly Non-Food Inventory Entry Procedures

The below will clarify the process for recording Non-Food Inventory entries. There are three main accounts included in the recording of inventory for Non-Food as follows:

Non-Food Inventory 115074
Non-Food Expense 551200
Non-Food Expense Adjustment 551210

When Non-Food items are purchased via a vendor the invoice is recorded by the Accounts Payable department via a debit to Non-Food Expense and a credit to Accounts Payable. (See also Accounts Payable Policies and Procedures Manual for the processing of School Food Service invoices).

Managers place weekly orders from the approved market order guide in Websmartt. Once the orders are product is delivered to the school the managers "receive" the order in Websmartt.

At the end of the month, inventory counts are performed and entered into the Websmartt. The unit prices are input by Heidi Schwab at the beginning of the year. (Usage is automatically calculated using beginning inventory plus purchases less Ending Inventory). The resulting Inventory Usage Report is what is used by SFS to record the monthly Non-Food Inventory Journal Entry.

Example: Beginning inventory is $0, non-food purchases of $50.00 with $35.00 usage and ending inventory of $15.00.

1) AP - Entry to record purchase in the amount of $50.00 based on invoice received

Non-Food Expense 551200	$50.00	
Cash 111101		$50.00

2) SFS - Entry to record difference between beginning inventory and ending inventory based on the Inventory Usage Report from Websmartt:

Non-Food Inventory 115074	$15.00 Non-	
Food Expense Adj. 551210		$15.00

The example above results in a net expense of $35.00 and ending inventory balance of $15.00. The above transactions are reflected as a reduction of the budget to the Non-Food Expense account when the invoice is entered and an increase to the Available budget when the Journal Entries are entered.

7.3

School Food Service Processor Commodity Inventory Flow

Commodity Inventory provided by the State is currently being recorded per the Steps listed below.

The commodity inventory made available to School Food Service by the State is initially transferred to a processor. The details about the processor and the type and amount of commodity made available are listed in a State report. A couple of examples of commodities are Peanut Butter which is made into sandwiches or mozzarella cheese which is made into pizza. The commodity and procurement specialist at School Food Service is responsible for allocating the commodities in order to maximize the output of the resulting inventory. This individual receives notification from the State and the processors when commodity is shipped. The detailed steps below will illustrate the transactions currently made to record the flow of commodities from State to Processor and to the individual schools.

1) Record revenue for commodities received at the processors:

a) Go to this website: http://www.usda.gov/wps/portal/usda/usdahome?navid=WBSCM to get the amount of commodities that were sent to the processors

ECOS - USDA
PAL Deliveries To Processors
Sep-15

Ship-To Name	Mater	Material Descr	Delivery Da	Order Quanti	Uc	Order Quantity in L	Avg. Cost / L	Net Value
BONGARDS' CREAMERIES	110242	CHEESE NAT AMER FBD BARREL-500 LB(40800)	10/15/2015	40,800	LB	40,800	2.02	82,550.64
JENNIE-O TURKEY STORE SALES LLC	100124	TURKEY CHILLED, BULK	10/15/2015	25,000	LB	25,000	1.53	54,095.40

2) Record the portion of the commodity processed items that are shipped directly to the schools via Sysco

b) Pull the reports from processor websites (Processor Link and K-12) showing the the amount of commodities that was sent directly to the schools

Processor	Product	Product Nbr	Cases	Total DF Value	Net Weight	Material	lbs/Case	DF Pounds
Advanced Pierre	Peanut Butter Cup	90011	189	$1,311.66	1,185.03	100397	6.94	1,311.66
Advanced Pierre	Peanut Butter & Grape Jelly on WG Bread	92123	1609	$20,273.40	7192.23	100397	4.95	7964.55
Advanced Pierre	Peanut Butter & Strawberry Jamwich on Wheat	92127	34	$428.40	151.98	100397	4.95	168.30
Bongards	Reduced Fat Yellow American Cheese 160 Slice	10132	73	$2,190.00	3,417.13	110242	22.28	1,626.44
Bongards	American Pepper Jack slices 120 ct	10341	29	$580.00	866.52	110242	14.22	412.38
Bongards	3oz cheddar cup	48120	97	$3,492.00	2,543.34	110242	12.48	1,210.56
Bongards	Provolone Slices - Natural	75247	99	$1,188.00	2,495.79	110242	12	1188
Bongards	Swiss Slices - Natural	75248	49	$588.00	1,235.29	110242	12	588.00
Bongards	Shredded Cheddar 30#	75550	157	$4,710.00	9,895.71	110242	30	4,710.00
Bongards	Shredded LMPS Mozzarella 30#	75553	65	$1,950.00	4096.95	110242	30	1950

b) Bongards Total - $14,698.00

3) Record the commodities the are Fee For Service and are the stored at Sysco on our behalf in our "Commodity Warehouse"

3a) Reconcile the inventory to record items that have been shipped to Sysco and items sent to schools

Example of report showing items received at Sysco

True Vendor Number	True Vendor Name	Item Number	Pack/Size	Brand Id	Item Description	Received Qty (cs)	Received Qty (lbs)	PO Number	PO Calendar Actual Received Date	SFS #	Per Case Commodity Value	Total
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	112	3360	10723650	8/10/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	28	840	10767250	8/17/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	56	1680	10787590	9/8/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	13	390	10802950	9/17/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	56	1680	10830690	9/30/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	140	4200	10844790	10/6/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	0	0	10856920	10/6/2015	8034		
1863	JTM PROV	7034491	6 / 5 LB	USDA FP	STEAK BEEF SEASONED CKD CN	168	5040	10875470	10/22/2015	8034		
						573				8034 Tota	$ 50.03	$28,667.19

Example of monthly commodity inventory:

