

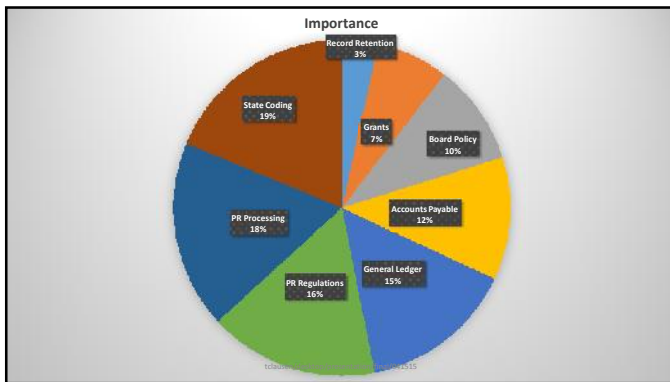
NASBO State Convention

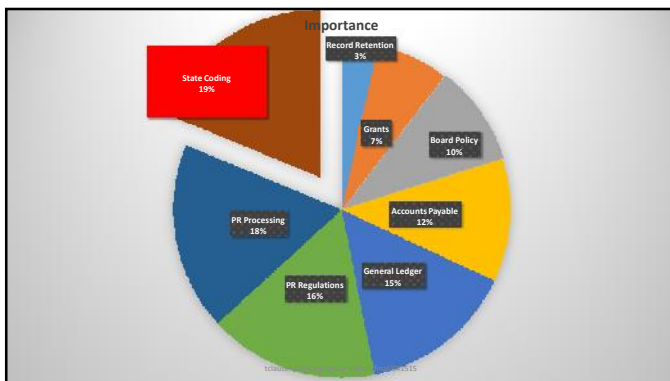
New Bookkeepers

April 15, 2015

Tami Clausen
Logan View Public Schools

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State Coding

- State Users Manual

<http://www.education.ne.gov/FOS/SchoolFinance/AFR/Downloads/1314/2014UsersManual.pdf>

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**TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS**

FUND	RECEIPT/ EXPENDITURE	FUNCTION	OBJECT
01 General	1 Receipt	1000 All Instruction	100 Salaries
02 Depreciation	2 Expenditure	1120 Regular Instructional Programs	200 Employee Benefits
03 Employee Benefit		1125 Regular Instructional Programs (Fixed Spending)	300 Purchased Services
04 Contingency		1150 Limited English Proficiency Instructional Programs	400 Supplies & Materials
05 Activity		1150 Poverty Instructional Programs	500 Capital Outlay
06 School Lunch		1160 Early Childhood Programs	600 Other Expenses
07 Bond		1126 Regular Instructional Programs Below Age 5 (Fixed)	700 Transfers
08 Special Building		1200 Special Education Instructional Programs	
09 Qualified Capital		1240 Early Childhood Special Ed Instructional Programs	
		2100 Support Services - Pupils	
		2150 Pupil Support - Safety & Security	
		2200 Staff Support	
		2210 Support: School Improvement	
		2214 Support: Implementation of Standards	

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According to *Financial Reporting for Local & State School Systems* from the U.S. Department of Education, a function is the purpose for which a thing exists or is used. Function includes the activities or actions that are performed to accomplish the objectives of an enterprise.

For reporting purposes, the Nebraska Department of Education has classified the activities conducted by school districts according to the following functions: All Instruction; Support Services - Pupils; Support Services - Staff; General Administration; Office of the Principal; Support Services - Business; Support Services - Maintenance and Operation of Plant; Support Services - Pupil Transportation; Community Services; State Categorical Programs; Federal Programs; Debt Services; Summer School; Adult Education; Transfers; and Non-Programmed Expenditures.

