



REIMAGINE





**SOUTH
KINGSTOWN**
SCHOOL DISTRICT

FISCAL YEAR 2021 -2022 PROPOSED BUDGET

February 2021
Updated March 2021 (page 26 only)



**BUILDING
OUR FUTURE
TOGETHER**
SOUTH KINGSTOWN
SCHOOL FACILITIES

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The work of the South Kingstown School Committee, the Budget Subcommittee and Leadership Team helped to make our budget process transparent and understandable. We have a talented group of school and district leaders, outstanding educators, committed support staff, valuable community partners and highly engaged students and families. Together we are confident that this budget will not only sustain but strengthen our learning community.

School Committee

Melissa Boyd

Michelle Brousseau

Emily Cummiskey, Chair

Christie Fish, Vice-Chair

Sarah Markey

Kate McMahon Macinanti

Paula Whitford

Leadership Team

Linda Savastano, Superintendent of Schools

Raquel Pellerin, Chief Financial Officer

Ginamarie Masiello, Director of Curriculum

Charity Shea, Director of Pupil Personnel Services

Tracy Andrews-Mellouise, Assistant Director of Pupil Personnel Services

Jodi Anthony, Coordinator of Dual Language & English Language Learners

Terry Lynch, Director of Athletics

Russell Hill, Director of Facilities

Doug Snow, Director of Technology

Chip McGair, Principal South Kingstown High School

Jon Rapport, Assistant Principal South Kingstown High School

Tom Chen, Assistant Principal South Kingstown High School

Patricia Aull, Principal Curtis Corner Middle School

Jon Devolve, Assistant Principal Curtis Corner Middle School

Tammy McNeiece, Principal Broad Rock Middle School

Ryan Borden, Assistant Principal Broad Rock Middle School

Jennifer Enck, Principal West Kingston Elementary School

Kimberly Komocar, Principal Peace Dale Elementary School

Elizabeth McGuire, Principal Matunuck Elementary School

Coleen Smith, Principal Wakefield Elementary School

Budget Sub-Committee

Patricia Aull, Principal Curtis Corner Middle School

Melissa Boyd, School Committee Member

Emily Cummiskey, School Committee Chair

Kate McMahon Macinanti, School Committee Member

Rory McEntee, Town Council Vice President

Raquel Pellerin, Chief Financial Officer

Linda Savastano, School Department Superintendent

Belief

It is our BELIEF that our children are the most important asset in our community. It is our COMMITMENT to serve our community and our students with overwhelming success despite our current health & safety and fiscal challenges.

District Mission and Collective Commitments

Mission

In partnership with families and the entire educational community, is to educate and engage ALL of our students in the knowledge and skills necessary to ensure readiness and success in college and career.

Collective Commitments

A COMMITMENT TO

Student Learning

- culture of GROWTH & achievement
- personalized, deeper learning to meet the needs of ALL
- developing the WHOLE child

Collaborative Culture

- grounded in shared decision making & a professional learning community
- engaging in active, open communication within an environment where it is safe to express differences, share successes and learn from mistakes
- develop partnerships with increased opportunities while fostering community pride

Continuous Improvement

- measure student growth & learning with practices & quality assessments to inform our daily decisions
- use of thoughtful, systematic processes to evaluate and improve all programs, strategies and practices
- ensure that ALL members of our community embrace the focus of GROWTH and learning



Fiscal Management Goals

It is recognized by South Kingstown School Department that the quality and quantity of the educational program is directly related to the financial ability of the District and that financial resources have finite limits. The following are, therefore, goals for the financial management of the District:

- To use our community fiscal resources wisely, purposefully, and responsibly to maintain and **enhance a high quality education for all students.**
- To **identify and acquire high quality resources to support district goals** and ensure that budget plans link expenditures to anticipated outcomes.
- To coordinate fiscal resources from local, state and federal funding streams, as well as human capital resources, to **meet priority instructional goals and to promote equity and excellence.**
- To allocate resources that **support student achievement and instructional goals**, including money, time, personnel and materials, in a manner that supports district goals and **maximizes student growth and achievement.**
- To ensure equity and adequacy of available resources to **achieve a notable return on our educational investment.**



Overview

South Kingstown is a proud Professional Learning Community built upon collaborative leadership, 21st century deep learning competencies while developing a culture of equity, openness, and sharing of ideas. Working together, South Kingstown School District provides the foundation for an exceptional educational experience. We are committed to working in partnership with families and the entire community to educate ALL of our children. Few school districts can offer what South Kingstown School District can. The excellence and variety of programs offered by our schools, along with the quality of life in South Kingstown, make our community of South Kingstown a wonderful place to learn, work and live.

Currently, South Kingstown School Department is comprised of seven (7) schools that service over 2,714 students. South Kingstown High School is a comprehensive 9 - 12 high school. There are also two middle schools and four elementary schools. Today the district has approximately 22 administrators, 296.6 certified staff (teachers, counselors, nurses, other), and 141.95 non-certified staff (clerks, custodians, maintenance and teacher assistants). The district is proud of its ability to use our financial resources wisely, purposefully, and responsibly to maintain and enhance a high-quality education for all students because it is our belief that our children are our most important asset in the community.

This budget represents a comprehensive approach to the use of general fund including state and local dollars along with federal grants, enterprise grants and private donations and grants. The total budget is \$67,079,680. The general fund budget is \$63,026,471. The request from the town is for \$57,053,074.00 which is 1.89% higher than last year. **For the South Kingstown School District to sustain and move forward with excellence for all children the request is an essential request. While this budget does reallocate staff and has a reduction in supplies, it ensures that we keep the dollars as close to our students as possible.**

The proposed budget reflects the district's commitment to student learning through a collaborative culture and continuous improvement. As program review and analysis was done, our primary decision making was based upon a theory of action that focuses on literacy, mathematics and social emotional development for all and uses it as a lever for improving the performance of high needs students by closing their achievement gap. This then allows us to develop the capacity to raise the performance of all students.



This budget expands upon the amazing work that is already taking place in our schools. We know that the following items, as areas of focus in our budget, will help to support **our goal for all students**:

- Continue work on student-centered learning grounded in a collaborative learning environment: Professional Learning Community & Deep Learning
- Commitment to equity, antiracist culture and social justice
- Continue to educate all students during a global pandemic, supporting being safe and feeling safe for every student every day whether in-person or virtual
- Expand the language and culture program (world language) for ALL students (includes expansion of dual language immersion for grade 6)
- Improve special education programming
- Expand the social-emotional learning & health programs
- Continue the commitment to the high quality visual & performing arts program
- Support an engaging STEAM program for ALL students, using Project Lead the Way programming

Program Pillars

We have examined every expense as it relates to student data, improvement plans, and building goals driven by data linked to student success. It is more important during these challenging times that we respond to the critical needs to our children. It is our moral obligation to do so.

Our FY 2021-202 budget supports a reimagined educational program that is grounded in well-being, equity and quality. We have outlined these pillars to create our new, powerful future:

- Addressing COVID-19 learning loss through extended summer, before school and after school programming focused on literacy, math and social emotional interventions for ALL students who need them. We will know that most children will need added time and support.
- Ensuring a strong program for our most vulnerable students through co-teaching models and transition programs
- Taking clear action in our work with each other to build anti-racist identities and practices. True anti-racism training must be ongoing, and it must involve networks to support us in this practice. This work must be accountable to the people of color who find themselves targeted by racism on a daily basis.
- Committing to a social emotional learning (SEL) core that will establish a systemic approach to SEL. We will infuse the principles of emotional intelligence into the immune system of pre K to 12 schools, informing how our leaders lead, our teachers teach, our students learn, and our families support our students.
- Continue to implement the world language and culture program by ensuring our 2021-2022 grade 6 students have continued access to the dual language immersion (DLI) program. We will also begin to re-establish Spanish class for our elementary school students that are not enrolled in the DLI program. (The 2021-2022 will be year one of this multiyear implementation.)
- Re-establish a strong health program and staffing for our elementary schools as we are not currently meeting the RI General Law.
- Continue to expand our STEM (science, technology, engineering and math) Career Technical programs through the high school state approved programs. We will also strengthen our own elementary and middle school feeder programs. We believe that STEM education is now part of the core for ALL students and should be part of the educational programs for every child in every grade.
- Commitment to address our capital improvement program through the use of one time funds to ensure building and technology infrastructure are proactively addressed. It is our responsibility to maintain our assets. We know that years of neglect of our capital has long term impacts for our children's learning environment.

District Budget Needs & Theory of Action

Primary Need

The primary need to be addressed by the FY 2022 budget is the need to increase all student achievement levels by increasing the literacy and mathematics levels while enhancing the social-emotional learning and support system. There is a specific emphasis on reducing the achievement gap for high need students. High need students are any students that are below grade level in literacy and/or mathematics, special education, or any combination.

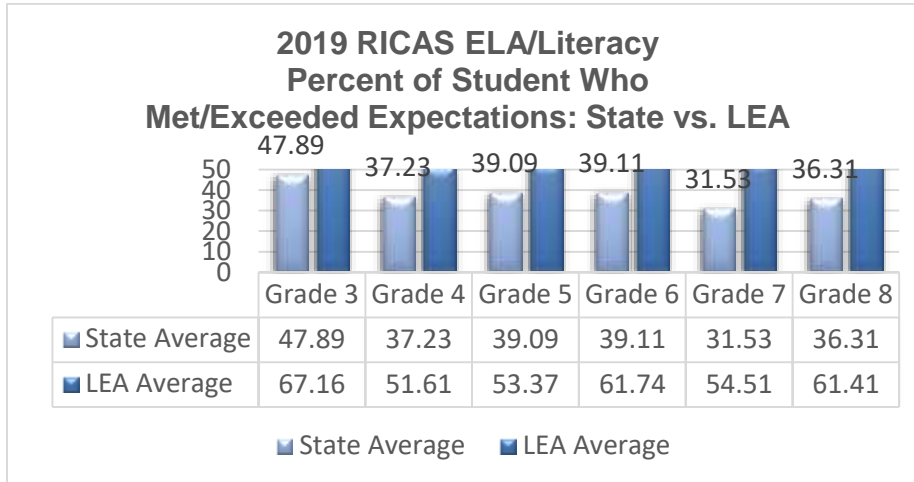
Theory of Action

If South Kingstown School District focuses on social emotional, literacy and mathematics growth and learning for all and use it as a lever for improving the performance of high needs students by closing their achievement gap then we will have developed the capacity to raise the performance of ALL students.



Accountability & Assessment Data

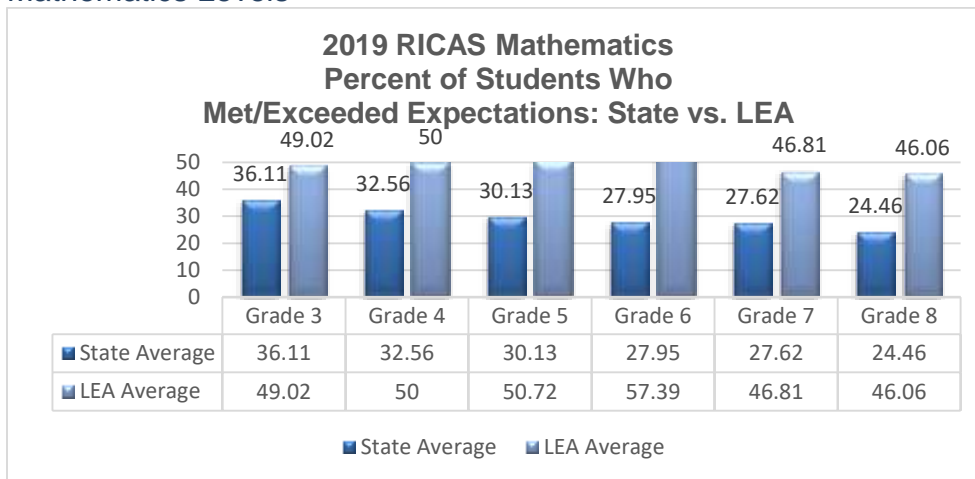
Literacy Levels



2019 SAT ELA/Literacy

Average Student Growth Percentile	57
Percent Low Growth	27.59
Percent Typical Growth	32.02
Percent High Growth	40.39

Mathematics Levels



2019 SAT Mathematics

Average Student Growth Percentile	54
Percent Low Growth	31.03
Percent Typical Growth	33.99
Percent High Growth	34.98

Programmatic Goals

- Our proposed budget reflects the district's commitment to student learning through a collaborative culture and continuous improvement.
- Our goals are based upon a theory of action that focuses on literacy, mathematics and social emotional development for all and uses it as a lever for improving the performance of high needs students by closing their achievement gap.
- Our goals are based upon the need to develop the capacity to raise the performance of ALL students.

