

Budgeting, Cost Accounting & FTE

NOVEMBER 15, 2023

BOOKKEEPER
REFRESHER

Agenda

- ✓ Budgeting Office Website:
<https://www.brevardschools.org/Domain/1152Staff>
- ✓ What is a Budget?
- ✓ Accounting Codes
- ✓ Red Book
- ✓ Fund 100-Dont's

Agenda (cont.)

- ✓ Training
 - ✓ School Budget Matrix
 - ✓ 911 Report
 - ✓ Expenditure Transfers
 - ✓ Budget Transfers
 - ✓ Substitute Funding
 - ✓ CrossPointe
- ✓ Questions, Comments, Concerns



MEET OUR STAFF

Budgeting, Cost Accounting & FTE

5

- ▶ Diane Lichenstein – Director
- ▶ Rebecca Granholm – Senior Budget & Management Analyst
- ▶ Angelina Biermaier – Budget Analyst
- ▶ TBD – Student Projections & Budgeting Analyst
- ▶ Debra Latsbaugh – Budget Coordinator
- ▶ Michelle Merz – FTE & Cost Accounting Analyst
- ▶ Mary Guttinger – FTE Specialist

What is a Budget



What is a Budget?

- ▶ State (approximately 64%)
 - ▶ FEFP (Florida Education Finance Program)
- ▶ Local (approximately 35%)
 - ▶ Ad-Valorem (Property) Taxes
 - ▶ Interest
- ▶ Labor is determined by implementing the Board approved District Staffing Plan
 - ▶ Personnel Allocations

What is a Budget?

- ▶ A budget is a plan for using resources
- ▶ “School-Based” decentralized process
- ▶ Operating Fund’s Revenue Sources
 - ▶ Federal (< 1%)
 - ▶ Impact Aid
 - ▶ Medicaid

What is a Budget?

- ▶ Accomplishes the following:
 - ▶ Decisions concerning spending are made at the level closest to the student
 - ▶ Schools may save funds from one year to the next **in select projects**
 - ▶ Schools have flexibility to achieve educational objectives unique to their school
 - ▶ School personnel are more knowledgeable about the total budgetary process and have a greater awareness of available methods for utilizing resources at their school



ACCOUNTING
CODES, HOW DO
THEY ALL FIT
TOGETHER!

