

2019-2020 Budget at a Glance



**HAYSVILLE
SCHOOLS**
USD 261

Haysville USD 261

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Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	35,884,684	50%	35,733,560	49%	0%	38,511,529	48%	8%
Student Support Services	5,626,767	8%	5,803,833	8%	3%	6,312,941	8%	9%
Instructional Support Services	4,093,485	6%	4,249,755	6%	4%	4,458,718	6%	5%
Administration & Support	6,988,092	10%	6,333,980	9%	-9%	7,560,937	10%	19%
Operations & Maintenance	4,750,289	7%	5,627,513	8%	18%	5,990,818	8%	6%
Transportation	2,978,784	4%	3,512,306	5%	18%	3,827,292	5%	9%
Food Services	3,072,497	4%	3,003,073	4%	-2%	4,260,630	5%	42%
Capital Improvements	98,204	0%	213,522	0%	117%	610,000	1%	186%
Debt Services	7,939,581	11%	7,864,620	11%	-1%	8,000,935	10%	2%
Other Costs	6,540	0%	2,198	0%	-66%	3,000	0%	36%
Total Expenditures*	71,438,923	100%	72,344,360	100%	1%	79,536,800	100%	10%
Amount per Pupil	\$12,677		\$12,789		1%	\$14,102		10%
Current Expenditures**	61,142,747	100%	61,817,172	100%	1%	68,622,106	100%	11%
Amount per Pupil	\$10,850		\$10,928		1%	\$12,167		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	35,560,101	50%	35,533,998	49%	-1%	38,111,529	48%	-1%
Instruction*** (Current Expenditures)	35,560,101	58%	35,533,998	57%	-1%	38,111,529	56%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

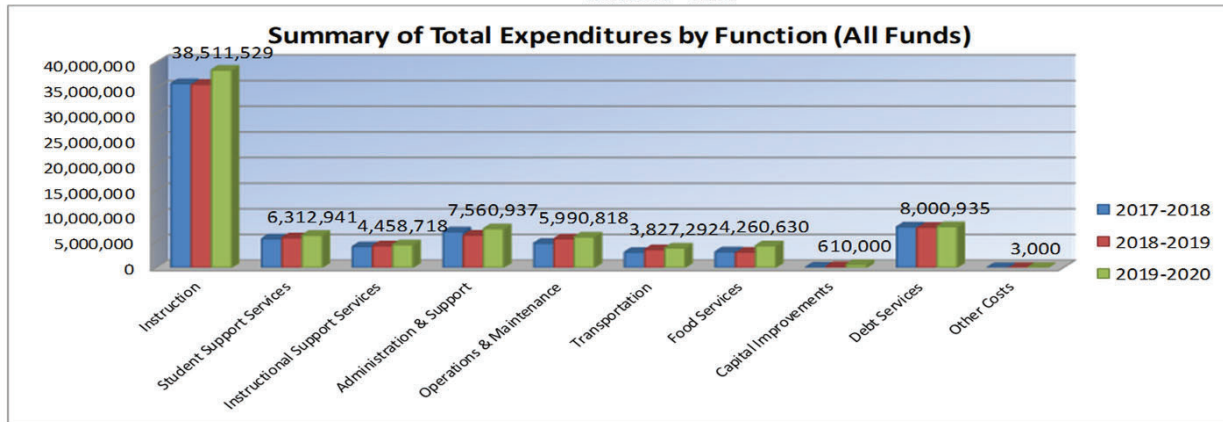
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

