

**Mansfield Board of Education
Finance Committee
November 19, 2014
Conference Room B
6:30pm**

Board Members: Randy Walikonis, Chair, Jay Rueckl, Vice-Chair, Martha Kelly, Secretary

Agenda

Call to Order

Approval of November 13, 2014 Minutes (M)

Hearing for Visitors

Additions to the Present Agenda

Unbudgeted Fiscal Year 2014-2015 Costs

2015-2016 Budget Document

Adjournment

DRAFT

Mansfield Board of Education
Finance Committee Meeting
November 13, 2014
Annie Vinton School – Art Room; 6:30 pm

Members Present: Randy Walikonis, chair; Jay Rueckl, Martha Kelly
Others Present: Cherie Trahan, Mansfield director of finance; Rachel Leclerc, acting superintendent
Board Members Present: John Fratiello, Katherine Paulhus, Kathleen Ward

The meeting was called to order at 6 pm by chair, Randy Walikonis.

Motion to approve September 11, 2014 minutes: Jay Rueckl moved that the committee accept the minutes; Martha Kelly seconded the motion; unanimous in favor.

Visitors' Hearing:

- David Freudmann, 22 Eastwood Road, spoke regarding the Superintendents Baruzzi investigation expenses urging that all costs be included in summary of expenses.
- Virginia Raymond, town council member, 162 Maple Road, asked for a report about the status of recommendations from the committee's June 11, 2014, meeting.

No additions to the present agenda.

Finance director Cherie Trahan reviewed the quarterly financial statements for the quarter ending September 30, 2014, for the Board of Education. Part of the ECSC grant has been received; will use extra monies from Special Education account for consultant.

Discussions were begun about expenditures and the budget overview. Discussion concentrated on increased health insurance fund expenses, additional special education costs, difference between 52202/Travel and Conferences and 52212/Mileage Reimbursement, as well as considering a separate category for legal fees. It is the Board of Education's goal to present a budget that is easy to read/understand.

Expenditures not accounted for: (1) cost of the additional audit (Blum/Shapiro); (2) cost of forensic audit (CohnResnick); (3) additional legal fees (Kevin Roy, Esq.); (4) plus temporary salary costs):

- Salaries and stipend: approximate cost to date: \$30,000.
- Blum/Shapiro audit: approximately \$2,500.
- Legal costs: Monies spent since last June to pay Kevin Roy, Esq. will be given to us at our next meeting. This will include his hourly rate. We will also review five years of legal fees and consider a yearly contract with our attorneys, Shipman and Goodwin.
- CohnResnick forensic audit fees: these are being sent to Attorney Roy; we have asked for amount spent to date to be given to us at our next meeting. A contract was not signed that included a total cost.

Jay Rueckl moved to accept quarterly financial statements; seconded by Martha Kelly; unanimous in favor.

Budget process discussion – as well as remainder of November 13, 2014 agenda -- will be continued at the committee's next meeting: Wednesday, November 19, 6:30 pm, Town Hall.

Pressed for time because of the chair's other commitment, Martha Kelly moved that meeting be adjourned at 6:47 pm; seconded by Jay Rueckl; unanimous in favor.

Respectfully submitted,

Martha Kelly, Secretary



Town of Mansfield Department of Finance

To: Mansfield Board of Education Finance Committee
From: Cherie Trahan, Director *CT*
CC: Rachel Leclerc, Acting Superintendent of Schools
Date: November 14, 2014
Re: Estimated Additional FY 2014/15 Costs

In response to questions from the Finance Committee meeting on November 13, 2014:

1. Hourly rate for Kevin Roy from Shipman & Goodwin - \$315.00/hour which is the reduced public sector rate
2. Hourly rate for CohnReznick for Forensic Audit - \$250.00 blended hourly rate
3. Hourly rate for BlumShapiro for audit of mileage calculations
 - a. Partner - \$390
 - b. Manager - \$245
 - c. Other Staff - \$105 - \$190
4. Unbudgeted FY14/15 Costs incurred to date related to Superintendent's administrative leave:

BlumShapiro – limited review	\$ 3,953.25
CohnReznick – forensic audit services	\$16,100.00
Shipman & Goodwin – legal services	\$ 6,646.50
Temporary salary & benefits costs	\$24,607.68
Stipend & benefit costs (Acting)	<u>\$ 7,304.40</u>
Total Unbudgeted Costs	<u><u>\$58,611.83</u></u>

5. Administrative Leave – salary & benefits to date \$44,250.58

Mansfield Board of Education
FY 2015/16 Budget Preparation – Discussion Points

1. Prepared in accordance with GFOA's "Preparing High Quality Budget Documents for School Districts"
2. CBE 2013 Award of Excellence for Educational Communications
3. Future guidance – GFOA's Best Practice's in School Budgeting
4. Budget Review sessions:
 - a. Introduction and Overview (Regular Board meeting)
 - b. Detailed Review (Two budget workshops)
 - c. Review & Adoption (Regular Board meeting)
5. Line Item Definitions
 - a. Guidance from State Department of Education - National Center for Education Statistics "Financial Accounting for Local and State School Systems" 2009 Edition
 - b. Mansfield examples
6. Relocation of some district-wide line items
 - a. Employee benefits that can be identified by program – "miscellaneous benefits"
7. Other Suggestions

**MANSFIELD BOARD OF EDUCATION
BUDGET OVERVIEW
November 14, 2013**

WHAT MAKES A HIGH QUALITY BUDGET?

- 1) **Policy Document** – Provide a coherent statement of district-wide non-financial goals and objectives that address long-term concerns and issues
 - a) Long term and short term organizational goals
 - b) Financial policies
 - c) Priorities and issues
 - d) Unit goals and objectives

- 2) **Financial Plan** – Include and describe all funds that are subject to appropriation
 - a) Definition & appropriation of all funds
 - b) Detailed financial information – 3 to 4 years summary information; major revenues and trends; capital expenditures and impact on operating budgets; debt management

- 3) **Operations Guide** – Describe activities, services and functions carried out by the organization
 - a) Describe each function
 - b) Provide performance measures
 - c) Provide an organizational chart
 - d) Provide staffing information

- 4) **Communications Device** – Provide summary information including budgetary issues, trends and resource choices
 - a) Discuss budget issues
 - b) Planning process
 - c) Provide charts & graphs
 - d) Statistical & other supplemental information
 - e) Useable and understandable

**MANSFIELD BOARD OF EDUCATION
2013/2014 BUDGET**

Divided into 8 sections to provide the Policy, Financial, Operational and Communications components of a quality budget:

