LOCAL SCHOOL BUDGET PREP

MARCH 7, 2023

LOCAL SCHOOL FINANCIAL MANAGEMENT

What is a budget?

A tool to measure fiscal performance.

What is the budget's purpose?

Translates educational priorities into programs and financial terms so they can be seen within available resources and legal constraints.

Provides an accounting tool to assist in achieving goals and objectives.

Assists in making choices about the services and needs of a particular activity or local school function as well as overall planning for general operations.

Budget Responsibilities

- The educational decisions and the expenditure of approved budget funds must be controlled by the appropriate sponsor/teacher.

- The local school office (administrators' and bookkeepers') responsibility is to assist with the organization and administration of the budget, to monitor and track spending within the established guidelines.

Key Players To The Budget

The budget involves a TEAM of people.

Administrators

Teachers

Parents

Support Staff

Counselors
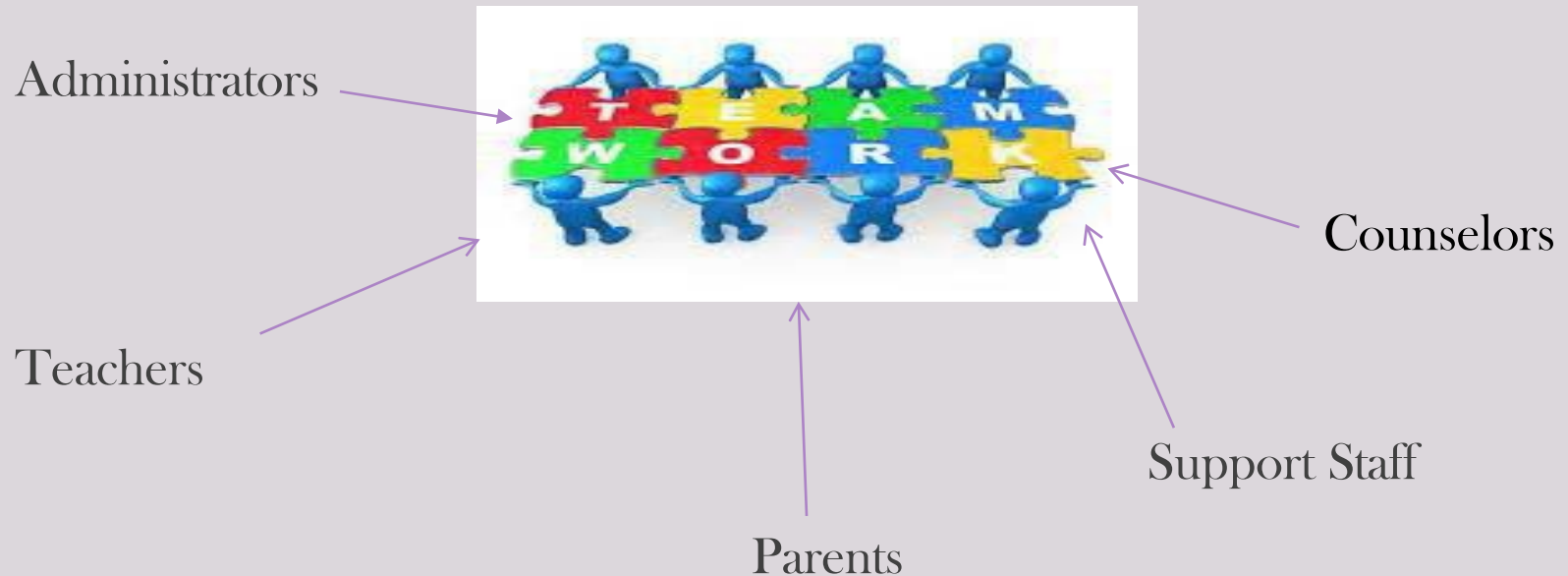
When a team of people is working together to prepare a budget, you must have cooperation, coordination and collaboration with one key ingredient.

That key ingredient is COMMUNICATION!

Avoid Communications Shutdown!

What is Communications Shutdown?

Communications shutdown is when someone says something that has the potential for ending any further discussion on the subject.

Examples of Communications Shutdown:

- It'll cost too much.
- We've never done that.
- We're not ready for that.
- It will never sell.
- We've tried that before and it will never sell.
- It won't work here.
- Are you crazy?
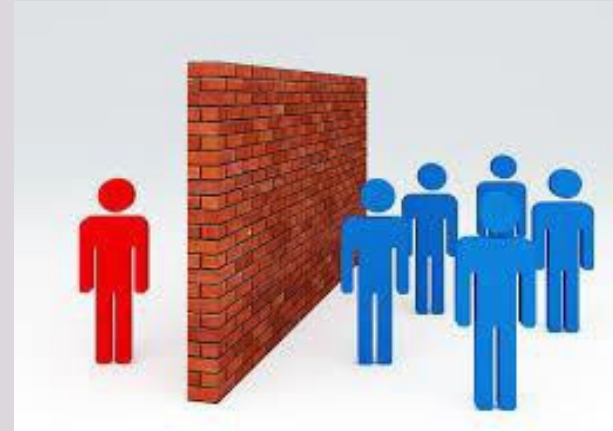
COMMUNICATION

UNCLEAR INSTRUCTIONS

DETAILED INSTRUCTIONS

Budget Process
Where do I begin?

Gathering the Necessary Tools

LOCAL SCHOOL

ACCOUNT CODING

```
  0           1   2     3       4       5           6   7       8       9
____       __|_|____|___|____|____|_|____|____
```

