

Budget Services and Financial Planning

School Fiscal Services

Fiscal Year 2016-17

SCENARIO #2: BUDGET CONTROLS

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

Program	Commitment	Fund	FuncArea	Carry Over	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 Assgmt	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/Rif	010-0000	0000-2700-13027		477.00	477.00			0.00	477.00
13027 General Fund School Program	240002 Office Pers-Sub/Rif	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			-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 - Class	010-0000	0000-2700-13027		15.00	15.00			0.00	15.00
13027 General Fund School Program	360201 Workers Comp - Class	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-ActCert	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
2. 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?

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Control sheet for IMA (430010)

Los Angeles Unified School District							
Non-salaries Control Record							
Fiscal Year 2015-2016							
						Table of Contents	
SCHOOL:	ABC School			FUND:	010-0000		
PROGRAM TITLE:	General Fund School Program			FUNCTIONAL AREA:	1110-1000-13027		
COMMITMENT TITLE:	Inst Material Account			COMMITMENT ITEM:	430010		
DATE	Requested By	Vendor Name	Requisition or Imprest Check Number	Activity Description	Expenditure in Dollars	Adjustment in Dollars	Balance in Dollars
BEGINNING BALANCE							
05/04/16	John Doe		Imprest Check #8	Math Workbooks	\$ 191.10		\$ 5,192
06/16/16	Jane Doe		Imprest Check #9	English Workbooks	\$ 29.95		\$ 5,000.90
06/16/16	John Doe		Imprest Check #10	History Workbooks	\$ 38.22		\$ 4,932.73
06/16/16	Jane Doe		Imprest Check #11	Spanish Workbooks	\$ 14.14		\$ 4,918.59

- **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).

															Number	Amount			
LAUSD Program		GIL Account	Fund	Functional Area		Job	Person ID	Position		Posting Period/FY	For Period	Pay Date (For)	Wage Type	Hourly Rate		\$			
13027	General Fund School Program	110004	010-0000	1110-1000-13027	General Fund Sch Program	11100731	ELEMENTARY TEACHER	123456	Jane Doe	34567890	ELEMENTARY TEACHER	011/2016	201606	06/03/2016	0175	Regular Auxiliary Assgmt	68.13	10.000	681.25
13027	General Fund School Program	110004	Result															10.000	681.25

- 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.

P-Card Recon Report										
Run Date/Time 07/26/2016 14:13:03 System PR1/910										
Posting Status	Invoice Da...	Document ...	Merchant Description	Charge A...	Card Type	Expense Amou...	Posted Account	Posted Fu...	Posted FuncArea	
CLEARED	11/05/2015	5900226238	STAPLES 00101659	423.30	P-Card \$1,500	423.30	0000430001	010-0000	1110-1000-13027	
	11/09/2015	5900227295	MERIDIAN	1,000.00	P-Card \$1,500	1,000.00	0000430001	010-0000	1110-1000-13027	
	11/10/2015	5900227587	MERIDIAN	221.00	P-Card \$1,500	221.00	0000430001	010-0000	1110-1000-13027	
= 1,644.30										

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PC010 PO History

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PO Number	PO Date	Functional Area	Commit Item	Vendor	Shopping Cart #	Delivery Complete	PO Qty	Net Price	PO Total Amt	Effective Value	Price Condition Amt	PO Ret Amt	PO Open Encumbrance Amt	GR Amt
4600073997	08/14/2015	1110-1000-13027	430001	# Not assigned	1000340746	X	145.00	300.71	654.63	0.00	0.00	0.00	0.00	654.63
4600074003	08/14/2015	1110-1000-13027	430001	# Not assigned	1000340531	X	9.00	510.85	590.83	0.00	0.00	0.00	0.00	590.83
4600080236	10/09/2015	1110-1000-13027	430001	# Not assigned	1000365606	X	75.00	491.91	661.02	0.00	0.00	0.00	0.00	661.02
4600083971	11/05/2015	1110-1000-13027	430001	# Not assigned	1000380594	X	55.00	404.41	774.35	0.00	0.00	0.00	0.00	774.35
4600086401	12/03/2015	1110-1000-13027	430001	# Not assigned	1000391340	X	74.00	91.92	245.28	0.00	0.00	0.00	0.00	245.28
Overall Result							358.00	1,799.80	2,926.11	0.00	0.00	0.00	0.00	2,926.11

- 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).