SCENARIO #2: BUDGET CONTROLS

Your most recent Budget Availability report for program 13027 shows the following:

Program		Commtit	Fund	FuncArea	Carry	Current Modified Budget	Payroll Encumbrances	Commitments	Actuals	Available Budget (Payroll Encumbrance Deducted)	Available Budget (Payroll Encumbrance Not Deducted)
13027	General Fund School Program	110001 Tchr Sal-Reg Assgnn	t 010-0000	1110-1000-13027		804,878.00	314,014.38	0.00	490,863.62	0.00	314,014.38
13027	General Fund School Program	110002 Tchr Sal-Subs	010-0000	1110-1000-13027		23,108.00	-3,586.64		26,694.64	0.00	-3,586.64
13027	General Fund School Program	110004 Tchr Sal-Supple/Oth	010-0000	1110-1000-13027			-681.25		681.25	0.00	-681.25
13027	General Fund School Program	240002 Office Pers-Sub/Rlf	010-0000	0000-2700-13027		477.00	477.00			0.00	477.00
13027	General Fund School Program	240002 Office Pers-Sub/Rlf	010-0000	1110-2700-13027			-42.61		42.61	0.00	-42.61
13027	General Fund School Program	240003 Office Pers-Overtime	010-0000	1110-2700-13027			-10.40		10.40	0.00	-10.40
13027	General Fund School Program	310101 STRS - Certificated	010-0000	1110-1000-13027		88,852.00	38,209.08	0.00	50,642.92	0.00	38,209.08
13027	General Fund School Program	320101 PERS - Certificated	010-0000	1110-1000-13027			-3,649.83	0.00	3,649.83	0.00	-3,649.83
13027	General Fund School Program	320201 PERS - Classified	010-0000	0000-2700-13027		57.00	57.00			0.00	57.00
13027	General Fund School Program	320201 PERS - Classified	010-0000	1110-2700-13027			-0.80		0.80	0.00	-0.80
13027	General Fund School Program	330101 Social Security-Cert	010-0000	1110-1000-13027			-2,030.90	0.00	2,030.90	0.00	-2,030.90
13027	General Fund School Program	330102 Medicare-Certificatd	010-0000	1110-1000-13027		12,013.00	4,538.64	0.00	7,474.36	0.00	4,538.64
13027	General Fund School Program	330103 Ret InLieu-PARS-Cert	010-0000	1110-1000-13027			-35.24		35.24	0.00	-35.24
13027	General Fund School Program	330201 Social Sec-Classfd	010-0000	0000-2700-13027		30.00	30.00			0.00	30.00
13027	General Fund School Program	330201 Social Sec-Classfd	010-0000	1110-2700-13027		Ì	-4.26		4.26	0.00	-4.26
13027	General Fund School Program	330202 Medicare-Classified	010-0000	0000-2700-13027		7.00	7.00			0.00	7.00
13027	General Fund School Program	330202 Medicare-Classified	010-0000	1110-2700-13027			-1.00		1.00	0.00	-1.00
13027	General Fund School Program	340101 Health/Welfare-Cert	010-0000	1110-1000-13027		132,208.00	48,588.28	-1,185.66	84,805.38	0.00	48,588.28
13027	General Fund School Program	350101 Unemploy Insur-Cert	010-0000	1110-1000-13027		503.00	-191.06	0.00	694.06	0.00	-191.06
13027	General Fund School Program	350201 Unemploy Insur-Class	010-0000	0000-2700-13027		1.00	1.00			0.00	1.00
13027	General Fund School Program	350201 Unemploy Insur-Class	010-0000	1110-2700-13027			-0.04		0.04	0.00	-0.04
13027	General Fund School Program	360101 Workers Comp - Cert	010-0000	1110-1000-13027		24,846.00	9,301.42	0.00	15,544.58	0.00	9,301.42
13027	General Fund School Program	360201 Workers Comp - Clas	s 010-0000	0000-2700-13027		15.00	15.00			0.00	15.00
13027	General Fund School Program	360201 Workers Comp - Clas	s 010-0000	1110-2700-13027			-2.39		2.39	0.00	-2.39
13027	General Fund School Program	370101 Retiree Bnfts-Cert	010-0000	1110-1000-13027		68,117.00	15,186.03	0.00	52,930.97	0.00	15,186.03
13027	General Fund School Program	370201 Retiree Bnfts-Class	010-0000	1110-2700-13027			-1.05	0.00	1.05	0.00	-1.05
13027	General Fund School Program	375101 OthPen E Ben-ActCer	t 010-0000	1110-1000-13027		10,651.00	10,651.00			0.00	10,651.00
13027	General Fund School Program	430001 General Supplies	010-0000	1110-1000-13027		4,755.00		0.00	6,036.29	-1,281.29	-1,281.29
13027	General Fund School Program	430010 Instr Mat-Gen Purp	010-0000	1110-1000-13027		5,192.00		0.00	273.41	4,918.59	4,918.59
13027	General Fund School Program	430091 JC-Curricular Trips	010-0000	1110-1000-13027				0.00	0.00	0.00	0.00
13027	General Fund School Program	440001 Non-Cap Eqmt-All Oth	010-0000	1110-1000-13027				0.00		0.00	0.00
13027	General Fund School Program	520001 Mileage	010-0000	1110-1000-13027			-36.77		36.77	0.00	-36.77
13027	General Fund School Program	580002 Other Contracts	010-0000	1110-1000-13027		1,200.00		0.00	1,035.91	164.09	164.09
13027	General Fund School Program	Result				1,176,910.00	430,801.59	-1,185.66	743,492.68	3,801.39	434,602.98

