# SCHOOL DISTRICT OF OKALOOSA COUNTY
## TECHNICAL ASSISTANCE MEMORANDUM
## FINANCE

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| FINANCE TAM: | 2005-016 |
| CONTACT: | Debbie Bruce, Specialist |
| TELEPHONE: | (850) 833-7634 |

TO: All Principals

FROM: Rita Scallan, Director – Finance

DATE: April 19, 2005

SUBJECT: School Budget Bookkeepers' Workshop

We were pleased to have had the opportunity to work with your bookkeepers at the School Budget Bookkeepers' Workshop on March 16, 2005. This memo provides an overview of the subjects covered. We have also attached all handouts that were distributed at the workshop.

Finance Website
- Each area of Finance has its own webpage, accessible by clicking the appropriate tab:
  - Accounting/Accounts Payable
  - Budgeting/Financial Services (includes a link to the School Budget Manual)
  - Internal Accounts
  - Medicaid
  - Payroll (includes FICA rates, retirement rates, and teacher hourly rates for Other Compensation)
  - Property Control
- Information available under "Quick Links" includes:
  - Finance Forms in Microsoft Word or Excel format, Sorted by Area
  - Travel Information including Booklet and Forms
  - Technical Assistance Memos (TAMs) Sorted by Number and Area
  - Audit Information
  - Budget Publications
- The School Budget Manual is available in its entirety, including project information, objects, functions, and a School Budget Packet Sample. The manual may be accessed through the Budgeting/Financial Services page or the Budget Publications page.

How to Run a Budget Status Report From Your School
- General overview of the F510 screen in the AS400;
- How to initiate a request and recall saved requests;
- What "setup steps" are required prior to being able to print budget reports (contact Data Processing Help Desk to setup networked printer);
- Required entries in the "Control" section of the F510 screen;
- How the "Sequence" section allows the requestor to vary the order of display on the report for the Fund, Function, Object, Cost Center, and Project;
- Using "00" for the From "F" under the "F-PRD-T" section (Period From and To) to ensure carryover funds are included in the report;
- How to add, change, and delete lines under the "Select" section;

- How to initiate reports based on principal's specific request (entire budget, SAI only, etc.); and
- See TAM 2004-011 for further instructions (Attachment A).

Using Excel Software
- Finance encourages everyone to learn to use Excel;
- A Budget Status Summary may be created to provide the Principal with a two-page overview of your school's finances (see Attachment B);
- Creating Purchase Order Logs with Excel will provide easy access to information (see Attachment C);
- Using Excel to create VISA Logs provides the same easy access and aids monthly reporting (see Attachment D); and
- Filtering and sorting lists with Excel is used in conjunction with the above (see Attachment E).

Clearing Budget Deficits
- Using Screen F501, check for budget deficits weekly by entering X P to view project order;
- The bookkeeper should work closely with the person entering payroll at your school to avoid deficits in Objects 0102 (Other Comp) and 0750 (Subs);
  o Check the Other Comp budget when Other Comp is submitted to payroll;
  o Add the appropriate funding on Screen H606 if the substitute is being paid from a project other than that which the teacher is paid  (Examples:  Teacher is paid with SAI Project and sub is paid with Discretionary or subs are being paid with SAC Project);
- Budget Amendments for all 01xx and 02xx objects can only be processed by MIS 3045 (see Attachment F); and
- Specific guidelines must be followed in order to process a Transfer of Expenditure (see Attachment F).

Salary Menu Overview
- Budget Allocations have already been entered;
- Only use 2 decimal places for positions (.25 not .254);
-  "Other" line items have been unlocked for added convenience;
- New Projects include:
  o Title II – 6405
  o CSR – Secondary Reading Initiative – 6120
  o Governor's Reading Instruction – 6123
- New Line Items include:
  o Assistant Principal II – 10 Month
  o Title I 5% set aside for Salary increases
  o 12 Month Vocational Teacher (Discretionary Budget)
  o Hourly Teachers – ESE and Vocational
  o Staffing Specialist (Discretionary Budget)
  o Daycare Worker 7.5 hours
- Removed Line Items include:
  o TSA (Teacher on Special Assignment)
  o Classroom Assistants and Daycare Workers Greater than 4 hours (use 7.5 hour base)
  o Project 6100 (Pre K Early Intervention)
- Positions that are entered and locked:
  o Discretionary Speech
  o Discretionary Staffing Specialist (Select Schools)
  o Class Size Reduction – Project 4125
  o Class Size Reduction – Secondary Reading Initiative – Project 6120
  o Governor's Reading Initiative – Literacy Coaches – Project 6123
  o IDEA – Project 6475
  o Title II – Project 6505

- Calculate a Less than 7.5 hour position by dividing number of hours worked by 7.5 (4.5/7.5 = 60%);
- Include Bookkeeper and Confidential Secretary supplements, if applicable;
- Other Projects may be used for positions providing the proper procedures have been followed (i.e. Ed. Tech – 3150); and
- The number and type of positions on a Salary Menu should equal the number and type of positions recommended – in other words, they should 'balance.'

<u>Position Control</u>
- MIS 3386 – Transfer of Funds
  - New Form – may use immediately; must use in FY 2005-2006;
    - Type of Transfers changed
    - Finance and Personnel sections
    - Special Authorization requirements:  Title I, Educational Technology, ESE
    - No Change to 3386
    - Budget Amendment not required
  - Indicate budget strip to debit or credit;
  - Calculate Less than 7.5 hour position by dividing number of hours worked by 7.5 (4.5/7.5 = 60%);
  - Note if it is a revision to previous MIS 3386;
  - Supplements – indicate Supplement name and number;
  - Fax <u>or</u> Courier DO NOT Fax <u>and</u> Courier (no cover sheet necessary); and
  - Send required paperwork to Personnel.
- Balancing
  - Ensure all required positions are purchased and verify vacant positions;
  - Position Master Report – New Format;
    - Only good as of the date of the report
    - Does not include hourly teachers or food service
  - Supplements.
- Using Internal Funds to purchase certain positions (See <u>Attachment G</u>);
- Summer School:
  - MIS 3386 is required
  - Send one MIS 3386 per project
  - Will be processed in September
- Position Control examples (see <u>Attachment H</u>).

Should you require any further information, please feel free to contact Debbie Bruce at 833-7634.

Attachments

C:      Superintendent
        Cabinet Members
        Bookkeepers - Budget

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|---|---|
| FINANCE TAM: | 2004-011 |
| CONTACT: | Kenn Macdonald, Accountant<br>Budgeting & Financial Services |
| TELEPHONE: | 833-6313 |

TO: All Principals/Budget Bookkeepers

FROM: Rita Scallan, Director - Finance

DATE: October 7, 2003

SUBJECT: New Budget Report

*Good News!* Schools are now set up to print their own budget reports. The new budget report is identical to the one that you currently receive from our Finance Department. Data Processing has given all school "budget" bookkeepers access to print their school's budget on an "as need" basis. Schools will now be able to print their budget information anytime and in any order (by function, object, project, etc.).

Please see the following instructions and examples to print your school's budget report:

**Instructions**

1.  In the AS400 Finance screens, go to Panel: F510 – Print Summary.

2.  Under Field Request: Type any 3-digit number. Press the Enter Key. (The controls and information for that screen will be "saved" with each request number that is assigned.)

3.  Under Title: Type in the name of the report (see attached Examples).

4.  Under Destination: Type the name of the printer that has been set up for you by Data Processing. If you have a question about your printer, contact the Data Processing Help Desk at 689-7164.

5.  Under Controls: Type the following information: C 01, F C, P Y, H B, T 3, I I, Sequence 15643 (Sequence runs the report in the following manner: 1=Fund, 5=Center, 6=Project, 4=Object, and 3=Function. These numbers can be changed to run the report in any format that is needed.), F 00 T 04 (this is the monthly time period range for the report. Type the number of the month that you would like printed. Example 04 = October). Press the Enter Key.

6.  Example A is the format that Finance uses for budget reports currently distributed. You can set up your F510 – Print Summary panel like Example A by entering your school's number. Under Select: A: type A (add), under Lin: type 001, and under CNTR type your school's number. Press the Enter Key. (Attached is a copy of the Example A report for your school.)

7.  <u>Example B</u> is the format to print a specific project report.  You can set up your F510 – Print Summary panel like <u>Example B</u> by entering the project number for the report. Under Select: A: type <u>C</u> (change) and then type in the project number under PROJ xxxx. Press the Enter Key.  (Attached is a copy of the <u>Example B</u> report for your school.)