Commodity Warehouse Inventory

Item #	Vendor Code	Item	Comm Value Per Case	Last Month Ending Inv. Quantit	Beginning Inv Value	Cases Sent to Schools (K-12 & Processor Link)	Transferred To Schools	Cases Received at Sysco (Daily Report Er	Received at Sysco	Ending Units	Calculated Ending Inventory	Usage Units	Usage Value
8002	1029446	Corn Kernel 30# Case	$16.92	0	-		$0.00	1320	$22,334.40	1320	$22,334.40	-	$0.00
8010	3164561	Chicken Fajita Meat 30 lb. Comm	$99.79	0	-		$0.00	2153	$214,847.87	2153	$214,847.87	-	$0.00
8034	7034491	Beef, Shredded	$50.03	26	1,982.24	396	$19,811.88	573	$28,667.19	203	$10,156.09	-	$0.00
8058	2322109	Mini Cheeseburgers	$23.07	274	6,493.80	2512	$57,951.84	2750	$63,442.50	512	$11,811.84	-	$0.00
8065	3815360	Beef, Meatloaf Lowfat	$53.73	22	1,182.06		$0.00	114	$6,125.22	136	$7,307.28	-	$0.00
8068	3815378	Beef, Salisbury Steak	$69.30	147	8,318.73		$0.00	72	$4,989.60	219	$15,176.70	-	$0.00
8069	3795988	Cheeseburger Twins Jalapeno Pepper Jack IW 96/4.20 oz.	$17.20	0	-		$0.00		$0.00	0	$0.00	-	$0.00

c) Record the change in inventory value from beginning to ending

The Distict Of Palm Beach County
School Food Service
Account #115076 - SFS Inventory - Sysco
Oct-15

****Source Websmartt Inventory Usage Report**

Item	Description	9/30/2015	Received From Processo	Transferred to School	10/31/20
8002	Corn Kernel 30# Case	$0.00	$22,334.40	$0.00	$22,334.40
8010	Chicken Fajita Meat 30 lb. Comm	$0.00	$214,847.87	$0.00	$214,847.87
8034	Beef, Shredded	$1,982.24	$28,667.19	$20,493.34	$10,156.09
8058	Mini Cheeseburgers	$6,493.80	$63,442.50	$58,124.46	$11,811.84
8065	Beef, Meatloaf Lowfat	$1,182.06	$6,125.22	$0.00	$7,307.28
8068	Beef, Salisbury Steak	$8,318.73	$6,857.97	$0.00	$15,176.70
8069	Cheeseburger Twins Jalapeno Pepper Jack IW 96/4.20 oz. Comm.	$0.00	$0.00	$0.00	$0.00
8071	Beef, Sloppy Joe	$23,347.50	$0.00	$18,639.66	$4,707.84
8072	Beef, Fiesta Macaroni and Beef	$103.20	$1,256.00	$756.32	$602.88
8073	Beef, Spaghetti Sauce	$7,073.19	$64,581.30	$52,143.42	$19,511.07
8077	Beef, Macaroni Traditional	$214.29	$0.00	$214.29	$0.00
8100	MINI TWINS BBQ RIB	$486.68	$132.04	$0.00	$618.72
8116	Fruit Cup Mixed 72/4.5 oz. Comm	$0.00	$1,280.48	$0.00	$1,280.48
8123	Chicken Mandarin Mango 171 - 3.92 oz. servings	$0.00	$0.00	$0.00	$0.00
8140	Applesauce, Plain	$604.24	$1,103.90	$0.00	$1,708.14
8143	Applesauce, Cinnamon	$3,648.68	$25,749.92	$22,705.48	$6,693.12
8144	Pearsauce	$10,305.02	$6,799.50	$0.00	$17,104.52
8145	Applesauce, Strawberry	$2,984.52	$20,930.40	$18,149.37	$5,765.55
8146	Applesauce, Strawberry Banana	$3,372.12	$20,930.40	$19,631.94	$4,670.58
8215	Canned Beans Vegetarian low sodium 6/6.75 lb Comm	$0.00	$12,035.40	$0.00	$12,035.40
8257	Canned Peaches Diced 6/#10 Comm	$0.00	$20,582.52	$0.00	$20,582.52
8260	Fruit Cup, Diced Pears	$2,187.90	$0.00	$382.50	$1,805.40
8262	Fruit Cup, Peaches	$1,720.72	$0.00	$1,720.72	$0.00
8263	Peas 30# Case	$0.00	$24,538.80	$0.00	$24,538.80
8345	Strawberries, Frozen Whole 30#	$33,349.58	$0.00	$318.12	$33,031.46
8346	Blueberries	$35,640.00	$0.00	$12,973.95	$22,666.05
8366	Pork Italian Sausage	$978.24	$187.76	$0.00	$1,166.00
8770	Beef, Burger	$3,124.61	$4,870.53	$659.28	$7,335.86
Total		**147,117.32**	**547,254.10**	**226,912.85**	**467,458.57**

09_30_2015 Ending Balance	147,117.32
10_31_2015 Ending Balance	467,458.57
Journal Entry -	**(320,341.25)**

	115078		
	Debit	Credit	
a)	82,550.64	14,698.00	b)

	432650		
	Debit	Credit	
		82,550.64	a)

	558110		
	Debit	Credit	
b)	14,698.00	320,341.25	c)

	115076		
	Debit	Credit	
c)	320,341.25		

7.4

School Food Service SYSCO Warehouse Commodity Inventory Flow

Commodity Inventory provided by the State is currently being recorded per the Steps listed below.

The commodity inventory made available to School Food Service by the State is transferred to a SYSCO warehouse (distributor). The details about the amount of commodity made available are listed in a State report. Daily reports are provided by the distributor listing any commodities that are received at the warehouse. Managers place orders for these items through Websmartt and the items are shipped to the schools. Monthly the distributor does a physical inventory and sends a report with ending balances. A journal entry is recorded to account for the change in beginning to ending balance as follows:

Record Usage as Expense:

JOURNAL ENTRY FORM

Date: 10/31/2016 | JE = Journal Entry

JE Number : 302929 | Type: *JE* | Source: *MAP*

Line	Description	Dept	Fund	Function	Account	Program	Bud Mgr	Local Code	Debit Amount	Credit Amount	
01	SFS Inventory - Sysco		4100		115076		9150	000	121,442.35		A
02	Commodities - SFS Usage	9151	4100	7602	558110	0000	9150	000		121,442.35	A
03											
04											

Twice a year in December and June School Food Service finance team members go to the distributor and take a physical inventory of the commodities that are being stored in the warehouse.

