

Introduction to Developing and Controlling Your School Budget
Presented by the Division of Finance
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Our goal today is to introduce you to the tools needed to develop and control your school's budget. You will learn what Oracle reports can be used to identify and monitor your school's spendable resources.

1) Introductions

- a) **Division of Finance staff.**
- b) **Packet contents.**
 - i) **Outline**
 - ii) **Oracle Reports**
 - (1) To see a valuable financial picture of your school's General Fund and Special Programs Fund accounts, review these reports:
 - (a) APS GL School Funds Available XML
 - (b) APS GL Transaction History
 - (c) APS GL Open PO, Requisition and Trip Detail report
 - (d) APS HR Salary Transaction History with Element Names (substitutes and extra duty pay)
 - (2) For your school's Pupil Activity accounts, review these reports:
 - (a) Activity Revenues and Expenditures
 - (b) APS GL Transaction History (Fund 17 and 74)
 - (c) APS GL Open PO, Requisition and Trip Detail report.
 - iii) **Handouts**
- c) **Request for topics specific to your needs.**

2) Budget Process – Fund 10, 17 and 28.

- a) The District will be using Hyperion to prepare 2013-14 budgets.
 - i) Training will be provided.
- b) **2012-13 PPA worksheets. (Handout 2)**
 - i) Schools complete PPA budget worksheet to allocate funds.
 - (1) Sent electronically to principals and secretaries/bookkeepers.
 - (2) Division of Instruction requires a minimum of 10% of total PPA budget be allocated for professional learning (program 2213).
 - (3) Due back to Budget Office before spring break.
 - ii) [Carry over memo sent electronically from the Budget Office.](#) (Handout 2.1)
 - (1) Sites may determine placement of carry over funds.
 - (2) Carry over amounts show up in January as an increase in budget.
- c) **Special Programs Fund (Fund 17) – Facilities Rental, District Vending and other programs which may vary by site.**
 - i) Funds generally carry over.
 - (1) Subject to change.
 - ii) Programs are generally self supporting.
 - (1) Contain both revenue and expense accounts.
 - (2) Expenses may not exceed revenue plus prior year fund balance.

- iii) Budget reported to the BOE as a single line entry for the district. Most budget worksheets are completed by the Budget Office.
 - (1) Budgets for site specific programs are prepared by the principal. (Handout 2.2)
- d) Athletic Fund (Fund 28)
 - i) Athletics and Activities Office distributes funds.
 - (1) Athletic directors prepare budget based on allocated funding.
- e) Bottom line budgets may not be overspent at year-end.

3) PPA & Professional Learning – Fund 10 (General Fund)

- a) **Funds allocated based on projected student count.**
- b) **Consists of two types of accounts.**
 - i) Non-salary instructional accounts (Grade 70-85)
 - ii) Professional learning accounts (Grade 63)
 - (1) Instructional staff only – teachers and classroom paras should be coded to program 2213.
 - (2) Administrators and other non instructional staff need to code professional learning to their individual programs. Example: 2400 admin, 2134 nurse/health para.
- iii) Pilot school budgets also consist of regular salaries, extra duty, and office of the principal expenses.
- c) 5% of yearly allocated amount may be carried over each year.
 - i) Subject to change.
 - ii) Pilot school Fund 10 budgets do not carry over.
- d) **Bottom-line approach – individual accounts may be overspent.**
- e) **Code transactions correctly.**
- f) **Do not move transactions only to correct overspent accounts.**
- g) In general, deposits are not coded to PPA accounts.

4) Part-Time Help UCD – Fund 10 (General Fund)

- a) Stipends paid to coordinator and teachers for taking on a student teacher.

5) International Baccalaureate – Fund 10 (General Fund)

- a) Bottom-line approach – individual accounts may be overspent.
- b) Regular salary accounts included. (High Schools Only)
- c) Funds do not carryover.
- d) Contact Susan Olezene at ext. 28379.