Your Principal would like to know:

- 1. The reason for the negative amount of \$681.25 in Commitment Item 110004, Tchr Sal-Supple/Oth
- The details regarding the \$6,036.29 spent in commitment item 430001, General Supplies, and why it is negative
- 3. If the \$4,918.59 available budget in commitment item 430010, IMA, is accurate in order to cover negatives, if needed

QUESTIONS

- 1. Do my control sheet balances match the available budget on the Budget Availability Report?
- 2. Where can I find the most accurate available balance by commitment item?
- 3. Where can I find the details for the time reported in commitment item 110004, Tchr Sal-Supple/Oth? What report(s) can I download?
- 4. If there is a payroll error, how do I correct it?
- 5. Where can I find the details for the General Supplies and IMA charges? What report(s) can I download?
- 6. If the wrong program and/or commitment item was charged, how do I correct it?
- 7. Could these negatives impact future spending and budget adjustments?

SOLUTIONS

Hyperlinked Control Sheets: When maintained, the Control Sheets will show you who was time
reported in Tchr Sal-Supple/Oth (110004) and list all the transactions to date in your General
Supplies (430001) and IMA (430010) accounts. If there are any payroll postings, purchase orders,
or reconciliation transactions pending, such as P-Card and Imprest, the Budget Availability report
will not reflect these in-process expenditures. Therefore, the available balance on the control
sheets is your most accurate accounting of available funds.

Hyperlinked Control Sheets Table of Contents

•											
Fiscal Year:	2015-2016										
Cost Center:	1234501				Ent	er Data					
Cost Center Name:	ABC School	1			Select from Dropdown When entering Program 7E046, type '7E046 to avoid format error						
Balances as of:	June 30, 2016			*							
		_									
Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available		Available Hours / Days	Control Sheet - Tab	Reports		
~	₩	~	₩	~		~	-	_	7		
110004	Teacher Auxiliary	13027	General Fund School Program	\$ -	\$	(785.10)	(10)	Teacher X-Z time			
			Total X, Z, Aux., Replacement Tin	e Available @	\$73	3.95/hour	(10)	Hours			
430001	Gen.Supplies	13027	General Fund School Program	\$ 4,755.00	\$	(1,281)		General Supplies			
			General Supplie	s \$ Available	\$	(1,281)					
420040	T	12027	C	A F 402 00		4.040		****			
430010	Inst Material Account	13027	General Fund School Program	\$ 5,192.00	\$	4,919		IMA			
			Inst Material Account	\$ Available	\$	4,919					

Control sheet for Tchr Sal-Supple/Oth (110004)