The Distict Of Palm Beach County
School Food Service **Source Websmartt Inventory Usage Report
Account #115076 - SFS Inventory - Sysco
Oct-16

Iter	Description	9/30/2016	10/31/20	
8000	Chicken, Breaded 8 Cut	$73,366.11	$98,423.29	
8001	Chicken, Roasted 8 Cut	$243,263.20	$275,390.56	
8002	Corn Kernel 30# Case	$16,564.68	$13,865.10	
8004	Rice Brown Long Grain	$12,274.50	$15,812.64	
8005	Kidney Beans	$11,774.70	$22,523.40	
8006	Black Beans	$3,204.60	$2,932.67	
8010	Chicken Fajita Meat 30 lb. Comm	$126,633.51	$96,796.30	
8034	Beef, Shredded	$6,854.11	$23,845.90	
8035	Broccoli	$0.00	$27,098.60	
8037	Fish Sticks	$701.68	$601.44	
8058	Mini Cheeseburgers	$10,750.62	$9,597.12	
8066	Meatloaf	$506.88	$1,070.08	
8069	Cheeseburger Mini Twins, Pepper Jack I'v	$7,640.67	$7,048.37	
8070	Salisbury Steak	$1,098.24	$5,603.84	
8071	Beef, Sloppy Joe	$0.00	$0.00	
8072	Beef, Fiesta Macaroni and Beef	$0.00		
8073	Beef, Spaghetti Sauce	$12,403.71	$48,213.87	
8116	Fruit Cup Mixed 72/4.5 oz. Comm	$19,557.52	$15,607.36	
8140	Applesauce, Plain	$0.00	$0.00	
8143	Applesauce, Cinnamon	$0.00	$5,121.40	
8144	Pearsauce	$16,892.98	$11,906.68	
8145	Applesauce, Strawberry	$3,817.86	$2,670.30	
8146	Applesauce, Strawberry Banana	$6,046.56	$4,740.30	
8200	Diced Peach Cups	$3,682.20	$16,286.80	
8257	Canned Peaches Diced 6/#10 Comm	$6,476.12	$3,350.27	
8260	Fruit Cup, Diced Pears	$9,157.05	$7,619.40	
8262	Fruit Cup, Peaches	$8,490.56	$6,732.16	
8263	Peas 30# Case	$7,398.82	$4,684.68	
8315	Pork, BBQ	$8,651.04	$9,422.88	
8345	Strawberries, Frozen Whole 30#	$11,346.28	$9,755.68	
8346	Blueberries	$15,959.02	$15,746.94	
8770	Beef, Burger	$17,437.70	$20,925.24	
Total		**661,950.92**	**783,393.27**	
		09_30_2016 Ending Balance		661,950.92
		10_31_2016 Ending Balance		783,393.27
		Journal Entry -		121,442.35

7.5

School Food Service SYSCO Direct Commodity Inventory Flow

Commodity Inventory provided by the State is currently being recorded per the Steps listed below.

The commodity inventory made available to School Food Service by the State is transferred to a SYSCO warehouse (distributor). The details about the amount of commodity made available are listed in a State report. The commodity and procurement specialist (Fran Hickman) at School Food Service receives notification from the State when commodity is shipped. The schools and the warehouse perform a physical inventory count every month. Inventory usage is calculated from the 18P report using beginning inventory, plus purchases, minus spoilage, minus ending inventory. In addition to usage, the monthly journal entry records the commodity revenue, inventory transfers, spoilage, and fund balance reserve for commodity inventory. The detailed steps below will illustrate the transactions currently made to record the flow of commodities from State to Warehouse and to the individual schools.

Commodity Inventory Flow

1. Shipment directly to SYSCO from the state
   08/31/08 1320 cases, $15.19 per case, 39,600 lbs., $20,051

2. Fran receives a report from SYSCO with an assigned item #
   #8030, 1320 cases, $15.19, $20,050.80

3. The individual schools place orders via mainframe. The shipment is sent by SYSCO and is recorded into inventory using the State's rate of $15.19 per case

SFSInventoryDetailSep07 - Notepad

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SCHOOL FOOD SERVICE - MONTHLY INVENTORY

ODEPT: 0021- L.C. SWAIN MIDDLE REPORT FOR THE MONTH OF SEPTEMBER 2007 PAGE: 55

ITEM	*BEGINNING INV**		*PURCH/WHS DEL**		*SCHL TRANSFERS****		*SPOILAGE******		*STOLEN*****		END INVENTORY*****		AMOUNT USED****	
	COUNT	VALUE	COUNT	VALUE	COUNT	VALUE	COUNT	VALUE	COUNT	VALUE	COUNT	VALUE	COUNT	VALUE
08010 APPLESAUCE 6/#1														
8015 APPLES, SLICED	1	14.87									1	14.87		
8030 BEAN,GREEN,FRZ					1	15.19					1	15.19		
8061 MEATLOAF WITH K														
8062 MEATBALLS, 6/5#	2	78.04			5	195.10					3	117.06	4	156.08
8063 BEEF GRD.CRUMBL														
8064 BEEF PATTIE/FLA	2	112.84			3	169.26					3	169.26	2	112.84
8065 MEATLOAF, LOWFA														
8066 SALISBURY STEAK	2	114.44			3	171.66					2	114.44	3	171.66
8067 BEEF CRUMBLES,					2	132.86					2	132.86		
8070 BEEF, PICADILLO														
8087 SHD.CHED.CHEESE														
8088 CHEES/CHEDD/SHR	1	28.99											1	28.99
8101 CHEESE,Y PROCES	3	98.07			1	32.69					1	32.69	3	98.07
8102 CHEESE,Y AMERIC														
8104 CHEESE, MOZZ.SH	1	28.75			1	28.75					1	28.75	1	28.75
8105 CHEESE CUPS, NA														
8106 CHEESE CUPS, JA														

The GL entry for the above purchase of 1 case in Sept is as follows:

Commodity Revenue	DEPT	FUND	ACCOUNT	DR	CR	DESCRIPTION
Receipt by Warehouse into Inventory		4100	115076	15.19		Amount Received by SYSCO
Record Commodity Revenue	9151	4100	432650		15.19	Warehouse
Transfer Commodity Revenue from Warehouse	9151	4100	432650	15.19		To reflect revenue at the school
Record Commodity Revenue at School Level	0021	4100	432650		15.19	level
Transfer to School From Warehouse	0021	4100	115075	15.19		This is the total amount transferred
Transfer by Warehouse to School		4100	115076		15.19	to the school from the warehouse