GENERAL LEDGER & SPECIAL REPORTING CODES

0.   Activity

1.   **FUND TYPE & ACCOUNT GROUP**

2.   **ACCOUNT TYPE**

3.   **ACCOUNT CODE**

4.   **OBJECT**

5.   **COST CENTER**

6.   **FUND SOURCE**

7.   **APPROPRIATION YEAR**

8.   **PROGRAM**

9.   **SPECIAL USE**

ACTIVITY

1000 series – Fees

2000 series – General

3000 series – Clubs

4000 series – Classes

5000 series – Accommodations

6000 series – Athletics

7000 series – Student Athletics

8000 series - Other
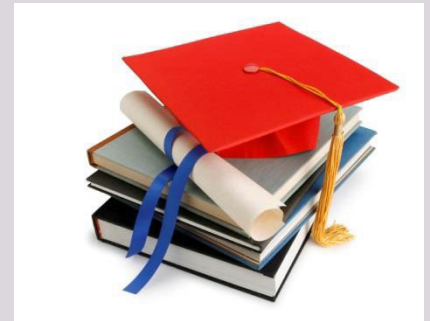
FUND TYPE

Two Options

12 – Public

32 – Non Public

ACCOUNT TYPE

Five Major Account Type

1 – Assets

2 – Liabilities

3 – Fund Equity

4 – Revenue
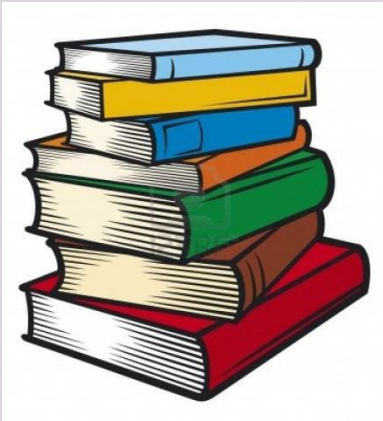
5 - Expenditures

FUNCTION

Attention should be focused on the specific activity being performed.

Your function is based on the account type you are using. (Both Revenue and Expenditures)

"What is being received?"
"What is being done?"

REVENUE FUNCTIONS

	Public (12)	Non-Public (32)
Interest	6810	
Charges for Services (Daycare)	6921	
Textbook Fines	6932	
Sale of Textbooks	6933	
Admission	7110	
Appropriations	7140	
Concessions	7180	7510
Commissions	7220	
Dues and Fees	7260	7610
Fines and Penalities	7300	
Fundraiser	7340	7710
Grants	7380	
Sales	7420	
Donations	7430	7810
Accomations	7440	7850
Other	7490	7910
Transfers within School	9210	9210
Transfer from Central Office	9230	

1100 – Instructional – activities dealing directly with the interaction between teacher and students.

2120 – Guidance and Counseling Services – Activities involving counseling with students and parents: consulting with other staff members on learning problems, evaluating the abilities of students and working with other staff members in planning and conducting guidance programs for students.

2130 – Testing Services – Activities concerned with administering standardized test.

2190 – Other Student Support– Activities that provide support for students that cannot be broken down into one of the above listed categories.

2215 – Instructional Staff Development – Activities that contribute to the professional or occupational growth and competence of members of the instructional staff during their time of service to school system.

2220 – Educational Media Services – Activities concerned with the use of all media teaching and learning resources.

2290 – Other Instructional Staff Services – Activities for assisting instructional staff that cannot be classified into the above.

2310 – Office of School Administrator – Activities concerned with directing and managing the operation of a school.

3200 – Building Services – Activities concerned with operating and keeping the physical plant clean and ready for daily use.

4150 – Extra/Co-curricular Transportation – Activities involving transporting students to athletic events, field trips and other school sponsored activities.

4188 – Extended Day Transportation

7200 – Building Acquisition and Improvements – Activities concerned with initially acquiring and improving new buildings and improving existing buildings.

9130 – Extended Day – Activities before or after normal school hours that develop knowledge and skills to meet immediate and long range educational objectives.

9140 – Preschool

9800 – Other Expenditures – Other expenditures involving the operation of programs other than those normally considered "day school".

9910 – Inter Fund Transfer Out – Transactions which withdraw money from one fund source and place it into another without recourse.

OBJECT

Identifies the service or commodity obtained as the result of a specific expenditure.

001-199 Personnel Services

200-299 Employee Benefits

300-399 Purchased Services

400-499 Materials and Supplies

500-599 Capital Outlay

600-899 Other Objects

900-977 Other Fund Uses
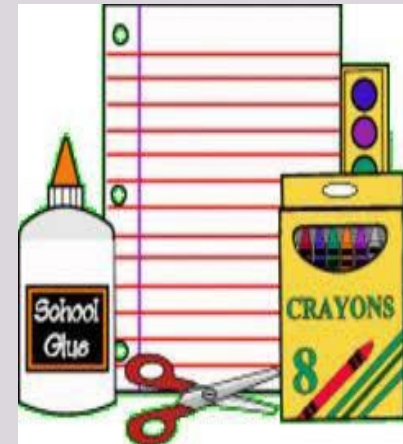
"What are you paying for?"

COST CENTER

Identifies the resource

This is the 4 digit number that is assigned to your school.

FUND SOURCE

Always required on all transactions to maintain "fund accounting".

Always follows your account type:

12 – funding source 7101 (public)

32 – funding source 7501 (non-public)

APPROPRIATION YEAR

Is used to identify the appropriation year

0 – Current Year Appropriation

1- Carryover Appropriation

PROGRAM

The program code allows you to charge the costs directly to the benefiting program.

Must be appropriate for function code that is used.

"Who or What are you providing it to?"

1100 – Kindergarten
1200 – Grades 1-6
1500 – Grades 7-12
1603 – Drivers Education
2300 – Special Education Grades 1-6
2400 – Special Education Grades 7-12
2800 – Gifted and Talented
3800 – Vocational Program
4300 – Summer School
4400 – School Sponsored Activities
4501 – Baseball
4502 – Basketball
4503 – Football
4504 – Golf
4505 – Soccer
4506 – Softball
4507 – Tennis
4508 – Volleyball
4509 – Wrestling
4510 – Other Sports
4711 – Preschool – Regular
4712 – Preschool – Children with Disabilities
4800 – Extended Day
8210 – Student Support Services
8220 – Instruction Staff Services
8230 – School Administrative Services
8320 – Operation and Maintenance
8410 – Student Transportation
9100 – Capital Outlay
9600 – Other Expenditures
9700 – Other Fund Uses

SPECIAL USE

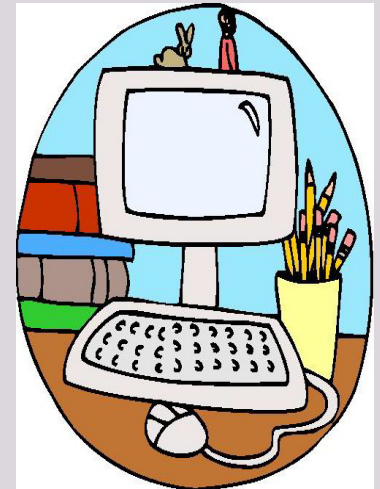Allows for further breakdown or specific identification