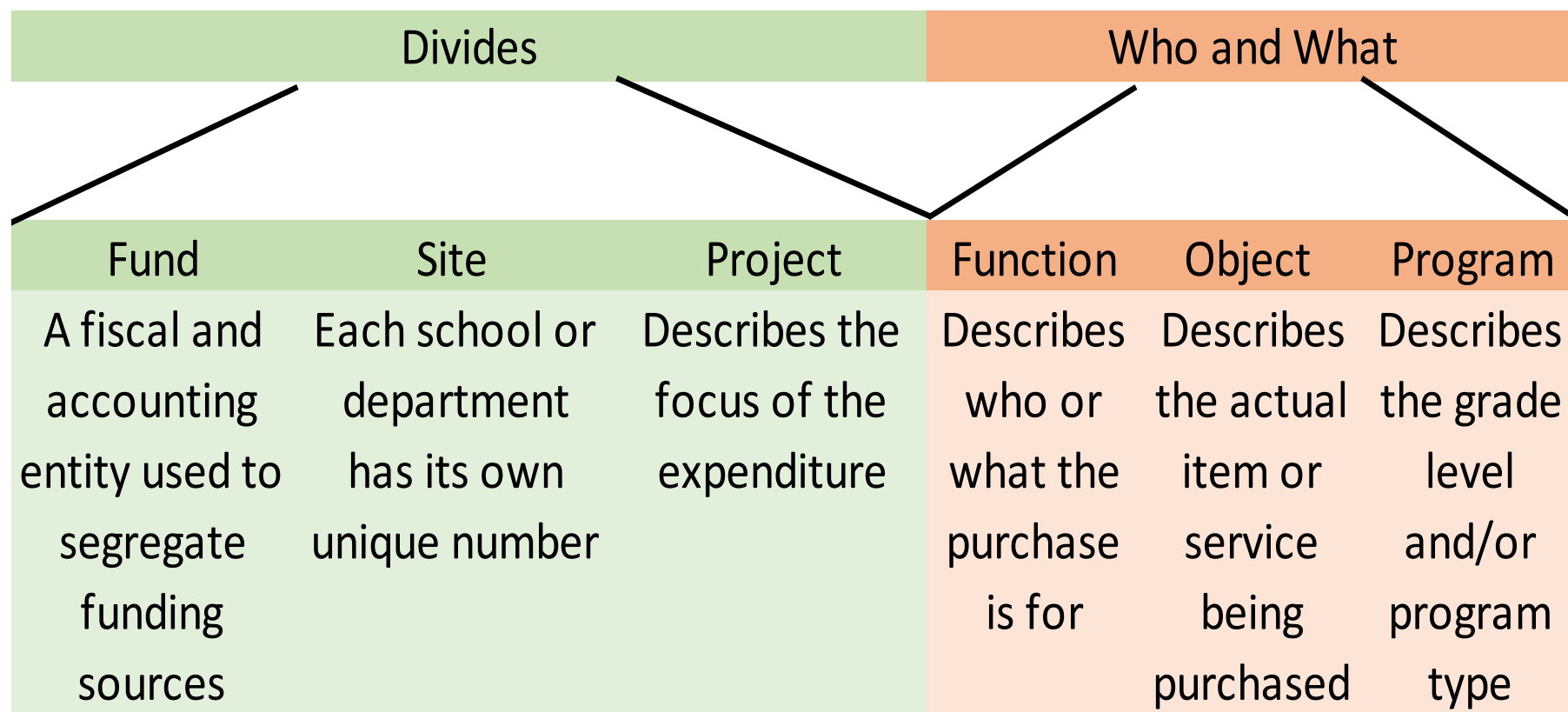
Accounting Codes

- ▶ Accounting Code Booklet
 - ▶ Schools
 - ▶ Departments
 - ▶ Operating Fund Projects
 - ▶ Functions
 - ▶ Objects
 - ▶ Program Category Codes

Accounting Codes

- ▶ Coding of accounts is mandated by the state and prescribed through set parameters
- ▶ Used to describe, identify, and track both revenues and expenditures per the FLDOE's Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.shtml>
- ▶ Each item or service that is purchased must be coded, based on what that item is and what that item is to be used for.

Accounting Codes



Accounting Codes

- ▶ Ask questions to determine where expenses belong.
- ▶ Assumptions can lead to common errors.
- ▶ Examples:
 - ▶ Function 5XXX is only for "classroom/student" related expenses.
If a teacher travels "**with students**" to attend a conference or competition, the expenses are charged to 5XXX because the teacher is accompanying "**students**"
 - If** a teacher attends training, **ALL**, of the expenses related to the training are charged to function 6400. i.e. Training registration (737), Travel Expenses (milage, hotel, meals, airfare, etc. 332 or 333)
 - If** administrators are attending training, the expenses are charged to function 7731, not 7300

Fund 100 Don'ts



Fund 100 Don'ts

I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100
I will not buy food with Fund 100





Fund 100 Don'ts



NO FOOD

- ▶ No food for school functions
- ▶ No food for ceremonies
- ▶ No food for visitors
- ▶ No food for anything

EXCEPTION - food may be purchased as a SUPPLY (Obj Code 511) for classrooms where food is a requirement of the program (i.e.-Culinary Arts, Early Childhood, etc.)

NO LANDSCAPING

- ▶ No flowers, bushes or trees
- ▶ No dirt or sod
- ▶ No borders or curbs
- ▶ No landscaping of any kind

EXCEPTION-Herbs may be purchased when required for a Culinary Arts program and mulch may be purchased when required for safety reasons on playgrounds in Early Childhood when amount needed exceeds amount provided annually by Facilities due to playground additions/modifications



Fund 100 Don'ts



NO AWARDS

- ▶ No plaques, trophies, medals, banners or ribbons for recognition unless used for competitions like science or art fairs
- ▶ No special award presentations

NO GIFTS (REGARDLESS OF VALUE)

- ▶ No gifts of any kind to students
- ▶ No gifts of any kind to volunteers
- ▶ No gifts of any kind to sponsors
- ▶ No gifts of any kind to anyone



Fund 100 Don'ts



NO SHIRTS (Clothing)

- ▶ No class shirts
- ▶ No shirts for field trips
- ▶ No shirts for faculty or staff
- ▶ No shirts for anything

EXCEPTION – UNIFORMS required to be worn for class on designated days and for which the school maintains property control – assigned to student for the school year and then returned at the end of each year (i.e. – band uniform, scrubs, **aprons**, etc.)

