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ABSTRACT

This booklet contains information designed to familiarize personnel at charter schools in North Carolina with the financial services offered by the Division of School Business and the reporting requirements of the division. The division seeks to ensure fair and equitable distribution of and accountability for the optimal use of state and federal public school funds. The booklet contains a calendar for charter-school startup, a definition of terms, and an overview of the Uniform Education Reporting System (UERS). It also offers information on the division's five sections: the School Finance Section, the Federal Programs Section, the Reporting and Auditing Section, the Salary Administration Section, and the Statistical Research Section. A list of Division of School Business reference manuals and contact information are included. (LMI)



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Charter Schools

FY 1997-98

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Charter Schools Survival Guide Division of School Business - Introduction

This booklet contains information which is designed to familiarize personnel at Charter Schools with the financial services offered by the **Division of School Business** and the reporting requirements of the Division. The goal of the Division is to ensure fair and equitable distribution of and accountability for the optimal use of state and federal public school funds. The Division is led by Lou Thompson, Director [(919) 715-1488] and is composed of five sections.

A. The School Finance Section calculates and distributes State and Federal allotments. This section also advises and trains LEA/Charter School personnel regarding laws and policies on student accounting and school attendance. This section monitors compliance of class size and teacher daily load requirements and reports exceptions to the State Board of Education and the General Assembly. Philip Price is the Assistant Director of the Division and is responsible for the School Finance Section.

The School Finance Section answers questions such as:

- How much money will I get?
- From where will my allotted funds come?
- What do I have to do to receive an allotment?
- How/when do I report my student enrollment data?

Phone Number (919) 715-1422

B. The Federal Programs Section interprets federal and state laws, rules, regulations, policies, and legal opinions impacting the various federal grants administered by the Department of Public Instruction. Their responsibilities include reviewing and processing federal budgets and amendments, conducting Budget Utilization Development (BUD) training sessions, calculating the indirect cost rates for LEAs, providing leadership on federal time and effort requirements, calculating the reversion of federal funds, analyzing the impact of the specialized federal programs and processing claims for reimbursement submitted by LEAs participating in the National School Lunch program, the School Breakfast program, and the Special Milk program. The Section Chief is Sharon Royster.

The Federal Programs Section answers questions such as:

- What do I have to do to get federal funds?
- How do I submit a federal budget?
- When do I have to do amendments to my federal budgets?
- Will I receive any federal indirect cost?

Phone Number (919) 715-1392



Charter Schools Survival Guide Division of School Business - Introduction (Continued)

C. The Reporting and Auditing Section receives your monthly financial data for state and federal funds. They review, monitor, maintain, and report expenditures to other areas within DPI and other agencies; interpret financial policies and procedures from the State Board of Education and legislation; provide and monitor state and federal cash to meet your needs; maintain and interpret Uniform Chart of Accounts requirements; and review independent audit reports. The Section Chief is Jenny Billings.

The Reporting and Auditing Section answers questions such as:

- How do I report my expenditures?
- How do I get cash?
- By what audit requirements must I abide?
- How do I code this expenditure?

Phone Number (919) 715-1400

D. The Salary Administration Section manages all centralized aspects of educator salaries.

The Section Chief is David Howell.

The Salary Administration Section answers questions such as:

- Do my teachers have to be certified?
- How much do I have to pay my teachers?

Phone Number (919) 715-1095

E. The Statistical Research Section assigns a school number to your Charter School and maintains your school address. They also gather data about the number of students in your school, from which Local Education Agency the students were originally enrolled, and the number of personnel and expenditures in your school (state, federal, and local). The Section Chief is Engin Konanc.

The Statistical Research Section answers questions such as:

- How do I report my average daily membership (ADM)?
- How often do I have to report ADM?

Phone Number (919) 715-1609

Personnel from the Division will be conducting workshops to help Charter Schools become accustomed to the financial services and requirements. We will notify each Charter School of the date and time of the workshops when they are scheduled. These training sessions should be very helpful to you. Please plan to attend.



Table of Contents

Sect	<u>ion</u>	Page Number
1.	Calendar of Events Start-Up Guidelines. Continual Requirements.	
2.	Definition of Terms	. 2-1
3.	UERS (Uniform Education Reporting System) UERS Requirements. Uniform Chart of Accounts. N.C. Employment Security Commission Requirements Minimum Computer Hardware Requirements. Minimum Computer Software Requirements. Accessing the State Operating Systems. Required Forms and Instructions.	3-3 3-4 3-5 3-8 3-11
4.	School Finance Section Allotment Overview	
5.	Federal Programs Section Contents. The Budget Process. The Amendment Process. Questions and Answers. General Information. Required Forms and Instructions.	5-1 5-15 5-25 5-28
6.	Reporting and Auditing Section Overview. Cash Management Requirements/How to get Funds Financial Expenditure Data Reconciliations. Annual Audit Requirements. Other Financial Policy Related Information.	
7.	Salary Administration Section Overview and Requirements	7-1
8.	Statistical Research Section Overview. Student Information Requirements. Staff Information Requirements. Financial Information Requirements. Required Forms and Instructions.	8-4
9.	References (Manuals, etc.)	9-1
10.	Contacts for Questions	10-1



Charter Schools Calendar of Events-Start Up

March 13, 1997	- Final Approval by State Board of Education. Issuance of a charter may be conditional based on special requirements of the State Board of Education.
March 14, 1997	- DPI notifies Applicants of Final/Conditional Approval.
	- DPI sends Financial Packet of Instructions and Required Information.
April 15, 1997	- Charter School sends Preliminary Charter School Enrollment Information to School Finance Section (see Attachment 1 in School Finance Section).
May 15, 1997	- DPI sends Planning Allotment to Charter Schools.
May 31, 1997	- Charter Schools sends System Access forms to Information and Technology Services (see UERS Section).
	- Charter School submits STEPS-OUT EFT Authorization Form to the Reporting and Auditing Section (See Reporting and Auditing Section).
June 20, 1997	- Charter School sends CICS02CM-Cash Management Access form to Reporting and Auditing (see Reporting and Auditing Section).
July 1, 1997	- Charter School sends in Initial Charter School Enrollment Information to the School Finance Section (see Attachments 2-4 in School Finance Section).
2 weeks after General Assembly adjourns	Initial Allotments for state funds are sent to LEAs. If any federal funds have been received, the allotments will be calculated, LEA's allotments will be reduced for Charter Schools, and the LEAs will be distributed. These allotments will be calculated based on information submitted by the Charter Schools on July 1, 1997 (See Attachments 2, 3, and 4 in School Finance Section). Federal funds will be released to Charter Schools after all grant requirements have been met.
1 week after Initial Allotments are distributed	 Revision 1 is sent to LEAs and Charter Schools. Revision 1 will include: A. Reductions to LEA's state allotments, B. Allotment of 34% of state funds to Charter Schools, and C. Allotment to Charter Schools of any federal funds that have been received and all grant requirements met.
After first month enrollment data is received	 If Charter School enrollment is lower than reported on July 1, 1997, the Charter School's state allotment will be decreased. The LEA's state allotments will be increased. If Charter School enrollment is higher than reported on July 1, 1997, but within the enrollment approved in the charter, the Charter School's state allotment will be increased. The LEA's state allotments will NOT be decreased. The Charter School's allotment will be recalculated and additional funds will be given to the Charter School to equal 68% of their total revised state allotment.
March 31, 1998	- The final 32% of the Charter School's state allotment will be distributed.



Charter Schools Calendar of Events-Continual Requirements

Activity	Dates	Pages for Reference
Average Daily Membership (ADM) and Attendance Reporting	End of each school month	Page 4-5 and/or 8-1
Cash - Requests	anytime (refer to monthly calendar distributed quarterly)	Page 6-3
Expenditures - Submit to DPI	approx. 3rd - 5th of each month (Calendar to be distributed in June)	Page 6-14
Expenditures - Adjustments (FPD 202A's)	anytime monthly	Page 6-16
Expenditures - Retrieve Reports from DPI	approx. 24th - 26th of each month	Page 6-14
Federal Budget Amendments	anytime	Page 5-15
School Activity Report (SAR)	End of second school month	Page 4-6



Definition of Terms

Accrual

A journal entry generated by the Charter Schools to record expenditures which are legitimate charges to the prior year but for which checks have not yet been written. The only accruals allowed to state or federal funds are installment payments made to employees after the close of the fiscal year (usually in July and August) and the matching retirement and social security associated with these payments.

Allotment

The amount of state or federal funds allocated to a Charter School to spend on a particular grant or specific use of funds. The state allotment to Charter Schools is based on dollars. In order to lawfully spend money in a particular program report code (PRC), the Charter School must have an allotment from DPI.

Amendment

An adjustment to a federal budget for changes in projected expenditures.

Attachment A (Also called Attach A)

A list of budget codes for positions requiring a professional educator's license, along with the required area of licensure.

Authority to Draw (ATD)

This account (11210000) represents the amount of cash that can be requested (drawn down) for a particular PRC. The balance in the Authority to Draw account is the total allotment for the PRC, less any cash requested to cover expenditures for the PRC. If your cash request exceeds the authority to draw balance (ATD), then you will only be given the amount of cash remaining in the ATD account. This happens quite frequently when new federal grants are being established or at the beginning of the fiscal year, when DPI is waiting to receive the grant awards from the federal government and the allotments for the year have not been established.

Authority to Spend (ATS)

This account (11220000) represents the budget balance or remaining allotment for a particular PRC. The balance in the Authority to Spend account is the total allotment for the PRC, less any expenditures reported for the PRC. Many of the federal allotments carry over from fiscal year to fiscal year. In these cases, the balance in the authority to spend (ATS) account, or budget balance, rolls over to the next fiscal year. If the allotment does not carry over to the next fiscal year (State or Vocational Education PRCs, for example), the account is zeroed out and the balance reverts to the state and/or federal government.



Average Daily Membership (ADM)

The sum of the number of days in membership for all students in individual LEAs, divided by the number of school days in the term. Allotments for each LEA will be made on the basis of the higher of the first 2 months total projected ADM for the current year or the higher of the first 2 months total prior year ADM.

Benefits

Matching social security, retirement, and health insurance. These costs are also referred to as the "matching" benefits. Other benefits may be paid by the employer.

BUD

The Budget Utilization and Development System is a computer program which LEAs use to prepare and transmit to DPI their budgets and amendments for federal programs.

Budgets (Federal)

A projection of expenditures in accordance with an approved federal project. It is a necessary part of the federal fund processing and is transmitted via the BUD system (for LEAs) or submitted manually for Charter Schools and non-units for the federal PRCs. Other budgets (state, local, etc.) are maintained at the local level only.

Calculated cash

The cash balance calculated on the cash balance report (beginning cash, plus certifications, minus expenditures = calculated cash). The calculated cash balance (per cash balance report) may be different from the actual system cash balance, due to accounting corrections, FPD 202s being improperly handled, etc. In these cases, there will be an asterisk on the cash balance report and you should look up the 22430000 account balance to confirm your actual cash balance for the PRC.

Carryover

Funds appropriated but unspent in the first fiscal year which are brought forward for expenditure in the succeeding fiscal year. State allotments for Charter Schools will not carry over. Some federal funds carry over for 15 months. Refer to the <u>North Carolina Allotment Policy Manual</u> for grant terms.

Cash balance

The beginning of the fiscal year cash balance plus all certification activity for the period, less the expenditure activity for the period. Proper cash management requires a minimum cash balance at the Charter School. DPI uses the cash balance when referring to the monthly cash zero-out (See Page 2-11) to bring the cash balances back to zero.

Cash expenditures

Expenditures that affect current year cash requests. These include current year expenditures and adjustments for accruals (prior year accruals paid in July/August less current year accruals booked in June). In order to have a true picture of cash available, cash expenditures are examined when referring to the Cash Balance Report.



Cert

DPI term for cash certification.

Certification

The process used when cash is deposited (positive certification) or withdrawn (negative certification) for the Charter School's bank account. When the Charter School requests funds via the cash management system, the money (positive or negative) is certified to the bank account

The term is used interchangeably with licensure or license when referring to professional educators. For example, at least 75% of kindergarten through grade 5 teachers are required to have the proper certification. Also, the professional Licensure Section at DPI is often call Certification.

Certified Personnel

Individuals employed in positions within job classifications that require professional licensure issued by the Division of Human Resource Mangement, Licensure Section, based on the completion of approved education program requirements as specified by the State Board of Education.

CFDA#

A number that is assigned by the federal government to each federal program for which a grant is awarded. The Catalog of Federal Domestic Assistance (CFDA) contains information for all federal grant programs such as grant authorization, eligibility for funds, etc.

Chart of Accounts

The Uniform Chart of Accounts was enacted in 1975 in response to a law passed by the General Assembly requiring a uniform accounting system for all LEAs, effective July 1, 1996. The Chart of Accounts contains the minimum requirements for account code structure which consists of four dimensions: 1) fund, 2) function, 3) program report, and 4) object.

CICS

The Customer Information Control System (CICS) is the operating system used by DPI to run its accounting and reporting software, access the cash management system, etc. This software allows SIPS to divide the state's mainframe into regions to store and process data. LEA and Charter School data is processed on Region F.

Class 5 account

An expenditure account in the DPI MSA general ledger system. All expenditure accounts begin with a 5, such as 55100121 for instructional teachers, or 56210312, for workshop expenditures. When looking up expenditure codes in MSA, always precede the purpose/object code with a 5.



Class 7 account

A budget or allotment account in the DPI MSA general ledger system. All budget accounts begin with a 7, such as 75100121 for teacher budget line item or 76210312 for the workshop expense budget line item. When looking up budgets or allotments in MSA, always precede the purpose/object code with a 7.

CMS

The acronym for the Cash Management System (CMS). The Cash Management System is used to request state or federal funds (cash) from the State Treasurer.

Code

DPI term for account code, expenditure code.

Company 6000

The company which contains the Charter School expenditure data. It is the number the unit should enter in the MSA general ledger inquiry system to review their data on-line.

Current year

The current fiscal year, which is the accounting period beginning July 1 and ending June 30. For example, the 1998 school year refers to July 1, 1997 through June 30, 1998.

Data file

The process by which DPI receives data via the monthly expenditure transmission from Charter Schools. It is the transfer of your 275-byte and 60-byte records from your computer to the state. DPI spends approximately one week each month processing this data, and often refers to this time period as data file. When looking up expenditure detail in MSA, we may tell you that it was a "data file transaction" or "data file expenditure", meaning that the expenditures were generated from your check writer and posted to our general system via the 60-byte summary record. These expenditures are usually not altered by DPI unless they contain invalid codes or require global changes. The expenditures will contain your LEA's unique ID in the first two digits of the source code.

Detail

The 275-byte "detail" records received via data file. When you are reconciling your reports with DPI's by account, the figure posted from the 60-byte summary on MSA may not agree with the figures off your own general ledger. If this is the case, ask the Reporting and Auditing Section to run the "detail" for items posted in a particular month, for a particular account. This will provide you with the checks transmitted to DPI in the data file transfer for that month. Sometimes checks are run for a prior month after the cutoff for data file transfer (usually matching and/or deduction checks) and do not make the data file pickup transfer, which can account for discrepancies in reporting.

Effective date

This date signifies the accounting period to which data should be posted. For instance, an entry may be keyed on February 10, but the effective date is January 31, meaning that the



data will post to the January reporting period or period 7. The effective date is also important when verifying cash transactions since it notifies you, within 2 days, which day the transaction should be made to your bank account.

Federal funds

Those funding sources which come from the federal government. Each source of federal funds has a separate PRC. Transactions for these funds are always posted to the current fiscal year, as the federal funds have no prior year reporting.

Fiscal year

The period of time between July 1 and June 30 of any given year. For example, the 1998 fiscal year refers to July 1, 1997 through June 30, 1998.

FPD 202A form

The form used to adjust your expenditure data that has been booked at DPI for refunds, transfers and other adjustments. Often referred to as 202s.

Full-time Equivalent (FTE)

The number of full-time employees plus the sum of employment for part-time individuals. For example, two full-time employees plus two employees working half-time would make three FTEs.

Fund or funding source

The source of revenue for a particular grant or program. The State Public School Fund is fund 1; Federal Fund is fund 3; Capital Outlay Fund is fund 4; and local funds is fund 2, for example.

Funds requirement date (FRD)

The date funds are to be deposited into the Charter School's bank account. Use this date to request cash in the Cash Management System (CMS).

General ledger (GL)

The record of expenditures maintained at DPI. The Reporting and Auditing Section may be referenced as the ledger group or the general ledger group. DPI's MSA system is the general ledger, so the term "MSA" is often used when referring to entries posted to the general ledger.

Global changes

The changes DPI processes to LEA's data before it is posted to the general ledger as part of data file processing. The "globals" or global changes are usually the result of a massive chart of accounts change, after the fiscal year has started. When DPI initiates a global change, we will notify the finance officer via correspondence from the Reporting and Auditing Section. When global changes are processed by DPI, you DO NOT need to submit an FPD 202A form. You only need to send in a 202A if you need to move the data from the new "global" code to another account.



Handicapped

Mentally retarded, hearing impaired, deaf, speech/language impaired, visually handicapped, autistic, behaviorally/emotionally disturbed, orthopedically impaired, other health impaired, traumatic brain injury, deaf-blind, multihandicapped, or specific learning disabled students who need special education and related services.

Headcount

This term refers to the process of actually counting the number of students who are defined as exceptional. For federal purposes, exceptional children include only the handicapped. For state purposes, exceptional children include handicapped and pregnant students.

The federal government requires headcounts of children with special needs who have been properly identified, are receiving special education and related services on the headcount day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B Handicapped headcount includes those children ages 3-21 who are being served by LEAs (including Charter Schools) and state-operated programs. State law requires an adjusted headcount on April 1 of children ages 5-20 who are being served by LEAs. The April headcount includes additions or deletions to the December 1 headcount and is used for state funding purposes.

T.A.S.A

Improving America's Schools Act of 1994. I.A.S.A. reauthorizes the Elementary and Secondary Act (E.S.E.A.) of 1965. This is the Act that authorizes federal funds such as Title I, Title II, and Title VI. Refer to the North Carolina Allotment Policy Manual for information related to federal funds authorized by E.S.E.A.

I.D.E.A.

Individuals with Disabilities Education Act replaced the EHA Education of Handicapped Act for Title VI-B. Title VI-B is one of the federal grants for which the Charter School may receive funds. This funding is targeted towards handicapped students. Refer to the **North Carolina Allotment Policy Manual** for more information.

Indirect Cost

Cost incurred to run federal programs that are not directly paid from federal programs. Indirect cost rates are established by the Department of Public Instruction so that LEAs can be reimbursed for local funds that are expended for activities directly related to federal programs.

Initial Allotments

The allocation of state and federal funds to LEAs occurring after adjournment of the General Assembly. Charter Schools will receive their allotments in the first revision to the Initial Allotments. In this revision, the LEAs' state allotments will be reduced for children attending Charter Schools and the Charter School will receive 34% of its state Initial Allotment. If federal funds have been received from Washington and if all requirements have been met, the Charter School will also receive federal funds in an allotment revision.



Installment

The payment of 1/12 of an employee's annual salary. This is so the employee can receive 12 equal checks rather than just 10 monthly checks during the fiscal year. Installment is also used to indicate the payment of the 11th and 12th checks for the unpaid portion of the employee's earned salary. For example if your school year ends in June, the installment months are July and August. If your year ends in May, your installment months would be June and July.

Invalid code

An account code which either does not exist in the Uniform Chart of Accounts, or is no longer a valid code for a particular PRC due to legislative or reporting changes to the funding. The majority of these codes emerge during the monthly data file processing. When DPI receives invalid codes, we must change them to a valid code in order to post the data to the MSA general ledger system. DPI then notifies the LEA, via the monitoring letter, that there was an invalid code (s) and to what code we posted the data.

JTPA

One of the federal grants for which the Charter School may apply. Refer to the **North** Carolina Allotment Policy Manual for more information.

Last day to key

The last day DPI will process transactions for a reporting month. It is typically the 18th of the month. At this point, DPI begins its month end close procedures.

LEA#

The acronym used for Local Education Agency (LEA). We often refer to the LEA # in various documentation or software applications. This is the same as the Charter School's UNIT #, which is the alpha-numeric number assigned by DPI to identify the Charter School data in DPI's systems.

Matching

The term used when referring to the employer matching benefits associated with a person's payroll (i.e.; social security, retirement, & hospitalization).

Matching also refers to a mandate of some federal programs requiring that any federal money received for the grant be "matched" with an equal amount or a percentage of non-federal money to support the grant. Non-federal money pertains to state and/or local funds and may be provided in cash, property, or services. For example, the Dwight D. Eisenhower Professional Development Program regulations state that each LEA must provide at least 33% of the cost of activities assisted by the Eisenhower program. The Learn and Serve American program also requires matching funds; however, the percentage is different each year: 10% the first year, 20% the second year, and 30% the third year. For more information regarding federal matching requirements, refer to the North Carolina Allotment Policy Manual.



Message on-line

A message which appears on the CICS screen when you sign on to the state network to gain access to DPI. At this point, enter your ID which starts with "P...".

MSA

The general accounting system used by DPI to process the LEA's financial data. MSA literally stands for Management Science America, who was the designer of the software. It has since changed hands to Dun & Bradstreet (DBS), but the name has never been changed. MSA refers to the general ledger inquiry screens. Financial (60-byte summary) data is posted to MSA via data file, the cash management system, and FPD 202A adjustments and refunds.

Net gross

The amount of the expenditure record before statutory and voluntary payroll deductions. This amount equals the 60-byte record that posts to the MSA general ledger.

Noncertified Personnel

Individuals in positions within job classifications which do not require a professional license issued by the Division of Human Resource Management, Licensure Section.

On-line

Reference to activity being connected to MSA. You will be "on-line" when accessing the MSA system in order to see if 202As have posted or if cash requests have been processed.

Out on the system

Reference to being on-line to view data through the MSA system. It is also used to indicate that the data in question is available for on-line viewing on DPI systems.

Period

This term is simply a shortening of the phrase "processing period" and means the accounting period to which data has posted. July is the first processing period, August is the second period, etc.

Planning Allotments

The tentative allocation of state and federal funds to LEAs to provide information for budgeting purposes. These allotments for Charter Schools occur during May preceding the fiscal year for which the initial allotment will be made. You cannot access funds based on Planning Allotment information.

PRC

Program report code. The number assigned to a particular source of funding, if that funding is to be distributed to the LEAs via the allotment system for state and federal funds. The PRC is utilized as a cost center. Funding which is distributed via a direct check, etc., is not given a program report code by DPI. The PRC number is also the major frame of reference for state and federal data.



Principal's Monthly Report (PMR)

This is a record of data about student enrollment, transfers, membership, and attendance. The Charter School transmits the PMR to DPI at the end of each school month.

Prior year

Used to reference any fiscal year occurring before the current year. Any refunds for the prior year are deposited into a prior year account at DPI, not the LEAs' bank account. Corrections to the prior year for federal funds, however, are considered current year transactions, since the funding carries over from year to year.

RACF ID

Acronym for Resource Access Control Facility and is pronounced "RACK F". This is the software that secures North Carolina's mainframe system at SIPS. You must have RACF security to access DPI's Cash Management and MSA General Ledger systems.

Reconciliation

The process ensuring that one set of data is in agreement with another set of data; such as bank reconciliations, report reconciliations, etc. LEAs must reconcile the DPI financial reports, downloaded monthly, with their own accounting system reports in order to ensure that DPI has an accurate reflection of the LEA's data.

Reports (Monthly)

Monthly reports which are downloaded to LEAs. These reports are:

- Budget Balance Report (JHA___EG)
- Cash Balance Report (JHA___EG)

(report numbers yet to be determined)

Reversion

The reduction of an allotment due to failure to submit a budget or failure to spend funds timely.

Rollover

The term used to describe the process of bringing forward the federal balances from the prior fiscal year to the new fiscal year. It is the budget balance remaining at June 30, after accruals for 11th and 12th installments. DPI typically processes the rollover in mid-August after the close of federal fund books for the fiscal year. If a LEA wishes to see the balance that rolls, look up the period ending balance in the 11220000 account (authority to spend or budget balance) for period 12 in MSA.

School Activity Report (SAR)

A record of data related to students' classroom schedules and school personnel assignments. The Charter School transmits the SAR to DPI at the end of the second school month



2-9 16

STMS

Acronym for Student Information Management System. It is the data collection system regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. SIMS, or other UERS compliant systems, are the official means by which this data is reported to DPI.

SIPS

The acronym for the State Information and Processing Service (SIPS). This is the main computer connection or link through which we all have to go (DPI, LEAs, and others) in order to log onto MSA, the cash management system, Internet, etc.. Many times, if you cannot connect to the system at the CICS screen, "SIPS is down" or there is a problem with the "SIPS line". Be patient and try to log on after a few hours; however, if time is short and you are requesting cash, please call the Reporting and Auditing Section and let us know your request.

Source code

The code used to identify the individual general ledger transactions in the MSA system. The first two or four digits can identify certain transactions which will help with reconciliations. Please see the source codes listed on the "MSA Hints for Analysis" for more information. (Reporting and Auditing Section, Page 6-21).

SPSF

The abbreviation for the State Public School Fund, which is also referred to as "state funds", or PRC number 36 for Charter School's state funds.

Student Accounting

The data collection system regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. The Student Information Management System (SIMS), or other UERS compliant systems, are the official means by which this data is reported to the Department of Public Instruction.

System

The generic term for the MSA general ledger system.

Tydings Amendment

Federal law which provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary; therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the federal fiscal year begins October 1 and the state fiscal year begins July 1, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable. Refer to the North Carolina Allotment Policy Manual for more information regarding grant items.



UERS

The acronym for the Uniform Education Reporting System. It is the required accounting system specifications and processes designed to help ensure standard, accurate, reporting of fiscal, personnel, and student data by LEAs in order to maintain uniform reporting of the use of various funds to the state.

Unduplicated Headcount

The headcount of eligible/identified special needs children on December 1 for federal funds or April 1 for state funds. Each child eligible for counting shall be counted ONCE under the PRIMARY handicapping classification. The handicapped student must have an Individualized Education Program (IEP) in order to be counted.

Year Round Education

Reorganization of the school calendar into instructional blocks with vacations distributed across the calendar year so that learning is continuous throughout the year.

Zero-out

A cash certification (negative or positive) to the Charter School's bank account in order to bring any excess cash balances to zero for the prior month. This is done for both state and federal funds.

1101 account

The cash account (11010000) in the MSA general ledger system. For simplicity, the zeros are omitted and the account is called 'the eleven-zero-one account' or "one-one-zero-one account". All account numbers entered in the MSA system are eight digits in length.

1121 account

The authority to draw account (11210000) in the MSA general ledger system (see authority to draw definition). For simplicity, the zeros are omitted and the account is called "the eleven-twenty-one account". All account numbers entered in the MSA system are eight digits in length.

2243 account

The cash advance account (22430000) in the MSA general ledger system. For simplicity the zeros are omitted and the account is called "the two-two-four-three account". All account numbers entered in the MSA system are eight digits in length. The cash advance account is considered to be the actual cash balance for each grant.

275-byte record

The payroll and general expense detail record your accounting software creates to be uploaded to DPI in order to post the detailed expenditure information into DPI's systems. This record is part of the UERS requirements and is created by your software from your check writer. This record is also referred to as the "voucher detail", "payroll detail" or "general expense detail". The net pay from the payroll voucher detail, and the gross from



the general expense detail should equal your 60-byte summary records which are posted to DPI's general ledger system. When DPI "runs detail" at a Charter School's request, both the general expense and payroll 275-byte records are run. The records print on the report in account number order, then voucher number order within the account. The 275-byte record passes to other systems at DPI. The 60-byte summary record (described below) is posted to the MSA general ledger system at DPI.

431 account

The refund clearing account (43100000) in the MSA general ledger system. For simplicity, the zeros are omitted and the account is called "the four-three-one account". All account numbers entered in the MSA system are eight digits in length.

60-byte record

The summary record your accounting software creates to be uploaded to DPI in order to post the general ledger expenditure information into DPI's accounting system. This record is part of the UERS requirements. It is created by your software from your check writer. This record is also referred to as the "summary record". The 275-byte record should equal the 60-byte summary record. This is the actual amount which posts to the MSA general ledger system at DPI. The 275-byte record (described above) passes to other systems at DPI.



Uniform Education Reporting System (UERS) Requirements

OVERVIEW

The fundamental objective of the Uniform Education Reporting System (UERS) is to provide a uniform, simplified, straight forward process for:

- preparing and paying of payrolls,
- preparing and paying of accounts payable expenditures, and
- reporting of the expenditures in a public education environment.

UERS for the Charter Schools has been simplified; however, it will still maintain the legislated financial reporting uniformity currently employed throughout the state.