0001 – Student Materials

0003 – Technology

0004 – Professional Development

0005 – Library Enhancement

0006 – Common Purchases

0000 – No code necessary

0001-0099 State Department of Education Use

0100-9999 Local School System Use

Common Code Combinations For Local Schools

Function Code	Object Code	Program Code
1100-Instruction Regular K-12	Any code directly associated with classroom instruction or dealing directly with **the interaction between teachers and students**	1100,1200,1500,1700,1810,1890, 4300, 4400, 4500, 2200-2900 (Sp Ed), 3700-3800 (Vocational) **Pool Program: 8100**
2110-2190 Instruction Support <u>Student Support</u>	Any code directly associated with those services or activities providing **support for students** and to enhance instruction	1100,1200,1500-1700,4300, 4400, 4500, 1810, 2200-2900, 3800,*3500- Use only with function code 2120* **Program Pool: 8210-8219**
2210-2290 Instruction Support <u>Staff Support</u>	Any code directly associated with those services or activities providing **support for instructional staff** and to enhance instruction	1100,1200,1500,1700,1810, 2200-2900 (Sp Ed) 3700-3800 (Vocational) **Program Pool: 8220-8229**
2310-2390 <u>School Administrative</u> Services Principal/Assistant/Office Operation Services	Any code directly associated with activities concerned with **directing and managing the operations of a particular school office**	1100,1200,1500,1700,1810, 2200-2900 (Sp Ed) 3600 (Vocational) **Program Pool: 8230-8239**
3100-3900 <u>Security,</u> <u>Operation & Maintenance</u> Services	Any code directly associated with keeping the **grounds and buildings** open and <u>safe</u> and **equipment** working	1100,1200,1500,1700,1810,4400, 4500 2200-2900 (Sp Ed) 3800 (Vocational) **Program Pool: 8300**
4110-4190 Auxiliary Services Extra /Co-curricular Transportation	Any code directly associated with conveying students on trips to **athletic events, field trips**, and other "extra" school activities	1100,1200,1500-1700, 1810, 3800, 4400, 4500 <u>2200-2900 (Sp Ed) 4130 Function</u> <u>3800 (Voc) 4140 Function</u> **Program Pool: 8410**
7100-7900 Capital Outlay-Real Property $50,000 or Greater Only	510-519 and 324 Use only these object codes	9100 Use only this program code
9110-9190 Continuing Education: (Extended Day/Tutoring) or Outside of K-12 students (Adult/Preschool)	Any code directly associated with providing "extra" remediation/guidance/tutoring or services for Preschool or <u>Outside</u> of Regular School Day	2200-2900 (Sp Ed) 3800 (Vocational) 4110-5900 **Important:*** 4300,<u>4600</u>,4711,<u>4712</u>,4800,5100
9310-9390 Community Services	Any code directly associated with providing **community or civic services**	Non-Instructional Programs 9510-9540
9800 Other expenditures Not associated with instruction	478-Items for Resale 699-Accomodations Exp 399-Rarely used. Only if associated with "Resale"	Please use only these program codes: 9600, 4400, 4500

STARTING THE BUDGET THE PROCESS

Print out a listing of all Activities

1100	ART FEE
1105	BAND FEE
1110	COMPUTER FEE
1120	DRIVER ED FEES
1125	DR ED SUMMER
1130	Family & Consumer Science
1140	LOCKER FEES
1160	AP FEES
1170	Agriscience Technology
1180	CHORUS FEES
1190	BUSINESS EDUCATION
1200	PHYSICAL EDUCATION
1210	Drama Fees
1220	JROTC Fees
1230	Medical Professions
1240	Archery
1250	TV Production
1260	Engineering Academy
1270	Photography
1280	Ceramics
1285	AP Initiative
1290	Project Lead The Way
1300	LIEU OF FEES
1310	Parking Fees
1320	CREDIT RECOVERY
2001	SCHOOL ALLOCATION
2002	HELPING SCHOOL TAGS
2003	Maintenance Allocation
2004	Copiers
2005	Legislators
2006	TVA Funds
2110	GENERAL FUND
2115	General Fund-Fundrasier
2120	FOOTBALL LOAN
2200	SenatorStore
2810	FEE REPLACMENT
2820	STAFF DEVELOPMENT
2830	LIBRARY ENCHANCEMENT
2840	TECHNOLOGY
2850	Common Purchases
2900	Custodial Allocation

3110	QUARTER BACK CLUB
3116	Quarter Back Club Loan
3120	STUDENT GOV. CLUB
3130	NATIONAL HONOR SOCIETY
3140	BAND BOOSTER CLUB
3145	Band Booster Concession
3146	Band Uniforms
3150	Teen Age Republicans
3160	FCCLA CLUB
3170	FFA CLUB
3180	FRENCH CLUB
3190	KEY CLUB
3200	DRAMA CLUB
3210	SPANISH CLUB
3220	SADD CLUB
3230	MATH CLUB
3250	DIAMOND CLUB
3255	Diamond Club Concession
3260	HOSA
3270	J.V. Dance Booster Club
3280	Soc of Physics Students
3290	History Club
3300	Technology Student Association
3320	SCIENCE CLUB
3330	Dance (Varsity) Booster
3331	Dance (V) Boo Concession
3340	BETA CLUB
3370	SOFTBALL BOOSTERS
3372	SOFTBALL BOOSTER LOAN
3373	SOFTBALL BOOSTER LOAN
3375	Softball Booster Concession
3380	SOCCER BOOSTERS
3381	Soccer Booster Concession
3390	CHEER BOOSTERS
3391	Cheer Booster Concession
3400	Above the Rim Boosters
3410	CRIMSON SOCIETY
3420	FBLA
3431	Basketball concession
3440	FRENCH HONOR SOCIETY
3450	ART CLUB
3470	TAKE DOWN CLUB
3471	Take Down Club Concession
3490	Quill & Scroll