4. In Oct, the school purchases 1 case and uses 1 case.

```
     TOTAL NON-FOOD          2,768.85       1,617.49                                                    2,820.09          1,566.25
1DATE: 11/28/07                              THE SCHOOL BOARD OF PALM BEACH COUNTY                                     PROG: SL0018
                                             SCHOOL FOOD SERVICE - MONTHLY INVENTORY
0DEPT: 0021-  L.C. SWAIN MIDDLE                    REPORT FOR THE MONTH OF OCTOBER     2007                            PAGE:    55
     ITEM              *BEGINNING INV**PURCH/WHS DEL**SCHL TRANSFERS****SPOILAGE*******STOLEN******END INVENTORY******AMOUNT USED****
                      COUNT      VALUE COUNT     VALUE COUNT      VALUE COUNT    VALUE COUNT    VALUE COUNT       VALUE COUNT        VALUE
08010 APPLESAUCE 6/#1 |                |                |                |              |              |                |                |
 8015 APPLES, SLICED  |    1     14.87 |                |    2     29.74 |              |              |    1     14.87 |    2     29.74 |
 8030 BEAN,GREEN,FRZ  |    1     15.19 |                |    1     15.19 |              |              |    1     15.19 |    1     15.19 |
 8061 MEATLOAF WITH K |                |                |    2     84.22 |              |              |    1     42.11 |    1     42.11 |
 8062 MEATBALLS, 6/5# |    3    117.06 |                |    4    156.08 |              |              |    5    195.10 |    2     78.04 |
 8063 BEEF GRD.CRUMBL |                |                |                |              |              |                |                |
 8064 BEEF PATTIE/FLA |    3    169.26 |                |    3    169.26 |              |              |    2    112.84 |    4    225.68 |
 8065 MEATLOAF, LOWFA |                |                |    2     56.12 |              |              |    2     56.12 |                |
 8066 SALISBURY STEAK |    2    114.44 |                |    3    171.66 |              |              |    2    114.44 |    3    171.66 |
```

The GL entry for the above purchase of 1 case and usage of 1 case is as follows:

Commodity Revenue	DEPT	FUND	ACCOUNT	DR	CR	DESCRIPTION
Receipt by Warehouse into Inventory		4100	115076	15.19		Amount Received by SYSCO
Record Commodity Revenue	9151	4100	432650		15.19	Warehouse
Transfer Commodity Revenue from Warehouse	9151	4100	432650	15.19		To reflect revenue at the school
Record Commodity Revenue at School Level	0021	4100	432650		15.19	level
Transfer to School From Warehouse	0021	4100	115075	15.19		This is the total amount transferred
Transfer by Warehouse to School		4100	115076		15.19	to the school from the warehouse
Commodity Usage						
Commodity Usage by School	0021	4100	558110	15.19		
Reduce School Inventory		4100	115075		15.19	To record usage by the school

The market order items list reflects the distribution cost paid to SYSCO.

```
1REPORT: FSL6201EZ                          SCHOOL BOARD OF PALM BEACH COUNTY
                                                 MARKET ORDER ITEMS LIST
0 SFS
 ITEM     PRICE                 DESC                      PACK              BRAND          UN ACTIVE
08030       $1.85 USDA BEANS, GREEN FRZ. 30# CS.                                          CS   Y
 8061      $43.59 USDA MEATLOAF, W/KETCHUP,250/3 210/3 OZ          PIERRE                  CS   Y
 8062      $30.35 USDA BEEF, MEATBALLS, 1/2 OZ., 640/.5OZ MEATBA PIERRE/ZARTIC           CS   Y
 8063      $26.15 BEEF GRD. CRUMBLES, COOKED     6/5#/240/2OZ SE JTM                     CS   N
 8064      $24.35 USDA BEEF PATTIES,250/2.45 OZ. 250/CS,38.28#   PIERRE                  CS   Y
 8065      $22.33 USDA MEATLOAF, LOWFAT          140/2.60 OZ/CS  PIERRE                  CS   Y
 8066      $38.10 USDA SALISBURY STEAK, BEEF 40# 250/2.55OZ/40#/                         CS   Y
 8067       $1.85 USDA BEEF CRUMBLES             4/10# CASE      USDA                    CS   Y
```

5. The below reflects a copy of the electronic invoice received from SYSCO. (See also Accounts Payable Policies and Procedures Manual for the processing of School Food Service invoices).

Invoices26Sep07SyscoEDI - Notepad

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```
 8030      1    CA       1    30 LB   BEAN GREEN FRZN A070        6378442        1.86            1.86
 8064      1    CA     250   2.45OZ   BEEF PATTY CHRBRL CN        7217847       24.35           24.35
 8066      1    CA     250   2.55OZ   STEAK SALISBURY W/VPP       7218027       38.10           38.10
 8067      2    CA       4    10 LB   BEEF CRUMBLE A717           3831690        1.86            3.72
 8101      1    CA       6     5 LB   CHEESE AMER 160 SLI RED C   2758050       23.76           23.76
 8107      2    CA     100      1OZ   CHEESE CHDR MILD            5361298        9.52           19.04
 8110      1    CA       6     5LB    ENTREE MACARONI    CHS RDU  4077426       32.93           32.93
 8113      1    CA     160     1 OZ   CHEESE STRING MOZZ          5274891       12.23           12.23
 8116      1    CA       1    30 LB   CHICKEN TENDER              6165447       32.34           32.34
 8121      2    CA       1    30 LB   CHICKEN FAJ MEAT COMDTY A   9164922        1.85            3.70
 8237      5    CA      96     4 OZ   PEACH DICED COMM FREESTN    1426931        1.86            9.30
1INVOICE DATE: 09/26/2007                INVOICE NUMBER: 709260706  CUSTOMER NUMBER: 297770     RUN DAT
 L.C. SWAIN MIDDLE                     0021          VENDOR: SYSCO OF SOUTHEAST F
 5332 LAKE WORTH ROAD                                   1999 MARTIN L. KING, JR. BLVD.
 GREENACRES            FL 33463                        RIVIERA BEACH        FL 33404
0ITEM                                                    SYSCO        UNIT           PRICE
  NBR     QTY    UNIT    PACK    SIZE          DESCRIPTION           ITEM        PRICE           EXT
08345       1    CA       1    30 LB   STRAWBERRY SLICED COMDTY    6473755        1.86            1.86
 8354       1    CA       1    72 CT   SANDWICH TURKEY HAM CHS     5865912       36.41           36.41