8.  Press F11 to print your report.

If you have any questions relating to the printing of your school's budget reports, please call Kenn Macdonald, Accountant, at 833-6313.


Attachments


C:      Superintendent
        Cabinet Members
        Data Processing

**Example A – Budget Report – All Projects – By Object**

```
OKL750S2                                                                    _|8|X|
File  Edit  Transfer  Appearance  Communication  Assist  Window  Help

 [PrtScrn] [Copy] [Paste] [Send] [Recv] [Display] [Color] [Map] [Record] [Stop] [Play] [Quit] [Clipbrd] [Support] [Index]

Panel: ____                   F510. Print Summary                    Year: 2004

Request: 001



Title:       BUDGET SUMMARY_____        Destination
             _____     PRINTER___

Controls:   C F P H    T I/E Sequence  F-Prd-T    Sr
            01 C Y B    3 I  15643      00   04    D

                              Summ: FUND.FUNC.R/OB.CNTR.PROJ
                                    _____.____.____.0031._____

Select: A Lin FUND.FUNC.R/OB.CNTR.PROJ                 A
              xxxx.xxxx.xxxx.xxxx.xxxx                  x
       _ 001  _____.____.____.0031._____


       _ ___  _____


1=Hlp      3=Exit 4=Prpt 5=Refr 6=Nrcd 7=Bwd 8=Fwd      10=Del 11=Run  12=Esc
Record updated. Next?                    Use 10/02/2003 14:15:49 BRUC9005

MA   b                                                              03/011
Connected to remote server/host 204.49.197.3 using port 23
```

**Example B – Budget Report – SAI Project – By Object**

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OKL750S2                                                          _ ｜♂｜ X
File  Edit  Transfer  Appearance  Communication  Assist  Window  Help

PrtScrn  Copy  Paste  Send  Recv  Display  Color  Map  Record  Stop  Play  Quit  Clipbrd  Support  Index

Panel: ____             F510. Print Summary              Year: 2004

Request: 002


Title:        BUDGET SUMMARY                               Destination
              _____         PRINTER

Controls:   C F P H   T I/E Sequence  F-Prd-T   Sr
            01 C Y B   3 I   15643     00   04   D

                          Summ: FUND.FUNC.R/OB.CNTR.PROJ
                                 ____.____.____.0031.3161_____

Select: A Lin FUND.FUNC.R/OB.CNTR.PROJ              A
              xxxx.xxxx.xxxx.xxxx.xxxx              x
        C 001 ____.____.____.0031.3161_____

        _ ___   _____


1=Hlp       3=Exit 4=Prpt 5=Refr 6=Nrcd 7=Bwd 8=Fwd       10=Del 11=Run  12=Esc
Record updated. Next?                    Use 10/02/2003 14:15:49 BRUC9005

