# Table of Contents

Components of the School Payroll Budget .......................... 3
  - Full Time Positions .................................................. 3
  - Part Time Positions .................................................. 4
  - Miscellaneous Payroll Budget Accounts ........................... 5

Guest Teachers ............................................................. 6
  - Process ................................................................. 7

Position Alignment to Budget ........................................... 10
  - Alignment for Current DPS Employees .............................. 10

PACE Forms ................................................................... 14

Lawson Portal Employee Account Code Change ..................... 14

Ensuring Staffing Alignment with Accurate Requisitions .......... 15

Tools for Managing the Payroll Budget ................................ 18
  - Lawson System Tools and Reports ................................. 18
  - Alignment and Tracking Tools ...................................... 22
  - Cayenta System Tools and Reports ................................. 23
  - Organization of Reports and Files .................................. 30
Within Denver Public Schools, payroll accounts comprise on average 92% of the total school budget. Misalignment or a deficit of just one teacher allocation can result in a $66,000 to $68,000 negative impact to the school budget. While deficits in any budget are certainly a concern, underutilization of resources is equally detrimental in overlooking critical funding available for use. Our employees are our greatest assets in meeting the academic goals for our students and so it easily follows that payroll related accounts would be the largest segment of the budget. Therefore, it is essential that this portion of the budget is given critical attention in monitoring and management of the school payroll expenses against the budget.

Components of the School Payroll Budget

The majority of the school payroll budget is related to staffed positions. The budgeted funds can be distributed to either a full time or part time position to which an employee is hired to work in the school within a regularly scheduled set of hours and days. These positions can be staffed by full time or part time employees who should be assigned to the account numbers of positions budgeted.

**Full Time Positions**

Employees in full time positions work a scheduled number of days each year (contracted work year) generally based on an 8 hour work day. For purposes of payroll, these are considered appointed positions, and the contracted work year is paid in increments over a 12 month period. An example of this would be an Elementary School Secretary who is contracted to work 200 days. The secretary is paid for the anticipated earnings for the 200 days over 12 months rather than just for the 200 days as they are worked.

These positions are allocated budget for both dollars and FTE (Full Time Equivalent). For example; a teacher position may have a budget of $65,944 in dollars and FTE budget of 1.0. This would mean that the school distributed $65,944 of the school budget to pay for a 1.0 full time (8 hours/day) position. A school may also budget for a half time position (only as allowed through Human Resource guidelines and union contract) within the school. The budget for these positions may be distributed from one or several funding sources. Figure 1 – Budgeted Full Time Position Examples provides an illustration of three positions.
Figure 1: Budgeted Full Time Position Examples

<table>
<thead>
<tr>
<th>Position</th>
<th>Funding Source</th>
<th>Account Number</th>
<th>Budgeted Dollars</th>
<th>Budgeted FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade Teacher</td>
<td>General Fund</td>
<td>10 XXX 11 0010 0000 2 0110</td>
<td>$65,944</td>
<td>1.00</td>
</tr>
<tr>
<td>2nd Grade Teacher</td>
<td>General Fund</td>
<td>10 XXX 11 0010 0000 2 0110</td>
<td>$16,486</td>
<td>0.25</td>
</tr>
<tr>
<td></td>
<td>Title I</td>
<td>28 XXX 11 0010 4010 2 0110</td>
<td>$51,014</td>
<td>0.75</td>
</tr>
<tr>
<td>Art Teacher</td>
<td>Mill Levy Arts</td>
<td>16 XXX 11 0010 0079 2 0110</td>
<td>$32,972</td>
<td>0.50</td>
</tr>
</tbody>
</table>

In this example, the 1st Grade Teacher was budgeted for a 1.0 full time position, with 100% of the funding coming from the school’s general fund, distributed to one account number.

The 2nd Grade Teacher position was budgeted as a 1.0 full time position, with 25% of the funding coming from the school’s general fund, distributed as a .25 FTE to one account number and 75% of the funding coming from the school’s Title I funds, distributed as a .75 FTE to a second account number. You will notice that .25 FTE plus .75 FTE equals 1.0 FTE.

The Art Teacher position was budgeted as a .50 FTE, which equates to a half-time position. The funding for this position was from the school’s Mill Levy Arts allocations and was distributed to one account number. This only tells us that this position was budgeted as a half time position. The person hired to fill the position may actually work half time at one school and half time at another school, or may work the half time position only.

Please refer to the Full Time Budget and Ledger section of the Financial Services Manual for further discussion of the full time budget development process and management of full time positions through use of the Full Time Ledger and reporting tools.

**Part Time Positions**

Employees in part time positions work a scheduled number of hours per day (generally less than 8 hours per day). The number of days worked is budgeted for each position and should follow guidelines set forth by Human Resources or bargaining unit agreements. Employees assigned to part-time positions are paid an hourly rate for only the hours worked during scheduled pay periods.