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described in the Users' Manual: (1) salaries; (2) employee benefits; (3) purchased services; (4) supplies and materials; (5) capital outlay; (6) other expenses; and (7) transfers. These broad categories are subdivided to obtain more detailed information about Objects of Expenditures. A three-digit number is used which makes it possible to search out detailed information. Following are definitions of the major

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TABLE 1 - DIMENSIONS FOR FUND DISBURSEMENTS
(Continued from previous page)

School districts may add to the coding structure as they find necessary to accommodate the needs of school district management or for other purposes. The coding can be expanded to include identification of receipts/disbursements for one or more of the following:

- Elementary/secondary or by grade level
- Building/attendance center level
- Course level

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TABLE 1 - DIMENSIONS FOR FUND DISBURSEMENTS

(Continued from previous page)

School districts may add to the coding structure as they find necessary to accommodate the needs of school district management or for other purposes. The coding can be expanded to include identification of receipts/disbursements for one or more of the following:

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These can be added to the coding structure as they find necessary to accommodate the needs of school district management or for other purposes. The coding can be expanded to include identification of receipts/disbursements for one or more of the following:

**TABLE 2
EXAMPLES OF GRADE, BUILDING LEVEL, AND COURSE CODING**

<p>01 - 01 ELEMENTARY/SECONDARY</p> <p>01 - Elementary</p> <p>02 - Secondary</p>	<p>10 - 10 INSTRUCTIONAL COURSES</p> <p>10 - English - Core</p> <p>11 - Spanish</p> <p>12 - Chinese</p> <p>13 - French</p> <p>14 - Japanese</p> <p>15 - Health</p> <p>16 - Science</p> <p>17 - Mathematics</p> <p>18 - Computer</p> <p>19 - Other</p>	<p>20 - 20 GRADE LEVEL</p> <p>20 - Kindergarten</p> <p>21 - Pre-K</p> <p>22 - First Grade</p> <p>23 - Second Grade</p> <p>24 - Third Grade</p> <p>25 - Fourth Grade</p> <p>26 - Fifth Grade</p> <p>27 - Sixth Grade</p> <p>28 - Seventh Grade</p> <p>29 - Eighth Grade</p> <p>30 - Ninth Grade</p> <p>31 - Tenth Grade</p> <p>32 - Eleventh Grade</p> <p>33 - Twelfth Grade</p>
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Revenue

01-1110-0 Local Property Taxes

- Fund 01
- Function 1110
- Dimension 0

TABLE 1 DIMENSIONS FOR FUND DISBURSEMENTS			
FUND	FUNCTION	OBJECT CODE	OBJECT
01	1110	120	120

Expenditure

01-2222-120-00-1 School Library Services Sub Salaries

- Fund 01
- Function 2222
- Object Code 120
- Dimension 00
- School 1

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New Hire –

Retirement	Long Term Disability
W4	COBRA – Initial Notice
I-9	Contract
Health Insurance	Leave
Life Insurance	Direct Deposit
Vision Insurance	E Verify
Section 125 Plan	State New Hire
Time/Attendance	

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Subsequent years –

Health Insurance
Life Insurance
Vision Insurance
Section 125 Plan
Contract
Leave roll over
Update Pay Levels

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Resignation–

Retirement -Non Contributing Member Form
Health Insurance
Life Insurance
Vision Insurance
Section 125 Plan
COBRA

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IN THE MIDDLE of all that you have
to issue pay checks

Hours x Rate = Pay
Index X Base = Pay

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Hours x Rate = Pay
Index X Base = Pay

Not quite that simple

- Hourly staff works as a bus driver and custodian at different rates and it all equals 45 hours/week = Blended Overtime
- Teacher covers for another and gets paid for it.
- Teacher has a baby, gets married, gets divorced.

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- Hourly staff work as a bus driver and custodian at different rates and it all equals 45 hours= Blended Overtime

Job	Hours	Rate of Pay	Gross Pay
Custodian	35	\$ 15.00	\$ 525.00
Sub Bus Driver	5	\$ 25.00	\$ 125.00
OT Bus Driver	5	\$ 37.50	\$ 187.50

Total Hours 45 Total Pay \$ 837.50

Job	Hours	Rate of Pay	Gross Pay
Custodian	35	\$ 15.00	\$ 525.00
Sub Bus Driver	5	\$ 25.00	\$ 125.00
OT Bus Cust	5	\$ 22.50	\$ 112.50

Total Hours 45 Total Pay \$ 762.50

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Blended OT

Job	Hours	Rate of Pay	Gross Pay
Custodian	35	\$ 15.00	\$ 525.00
Sub Bus Driver	10	\$ 25.00	\$ 250.00

Total Hours 45 Total Pay \$ 775.00

Total Pay/Total Hours=Average Rate

Average Rate/2 = Blended OT Rate

Job	Hours	Rate of Pay	Gross Pay
Custodian	35	\$ 15.00	\$ 525.00
Sub Bus Driver	10	\$ 25.00	\$ 250.00
Blended OT	5	\$ 8.61	\$ 43.05

Total Hours 50 Total Pay \$ 818.05

45 Hours reported for retirement

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➤ Teacher covers for another and gets paid for it.