3500	ICE GIRLS
3510	JROTC BOOSTERS
3511	JROTC Booster Concession
3520	Spanish Honor Society
3530	Cross Country Booster Club
3531	Cross Country Concession
3540	Volleyball Booster Club
3541	Volleyball Booster Concession
3550	Debate Club
3560	Scream Team Club
3570	Drama Musical Theatre Booster
3571	Drama Booster Concession
3580	Swim Booster
3585	First Priorty
3600	Choral Booster Club
3601	Choral Booster Concession
3610	Tennis Booster Club
3620	J.V. Cheer Booster Club
3630	Photography Booster Club
3650	Hardwood Booster
3660	FUTURE TEACHERS OF ALABA
3665	CHEMISTRY CLUB
3670	SPARKMAN SERVICE ORGANI:
3680	SCHOLARS BOWL CLUB
4100	ROTC CLASS
4120	SCHOLAR S BOWL CLASS
4130	LIBRARY
4140	Business Education CLASS
4150	LITERARY MAGAZINE CLASS
4160	FRENCH CLASS
4165	Engineer Class
4170	SPANISH CLASS
4190	HOMC EC CLASS
4200	DRAMA CLASS
4210	VO AG CLASS
4220	SCIENCE CLASSES
4230	Broadcasting class
4240	Medical Professions Class
4250	Science A -MOSLEY
4260	Science B- Conquest
4270	Science C - Dalton
4280	Science D - Fernandez
4290	Science E - Hutchinson
4300	Science F - Holmes
4310	Science G - Toney
4320	Science H - Maddox
4330	Science I - Maxtion
4340	Science J - MACHEN

4350	Science K - Pate
4360	Science L - Hodge
4370	Science M - Whitworth
4380	Special Ed Class (SC)
4390	Science N - Runnion
4400	Science O- BAILEY
4410	Project Lead the Way
4420	CONST PROJ-LIVE WORK
4430	ENGLISH CLASSES
4440	OUTDOOR CLASSROOM
4450	HISTORY CLASSES
5110	FIELD TRIP
5111	LANGUAGE FIELD TRIPS
5112	ELECTIVE FIELD TRIPS
5113	SCIENCE FIELD TRIPS
5114	GOINS FIELDTRIP
5115	TONEY FIELDTRIP
5116	MAXTION FIELDTRIP
5117	E COGGINS FIELDTRIP
5118	GIAMBRONE FIELDTRIP
5120	Career Center
5130	ACCOMODATIONS
5150	BOOKS
5160	MADISON COUNTY ATHLETIC ASSOC
5170	CEDRIC CRUTCHER MEMORIAL FUN
5180	Transportation Allocation
5190	Medical Supplies Account
5200	GRANT
5210	Student Planner
5220	Autism Funds
5230	Principal `s Athletic Funds
5240	STUDENT SERVICE PROJECTS
6100	ATHLETIC FACILITIES LOAN
6110	FOOTBALL
6115	Football Season Passes
6117	Football Clinic
6120	BASEBALL
6122	Baseball Loan
6123	BASEBALL CONCESSION
6130	BOYS BASKETBALL
6133	BASKETBALL CONCESSION
6135	GIRLS BASKETBALL
6140	TRACK
6145	GOLF
6150	VOLLEYBALL

Communication Memo

Let everyone know it is budget time!

Some things to include in the memo:

- Athletics – are more or less home games scheduled, are new uniforms being purchased, are you attending camps
- Revenues – Donations/Fundraisers
- Purchases – Computer, Equipment, Supplies, Furniture, Etc
- Field Trips/Professional Development
- Give a timeframe to stop by your office and discuss the budget

PUT ON A NEON PIECE OF PAPER!!!!

Teachers and Sponsors,

It is time to prepare your local school budget for the 2023-2024 school year.

Please begin thinking of purchases that you plan to make during the next school year, as well as any fundraisers and field trips your group plans to have.

A *Next Year Budget Worksheet* has been placed in your mailbox.

Please enter amounts in the far right column for revenue and/or purchases you anticipate for the 2023-2024 school year.

As a guideline, you may review your budgeted amounts and actual expenditures for the current school year.

Please stop by at your convenience within the next week and we will discuss your budget in detail.

Print out Budget Analysis

Printing Next Year Budget Worksheet:

General Ledger
GL Budget Maintenance
Budget Analysis Report
    Select by GL Component
        Component Name – Activity
        Sort Order - 1
        Add Item
        Accept Selection Criteria
Select Internal Description
Select Double Space Report Box
Select Page Break by Primary Component
Select Next Year Budget Worksheet
Click Enter

Mark out inactive/bad journal numbers on budget worksheets.

Function Codes:
4-6940 — invalid
5-1100 — must be used with program 1100,1200,1500,1603,2300,
2400,2800,2900,3800,1901-1910
5-2190 — must be used with program 8210
5-2210 — invalid
5-4910 — invalid
5-9800 — must be used with program 9600

Object Codes:
312 — must be used with function 2215 and program 8220
325 — invalid
391 — must be used with function 4150 and program 8410 or
must be used with function 9130 and program 4800
392 — must be used with function 4150 and program 8410 or
must be used with function 9130 and program 4800
393 — must be used with function 2190 and program 8210 or
must be used with function 9130 and program 4800
411 — must be used with function 1100 or 9130
412 — must be used with function 2215 and program 8220
413 — must be used with function 2190 and program 8210
415 — must be used with function 1100 and
program 4501-4510 athletics
program 1100, 1200, 1500 for physical ed
422 — must be used with function 2220 and program 8220
431-439 — invalid
478 — must be used with function 9800 and program 9600
491-499 — individual item price must be greater than $1000 but less than $5000
500-599 — individual item price must be at least $5000
511-519 — must be used with function 7200 and program 9100
496 — must be used with function 2220 and program 8220
546 — invalid
559 — invalid
561 — invalid
563 — invalid
611 — invalid

Program Codes:
1300 — invalid
2500 — invalid
3300 — invalid
4100 — invalid
9501 — invalid

Special Use Codes:
0001 — must be used for Fee Replacement individual #2810
0003 — must be used for Technology #2840
0004 — must be used for Staff Development #2820
0005 — must be used for Library Enhancement #2830

Meet with Principal

Review needs and requests.

Talk about fundraisers.

Talk about items that may be promised to a teacher.

Talk about equipment and furniture purchases.

Meet with your
TEAM MEMBERS

Review the next year budget worksheet together and explain it line by line.

Ask questions
- ◦ What are your needs?
- ◦ What do you have planned?