These positions are allocated budget based on the type of position (job code) and the number of hours worked per day, multiplied by the number of days worked per year. For example, a paraprofessional position may be budgeted for 4 hours per day for 176 days. This equates to a total of 704 annual hours budgeted for this position. This example is illustrated in Figure 2, for employee Jo Warandpeace. The part-time employee hired to work in the school may be assigned to multiple budgeted positions that
make up the total assigned hours to be worked. For example, a paraprofessional may be assigned to a budgeted reading and writing paraprofessional position for 3.16 hours per day for 180 days AND a budgeted General Assignment paraprofessional position for .84 hours per day for 180 days. The total hours worked by this employee each day would be 4 hours per day. The funding for these positions may be distributed from several sources as well. This situation of an employee assigned to multiple accounts and positions is illustrated in Figure 2, with example employee Alison O’Pine. You will notice that Alison’s position is comprised of two different job codes and with the budget distribution from three different funding sources.

Figure 2: Budgeted Part Time Position Examples

<table>
<thead>
<tr>
<th>Part Time Employee</th>
<th>Job Description</th>
<th>Job Code</th>
<th>Funding Source</th>
<th>Account Number</th>
<th>Hours Per Day</th>
<th>Days Per Year</th>
<th>Annual Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jo Waranpeace</td>
<td>Health Aid</td>
<td>7005</td>
<td>General Fund</td>
<td>10 XXX 21 2134 0000 4 0111</td>
<td>4</td>
<td>176</td>
<td>704</td>
</tr>
<tr>
<td>Alison O’Pine</td>
<td>General Assignment</td>
<td>7047</td>
<td>General Fund</td>
<td>10 XXX 11 0010 0000 4 0111</td>
<td>.84</td>
<td>180</td>
<td>151</td>
</tr>
<tr>
<td>Alison O’Pine</td>
<td>Reading and Writing</td>
<td>7037</td>
<td>PTA Grant</td>
<td>10 XXX 11 0010 1107 4 0111</td>
<td>1.16</td>
<td>180</td>
<td>209</td>
</tr>
<tr>
<td>Alison O’Pine</td>
<td>Reading and Writing</td>
<td>7037</td>
<td>Title I</td>
<td>28 XXX 11 0010 4010 4 0111</td>
<td>2.00</td>
<td>180</td>
<td>360</td>
</tr>
</tbody>
</table>

Please refer to the Part Time Budget and Ledger section of the Financial Services Manual for further discussion of the Part Time Budget Development process and management of part time position expenses through use of the Part Time Ledger and reporting tools.

**Miscellaneous Payroll Budget Accounts**

The school payroll budget can also be comprised of funding distribution to non-assignment accounts. These accounts are available for periodic payments to employees for:

- Overtime pay
- Extra duty pay
- Guest teacher (substitute teacher) pay
- Extra pay related to teacher coverage for teacher absence

Overtime and extra duty pay are not specific to any employee classification and you may find expenses across several different job classifications, such as teacher, clerical, custodial, etc.

Please refer to the Miscellaneous Payroll Expense Ledger section of the Financial Services Manual for further discussion of the miscellaneous payroll account budgets and management of these periodic payroll expenses through use of the Miscellaneous Payroll Ledger and reporting tools.
Guest Teachers

Beginning in the 2010-2011 Fiscal Year, schools will be responsible for the majority of expenses related to guest teachers. Each school was allocated $52 per pupil on an ECE-12 basis. To ensure your school is appropriately charged for guest teachers, the right absence code in Smart Find Express (SFE) should be selected for a teacher’s absence. It is the absence code that will default the right account to be charged for a guest teacher. In some situations, you may be provided an alternative Lawson account to charge for a guest teacher. The process section will illustrate how to perform an account override when you need to charge an alternative account for a guest teacher.

To understand which teacher absences will charge the school’s budget by referencing the Absence Code Matrix below. Absences that have “School” listed in the account column will charge the guest teacher against the $52 per pupil allocation. Absences that have “Teacher” or “District” listed in the account column will not charge the guest teacher against the $52 per pupil allocation.