District Programmatic Goals

We know that the following items will continue to be areas of focus in our budget so that we can support a goal for ALL students and how to best meet their needs at this critical time:

- Continue work on student-centered learning grounded in a collaborative learning environment: Professional Learning Community & Deep Learning
- Commitment to equity, antiracist culture and social justice
- Continue to educate all students during a global pandemic, supporting being safe and feeling safe for every student every day whether in-person or virtual
- Expand the language and culture program (world language) for ALL students (includes expansion of dual language immersion for grade 6)
- Improve special education programming
- Expand the social-emotional learning & health programs
- Continue the commitment to the high quality visual & performing arts program
- Support an engaging STEAM program for ALL students, using Project Lead the Way programming



Building & Department Programmatic Goals

<p>South Kingstown High School</p>	<ul style="list-style-type: none"> • Addition of another Career Technical Education (CTE) program (Project Lead the Way (PLTW) Biomedical) in the 2022-2023 school year, • Continue to build strong and practical Tier II and III supports in the areas of literacy, numeracy, and behavior • Offer more robust Engineering opportunities for our students, • Continue to build a strong senior project program
<p>Curtis Corner Middle School</p>	<ul style="list-style-type: none"> • Improve Math and Literacy performance as well as address the social-emotional issues we are seeing at the middle level. • Continue to add PLTW courses aligned to high school programs <ul style="list-style-type: none"> o Green Architecture for 21-22 o App Creation as an elective for 22-23 o Science related courses will be built into our science curriculum as units of study for the 22-23 school year. • Provide continued professional development for teachers to instruct in station rotation, workshop model and technology integration
<p>Broad Rock Middle School</p>	<ol style="list-style-type: none"> 1. Identifying and closing learning gaps for all students that may have been exacerbated by the ongoing pandemic and transition to distance learning in March 2020. <ol style="list-style-type: none"> a. Using RTI data to plan and monitor interventions, including programming for additional summer ramp up courses in summer 2021 for identified students. 2. Dual Language Immersion expansion to Grade 6 <ol style="list-style-type: none"> a. Additional staffing and resources will be required to support the expansion of DLI to Grade 6 b. Additional resources may need to be purchased to support Gr 5 DLI program c. Additional staff to increase World language teaching position to ensure ALL Grade 5 students can receive Spanish instruction, to align with the World Language District strategic plan 3. Increase Social Emotional Learning supports for all students, in particular focusing on supporting at risk students identified by the mental health consult team. Continue providing school-wide support for all students impacted by the ongoing pandemic and transition to distance learning. 4. Increase the engagement levels of all students. <ol style="list-style-type: none"> a. Current Data from our mental health consult team indicates decreased levels of student engagement, work production, learner quality student skills, especially from students who have been learning 100% virtually since March 13, 2020. School-wide school improvement goals include working with our SIT team to identify strategies, supports, and resources to increase levels of engagement for all students, including analyzing current physical classroom learning environments, common spaces including the library, and outdoor classroom spaces.
<p>West Kingston Elementary School</p>	<p>Social emotional curriculum/training: In alignment with the district goals and needs for the social emotional development of our students, I would like to adopt a comprehensive program/curriculum.</p>

	<p>Ruler curriculum: (if available through RIDE) roll out and training is dependent on how this opportunity is offered through RIDE. I would like to pilot the program in the “train the trainer model” with principal and mental health staff as facilitators with any additional faculty volunteers.</p> <p>PBIS/MTSS: Continue to use these two systems to support our universal systems that are currently in place.</p> <p>STEAM: begin to construct with teachers K-4 to expand instruction in this area and look at using the outdoor teaching spaces and project based learning</p> <p>Begin the work to provide students with authentic learning and project based experiences. Planning, design, creating and implementing spaces throughout the campus to support STEAM projects. Begin creating examples of how each grade level will be able to engage in a STEAM activity and showcase it.</p> <ol style="list-style-type: none"> 1. Strengthen data literacy: Use of Fast bridge as a focus to analyze and plan from the data through MTSS and PLC work; use running records, classroom assessments, formal evaluations to drive instruction 2. Work towards creating co-teaching models to address needs for acceleration and supports for areas of need 3. Cycles of Instruction: Common core and identified power standards for grades K-4. To know, understand and instruct to the standards will ensure that we are providing all students with both quality instruction and equity.
<p>Peace Dale Elementary School</p>	<p>Enabling Conditions for Continuous Improvement</p> <ul style="list-style-type: none"> • Strengthen collaborative inquiry practices through PLCs & professional learning cycles • Build MTSS Framework that supports a whole-child understanding of teaching and learning (i.e. Academic, Social Emotional Learning, Engagement) •Academic Achievement & Growth in ELA/Math •Effective Instructional Practice •Hyflex Teaching Model •Deep Learning Instruction •Co-Teaching Model of Instruction <p>Prioritize Equity</p> <ul style="list-style-type: none"> • All stakeholders commit to positively affecting all student outcomes- with explicit attention to opportunity gaps associated with race, ethnicity, socioeconomic status, and disability classification. <ul style="list-style-type: none"> o Strengthen Data Literacy/Infrastructure: analyze and strengthen resources to collect, manage, and facilitate the use of data and feedback as part of continuous improvement. <p>Expand Learning Spaces</p> <ul style="list-style-type: none"> • Students today need multiple ways of learning, in multiple environments (Collaborative spaces, Outdoor Learning, etc.) • They need environments that help them explore and interact with content in real and authentic ways and to build the foundation that learning occurs at any time, any place, any path and any pace
<p>Matunuck Elementary School</p>	<ol style="list-style-type: none"> 1. Teaching and Learning: Academics <ul style="list-style-type: none"> • Literacy (adopting a new ELA curriculum for SY 21-22) • Mathematics (extending Eureka)

	<ul style="list-style-type: none"> • Science Technology Engineering Art Mathematics (STEAM) <p>2. Equity & Social Emotional Learning (SEL)</p> <ul style="list-style-type: none"> • Co-teaching model (continuation from SY20-21) • Cycles of inquiry through a MTSS framework and PLC (proposing new structure for SY21-22) • SEL RULER (adopting a new curriculum) • Screener/Fast Bridge (adopting new Universal Screener) <p>3. Growth & Achievement: Engagement/Best Practice Strategies</p> <ul style="list-style-type: none"> • Enhancing outdoor learning spaces (providing 1 designated outdoor spaces per classroom teacher and 1 for intensive needs classroom) • Personalized learning: Continue technology integration/highly flexible teaching
Wakefield Elementary School	<p>1. Social emotional curriculum/training: In alignment with the district goals and needs for the social emotional development of our students, I would like to adopt a comprehensive program/curriculum.</p> <p>Ruler curriculum: (if available through RIDE) roll out and training is dependent on how this opportunity is offered through RIDE. I would like to pilot the program in the “train the trainer model” with principal and mental health staff as facilitators with any additional faculty volunteers.</p> <p>Conscious Discipline: continue working with this program to embed it in our PBIS practices preschool-grade 4</p> <ul style="list-style-type: none"> • 2019-2020 Paraprofessionals were able to complete the module training • 2020-2021 Mental health staff completing book study • 2021-2022 Faculty training needed: embedded in PLC work and through peer training opportunities <p>2. STEAM: continue to engage and instruct PreK-4 and expand instruction to include the use of outdoor teaching and project based learning</p> <p>Capitalize on the use of the campus in creating/expanding on flexible outdoor learning spaces to provide students with authentic learning and project based experiences. For example, grant work with PTO for garden installations will potentially begin Spring 2021. Planning, design, creation and maintenance of these spaces is one prime example of how each grade level will be able to engage in our outdoor learning.</p> <p>Schedule design to support time for consistent STEAM instruction and opportunities for students across all grade levels. Morning preschool sessions will need to collaborate to address scheduling needs for similar opportunities for our 3-4 year old students.</p> <p>3. Teaching and Learning:</p> <ol style="list-style-type: none"> a. Strengthen data literacy: Use of Fast bridge as a focus to analyze and plan from the data through MTSS and PLC work; use running records, classroom assessments, formal evaluations to drive instruction b. Co-teaching model to address needs for acceleration and supports for areas of need c. Cycles of Instruction: use of the RI Early Learning and Development Standards (RIELDS) for the preschool; Common core and identified power standards for grades K-4. To know, understand and instruct to the

	standards will ensure that we are providing all students with both quality instruction and equity.
Dual Language & English Language Learners	<ul style="list-style-type: none"> Expand the language and culture program (world language) for ALL students (includes expansion of dual language immersion for grade 6) (see Curriculum and BRMS)
Pupil Personnel Services	<ul style="list-style-type: none"> Goal 1 - Create and support programming for students 14+ who fall under the U. S. Dept. of Justice Consent Decree and require community experiences. This will require additional transportation costs and will increase TA pay as they will be working as job coaches which is a higher hourly rate of pay. This could also require the increase of Job Coach positions to support students in the community. Depending on decisions around creating a separate 18-22 (age) program, this may require some facility costs to remodel or rent space as well as possible nursing needs. Goal 2 - Increase co-teaching at the elementary level. Goal 3 - Creation of summer programming specific to covid recovery for students with IEPs who were not able to access virtual learning in a meaningful way.
Athletics	<p>As we continue to strive to excel in Athletics, I want to provide our student athletes with the best</p> <ul style="list-style-type: none"> Athletic Equipment Athletic Supplies Athletic Transportation Medical Coverage (Athletic Trainer)
Technology	<ul style="list-style-type: none"> Support 1:1 Laptop and iPad support for all Students PK-12 Grade, Teachers, Teacher Assistants and Supporting staff in school and at home. Hayes Helpdesk, Ticketing, and Inventory Software incorporation to the entire School District for technology. Incorporate both Microsoft 365 and Google Suite for Educations for the entire district Support OSHEAN 1 Gig network for all 9 buildings with iBoss filtering, Securly Filtering, Fortinet Firewall, and Cisco Umbrella Continue the 7-year plan to implement ClearTouch or ViewTouch interactive mobile devices in schools to remove Desktop Computer, Mimio devices, Document cameras, sound systems wiring and overhead projectors to support the Virtual Learning classroom environment. Design a new Hybrid Cloud-based Network for all Authentications, Imaging, Security, Access to All Software, and rollout of new software virtually. <p>The importance of this infrastructure support cannot be stressed enough. “It is a simple fact that access to high-speed broadband is now as vital a component of K-12 school infrastructure as electricity, air conditioning, and heating. The same tools and resources that have transformed our personal, civic, and professional lives must be part of learning experiences intended to pre-prepare today’s students for college and careers.....Given that bandwidth capacity determines which online content, educational applications, and digital learning</p>

	<p>service students and educators can use effectively in the classroom, it is in the national interest to ensure a baseline broadband capacity in and throughout all schools and to incent continued digital learning innovation.” (SETDA, The Broadband Imperative) http://www.setda.org/priorities/equity-of-access/the-broadband-imperative/</p>
Facilities	<ul style="list-style-type: none"> • Keeping the buildings safe, clean, and in proper mechanical order. • Expanding our and training for Covid • Our goal is to revitalize the district’s current buildings with in house maintenance and building upgrades • Continue to implement safety measures to keep staff, students, and visitors safe. • Maximizing Efficiency - By implementing new inventory control, purchasing practices, and staff training our goal is to maximize our resources. • Custodial Equipment - Continue to convert our floor stripping process from the old chemical floor stripping process to a chemical free process. Machines have a short payback period, cuts down labor costs, safer and potential liability. • Implementing camera upgrades around the district. We believe that exterior exit ways, parking areas, and high traffic areas should have camera coverage. • Repair and replace old exterior doors around the district.

