

Budget Services and Financial Planning Division
SCHOOL FISCAL SERVICES BRANCH

HYPERLINKED CONTROL SHEETS JOB AID

The purpose of the Hyperlinked Control Sheets (Microsoft Excel format) is to provide schools and offices a Budget Control Sheet that will assist personnel with an effective way of monitoring and tracking program/account balances to avoid overdrafts in the planned budget. Please note that this tool will only be useful and accurate if updated regularly.

Types of transactions to be posted in the Hyperlinked Control Sheets

1. P-Card transactions
2. Imprest Fund Checks and Deposits
3. Approved Budget Adjustments
4. Supplemental Salaries
 - Classified
 - Clerical/Custodial OT
 - Clerical/Custodial Relief
 - Teacher Assistant
 - Clerical Substitute
 - Clerical Z Time
 - Campus Aide X Time
 - Community Representatives
 - Supervision Aides
 - Certificated
 - Teacher Replacement
 - Teacher Auxiliary
 - Teacher PD Regular
 - Teacher Release Day
 - Teacher X Time
 - Nurse X Time
 - Administrator Z Time
 - Day to Day Substitute
 - Differentials
 - Training Rate
5. Shopping Cart transactions
6. Other corrections and changes in funding allocations (positive/negative)

**Budget Services and Financial Planning Division
SCHOOL FISCAL SERVICES BRANCH**

Control Sheet Details

1. **Table of Contents** - Summary of budget items entered by user sorted by commitment item with Budget Item Description, Program, Program Name, Budgeted Amount, Amount Available, and Available Hours/Days
 - a. Data entered by the user in the Table of Contents will auto-fill information fields to the Control Record
2. **Salaries Control Record** – User records payroll hours and budget adjustments processed
 - a. Supplemental salary amounts are converted into Balance in Hours and Balance in Dollars
 - b. Balances are calculated based on the District average rate
 - c. Budget adjustments are deducted or added to the balance
3. **Non-salaries Control Record** (Operational Expenses) – User records transactions for non-salary items (ex. general supplies, IMA) and budget adjustments
 - a. Non-salaries items are displayed as “Balance” in dollars
 - b. Expenditures are deducted from the balance
 - c. Budget adjustments are deducted or added from/to the balance
4. **Hyperlinks** – allow user to navigate within the workbook from the Table of Contents to individual control records and vice versa

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports
110001					\$ -	-	PD RegularTchr Release Day	
110001					\$ -	-	PD RegularTchr Release Day2	
110001					\$ -	-	PD RegularTchr Release Day3	
110001					\$ -	-	PD RegularTchr Release Day4	
110001					\$ -	-	PD RegularTchr Release Day5	
110001					\$ -	-	PD RegularTchr Release Day6	
110001					\$ -	-	PD RegularTchr Release Day7	
110001					\$ -	-	PD RegularTchr Release Day8	
110001					\$ -	-	PD RegularTchr Release Day9	
110001					\$ -	-	PD RegularTchr Release Day Magnet	
110001					\$ -	-	PD RegularTchr Release Day Magnet2	
Total PD Time Available @ \$474.7/day						-	Days	

Los Angeles Unified School District
Salaries Control Record
Fiscal Year 2018-2019

SCHOOL: _____ **FUND:** _____ [Table of Contents](#)

PROGRAM TITLE: _____ **FUNCTIONAL AREA:** _____

POSITION TITLE: _____ **COMMITMENT CODE:** 110004

Hours (or) Amount: - **Days:** - **Budget Amount:** \$ - **Days:** 79.07

Employee Name	Employee No.	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
INPUT WORKED HOURS ONLY - BEGINNING BALANCE IN DAYS																		
																0.00	\$ -	
																0.00	\$ -	
																0.00	\$ -	
																0.00	\$ -	
Total Pay Period Expenditure																		
Balance																0.00	\$ -	

Los Angeles Unified School District
Non-salaries Control Record
Fiscal Year 2018-2019

SCHOOL: _____ **FUND:** _____ [Table of Contents](#)

PROGRAM TITLE: _____ **FUNCTIONAL AREA:** _____

COMMITMENT TITLE: _____ **COMMITMENT ITEM:** _____

DATE	Requested By	Vendor Name	Requisition or Imprest Check Number	Activity Description	Expenditure in Dollars	Adjustment in Dollars	Balance in Dollars
BEGINNING BALANCE							\$ -
							\$ -
							\$ -
BALANCE							\$ -

**Budget Services and Financial Planning Division
SCHOOL FISCAL SERVICES BRANCH**

Steps to setting-up the Control Sheets

1. Run the COFE Budget Report - displays budget details from Central Office Front End (COFE); includes all programs available in SFE as well as other unrestricted and restricted programs.