                                        FOOD TOTAL:                1,130.26
                                        NON FOOD TOTAL:              182.81
                                        COMMODITY TOTAL:             239.60
                                        INVOICE TOTAL:             1,552.67                ACCEPTED
1INVOICE DATE: 09/26/2007                INVOICE NUMBER: 709260525  CUSTOMER NUMBER: 047407     RUN DAT
```

6. In the A/P system, the following is recorded to pay SYSCO:

Accounts Payable Entries							
Processing and Delivery Expense	0021	4100	539800	1.86			To record payment of distribution
Accounts Payable		4100	212001			1.86	charge by SYSCO

Journal Header

Journal ID:	APIV040165	Date:	09/27/2007	Schedule:	
Ledger Group:	ACTUALS	Original Date:	09/27/2007	Process:	No Request
Source:	AP	Date Posted:	10/01/2007	Total Lines:	514
Journal Status:	Posted	Reversal Date:		User ID:	RUCINSKI
Balanced:	DR=CR	Reversal:	None	InterUnit BU:	SDPBC
Doc Seq:		Budget Status:	Valid		
Long Description:	Accounts Payable				

Totals by Currency Find | View All First 1 of 1 Last

Currency: USD Debit Amount: 1,935,964.050 Credit Amount: 1,935,964.050 Net: 0.000

All Lines

From/To From Line: To Line: Query Journal Lines

Journal Line

Main Content

Source	Line #	Line Descr	Amount (in Transaction Currency)	Currency	Dept	Fund	Function	Account	Program	Bud Mgr	Local Code
	103	AP Invoice Accruals	239.600	USD	0021	4100	7602	539800	0000	9150	000

7. The net result is $1.86 for Processing and Delivery Expense paid to SYSCO.

Revenue 432650		
	15.19	3.
-	15.19	

	Inventory 115075 - School		
3.	15.19	15.19	4.
	-	-	

	Expense 558110 - Food		
4.	15.19		
	15.19	-	

	Processing and Delivery Expense-539800		
6.	1.86		
	1.86	-	

8. The below is a snapshot of the **<u>last page</u>** of the commodity inventory report (FSL0018P) with details relating to the journal entry amounts.

	Beg Inv	Purchases	Transfers		Spoilage	End. Inv.	Usage
2661 PIERCE HAMMOCK ELEM	1,205.67 |	660 98 |	866 55 |-	|-	|	1,453.57 |	1 279 63
3251 WEST BOCA RATON COMM	856.68 |	472 89 |	715 71 |-	|-	|	567.6 |	1477 68
3261 DIAMOND VIEW ELEM	2,272.80 |	1096 79 |	1 458 89 |-	|-	|	2,014.75 |	2 613 73
3341 EQUESTRIAN TRAILS EL	1108.01 |	1100 94 |	1 510 26 |-	|-	|	1038.81 |	2 680 40
3351 GRASSY WATERS ELEM	2,208.27 |	1298 55 |	1 724 69 |-	|-	|	1,654.25 |	3 577 26
3361 ELBRIDGE GALE ELEM	1,033.13 |	726 59 |	1277 22 |-	|-	|	1741.13 |	1 295 81
3371 EMERALD COVE MIDDLE	2,164.17 |	227 46 |	1 290 64 |-	|-	|	1,696.24 |	1 986 03
3661 SEMINOLE RIDGE HIGH	2,138.15 |	605 84 |	745 25 |-	|-	|	1,491.97 |	1 997 27
6666 USDA COMMODITY WAREH	212,647.16 |	297,186.35 |	-224 631 15 |-	6756 26 |-	|	276,446.08 |	
9151 FOOD SERVICE TEST KI	|	|	|-	|-	|	|	
9154 ADMINISTRATIVE CAFE	|	|	|-	|-	|	|	
0 COUNTY-WIDE	422 171 42 |	436 646 20 |	|-	9 673 34 |-	|	476 725 06 |	372 219 22

7.6

School Food Service Federal Reimbursement Journal Entries

Monthly Reimbursement Detail is Uploaded to Excel from Websmartt to Create the Journal Entry and the Upload to the Department of Education Website

The Federal Reimbursement Headcount journal entry records the amount of reimbursement revenue for the total number of meals served based on student status. The cashiers at the school cafeterias record sales using student ID numbers. Each meal is automatically counted and recorded based on meal type and student status. The total monthly meal counts are recorded in the Websmartt system. The detailed reports generated are uploaded to the Florida Department of Agriculture and Consumer Services website. Based on the meal counts, SFS receives reimbursement per the below schedule which is available via the Florida Department of Agriculture and Consumer Services website https://fans.freshfromflorida.com (requires a password):

	Severe-Need		Non-Severe Need	
	Lunch	**Breakfast**	**Breakfast**	**Snacks**
Paid Meals	$0.39	$0.30	$0.30	
Reduced Meals	$2.91	$1.79	$1.45	
Free Meals	$3.31	$2.09	$1.75	$0.88

Process

Monthly Finance Report

The below Monthly Finance Report provides a summary of the monthly meal transactions and is used to create the reimbursement revenue journal entries. The report's "detailed" data for each serving site is downloaded from Websmartt to Excel out of which the journal entry and the Florida Department of Agriculture and Consumer Services upload are created. The uploaded detail is automatically populated to the correct funding strip using formulas. The Excel Spreadsheet also contains two separate check figures. One check figure compares the resulting detailed journal entry lines to the original downloaded data and a second check figure compares the journal entries posted to the monthly finance report. If there are no variances per the check figures, the journal entry is uploaded to PeopleSoft and posted.

Monthly Finance Report
for School Food Service

Base Site ID:

GRAND TOTALS OF MONTHLY FINANCE REPORT

Date Range: 12/01/XXXX to 12/31/XXXX

Breakfast	Paid Meals	Free Meals	Red Meals	Total Meals
Meal Counts	65,338	362,704	35,123	463,165
Revenue	$ 16,369.00	XXXX	$ 1,815.00	XXXX
Non Severe Needy Reimbursement	A $ 1,443.52	$ B 9,941.52	$ C 1,840.80	XXXX
Severe Needy Reimbursement	D $ 15,544.36	$ E 614,644.80	$ F 49,001.98	XXXX

Adult Earned Breakfast: 0

Lunch	Paid Meals	Free Meals	Red Meals	Total Meals	Adult Meals	A La Carte
Meal Counts	238,152	752,705	67,777	1,058,634	22,181	XXXX
Revenue	$ 434,724.75	XXXX	$ 27,110.80	XXXX	$ 66,543.00	$ 639,215.00
Reimbursement	G $ 66,682.56	H 2,062,411.70	$ I 158,598.18			

Adult Earned Lunch: 9127

Reimbursable Snacks