Considerations:

- ? Is teacher in the retirement plan
- ? Do I count the hours/salary towards retirement
- ? Is it overtime

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➤ Teacher has a baby, gets married, gets divorced.

- ✓Add/Remove from Health Insurance
 1. What are the deadlines?
 2. How do you add/remove?
- ✓Cobra requirements
 1. When does coverage end?
 2. What type of coverage do they currently have?
- ✓Retirement/Life Insurance
 1. Do they want to change beneficiary?
 2. Changing name?

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Once everyone has been paid you have reporting to do

Monthly Reports

Retirement

Due the 10th of the month-accurate and on time.

EFTPS

Usually due 3 days after payroll-IRS does not play around with deadlines.

State Taxes

Do it when you do your EFTPS

Balance on a monthly basis – Don't wait until W2 time!

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Quarterly Reports

941

<http://www.irs.gov/>

941N

<http://www.revenue.nebraska.gov/>

Unemployment

<https://uiconnect.ne.gov/uiconnect/faces/jsp/centerne.jsp>

Balance on a monthly basis – Don't wait until W2 time!

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Yearly Reports

W-2

<http://www.ssa.gov/thirdparty/business.html>

W-2N

<http://www.revenue.nebraska.gov/>

1099

<https://fire.irs.gov/firev1r/>

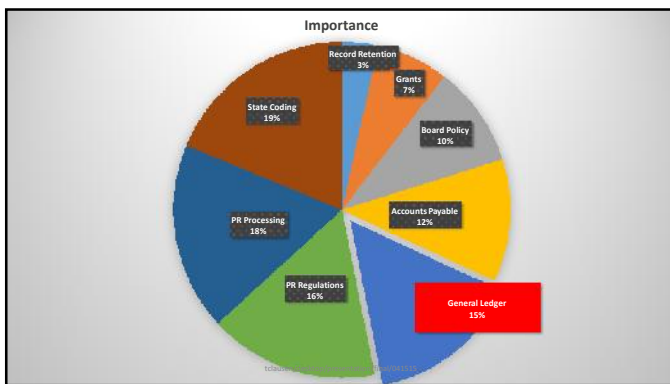
Balance on a monthly basis – Don't wait until W2 time!

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Resources

Circular E – IRS
 Educators Health Alliance
 Nebraska Public Employees Retirement
 EFTPS
 Nebraska Department of Revenue

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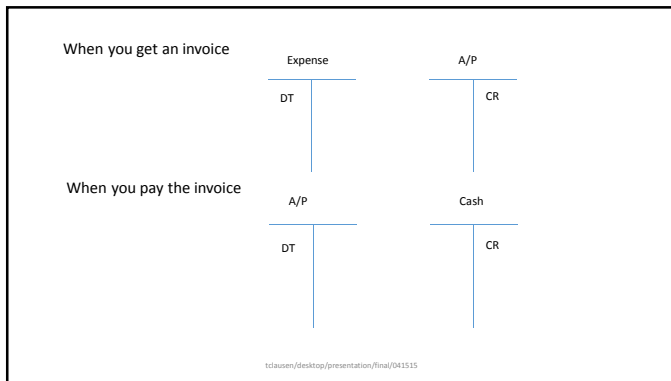


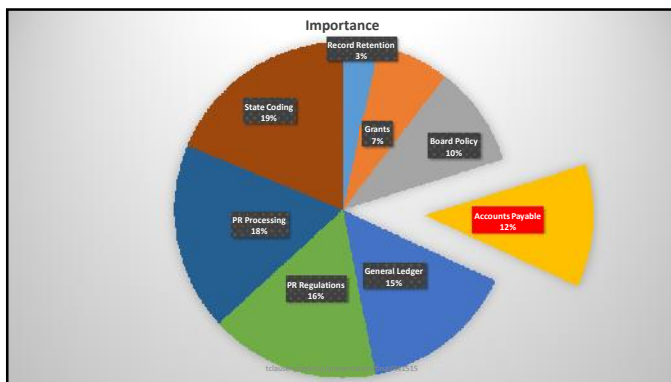
If you don't understand how a General Ledger works

