

# It Starts with Numbers

A look at the role of budgets in early childhood program planning for the new coordinator

Julie Ritter, Lakeville Area Public Schools  
MNAFEE Conference  
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## Workshop Outline

- Purpose of budgets
- District processes
- Budget timelines and details
  - Budget cycle
  - UFARS Basics
- Revenue sources
- Expenditures
- Creating your budget
- Keeping track of your budget
- Handy online resources

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## District Processes

Do you know...

Who leads the budget process in your district?

- Business manager, bookkeeper, superintendent

Who leads the budget process for your program?

- You, business office, community education director

What role do you play in setting and maintaining your program budgets?

- I'm responsible for everything...I'm told everything...somewhere in-between

**Why is it important for you to know?**

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## Budgets

Why are the numbers important?

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### Budgets

- It establishes the parameters of your program
- They are essential to planning and the first step in planning
- It gives you a picture of the health of your program and how a district views its early childhood programs
- The coordinator is responsible for the fiscal accountability of the program and should be involved in creating and managing the budget
- Advisory council and staff can be involved in establishing priorities for program options
- Community Needs Assessment considerations

**Anyone can do it! It's adding and subtracting**

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### Budget Cycle

- Fiscal Year runs July 1 to June 30 - we are currently in FY18
- Fiscal Year on July 1 is the next calendar year; FY19
- Audits are done in school districts late July/August for the previous FY (FY18)
- Audits are approved by school boards October, early November
- Final financials are then posted to the MFR (Minnesota Funding Reports) system

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## Budget Cycle

- Fiscal Year runs July 1 to June 30 - we are currently in FY17
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More Information at:

Districts, Schools and Educators-School Finance-Community Education, ECFE, SR

<http://education.state.mn.us/MDE/dse/schfin/comm/>

<https://education.mn.gov/MDE/dse/schfin/fin/UFARS/>

<http://ecadmin.wikidot.com/>

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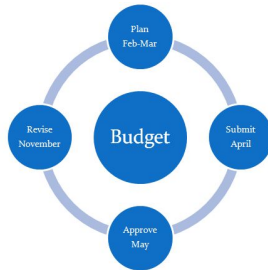
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## Budget Cycle

- Plan
- Submit
- Board Approve
- Revise



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## UFARS (Uniform Financial Accounting and Report Standards)

Manual at Districts, Schools and Educators - School Finance - Financial Management - UFARS

Fund Dimension  
04-Community  
Service Fund

Program  
Dimension  
580 - ECFE/HV  
582 - SR  
583 - ECS

District  
Determined

Source Dimensions  
001 - local property taxes  
040 - tuition from patrons  
050 - fees from patrons  
300 - state aides  
999 - misc

04-005-580-325-000-040

Organization/Site  
Dimension  
District wide

Finance Dimension  
325 - ECFE  
328 - HV  
337 - Pathway II Scholarships  
338 - Pathway I Scholarships  
344 - SR  
354 - ECS

Revenue  
Sample

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**UFARS (Uniform Financial Accounting and Report Standards)**  
Manual at Districts, Schools and Educators - School Finance - Financial Management - UFARS

**Fund Dimension**  
04-Community Service Fund

**Program Dimension**  
580 - ECFE/HV  
582- SR  
583 - ECS

**District Determined**

**Object Dimensions**  
1000- salaries  
2000- benefits  
3000- purchased services  
4000- supplies/materials  
5000- capital expenditures

04-005-580-325-000-140

**Organization/Site Dimension**  
District wide

**Finance Dimension**  
325 - ECFE  
328 - HV  
337 - Pathway II Scholarships  
338 - Pathway I Scholarships  
344 - SR  
354 - ECS

**Expenditure Sample**

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**Revenue Sources**

- ECFE
  - Levy
  - Aid
  - Tuition
  - Local Sources
- School Readiness
  - Aid
  - Tuition
  - Pathway I and Pathway II Scholarships
- Early Childhood Screening
  - Aid

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**Revenue Sources**

**Find your Aid Calculations**  
Data Center - Data Report and Analytics - School Finance Reports - Minnesota Funding Reports (MFR)

<http://w20.education.state.mn.us/MDFAnalytics/Data.jsp>

1. Find your district
2. All Reports
3. All
4. All
5. Report - find the calculation you need:
  - a. Early Childhood Family Education Aid Calculation
  - b. School Readiness Aid Entitlement Calculation
  - c. Early Childhood Screening Counts and Aid Entitlement Calculation

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## On-line Reports

- General Ledger Summary
  - Gives you your fund balance as of June 30
- Expenditure by Finance Code
  - Gives you the most recent audited information for a fiscal year
  - Financial standing as of June 30
  - BOE approves the audit Oct/Nov
  - Numbers in this report are then final

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MDE > Data Center > Data Reports and Analytics

### Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Back to this document.](#)

Use the Drop Downs to Identify the report of interest. Sort Districts list by: # Name # Number # Standard # Co-ops  
List District Types: # All # Standard # Co-ops