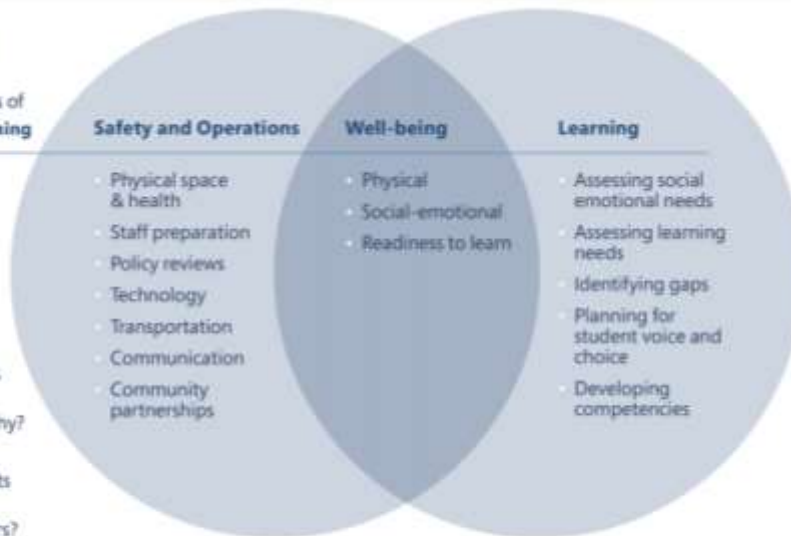
At Our Core

We believe that this is an opportunity to reimagine school, to be mindful of and build on what we have learned during our virtual learning, in-person learning and leading during a pandemic, and adjust going forward. Using the lenses of equity, wellbeing and quality learning has allowed us to design structures, processes, and policies to support learning and the community. We are committed to providing every child with rich learning experiences that not only address academics and 21st - century learning but are supportive of the social-emotional needs of our children during this challenging time. This commitment is more important now than ever. If we are to determine how to best consider safety and operations, well-being and learning then we must be steadfast in our approach at this critical time. **We have built our budget to support this commitment and reimaged not only school but our process and approach to maintain our moral obligation to our children while being sensitive to the needs of the community at this unprecedented time.**

Reflection Process

Decisions filtered through the lenses of
Equity, Well-being, & Quality Learning

1. How are we doing? Students, teachers, leaders, families
2. What did we learn about our students?
3. What did we learn about our parents/families?
4. What did we learn about our systems?
5. Who has learned well during this phase? Why?
6. Who struggled the most? And why?
7. What learning gaps exist?
8. What skills most enabled students during this time?
9. What skills most enabled teachers?
10. How did technology help/hinder?
11. What were the bright spots?
12. What communications worked best?



Education Reimagined

Educators and students in schools across the United States have faced unprecedented changes to teaching and learning because of the coronavirus disease 2019 (COVID-19) pandemic, which shuttered school buildings on March 13, 2020. Since that day, our goal has been to not just to survive COVID-19, but to end up with something significantly “better” than was the case in 2019. The pandemic has disturbed all sectors of society and revealed its weaknesses—especially in our education systems. The reaction to the crisis has generated some impressive responses on the part of individuals and small groups as educators have stepped up to serve their communities. Equity, access and capacity were in many cases left wanting. Prior to the pandemic, many education systems were stalled, the pandemic exposed the case that fundamental changes are needed.

Through this disruption, there has been a recognition that schools play a vital role beyond learning. We have learned that their custodial and community roles are central to a healthy society. As we were challenged with the many issues of reopening schools in this uncertain time, we have seized the opportunity to reflect on what has been learned, and what matters most.

How did we choose to respond? Did we patch together a reaction, or use this opportunity to transform the system itself? We have worked tirelessly to avoid reverting to the status quo. We have used this opportunity to help students become knowledgeable and skilled change makers through deeper learning.

Our FY 2021-2022 budget supports this as an opportunity to creatively manage the immediate issues while building a bridge to a reimagined education system. South Kingstown School Department (SKSD) has been committed to making the in-person and virtual return for the 2020-2021 school year as safe as possible for all students and staff. Given the current public health pandemic, SKSD explored and adapted the school facilities and operations in a way that prioritizes and protects the community's health. South Kingstown School Department set up a hybrid learning model to ensure the safety, health, happiness, and learning of our employees and students. Our hybrid learning model provided both blended and tech-free learning opportunities for every student. In other words, we have supported a hybrid environment that has allowed us to pivot from a full in-person or a full virtual environment in a moment's notice. Our hybrid environment simultaneously supports in-person brick and mortar while providing a virtual learning environment as well. We have given our families choice when in the in-person scenario to have their child take part in class through a virtual or physical environment.

For South Kingstown School Department, the move toward a hybrid learning model was expedited by the global pandemic. Our hybrid learning model is not only a response to the situation, it is also an opportunity to increase the flexibility and personalization of learning for the future. This hybrid model also showcases our outstanding staff. They are talented, smart, innovative, flexible and do whatever it takes to support ALL children.

Our hybrid model has allowed us to support a primary goal to simultaneously provide in person education and virtual learning. This has allowed us to support the seamless transition for any student, class or school to move from in-person to virtual at a moment's notice. It has also allowed us to completely transition to a 100% virtual or 100% in person in the most fluid and flexible way possible. Most of all, allows us to continue to stay committed to meet the needs of all students while keeping our entire learning community as safe as possible.

We know that after five months our model has been very successful. Our COVID cases have remained low and have had little to no in school spread. We have rolled out a weekly COVID testing program. As recently released research shows, we strongly feel that our low community numbers are a direct result of having our students in school on a daily basis. We continue to be one of only two districts in the state that are open every day of the school week for every student. This work has not been done without tireless work and sacrifice.

While we know that we have had many successes but we have developed a budget to support an unpredictable future. Our response to this next phase is critical. We know that most students have experienced learning loss and we must swiftly respond to this need. Our response cannot be typical. The 2021 – 2022 school year requires that we reimagine our education future for our students.

Reimagining our educational future lays out a vision for an approach that enables all students to thrive and prepares them with skills to navigate ambiguity and change. This draws from the best of traditional approaches, innovative practices, and insights from hybrid learning to shape new, flexible, agile hybrid deep learning models. It is our goal that our new approach would enable well-being, equity and quality (deep) learning to flourish. In order to realize such improvement, it is imperative to embrace an innovative mindset. We know that we will need to be open to rethinking and creating a powerful new future that meets everyone's needs.



As we reimagine education we are basing our future on the following emerging insights:

1. Focus on Well-being and The Whole Child

The well-being and social emotional learning are addressed simultaneously with learning at all levels in a collaborative way

2. Competency Based Not Content Driven

Children that thrived demonstrated competencies of critical thinking, resilience, independence as learners, self-regulation. Cognitive flexibility, and perseverance

3. Elevate the Impact of Technology

Technology can be best used as a vehicle for collaboration, discovery, understanding and action instead of a system of delivery

4. Education must be Designed for Engagement and Depth

This should be grounded on student voice, choice and authentic experiences

5. Our Parents Are Our Partners

Fullan, M., Quinn, J., Drummy, M., Gardner, M. (2020), "Education Reimagined; The Future of Learning". A collaborative position paper between NewPedagogies for Deep Learning and Microsoft Education. <http://aka.ms/HybridLearningPaper>

Addressing COVID-19 Learning Loss

To ensure that all students have a chance to succeed, it is urgent to slow, stop, and reverse the loss in educational attainment and social-emotional development caused by COVID-19. Rhode Island-specific data on pandemic-driven learning loss is not readily available. This should not cause a delay in implementing a student intervention program. Based on national research, it is reasonable to assume a one-year learning loss. McKinsey & Company found that students, on average, could lose five-to-nine months of learning by the end of school year 2020-21. Students of color could lose six-to-twelve months and white students four-to-eight months.

Our goal is to focus primarily on the critical concepts in Literacy and Mathematics, aligned to appropriate grade level standards, that are foundational to continued learning. We will also have an emphasis on social-emotional development that has been impeded by school disruptions as a result of COVID-19.

We will establish a summer program and school year programs that will:

- Identify students in need of Literacy and Mathematics support through teacher-made assessments, our screener (Fast Bridge), teacher recommendation, parent input, assessments, statewide assessments, and more.
- Identify key grade level standards and benchmarks to guide goal setting, academic program-setting, and instruction.
- Use curriculum materials aligned with key content standards for use in during-, before-, and after-school programs as well as summer learning opportunities.
- Restructure in-school learning time to focus more on Literacy and Mathematics, such as longer subject blocks or short-term ramp-up courses.
- Coordinate between summer, before- and after-school ramp-up programs and in-school programs to extend learning opportunities, while ensuring that all programming is focused on key standards.
- Provide professional development for in-school and before-, after- and summer school programs to ensure common understanding of key standards and effective strategies in closing learning gaps in Literacy and Mathematics.

How PLCs Respond When Students Don't Learn

We know that the primary need to be addressed by our Professional Learning Community (PLC) and the budget is to increase all student achievement levels by increasing literacy and mathematics levels. There is a specific emphasis on reducing the achievement gap for high need students. High need students are **any students** that are below grade level in literacy and/or mathematics, special education, or any combination. Response to Intervention or a Multi-Tiered System of Supports is a process of determining appropriate support and interventions to supplement the core curriculum to meet the needs of all learners. This framework for instruction bases decisions on benchmark and progress monitoring data to improve achievement. In other words, we will use data supported process for making decisions relating to student achievement and engagement. This will be to provide research (evidence) based interventions to support learning loss in the areas of literacy, math, and social emotional needs.

The FY 2021 – 2022 budget supports a commitment to our current staffing and resources for students. It also requires time outside of the school day and/or school year for staff and students. The supports will be in the areas of literacy, math, and social emotional learning. All of our schools will be participating in a summer program. They will also enhance interventions and progress monitoring during the 2021-2022 school year. It is only by supporting the whole child that we can help them to reach their success.

When a school or district functions as a PLC, educators within the organization embrace high levels of learning for all students as the reason the organization exists and the fundamental responsibility of those who work within it. (DuFour et al, 2016)

Priority Areas

Capital Projects (CIP)

Capital Project is a major, non-recurring, tangible fixed asset. The estimated cost for a capital project is over \$10,000 with an expected useful life greater than the life span of the debt (or at least five years). Capital Improvement Program (CIP) is a multi-year plan for sustaining and improving our infrastructure. The Town's CIP is a six-year long range plan which is prepared and reviewed annually (the first of the six-year plan is considered the Capital Budget). The budget supports the 2021 – 2022 planning for the facilities and technology departments capital projects.

Facilities

The facilities capital plan supports HVAC root top unit replacement, HVAC controls, security cameras, and a video UPS intercom system. These items are critical for the health and safety of the staff and students.

Technology

The remaining capital projects are in technology. In order for students and teachers to be able to take advantage of technology for teaching and learning, it is crucial that each school's technology infrastructure have the capacity to support all users and a wide variety of devices. Included in this budget is replacement planning for desktops, laptops, printers and other devices that will reach their end of functional use. Technology replacement plan dollars will be used to replace desktop PCs that are on a five – seven-year replacement cycle. It will also be used to replace wireless access points that are at end of life and new switches to support maintaining our infrastructure. Our district wide 1:1 program is new. We will work to continue to maintain this. Our world looks different today, and so should our classrooms. The resources are an initial investment that will allow SKSD to remain in the forefront of education reform.

Antiracist and Social Justice Work

- We have a responsibility to work with each other to build anti-racist identities and practices.
- True anti-racism training must be ongoing, and it must involve networks to support us in this practice. We know that this will need to be uncomfortable and question long held beliefs. The work of building identities and practices that push back against white supremacy in our society must be an ongoing process.
- This work must be accountable to the people of color who find themselves targeted by racism on a daily basis. We must be open and transparent about this work and these conversations with our colleagues of color.
- Humility must be central to this work. We must learn from and listen to people of color, especially our colleagues and students.
- Talking about racism and white supremacy isn't enough—conversation alone won't change the oppressive conditions people of color face daily. With this said, we know that discussion is an essential part of this work. We know that unlearning will take a lot of introspection and conversation. <https://www.barwe215.org/>

While the district works to audit and analyze our current practices, policies, core program and staffing, we are working to reflect on how we can become a better learning community. One area that we would like to be sure we commit to is our work as a Beloved Community. We have been working with consultants for Kingian Nonviolence to help us learn and grow together. We know that we have much work to do. The focus areas of this work are:

1. Collaborate with SKSD Central Office Administrator on the scope and sequence for learning and co-develop a calendar for the professional learning series for each group of participants.
2. Facilitate a professional learning series where participants engage with each other and the facilitators through various modalities.
3. Administer feedback surveys upon the completion of each learning series and share that data with SKSD.

We also have also worked with the Peace Dale Leadership Association so that the SKSD Leadership could learn from them. This was supported by grant dollars. We would also like this work to continue.