Table of Contents

- I. Overview
 - 1. Narrative Introduction – discuss the budget as a whole and key points
 - 2. Board of Education Goals
 - 3. Enrollment Summaries and Projections
 - 4. Staffing Chart

- II. Revenues and Tax Rate
 - 1. Budget in Brief Summary page – total budget by expenditure classification
 - 2. Brief narrative of the significant features in each classification of expenditure
 - 3. Revenue narrative, tax rate discussion and five year forecast

- III. Budget Summaries – Page 1
 - 1. Summary by object code (State Dept. of Ed. dictates how we classify expenditures)
 - 2. Summary by activity (program) code (Use State Dept. of Ed. program descriptions)
 - 3. Additional summaries for 'K-4' and for '5-8'

- IV. Regular Education – Page 15 (Language Arts, Science, Math, etc)
 - 1. Narrative section for each program including: program description; highlights of current year; objectives of coming year; major budget changes and commentary – Policy Decisions
 - 2. Financial budget section for each program including: actual expenditures prior year; adopted budget current year; amended budget current year; estimated expenditures current year; finally, proposed budget next year

- V. District Management – Page 55 (Gen Admin, Business Admin, Facilities, etc.)
 - 1. Summary by object code and activity code
 - 2. Narrative section for each program
 - 3. Financial budget section for each program

- VI. Support Services – Page 71 (Remedial Reading/Math, Support Serv-Students, etc.)
 - 1. Summary by object code and activity code
 - 2. Narrative section for each program
 - 3. Financial budget section for each program

- VII. Special Education – Page 81 (All Special Education programs)
 - 1. Summary by object code and activity code
 - 2. Narrative section for each program
 - 3. Financial budget section for each program

- VIII. Other Funds – Page 97 (Suzuki Program, Oak Grove School, School Lunch Program).
 - 1. Narrative section for each program
 - 2. Financial section page for each program

Celeste N. Griffin

From: Bonnie Carney <noreply@eboardsolutions.com>
Sent: Tuesday, October 08, 2013 12:22 PM
To: MBOE Supt
Subject: Suspected Spam:CABE Awards of Excellence winners
Attachments: Communications Awards winners to go with notification email.pmd.pdf

So sorry, as soon as I hit send I realized there was no attachment.

Good afternoon,

Congratulations!!

Your districts has won an **Award of Excellence and/or Honorable Mention** in the **CABE Award of Excellence in Educational Communications** contest. Please see the attached list for the exact category in which your district won.

Again, this year CABE will make the presentations in the winning school districts. A member of our Board of Directors or Senior Staff will come to your school district and make the presentation at a meeting of your board of education.

One of CABE's continuing goals is to bring recognition to the talented staff members who created these outstanding winning entries, as well as to your entire district. Therefore, we believe that by making the presentation at your board meeting you will have the opportunity to invite the local media, and members of the staff and the community who otherwise would be unable to attend the awards presentation ceremony at the convention. You will be contacted after the CABE/CAPSS Convention to set up a date and time to make the presentation.

Winning districts will be showcased at the 2013 CABE/CAPSS Conference in November. Please send approximately 15 copies of your winning entry, **PRINT MATERIAL ONLY, (videos, computer generated projects and website excluded)**. Send your material for display to CABE, 81 Wolcott Hill Road, Wethersfield, CT 06109 **BEFORE NOVEMBER 8, 2013** or bring them to the registration area before 7:30 a.m. on Friday, November 14, 2013.

If you have any questions or comments about this process, please contact me at bcarney@cabe.org or 860-571-7446.

Bonnie Carney
Sr. Staff Assoc. for Publications
CABE



MANSFIELD
BOARD OF EDUCATION

2013

*The Award of Excellence
For Educational Communications*

Presented To



Mansfield Public Schools
Mansfield Board of Education
Proposed Budget 2013-14



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Best Practices in School Budgeting - Drafts

Project Background

GFOA is working with practitioners, researchers, and other education finance experts to identify best practices in school and community college budgeting. These best practices aim to leverage the budget process to align resources to student outcomes.

As part of this initiative, several PK-12 school districts and community colleges nationwide were selected as pilots to help develop and to test these best practices. The pilots are using the best practices to develop their 2014-2015 budgets. GFOA is using these best practices to update and enhance its Distinguished Budget Presentation Award Program to incorporate resource allocation best practices specific for PK-12 school districts and community colleges. The inaugural GFOA Award for Best Practices in School Budgeting for 2016-2017 budget.

More information on the award program.

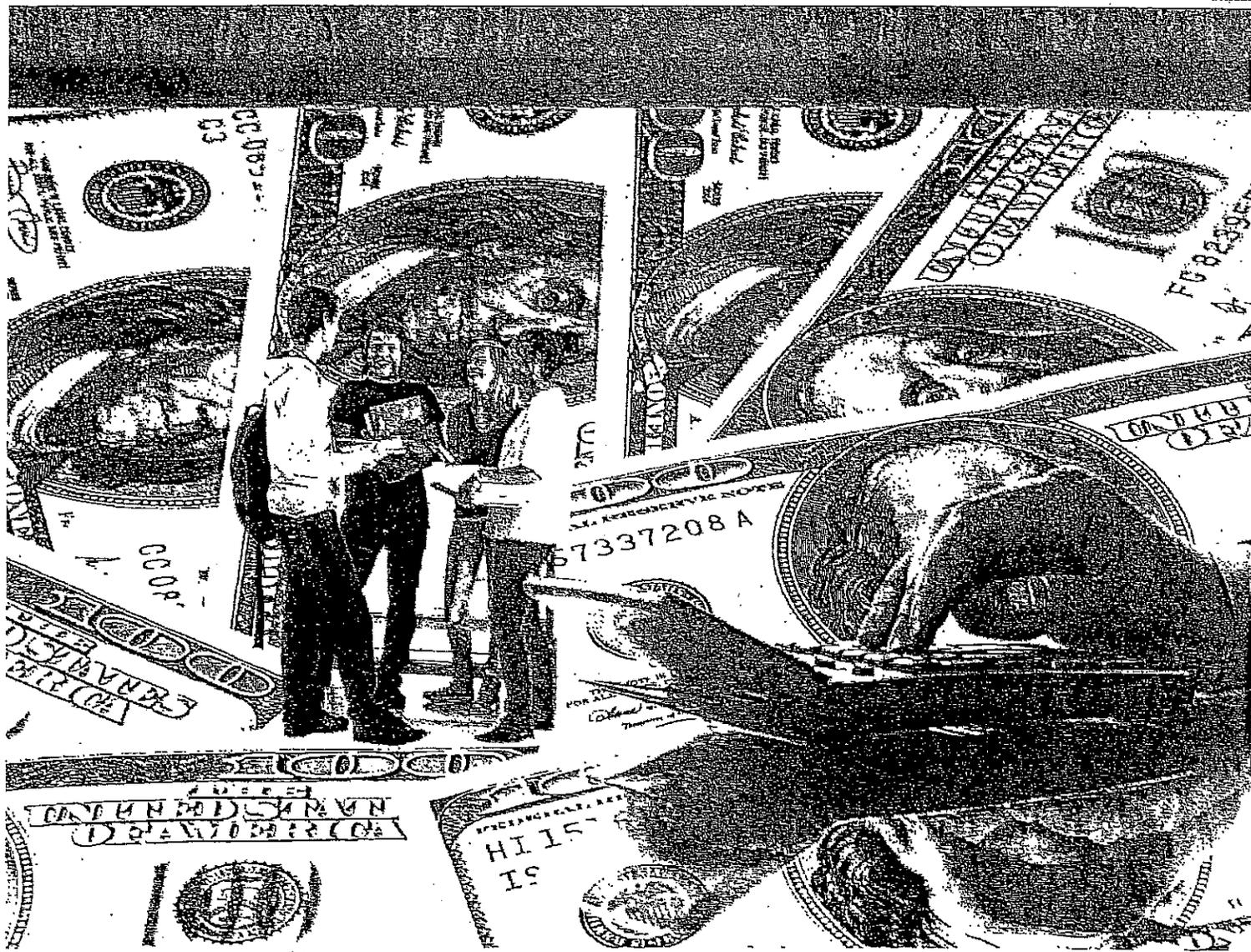
For additional information or questions on the project, please contact Shayne Kavanagh, Senior Research Manager, at skavanagh@gfoa.org.