- a) Steps to access the report:
 - i) Go to SFE **Reports** Tab
 - ii) Select **COFE Budget Report**
 - iii) Enter **Version, Fiscal Year, Fund Center**
 - iv) Select **Display in Form**
 - v) Execute

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

BUDGET MAINTENANCE
Fiscal Year 2019
Version CMD Current Modified Version

Line Type	Der Div	S Grp	Fund	Fund	Functional	Cmmt Itm	CI Description	Grant	Grw	Pos	Job	PA	PS	Ar/Lv	Hrs/Day	FTE	Start Date	Salary	F Benefits	Total Amt
Line #	SubDiv	Op/Ad	Center	Rsrc	Area	Bud Itm	BI Description	Fund Pgm	Cd	Status		PSA	Ty/Grp	Days/Wk	Fund%	End Date		Health		
20THS-L 000010				010 0000	1110-2100-13027 General Fund School Pr	290004 21712	Other Class-Supple TEMP PERSONNEL ACCT	NOT_RELE OPR00000	D								07/01/2018 06/30/2019	12,889	1,866 0	14,755
30TH-L 000011				010 0000	1110-1000-13027 General Fund School Pr	430001 40227	General Supplies GENERAL SUPPLIES	NOT_RELE OPR00000	D								07/01/2018 06/30/2019	0	0 0	2,000
30TH-L 000012				010 0000	1110-1000-13027 General Fund School Pr	430010 40267	Instr Mat-Gen Purp IMA	NOT_RELE OPR00000	D								07/01/2018 06/30/2019	0	0 0	2,000

2. Enter school Cost Center on control sheet Table of Contents

A	B	C	D	E	F	G	H	I
Fiscal Year:	2018-2019							
Cost Center:	2 1234501			Enter Data				
Cost Center Name:	ABC School			Select from Dropdown List				
Balances as of:	July 27, 2018			*	When entering Program 7E046, type '7E046 to avoid format error			
Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports

3. Input the budget data using the COFE Budget Report

- a. User should only enter data in the **YELLOW** cells
- b. Cells in **BLUE** have a dropdown selection and require the user to select the correct Budget Item Description

Budget Services and Financial Planning Division SCHOOL FISCAL SERVICES BRANCH

Fiscal Year:	2018-2019
Cost Center:	1234501
Cost Center Name:	ABC School
Balances as of:	August 15, 2018

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports
290004	Supervision Aide	13027	General Fund School Program	\$ 14,755.00	\$ 3,456.47	189.81	Supervision Aide	
Supervision Aide Time Available at \$18.21/hour							189.81	Hours
430001	Gen. Supplies	13027	General Fund School Program	\$ 2,000.00	\$ 5,925		General Supplies	
General Supplies \$ Available					\$ 5,925			
430010	Inst Material Account	13027	General Fund School Program	\$ 2,000.00	\$ 2,000		IMA	
Inst Material Account \$ Available					\$ 2,000			

- c. Scroll to the Commitment Item (see COFE Budget Report)
- d. Enter the Program – last 5 digits of the Functional Area (see COFE Budget Report)
- e. Enter the Budgeted Amount – “Total Amt” (see COFE Budget Report)
- f. Click on the adjacent hyperlink to navigate to the Control Record to enter the Functional Area
- g. Enter the Functional Area (see COFE Budget Report)

NOTE 1 – Repeat this process for all items that require a control sheet.

NOTE 2 - Hyperlinked Control Sheet cells are protected to prevent users from deleting formulas

Fiscal Year:	2018-2019
Cost Center:	1234501
Cost Center Name:	ABC School
Balances as of:	August 15, 2018

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports
290004	Supervision Aide	13027	General Fund School Program	\$ 14,755.00	\$ 3,456.47	189.81	Supervision Aide	
Supervision Aide Time Available at \$18.21/hour							189.81	Hours
430001	Gen. Supplies	13027	General Fund School Program	\$ 2,000.00	\$ 5,925		General Supplies	
General Supplies \$ Available					\$ 5,925			
430010	Inst Material Account	13027	General Fund School Program	\$ 2,000.00	\$ 2,000		IMA	
Inst Material Account \$ Available					\$ 2,000			