Career & Technical Education / STEM (Science-Technology-Engineering-Math)

South Kingstown School District continues a commitment to focus on increasing our K-12 STEM (science, technology, engineering, and math) opportunities for students. We are in our sixth year of a program called Project Lead the Way (PLTW). PLTW is a nonprofit STEM program. This request supports the continued startup and replacement costs of the resources, training, technology, robotics kits, and curriculum materials required for the PLTW programming K-12. The PLTW STEM program is grounded in a rigorous curriculum, high-quality professional development and an engaged network and partnerships. We consider our work with STEM part of our core educational courses. Our next steps will be to:

- Continue to expand the PLTW Engineering, Computer Science and Biomedical CTE at the high school.
- Continue to expand STEM PLTW courses aligned to high school programs at the middle school. This would include possible expansion of STEM PLTW taught in Spanish and English.
- Have an educator trained to be an onsite K-5 Project Lead the Way Launch Program and work to pilot PLTW Launch modules at the elementary schools. (Computer Science module as part of the library media program, Biomedical and Engineering as part of the Science program)

Curriculum, Instruction, and Professional Development

The implementation, progress monitoring, analysis and evaluation of the Common Core State Standards (CCSS) and the Next Generation Science Standards (NGSS) remains the priority initiative in South Kingstown's curriculum, instruction, and assessment efforts. K-12 curriculum in Mathematics, English Language Arts, Social Studies and Science have been developed and implemented, and initial resources have been identified and acquired. Professional development opportunities are organized based upon a variety of factors. When developing a budget for professional development, we closely evaluate the impact professional learning opportunities will have on promoting highly effective teaching and learning for all students. For FY21 we will continue to focus on our 21st Century Competencies (portrait of a graduate) and accountability while we work to strengthen our professional learning community and leadership capacity.

We have identified **Literacy as a priority area**. We have written and been awarded a grant that will support this important focus. The goals of this work are:

1. Using a high-quality curriculum expertly to deliver coherent and aligned instruction for all students
2. Using evidence-based strategies and programs to support struggling readers in order to narrow the achievement gap for our target population in a cycle of continuous improvement
3. Every participating family will feel welcome and able to support their students' literacy development

Physical Education & Health Program

A couple of years ago there was a reduction in the staffing for Physical Education and Health. Health Education is required for **all** students in grades 1-12 according to RI General Laws. Students should receive an average of 100 minutes per week of health and physical education. More importantly, it has a direct impact on being able to support our students. Health education teaches about physical, mental, emotional and social health. It builds students' knowledge, skills, and positive attitudes about health. Health education motivates students to improve and maintain their health, prevent disease, and reduce risky behaviors. (http://www.thriveri.org/components_HealthEducation.html) Our budget will allow us to expand the staff to provide this for our students. We do not have our final schedule, time of the day, or time of the year determined. We will work on this with our physical education and health staff. We will also work with our entire unified arts team to outline our plan.

Library Media Maker Space Program

We know that our library and STEM learning programs are essential skills for college and careers. We know that school library programs can have a positive impact on student achievement and know that we must invest in them. We need our library / STEM Learning Commons to support information literacy with a focus on media literacy, research and library skills, critical literacy and information ethics. We continue to work to update our program that has reimagined our library media centers as Library/STEM Learning Commons where we work to embed digital literacy, STEM initiatives, and the use of maker spaces.

World Language & Culture

During 2021 – 2022 our Dual Language Program will expand to include grade 6. Currently, our grade 6 is based upon a middle school model. At this time, we are planning on having a grade 6 DLI team.

This budget does support that expansion.

We are also working to expand our world language access for our elementary schools. This budget does include an FTE for this. The specific grade levels, schedule, and program details will be finalized in the coming months.

Special Education

Our special education students have been significantly impacted during the pandemic. We have worked to be in-person learning as much as possible. We will work to extend learning outside of the regular school day for anyone that was impacted. We will also continue to work to expand our co-teaching model.

Co-teaching is the practice of pairing teachers together in a classroom to share the responsibilities of planning, instructing, and assessing students. In a co-teaching setting, the teachers are considered equally responsible and accountable for the classroom. Co-teaching is often implemented with general and special education teachers paired together as part of an initiative to create a more inclusive classroom. Inclusion is a belief system that ensures that diverse individuals are included in an engaging learning environment. The movement towards inclusion has its foundation in the Individuals with Disabilities Education Act (IDEA), a federal law providing rights and protections for students with disabilities and ensures that students with disabilities have access to a free and public education (FAPE) in the least restrictive environment (LRE) to the maximum extent that is appropriate. An inclusion classroom is often chosen as the least restrictive environment since it allows students with special education needs to receive the support they require as part of their Individualized Education Program (IEP), build a stronger social connection with their peers, and

benefit from the curriculum of the general education class. When we have two teachers lead a classroom it will open up many opportunities for students as well as the teachers.

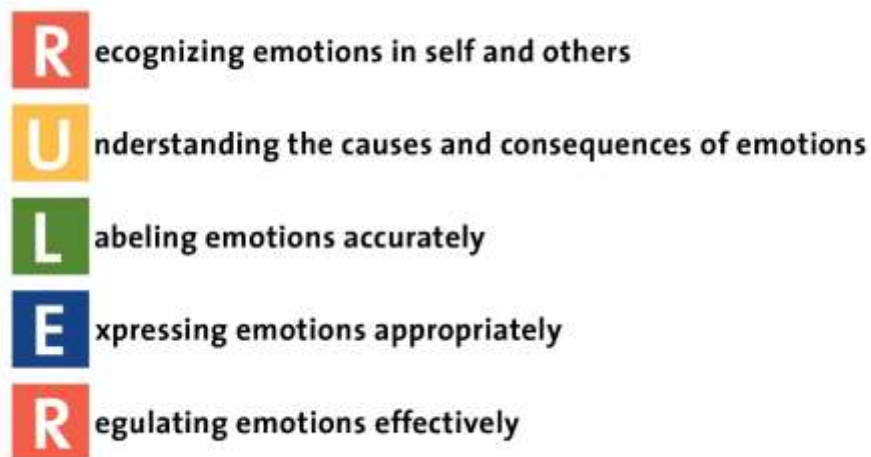
Some of the benefits of co-teaching in an inclusion classroom include (Ferguson, Desjarlais, & Meyer, 2000):

- More opportunities for one on one interaction between students and teachers, leading to stronger relationships.
- Students with disabilities have access to the general education curriculum as required by law, which includes the classroom community and activities they otherwise wouldn't take part in.
- Students still have opportunities for specialized instruction when needed.
- All students can benefit from the additional supports, resources, and diversity in the classroom.
- Increased independence for students with disabilities.
- Stronger, more creative, lessons due to teachers sharing the planning process with each other.
- Teachers are able to support one another by complimenting each other's strengths and weaknesses, building camaraderie and dividing the workload in the classroom.

*The information is based upon Elizabeth Stein's book *Evaluating Co-Teaching through UDL*. You can also learn more here: <http://www.swiftschools.org/talk/co-teaching-udl-mind>*

Social Emotional Learning Support System

RULER is an evidence-based approach to social and emotional learning (SEL) developed at the Yale Center for Emotional Intelligence, where Marc Brackett is the founding Director. RULER supports entire school communities in understanding the value of emotions, building the skills of emotional intelligence, and creating and maintaining a positive school climate. RULER aims to infuse the principles of emotional intelligence into the immune system of schools, enhancing how students learn, teachers teach, families parent, and leaders lead. During the 2020 - 2021 school year the RI Department of Education partnered with the Yale Center for Emotional Intelligence. They provided a course for every educator in RI. SKSD leadership team had studied this model during the 2019-2020 school year and had already identified how RULER would align with our district. While we know that there are many tools needed in the toolbox for SEL, we are going to continue to work with RULER, Yale Center for Emotional Intelligence, and the RIDE as we move forward.



Budget Preparation Calendar

Date	Time	Meeting
Dec 15	7:00 PM	TC & SC Joint Budget Pre-consultation Meeting
Jan 5	6:30 PM	SC & TC CIP Program Work Session #1
Jan 6	6:30 PM	TC CIP Program Work Session (Not School) #2
Jan 7	6:00 PM	SC Budget Subcommittee Meeting
Jan 8		Leadership Team - Budget Planning DOCUMENT & FTE REVIEW DUE
Jan 12	7:00 PM	SC Business Meeting
Jan 15		Leadership Team - Budget SPREADSHEET DUE
Jan 21	6:00 PM	SC Budget Subcommittee Meeting
Jan 25	7:30 PM	TC Regular Session Adoption of CIP
Jan 26	7:00 pm	SC Work Session - Budget
Jan 28	6:00 PM	SC Budget Subcommittee Meeting
Feb 4	5:30 PM	SC Budget Subcommittee Meeting
Feb 9	6:00 pm	SC Work Session - Budget
Feb 9	7:00 pm	SC Business Meeting – Adoption of Budget
Feb 11	6:00 PM	SC Budget Subcommittee Meeting (Tentative)
Mar 1`		Town Manager's Budget Submission to TC
Mar 3	6:30 pm	TC & SC Budget Work Session #1 (NOT Schools)
Mar 4	6:30 pm	TC & SC Budget Work Session #2 (NOT Schools)
Mar 10*	6:30 pm	TC & SC Budget Work Session #3 (Schools)
Mar 22		TC Regular Session Prelim Budget Adoption
Apr 14	7:00 pm	TC & SC FY22 Budget Hearing #1
Apr 15*	7:00 pm	TC & SC FY22 Budget Hearing #2
Apr 26	7:30 pm	TC Regular Session & Adoption of Final Budget or Consideration of Petition for Revision

**Note: The March 10 Town Council & School Committee Budget Work Session was originally scheduled for March 3. The April 15 Town Council & School Committee Budget Hearing was originally scheduled for April 19.*

Locations

South Kingstown School Department is comprised of seven (7) schools that service over 2,714 students. South Kingstown High School is a comprehensive 9 - 12 high school and provides one of the strongest art, music, career technical education and athletic programs in the state. Curtis Corner Middle School is a 7 - 8 middle school and Broad Rock Middle School is a 5 – 6 middle school. Peace Dale Elementary School, West Kingston Elementary School, and Matunuck Elementary School service grades K-4. Wakefield Elementary School service grades PreK-4. Our schools sit on beautiful grounds that total more than 250 acres and support learning in and out of our school buildings. The district has approximately 22 administrators, 296.6 certified staff (teachers, counselors, nurses, other), and 141.95 non-certified staff (clerks, custodians, maintenance and teacher assistants). The district is proud of its ability to use our financial resources wisely, purposefully, and responsibly to maintain and enhance a high-quality education for all students because it is our belief that our children are our most important asset in the community.

<i>School</i>	<i>Grades</i>	<i>December 2020 Student Population</i>
South Kingstown High School	9 – 12	933
Curtis Corner Middle School	7 – 8	419
Broad Rock Middle School	5 – 6	416
Peace Dale Elementary	K – 4	384
West Kingston Elementary	K – 4	213
Matunuck Elementary	K – 4	163
Wakefield Elementary	PreK – 4	186
Outplaced	K - 12	25
<i>TOTAL</i>		2739



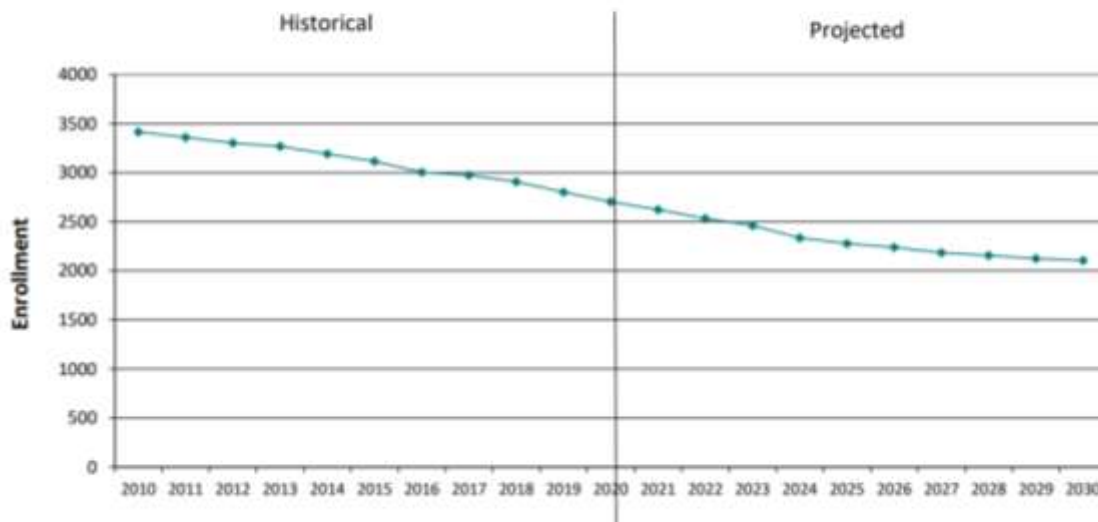
Enrollment Information

South Kingstown School Department utilized NESDEC* to develop enrollment reports, including ten-year projections to provide up to date data that could be used for budget development, effective planning and allocation of resources.