Expenditures will be based on the Uniform Chart of Accounts and installment pay remains an available option for Charter Schools. UERS operates on a cash basis requiring that all expenditures are updated simultaneously with the check writing (system generated or manually entered) and/or voiding process. The payroll interface must generate the appropriate employer matching benefits and all payroll payables paid through the accounts payable system MUST reflect the payroll salary expenditure budget code rather than the accounts payable liability budget code. The expenditure detail and summary information is transferred electronically to DPI on a set monthly schedule. Detail instructions for transmitting the UERS data electronically via the INTERNET will be sent in July 1997.

To achieve the legislated financial reporting uniformity throughout the state, regardless of the computer software used, all software packages must be certified by DPI. DPI has selected and will furnish the Charter Schools with a certified PC windows software package from Education Management Systems, Inc. (ISIS software) to run their financial needs.

Charter Schools will have the option to report their monthly expenditures from their own computer system using the ISIS software or through their county's Local Education Agency (LEA). Since DPI will assign each Charter School a unique unit number identifier that must be included on each expenditure and summary record transmitted to DPI, only LEAs using software packages which are able to run multiple LEAs/Charter Schools unit numbers simultaneously will be able to offer service bureau processing functions to Charter Schools within their boundaries. If interested, Charter Schools should contact the LEA where the Charter School resides to discuss the possibility of their service bureau functions.



EXPLANATION - Monthly Automated Reporting for Cash Expenditures

Automated detail payroll records, detail general expense records, and summary expenditure records must reflect only current month activity. This includes:

- All current month vouchers issued
- All youchers which are voided in the current month
- All stop payments which are processed in the current month

Thus, the transmission of financial data to the DPI will contain only true <u>CASH</u> expenditures. For example, a personal service voucher with an issue date of July 1 will be reported for July and automatically transmitted to the DPI after the month of July is closed. If that same personal service vouchers is voided July 10, it will also be reported and transmitted for July to the DPI through data file transfer. Both the original voucher detail record and the voided voucher detail record will be transmitted to the DPI. Thus the summary expenditure record will have a net effect of zero. However, if the void of the July 1 voucher is posted to the unit's system August 9, only the original voucher detail record dated July 1, and its corresponding summary expenditure record, will be transmitted to the DPI through data file transfer for July. The August 9 voided voucher detail record, and its corresponding summary expenditure record, will be transmitted to the DPI through data file transfer for August.

UERS COMPLIANCE REOUIREMENTS

All DPI required reports and information, including monthly expenditure transmission as well as student information requirements are due on the dates that you are given for this information. Failure to do so will result in non-compliance with UERS requirements and carry financial penalties that cannot be recouped once compliance with UERS has been resumed.

If reports are not submitted on the dates you are given, you are subject to having state funds withdrawn for administrative expenses for that month. If the period of time of non-submission continues, you are subject to funds for future months administrative expenditures being withheld as well as additional state support for other areas of your operation. In addition, you also risk the loss of federal funding if reporting of expenditures is not available. If non-reporting should continue, you will also be subject to additional action which the State Board of Education may deem necessary.

We will work with you to assist in any non-compliance situations, to prevent these actions from being required. However, the responsibility for compliance with UERS requirements is yours.



UNIFORM CHART OF ACCOUNTS

The Uniform Chart of Accounts for Charter Schools is being developed and will be sent to you under separate cover when it is completed.



N.C. Employment Security Commission (ESC) Requirements

OVERVIEW

The N.C. Employment Security Commission (ESC) requires that all employers file a quarterly report of their employees' wages and FICA taxes withheld. Both Quarter-to-Date (QTD) and Year-to-Date (YTD) wages and taxes must be reported at the end of each quarter. An employer may file the quarterly ESC report on paper if the number of employees is less than 250. If an employer has 250 or more employees then the quarterly ESC report must be filed electronically.

DPI will provide, for the Charter Schools, the financial package which offers electronic ESC reporting as a standard feature. The electronic ESC file is transmitted to DPI along with other financial files on a set schedule. Then DPI turns the ESC file over to the N.C. Employment Security Commission.

For further information and to set-up your account as a new employer with the N.C. Employment Security Commission (ESC), please write or contact:

N.C. Employment Security Commission PO Box 26504 Raleigh, NC 27611 Attn: Status Department (919) 733-7156



Minimum Computer Hardware Requirements for Charter Schools

The Charter Schools are required to meet certain UERS reporting requirements for Finance, Student Information (SIMS) and Testing. Listed below are the minimum computer hardware requirements for the Charter Schools to send/receive the required information to/from the DPI. The requirements are based on the current market conditions and the assumption that the Charter Schools will purchase new equipment. We recommend that you insist on 24 hour turn-around service (on-site, if possible) for all computer equipment. The warranty should be a minimum of three years.

Note: LEAs are currently using the IBM AS400 for their financial processing and reporting. The Charter Schools may contract with a LEA to do their financial processing and reporting. If a Charter School elects to use an AS400 instead of a personal computer for financial processing, please call Kathy Horky at (919) 715-1436 for special instructions. The personal computer is still required for Student Information and Testing.

The minimum hardware requirements for Finance, SIMS and Testing are:

CPU: Pentium processor running at 133MHZ or higher

32 mb RAM or higher

Hard Drive: 2 GB EIDE or higher

Floppy Drive: 1.44MB Keyboard: 104+ keyboard

Mouse: Microsoft mouse and pad

512 Pipeline Burst Cache CD ROM Drive: 8x or higher Video Card: 2MB WRAM

Modem: 28.8 k bps Modem (FAX optional)

PCI Slots: 3 minimum ISA Slots: 3 minimum

SCSI Controller: Adaptec 2920 minimum

Removable Drive: Iomega Jazz

Approximate cost as listed.....From \$3,200



Minimum Computer Hardware Requirements for Charter Schools

Monitor: 17" SVGA .26 dots per inch Approximate cost......From \$ 550 Note: Many dealers include a 13" or 14" SVGA monitor in the package price of the CPU. Some dealers will negotiate an exchange at a much lower cost than buying the larger monitor separately. Printer: HP LaserJet 5M with the following: 33MHZ processor 8MB PCL 6 Adobe Postscript 2 Prints 12 pages per minute 600 x 600 dots per inch 35,000 page monthly duty cycle 100 and 250 sheet drawers 500 sheet feeder Approximate cost......From \$1,500 Note: Dealers often have refurbished laser printers at greatly reduced cost. Make sure you get a good warranty and service package. Scanners: The Charter Schools do have the option of contracting for grading and scanning the tests. Please call Mildred Bazemore at (919) 715-1182 for more information regarding contracting for these services. Otherwise, you should purchase either of the two scanners listed below: 1) NCS OpScan 3, model 152 Optical Mark Scanners 1500 pages per hour, 100 sheet tray Approximate cost.....From \$3,355 2) NCS OpScan 5, model 25 Optical Mark Scanners 2500 pages per hour, 300 sheet tray



Approximate cost.....From \$5,095

Minimum Computer Hardware Requirements for Charter Schools

There is other hardware that you may want to consider purchasing. The hardware listed below is optional. It is not required.

Audio: 16bit sound card and speakers

• Data Storage/Backup: We highly recommend that you back up your financial data on

a daily basis. There are several options for additional data

storage and/or backup capabilities to your computer. .

Portable Drives: Plug-in units that typically use tape cartridges for archiving

and storing large amounts of data. Can easily move from one

computer to another. Prices range from \$150 to \$1,000.

Removable

Storage: Consists of a permanently mounted drive that uses removable

cartridges or hard drives for data storage. Prices range from

\$120 to \$500.

Tape Backup: Plug-in or permanently mounted tape systems that allow you

to backup your system on tape cartridges and store the tapes away from the computer. This is a much faster way to backup your system than using diskette drives. Prices range from

\$100 to \$5,000.

Uninterrupted

Power Supply: Provides enough continuous power to allow for an orderly

shut-down of the system in the event of a power failure. This is strongly recommended for file servers of a local area

network (LAN). Prices range from \$400 to \$2,500.



Minimum Computer Software Requirements for Charter Schools

The Charter Schools are required to meet certain UERS reporting requirements for Finance, Student Information (SIMS) and Testing. Listed below are the minimum computer software requirements for the Charter Schools to send/receive the required information to/from the DPI. After each software, we designate whether DPI will provide the software and/or training to the Charter Schools or whether the Charter Schools are responsible for purchasing the software and/or training.

The minimum software requirements to comply with Finance, SIMS and Testing are:

Windows '95 with Microsoft Plus!

This software will include the needed TCP/IP and FTP communication functions. Charter Schools are responsible for the cost of software and any required training.

QWS3270 freeware

This software is needed to connect to the State Computer Center in order to request cash through DPI's Cash Management System. DPI will provide this software and training.

INTERNET access

Charter Schools will be responsible for contracting with an INTERNET Source Provider. Minimum requirements are:

- INTERNET capability with Netscape 3.0 (Netscape 3.0 is supposed to be free to N.C. public schools), or
- an Internet browser that supports file transfer protocol (FTP).

Charter Schools will bear the cost of the contract and any required training.

Note: A dedicated data link is not required.



Minimum Computer Software Requirements for Charter Schools

Finance

In addition to the software requirements listed on page 3-8, the following is required for compliance with Finance:

PC based ISIS Financial Software

This software has been selected and is required to maintain financial records and build the necessary files required to comply with UERS. DPI will provide the software. Charter Schools must pay for the training, help desk support, and ongoing maintenance/upgrades.

Viewing software

The software will allow the Charter Schools to view and print the financial reports produced at DPI for each Charter School. DPI will provide the software and training.

Note: Charter Schools have the option of contracting with LEAs for their financial processing and reporting. If your Charter School elects to contract with an LEA for financial processing, please call Kathy Horky at (919) 715-1436 for special instructions. The personal computer is still required for SIMS and Testing.

Student Information (SIMS)

In addition to the software requirements listed on page 3-8, the following is required for SIMS compliance:

Student Information Management System (SIMS)

This software allows the Charter Schools to manage and report the

This software allows the Charter Schools to manage and report the required student information. DPI will provide the software and training.



Minimum Computer Software Requirements for Charter Schools

Testing

In addition to the software requirements listed on page 3-8, the following is required for Testing:

Testing software

DPI will provide the software and training.

Anti-virus software (for Windows95)

We recommend either NORTON or MCAFEE. Charter Schools are responsible for the cost of software and any required training.

We also highly recommend that you purchase the additional software listed below. The software listed below is optional. It is not required.

Microsoft Office Pro 7

This software contains word processor, graphics, spreadsheet, and database packages. Charter Schools are responsible for the cost of the software and any required training.

pcAnywhere32

Charter Schools are responsible for the cost of software and any required training.



Accessing the State Operating Systems

The next few pages were prepared by the Information Technologies Services Division (ITS), for inclusion in our package of information. It contains the instructions and forms for establishing access to the State Computer Center (SIPS). This will allow you to access several of our operating systems, such as the Cash Management System to request your funds. Should you have any questions regarding this section please contact Jim Eddins, Data Base Analyst at (919) 715-2084.

We suggest that you complete the appropriate forms as outlined in this section and return them to personnel shown on the form, or if you prefer, complete all the forms and send the completed package to:

Department of Public Instruction
Division of School Business - Reporting and Auditing Section
301 N. Wilmington Street
Raleigh, NC 27601

We will make sure that your forms are transmitted to the appropriate areas for processing. These forms should be completed and returned to the Department of Public Instruction (DPI) by May 31, 1997 in order assure that you will be able to access the appropriate systems by July 1, 1997. If you do not meet this deadline, please allow at least three (3) weeks for the various departments to process your information and for you to obtain access to the systems. You will be notified by the ITS division when you have been successfully established in the system and they will provide you with your ID's and passwords at that time.

The "CICS Terminal Operator Sign-on Manual" provides step by step instructions for accessing SIPS. The manual will be distributed in the training sessions.



North Carolina Department of Public Instruction Getting Started with Mainframe Security

The four critical steps for establishing State Computer Center mainframe access are chronologically listed and discussed in the following text. Please note, the first three steps may be performed concurrently; however, step 4 can only be performed after receiving confirmation of the defined RACF User-ids requested in step 3.

- 1. <u>Establish a computer account through the Office of the State Controller:</u> A "Customer Profile Update Form" must be completed and signed by your Fiscal Officer. This form should be completed and mailed/ faxed as quickly as possible because the State Computer Center requires ten (10) days to implement a new account after receiving the request. A copy of the "Customer Profile Update Form" with instructions has been enclosed for your convenience.
- 2. <u>Establish your Site Security Officers:</u> A "Site Security Officer Form", RACF02, must be completed by your Fiscal Officer or Office Manager and returned to the Department of Public Instruction (DPI). The RACF02 Form should be mailed/ faxed as quickly as possible because additional security correspondence is dependent upon knowing the names and address of site security officers. The DPI requires two (2) days to process this document. A copy of the RACF02 Form with instructions has been enclosed for your convenience.

The "DPI RACF Security Procedures", RACF001.PRC, provides information about the security process and responsibilities. The procedures will be mailed to your Site Security Officers once he/she is established.

3. <u>Identify employees who will be using the state computer:</u> Before an employee can use the state computer to access an application (a computer system), the employee must be defined to the security system. Only site security officers (as identified by the RACF02 Form) are authorized to request a security identification for an employee. The "RACF User-id Computer Access Maintenance Form", RACF03, must be completed by both the employee and the site security officer and then mailed/faxed to DPI. The DPI requires two (2) days to process this document. A copy of the RACF03 Form with instructions has been enclosed to serve as your "master". Your designated site security officer should make additional copies as needed.

The site security officer must have received a RACF03B confirmation document listing employees and their associated RACF User-id (& password) before any additional security forms can be completed to request special access authority for specific applications.



North Carolina Department of Public Instruction Getting Started with Mainframe Security

4. Request access for restricted functions: All RACF User-ids have public inquiry access to DPI applications; however, a CICS02 form must be completed & approved by an Application Coordinator before an employee receives update privileges to an application.

The forms (with instructions) that you will need to request access for restricted application functions will be logically introduced and provided in the packet supplied to you by the Financial Services Division.

The "DPI RACF Security Procedures" explains in more detail the RACF Security Process, the responsibilities of Site Security Officers, and the DPI Structure to Assist Site Security Officers. A copy of the security procedures will be sent to your Site Security Officer.

The "CICS Terminal Operator Sign-on Manual" discusses such items as the general requirements of an operator before using CICS, and RACF password naming rules. It provides basic examples for signing-on to CICS. The manual will be distributed in the training sessions.



OFFICE OF THE STATE CONTROLLER

ACTION REQUE	<u>st</u>	SIPS DIVISION CUSTOMER PROFILE UPDATE FORM			<u>SIPS USE ONLY</u> TABLE A:	
ADD UPDATE DELETE	ENTER ALL DATA ENTER CHANGES ONL		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		SYSTEM: BILLING: MI	
CUSTOMER _	FEDERAL ID	DEPT	APPL	AGENCY	NAME	
FISCAL OFFICER _ NAME	LAST	FIRST	<u>M</u> I	TITLE		
FISCAL _ OFFICE _					COURIER #	
ADDRESS _	CITY	ST	ZIP			
		APPLICATION	TITLE			
RESPONSIBLE FOR APPLICATION	LAST	FIRST		TITLE	() TELEPHONE	
CURRENT					COURIER#	
ADDRESS	CITY	ST	ZIP			
ACCOUNTING	DISTRIBUTION (SELEC	TONE): 1=DAS	2=DBS 3=U	NIV 4=OTHER		
	FUND(4) FRC				DIST(2)	
	ACCT(13) CENTER(12))				
	ACCT(6)					
	OTHER(2			-		
AGENCY CERT	TIFICATION					
RESPONSIBLE	PERSON			DAT	E	
MIS/IRM DIREC	TOR			DAT	E	



FISCAL OFFICER

33

Page 1

DATE

Instructions for OSC Customer Profile Update Form

All information must be legibly printed. Please allow 10 days for processing by the State Computer Center.

If you have questions, please contact Richard Ragland, 919-981-5371. The completed form must be mailed or faxed

to:

Office of State Controller Financial Administration

(FAX # 919-981-5043 or 919-850-2926) Attention: Richard Ragland

3700 Wake Forest Road Raleigh, N.C. 27609-6860

Check the appropriate box. Add, to request a new computer account code; Update, to correct **Action Request:**

errors for specific items for an existing account code, such as names; Delete, to terminate an

existing computer account.

Specify your business Federal Tax Identification number. **Customer Id:** Federal Id:

Specify 'PED' for the Department of Public Instruction business functions. Dept:

Leave blank when requesting to add a new account code; or specify your Appl:

assigned three character billing code when requesting an update or delete.

Specify your agency or business name. Agency Name:

Fiscal Officer

Specify the Last name, First name. Middle Initial, Title, and Telephone number of your

Financial Officer. Name:

Fiscal Office

Specify the mailing address (and state courier number where applicable) of your Financial

Address: Officer for invoice purposes.

Specify 'Administrative Computer Services' if you are a Local Education Agency or Charter **Application Title:**

School.

Responsible For

Specify the Last name, First name, Middle Initial, Title, and Telephone number of your Application:

Business Office Manager or similar responsible person.

Specify the mailing address (and state courier number where applicable) of your Business Office Current Address:

Manager.

Accounting Distribution: Specify the budget code in your chart of accounts from which invoices for this computer account will be paid by your organization. Enter your budget code in one of the four formats provided

according to the type of accounting system used by your organization:

(2) Dunn & Bradstreet/ MSA System; (1) Departmental Accounting System;

(4) Other. (3) University Accounting System;

Agency

Only the Fiscal Officer's signature is required for Local Education Agency and Charter School

Requests. Approval by other officers is required for government entities. Certification:



NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION SITE SECURITY OFFICER FORM

RACF02

RETURN TO:

Jim Eddins or Gradford Barbour Department of Public Instruction 301 N. Wilmington Street

Fax: 919-715-2178 or 919-715-2260

PURPOSE:

To identify and register the names and signatures of employees who serve as the

local Site Security Officer(s).

Two day prior to your DUE DATE:

effective security needs.

Raleigh, NC 27601-2825

OUESTIONS: Jim Eddins. or Gradford Barbour 919-715-4322

	SITE IDENTIFIC	CATION: see revers	e side for INSTRUC	HONS.	
SITE NAME:					; SITE ID.()
OFFICE/TITLE:					
DIVISION:					
ADDRESS:					
	DESIGN	NATED SITE SECU	RITY OFFICER(S):		
<u>Prima</u>	ary Site Security Off	icer:	Backup Site Secu	urity Officer:	
NAME:			:		
TITLE:			· :		
PHONE:			. :		
SIGNATURE:			:		
DATE:			:		
and responsibility for Technical Security	or coordinating the s Coordinators in all n Department of Publ	e atorementioned Site ecurity issues of this shatters related to the actic Instruction security	cess of the State Compolicy and procedures	iputer by our s:::	personnel in
Title: (print)	· · · · · · · · · · · · · · · · · · ·	ndent, Director, Fina		Phone:	· i ·
(A	ssociate Superinter	ndent, Director, Fina	ice Officer, Other)		
Signature:	: 			Date:	4 1 1 1 1
Name: (print)	·				
11					



NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION SITE SECURITY OFFICER FORM

RACF02

When the responsibilities of the Site Security Officer are delegated to another employee for any reason, a copy of the RACF02 Form must be sent to DPI Security Administrator or Coordinators for proper registration of signatures.

Print: All information should be printed except for signatures.

Site Name: The organization name, for example, local education agency, or agency name.

Site Id.: Preassigned Unit, school, etc., code when applicable.

Office/Title: The agency office name or appropriate title when applicable. For example: Assistant State

Superintendent of ..., etc.

Division: The name of the agency division when applicable. For example: The Division of School Business

Services, etc.

Address: Specify relevant mailing data (i.e., Building, Street, Room, etc.)

Designated Site In accordance with DPI Security Policy and Procedures, all Directors and Finance

Security Officers: Officers are responsible for serving as the Site Security Officer, or delegating someone to serve

as the Site Security Officer.

Name: Print the first name, middle initial, and last name for the primary and backup Site Security

Officers.

Title: Specify the working title of each named Security Officer.

Phone: Phone number of each named Security Officer.

Signature: Signature of Site Security Officer(s) for audit trail. Registration of signatures is a prerequisite

to completing RACF03 & CICS02 forms.

Date: Date of site security officer(s) signature(s).

Acknowledgment: Must be signed by the Site Director, Finance Officer, or higher positions. Please print name,

date, title, and phone number.

Delegator's Title: Specify the working title of the delegating agent.

Phone: Work phone number of delegating agent.

Signature & Date: Signature and date of delegating agent.

Name: Print full name of the delegating agent.



RETURN TO:

Jim Eddins or Gradford Barbour Department of Public Instruction

301 N. Wilmington Street Raleigh, NC 27601-2825 Fax: 919-715-2178 or

919-715-2260

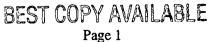
PURPOSE:

To add or delete employee(s) authority to access the State Computer Center.

QUESTIONS: Gradford Barbour, Stan Jenkins or Jim Eddins 919-715-4322

DUE DATE: Two days prior to your effective access requirements.

PART-1	SITE SECURITY OFFICE	R (See instructions for Pa	rt-1 on reverse side)
Site Name: Office/Title: Division:			; Site ID.()
Division.		-	
CHECK the	option that applies to the RACF-ID	and PRINT the full name o	of the employee:
() Add	an Employee RACF-ID (complete	part-2).	
() Rea	ssign: RACF-ID#	From employee:	(complete part-2)
	ete: RACF-ID#	For employee:	
Rev	oke: RACF-ID#	For employee:	
() Resi	me: RACF-ID#	For employee:	
CICS02 For Professional C	m must be completed to establish u	pdate access for each RACE alary Verification, Annual E	blic inquiry access to DPI systems. However, a F Userid for MSA, Cash Management, Financial Reporting, Applicant Availability, etc. for systems development. Date:
	(Site Security Officer)		Phone:
PART-2	EMPLOYEE INFORMATI Must be completed by the e		
Employee Na	me:		
	First	M Initial	Last
Job Title:			Phone:
SSN:		(See Instructions f	for Part-2)
	(DPI Contract Personnel Only):	Contract End Date:	/
	(DPI Employees Only):	Personnel Position Numb	ber (P P N):
Agency IDs:	Specify any previous TSO o	r RACF User-Ids assigned	d to you:
Signature:			Date:
J	(Employee)		





PUBLIC SCHOOLS OF NORTH CAROLINA RACF USER-ID COMPUTER ACCESS MAINTENANCE FORM

INSTRUCTIONS FOR COMPLETING PART-1

The site security officer is responsible for completing PART-1 of this document and for assuring the accuracy of PART-2 information.

Site Name: Print the immediate name of your organization. For example, local education agency or agency name.

Site ID: Preassigned unit, school, division, etc., site code, when applicable.

Office/Title: Print the agency office name or appropriate title when applicable. For example, Controller's office; Deputy State

Superintendent: Assistant Sate Superintendent of ...; etc.

Division: Print the name of the agency division when applicable. For example, Division of Auditing and Accounting.

Check the specific type of actions that the mainframe technical security coordinator should perform. Employee names should always specify the FIRST name, MIDDLE INITIAL, and LAST name.

Add: Check this block to establish the first-time access for an employee. The employee must complete PART-2.

Reassign: Check this block to reassign a RACF-ID to another employee. The employee must complete PART-2.

Delete: Check this block to delete an employee's computer access. Print the employee's RACF-ID and full name. Employees

who do not use the network facilities at least once every two months are good candidates for deletion.

Revoke: Check this block to revoke an employee's computer access. Print the employee's RACF-ID & full name. Revocation

suspends access authority without deleting the ID or password.

Resume: Check this block to resume the access of a revoked RACF-ID. Print the employee's RACF-ID & full name.

Normal Access: Update access requires an approved CICS02 FORM from the proper application coordinator.

Special Access: Internal use only. Should only be checked for application system developer and maintenance Userids.

Signature: RACF03 Forms that are not properly signed and dated will not be honored by the Administrative Applications

Division security personnel. When site security officers are changed at your site, a new RACF02 Form must be

completed and sent to the Database Administration Section.

INSTRUCTIONS FOR COMPLETING PART-2

Employee Name: Print your First name, Middle Initial, and Last name.

Job Title: Specify your working job title.

SSN: Your Social Security Number will be used in the verification process during phone calls. If you prefer not to provide

your SSN, then you must provide a "secrete word" of your choice as a substitute.

Contract End Date: For DPI contracted personnel only, specify the date your contract agreement terminates.

PPN: For DPI employees only, specify your five (5) digit personnel position number.

Agency Ids Specify any TSO or RACF IDs that you have been assigned that allow(ed) access to the state computer. This includes

any currently assigned ID by another state agency.

Signature: Your Signature attests that the information given is accurate and that you will not use the state computer facilities for

other than business related purposes and that you will, to the best of your knowledge, comply to the rules and polici

of the State Computer Center.



38

School Finance Guidelines for Charter Schools

When Will I Get My Allotments?

After the State Board of Education approves Charter Schools, the School Finance Section will begin to gather data to calculate Planning Allotments. The allotment schedule is shown in the Calendar of Events (Page 1-1).

You cannot access your funds until you receive notification from the School Finance Section in a document referred to as an allotment revision. After you receive your allotments, cash may be requested from the Reporting and Auditing Section (See Page 6-3).

A. Planning Allotments

After the Charter School submits its preliminary enrollment information (by April 15, 1997), the School Finance Section will calculate the Charter School's Planning Allotment for state funds based on the information submitted. See Attachment 1 for Preliminary Enrollment Form. We will distribute Planning Allotments for Charter Schools by May 15, 1997.

Planning Allotments are based on the allotments to local education agencies (LEAs) for the prior year, updated for new average daily membership (ADM). They do not include any additional funding recommended by the General Assembly or any additional funds for proposed legislated salary increases. These allotments are for planning purposes only. You cannot spend funds or receive cash based on Planning Allotment information. Please remember that these Planning Allotments are subject to change based on action by the General Assembly during their 1997 session.

B. <u>Initial Allotments</u>

By July 1, 1997, the Charter School must submit its initial enrollment information to the School Finance Section. See Attachments 2, 3, and 4 for Initial Enrollment Form and forms for the December 1 and April 1 headcount of children with special needs. The School Finance Section will calculate Initial Allotments for state funds based on information reported on these three forms.

We will distribute Initial Allotments of state funds to local education agencies two weeks after the General Assembly adjourns.



If any federal funds have been received from Washington, the allotments for LEAs and Charter Schools will be calculated. The federal allotments for LEAS will be included in the Initial Allotments. The Charter School's federal allotment will be included in Allotment Revision 1 (see Part C below) or in the allotment revsion immediately following the receipt of funds from Washington (see Part D below).

Please note that you may not request cash until you receive your allotment from the School Finance Section.

C. <u>Allotment Revision 1</u>

One week after the Initial Allotments are distributed, Allotment Revision 1 will be sent to LEAs and to Charter Schools. Revision 1 will include the following adjustments:

- LEA's state allotments will be reduced based on the number of children from that LEA who are attending a charter school.
- Charter Schools will receive 34% of their state funds. All state funds will be allotted in one program report code (PRC 36), which will be given to you in three installments.
 - Installment #1 (34% of state funds) is allotted in Revision 1.
 - Installment #2 (an additional 34% adjusted) will be allotted after the Charter School's first month enrollment data has been received in the School Finance Section. (See Page 4-6) for instructions about submitting first month enrollment data. See Part E below for explanation of adjustment.)
 - Installment #3 (the final 32%) will be allotted by March 31, 1997.

D. Weekly Allotment Revisions

The School Finance Section distributes weekly allotment revisions. When federal funds are received from Washington, the School Finance Section will allot the federal funds in the appropriate PRC. Refer to the **North Carolina Allotment Policy Manual** for a list of federal PRCs, eligibility for funds, allotment formulas, and any special provisions.

E. <u>Allotment Revision after First Month of School</u>

After the first month of school, the Charter School will submit its first month ADM data (See Page 4-6 for instructions on submitting ADM data).



40

- If the Charter School's ADM is lower than reported on July 1, 1997, the Charter School's state allotment (PRC 36) will be decreased. The LEA's state allotments will be increased.
- If the Charter School's ADM is higher than reported on July 1, 1997, but within the ADM approved in the charter, the Charter School's state allotment (PRC 36) will be increased. The LEA's allotments will NOT be decreased.

Based on the first month ADM, the Charter School's state allotment will be recalculated and additional state funds will be given to the Charter School to equal 68% of their total revised state allotment.

How Much Money Will I Get?

Allotments of state and federal funds will be based on information submitted by the Charter School on the required enrollment forms (See Attachments 1 through 4). You will receive your allotments from the School Finance Section.

A. State Funds

State Funds will be allotted to the Charter School based on the number of students reported on the enrollment forms. For each student enrolled, the Charter School will receive an amount equal to the state per pupil allocation for the LEA in which the student was previously enrolled.

State funds for children with special needs will be allotted based on the number of children who were included in a headcount on April 1, 1997. The Charter School must report this information on Attachment 4, Certified Headcount for Special Education, April 1, 1997. This information must be returned by July 1, 1997.

