

Frequently Asked Questions for Expenditures Coding

- 1. When paying janitors overtime, a teacher a stipend for additional responsibilities, and supplements for all staff, should all of these be coded to object 130?**

Overtime should be coded to object 130 (Salaries For Extra Work Performed). Stipends should be coded to object 150 (Stipend Pay). Employee supplements paid from funds dedicated for such purposes are considered part of the employees' regular salary and should be coded as their salary is coded.

- 2. What is the difference between asset code 181 (prepaid expenses) and asset code 192 (deferred expenses)?**

Prepaid expenses are payments for benefits not yet received (more like a timing difference at the end of the fiscal year for generally regularly recurring costs of operation). Deferred expenses are payments made in one period and more appropriately reflected as an expense in the next fiscal year (such as the payment for textbooks that will not be used until next year).

Definitions for these are provided in the LAUGH Guide (see page 84).

- 3. When traveling to a seminar, why is it appropriate to code travel to object 582?**

Object 582 identifies the expense as travel. Use of object 582 with the applicable function series that identifies the purpose of the travel.

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4. Should software license for anti-virus software be charged to object 650 (technology software)?

This expense should be coded to either object 650, depending on if the unit cost for this software meets or exceeds the district's capitalization threshold. However, the annual updates/maintenance related to the anti-virus software should be coded to object 340 (software support services); and periodic license renewals of the anti-virus software should be coded to object 530 (communication).

5. If internet use is needed for end-of-course testing, can the payment for the internet be charged to instructional function codes? If not, why?

Internet service is coded specifically to object 530; therefore, end-of-course testing, which is an instructional activity, should be coded to the appropriate instruction function code and may require a roll-up of the object to the general object code of 500 on the AFR.

6. What function goes with Special Education teacher aides?

The function could be 1211 through 1216, 1220, or 2170, depending on the capacity of the aide. The object code would be 115. If the aide falls within the function range of 1211 through 1216, these expenses should be rolled up into function 1210 on the AFR.

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7. Since function 2113 excludes SPED social workers, what function should be used?

These expenses should be coded to function 2140. Function code series 2140 through 2170 are for special education expenses only.

8. (A) How do you determine whether to use function 2132 or 2140? (B) Is only IDEA charged to function 2140? (C) Is the entire function 2140 series for SPED only? (D) Where should you code regular education diagnosticians and behavior interventionists?

(A) Function 2130 is for non-special education expenses and function 2140 is for special education only. (B) Yes. Function 2140 is only for IEP special education. (C) Yes. (D) Activities performed by education diagnosticians include identifying educational strengths and weaknesses of students who **may** be in need of special education services; therefore these expenses should be coded to the combination of object 113 and function 2145. The Edlink Staffing (formally PEP) considers behavior interventionists as instructional staff training services since they work with the teacher and student, providing training to the instructional staff. Therefore, the proper coding for regular education behavior interventionists should be the combination of object 113 and function 2130.

9. How are revenues and expenditures coded when services are provided by one School System for students that are counted in the MFP formula by another School System (School System of Jurisdiction)?

The School system of Jurisdiction (Parent School System) receiving MFP Funding for the student(s) should code as follows: Revenues should be appropriately coded to the correct revenue account 3110. The corresponding expenditures should be coded to the object 320 (for AFR reporting it must be rolled up into object 300).

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The School System providing services for these students should code as follows: Payments from the School System of Jurisdiction (Parent School System) will not be coded to a revenue account; instead it will be coded to Operating Transfers In (kpc 50940). The corresponding expenditures will be reported as incurred. Upon receipt of payment, the expenditures will be shown as Operating Transfers Out (kpc 51115). This will ensure that per pupil revenues and expenditures are not overstated.

10. What expenditure function code should Head Start Program expenditures be coded?

These expenditures are coded to 1531 in the LAUGH and rolled up to 1530 on the AFR.

11. Where should the salaries for the Dean of Students be coded?

These expenditures are coded to function 2490 and rolled up to 2400 in the AFR.

12. Where are non-instructional staff professional development expenditures coded?

These expenditures should be coded to the applicable expenditure function series.

13. Where on the AFR do we report expenditures coded to expenditure function 2900?

These expenditures must be rolled up to the function that most closely relates to the actual expenditure and must be paired with expenditure object 800.

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14. How should Teachers Retirement (TRSL) benefits be coded when associated with contracted salaries (Object Code 330)?

Since these person(s) are not employees of the School system the related benefits are considered a part of the contract and should be coded to object 300.

Object 200 (Employee Benefits) represents amounts paid by the School system on behalf of employees. An employee is an individual employed by the School system and the School system will prepare an IRS Form W-2 for this individual. These benefits (object 200) are related directly to the amounts coded to object 100.

15. Where should the expenditures for the installation of internet and network wiring be coded?

These expenditures are coded to object 450.

16. Where are the expenditures for the installation of smart boards coded?

The expenditures are coded to object 340.

17. Where would the expenditure for summer school tuition paid on behalf of homeless students using Title I funds be coded?

The expenditures should be coded to object 560-569.

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18. Where should stipends be coded if 150 is not available in all function areas?

All stipends, whether the object and function combination is available in AFR or not, should be coded to 150 object code on the system's general ledger. When reporting this expenditure in the AFR, it should be reflected in the general 100 object code.

19. Where should a band director be coded?

If a band director is teaching music during the day (a regularly scheduled class), the coding should be 112 with an 1105, 1110 or 1130.

If the band director is the director for a band, the coding should be 130 with a 1400 function code.