**The New England School Development Council, NESDEC, is a private, not-for-profit educational organization with over 300 school districts as affiliates. Its primary focus is in the areas of planning, learning & teaching/professional development, executive searching and research & development. Originally established at the Harvard Graduate School of Education, NESDEC, now a stand-alone, non-profit corporation, has been serving New England school districts since 1946. NESDEC currently utilizes the expertise of over twenty former school administrators, as well as numerous educational workshop providers in its effort to provide the most current and effective resources to its affiliates. As a benefit of affiliation, NESDEC prepares more than 250 enrollment projections and updates each year for school districts throughout New England. This service is free to affiliates.*

South Kingstown, RI Historical & Projected Enrollment

K-12, 2010-2030



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Anticipating Enrollment by Grade

December 2020 Snapshot (does not include students in outplaced locations)

SCHOOL	UNOFFICIAL 12/2020 (Skyward)	P	K	1	2	3	4	5	6	7	8	9	10	11	12
BRMS	416							191	224						
CCMS	419									202	217				
MES	163		27	34	30	41	31								
PDES	384		66	80	87	71	80								
SKHS	933											248	223	231	231
WES	186	52	18	16	40	26	34								
WKES	213		36	42	41	48	46								
TOTAL	2714	52	147	171	200	187	190	192	224	202	219	247	223	229	232
Virtual Learners: (included in totals)	634	12	31	46	37	33	50	61	57	45	47	40	67	57	51

Students with Disabilities (does include students in outplaced locations)

	SIS as of 12/1/20	P	K	1	2	3	4	5	6	7	8	9	10	11	12
SwD	359	22	21	33	26	36	24	18	29	23	30	26	19	25	27
ALL	2736	51	147	172	199	190	190	194	224	204	218	250	226	232	239

Grade	SKSD Current data 2020-2021	NESDEC data Projected 2021-2022
PreK	51	-
K	147	194
1	172	149
2	199	170
3	190	201
4	190	185
5	194	196
6	224	194
7	204	220
8	218	201
9	250	210
10	226	251
11	232	217
12	239	234
Total	2736	2622

Projected Staffing

The Basic Education Program G-12-4-2 states that every LEA shall recruit, identify, mentor, support, and retain effective staff; build the capacity of staff to meet organizational expectations; and provide job-embedded professional development based on student needs. The Basic Education Program G-15-1.2 maintains that the district shall establish an academic organization with the LEA in order to ensure continuous improvement of learning and teaching that includes the creation of building and staffing plans based on the educational program needs of the district.

The chart below is projected staffing for Fiscal Year 2021 - 2022 school year which includes staff to support dual language program commitments and health curriculum programming for elementary schools. There was an increase in the special education staffing that took place during the FY 2020 – 2021 school year. This was the addition of three special education coordinators, special education teacher and an increase in speech language pathologist. The increased certified staff are grant funded. The remaining increase in staff were a direct result in increased FTEs because of COVID-19 response to cleaning and pod restrictions. We are maintaining these levels in anticipation of needing to follow similar protocols for FY2021-2022.

Description	FTE
PRINCIPAL	7.00
ASSISTANT PRINCIPAL	4.00
DIRECTOR	7.00
COORDINATOR	3.00
SUPERINTENDENT	1.00
CLASSROOM TEACHER	244.50
OCCUPATIONAL THERAPIST	4.60
PHYSICAL THERAPIST	1.00
SOCIAL WORKER	6.00
SPEECH PATHOLOGIST	8.00
SCHOOL NURSE TEACHER	7.00
LIBRARY MEDIA SPECIALIST	5.00
GUIDANCE COUNSELOR	8.00
SCHOOL PSYCHOLOGIST	5.50
DEAN OF STUDENTS	4.00
SPED COORDINATOR	3.00
TECHNICAL	9.05
MAINTENANCE	4.00
CUSTODIAN	25.50
TEACHER ASSISTANT	73.80
CLERK	29.60
Total	460.55



State Aid

In 2010, State Legislatures passed the education funding formula devised by experts at Rhode Island Department of Education and Brown University. The formula is a transparent data-based formula aimed at distributing an adequate level of funding to support student learning. The primary foal of the formula is to ensure that the Rhode Island educational finance system supports student achievement.

The chart below details enacted state aid in South Kingstown for Fiscal Year 2011-2012 to the current Fiscal Year 2021-2022. The phase in of the new funding formula was completed in FY 2020-2021. The Preliminary FY 2021-2022 projections were calculated by Rhode Island Department of Education using the March 2020 student data adjusted for anticipated character school growth. These preliminary projections are subject to change based on the March 2021 student enrollment and do not include funding changes for new charter schools requested during the summer 2020 application process.

Fiscal Year	State Aid
2011-2012	\$8,395,479
2012-2013	\$8,052,921
2013-2014	\$8,106,421
2014-2015	\$7,866,529
2015-2016	\$7,623,268
2016-2017	\$7,329,896
2017-2018	\$6,833,446
2018-2019	\$6,156,775
2019-2020	\$4,964,787
2020-2021	\$4,725,901
2021-2022	\$4,822,582



Uniform Chart of Accounts

The Uniform Chart of Accounts (UCOA) is to be used by multiple entities such as School Districts and Charter Schools. The primary objective of the UCOA is to meet both the internal and external reporting needs of the Districts and the State by providing consistent detail in the general ledger to address the questions and the need for information of stakeholders at all levels and to provide consistent application of accounting methods.

Another objective of the UCOA is to integrate the financial data into UCOA Database for District data from all Districts. Still another benefit is to improve the consistency in tracking costs to enhance the consistency of financial analysis. Those requirements include the flexibility to perform appropriate analysis, including an analysis of Return on Investment (ROI). The data, for effective analysis, must be prepared using consistent and comparable methods and must be provided using uniform categories and groupings.

The FY 2021- 2022 budget provides five-year data (three years of actual, current budget, and projected budget) that is grouped by the UCOA Object code. The object code classifies expenditures according to the types of items purchased or the services that are obtained. Below is a summary of the major object code classifications and a detailed glossary of terms is provided at the end of the budget document.

51XXX	Employee Comp Salary	Amounts paid to District employees, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District and other forms of compensation.
52XXX	Employee Comp Benefits	Amounts paid by the District on behalf of employees-such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personnel services
53XXX	Purchased Prof/Tech Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of therapists, architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.
54XXX	Purchased Property Services	Services purchased to operate, repair, maintain, and rent property owned or used by the District. These services are performed by persons other than District employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
55XXX	Other Purchased Services	Amounts paid for services rendered by organizations or professionals not on the payroll of the 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.
56XXX	Supplies and Materials	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.
57XXX	Property/Capital Purchases	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.
58XXX	Debt/Miscellaneous	Amounts paid for goods and services not otherwise classified above.
59XXX	Other Items	Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the District.

Fund Structure

Rhode Island School Districts and Charter Schools, like all other types of businesses, use accounting to record, analyze, and summarize their financial activities and status. All School Districts follow governmental accounting standards which share many characteristics with commercial accounting, but districts have their own information needs and reporting requirements. One need is to enable Districts to determine and demonstrate compliance with finance-related legal, budgetary, contractual provisions, and restrictions on the use of public resources.

School District accounting systems, like those of other governmental units, are organized and operated on a fund basis and accounting for Districts is referred to as Fund Accounting. In Fund Accounting, a fund is defined as a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The Uniform Chart of Accounts is organized to use the principles and conventions of Fund Accounting to allow for separate accounting for separate activities and provides for greater fiscal accountability for Districts.

The following table shows the three categories of funds defined by Generally Accepting Accounting Principles and used within the Uniform Chart of Accounts:

Fund Type	Fund Type	Measurement Focus	Basis of Accounting
Governmental Funds	General Fund Special Revenue Fund Capital Projects Fund Debt Service Fund Permanent Fund	Current Financial Resources	Modified Accrual
Proprietary Funds	Enterprise Fund Internal Service Fund	Economic Resources	Accrual
Fiduciary Funds	Trust Fund Agency Fund	Economic Resources	Accrual

The South Kingstown Public School's Fiscal Year 2021-2022 Proposed Budget includes expenditures within the following funds:

Governmental Funds

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt. Below is a summary of Governmental Funds in the FY 2012/22 Budget

The **General Fund** is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of a District's activities are reported in the general

fund unless there is a compelling reason to account for an activity in another fund. A District generally has only one General Fund.

Special Revenue Funds are used to account for specific revenue sources, other than for major capital projects, which are legally restricted to expenditures for specified purposes. Examples include State/Federal Funds and Private Grants and Donations.

Capital Projects Funds are used to account for capital acquisition or construction activities that would distort trend data if not reported separately from a District's operating activities. Examples of such funds are the Town Contribution Capital Funds and District Capital Pay as You Go capital expenditures.

Proprietary Funds

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary Funds are generally intended to be self-supporting. Below is a summary of Proprietary Funds in the FY 2021/22 Budget

Enterprise Funds may be used to account for activities for which fees are charged to external users for goods or services. An Enterprise Fund must be used for any activity for which issued debt is backed solely by fees and charges and for any activity for which there is a legal requirement or a policy decision that the cost of providing services, including capital costs such as depreciation or debt service, be recovered through fees or charges. An Example of an Enterprise Fund is the School Lunch Fund.



Projected Revenue and Expenditures

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET SUMMARY BY FUND

	General Fund	Capital Fur	Restricted Grants	Enterprise Funds	Private Donations	Total
Projected Revenue						
Municipal Appropriation	\$57,053,074	\$0	\$0	\$0	\$0	\$57,053,074
State Aid For Education	\$4,822,582	\$0	\$301,525	\$10,262	\$0	\$5,134,369
Federal Aid for Education	\$408,726	\$0	\$2,243,177	\$322,122	\$0	\$2,974,025
Local Revenue Sources	\$248,887	\$0	\$0	\$629,636	\$0	\$878,523
Private Grants/Donations	\$0	\$0	\$0	\$0	\$9,274	\$9,274
Use of Fund Balance	\$493,202	\$537,213	\$0	\$0	\$0	\$1,030,415
	\$63,026,471	\$537,213	\$2,544,701	\$962,020	\$9,274	\$67,079,680
Projected Expenditures						
Employee Compensation Salaries	\$34,363,622	\$0	\$1,296,360	\$0	\$0	\$35,659,982
Employee Compensation Benefits	\$15,300,816	\$0	\$503,317	\$0	\$0	\$15,804,133
Professional/Technical Services	\$1,158,631	\$0	\$357,363	\$0	\$0	\$1,515,994
Purchased Property Services	\$725,320	\$90,213	\$0	\$6,250	\$0	\$821,783
Other Purchased Servies	\$10,077,059	\$0	\$81,500	\$948,520	\$0	\$11,107,079
Supplies and Materials	\$1,219,977	\$0	\$221,858	\$0	\$9,274	\$1,451,109
Property/Capital Expenditures	\$122,142	\$447,000	\$84,144	\$7,250	\$0	\$660,536
Misc/Other Expenditures	\$58,905	\$0	\$160	\$0	\$0	\$59,065
	\$63,026,471	\$537,213	\$2,544,701	\$962,020	\$9,274	\$67,079,680