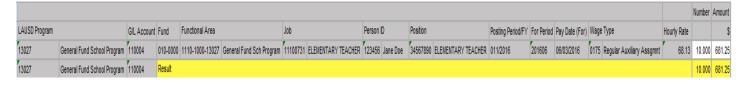
Control sheet for 1	orn our o	apple/Oth	(11000-	,														
			Los	Ange	les U	nified	Sch	ool D	istrict									
			S	alar	ies (Contr	rol R	ecor	d									
				Fis	cal Y	ear 20	015-2	016										
SCHOOL:		ABC School													<u>Tabl</u>	e of Contents		
													FU	UND:	0	10-0000		
PROGRAM TITLE:		Genera	General Fund School Program FUNCTIONAL AREA: 1110-1000-13027															
POSITION TITLE:		Teacher Auxiliary @\$78.51/hr						COMMITMENT CODE: 110004										
NO. POSITIONS:	0		JOB CODE:		Hours (or) Amount: - Days:													
														Budget	Amount	\$ -	79	
Employee Name	Employee	Rate/Hour	Adj. +/- (dollars)	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	Expended in Hours	Balance in Hours	Balance in Dollars
• •	No.		B	EGIN	ININ	$\mathbf{G} \overline{\mathbf{B} \mathbf{A}}$	LAN	CE I	N AN	10U	NT O	R H	DUR	S			_	\$ -
Jane Doe	123456													10		(10)	(10)	\$ (785.10)

Control sheet for General Supplies (430001)

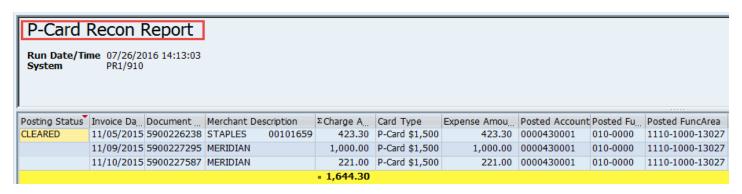
			Los Angeles Unified	School District			
			Non-salaries Con	trol Record			
			Fiscal Year 20	015-2016			
					T		
	SCHOOL:		ABC School	FUND:	010	-0000	
nno	GRAM TITLE:			FUNCTIONAL AREA:			
PRO	GRAM IIILE:	Genera	l Fund School Program	FUNCTIONAL AREA:		00-13027	
COMMIT	MENT TITLE:		Gen.Supplies	COMMITMENT ITEM:	430	0001	
DATE	Requested By	Vendor Name	Requisition or	Activity Description	Expenditure	Adjustment in	Balance in
D.1.1.2	110411111111111111111111111111111111111		Imprest Check Number		in Dollars	Dollars	Dollars
			BEGINNING BALANC				\$ 4,75
08/14/15	Smith	District	4600073997	Office Supplies	\$ 654.63	1	\$ 4,100.3
08/14/15	Jackson	District	4600074003	Classroom Supplies	\$ 590.83		\$ 3,509.5
10/09/15	Gonzalez	District	4600080236	Classroom Supplies	\$ 661.02	:	\$ 2,848.5
11/05/15	Smith	District	4600083971	Office Supplies	\$ 774.35		\$ 2,074.1
11/05/15	Smith	District	4600086401	Office Supplies	\$ 245.28	:	\$ 1,828.8
11/09/15	Jackson	Staples	P-Card 5900226238	Office Supplies	\$ 423.30		\$ 1,405.5
11/10/15	Gonzalez	Meridian	P-Card 5900227295	Classroom Supplies	\$ 1,000.00		\$ 405.5
11/11/15	John Doe	Meridian	P-Card 5900227587	Classroom Supplies	\$ 221.00		\$ 184.5
12/01/15	Jane Doe		Imprest Check #1	Supplies	\$ 54.04		\$ 130.5
01/01/16	Jane Doe		Imprest Check #2	Supplies	\$ 87.16		\$ 43.3
02/01/16	Jane Doe		Imprest Check #3	Supplies	\$ 547.20		\$ (503.8
03/01/16	John Doe		Imprest Check #4	Supplies	\$ 96.47		\$ (600.2
			Imprest Check #5	Supplies	\$ 355.34		\$ (955.6
04/01/16	John Doe		Imprest Check #5	Supplies	Φ 333.34		9.ccv) e
04/01/16 05/01/16	John Doe Jane Doe		Imprest Check #5	Supplies	\$ 232.14		\$ (1,187.7