MA    b                                                           18/040
Connected to remote server/host 204.49.197.3 using port 23
```

## CREATING A BUDGET STATUS SUMMARY

A Budget Status Summary will provide a quick overview of all funds available to a school. It does not include Discretionary funds that are already "promised," such as Salaries, Substitutes, Utilities, and Transportation. Project funds that have been budgeted for salaries will also not be included. The summary will aid you in determining whether or not your school is "living within its means."

Even though Salaries (0102 and 0117), Substitutes (0750), Utilities (various), and Transportation (0398) are not included on the Discretionary portion of the summary, it is important to monitor these funds to be sure you have enough money budgeted to last until the end of the fiscal year. The remaining salary object codes (01xx and 02xx) are monitored by Finance.

AS400 Budget Summary Report by Object

- Run an AS400 budget report by following the instructions in TAM 2004-011 – New Budget Report (Note: The report will be a hard copy. The PDF below is for illustration purposes only.)
- Highlight the object codes you wish to enter on your summary report along with their available balances

- Open the Excel Budget Status Summary file
- Add the name of your school by clicking in cell A1 and typing the name of your school
- Add the date by clicking in cell A2

- Some of the most commonly used object codes are already in the summary form.
- Enter your amounts as appropriate.  For example, if you have money in object 0310, enter this amount in D7.  If you do not, skip the cell.
- If you have more than one function, such as 0510 Supplies on the first page, let Excel add them for you.  (Click cell D15 and enter numbers as below.  Negative numbers would be entered with a minus sign. Hit enter.)
- If you have an object code that is not on the list, enter it on the first available line.  The object code name will be entered automatically.

- Excel will total these amounts automatically
- Add any Special Considerations/Plans
  - You may use an FTE estimate of $3,000 per student strictly for planning purposes.
  - If you will be short FTE, subtract the balance of Project 3004 from the anticipated shortage and enter the amount in the October or February space, whichever is appropriate.
  - If some large expenditures have already been planned, subtract these amounts.
  - If staff changes are planned and not reflected in the budget, enter the effect.
- You will then have your Available Funds for the Current Year.
- Enter reserve amounts to see Total Available.



Microsoft Excel - Budget Status Summary.xls

| | A | B | C | D |
|---|---|---|---|---|
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | 28,687.77 |
| 37 | | | | |
| 38 | SPECIAL CONSIDERATIONS/PLANS: | | | |
| 39 | October FTE Shortage/Overage (Rough Estimate of $3000/Student)* | | | |
| 40 | February FTE Shortage/Overage (Rough Estimate of $3000/Student)* | | | (9,000.00) |
| 41 | Will buy tractor | | | (7,500.00) |
| 42 | | | | |
| 43 | | | | |
| 44 | | AVAILABLE FUNDS - CURRENT YEAR | | 12,187.77 |
| 45 | | | | |
| 46 | 0987 | RESERVE - SCHOOLS/DEPARTMENTS | | 31,523.98 |
| 47 | 0988 | RESERVE - SCHOOL CARRYOVER | | 176,714.95 |
| 48 | | | | |
| 49 | | TOTAL AVAILABLE | | 220,426.70 |
| 50 | *Estimate of $3,000 is for planning purposes only.  Project 3004 is to be used for FTE shortages. The balance of Project 3004 should be subtracted from the estimated shortage. | | | |
| 51 | | | | |

SUMMARY \ SUMMARY Sample / Object Codes / Project Codes /

Ready                                                                                      NUM

- Enter the project numbers and amounts available. The project names will be entered automatically.
- There is no need to enter projects that are only for salaries.
- Enter the total amount available in the project, not including 01xx and 02xx. Do include 0102 and 0117.
- There is a place to enter information from the Internal Funds.

## PURCHASE ORDER LOGS USING EXCEL

The following Purchase Order Log is an Excel worksheet.  It can be modified as needed.

| Req # | Date | Vendor | Description | For | Fund | Func. | Obj. | Proj. | Amount | PO # | Received |
|---|---|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |

Set Up the Worksheet

- Open the Purchase Order Excel spreadsheet.
- It is in Page Break View to make it easy to see exactly what will be printed.
- Anything within the *blue lines* will print.
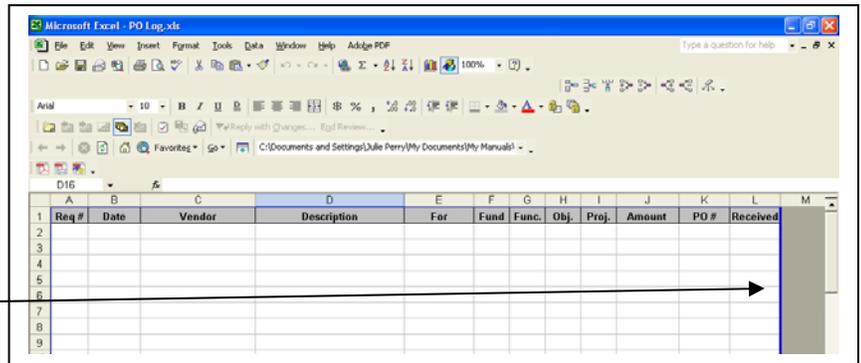


- If you see a *dashed blue line*, it is the edge of the page.
- Simply place your cursor over the dashed blue line until the cursor becomes an arrow with two ends.

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- Then left click and drag the line to the other side of the Received column so that the whole log will fit on one page.
- It will then look like the first picture – one solid blue line.