Figure 3: SFE Absence Code Matrix

<table>
<thead>
<tr>
<th>Account</th>
<th>SFE #</th>
<th>New Absence Reason</th>
<th>Reason Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>School</td>
<td>1</td>
<td>Illness</td>
<td>Daily absence due to employee’s own illness, illness of spouse/partner or child, or death of an immediate family member or friend.</td>
</tr>
<tr>
<td>School</td>
<td>68</td>
<td>Intermittent FMLA</td>
<td>Absence due to “medically certified” intermittent FMLA approved by the HR benefits department (health services). Generally a &quot;daily&quot; absence or reduced work schedule arrangement. (Not to be confused with a leave of absence)</td>
</tr>
<tr>
<td>School</td>
<td>67</td>
<td>Worker Comp</td>
<td>A daily absence [and not a leave of absence] due to injury on the job and has been approved by Risk Management.</td>
</tr>
<tr>
<td>School</td>
<td>61</td>
<td>Intermittent FMLA</td>
<td>Daily absence due to injury on the job as approved by Risk Management and also covered by FMLA as approved by HR.</td>
</tr>
<tr>
<td>Teacher</td>
<td>35</td>
<td>Leave of Absence</td>
<td>Leave of Absence per DCTA agreement (Article 22) that is in process or already approved by the HR benefits department (health services). Absence is for a determined period of time and not a daily absence. Use the intermittent FMLA code for intermittent FMLA absences.</td>
</tr>
<tr>
<td>School</td>
<td>11</td>
<td>Personal</td>
<td>Daily absence due to hardship/emergency, 5 days advance notice unless an emergency, not for personal convenience</td>
</tr>
<tr>
<td>School</td>
<td>33</td>
<td>School Directed</td>
<td>Principal approved school business and professional development. Does not include district directed PD. Select the reason code that matches the title of the district PD for any district PD.</td>
</tr>
<tr>
<td>School</td>
<td>3</td>
<td>Other</td>
<td>Any other approved absence that does fit any of other reasons of not matrix (e.g. DPS related legal proceedings)</td>
</tr>
<tr>
<td>School</td>
<td>18</td>
<td>Unpaid/Unapproved</td>
<td>Absence not approved by any other reason code or by Principal, and also unpaid. (e.g. AWOL)</td>
</tr>
<tr>
<td>School</td>
<td>66</td>
<td>Jury Duty</td>
<td>Employee shows proof to school regarding jury duty service.</td>
</tr>
<tr>
<td>Teacher</td>
<td>64</td>
<td>Paid administrative leave</td>
<td>Suspension with pay</td>
</tr>
<tr>
<td>Teacher</td>
<td>65</td>
<td>Unpaid administrative leave</td>
<td>Suspension without pay</td>
</tr>
<tr>
<td>District</td>
<td>44</td>
<td>New Teacher 4 half days PD</td>
<td>District PD</td>
</tr>
<tr>
<td>Teacher</td>
<td>36</td>
<td>Teacher Vacancy</td>
<td>Absence due to vacant teacher position</td>
</tr>
<tr>
<td>District</td>
<td>37</td>
<td>DCTA Union Business</td>
<td>Absence due to arranged business</td>
</tr>
<tr>
<td>District</td>
<td>34</td>
<td>DCTA District Business</td>
<td>Absence due to DPS arranged business and/or joint district/association projects or committee assignments (only to be used when verified by DPS administrative offices – Joann DeHerrick).</td>
</tr>
</tbody>
</table>

In addition, you should be familiar with a few uncommon situations in which your school will still be responsible for the guest teacher. First, your school is still responsible for “Teacher Coverage for Teacher” (object 0152). Second, if you have a teacher split funded at two or more locations, all locations
must submit guest teacher jobs in SFE and the non-home school must override the default account to reflect the non-home school’s location.

**Process**

Whenever you require a guest teacher, you will use Smart Find Express ("SFE") to arrange for the guest teacher to come into your building. You can also find step-by-step instructions by navigating to [https://collaboration.dpsk12.org/secretary/pages/default.aspx](https://collaboration.dpsk12.org/secretary/pages/default.aspx) and clicking on the bullet “Smart Find Express Quick Reference Guide”.

- **Step 1: Creating an Absence** (enter pertinent information):
  - Confirm Classification (Grade)
  - Enter correct Reason Code (see Figure 3). The reason code will default the correct account to be charged for the guest teacher.
  - Leave the “LAWSON ACCOUNT” field blank if you do not have an alternate Lawson account number to override the default account. If you do have an alternative account to charge instead of the default account, enter that Lawson account in this field without the periods to separate the account number (see Figure 5). If you do not override the default account now you will be required to process journal entries.
  - Complete the rest of the input on this screen as usual and click “Continue” at the bottom of the screen

- **Step 2: Creating an Absence Confirmation** (Reference Figure 6)
  - Review this screen to ensure the correct Lawson Account appears if you performed an account override. Go back to the previous screen to make any needed corrections.
  - NOTE: If you are the non-home school with a split funded teacher and you are not sure what account number to use to perform an account override, you can: 1) copy the default account number from this screen, 2) go back to the previous screen, 3) paste the account number in the Lawson Account field, and 4) change the first three digits to reflect your school location.
Figure 4: Creating an Absence

Figure 5: Overriding a Lawson Account Number
Create Absence Confirmation

This absence will not be created until the Create Absence button is pressed

Job Status: Active/Pre Arranged
Employee: CREACH, TERI
Location: COLFAX
Classification: E-GR 5
Reason: SCHOOL DIRECTED ABSENCE (33)
LAWSON ACCOUNT 219222213000021111
Voice Instructions: None
Text Instructions: None
File Attachments: None
Dates: 07/14/2010 - 07/14/2010
Weekly Schedule: Times
Wednesday 07:45 AM - 03:45 PM
Specified Substitute: ABBEY, WILLIAM
Assigned Substitute: ABBEY, WILLIAM

Create Absence  Cancel
Position Alignment to Budget

Alignment for Current DPS Employees

The school budget for any given fiscal year is developed in the Spring of the prior year. While the majority of the staff and position assignments may not change from year to year, the funding sources and the account numbers to which the budget is distributed for the positions may change from one year to the next. Without the staff assignments aligned to budgeted positions, the school may not easily be able to identify staffing deficits, vacancies or misalignment of resources to budget. Following are the steps that should be taken to align both Full Time and Part Time staff to budgeted positions for the new fiscal year.

Step 1: Identify budgeted full time and part time positions and the budgeted accounts with percentage of assignment to each account for each position.

a. Full Time Budget Positions - Full Time positions can be identified on the Full Time Ledger. The original budgeted positions were downloaded into a Full Time staffing ledger. The account descriptions, account numbers (stacked top to bottom by component) in Lawson format, and the number of FTE budgeted positions for each account are displayed across the top of the ledger. The Grade/Course descriptions and the name of the person assigned to the budgeted positions are displayed down the left side of the ledger. The FTE or percentage is then displayed to the right of the position in the accounts to which the positions are budgeted.