Free Count	79,074
Reimbursement J	$ 58,514.76

National School Lunch Program - Federal Reimbursement Journal Entries

The federal reimbursement request is recorded using the below designated accounts with separate program codes for each category listed in the Monthly Finance Report.

Account	Program	Description	Dr	Cr
122001		Due From Other Agencies	XX	
432620	4204	Breakfast Reimbursements (Paid)		XX
432620	4203	Breakfast Reimbursements (Free)		XX
432620	4205	Breakfast Reimbursements (Reduced)		XX
432620	4206	Breakfast Reimbursements Severe Need (Paid)		XX
432620	4222	Breakfast Reimbursements Severe Need (Free)		XX
432620	4223	Breakfast Reimbursements Severe Need (Reduced)		XX
432610	4201	Lunch Reimbursements (Paid)		XX
432610	4200	Lunch Reimbursements (Free)		XX
432610	4202	Lunch Reimbursements (Reduced)		XX
432630	4417	Snack Reimbursements		XX

Child and Adult Care Food Program (CACFP) Journal Entry

The below Monthly Finance Report provides a summary of the monthly meal transactions for the CACFP (Supper Program) and is used to create the reimbursement revenue journal entries. The report's "detailed" data for each serving site is downloaded from Websmartt to Excel out of which the journal entry and the Florida Department of Health Services upload are created. The uploaded detail is automatically populated to the correct funding strip using formulas.

The reimbursement rates are as follows:

Meal Type	Rate Per Meal
Supper	$3.46
Snacks	$0.88
Breakfast	$1.75
Lunch	$3.46
Cash-in-Lieu	$0.23

Supper (CACFP)		Saturday AM Snacks (CACFPSNK)		Saturday PM Snacks (CACFPPMSNK)		Saturday Brk (CACFPBRK)		Saturday Lunch (CACFPLUNCH)		Saturday Eve Snk (CACFPEVESNK)	
105,120	Free	611	Free	339.00	Free	287	Free	391	Free	0	
$ 363,978.00	Reim	$ 537.68	Reim	$ 298.32	Reim	$ 502.25	Reim	$ 1,353.84	Reim	$ 0.00	

The federal reimbursement request is recorded using the below designated accounts with separate program codes for each category listed in the Monthly Finance Report.

Account	Program	Description	Dr	Cr
122001		Due From Other Agencies	XX	
432640	4200	CACFP – Lunch		XX
432640	4417	CACFP – Snack	XX	
432640	4423	CACFP - Supper		XX
432660	4423	CACFP – Cash In Lieu	XX	
432640	4203	CACFP - Breakfast		XX

7.7

School Food Service Lunch Revenue Journal Entries

Monthly Revenue Detail is Uploaded to Excel from Websmartt to Create the Journal Entry Upload to PeopleSoft

The lunch revenue journal entry records the amount of revenue for all school cafeteria sales. Cashiers enter all food sales into the Websmartt accountability system. The transaction details can be viewed from Websmartt via a Monthly Finance Report. The detailed transactions are downloaded to Excel. Aside from the lunch categories, the following are also recorded:

- Adult Meals – All meals served to non-students
- A-La-Carte – Single purchase items not included as part of a meal combination
- Miscellaneous Sales – Includes: CSP – Revenues from the Cooperative Sales Program; Food Merchandising – Vending Machine Revenues; Special Functions – Catering Revenues
- Over/Short – Cashier Unidentified overages/shortages
- Student Prepayments – Prepaid Meals
- Online Prepayments – Online Meal Prepayments

Process

Monthly Finance Report

The below Monthly Finance Report provides a summary of the monthly revenue transactions and is used to record the revenue journal entries. The report detailed data is downloaded to Excel out of which the journal entry is created. The journal entry is then uploaded to PeopleSoft and posted.

Monthly Finance Report
for School Food Service

Site: **Base Site ID:**

GRAND TOTALS OF MONTHLY FINANCE REPORT

Date Range: 12/01/2010 to 12/31/2010

Breakfast

	Paid Meals	Free Meals	Red Meals	Total Meals
Meal Counts	65,338	362,704	35,123	463,165
Revenue	XXX	XXXX	XXX	XXXX
Non Severe Needy Reimbursement	$ 1,443.52	$ 19,941.52	$ 1,840.80	XXXX
Severe Needy Reimbursement	$ 15,544.36	$ 614,644.80	$ 49,001.98	XXXX

Adult Earned Breakfast: 0

Lunch

	Paid Meals	Free Meals	Red Meals	Total Meals	Adult Meals	A La Carte
Meal Counts	238,152	752,705	67,777	1,058,634	22,181	XXXX
Revenue	A $434,724.75	XXXX	B $ 27,110.80	XXXX	C $ 66,543.00	D $ 639,215.00
Reimbursement	$ 66,682.56	$ 2,062,411.70	$ 158,598.18			

Adult Earned Lunch: 9127

Reimbursable Snacks

Free Count	79,074
Reimbursement	$ 58,514.76

Other

Cash from Operations	$ 452,769.82
G Miscellaneous Revenue	$ 70,924.09
H Over/Short	$ 3,411.80
Sum of Deposits	$ 965,075.95

E Cash Prepayments	$ 437,970.24
F Credit Card Prepayments and Account Adjustments	$ 199,596.99
Net Prepayments (Total Prepayments - Acct Cash Used)	($295,037.49)
Total Revenue	$ 1,189,189.35

Note: A-D is the total revenue earned (recognized) from sales made (via cash or prepayment).

Misc. Revenue & Expense

Site: All — Date Range: 12/01.

	Labor	Functions	Uniforms	CSP	Juice/FMS I
9039 Family Literacy					
	$0.00	$0.00	$0.00	$0.00	$0.00
9041 Even Start and Adult Education					
	$0.00	$0.00	$0.00	$0.00	$0.00
9084 Parent Power					
	$0.00	$0.00	$0.00	$0.00	$0.00
9154 Fulton Holland Educational					
	$0.00	$174.82	$0.00	$0.00	$0.00
9997 Federal Program					
	$0.00	$0.00	$0.00	$0.00	$0.00
Central Central Office					
	$0.00	$0.00	$0.00	$0.00	$0.00
H999 ESE Screening					
	$0.00	$0.00	$0.00	$0.00	$0.00
N998 Home Study					
	$0.00	$0.00	$0.00	$0.00	$0.00
N999 Private School					
	$0.00	$0.00	$0.00	$0.00	$0.00
Grand Totals					
	$462.68	$16,623.98	$0.00	$53,229.45	$782.80

Revenue Journal Entries

The revenue is recorded using the below designated accounts with separate program codes for each category listed in the Monthly Finance Report.