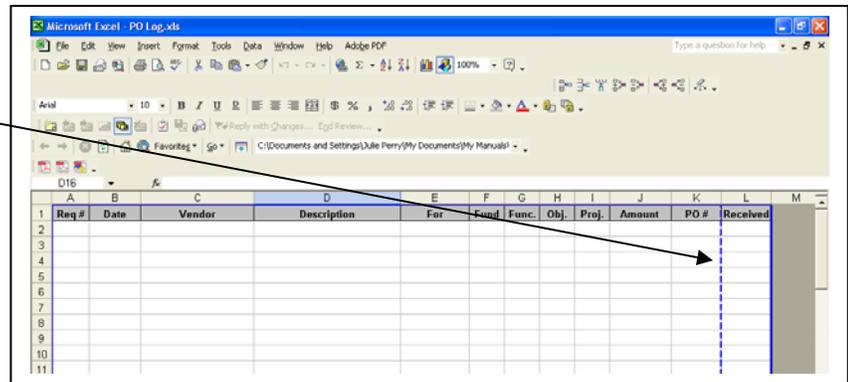
## Set Up the Header For Your School

- Click 'File' – 'Page Setup' and the "Page Setup" box will appear.
- Click the 'Header/Footer' tab at the top.
- Click 'Custom Header'
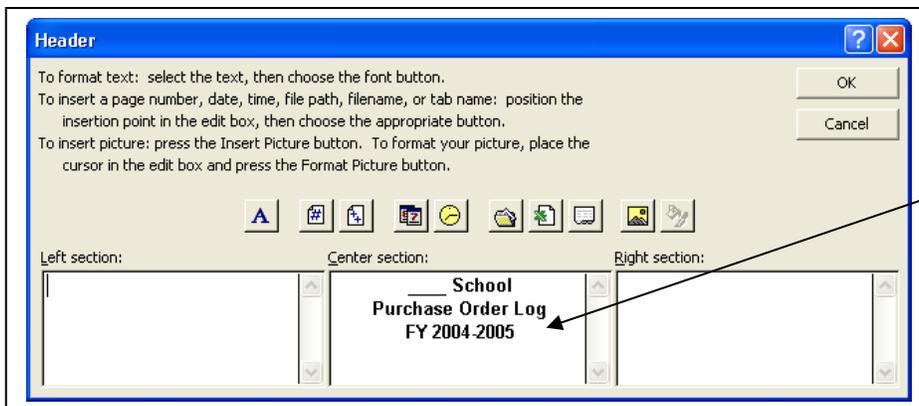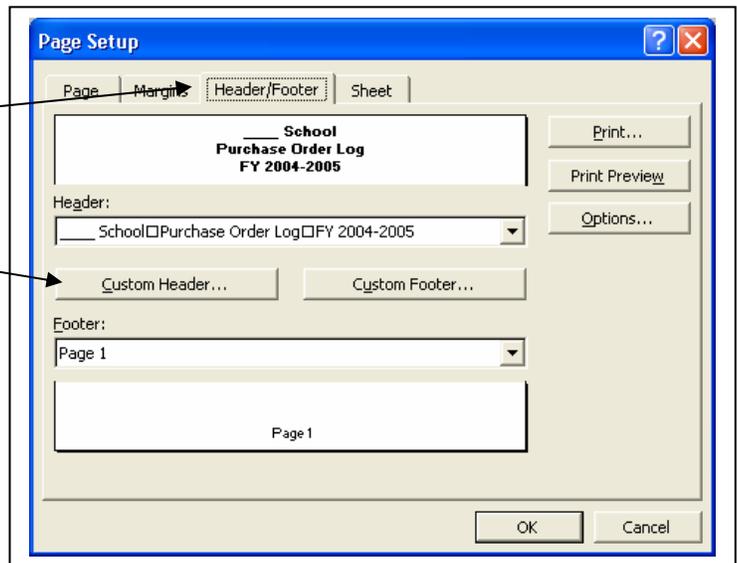


- The "Header" box then appears.
- You will then be able to enter your school's information in the middle section.
- Click 'OK' when finished to close the "Header" box.
- Click 'OK' to close the "Page Setup" box.

## Enter Information Into the Log

| Req # | Date | Vendor | Description | For | Fund | Func. | Obj. | Proj. | Amount | PO # | Received |
|-------|------|--------|-------------|-----|------|-------|------|-------|--------|------|----------|
| 001 | 07/20/04 | Bank of America | See VISA Log | | --- | --- | --- | --- | $ 2,348.29 | 50000001 | 07/24/04 |
| 002 | 07/22/04 | Nextel Partners | Cellular Phone Service | | 1010 | 7900 | 0375 | | $ 599.88 | 50000002 | 07/27/04 |
| 003 | 07/22/04 | NoodleTools | Bibliography Service Renewal | | 1010 | 6200 | 0530 | | $ 200.00 | 50000003 | 09/02/04 |
| 004 | 07/23/04 | Coastal Business Product | Maint - Risos and Copiers | | 1010 | 5100 | 0350 | | $ 5,100.00 | 50000004 | 07/28/04 |
| 005 | 07/29/04 | Florida School Book Dep | Science Chp Overview & FCAT | | 1010 | 5100 | 0510 | 3105 | $ 770.43 | 50000005 | 08/10/04 |
| 006 | 08/09/04 | Sue Nicholson | Band Instruction - Gold Band | | 1010 | 5100 | 0310 | | $ 2,700.00 | 50000006 | 09/30/04 |
| 007 | 08/10/04 | Florida School Book Dep | Literature Books (8th) x 10 | | 1010 | 5100 | 0520 | 3105 | $ 540.00 | 50000007 | 08/20/04 |
| 008 | 08/10/04 | VIRCO | Tech Lab Chairs | | 1010 | 5100 | 0642 | | $ 2,180.02 | 50000008 | 12/01/04 |
| 009 | 08/11/04 | Interstate Music Supply | Jupiter Tuba | | 1010 | 5100 | 0641 | | $ 1,598.00 | 50000009 | 08/17/04 |
| 010 | 08/11/04 | Brasswinds and Woodwin | Baritone | | 1010 | 5100 | 0641 | | $ 1,193.99 | 50000010 | 08/17/04 |
| 011 | 08/12/04 | Bank of America | See VISA Log | | --- | --- | --- | --- | $ 10,102.36 | 50000011 | 08/24/04 |
| 012 | 08/18/04 | P & D Enterprises | Sprinkler Emergency Rep | | 1010 | 7900 | 0350 | | $ 1,838.53 | 50000012 | 08/25/04 |
| 013 | 08/23/04 | Petty Cash | See Log | | --- | --- | --- | --- | $ 441.21 | 50000013 | 08/27/04 |
| 014 | 08/25/04 | Florida School Book Dep | Math Skills Workbook x 10 | | 1010 | 5200 | 0510 | | $ 79.80 | 50000014 | 08/26/04 |
| 015 | 08/26/04 | Dell Computers | External Drive | | 1010 | 7300 | 0644 | | $ 81.79 | 50000015 | 09/10/04 |
| 016 | 09/07/04 | Dell Computers | Laser Printer (Thomas/Litch | | 1010 | 5100 | 0644 | 3150 | $ 197.20 | 50000016 | 09/13/04 |
| 017 | 09/10/04 | Florida School Book Dep | Math Skills Workbook x 10 | | 1010 | 5100 | 0510 | 3105 | $ 79.80 | 50000017 | 11/04/04 |
| 018 | 09/10/04 | Bank of America | See VISA Log | | --- | --- | --- | --- | $ 9,120.72 | 50000018 | 09/07/04 |
| 019 | 09/29/04 | Florida School Book Dep | Math Texts (Alg & Course 3 | | 1010 | 5100 | 0510 | 3105 | $ 1,030.50 | 50000019 | 10/04/04 |

- You will be able to find information easily by filtering or sorting your data.
- See FILTERING AND SORTING LISTS WITH EXCEL.
- Notice the highlighted purchase order in the above example. The funding is not included because the details for the purchases may be found in the VISA Log.

## VISA LOGS USING EXCEL

The following Purchase Order Log is an Excel worksheet. It can be modified as needed.

| Date | Vendor | Description | For | Fund | Func. | Obj. | Proj. | Amount | Total Invoice | Rec'd Item | Rec'd Inv | PO # | Reimb |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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See PURCHASE ORDER LOGS USING EXCEL to see how to set up the worksheet, label it for your school.

Enter the Information into the Worksheet

| Date | Vendor | Description | For | Fund | Func. | Obj. | Proj. | Amount | Total Invoice | Rec'd Item | Rec'd Inv | PO # | Reimb |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 12/01/04 | Sams Club | Membership Renewal | | 1010 | 7300 | 0730 | | $ 90.00 | $ 132.00 | x | x | 501223 | |
| 12/01/04 | Sams Club | Supplies | | 1010 | 7300 | 0510 | | $ 42.00 | $ 132.00 | x | x | 501223 | |
| 12/01/04 | FMEA Conference | Registration | | 1010 | 5100 | 0730 | | $ 140.00 | | x | x | 501223 | |
| 12/03/04 | Science Kit | Cylinders | | 1010 | 5100 | 0510 | 3109 | $ 38.30 | | x | x | 501223 | |
| 12/03/04 | AIT Workshops | Registration Credit | | 1010 | 6400 | 0730 | 3112 | $ (175.00) | | x | x | 501223 | |
| 12/06/04 | Sears | Camcorder | | 1010 | 5100 | 0642 | 3150 | $ 629.99 | | x | x | 501223 | |
| 12/06/04 | Buy.com | RCA Video Source Selector | | 1010 | 5100 | 0642 | | $ 127.41 | | x | x | 501223 | |
| 12/06/04 | Lowe's | Supplies | | 1010 | 7900 | 0510 | | $ 25.11 | | x | x | 501223 | |
| 12/08/04 | Office Depot | Ink Cartridge | | 1010 | 5100 | 0510 | | $ 19.39 | | x | x | 501223 | |