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

BUDGET MAINTENANCE
Fiscal Year 2019
Version CMO Current Modified Version

Line Type	Der Div	\$ Grp	Fund	Fun	Functional Area	Cmnt Itm	CI Description	Grant	Grw	Pos	Job	PA	PS Ar/Lv	Hrs/Day	FTE	Start Date	Salary	F Benefits	Total Amt
Line#	SubDiv	Op/Ad	Center	Rsrc		Bud Itm	BI Description	Fund Pgm	Cd	Status		PSA	Ty/Grp	Days/Wk	Fund%	End Date		Health	
20THS-L				010	1110-2100-13027	290004	Other Class/Suppl	NOT_RELE	D							07/01/2018	12,889	1,866	14,755
000010				0000	General Fund School Pr	21712	TEHIP PERSONNEL ACCT	OPR00000								06/30/2019		0	
30TH-L				010	1110-1000-13027	430001	General Supplies	NOT_RELE	D							07/01/2018	0	0	2000
000011				0000	General Fund School Pr	40227	GENERAL SUPPLIES	OPR00000								06/30/2019		0	
30TH-L				010	1110-1000-13027	430010	Inst Mat-Gen Purp	NOT_RELE	D							07/01/2018	0	0	2000
000012				0000	General Fund School Pr	40267	IMA	OPR00000								06/30/2019		0	

Budget Services and Financial Planning Division SCHOOL FISCAL SERVICES BRANCH

Los Angeles Unified School District																					
Salaries Control Record																					
Fiscal Year 2018-2019																					
SCHOOL:		ABC School																			
PROGRAM TITLE:		General Fund School Program																			
POSITION TITLE:		Supervision Aide @ \$18.21/hr																			
												FUND:		010-0000							
												FUNCTIONAL AREA:		1110-2100-13027							
												COMMITMENT CODE:		290004							
												Hours (or) Amount:		810				Days:		18.21	
												Budget Amount:		\$ 14,755							
Employee Name	Employee No.	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			
BEGINNING BALANCE IN AMOUNT OR HOURS																	810.3	\$14,755.00			
																	-	810.3	\$14,755.00		

Click on the hyperlink to return to the Table of Contents

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4. Filter the report (remove and add blank lines)

- h. After the data has been entered on the Table of Contents, click on the REPORTS filter icon and deselect blanks. This will hide line items not used.

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports
290004	Community Representative			\$ -	\$ -	-		<div style="border: 1px solid gray; padding: 5px;"> <input type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input type="checkbox"/> Blanks </div>
290004	Community Representative			\$ -	\$ -	-		
290004	Community Representative			\$ -	\$ -	-		
Community Representative Time Available						-	Hours	
290004	Supervision Aide	13027	General Fund School Program	\$ 14,755.00	\$ 14,755.00	810.27		<div style="border: 1px solid gray; padding: 5px;"> <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input type="checkbox"/> Blanks </div>
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
290004	Supervision Aide			\$ -	\$ -	-		
Supervision Aide Time Available at \$18.21/hour						810.27	Hours	
430001	Gen. Supplies	13027	General Fund School Program	\$ 2,000.00	\$ 1,675			<div style="border: 1px solid gray; padding: 5px;"> <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input type="checkbox"/> Blanks </div>
430001				\$ -	\$ -			
430001				\$ -	\$ -			
General Supplies \$ Available						\$ 1,675		
430010	Inst Material Account	13027	General Fund School Program	\$ 2,000.00	\$ 2,000			<div style="border: 1px solid gray; padding: 5px;"> <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input checked="" type="checkbox"/> Blanks </div>
Inst Material Account \$ Available						\$ 2,000		

- i. To add additional budget data once the report is filtered, click on the Reports filter and select the "Blanks" box. This will unhide blank lines to enter additional items.

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports	
290004	Supervision Aide	13027	General Fund School Program	\$ 14,755.00	\$ 14,755.00	810.27		<div style="border: 1px solid gray; padding: 5px;"> <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input checked="" type="checkbox"/> Blanks </div>	
Supervision Aide Time Available at \$18.21/hour						810.27	Hours		
430001	Gen. Supplies	13027	General Fund School Program	\$ 2,000.00	\$ 1,675				
General Supplies \$ Available						\$ 1,675			
430010	Inst Material Account	13027	General Fund School Program	\$ 2,000.00	\$ 2,000			<div style="border: 1px solid gray; padding: 5px;"> <input checked="" type="checkbox"/> (Select All) <input checked="" type="checkbox"/> Report <input checked="" type="checkbox"/> Blanks </div>	
Inst Material Account \$ Available						\$ 2,000			

**Budget Services and Financial Planning Division
SCHOOL FISCAL SERVICES BRANCH**

Recording Transactions

1. Salaries Control Records

- a. Enter employee name
- b. Enter employee number
- c. Rate/Hour – Not required. Formula will use District average rate if left blank.
- d. Adj. +/- (dollars) – For budget adjustment amounts (positive or negative)
- e. July to June – enter total hours worked by month