Make notes on the budget worksheet

Budget Checklist

BUDGET CHECKLIST

- April _____ Print next year budget worksheet (do not suppress zeros).
- April _____ Review next year budget worksheet and mark through all inactive and bad journal numbers.
- April _____ Distribute worksheet to teachers, coaches or sponsors.
- April _____ Worksheet should be completed, signed and returned to the bookkeeper.
- May _____ The bookkeeper should carefully examine each worksheet and direct the teacher, coach or sponsor to make necessary corrections. When the bookkeeper deems the budget acceptable she should enter it into the computer.
- May _____ The bookkeeper must have received, reviewed and requested necessary changes for all budgets.
- May _____ A next year budget worksheet should be printed after the budgets have been entered into the computer, and checked against the hand written budgets for accuracy. The worksheet may be printed as many times as necessary to ensure accuracy.
- May _____ Run edit checks to make sure no coding error **** NEW THIS YEAR**** See Attached Edit Check Listing.
- June _____ A print out of the next year budget worksheet should be sent to the local school accounting office (do not suppress the zeros, page break between activities). Be sure to send to the local school account office by **June 9th**.
- June _____ A copy of the additional budget reports should be sent to the local school accounting office by **June 9th.**
- June _____ You will receive an email from the local school accounting office with any changes that will need to be made.
- June _____ Once all changes have been made, notify the local school accounting office so the budgets can be uploaded to the Central Office.
- June _____ The hand written budgets, a complete next year budget worksheet, the annual budget report and the extraction report should be retained by the bookkeeper.

BUDGETS SHOULD NOT BE UPDATED UNTIL INSTRUCTED TO DO SO!

Madison County Schools
Budgets

EXHIBIT #15-4

School:_____

Act #	Activity Name	Interfund Transfers		Central Office Transfers	
		Transfers In 9210	Transfers Out 9910-920	Transfers In 9230	Transfers Out 9910-923
	Totals				

In-depth look at the Budget

Account Type 3
◦ Equity

Account Type 4
◦ Revenues
◦ Transfers in

Account Type 5
◦ Expenditures
◦ Transfers Out

In-depth look at the Budget

MCAI BUDGETARY ACCOUNTING SYSTEM
NEXT YEAR BUDGET WORKSHEET
Madison County Career Technical Center
THRU FISCAL YEAR-PERIOD-MONTH: 2017-7-April

ASN Acty-Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	Description	TYPE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	2017 ENCUMBERED	2017 TOTAL BUDGET	2018 BUDGET
** EQUITY ***								
300134	HEALTH OCCU.,UNRESERVED FUND BALANCE-PU							
4260-12-3-0350-000-6000-7101-0-0000-0000		C	0.00	10.45	0.00	0.00	72.55	----------
** TOTAL EQUITY:			0.00	10.45	0.00	0.00	72.55	0.00
** REVENUES ***								
400383	HEALTH OCCUP & , DONATIONS-PUBLIC							
4260-12-4-7430-000-6000-7101-0-0000-0000		C	372.04	0.00	100.00	0.00	0.00	----------
400308	HEALTH OCCU.,INTERFUND OPERAT TRANSFERS							
4260-12-4-9210-000-6000-7101-0-0000-0000		C	0.00	0.00	1,200.00	0.00	0.00	----------
400309	HEALTH OCCU.,TRANSFERS IN (FROM C/O)							
4260-12-4-9230-000-6000-7101-0-0000-0000		C	300.00	426.00	807.00	0.00	966.00	----------
** TOTAL REVENUES:			672.04	426.00	2,107.00	0.00	966.00	0.00
** EXPENDITURES ***								
500976	HEALTH OCCU.,INSTRUCTION-EQUIP REPAIR							
4260-12-5-1100-341-6000-7101-0-3800-0000		D	0.00	0.00	0.00	0.00	572.55	----------
500978	HEALTH OCCU.,INSTRUCTION-STUDENT CLASS							
4260-12-5-1100-411-6000-7101-0-3800-0000		D	661.59	358.54	316.39	1,715.44	0.00	----------
501210	HEALTH OCCU. P, INSTRUCTION-OTHER INST SU							
4260-12-5-1100-419-6000-7101-0-3800-0000		D	0.00	77.91	0.00	0.00	0.00	----------
500989	HEALTH OCCU.,TRANSFER OUT (TO C/O)							
4260-12-5-9910-923-6000-7101-0-9700-0000		D	0.00	0.00	75.62	0.00	0.00	----------
** TOTAL EXPENDITURES:			661.59	436.45	392.01	1,715.44	572.55	0.00
*** GRAND TOTALS ***								
			0.00	10.45	0.00	0.00	72.55	0.00
TOTAL REVENUES:			672.04	426.00	2,107.00	0.00	966.00	0.00
TOTAL EXPENDITURES:			661.59	436.45	392.01	1,715.44	572.55	0.00
DIFFERENCE:			10.45	0.00	1,714.99	-1,715.44	466.00	0.00

*** END OF REPORT ***

RUN DATE: 04/24/2017
RUN TIME: 10:13AM

MCAI BUDGETARY ACCOUNTING SYSTEM
NEXT YEAR BUDGET WORKSHEET
Madison County Career Technical Center
THRU FISCAL YEAR-PERIOD-MONTH: 2017-7-April

Page 1 of 3
GLBARPWORK

ASN Description Acty-Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	TYPE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	2017 ENCUMBERED	2017 TOTAL BUDGET	2018 BUDGET
Class 3							
*** EQUITY ***							
300134 HEALTH OCCU.,UNRESERVED FUND BALANCE-PU							
4260-12-3-0350-000-6000-7101-0-0000-0000	C	0.00	10.45	0.00	0.00	72.55	
*** TOTAL EQUITY:		0.00	10.45	0.00	0.00	72.55	0.00
*** Class 3 TOTALS ***							
TOTAL EQUITY:		0.00	10.45	0.00	0.00	72.55	0.00
TOTAL REVENUES:		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE:		0.00	10.45	0.00	0.00	72.55	0.00

(handwritten, 2018 BUDGET column) 1010.55

Handwritten notes:

As of 4/24/17 the account balance is — .45

Revenue / Expenditures from now until 9/30/17

Donation +1000.00

Transfer in from c/o + 966.00

Student Supplies − 250.00

Transfer to c/o − 130.00

Equipment Repair − 575.00

1010.55 Expected balance at 10/1/17

Revenue/Transfer In

Revenues are the funds that are expected to be received from October 1 to September 30.