Draft Best Practices

GFOA is working to refine the best practices based on the experiences of the pilots in developing their 2014-2015 budgets as well as from comment received during the public review process. Please note that draft best practices for Pay for Priorities and Implement Plan are forthcoming and will be issued soon.

- ▶ Plan and Prepare - 1: Organize Process
 - ▶ A - Develop Principles and Policies to Guide the Budget Process
 - ▶ B - Establish a Partnership between the Finance and Instructional Leaders
- ▶ Plan and Prepare - 2: Assess Landscape
 - ▶ A - Identify Financial Position
 - ▶ B - Analyze Current Levels of Student Learning
- ▶ Plan and Prepare - 3: Start Engaging Stakeholders
 - ▶ A - Identify Communications Strategy
- ▶ Set Instructional Priorities - 4: Develop Priorities
 - ▶ A - Develop Goals
 - ▶ B - Identify Root Cause of Gap between Goal and Current State
 - ▶ C - Research & Develop Potential Instructional Priorities
 - ▶ D - Evaluate Choices between Instructional Priorities
 - ▶ E - Develop a Plan of Action
- ▶ Pay for Priorities - 6 and 7: Identify Top Savings Options and Analyze Top Savings Options
 - ▶ A - Evaluate & Prioritize Expenditures to Enact the Instructional Priorities
- ▶ Implement Plan - 8: Balance Budget Tradeoffs
 - ▶ A - TBD
- ▶ Implement Plan - 10: Adopt Annual Budget
 - ▶ A - Allocate Resources to Individual School Sites
 - ▶ B - Develop Budget Document
- ▶ Ensure Sustainability - 12: Plan for Continuous Improvement
 - ▶ A - Put the Strategies into Practice and Evaluate Results

Financial Accounting for Local and State School Systems: 2009 Edition



Classifications of Expenditures

Function

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service. Functions are further classified into subfunctions. Each classification is presented by a code number followed by a description.

- 1000⁵ **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 cocurricular activities. It may also be provided through some other approved medium, such as television, radio, computer, the Internet, multimedia, telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services — School Administration. (Used with all programs 100–900.)
- 2000 **Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.
- 2100⁵ **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process.
- 2110 **Attendance and Social Work Services.** Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.)
- 2120 **Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services,

⁵Account codes that are necessary for NCES reporting.

appraisal services, student record services, and placement services. (Used with all programs 100–900.)

- 2130 **Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900.)
- 2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900.)
- 2150 **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200.)
- 2160 **Occupational Therapy-Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200.)
- 2190 **Other Support Services—Student.** Other support services to students not classified elsewhere in the 2100 series.
- 2200⁵ **Support Services—Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 **Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training. (Used with all programs 100–900.)
- 2212 **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- 2213 **Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a

⁵Account codes that are necessary for NCES reporting.

subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

- 2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.
- 2220 **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. (Used with all programs 100-900.)
- 2230 **Instruction-Related Technology.** This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (Used with all programs 100-900.)

It should be noted that E-Rate is not specifically addressed with the accounting codes for technology as GASB has not issued applicable accounting and financial reporting guidance. Refer to chapter 5 for a broader discussion of E-Rate.

- **Student Computer Centers.** Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.
- **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.

- **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.
- **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- **Network Support.** Services that support the networks used for instruction-related activities.
- **Hardware Maintenance and Support.**
- **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 (instructional staff training).

2240 **Academic Student Assessment.** Expenditures for the academic assessment of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100-400, 600, and 700.)

2290 **Other Support Services—Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100-900.)

2300⁵ **Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the school district.

2310 **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service. (Used with all programs 100-900.)

- **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the board of education. These include the activities of the members of the board of education, but do not include any special activities defined in the other areas of responsibility described below. They also include any

⁵ Account codes that are necessary for NCES reporting.

activities of the district performed in support of school district meetings. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

- **Board Secretary/Clerk Services.** The activities required to perform the duties of the secretary or clerk of the board of education.
- **Board Treasurer Services.** The activities required to perform the duties of the treasurer of the board of education.
- **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.
- **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection.
- **Staff Relations and Negotiations.** Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel.
- **Legal Services.** All legal service expenditures should be reported here. See object 820 for guidance on judgments against the school district.
- **Other Board of Education Services.** Board of education services that cannot be classified under the preceding areas of responsibility.

2320 **Executive Administration.** Activities associated with the overall general administration or executive responsibility of the entire school district (used with all programs 100-900). Some typical services included in this function code are as follows:

- **Office of the Superintendent.** Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.
- **Community Relations.** Activities and programs developed and operated systemwide for bettering school-community relations.
- **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.

- **Other Executive Administration.** Other general administrative services that cannot be recorded under the preceding categories.