The School Finance Section will verify that students were included in an LEA's April 1, 1997, headcount. If the student was not included in the LEA's headcount, the School Finance Section will reduce the Charter School's allotment. In order to meet UERS requirements, you will have to electronically transmit this information for future years through the Student Information Management System (SIMS). For more information about reporting headcount data, contact Margaret Meany, Exceptional Children Division, at (919) 715-1997.

B. Federal Funds

Most federal funds are targeted to specific student populations, for example, children with special needs or children in poverty.



Federal funds for children with special needs will be allotted based on the number of children who were included in a headcount on December 1, 1996. The Charter School must report this information on Attachment 3, Certified Headcount for Special Education, December 1, 1996. This information must be returned by July 1, 1997. In order to meet UERS requirements, you will have to electronically transmit this information for future years through SIMS. For more information about reporting headcount data, contact Margaret Meany, Exception Children Division (919) 715-1997.

Federal funds are also generated if a student qualifies for free lunch. The Charter School reports this information on the Initial Charter School Enrollment Form (Attachment 2). The guidelines for free lunch eligibility are included in the forms.

There are minimum funding requirements for the following federal funds.

- Vocational Education (PRC 17) If the calculated allotment is less than \$15,000, the LEA must enter a consortium with other LEAs or be granted a waiver by the State Board of Education from the minimum grant requirement to be eligible for a grant. A waiver will remain in effect throughout the three years covered by the State Plan for Vocational Education.
- I.D.E.A. VI-B Handicapped (PRC 60) If the calculated allotment is less than \$7,500, the LEA must enter a consortium with other LEAs.
- Dwight D. Eisenhower Professional Development Program (PRC 67) If the calculated allotment is less than \$10,000, the LEA must enter a consortium with other LEAs unless a waiver is granted by the State Board of Education.

What Do I Have to Do to Get My Allotments?

In order to receive allotments, Charter Schools must complete and return the following forms and data:

A. Charter School Preliminary Enrollment Information (Attachment 1)

This form must be completed and returned by April 15, 1997.

The School Finance Section will calculate Planning Allotments for the Charter Schools based on information reported on this form. Planning Allotments will be distributed to the Charter Schools by May 15, 1997. (See Planning Allotment information above.)



42

B. Charter School Initial Enrollment Information (Attachment 2)

This form (along with Attachments 3 and 4) must be completed and returned by July 1, 1997.

C. Certified Headcount for Special Education, December 1, 1996 (Attachment 3)

This form (along with Attachments 2 and 4) must be completed and returned by July 1, 1997.

D. <u>Certified Headcount for Special Education</u>, April 1, 1997 (Attachment 4)

This form (along with Attachments 2 and 3) must be completed and returned by July 1, 1997.

How/When/Why Do I Submit My Enrollment Data to the State Department?

Membership data is reported by the Charter School on the Principal's Monthly Report and submitted to DPI through the Student Information Mangement System (SIMS) at the end of each school month. Detailed instructions about transmitting data electronically will be sent to Charter Schools in July 1997.

The first month ADM data is used to adjust state allotments.

- If a Charter School's ADM is lower than reported on the Initial Charter School Enrollment Form (Attachment 2) submitted on July 1, 1997, the Charter School's state allotment will be decreased. The LEA's state allotments will be increased.
- If a Charter School's ADM is higher than reported on July 1, 1997, but within the ADM approved in the charter, the Charter School's state allotment will be increased. The LEA's allotments will NOT be decreased.
- The Charter School's allotment will be recalculated and additional state funds will be given to the Charter School to equal 68% of their total revised allotment. The final 32% of the Charter School's allotment will be distributed by March 31, 1998.

Financial penalties could result from non-compliance with UERS reporting requirements (see Page 3 - 4).



What Are the Requirements for Student Accounting for Charter Schools?

- A. Charter Schools will be required to comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System (UERS). (See UERS Section).
- B. Student information regarding student membership and student attendance shall be maintained in the attendance module of the Student Information Management System (SIMS). Membership and attendance requirements are outlined in the School Attendance and Student Accounting Manual.
- C. Charter Schools must meet the requirements of the North Carolina compulsory attendance law. The compulsory attendance law sets forth the requirement for children between the ages of seven and 16 to attend school and outlines the responsibilities of school personnel for enforcement of the law. For more information see the School Attendance and Student Accounting Manual or North Carolina General Statute 115C-378.
- D. The Principal's Monthly Report (PMR) must be completed monthly and must be transmitted to DPI by way of the Student Information Management (SIMS). Detailed instructions on how to transmit the Principal's Monthly Report will be sent to Charter Schools in July 1997. The School Finance Section uses student membership data from the PMR to allot state and federal resources. For more information on this report see Page 8 1.
- E. The School Activity Report (SAR) will be transmitted by Charter Schools at the end of the second school month through SIMS. Data on students' classroom activities and school personnel assignments are reported through the SAR. The School Finance Section uses SAR data to monitor compliance with class size and teacher daily load requirements; however, Charter Schools will NOT be required to comply with class size and teacher daily load requirements at outlined in G.S. 115C-301. Detailed instructions on how to transmit the SAR electronically will be sent to Charter Schools in July 1997. For more information on this report see Page 8-3.



44

Charter School Preliminary Enrollment Information **Due April 15, 1997**

Name of Charter School:	
School District (LEA) in which the	
Charter School is located:	

Directions for Completing Form

SUBMIT FORM TO SCHOOL FINANCE SECTION BY APRIL 15, 1997

- Complete a separate box for each school district from which students are coming.
- List, by grade, the number of students enrolled at your charter school. Include the name of the school the student would attend if not enrolled in the charter school.
- Total the number of students coming from each LEA.
- If students come from more than two LEAs, attach an additional form.

Total charter school enrollment should equal the total of all students from each LEA.

Number of children with special needs (school aged and preschool):

To receive funding for children with special needs, complete the attached form by exceptionality.

Form must be signed by chief administrator.

If you have questions, contact:

School Finance Section, Division of School Business N.C. Department of Public Instruction Education Building, 301 N. Wilmington Street Raleigh, North Carolina 27601-2825

Telephone: (919) 715-1422 E-mail address: OFPSInfo@DPI.State.NC.US

	ent from: (Name of School District) (Enter name of School District in which the students	Example C s would attend public scho	
		Public or	
Grade	School Name	Private School	Enrollment
K	Example County Elementary School	Public	28
1	Example County Elementary School	Public	32
	Tom Smith's Learning Academy	Private	
2	Example County Elementary School	Public	3.
	Central Elementary School	Public	10
	Tom Smith's Learning Academy	Private	
3	Example County Elementary School	Public	18
	Central Elementary School	Public	10
otal from	School District		155



Charter School Enrollment Information Due April 15, 1997

Enrollmen	t from: (Name of School Der name of School District in which the st	istrict) udents would attend public scho	
<u> </u>	, name of concor District in Which the St	Public or	
Grade	School Name	Private School	Enrollment
-4-1 C Oakaal	D:-4-:-4		
Enrollmen	District It from: (Name of School Der name of School District in which the st	udents would attend public scho	00()
Enrollmen (Ent	nt from: (Name of School Der name of School District in which the st	istrict) Judents would attend public school Public or Private School	ool) Enrollment
Enrollmer	nt from: (Name of School D	tudents would attend public scho Public or	
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Enrollmen (Ent	at from: (Name of School Der name of School District in which the standard School Name	tudents would attend public scho Public or	



Signature of Chief Administrator:__

Charter School Initial Enrollment Information Due July 1, 1997

Total Students Enrolled in Charter School:	Return by July 1, 1997 to: School Finance Section, DPI
Name of Charter School:	School District (LEA) in which the Charter School is located:

			Actual Enrol	Actual Enrollment for 1997-98 School Year	ool Year			
						Was Studen Headcount	Was Student Included In Headcount for Special	Does Student Qualify for Free
			LEA in which	Name of School Previously	Was Previous School Public or	Education? (If	Education? (If yes, complete attachment 3 &/or 4)	Lunch? (See chart for eligibility -
Student's Name	Age	Grade	Att	Attended	Private?	Dec 1, 1996	April 1, 1997	page X)
Example: John Doe	2	2		Alamance County Elementary	Public	οN		No
	!				1			

				emple e st siebe districtions e manual e man e secondomicion e				
	1							
			1	-				
			10041	Attach additional pages of activities does	-			

(Attach additional pages as necessary.)

Signature of Chief Administrator:_

48

February 7, 1997 (C WansBicharlADM WA4)

Division of School Business, School Finance Section

Attachment 3

Certified Headcount for Special Education December 1, 1996

Complete this form for children who were counted in an LEA's headcount on December 1, 1996.

Unduplicated Count

Name of Charter School:

Cate-									Ider	ıtified,	/Serv	Identified/Served by Student Age	Stude	int Ag	<u>ق</u>									
gory	0	1	2	3	4	5	9	7	8	6	10	11	12	13	_	15	16	17 1	18	19 2	20 2	21 2	22	Total
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(Instructions on Reverse - For more detailed instructions, see Instructions for Children with Special Needs Counts, page X)

Signature of Chief Administrator:

N.C. Department of Public Instruction Division of School Business, School Finance Section



February 7, 1997 (C:IPVan981CharlEC.Wk4)

Certified Headcount for Special Education nstructions for Completion

The information collected on this form is required by state and federal legislation in order to determine the amount of state and federal funds each charter school will receive for exceptional children.

the PRIMARY handicapping classification. An Individualized Education Program (IEP) for the handicapped is required for counting. THIS IS AN UNDUPLICATED HEADCOUNT of eligible/identified (by Administrative Placement Committee (APC) or the Preschool Transition/Placement Committee (PT/PC)), special needs children. Each child eligible for counting shall be counted ONCE under

Record the number of students by ages identified and placed in the appropriate primary handicapping classification. Reference should be made to definitions of terms in the "Instructions for Child Count," and the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS. Total number of identified/served children MUST equal the total number reported on this form. Return this form with the required Charter School Initial Enrollment Information to the School Finance Section, DPI by July 1, 1997. If you have questions, call the School Finance Section at (919) 715-1422.

2

3 2

Certified Headcount for Special Education April 1, 1997

Complete this form for children who were counted in an LEA's headcount on April 1, 1997.

Unduplicated Count

Name of Charter School:

Cate-									를	Identified/Served by Student Age	//Ser	ed by	Stud	ent A	ge									
gory	0	-	2	3	4	5	9	7	8	6	10	11	12	13	14	15	16	17	18	19	20	21	22	Total
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(Instructions on Reverse - For more detailed instructions, see Instructions for Children with Special Needs Counts, page X)

Signature of Chief Administrator:

N.C. Department of Public Instruction Division of School Business, School Finance Section るる



22

February 7, 1997 (C:Wlan981ChartEC:Wk4)

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Certified Headcount for Special Education Instructions for Completion

The information collected on this form is required by state and federal legislation in order to determine the amount of state and federal funds each charter school will receive for exceptional children.

the PRIMARY handicapping classification. An Individualized Education Program (IEP) for the handicapped is required for counting THIS IS AN UNDUPLICATED HEADCOUNT of eligible/identified (by Administrative Placement Committee (APC) or the Preschool Transition/Placement Committee (PT/PC)), special needs children. Each child eligible for counting shall be counted ONCE under

Record the number of students by ages identified and placed in the appropriate primary handicapping classification. Reference should be made to definitions of terms in the "Instructions for Child Count," and the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS. Total number of identified/served children MUST equal the total number reported on this form. Return this form with the required Charter School Initial Enrollment Information to the School Finance Section, DPI by July 1, 1997. If you have questions, call the School Finance Section at (919) 715-1422

55

Instructions for Exceptional Children Child Counts

Child count (headcount) regulations are provided for in both federal law (The Individuals with Disabilities Education Act) and state law (Article 9, Section 115-C and Senate Bill 23 (1983)). The exceptional children headcount is based on the exact number of students who, on the day of the headcount, have been appropriately identified according to PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS, and are receiving special education and related services.

1. Definitions of Special Education Services

A. Special Education:

Specially designed instruction (at no cost to the parent) to meet the unique needs of a child with a disability including: classroom instruction, instruction in physical education, home instruction, and instruction in hospitals and institutions. The term includes speech pathology and vocational education, if it consists of specially-designed instruction at no cost to the parents, to meet the unique needs of a child with a disability.

B. Related Services:

Transportation and such developmental, corrective, and other supportive services as are required to assist a child with special needs to benefit from special education. Related services include speech pathology and audiology, psychological services, physical and occupational therapy, recreation, early identification and assessment of disabilities in children, counseling services, and medical services for diagnostic or evaluation purposes. The term also includes school health services, social work services in schools, and parent counseling and training.

2. Explanation of Terms

Classification of students:

Codes:

- AU Autistic
- DB Deaf-Blind
- EH Behaviorally/Emotionally Handicapped
- EM Educable Mentally Handicapped
- HI Hearing Impaired Includes Deaf and Hard of Hearing
- LD Specific Learning Disabled
- MU Multi-Handicapped
- OH Other Health Impaired
- OI Orthopedically Impaired
- SI Speech-Language Impaired
- SP Severely/Profoundly Mentally Handicapped
- TM Trainable Mentally Handicapped
- VI Visually Impaired Includes Blind and Partially Sighted
- TB Traumatic Brain Injured
- PD Preschool Delayed/Atypical, Ages 3 5 only

Notes:

- Home or Hospitalized is not a classification of exceptionality, but is a student setting.
- 2. Speech is a primary disability ONLY if no other disabling conditions are present. If a child is identified in any other category, speech is a related service and cannot be duplicated in a headcount.
- 3. Preschool Delayed/Atypical: It is possible for a kindergarten child who turns six after October 16th to be classified as Preschool Delayed/Atypical for the remainder of the school year.
- 4. When a child is identified as academically gifted and a child with a disability, the child is counted under the condition of disability.



(Continued)

Instructions for Exceptional Children Child Counts (Cont.)

3. Procedures for Conducting a Headcount

An exceptional children headcount is based on the exact number of disabled and gifted students who:

- Have been properly identified as disabled or gifted according to the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS (PROCEDURES);
- Have a recommendation for placement by the School-Based Committee (SBC) and approval
 for placement by the APC which is current within three years. For preschool children,
 their recommendation and approval for placement by the Preschool Transition/Placement
 Committee (PR/PC) must be current within three years;
- 3. Have a completed Individualized Education Program (IEP) for the disabled which specifies special education and any related service(s), documents parental involvement, and is current within one year;
- 4. Have written parental permission/consent for placement;
- 5. Have completed required evaluations prior to the time the APC or PT/PC review the placement decision. This review must be within three years of the time of the last placement decision; and
- 6. Are receiving special education and related service on the actual headcount day.

A child may not be counted in the following instances:

- 1. A child who needs a related service to assist him/her in benefiting from special education but is not currently being provided that related service;
- 2. He/she is receiving only a related service and does not need special education.

4. For further explanation/clarification contact

Dr. Margaret Meany
Public Schools of North Carolina
Department of Public Instruction
Exceptional Children Division
Education Building
301 North Wilmington Street
Raleigh, North Carolina 27601-2825
(919) 715-1997



Income Eligibility Guidelines for Free Meals Effective July 1, 1996 through June 30, 1997

These are the income scales used for determining eligibility for free meals.

Family		Income	
Size	Yearly	Monthly	Weekly
1	\$10,062	\$839	\$194
2	13,468	1,123	259
3	16,874	1,407	325
4	20,280	1,690	390
5	23,686	1,974	456
6	27,092	2,258	521
7	30,498	2,542	587
8	33,904	2,826	652
For each	İ		
Additional		!	
Household			
Member,	i.	:	
Add	+3,406	+284	+66

For additional information regarding free meals, consult the FREE AND REDUCED PRICE POLICY MANUAL or call Child Nutrition Services at (919) 715-1940.



North Carolina Department of Public Instruction Federal Budget and Amendment Process 1997-98

Table of Contents

Description		Page
Section A:	The Budget Process	
	Process for Completing Budget Worksheet	5-1
	Budget Worksheet Example	5-2
	Process for Completing Budget Form (FPD208)	5-3
	Budget Form (FPD208)	5-4 - 5-6
	Process for Requesting Equipment	5-7
	Equipment Summary (FPD210-A)	5-8 - 5-9
	Budget Approval Letter and Adjustment	
	Statement Explanation	5-10
	Budget Approval Letter (Sample)	5-11
	Budget Adjustment Statement (Sample)	5-12
	Indirect Cost	5-13 - 5-14
Section B:	The Amendment Process	
	Process for Amending the Budget	5-15
	Budget Amendment Form (FPD209)	5-16 - 5-17
	Justification Letter (Sample)	5-18
	Equipment Summary (FPD-210A)	5-19 - 5-20
	Budget Amendment Approval Letter	
	and Adjustment Statement Explanation	5-21
	Budget Amendment Approval Letter (Sample)	5-22
	Budget Amendment Adjustment Statement (Sample)	5-23
	When are Amendments Required	5-24
Section C:	Questions and Answers	
	Questions Frequently Asked	5-25 - 5-27
Section D:	Federal Programs Information	
	Federal Grant Information	5-28
	Federal Grant Eligibility	5-29 - 5-31
	Miscellaneous Information	5-32
Section E:	Blank Forms and Instructions	
	Budget Form (FPD208) and Instructions	
	Budget Amendment Form (FPD209) and Instructions	
	Equipment Summary Form (FPD210-A) and Instructions	
	Equipment Disposition Request (FPD212) and Instructions	
	Excess Cost-Computation (FPD446) and Instructions (to	
	be used only by VI-B program)	



1997-98

The Budget Process



Process for Completing Budget Worksheet

There are several ways to work up a budget. One way is to use a Budget Worksheet like the one illustrated on page 5-2. Then enter the information from your worksheet on Form FPD208 and submit the form with your application.

NOTE: Programs in which all LEAs are entitled to funding are called formula grants. Budgets for these programs are due October 31. Budgets for competitive programs are due immediately after receiving an allotment.

Column 1:

The first column contains the account code (X-XXXX-XXX-XXX). The account code is broken into four sections (Please refer to the Uniform Chart of Accounts for more detailed information):

EXAMPLE: 3-5200-60-121

- 3 The 3 denotes Federal Grant Funds (1 = state, 2 = local)
- 5200 The purpose code identifies the reason something exists or is used. Purpose Code 5200 is for Special Instructional Programs.
- The Program Report Code identifies the specific program. PRC 60 represents IDEA Title VI-B HANDICAPPED.
- The object code identifies services received or commodities purchased as a result of a specific expenditure. Object code 121 describes a teacher.

Column 2:

The second column is a narrative description of the purpose and object code.

Column 3:

The third column reflects the amount budgeted for each line item.



5-1

EXAMPLE

Budget Worksheet

Account	Description Description	Budget
	INSTRUCTIONAL PROGRAMS:	
	INSTRUCTIONAL PROGRAMS:	
3-5200-60-121	Spec Inst Teachers 5	\$146,960
3-5200-60-142	Spec Inst Teacher Assistants 1.5	19,896
3-5200-60-182	Spec Inst Substitutes	1,325
3-5200-60-332	Spec Inst Travel	1,000
3-5200-60-391	Spec Inst Field Trips	1,000
3-5200-60-411	Spec Inst Inst Supplies	1,200
3-5200-60-418	Spec Inst Comp. Software/Supplies	500
3-5200-60-542	Spec Inst Computer Hdw Equipment	20,552
3-5910-60-211	Empl Benefits Empl Soc Sec (7.65)	12,958
3-5910-60-221	Empl Benefits Empl Retirement	18,200
3-5910-60-231	Empl Benefits Empl Hospitalization	11,284
3-5910-60-232	Empl Benefits Empl Wk. Comp. Ins.	152
3-5910-60-234	Empl Benefits Empl Dental Ins.	600
3-5920-60-179	Additional Pay Longevity	1,200
	SUPPORTING SERVICES:	
3-6210-60-113	Impr Inst Svc Dir/Supr/Coord	29,057
3-6210-60-312	Impr Inst Svc Expenditure/Travel	5,000
3-6210-60-332	Impr Inst Svc Travel	300
3-6910-60-211	Empl Benefits Empl Soc. Sec. (7.65)	2,252
3-6910-60-221	Empl Benefits Empl Retirement	3,187
3-6910-60-231	Empl Benefits Empl Hospitalization	1,736
3-6910-60-232	Empl Benefits Empl Wk. Comp. Ins.	30
3-6910-60-234	Empl Benefits Empl Empl Dental Ins.	75
3-6920-60-179	Additional Pay Longevity	375
	NON-PROGRAMMED CHARGES:	
3-8100-60-692	Pmts Oth Gov Indirect Cost 1.234%	3,187
3-8200-60-699	Unbudgeted Grant Funds	(282,026)
<u> </u>		
	TOTAL	0



Process for Completing Budget Form (FPD208)

The FPD208 is the Approved Budget Form.

Complete all information at the top of the form. The budget form has three columns.

Column One - Reflects a narrative description of the Account Classification and

should be divided into three categories: Instructional Programs,

Supporting Services, and Non-Programmed Charges.

Column Two - Reflects the account codes. Please refer to Page 5-1 for explanation

of account codes.

Non-programmed charges are 8100-692 Indirect Cost (See pages 5-

13 and 5-14 for explanation of indirect cost) and 8200-699

Unbudgeted Grant Funds.

Column Three - Reflects the approved budget amount for each account code including

the total grant funds.

When submitting your budget please notice the line item labeled Unbudgeted Grant Funds, Code 8200-XX-699, this code should always be a negative amount and is the total of all your budget line items; therefore, your Total Grant Funds will always equal zero. When the Grant Award is received, the state accounting system will post the actual allotment to Unbudgeted Grant Funds. For those federal programs that allow funds to be carried over for use in the following fiscal year, carryover funds will automatically be posted to Unbudgeted Grant Funds. You should continue to monitor this account code on every Budget Balance Reconciliation Report you receive. A positive balance indicates additional funds that can be budgeted for project activities, while a negative balance indicates a need for a budget amendment to eliminate the over-budgeted situation.

On the third page of the FPD208 Budget Form is the Summary of Budgeted Positions. All columns must be completed for each federally funded permanent position. The total amount budgeted for salaries on the front of the FPD208 may be greater than the total amount shown on the Summary of Budgeted Positions due to the inclusion of employees who are not in permanent positions, such as substitutes.

Please refer to Section E, Blank Forms, for detailed instructions on how to complete the Federal Budget Form, FPD208.



FPD 208 (R 1/97)

FEDERAL PROGRAMS SECTION DEPARTMENT OF PUBLIC INSTRUCTION 301 N WILMINGTON STREET RALEIGH, NORTH CAROLINA 27601-2825

APPROVED BUDGET PROGRAM REPORT CODE # 60

		PROGRAM REPORT CODE #	_6
PROGRAM:	IDEA Title VI-B		

Any County		000
Unit Name		Unit Number
98-60-000	July 1, 1997	\$282,026
Project Number	Project Approval Date	Approved Budget Amount
Project Period: Beginning:7-	1-97 Ending	6-30-98
ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET
INSTRUCTIONAL PROGRAMS:		B
Spec Inst Teachers	3-5200-60-121	\$146,960
Spec Inst Teacher Assistants	3-5200-60-142	19,896
ec Inst Substitutes	3-5200-60-182	1,325
Spec Inst Travel	3-5200-60-332	1,000
Spec Inst Field Trips	3-5200-60-391	1,000
Spec Inst Inst. Supplies	3-5200-60-411	1,200
Spec Inst Comp Software/Supplies	3-5200-60-418	500
Spec Inst Purchase of Comp Hardware	3-5200-60-542	20,552
Empl Benefits Empl Soc Sec	3-5910-60-211	12,958
Empl Benefits Empl Retirement	3-5910-60-221	18,200
Empl Benefits Empl Hospitalization	3-5910-60-231	11,284
Empl Benefits Empl Wk. Comp. Ins.	3-5910-60-232	152
Empl Benefits Empl Dental Ins	3-5910-60-234	600
Additional Pay Longevity	3-5920-60-179	1,200
		.,,200
Unbudgeted Federal Grant Funds	3-8200699	
Total Grant Funds	\$	
	<u></u>	





ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET
SUPPORTING SERVICES:	NOCOCKI CODE	\$
Impr Inst Svc Dir/Supr/Coord	3-6210-60-113	\$29,057
Impr Inst Svc Workshop/Travel	3-6210-60-312	5,000
Impr Inst Svc Travel	3-6210-60-332	3,000
Empl Benefits Empl Soc. Sec.	3-6910-60-211	2,252
Empl Benefits Empl Retirement	3-6910-60-221	3,187
Empl Benefits Empl Hospitalization	3-6910-60-231	1,736
Empl Benefits Empl WK. Comp. Ins.	3-6910-60-232	30
Empl Benefits Empl Dental Ins.	3-6910-60-234	75
Additional Pay Longevity	3-6920-60-179	375
NON PROGRAMMED CHARGES		
Pmts Other Gov. Indirect Cost 1.234%	3-8100-60-692	0.407
Expenditure Budget Total	0-0100-00-092	3,187
Unbudgeted Federal Grant Funds	3-8200- 60 -699	(000 000)
Total Grant Funds		(282,026)
. Can Grant I and	<u> </u>	\$ 50



SUMMARY OF BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions	POSITION DESCRIPTION	Percent Assigned	Number of Months Assigned To Project	BUDGETED DOLLARS
3-5200-60-121	5	Salary - Teachers	100	10	\$146,960
3-5200-60-142	1	Salary - Teacher Assistant		10	12,181
3-520060-142	1	Salary - Teacher Assistant	50	10	7,715
					7,710
3-6210-60-113	1	Salary - Supervisor	100	10	29,057
				-	

Signature of LEA Superintendent or Finance Officer	Date
	Date



Please submit budgets directly to the Federal Programs Section.



Procedures for Requesting Equipment

The FPD210-A is used to list all equipment items you are planning to purchase this fiscal year. Make sure to identify the Program Report Code (PRC) and the LEA name at the top of the form. The total projected budgeted amount as shown at the bottom of the FPD210-A must be reflected on your FPD-208 Budgeted Form in the 5XX object code, capital outlay.

Federal regulations define equipment as:

Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

State regulations define items meeting the above federal definition to be capitalized fixed assets. The state also requires that an item be an inventory item if it is:

Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$500 through \$5,000 or more per unit.

Federal regulations also allow an LEA to use its own definition of equipment provided that such definition would at least include all equipment defined by federal standards. The local policy will be enforced, if more restrictive. If an item is to be listed on your fixed asset inventory (regardless of the cost) it is to be considered an item of equipment.

Federal budget forms FPD210-A (Equipment Summary) and FPD212 (Equipment Disposition Request) only need to be submitted when related to items meeting the above definitions.

Please refer to the back of the FPD210-A (Equipment Summary) for detailed instructions on how to complete this form.



FPD 210-A NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION (R 5/96) DIVISION OF SCHOOL BUSINESS SERVICES

FEDERAL PROGRAMS SECTION

EQUIPMENT SUMMARY

PROGRAM REPORT CODE: 60
PROGRAM: IDEA Title VI-B

Any	_				000
Unit Name					Unit Number
Description Of Item	Quantity	Projected Unit Cost	Projected Total Cost	O or R	Planned Use of Equipment In Project
File Server (IBM) Model 80	2	\$10,276.00	\$20,552.00	0	Will be used to network computers in 2 high schools
	_				_
·	-				
		·			
_					
			_		
Total Projected Budgete	ed Amount		\$20,552.00		
_					
	Con Conse	e for Preparation	a Instructions		



INSTRUCTIONS FOR COMPLETING FORM FPD 210-A

1. Description Of Item:

A complete description of each item to be purchased. Include any special characteristics necessary for positive identification, including attachments and/or accessories.

2. Quantity:

The number of each described item to be purchased.

3. Projected Unit Cost:

The purchase price of one of the described items.

4. Projected Total Cost:

Quantity times Unit Cost (#2 X #3). Include tax, shipping and installation if applicable.

5.0 or R:

O for an Original Purchase. R for a Replacement Purchase.

6. Planned Use Of Equipment In Project :

- a) Original Purchased Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their current use.
- b) Replacement Purchased Include as a minimum, the same information as Original Purchase, plus the reason for disposing of original equipment.



Budget Approval Letter and Adjustment Statement Explanation

Once the program staff has approved the project, it is forwarded to the Federal Programs Section for review. A Budget Approval letter is mailed to each LEA. When changes are made to the budget, a variable statement is attached.

The Budget Approval letter, from the Associate Superintendent, Financial and Personnel Services, is a form letter used for all federal programs. The LEA, project number, and beginning date for a project will be written in by staff in the Federal Programs Section. Several important points are listed that will apply to the subject program. These points must be addressed by the LEA to assure compliance with the federal and state regulations.

If "yes" is checked beside the word "attachment", make sure the approval letter has an attachment. If the attachment is missing, call the Federal Programs Section immediately at (919) 715-1393.