- The 'For' column may be used for a teacher's name, etc.
- Using the 'Rec'd Item' and 'Rec'd Inv' columns will help you know at a glance which invoices you may need to request.
- The 'Reimb' column may be used to keep track of which expenses have been reimbursed by internal funds.
- Some invoices will need to be split-coded. In order to make it easier to match the invoice to the charge on the VISA statement, enter the total invoice amount in the 'Total Invoice' column. You may also shade the amounts that are a part of this invoice for easy identification. (See the first two lines in the above example. One charge will appear on the VISA statement for $132.00.)

## How to Shade a Cell

- Shading can be used just like highlighting items on a paper, except that it can also be cleared.
- Click the cell or cells you would like to fill with color.
- Click the arrow beside the paint bucket.
- A color grid will open.
- Choose the color.  (Light gray is the one highlighted below, second from the left.)
- If you want the cell to have no color, select 'No Fill' at the top of the color grid.
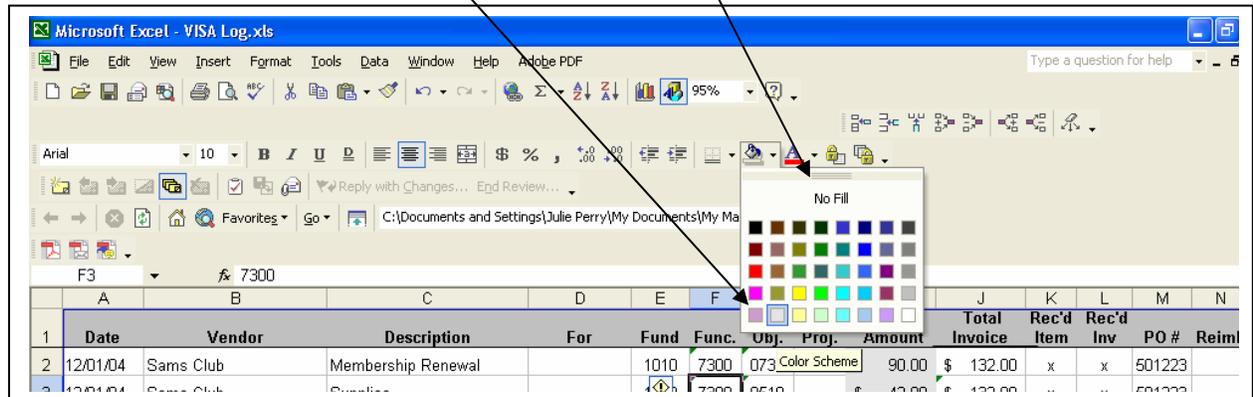
## Reconciling VISA Charges to the Statement

- Place an 'X' in the 'PO#' column of all charges that are on your statement.



- Turn autofilter on and choose 'X' in the 'PO#' column. (See FILTERING AND SORTING LISTS WITH EXCEL)

- You will then have only those charges that are on your statement.
- Let Autosum add the charges to make sure they agree with the statement.
  - Click in the empty cell below the last line.
  - Click the Autosum button.
  - All of the amounts in the column should be surrounded by a blinking line.
  - Hit enter and the total will appear.
- Compare the total on the spreadsheet to the total on the statement.
- If the totals are the same, erase the total and go to the Summarizing Budget Codes step.
- If the totals are not the same, double-check your work.



| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Total | Rec'd | Rec'd |
| 1 | Date | Vendor | Description | For | Fun | Fun | Ob | Pro | Amoun | Invoice | Iter | Inv |
| 46 | 01/14/05 | Buckledown Publishing | Sharpen Up Math (8th) | | 1010 | 5100 | 0510 | 3105 | $ 59.99 | | x | x |
| 47 | 01/14/05 | US Postmaster | Certified Letter Mailing | | 1010 | 5100 | 0370 | 5002 | $ 229.84 | | x | x |
| 48 | 01/18/05 | US Postmaster | Certified Letter Mailing | | 1010 | 5100 | 0370 | 5002 | $ 353.60 | | x | x |
| 49 | 01/18/05 | Lowe's | Brushes, Sponge, etc | | 1010 | 7900 | 0510 | | $ 8.66 | | x | x |
| 52 | 01/19/05 | Office Depot | Art Supplies | | 1010 | 5100 | 0510 | 3001 | $ 34.93 | $ 48.81 | x | x |
| 53 | 01/19/05 | Office Depot | Clipboards, Stamp Rep Pads | | 1010 | 7300 | 0510 | | $ 13.88 | $ 48.81 | x | x |
| 54 | 01/20/05 | Melco | Embroidery Hoop | | 1010 | 5100 | 0510 | | $ 43.29 | | x | x |
| 57 | 01/20/05 | eCost.com | Portable DVD Player | | 1010 | 6200 | 0642 | | $ 132.95 | | x | x |
| 72 | | | | | | | | | =SUBTOTAL(9,I2:I71) | | | |
| 73 | | | | | | | | | | | | |

IF   =SUBTOTAL(9,I2:I71)

SUBTOTAL(function_num, **ref1**, [ref2], ...)

Summarizing Budget Codes

- Make a copy of the Monthly Template worksheet.
  - Right click the tab and a menu will open.
  - Click 'Move or Copy …'
  - Check 'Create a copy'
  - Highlight 'Monthly Template'
  - Click OK
- Rename the new sheet (month and year) by double-clicking the name on the tab.
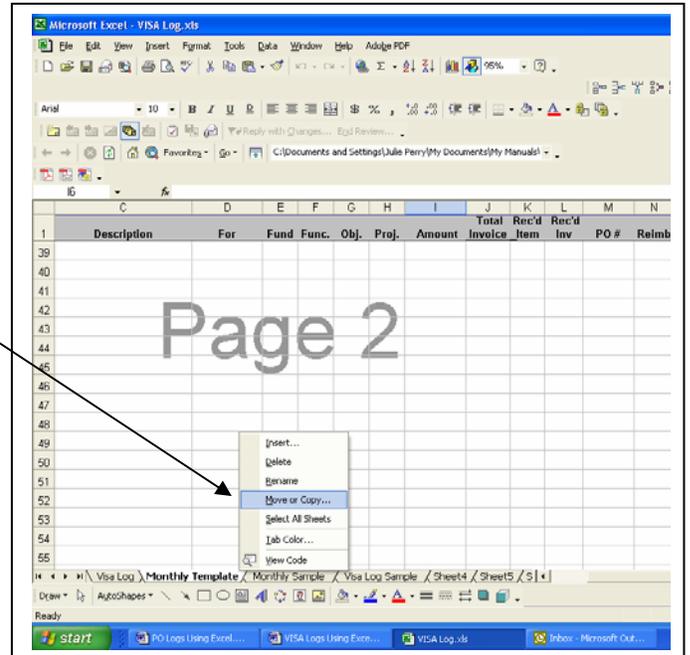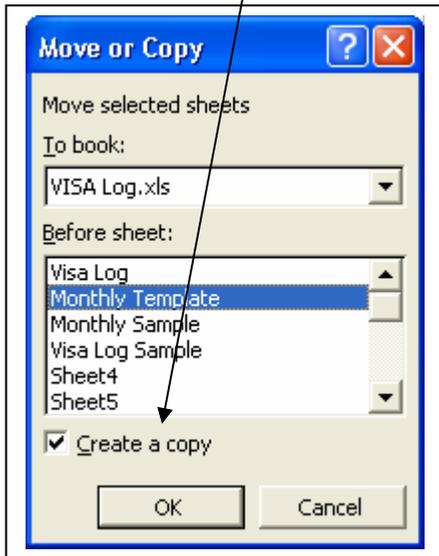
- Click the tab for the VISA Log to select that worksheet
- Highlight all the cells with information, not including the titles (Columns A – N and rows as needed)
- Right click the mouse and choose 'Copy'
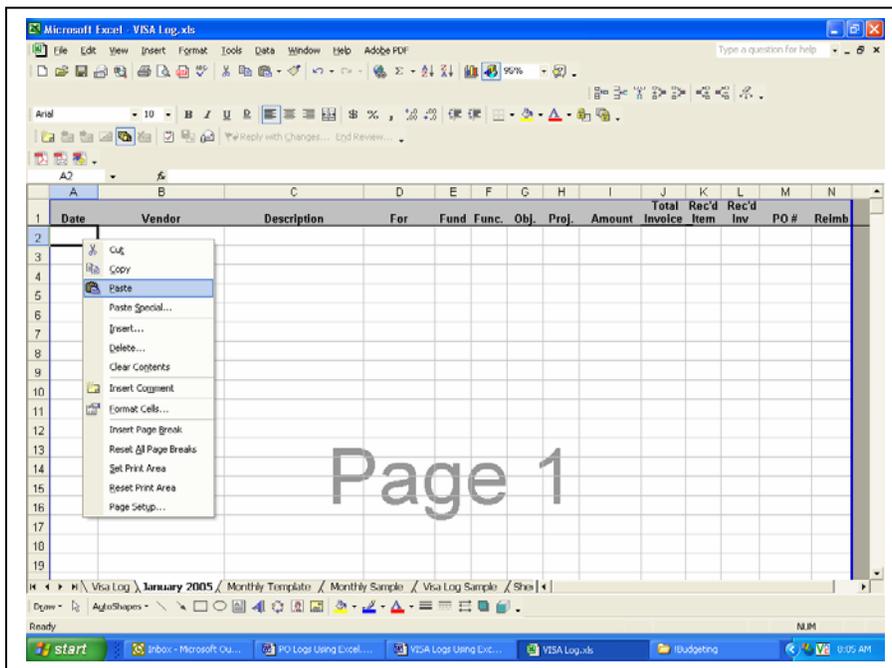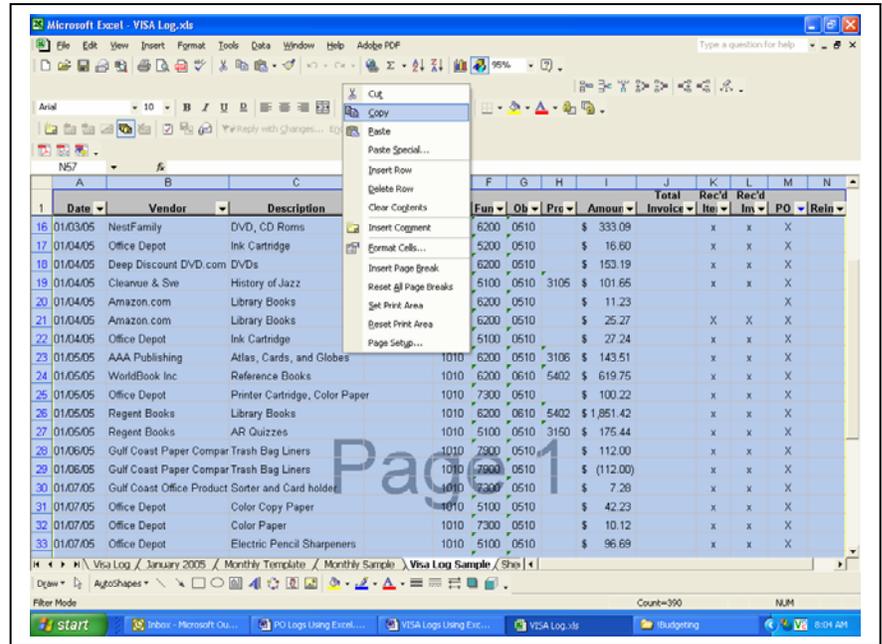


- Click the tab for the new monthly worksheet to select that worksheet
- Click cell A2
- Right click the mouse and choose 'Paste'

- The records will now appear on the monthly sheet
- Total the charges as you did previously (using Autosum)
- Add borders to the total to make it stand out
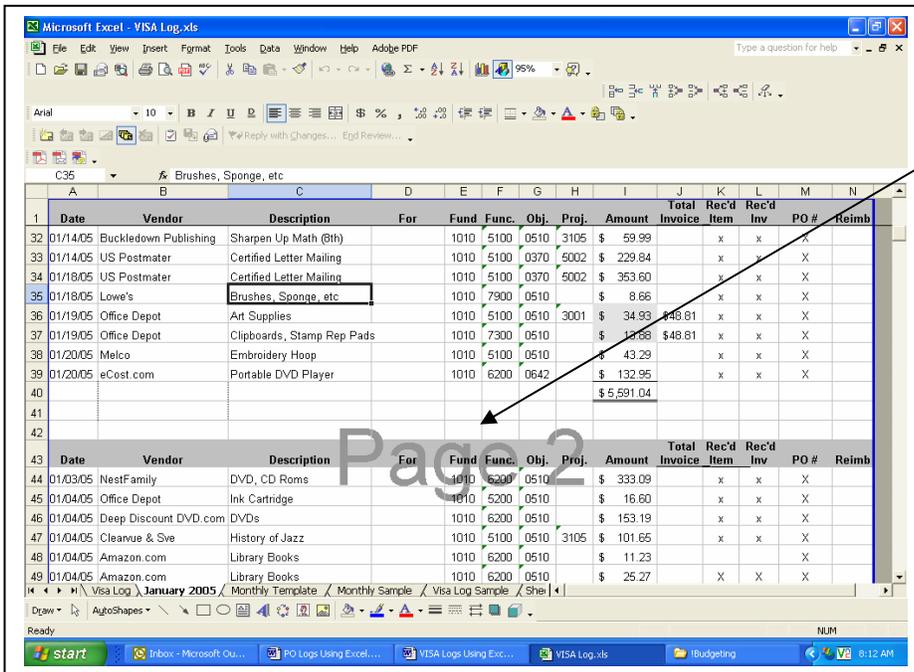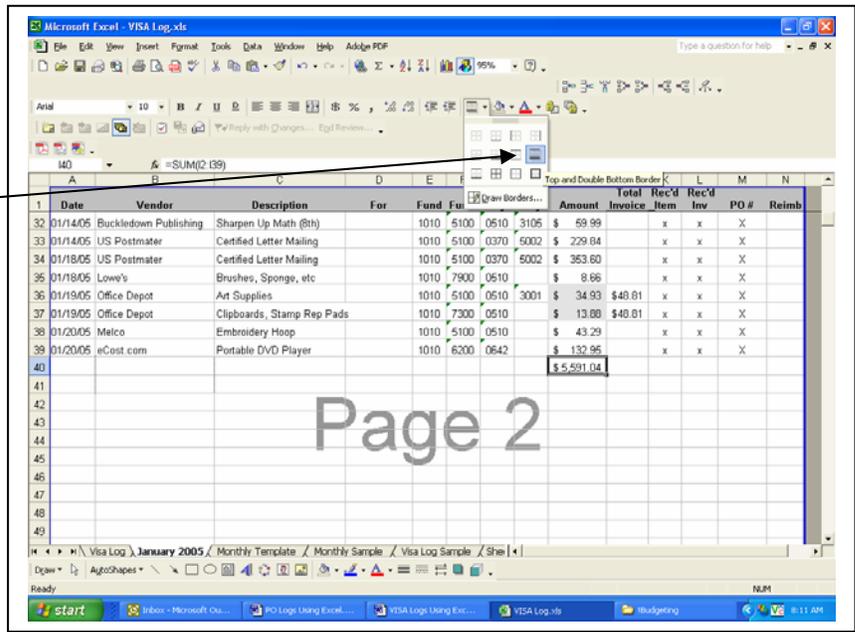


- Highlight the records including the titles, copy, and paste a couple of lines below the total
- This copy of the records will be sorted and totaled by budget codes.

- Highlight the lower copy of the records and sort by budget codes
  - Click 'Data' – 'Sort'
  - Make sure 'header row' is selected
  - Sort by Project, Then by Function, Then by Object
  - Click OK
- You will see a 'Sort Warning' – choose 'Sort anything that looks like a number as a number' and click OK (do this as many times as necessary)



- Your list will then be sorted by project, function, and object.

- Separate each budget code by inserting two empty rows
    - In this example, rows 47 and 48 have the same budget code (1010.5100.0510.3105)
    - Select the two rows below (49 and 50) by left clicking on row 49, holding the button down, and sliding down to row 50