6) Extra-Duty Pay - Fund 10 (General Fund) *Not separated out for Pilot schools.*

- a) Funds in this particular extra-duty account are allocated by the district.
- b) **Converted unused TE will increase this budget amount.**
- c) Cannot be overspent at year-end.
- d) Funds do not carry over.
- e) Extra-duty may be used to cover salaries outside normal contract.
- f) Types of pay that might be coded to extra duty:

i) Additional hours	iv) Student helper
ii) Extra-duty – flat hourly rate	v) Substitute
iii) Extra help	vi) Translating
- g) Use job class 407 to track athletic and club extra duty expense.
 - i) 10.LOC.00/95.1800.0150.407.0000.0000.00.XXX.00 Athletic extra duty
 - ii) 10.LOC.00/95.1900.0150.407.0000.0000.00.XXX.00 Non-Athletic club extra duty.
- h) Contact Domenica Ortega/Human Resources, ext. 29023 or Angelic White/Athletics and Activities, ext. 28386.

- i) [Online Agreement For Services](#) (AFS)
 - i) Memo sent from Damon Smith [AFS standard rates](#). (Handout 6)
Note: Approved club sponsors are paid by the Athletics and Activities Department.
- j) Other Extra Duty Activities not paid for by school sites.
 - i) Appendix B and C of the [Negotiated Master Agreement](#).
 - (1) Appendix B – extracurricular salaries – page 56. (Handout 6.1)
 - (2) Appendix C – extra-duty pay (1.) and club sponsors, safety patrol etc (2.) – page 57. (Handout 6.2) (\$17/hr for non-instructional; \$25/hr for instructional)
 - (a) Club sponsor information for approved/chartered clubs available on the apsnet [APS Code JJA](#). (Handout 6.3)
 - (b) [Appendix C Assignments 2012-13 – Important Information memo](#). (Handout 6.4)
 - (c) [Appendix C form](#). (Handout 6.5)
 - (d) Appendix C and classified employees.

7) ELA Translating – Fund 10 (General Fund)

- a) [Informational memo from Jean Burke](#). (Handout 7)
- b) **Allocation may be used to cover regular salaries in the form of a TE allocation.**
10.LOC.00/95.2400.0110.358.0000.3506.00.OPT.00
- c) **Extra-duty may be used to cover salaries for translators working outside normal contract.**
 - i) District Approved Translators (DAT) receive \$25/hour.
http://www.apsnet/ela/aps_dats.pdf
 - ii) Employees serving as translators that are not DAT will receive \$20/hour and need to have an online AFS.
10.LOC.00/95.2400.0150.358.0000.3506.00.OPT.00
- d) Translation and interpretation service may be provided by an outside service.
10.LOC.00/95.2400.0300.000.0000.3506.00.OPT.00
- e) Some bi-lingual Print Service jobs may be coded here.
10.LOC.00/95.2400.0550.000.3506.00.OPT.00
- f) Some copier clicks for bi-lingual copies may be coded here.
10.LOC.00/95.2400.0555.000.3506.00.OPT.00
- g) Sites need to contact, schedule and pay all translators.
- h) Separate allocation is not given to pilot schools.
- i) Funds do not carry over.
- j) Collaborate with ELA Office when making purchases outside of regular translating services.

8) Classified Overtime - Fund 10 (General Fund)

- a) \$1,000 has been allocated to each school site by the district.
- b) Sites expected to monitor funds.
- c) Funds do not carry over.
- d) Bottom-line approach – individual accounts may be overspent.
- e) Budget Office will request an explanation of overtime hours if account is overspent.
- f) Contract duties physically worked over 40 hours within one week - should be entered into Oracle as contract hours.
 - i) Overtime is automatically calculated and coded to the correct account in Oracle. If submitting a paper time card for overtime, simply mark the overtime box. No budget code is needed.