OTHER ITEMS

- ▶ No frames of any kind, posters or pictures
- ▶ No personalized items for lounges
- ▶ No kitchen appliances, stoves, refrigerators, microwaves

EXCEPTION – appliances may be purchased for classrooms where they are a requirement of the program (i.e. – Culinary Arts, Early Childhood, etc.) **or for custodial use (washing machines, etc.)**



School Budget



School Budget Matrix

2023-2024 School Budget Documents Questions?

School Operating Projects History Projects 001002 and 001147

		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Suggested
0011 - Titusville High						
001002 - Non-Staffing Plan Exp						
5100 - Basic (Felp K-12)						
312 - Prof & Tech (Consultants)	103	-	114.77	-	-	-
331 - Travel - In County	103	23.20	-	-	700.00	-
332 - Travel - Out Of County	103	1,259.88	-	188.16	800.00	-
365 - Subscription Fees - Software	103	-	21.96	750.00	-	-
373 - Postage-Telegraph	103	34.95	-	-	-	-
391 - Printing,Binding,& Reprod	103	3,319.02	3,015.46	5,120.64	3,000.00	2,917.00
511 - Supplies	103	10,008.26	8,392.91	11,083.78	16,500.00	16,045.00
519 - Tech-Related Supplies	103	478.91	190.88	826.65	-	-
641 - Furn,Fix & Equip Over \$1,000	103	6,634.32	-	-	-	-
642 - Furn,Fix & Equip Under \$1,000	103	2,853.91	2,184.30	4,527.68	-	-
644 - Computer Hardware Under \$1,000	103	26.98	-	-	-	-
649 - Tech-Related <\$1,000 F&E	103	-	-	-	-	-
737 - Dues & Fees	103	-	230.00	-	-	-
797 - Field Trips	103	21,638.09	2,039.97	(1,011.95)	-	-
5200 - Exceptional						
312 - Prof & Tech (Consultants)	113	-	-	-	-	-
331 - Travel - In County	113	-	38.08	-	-	-
365 - Subscription Fees - Software	113	-	-	-	-	-
373 - Postage-Telegraph	113	-	299.79	-	500.00	486.00
391 - Printing,Binding,& Reprod	113	-	-	-	-	-
511 - Supplies	113	447.53	608.15	328.37	1,500.00	1,459.00
519 - Tech-Related Supplies	113	569.17	382.97	131.98	-	-
622 - A/V Materials Under \$1,000	113	179.25	-	-	-	-
642 - Furn,Fix & Equip Under \$1,000	113	-	770.00	-	-	-
644 - Computer Hardware Under \$1,000	113	779.00	-	-	-	-
649 - Tech-Related <\$1,000 F&E	113	-	-	-	-	-
737 - Dues & Fees	113	-	-	150.00	-	-
797 - Field Trips	113	-	-	-	-	-
5300 - Career Education						
312 - Prof & Tech (Consultants)	300	-	-	-	-	-
365 - Subscription Fees - Software	300	-	-	-	-	-
373 - Postage-Telegraph	300	-	-	-	-	-
391 - Printing,Binding,& Reprod	300	-	-	-	-	-
511 - Supplies	300	-	-	-	-	-
519 - Tech-Related Supplies	300	-	-	-	-	-
642 - Furn,Fix & Equip Under \$1,000	300	-	-	-	-	-
644 - Computer Hardware Under \$1,000	300	-	-	-	-	-
649 - Tech-Related <\$1,000 F&E	300	-	-	-	-	-
737 - Dues & Fees	300	160.41	-	-	-	-
797 - Field Trips	300	-	-	-	-	-
6120 - Guidance Services						
331 - Travel - In County	000	-	-	-	-	-
332 - Travel - Out Of County	000	-	-	-	-	-
365 - Subscription Fees - Software	000	-	-	-	-	-
373 - Postage-Telegraph	000	660.00	744.93	481.40	700.00	681.00
391 - Printing,Binding,& Reprod	000	83.15	-	-	-	-
511 - Supplies	000	748.86	200.75	7.75	1,000.00	972.00
519 - Tech-Related Supplies	000	75.06	247.90	479.75	-	-