Los Angeles Unified School District																				
Salaries Control Record																				
Fiscal Year 2018-2019																				
SCHOOL: ABC School										FUND: 010-0000										
PROGRAM TITLE: General Fund School Program										FUNCTIONAL AREA: 1110-2100-13027										
POSITION TITLE: Supervision Aide @\$18.21/hr										COMMITMENT CODE: 290004										
										Hours (or) Amount: 810					Days: 18.21					
										Budget Amount \$ 14,755										
Employee Name	Employee No.	Rate/Hour	Adj. +/- (dollars)	BEGINNING BALANCE IN AMOUNT OR HOURS												Expended in Hours	Balance in Hours	Balance in Dollars		
				July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June					
Jane Doe	123456				50													(50.0)	760.3	\$13,844.50
Budget Adjustment			\$ (1,000.00)															(54.9)	705.4	\$12,844.50
John Doe	654987				51	54	54	57	24	54	54	51	60	54	30			(543.0)	162.4	\$ 2,956.47
Budget Adjustment			\$ 500.00															27.5	189.8	\$ 3,456.47
																		-	189.8	\$ 3,456.47
																		-	189.8	\$ 3,456.47

2. Non-salaries Control Record

- a. Enter date
- b. Requested by - Enter who requested the transaction
- c. Enter Vendor Name
- d. Requisition or Imprest Check # - Enter purchase order number, Imprest check #, PCard Transaction #, or Budget Adjustment
- e. Activity Description – enter details that will help identify what the dollars were used for
- f. Expenditures in Dollars – enter amount charged for transaction
- g. Adjustment in Dollars – enter budget adjustment amounts (positive or negative)

Los Angeles Unified School District							
Non-salaries Control Record							
Fiscal Year 2018-2019							
SCHOOL: ABC School				FUND: 010-0000			
PROGRAM TITLE: General Fund School Program				FUNCTIONAL AREA: 1110-1000-13027			
COMMITMENT TITLE: Gen. Supplies				COMMITMENT ITEM: 430001			
Table of Contents							
DATE	Requested By	Vendor Name	Requisition or Imprest Check Number	Activity Description	Expenditure in Dollars	Adjustment in Dollars	Balance in Dollars
BEGINNING BALANCE							\$ 2,000
7/1/XXXX	Jane Doe	Staples	PO 123456789	glue, pencils, paper	\$ 500.00		\$ 1,175.00
7/1/XXXX	Principal Smith		Budget Adjustment			\$ 5,000.00	\$ 6,175.00
7/1/XXXX	John Doe		Imprest Check #001	Reimbursement - books	\$ 50.00		\$ 6,125.00
7/1/XXXX	Principal Smith	Office Depot	PCARD	Office Supplies	\$ 200.00		\$ 5,925.00
							\$ 5,925.00

**Budget Services and Financial Planning Division
SCHOOL FISCAL SERVICES BRANCH**

Using the hyperlinks

- From the Table of Contents, click on the adjacent hyperlink to navigate to individual control sheets to record transactions

A	B	C	D	E	F	G	H	I
Fiscal Year:	2018-2019							
Cost Center:	1234501							
Cost Center Name:	ABC School							
Balances as of:	July 27, 2018							

Commitment Item	Budget Item Description	* Program	Program Name	Budgeted Amount	Amount Available	Available Hours / Days	Control Sheet - Tab	Reports
290004	Supervision Aide	13027	General Fund School Program	\$ 14,755.00	\$ 14,755.00	810.27	Supervision Aide	
						Supervision Aide Time Available at \$18.21/hour	810.27 Hours	
430001	Gen. Supplies	13027	General Fund School Program	\$ 2,000.00	\$ 1,675		General Supplies	
				General Supplies \$ Available	\$ 1,675			
430010	Inst Material Account	13027	General Fund School Program	\$ 2,000.00	\$ 2,000		IMA	
				Inst Material Account \$ Available	\$ 2,000			

- From the Control Record, click on the hyperlink to navigate back to the Table of Contents

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Los Angeles Unified School District																			
<i>Salaries Control Record</i>																			
<i>Fiscal Year 2018-2019</i>																			
<i>SCHOOL:</i>	ABC School																		Table of Contents
															<i>FUND:</i>	010-0000			
<i>PROGRAM TITLE:</i>	General Fund School Program										<i>FUNCTIONAL AREA:</i>								
<i>POSITION TITLE:</i>	Supervision Aide @\$18.21/hr										<i>COMMITMENT CODE:</i>								290004
											<i>Hours (or) Amount:</i>	810		<i>Days:</i>					
															Budget Amount	\$ 14,755	18.21		
Employee Name	Employee No.	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	
BEGINNING BALANCE IN AMOUNT OR HOURS																	810.3	\$14,755.00	