- ❖ you need to find a support person
- ❖ take a class at the local community college
- ❖ talk to your business teacher
- ❖ You need to know what happens when you make an entry and how it effects other accounts

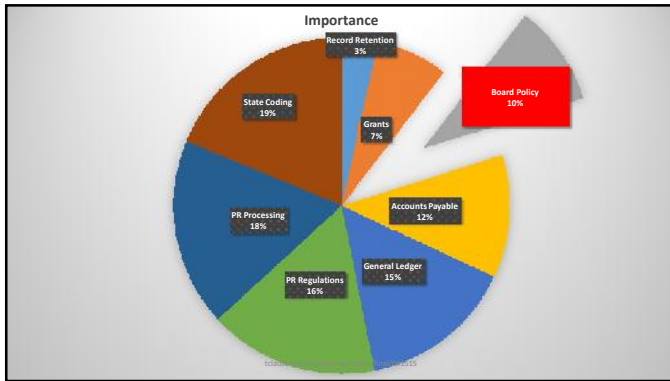
Reconcile your bank statement to your General Ledger

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- Be organized
 - Match your invoices to purchase orders
 - Don't wait until the last minute
 - Follow Board Policy
- tclausen/desktop/presentation/final/041515

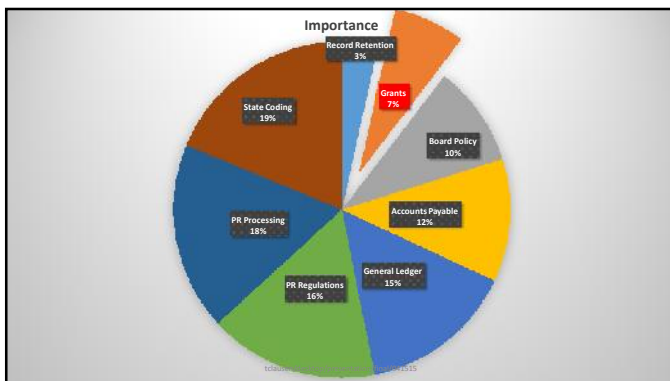


Read through them

Be especially aware of payroll policies

Make sure you are doing it like the policy says
 - if not change what you are doing
 - or see if it can be changed

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GMS – Grants Management System

- Code things correctly the first time so that you don't have to make journal entries.

Accuracy = Vital

Documentation = Necessary

Vital + Necessary = **Seamless Reimbursements**

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Budget

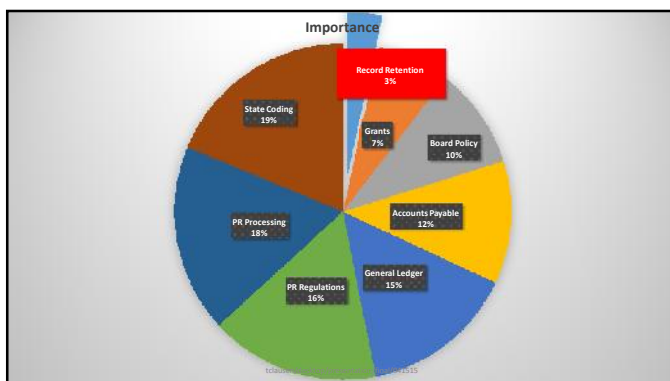
This should be an administrative function but in reality it may become yours

Utilize the state as support

You need good, accurate information no matter if you are doing the budget or just providing the facts

It needs to match your Audit!!!!

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Organization!!!!!!!!!!

Filing system – Electronic vs. paper

AP – monthly vs. vendor

HR – W4/I9/Pay documentation/Benefit election

Just because it has been “done this way” for 20 years does not mean it is **efficient**.

Forms – footers showing where stored/filename/date

example: [tclausen/desktop/presentation/final/041515](#)

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Computer System

- ☐ Many types
- ☐ Many brands
- ☐ Ask for help and use their support

Networking is vital

- ☐ Within your organization
- ☐ Within your conference
- ☐ Within the state
- ☐ With others who use your software

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Questions???

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