SCENARIO #1: BUDGET REPORTS

It is the beginning of a new school year and you are preparing to meet with your principal to review the budget. Your principal would like you to provide the following information at the meeting:

1. How many teaching positions are budgeted for the school?
    - How many of the positions funded in 13027 are base allocations?
2. Are all teachers in valid position numbers? How many positions are vacant? Are there any double-headed positions?
3. Is there a budget for Tutor Teacher X-time? If so, how much and in what program(s)?
4. Where in the budget do we have dollars to purchase $5,000 for general supplies?

QUESTIONS

1. Which report(s) should be review to find position details?
2. Where can budget information including available balances be found?
3. How do I know if these available balances are correct and up-to-date?

SOLUTIONS

- **Staffing & Resources Report:** Provides information regarding the school's staffing levels, totaled by job descriptions, Full Time Equivalent (FTE), and total cost, as well as other school resources
  - Version BP1/Programs 13027 and 11119 reflects allocations based on E-cast enrollment
  - Version CM0 reflects total positions (base and school purchased)

Staffing and Resources

(Sorted by Budget Line Type, Job, Budget Item, and Commitment Item)

Fund Center Name: Fund Center:
Fund Ctr Type Name: SENIOR Local District: 3B
Norm Category: Desegregated/Receiver

Fiscal Year: Version: BP1

Program Code: 13027 Program Name: General Fund School Program

Description	FTE	Total Cost
SECONDARY TEACHER	69.00	6,811,694

Staffing and Resources

(Sorted by Budget Line Type, Job, Budget Item, and Commitment Item)

Fund Center Name: Fund Center:
Fund Ctr Type Name: SENIOR Local District: 3B
Norm Category: Desegregated/Receiver

Fiscal Year: Version: CM0

Program Code: 13027 Program Name: General Fund School Program

Description	FTE	Total Cost
SECONDARY TEACHER	70.00	7,385,426

- **Position with Incumbent Report (PWI)** provides details of all budgeted positions, including job description, FTEs, double-headed positions (positions with more than one incumbent), vacancies, and funding.

Position With Incumbent

Fund Center		
Version	CM0	Current Modified Version
Fiscal Year	2017	

Italics = HR Data
O = Obsolete

Position Job	Position Description Job Title	PSA Prog	PS Grp PS Level	*Person # / ID* *Last Name, First Name*	*Incumbs*	*Employee Subgroup* *Description*	*Emp Status* Pos Status	Start End	Hrs/Day Days/Wk	FTE Fund %	Salary Amount (w/ Benefits)
	ELEM TCHR	CSXX	C3		*1 of 2*	*R1*	*Active*	07/01/2015	6.000	1.00	119,186.00
11100731	ELEMENTARY TEACHER	13027	28			*Regular/Permanent*	Active	12/31/9999	5.000	100.00	
	ELEMENTARY TEACHER	CSXX	27	*VACANT*				08/15/2016	6.000	1.00	28,647.00
11100731	ELEMENTARY TEACHER	11141	10				Active	11/15/2016	5.000	100.00	

- **COFE Budget Report**: Provides detailed information, by program, budget item, and commitment item. This report shows how dollars are budgeted and does not reflect the current available balance.

BUDGET SERVICES and FINANCIAL PLANNING DIVISION
BUDGET REPORT
Central Office Front-End (COFE)