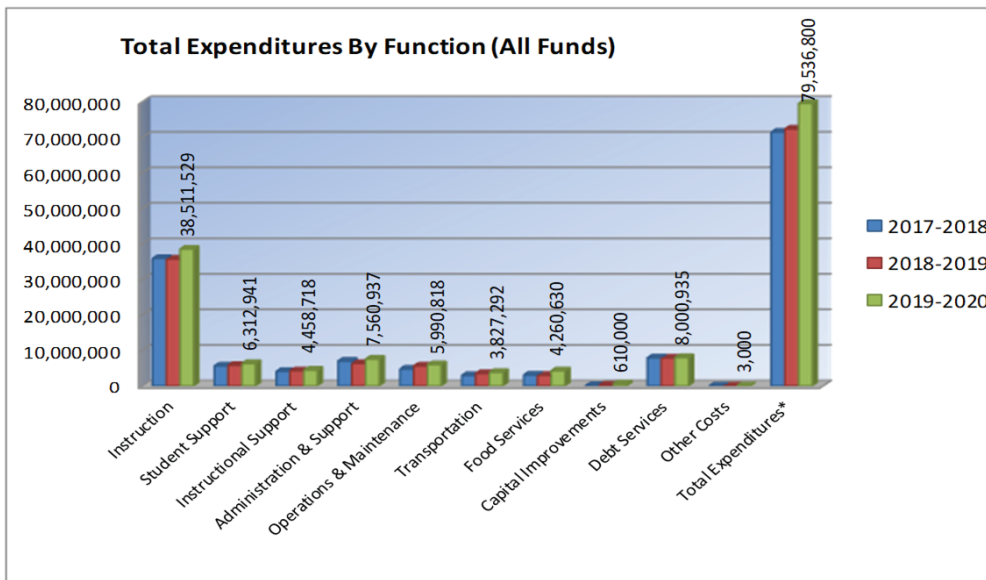
Further definition of what goes into each category:

- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services - 5100
- Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	35,884,684	35,733,560	38,511,529
Student Support	5,626,767	5,803,833	6,312,941
Instructional Support	4,093,485	4,249,755	4,458,718
Administration & Support	6,988,092	6,333,980	7,560,937
Operations & Maintenance	4,750,289	5,627,513	5,990,818
Transportation	2,978,784	3,512,306	3,827,292
Food Services	3,072,497	3,003,073	4,260,630
Capital Improvements	98,204	213,522	610,000
Debt Services	7,939,581	7,864,620	8,000,935
Other Costs	6,540	2,198	3,000
Total Expenditures*	71,438,923	72,344,360	79,536,800

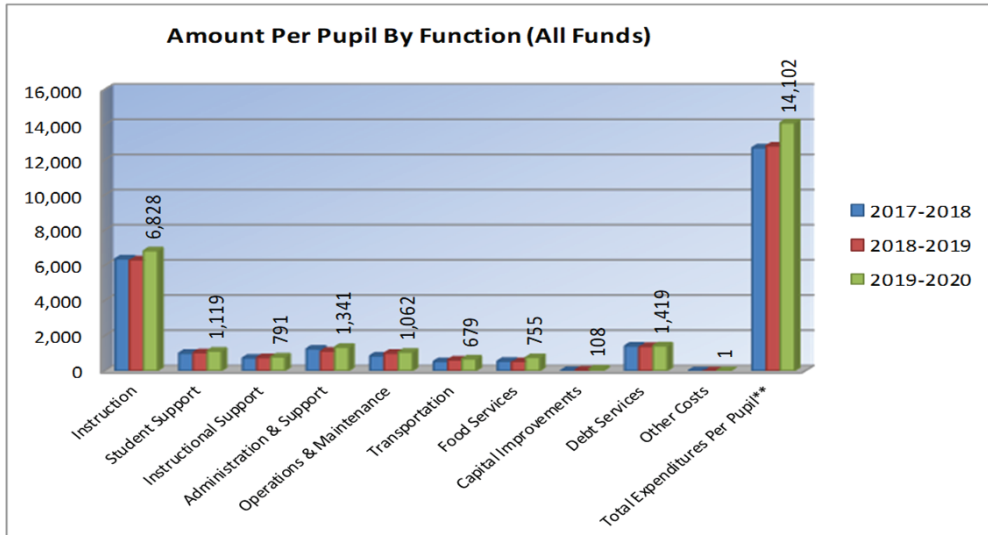


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,368	6,317	6,828
Student Support	999	1,026	1,119
Instructional Support	726	751	791
Administration & Support	1,240	1,120	1,341
Operations & Maintenance	843	995	1,062
Transportation	529	621	679
Food Services	545	531	755
Capital Improvements	17	38	108
Debt Services	1,409	1,390	1,419
Other Costs	1	0	1
Total Expenditures Per Pupil**	12,677	12,789	14,102
Enrollment (FTE)*	5,635.1	5,656.7	5,640.1