When a budget variable statement is attached to the approval letter, the LEA must comply or respond to each statement that is checked within thirty days.





Public Schools of North Carolina

State Board of Education Jay Robinson, Chairman

Department of Public Instruction Michael E. Ward, State Superintendent

(Date)

	(Date)	
MEMORAN	<u>NDUM</u>	
TO:	Certain Finance Officers	
FROM:	Jim Barber	
SUBJECT:	Budget Approval for Applicable Federal	l Program
LEA Name:		Project Number: 98-XX
Beginning Da	te:	Ending Date: 06-30-98
Your attention	n is directed to the following important poin	nts:
•	Expenditures or encumbrances may not be made before of prior fiscal year carryover before the official all from the School Finance Section.	fore the beginning date of this project nor in excess lotment of federal funds for this project is received
•	Expenditures in excess of the total project funds wil	ll be disallowed and must be refunded.
•	Any carryover grant funds from the previous grant beginning of that grant period.	nt must be expended within 27 months from the
•	Please compare your Budget Balance Reconciliation assure agreement.	Report to your local records on a monthly basis to
•	If there is an attachment to this letter, please review response in order to assure compliance with state included, your project as presented appears to comp	and federal regulations. If an attachment is not
•	Prior approval is required for equipment costing \$5 Detail Form (FPD210-A).	,000 or more and must be listed on the Equipment
	ny questions concerning this budget approvition at (919) 715-1428.	val, please call Alice Smith in the Federal
JB:SR:ub		
Attachment -	Yes □ No □	
c: DPI Progra	am Consultant	72)



LEA	NAME		

PROJECT NUMBER	PROJECT NUMBER	
----------------	----------------	--

VARIABLE ITEMS REQUIRING COMPLIANCE OR A RESPONSE WITHIN THIRTY DAYS:

Submit form FPD446 (Excess 1997-98 grant funds until this	s Cost Computation for Minimum Report). No costs can be incurred against s form is received.
Maintenance of fiscal effort for	
comply with federal regulation	<u> </u>
	ons, only items with a unit price of \$5,000 or more are considered equipment; e purchased until you submit an approved Supplementary Schedule - Equipment
The amounts budgeted for the local records.	items listed below have been transferred to the correct codes. Please correct y
ITEM AND ACCOUNT CODE FROM:	ITEM AND ACCOUNT <u>CODE TO:</u>
-	
-	
	get Balance Reconciliation Report, each month's expenditures <u>must</u> be reported by the rting and Auditing Section. Failure to comply could result in loss of federal funds.
or the following month to the Repor	
or the following month to the Repo	
OTHER:	





INDIRECT COST QUESTIONS AND ANSWERS

1. What is Indirect Cost?

The federal Government recognized that there were costs being incurred to run programs that were not being directly paid from federal programs. An indirect cost rate was established so that LEAs could be reimbursed for the local funds that were expended for activities directly related to a federal program.

2. What are some examples of expenses covered by Indirect Cost?

Examples of expenses covered by indirect cost are bookkeeping expenses and personnel administration.

3. When preparing a budget, where do you budget Indirect Cost?

The amount budgeted for indirect cost is recorded on the Budget Form (FPD208) in budget line item 3-8100-XX-692.

4. How often should an LEA report indirect cost?

Indirect cost expenditures should be reported monthly or at least quarterly.

5. What happens if an LEA exceeds their allowable indirect costs budgets as of June 30?

An LEA that exceeds their indirect cost budget as of June 30, is subject to an audit exception.

6. Is an LEA required to charge indirect cost?

No. Indirect Cost is an allowable cost; however, LEAs are not required to budget and report amounts if they choose to use local funds.



BUDGETING INDIRECT COST

Restricted Indirect Cost Rate for Piedmont County

1.234%

EXAMPLE

Total Allocation	\$5	50,000.00
Less Capital Outlay	_	<u>(5,000.00)</u>
Amount Available for Other Expenses	4	5,000.00
Amount Subject to Indirect Cost (\$45,000 divided by 101.234%)	4	4.451.00
Budgeted Amount for Indirect Cost	\$	549.00
	_	

The allowable indirect cost amount to budget for a project is computed by subtracting the capital outlay from the total allocation. This amount is then divided by 100% plus the appropriate indirect cost rate to obtain the amount subject to indirect cost. The amount subject to indirect cost is then subtracted from the available amount for other expenses to arrive at the budgeted amount for indirect cost.

Verification of In	adirect Cost
Amount subject to Indirect Cost Indirect Cost Rate	\$44,451 x01234
Maximum Indirect Cost for this project as currently budgeted	\$ 549 ————



1997-98

The Amendment Process



Process for Amending the Budget (FPD209)

The FPD209 is the Budget Amendment Form for revising a budget.

Fill in all information at the top of the form. Notice the six topics listed below:

Account Classification	A narrative description of the account codes to be amended should be divided into three categories: Instructional Programs, Supporting Services, and Non-Programmed Charges.
(1) Account Code	Enter only the account codes to be changed, added, or deleted with this amendment.
(2) Approved Budget	The amount for only those account codes that are changing. The dollar amount must be the same as the original budget or the last processed amendment.
(3) Increases/Decreases	The amount of increase or decrease that is requested in the budget. This column total must be zero.
(4) + or -	Enter a plus sign (+) for increases to the budget and a minus sign (-) for decreases to the budget.
(5) Approved Revised Budget	The adjusted account code amount. These amounts are now the revised budget.

If there has been changes in personnel since the original budget was approved, complete "Changes to Budgeted Positions" on the back of the FPD209. Amendments are required if you have cumulative transfers which exceed or are expected to exceed 10% of the current total approved budget. See page 5-24 for additional information. Make sure the FPD209 has been signed and dated by the appropriate personnel prior to mailing to the North Carolina Department of Public Instruction.

Please refer to Section E, Blank Forms, for detailed instructions on completing the Federal Budget Amendment Form, FPD209.



FEDERAL PROGRAMS SECTION DEPARTMENT OF PUBLIC INSTRUCTION 301 N WILMINGTON STREET RALEIGH, NORTH CAROLINA 27601-2825

AMENDMENT REQUEST # 1
PROGRAM REPORT CODE # 60

PROGRAM: IDEA Title VI-B

Any County		_	000				
Unit Name		Unit Number \$283,387					
98-60-000							
Project Number			Approved Budg		mount		
			T T Provide as a say	,,			
Project Period: Beginning:	7-1-97	_ Ending	6-3	0-98	3		
	1	2	3	4	5		
ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET	INCREASES AND/OR DECREASES	+ or	APPROVED REVISED BUDGET		
INSTRUCTIONAL PROGRAMS:		\$	\$		\$		
Inst Teachers	3-5200-60-121	\$146,960	\$25,000	+	\$171,960		
Spec Inst Computer Hdw Eqpt	3-5200-60-542	20,552	12,332	-	8,220		
Empl Benefits Empl Soc Sec	3-5910-60-211	12,958	1,913	_	14,871		
Empl Benefits Empl Ret	3-5910-60-221	18,200	2,708	† – –	20,908		
Empl Benefits Empl Hosp	3-5910-60-231	11,284	1,736	+	13,020		
Empl Benefits Empl Dental Ins.	3-5910-60-234	600	100	+	700		
SUPPORTING SERVICES:							
impr Inst Svc Dir/Supr/Coord	3-6210-60-113	29,057	14,528	•	14 500		
Empl Benefits Empl Soc Sec	3-6910-60-211	2,252	1,111	-	14,529		
Empl Benefits Empl Ret	3-6910-60-221	3,187	1,573	-	1,141		
Empl Benefits Empl Hosp	3-6910-60-231	1,736	868	-	1,614		
Empl Benefits Empl Dental Ins.	3-6910-60-234	75	25	•	868		
Additional Pay Longevity	3-6920-60-179	375	188	-	50 187		
NON-PROGRAMMED CHARGES							
emts Oth Gov Indirect Cost 1.234	3-8100-60-692	3,187	162	+	3,349		
Inbudgeted Federal Grant Funds	3-8200-60-699	1361	994	_	<u></u>		
MN TOTALS		251,784	0	_	251,784		



(OVER)

CHANGES TO BUDGETED POSITIONS

		Number of	f				Number of	
ACCOUNT		Positions			000171011	Percent	Months	
CODE	Old	Increase	Davisad		POSITION	Assigned	Assigned	BUDGETED
			Revised		SCRIPTION		To Project	DOLLARS
3-5200-60-121	5	+1	6	Salary -	Teacher	100%	10 mos.	\$171,96
3-6210-60-113	1	(.5)	.5	Salary -	Supervisor	50%	10 mos.	14,52
			•					
			_			+		
						 		
					·			
- · · · ·								•
Submitted by:		<u> </u>				_		
- !	Signature of LEA Superintendent or Finance Officer					Date		
					Date			
		FOI	RSTA	TE AGE	NCY USE ONI			

FOR STATE AGENCY I	JSE ONLY		
Request Processed (Circle One):	Yes	No	
Signature of Federal Budget Accounting Technician		Date	

Please submit this amendment and all attachments directly to the Federal Programs Section.



January 27, 1997

Proper State Program Consultant Department of Public Instruction 301 N. Wilmington Street Raleigh, North Carolina 27601-2825

Dear Consultant:

Please amend our project, Number 98-60-000 as indicated on the attached FPD209. The justifications are outlined below:

3-5200-60-121	The enrollment increase in Title VI-B Handicapped requires us to hire an additional teacher. She will begin her employment September 15, 1997. (Appropriate program pages are attached.)
3-5200-60-541	We have decided to purchase only one IBM File Server from this project. We had also over estimated the cost of the file server. The reduction in this line item will help fund the cost of the additional teacher. (See the attached FPD-210A)
3-6210-60-113	The Supervisor position will be reduced from a full-time position to a half-time position. (Appropriate program pages are attached.)
3-8200-60-699	An increase in the allotment allowed us to use these funds for some of the above expenditures.

Thank you for your consideration of this request.

Sincerely,

Jane Smith Director

JS:cf

Attachments: FPD209

FPD210-A

Program Changes



80

FPD 210-A NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION (R 5/96) DIVISION OF SCHOOL BUSINESS SERVICES

FEDERAL PROGRAMS SECTION

EQUIPMENT SUMMARY

PROGRAM REPORT CODE: 60
PROGRAM: IDEA Title VI-B

Any Unit Name	_				000 Unit Number		
Description Of Item	Quantity	Projected Unit Cost	Projected Total Cost	O or R	Planned Use of Equipment In Project		
File Server(IBM) Model 80		\$8,220.00	\$8,220.00	0	Will be used to network computers in 2 high schools		
(====,							
		·			·		
<u> </u>							
		· ·					
	A A	1	\$8,220.00	+			
Total Projected Budge	ea Amount		Ψυ, εευ. ου				
			•				
	See Reverse for Preparation Instructions						



INSTRUCTIONS FOR COMPLETING FORM FPD 210-A

1. Description Of Item:

A complete description of each item to be purchased. Include any special characteristics necessary for positive identification, including attachments and/or accessories.

2. Quantity:

The number of each described item to be purchased.

3. Projected Unit Cost:

The purchase price of one of the described items.

4. Projected Total Cost:

Quantity times Unit Cost (#2 X #3). Include tax, shipping and installation if applicable.

5.0 or R:

O for an Original Purchase. R for a Replacement Purchase.

6. Planned Use Of Equipment In Project:

- a) Original Purchased Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their current use.
- b) Replacement Purchased Include as a minimum, the same information as Original Purchase, plus the reason for disposing of original equipment.



Budget Amendment Processing Letter and Adjustment Statement Explanation

Amendments should be submitted directly to the Federal Programs Section. A Budget Amendment Processing letter is mailed to each LEA. When changes are made in your Budget Amendment, a variable statement is attached.

The Budget Amendment Processing letter, from the Associate Superintendent, Financial and Personnel Services, is a form letter used for federal programs. The subject, LEA, project number, date received, and effective date for the project will be written in by the Federal Programs Section staff. The approval letter will indicate that the budget amendment is processed as is or needs revisions.

If "yes" is checked beside the word "attachment", make sure the processing letter has an attachment. If the attachment is missing, call the Federal Programs Section immediately at (919) 715-1393.

When a budget amendment variable statement is attached to the processing letter, the LEA must comply or respond to each statement that is checked within thirty days.





Public Schools of North Carolina

State Board of Education Jay Robinson, Chairman

Department of Public Instruction Michael E. Ward, State Superintendent

(Date)

MEMORAN	DUM:	
TO: Certain	n Finance Officers	
FROM:	Jim Barber	
SUBJECT:	Budget Amendment #	for
LEA NAME:		PROJECT NUMBER:
DATE RECE	IVED	EFFECTIVE DATE:
If there is an at Please continu Balance Recor	tachment, please review the to ensure on a monthly nciliation Report.	equested unless this letter indicates there is an attachment. checked statements and make the appropriate adjustments. basis that your records are in agreement with the Budget is budget amendment, please call Alice Smith or Margaret (010) 715, 1303
JB:SR:ub	iciai i rograms scottom at	(212) 713-1323.
	Yes Do No D	
o. Dililogia		



VARIABLE ITEMS REQUIRING ADJUSTMENTS TO YOUR RECORDS

Submitted information was incorrect. Please make the following adjustments to your records.

Account Classification	(1) Account Code	(2) Approved Budget	(3) Increases/ Decrease	(4) + OI	(5) Approved Revised Budget
					· ·

No equipment may be purchased until you submit an approved Supplementary Schedule - Equipment Summary Form(FPD210A).

-	Accordin	g to Federal Regulations, only items with a unit price of \$5,00	00 or more are
	consider	ed equipment; therefore, we have transferred \$	to account
	code	. Please correct your local records.	

_	Please assure	that the equipment not itemized on the 210-A Form	(Equipment Summary)
	Totaling \$	is in excess of your \$	local board policy
	and does not	exceed the federal equipment of \$5,000.	

Other:		 	 	

Federal Programs Section/1/97 Budget Adjustment Attachment



When Are Amendments Required?

Federal Regulations Part 80.30 (ii):

Amendments are required if you have cumulative transfers which exceed or are expected to exceed 10% of the current total approved budget.

To understand the impact of this regulation we have prepared the following examples:

Is an amendment required?

No

	Budget	Expended	Balance
3-5200-60-332	5,000	6,000	(1,000)
3-5200-60-411	50,000	50,500	(500)
3-6320-60-326	75,000	68,000	7,000
3-8200-60-699	20,000	0	20,000
TOTAL	150,000	124,500	25,500

An Amendment is not required because the cumulative total of the overexpended budget account codes is only \$1,500 or 1%.

In another Example:

Is an amendment required?

Yes

	Budget	Expended	Balance
3-5200-60-332	5,000	7,000	(2,000)
3-5200-60-411	50,000	56,000	(6,000)
3-6320-60-326	75,000	83,000	(8,000)
3-8200-60-699	20,000	0	20,000
TOTAL	150,000	146,000	4,000

An Amendment is required because the cumulative total of the overexpended budget account codes is now \$16,000 or more than 10%.



Section C

Questions & Answers



QUESTIONS FREQUENTLY ASKED

- Q-1. Where can an LEA find the funds that will carryover as of June 30 of each year?
- A. The June 30 carryover balance is reflected, for those programs which have carryover, on the Budget Balance Reconciliation Report. The Finance Officer receives this report on a monthly basis.
- Q-2. How does an LEA know when a project ends?
- A. LEAs who are <u>not</u> on BUD should read the budget approval letters to determine the project/grant period and adhere to the monitoring letters which warn of possible reversions.
- Q-3. Is an amendment required to add carryover funds or allotment revisions to Unbudgeted Grant Funds?
- A. No, these funds are automatically posted to the Unbudgeted Grant Funds account code (8200-XX-699). The carryover funds will be posted as soon as the final report for June 30 is completed. A new allotment revision will be posted to Unbudgeted Grant Funds at the time the funds are allotted. However, to utilize these funds, they must be budgeted to the proper account codes.
- Q-4. If an LEA chooses to list equipment items costing less than \$5,000, what procedures should be followed?
- A. Please refer to the instructions for equipment on page 5-7.
- Q-5. What is the purpose of the Indirect Cost letter which indicates an LEA is over its indirect cost rate?
- A. The letter serves as a tool to assist the LEA in monitoring the indirect cost paid and to warn an LEA that they are exceeding their maximum indirect cost rate. If your indirect cost charges exceed the maximum rate, your independent auditor should take an exception to the overcharge, which will require a refund.
- Q-6. What form does an LEA complete for disposal of equipment?
- A. Complete Disposition of Equipment Form FPD212.



5-25

- Q-7. How would equipment purchased as a package deal be listed on the Equipment Summary Form FPD210-A?
- A. Equipment may be listed as one unit as long as it can be integrated to form a complete unit.

 A good example is a computer and its components. Please list separately items costing \$5,000 or more per unit.
- Q-8. Is an Equipment Summary required when an LEA is submitting an amendment to purchase additional equipment or changing the existing approved equipment list?
- A. Yes, the Equipment Summary Form, FPD210-A must be submitted.
- Q-9. Will the Federal Programs Section accept amendments when an LEA has not exceeded 10% of their total budget?
- A. The current budget amendment process was implemented to give LEAs more flexibility and to minimize amendments. Excess amendments are discouraged, but will be processed if necessary.
- Q-10. What happens to VI-B funds if the Excess Cost or Maintenance of Effort Report is not completed when required?
- A. No disbursements can be made from VI-B funds after December 31 if these two reports are not in the Department of Public Instruction by the end of December.
- Q-11. What does a positive or negative balance in account code 8200-XX-699 (Unbudgeted Grant Funds) mean?
- A. A positive figure will be reflected in account code 8200-XX-699 (Unbudgeted Grant Funds) if the current budget is less than the current year allotment and prior year allowable carryover funds. A negative figure will appear in account code 8200-XX-699 (Unbudgeted Grant Funds) if the current budget is more than the allotment and prior year allowable carryover. If account code 8200-XX-699 shows a negative amount, an amendment is required to adjust the account to zero or to a positive amount.
- Q-12. What happens if an LEA receives a letter indicating that they are in excess of the 15% Administration Cost limitation for Title 1 PRC 50?
- A. State policy limits an LEA's Title 1 administrative costs to 15% of their total project budget. The letter is a monitoring device to assist the LEAs in complying with the 15% administrative cost policy and to help them avoid audit exceptions.



- Q-13. How is the Title 1 (PRC 50) LEA Basic Program 15% carryover limitation calculated?
- A. Multiply the prior year's allotment by 15% to determine the maximum carryover allowable (do not include carryover from the prior year). Review the June 30 Budget Balance Reconciliation Report to determine the budget balance (carryover) at June 30. Deduct from the 6/30 budget balance any expenditures and outstanding obligations made by September 30 of the current year. These outstanding obligations must be reported to the Federal Programs Section. Compare this balance with the 15% maximum carryover limitation. Funds in excess of 15% will revert and be reallocated unless a waiver is requested and approved. An LEA may receive a waiver once every three years.
- Q-14. How is the 25% carryover limitation for Drug Free Schools (PRC 48) calculated?
- A. Multiply the prior year's allotment by 25% to determine the maximum carryover allowable (do not include carryover from the prior year). Review the June 30 Budget Balance Reconciliation Report to determine the budget balance (carryover) at June 30. Deduct from the 6/30 budget balance any expenditures and outstanding obligations made by September 30 of the current year. These outstanding obligations must be reported to the Federal Programs Section. Compare this balance with the 25% maximum carryover limitation. Funds in excess of 25% will revert and be reallocated unless a waiver is requested and approved. An LEA can request and receive a waiver each year.
- Q-15. In the letter of amendment justifications, are explanations required for benefits, indirect costs, and unbudgeted funds?
- A. No.



Section D

Federal Programs Information



FEDERAL GRANT INFORMATION (Based on FY 1996-97 Grant Funding)

		Total	State		State			
1	Program	Grant	Ald	PRC	Administration	Grant	Project	
Federal Grant Program	Administrator	Award	Funds	Number	Funds	Tem	Period	Brief Description
Title I - Basic Grant	Bill McGrady	\$129,097,710	\$127,161,244	20	\$1,936,466	27 Months	27 Months	Supplemental funds to provide special help to educationally deprived children, ages
Title I - Even Start	Susan Byerly 715,2218	1,790,916	1,701,370	65	89,546	27 Months	12 Months	5 to 11, from low income tamilies. Supplemental funds to improve educational opportunities for children and adults the mind of the control o
Title I - Migrant Education	Emmett Kimbrough 715-1828	4,222,213	4,158,880	51	63,333	27 Months	27 Months	unough a unimed, laring-centered subcation and parenting program. Funds to meet the educational needs of migratory children.
Title I - Neglected and Delinquent	Don Carter 715-1844	884,921	884,921	20	0.00	27 Months	27 Months	Funds for neglected and delinquent children under 21 in state institutions or attending
Title 1 - Capital Expense/ Private Schools	Curtis Bynum 715-1683	60,884	60,864	52	0.00	27 Months	12 Months	commonly day programs. Funds to increase participation of private school children.
Title II - Dwight D. Eisenhower Professional Development	Linda Love 715-1363	4,954,165	4,458,749	67	495,416	27 Months	27 Months	Funds for improving teacher' skills and the quality of instruction in math, science, and other cone subject areas
Title IV - Safe and Drug Free	Dennis Stacey 715-1632	7,476,980	6,804,052	48 & 58	672,928	27 Months	27 Months	Funds to prevent violence and to implement prevention, early identification, and intervention dura montanes
fitle VI - Innovative Education PREVIOUSLY CHAPTER 2) Sinocial Education Provient:	Bill McGrady 715-1356	6,759,268	6,084,149	29	675,119	27 Months	27 Months	Funds for targeted assistance programs to enhance student performance.
EHA Title VI-B Handicapped	Bobbie Newton 715-1596	\$59,357,530	\$57,066,264	99	\$2,291,266	27 Months	27 Months	Special education programs for handicapped children ages 3 to 21.
PreSchool Handicapped	Kathy Baars 715-1598	10,940,998	10,002,600	49	938,398	27 Months	27 Months	Special education programs for handicapped children ages 3 to 5.
Tite II - Process Innovement	October Designation	647 747 950	645 334 600		0.00000	07 IV		
ide n - r iogidin implovement	715-1647	906,117,114	910,454,006	=	\$4,382,670	Z/ Months	12 Months	Provides funding to improve vocational education programs at selected LEAs having the highest concentration of special population students.
fitle II - Sex Equity	Sarah Hawes 715-1649	625,539	450,000	22	175,539	27 Months	12 Months	Provides funding for programs, services, and activities to eliminate sex bias and sex stereotyping in vocational education programs.
Title II - Single Parents/Homemakers	Sarah Hawes 715-1649	224,000	224,000	£	0.00	27 Months	12 Months	Funding for programs, services and activities to develop marketable skills for single parents, homenakers, and simple premare women
Title III - Tech Prep	Ken Smith 715-1661	2,951,257	1,767,505	23	1,183,752	27 Months	12 Months	To guide students into a course of study leading from high school preparation to the Associate Denree from focal community colleges.
Job Training Partnership Act - 8%	Don Brannon 715-1647	522,388	506,904	55	15,484	12 Months	12 Months	Supplemental funds for training and preparing disadvantaged youth for entry into the labor force.
Cther Wiscellaneous Programs: Educate America Act:	Jerry Jailall	\$7,280,313	\$6,552,282	53	\$728.031	27 Months	27 Months	Funds for incorains designed to halo studiotis reach challanding academic etandards
Goals 2000 Homeless Children	715-1821 David Bryant	7A7 9CA	332 RRS	80	08.80	27 Months	27 Months	Ender to hala I CA most the account disease the descriptions.
	715-1643	140,624	932,003	8	30,002	Z7 IMOTHUS	Z/ MORITIS	runds to neip LEAS meet the special education needs of homeless children.
Learn and Serve America	Norman Camp 715-1504	470,760	402,194	2	68,566	12 Months	12 Months	Funds for personnel training and service-learning programs to increase youth involvement in community issues and activities.
TOTALS:		\$255,766,527	\$243,953,331		\$11,813,196			

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FEDERAL GRANT ELIGIBILITY CRITERIA

Federal Grant Program	PRC Number	Eligibility
Immanding Amerikano Sahoots, 4	106	
Title I - Basic Grant	05	Each LEA is entitled to funding based on the headcounts below:
	FORMULA	 Total identified poor children age five through seventeen based on decennial census data. Yearly headcount of children in neglected homes.
Title I - Even Start	65	Each LEA is entitled to submit a Request for Funding Proposal (RFP). The actual
	COMPETITIVE	LEAS to be funded will be selected on the basis of criteria specified in the federal regulations governing the program.
Title I - Migrant Education	51	Each LEA with an eligible population of students in entitled to funding.
	FORMULA	Allotments for regular term migrant funds are based on the following factors for FY 1996-97:
		The unduplicated number of eligible interstate children ages 3 through 21 who, within three years of making a qualifying move, reside in the LEA for one or more days during the period of September 1, 1995 through August 31, 1996. This
		includes eligible students who may not have participated in MEP Services.
		Allotments for summer term migrant funds are based on the following factors for FY 1996-97:
		The unduplicated number of eligible children ages 3-21 who, within three years of making a qualifying move, were served for one or more days in a MEP
		funded project conducted during either the summer term or during intersession periods that occurred within the period September 1, 1995 through August 31, 1996.
		Intrastate students who may have been served in both intersession and/or traditional summer program(s) in more than one LEA should be counted only by the LEA who served that student the longer period.
Title I - Neglected and Delinquent	90	Eligible State agencies are agencies that are responsible for providing free public
	FORMULA	education to children in neglected and delinquent institutions, in adult correctional institutions, and enrolled in community day programs.

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Title 1 Caparal Expense/Private Schools		
	25	Eligible LEAs are those which have paid, are currently paying, or will pay expenditures related to implementation of the requirements of the Amilary, Editor, Amilary,
	FORMULA	will be selected on the basis of need as determined by criteria established by the Office of Instructional and Accountability Services.
Title II - Dwight D. Eisenhower Professional Development	67 FORMULA	Each LEA is entitled to funding based on ADM, including private school enrollment.
Title IV - Safe and Drug Free	48 FORMULA	Each LEA is entitled to funding based on ADM, including private school enrollment.
0	58 COMPETITIVE	Each LEA is entitled to apply for funds, and will be awarded based on greatest demonstrated need for additional funds.
Title VI - Innovative Education (Previously Chapter 2)	59 FORMULA	Each LEA is entitled to funding based on ADM, participating private school enrollment, and headcount of low income children.
Special Education Programs:		
EHA Title VI-B Handicapped	09	Each LEA is entitled to funding based on the headcount of children ages 3-21 meeting
	FORMULA	use reusial delimition of nandicapped that were served on December 1 of the previous year.
PreSchool Handicapped	49	All LEAs and other state operated agencies are entitled to funding based on a headcount
	FORMULA	of handicapped children, ages 3-5, who were served on December 1 of the previous year. (Funds are generated from the federal government based on the headcount of children ages 3-5.)
Wocational Programs:		
Title II - Program Improvement	17	Of the total funds available, 70% shall be allotted based on each LEA's percentage of
	FORMULA	Title I funds received under Section 1124 in the preceding year, 20% based on the December VI-B handicapped student headcount from the preceding year, and 10% based on ADM in grades K-12.
Title II - Sex Equity	22 COMPETITIVE	Funding is discretionary and State Board of Education approval is required prior to allocation of funds to selected LEAs.
Title II - Single Parents/Homemakers	43 COMPETITIVE	Funding is discretionary and approval is required by the State Board of Education before allocation of funds to selected LEAs.

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1997-98

Blank Forms and Instructions



FPD 208 (R 1/97)

FEDERAL PROGRAMS SECTION DEPARTMENT OF PUBLIC INSTRUCTION 301 N WILMINGTON STREET RALEIGH, NORTH CAROLINA 27601-2825

APPROVED BUDGET PROGRAM REPORT CODE #_____

PROGRAM	:	
Unit Name		Unit Number
•		\$
Project Number	Project Approval Date	Approved Budget Amount
Project Period: Beginning:	Endir	ng:
ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET
		\$
	<u> </u>	
<u> </u>		-
Expenditure Budget Total		



+ Unbudgeted Federal Grant Funds

Total Grant Funds

(OVER)

3-8200-

103

-699

ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET
ACCOUNT CEASSIFICATION :	70000111 0000	
		\$
	<u> </u>	
	·	
-		
		
		
Expenditure Budget Total		
+ Unbudgeted Federal Grant Funds	3-8200699	
•		\$
= Total Grant Funds		Ψ



SUMMARY OF BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions	POSITION DESCRIPTION	Percent Assigned	Number of Months Assigned To Project	BUDGETED DOLLARS
					<u> </u>
			_		
			_		
					<u>.</u>
		-			_
					•
nature of LEA Superint					Date

Please submit budgets directly to the Federal Programs Section.