	Account	Program	Description	Dr	Cr
	251501		Deferred Revenue	XX	
A.	434510	4414	Lunch Receipts – Pupil Paid		XX
B.	434510	4413	Lunch Receipts – Pupil Reduced		XX
C.	434530	4220	Lunch Receipts – Adult Paid		XX
D.	434540	4221	Receipts A-La-Carte		XX
E.	212003	0000	School Food Service Student Prepayments		XX
F.	212005	0000	School Food Service Online Prepayments		XX
G.	434900	4438	Special Functions		XX
I.	434570	0000	CSP Sales		XX
I.	434580	0000	FMS Sales		XX
H.	434900	4454	Over/Short	XX ↔	XX

NOTE: Cash is debited via the daily cash sheet by the Accounting Department. For cash activity process, please refer to procedure 7.8 School Food Service Daily Cash Activity procedure.

7.8

School Food Service Inventory Report Download

Monthly Inventory Report Download for Journal Verification and Reconciliation

On a monthly basis the cafeteria managers perform a manual inventory count. The warehouse inventory is completed monthly by Sysco and sent to General Manager whose team also performs a count manually in December and June. The monthly Food, Non-Food and Commodity inventory count totals are entered into Websmartt by cafeteria managers. The inventory reports are created in Websmartt. The reports are saved both in PDF and Excel formats. The Excel report is used for journal verification and reconciliation. See Inventory Count Procedures Section 7.9.

7.9

School Food Service Inventory Count Procedures

Monthly Inventory Counts are Required for Every School

On a monthly basis the cafeteria managers perform a manual inventory count on the last day of the month. The monthly Food, Non-Food and Commodity inventory count totals are entered into Websmartt by cafeteria managers. Warehouse inventory counts are completed by Sysco warehouse and sent to SFS Accounting Team. SFS conducts a physical inventory count of the warehouse inventory biannually in June and December. The inventory reports are viewable via crystal reports software. The reports can also be downloaded to Excel to be used for journal verification and reconciliation.

Process

The School Food Service physical inventory count of every Food, Non-Food and Commodity item is performed on the last working day of every month. Physical inventory value is obtained by actually counting all items in stock so that a value can be assigned to them.

INVENTORY

A. Print the Physical Inventory Worksheet and use when physically counting product. The Worksheet will be available 3 days before the end of the month in Websmartt.

COUNTINGINVENTORY

A. The inventory ending physical counts must be handwritten on either the "Physical Inventory Worksheet".
B. Double-check entries and reduce chances of error by having one person physically count while the other records the ending count.
C. Count inventory in the unit of measure listed on the Physical Inventory Worksheet.
D. If items do not appear on the worksheet, handwrite them on the last page of the Worksheet.

ENTERINGINVENTORY

A. The ending physical inventory counts are required to be entered into Websmartt by 10:00 1.m. on the first working day of the month.
B. The counts entered into Websmartt, must correspond to the unit of measure of the inventory being counted, i.e. lb., case, etc.
C. Inventory at satellite/small programs must be entered with the base school's inventory.

7.10

School Food Service Daily Cash Activity

Cash Activity Reconciliation for School Food Service

The SFS cash activity reconciliation process requires a monitoring procedure in order to ensure that controls are followed and risk of loss is minimized. SFS is required to complete a weekly reconciliation. This ensures that SFS is aware of outstanding deposits and/or deposit errors which may increase the risk of loss.

Activity Reconciliation

- **Daily, Reconcile the Activity to Wells Fargo**
  - SFS to compare daily transactions per Websmartt report to Wells Fargo download statement

- **Weekly**
  - Transaction activity comparison to Wells Fargo with explanation of exceptions
  - All balance sheet account reconciliations

Proposed Entries

- **The asset account 111701 is offset by the following:**
  - 212003 SFS Student Cash; Check and Online Prepayments - Prepayment balance per Websmartt (Credit Balance)
  - 111301 Change Funds - Outstanding change funds (Debit Balance)
  - 111201 Petty Cash Funds - Initial outstanding petty cash funds (Debit Balance)
  - 4345XX School Food Service Revenue (Credit Balance)

GLBalance

- **The example below shows the accounting entries required to be recorded daily, monthly, or at BOY.**

			Account	Description	Debit	Credit
BOY	1)	SFS Entry	111301	Change Funds	35,000	
			111701	Cash on Hand		35,000
				To record money withdrawn to fund change funds		
BOY	2)	SFS Entry	111201	Petty Cash Funds	16,000	
			111701	Cash on Hand		16,000
				To record money withdrawn to fund petty cash funds		
Daily	3)	District Entry	111701	Cash on Hand	51,000	
			111103	Cash - District Deposits		51,000
				To record SFS sweep (i.e. $51k SFS Change and Petty Cash Fund withdrawn from bank statement)		
Week1	4)	SFS Entry	111701	Cash on Hand	120,000	
			4345XX	Food Service Revenue		120,000
				To record SFS revenue/receipts from Websmartt reports		
Daily	5)	District Entry	111103	Cash - District Deposits	120,000	
			111701	Cash on Hand		120,000
				To record SFS sweep (i.e. $120k SFS deposit)		
Week 2	6)	SFS Entry	111701	Cash on Hand	55,000	
			4345XX	Food Service Revenue		55,000
				To record SFS revenue/receipts from Websmartt reports		
Week 2	7)	SFS Entry	111701	Cash on Hand	10,000	
