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Governor

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DEPARTMENT OF ADMINISTRATION

Division of Accounts and Reports

INFORMATIONAL CIRCULAR NO: 97-A-001

DATE: August 5, 1996

SUBJECT: Budgetary Worksheet Reports

EFFECTIVE DATE: Immediate

A & R CONTACT: Customer Services Team, 296-2128

SUMMARY: Transmittal of budget worksheet reports for preparation of fiscal year 1998 budget.

Enclosed are three budget worksheet reports prepared from the records of the Division of Accounts and Reports. A brief explanation of these reports follows.

The budget worksheets have a category of expenditures listed as an informational total titled "Non-reportable Expenditures". Non-reportable expenditures have been defined by the Division of the Budget as expenditures which represent duplication within an agency's budget. The following expenditures shown on the DA-406 budget worksheet, *if made from other than the State General Fund (1000),* are classified as non-reportable.

5150 -- Local City-County Sales Tax Payments
5170 -- State Aid to Other State Agencies
5180 -- Local City-County Transient Guest Tax Payments
All -- 7XXX Primary Classification Object Codes

The first two enclosed reports (DA-406 and DA-410 worksheets) contain budgetary expenditures for fiscal year 1996 classified by program and by object of expenditure. These reports can be used by the agency in preparing the "Expenditures" form (DA-406) and the "Plan for Financing" form (DA-410) for submission to the Division of the Budget, as part of the fiscal year 1998 budget. The third report (DA-404 worksheet) can be used in preparing the "Resource Estimate by Fund" (form DA-404) for the fiscal year 1998 budget.

The expenditures shown in the DA-406 and DA-410 worksheet reports conform to the definition of expenditures used for budget purposes; i.e., "all expenses, liquidated and unliquidated encumbrances, that were charged against an agency's funds during the particular fiscal year regardless of the fiscal year in which cash disbursements for these expenses were made". Expenditures reported for fiscal year 1996 *include* the outstanding encumbrances at June 30, 1996, reported on your "List(s) of Outstanding Obligations" (form DA-118), printers requisitions, unpaid purchase orders, contract cover sheets, as well as the actual cash disbursements charged to the fiscal year. The combination of actual cash expenditures and unpaid encumbrances at June 30 represents the total budgetary expenditures.

Reappropriations of savings authorized by 1996 Senate Bill 95, Section 146, are reflected as separate summary sub-accounts in the Budget worksheets for both appropriated and special Revenue funds.

If errors in program or object classification have been made in either cash expenditures or the coding of outstanding encumbrances, it will be necessary for the agency to correct those errors prior to preparing fiscal year 1996 expenditure data for inclusion on all of the forms (DA-402, DA-404, DA-406, DA-410 and DA-412) of the fiscal year 1998 budget submission.

Shirley A. Moses, Director
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Gloria M. Timmer, Director
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Enclosures

The explanation for appropriations made from the State General Fund (1000), State Budget Stabilization Fund (2295), Kansas Educational Building Fund (8001), State Institutions Building Fund (8100), Kansas Special Capital Improvements Fund (8110), and the Correctional Institutions Building Fund (8600) follows:

Description	**Explanation**
Legislative Appropriation (Original Appropriation and Revisions)	Amount includes original and supplemental legislative appropriations and the amount authorized by State Finance Council for the salary plan.
Reappropriation	Amount of prior year appropriation balance reappropriated and authorized for expenditure in the current year.
Limited Reappropriation (Reserves)	Amount of prior year balance reappropriated but not authorized for expenditure in the current year.
Transfers	Amount of appropriation transferred into or out of the account by authorization of the Legislature or executive directives.
Total Available	Total of the items cited above including Limited Reappropriation amount.
Less - Lapses (Reversions)	Amount of appropriation lapsed for the fiscal year. This is the reversions amount in STARS.
Less - Balances Forward	Amount of appropriation balance reappropriated including any limited reappropriation balance.
Total Expenditures	Total budgetary expenditures for the fiscal year. This includes both cash expenditures and encumbrances outstanding at year-end.

The explanation of items applicable to agency Special Revenue Funds follows:

Description	**Explanation**
Reappropriation	Amount of carryover unencumbered cash balance available in the fund at beginning of fiscal year.
Adjustments to Fund Balance	Amount of outlawed warrants, residual equity transfers for outlawed warrants, and residual equity transfers used in closing out certain funds.
Net Receipts Revenue Sub-Object XXXX Revenue Sub-Object XXXX Total Net Reciepts	Receipt amounts by detailed revenue sub-object code credited to the fund during the fiscal year, and the total of all receipts to the fund.
Total Available	Total cash resources available in the Special Revenue Fund from carryover balances and total fiscal year receipts.
Less Balance Forward	Amount of unencumbered balance in Special Revenue Fund at end of fiscal year carried forward to the next fiscal year.
Total Expenditures	Total of cash expenditures plus encumbrances for a specific fiscal year account.
Expenditure Limitation	Represents the limitation on budgetary expenditures of the fund for the fiscal year. For the current fiscal year, any amount authorized by the State Finance Council effective July 1 is included. Starred amounts represent unlimited limitations for some budget units within the fund.