



NASBO State Convention

New Bookkeepers

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State Coding

- State Users Manual

<https://www.education.ne.gov/fos/>

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Base Account Code Structure (Coding is led by a hyphen and separated by hyphens):

| | | | |
|------|---------------------|---------------|-------------|
| Fund | Revenue/Expenditure | Function Code | Object Code |
| -XX | -1/2 | -XXXXX | -XXX |

Some how you are going to have to designate your school with the upload of the AFR.
You will need to contact your software company to find out how that will be facilitated.

What would the coding structure look like for a district with several elementary schools?

- The following chart provides an example of how a district would identify financial transactions by school.

| District Name | School Number | Name | School or District Level Expenses |
|---------------|---------------|---|-----------------------------------|
| Valley Centre | 95-0001-000 | Valley Centre Public School | District Level |
| Valley Centre | 95-0001-001 | Valley Centre High School (Grade 9-12) | School Level |
| Valley Centre | 95-0001-002 | Valley Centre Middle School (Grade 6-8) | School Level |
| Valley Centre | 95-0001-003 | James Elementary School (Grades pk-5) | School Level |
| Valley Centre | 95-0001-004 | Watson Elementary School (Grades K-4) | School Level |
| Valley Centre | 95-0001-005 | Ridge Elementary School (Grades K-5) | School Level |

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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 | 1 Receipt | 1000 All Instruction |
| 02 Depreciation | 2 Expenditure | 1100 Regular Instructional Programs |
| 03 Employee Benefit | | 1125 Regular Instructional Programs (Flex-Sp) |
| 04 Contingency | | 1150 Limited English Proficiency Instructional |
| 05 Activity | | 1160 Poverty Instructional Programs |
| 06 School Lunch | | 1190 Early Childhood Programs |
| 07 Bond | | 1195 Regular Instructional Programs Below At |
| 08 Special Building | | 1200 Special Education Instructional Programs |
| 09 Qualified Capital Purpose | | 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 |

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

**TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS**

| FUNCTION | FUND | RECEIPT/EXPENDITURE | FUNCTION | OBJECT |
|----------------------|------------|---------------------|----------------------|--------------|
| 1000 ALL INSTRUCTION | 01 General | 1 Receipt | 1000 All Instruction | 100 Salaries |

1000 ALL INSTRUCTION Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupil, including the activities of aides or assistants of any type that directly assist in the performance of these activities. Expenditures for these activities are included here.

1100 REGULAR INSTRUCTIONAL PROGRAMS Expenditures for programs funded through the General Fund that are designed primarily to prepare pupils for the general education curriculum. Expenditures for these programs are included here.

1125 REGULAR INSTRUCTIONAL PROGRAMS (FLEX-SPENDING) Expenditures for programs that do not require 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 the identification of students with limited English proficiency, (ii) instructional approaches, (iii) assessment of student progress toward mastering the English language, (iv) an evaluation to determine the effectiveness of the Limited English Proficiency program, and (v) 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 expenditures of federal funds in this category.

1160 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 require 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. Poverty Program must address the following: (i) Attendance, including absence follow-up and transportation for students qualifying for free or reduced price lunches; (ii) Transportation, including transportation to allow a student to capture attendance at the same school; (iii) Student moves to another attendance area within the same school district or within the same

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

**TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS**

| FUNCTION | FUND | RECEIPT/EXPENDITURE | FUNCTION | OBJECT |
|----------------------|------------|---------------------|----------------------|--------------|
| 1000 ALL INSTRUCTION | 01 General | 1 Receipt | 1000 All Instruction | 100 Salaries |

100. SALARIES Amounts paid to employees of the school district who are considered permanent full-time employees, including personnel substituting for these employees.

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 administrators, and other positions of a permanent nature.

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 other temporary or permanent nature.

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

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

145. TECHNICAL STAFF SALARIES Salaries paid to technical support personnel, including network administrators and school resource personnel.

150. 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 benefits 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 authorized by statute.

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Revenue

01-1-01110 Taxes Levied/Assessed by the School District

- Fund 01 (General)
- Receipt/Expenditure 1
- Function 01110 (Taxes Levied/Assessed by the School District)

PROGRAM RECEIPT CODING

1000 LOCAL RECEIPTS

11XX TAXES

1110 LOCAL PROPERTY TAXES Revenue derived from the local sd 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, or revenue originating from local taxation.

1111 LOCAL PROPERTY TAXES - LEARNING COMMUNITY COMM Revenue derived from the Learning Community common levy paid 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

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Expenditure

01-2-01100-110 Regular Instruction Salaries of Regular Employees Paid to Non-Instructional

- Fund 01 (General)
- Receipt/Expenditure 2
- Function 01100 (All Instruction)
- Object Code 110 (Salaries of Regular Employees Paid to Non-Instructional)

TABLE 1
DIMENSIONS FOR FUND DISBURSEMENTS

| FUND | RECEIPT/ EXPENDITURE | FUNCTION | OBJECT |
|------------|-------------------------|----------------------|--------------|
| 01 General | 1 Receipt | 1000 All Instruction | 110 Salaries |

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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

Expanded Account Code Structure (Optional)

| Fund | Revenue/Expenditure | Function Code | Object Code |
|-----------|---------------------|---------------|-------------|
| -XX123456 | -1789/245 | -XXXX123456 | -XXX123456 |

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

| | | |
|--|---------------------------------|---|
| 01 -- 02 ELEMENTARY/SECONDARY LEVEL | 10 -- 19 ENGLISH COURSES | Please note: |
| 01 -- Elementary | 10 -- English - Basic | <i>This example of course coding for English instructional courses can be 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.</i> |
| 02 -- Secondary | 11 -- Speech | |
| | 12 -- Dramatics | |
| | 13 -- Debate | |
| | 14 -- Journalism | |
| | 15 -- Reading | |
| | 16 -- Spelling | |
| | 17 -- Literature | |
| | 18 -- Composition | |
| | 19 -- Other | |
| 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 | | |

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<https://applications.education.ne.gov/edpays/edpaymentlookup.asp>

| February 2015 | | | |
|---------------|---------------------------|------------------|-----------------------------|
| 13883164 | IDEA - CODE 4401 | 04-February-2015 | 06-February-2015 1.00 |
| 13883654 | 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 |
| 13883254 | IDEA - CODE 4406 | 04-February-2015 | 06-February-2015 46.00 |
| 13883154 | IDEA - CODE 4405 | 04-February-2015 | 06-February-2015 4,838.00 |
| 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 3,369.10 |
| 13898554 | BREAKFAST FY 2015 | 11-February-2015 | 13-February-2015 4,032.85 |
| 13881101 | SPED SA REIMB 13-14 FYR | 17-February-2015 | 19-February-2015 95,964.00 |
| 13303054 | 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 | 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

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.

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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

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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/isp/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/>

1094C

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

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
Irs.gov

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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

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Accounts Payable

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

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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

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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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Records Retention

Organization!!!!!!!!!!

Filing system – Electronic vs. paper

AP – monthly vs. vendor

HR – W4/19/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 2018

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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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