

Expense Category Explanations

Salary/Wages – Payroll expenses for all employees of the district. This includes regular and substitute employees.

Benefits – Medical, dental, vision, term life insurance coverage. Employer share of state retirement, Medicare, workers compensation, and unemployment charges. Tuition reimbursement to staff members.

Purchased Services – Purchased services include natural gas usage, electricity usage, copier rental, fleet/building insurance, open enrollment – (our students attending other public school districts, our students attending community/charter schools), phones, data/web services, legal fees, bus maintenance/storage, pest control, trash removal, postage/postage meter rental, parking lot and driveway sealing/painting, water usage, audit/GAAP services, athletic field maintenance, mowing/snow removal, and other misc. items.

Supplies – Paper, books, pencils, art supplies, other classroom supplies. Cleaning and maintenance items, bus/van repair parts, bus/van fuel, other consumable items.

Capital Outlay – Items that are predicted to have a usable life of more than 5 years. These include computers, security equipment, maintenance equipment (floor burnisher, scrubbers, etc). This category can also include new vehicles and school bus purchases.

Transfers – The Board has the ability to transfer funds from the general fund to other accounts. The major reason a board makes these transfers is to prevent another fund from ending the fiscal year in the negative.

Other Expenditures – The type of expenses that fall into this category include bank fees, charges from the county auditor to collect real estate taxes, liability insurance coverage, membership fees, etc.