Fiscal Year 2021-2022 Projected Revenue Summary

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

REVENUE SUMMARY

Description	FY 2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Budgeted	2021-22 Proposed	21/22 \$ Inc	21/22 % Inc
Municipal Appropriation-Education							
Local Appropriation for Education	\$52,415,096	\$53,952,664	\$54,896,836	\$55,994,773	\$57,053,074	\$1,058,301	1.89%
State Education Aid							
Formula Aid for Education	\$6,478,789	\$5,843,752	\$4,750,585	\$4,402,447	\$4,559,972	\$157,525	3.58%
High Cost Special Education	\$104,934	\$197,034	\$97,103	\$142,614	\$142,614	\$0	0.00%
Group Home Aid	\$249,723	\$115,989	\$118,333	\$119,996	\$119,996	\$0	0.00%
Enterprise Fund-School Lunch	\$10,459	\$10,842	\$10,745	\$11,500	\$10,262	-\$1,238	-10.77%
	\$6,843,905	\$6,167,617	\$4,976,766	\$4,676,557	\$4,832,844	\$156,287	3.34%
Federal Direct Education Aid							
Medicaid Reimbursement	\$369,198	\$448,659	\$316,627	\$425,000	\$408,726	-\$16,274	-3.83%
Enterprise Fund-School Lunch	\$356,311	\$340,618	\$269,437	\$358,500	\$322,122	-\$36,378	-10.15%
	\$725,509	\$789,277	\$586,064	\$783,500	\$730,848	-\$52,652	-6.72%
Local Revenue Sources							
Tuition Income	\$70,388	\$66,007	\$67,962	\$159,000	\$148,887	-\$10,113	-6.36%
School Trust Fund Income	\$28,270	\$29,454	\$30,543	\$28,000	\$30,000	\$2,000	7.14%
Miscellaneous Revenue	\$84,388	\$129,299	\$114,665	\$135,000	\$70,000	-\$65,000	-48.15%
School Breakfast/Lunch Sales	\$629,233	\$630,038	\$437,990	\$610,000	\$629,636	\$19,636	3.22%
	\$812,279	\$854,798	\$651,160	\$932,000	\$878,523	-\$53,477	-5.74%
Federal Grants							
CRP-Title I Allocation	\$399,518	\$402,840	\$382,310	\$464,169	\$464,169	\$0	0.00%
CRP-Title IIA Allocation	\$137,747	\$116,703	\$46,575	\$162,662	\$162,832	\$170	0.10%
CRP-Title III Allocation	\$4,862	\$5,427	\$930	\$6,035	\$6,035	\$0	0.00%
CRP-Title IV Allocation	\$0	\$37,095	\$5,625	\$67,344	\$75,552	\$8,208	12.19%
CRP-IDEA B Allocation	\$877,743	\$847,731	\$801,866	\$955,546	\$1,446,146	\$490,600	51.34%
CRP-IDEA B Preschool Allocation	\$23,130	\$25,415	\$25,170	\$25,794	\$25,794	\$0	0.00%
Perkins	\$0	\$0	\$0	\$61,390	\$62,648	\$1,258	2.05%
Sub Teacher Aid	\$0	\$0	\$0	\$39,474	\$0	-\$39,474	-100.00%
Supplemental Impact Ed Aid	\$0	\$0	\$0	\$352,990	\$0	-\$352,990	-100.00%
Elem. Sec. Schools Emergency Relief	\$0	\$0	\$0	\$423,093	\$0	-\$423,093	-100.00%
	\$1,443,000	\$1,435,211	\$1,262,476	\$2,558,497	\$2,243,177	-\$315,320	-12.32%
State Grants							
Learning Champions	\$1,704	\$4,214	\$0	\$0	\$0	\$0	0.00%
Multilanguage Learners	\$1,505	\$0	\$302	\$2,474	\$2,474	\$0	0.00%
RI Comprehensive Literacy Grant	\$0	\$0	\$0	\$0	\$270,664	\$270,664	100.00%
Career and Technical Categorical	\$0	\$0	\$15,312	\$28,844	\$28,387	-\$457	-1.58%
Career and Technical Secondary	\$0	\$37,019	\$9,200	\$3,781	\$0	-\$3,781	-100.00%
Take It Outside	\$0	\$0	\$0	\$59,931	\$0	-\$59,931	-100.00%
	\$3,209	\$41,233	\$24,814	\$95,030	\$301,525	\$206,495	217.29%
Private Grants/Donations							
SSS Implementation	\$0	\$7,300	\$0	\$0	\$0	\$0	0.00%
RISCA	\$2,000	\$0	\$1,620	\$0	\$0	\$0	0.00%
WIN Grant	\$0	\$0	\$0	\$9,961	\$0	-\$9,961	-100.00%
GenYOUth Foundation	\$0	\$0	\$0	\$10,000	\$0	-\$10,000	-100.00%
SK Education Foundation	\$2,433	\$3,900	\$3,405	\$6,064	\$3,661	-\$2,403	-39.63%
AUVSI Foundation	\$900	\$600	\$0	\$0	\$0	\$0	0.00%
RI Foundation	\$7,349	\$13,689	\$5,545	\$5,680	\$5,613	-\$67	-1.18%
SC Crush Hockey Foundation	\$1,320	\$0	\$0	\$0	\$0	\$0	0.00%
SMILES	\$100	\$200	\$400	\$0	\$0	\$0	0.00%
Misc Donations	\$0	\$0	\$0	\$1,000	\$0	-\$1,000	-100.00%
CASIT Program	\$0	\$0	\$3,523	\$177	\$0	-\$177	-100.00%
	\$14,102	\$25,689	\$14,493	\$32,882	\$9,274	-\$23,608	-71.80%
Use of Fund Balance							
Capital Fund- Use of Fund Balance	\$0	\$0	\$0	\$0	\$537,213	\$537,213	100.00%
Actual/Budgeted Use of Fund Balance	\$500,000	\$874,913	\$475,000	\$450,000	\$493,202	\$43,202	9.60%
	\$500,000	\$874,913	\$475,000	\$450,000	\$1,030,415	\$580,415	128.98%
Total Actual/Proposed Revenue	\$62,757,100	\$64,141,402	\$62,887,609	\$65,523,240	\$67,079,680	\$1,556,441	2.38%

Fiscal Year 2021-2022 Projected Expenditure Summary

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE SUMMARY

Description	FY 2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Budgeted	2021-22 Proposed	21/22 \$ Inc	21/22 % Inc
General Operational Fund							
Employee Compensation Salaries	\$33,258,687	\$34,373,514	\$32,580,643	\$33,914,928	\$34,363,622	\$448,694	1.3%
Employee Compensation Benefits	\$13,950,794	\$14,357,828	\$14,101,486	\$14,744,652	\$15,300,816	\$556,164	3.8%
Professional/Technical Services	\$1,918,070	\$1,632,675	\$1,402,395	\$1,018,599	\$1,158,631	\$140,032	13.7%
Purchased Property Services	\$737,875	\$741,540	\$588,538	\$754,940	\$725,320	-\$29,620	-3.9%
Other Purchased Services	\$7,463,404	\$8,051,919	\$7,660,140	\$9,267,379	\$10,077,059	\$809,680	8.7%
Supplies and Materials	\$1,531,980	\$1,504,708	\$1,400,132	\$1,575,296	\$1,219,977	-\$355,319	-22.6%
Property/Capital Expenditures	\$1,034,710	\$765,639	\$764,259	\$509,013	\$122,142	-\$386,871	-76.0%
Misc/Other Expenditures	\$61,312	\$61,104	\$222,037	\$72,023	\$58,905	-\$13,118	-18.2%
Total General Operational Fund	\$59,956,834	\$61,488,926	\$58,719,630	\$61,856,830	\$63,026,471	\$1,169,642	1.9%
Capital Improvement Fund							
Employee Compensation Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Employee Compensation Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Professional/Technical Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Purchased Property Services	\$0	\$0	\$0	\$0	\$90,213	\$90,213	100.0%
Other Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Property/Capital Expenditures	\$0	\$0	\$0	\$0	\$447,000	\$447,000	100.0%
Misc/Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Capital Improvement Fund	\$0	\$0	\$0	\$0	\$537,213	\$537,213	100.0%
State/Federal Grants							
Employee Compensation Salaries	\$739,510	\$748,137	\$619,633	\$966,459	\$1,296,360	\$329,901	34.1%
Employee Compensation Benefits	\$328,350	\$332,841	\$288,626	\$395,163	\$503,317	\$108,154	27.4%
Professional/Technical Services	\$137,757	\$172,257	\$121,355	\$605,457	\$357,363	-\$248,094	-41.0%
Purchased Property Services	\$51,001	\$49,806	\$23,665	\$0	\$0	\$0	0.0%
Other Purchased Services	\$60,256	\$69,135	\$117,559	\$81,500	\$81,500	\$0	0.0%
Supplies and Materials	\$32,195	\$12,998	\$16,116	\$276,747	\$221,858	-\$54,890	-19.8%
Property/Capital Expenditures	\$25,472	\$19,442	\$29,981	\$355,378	\$84,144	-\$271,234	-76.3%
Misc/Other Expenditures	\$71,666	\$71,558	\$70,354	\$160	\$160	\$0	0.0%
Total State/Federal Grants	\$1,446,209	\$1,476,174	\$1,287,290	\$2,680,865	\$2,544,702	-\$136,163	-5.1%
Private Grants/Donations							
Employee Compensation Salaries	\$100	\$200	\$400	\$0	\$0	\$0	0.0%
Employee Compensation Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Professional/Technical Services	\$10,249	\$21,859	\$7,165	\$5,545	\$5,613	\$68	1.2%
Purchased Property Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Supplies and Materials	\$2,433	\$3,900	\$6,928	\$0	\$3,661	\$3,661	100.0%
Property/Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Misc/Other Expenditures	\$1,320	\$0	\$0	\$0	\$0	\$0	0.0%
Total Private Grants/Donations	\$14,102	\$25,959	\$14,493	\$5,545	\$9,274	\$3,729	67.2%
Enterprise Funds							
Employee Compensation Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Employee Compensation Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Professional/Technical Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Purchased Property Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Purchased Services	\$969,443	\$982,978	\$726,627	\$980,000	\$962,020	-\$17,980	-1.8%
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Property/Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Misc/Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Enterprise Funds	\$969,443	\$982,978	\$726,627	\$980,000	\$962,020	-\$17,980	-1.8%
Total Actual/Proposed Expenditures	\$62,386,588	\$63,974,037	\$60,748,040	\$65,523,240	\$67,079,680	\$1,556,441	2.38%

