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**
   a. In charge of a specific functional area – charge to that area.
      Examples:
      Curriculum/Educational – 2200 Support Serv.
      Finance – 2500 Central Serv.
   b. In charge of multiple areas – Break out between various functions
   c. Not designated to particular area – 2300 General Administration

4. **Athletic Director** – 2400

5. **Capital Expenditures (Equipment)**
   a. **Equipment for students** - 1000 Instruction
   b. **Equipment for staff** - place under the appropriate function
      (example: equipment for teachers would be listed under 1000, etc.)

6. **Central Services (Business Office)**
   a. Finance Director - 2500 Central Services
   b. Personnel Services – 2570
   c. 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:
   a. **Property and Liability Insurance** - 2600 Operations and Maintenance, specifically 2620
   b. **Student Transportation Vehicle Insurance** - 2700 Student Transportation Services
   c. **Student Accident Insurance** - 2130
   d. **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
      i. Teachers – 1000
      ii. Principals – 2400
      iii. Superintendent – 2300
      iv. 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:**
   a. Employees supporting **administrative** technology - 2580 Data Processing Services
   b. Employees supporting **instructional** technology - 2200 Support Services - Instructional Staff
   c. Employees providing support for both **administrative** and **instructional** technology - prorate between 2200 Support Services-Instructional Staff and 2580 Data Processing Services
   d. 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**
   a. **Activity trips** – 2700 (athletic events, band, etc.)
   b. **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. 72-5135
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. 72-1169
Whenever payments are required to be paid during the month of June and there is insufficient 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.

State and federal aid payment information is also available on the School Finance homepage.

Helpful resources available on the School Finance homepage:

Go online to: http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance.aspx

Select Guidelines and Manuals to view or download the following budget-related documents:
- Accounting Handbook (includes Activity Fund Guidelines)
- Credit Card Usage Guidelines
- Guidelines for Financial Reporting
- Investment of Idle Funds
- Recordkeeping Requirements
- Sales Tax Exemptions
- Competitive Bidding Guidelines

Also refer to the Online Budget Packet for additional guidance for the business office.

Call or email us with questions:

If you have budget questions, please contact School Finance at (785) 296-3872, and ask for Craig Neuenswander craign@ksde.org, Sara McCullah smccullah@ksde.org or Dale Brungardt DBrungardt@ksde.org

# # #

P:budget/workshop budget samples/2024 workshop packet/recording expenditures

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