9) District Substitutes – Fund 10 (General Fund)

- a) Funds allocated by district. In 2012-13, budget is calculated at 9 days/teacher at \$88/day. Regular sub = \$90/day. Super sub = \$130/day.
- b) Contact Katrina Smith, ext. 28011, if you anticipate overspending.
- c) [Informational memo from Eula Campbell](#). (Handout 9)
- d) If available, district will provide subs for teacher, clerical, technical EA, and media/health/special education para absences for the following leave codes:
 - i) Health Leave
 - ii) Vacation
 - iii) Military Leave
 - iv) Bereavement
 - v) Personal Leave
 - vi) Jury Duty
- e) The district will not cover the cost of subs for regular education para subs.

10) PBiS Positive Behavior intervention Support – Fund 10 (General Fund)

- a) Funds allocated by School Services.
- b) Can be used for students and staff incentives.
- c) Funds do not carryover.
- d) Bottom-line approach – individual accounts may be overspent; total bottom-line may not be overspent.
- e) Contact PBiS coordinator, Carol Moreno, ext. 29001.

11) Green Stars Energy Conservation Program – Fund 10 (General Fund)

- a) Must sign up for program.
- b) Funds awarded by M & O based on energy conservation standards.
- c) Funds do not carryover.

12) Instructional Materials Replacement – Fund 10 (General Fund)

- a) Funds allocated by the Division of Instruction.
- b) Pre-approved lists of curriculum.
 - i) Regular classroom curriculum.
<http://instruction.aurorak12.org/instructional-resources/>
 - ii) Classroom libraries.
 - (1) Elementary <http://instruction.aurorak12.org/instructional-resources/literacy/>
 - (2) Secondary <http://instruction.aurorak12.org/instructional-resources/literacy/secondary/>
- c) **Requisitions required.**
- d) Expenses must be approved by budget authority.
- e) Funds do not carry over.
- f) [Informational memo Tammy Clementi](#). (Handout 12)
- g) Funds may be used to cover the cost of technology equipment.
 - i) 10.LOC.65.0090.0735.000.0000.0000.00.OPT.00 (equipment)
- h) Fund may be used to cover the cost of various materials provided by Print Services. (Math investigations, Fountas and Pinnell, DRA2) (*Elementary and K-8 only.*)
 - i) 10.LOC.65.0090.0550.000.0000.0000.00.OPT.00 (printing)
- i) Bottom-line approach – individual accounts may be overspent; total bottom-line may not be overspent.
- j) Contact Valli Jo Pederson, ext. 28351.

13) School Donations – Fund 17 (Special Programs Fund)

- a) Funds received from outside source to support students and staff.
- b) [Report must be submitted to the Superintendent for gifts over \\$25, APS Code: GBEBC-R.](#) (Handout 13)
- c) Deposits and expenses coded by site.
 - i) Funds should be used for the purpose in which they were donated or may be used at the principal's discretion to support the instructional mission of the school.
- d) Program may not be overspent at year-end.
- e) Tax deductible contributions should be directed to the Aurora Public Schools Education Foundation, Pieter Leenhouts, ext. 28942.

14) Before and After Daycare Program – Fund 17 (Special Programs Fund) *ES & K-8 only*

- a) Revenue generated by student tuition and deposited by site.
- b) Expenses coded by site.
 - i) If available, some of these funds may be used at the principal's discretion to support the instructional mission of the school.
 - ii) Expenses for school vs. daycare activities should be tracked separately using optional codes.
- c) Program may not be overspent at year-end.
- d) Budgets prepared and submitted by schools.

15) Fundraising – Fund 17 (Special Programs Fund)

- a) Revenue generated through fund raising to support students and staff.
- b) Deposits and expenses coded by site.
 - i) Funds should be used for the purpose in which they were raised.
- c) Program may not be overspent at year-end.
- d) W-9 requests should be sent to Accounting.

16) Instrumental Music – Fund 17 (Special Programs Fund) *K-8, MS & HS only*

- a) [Informational memo from Susan Olezene.](#) (Handout 16)
- b) Revenue generated from instrument rental fees.
 - i) \$30 per year or \$15 per semester.
- c) Must be spent to support instrumental music program.
- d) Program may not be overspent at year-end.
- e) Contact Susan Olezene, ext. 28379 or J. Franklin Horn, ext. 64893.