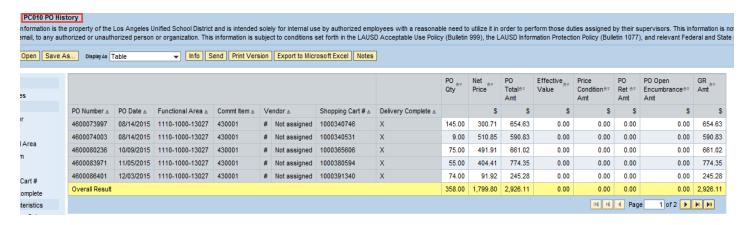
Control sheet for IMA (430010) Los Angeles Unified School District Non-salaries Control Record Fiscal Year 2015-2016 Table of Contents SCHOOL: FUND: 010-0000 ABC School PROGRAM TITLE: FUNCTIONAL AREA: General Fund School Program 1110-1000-13027 **COMMITMENT TITLE:** COMMITMENT ITEM: 430010 **Inst Material Account** Requisition or Expenditure Adjustment in Balance in DATE Requested By Vendor Name Activity Description Imprest Check Number in Dollars **Dollars Dollars** 5,192 BEGINNING BALANCI 05/04/16 Math Workbooks John Doe Imprest Check #8 191.10 5,000.90 06/16/16 Jane Doe Imprest Check #9 English Workbooks 4.970.95 John Doe History Workbooks 38.22 4,932.73 Imprest Check #10 06/16/16 Imprest Check #11 Spanish Workbooks 14.14 4.918.59 06/16/16 Jane Doe

Payroll Expenditure Report: After you have checked your records and you still cannot identify
the cause of the error, you can run and download BU042 Payroll Expenditures Report by program
code. The report will show all payroll expenditures under this program code by pay period. You
can then filter by Commitment Item and see who was time reported and the wage type (time
reported description).



- If a time reporting error is identified, take the necessary actions to correct it. Process payroll corrections or, if necessary, process the appropriate budget adjustment.
- P-Card Reconciliation Report and Purchase Order History Report: When reviewing your
 records for the General Supplies and IMA charges, and your Control Sheets do not balance with
 your Budget Availability Report, you can run and download the P-Card Reconciliation Report and
 PC010 Purchase Order History Report to verify if you have recorded all transactions as listed on
 the reports and check for discrepancies. If there is still no match, check your Imprest records to
 make sure you have recorded all transactions.





- If the wrong commitment item and/or program are charged, process a Transfer of Expenditure if
 the purchase order (PO) has been paid (shown on Budget Availability Report as Actuals). If the
 PO has not been paid (show on Budget Availability Report as Commitments), modify the PO to
 reflect the correct program and/or commitment item.
- Negatives at the program and/or commitment item level can impact future purchases and budget adjustments. All negatives should be cleared at the fund/functional area and commitment item level in order to avoid any errors.

POLICY

General Fund School Program Manual, Dated 3/4/2016: http://lausd.schoolwires.net/Page/1462

TOOLS

- Hyperlinked Control Sheets: http://lausd.schoolwires.net/Page/1462
- Hyperlinked Control Sheets Job Aide
- How to use Drag & Drop in Reports
- BU042 Payroll Expenditures # by Cost Center Job Aide
- P-Card Reconciliation Report Job Aide
- PC010 Purchase Order History Report Job Aide
- FM010 Budget Availability Report Job Aide
- List of Common Errors

REMINDERS

In order to avoid overdrafts and system errors, continue to maintain your Control Sheets throughout the year and verify the correct fund/functional area is being used for payroll and purchases. Be sure to process budget adjustments as needed. Best practice is to ensure the budget is in place before charging the expenditure against the budget. Continuously monitor the budget to ensure expenditures align with the approved budget and review applicable policies and procedures (i.e. General Fund Programs Manual).