Figure 7 shows Katherine Kuskulis was assigned to budgeted position P001 for ECE and assigned to Lawson account number XXX 11 0040 1913 2 9 110. Patricia Kopper was assigned to this same account number for ECE budgeted position P002 but only as a half time, .50 FTE. Directly above the assignments in the row labeled FTE, you will see a total budget for the ECE account of XXX 11 0040 1913 2 9 110 is equal to 1.50. Linda Drops was assigned to Kindergarten budgeted position P003 and the budget for the position was funded through two different accounts: half the position or .50 FTE from account XXX 12 0010 1911 2 9 110 and the other half of the position or .50 FTE from account XXX 11 0010 0000 2 1 110. Each of the accounts Linda Drops was assigned to has a budget of 1.0, indicating a .50 is available in each account for another position.
b. Part Time Budget Positions - Part Time positions can be identified on the Part Time Ledger. The original budgeted positions were downloaded into a Part Time staffing ledger but segregated into two sections. This segregation on the ledger is necessary because the school budget and accountability may have been developed using two different calculation models. Part time positions budgeted in the General Fund and Mill Levy are developed and tracked on the actual hourly pay rate multiplied by the budgeted hours to be worked. Title I/Title I ARRA (Stimulus) and Early Education programs (Head Start, ECE and Kindergarten) budgets are developed and tracked based on the number of hours budgeted rather than total dollars budgeted. The program requirements for these funding sources specify that the budget is based upon an average salary rate for total budgeted hours. All other positions were budgeted based on the actual pay rate multiplied by the number of hours per day budgeted for a total budget amount. The sections highlighted in yellow show the positions that were developed using the actual salary rate – Budget by Salary. The sections highlighted in blue show the positions that were developed for total hours using the average salary rate – Budget by Hours as displayed in Figure 8.

Full details of navigation and use of the Part Time Ledger are provided in the Part Time Budget and Ledger section of the Financial Services Manual.
The key point to remember in identifying the full assignment of an individual employee is that budgeted positions are in two sections of the ledger:

- Budget by Salary – Detail
- Budget by Hours - Detail

It is therefore, necessary to look at both sections to identify the total employee assignment. Specific budgeted positions for review in identifying employee assignments are illustrated in Figure 9, from the example ledger sections.

When identifying the employee assignment it is essential to calculate the percentage assignment if an employee is assigned to more than one account for the same job code. To determine the percentage of hours to be charged to multiple accounts for a single job code, the part is divided by the whole.

In Figure 9, you will see that Allison O’Pine is assigned to three different accounts, with two different account numbers for the same job code. In this example for Allison, 1.16 hours and 2.0 hours are the parts that make up the whole of 3.16 hours charged to the same job code, 7037. To determine the percentage charged to each account, 1.16 would be divided by 3.16 and 2.0 would be divided by 3.16 to determine the percentage for each account. The sum of the percentages must equal 100%.

Account 29xxx110010110740111 (xxx110010110749111) 1.16 ÷ 3.16 = 37%
Account 28xxx110010401040111 (xxx110010401048111) 2.00 ÷ 3.16 = 63%
Total 100%
Payroll Budget Management Overview

Illustrated Example: Employee, Alison O’Pine

- Two Job Codes – 7047 and 7037
- Total Hours assigned for Job Code for two job codes = 4.0
- Assignment is split to three different budgeted positions and two Job Codes
  - Job Code 7037 – Total Hours = 3.16
    - 1.16 hours to Account 29xxx1100101107401111 1.16 ÷ 3.16 = 37%
    - 2.00 hours to Account 28xxx110010401040111 2.00 ÷ 3.16 = 63%
  - Job Code 7047 – Total Hours = .84
    - .84 hours to Account 10xxx110010000040111
    - Only one account listed for this job code and therefore 100% of the .84 hours/day will be charged to the one account

Step 2: Compare the staff assignments for the budgeted positions to the school Payroll Transmittal reports.

a. Full Time Positions – Compare job codes, account numbers and FTE percentages
b. Part Time Positions – Compare job codes, assigned hours within job codes, account numbers and assigned percentages.

Step 3: Complete either a PACE form or Account Code Change (through Lawson Portal, effective Oct, 2010) if the assignment as shown on the Payroll Transmittal does not match the assigned budgeted position on the ledgers.
Changes for part-time employees should be submitted as soon as identified for the beginning of the year. Teacher contracts begin on September 1 and any changes related to new budget positions should be submitted for a September 1 effective date. The following chart outlines the responsible parties for typical actions that might need to be taken as a result of identifying mismatches between the Payroll Transmittals and the budgeted position/assignment ledgers.