Transfers In – If a teacher/sponsor plans to receive money as a Transfer In during the year, he/she must communicate with the other team member to ensure they record the money as a Transfer Out.

| RUN DATE: 04/24/2017 | | MCAI BUDGETARY ACCOUNTING SYSTEM | | | | Page 2 of 3 |
| RUN TIME: 10:13AM | | NEXT YEAR BUDGET WORKSHEET | | | | GLBARPWORK |

Madison County Career Technical Center
THRU FISCAL YEAR-PERIOD-MONTH: 2017-7-April

ASN Description Acty-Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	TYPE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	2017 ENCUMBERED	2017 TOTAL BUDGET	2018 BUDGET
Class 4							
*** REVENUES ***							
400383 HEALTH OCCUP & , DONATIONS-PUBLIC							
4260-12-4-7430-000-6000-7101-0-0000-0000	C	372.04	0.00	100.00	0.00	0.00	---------
400308 HEALTH OCCU.,INTERFUND OPERAT TRANSFERS		*From 3020 HOSA Club*					*1500.00*
4260-12-4-9210-000-6000-7101-0-0000-0000	C	0.00	0.00	1,200.00	0.00	0.00	
400309 HEALTH OCCU.,TRANSFERS IN (FROM C/O)							*975.00*
4260-12-4-9230-000-6000-7101-0-0000-0000	C	300.00	426.00	807.00	0.00	966.00	---------
*** TOTAL REVENUES:		672.04	426.00	2,107.00	0.00	966.00	0.00
*** Class 4 TOTALS ***							
TOTAL EQUITY:		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:		672.04	426.00	2,107.00	0.00	966.00	0.00
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	0.00
DIFFERENCE:		672.04	426.00	2,107.00	0.00	966.00	0.00

Fundraiser (T-shirt) 4260-12-4-7340-000-6000-7101-0-0000-0000   2000.00

ordering 200. selling for 10.00 each
200 x 10 = 2000.00

Expenditures

Expenditures are the funds you expect to spend from October 1 to September 30.

Transfers Out must be communicated to the other team member who is receiving the funds.

RUN DATE:	04/24/2017							Page 3 of 3
RUN TIME:	10:13AM							GLBARPWORK

MCAI BUDGETARY ACCOUNTING SYSTEM
NEXT YEAR BUDGET WORKSHEET
Madison County Career Technical Center
THRU FISCAL YEAR-PERIOD-MONTH: 2017-7-April

ASN Acty-Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	Description	TYPE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	2017 ENCUMBERED	2017 TOTAL BUDGET	2018 BUDGET
Class 5								
*** EXPENDITURES ***								
500976	HEALTH OCCU.,INSTRUCTION-EQUIP REPAIR							
4260-12-5-1100-341-6000-7101-0-3800-0000		D	0.00	0.00	0.00	0.00	572.55	----------
500978	HEALTH OCCU.,INSTRUCTION-STUDENT CLASS							1000.00
4260-12-5-1100-411-6000-7101-0-3800-0000		D	661.59	358.54	316.39	1,715.44	0.00	
501210	HEALTH OCCU. P, INSTRUCTION-OTHER INST SU							
4260-12-5-1100-419-6000-7101-0-3800-0000		D	0.00	77.91	0.00	0.00	0.00	----------
500989	HEALTH OCCU.,TRANSFER OUT (TO C/O)							260.00
4260-12-5-9910-923-6000-7101-0-9700-0000		D	0.00	0.00	75.62	0.00	0.00	
*** TOTAL EXPENDITURES:			661.59	436.45	392.01	1,715.44	572.55	0.00
*** Class 5 TOTALS ***								1000.00
TOTAL EQUITY:								

Handwritten annotations:

500989 — 4 days of Professional Leave – Sub 65.00 X4

Items for resale 4260-12-5-9800-478-6000-7101-0-9600-0000
200 t-shirts (fundraiser) @ 5.00 each

Equipment — Bed for CNA unit study
4260-12-5-1100-499-6000-7101-0-3800-0000   2000.00

RUN DATE: 04/24/2017
RUN TIME: 10:12AM

MCAI BUDGETARY ACCOUNTING SYSTEM
NEXT YEAR BUDGET WORKSHEET
Madison County Career Technical Center
THRU FISCAL YEAR-PERIOD-MONTH: 2017-7-April

Page 1 of 1
GLBARPWORK

ASN Description	TYPE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	2017 ENCUMBERED	2017 TOTAL BUDGET	2018 BUDGET
Acty-Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec							
*** EQUITY ***							
300134 HEALTH OCCU.,UNRESERVED FUND BALANCE-PU							_1010.55_
4260-12-3-0350-000-6000-7101-0-0000-0000	C	0.00	10.45	0.00	0.00	72.55	
*** TOTAL EQUITY:		0.00	10.45	0.00	0.00	72.55	0.00
*** REVENUES ***							
400383 HEALTH OCCUP & , DONATIONS-PUBLIC							
4260-12-4-7430-000-6000-7101-0-0000-0000	C	372.04	0.00	100.00	0.00	0.00	
400308 HEALTH OCCU.,INTERFUND OPERAT TRANSFERS		*From Hosa club Act 3020*					1500.00
4260-12-4-9210-000-6000-7101-0-0000-0000	C	0.00	0.00	1,200.00	0.00	0.00	
400309 HEALTH OCCU.,TRANSFERS IN (FROM C/O)							975.00
4260-12-4-9230-000-6000-7101-0-0000-0000	C	300.00	426.00	807.00	0.00	966.00	
*** TOTAL REVENUES:		672.04	426.00	2,107.00	0.00	966.00	2000.00
Fundraiser(T-shirt) 4260-12-4-7340-000-6000-7101-0-0000-0000							0.00
*** EXPENDITURES ***							
500976 HEALTH OCCU.,INSTRUCTION-EQUIP REPAIR							
4260-12-5-1100-341-6000-7101-0-3800-0000	D	0.00	0.00	0.00	0.00	572.55	----------
500978 HEALTH OCCU.,INSTRUCTION-STUDENT CLASS							1,000.00
4260-12-5-1100-411-6000-7101-0-3800-0000	D	661.59	358.54	316.39	1,715.44	0.00	
501210 HEALTH OCCU. P, INSTRUCTION-OTHER INST SU							
4260-12-5-1100-419-6000-7101-0-3800-0000	D	0.00	77.91	0.00	0.00	0.00	----------
500989 HEALTH OCCU.,TRANSFER OUT (TO C/O) *4 day P/L sub*							260.00
4260-12-5-9910-923-6000-7101-0-9700-0000	D	0.00	0.00	75.62	0.00	0.00	----------
*** TOTAL EXPENDITURES:		661.59	436.45	392.01	1,715.44	572.55	0.00
*** GRAND TOTALS ***							1000.00
Items for Resale (T-shirts) 4260-12-5-9800-478-6000-7101-0-9600-0000							2000.00
Equipment - Bed for CNA unit 4260-12-5-1100-499-6000-7101-0-3800-0000		0.00	10.45	0.00	0.00	72.55	0.00
TOTAL REVENUES:		672.04	426.00	2,107.00	0.00	966.00	0.00
TOTAL EXPENDITURES:		661.59	436.45	392.01	1,715.44	572.55	0.00
DIFFERENCE:		10.45	0.00	1,714.99	-1,715.44	466.00	0.00