Fiscal Year 2021-2022 Expenditure Detail by Object Code

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET							
EXPENDITURE DETAIL BY OBJECT CODE							
Description	FY 2017-18	2018-19	2019-20	2020-2021	2021-22	21/22	21/22
	Actual	Actual	Actual	Budgeted	Proposed	\$ Inc	% Inc
Employee Compensation-Salaries							
51110 Salaries	\$32,333,601	\$33,324,400	\$31,103,507	\$32,927,593	\$33,633,151	\$705,558	2.1%
51110 Salaries Grants	\$694,349	\$691,360	\$568,396	\$796,462	\$1,094,088	\$297,626	37.4%
51113 Professional Day	\$135,043	\$140,551	\$787,610	\$0	\$0	\$0	0.0%
51115 Substitute Salary	\$189,569	\$127,791	\$68,277	\$611,400	\$323,938	-\$287,462	-47.0%
51115 Substitute Salary Grant	\$1,003	\$0	\$0	\$70,900	\$34,250	-\$36,650	-51.7%
51132 Dept Head	\$94,008	\$97,111	\$95,397	\$0	\$0	\$0	0.0%
51201 Overtime	\$53,049	\$61,588	\$47,749	\$51,000	\$54,128	\$3,128	6.1%
51202 Overtime-Snow Removal	\$6,255	\$2,486	\$2,149	\$0	\$3,630	\$3,630	100.0%
51303 Prof Development-District	\$8,388	\$4,914	\$109	\$3,000	\$6,651	\$3,651	121.7%
51308 After School Program	\$41,009	\$43,416	\$16,015	\$45,000	\$45,000	\$0	0.0%
51308 After School Program Grants	\$0	\$1,296	\$306	\$10,080	\$1,080	-\$9,000	-89.3%
51311 Curriculum Work	\$19,507	\$4,374	\$2,844	\$0	\$4,908	\$4,908	100.0%
51326 Teacher Team Payment	\$49,375	\$49,000	\$48,750	\$0	\$48,800	\$48,800	100.0%
51327 Stipend-Other Compensation	\$0	\$1,005	\$2,048	\$2,000	\$2,650	\$650	32.5%
51332 Sick Payoff	\$71,268	\$260,592	\$191,121	\$75,000	\$75,000	\$0	0.0%
51338 Summer Pay	\$142,081	\$122,405	\$98,443	\$102,000	\$36,232	-\$65,768	-64.5%
51338 Summer Pay Grants	\$20,000	\$20,000	\$20,000	\$52,000	\$100,000	\$48,000	92.3%
51339 Class Coverage	\$20,850	\$17,575	\$9,875	\$0	\$11,500	\$11,500	100.0%
51401 Stipend-Other	\$20,975	\$27,405	\$22,713	\$27,500	\$27,500	\$0	0.0%
51401 Stipend-Other Grants	\$24,258	\$35,680	\$31,331	\$37,017	\$66,942	\$29,925	80.8%
51404 Stipend-Coaches/Extra Curricular	\$60,709	\$59,742	\$60,709	\$46,435	\$60,709	\$14,274	30.7%
51406 Stipend-Sport Official	\$0	\$4,760	\$5,825	\$0	\$5,825	\$5,825	100.0%
51407 Mentors	\$13,000	\$24,400	\$17,500	\$24,000	\$24,000	\$0	0.0%
Total Employee Compensation Salaries	\$33,998,297	\$35,121,851	\$33,200,676	\$34,881,387	\$35,659,982	\$778,595	2.2%
Employee Compensation-Benefits							
52101 Health Insurance	\$5,410,325	\$5,562,702	\$5,391,052	\$5,488,776	\$5,791,251	\$302,475	5.5%
52101 Health Insurance Grants	\$111,579	\$112,583	\$103,973	\$113,927	\$148,583	\$34,656	30.4%
52102 Life Insurance	\$194,951	\$219,249	\$223,929	\$217,000	\$222,000	\$5,000	2.3%
52102 Life Insurance Grants	\$787	\$813	\$737	\$801	\$801	\$0	0.0%
52103 Dental Insurance	\$415,803	\$416,757	\$353,833	\$373,617	\$368,213	-\$5,404	-1.4%
52103 Dental Insurance Grants	\$8,037	\$7,094	\$6,402	\$9,546	\$11,694	\$2,148	22.5%
52105 Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
52109 Medical Buyback Payments	\$133,046	\$123,009	\$100,837	\$130,000	\$134,000	\$4,000	3.1%
52122 Health Insurance-Retiree	\$486,371	\$457,240	\$579,560	\$628,782	\$612,764	-\$16,018	-2.5%
52123 Dental Buyback Payments	\$6,998	\$5,827	\$4,888	\$6,232	\$6,880	\$648	10.4%
52125 Dental Insurance-Retiree	\$40,737	\$38,129	\$40,735	\$47,471	\$41,906	-\$5,565	-11.7%
52202 Future Benefits-OPEB	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$0	0.0%
52203 Certified Defined Benefits	\$3,568,507	\$3,756,778	\$3,764,822	\$3,981,513	\$4,133,622	\$152,109	3.8%
52203 Certified Defined Benefits Grants	\$136,743	\$139,802	\$114,804	\$185,470	\$231,602	\$46,132	24.9%
52208 Non-Certified Defined Benefits	\$564,670	\$602,467	\$593,674	\$628,615	\$639,835	\$11,220	1.8%
52208 Non Certified Def Benefits Grants	\$10,205	\$10,573	\$11,170	\$11,465	\$11,465	\$0	0.0%
52213 Certified Defined Contribution	\$158,135	\$166,624	\$165,876	\$248,785	\$252,821	\$4,036	1.6%
52213 Certified Defined Contr/Grants	\$5,383	\$5,648	\$5,028	\$0	\$0	\$0	0.0%
52218 Non Certified Defined Contribution	\$49,076	\$51,679	\$49,398	\$50,090	\$51,708	\$1,618	3.2%
52218 Non Certified Defined Cont Grants	\$943	\$930	\$951	\$0	\$0	\$0	0.0%
52301 FICA	\$2,451,165	\$2,533,369	\$2,400,832	\$2,489,100	\$2,600,458	\$111,358	4.5%
52301 FICA Grants	\$54,973	\$54,589	\$45,560	\$73,954	\$99,172	\$25,218	34.1%
52302 Medicare	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
52501 Unemployment Insurance	\$50,639	\$24,649	\$32,168	\$35,000	\$35,615	\$615	1.8%
52710 Workers Compensation	\$245,071	\$224,349	\$224,882	\$244,671	\$234,743	-\$9,928	-4.1%
52915 Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
52917 Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Employee Compensation-Benefits	\$14,279,144	\$14,689,859	\$14,390,112	\$15,139,815	\$15,804,133	\$664,318	4.4%

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE DETAIL BY OBJECT CODE

Description	FY 2017-18	2018-19	2019-20	2020-2021	2021-22	21/22	21/22
	Actual	Actual	Actual	Budgeted	Proposed	\$ Inc	% Inc
Purchased Professional/ Technical Svcs							
53101 Administrative Support	\$2,271	\$560	\$0	\$0	\$0	\$0	0.0%
53102 Temporary Clerical Support	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53201 Diagnosticians	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53202 Speech Therapist	\$3,445	\$2,305	\$3,422	\$6,800	\$3,500	-\$3,300	-48.5%
53202 Speech Therapist Grant	\$0	\$0	\$0	\$1,548	\$1,548	\$0	0.0%
53203 Occupational Therapist	\$3,126	\$1,667	\$4,651	\$9,000	\$3,500	-\$5,500	-61.1%
53204 Therapists	\$57,667	\$32,606	\$31,392	\$72,292	\$21,700	-\$50,592	-70.0%
53205 Psychologists	\$11,075	\$12,333	\$6,095	\$25,000	\$35,000	\$10,000	40.0%
53206 Audiologists	\$0	\$0	\$0	\$0	\$5,000	\$5,000	100.0%
53207 Interpreters and Translators	\$308	\$505	\$170	\$2,500	\$7,000	\$4,500	180.0%
53207 Interpreters and Translators/Grant	\$1,505	\$0	\$303	\$2,474	\$2,474	\$0	0.0%
53208 Orientation/Mobility Specialists	\$0	\$0	\$0	\$0	\$50,320	\$50,320	100.0%
53209 Contracted Bus Assistants/Monitors	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53210 Performing Arts	\$0	\$0	\$0	\$0	\$1,700	\$1,700	100.0%
53210 Performing Arts Private Donation	\$2,000	\$0	\$1,620	\$0	\$0	\$0	0.0%
53211 Physical Therapists	\$0	\$0	\$6,918	\$8,112	\$5,000	-\$3,112	-38.4%
53213 Evaluations	\$11,876	\$6,577	\$2,080	\$7,330	\$7,000	-\$330	-4.5%
53214 Mentoring	\$138	\$731	\$0	\$2,500	\$0	-\$2,500	-100.0%
53215 GED Testing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53216 Tutoring Services	\$24,278	\$12,673	\$16,267	\$22,000	\$22,000	\$0	0.0%
53216 Tutoring Services Grants	\$18,749	\$13,369	\$21,044	\$39,606	\$38,606	-\$1,000	-2.5%
53217 Parents as Teachers	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53218 Student Assistance	\$58,396	\$58,396	\$58,396	\$58,436	\$50	-\$58,386	-99.9%
53218 Student Assistance Grants	\$900	\$600	\$0	\$0	\$0	\$0	0.0%
53219 Social Workers	\$0	\$0	\$0	\$0	\$58,446	\$58,446	100.0%
53220 Other Purch Professional Services	\$42,066	\$44,007	\$43,600	\$53,020	\$51,000	-\$2,020	-3.8%
53221 Virtual Classroom	\$2,000	\$2,000	\$800	\$0	\$8,546	\$8,546	100.0%
53222 Web Based Supplemental Programs	\$0	\$0	\$0	\$0	\$87,139	\$87,139	100.0%
53222 Web Based Supplemental Grants	\$0	\$0	\$0	\$1,600	\$1,600	\$0	0.0%
53223 Instructional Teachers	\$709,842	\$519,161	\$444,532	\$0	\$0	\$0	0.0%
53223 Instructional Teachers Grants	\$0	\$37,321	\$9,200	\$43,586	\$28,387	-\$15,199	-34.9%
53224 Personal Care Attendants	\$68,929	\$60,717	\$144,994	\$120,000	\$186,000	\$66,000	55.0%
53225 Other Substitutes	\$22,341	\$15,646	\$12,815	\$0	\$0	\$0	0.0%
53301 Professional Development	\$155,929	\$122,294	\$83,522	\$48,155	\$11,420	-\$36,735	-76.3%
53301 Prof Development Grants	\$44,287	\$41,018	\$52,908	\$174,012	\$199,125	\$25,113	14.4%
53302 Curriculum Development	\$50,789	\$44,789	\$45,755	\$0	\$0	\$0	0.0%
53302 Curriculum Development /Grants	\$0	\$33,397	\$5,305	\$12,445	\$12,615	\$170	1.4%
53303 Conferences/Workshops	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.0%
53401 Auditing/Actuarial Services	\$25,949	\$21,140	\$21,500	\$15,000	\$23,449	\$8,449	56.3%
53402 Legal Service	\$270,999	\$283,651	\$241,180	\$130,000	\$182,444	\$52,444	40.3%
53403 Health Service Providers-Students	\$0	\$0	\$0	\$0	\$25,000	\$25,000	100.0%
53406 Other Services	\$55,480	\$54,645	\$7,484	\$48,750	\$3,000	-\$45,750	-93.8%
53408 Board Elections	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53409 Negotiations/Arbitration	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53410 Police and Fire Details	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53411 Physicians	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.0%
53412 Dentist	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.0%
53413 Crossing Guards	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53414 Medicaid Claims Provider	\$5,804	\$21,741	\$14,706	\$24,000	\$24,000	\$0	0.0%
53415 Optometrists	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53416 Sport Officials/Referees	\$59,035	\$54,523	\$42,224	\$59,728	\$59,728	\$0	0.0%
53417 Contracted Nursing Services	\$0	\$0	\$0	\$20,000	\$0	-\$20,000	-100.0%
53417 Contracted Nursing Services/Grants	\$80,565	\$68,411	\$38,141	\$305,670	\$73,008	-\$232,662	-76.1%
53501 Data Processing Services	\$87,903	\$66,106	\$0	\$88,585	\$90,060	\$1,475	1.7%
53502 Other Technical Services	\$134,687	\$152,243	\$127,940	\$138,899	\$143,339	\$4,440	3.2%
53502 Other Technical Services/Grants	\$0	\$0	\$0	\$30,062	\$0	-\$30,062	-100.0%
53503 Testing	\$6,151	\$3,783	\$3,421	\$6,000	\$9,000	\$3,000	50.0%
53701 Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53703 Accreditation	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
53705 Postage	\$20,484	\$19,201	\$22,536	\$26,134	\$13,300	-\$12,834	-49.1%
53706 Catering	\$7,345	\$8,175	\$5,495	\$5,858	\$490	-\$5,368	-91.6%
Total Purch Professional/Technical Svcs	\$2,056,819	\$1,826,791	\$1,530,915	\$1,629,601	\$1,515,994	-\$113,607	-7.0%