<table>
<thead>
<tr>
<th>LAWSON UPDATE ACTION</th>
<th>SCHOOL RESPONSIBILITY</th>
<th>LAWSON UPDATE VEHICLE</th>
<th>PARTY RESPONSIBLE FOR ACTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Number Change Only</td>
<td>Complete Update</td>
<td>Account Code Change through Lawson Portal</td>
<td>School</td>
</tr>
<tr>
<td>End a Job Code</td>
<td>Complete PACE Form and submit it to HR Recruiting Associate to review and send on to Business Services</td>
<td>PACE Form</td>
<td>School</td>
</tr>
<tr>
<td>Job Code Change Only or Job Code with Account Number Change</td>
<td>Notify HR Recruiting Associate</td>
<td>PACE Form</td>
<td>HR Recruiting Associate</td>
</tr>
<tr>
<td>Transfer – other than teachers</td>
<td>Notify HR Recruiting Associate</td>
<td>PACE Form</td>
<td>HR Recruiting Associate</td>
</tr>
<tr>
<td>New Hire</td>
<td>Notify HR Recruiting Associate</td>
<td>PACE Form</td>
<td>HR Recruiting Associate</td>
</tr>
<tr>
<td>Terminated Employee</td>
<td>Notify HR School Partner and for teachers, please provide a letter of resignation.</td>
<td>PACE Form</td>
<td>HR School Partner</td>
</tr>
</tbody>
</table>

**PACE Forms**

Payroll and PACE Form Basics training is offered by the Payroll Department. Training can be scheduled through SEA Self Service.

**Lawson Portal Employee Account Code Change**

The account number change process through the Lawson Portal is a new tool put into production in the Fall of 2010. Training is available on this through Campasia. Training videos and quick reference guide can be accessed through the following link: [http://techtraining.dpsk12.org/Dotstraining/SupportedApplications/Lawson/lawson2.html](http://techtraining.dpsk12.org/Dotstraining/SupportedApplications/Lawson/lawson2.html)

The Lawson Portal Employee Account Code Change Quick Reference is included with this manual in the Appendix.
Ensuring Staffing Alignment with Accurate Requisitions

Attention should be given to completing accurate position requisitions for vacant positions to be filled for both classified (Teachers and Special Service Providers) and non-classified positions as well as part time positions. Requisitions completed with accurate account numbers, job codes, position descriptions and percentage or FTE allocations will prevent the need for corrective action later.

1. Teacher Staffing:

Requisitions for Teachers and Special Service Providers are completed through the on-line process. This link is found on the Human Resources Website. The following should be considered and reviewed for accuracy when completing these requisitions. The HR Recruiting Associate should be contacted to troubleshoot any problems encountered in accessing the system or completing a posting.

a. Only one job code can be assigned
b. Please verify that the Working Title is correct
c. Total FTE posted is correct
d. Percentage split to account numbers is accurate and percentages add up to 100%
e. If an account number that the employee is to be assigned to is not available for selection in the drop down menu, any account can be selected. The verification e-mail with the posting number (TS #) should then be sent to Financial Partner assigned to the school, with a request to change the account number, giving the incorrect account number to be replaced and clearly identifying the correct account number to be used. Sam Craver (Jennifer_Craver@dpsk12.org) should be notified on any Special Education requisitions.

f. The account number for a long term substitute will be the same account number the teacher on leave was assigned to, except the object code on the end of the account will be 120. Since these accounts are not available to select in the pull down menu, please follow the notification procedures outlined above in paragraph e, asking either the Financial Partner or Sam Craver to correct the account number.

g. Long Term Substitute Teacher requisitions should be posted with the appropriate job codes:

- 3313 – Elementary LT Sub
- 3324 – Middle School LT Sub
- 3325 – High School LT Sub

h. Request for removal of a posting should be submitted to the HR School Partner
2. **Job Requisition Form – Full Time (other than teachers) and Part Time:**

   The Job Requisition Form should be used to request job postings for all positions other than teachers. This form should NOT be used for Long Term Substitutes, which should be requested through the on-line Teacher Staffing link. The Job Requisition Form can be found under HR Forms on the Human Resources website.

   The Sample Job Requisition Form following in Figure 10, is annotated to highlight specific areas of the form that should be reviewed for accuracy when completing and submitting the requisition.

   a. The Job Title description should match the Job Code assignment being requested.

   b. When the requisition submitted is to hire an employee budgeted out of multiple accounts and job codes, both job titles and job codes should be displayed in sequence. In the account number section, the job code related to the budgeted account number should be listed in the comments section.

   c. The work year must be included. If the employee is starting mid-year, the work year should reflect the number of days remaining to be worked in the fiscal year.

   d. If the budget funds for a position are not available at the time of posting a requisition, please provide an explanation of the circumstances. An example of this type of circumstance might be: School received award letter on XXXX Grant for $$$$$, budget input pending.
Figure 10: Sample Job Requisition Form

![Job Requisition Form](image)

- **Account Number in Lawson Format**
- **Use this section for full time non-teacher**
- **Please include explanation of funding if not yet available**
- **E-mail completed form to assigned HR Recruiting Associate**

---

**Note:**
- **Date Posted:**
- **Entered in Metrics:**

**JOB CLASSIFICATION**
- Administration
- Teacher
- Pro Tech
- Para
- Clerical
- Custodial
- Transportation
- Food Service
- Maintenance
- Sub Office
- Security
- Other

**JOB DESCRIPTION**
- Job Title: Reading Para/Health Aid Para
- Job Code: 7037/7005
- Work Year: 180
- Full Time
- No. of Vacancies: 1
- Date Needed: MM/DD/YY
- Budget Responsibility Code: XXX
- Location/Department: Sample Elementary School