			212003	SFS Student Prepayments		10,000
				To record SFS Prepayments from Websmartt reports		
Daily	8)	District Entry	111103	Cash - District Deposits	65,000	
			111701	Cash on Hand		65,000
				To record SFS sweep (i.e. $65k SFS deposit)		
Week 3	9)	SFS Entry	111701	Cash on Hand	75,000	
			4345XX	Food Service Revenue		75,000
				To record SFS revenue/receipts from Websmartt reports		
Week 3	10)	SFS Entry	4345XX	Food Service Revenue	800	
			111701	Cash on Hand		800
				To record adjustment for deposit errors per activity reconciliation		

Week 3	11)	SFS Entry	111301	Change Funds	500	
			111701	Cash on Hand		500
				To record money withdrawn to fund additional change funds		
Week 3	12)	SFS Entry	212003	SFS Student Prepayments	300	
			4345XX	Food Service Revenue		300
				To record SFS Prepayments used from Websmartt reports		
Daily	13)	District Entry	111103	Cash - District Deposits	73,700	
			111701	Cash on Hand		73,700
				To record SFS sweep (i.e. $73.7k SFS deposit)		

- **The above entries will result in the below totals.**

111701 Cash on Hand

4)	120,000	35,000	1)
3)	51,000	16,000	2)
6)	55,000	120,000	5)
7)	10,000	65,000	8)
9)	75,000	800	10)
		500	11)
		73,700	13)
	-	-	

4345XX Food Service Revenue

10)	800	120,000	4)
		55,000	6)
		75,000	9)
		300	12)
	-	259,500	

212003 SFS Student Prepayments

12)	300	10,000	7)
	-	9,700	

111301 Change Funds

1)	35,000	
11)	500	
	35,500	-

111201 Petty Cash Funds

2)	16,000	
	16,000	-

111103 Cash District Deposits

5)	120,000	51,000	3)
8)	65,000		
13)	73,700		
	207,700	-	

  - The monthly balance in the 111701 account may have an ending balance due to a timing difference.

NOTE: The weekly SFS entries are for illustration purposes. The actual journal entries are entered and posted on a monthly basis.

Documentation

- The following is a monthly activity comparison to the Wells Fargo download per the below.

1. The balance per Websmartt is compared weekly to the balance per Wells Fargo.

Wells Fargo					
Account #: 4131011108					
MONTH	**November**	**PERIOD**	**1st to 4th**		
Sweep Total from BOA					
	Monday			-	
	Tuesday			(29,073.07)	
	Wednesday			(83,276.31)	
	Thursday			(81,348.80)	
	Friday			(76,154.98)	
	Total Sweep BOA				(269,853.16)
Tie to Websmartt Acitivity					**(269,853.16)**
Websmartt Activity for Week (Per Report)					127,746.87

2. Detail transactions with explanations are used to reconcile back to the Total Wells Fargo Sweep

LESS Withdrawels/Debits Not In Websmartt								
	Miscellaneous Withdrawels/Debits (Copy & Paste from Each Day Detail)							
	As-Of Da	**Data Ty**	**BAI Code**	**BAI Code Description**	**Amount**	**Locatior**	**Ticket #**	
	2016/11/03	Debit	469	MISCELLANEOUS ACH DEBIT	(48.93)	4072		
	2016/11/04	Debit	554	POSTING ERROR CORRECTION DEBIT	(176.70)	2161	1051	
	2016/11/04	Debit	695	DEPOSIT CORRECTION DEBIT	(60.00)			
	Change Fund/Petty Cash Deposits/Debits (Copy & Paste from Each Day Detail)							
	2016/11/03		666	COIN AND CURRENCY DEBIT	(240.00)	0081		CF
	Credit Card (CC)/Debits (Copy & Paste from Each Day Detail)							
	2016/11/04		666	COIN AND CURRENCY DEBIT	(75.00)	0572		CF
					(600.63)			
	Less Deposits In Transit for Current Week (Negative #)				**(75,679.26)**			
PLUS Deposits/Credits Not In Websmartt								
	Credit Card (CC) Deposits/Credits (Copy & Paste from Each Day Detail)							
	As-Of Date	**Data Type**	**BAI Code**	**BAI Code Description**	**Amount**	**Location**	**Ticket #**	
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	70	0011		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	20	0021		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	25	0031		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	10	0051		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	200	0061		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	69	0071		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	272.35	0081		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	10	0101		
	2016/11/01	Credit	169	MISCELLANEOUS ACH CREDIT	10	0111		

Account	Description
111101	Cash - General Disbursement/AP
111103	Cash - District Deposits
111201	Petty Cash
111301	Change Duns
111701	Cash on Hand
212003	SFS Student Prepayments

7.11

School Food Service Indirect Cost

The indirect cost rate applied to the Child Nutrition Cluster (Fund 4100 - CFDA #10.555 and 10.559) is the approved restricted rate for a fiscal year. The indirect cost is calculated on total expenses minus materials and supplies (A/C 55%), sick & annual leave (A/C's 510010 and 510020), capital outlay (A/C 56%) and the year-to-date indirect cost expense (A/C 579400).

Each month, the following calculation is systematically made and the ledger is updated with the current month's indirect cost calculation.

The April 2020 indirect cost was verified in the nVision Indirect Cost report based on the Net Expenses as follows:

Filename: C:\USER\NVISION\INSTANCE\IC.xls
Report\Layout: IC\Grant Indirect Cost

Run Date & Time
5/14/20 7:04 AM

School District of Palm Beach County
Grant Indirect Costs
2020-04-30

	GENERAL LEDGER									
	Total Expenditures	Indirect Cost Expenditures	Materials SFS Only	Sick & Ann SFS Only	Sub-recipient Payments	Capital Expenditures	CS Capital Expenditures	Net Expenditures	Indirect Cost Calculation	Difference
CURRENT MONTH										
SFS Indirect Cost of 2.81%										
4100 Food Service	6,442,805.61	131,607.41	1,574,601.47	443.83	-	52,615.25	-	4,683,537.65	131,607.41	-
SFS Indirect Cost of 2.81%	6,442,805.61	131,607.41	1,574,601.47	443.83	-	52,615.25	-	4,683,537.65	131,607.41	-