- 2400⁵ **Support Services—School Administration.** Activities concerned with overall administrative responsibility for a school.
- 2410 **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of teaching and administrative duties. (Used with all programs 100–900.)
- 2490 **Other Support Services—School Administration.** Other school administration services. This function includes graduation expenditures and expenses and full-time department chairpersons. (Used with all programs 100–900.)
- 2500⁵ **Central Services.** Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.
- 2510 **Fiscal Services.** Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and funds management. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. (Used with all programs 100–900.)
- 2520 **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations. (Used with all programs 100–900.)
- 2530 **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices. (Duplicating services directly related to instruction should be reported in 1000.) (Used with all programs 100–900.)
- 2540 **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing systemwide programs of planning, research, development, and evaluation for a school system. (Used with all programs 100–900.)

⁵ Accounting codes that are necessary for NCES reporting.

- **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- **Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- **Development services** include activities in the deliberate, evolving process of improving educational programs.
- **Evaluation services** include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and previously established goals.

2560 **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and websites, and personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code is included in function 2580. (Used with all programs 100-900.)

2570 **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. This code includes such activities as recruitment and placement, noninstructional staff training, staff transfers, in-service training, health services, and staff accounting. (Used with all programs 100-900.)

- **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district.
- **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- **Noninstructional Personnel Training.** Activities associated with the professional development and training of noninstructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of noninstructional personnel. The incremental

costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

- **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.
- **Other Personnel Services.** Personnel services that cannot be classified under the preceding functions.

2580 **Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with all programs 100-900.)

- **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.
- **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.
- **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- **Network Support.**
- **Hardware Maintenance and Support.**
- **Professional Development Costs for Administrative Technology Personnel.**

- **Other Technology Services.** Activities concerned with data-processing not described above.

- 2590 **Other Support Services—Central Services.** Other support services to business not classified elsewhere in the 2500 series. (Used with all programs 100–900.)
- 2600⁵ **Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- 2610 **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and heating, ventilating, and air conditioning (HVAC) systems and doing minor repairs. Also included are the costs of building rental and property insurance. (Used with all programs 100–900.)
- 2620 **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. (Used with all programs 100–900.)
- 2630 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, and grounds maintenance. (Used with all programs 100–900.)
- 2640 **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment. (Used with all programs 100–900.)
- 2650 **Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance). Expenditures for driver's education programs should be coded to 1000 Instruction. (Used with all programs 100–900.)
- 2660 **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. In-service training related to security should be reported in 2570 Personnel Services. (Used with all programs 100–900.)

⁵ Account codes that are necessary for NCES reporting.

- 2670 **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. In-service training related to safety should be reported in 2570 Personnel Services. (Used with all programs 100-900.)
- 2680 **Other Operation and Maintenance of Plant.** Operation and maintenance of plant services that cannot be classified elsewhere in the 2600 series. (Used with all programs 100-900.)
- 2700⁵ **Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. Expenditures for driver's education programs should be coded to 1000 Instruction.
- 2710 **Vehicle Operation.** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100-900.)
- 2720 **Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Used with all programs 100-900.)
- 2730 **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100-400, 900.)
- 2790 **Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100-400, 900.)
- 2900⁵ **Other Support Services.** All other support services not classified elsewhere in the 2000 series. (Used with all programs 100-900.)
- 3000 **Operation of Noninstructional Services.** Activities concerned with providing noninstructional services to students, staff, or the community.
- 3100⁵ **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and

⁵Account codes that are necessary for NCES reporting.

incidental meals, lunches, or snacks in connection with school activities and food delivery. (Used with all programs 100-900).

- 3200⁵ **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges. The school district bookstore, for example, could be charged to this code. Instruction should not be charged here but rather to function 1000. Food services should not be charged here but rather to function 3100. (Used with all programs 100-900.)
- 3300⁵ **Community Services Operations.** Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student should be reported in function 2120 Guidance Services. (Used only with program 800.)
- 4000⁵ **Facilities Acquisition and Construction.** 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. (Used with all programs 100-900.)
- 4100 **Land Acquisition.** Activities concerned with initially acquiring and improving land.
- 4200 **Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- 4300 **Architecture and Engineering.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to function 4100, 4200, 4500, or 4600, as appropriate.
- 4400 **Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- 4500 **Building Acquisition and Construction.** Activities concerned with buying or constructing buildings.
- 4600 **Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

⁵ Account codes that are necessary for NCES reporting.

- 4700 **Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
- 4900 **Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities that cannot be classified above.
- 5000⁵ **Debt Service.** Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within 1 year of receiving the obligation) is charged to function 2510. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet account 451. (Used with all programs 100-900.)

⁵ Account codes that are necessary for NCES reporting.

Object

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. Each clarification is presented by a code number followed by a description. The nine major object categories are further subdivided.

- 100⁵ **Personal Services—Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000, debt service.)
- 101 **Salaries Paid to Teachers.**
- 102 **Salaries Paid to Instructional Aides or Assistants.**
- 103 **Salaries Paid to Substitute Teachers.**
- 110 **Salaries of Regular Employees.** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district.
- 111 **Salaries of Regular Employees Paid to Teachers.**
- 112 **Salaries of Regular Employees Paid to Instructional Aides and Assistants.**
- 113 **Salaries of Regular Employees Paid to Substitute Teachers.**
- 120 **Salaries of Temporary Employees.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
- 121 **Salaries of Temporary Employees Paid to Teachers.**
- 122 **Salaries of Temporary Employees Paid to Instructional Aides and Assistants.**
- 123 **Salaries of Temporary Employees Paid to Substitute Teachers.**
- 130 **Salaries for Overtime.** Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of state and local regulation and interpretation.
- 131 **Salaries for Overtime Employees Paid to Teachers.**
- 132 **Salaries for Overtime Employees Paid to Instructional Aides and Assistants.**
- 133 **Salaries for Overtime Employees Paid to Substitute Teachers.**
- 140 **Salaries for Sabbatical Leave.** Amounts paid by the school district to employees on sabbatical leave.
- 141 **Salaries for Sabbatical Leave Paid to Teachers.**
- 142 **Salaries for Sabbatical Leave Paid to Instructional Aides and Assistants.**
- 143 **Salaries for Sabbatical Leave Paid to Substitute Teachers.**
- 150 **Additional Compensation Such as Bonuses or Incentives.**

⁵ Account codes that are necessary for NCES reporting.

- 151. **Additional Compensation Paid to Teachers.**
- 152. **Additional Compensation Paid to Instructional Aides and Assistants.**
- 153. **Additional Compensation Paid to Substitute Teachers.**

- 200⁵ **Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000, debt service.)