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

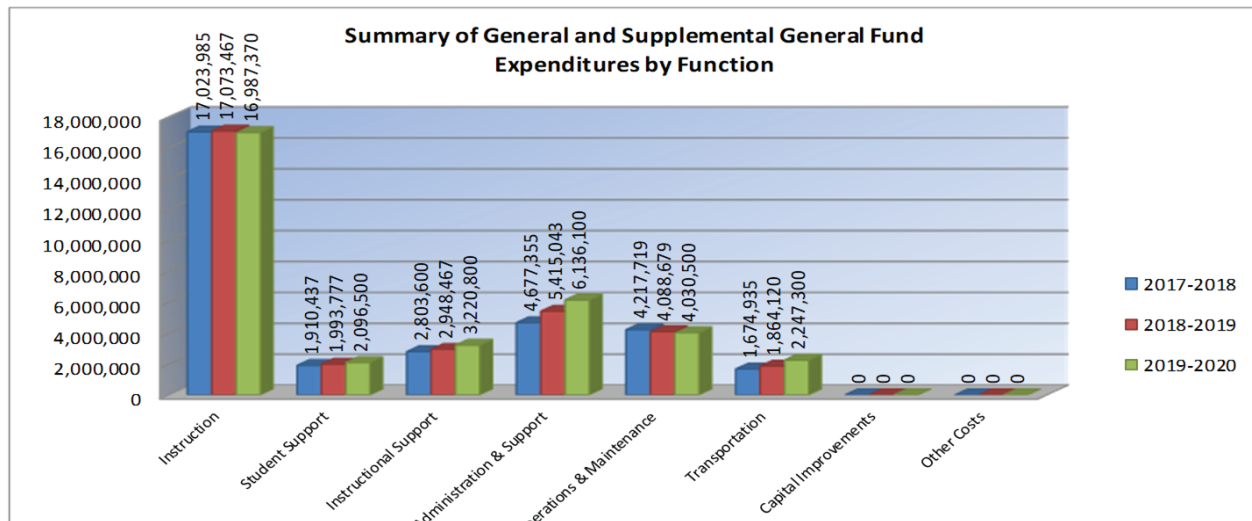


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Summary of General and Supplemental General Fund Expenditures by Function