17) APSEF Grants – Fund 17 (Special Programs Fund)

- a) Teachers apply for grants.
- b) Revenue awarded by Aurora Public Schools Education Foundation (APSEF).
- c) Must be spent to support grant proposal.
- d) Funds do not carryover and must be spent by June 30.
- e) Contact Pieter Leenhouts, ext. 28942.

18) Summer School – Fund 17 (Special Programs Funds)

- a) Funds generated from student summer school tuition.
- b) Must be spent to support the school's summer school program.

19) Facilities Rental – Fund 17 (Special Programs Fund)

- a) **All expenditures must be approved beforehand by the site's Director of Student Achievement.**
 - i) E-mail your expenditure requests to your Director of Student Achievement and his or her secretary.
 - (1) May request blanket approval at the beginning of the year for expenses of a certain type (i.e. professional learning subs, TCAP snacks, etc.)
 - ii) Director will determine if expenditure requests are appropriate and send an e-mail reply with approval for your plan.
 - iii) The approval e-mail will be used to reconcile against transaction history reports for each school's Facilities rental expenditure account.
 - iv) Use clear descriptions in Oracle for all invoices, employee reimbursements, or journal entry transactions.
- b) Rental revenue deposited by Facilities Rental Office.
- c) Expenses coded by school.
- d) Program may not be overspent at year-end.
- e) Budgets are prepared and submitted for schools by Facilities Rental based on revenue anticipated.
- f) Contact Peter Blanco, ext. 28372.

20) Skill Building – Fund 17 (Special Programs Fund) ES & K-8 only

- a) Funds carried over from 2011-12 allocation.
 - i) Funds must be spent during 2012-13 school year.
 - ii) Contact Stan Rodriguez, Budget Manager, ext. 28918.
- b) Objectives and spending plan are part of school improvement plan.
- c) No revenue accounts.
- d) Salary, benefit and supplies expenses only, coded by school.
- e) **Expenses must be approved via e-mail by Director of Student Achievement** and attached to order or journal entry.
- f) Program may not be overspent at year-end.
- g) Contact Director of Student Achievement or Valli Jo Pederson, ext. 28351.

21) District Vending – Fund 17 (Special Programs Fund)

- a) The district has contracted with Coca-Cola Bottling Company as our exclusive beverage supplier.
- b) Monthly commission revenue posted by Accounting.
- c) Expenses coded by school.
- d) Program may not be overspent at year-end.
- e) Contact Mary Temple, ext. 28921.
- f) **These funds can be used at the principal's discretion to support the instructional mission of the school.**
 - i) Substitutes not covered by the district.
 - ii) Conference expense.
 - iii) **Food purchases as appropriate per the [Accountability Reminder memo from Adrienne Bradshaw](#).** (Handout 21)
 - iv) Field trips.
 - v) Teacher appreciation.
 - vi) Small awards.
 - vii) **No gift cards for staff, volunteers or students.**

22) Pupil Activity Funds

- a) Fund 17 – Board Subsidized.
 - i) Performing art subsidy includes both art and music.
 - (1) [Informational memo from Susan Olezene](#). (Handout 22)
 - ii) Must be spent to support/subsidize school programs.
 - iii) Yearly subsidy posted by Accounting.
 - iv) Expenses coded by schools.
 - v) Expenses should be coded accurately to individual programs.
 - vi) Bottom-line approach – individual programs may be overspent; total fund **may not be overspent**.
 - vii) Funds carryover.
- b) **Fund 74 – Pupil Generated**
 - i) Programs are specific in nature and funds generated should be spent for the reason they were generated and directly benefit the students.
 - ii) Contact the Budget Office to request budget codes if needed.
 - iii) **Fees collected must be board approved (APS Code JQ).**
 - (1) Available on the apsnet [APS Code JQ](#) (Handout 22.1)
 - (2) Board approved fees
 - (a) [Elementary School Student Fees](#) (Handout 22.2)
 - (b) [Middle School Student Fees](#) (Handout 22.3)
 - (c) [High School Student Fees](#) (Handout 22.4)
 - iv) Revenue and expense accounts.
 - v) Individual programs must not be overspent at year-end.
 - vi) Funds carryover.
 - vii) More detailed information available at:
 - (1) [Fund 74 help sheet](#). (Handout 22.5)
 - (2) [Fund 74 program codes](#). (Handout 22.6)
 - (3) [Student fundraising](#). (Handout 22.7)