BUDGET MAINTENANCE
Fiscal Year 2017
Version CM0 Current Modified Version

Line Type Line #	Der Div SubDiv	S Grp Op/Ad	Fund Center	Fund Rsrc	Functional Area	Cmmt Itm Bud Itm	CI Description BI Description	Grant Fund Pgm	Grw Cd	Pos Status	Job	PA PSA	PS Ar/Lv Ty/Grp	Hrs/Day Days/Wk	FTE Fund%	Start Date End Date	Salary	F Benefits Health	Total Amt
2OTHS-L				010	1110-1000-10183	110004	Tchr Sal-Supple/Oth	NOT_RELE	D							07/01/2016	3,835	648	4,483
000002				0000	Targeted Student Popul	10376	TUTOR TCHR X TIME	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-10183	110004	Tchr Sal-Supple/Oth	NOT_RELE	D							07/01/2016	5,092	860	5,952
000005				0000	Targeted Student Popul	11622	COORD DIFF TCHR	OPR00000								06/30/2017		0	
3OTH-L				010	1110-1000-10183	430001	General Supplies	NOT_RELE	D							07/01/2016	0	0	10,782
000010				0000	Targeted Student Popul	40227	GENERAL SUPPLIES	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-10446	110004	Tchr Sal-Supple/Oth	NOT_RELE	C							07/01/2016	6,411	1,081	7,492
000001				0000	A-G Intervention & Cre	10371	TCHR X TIME	OPR00000								06/30/2017		0	
3OTH-L				010	1110-1000-11142	430001	General Supplies	NOT_RELE	D							07/01/2016	0	0	2,567
000003				0000	School Community Budge	40227	GENERAL SUPPLIES	OPR00000								06/30/2017		0	
2OTHS-O				010	5750-1110-12005	110004	Tchr Sal-Supple/Oth	NOT_RELE	B							07/01/2016	355,766	59,913	415,679
000001				6500	SpEd-Special Day Progr	C0740-2	TCHR RELIEF TIME0740	OPR00000								12/31/9999		0	
2OTHS-L				010	1110-1000-7S046	110004	Tchr Sal-Supple/Oth	110001	Z							07/01/2016	1,527	260	1,787
000005				3010	CE-NCLB T1 Schools	10247	DIFF INSTL COACH ELM	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-7S046	110004	Tchr Sal-Supple/Oth	110001	Z							07/01/2016	5,888	993	6,881
000006				3010	CE-NCLB T1 Schools	10373	TCHR X TIME DIRECT	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-7S046	110004	Tchr Sal-Supple/Oth	110001	Z							07/01/2016	2,340	396	2,736
000007				3010	CE-NCLB T1 Schools	10375	PROF DEV TCHR X-TIME	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-7S046	110004	Tchr Sal-Supple/Oth	110001	Z							07/01/2016	3,419	579	3,998
000008				3010	CE-NCLB T1 Schools	10376	TUTOR TCHR X TIME	OPR00000								06/30/2017		0	
2OTHS-L				010	1110-1000-7S176	110004	Tchr Sal-Supple/Oth	200027	Z							07/01/2016	2,600	440	3,040
000001				4203	T3A-LEP-Limited Eng Pr	10376	TUTOR TCHR X TIME	OPR00000								06/30/2017		0	

- **FM010 Budget Availability Report**: Shows available balances by program, commitment item, and functional area. There are budget items that share the same commitment item number. (For example: Commitment item 110004, Tchr Sal-Supple/Oth can be for budget item #10376, Tutor Tchr X Time and/or budget item #12290, Diff Crdg Asmt Sem.) Check the Budget Availability Report against your Hyperlinked Control Sheets for your most accurate accounting of available funds When maintained correctly, Hyperlinked Control Sheets are your most up-to-date balances, as they should have all expenditures entered as they occur, including those that may not necessarily be reflected in the data system yet.

					Carry Over	Current Modified Budget	Payroll Encumbrances	Commitments	Actuals	Available Budget (Payroll Encumbrance Deducted)	Available Budget (Payroll Encumbrance Not Deducted)	Net Available % (Payroll Encumbrance Not Deducted)
FundsCenter	Program		Commtitem		$	$	$	$	$	$	$	%
	10183	Targeted Student Population	340201	Health/Welfare-Class		12,856.00	11,784.67		1,071.33	0.00	11,784.67	91.67
			350101	Unemploy Insur-Cert		85.00	85.00			0.00	85.00	100.00
			350201	Unemploy Insur-Class		22.00	21.39		0.61	0.00	21.39	97.23
			360101	Workers Comp - Cert		3,687.00	3,687.00			0.00	3,687.00	100.00
			360201	Workers Comp - Class		996.00	961.08		34.92	0.00	961.08	96.49
			370101	Retiree Bnfts-Cert		7,417.00	7,417.00			0.00	7,417.00	100.00
			370201	Retiree Bnfts-Class		4,896.00	4,488.00		408.00	0.00	4,488.00	91.67
			375101	OthPen E Ben-ActCert		2,072.00	2,072.00			0.00	2,072.00	100.00
			375201	OthPen E Ben-ActClss		1,368.00	1,368.00			0.00	1,368.00	100.00
			430001	General Supplies		15,015.00		0.00		15,015.00	15,015.00	100.00
			430009	Instl Mat&Supls-Bud		1,985.00				1,985.00	1,985.00	100.00
			430010	Instr Mat-Gen Purp		8,058.00		0.00		8,058.00	8,058.00	100.00
			440001	Non-Cap Eqmt-All Oth		4,000.00				4,000.00	4,000.00	100.00
			520002	Travel/Conf Attndnce				0.00		0.00	0.00	X
			Result			277,429.00	245,340.94	0.00	3,030.06	29,058.00	274,398.94	98.91

POLICY

- General Fund Programs Manual, Dated 03/04/16
  http://achieve.lausd.net/Page/1462

TOOLS

- Staffing & Resources Report Job Aide
- Position With Incumbent Report (PWI) Job Aide
- COFE Budget Report Job Aide
- Hyperlinked Control Sheets: http://achieve.lausd.net/Page/1462

REMINDERS

To avoid overdrafting programs, it is important to keep up-to-date and accurate records. Set up Control Sheets at the beginning of the year and record the transactions as they occur. P-Card and Imprest Fund expenditures are not immediately reflected in the Budget Availability Report until:

- P-Card charges are reconciled
- Imprest Fund Account Claim forms are processed by Accounts Payable