**POSITION INFORMATION**
- Replacement
- New Position (Attach a Job Description)
- Is this job budgeted? Yes
- No
- Reason Replacement: Employee Moved
- Position Reports To (Name): Name of Principal
- Reports To Code (HR Use Only):
- Supervisor Code (HR Use Only):

**FULL TIME/LONG TERM SUB**

<table>
<thead>
<tr>
<th>Lawson Account Number (18 numbers)</th>
<th>CURRICULUM</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOC3</td>
<td>SRE2</td>
</tr>
<tr>
<td>LOC3</td>
<td>SRE2</td>
</tr>
<tr>
<td>XXX</td>
<td>11</td>
</tr>
<tr>
<td>XXX</td>
<td>21</td>
</tr>
</tbody>
</table>

**REQUEST**
- Requested by: Principal's Name
- Telephone [ ]
- This Job Requisition will provide for a total staff of [ ] for the above contract no. [ ] I certify that the above position has been requested and the appropriate funds are available.
- Signature [ ]
- APPROVAL [ ]

**Note:**
- **Asst. Superintendent**
- **(Full-time Certificate):**
- **Human Resources**
- **Budget Office**
- **Person Hired:**
Tools for Managing the Payroll Budget

Several updating, researching, tracking, and reporting tools are available to schools to help identify and audit payroll expenses against the school budget. PACE forms, Account Number Changes through the Lawson Portal, and Job Requisitions have already been discussed as set-up and update tools to help align the employee assignments to budgeted positions. Following are additional tools to assist you in managing the payroll budget.

Lawson System Tools and Reports

1. **SEA Manager Self Serve** – SEA Manager Self Serve is a Lawson Portal tool which allows access to employee payroll information on staff assigned to a school. In order to obtain access to SEA Manager Self Service, the school Principal must submit a request for an administrative support employee to be given access through the DoTS Hotline. This will generate a HEAT Ticket that will process through the system in conjunction with validation that the employee has passed the Manager Self Service self-certification test (located at [http://hr.dpsk12.org/manager_self_service](http://hr.dpsk12.org/manager_self_service)).

2. **Payroll Transmittal Report** - The Transmittal Report is produced each month prior to payroll submittal and is sent to each school approximately the first week of each month. The Payroll Transmittal was the original document used for payroll submittal by each school. It is now used as a hard copy worksheet prior to submittal and is a good tool to audit staff assignment accuracy by comparing Lawson assignments on the Transmittal Report to Part Time and Full Time Ledger assignments.

Annotations on how to read the payroll transmittal reports are provided in Figures 11 and 12 for full time and part time assignments.

Figure 11: Payroll Transmittal Example – Full Time
**Figure 12: Payroll Transmittal Example – Part Time**

NOTE: In order to calculate the number of hours related to the percentage values; multiply the total hours scheduled for a job code by the percentage. For example; if the total hours assigned to a specific job code is 4 and the split to account numbers is 75% and 25%, you then will multiply 4 hours times 75% or .75 and 4 hours times 25% or .25.

3. **Payroll Time Record Edit Reports** – This is the DP135 report that should be run at the end of the payroll submittal. This is a useful tool to track the details of payroll submittals, pay rates, pay per employee by pay code, hours worked and extra duty pay or overtime paid to employees, and accounts charged. If the comments fields are used effectively with accurate input, this is report provides good documentation for research should questions arise on the dates of absence, jury duty, tutoring, extra pay or overtime.

   This tool can also be used for completing input to the Part Time Ledger and many of the accounts tracked on the Miscellaneous Payroll Ledger.

4. **Payroll Field Journal** – The Payroll Field Journal report is produced on approximately the 10th day of the month following the end of the monthly payroll. The report is produced in hard copy format and sent to schools via school mail.

   Since this report has confidential payroll information related to each individual employee, care should be taken to secure the report each month. As the report is not easily reproduced, please track and make sure a report is received for each month. This report is an excellent tool for
audit review and research as it shows the salary expenses charged to the school each month for all accounts and all employees with expenses submitted. The report should be reviewed each month to verify that no employee salary expenses were charged to school accounts that should not have been.

If at some time there is a question on who was charged to a specific account, this is an easy research tool to identify this information. Figure 13 provides an overview of the report format and how to read it.

Figure 13: Example Payroll Field Journal

Figure 13 Payroll Field Journal Report Format - Reading columns left to right:

- **Account Loc**: This report is for all expenses charged to the school location. The number listed in this column should be the school location number and no other location should be listed in this column for the entire report.

- **Employee Loc**: Since employees from other locations or schools may be charged to a school’s account numbers, this field will indicate the assigned employee’s location number or home school location number if a teacher is teaching at multiple schools.
• **Department:** Employees are generally grouped by employee category. At the end of the report, however, you will see substitute employees listed by department numbers to which they are assigned.

• **GL Date:** The listed date is the date the payroll was submitted for posting to the Cayenta system.

• **Account Unit:** Lawson field for reporting the Location through Fund segment of the account number.

• **Account:** Lawson field for reporting the Object Code segment of the account number. The Account Unit and Account columns together make up the entire account number.

• **Dist Amount:** The individual salary expense detail charged to an account by an individual employee. You may see multiple charges to an account for an individual employee. This will occur when an employee has several different pay codes charged in the month, such as sick leave, school business, regular pay, etc.