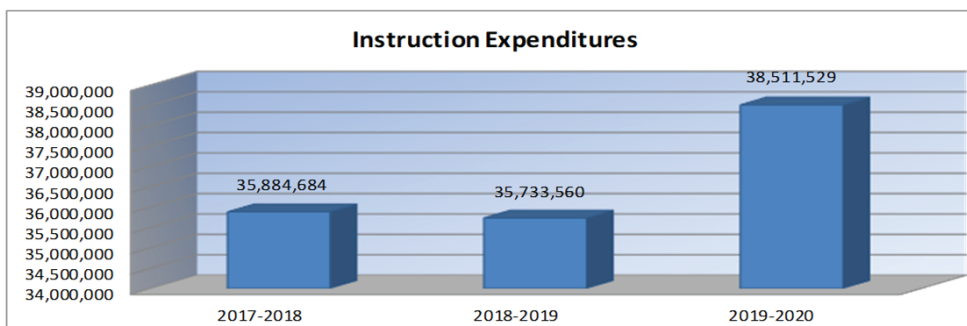
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	17,023,985	53%	17,073,467	51%	0%	16,987,370	49%	-1%
Student Support	1,910,437	6%	1,993,777	6%	4%	2,096,500	6%	5%
Instructional Support	2,803,600	9%	2,948,467	9%	5%	3,220,800	9%	9%
Administration & Support	4,677,355	14%	5,415,043	16%	16%	6,136,100	18%	13%
Operations & Maintenance	4,217,719	13%	4,088,679	12%	-3%	4,030,500	12%	-1%
Transportation	1,674,935	5%	1,864,120	6%	11%	2,247,300	6%	21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	32,308,031	100%	33,383,553	100%	3%	34,718,570	100%	4%
Amount per Pupil	\$5,733		\$5,902		3%	\$6,156		4%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	15,886,840	16,111,863	1%	16,632,044	3%
Federal Funds	722,845	731,625	1%	737,000	1%
Supplemental General	1,137,145	961,604	-15%	355,326	-63%
Preschool-Aged At-Risk	413,893	447,770	8%	631,500	41%
At Risk (K-12)	5,212,381	5,744,650	10%	6,035,000	5%
Bilingual Education	165,225	182,974	11%	336,000	84%
Virtual Education	0	0	0%	0	0%
Capital Outlay	324,583	199,562	-39%	400,000	100%
Driver Education	61,517	54,730	-11%	89,500	64%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	7,463,220	7,673,347	3%	8,206,000	7%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	572,850	687,123	20%	809,500	18%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	2,973,698	1,648,597	-45%	4,279,659	160%
Contingency Reserve	0	0	0%		
Text Book & Student Material	216,706	690,359	219%		
Activity Fund	733,781	599,356	-18%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	35,884,684	35,733,560	0%	38,511,529	8%
Enrollment (FTE)*	5,635.1	5,656.7	0%	5,640.1	0%
Amount per Pupil	6,368	6,317	-1%	6,828	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	35,884,684	35,733,560	0%	38,511,529	8%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	39,959,044	0	39,959,044	0	0	0	0	XXXXXXXXXX
Supplemental General	13,494,605	260,972	10,690,426			0	2,543,207	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	733,500	45,424		0	0	600,000	100,000	11,924
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	6,605,500	52,364		0	0	6,416,079	200,000	62,943
Bilingual Education	336,000	5,687		0	0	250,000	100,000	19,687
Virtual Education	0	0				0	0	0
Capital Outlay	3,349,759	526,220	1,007,130	0	15,000	0	1,801,409	0
Driver Training	144,500	312,947	32,500	0	0	0	0	200,947
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	4,110,000	3,010,978	29,470	2,078,787	0	0	868,494	1,877,729
Professional Development	230,000	46,688	37,500	0	100,000	100,000	0	54,188
Parent Education Program	421,500	37,657	154,806	0	0	200,000	100,000	70,963
Summer School	0	0		0	0	0	0	0
Special Education	12,920,610	142,965	0	1,350,000	700,000	10,469,000	350,000	91,355
Career and Postsecondary Education	809,500	21,105	14,947	0	0	700,000	100,000	26,552
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0	0				0	0
Textbook & Student Materials Revolving		419,944						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	6,665,097	0	6,665,097				0	XXXXXXXXXX
Contingency Reserve		1,055,703						XXXXXXXXXX
Activity Funds		166,618						XXXXXXXXXX
Bond and Interest #1	7,564,935	5,859,334	6,051,948	0	0		2,437,646	6,783,993
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0				0		0
Coop Special Education	0	0	0			0		0
Federal Funds	927,329	-161,109	XXXXXXXXXX	1,088,438	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	98,271,879	11,803,497	64,642,868	4,517,225	815,000	18,735,079	8,600,756	9,200,281
Less Transfers	18,735,079							
TOTAL Budget Expenditures	\$79,536,800							

Sources of Revenue - - State, Federal, Local

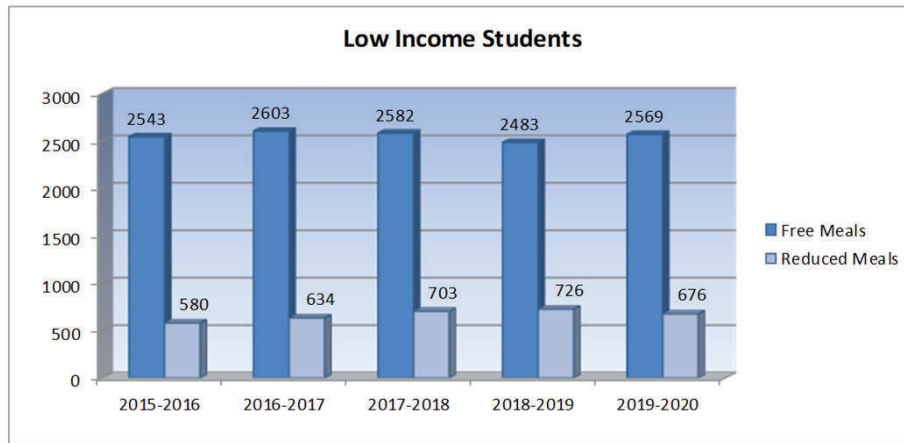
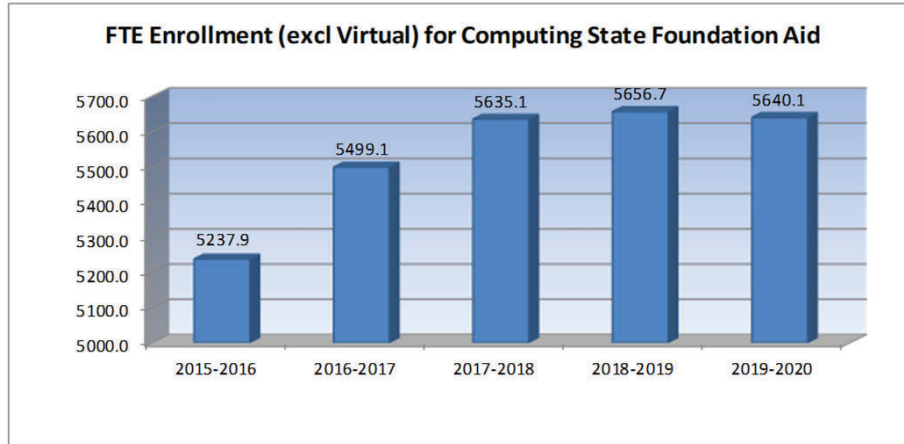
	2017-2018	2018-2019	2019-2020
State Revenues	55,359,433	56,354,215	64,642,868
Federal Revenues	4,315,830	4,210,057	4,517,225
Local Revenues*	9,505,562	9,226,265	9,415,756
Total Revenues	69,180,825	69,790,537	78,575,849
Revenues Per Pupil	12,277	12,338	13,932