Report

911 Report

- ▶ 911 Report has been updated to reflect the current school responsibility accounting strings
 - ▶ Review on a monthly basis at a minimum, more often towards end of the year
 - ▶ Errors are more readily identified by you
 - ▶ Cover all negatives within a project with positive balances
 - ▶ This helps reduce the possibility of overspending

911 Report

- ▶ Project rules apply
 - ▶ Every bookkeeper should have the latest Project Manual
 - ▶ Projects - If there are any questions concerning a project, please contact the project manager or Budgeting at ext. 11610
- ▶ General Rule – Do not move budget from one project to another

911 Report

The definition of “School Responsibility” when dealing with the “911 Report” is to determine why there is a negative in a string. Do not just clean up the negatives without asking some questions first, if you are unsure as to how the negative got there.

911 Report

1. Was there a Substitute Verification form that was not processed correctly?
 - a. Charged but never sent to the district
 - b. Sent to the district but not reimbursed
 - c. Never turned in by the teacher but still charged
 - d. Charged to the incorrect project

911 Report

2. If a school is only responsible for “Non-Labor” items in the project, Substitute (Object 141) and Fringe for the substitute (Object 220, 241) are considered a non-labor item.
 - ▶ In project 001002, the schools are **not** responsible for any negative dealing with fringe in objects 220 and 241. However, when doing “Expenditure Transfers” in or out of 001002, fringe will need to be included as part of the transfer.
 - ▶ If the school is responsible for the entire project, any negative in any string is the responsibility of the school regardless of the classification of the fringe.

911 Report

- ▶ Some of these projects include:
 - 000422 Academic Support program (ASP)
 - 000441 School Advisory Council
 - 001142 Gate Keeper
 - 001250 Athletic Equalization
 - 001487 Fee Supported Summer School
 - 001618 School Funded Summer Hours
 - 001942 School Funded Hours
 - Any School Recognition Project

911 Report

3. If there are negatives in fringe, within a project, when dealing with substitutes and there is no other payroll object listed, (111, 121, 161, 181, 191) then the school is responsible for the negative. The example below shows fringe for a substitute and no other payroll objects.

Example:

Fnd.Cntr. Proj .	Func.Obj.Pgm	Budgeted	Available
100.0000.001015.5100.141.101		174.75	99.75
100.0000.001015.5100.220.101		1.01	.00
100.0000.001015.5100.241.101		.42	-1.00

911 Report

4. If there are negatives in fringe within a project, when dealing with payroll **other than substitutes**, then the school is not responsible for the negative. There are no substitutes in the example below and if the school is only responsible for non-labor items then the fringe would not be the school's responsibility.

911 Report

5. Before cleaning negatives, review the function/object/program combination that is being charged. In the below example, the substitute is being charged with function 6400 and the teacher is being charged with function 6300. The school would be responsible for the fringe with function 6400 but not the fringe with function 6300.

911 Report

#5 Example:

Fnd.Cntr.Proj .Func.Obj.Pgm	Budgeted	Available
100.0000.000428.6300.121.000	3,148.09	481.43
100.0000.000428.6300.210.000	261.08	.00
100.0000.000428.6300.220.000	240.82	-36.83
100.0000.000428.6300.241.000	17.56	- 2.69
100.0000.000428.6400.141.000	100.00	.00
100.0000.000428.6400.220.000	1.34	-1.34
100.0000.000428.6400.241.000	.56	-.56

911 Report

6. Now is the time for the really big thinking caps. In the example below the function with the substitute is 6400 but there is also teacher payroll attached to the same function. Only a portion of the fringe in object 220 and 241 that is associated with the substitute is the schools responsibility.

911 Report

Calculation: Substitute (141) x Fringe Object = Amount to be covered

$$300.00 \times 1.45\% \text{ (Object 220)} = 4.05$$

$$300.00 \times 0.558\% \text{ (Object 241)} = 1.65$$

#6 Example:

Fnd.Cntr.Proj.Func.Obj.Pgm	Budgeted	Available
100.0000.000427.6300.121.000	1,926.34	510.68
100.0000.000427.6300.210.000	193.77	0.00
100.0000.000427.6300.220.000	158.86	28.56
100.0000.000427.6300.241.000	10.22	9.55
100.0000.000427.6400.121.000	669.00	0.00
100.0000.000427.6400.141.000	300.00	0.00
100.0000.000427.6400.210.000	0.00	-118.87
100.0000.000427.6400.220.000	0.00	15.10
100.0000.000427.6400.241.000	0.00	-12.20

QUESTIONS



Note: When in doubt as to whether or not a school is or is not responsible for fringe in a project, do not hesitate to call the Budgeting office for further clarification. Do not automatically clean up a project with negatives with out being 100% sure that the school is responsible for the negatives that are being covered, or you may be using your school's funds unnecessarily.