    - Right click and choose 'Insert'
    - Two blank rows will appear (like rows 45 and 46)
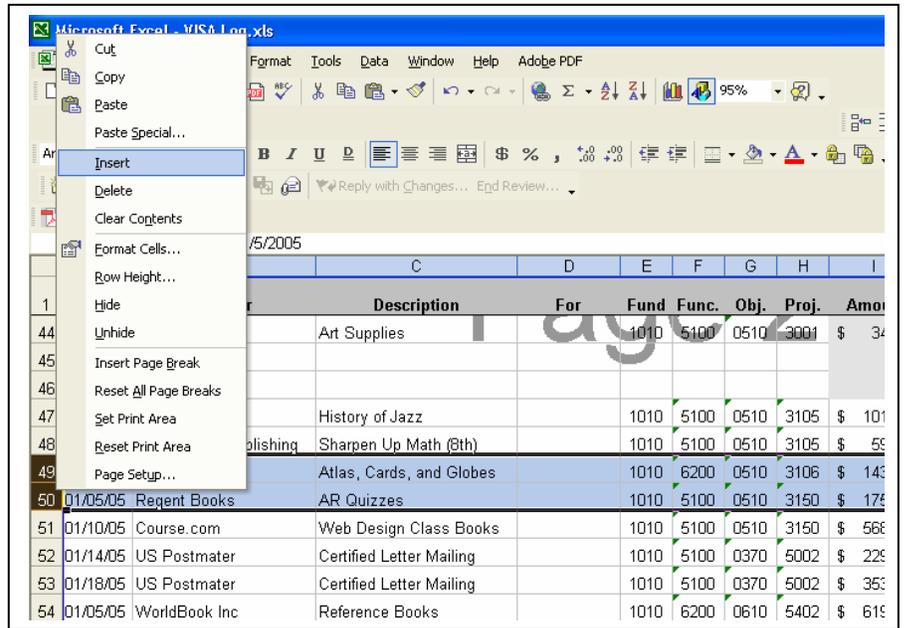


- Do this for each budget code section
- Total each section by clicking in the cell, choosing the border, and clicking Autosum
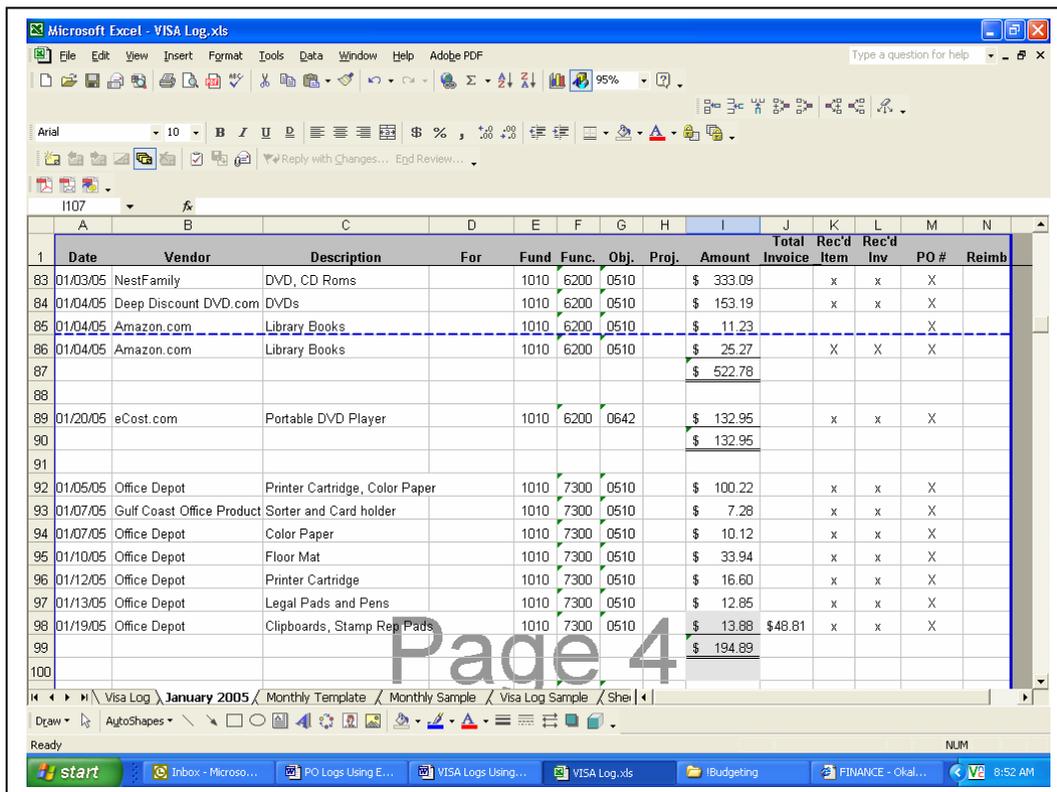


- Print the worksheet and use these figures to complete the VISA purchase order
- Go back to the original VISA log worksheet and change the 'X' to the PO Request number
- Click 'Data' – 'Filter' – and 'Autofilter' to turn the autofilter off
- You are now ready to continue using your VISA Log

**FILTERING & SORTING LISTS WITH EXCEL**

**Filtering a List with Autofiltering**

Autofiltering lets you view only certain rows in your list by hiding rows that do not qualify based on criteria you set.

*To autofilter a list, follow these steps:*

- Click on the gray square in the upper left hand corner. This will select your whole table.
- Go to the toolbar at the top and click Data ⇒ Filter ⇒ AutoFilter command.
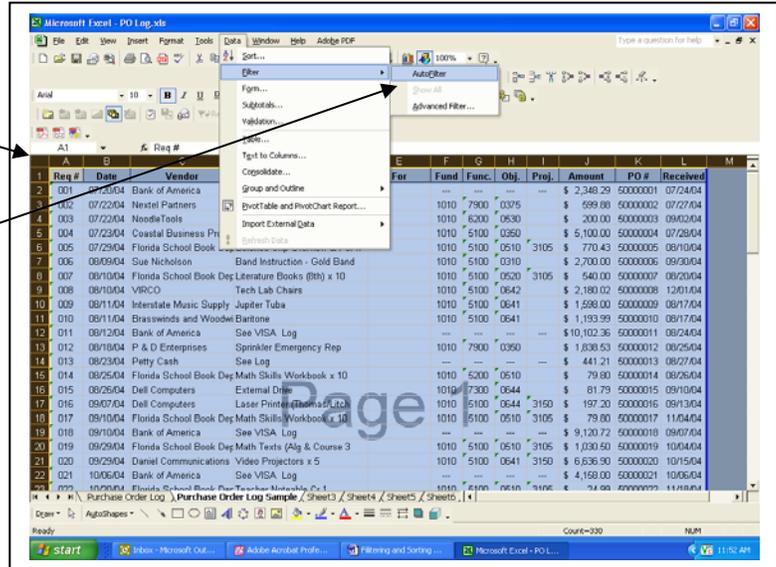
- Click the arrow on one of the drop-down lists. The list expands to show the unique items in that column.
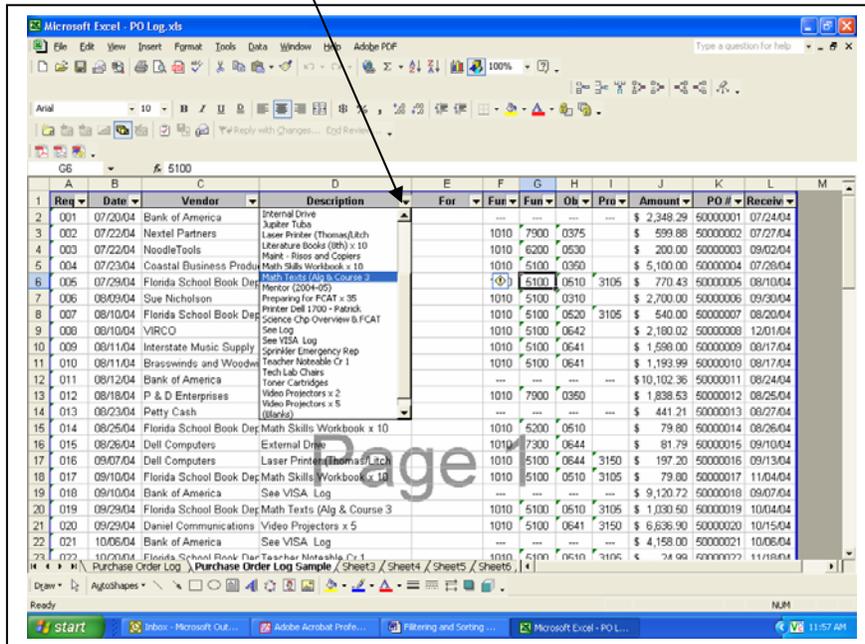
- Select an item such as Math Textbooks, Office Depot, Function 5100, etc.
- Excel hides all rows except those that include the selected item. In other words, the list is filtered by the item that you selected.
- After you filter the list, the drop-down arrow changes color to remind you that the list is filtered by a value in that column.

*The drop-down list includes five other items:*

**All:**  Displays all items in the column.  Use this to remove filtering for a column.

**Top 10:**  Filters to display the "top 10" items in the list.  If you use this, you will be able to choose any number of top or bottom items.

**Blanks:**  Filters the list by showing only rows that contain blanks in this column.  After you enter your class periods, you can filter all blanks in the Period column and delete those rows.  You will then have only your children left to work with.

**NonBlanks:**  Filters the list by showing only rows that contain non-blanks in this column.

**Custom:**  Lets you filter the list by multiple items, for example, NRT% of 25% and below.


To display the entire list again, click Data $\Rightarrow$ Filter $\Rightarrow$ Show All command.

To turn off the filtering, click Data $\Rightarrow$ Filter $\Rightarrow$ AutoFilter command again.

**Sorting a List**

Sorting a list involves rearranging the rows such that they are in ascending or descending order, based on the values in one or more columns.  For example, you might want to sort a list by vendor.  The fastest way to sort a list is to use the Sort Ascending or Sort Descending buttons on the Standard toolbar:

1) Click on any item in the column upon which you want to base the sort.
2) Click the Sort Ascending button or the Sort Descending button.

Excel sorts the list by the current column.



(Before Sort)

(After Sort)

You may need to sort a list by more than one column.  For example, you could sort your VISA charges by Project, Function, and then Object in ascending order.  To sort a list on multiple columns, do the following:

- Highlight the rows you want to sort
- Click on Data ⇒ Sort command.  Excel displays the Sort dialog box.
- Select the first sort field from the drop-down list labeled Sort by and specify Ascending or Descending order.  (Be sure Header Row is marked at the bottom of the box.)
- Repeat Step 2 for the second and third sort fields, if desired.
- Click OK and the list's rows are rearranged.

## MIS 3045 BUDGET AMENDMENT

1. Purpose:  To transfer funds within a project or discretionary budget. To be used when salary objects 0100's and 0200's are involved; otherwise, use the F607 Screen.
2. Process:  Fax Budget Amendment to Finance at 833-7699.
   a. A fax cover sheet is not necessary.
   b. Do <u>NOT</u> send hard copy in courier.
   c. Every effort will be made to process your budget amendment on the day it is received in Finance.
   d. After your Budget Amendment has been processed, a copy will be sent to you for your records.
3. Contact: Debbie Bruce, Specialist, at 833-7634.

## MIS 3365 TRANSFER OF EXPENDITURE

1. Purpose:  To transfer an "expenditure" from one budget to another, such as a function or project change.
2. Verification:  Check the F503 Screen to make sure the amount under the "Expended Column" is greater than or equal to the expenditure you wish to transfer.
3. Qualifications:
   a. The "object" to be credited and the object to be charged must always be the same.
   b. If charging to a project, verify the expenditure is allowed according to the project guidelines. (Please refer to the Budget Manual.)
4. Process:  Fax Expenditure Reversal to Finance at 833-7699.
   a. A fax cover sheet is not necessary.
   b. Do <u>NOT</u> send hard copy in courier.