INSTRUCTION FOR COMPLETING FORM FPD 208

APPROVED BUDGET - Page 1

1. Program Report Code:

Enter the Program Report Code (PRC) that indicates the Approved Grant Program.

2. Program:

Enter the program title for the Approved Grant. For Example, PRC 60 is IDEA Title VI-B.

3. LEA Name:

Enter name here.

4. LEA Number:

Enter three digit code assigned to LEA.

5. Project Number:

Seven digits:

FY PRC LEA#

6. Project Approval Date:

For State Agency Use Only.

7. Approved Budget Amount:

The total of your PLANNING ALLOTMENT PLUS your ESTIMATED CARRYOVER.

8. Project Period:

Enter the fiscal year Beginning Date and Ending Date of the project.

9. Account Classification:

Enter Account Description.

10. Account Code:

Enter the PRC - See Number 1 above. Enter the appropriate Account Codes to be budgeted.

Example Line Items:

3-5200-60-121

3-5200-60-142

3-5200-60-182

11. Approved Budget:

Enter the budget for each Account Code on the form.



106

INSTRUCTIONS FOR COMPLETING FORM FPD 208

APPROVED BUDGET (con't) - Page 2

1. This is a continuation page to be used if necessay. See items 9-11 above.

SUMMARY OF BUDGETED POSITIONS - Page 3

1. Account Code:

Enter the ten digit budget code as outlined in the Uniform Chart of Accounts (Ex. 3-5200-60-121)

2. Number of Positions:

Number of personnel to be employed.

3. Position Description:

The Uniform Chart of Accounts description. For Example: Teacher, Supervisor, Psychologist

4. Percent Assigned To Project:

Percent of time each position works in the project.

For example: 15 Teacher positions at 100%

2 Teacher positions at 75%

1 Teacher position at 50%

5. Number of Months Assigned To Project:

Number of months the positions are assigned to

the project.

For example: 15 Teacher positions at 100% (10 Months)

6. Budgeted Dollars:

The estimated yearly salary (not including benefits) for the identified position. Budgeted dollars should take into consideration the total number of positions, percent employed, and the months assigned.

7. Signature of LEA's Superintendent or Finance Officer:
An original signature and the date signed are required.



FPD 209 (R 1/97)

FEDERAL PROGRAMS SECTION DEPARTMENT OF PUBLIC INSTRUCTION 301 N WILMINGTON STREET RALEIGH, NORTH CAROLINA 27601-2825

AMENDMENT REQUEST #_____
PROGRAM REPORT CODE #____

PRO	OGRAM:				
		_	II. 'A Alamakaa		
Unit Name			Unit Number		
Project Number		_	\$ Approved Budg	et Aı	mount
Project Period: Beginning:		_ Ending	:		
	1	2	3	4	5
ACCOUNT CLASSIFICATION	3-XXXXXX ACCOUNT CODE	APPROVED BUDGET	INCREASES AND/OR DECREASES	or -	APPROVED REVISED BUDGET
		\$	\$		\$
				_	
		-			
		-		<u> </u>	
UMN TOTALS		\$	\$		\$



CHANGES TO BUDGETED POSITIONS

-	i	Number o	f			Number of	
		Positions			Percent	Months	
ACCOUNT		Increase		POSITION	Assigned	Assigned	BUDGETED
CODE	Old	(Decrease)	Revised	DESCRIPTION	1 -	To Project	DOLLARS
		,					
		1			<u> </u>		
		}					
					_		
_							
		-					
	j						
Submitted by:							
	Signature	e of LEA S	uperintend	lent or Finance Officer	_	Date	
		F0	RSTA	TE AGENCY USE ON	LY		
	Req	uest Pro	cessed (Circle One): Yes	•	No	
Signature of Federa	l Budget	Account	ting Tech	nnician	_	 Date	

Please submit this amendment and all attachments directly to the Federal Programs Section.



INSTRUCTION FOR COMPLETING FORM FPD209

BUDGET AMENDMENT REQUEST - Page 1

- 1. <u>Budget Amendment Request Number For This PRC:</u> Enter the request number, i.e. Budget Amendment Request # 1, 2, and 3, etc.
- Program Report Code:
 Enter the Program Report Code (PRC) that identifies the Approved Grant Program
- 3. <u>Program:</u>
 Enter the program title for the Approved Grant.
 For Example, PRC 60 IDEA Title VI-B
- 4. <u>LEA Name:</u> Enter name here.
- 5. <u>LEA Number:</u> Enter three digit code assigned to LEA.
- 6. Project Number:
 Seven digits:
 FY PRC LEA#
- 7. Approved Budget Amount:
 The total of your CURRENT ALLOTMENT
 PLUS your CARRYOVER.
- 8. Project Period:
 Enter the fiscal year Beginning Date and Ending Date of the project.
- 9. <u>Account Classification:</u> Enter the account description
- 10. Account Code (Column 1):
 Enter the PRC See Number 2 above.
 Enter the appropriate Account Codes to be amended.

Example Line Items:

3-5200-60-121

3-5200-60-142

3-5200-60-182



FPD 209 INSTRUCTIONS CONTINUED:

11. Approved Budget (Column 2):

Enter the budget for all Account Codes you plan to change as outlined on the form.

12. Increases and/or Decreases (Column 3):

Enter the amount of increase and decrease from one budget line item to another with the column total netting zero.

(The Column 3 total must never reflect a plus or minus amount.)

13. + or - (Column 4):

Enter plus sign (+) for increases to the budget in Column 3 and a minus sign (-) for decreases to the budget in Column 3.

14. Approved Revised Budget (Column 5):

Enter the adjusted amount by adding or subtracting the amounts reported in Column 3.

15. Column Totals:

Total for Column 2 and Column 5. Enter the total of line items reported for changes in Column 2. Column 3 is always zero (0.00). Enter the total for Column 5. This amount should equal the total as reported in Column 2.

CHANGES TO BUDGETED POSITIONS - Page 2

1. Account Code:

Enter the ten digit DETAIL BUDGET CODE as outlined in the Uniform Chart of Accounts (Ex. 3-5200-60-121)

2. Number of Positions:

Old - is what was reported on the FPD208 and previously modified by FPD209.

Increased (Decreased) - reflects change being requested with this amendment.

Revised - reflects the revised # of employees

3. Position Description:

The Uniform Chart of Accounts description For example: Teacher, Supervisor, Psychologist



CHANGES TO BUDGETED POSITIONS - Page 2 (Con't):

4. Percent Assigned To Project:

Percent of time each position works in the project.

For example: 15 Teacher positions at 100%

2 Teacher positions at 75% 1 Teacher position at 50%

5. Number of Months Assigned To Project:

Number of months the positions are assigned to the project.

For example: 15 Teacher positions at 100% (10 Months)

6. Budgeted Dollars:

The estimated yearly salary (not including benefits) for the identified position. Budgeted dollars should take into consideration the total number of positions, percent employed, and the months assigned.

7. Submitted By:

Name of individual who completed the form.

8. Signature of LEA's Superintendent or Finance Officer:
An original signature and the date signed are required.



FPD 210-A NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION (R 5/96) DIVISION OF SCHOOL BUSINESS SERVICES

FEDERAL PROGRAMS SECTION

EQUIPMENT SUMMARY

PROGRAM I	REPORT CODE:
PROGRAM:	

	_			_	
Unit Name					Unit Number
Description Of Item	Quantity	Projected Unit Cost	Projected Total Cost	O or R	Planned Use of Equipment In Project
·					
				1 1	
~					
Total Projected Budge	ted Amount				
I	San Payar	se for Preparation	on Instructions		



INSTRUCTIONS FOR COMPLETING FORM FPD 210-A

1. Description Of Item:

A complete description of each item to be purchased. Include any special characteristics necessary for positive identification, including attachments and/or accessories.

2. Quantity:

The number of each described item to be purchased.

3. Projected Unit Cost:

The purchase price of one of the described items.

4. Projected Total Cost:

Quantity times Unit Cost (#2 X #3).
Include tax, shipping and installation if applicable.

5.0 or R:

O for an Original Purchase. R for a Replacement Purchase.

6. Planned Use Of Equipment In Project:

- a) Original Purchased Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their current use.
- b) Replacement Purchased Include as a minimum, the same information as Original Purchase, plus the reason for disposing of original equipment.



FPD 212 (R 1/96)

Division of School Business NORTH CAROLINA DEPARTMENT of PUBLIC INSTRUCTION 301 N Wilmington Street Raleigh, North Carolina 27601-2825

EQUIPMENT DISPOSITION REQUEST

Program:			Administra	itive Unit:	
	(2)	(3)	(4)	(5)	(6)
Description Of Equipment Item	Number To Be Disposed Of	Date	Unit Cost	Physical Condition	Disposition Action Recommended
UNIT Project Directo	or Approval	-			(Date)
OPI Program Manager	's Approval				(Date)
ⁿ udget Analyst Appr				·	(Date)





INSTRUCTIONS FOR PREPARATION OF FPD 212 (EQUIPMENT DISPOSITION REQUEST)

- A. 1. Complete columns 1 4 for each item needing to be purged from inventory.
 - 2. Complete column 5 for each item. Use "Excellent, Good, Fair, Poor, Useless" to describe actual current condition. If the item is not locatable and condition is not known, use "Unknown", however, a physical inventory of equipment must be taken and the results reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the equipment.
 - 3. Complete column 6 for each item with recommended action.
 - a. Cannibalize Equipment that has become unserviceable due to obsolete or excessive repair costs, but which still has serviceable component parts that can be used to repair, modify or construct other items of equipment.
 - b. Beyond Repair Discard Has become unserviceable through use, parts are not usable and will be thrown away.
 - c. Lost Indicate the date of the last inventory taken when the item of equipment was unable to be located.
 - d. Stolen Attach a copy of the Police or Sheriff Investigation Report.
 - e. Destroyed by Fire Indicate insurance claim value as well as the date claim was filed and attach a copy, if possible.
 - f. No Longer Required The equipment is not needed for the operation of the program and is available for transfer or sale. Indicate "Transfer on Loan to (other Federal Funded Education Program)" or "Sell at Auction" or "Sale Through Purchasing at a Fair Market Value" for any item of equipment with a unit cost of \$5,000 or more.
- B. The local project director signs to indicate approval of the request at the local level.
- C. Mail completed form with cover letter of explanation to:
 NORTH CAROLINA DEPARTMENT of PUBLIC INSTRUCTION
 (Appropriate DPI Division)
 Federal Programs Section
 301 N Wilmington Street
 Raleigh, NC 27601-2825
 - D. The appropriate DPI program coordinator will sign to indicate program approval and forward to the Division of School Business.
 - E. You will be notified by return mail of approved disposition action and any further disposition instructions if necessary.



FPD446 (R 5/96)

DIVISION OF SCHOOL BUSINESS NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION

301 North Wilmington Street

Raleigh, North Carolina 27601-2825

INDIVIDUALS WITH DISABILITIES EDUCATION ACT, 300.184 EXCESS COST-COMPUTATION FOR MINIMUM REPORT

		LOCAL EDUCATION AGENCY	FISCAL YEAR				
I.		AL EXPENDITURES FOR ALL PROGRAMS eding Fiscal Year 19	Elementary (K-8)	Secondary (9-12)			
		luding Capital Outlay and Debt Service)					
	`						
	Α.	State	\$	\$			
	В.	Federal					
	C.	Local					
		Total	\$	\$			
П.	HAN	AL EXPENDITURES FOR THE DICAPPED eding Fiscal Year 19					
		_					
		<u>Description</u>					
	A.	Regular School Program (Mainstreaming)	\$	\$			
	В.	Handicapped Children (Excluding Pregnant and Academically Gifted) (PRC 32, 01, and 07 if spent for handicapped)					
	C.	Vocational Education (PRC 17)					
	D.	Willie M. (PRC 29)					
	E.	IDEA Title VI-B - Handicapped (PRC 60)					
	F.	IDEA Preschool (PRC 49)					
	G.	Teacher Assistants (PRC 27)					
	Н.	Transportation Handicapped (PRC 56)					
	I.	Local Handicapped					
	J.	Other (Specify)					
	K.	Other (Specify)					
		Total	\$	\$			
T.	NET	EXPENDITURES					
		eding Fiscal Year 19 tract No. II from No. I)	\$	\$			
	III	TESET INO ILLIFORD INO IL	VD	U			



			Elementary (K-8)	Secondary (9-12)
IV.	TOTAL AVERAGE DAILY MEMBERSHIP Preceding Fiscal Year 19		\$	s
V.	MUS'	MUM AMOUNT PER CHILD THE UNIT I SPEND FOR THE EDUCATION OF EACH DICAPPED CHILD de No. IV into No. III)	\$	\$
VI.	NUMBER OF HANDICAPPED CHILDREN, AGES 3-21 CURRENT FISCAL YEAR 19		\$	s
VII.	. TOTAL AMOUNT REQUIRED FOR HANDICAPPED CHILDREN PRIOR TO USE OF IDEA TITLE VI-B FUNDS			on.
(Multiply No. V. by No. VI.) S VIII. BUDGETED AMOUNTS FOR HANDICAPPED PROGRAMS CURRENT FISCAL YEAR 19 (Except IDEA, Title VI-B, P.L. 101-476)			\$	\$
		Description		
	A.	Regular School Program	\$	\$
	В.	Handicapped Children (Except Pregnant and Academically Gifted) (PRC 32, 01, and 07 if any spent for handicapped)		
	C.	Vocational Education (Handicapped)		<u> </u>
	D.	Willie M. (PRC 29)		
	E.	Teacher Assistants		
	F.	Transportation Handicapped		
	G.	Local Handicapped		
	H .	Other (Specify)		
	I.	Other (Specify)		
		Total Budgeted Amounts for Handicapped Programs (This amount must be equal or more than No. VII)	\$	\$



Division of School Business - The Reporting and Auditing Section

The Reporting and Auditing Section of the Division of School Business is responsible for:

- Receipt, processing and reporting your monthly expenditure data.
- Development and maintenance of the UNIFORM CHART OF ACCOUNTS, which you must utilize in the coding and reporting of your expenditures.
- Request and approval of your cash requests from state and federal funds to cover your expenditures from these sources.
- Assistance in cash management of these funds.
- Review of your annual audit reports and follow-up on any findings from your auditors.

Enclosed on the next page is a generic monthly calendar of events pertinent to our section for your reference. In addition, the following is a list of our staff members and their responsibilities. We have a central number which you can use should you need to reach anyone on our staff. Please use it if you have any questions.

Reporting and Auditing Staff: (919) 715-1400

Jenny Billings Section Chief

Jennifer Bennett General Ledger Accountant

Nancy Taylor Single Audit Accountant

Jean Langdon Cash Needs

Barbara Chalk Federal Expenditures
Alice Vinston State Expenditures

Donna Tucker Receivables

This section of your package contains the following:

- A. Cash Management requirements & how to get your funds
 - DPI cash management system manual
- B. Financial expenditure data reconciliations
 - Instructions for correcting your data
 - MSA system manual for data inquiry
- C. Audit requirements
- D. Other Financial Policy related information



Sample of Monthly Calendar and Cash Certification Calendar

120



Monthly Calendar - Reporting and Auditing Section

- A. Cash requests are daily, refer to the cash certification calendar provided on a quarterly basis (1st quarter calendar to be sent out in early June, sample calendar enclosed for reference)
- B. Year-end requirements, accruals, final adjustments, etc., are provided in the "Fiscal Year-End Close-Out Letter" which is sent out in May.
- C. Normal monthly requirements are outlined on the generic calendar below:

SUN	MON	TUE	WED	THUR	FRI	SAT
	1	2	. 3			6
			< Sendii	 ng of Monthly D	ata File	!
			Expenditure	s from 275 & 60	-byte records	
				rom ITS dept. s		
7	8	9	10	11	12	13
	<u>.</u>					
				onthly Cash Zero		
			Sta	te and Federal F DPI to initiate		- - 1'
14	15	16	17	18	19	20
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SAMPLE of DAILY CASH CALENDAR

		-	MARCH 199	7	·	
		CASH CERT	TIFICATION CAL	ENDAR	as of:	11-Mar
SUN	MON	TUE	WED	THUR	FRI	SAT
2	3 <u>Local Funds</u> 03/05/97 <u>State Funds</u> 03/06/97	4 Local Funds 03/06/97 State Funds 03/07/97 Federal Funds 03/11/97	5 <u>Local Funds</u> 03/07/97 <u>State Funds</u> 03/10/97	6 <u>Local Funds</u> 03/10/97 <u>State Funds</u> 03/11/97	7 Local Funds 03/11/97 State Funds 03/12/97 Federal Funds 03/14/97	8
9	10 <u>Local Funds</u> 03/12/97 <u>State Funds</u> 03/13/97	11 <u>Local Funds</u> 03/13/97 <u>State Funds</u> 03/14/97 <u>Federal Funds</u> 03/18/97	12: <u>Local Funds</u> 03/14/97 <u>State Funds</u> 03/17/97	13 <u>Local Funds</u> 03/17/97 <u>State Funds</u> 03/18/97	14 <u>Local Funds</u> 03/18/97 <u>State Funds</u> 03/19/97 <u>Federal Funds</u> 03/21/97	15
16	17 <u>Local Funds</u> 03/19/97 <u>State Funds</u> 03/20/97	18 <u>Local Funds</u> 03/20/97 <u>State Funds</u> 03/21/97 <u>Federal Funds</u> 03/25/97	19 <u>Local Funds</u> 03/21/97 <u>State Funds</u> 03/24/97	20 <u>Local Funds</u> 03/24/97 <u>State Funds</u> 03/25/97	21 Local Funds 03/25/97 State Funds 03/26/97 Federal Funds 03/27/97	22
23	24 <u>Local Funds</u> 03/26/97 <u>State Funds</u> 03/27/97	25 <u>Local Funds</u> 03/27/97 <u>State Funds</u> 03/31/97 <u>Federal Funds</u> 04/01/97	26 <u>Local Funds</u> 03/31/97 <u>State Funds</u> 04/01/97	27 <u>Local Funds</u> 04/01/97 <u>State Funds</u> 04/02/97 <u>Federal Funds</u> 04/04/96	28 H O L I D A Y	29
30	31 <u>Local Funds</u> 04/02/97 <u>State Funds</u> 04/03/97	I-Apr Local Funds 04/03/97 State Funds 04/04/97 Federal Funds 04/08/97	2-Apr Local Funds 04/04/97 State Funds 04/07/97	3-Apr Local Funds 04/07/97 State Funds 04/08/97	4-Apr Local Funds 04/08/97 State Funds 04/09/97 Federal Funds 04/11/96	5-Apr



Section A. Cash Management Requirements --- Getting Those Funds

The Reporting and Auditing Section works in conjunction with other areas within DPI, as well as the State Treasurer's Office to ensure that cash is disbursed and available to the units in a timely and accurate manner.

We have arranged with the State Treasurer's Office for the Charter Schools to maintain their own banking relationships autonomously (i.e. the Charter Schools would not have to set-up an account with the State Treasurer but with their own banking institution). The availability of state and federal funds will be made directly to the school's bank account by electronic transfer via the "Steps-Out" program offered by the State Treasurer's Office.

The cash management requirements for the Charter Schools are as follows:

1. The Charter School must establish a "Steps-Out" account with the State Treasurer's Office. Complete the attached "STEPS-OUT EFT AUTHORIZATION FORM" and have the form signed by your finance officer. Return the form to Reporting & Auditing at:

N.C. Department of Public Instruction Division of School Business, Reporting and Auditing Section 301 N. Wilmington Street Raleigh, NC 27601

We will assign your school a unique banking vendor number and process your form with the State Treasurer's Office. <u>Please allow 2-3 weeks for your account to be established</u>. Once your account has been established, we will notify you and you may begin to request your funds via the DPI Cash Management System (see further requirements).

2. Establish access to the Cash Management System (CMS) at DPI. Complete the CICSCM02 form (enclosed) and have the form signed by your finance officer. Then return the form to us by June 20, 1997 to have access prior to July 1, 1997. It takes approximately 2-3 days to set-up CMS access. The form basically asks if the person listed is to be Added (A) or Deleted (D). Enter in your RACF ID. (This will be established by DPI. Please see Section 3 of the package on setting up your access to the State Computer system for requirements and instructions on how to establish your RACF ID). Enter in the operators name. We will forward the form to the proper staff on the Help Desk (ITS Division) to complete your request. Once your request has been processed, a help desk staff member will contact you.

Note: If you have not received your RACF-ID by June 20th, please let us know and we will assist you in obtaining your ID.



- 3. To have funds deposited into your bank account you must follow the guidelines in the DPI Cash Management System Manual, which will be sent out with your first quarter cash calendar. A quick guide through the system has been provided for your reference. DPI personnel, upon receiving your requests for funds, will have the funds deposited in your bank account per the scheduled funds requirement dates (see sample cash calendar).
- 4. Follow state and federal guidelines for cash management policy (G.S.147-86.11), which basically requires that you should have no more than three (3) days cash on-hand at any given point in time. Do not maintain excessive cash balances.
- 6. Use the DPI Cash Management System whenever possible to request your state or federal funds. However, you can notify Reporting and Auditing when you are unable to do so, sending in a fax of your request on the appropriate form, after making verbal contact with the staff. (Manual forms will be enclosed with your Cash Management System Manual).
- 7. Request your funds in a timely manner and according to the cash certification calendar, which is sent out quarterly to the finance officer for each unit.
- 8. We recommend that you reconcile your cash balances to those at DPI and your bank account on a regular basis. Notify Reporting and Auditing, in a timely manner, if there are any discrepancies.



STATE OF NORTH CAROLINA STATE TREASURER'S ELECTRONIC PAYMENTS SYSTEM (STEPS) STEPS-OUT EFT AUTHORIZATION FORM

State Agency Name: Program Name: Check One: Initial Signup	
Entity Name:	(Assigned by State Agency)
Institution Address: Transit/Routing #:	(Nine Digits)
Type of Account: Checking OLD FINANCIAL INSTITUTION ACCOU	Savings NCCMT (Check one) INT INFORMATION: (Complete only if a change)
Institution Name: Transit/Routing #:	Account #:
at the direction of the State agency indicated abo	above, hereby authorize the North Carolina State Treasurer, his successors and his agents, ove, to initiate ACH credit entries to the above designated bank and/or NCCMT account referenced program name, pursuant to the "Established Operational Procedures For State may be in effect from time to time. I (we) also authorize any necessary ACH debit entries
Finance Officer's Name:Signature:	Telephone: Date:
MAIL COMPLETED FORM TO:	State Agency Use Only: State Treasurers Use Only:

CICS APPLICATION ACCESS

Maintenance Form

COMPUTER APPLICATION NAME: Cash Management Reporting CICS02CM

SEND TO:	Jenny Billings Reporting and Division of Scl Education Buil or Fax: (919) 7	lding		RPOSE:	To add or delete e access to the Cash Reporting CICS a	Management
DUE DATE:	Four days prior desired effective		QU	ESTIONS:	Contact Jennifer E (919) 715-1400	Bennett
	wing RACF IDs b				gement Reporting ap the proper function	
ACTION	REGION	SECURITY	RACF		OPERATOR'S NA	AME
A, D		KEY	ID (User ID)	FIRST	MI	LAST
	F	PEGF019				
	F	PEGF019				
	F	PEGF019		_		
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SITE SECURIT	Y OFFICER'S S	OFESSIONAL C				
APPLICATIO	N COORDINAT	OR SIGNATURI	B:		DATE:	

See reverse side for instructions on how to complete this form.



NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION CICS ACCESS MAINTENANCE for the CASH MANAGEMENT REPORTING Application

INSTRUCTIONS

PRINT/TYPE: Print or type all information on this document except signatures.

ACTION: Specify an 'A' to ADD or a 'D' to DELETE one or more RACF USER ID's.

REGION: Security column is already complete for you.

SECURITY: Security column is already complete for you.

RACF USER ID: Specify the RACF ID for each person. You can get this from each person on his/her

division Site Security Officer.

OPERATOR's

NAME: Specify the full name of the person for whom you are taking action.

SITE SECURITY

OFFICER: Signature of the proper Site Security Officer.

DATE: Date of signature.

APPLICATION SECURITY

COORDINATOR: For State Office use only.



The DPI Cash Management System:

The Cash Management System is the system you will use to request State and Federal funds. It basically takes your cash requests, analyzes the requests against funds availability then produces the necessary reports and posting entries to process your requests through to the state treasurer's office and then your bank account. The only person(s) who needs access to this system is the person(s) actually responsible for requesting the cash. However, if you are responsible for requesting the cash, or just responsible for reconciling the bank statement you should have access to the MSA general ledger system inquiry options to assist you with your reconciliation & cash management work.

Please see the Cash Management System manual for detailed instructions on how to sign-on to the system and use the various screens. To establish or change access to this system you need to submit the CICSCM02 form, included in this section. (See step #2 of cash requirements on previous page).

Now that you're in the cash management system, what does it do for you?

- ♦ Allows you to request State and Federal funds.
- ♦ State and federal funds requested, approved and processed.
- This system works off the Funds Requirement Dates, not the dates of deposit or processing. Also, the system allows you to request funds down to the penny.

Although this system will let you know when the funds have been approved by the State Treasurer's office, the MSA general ledger system is a better source of information for what amount funds were posted and the date.

Please note: you will not be given any funds above the authorized amounts for your school for the period of time requested.



Suggestions for Successful Cash Management

The following are suggestions only and should not be viewed as overriding your finance officer's existing policies.

Here's a method that works well for one of the local school systems. Their average monthly zero-out figure is \$0.20. Yes, less than a dollar.

They generally make three (3) requests a month:

- Step 1. First of the calendar month a request is made for the mid-month teacher, bus driver, & 10-month employees, etc. payrolls, which for this unit is the 11th. A small amount as necessary for general expense vouchers and those bills requiring payment prior to the 10th is also requested.
- Step 2. Invoices for payments for both state and federal funds are totaled and a midmonth request is transmitted to cover general expense payments pending.
- End-of-month payroll is computed and a report is run on total expenditures for the month. One final cash request is made to cover the <u>ACTUAL</u>

 <u>BALANCE NEEDED</u> (even if request needed is negative). This request is made in time for the cash requirement for the last work day in the calendar month.

Whenever possible, preliminary check registers, etc., are used to calculate amount of funds to be requested.



Please see the Cash Management System manual for detailed information about the system (how to sign on, the menus & screens, etc.) and requesting your funds.

- 1. Remember that the system is driven from the Funds Requirement Date (FRD). These are the dates printed on your Cash Calendar which is sent out to the finance officers on a quarterly basis. (The calendar for March is included in your packet for reference, the July through September calendars will be sent out in early June). The FRD is the date which you need the funds deposited in the bank to cover checks being released on that day. The general time guidelines are as follows, however there may be changes with holidays, etc.
 - a. State funds are requested three (3) days prior to the FRD
 - b. Federal funds are requested a week in advance, by Tuesday for the next Tuesday's deposit, by Friday for next Friday's deposit. Federal funds are only processed twice a week for deposit typically on Tuesday and Friday.
- 2. There a couple of general rules regarding the difference in the posting dates (in MSA) versus the Funds Requirement dates (FRD) for CMS.
 - a. State funds will be posted 2 days prior to the FRD
 - b. Federal funds will be posted 6 days prior to the FRD (this is due to time constraints by the federal government)
- 3. When you update your cash request by pressing F3 to update, you will see a message on the final page of the summary screen (with your total) that your "update is successful". It is good practice to print screen this page, in case any questions arise as to when or if funds were requested for a particulate FRD.
- 4. Request only enough funds to cover those checks being written. Remember that there are federal and state cash management laws which allow for a limited amount of federal or state cash to be on-hand at any given time.



Emergency Cash and Inclement Weather Policy

♦ State requests can be handled the same day if the call is received by 9:00 am.

Note: if you have an emergency, please call 715-1400 and ask for Jean Langdon or Jennifer Bennett. Please let the person who answers know this is an emergency cash request, so that they will be sure to get you to a "live" person. Also, please insist you speak to a live person regarding an emergency request.

If your request is simply a cash question, please leave a message on our voice mail and let us know it is a question and not a request, as our mornings are quite full trying to process your cash requests by the State Treasurer's deadline.

♦ There is no contingency in place for emergency Federal Funds.

Federal funds must be drawn down from the federal government prior to being certified to the Units. This usually takes 3-4 days, thus the lag time between deposits, and why federal funds are only processed twice a week.

♦ If there is the chance of inclement weather in Raleigh that you are aware of, please have your requests for cash in the Cash Management System by 2:00 that afternoon.

This will enable us to print off the preliminary requests and get the information to the State Treasurer that afternoon, before the bad weather hits. This way, if we get stranded or cannot make it to the office by the deadline, the majority of the Units will already have their information at the State Treasurer's office.