Expenditure Transfers

38

~~Mistakes~~
Mistakes
are
opportunities
to learn.

OR



Expenditure Transfers



Reasons for Expenditure Transfers



- ▶ When the wrong accounting string was used during the original transaction.
- ▶ When an expenditure needs to be moved to a different project
 - Expenditure(s) should have been made elsewhere
 - Frees up budget in the original project so it can be used for an alternative expenditure

Expenditure Transfer Requirements

- ▶ Appropriate format
- ▶ Original signature of the principal or department head
- ▶ Complete and Sufficient justification section
- ▶ Sufficient expense in the “From” section
- ▶ Sufficient budget in the “To” section to accept the requested expenditure transfer

Common Problems with Expenditure Transfer Requests

- Insufficient information in the **justification section** to support making the **expenditure transfer**
 - Include enough information in the narrative that anyone who reads it is able to understand the reason why you want to transfer the expense, and why you chose the projects and accounting strings that you want to use
 - Attach all supporting documentation (i.e., PO's, e-mails, etc.)
- Expenditure transfer request is not signed by the school principal or department head

Common Problems with Expenditure Transfer Requests

- There is insufficient budget in the “To” string to process the requested expenditure transfer
- There is no expense to move
- Was completed on a Budget Transfer form instead of an Expenditure Transfer

Problematic Expenditure Transfer

REQUEST FOR EXPENDITURE TRANSFER

FOR ACCOUNTING USE ONLY:
 A/E NUMBER: _____
 DATE: _____
 PAGE: _____

DATE: 4/8/2016

FROM DEPT/SCHOOL Superior Elementary School



Please move expense as follows:

FROM:

Action	Fund	GL	School /Dept	Project	Function	Object Code	Program Code	Amount	OFFSET
	100		1111	000441	5100	511	101	1,431.00	
	100		1111	000565	5101	511	101	3,569.00	
TOTAL								\$ 5,000.00	

TO:

Action	Fund	GL	School /Dept	Project	Function	Object Code	Program Code	Amount	OFFSET
	100		1111	001002	5100	141	101	\$ 5,000.00	
TOTAL								\$ 5,000.00	

Note: Shaded areas for Accounting Use

Justification: To help cover negatives in sub accounts.

**PREPARED BY: bookkeeper's signature

**DEPT/SCHOOL APPROVAL: No Signature here

DATE: _____

BUDGETING DEPT. APPROVAL * _____

DATE: _____

Problematic Expenditure⁴⁴ Transfer

1. There is not enough narrative in justification to determine the reason for expenditure transfer.
2. No documentation, such as print screens, to support expenditure transfer request
3. The function.object.program code in the FROM and TO strings need to match, but do not. You cannot transfer a supply expense [511] to a sub expense [141] string, or vice versa.
4. You cannot move school recognition funds (i.e. 000565) supplies expense to a sub expense
5. The FROM and TO dollar amount sections should have totals so that the reader knows they equal without having to add them on a calculator.
6. Form is not signed by the school principal. Should contain both the principal's name and signature, and the preparer's name (**legible**) and signature (electronic signature of bookkeeper acceptable)
7. This would not clear negatives, even if it were allowed.