   c. After your Expenditure Reversal has been processed, a copy will be sent to you for your records. (New)
5. Contact: Tom Gray, Accountant, at 833-3657.

## PAYING FOR PERSONNEL WITH INTERNAL FUNDS

*The following is an excerpt from TAM 2004-020 (Bookkeeper Workshop Update):*

- Salaries or other compensation for duties or assignments which are *not* the responsibility of the School District (example nurse, lunchroom monitor, summer football coach, summer band director) may be paid from internal funds with monies collected to serve that purpose. For instance, General Funds are to benefit the majority of the students; therefore, general funds may be used to pay for a school nurse. Revenue raised through football games and/or fundraisers is to be used to support the football program; therefore, these funds may be used to pay for summer coaching.

- When paying for personnel with internal funds, the source of the revenue (Internal Funds) must be noted on MIS 3386, Transfer of Funds. A check made payable to the Okaloosa County School District should be submitted to Accounts Payable (no earlier than July 1 for summer personnel).

*According to Finance TAM 2001-005 dated August 30, 2001, the following projects must be used when the source of funds is internal:*
>    Project 2051 – Lunchroom Monitors, Other Compensation, Substitute Reimbursement
>    Project 2050 – Nurses and Health Assistants

Prior to the expenditure, the funds should be submitted to Finance using a Cash Transmittal Form.  Be sure to include Retirement (0210) and FICA/Medicare (0220) when paying Other Comp, Lunchroom Monitors, Nurses, and Health Assistants.  The current rates may be found on the Payroll webpage, along with contracted hourly rates for teachers.

*Other Comp Example:*
Volleyball is paying a teacher, John Doe, $30 for being a volleyball referee.
- Other Comp would be $30, account strip 1010.5100.0102.xxxx.2051
- The check would be written for $34.50 and attached to the Cash Transmittal with the following account strips:

| | | |
|---|---|---|
| 1010.5100.0102.xxxx.2051 | $30.00 | (Actual Pay) |
| 1010.5100.0210.xxxx.2051 | 2.21 | (Retirement) |
| 1010.5100.0220.xxxx.2051 | 2.29 | (FICA/Medicare) |

- Note:  The Retirement and FICA/Medicare you are paying is the school's/employer's portion.

# Position Control

**SCHOOL** _____     **CENTER #** _____

**PRINCIPAL'S SIGNATURE** _____     **DATE** _____

**TYPE OF TRANSFER:**

| | | |
|---|---|---|
| _____ | **Change in Funding Only** (*Do Not Send MIS 5041 to Personnel*) | *A* and *B* |
| _____ | **Cash in Vacated Position** | *A* |
| _____ | **Cash in Hours for Existing Position** (*Send required paperwork to Personnel*) | *A* |
| _____ | **Purchase New Position** (*Send required paperwork to Personnel*) | *B* |
| _____ | **Purchase Additional Hours for Existing Position** (*Send required paperwork to Personnel*) | *B* |

**SECTION A**

| **EFFECTIVE DATE** | **HRS./DAY** | **VACATED JOB TITLE** | **POSITION NUMBER** |
|---|---|---|---|
| _____ | _____ | _____ | *(For Personnel Use Only)* |

NAME (IF KNOWN)

**Amount Computed by Finance**   **CREDIT:**   **FUND**   **FUNCTION**   **OBJECT**   **CENTER**   **PROJECT**

| | | | | | |
|---|---|---|---|---|---|
| $ _____ | _____ | _____ | _____ | _____ | _____ |
| $ _____ | _____ | _____ | _____ | _____ | _____ |

**SECTION B**

| **EFFECTIVE DATE** | **HRS./DAY** | **NEW JOB TITLE** | **POSITION NUMBER** |
|---|---|---|---|
| _____ | _____ | _____ | *(For Personnel Use Only)* |

9 MO _____
10 MO _____
12 MO _____

NAME (IF KNOWN)

**Amount Computed by Finance**   **DEBIT:**   **FUND**   **FUNCTION**   **OBJECT**   **CENTER**   **PROJECT**

| | | | | | |
|---|---|---|---|---|---|
| $ _____ | _____ | _____ | _____ | _____ | _____ |
| $ _____ | _____ | _____ | _____ | _____ | _____ |

*For Finance Use Only*

**New Employee to be Paid From:**   %   FUND   FUNCTION   OBJECT   CENTER   PROJECT

| % | FUND | FUNCTION | OBJECT | CENTER | PROJECT |
|---|---|---|---|---|---|
| ____ | ____ | ____ | ____ | ____ | ____ |
| ____ | ____ | ____ | ____ | ____ | ____ |
| ____ | ____ | ____ | ____ | ____ | ____ |
| ____ | ____ | ____ | ____ | ____ | ____ |

_____ No change to MIS 3386 - School responsibe for crediting object 0102 (Other Comp.) or 0750 (Temp. Employee).

_____ Budget Amendment not required. MIS 3386 cancels MIS 3386 dated _____ for _____.

Approved By: _____     Date Sent to Personnel: _____

Special Authorization (If Required): _____     Date: _____

**0031**      **Edwins Elementary School**

| Job No. | Job Name / Last Name | First Name | MI | Job ID | PT | Hours | Perc | Fund | Func | Obj | Center | Proj |
|---------|----------------------|------------|-----|--------|-----|-------|------|------|------|-----|--------|------|
| **010190** | **MATHEMATICS, ELEMENTARY** | | | | | | | | | | | |
| | L | | M | 01 | 001 | 7.500 | 50% | 1010 | 5100 | 0131 | 0031 | 3161 |
| **010220** | **TEACHER, ELEM PHYSICAL EDUC.** | | | | | | | | | | | |