*** END OF REPORT ***

Gina Groce

$ 1225.55 ending balance 9/30/18

Madison County Schools

EXHIBIT #15-4

Budgets

School: Madison County Career Tech Center

Act #	Activity Name	Interfund Transfers		Central Office Transfers	
		Transfers In 9210	Transfers Out 9910-920	Transfers In 9230	Transfers Out 9910-923
4260	Health Occup	1500.00			
3020	HOSA		1500.00		
4260	Health Occup			975.00	
4260	Health Occup				260.00

EXHIBIT #15-2

NEXT YEAR BUDGET WORKSHEET

Attached please find a sample copy of a next year budget worksheet. Below we have outlined some pointers that should be helpful in completing the budget worksheet.

(1) **Unreserved Fund Balance**. Each *active* activity must have an unreserved fund balance even if it is 0 (zero). This is simply the amount of money the teacher/sponsor expects to have in his/her activity on October 1, 2017.

(2) **Adjustments to Beginning Balance**. This should be 0 (zero).

(3) **Revenues**. Money expected to be received from October 1, 2017 to September 31, 2018.

(4) **Transfers In**. Transfers in and transfers out must balance. If a teacher/sponsor plans to transfer money during the year, he/she must communicate with the other party to ensure one records the money as a transfer in and the other as a transfer out.

(5) **Expenditures**. Money expected to be spent from October 1, 2017 to September 31, 2018.

(6) **Transfers Out**. See the explanation given for transfers in.

You must check each next year budget worksheet carefully to ensure that the teacher/sponsor has not planned to spend more money than is available to him or her. This tally sheet may be helpful. Please perform this procedure for each worksheet.

1,010.55		Beginning Balance (Unreserved Fund Balance)
4,475.00	+	Revenues (including transfers in)
4,260.00	−	Expenditures (including transfers out)
1,225.55	=	Ending Balance (should not be a negative amount)

Optional Worksheet

2017-2018
Budget Worksheet

School:

Activity Number:

Revenue:

Beginning Balance 10/01/17 _____

Fundraiser	_____	**Must Complete Lines Below**
Grants	_____	
Donations	_____	
Accomadations **	_____	**Must Equal Accomadations under Expenses**
Transfer in from other Activities	_____	**Must Complete Lines Below**

****Fundraiser - List Individually	Type	Revnue Expected	Authorization Form Completed
_____	_____	_____	Yes / No
_____	_____	_____	Yes / No
_____	_____	_____	Yes / No
_____	_____	_____	Yes / No
	Total	_____	*****Must Equal Above*****

*****Transfer In from Other Act	From What Activity	Amount	
	_____	_____	
	_____	_____	
	Total	_____	*****Must Equal Above*****

Total Beginning Bal & Revenue _____

Expenses:

Student Classroom Supplies	_____	
Other Instructional Supplies	_____	
Printing and Binding	_____	
Instructional Software	_____	
Audio Video Materials	_____	
Refererence Materials	_____	
Other Books	_____	
Furniture and Fixtures	_____	
Audio Video Equipment	_____	
Computer Hardware	_____	
Other Instructional Equipment	_____	
Accomadations **	_____	**Must Equal Accomadations under Revenue**
Items for Resale	_____	
Registration Fees for Students	_____	
Transfer Out to Other Activities	_____	**Must Complete Lines Below**
Transfer Out to Central Office	_____	
Other	_____	**Must Complete Lines Below**

***Transfer Out to Other Act	To What Activity	Amount	
	_____	_____	
	_____	_____	
	Total	_____	*****Must Equal Above*****

***Other	Please Specify	Amount	
	_____	_____	
	_____	_____	
	Total	_____	*****Must Equal Above*****

Total Expenses _____

Teachers Signature _____

Revenue Minus Expense _____
This amount cannot be less than $0.00

Budget Input

Creating New GL Year

This must be done before beginning the budget process!

☐ **General Ledger**

☐ **GL Year End**

☐ **Create New GL Year Table**

- New Fiscal Year: This should be the year you want to create—"New Fiscal Year **2024**"
- Check Box Create New Year
- Click Save

New Fiscal Year : 2022

Run Options
- ☑ Create New Year
- ☐ Rerun the Last Created Year
- ☐ Recompute Opening Balances Only (For the Selected Year)

☑ Skip Beginning Balance Rebuild

Fiscal Year **2021**

Click Save To Process This New Year

Open up Budget Input Month

Fiscal Year 2024

Entering Budgets

Entering Budget Amounts in Nextgen:

☐General Ledger

☐GL Budget Maintenance

☐Budget Input
  ☐ Select the Fiscal Year **Very Important Default is to current year – must select the year in which you are budgeting** (2024)
  ☐ Select to Sort By Activity

☐At the end of entering the budget amounts for one activity you will need to hit save before going to the next activity.

Edit Checks

Once you have entered all budgets numbers into Nextgen, you will need to do edit checks to make sure that you did not overlook a coding error.