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

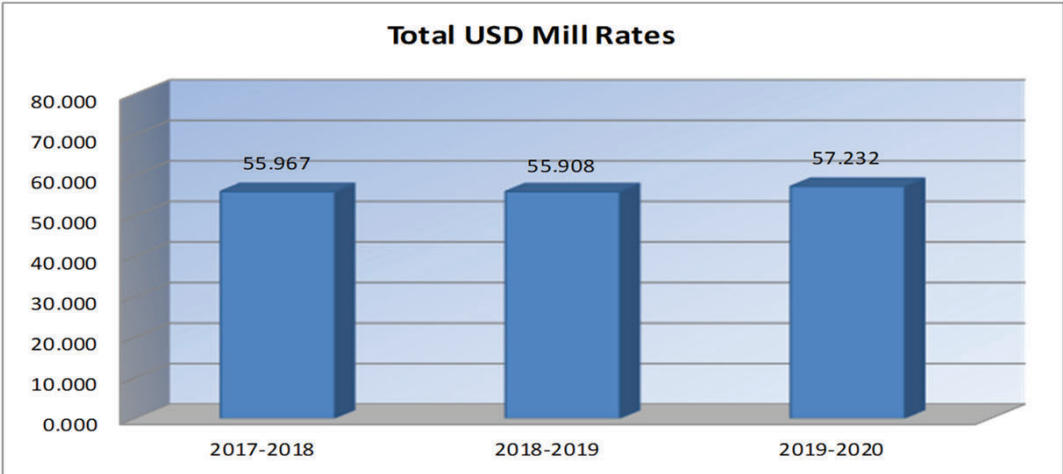
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	5,237.9	5,499.1	5%	5,635.1	2%	5,656.7	0%	5,640.1	0%
Number of Students - Free Meals	2,543	2,603	2%	2,582	-1%	2,483	-4%	2,569	3%
Number of Students - Reduced Meals	580	634	9%	703	11%	726	3%	676	-7%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