District	LANSVILLE PUBLIC SCHOOL DISTRICT (028401)	or enter up to 5 districts	
View report	MI Reports	0999-99	
added in the box:	MI Reports		
Category	All		
Year	All		
Report	General Ledger Summary Report		

District	Fiscal Year	Report Name	Category	Run Date
0284-01	FY 12-17	General Ledger Summary Report	UPRR Turnover Report	12/04/2017 9:27AM
0284-01	FY 12-16	General Ledger Summary Report	UPRR Turnover Report	11/12/2016 10:20PM
0284-01	FY 12-16	General Ledger Summary Report	UPRR Turnover Report	11/02/2016 10:27AM
0284-01	FY 12-14	General Ledger Summary Report	UPRR Turnover Report	11/20/2014 10:20PM
0284-01	FY 12-13	General Ledger Summary Report	UPRR Turnover Report	11/20/2013 11:04AM
0284-01	FY 12-12	General Ledger Summary Report	UPRR Turnover Report	20/09/2012 11:27AM

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[www.mde.state.mn.us/mdeports/mfr001/75-16/01940100000000000000.pdf](#)

4.44 DEPT/PROV. PRG. MAIA	2,694,410.15	217,819.44	2,476,590.71	1,492,204.41
7.16 MFG GENERAL SERVICES	0.00	7,527,066.22	7,527,066.22	3,522,000.00
7.18 MFG COMMUNITY SERVICES	0.00	0.00	0.00	0.00
7.20 MFG COMMUNITY SERVICES	0.00	29,281,052.22	29,281,052.22	14,396,038.53
<b>TOTAL</b>				
1.00 DEPT 04 - COMMUNITY SERVICES	1,475,288.00	6,264,146.87	6,839,434.87	1,416,245.37
1.10 DEPT 04-01-00000000000000000000	147,151.00	46,149.00	193,300.00	73,281.00
1.11 DEPT 04-01-00000000000000000000	7,440.00	26,440.00	33,880.00	7,440.00
1.12 DEPT 04-01-00000000000000000000	46,700.00	137,244.00	183,944.00	72,481.00
1.13 DEPT 04-01-00000000000000000000	17,174.00	131,074.00	148,248.00	58,062.00
1.14 DEPT 04-01-00000000000000000000	14,289.00	22,089.00	36,378.00	14,289.00
1.15 DEPT 04-01-00000000000000000000	39,239.00	411,176.00	450,415.00	17,992.00
1.16 DEPT 04-01-00000000000000000000	7,722.00	6,200.00	13,922.00	6,722.00
1.17 DEPT 04-01-00000000000000000000	48.00	133,021.14	133,069.14	1,000.00
1.18 DEPT 04-01-00000000000000000000	193,147.00	4,087,049.00	4,280,196.00	1,944,760.00
1.19 DEPT 04-01-00000000000000000000	194,828.00	49,716.98	244,544.98	87,072.00

DISTRICT: 0284-01    FISCAL YEAR: 2016    MINNESOTA DEPARTMENT OF EDUCATION    GENERAL LEDGER SUMMARY    DATA AS OF 11/11/16    ROW 11/11/16 PAGE 15

GENERAL BALANCE	DEBIT	CREDIT	GENERAL BALANCE
4.44 DEPT/PROV. PRG. MAIA	147,151.00	7,440.00	154,591.00
7.16 MFG GENERAL SERVICES	0.00	6,000.00	6,000.00
7.18 MFG COMMUNITY SERVICES	48.00	133,021.14	133,069.14
7.20 MFG COMMUNITY SERVICES	0.00	30,477,000.00	30,477,000.00
<b>TOTAL</b>			
1.00 DEPT 04 - BUILDING CONSTRUCTION	7,300.00	7,087,757.85	7,020,214.19
1.10 DEPT 04-01-00000000000000000000	1,444,111.00	4,441,177.00	2,985,288.00
1.11 DEPT 04-01-00000000000000000000	41,349.00	1,082,743.00	1,041,394.00
1.12 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.13 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.14 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.15 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.16 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.17 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.18 DEPT 04-01-00000000000000000000	0.00	0.00	0.00
1.19 DEPT 04-01-00000000000000000000	0.00	0.00	0.00

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### Other Budget Considerations

- Early Childhood Screening
- School Readiness
- Pathway I and II Scholarships
- Voluntary PreK/School Readiness Plus

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### Budget

- Can protect you from unexpected expenses especially if you can track the numbers yourself
- Fund balance check
- The more knowledge you have about your budget, the better you will be able to plan programming
- If you track your budget from year to year, you can find areas to streamline which can then be invested in other program areas
- I have found the more knowledgeable you are about your budget, the more trust supervisors will have in your judgement and coordinating abilities
- It's a fundamental responsibility of program management

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### Questions?

Thank you for attending

Julie Ritter  
Lakeville Area Schools - ISD 194  
julie.ritter@isd194.org  
952-232-3014

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