Budget Edit Checks

Object 312 Source 7101-7501 (2215-8220 Only)

Object 325 Source 7101-7501 (Invalid)

Object 361 Source 7101-7501 (2310, 3200 & 9130 Only)

Object 379 Source 7101-7501 (3200 Only)

Object 392 Source 7101-7501 (4150-8410, & 9130-4800 Only)

Object 393 Source 7101-7501 (2190, 9130 Only)

Object 412 Source 7101-7501 (2215-8220 Only)

Object 413 Source 7101-7501 (2190 Only)

Object 415 Source 7101-7501 (1100 Only)

Object 422 Source 7101-7501 (2220 Only)

Object 478 Source 7101-7501 (9800-9600 Only)

Object 491 Source 7101-7501 (1100, 2190 & 2220 Only)

Object 496 Source 7101-7501 (2220 Only)

Object 498 Source 7101-7501 (1100 Only)

Object 511-519 Source 7101-7501 (7200-9100 Only)

Object 544 Source 7101-7501 (2220 Only)

Object 546 Source 7101-7501 (Invalid)

Object 559-563 Source 7101-7501 (Invalid)

Object 611 Source 7101-7501 (Invalid)

Function 5-1100 Object 493 Source 7101-7501 (Invalid)

Function 5-1100 Source 7101-7501 Program 8210 (Invalid)

Function 5-2190 Object 411 Source 7101-7501 (1100 Only)

Function 4-6940 Source 7101-7501 (Invalid)

Function 5-2210 Source 7101-7501 (Invalid)

Function 5-4910 Source 7101-7501 (Invalid)

Function 5-1100 to 5-9910 Source 7101-7501 Program 0000 (Need Of Program)

Function 5-2190 Source 7101-7501 Program 1100
to
Function 5-2190 Source 7101-7501 Program 4500 } 8210

Function 5-0000 Source 7101-7501 Program 8220
to
Function 5-2214 Source 7101-7501 Program 8220 } 2220

Function 5-2291 Source 7101-7501 Program 8220
to
Function 5-9999 Source 7101-7501 Program 8220 } 2220

Function 5-2220 Source 7101-7501 Program 0000
to
Function 5-2220 Source 7101-7501 Program 8219 } 8220

Function 5-2220 Source 7101-7501 Program 8221
to
Function 5-2220 Source 7101-7501 Program 9999 } 8220

Function 5-0000 Source 7101-7501 Program 8230
to
Function 5-2309 Source 7101-7501 Program 8230 } 2310

Function 5-2311 Source 7101-7501 Program 8230
to
Function 5-9999 Source 7101-7501 Program 8230 } 2310

Function 5-2310 Source 7101-7501 Program 0000
to
Function 5-2310 Source 7101-7501 Program 8229 } 8230

Function 5-2310 Source 7101-7501 Program 8231
to
Function 5-2310 Source 7101-7501 Program 9999 } 8230

Function 5-0000 Source 7101-7501 Program 8320
to
Function 5-3199 Source 7101-7501 Program 8320 } 3200

Function 5-3201 Source 7101-7501 Program 8320
to
Function 5-9999 Source 7101-7501 Program 8320 } 3200

Function 5-3200 Source 7101-7501 Program 0000
to
Function 5-3200 Source 7101-7501 Program 8319 } 8320

Function 5-3200 Source 7101-7501 Program 8321
to
Function 5-3200 Source 7101-7501 Program 9999 } 8320

Object 431-439 Source 7101-7501 (Invalid)

REVIEW-REVIEW-REVIEW

REVIEW-REVIEW-REVIEW

Compare previous years to budget

Define large increases/decreases

Glance at Fundraisers

Make sure no negative balances

Check with Principal for last minute changes

Why is this so important?

File Submission

- File information is checked against a coding database to generate an edit report.

- Edits resulted from submission are communicated back to the CSFO.

- Two types of coding errors – critical and warnings.

Coding Errors

CRITICAL ERRORS

- Must be corrected before the year-end file can be approved.

- Should be corrected prior to the review of the file by the State Department team accountant

WARNING ERRORS

- Possible error

- Do not ignore

- Provide explanation (Example would be 1100-394 printing a workbook for math classroom instruction)

Drag a column header here to group by that column

| | | | | | | | | | | FileName: 045_fin_pro_2017-05.txt Upload Date: 4/4/2017 11:11:08 AM |

Error Type	Fund Type	Acct. Type	Acct. Code	OBJ	Cost Center	Fund Source	Appr. Year	Program Code	Special Use	Error Message
C	12	5	1100	959	0095	7101	0	8210	0000	Program Code is not valid with Function Code.
C	12	5	2310	341	0190	7101	0	8320	0000	Program Code is not valid with Function Code.
C	12	5	1100	471	0132	7101	0	1200	0000	Object Code is not valid with Function Code.
C	12	5	1100	489	0190	7101	0	1500	0000	Object Code is not valid with Function Code.
C	12	5	1100	489	0195	7101	0	1500	0000	Object Code is not valid with Function Code.
C	12	5	2190	478	0140	7101	0	8210	0000	Object Code is not valid with Function Code.
C	12	5	3200	547	0190	7101	0	8320	0000	Object Code is not valid with Function Code.
W	12	5	2190	199	0210	6001	0	4800	0000	Check for valid Program Code and Function Code Combination.
W	12	5	2190	220	0210	6001	0	4800	0000	Check for valid Program Code and Function Code Combination.
W	12	5	2190	230	0210	6001	0	4800	0000	Check for valid Program Code and Function Code Combination.
W	12	5	2190	240	0210	6001	0	4800	0000	Check for valid Program Code and Function Code Combination.
W	12	5	2190	250	0210	6001	0	4800	0000	Check for valid Program Code and Function Code Combination.
W	11	5	1100	363	6000	1222	0	3800	0000	Object Code is not valid with Function Code.
W	11	5	1100	394	8200	6001	0	1500	0000	Object Code is not valid with Function Code.
W	11	5	2120	147	0030	1110	0	8210	0000	Object Code is not valid with Function Code.
W	11	5	2120	147	0070	1110	0	8210	0000	Object Code is not valid with Function Code.
W	11	5	2120	147	0095	1110	0	8210	0000	Object Code is not valid with Function Code.
W	11	5	2120	147	0140	1110	0	8210	0000	Object Code is not valid with Function Code.

YOU play an important role in the Local School Budget.

Be Proactive – Ask Questions

Be Helpful – Avoid Communications Shutdown

Be A Team Player – Offer Guidance

Be Available – Discuss the budget with each team member

Your school budget is important to the

school system's budget!!

Gena Groce
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