23) Athletic Revenue – Fund 28 (Athletic Fund) *K-8, MS & HS only*

- a) Funds generate by student participation fees and board subsidy.
- b) Fees and other revenue deposited by schools.
- c) Funds do not carry over.
- d) Also monitored by Athletics and Activities Office.
- e) Contact Tony Antolini, ext. 28392.

24) Athletic Supplies – Fund 28 (Athletic Fund) *K-8 and MS only*

All Athletic Expenses – Fund 28 (Athletic Fund) *HS only*

- a) Budget given by Athletics & Activities Department.
- b) Expenses coded by schools.
- c) Fund may not be overspent at year-end.
- d) Also monitored by Athletics and Activities Office.
- e) Contact Tony Antolini, ext. 28392.

25) Travel and Conferences

- a) [APS Code: DKC and DKC-R](#). (Handout 25)
 - i) Revision highlights.
- b) Prior approval from DOSA is needed for all conference attendance.
- c) Use [Conference/Travel Request/Advance/Reimbursement Form](#) 1069A to obtain approval. (Handout 25.1)

- d) Submit [Conference/Travel Request/Advance/Reimbursement Form 1069B](#) or [District Travel and Mileage Report form 1107](#) within 5 days of return for reconciliation. (Handout 25.2 and 25.3)

26) State of the School Presentation

- a) Financial slides provided by Budget and Accounting.
 - i) Spendable resources.
 - ii) Budget and year-to-date spending comparison.
 - iii) Professional learning.
- b) Narrative information added by the principal at each site.

27) Pay For It and SDMS *HS only*

- a) www.payforit.net
- b) Parents can make payments online from home.
- c) Currently reports required course fees, Destiny fees and optional fees.
- d) Posts paid fees back to Infinite Campus.
- e) Future options:
 - i) Fundraisers
- f) SDMS is the bookkeeper cash register payment solution.
 - i) Process cash, checks and credit cards.

28) Tech Renewal

- a) [2008 Bond program](#) distributing approximately \$45 per student to schools for technology purchases. [Informational e-mail from Anthony Sturges](#). (Handout 28)
- b) Desmond Grant, Manager of Technology and Telecommunication Services and Kevin Riebau, Department of Instructional Technology hosted a webinar.
- c) [Technology Renewal Pick List](#).

29) Title III Allocation for Parent Involvement and Outreach

- a) Funds allocated to support parents of ELL students.
- b) All schools may apply to receive a portion of funding.
 - i) Application deadlines apply.
- c) Contact Immigrant Coordinator Ayde Avila, ext. 28421, or Director Jean Burke, ext. 28395.

30) P-Card Statements

- a) The district has signed a contract with UMBank as provider of our district P-Cards.
- b) UMB statements are printed from the UMB IntelliLink website monthly and must be returned to Accounts Payable by the 25th of each month.
- c) Statements must be signed by cardholder and supervisor.
- d) Original, itemized receipts must be provided or reimbursement to the district is required.
 - i) Additional documentation is required by APS Code: DKC for all meal/food purchases.
- e) Contact Accounts Payable if experiencing difficulties obtaining receipts.
- f) Keep copies of all receipts for your records.
- g) Reminders sent to cardholder and supervisor for past due statements – action required within five days.
 - i) Failure to respond results in notice to cardholder, copying principal, director and superintendent – action required within five days.
 - ii) Card will be inactivated if no response received.
- h) Since P-Cards are tied to specific accounts, it is important to review transactions to ensure accurate coding.
 - i) Use UMB IntelliLink for weekly account code changes and business purpose entry.