- 201. **Employee Benefits for Teachers.**
- 202. **Employee Benefits for Instructional Aides or Assistants.**
- 203. **Employee Benefits for Substitute Teachers.**

- 210. **Group Insurance.** Employer's share of any insurance plan.

- 211. **Group Insurance for Teachers.**
- 212. **Group Insurance for Instructional Aides or Assistants.**
- 213. **Group Insurance for Substitute Teachers.**

- 220. **Social Security Contributions.** Employer's share of social security paid by the school district.

- 221. **Social Security Payments for Teachers.**
- 222. **Social Security Payments for Instructional Aides or Assistants.**
- 223. **Social Security Payments for Substitute Teachers.**

- 230. **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

- 231. **Retirement Contributions for Teachers.**
- 232. **Retirement Contributions for Instructional Aides or Assistants.**
- 233. **Retirement Contributions for Substitute Teachers.**

- 240⁵ **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment.

- 241. **On-Behalf Payments for Teachers.**
- 242. **On-Behalf Payments for Instructional Aides or Assistants.**
- 243. **On-Behalf Payments for Substitute Teachers.**

⁵ Account codes that are necessary for NCES reporting.

- 250 **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
- 251 **Tuition Reimbursement for Teachers.**
- 252 **Tuition Reimbursement for Instructional Aides or Assistants.**
- 253 **Tuition Reimbursement for Substitute Teachers.**
- 260 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.
- 261 **Unemployment Compensation Paid for Teachers.**
- 262 **Unemployment Compensation Paid for Instructional Aides or Assistants.**
- 263 **Unemployment Compensation Paid for Substitute Teachers.**
- 270 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget or may be charged to function 2310.
- 271 **Worker's Compensation Paid for Teachers.**
- 272 **Worker's Compensation Paid for Instructional Aides or Assistants.**
- 273 **Worker's Compensation for Substitute Teachers.**
- 280 **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 281 **Health Benefits Paid for Teachers.**
- 282 **Health Benefits Paid for Instructional Aides or Assistants.**
- 283 **Health Benefits Paid for Substitute Teachers.**
- 290 **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 291 **Other Employee Benefits Paid for Teachers.**
- 292 **Other Employee Benefits Paid for Instructional Aides or Assistants.**
- 293 **Other Employee Benefits for Substitute Teachers.**
- 300⁵ **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is

⁵ Account codes that are necessary for NCES reporting.

the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592.

- 310 **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500.)
- 320 **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400.)
- 330 **Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee. (Usually used with functions 2000 and 3100.)
- 340 **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners. (Usually used with function 2000.)
- 350 **Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts. (Usually used with function 2000.)
- 351 **Data-processing and Coding Services.** Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, 2240, 2410, and 2500.)
- 352 **Other Technical Services.** Technical services other than data-processing and related services. (Usually used with functions 1000-4000.)

- 400⁵ **Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 410 **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and internet services are not included here, but are classified under object 530. (Used with function 2600.)
- 420 **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600.)
- 430 **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel.
- 431 **Non-Technology-Related Repairs and Maintenance.** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under object 450.
- 432 **Technology-Related Repairs and Maintenance.** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 1000, 2230, and 2580.)
- 440 **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 441 **Rentals of Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610.)
- 442 **Rentals of Equipment and Vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.
- 443 **Rentals of Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.
- 450⁵ **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to

⁵ Account codes that are necessary for NCES reporting.

- account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. (Used only with function 4000.)
- 490 **Other Purchased Property Services.** Purchased property services that are not classified above. Communication services are not included here, but should be included in object 530.
- 500⁵ **Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 510 **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700.)
- 511⁵ **Student Transportation Purchased From Another School District Within the State.** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here, but rather under object 442. (Used only with function 2700.)
- 512⁵ **Student Transportation Purchased From Another School District Outside the State.** Payments to other school districts outside the state for transporting children to and from school and school-related events. (Used only with function 2700.)
- 519 **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. These payments include: payments to students who transport themselves, payments to individuals who transport their own children, or payments as reimbursement for student transportation on public carriers. Payments for staff and other persons not enrolled as students should be recorded under object 580.
- 520 **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Used with functions 2310 or 2610.)
- 530 **Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for

⁵ Account codes that are necessary for NCES reporting.

software, both 'downloaded' and 'off-the-shelf,' should be coded to objects 650 or 735. (Usually used with functions 2230, 2320, or 2410.)

- 540 **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340. (Usually used with functions 2300 or 2500.)
- 550 **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here, but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions.)
- 560 **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000.)
- 561⁵ **Tuition to Other School Districts Within the State.** Tuition paid to other school districts within the state.
- 562⁵ **Tuition to Other School Districts Outside the State.** Tuition paid to other school districts outside the state.
- 563⁵ **Tuition to Private Sources.** Tuition paid to private schools.
- 564⁵ **Tuition to Educational Service Agencies Within the State.** Tuition paid to agencies such as regional educational service centers for educational services to students.
- 565⁵ **Tuition to Educational Service Agencies Outside the State.** Tuition paid to agencies such as regional educational service centers for educational services to students.
- 566⁵ **Tuition to Charter Schools.** Tuition paid to charter schools for services provided in accordance with the established charter for that school.
- 567⁵ **Tuition to School Districts for Voucher Payments.** Tuition paid to school districts for students using a state or local voucher program. School districts and state departments of education should use this code for all payments made to school districts for voucher programs.
- 569⁵ **Tuition—Other.** Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.

⁵ Account codes that are necessary for NCES reporting.

So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net assets at the time taxes are levied as "due to state government." (These amounts are not shown as revenues to the school district.)

- 570 **Food Service Management.** Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100.)
- 580 **Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000.)
- 590 **Interagency Purchased Services.** Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. (Used primarily with function 2000.)
- 591⁵ **Services Purchased From Another School District or Educational Services Agency Within the State.** Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data-processing, purchasing, nursing, and guidance.
- 592⁵ **Services Purchased From Another School District or Educational Service Agency Outside the State.** Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data-processing, purchasing, nursing, and guidance.
- 600⁵ **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item.
- 610 **General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage.

A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies. (Used with all functions except 5000.)

⁵ Account codes that are necessary for NCES reporting.

