NASBO State Convention

New Bookkeepers

April 14, 2016

Tami Clausen
Logan View Public Schools

State Coding

- State Users Manual

https://www.education.ne.gov/fos/SchoolFinance/AFR/Downloads/1415/2015UsersManual.pdf

FUND - is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities.

TABLE 1
DIMENSIONS FOR FUND DISBURSEMENT

FUND	RECEIPT/ EXPENDITURE	FUNCTION
01 General 02 Depreciation 03 Employee Benefit 04 Contingency 05 Activity 06 School Lunch 07 Bond 08 Special Building 09 Qualified Capital Purpose	1 Receipt 2 Expenditure	**1000 All Instruction** 1100 Regular Instructional Programs 1125 Regular Instructional Programs (Flex-Sp 1150 Limited English Proficiency Instructional 1160 Poverty Instructional Programs 1190 Early Childhood Programs 1195 Regular Instructional Programs Below Ag 1200 Special Education Instructional Programs 1290 Early Childhood Special Ed Instructional **2100 Support Services -Pupils** 2150 Pupil Support – Safety & Security **2200 Staff Support** 2213 Support: School Improvement 2214 Support: Implementation of Standards

FUNCTION - is the purpose for which a thing exists or is used.

TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS

FUND	RECEIPT/ EXPENDITURE	FUNCTION	OBJECT
01 General	1 Receipt	1000 All Instruction	100 Salaries

FUNCTION

1000 ALL INSTRUCTION Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included here are the activities of aides or assistants of any type that directly assist in the instructional process. Expenditures for alternative schools are included here.

1100 REGULAR INSTRUCTIONAL PROGRAMS These programs funded through the General Fund that are designed primarily to prepare pupils for activities as citizens, family members, and workers.

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING) Expenditures for instruction services for school age children who are not identified or verified as having a disability but who demonstrate a need for specially designed assistance to benefit from the school's general education curriculum including educational services provided pursuant to §79-215(6)(c).

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS Expenditures for a Limited English Proficiency Program should specifically address issues related to the education of students with limited English proficiency that do not replace expenditures that would have occurred if the students involved in the program did not have limited English proficiency, and that are not paid for with federal funds. Limited English Proficiency Programs must address (a) Identification of students with limited English proficiency; (b) Instructional approaches; (c) Assessment of students' progress toward mastering the English language, (d) An evaluation to determine the effectiveness of the Limited English Proficiency programs; and (e) Any other programs that are directly attributable to the education of students from homes where the English language is not the primary language. Include only those activities that are beyond the general instructional costs. **Do not include the expenditure of federal funds in this category.**

1160 POVERTY PROGRAMS Expenditures for a Poverty Program should include expenditures that specifically address issues related to the education of students living in poverty that do not replace expenditures that would have occurred if the students involved in the program did not live in poverty and that are not paid for with federal funds. Poverty Programs must address the following: (a) Attendance, including absence follow up and transportation for students qualifying for free or reduced-price lunches who reside more than one mile from the attendance center; (b) Student mobility, including transportation to allow a student to continue attendance at the same school if the student moves to another attendance area within the same school district or within the same

OBJECT - identifies the service or commodity obtained as the result of a specific expenditure.

TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS

FUND	RECEIPT/ EXPENDITURE	FUNCTION	OBJECT
01 General	1 Receipt	1000 All Instruction	100 Salaries

However, the Annual Financial Report mainly consolidates objects to these seven major

100. SALARIES Amounts paid to employees of the school district who are considered [illegible] nature or hired temporarily, including personnel substituting for those

105. SUPERINTENDENT SALARY Salary paid to the school district superintendent.

110. REGULAR SALARIES Full-time, part-time, and pro-rated portions of the costs for work performed by employees of the school district who are considered to be in positions of a permanent nature. These include teachers, principals, associate or deputy superintendents and [illegible] nature in positions of support.

120. SUBSTITUTE OR TEMPORARY SALARIES Full-time, part-time, and pro-rated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.

130. STIPENDS Payment to district staff for additional approved duties beyond normal contract. (e.g. Payments to attend professional activities.)

140. OTHER STAFF SALARIES Salaries paid to support staff and other clerical staff, paraprofessional staff, transportation staff, custodial staff, kitchen staff and other staff not expended in other object codes.

143. TECHNICAL STAFF SALARIES Salaries paid to technical support personnel, including network administrators and school resource (safety) personnel.

161. CLASSROOM MANAGEMENT SALARIES Salaries paid to personnel whose responsibilities include coordinating the activities of the attendance center or school and its staff but who are not classified as principals.

200. EMPLOYEE BENEFITS Amounts paid by the school district in behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

210. SOCIAL SECURITY The school district's share of FICA and Medicaid.

220. RETIREMENT All expenditures by the school district to the School Employees' Retirement Fund as established by statute.

Revenue

01-1-1000 Local Receipts

- Fund 01 (General)
- Receipt/Expenditure 1
- Function 1000 (Local Receipts)

PROGRAM RECEIPT CODING

1000 LOCAL RECEIPTS

11XX TAXES

1110 LOCAL PROPERTY TAXES Revenue derived from the local sc levy and all other local taxes which accrue to the school district, in from in-lieu-of taxes paid by public power and irrigation districts; a revenue originating from local taxation.

1111 LOCAL PROPERTY TAXES - LEARNING COMMUNITY COMM Revenue derived from the Learning Community common levy paic are members of that Learning Community.