A Good Expenditure Transfer

REQUEST FOR EXPENDITURE TRANSFER

FOR ACCOUNTING USE ONLY:
AJE NUMBER: _____
DATE: _____
PAGE: _____

DATE: 4/8/2016

FROM DEPT/SCHOOL: Superior Elementary School



Please move expense as follows:
FROM:

Action	Fund	GL	School/Dept	Project	Function	Object Code	Program Code	Amount	OFFSET
	100		1111	001002	5100	141	101	5000.00	
	100		1111	001002	5100	220	101	67.50	
	100			001002	5100	241	101	27.90	
TOTAL								\$ 5,095.40	

TO:

Action	Fund	GL	School/Dept	Project	Function	Object Code	Program Code	Amount	OFFSET
	100		1111	000441	5100	141	101	1,431.00	
	100		1111	000441	5100	220	101	19.32	
	100		1111	000441	5100	241	101	7.98	
	100		1111	000006	6400	141	000	3,569.00	
	100		1111	000006	6400	220	000	48.18	
	100		1111	000006	6400	241	000	19.92	
TOTAL								\$ 5,095.40	

Note: Shaded areas for Accounting Use

Justification: Superior Elementary school has to cover negatives created due to teachers out for surgery and sickness. The school's School Advisory Council (SAC) has approved covering \$1,431 of the sub negatives out of project 000441 (SAC Improvement) funds. \$3,569 of sub negatives in project 001002 were erroneously charged to 001002. Should have been charged to project 000006, for teacher professional development training. The reason for the difference in function and program codes is project 000006 is function 6400 (training) which uses program code 000.

****PREPARED BY:** *bookkeeper's signature*

****DEPT/SCHOOL APPROVAL:** No Signature here

DATE: _____

BUDGETING DEPT. APPROVAL * _____

DATE: _____

*All fund 100 & 921 expenditure transfers must be approved by Budgeting Dept.

** Please sign and date using blue ink.

A Good Expenditure Transfer

46

JUSTIFICATION: Superior Elementary School has to cover negatives created due to many of the teachers being out for surgery and sickness. The school's School Advisory Council (SAC) has approved covering \$1,431 of the sub negatives out of its project 000441 SAC Improvement funds. The other \$3,569 of sub negatives in project 001002 were erroneously charged to 001002 and should have been charged to project 000006, for teacher professional development training. This is the reason for the difference in function and program codes, as 000006 is for training and function 6400 must be used (this function uses program 000).

A Good Expenditure Transfer

47

- ▶ Note: Good justification for the Expenditure Transfer Request would include a copy of the SAC meeting minutes approving the use of 000441 to cover these subs, and CrossPointe screen prints or other documentation supporting the erroneous sub charges to project 001002

Budget Transfers

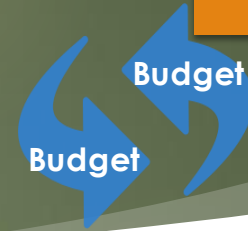


OR





Budget Transfers



- When you have an insufficient amount of budget in a project and you have a legitimate source of funding in another project that you can transfer the budget from.

The title slide features the text "Budget Transfers" in a large, white, sans-serif font centered on a dark green background. On either side of the text are two sets of blue arrows forming a circular loop, with the word "Budget" written in white above each arrow. In the top right corner, there is an orange rectangular box containing the number "50" in white.

- Budget was entered into the wrong string and needs to be transferred to the correct one.
 - There has to be enough budget in the string that the budget is being transferred from, and the transfer must conform to the project guidelines that pertain to the projects involved. Example: No one is allowed to move budget in or out of state categorical projects (project codes that begin with three or more zeroes).
 - If you are entering the budget transfer yourself (using the CrossPointe screen F607), **you must use an 88 followed by your school or department number**, in the “entry” field. This lets anyone who is accessing it at a later date know that the budget transfer was created at the school or department level. You should keep a file copy of all your budget transfers, along with the backup documentation.

Budget Transfers (cont.)

- ▶ Budget Transfers sent to Budgeting
 - Justification section needs to have sufficient information provided so anyone can tell why the budget is being moved from one accounting string to another.
 - Project codes in both strings need to be different. If they are the same, you can do it.

Budget Transfer Requirements

- ▶ Appropriate format
- ▶ Original signature of the principal or department head
- ▶ Complete and sufficient justification section
- ▶ Sufficient budget to process the requested transfer