- 620 **Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.
- 621 **Natural Gas.** Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.)
- 622 **Electricity.** Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.)
- 623 **Bottled Gas.** Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100.)
- 624 **Oil.** Expenditures for bulk oil normally used for heating. (Used with function 2610.)
- 625 **Coal.** Expenditures for raw coal normally used for heating. (Used with function 2610.)
- 626 **Gasoline.** Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station. (Used with functions 1000, 2650 and 2710.)
- 629 **Other.** Expenditures for energy that cannot be classified in one of the preceding categories.
- 630 **Food.** Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610. (Used only with function 3100.)
- 640 **Books and Periodicals.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. The Government Finance Officers Association (GFOA) recommends that software be counted as a capital expense, and object 735, Technology Software, has been established for these expenditures. (Used with all functions except 5000).
- 650 **Supplies—Technology Related.** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications. (Used with all functions, but primarily with 2230 and 2580.)
- 700⁵ **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Additional guidance regarding the classification of property expenditures is provided in figure E-1 (in appendix E) and in chapter 5 (under the capital assets and capitalization threshold sections).

⁵ Account codes that are necessary for NCES reporting.

- 710⁵ **Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100, 4200, and 4600.)
- 720⁵ **Buildings.** Expenditures for acquiring existing buildings (expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings should be assigned to codes 831 and 832), except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only.)--
- 730⁵ **Equipment.** Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.
- 731 **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses. (Usually used with functions 1000 and 2600.)
- 732 **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700. Vehicles for driver's education should be coded to function 1000.)
- 733 **Furniture and Fixtures.** Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. (Used with all functions, except 5000.)
- 734 **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 2230 and 2580.)
- 735 **Technology Software.** Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 2230 and 2580.)

⁵ Account codes that are necessary for NCES reporting.

- 739 **Other Equipment.** Expenditures for all other equipment not classified elsewhere in the 730 object series.
- 740⁵ **Infrastructure.** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. (Used with functions 4000 only, and primarily with functions 4200 and 4600.)
- 790 **Depreciation.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Used with all functions, except 5000.)
- 800 **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above.
- 810⁵ **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations, as well as student fees, such as entry fees to contests. Tuition expenditures should be reported in objects 560 through 569.) (Used with functions 1000 and 2000.)
- 820 **Judgments Against the School District.** Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are considered non-court judgments and should be recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Used only with function 2310.)
- 830 **Debt-Related Expenditures/Expenses.**
- 831⁵ **Redemption of Principal.** Expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease purchase arrangements. (Used only with function 5000.)
- 832⁵ **Interest.** Expenditures for interest on bonds or notes, including lease purchase arrangements. (Used only with function 5000.)
- 833 **Bond Issuance and Other Debt-Related Costs.** Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. Include both amortized and unamortized costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in proprietary and

⁵ Account codes that are necessary for NCES reporting.

fiduciary funds only, as well as in the government-wide financial statements. (Used only with function 5000.)

- 834 **Amortization of Premium and Discount on Issuance of Bonds.** Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in proprietary and fiduciary funds only.

An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5000.)

- 835 **Interest on Short-Term Debt.** Expenditures for interest on short-term debt or anticipation notes. (Used only with function 2510 Fiscal Services.)
- 890 **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above.
- 900 **Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.
- 910 **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the district.
- 920 **Payments to Escrow Agents for Defeasance of Debt.** (Used only with function 5000.)
- 925 **Discount on the Issuance of Bonds.** Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834. (Object 925 should only be used with function 5000.)
- 930 **Net Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement. (Used only with function 2510.)

This account has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, revenue account 1530 may be used to record all investment gains or losses (reported as a contra revenue).

931 **Realized Losses on Investments.** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes. (Used only with function 2510.)

932 **Unrealized Losses on Investments.** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes. (Used only with function 2510.)

940 **Losses on the Sale of Capital Assets.** The excess of book value of the capital assets sold over the amount received. This account is used in proprietary and fiduciary funds only and in the statement of activities. Revenue account 5300 is used for governmental funds. (Object 940 should only be used with function 2510.)

This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

950 **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Some capital asset impairments, as defined by GASB Statement 42, may be reported as special items. In the governmental funds, these items should be separately captioned or disclosed.

960 **Extraordinary Items.** Used to classify items in accordance with Accounting Principles Board (APB) Opinion No. 30 that are transactions or events that are *both* unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster such as: fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.

Project/Reporting

The project/reporting code permits school districts to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. It is a three-digit code with the format 00X. The first two digits identify the particular funding source, authority, or

Town of Mansfield
YTD Expenditure Summary - District Management

Fiscal Year: 2015 to 2015

Account Number and Description	Appropriations	Transfers and Supplementals	Encumbrances	Expenditures	In-Progress Transactions	Remaining Balance	% Used
112 General Fund - Board							
61101 Regular Instruction							
51105 Substitutes - Teachers	192,700.00	.00	.00	65,667.98	(15,620.07)	111,411.95	42.18
51109 Substitutes - Inst. Assts.	24,500.00	.00	.00	10,290.41	(3,072.16)	11,137.43	54.54
51114 Substitutes - Nurses	5,670.00	.00	.00	5,075.50	(1,236.75)	(642.25)	111.33
Total 61101 Regular Instruction	222,870.00	.00	.00	81,033.89	(19,928.98)	121,907.13	45.30
61600 Tuition Payments							
53510 Magnet School Tuition	.00	.00	.00	.00	.00	.00	.00
Total 61600 Tuition Payments	.00	.00	.00	.00	.00	.00	.00
62201 Curriculum Development							
51010 Curriculum Development	10,000.00	.00	.00	8,825.00	.00	1,175.00	88.25
51102 Secretaries	33,860.00	.00	.00	11,955.66	(1,328.40)	20,575.94	39.23
52201 Prof Improv Reimbursement	16,000.00	.00	.00	7,200.00	(1,200.00)	7,600.00	52.50
52202 Travel/Conference Fees	3,000.00	.00	1,625.00	(383.00)	(50.00)	1,708.00	43.07
52203 Membership Fees/Prof Dues	800.00	.00	.00	.00	.00	800.00	.00
53120 Prof & Tech Services	20,280.00	.00	6,789.00	2,661.18	.00	10,829.82	46.60
53926 Postage	100.00	.00	.00	.00	.00	100.00	.00
54214 Reference Bks & Periodicals	1,500.00	.00	.00	.00	.00	1,500.00	.00
54301 Office Supplies	3,800.00	.00	.00	.00	.00	3,800.00	.00
54911 Other Program Supplies	5,000.00	.00	.00	235.13	.00	4,764.87	4.70
Total 62201 Curriculum Development	94,340.00	.00	8,414.00	30,493.97	(2,578.40)	52,853.63	43.98
62310 Library							
51005 Library - Certified	91,240.00	.00	.00	16,025.76	(3,418.69)	71,795.55	21.31
51101 Instructional Assts.	75,860.00	.00	.00	17,498.25	(4,338.95)	54,022.80	28.79
51107 Library & Media Personnel	56,770.00	.00	.00	15,271.88	(2,599.60)	38,898.52	31.48
52202 Travel/Conference Fees	850.00	.00	.00	.00	.00	850.00	.00
52203 Membership Fees/Prof Dues	750.00	.00	.00	353.04	.00	396.96	47.07
53120 Prof & Tech Services	2,000.00	.00	.00	.00	.00	2,000.00	.00
53925 Printing & Binding	1,200.00	.00	.00	.00	.00	1,200.00	.00
53926 Postage	250.00	.00	.00	.00	.00	250.00	.00
53951 Automated Operations	22,500.00	.00	2,735.00	14,666.89	.00	5,098.11	77.34
53960 Other Purchased Services	1,300.00	.00	.00	750.78	.00	549.22	57.75
54102 Library Supplies	1,400.00	.00	270.24	349.06	.00	780.70	44.24
54103 Audiovisual	2,400.00	.00	.00	57.64	.00	2,342.36	2.40
54214 Reference Bks & Periodicals	5,850.00	.00	.00	226.21	.00	5,623.79	3.87
54215 Library Books - New	27,000.00	.00	2,789.90	2,010.31	.00	22,199.79	17.78
54216 Library Books - Replacement	750.00	.00	.00	298.91	.00	451.09	39.86
54301 Office Supplies	900.00	.00	.00	2.84	.00	897.16	.32
55422 Furniture/Furnishings	.00	.00	.00	99.99	.00	(99.99)	.00
55430 Equipment - Other	3,750.00	.00	.00	13.58	.00	3,736.42	.36
Total 62310 Library	294,770.00	.00	5,795.14	67,625.14	(10,357.24)	210,992.48	28.42