| | T | | Q | 01 | 001 | 7.500 | 100% | 1010 | 5100 | 0131 | 0031 | …. |
| **010260** | **TEACHER, ELEMENTARY MUSIC** | | | | | | | | | | | |
| | K | | G | 01 | 001 | 7.500 | 100% | 1010 | 5100 | 0131 | 0031 | 5126 |
| **010300** | **TEACHER, TITLE I** | | | | | | | | | | | |
| | S | | M | 01 | 001 | 7.500 | 100% | 4201 | 5100 | 0131 | 0031 | 5401 |
| | T | | C | 01 | 001 | 7.500 | 100% | 4201 | 5100 | 0131 | 0031 | 5401 |
| **010350** | **TEACHER-UNGRADED ELEMENTARY** | | | | | | | | | | | |
| | J | | J | 01 | 001 | 7.500 | 50% | 1010 | 5100 | 0131 | 0031 | 3161 |
| | J | | J | 01 | 001 | 7.500 | 50% | 1010 | 5100 | 0131 | 0031 | …. |
| **014000** | **LITERACY COACH** | | | | | | | | | | | |
| | M | | C | 01 | 001 | 7.500 | 100% | 1010 | 6300 | 0131 | 0031 | 5128 |
| **016420** | **TEACHER -EMOTIONALLY HANDICAP** | | | | | | | | | | | |
| | W | | A | 01 | 001 | 7.500 | 100% | 1010 | 5200 | 0131 | 0031 | …. |
| **016520** | **TEACHER, SPEC. LEARNING DISAB** | | | | | | | | | | | |
| | S | | F | 01 | 001 | 7.500 | 100% | 1010 | 5200 | 0131 | 0031 | …. |
| **016540** | **TEACHER, VARYING EXCEPTION.** | | | | | | | | | | | |
| | P | | M | 01 | 001 | 7.500 | 100% | 4201 | 5200 | 0131 | 0031 | 5475 |
| **016620** | **TEACHER OF THE GIFTED** | | | | | | | | | | | |
| | M | | A | 01 | 001 | 7.500 | 14% | 1010 | 5200 | 0131 | 0031 | 3001 |
| | M | | A | 01 | 001 | 7.500 | 6% | 1010 | 5200 | 0131 | 0031 | …. |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**
**FINANCE DEPARTMENT**

**CASH/REFUND**
**TRANSMITTAL FORM**

TO:        FINANCE DEPARTMENT                           DATE:      3/2/05

FROM:     Niceville High School
                          (Name of School/Department)

SUBJECT:    MONIES TRANSMITTED TO FINANCE

**THIS COMPLETED FORM MUST ACCOMPANY ALL MONEY (CHECK OR CASH)**
**SENT TO THE FINANCE OFFICE.**

TOTAL AMOUNT OF CHECKS            $  396.90

TOTAL AMOUNT OF CASH               $

GRAND TOTAL                              $  396.90

| CHECK NO. | AMOUNT | FUND | FUNCTION | OBJECT | CENTER NO. | PROJECT |
|-----------|--------|------|----------|--------|------------|---------|
| 17053 | 345.00 | 1010 | 5100 | 0102 | 0211 | 2051 |
| 17053 | 25.50 | 1010 | 5100 | 0210 | 0211 | 2051 |
| 17053 | 26.40 | 1010 | 5100 | 0220 | 0211 | 2051 |
| | | | | | | |
| | | | | | | |

REASON FOR TRANSMITTAL OF MONEY:      Jane Doe was clock keeper and announcer for girls'

basketball games for Fall 2004 and Jan-Feb 2005.


                                                     (Signature of Principal/Department Head)

**SCHOOL**  Edwins Elementary  **(EXAMPLE)**          **CENTER #** 0031

**PRINCIPAL'S SIGNATURE** _____          **DATE**  07/01/05

---

**TYPE OF TRANSFER:**

| | | |
|---|---|---|
| _____ | **Change in Funding Only** (*Do Not Send MIS 5041 to Personnel*) | *A* and *B* |
| _____ | **Cash in Vacated Position** | *A* |
| _____ | **Cash in Hours for Existing Position** (*Send required paperwork to Personnel*) | *A* |
| X | **Purchase New Position** (*Send required paperwork to Personnel*) | *B* |
| _____ | **Purchase Additional Hours for Existing Position** (*Send required paperwork to Personnel*) | *B* |

---

**SECTION A**

| **EFFECTIVE DATE** | **HRS./DAY** | **VACATED JOB TITLE** | **POSITION NUMBER** |
|---|---|---|---|
| _____ | _____ | _____ | *(For Personnel Use Only)* |
| | | NAME (IF KNOWN) | |

**Amount Computed by Finance**     **CREDIT:**     **FUND**     **FUNCTION**     **OBJECT**     **CENTER**     **PROJECT**

$ _____          _____     _____     _____     _____     _____

$ _____          _____     _____     _____     _____     _____

---

**SECTION B**

| **EFFECTIVE DATE** | **HRS./DAY** | **NEW JOB TITLE** | **POSITION NUMBER** |
|---|---|---|---|
| 7/1/2005 | | Summer School | *(For Personnel Use Only)* |
| | 9 MO _____ | See Attached List | |
| | 10 MO _____ | NAME (IF KNOWN) | |
| | 12 MO _____ | | |

**Amount Computed by Finance**     **DEBIT:**     **FUND**     **FUNCTION**     **OBJECT**     **CENTER**     **PROJECT**

$ _____          1010     9890     0997     0031     3161

$ _____          _____     _____     _____     _____     _____

---

*For Finance Use Only*

**New Employee to be Paid From:**     <u>%</u>     <u>FUND</u>     <u>FUNCTION</u>     <u>OBJECT</u>     <u>CENTER</u>     <u>PROJECT</u>

| | | | | | |
|---|---|---|---|---|---|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

_____ No change to MIS 3386 - School responsibe for crediting object 0102 (Other Comp.) or 0750 (Temp. Employee).

_____ Budget Amendment not required. MIS 3386 cancels MIS 3386 dated _____ for _____.

Approved By: _____          Date Sent to Personnel: _____

Special Authorization (If Required): _____          Date: _____

Edwins Elementary
Summer School

| Teachers | Hours |
|---|---|
| Jane Doe | 45 |
| Bob Smith | 30 |
| Total | 75 |

| Classroom Assistants | Hours |
|---|---|
| Sally Johnson | 20 |
| Total | 20 |