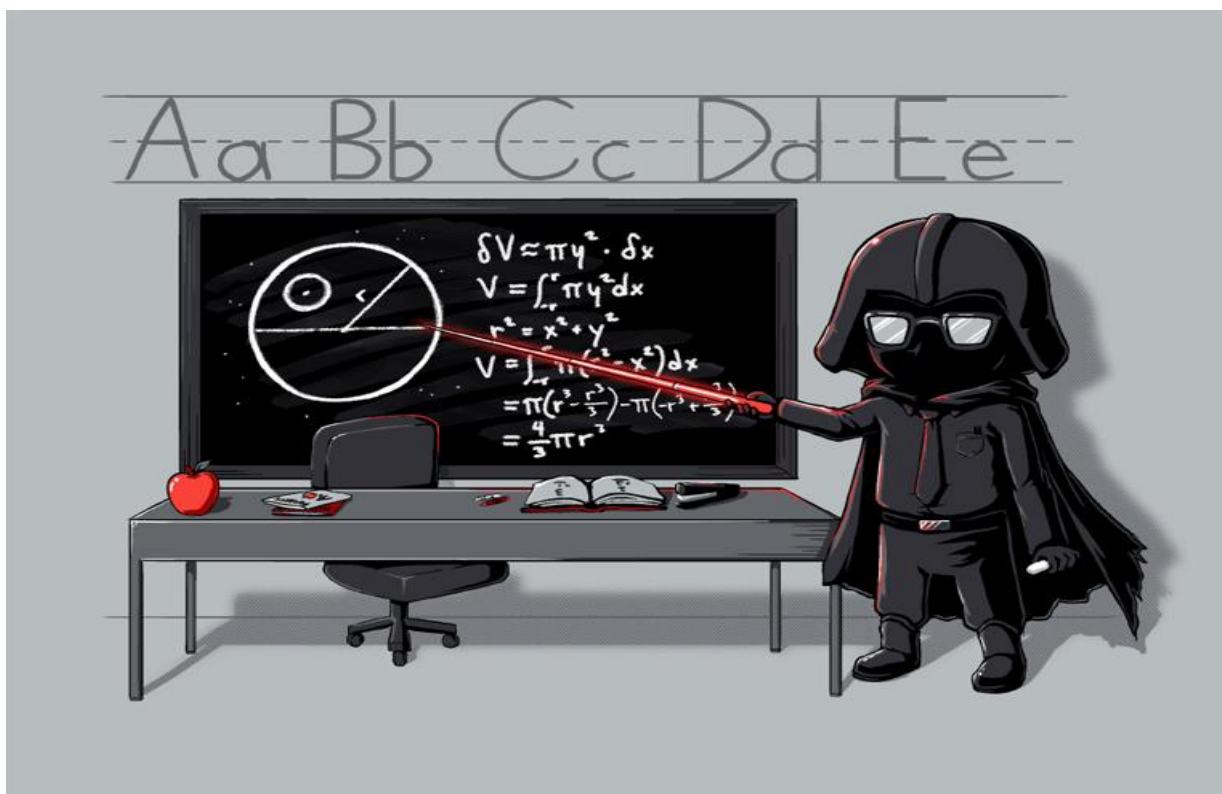
Budget Transfers (cont.)

53



- ▶ Justification must be detailed
- ▶ If project is the same in the “From” and “To” you can do it yourself
- ▶ Remember to use “**88**” and your cost center for your budget transfers
- ▶ All requests for budget transfers from one project to another must be approved and input by Budgeting (depending on project rules)
- ▶ There must be sufficient budget in the “From” string

Substitute Funding



Payroll Entry

- ▶ Payroll entry for substitutes from special projects should be entered on the H606 screen using the appropriate accounting string.
- ▶ Work with your secretary to keep them informed. Entering substitutes in the payroll system accurately saves you both additional work at the end of the year.

Budgeting, Cost Accounting & FTE

56

- ▶ Should you or your secretary have any questions regarding the use of any funds, please contact Budgeting at ext. 11610
- ▶ This presentation is located on our website

CrossPointe Training

**BUDGET JOURNAL
ENTRIES, QUERIES
AND REPORT
WRITING**

OH NO!! Why is it red boxed??

Panel: _____ F607. Budget Amendment Year: 2024

Action: C Date: 11132023 Entry: 770076 Pg: 001

Dsc: When you get a Red Box Demo Src: _____
 G/L: 2510

Fnd. Cntr. Proj	Func. Obj. Pgm	Amount	F/T	Balance
100.9330.001002.7731.333.000		.		
*				
		.		
		.		
		.		
		.		

14=Cpy
 1=Hlp 2=Nte 3=Exit 4=Prpt 5=Refr 6=Nrcd 7=Bwd 8=Fwd 12=Esc
 Highlighted element(s) in error. Upd 11/13/2023 13:21:33 LATSBAUD

Discussion