-37-

Town of Mansfield
YTD Expenditure Summary - District Management

Fiscal Year: 2015 to 2015

Account Number and Description	Appropriations	Transfers and Supplementals	Encumbrances	Expenditures	In-Progress Transactions	Remaining Balance	% Used
62401 Board Of Education							
51004 Early Retirement (5 Yr Salary)	204,380.00	.00	.00	133,502.70	.00	70,877.30	65.32
51025 Salaries & Wages - Certified	59,290.00	.00	.00	.00	.00	59,290.00	.00
51053 CONTINGENCY TEACHER INSTRUCTION K-8	52,601.00	.00	.00	.00	.00	52,601.00	.00
51102 Secretaries	4,290.00	.00	.00	833.80	(208.45)	3,247.75	24.30
51125 Terminal Payment	20,000.00	.00	.00	10,495.69	.00	9,504.31	52.48
52202 Travel/Conference Fees	1,500.00	.00	420.00	.00	.00	1,080.00	28.00
52203 Membership Fees/Prof Dues	7,500.00	.00	.00	8,712.00	.00	(1,212.00)	116.16
53120 Prof & Tech Services	5,500.00	.00	4,725.10	8,182.50	.00	(7,407.60)	234.68
53122 Legal Services	45,000.00	.00	7,223.00	17,068.00	.00	20,709.00	53.98
53125 Audit Expense	4,200.00	.00	.00	3,953.25	.00	246.75	94.13
53926 Postage	2,500.00	.00	.00	.00	.00	2,500.00	.00
54110 Non-book Materials	550.00	.00	.00	.00	.00	550.00	.00
54301 Office Supplies	5,500.00	.00	.00	1,632.69	(51.65)	3,815.66	30.62
54402 Food	.00	.00	.00	569.59	.00	(569.59)	.00
Total 62401 Board Of Education	412,811.00	.00	12,368.10	184,950.22	(260.10)	215,232.58	47.86
62402 Superintendent's Office							
51002 Administrators	156,880.00	.00	.00	55,657.44	(6,184.16)	95,038.40	39.42
51102 Secretaries	122,000.00	.00	.00	39,618.46	(4,608.42)	77,773.12	36.25
52201 Prof Improv Reimbursement	2,500.00	.00	.00	.00	.00	2,500.00	.00
52202 Travel/Conference Fees	2,600.00	.00	295.00	.00	.00	2,305.00	11.35
52203 Membership Fees/Prof Dues	6,000.00	.00	.00	5,303.60	.00	696.40	88.39
52212 Mileage Reimbursement	840.00	.00	.00	82.66	.00	757.34	9.84
53924 Advertising	10,000.00	.00	124.20	714.04	.00	9,161.76	8.38
53925 Printing & Binding	4,000.00	.00	.00	4,375.00	.00	(375.00)	109.38
53926 Postage	2,000.00	.00	.00	.00	.00	2,000.00	.00
53940 Copier Maintenance Fees	12,020.00	.00	.00	3,005.00	.00	9,015.00	25.00
53980 SECURITY	3,000.00	.00	.00	.00	.00	3,000.00	.00
54214 Reference Bks & Periodicals	650.00	.00	.00	509.64	.00	140.36	78.41
54301 Office Supplies	2,400.00	.00	226.89	1,449.90	.00	722.21	69.87
54402 Food	.00	.00	.00	52.00	.00	(52.00)	.00
54911 Other Program Supplies	13,790.00	.00	.00	894.48	.00	12,895.52	6.49
54917 Special Events	.00	.00	.00	920.00	.00	(920.00)	.00
Total 62402 Superintendent's Office	338,680.00	.00	646.09	112,582.22	(10,792.58)	214,659.11	36.62
62601 Business Management							
51002 Administrators	39,200.00	.00	.00	12,184.76	(1,543.06)	25,472.18	35.02
51108 Finance Personnel	81,270.00	.00	.00	20,064.04	(2,540.24)	58,665.72	27.81
52202 Travel/Conference Fees	800.00	.00	.00	.00	.00	800.00	.00
52203 Membership Fees/Prof Dues	450.00	.00	.00	625.00	.00	(175.00)	138.89
52210 Training	200.00	.00	.00	.00	.00	200.00	.00
53119 LAN/WAN Expenditures	65,070.00	.00	.00	16,267.50	.00	48,802.50	25.00
53801 General Liability Insurance	72,290.00	.00	36,295.70	35,516.94	.00	477.36	99.34
53930 Data Processing	39,220.00	.00	.00	.00	.00	39,220.00	.00
54301 Office Supplies	200.00	.00	.00	.00	.00	200.00	.00
Total 62601 Business Management	298,700.00	.00	36,295.70	84,658.24	(4,083.30)	173,662.76	41.86

