

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**
 - 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: <https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance>

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 Frank Harwood frank.harwood@ksde.gov Sara McCullah sara.mccullah@ksde.gov or Dale Brungardt dale.brungardt@ksde.gov

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P:budget/workshop budget samples/2025 workshop packet/recording expenditures