The Cash Management System - quick guide

JHA	1761		01/10/97
JHA176T		CASH MANAGEMENT MENU	
	CCDEEN	DECEDIBILON	
	SCREEN	DESCRIPTION	
	UF	FEDERAL UPDATE	
		FEDERAL INQUIRY	•
	US	STATE UPDATE	
	I S	STATE INQUIRY	
	UR	REFUND UPDATE	
	I R	REFUND INQUIRY	
	UL	LOCAL FUNDS UPDATE	
	I L	LOCAL FUNDS INQUIRY	
:	UC	DPI CONTROL UPDATE	
	EX	EXIT	
C4 BEUM MENU			
F4-DEUN MENU			•
SCREEN: No.	LEA:	DATE FUNDS REQUIRED:	
			DD YY

On the bottom of the screen you enter your selections, the screen type as shown on the menu (US for Update State, etc.), your Unit number and then the Funds Requirement Date (FRD) for the request. After you hit enter, you will get the appropriate screen for requesting or inquiring on your funds.

The UC - DPI Control Update and the UR - Update Refunds screens you will not have access to, as they are for DPI use only.



Let's look at a typical screen entry for requesting state funds.

JHA1	791		01/10/1997	10:58:06 AM
JHA179A	REQUEST FOR	CERTIFICATION	OF STATE FUNDS	
UNIT NO.: 320	UNIT NAME: DURHA	AM COUNTY	FUNDS REQUIRED:	01/27/1997
	REQUES	STED APP	PROVED	
	AMOUN	NT - AN	40UNT	
DAVONI I	EXPENSE: 150125.3	E DD		
PATHULL	EXPENSE: 130123.3			
GENERAL	EXPENSE: 54635.90	DR		
SCHOOL TECH	EXPENSE: 500	DR:		
			•	
			·	
•				
	•	•		
			·	
SCREEN:	F1-HELP	FE	B-SUMMARY SCREEN	

You can see you do not have to enter the commas when you are entering the amounts. However, you do need to enter the cents if you wish to have the amounts to the penny. As shown on the School Technology line, you do not need the decimal when requesting whole dollars.



After entering the request you will hit the F8 - Summary Screen key to get a total for the request. When this is done you get the summary total for your request.

JHA1791 01/10/1997 11:04:17 AM

JHA179C

REQUEST FOR CERTIFICATION OF STATE FUNDS

UNIT NO.: 320 UNIT NAME: DURHAM COUNTY

FUNDS REQUIRED: 01/27/1997

REQUESTED

APPROVED

AMOUNT

AMOUNT

PAYROLL EXPENSE:

150,125.35 DR

GENERAL EXPENSE:

54,635.90 DR

SCHOOL TECH. EXPENSE:

500.00 DR

GRAND TOTAL:

205, 261, 25

135 UPDATE SUCCESSFUL.

SCREEN: -- F1-HELP F3-UPDATE FILE F6-CANCEL/MENU F7-PREVIOUS INPUT SCREEN

If everything looks OK, you press the F3 Key for Update File (on bottom of summary screen) and receive the screen shown above. You can see that this is the summary screen after you have hit F3-Update File. You receive the message "135 UPDATE SUCCESSFUL". At this point it is a good idea to screen print this page for your files. This is excellent back-up to have, should there be a problem with your request being processed either by DPI or the State Treasurer's office, or just for your own or the finance officer's peace of mind and documentation.

After you receive this screen with the update successful message, you would simply press the F6-Cancel/Menu option to return to the menu. Should you hit the F6-Cancel/Menu option before updating the file, you will be returned to the menu and receive the message "141 RECORD NOT SAVED". This means that the system did not receive your funds request.



All of the request screens are very similar. The federal screen is slightly different, in that it is currently set-up in the same PRC order as the Cash Balance Report (JHA314EG). However they all work the same way.

If you are inquiring on your request, to see if you have sufficient funds to cover your checks, you will see a screen similar to what is shown below:

JHA181I		**************************************	01/10/1997	11:23 AM
JHA181C	REQUEST FOR CERTI	FICATION OF STATE	FUNDS	
UNIT NO.: 110 UNI	T NAME: BUNCOMBE C	COUNTY FUNDS	REQUIRED: 0	1/13/1997
		•		
	,			
	• •			
	< REQUESTED>	< APPROVED>	< STATU	\$>
		•		
PAYROLL EXPENSE:	4,755,000.50 DR	4,755,000.50 DR	PROCESSED	01 09 1997
GENERAL EXPENSE:	100,000.35 DR	100,000.35 DR	PROCESSED	01 09 1997
	· .			
SCHOOL TECH EXPENSE:	. 00 DR	.00 DR	PROCESSED	01 09 1997
GRAND TOTAL	# 855 NNN 85	4,855,000.85		
WINID TOTAL.	4,000,000.00	4,000,000.00		
			•	
SCREEN: 8- F1-HE	LP F4-MENU	•		

This screen will show you the approved amount, in case there were only partial amounts approved, which is normally only the case with federal funds. It also shows you the date the transactions will be processed, which should equal the deposit date with the State Treasurer.

Again, for more detailed information about the cash management system (CMS) please see the system manual.



Cash Management System Manual

Will be sent under separate cover with your 1st quarter cash calendar.



Section B. Financial Expenditure Data Reconciliations

You will be reporting your expenditures to DPI through your UERS data file records as outlined in Section 3 of the package. These records are processed through our general ledger system and then reported back to you on a monthly basis via reports for your own reconciliations. The figures are then passed through the various systems here at DPI for further analysis, such as salary databases and our internal general ledger which will report your expenditures to the Budget Office. Your figures will also be analyzed as necessary per requests from the Legislature, State Board of Education, etc. Since your data is being passed through so many hands, you will want to make sure that what is reported is as accurate as possible. In order to do this it will be necessary to reconcile your data with DPI's data and to make any necessary adjustments.

To help you with these objectives you will receive monthly reports via the Internet (method options outlined in Section 3 of the package). Also, you will be given access to our general ledger system's inquiry options (MSA), which will help you see what has processed, the cash that has processed, and your account balances on a daily basis. Also, should you need to adjust your expenditure data, we have enclosed the adjustment form (FPD 202A) which can be filled out and sent back to us to correct your data.

In order to help you gauge your work time-line, we thought it would be helpful for you to know some key dates for DPI's processing each month:

- Third (3rd) or fourth (4th) day of the month the 275-byte and 60-byte data from the prior month is required to be file transferred to the state from the units. We call this "data file". (Ex. February 4th we'll receive the January expenditure data). A schedule of each month's dates will be provided by the Applications Software Support area before the next fiscal year begins.
- Around the **tenth (10th) day** of the month we do the cash zero-out for the state and federal funds.
- The eighteenth (18th) of the month is our last day to key that processing period's data. (Ex. February 18th is the last day to record January adjustments or refunds). This means that all FPD 202A's must be received by Reporting and Auditing by the 18th to be entered to that processing month. Anything received after that date will be handled in the next month. Your adjustments should be sent in on an as needed basis.
- ♦ Between the **22nd and 25th** of the month, we issue the monthly reports which are the Budget Balance report, and the Cash Balance report.

Now let's look at the tools you will have to reconcile your data, beginning with the reports:



You will receive two (2) reports each month. These reports are described below.

Charter School Budget Balance Report: This is the primary report used to reconcile expenditures which have posted for your state and federal funds. It is one of the monthly reports issued to you between the 20th & 25th of every month. This report is grouped by PRC, with each PRC having it's own section, since each PRC is a different state or federal funding source. The report shows your budget for the year, your current month expenditures, your year-to-date expenditures and your remaining budget balance. This budget balance is what you have remaining to spend for the year. Since many of the federal allotments or budgets carryover into the following year, it is normal to have a budget balance at year end for some of the Federal grants. This balance is what "rolls over" to the next year. Your state funds and the federal vocational education funds, DO NOT carry over to the next year. This report also shows you descriptions of your current month transactions (under Trans Type) such as RFD for refund, UTR for transfer, etc.. It also shows the source code of the transactions, so if the source code has your unit's application area (# & alpha) as the first two digits you will know it came from the data file and not an FPD 202A adjustment form. This report will also show you your budget line-by-line in the first column. Please note, that if your federal expenditures do not have a corresponding budget, then you should do a budget amendment through the Federal Programs Section to correct this. Your state funds are not required to have a corresponding budget.

Charter Schools Cash Balance Report: This is the primary report used to reconcile cash certifications which have posted for the state and federal funds. It is one of the monthly reports issued to you between the 20th & 25th of every month and it is in two (2) parts; year-to-date figures (R01), and monthly figures (R03). This report shows you your beginning of the year cash balance, the certifications recorded, the cash expenditures recorded, and the ending calculated cash balance. Note: the "cash" expenditures include your current year expenditures plus an adjustment for the current and prior year installment accruals in order to reflect those expenditures for which cash was drawn down to cover. It also then shows you the amount of dollars still available (Authority to Draw) to be requested for the PRC. The report is grouped by primary funding area (State, Voc Ed, Chapter 1, etc.), then PRC within that area. The miscellaneous grants are listed in PRC order as the last group.

These reports will be sent to you via the Internet. More information on obtaining your reports is in Section 3 of this package. Detailed instructions will be sent in July, 1997.

Should you not receive your reports or have any questions concerning the reports please contact Reporting and Auditing at 919/715-1400.



Should the monthly reports not correctly reflect your expenditures or cash data, you will need to send in an FPD 202A adjustment form to make any corrections to your data. Remember, DPI wants to accurately reflect your data, since this information is reported to various entities throughout the state. To assist you in reconciling your data we have given each charter school access to the MSA general ledger system inquiry screens. As part of this section of this package, we take you through a quickguide of what this system can show you, which we hope will aid you in reconciling your reports as well as your bank statements. If you do find that you need to correct how your data is reflected at DPI, please follow the guidelines for completing the FPD 202A adjustment forms below.

Correcting your Expenditures:

All corrections to your data must be accompanied by the FPD 202A adjustment form (enclosed). The following are the various types of expenditures adjustments which take place via the FPD 202A form:

REF =Current Year Refund PYR =Prior Year Refund

UTR = Current Year Transfer/Adjustment

PYA =Prior Year Adjustment

Instructions for completing the form are located on the back of the form. They are self-explanatory, however, here are some guidelines and requirements to help you make your adjustments.

FPD 202A Form Guidelines:

- DPI will not accept "faxed" copies of the FPD 202A form. We can only process originals.
- Please submit two (2) copies of the form at all times.
- Complete all columns on the FPD 202A form, according to the forms instructions. If the required information is not included, the form may have to be returned to the unit for clarification before the form can be processed.
- Make sure that the account numbers are valid accounts per the Uniform Chart of Accounts (under separate cover).
 - Note: Should you have an account coding question, please contact the Reporting and Auditing Section.
- In order to apply the refunds and your cash to the correct fiscal year, please indicate both the correct code for the refund (REF = current year, PYR = prior year) as well as the fiscal year of the entry you are trying to correct on the form.



- Do not combine different fiscal year adjustments or refunds on the same FPD 202A form.
 To move expenditures from current year to prior year or vice-versa, the adjustments or refunds would require two (2) separate FPD 202A forms.
- Do not combine Transfers/Adjustments and Refunds on the same FPD 202A from. Each transaction type should have it's own FPD 202A form.
- Remember, the DPI will not be processing your liability or revenue transactions. We will
 only process your expenditures; therefore, these are to be the only codes transacted on the
 FPD 202A form.
- Do not send in an FPD 202A form for corrections which are being made to the unit's records only. (i.e., to bring the unit records in agreement with the state agency's records).
- Address all FPD 202A forms for adjustments and refunds to:

NC Department of Public Instruction Reporting and Auditing Section NC Education Building 301 N. Wilmington Street Raleigh, NC 27601-2855

Enclosed in this section are samples of some completed FPD 202A forms for various standard types of adjustments. Please use these as a guide. Should you have any questions in doing adjustments, how to complete the form correctly, etc., please do not hesitate to call us at (919) 715-1400. Any member of our staff should be able to assist you or route you to the proper person.



FPD 202A Form and Examples

The following attachments are examples of some typical FPD 202A adjustments, you may need to submit to correct your data:

Current Year Refunds (REF)
Prior Year Refunds (PYR)
Transfers (UTR)
Data File and Invalid Code corrections

Remember:

1. Always put in the correct transaction type for your entry

REF = Current Year Refunds

UTR = Transfers or Adjustments

PYR = Prior Year Refunds

PYA = Prior Year Adjustments

- 2. Refunds and other types of adjustments, as well as prior year and current year corrections cannot be combined on an FPD 202A form. Each transactions type must have its own form.
- 3. Always enter the fiscal year of the transaction and the voucher date for all adjustments
- 4. When in doubt, write an explanation of what the entry is trying to accomplish on the FPD 202A form, or attach a letter. This may save the form from being returned, or a phone call being made by us to your office. If will also help ensure that your adjustment is handled in a timely and accurate manner.
- 5. An FPD 202A form is required for <u>all</u> refunds. Think of it as a deposit slip. It tells us <u>how</u> to process the refunds and <u>what</u> it is for.



143

MIT 2 COPIES	NOR	TH CAROLINA DEP DIVISION	DIVISION OF SCHOOL BUSINESS	NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DIVISION OF SCHOOL BUSINESS		Page	Jo
		301 N W RALEIGH, NO EXPENDI	301 N WILMINGTON STREET EIGH, NORTH CAROLINA 27601. EXPENDITURE ADJUSTMENTS	301 N WILMINGTON STREET LEIGH, NORTH CAROLINA 27601-2825 EXPENDITURE ADJUSTMENTS	CHARTER S	CHARTER SCHOOL NAME AND NUMBER	ND NUMBER
Ą	В	С	D	Ð.	E	Ð	H
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
							-

*TRANS. TYPE: REF REFUND FOR CURRENT FISCAL YEAR	UTR UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR	PYR PRIOR YEAR REFUND	PYA PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND)
REF	UTR	PYR	PYA
*TRANS. TYPE:			

TOTAL

DATE

FINANCE OFFICER

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OR FISC
OR PRIO
IF FOR

FPD 202A INSTRUCTIONS

- IF COLUMNS ARE NOT COMPLETED PROPERLY, THE ADJUSTMENT WILL BE RETURNED AND NOT PROCESSED.
- Fill in school name and number.
- This form must be submitted in duplicate and submitted monthly for any applicable adjustments. If the adjustment is a refund, the refund voucher must be attached.
- A separate FPD 202A must be prepared for each tranaction type:
 - 1. Current Year Refund (REF)
- 3. Prior Year Refunds (PYR)
- 2. Transfers/Adjustments (UTR)
- 4. Prior Year Adjustments (PYA)
- Enter the following information:

COLUMN

- A. Name of the payee, vendor, or agency to whom the voucher being adjusted was originally made payable. (For a refund, indicate original payee).
- B. Budget code of the original voucher if the adjustment is a transfer. If the adjustment is a transfer, indicate the new budget code below the original. For refunds, enter the budget code that is being reduced.
- C. Amount of the respective adjustment that is to be applied to the accounts. Credit entries should be indicated with parentheses ().
- D. Number of the refund check made payable to State Treasurer, if applicable.
- E. Reason for adjustment.
- F. Appropriate three letter transaction type that the adjustment represents (legend on bottom of form).
- G. Original number of the voucher.
- H. Original date of the voucher.
- Total column C.
- Enter Prior Fiscal Year if applicable.
- Sign date, and submit monthly as applicable, to the Reporting and Auditing Section of the Division of School Business.



TRANSFER OF EXPENDITURES

CURRENT FISCAL YEAR (UTR)

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DIVISION OF SCHOOL BUSINESS 301 N WILMINGTON STREET

SUBMIT 2 COPIES

FPD202A

ERIC

RALEIGH, NORTH CAROLINA 27601-2825 **EXPENDITURE ADJUSTMENTS**

] 0

CHARTER SCHOOL NAME AND NUMBER

VOUCHER ORIGINAL DATE 96/08/60 96/08/60 ORIGINAL VOUCHER NUMBER Ç 12345 12345 TYPE * TRANS. UTR UTR **ADJUSTMENT** REASON FOR Coded Incorrectly CHECK NUMBER REFUND **ADJUSTMENTS** (GL AMOUNT) **AMOUNT OF** ပ (156.00)156.00 **ADJUSTED** BUDGET CODE(S) 6210-36-312 5200-36-412 PAYEE Jane Doe Jane Doe

*TRANS. TYPE:

TOTAL

REFUND FOR CURRENT FISCAL YEAR REF

UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR PRIOR YEAR REFUND UTR PYR

PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND) PYA

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ANC	
FIR	

DATE

IF FOR PRIOR FISCAL YEAR, INDICATE FISCAL YEAR AFFECTED

Refund of Expenditures in Current Fiscal Year

SUBMIT 2 COPIES	NOR	NORTH CAROLINA DEP DIVISION 301 N W	LINA DEPARTMENT OF PUBLIC I DIVISION OF SCHOOL BUSINESS 301 N WILMINGTON STREET	LINA DEPARTMENT OF PUBLIC INSTRUCTION DIVISION OF SCHOOL BUSINESS 301 N WILMINGTON STREET		Page 1	of1
		RALEIGH, NO EXPEND	EIGH, NORTH CAROLINA 27601 EXPENDITURE ADJUSTMENTS	RALEIGH, NORTH CAROLINA 27601-2825 EXPENDITURE ADJUSTMENTS	CHARTER S	CHARTER SCHOOL NAME AND NUMBER	IND NUMBER
A	В	c	D	E	F	G	Н
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
Several People	3-5200-50-180	(177.09)	12345	Allotment Overdraft	REF	05275	10/31/96
Matching FICA	3-5910-50-211	(13.56)	12345	44 33	REF	23	3
Matching Retirement	3-5910-50-221	(19.17)	12345	в	REF	23	2
							3
	TOTAL	\$ (209.82)					

REFUND FOR CURRENT FISCAL YEAR
UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PRIOR YEAR REFUND
PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND) UTR PYR PYA *TRANS. TYPE: REF

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DATE

CAL YEAR, INDICATE FISCAL YEAR AFFECTED 147

IF FOR PRIOR



Prior Year Transfer (A stment) of Expenditure

CHARTER SCHOOL NAME AND NUMBER VOUCHER ORIGINAL 96/08/6 DATE -0 -Page ___1 ORIGINAL VOUCHER NUMBER 525574 Ç TRANS. PYA PYA NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DIVISION OF SCHOOL BUSINESS REASON FOR ADJUSTIMENT Coding Error 国 RALEIGH, NORTH CAROLINA 27601-2825 EXPENDITURE ADJUSTMENTS 301 N WILMINGTON STREET CHECK NUMBER REFUND D AMOUNT OF ADJUSTMENTS (GL AMOUNT) (3604.78)3604.78 ပ 3-5200-50-412 3-5200-60-412 **ADJUSTED** CODE(S) BUDGET B SUBMIT 2 COPIES PAYEE **ACME Supplies** : FPD202A ;

REFUND FOR CURRENT FISCAL YEAR	UNIT INITIATED TRANSFER FOR CHER
*TRANS. TYPE: REF R	UTRU

\$ 0.00

TOTAL

RENT FISCAL YEAR PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND) PYR PYA

© ₹ FINANCE OFFICER

DATE

Refund of Prior Fiscal Year Expenditures

SUBMIT 2 COPIES	NOR	TH CAROLINA DEP DIVISION	LINA DEPARTMENT OF PUBLIC I DIVISION OF SCHOOL BUSINESS	NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DIVISION OF SCHOOL BUSINESS		Page	1 of 1
		301 N W RALEIGH, NO EXPENDI	301 N WILMINGTON STREET EIGH, NORTH CAROLINA 27601 EXPENDITURE ADJUSTMENTS	301 N WILMINGTON STREET RALEIGH, NORTH CAROLINA 27601-2825 EXPENDITURE ADJUSTMENTS	CHARTER S	CHARTER SCHOOL NAME AND NUMBER	IND NUMBER
A	В	င	D	E	Œ	G	Н
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
State Treasurer	1-6210-36-312	(520.00)	00245	Overspent Allotment	PYR		
u p	1-5200-36-142	(9876.54)	00245	u n	PYR		
u n	1-5910-36-211	(365.36)	00245	а п	PYR		
4 99	1-5200-36-411	(5100.00)	00245	а п	PYR		

\$ 15,861.90

TOTAL

REFUND FOR CURRENT FISCAL YEAR
UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PRIOR YEAR REFUND
PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND) *TRANS. TYPE: REF UTR

PYR PYA

₽ FINANCE OFFICER

DATE

The MSA General Ledger System -- A Quick Guide

MSA is the general ledger accounting system used by DPI to process and record all of the unit's financial activity in funds 1, 3 & 4. When we refer to MSA or "the system", this is what we are referencing. MSA is the system that produces your monthly reports which are issued to you. It is the system which records and processes your cash transactions and refunds, as well as your adjusting entries. It is the *FIRST PLACE* we recommend you should go when you are doing any reconciliations for your reports or bank statements, if you are trying to reconcile your figures to ours. This is the first place Reporting & Auditing staff go when you call with a question about your reports, adjustments, or cash.

In order to help navigate you through MSA, and in an effort to show you what you can find in MSA that will help with your reconciliations, and possibly save you time and trouble, we will try to give you some hints, key things to look at on the screens, and a detailed guide to the MSA system which takes you through the menus and key strokes.

It is important to remember that the MSA system is separate from the Cash Management system. In MSA, you have inquiry access only. The users cannot change or alter the data, and the users cannot look up anything other than general ledger activity. System security is set-up separately for the cash management system. We highly recommend that all of your units' staff should have access to the MSA system if they are involved in doing any reconciliation work, any cash management work from requesting funds to reconciling the bank statements, or if they are involved in preparing and posting the FPD 202As. Of course, this is a local decision. If you do not know your Unit's ID (always 9 plus your unit #) or password, please ask your finance officer or give Kathy Horky at DPI a call at 919/715-1436. If you do not have a CICS ID (i.e. RACF ID) or Password (what you type in before you type in MSAS), please call the Help desk at 919/715-2078 and ask for Gradford Barbour or Jim Eddins. Please see the system access package included elsewhere in the package you received from DPI on how to access our operating systems.

Note: If you need assistance signing on or getting around MSA, please telephone us at 715-1400, anyone on our staff should be able to assist you.



What am I supposed to look at?

There are two screens which you have access to and will use:

Posted Entry Query Screen:

Next Function: 220

and

Period Ending Balance Screen:

Next Function: 016

The "Next Function" references refer to the numbers you enter in the next function field in MSA. These numbers will take you directly to those screens without having to go through the menus.

You will primarily use the Posted Entry Query Screen, as this is the screen which lists the transactions that have posted to the system. Your entries are posted at a summary level, meaning they contain the account number, dollar amount, and effective date. They do not contain the name of the vendor, check numbers, social security numbers, etc. However, you can tell a lot from this summary level information.

What can this MSA information tell me?

- 1. State and federal cash certifications, including the monthly zero-out figures.
- 2. State and federal refunds, when they were keyed to cash (calendar date) and when they were keyed to expenditures (processing period).
- 3. Your monthly data file expenditures (60-byte file). Shown as a unique source code of a letter and number.
- 4. Your FPD 202A adjustments, when they were keyed and for what processing period.
- 5. Entries and account balances for your expenditure accounts.
- 6. Allotments, allotment adjustments and for what processing period they posted.
- 7. If you have any federal cash available to request, or budget left to spend.

Before we show you how to see this information, the next page contains a "cheat sheet" for your use. We will discuss the items on this sheet in more detail as we go through some sample screens and answer the above questions. Also, Charter School Information is under Company # 6000, please disregard references to company's 1000 and 3000 as these are used by the LEAs. The same techniques can be employed for company 6000's data, which follows that of company 3000 for the LEAs.



MSA HINTS for ANALYSIS

SOURCE CODES: 1st 2-4 digits

SA or FA = 202A adjustment entry or refund

BA, BI, BR = Allotment (BA) or Budget Entry

+ ltr combo = Unit data file expenditures

FF = Federal Certification

SC01 = State Payroll Certification

SC02 = State General Expense Certification

SC03 = State Zero-out entry

SC04 = School Technology Certification

SC05 = Emergency request or adjustment to cash

KEYS TO SELECTING DATA

- 1. Choose short entry option
- 2. Account numbers = 8 digits
- 3. Center = Unit # plus PRC # (note: cash = 00 PRC)
- 4. Always select date range to limit inquiry scope

COMPANY NUMBERS

Charter Schools = # 6000

TRANSACTION TYPES

REF = Current Year Refund (Cash side)

RFD = Refund (expenditure reduction side)

UTR = Unit Initiated Transfer

STR = DPI correction for keying error

AJE = DPI adjustment per conversation with Unit

PYA = Prior year adjustment

PYR = Prior year refund (cash side)

KEY ACCOUNTS

11010000 = Cash Account (PRC 00)

22430000 = Cash Advance account by

PRC

43100000 = Refund Clearing account

(by PRC)

5xxxxxxx = Expenditure account by PRC

where the xxxxxxx is the

account code (ex. 55100121)

11210000 = Funds available to Request

by PRC

11220000 = Budget Balance by PRC

43000000 = Cash Certifications (PRC 00)



Let's look at the Cash Account first, using the "220 screen", Posted Entry Query:

HSA GL	POSTED ENTRY QUERY	220
NEXT FUNCTION: E	ACTION:	
	=======================================	
PLEASE ENTER Y AFTER DISPLAY	TYPE SHORT ENTRY: Y FUL	L ENTRY: _
PLEASE ENTER COMPANY: 1888		
PLEASE ENTER AT LEAST ONE OF ACCOUNT: 11010000 CNTR: 05000 SOURCE CODE:		
THE FOLLOWING ARE OPTIONAL	FROM	THROUGH
EFFECTIVE DATE:	898196	183196
POSTING DATE:		
ENTRY AMOUNT:		
NOTE: TO SELECT A SPECIFIC O	ATE OR AMOUNT COMPLETE THE .	FROM' FIELD ONLY

You can see the fields typically entered when looking up an account. Please note the following:

- Select "short entry" since this will give you the most entries on the screen, you can always select the long description from the short description screen.
- All account numbers are eight (8) digits long.
- The Cntr is your Unit number plus the PRC. (Note: we are looking at the cash account in this example so the PRC is 00.)
- It is always a good idea to **put in a date range** for the data. The MSA system will typically have two (2) years of data residing on it at any given time (minimum), so if a range in not specified you will have to page through unnecessary data to get to the period you are interested in.



Here is the screen you receive. Let's see what it tells us.

MSA GL		POSTEI	D ENTRY Q	UERY		222
NEXT FUNCTIO	N:	ACTION	:			
		========				=====
PAGE F/B:				•	PAGE NO:	1
COMPANY: 100	0					
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
a .	11010000	05000	09/04/96	SC01000003	54,000.00	
b	11010000	05000	09/04/96	SC02000001	10,000.00	
C ·	11010000	05000	09/05/96	SA63000001	3,719.04	
	11010000	05000	09/12/96	SC01000003	900,000.00	•
	11010000	05000	09/18/96	SC01000001	153,876.00	•
	11010000	05000	09/18/96	SC02000001	10,576.00	
d	11010000	05000	09/18/96	SC04000001	839.00	
	11010000	05000	09/19/96	SC03000021	0.63	
e	11010000	05000	09/19/96	SC03000023	0.30	CR
	11010000	05000	09/30/96	SC01000005	152,182.00	
	11010000	05000	09/30/96	SC02000003	5,291.00	
\mathbf{f}_{-1}	11010000	05000	09/30/96	5001000161	1,286,763.91	CR
ACCUM TOTALS	DR:	1,290,483.6	57 CR:	1,286,	764.21	

The cash account 11010000 has the most information, if you are doing the bank reconciliations or managing the cash, since it shows all cash related activity:

- a. This is a certification of funds for Payroll (SC01 source code), which posted on the 4th. Since the state certification batches typically post 2 days prior to the funds requirement date (FRD), I can guess that these funds were for an FRD of the 6th.
- b. This is a certification of funds for General Expense (SC02 source code), also posted on the 4th for an FRD of the 6th.



c. This item appears to be a refund, since it has SA as the source code meaning that a 202 form was involved, and since it is hitting the cash account, we would assume it is a refund. If I wanted to confirm this, I would enter a "D" for detail where the "c" is currently showing, then hit enter. This is what I see:

MSA GL	POSTED ENTRY O	UERY		224
NEXT FUNCTION:	ACTION:			
PAGE OPT:			PAGE NO:	1
COMPANY: 1000				
D/C: 11 ACCT:	11010000 CNTR:	05000 AMT:	3,719.04	TC: PT
DESC 1:		2: REF	3:	
SOURCE: SA63000001	EFF DATE: 09/05/96 ENT	RY DATE: 09/05/96	PROJ:	
STA:	0.00 CUR: FOR:	0.00 E	XCH: 0.0	000000
				•

Note: that there is an "REF" in the description 2: line. This indicates that the entry is indeed a refund, and you can see that it was keyed on the 5th. Also, this would mean that the expenditure side of the transaction was posted to the August reporting period, since the 5th is before the 18th of the month, and DPI is one month behind the current month in processing.