• **Total Amount:** The sum total of all individual charges summarized to the total salary expense to be charged to an account for the pay period.

• **Hours:** The hours associated with the salary expense. For instance, if an employee took 1.5 hours of sick time and worked 22.5 hours of regular time you might see both listed.

• **Job Code:** The job code assignment of the employee for which salary expense is charged to an account.

• **DPS ID:** This column will contain the DPS ID of the employee.

• **Last Name, First Name, MI:** Name of employee as listed in Lawson for which salary expense is charged to an account.
Alignment and Tracking Tools

The Financial Services Department will provide alignment and tracking tools in the form of ledgers and reports, for use by schools each year. The ledgers are provided as a means to post individual expenses as they occur and provide summary level information for tracking expenses against budget. The Full Time and Part Time Ledgers are also utilized to align staffing assignments to the school budgeted positions. Detailed review of these tools will be provided in separate sections for each ledger within the Financial Services Manual.

- **Full Time Ledger** – Detailed information provided in Full Time Budget and Ledger section of the Financial Services Manual.

- **Part Time Ledger** - Detailed information provided in Part Time Budget and Ledger section of the Financial Services Manual.

- **Miscellaneous Payroll Ledger** - Detailed information provided in Miscellaneous Payroll Accounts Budget and Ledger section of the Financial Services Manual.
Cayenta System Tools and Reports

Since the Cayenta system is the accounting reporting system for Denver Public School, all final expenses and adjustments are posted to this system. For this reason, it is essential that access to the Cayenta system is acquired for all school personnel working with payroll expenses. Relying solely on Lawson reporting or other system tools is not sufficient to identify the total expenses the school is accountable for.

Cayenta System Reports

Detailed information on set-up, running and reading Cayenta System Reports can be found in the Reports section of the Financial Services Manual.

For purposes of managing payroll related expenses, two reports should be run each month:

- **Grants Monthly Trial Balance Report** – Although all non-full time payroll accounts will be included in the Non-Full Time Payroll Report, this report should also be reviewed for grants to ensure the total expenses for payroll and non-salary accounts do not exceed the allocations for any of the school grants.

- **Non-Full Time Payroll Report** – This is the primary report to be reviewed and used to reconcile to the Part Time and Miscellaneous Payroll Ledgers.

Please note that the accounts displayed on this report are for salary only and benefit expenses are not included. The report can be modified to show benefits for Autonomous Schools.

Following is an overview of the report format and how to read the Non-Full Time Payroll Report with an example report displayed in Figure 14.

- **Account Number Column** - The report’s primary sort is by object code and then job classification within object code. Therefore, you will see expenses first displayed in numerical sequence by the last three digits of the account number (object) and then job classification within these segments. The Employee Category will be displayed just above the Cayenta system account numbers. This sequence by order is:

<table>
<thead>
<tr>
<th>Object</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>111</td>
<td>Salaries of Part Time Employee</td>
</tr>
<tr>
<td>120</td>
<td>Salaries of Part Time Employee – Long Term Sub</td>
</tr>
<tr>
<td>121</td>
<td>Salaries of Part Time Employee – Sub in anticipation of Long Term</td>
</tr>
<tr>
<td>130</td>
<td>Overtime</td>
</tr>
<tr>
<td>150</td>
<td>Additional Extra Duty Pay</td>
</tr>
<tr>
<td>152</td>
<td>Additional Extra Duty Pay – In Building Teacher sub for Teacher</td>
</tr>
</tbody>
</table>
The Job Classification you may see within each object sort:

<table>
<thead>
<tr>
<th>Job Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Office/Administrative Support Administrator (Principal, AP, Business/Office Manager)</td>
</tr>
<tr>
<td>2</td>
<td>Professional – Instructional (Teacher, Nurse, Social Worker, Psychologist)</td>
</tr>
<tr>
<td>3</td>
<td>Pro Tech</td>
</tr>
<tr>
<td>4</td>
<td>Paraprofessional</td>
</tr>
<tr>
<td>5</td>
<td>Clerical, Facility Manager, School Security</td>
</tr>
<tr>
<td>6</td>
<td>Custodian, Sweepers</td>
</tr>
</tbody>
</table>

- **Adjusted Budget Column** – The Adjusted Budget displays the Original Budget plus or minus any adjustments through Fall Adjustments or Budget Transfers.

- **Current Paid Column** – The Current Paid will contain the salaries submitted through Lawson and then posted to the Cayenta system as well as any journal entries or other adjustments posted directly to the Cayenta system for the period/month the report is run.

- **Year-to-Date Paid Column** - Year-to-Date will contain the cumulative salary expenses and any adjustments posted to The Cayenta system from period 1 (July) through the period/month the report is run.

