

RECORDING EXPENDITURES

in the USD Budget

School districts are required to report expenditures in the appropriate funds. Below we have provided some of the most common areas we receive questions on reporting and recording expenditures (listed alphabetically). Most of these will be in the General (Code 06) or Supplemental General (Code 08) Fund.



1. **Activities Director – 2400**
2. **Alternative Schools / Programs** (split costs to the proper function).
Example: Teachers to 1000.
3. **Assistant Superintendents**
 - In charge of a specific functional area – charge to that area.Examples:
Curriculum/Educational – 2200 Support Serv.
Finance – 2500 Central Serv.
 - In charge of multiple areas – Break out between various functions
 - Not designated to particular area – 2300 General Administration
4. **Athletic Director – 2400**
5. **Capital Expenditures (Equipment)**
 - **Equipment for students** - 1000 Instruction
 - **Equipment for staff** - place under the appropriate function (example: equipment for teachers would be listed under 1000, etc.)
6. **Central Services (Business Office)**
 - Finance Director - 2500 Central Services
 - Personnel Services – 2570
 - Technology Director – 2580
7. **Clerk or Treasurer duties – 2300**
8. **Clerk or Treasurer performing business office duties - 2500**
9. **Computer labs used in instruction – 1000**
10. **Copiers (purchased or leased) used to print instruction materials: 1000**
11. **Early retirement payoffs:**
 - Place in the functional area that the retired employee last worked (principal: 2400 Support Services-School Administration, teacher: 1000 Instruction, etc.)

12. Insurance:

- **Property and Liability Insurance** - 2600 Operations and Maintenance, specifically 2620
- **Student Transportation Vehicle Insurance** - 2700 Student Transportation Services
- **Student Accident Insurance** – 2130
- **Workmen's Compensation Insurance and Employee Benefits Insurance (Health, Dental, Life, etc.)** - any function or sub function from which the related salary is being paid
 - a. Teachers – 1000
 - b. Principals – 2400
 - c. Superintendent – 2300
 - d. Custodians – 2600

13. Internet Services (refer to 24. Telephones)

14. Lease of Classroom Space – 2610

15. Nurses – 2130 health services

16. Operations and Maintenance - Keeping a building or asset in its current form - 2600

17. Principal – 2400

- **Combination Superintendent/Principal** – prorate between 2300 and 2400

18. Repair and Remodeling Buildings – remodeling or renovation – 4700

19. School supplies (prorate based on function, for example, paper, pencils, etc. used for students) 1000

20. Security Guards – 2660

21. Student tests – 1000 (administered in the classroom)

22. Superintendent – 2300

23. Technology Support Employees:

- Employees supporting **administrative** technology - 2580 Data Processing Services
- Employees supporting **instructional** technology - 2200 Support Services - Instructional Staff
- Employees providing support for **both administrative** and **instructional** technology - **prorate** between 2200 Support Services-Instructional Staff and 2580 Data Processing Services
- Employees who instruct students in classroom – 1000

24. Telephones and/or internet services to teachers in classrooms/lounge, computer software - 1000. If costs for these services are used for other functions, such as school administration, these costs should be prorated.

25. Transportation

- **Activity trips** – 2700 (athletic events, band, etc.)
- **Field trips** - 1000 (as an extension of the classroom)

26. Transportation Director – 2700

PAYMENT INFORMATION

General State Aid and Supplemental General State Aid (LOB)

The following statutes cover these state aid payments:

K.S.A. 72-6417

Any payments due to be paid in June, but paid after July 1, shall be recorded as a receipt for the school year ending on the preceding June 30.

K.S.A. 72-8251

Whenever payments are required to be paid during the month of June and there is sufficient revenue to make such payment, the school district shall make the payments as soon as monies are available.

K.S.A. 10-1116a

An exemption to the cash basis law is expenditures in any month by the school district which are in excess of the current revenue if the shortage in revenue is caused by a delay in the state aid payment.

Other information available on the School Finance homepage: www.ksde.org

From the KSDE main homepage, and select **School Finance**. Scroll down and look under the heading titled **School Finance Index**, and click on **Guidelines and Manuals**.

Welcome to the School Finance Home Page

***Mission Statement:** Distributes state and federal aid to USDs, food service providers, and other educational agencies. Provides data that is beneficial to school boards, school administrators, legislators, and others who may be interested in the educational programs of local public school districts.*

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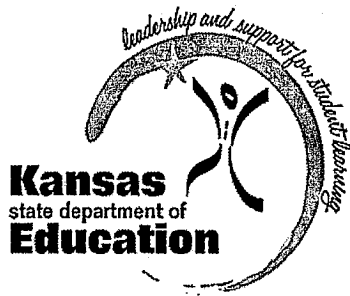
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View or download the following guidance concerning the budget:

- Kansas Accounting Handbook
- Activity Fund Guidelines
- Credit Card Usage Guidelines
- Guidelines for Financial Reporting
- Investment of Idle Funds
- Recordkeeping Requirements
- Sales Tax Exemptions
- Competitive Bidding Guidelines

Many more publications are available on our website. If you have budget questions, please contact School Finance at 785-296-3872, and ask for Craig Neuenswander, Sara Barnes, or Dale Dennis.



Fiscal Auditing

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Subject: Special Expenditure Report (statewide summary)

Audit Period: July 1, 2010 through June 30, 2011

The law requires the State Department of Education to verify that school districts record and report expenditures in the correct functions and in the appropriate funds. Auditors were asked to check certain 2010-11 General & Supplemental General Funds expenditures to verify that they were reported correctly in the accounting records of the district. Auditors were also asked to review program weightings for appropriate reporting. Listed below are the auditor's findings.

2010-11 School Year

- 1 Clerk of the Board Salary is charged to 2300
- 2 Business Office personnel is charged to 2500
- 3 Principal's salary is charged to 2400
- 4 Superintendent's salary is charged to 2300
- Health insurance is charged appropriately as follows:
 - 5 Teachers = 1000
 - 6 Principals = 2400
 - 7 Superintendent = 2300
 - 8 Custodians = 2600
- 9 Phones and/or internet service provided to teachers in the classroom or lounge are charged to 1000.
- 10 All expenditures for bilingual paid from Bilingual Fund
- 11 All expenditures for voc. ed, paid from Vocational Fund

YES	NO	IF NO, WHICH FUNCTION WAS CHARGED
	33.1%	2500
	32.2%	2300

	8.3%	1000, 2300
	7.4%	1000, 2400
	7.4%	1000

	59.5%	Pick 'Em
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YES	NO	IF NO, WHICH FUND WAS CHARGED
	11.6%	12, 26

2011-12 School Year

All program costs paid from appropriate fund?

- 12 At-Risk
- 13 4 year old at-risk
- 14 Bilingual
- 15 Vocational

YES	NO	IF NO, WHICH FUND WAS CHARGED
NA		
NA		