- d. The fourth item shown, on the prior screen, is a School Technology Certification (SC04 source code), which was entered on the 18th. This would mean it was for FRD of the 20th. (This is for the LEAs only)
- e. This item is the monthly zero-out for August (SC03 source code) and we are always working on the month prior to the current month. You can see that this Unit has excellent cash management techniques, as the figure for the zero-out is less than \$1.
- f. The last item shown is the entry to post the data file expenditures (50 source code, which is Ashe County's unique code). The data file expenditures will always post with an effective date equal to the month ending date with the exception of June, which will post with a 06/29/XX effective date, and 11th and 12th installments which have an effective date of 06/30/XX. This is also true of all other expenditure entries. Also, notice that your expenditure entry will reduce your cash balance, hence it is a CR (credit) transaction.



Now let's look at the screen when we look up the federal cash:

MSA GL	22.75.2000	POSTED ENTRY	' QUERY		222
NEXT FUNCTIO	N:	ACTION:			
PAGE F/B:				PAGE NO:	
COMPANY: 300	IO ·			» [†]	
DISPLAY	ACCOUNT	CNTR EFF	SOURCE	TRANSACTION	
FULL		DATE	CODE	AMOUNT	
·	11010000	05000 09/04/	96 FF95000029	2,800.00	
a į	11010000	05000 09/04/	96 FF95000033	1,400.00	•
	11010000	05000 09/04/	96 FF95000037	1,500.00	
,	11010000	05000 09/04/	96 FF95000041	30,000.00	
	11010000	05000 09/04/	96 FF95000045	8,700.00	
	11010000	05000 09/18/	96 FF95000025	450.00	
	11010000	05000 09/18/	96°FF95000029	7,400.00	
	11010000	05000 09/18/	96 FF95000033	5,450.00	
	11010000	05000-09/18/	96 FF95000037	200.00	
b	11010000	05000:09/19/	96 FA90000005	58.38	
c	11010000	05000 09/30/	96 5003000063	60,068.68	CR
	11010000	05000 10/07/	96 FF95000017	2,900.00	
ACCUM TOTALS	DR:	60,858.38 CR:	60,0	68.68	

a. This is a certification for federal funds (FF source code) done on the 4th. Since federal funds are typically posted six (6) days prior to the funds requirement date (FRD), we can assume that this certification is for an FRD of the 10th. Please note here that you cannot tell from this account what PRC these funds are for. You would either have to match these figures with what you know you requested, or look up each individual PRC via the cash advance account (22430000) which is by PRC. If you save a print screen of what you requested for the 10th, you should be able to match the dollars to that request. If you do not receive the dollars you requested, in full or at all, there may be a problem with your Authority to Draw balance (11210000 account). At this point, if you think there is a problem we would go to the Period Ending Balance screen and look up this account for the PRC request in question. We will look at this further in this section.



b. This item appears to be a refund (FA source code, hitting cash account). It was keyed on the 19th, which is right after the cut-off time for keying 202s. To verify what period this refund was posted to for the expenditure reduction side of the transaction, you would need to look up the refund clearing account (43100000) to verify as shown below:

MSA GL		POSTED	ENTRY Q	UERY		222
NEXT FUNC	TION:	ACTION:				
	=======================================	=00=0000	========	=5078080803700	=======================================	
PAGE F/B:					PAGE NO: 1	
COMPANY:	3000				•	
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	ļ
	43100000	05067	08/31/96	FA94000001	58.38	
	43100000	05067	09/19/96	FA90000006	58.38	CR .
				• .		

Note: the refund clearing account (43100000) for federal is PRC specific. Since you only have access to your data through inquiry, you would not need to put in a specific center, but just leave that option blank. Also, when checking to see what period an item posted to, use a wider date range than the current month (typically we use the month prior & the month forward).

- As you can see by the date, this refund was keyed on the 19th, but luckily managed to get posted to the August reporting period.
- c. The third item on the cash screen is the September data file expenditures posting (unique source code and credit transaction).

Another account to look at on federal is your cash advance account (22430000). This account is PRC specific, and if you are looking at the transactions for a particular PRC, this is the most helpful account.

MSA GL		POSTED	ENTRY Q	UERY	***************************************	222
NEXT FUNCT	TION:	ACTION:				
			=== ====	=========	.=======	
PAGE F/B:	<u></u>				PAGE NO:	1 .
COMPANY: 3	3000					
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
	22430000	05017	09/04/96	FF95000032	2,800.00	CR
	22430000	05017	09/18/96	FF95000028	450.00	CR
	22430000	05017	09/30/96	5003000013	3,847.62	
					3,0	

The screen above shows us the certifications for the month of September (the 1st 2 items with the FF as the source codes). These certifications were for the FRDs of the 10th and the 24th respectively, keeping the 6 day federal cash rule in mind. Please remember that this account (since it begins with a 2 = liability account) is the opposite sign of the cash account, so credits (CR) mean increase of cash and debits (DR) a decrease. The last item represents the September expenditures for this PRC (unique source code).

Now let's look at some expenditure accounts.



When we get questions on expenditures, we find it easier to look at the entire PRC, rather than just a code. This way, if you are looking for an FPD202A which should have posted to multiple lines in a PRC, they will all be in front of you & save you from looking up each code individually. To do this, you fill out the information on the Posted Entry Query screen similar to what is shown below, just selecting a center & leaving the account field blank.

MSA GL	POSTED ENTRY QUERY	220
NEXT FUNCTION:	ACT I ON -	
NEAL FUNCTION.	RCITON	÷
PLEASE ENTER Y AFTER DISPLAY	TYPE SHORT ENTRY: Y FULL	ENTRY: _
PLEASE ENTER COMPANY: 1000		
PLEASE ENTER AT LEAST ONE OF	THE FOLLOWING	
ACCOUNT:		
CNTR: 32069 Source Code:		
Jounce Code		
THE FOLLOWING ARE OPTIONAL	FROM	THROUGH
EFFECTIVE DATE:	070196	123196
POSTING DATE:		
ENTRY AMOUNT:		
NOTE TO OFICET A ORFOLDIO D	ATE OR AMOUNT COMPLETE THE A	DOLL FIELD ONLY
NUIE: TU SELECT A SPECIFIC D	ATE OR AMOUNT COMPLETE THE 'F	KOM. LIFTD ONTA
		-

NOTE: Again, we are always putting in a date range so we do not have to go through all the prior years' data to get to the processing period we really want. Remember, company number 6000 is used for Charter Schools.



Below is what we receive:

MSA GL		POSTE	D ENTRY Q	UERY		222
NEXT FUNCT	ION: D screen	ACTION	:			
BACE EID	000052022222					==.0 = =
PAGE F/B:					PAGE NO:	1
COMPANY: 1: Display	ACCOUNT	CNTR	ccc	SOURCE	TRANCACTION	
FULL	ACCOUNT	LNIN	DATE	CODE	TRANSACTION Amount	
FULL	55200121	22000		3C01000113		
·	55200121			3C01000113 3C01000132	362,672.67 1,995.93	
a	55200121	•		3C01000132	67,971.52	
	55200121			SA31000032	643.50	CR
b	55200121			SA31000032	1,291.03	CR
C	55200121			SA34000003	720.00	LN
·	55200121			3C01000170	69,663.15	
	55200121		,	3C01000176	73,993.51	
	55200121			3C01000176	71,209.85	
d	55200142			3C01000114	34,706.81	
	55200146			3C01000171	71.10	
	55200146			3C01000169	248.85	
ACCUM TOTAL	LS DR:	683,253.3	19 CR:	1.9	34.53	

- a. This line shows us the data file expenditures (unique source code) which posted in September for account 5200-69-121.
- b. This line is an FPD 202A entry (either a refund or transfer) which posted for the account in September (SA source code).
- c. This line is also an FPD 202A entry which posted for the account in October.
- d. This line represents the data file expenditures which posted in July for account 5200-69-142.



Now let's see what type of FPD 202s entries are on lines c & d. To do this we would put a "D" for detail on each of those lines, then press enter. Below is the screen we see:

MSA GL	POSTED ENTRY (IUERY	224
NEXT FUNCTION:			
		.==========	.==========
PAGE OPT:			PAGE NO: 1
COMPANY: 1000			
D/C: 61 ACCT:	55200121 CNTR:	32069 AMT:	1,291.03 TC: PT
DESC 1:		2: RFD	3:
SOURCE: SA310000	39 EFF DATE: 09/30/96 ENT	RY DATE: 10/10/96	PROJ:
STA:	0.00 CUR: FOR:	0.00 E	XCH: 0.0000000
D/C: 11 ACCT:	55200121 CNTR:	32069 AMT:	720.00 TC: PT
DESC 1:		2: UTR	3:
SOURCE: SA340000	02 EFF DATE: 10/31/96 ENT	RY DATE: 11/04/96	PROJ:
STA:	0.00 CUR: FOR:	0.00 E	XCH: 0.00000000
•			•

You can see that both entries printed on the screen. The detail or "long description" screen can fit four (4) detailed entries per page. Now what does this screen tell us about our entries.

Entry c:

Is a refund entry (RFD in description 2 field) and it was keyed on October 10th (ENTRY date) for the September processing period (EFF Date). The entry date tells us when we can expect to see the cash side of the refund hit our cash accounts and when the check was deposited with the State Treasurers office.

Entry d:

Is a transfer entry (UTR in description 2 field) and it was keyed on November 4th (Entry date) for the October processing period (EFF date). This was also the 2nd line keyed in the batch (Source code, last digits equal line number keyed). This often helps with the placement of the entry on the 202A; however, remember that our batches are often made up of several 202As for several different Units.



Now let's quickly view an example of what your allotments may look like. This is especially important at the beginning of the year since cash is not available until the allotment is posted, no matter what effective date it may carry.

First, the account to look at to best get a picture of your federal allotments is the Authority to Draw account (11210000). This account is PRC specific so you would enter both the account number and center number for this selection. Also, don't forget to specify a date range or you will have to page through a lot of data to get to the period you desire. Below is a sample of what you will see:

		ENTRY Q		•	222
ER) FOR NEXT	PAGE				
	========	=== ===			1
000				· .	
ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
		DATE	CODE	AMOUNT	
11210000	32017	07/01/96	B103000689	342,190.00	CR
11210000	32017	07/01/96	CL02000059	0.80	
11210000	32017	07/11/96	FF95000147	5,000.00	
11210000	32017	07/24/96	FF95000279	856.00	
11210000	32017	08/14/96	FF95000111	12,000.00	
11210000	32017	08/21/96	FF95000167	16,000.00	
11210000	32017	08/26/96	FF95000419	7,500.00	
11210000	32017	09716796	FF95000171	60,000.00	
11210000	32017	09/18/96	FF95000275	3,507.00	
11210000	32017	09/30/96	BA03000229	0.80	
11210000	32017	09/30/96	BA03000233	0.80	CR
11210000	32017	10/17/96	FF03000062	0.26	
LS DR:	104,864.8	6 CR:	342,19	0.80	
	ER) FOR NEXT ====================================	ER) FOR NEXT PAGE		ER) FOR NEXT PAGE	PAGE NO: O00 ACCOUNT CNTR EFF CODE AMOUNT 11210000 32017 07/01/96 E103000689 342,190.00 11210000 32017 07/01/96 CL02000059 0.80 11210000 32017 07/11/96 FF95000147 5,000.00 11210000 32017 07/24/96 FF95000111 12,000.00 11210000 32017 08/24/96 FF95000167 16,000.00 11210000 32017 08/21/96 FF95000171 60,000.00 11210000 32017 08/26/96 FF95000171 60,000.00 11210000 32017 09/16/96 FF95000275 3,507.00 11210000 32017 09/18/96 FF95000233 0.80 11210000 32017 09/30/96 BA03000233 0.80 11210000 32017 10/17/96 FF03000062



a. This is of course your initial allotment for PRC 17, we can tell this by the date of the transactions (July 1st) as well as the source code of BI (Budget - Initial). Also, it is a credit balance transactions. This account views credits as an increase to the balance and debits as decreases.

Of course, as we stated earlier, we need to review more detail for this line item to verify the actual date the entry took place.

MSA GL	POSTED ENTRY (QUERY	22	24
NEXT FUNCTION:	ACTION:			
NO MORE DETAILS SELEC	TED			
	:======================================	==========	=======================================	===
PAGE OPT:			PAGE NO: 1	
COMPANY: 3000				
D/C: 60 ACCT:	11210000 CNTR:	32017 AMT:	342,190.00 TC:	PŢ
DESC 1:		2:	3:	
SOURCE: B103000689	EFF DATE: 07/01/96 ENT	TRY DATE: 08/13/9	6 PROJ:	
STA:	0.00 CUR: 000 FOR:	0.00	EXCH: 0.00000	000
,				

You can see the initial allotment was posted on August 13th. This means that any funds requested prior to this date would not be available since there was no balance in this account, prior to the initial allotment. Remember, cash is a current day transaction and you would have to request your funds again, after the allotment is established.

- b. This amount is a closing transaction (CL source code) which is a zero-out of the June 30th balance in PRC 17 since this grant does not "roll-over" its fund balances.
- c. This entry as well as most of the others, is a certification of cash requested for this PRC (FF source code & debit transaction). This account (Authority to Draw) is decreased as you request cash.
- d. These entries are allotment adjustment entries (BA source code) which zero themselves out, as they were done in error. Usually a BA entry would signify some type of allotment adjustment (debit = decrease, credit = increase).



Another method of checking the availability of federal funds is to check the balance in this account (11210000). You do this by looking at the Period Ending Balance Screen. This is an especially easy way to check for federal funds availability at the beginning of the year, before you request cash.

Let's look at this screen. It is Next Function # 016, to get to this option.

MSA GL	PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 1997	16
T M 7 0	DO INVALID KEY - RECORD NOT FOUND	
NEXT FUNCTIO		
========		=======
COMPANY:	3000	
ACCOUNT:	11210000	
CNTR:	32017	
	- ENDING BALANCE PERIOD ACTIVITY -	
PERIOD 1		

Fill out this screen by first entering the fiscal year you are looking for in the screen title. Next, enter the company, account number, and center. Note: This screen requires all fields to be selected. When you hit enter you get the screen shown on the following page.



Here is what you will see:

MS	A GL	PEI	RIOD ENDING	BALANCES AND ACTIVITY F	OR YEAR 1997	16
NE	XT FUNCT	ION:	16	ACTION:		
==	======					:=====
	COMPANY	: 301	00	FEDERAL GRANT FUND		
	ACCOUNT	: 11	210000	AUTHORITY TO DRAW		
	CNTR:	*.	32017	DURHAM PUBLIC SCH	voc-ed program impro	
				- ENDING BALANCE -	- PERIOD ACTIVITY -	
	PERIOD	1:		342,190.12-	336,333.20-	
	PERIOD	2:		306,690.12-	35,500.00	
	PERIOD	3:	. 4	243,183.12-	63,507.00	
	PERIOD	4:		198,182.86-	45,000.26	
	PERIOD	5:		184,256.86	13,926.00	
	PERIOD	6:		126,430.86-	57,826.00	
!	PERIOD	7:		126,430.86-	0.00	
	PERIOD	8:		0.00	0.00	
	PERIOD	9:		0.00	0.00	
*	PERIOD	1'0:		0.00	0.00	
	PERIOD	11:		0.00	0.00	
	PERIOD	12:		0.00	0.00	
	PERIOD	13:		0.00	0.00	

The balance in the account should be a credit which means you have money left to request. In this case there is \$126,430.86 left to be requested for PRC 17. If this were the beginning of the year, you would not see a credit balance in the Period 1 area, until after the August 13th entry posted. Until you have a balance, the system won't give you any funds.

Another account which is good to see the balance in, is your Authority to Spend or Budget Balance account for federal (11220000). You would request the information the same as above, but use account number 11220000 instead. The next page shows you what you get.



ISA GL PERI	OD ENDING	BALANCES AND ACTIVITY FO	DR YEAR 1997	16
EXT FUNCTION: 1	6	ACTION:		
========				====
COMPANY: 3000		FEDERAL GRANT FUND		
ACCOUNT: 1122	0000	AUTHORITY TO SPEND		
CNTR:	32017	DURHAM PUBLIC SCH	voc-ed program impro	
	•	- ENDING BALANCE -	PERIOD ACTIVITY -	•
PERIOD 1:		322,188.17	322,187.37	
PERIOD 2:		284,458.31	37,729.86-	
PERIOD 3:		273,764.49	10,693.82-	
PERIOD 4:		210,113.63	63,650.86-	
PERIOD 5:		188,363.35	21,750.28-	
PERIOD 6:		181,292.01	7,071.34-	
PERIOD 7:		181,292.01	0.00	
PERIOD 8:		0.00	0.00	
PERIOD 9:		0.00	0.00	
PERIOD 10:		0.00	0.00	
PERIOD 11:		0.00	0.00	
PERIOD 12:	•	0.00	0.00	
PERIOD 13:		0.00.	0.00	

You can see that there is a budget balance of \$181,292.01 left to spend in this account. Since there is a discrepancy between the budget balance and authority to draw balance (\$126,430.86), this tends to say that not all the expenditures, for which cash has been drawn, have been reported to DPI at this time. Expenditures should be brought up-to-date before further cash is requested.

Also, this account maintains a debit balance. This account is reduced when expenditures are recorded. You can also check your allotment balance in this account since it contains the offset entry to the 11210000 account.

Reminder: All screens and examples in this section are reflecting company 1000 or 3000. As a charter school, you will utilize company 6000.



6 - 35

MSA SYSTEM INQUIRY GUIDE

Detailed information on MSA general ledger system inquiry to be distributed in DPI Training classes. Dates to be determined.





Section C. Annual Audit Requirements

Charter Schools are required to have annual independent audits performed, to comply with state and federal law. The type of audit to be performed is being developed and will be sent to you when completed.



Section D. Other Financial Policy Related Information

This section contains a variety of issues or concerns based on questions we commonly receive from the units. Hopefully these responses will help clear up many of those remaining questions. If not, always feel free to call us for assistance.

Accruals & Installments

As part of the year-end closing, we gather your estimates for what the 11th and 12th installment payroll will be for the months of July and August. These are your accruals for your installments. Since these checks won't be written until the next fiscal year, we must record their expenditures in the proper fiscal year, so that your allotment balances are accurate.

What does all this mean?

- 1. We record your accrual for state funds with the State Budget Office. This is so they will allocate to DPI enough state funds to cover these payments in July & August.
 - Note: If enough funds are not requested from State Budget, then a shortage will be caused for DPI to handle in the new year.
- 2. Once the cut-off date for your year-end data is past, we cannot change your accrual figures as we have already reported these figures to State Budget and have received the appropriate funding accordingly. Therefore, your accurate reporting of accruals is imperative!

What do we do when the actual checks are written?

- 1. Your 11th and 12th installment expenditures come to us when you write your checks usually in July and August. They must be flagged appropriately in your software system so that they generate the appropriate installment flags for the 275 & 60-byte records.
- 2. For the charter school state and federal funds, we record your installment accruals on June 30th. This is so the year end balances for the charter school state and federal funds are as accurate as possible when reported to the State Budget Office and the federal government and to allow for federal grant rollovers to the next fiscal year. Then in the new year, when you write the actual checks, we reverse out our accrual entry (automatic reversal done on August 31st), as is common practice with accruals and since we are now recording your actual expenditures. Any difference between your accrual and your actual checks will be reflected as part of the new year's activity. Meaning:
 - If your actual payments are less than your accrual, you will have the benefit of additional funds in the new year since the reversal (credit to expenditures)



will be greater than the actual debit. This means that although you over reported expenditures last year (through your accrual estimate), you will be under reporting them this year (after the accrual reversal).

If your actual payments are more than your accrual, you will have to absorb this expense out of the new year's funds, just as you had the benefit of the understatement of expense the prior year. You will have to pay the additional expenditures with this year's funds.

Escheat Checks

When escheating checks under the State Treasurer's Office guidelines, the procedures for canceling these outstanding state and federal vouchers are as follows:

- 1. Complete the forms ASD-21 (Report of Unclaimed Property) and ASD-159 (Report of Unclaimed Property Verification and Checklist) according to the instructions on the forms provided by the State Treasurer's Office. (See the policy manual for samples of these forms).
- 2. Prepare a manual general expense check made payable to the North Carolina State Treasurer for the total amount of outstanding checks. Use the next consecutive voucher in your state/federal general expense series and use the current date for the manual check.
- 3. The stub portion of the voucher should indicate "Cancellation of Outstanding Checks Dated Prior to ."
- 4. The voucher should be coded to 0-0000-00-000 and in not to be entered into your system, as the checks being escheated have already been charged to valid expense codes.
- 5. Contact the State Treasurer's Office at 919/733-6876 for any concerns or problems involving checks to be escheated, other than the instructions listed above.

Note: Stop payments on the outstanding checks are no longer a requirement of the State Treasurer's Office. If an outstanding check that has been escheated does clear the bank, the Unit may requisition the State Treasurer's Office for reimbursement of the funds.



20 Common Law Factors Have Now Become 3 Control Standards

Employee vs Independent Contractor

Often times, workers are misclassified as independent contractors when they should have been treated as employees for purposes of Social Security (FICA) and Federal Income Tax Withholding (FITW). The 20 Common Law Factors have been used by the IRS for many years to determine whether or not an employee relationship exists with a worker. Effective January 1, 1997, these Common Law Factors have been replaced with three control standards that are most significant in making a determination of employee status under common law: behavioral control, financial control, and type of relationship.

Criteria Used by the IRS in Making Determinations as to Correct Employment Status.

Treasury Regulation 31.3121(d)-1(s) identifies the factors to be considered in making a determination of employment status. This regulation states:

"Generally an employee relationship exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which it is to be accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employer. factors characteristic of an employer, but not necessary in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and the methods for accomplishing the result, he is an independent contractor. An individual performing services as an independent contractor is not as to such services, an employee, under the Individuals such as physicians, lawyers, dentists, veterinarians. usual common law rules. construction contractors, public stenographers, and auctioneers, engaged in the pursuit of an independent trade of business or profession in which they offer their services to the public are independent contractors and not employees".

The three control standards used by the IRS to indicate whether an individual is an employee or an independent contractor are:

- 1. **Behavioral control** Facts that show whether there is a *right to direct or control* how the worker performs the specific task for which he or she is hired include the type and degree of --
 - Instructions the business gives the worker. An employee is generally subject to the business's instructions about when, where, and how to work. Even if no instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are achieved.



- Fraining the business gives the worker. An employee may be trained to perform services in a particular manner; independent contractors ordinarily use their own methods.
- 2. **Financial control** Facts that show whether there is a *right to direct or control* how the business aspects of the worker's activities are conducted include:
 - The extent to which the worker has unreimbursed business expenses. Independent contractors are more likely to have unreimbursed expenses than employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services they perform for their business.
 - The extent of the worker's investment. An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else. However, an significant investment is not required.
 - The extent to which the worker makes services available to the public.
 - How the business pays the worker. An employee is generally paid by the hour, week, or month. An independent contractor is usually paid by the job. However, it is common in some professions, such as law, to pay independent contractors hourly.
 - The extent to which the worker can realize a profit or incur a loss. An independent contractor can make a profit or loss.
- 3. Type of relationship Facts that show how the parties perceive their relationship include:
 - Written contracts describing the relationship the parties intended to create.
 - Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick leave.
 - The permanency of the relationship. If you engage a worker with the expectation that the relationship will continue indefinitely, rather that for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.
 - The extent to which the services performed by the worker are integrated into regular business activity. If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his or her activities. This would indicate an employer-employee relationship.

Under both the old 20 common law factors and the new control standards, it is the extent of direction and control which will determine whether the worker is an employee and employment taxes should be withheld.



Salary Administration

Overview/Section Responsibilities

The Salary Administration Section manages all centralized aspects of educator salaries for the Public Schools of North Carolina. For Charter Schools, this role will consist primarily of reporting salary information (on groups and individuals) to the North Carolina General Assembly, State Board of Education, other governmental agencies, special interest groups such as the NCAE, and the media.

Additionally, the Salary Administration section will process Charter School payroll data, submitted in accordance with UERS, in order to ensure that the following percentages of Charter School teachers hold current teacher licenses (also called certificates) in an appropriate subject area:

Kindergarten - Grade 5

75%

Grade 6- Grade 12

50%

These percentages are required by 1996 House Bill 955.

Note: Salary Administration will provide a complete list of approved license areas for each educator budget code in the chart of accounts.

Requirements

Except for the above licensing requirements, DPI's Salary Administration Section does not place any requirements on charter schools. Please note that charter schools are not required to pay their teachers on the state salary schedule.

Forms

Salary administration does not require the submission of any forms or data other than required by UERS.



Statistical Research and Data Section is responsible for

compiling data on students, staff and finances of the school systems,

- conducting research on issues of current interest related to the school systems,
- making annual student projections used in budgeting and planning,
- coordinating the data collection activities of the Federal Agencies,
- disseminating quantitative information about the school systems through publications and electronic means.

The data collection activities are generally done through electronic data transmissions from the Local Education Agencies (LEAs) when their systems can generate the data needed. In situations where the systems do not permit electronic transmission, paper forms are used. The following are the surveys charter schools are expected to respond, their purposes, and their dates.

On students:

1. Principal's Monthly Report

- Content: Student accounting data on Enrollments, Transfers, membership, etc.
- <u>Due Date</u>: At the end of the each school month.
- Frequency: Once a month for each of the 9 school months.
- <u>Purpose</u>: To generate an accurate count of the students in the school systems. Enrollments, Average Daily Membership (ADM), average daily attendance (ADA) are based on the data contained in this report. Membership-Last-Day, promotions, and non-promotions are obtained from the ninth month report.
- <u>Data Use:</u> The main use of this data is for planning and budgeting. The financial resources provided from federal and state resources are based on one form or another of the student counts. The data is also essential to evaluation, measurement of compliance with the federal programs, testing, school construction planning, etc.
- <u>Collection Method:</u> The principal method of data submission to the state is through electronic transmission with the SIMS software.



8-1

2. Pupils In Membership By Race and Sex Report (SS-100)

- <u>Content:</u> The race and sex composition of the students in first month membership.
- Due Date: End of October.
- Frequency: Annual.
- <u>Purpose:</u> To provide race and sex data to the state, federal, and local agencies and organizations.
- <u>Collection Method:</u> The data is collected for each grade of every school on the SS-100 form. The data can also be submitted electronically if the system has the capability to do so.

3. High School Graduate Survey

- <u>Content:</u> The numbers of graduates, their demographics, and their intentions for post high school education and work.
- Due Date: End of June.
- Frequency: Annual.
- <u>Purpose</u>: To collect the numbers of high school graduates, certificate recipients, and their names for the State Archives. The universities and other organizations use this data for capacity planning and recruiting. The information also forms a part of the accountability profile of each school.
- <u>Collection Method:</u> The data is collected from each high school on the SS-1010 form. The data can also be submitted electronically if the system is capable to do so.



4. Non-Promotion Revision Report

- <u>Content</u>: Attendance to the Summer School Programs and the resulting changes in the non-promotions.
- <u>Due Date:</u> End of September.
- Frequency: Annual.
- <u>Purpose:</u> To revise the year-end non-promotion statistics to reflect the result of summer school attendance.
- <u>Collection Method:</u> The data is collected for each grade of every school on the SS-123 form.

On staff:

1. Professional Personnel Activity Report (PPAR)/Student Activity Report (SAR)

- <u>Content:</u> The classroom activities the students participate in and the instructional personnel involved in the activities, by class and by school.
- <u>Due Date:</u> End of second school month.
- Frequency: Annual.
- <u>Purpose:</u> To collect data on the class sizes required by law, to document who teaches what, what subjects each school teaches and at what academic level, to establish how many students, by race and gender, are enrolled in each subject.
- <u>Data Use:</u> The primary use of this data is in monitoring the class size as prescribed in the law. The information is widely used by the researchers and the State agency personnel in identifying their target personnel in the schools to provide them with the necessary services and materials. School systems that plan to introduce a new subject use the data to identify schools in other systems that are already teaching the subject.
- <u>Collection Method:</u> The SIMS software system is capable to generate all the data required for schools with standard schedules. Such data are electronically transmitted to the State agency. In cases where the software system cannot



8-3

generate the data, paper PPAR forms are used.

2. Public School Full Time Personnel Report (SS-200)

- <u>Content:</u> Race /Gender composition and funding source of full-time personnel of the local school systems.
- Due Date: End of October.
- Frequency: Annual.
- <u>Purpose:</u> To provide information to various public and private organizations. The data is at the LEA level. The assignment classifications match the federal surveys such as those of the Equal Employment Opportunity Office of the US Dept. of Education. This is the only source of information on the professional and non-professional staff employed at the LEAs.