- ii) Journal entries should be created monthly to move expenses to appropriate accounts.
- i) [P-Card Agreement](#). (Handout 30)
- j) Contact Accounts Payable, ext. 28967.
- k) See the [Purchasing P-Card Web site](#) for links to:
 - i) Merchant restrictions
 - ii) Regulations
 - iii) Training

31) Financial Accountability

- a) Accurate coding of expenditures and revenues facilitates next year's budget planning.
- b) **When signing documentation, the budget authority acknowledges that all district accountability requirements have been met.**
- c) Information entered into Oracle at your site is:
 - i) Compiled monthly and posted to the internet to comply with new transparency laws.
 - ii) Sent yearly to CDE.
 - iii) Used to fill CORA requests.
 - iv) Used to compare APS to other school districts.
- d) Use of 2213 program code for tracking professional learning expenditures for instructional staff.
- e) Assign a budget authority to meet with secretary/bookkeeper monthly.
- f) Shared supervision of bookkeepers. *(MS and HS Only)*
- g) If the budget authority changes at you school, send a budget authority change form to Marcy Herron, Educational Services Center, Building 1.
 - i) Available on the apsnet at [Budget Authority Signature form](#) (Handout 31)

32) Standard Operating Business Procedures Manual

- a) Online resource document updated frequently.
- b) Includes links to district policies, help sheets, forms, various district websites, etc.
- c) Located on the Accounting Department's Web page:
<http://accounting.aurorak12.org/business-procedures/>

33) Internal Controls

- a) Cash Handling
 - i) Safe/vault – should be kept locked at all times.
 - ii) Group Collection form – should be used to record the collection of money by persons other than the designated cash handler.
 - iii) Receipts – should be issued when money is turned in to the school's designated cash handler.
 - iv) Deposits – should be processed regularly and kept in a locked safe.
 - (1) All deposits should be processed in Oracle and sent to the bank prior to leaving on scheduled breaks.
 - v) Armored car service – the Division of Finance will coordinate service schedules.
- b) Inventory
 - i) Furniture/equipment/books
 - ii) Items loaned to students – athletic equipment, uniforms, musical instruments etc.
 - iii) School store/concessions – items purchased for resale.
 - iv) Fundraiser – items purchased to be sold by staff and students during a fund raising event.
- c) Separation of duties.

34) Nutrition Services

- a) Operates the national school lunch and breakfast program.
 - i) Must offer specific components and portion sizes to students.
- b) Processes free and reduced meal applications.
 - i) Provides percentages of free and reduced students at any given time.
- c) Contact Mona Martinez-Brosh, Nutrition Services Director, 303-343-0295, ext. 28553.

35) Questions?

36) Closing Comments

- a) Our mission is to support you by incorporating the VISTA 2015 Strategic Plan.
 - i) People, Goal 2 – Ensure all employees are highly effective and skilled for their positions.
 - ii) People, Objective 2 – Provide classified employees with relevant, job-specific professional learning.

37) Online evaluation

- a) Link will be sent following training via e-mail to participants.
- b) Survey responses will remain anonymous.

38) Resources from the Division of Finance

- a) Budget resources
 - i) Stan Rodriguez – Budget Manager, ext. 28918.
 - ii) Amy Smith – Budget Analyst, ext. 28917.
- b) Reports and accounting resources
 - i) Mary Temple – Director, Finance, ext. 28921.
 - ii) Krista Swanson – Accounting Trainer, ext. 28922.
 - iii) Donna Garcia – Accounting Trainer, ext. 28929.
- c) This session, including all links, is available on the Accounting Department's Web site on the apsnet.
- d) Information and link will be e-mailed.