1115 CARLINE TAXES Personal property taxes assessed on private collected by the state and distributed to political subdivisions base

Expenditure

01-2-1000-100 General Fund All Instruction Salaries

- Fund 01 (General)
- Receipt/Expenditure 2
- Function 1000 (All Instruction)
- Object Code 100 (Salaries)

TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS

FUND	RECEIPT/ EXPENDITURE	FUNCTION	OBJECT
01 General	1 Receipt	1000 All Instruction	100 Salaries

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

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

01 -- 02 ELEMENTARY/SECONDARY LEVEL
01 – Elementary
02 – Secondary

01 -- XX BUILDING LEVEL
01 – Elementary
02 – Secondary
Etc.

99 -- 12 GRADE LEVEL
99 – Pre-Kindergarten
00 – Kindergarten
01 – First Grade
02 – Second Grade
03 – Third Grade
04 – Fourth Grade
05 – Fifth Grade
06 – Sixth Grade
07 – Seventh Grade

10 – 19 ENGLISH COURSES
10 – English – Basic
11 – Speech
12 – Dramatics
13 – Debate
14 – Journalism
15 – Reading
16 – Spelling
17 – Literature
18 – Composition
19 -- Other

Please note:
This example of course coding for English instructional courses can utilized by school districts when coding disbursement for various courses. Each school will need to develop course codes best suited to its own course offerings.

Revenue

01-1110 Local Property Tax Receipt

- Fund 01 (General)
- Receipt/Expenditure 1
- Function 1110 (Local Property Taxes Receipts)

PROGRAM RECEIPT

1000 LOCAL RECEIPTS

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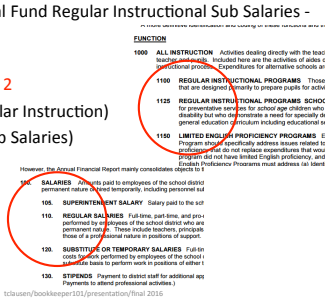
collected by the state and distributed to

Expenditure

01-1100-120-00-1 General Fund Regular Instructional Sub Salaries - Elementary

- Fund 01 (General)
- Receipt/Expenditure 2
- Function 1100 (Regular Instruction)
- Object Code 120 (Sub Salaries)
- Dimension 00
- School 1 (Elementary)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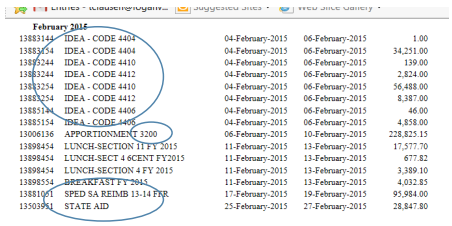
http://www.education.ne.gov/FOS/PaymentInformation/index.html Finance & Organizational Services


February 2015

13883144	IDEA - CODE 4404	04-February-2015	06-February-2015	1.00
13883154	IDEA - CODE 4404	04-February-2015	06-February-2015	34,251.00
13883244	IDEA - CODE 4410	04-February-2015	06-February-2015	139.00
13883244	IDEA - CODE 4412	04-February-2015	06-February-2015	2,824.00
13883254	IDEA - CODE 4410	04-February-2015	06-February-2015	56,488.00
13883254	IDEA - CODE 4412	04-February-2015	06-February-2015	8,387.00
13885144	IDEA - CODE 4406	04-February-2015	06-February-2015	46.00
13885154	IDEA - CODE 4406	04-February-2015	06-February-2015	4,858.00
13006136	APPORTIONMENT 3200	06-February-2015	10-February-2015	228,825.15
13898454	LUNCH-SECTION 11 FY 2015	11-February-2015	13-February-2015	17,577.70
13898454	LUNCH-SECT 4 6CENT FY2015	11-February-2015	13-February-2015	677.82
13898454	LUNCH-SECTION 4 FY 2015	11-February-2015	13-February-2015	3,389.10
13898554	BREAKFAST FY 2015	11-February-2015	13-February-2015	4,032.85
13881051	SPED SA REIMB 13-14 FFR	17-February-2015	19-February-2015	95,984.00
13503951	STATE AID	25-February-2015	27-February-2015	28,847.80

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❖Give details if possible. It saves time/ headaches remembering what you did when asked later.

❖Done right the first time = saves time

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Human Resources/Payroll

New Hire –

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

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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

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 has a baby, gets married, gets divorced.
- Teacher covers for another and gets paid for it.

- Teacher covers for another and gets paid for it.

Considerations:

? Is teacher in the retirement plan

? Do I count the hours/salary towards retirement

- 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?

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!

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!

Yearly Reports

W-2

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

W-2N

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

1099

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

1094C

https://www.irs.gov/for-Tax-Pros

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

Resources

- Circular E – IRS
- Educators Health Alliance
- Nebraska Public Employees Retirement
- EFTPS
- Nebraska Department of Revenue
- Irs.gov

General Ledger

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

Accounts Payable

- ➢Be organized
- ➢Match your invoices to purchase orders
- ➢Don't wait until the last minute
- ➢Follow Board Policy

Board Policy

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

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**

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!!!!

Records Retention

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/bookkeeper101/presentation/final 2016

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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- 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
Bleneded OT	5	$ 8.61	$ 43.05
Total Hours	**50**	**Total Pay**	**$ 818.05**

45 Hours reported for retirement

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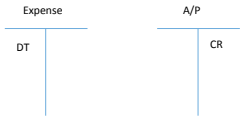
When you get an invoice



When you pay the invoice

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