On finances:

1. Local Salary Supplement Report (SS-300)

- <u>Content:</u> The salary supplements paid by the local school systems over and above the state pay schedule.
- Due Date: End of October.
- Frequency: Annual.
- <u>Purpose:</u> To collect data on the salary supplements paid to various staff categories with local funds over and above the state pay schedule. The data is collected at the school system level. Local supplements are the only real differences in pay scales of personnel in different LEAs.
- Collection Method: The data are collected on one page paper forms.



2. Annual Financial Report

- <u>Content:</u> All financial transactions from local or other governmental sources not reported to the state through the Public School Fund or Federal funds that flow through the State agency.
- Due Date: End of August.
- Frequency: Annual.
- <u>Purpose:</u> School systems receive their funds from various sources. Three major sources are the state, federal, and local governments. Most of the state and federal funds go to the LEAs through the Public School Fund or the Federal Fund. These funds are reported to the State agency and are audited. The local funds, and funds school systems receive through other governmental agencies are not reported to the State agency. AFR system captures the information about these other funds, combines them with the state audited funds so that a complete picture of expenditures and their sources can be formed.
- <u>Data Use:</u> The primary users of this data are LEA chief executive officers in their planning and budgeting, the legislature, and the county commissioners. Other agencies make frequent use of the data for measuring, comparing, and assessing per pupil resources committed to education and to specific educational programs. The federal government uses the data to allocate federal funds to the states.
- <u>Collection Method:</u> The data are electronically transmitted to the state agency and edited by the LEAs through the CICS system.

Blank copies of each paper form is included in the Appendix.

Each school or school system has an identifying number assigned to them, to keep their records separate from others. These numbers are assigned and managed by the Statistical Research and Data Section.



PROFESSIONAL PERSONNEL ACTIVITY REPORT

Before completing, please read accompanying instructions.

ADMINISTRAT	TIVE UNIT						SCHOOL]		
	L		NAME		-	_	ļ	NUMBER	_	NAME	
							(PLEASE	USE SCHOOL	NUMBER WHERE	YOU RECEIVE YOU	UR CHECK)
LAST NAME	FIRS	T NAME	MIDDLE/MAII	DEN NAM	AE		SOCIAL SEC		EASE CHECK YOU	JR SS CARD FOR A	CCURACY)
ETHNIC ORI	E F K ANIC MILE	FEMALE MALE	2 N 3 R 4 E	MPLOYE OW ENT ETURNE MPLOYE	D IN THI ERING F D AFTER D LAST	S ADMIN IRST YE R ABSEN YEAR IN	IISTRATIVE UNIT L AR OF EMPLOYME CE FROM PUBLIC ANOTHER N. C. A EDUCATION IN AF	ENT IN EDUCA EDUCATION. DMIN. UNIT.		11	T-TIME TERY ONLY IF YOUR POSITION IS PART-TIME
SOURCE FOR THIS	OF FUNDS POSITION			ENT AND	ER AP	PROP	RIATE CODE	NUMBER(S T TO RIGH	S) USING LEF IT IF YOU HA	S OF FUNDS. I T-MOST BOX F VE MULTIPLE	
		E ACTIV E CLAS DEFIN USE (VITIES AND EN	TER TO COLUI	THE CO MNS II CTIONS	DDE N	UMBER IN TH	E BOX PRO JR TYPE O	OVIDED. THE FASSIGNME	BES YOUR CUEN COMPLETE ENT. REVIEW ENDED DAY TE	THE
	3 ITINERAN 4 DEPARTM	T/RESOURCE IENTALIZED (E (COMPLETE C OR BLOCKED (C FIVITY (COMPLI	COLS. A	THRU	OLS. A	, THRU D.) D C.)		UBJECT PER S		
GRADE LEVEL CODE OF STUDENTS	B MINUTES PER DAY		CODE (OR NO ONE CODE PER ONLY				NUMBER OF STUDENTS	E NO. IN TEAM	NO. OF CLASSES	G VISITED SCHOOL NO.	H EXTENDED DAY CLASSES
SEE CODE SHEET (SECTION 1). NOTE CODES FOR EXCP. CHILDREN PROG. CATEGORY & EXTENDED DAY.		ENTER CODE O OR NON-CLSS IF YOU ARE TI EDUC. COUR	EET (SECTION 2): OF SUBJECT AREA ROOM ACTIVITY. EACHING A VOC. RSE, ASK FOR A AL CODE SHEET.	2- GR 2- CC	CADEMIC CODE LADE LEV COURSE C	VEL OF ODE F	MEMBERSHIP AT END OF SECOND MONTH	TOTAL NO. IN TEAM COUNTING YOURSELF	NO. OF CLASS ROLLS OR ROSTERS PER SUBJECT PER SCHOOL	IF VISITED SCHOOL NUMBER NOT KNOWN, ASK PRINCIPAL(S).	PLACE A "Y" IN BOX IF COURSE IS EXTENDED DAY CLASS.
			AREA (ONE ODE PER LINE)	1	2	3			ITINERANT RESC ONLY. G TO BE	COMPLETED BY DURCE TEACHERS E COMPLETED BY T. DAY	
									_		
			<u> </u>			_	†				
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3							189	R	EVIEWED BY		

ERIC ATURE OF INDIVIDUAL COMPLETING REPORT

182 DATE + 82 REVIEWED BY
(Principal's Initials)

1995-96 N. C. HIGH SCHOOL GRADUATE SURVEY

PRINCIPAL: Please return to your superintendent

by June 20, 1996

PURPOSE: (1) To collect data on the intentions of N.C.

high school graduates and (2) to collect

names of graduates for the state archives.

SUPERINTENDENT: Return by June 24, 1996, to:

Statistical Research Section

301 N Wilmington St., Education Bldg.

Raleigh, NC 27601-2825

QUESTIONS: Call Kay Long

(919) 715-1618

FAX: (919) 715-1611

DEFINITIONS

DIPLOMA RECIPIENTS are students who met all high school graduation requirements including mainstreamed exceptional children.

CERTIFICATE RECIPIENTS are students who completed all high school completion requirements but failed to pass the N.C. Competency Test.

12th GRADE PROMOTIONS are students who were in 12th grade homerooms and were <u>promoted at the end of the school year</u>. This group is defined for reconciliation purposes only. Note the following:

- 1. The group includes both the diploma and certificate recipients.
- 2. These students could be attending regular programs or extended day programs.
- 3. Students in self-contained exceptional classes or in TMH classes are not included in this group.

SELF-CONTAINED EXCEPTIONAL AND TMH STUDENTS are those students who received a diploma or certificate and who were either in the self-contained exceptional children or TMH program. The group is defined for verification of the entries against those reported on the Principal's Monthly Report entries for the ninth month.

MID-YEAR GRADUATES are students who completed diploma or certificate requirements prior to the end of the school year regardless of when the diploma or certificate was awarded.

SUMMER SCHOOL GRADUATES are students who completed diploma or certificate requirements at the end of the summer school of the prior school year.

11th GRADE HOMEROOM GRADUATES are students who were in 11th grade homerooms at the <u>end</u> of the school year, but completed high school graduation requirements and were awarded a diploma at the end of the school year.

SENIOR INSTITUTIONS are four-year colleges and universities.

INSTRUCTIONS

- 1. In Section I only the diploma recipients are to be reported; do not include any certificate recipient in lines 1-14.
- 2. Make sure that "12th Grade Promotions" of Section II agrees with the number of promotions indicated in your Ninth Month Principal's Monthly Report (PMR). For regular programs, promotions can be obtained as the difference between membership and non-promotions on line 22 of the ninth month PMR. For the extended day programs, if you have any, use line 32 of the same report for Extended Day Programs. Report the Extended Day promotions through the same school you report their monthly membership. NOTE: Your SIMs operator can provide this information on a R103 report.
- 3. <u>Do not</u> include FOREIGN EXCHANGE certificate recipients on line 16. **Instead**, exchange students counted in ninth-month 12th grade membershp and promoted, but not listed on line 15, should be counted on line 17.
- 4. The "Total" of Line 14 of Section I and Line 15 of Section II <u>must</u> match. The number of names listed in Section III <u>must</u> agree with the Total Diploma Recipients on Line 14 of Section I and Line 15 of Section II.
- 5. If a student is enrolled in an alternative/extended day school but will graduate from his home school, and if the alternative/extended day school is not filling out a survey form, then the student must be taken out of membership (W1) in the alternative/extended day school and re-enrolled (R2) in the home school on the last day of school. This student would then be a regular program 12th grade promotion.

Instructions for Section III are at the beginning of that section. Read them very carefully, for this section serves as an official permanent record of the graduates kept by the State Archives. The list <u>must be numbered</u> as this number must match Sections I and II totals.



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SS-1010

PAGE 2

1995-96 N. C. HIGH SCHOOL GRADUATE SURVEY INCLUDING 1995 SUMMER SESSION

LEA NO.			SCHOO	L NO.			SCH	HOOL NA	ME						
				SEC	CTION	: INTE	NTIONS	OF DI	PLOMA	RECIF	PIENTS				_
ANTIC	IPATED		MALE							_		MALE			
	US OF UATES		AMER.	ASIAN	BLACK	WHITE	HISPANIC TOTAL MALE		AMER. INDIAN	ASIAN	BLACK	WHITE	HISPANIC	TOTAL FEMALE	TOTAL
SENIOR	IN NC	01													
INSTITUTIONS	OUT OF NC	02													
PRIVATE SENIOR	N NC	03													
INSTITUTIONS	OUT OF NC	04													
COMMUNITY &	IN NC	05													
COLLEGES	OUT OF NC	06													
PRIVATE UUNIOR	IN NC	07													
COLLEGES	OUT OF NC	08													
BUS., NURSING SCHOOLS, ETC.		09													
	OUT OF NC	10											_		
MILITARY		11													
EMPLOYMENT	г	12													
OTHERS		13													
TOTAL (LINE	(S 1-13)	14													
					-	SECT	ION II: F	RECON	CILIATIO	ON					
			12Th	d GRADE	PROMOT		SELF-COI		MID-Y		1995 SI	UMMER		GRADE	
				ULAR GRAM	EXTEND	ED DAY	EXCEPT TM		GRADU	ATES		UATES		EROOM DUATES	TOTAL
DIPLOMA R	ECIPIENTS	15	5												
CERTIFICA	TE RECIP.	16	6												
FOREIGN EXC DIPLOMA		17	7						184						
PRINCIPAL											DATE_	_		_	
SIERIC C	OMPLETE	ΞD	BY							1	PHONE				<u> </u>

SS-1010 PAGE 3

SECTION III: 1995-96 LIST OF DIPLOMA RECIPIENTS Including 1995 Summer School

LEA NO.	SCHOOL NO.

- 1. Please include all diploma recipients, including 1995 summer school diploma recipients. Do not include certificate recipients.
- The total number of names on the List of Diploma Recipients <u>must</u> agree with the total figures of Line 14 of Section I and Line 15 of Section II.
 The school name, principal's signature, and date must be on <u>all</u> sheets.
 This list will serve as the official permanent record of diploma recipients, so please be neat and accurate.
- 5. Please list each diploma recipient in alphabetical order, surname first. If additional sheets are used, be sure to number each diploma recipient.
- 6. This list may be produced from a computer file; however, the names must be numbered and the principal's signature must be on each page.

1	34	67
2	35	68
3	36	69
4	37	70
	38	
	39	72.
	40	
		74
	41	
	42	
	43	76
11	44.	77.
12	45	78
13	46	79
14	47	80
15	48	81
16	49	82
17	50	83
18.	51	84
	52	
20	53	86
	54	
	55	
	56	
24	57	90.
	58	
	59	
	60	
	61	
	62	
	63	
	64.	
	65	
33	66	99



PRINCIPAL'S SIGNATURE

SS-1010 PAGE 4

SECTION III: 1995-96 LIST OF DIPLOMA RECIPIENTS Including 1995 Summer School

LEA NO.	SCHOOL NO.

- 1. Please include all diploma recipients, including 1995 summer school diploma recipients. Do not include certificate recipients.
- 2. The total number of names on the List of Diploma Recipients must agree with the total figures of Line 14 of Section I and Line 15 of Section II.
- 3. The school name, principal's signature, and date must be on all sheets.
- 4. This list will serve as the official permanent record of diploma recipients, so please be neat and accurate.
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- 6. This list may be produced from a computer file; however, the names must be numbered and the principal's signature must be on each page.

100	133	166
101	134	167
102	135	168
103	136	169
104		170
105	138	171
106	. 139	172
107	140	173
108	. 141	174
109	142	175
110	. 143	176
111	144	177
112	. 145	178
113	146	179
114	147	180
115		181
116	149	182
117	150	183
118	151	184
119	. 152	185
120	153	186
121	_ 154	
122	155	188
123	156	189
124	157	190
125	158	191
126	159	192
127	160	193
128	161	194
129	162	195
130		196
131	164	197
132	165	198
	186	



1996-97 PUPILS IN MEMBERSHIP BY RACE AND SEX

SS-100

PRINCIPAL:	Return to your superintendent's office by October 18, 1996.	PURPOSE:	To provide student race/sex data to state, federal and local agencies, and organizations.
SUPERINTENDENT:	SUPERINTENDENT: Collect and return by October 31 to: Statistical Research Section	QUESTIONS:	Call Evan Sun at (919) 715-1613.
	Education Building 301 North Wilmington Street		
	Raleigh, NC 27601-2825	FAX NO.:	(919) 715-1611

Notes and Instructions

- Code" Report generated from the new SIMS software. This collected data will be used to check and Please fill out this form or send to us a clearly legible copy of the "Membership by Grade/Ethnic/Sex validate the new SIMS system.
- The total number of pupils in membership for each grade should be identical to the first month membership on your Principal's Monthly Report. તાં
- A student can only be classified as one of the five Federally defined ethnic groups shown on the form. က်
- Please check to make sure that the totals of both the columns and the rows are balanced. 4

188

PAGE 2

PHONE

CONTACT PERSON

SCHOOL NAME

LEA/SCHOOL NO.

ERIC FRITZER PROVIDED BY ERIC

1996-97 PUPILS IN MEMBERSHIP BY RACE AND SEX

		00	5	05	63	94	90	8	20	8	4	6	8	2	22	5 8	27		59	93	31	32	33
	TOTAL.																	•					
TE	FEMALE																						
WHITE	MALE																						
BLACK	FEMALE																						
BLA	MALE																						
NIC	FEMALE																						
HISPANIC	MALE																						
'N' LANDER	FEMALE																						
ASIAN/ PACIFIC ISLANDER	MALE																						
NATIVE/ J INDIAN	FEMALE																	GRAM					
ALASKAN NATIVE/ AMERICAN INDIAN	MALE																	EXTENDED SCHOOL DAY PROGRAM					
	GRADE	¥	_	2	က	4	5	9	7	8	Exc**	6	10	=	12	TMH	TOTAL	ENDED SCH	6	10	=	12	EXT TOTAL
00	<u>о</u> ш	8	5	70	83	8	9	8	20	80	1,	19	8	21	22	28	27		59	e	31	32	;

Each entry in the total column should match the entry in the "Membership" column of the Principal's Monthly Report. Being taught by exceptional children teachers in self-contained classes (do not include TMH).

06

55-123

NONPROMOTION REVISION REPORT FOR 1995-96

DUE DATE: (1) PRINCIPAL:

RETURN TO YOUR LOCAL CENTRAL OFFICE BY SEPTEMBER 16, 1996

COLLECT ALL THE FORMS OF YOUR UNIT AND RETURN TO STATISTICAL RESEARCH, DPI EDUCATION BLDG., RALEIGH, NC 27601-2825 BY SEPTEMBER 30, 1996 (2) SUPERINTENDENT:

CALL EVAN SUN AT (919)715-1613 QUESTIONS:

270-304 LEA-SCH NO.

CENTRAL ELEMENTARY (919)453-8278 SCHOOL -NAME: PHONE:

ָ מ	מט מ	REPORTED	ATT	NONPROMOTED STUDENTS WHO ATTENDED SUMMER PROGRAMS	STUDI	ENTS WHO	REVISED
CODE	GRADE	NONPROMOTION (1)	N N	ENROLLEDINO.	0 2 -	PROMOTED (3)	
00	KIND.	0	-	0	_	0	0
01	1	0	_	0	_	0	0
02	2	0	_	0	_	0	0
03	8	1	-	0	_	O	
04.1	4	0	_	0	-	0	0
05	ន	0	_	0	_	0	9
1 90	9	1 2	_	-	_	-)
17	EXCP.	0	_	0	_		0
26	TMH	0	_	0	_	Ô	ري ا
27	GRD. TOT	3	_	-	_	-	4

* INSTRUCTIONS

COMPLETE AND RETURN THIS REPORT EVEN IF THERE IS NO CHANGE OR THIS SCHOOL IS CLOSED.

FOR PROMOTIONS OTHER THAN SUMMER SCHOOL PROGRAMS (SUCH AS PLACEMENT, ETC.), CHANGE COLUMN (1).

COLUMN (1): FOR ANY CHANGE OR CORRECTION, DO NOT WHITE-OUT THE PREPRINTED NUMBER. CROSS OUT THE ENTRY AND WRITE THE CORRECT NUMBER NEXT TO IT. . M

COLUMN (2) AND COLUMN (3): ENTER THE SUMMER SCHOOL ENROLLMENTS AND PROMOTIONS ONLY FOR THE NONPROMOTED STUDENTS REPORTED IN COLUMN(1) (FOR EACH LINE, THE NUMBER IN COLUMN(2) CANNOT EXCEED COLUMN(2), AND THE NUMBER IN COLUMN(2) CANNOT EXCEED COLUMN(1).)

J

COLUMN (4): THE REVISED NONPROMOTION IS THE DIFFERENCE OF COLUMN(1) AND COLUMN(3).

PLEASE CHECK EACH ROW AND COLUMN FOR BALANCE 9

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192

DATE

1996-97 PUBLIC SCHOOL SYSTE." FULL-TIME PERSONNEL REPORT



QUESTIONS: Call Evan Sun at (919) 715-1613; FAX (919) 715-1611 The race/sex data of full-time personnel is needed to provide information to various private and public organizations. PURPOSE: 301 North Wilmington Street Statistical Research Section Raleigh, NC 27601-2825 **Education Building** October 31, 1996 RETURN TO: DUE DATE:

Definitions of Activity Assignment Classification

- Officials, Administrators, and Managers Persons who set broad policies, exercise overall responsibility for execution of these policies, or direct school operations of the school system superintendent, deputy, associate and assistant superintendents, school business officials, directors and administrators of districtwide programs, and other professional administrative staff.
- 2. Principals Self-explanatory.
- Assistant Principals, Teaching Self-explanatory. (State does not fund teaching assistant principals.)
- 4. Assistant Principals, Nonteaching Self-explanatory.
- 5. <u>Elementary Teachers</u> Teachers who teach elementary classes.
- 6. Secondary Teachers Teachers who teach secondary classes.

NOTE: Report teachers who teach both elementary and secondary levels only on the level where the greater portlon of their time is spent.

- Other Teachers Teachers who teach ungraded classes, special education, art, music, band, physical education, etc., who have not been reported in 5 and 6.
- 8. <u>Guidance</u> Student counselors and other guidance personnel.
- <u>Psychological</u> Include psychologists, psychometrists, psychiatrists, and psychologicalsocial workers.
- 10. <u>Librarians and Audio-Visual Staff</u> Staff members who are responsible for school libraries, and staff members who are responsible for preparing, caring for, and making available to instructional programs, the equipment, materials, scripts, and other aids which assist teaching through the senses of sight and hearing.

- Consultants and Supervisors of Instruction Staff members who provide leadership and expertise in their field of specialization for the purpose of Improving the performance of teachers and other instructional staff.
- 12. <u>Other Professional Staff</u> Include persons who cannot be properly placed on lines 2-11 such as nonclassroom teachers, dentists, speech therapists, school social workers, community workers, attendance officers, attorneys, architects, engineers, registered nurses, and other non-instructional staff.
- 13. <u>Teacher Assistants</u> Self-explanatory.
- 14. <u>Iechnicians</u> Include computer programmers and operators, film inspectors, projectionists, graphic artists, drafters, engineering aides, licensed, practical or vocational nurses, dietitlans, photographers, radio operators, scientific assistants, technical illustrators, and other technicians.
- Clerical/Secretary Include secretaries, bookkeepers, messengers, office-machine operators, clerk-typists, stenographers, court transcribers, hearing reporters, statistical clerks, dispatchers, license distributors, payroll clerks, and kindred workers.
- Service Workers Paraprofessional and persons in cafeteria maintenance, transportation, custodial workers and other maintenance crew, security guards, etc.
- 17. Skilled Crafts Includes mechanics, repairers, electricians, heavy equipment operators, stationary engineers, skilled machine operators, carpenters, compositors and typesetters, and kindred workers.
- Laborers Persons who perform manual labor such as garage laborers, car washers, greasers, gardeners, and groundskeepers.

194

PAGE 2

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ERIC

LEA NO.	:		LEA NAME	AME					CONTAC	CONTACT PERSON	_			PHONE		_
										Sex a	Sex and Race					
Activity Assignment	Total* (a-d),		Source of Funds	of Funds				Male					Female			
lons.)	(C-V)	State	Federal	Local	Vocat.	White	Black	American Indian	Aslan	Hispanic	White	Black	American Indian H	Aslan	Hispanic	
1 Official, Adm., Mgrs.		8	2	٥	9	4	٥				-	5			,	
2 Principals																
3 Asst. Principals, Teaching																
4 Asst, Principals, Nonteaching																
5 Elementary Teachers																
6 Secondary Teachers																
7 Other Teachers														i		
8 Guldance				_												
9 Psychological																
10 Librarian, Audiovisual																
11 Consultant, Supervisor																
12 Other Professional																
13 Teacher Assistants																
14 Technicians																
15 Clerical, Secretarial																
16 Service Workers																-
17 Skilled Crafts																
18 Laborers, Unskilled																
19 TOTAL																
				•	:		•	:	•	•						

Date 196

Superintendent's Signature_

[•] The total of columns (a-d) should be identical to the total of columns (A-J) and this number should be entered in this column.

1996-97 LOCAL SALARY SUPPLEMENT

RETURN TO: Statistical Research & Data Center | PURPOSE:

Education Building

301 North Wilmington Street Raleigh, NC 27601-2825

DUE DATE: October 31, 1996

To collect local salary supplement

data that is not available from any

other source.

QUESTIONS: Call Evan Sun at (919) 715-1613

FAX No. (919) 715-1611

Definitions and Instructions

*** Do not use decimals, fractions, or add decimal zeros***

Supplement - The amount of locally paid money to augment the salary of a position over and above the state salary schedule.

Number of Positions (Column A) - For each assignment classification, please list the number of positions budgeted even if you do not pay local supplements. Do not leave blank unless it is not applicable.

Number Receiving Supplement (Column B) - Enter the number of personnel receiving supplements who are employed in the positions shown in the first column.

Amount of Annual Supplement (Columns C AND D) - Enter the smallest and the largest amounts of annual supplements for each classification. (See "Band Directors and High School Coaches" for exceptions.) If minimum and maximum are the same, enter the annual amount in both "Minimum" and "Maximum" columns.

Total Annual Supplement to be Paid (Column E) - Enter the total dollars expended annually as salary supplements to all employees in each assignment classification. In those cases where the exact amount for a given assignment is not available, please provide your best estimate. For each line, the amount in this column should be no less than the product of (the number receiving supplements x minimum supplement) or no greater than (the number receiving supplement x maximum supplement).

Band Directors and High School Coaches - These are for the number of positions. If a person directs more than one band or coaches more than one sport, that person should be counted multiple times. Please show the additional pay they received for their extra activities over and above the supplements they would receive as teachers. Do not report non-high school coaches if you have any. Other coaches should be reported under "Others."

Others - Any other professionals who receive local supplements but have not been reported in any of the above categories.



1996-97 LOCAL SALARY SUPPLEMENT

Page 2

LE	A No. LEA	Name		Contact Person		Phone
	ASSIGNMENT	NUMBER OF	NUMBER RECEIVING	AMOUNT O	PF ANNUAL	TOTAL**
	CLASSIFICATION	POSITIONS	SUPPLEMENT*	MINIMUM	MAXIMUM	SUPPLEMENT
	(Please read instructions.)	(A)	(B)	(C)	(D)	(E)
1.0	TEACHERS					
	1.1 STATE FUNDED					
	1.2 LOCALLY FUNDED					·
	1.3 FEDERALLY FUNDED					
	1.4 VOCATIONALLY FUNDED					
2.0	PRINCIPALS					
	2.1 ELEMENTARY					
	2.2 JUNIOR/MIDDLE					
	2.3 HIGH SCHOOL					
3.0	ASSISTANT PRINCIPALS					

8.0 EXPLAIN YOUR METHOD OF PAYING SUPPLEMENTS IF OTHER THAN A FIXED AMOUNT PER POSITION (SUCH AS PERCENT OF SALARY):

198

[&]quot; DO NOT REPORT CENTS; ROUND SUPPLEMENTS TO THE NEAREST DOLLAR. DO NOT ADD DECIMAL ZEROS.



4.0

5.0

7.0

SUPERVISORS

6.0 SUPERINTENDENT

OTHERS

ASSOC,/ASST. SUPTS.

7.1 BAND DIRECTORS

7.2 H. S. COACHES

7.3 OTHERS

rintendent's Signature_

Date

 $^{^{\}bullet}$ DO NOT USE DECIMALS OR FRACTIONS; ROUND POSITIONS TO THE NEAREST WHOLE DIGIT.

Reference Manuals

Attachment A

Purpose: Provides a list of budget codes for positions requiring a professional

educator's license, along with the required area of licensure.

Contact: Salary Administration Section

(919) 715-1095

Highlights of the North Carolina Public School Budget

Purpose: This booklet presents charts and tables which describe how state and

federal funds are distributed to North Carolina's public schools.

Contact: School Finance Section

(919) 715-1422

North Carolina Schools Allotment Policy Manual

Purpose: The Allotment Policy Manual contains all the state and federal funding

categories. It states the purpose of the funding, who is eligible to receive the funding, the funding formula, any special provisions, and areas to

contact for help.

Contact: School Finance Section

(919) 715-1422

North Carolina Schools Uniform Chart of Accounts

Purpose: The Uniform Chart of Accounts must be used to code your expenditures

for state and federal funds. It contains the minimum requirements for the

account code structure.

Contact: Reporting and Auditing Section

(919) 715-1400

Public School Personnel State Salary Schedule

Purpose: Provides state salary schedules and ranges for certified and noncertified

personnel, along with the rules for implementing these salaries.

Contact: Salary Administration Section

(919) 715-1095



Reference Manuals (Continued)

School Attendance and Student Accounting

Purpose: This manual lists and describes the requirements for student accounting,

student attendance, class sizes, teacher daily load, and emergency school

closings.

Contact: School Finance Section

(919) 715-2198

Statistical Profile

Purpose: This report gives general statistical data about North Carolina's elementary

and secondary schools, including information about students, personnel,

and finances. The data is shown by LEA and by state totals.

Contact: Statistical Research Section

(919) 715-1609



9-2

Division of School Business - Contact List

Tople	Section Responsible	Contact Person	Telephone Number
Allotment Revisions	School Finance	Faydean Robinson	(919) 715-1429
Average Daily Membership (ADM)	Statistical Research	Kay Stokley	(919) 715-1615
Cash Requests	Reporting and Auditing	Jean Langdon	(919) 715-1400
Chart of Accounts and Coding Questions	Reporting and Auditing	Jenny Billings Jennifer Bennett	(919) 715-1400
Class Size Reporting	School Finance	Allen Suggs	(919) 715-2198
Expenditure Reporting and Monthly Reports	Reporting and Auditing	Jennifer Bennett	(919) 715-1400
Federal Allotment Calculations	School Finance	Mandy Farmer Theresa Allison	(919) 715-1423 (919) 715-1424
Federal Budgets (Budget Utilization and Reporting System - BUD)	Federal Programs	Maria Tart	(919) 715-1464
Federal Program-Carryover Questions	Federal Programs	Sharon Royster	(919) 715-1396
Federal Time Reporting	Federal Programs	Stehpanie English	(919) 715-1397
Salary Administration	Salary Administration	David Howell Mike Cash	(919) 715-1095 (919) 715-1095
School Closings (Inclement Weather, etc.)	School Finance	Allen Suggs	(919) 715-2198
School Numbers	Statistical Research	Engin Konanc	(919) 715-1609
State Allotment Calculations	School Finance	Mandy Farmer Lydia Prude Shella Tharrington	(919) 715-1423 (919) 715-1426 (919) 715-1413
Student Accounting/School Attendance	School Finance	Allen Suggs	(919) 715-2198
Student/Teacher Ratios	School Finance	Allen Suggs	(919) 715-2198
Teacher Daily Load Reporting	School Finance	Allen Suggs	(919) 715-2198
A C Description of Diship Landing			

N.C. Department of Public Instruction Division of School Business, School Finance Section March 5, 1997 (C:Plan98/ChartCon.Wk4)



19-1



U.S. DEPARTMENT OF EDUCATION

Office of Educational Research and Improvement (OERI) Educational Resources Information Center (ERIC)



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