Town of Mansfield
YTD Expenditure Summary - District Management

Fiscal Year: 2015 to 2015

Account Number and Description	Appropriations	Transfers and Supplementals	Encumbrances	Expenditures	In-Progress Transactions	Remaining Balance	% Used
62710 Plant Operations - Building							
51102 Secretaries	28,630.00	.00	.00	8,556.57	(1,083.60)	18,989.83	33.67
51103 Maintenance Personnel	603,590.00	.00	.00	168,191.73	(21,209.45)	414,188.82	31.38
51113 Substitutes - Maintenance Pers	25,000.00	.00	.00	26,637.50	(1,798.50)	(3,436.00)	113.74
51120 Overtime - Straight Time	3,000.00	.00	.00	1,844.08	(296.44)	859.48	71.35
51121 Overtime - Double Time	2,500.00	.00	.00	1,140.66	.00	1,359.34	45.63
51122 Overtime - Time And One Half	20,000.00	.00	.00	25,802.21	(2,569.87)	(8,372.08)	141.86
51123 Summer Help	6,000.00	.00	.00	12,974.50	.00	(6,974.50)	216.24
52201 Prof Improv Reimbursement	.00	.00	.00	1,037.00	.00	(1,037.00)	.00
52202 Travel/Conference Fees	500.00	.00	.00	.00	.00	500.00	.00
52210 Training	1,500.00	.00	.00	471.95	.00	1,028.05	31.46
53213 Refuse Collection	31,000.00	.00	.00	4,666.09	.00	26,333.91	15.05
53232 Bldg Maintenance Service	30,000.00	.00	6,010.00	21,777.32	.00	2,212.68	92.62
53301 Building Repairs	24,000.00	.00	1,042.46	6,576.14	(2,500.00)	13,881.40	42.16
53302 Equipment Repair	27,000.00	.00	457.01	13,446.36	.00	13,096.63	51.49
53921 Alarm Service	20,000.00	.00	.00	6,215.21	.00	13,784.79	31.08
53964 Voice Communications	54,900.00	.00	.00	13,725.00	.00	41,175.00	25.00
54511 Grounds Supplies	.00	.00	.00	798.00	.00	(798.00)	.00
54603 Fuel Oil	88,700.00	.00	.00	22,175.00	.00	66,525.00	25.00
54604 Electric	266,090.00	.00	.00	66,522.50	.00	199,567.50	25.00
54605 Propane	2,780.00	.00	.00	695.00	.00	2,085.00	25.00
54606 Natural Gas	67,580.00	.00	.00	16,895.00	.00	50,685.00	25.00
54610 Clean Energy	610.00	.00	.00	152.50	.00	457.50	25.00
54701 Building Supplies	28,860.00	.00	2,008.40	631.58	.00	26,220.02	9.15
54907 Uniforms	600.00	.00	.00	252.66	.00	347.34	42.11
55430 Equipment - Other	600.00	.00	.00	.00	.00	600.00	.00
Total 62710 Plant Operations - Building	1,333,440.00	.00	9,517.87	421,184.56	(29,457.86)	873,279.71	34.51
62801 Regular Transportation							
53120 Prof & Tech Services	5,000.00	.00	.00	2,323.92	.00	2,676.08	46.48
53908 PRE-SCHOOL TRANSPORTATION	69,740.00	.00	62,770.50	6,974.50	.00	(5.00)	100.01
53910 Pupil Transportation	817,180.00	.00	737,981.83	93,140.57	.00	(13,942.40)	101.71
53911 Pupil Transportation Reimburse	(335,730.00)	.00	.00	(70,550.00)	.00	(265,180.00)	21.01
54602 Diesel Fuel	190,000.00	.00	.00	47,500.00	.00	142,500.00	25.00
Total 62801 Regular Transportation	746,190.00	.00	800,752.33	79,388.99	.00	(133,951.32)	117.95
68000 Employee Benefits							
52001 Social Security	187,690.00	.00	.00	54,696.32	(8,982.92)	124,010.76	33.93
52002 Workers Compensation	165,020.00	.00	.00	41,255.00	.00	123,765.00	25.00
52003 MERS	336,720.00	.00	.00	90,924.33	(14,632.71)	231,162.96	31.35
52004 MERS/Adjustments	500.00	.00	.00	489.00	.00	11.00	97.80
52005 Unemployment Compensation	60,000.00	.00	13,240.00	15,468.75	.00	31,291.25	47.85
52006 Pension-Annuity	4,450.00	.00	.00	5,035.00	.00	(585.00)	113.15
52007 Medicare	184,445.00	.00	.00	36,687.50	(7,379.70)	140,377.80	23.89
52008 MERS/Administrative Assessment	24,500.00	.00	.00	23,400.00	.00	1,100.00	95.51
52101 Board-Medical Insurance	2,664,000.00	.00	.00	888,000.00	.00	1,776,000.00	33.33
52106 Employee Asslst Prog (USMHS)	9,800.00	.00	4,760.00	4,760.00	.00	280.00	97.14
52108 Board - Life Insurance	28,120.00	.00	22,917.56	12,602.44	.00	(7,000.00)	126.32

Town of Mansfield
YTD Expenditure Summary - District Management

Fiscal Year: 2015 to 2015

Account Number and Description	Appropriations	Transfers and Supplementals	Encumbrances	Expenditures	In-Progress Transactions	Remaining Balance	% Used
52212 Mileage Reimbursement	28,000.00	.00	.00	2,508.49	(464.86)	25,026.65	10.62
53111 Medical Services	600.00	.00	.00	135.00	.00	465.00	22.50
Total 68000 Employee Benefits	3,693,845.00	.00	40,917.56	1,175,961.83	(31,460.19)	2,445,505.42	33.80
69000 Transfers Out To Other Funds							
58222 Other Operating-Oak Grove	8,850.00	.00	.00	2,212.50	.00	6,637.50	25.00
58223 Other Operating-Suzuki	27,000.00	.00	.00	6,750.00	.00	20,250.00	25.00
58225 Other Operating-Summer School	5,000.00	.00	.00	1,250.00	.00	3,750.00	25.00
58714 Medical Pension Trust Fund	6,000.00	.00	.00	1,500.00	.00	4,500.00	25.00
Total 69000 Transfers Out To Other Funds	46,850.00	.00	.00	11,712.50	.00	35,137.50	25.00
Total 112 General Fund - Board	7,482,496.00	.00	914,706.79	2,249,591.56	(108,918.65)	4,209,279.00	43.75
Accounts : 118 **** Grand Total ****	7,482,496.00	.00	914,706.79	2,249,591.56	(108,918.65)	4,209,279.00	43.75

***** Selection Legend *****

Account Type: E
Fiscal Year: 2015 to 2015
From Fund: 112 to 112
From Location: 50 to 50
Account Sub Type: F