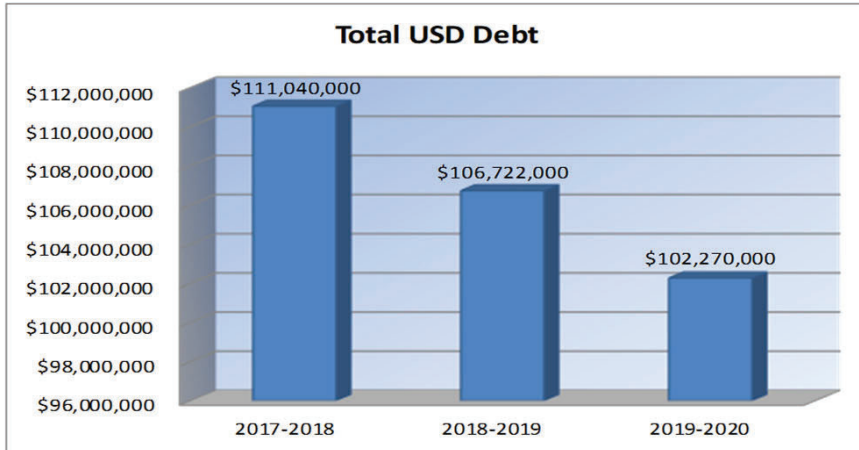
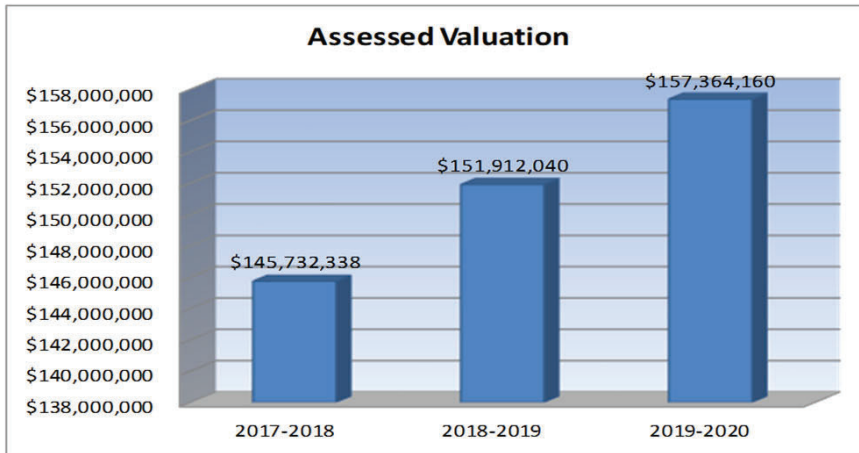
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	21.023	12.037	14.672
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.993	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	6.944	15.878	14.560
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	55.967	55.908	57.232
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



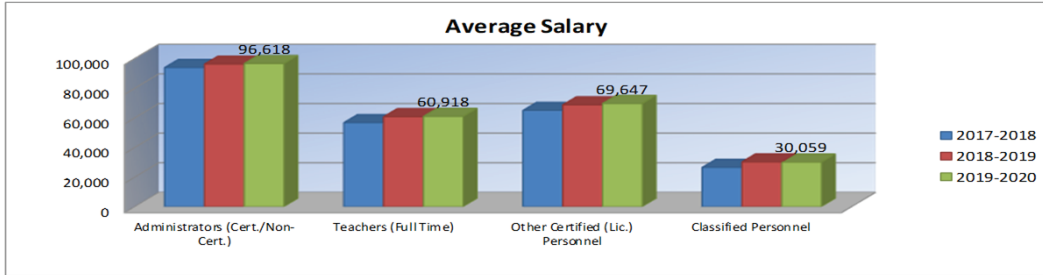
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$145,732,338	\$151,912,040	\$157,364,160
Bonded Indebtedness	111,040,000	106,722,000	102,270,000



USD# 261
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.0	3,287,403	93,926	35.0	3,367,121	96,203	36.0	3,478,236	96,618
Teachers (Full Time)	380.0	21,535,921	56,673	368.5	22,379,917	60,732	379.5	23,118,454	60,918
Other Certified (Licensed) Personnel	50.0	3,249,855	64,997	51.0	3,505,972	68,745	52.0	3,621,669	69,647
Classified Personnel	387.0	10,264,421	26,523	399.0	12,046,713	30,192	414.0	12,444,254	30,059
Substitutes/Temporary Help	XXXX	799,256	XXXXXXXXXX	XXXX	997,165	XXXXXXXXXX	XXXX	1,030,071	XXXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of five major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related. For example:

Function	2000	Support Services
Sub-function	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the Kansas Accounting Handbook explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

Include only regular and part-time teachers, teacher aides, or assistants, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Other Services*. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions. An illustration of this in the Support Services function would be:

Code

2000 Support Services

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions always has been hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110

2111

2112

There are no sub-functions in the Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown. Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*
- 300 Purchased Professional and Technical Services** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Other Objects** - amounts paid for goods and services not otherwise classified above.

900 Other Uses of Funds (Appropriated Funds Only) - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund (i.e. Local Option Budget/LOB)**
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds (Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Cost of Living, Declining Enrollment, and KPERS.)**
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:
 - Restricted State or Federal grants-in-aid
 - Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)**
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.
- **Trust and Agency Funds (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)**
- **General Fixed Asset Accounts**
All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.
- **General Long-Term Debt Account Group**
All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**
Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to download the **Accounting Handbook**: <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.