- **Remaining Balance Column** – The Remaining Balance is the result of subtracting the amount in the Year-to-Date Paid column from the budgeted amount in the Adjusted Budget column. The amount displayed is either the remaining budget available or deficit for the account. Any deficit balances must be reviewed and appropriate corrective action taken, such as:
  - Reclassifying expense through a journal entry
  - Reallocation of budget through a budget transfer
  - Correcting assigned positions going forward through an account code change (along with correcting expenses through a journal entry)

- **Remaining Balance %** - The percentage displayed is the result of dividing the amount in the Remaining Balance Column by the budgeted amount in the Adjusted Budget column. If there was an adjusted budget with a deficit remaining balance, the percentage displayed will also be a deficit. If however, there was no adjusted budget for an account with a deficit remaining balance, the percentage displayed will be zero, which is also an indication of a problem that requires further investigation.
Figure 14: Example Non-Full Time Payroll Report

<table>
<thead>
<tr>
<th>Description</th>
<th>Adjusted Budget</th>
<th>Current Year Paid</th>
<th>Year-to-Date Remaining</th>
<th>Remaining Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries of Part Time Employee</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional-Instructional</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>16,212.00</td>
<td>1,691.62</td>
<td>2,439.08</td>
<td>3,977.71</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>9,239.00</td>
<td>1,130.24</td>
<td>1,669.79</td>
<td>3,111.90</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>5,285.00</td>
<td>643.52</td>
<td>1,049.46</td>
<td>1,776.54</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>2,400.00</td>
<td>240.00</td>
<td>480.00</td>
<td>960.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>1,200.00</td>
<td>120.00</td>
<td>240.00</td>
<td>480.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>600.00</td>
<td>60.00</td>
<td>120.00</td>
<td>240.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>300.00</td>
<td>30.00</td>
<td>60.00</td>
<td>120.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>150.00</td>
<td>15.00</td>
<td>30.00</td>
<td>60.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>75.00</td>
<td>7.50</td>
<td>15.00</td>
<td>30.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>30.00</td>
<td>3.00</td>
<td>6.00</td>
<td>12.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>15.00</td>
<td>1.50</td>
<td>3.00</td>
<td>6.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>5.00</td>
<td>0.50</td>
<td>1.00</td>
<td>2.00</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>1.00</td>
<td>0.10</td>
<td>0.20</td>
<td>0.40</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>0.50</td>
<td>0.05</td>
<td>0.10</td>
<td>0.20</td>
</tr>
<tr>
<td>XXXX Salaries</td>
<td>0.25</td>
<td>0.025</td>
<td>0.05</td>
<td>0.10</td>
</tr>
</tbody>
</table>

Report Final Totals: 206,394.00 20,534.12 147,969.71 38,818.28 0.28
Distribution Code Inquiry

The Distribution Code Inquiry is a query option on The Cayenta system that provides an additional research tool. There are two applications that are useful for payroll budget management research.

- **Identification of pay periods or adjustments related to posted expenses on specific accounts.** This is useful when identifying unexpected expenses on a The Cayenta system report. The expenses may have occurred over several pay periods. Completing a query using the Distribution Code Inquiry option allows the user to identify the pay period so that the specific Payroll Field Journal or Time Record Edit report can be reviewed to complete research on the individual(s) paid. The unexpected expense may also be related to an adjustment posted directly to The Cayenta system. This query will allow the user to identify this type of adjustment.

- **Determine a more complete account description.** The Non-Full Time Payroll report only displays account numbers without detailed descriptions. Very often the school staff is familiar with the description if the account is matched to the school ledger descriptions. Should a new account and new budget appear on the report, a Distribution Code inquiry can help identify how the funds are to be used or what project they are related to.

Illustrated below in Figure 15, are the steps to complete the Distribution Code Inquiry for both research applications:

Figure 15: Distribution Code Inquiry through the Cayenta system

Select Distribution Code Inquiry
Input Cayenta System Account Number

Select Display

Identification of pay periods or adjustments related to posted expenses on specific accounts.

Select “Transactions” or Depress Enter Key

Select Green Check Mark

OR

Depress Enter Key
Identification of pay periods or adjustments related to posted expenses on specific accounts:

<table>
<thead>
<tr>
<th>Date Code</th>
<th>Budget Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>00000000000010</td>
<td>2222 SALARIES FOR OVERTIME</td>
</tr>
</tbody>
</table>

FPA = Designates posting from payroll system  
Per = Period Transaction Posted  
mmdd = Month/Date Transaction Posted

Example: If an unexpected expense occurred in April (mmdd = 0430) as shown above, then research to identify who received payment can be completed by review of either the April Payroll Field Journal or the DP135 Payroll Time Record Edit report from the April payroll submittal.

OR to research an account description.......
Determine a more complete account description.

Input Cayenta System Account Number

Select Display

Select “GL Structure”

Identifying the description for the sub project portion of the account number usually provides enough information to identify the source and use of funding.
Organization of Reports and Files

Organized records are crucial to monitoring, tracking, and research when needed in managing payroll related transactions. Following are suggestions for maintaining organized records:

**PACE Forms/Employee Lawson Changes:** Create a folder titled “PACE YYYY” with YYYY populated with the school year. As PACE forms are created, save them with the employee’s last name and date created in this folder. You will have a permanent record with audit trail if needed should several PACE forms be required for the same individual. You can then delete the entire folder when no longer needed. You can also create a similar folder in Outlook to save related correspondence.

**Lawson Portal Employee Account Code Changes:** Create a folder in Outlook titled Lawson EACC with a year designation to file all correspondence, especially verification e-mails.

**Payroll/Pay Period Reports** (including all Lawson and The Cayenta system Reports): Two Options:

1. File all like reports together in secure binders with tabs for each period.

2. File all reports together in a hanging folder by pay period with individual folders within the hanging folder for different reports

*TIP: Keep all Payroll related materials in a secure, locked area.*