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE DETAIL BY OBJECT CODE

Description	FY 2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Budgeted	2021-22 Proposed	21/22 \$ Inc	21/22 % Inc
Purchased Property Services							
54201 Rubbish Disposal	\$36,249	\$52,617	\$42,984	\$46,415	\$48,000	\$1,585	3.4%
54202 Snow Plowing/Removal Services	\$0	\$0	\$0	\$0	\$25,000	\$25,000	100.0%
54203 Custodial Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54204 Groundskeeping Services	\$106,122	\$103,777	\$30,393	\$130,295	\$112,500	-\$17,795	-13.7%
54205 Rodent and Pest Control Services	\$0	\$0	\$0	\$0	\$4,150	\$4,150	100.0%
54206 Cleaning Services	\$0	\$0	\$0	\$0	\$1,600	\$1,600	100.0%
54207 Temporary Custodial Support	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54310 Non Tech Related Maint/Repair	\$0	\$0	\$0	\$0	\$30,185	\$30,185	100.0%
54311 Maint & Repairs-Equip/Furniture	\$2,320	\$7,335	\$3,668	\$9,245	\$15,146	\$5,901	63.8%
54311 Enterprise Maint Equip/Furniture	\$0	\$0	\$0	\$0	\$6,250	\$6,250	100.0%
54312 Maint & Repairs-General Svs	\$195,178	\$209,884	\$208,221	\$206,500	\$46,133	-\$160,367	-77.7%
54313 Maint & Repairs-Non Stud Transp	\$7,927	\$17,173	\$4,754	\$10,000	\$8,500	-\$1,500	-15.0%
54314 Maint & Repairs-Stud Transport	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54320 Maint & Repairs-Tech Related	\$0	\$0	\$0	\$0	\$10,484	\$10,484	100.0%
54321 Maint & Repairs- Electrical	\$0	\$0	\$0	\$0	\$23,232	\$23,232	100.0%
54322 Maint & Repairs-HVAC	\$0	\$0	\$0	\$0	\$55,750	\$55,750	100.0%
54323 Maint & Repairs-Glass	\$0	\$0	\$0	\$0	\$5,000	\$5,000	100.0%
54324 Maint & Repairs-Plumbing	\$0	\$0	\$0	\$0	\$18,250	\$18,250	100.0%
54325 Maint & Repairs-Vandalism	\$0	\$0	\$0	\$0	\$5,000	\$5,000	100.0%
54402 Water	\$38,736	\$41,167	\$41,537	\$41,200	\$42,000	\$800	1.9%
54403 Telephone	\$62,721	\$42,432	\$33,248	\$44,450	\$39,500	-\$4,950	-11.1%
54404 Energy Management Svs	\$2,939	\$2,906	\$0	\$0	\$1,285	\$1,285	100.0%
54405 Sewage	\$11,957	\$13,539	\$15,030	\$14,500	\$15,100	\$600	4.1%
54406 Wireless Communications	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54407 Internet Connectivity	\$26,117	\$27,216	\$28,596	\$35,835	\$34,470	-\$1,365	-3.8%
54501 School/District Construction	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54601 Rental of Land/Buildings	\$0	\$0	\$0	\$0	\$3,400	\$3,400	100.0%
54601 Rental of Land/Buildings Donations	\$47,042	\$47,293	\$23,647	\$0	\$0	\$0	0.0%
54602 Rental of Equipment	\$108,288	\$123,359	\$116,778	\$131,500	\$146,628	\$15,128	11.5%
54602 Rental of Equipment/Donations	\$3,959	\$2,513	\$19	\$71,000	\$0	-\$71,000	-100.0%
54603 CIP Rental of Computer	\$0	\$0	\$0	\$0	\$90,213	\$90,213	100.0%
54604 Graduation Rentals	\$0	\$0	\$0	\$0	\$7,300	\$7,300	100.0%
54605 Ice Rink Rental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54606 Pool Rental	\$0	\$0	\$0	\$0	\$2,886	\$2,886	100.0%
54607 Golf Course Rental	\$0	\$0	\$0	\$0	\$1,200	\$1,200	100.0%
54608 Uniform Rental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
54901 Other Purchase Property Svs	\$130,874	\$91,324	\$35,814	\$0	\$0	\$0	0.0%
54902 Alarm & Fire Services	\$8,447	\$8,811	\$27,514	\$14,000	\$20,590	\$6,590	47.1%
54903 Moving and Rigging	\$0	\$0	\$0	\$0	\$2,030	\$2,030	100.0%
54904 Vehicle Registration/Non Student	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Purchased Property Services	\$788,876	\$791,346	\$612,204	\$754,940	\$821,783	\$66,843	8.9%

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE DETAIL BY OBJECT CODE

Description	FY 2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Budgeted	2021-22 Proposed	21/22 \$ Inc	21/22 % Inc
Other Purchased Services							
55110 Student Transp/Other Distr Transp	\$0	\$0	\$0	\$0	\$20,933	\$20,933	100.0%
55111 Student Transportation Contractors	\$4,076,521	\$4,303,533	\$3,091,832	\$4,468,223	\$4,805,180	\$336,957	7.5%
55111 Student Transportation/Grants	\$5,500	\$5,925	\$4,843	\$0	\$0	\$0	0.0%
55201 Property Insurance	\$180,102	\$191,783	\$211,021	\$216,308	\$227,802	\$11,494	5.3%
55202 Theft Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55203 Fire Insurance	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$0	0.0%
55204 Student Accident Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55205 Flood Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55206 Fleet/Vehicle Insurance	\$12,979	\$13,000	\$12,701	\$13,000	\$13,000	\$0	0.0%
55207 Errors & Omissions Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55401 Advertising	\$6,429	\$14,011	\$6,681	\$8,000	\$6,250	-\$1,750	-21.9%
55501 Printing	\$9,015	\$11,996	\$3,907	\$7,354	\$5,705	-\$1,649	-22.4%
55502 Binding	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55503 Document Copying	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55610 Tuition-Other Districts Within State	\$796,791	\$1,120,785	\$1,456,096	\$1,664,987	\$1,810,084	\$145,097	8.7%
55630 Tuition-Private Sources	\$1,161,033	\$1,023,968	\$1,389,645	\$1,310,000	\$1,350,823	\$40,823	3.1%
55630 Tuition-Private Sources Grant	\$53,650	\$63,210	\$112,716	\$81,500	\$81,500	\$0	0.0%
55640 Tuition-In State Edc Agency	\$0	\$130,716	\$125,694	\$140,000	\$155,835	\$15,835	11.3%
55650 Tuition-Out of State Agency	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55660 Tuition-Charter School	\$1,127,673	\$1,147,975	\$1,277,951	\$1,348,007	\$1,598,347	\$250,340	18.6%
55680 Tuition-Other District Voucher	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55690 Tuition- Other	\$0	\$8,962	\$18,597	\$10,000	\$10,000	\$0	0.0%
55701 Food Service Contractors	\$969,443	\$982,978	\$726,627	\$980,000	\$948,520	-\$31,480	-3.2%
55702 Soda Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55703 Armored Car Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55704 Food Storage Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55705 Inspection Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55801 Board Travel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55802 Board Training	\$17,189	\$10,497	\$0	\$5,000	\$0	-\$5,000	-100.0%
55803 Non-Teacher Travel	\$8,857	\$9,163	\$6,706	\$9,700	\$6,800	-\$2,900	-29.9%
55806 Bus Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55807 Student Travel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55808 Parent Travel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55809 Teacher Travel	\$12,504	\$10,708	\$5,532	\$12,400	\$11,500	-\$900	-7.3%
55809 Teacher Travel/Grants	\$1,106	\$0	\$0	\$0	\$0	\$0	0.0%
55810 Other Travel	\$2,311	\$2,824	\$1,776	\$2,400	\$2,800	\$400	16.7%
55910 Purchased Services Other District	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55920 Contracts Interagency	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55930 Other Contracts Interagency	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
55950 Services Out of State Districts	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Purchased Property Services	\$8,493,104	\$9,104,032	\$8,504,325	\$10,328,879	\$11,107,079	\$778,200	7.5%

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE DETAIL BY OBJECT CODE

Description	FY 2017-18	2018-19	2019-20	2020-2021	2021-22	21/22	21/22
	Actual	Actual	Actual	Budgeted	Proposed	\$ Inc	% Inc
Supplies and Materials							
56101 General Supplies & Materials	\$312,611	\$332,327	\$268,861	\$387,524	\$142,461	-\$245,063	-63.2%
56101 General Supplies/Materials Grants	\$34,274	\$16,539	\$14,890	\$82,963	\$221,858	\$138,894	167.4%
56101 General Supplies/Private Donations	\$0	\$0	\$0	\$0	\$9,274	\$9,274	100.0%
56112 Uniforms/Wearing Apparel Supplies	\$0	\$0	\$998	\$3,200	\$3,200	\$0	0.0%
56113 Graduation Supplies	\$11,283	\$10,721	\$11,954	\$13,671	\$6,821	-\$6,850	-50.1%
56115 Medical Supplies	\$14,750	\$17,540	\$16,104	\$18,835	\$18,803	-\$32	-0.2%
56115 Medical Supplies/Grants/Donations	\$0	\$0	\$0	\$8,413	\$0	-\$8,413	-100.0%
56116 Athletic Supplies	\$70,873	\$45,731	\$33,578	\$36,818	\$22,965	-\$13,853	-37.6%
56117 Honors/Awards	\$1,692	\$1,923	\$567	\$0	\$1,400	\$1,400	100.0%
56201 Natural Gas	\$259,364	\$238,360	\$247,023	\$245,000	\$242,000	-\$3,000	-1.2%
56202 Gasoline	\$13,930	\$8,347	\$6,597	\$12,000	\$12,000	\$0	0.0%
56203 Diesel Fuel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56204 Propane	\$7,710	\$7,163	\$4,878	\$7,300	\$6,000	-\$1,300	-17.8%
56207 Vehicle Maintenance Supplies/Parts	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56208 Bottled Gas	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56209 Fuel Oil	\$3,650	\$3,633	\$4,657	\$4,700	\$5,000	\$300	6.4%
56210 Coal	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56211 Other Supplies	\$68,423	\$52,367	\$85,145	\$81,000	\$25,300	-\$55,700	-68.8%
56311 Other Supplies Grants	\$0	\$0	\$0	\$180,207	\$0	-\$180,207	-100.0%
56213 Glass	\$0	\$0	\$0	\$0	\$300	\$300	100.0%
56214 Paint	\$0	\$0	\$0	\$0	\$850	\$850	100.0%
56215 Electricity	\$530,667	\$564,407	\$543,956	\$520,000	\$549,000	\$29,000	5.6%
56216 Lumber and Hardware	\$0	\$0	\$0	\$0	\$1,325	\$1,325	100.0%
56217 Plumbing and Heating Supplies	\$0	\$0	\$0	\$0	\$11,900	\$11,900	100.0%
56218 Electrical Supplies	\$0	\$0	\$0	\$0	\$4,136	\$4,136	100.0%
56219 Custodial Supplies	\$98,499	\$97,349	\$95,338	\$100,908	\$81,664	-\$19,244	-19.1%
56219 Custodial Supplies/Grants	\$0	\$0	\$0	\$4,986	\$0	-\$4,986	-100.0%
56220 Materials for Snow and Ice Removal	\$0	\$0	\$0	\$0	\$550	\$550	100.0%
56221 Lamps and Lights	\$0	\$0	\$0	\$0	\$2,111	\$2,111	100.0%
56301 Food - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56302 Non-Food - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56304 Uniform/Wearing Apparel - Food	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56305 Milk - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56401 Textbooks	\$106,159	\$90,455	\$51,082	\$114,495	\$13,026	-\$101,469	-88.6%
56401 Textbooks/Grants/Private Donation	\$0	\$0	\$7,188	\$177	\$0	-\$177	-100.0%
56402 Library Books	\$13,349	\$15,035	\$11,024	\$10,950	\$8,650	-\$2,300	-21.0%
56402 Library Books/Grants/Donations	\$0	\$0	\$601	\$0	\$0	\$0	0.0%
56403 Reference Books	\$5,387	\$3,000	\$1,974	\$400	\$0	-\$400	-100.0%
56404 Subscriptions and Periodicals	\$2,497	\$1,060	\$3,684	\$1,580	\$6,919	\$5,339	337.9%
56404 Subscriptions/Grants/Private Don	\$355	\$360	\$365	\$0	\$0	\$0	0.0%
56405 Book Repairs	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56406 Textbooks - Non-Public	\$4,789	\$8,940	\$3,164	\$7,000	\$5,000	-\$2,000	-28.6%
56407 Web-based Software/Data/Library	\$6,350	\$6,353	\$6,416	\$6,415	\$13,841	\$7,426	115.8%
56408 Other Textbooks - Adult Ed	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56409 Electronic Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
56410 Textbooks - Dual /Concurrent Enroll	\$0	\$0	\$3,133	\$3,500	\$3,000	-\$500	-14.3%
56501 Technology Related Supplies	\$0	\$0	\$0	\$0	\$31,754	\$31,754	100.0%
Total Supplies and Materials	\$1,566,609	\$1,521,607	\$1,423,176	\$1,852,043	\$1,451,109	-\$400,934	-21.6%

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET

EXPENDITURE DETAIL BY OBJECT CODE

Description	FY 2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Budgeted	2021-22 Proposed	21/22 \$ Inc	21/22 % Inc
<u>Property/Capital Projects and Purchases</u>							
57102 Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
57202 Building Improvements	\$25,000	\$8,859	\$0	\$0	\$0	\$0	0.0%
57301 Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
57305 Equipment	\$40,588	\$73,838	\$22,169	\$38,792	\$9,868	-\$28,924	-74.6%
57305 CIP Equipment	\$0	\$0	\$0	\$0	\$167,000	\$167,000	100.0%
57305 Enterprise Fund Equipment	\$0	\$0	\$0	\$0	\$7,250	\$7,250	100.0%
57305 Grants Equipment	\$18,843	\$10,965	\$6,901	\$191,114	\$17,746	-\$173,368	-90.7%
57306 Furniture and Fixtures	\$32,352	\$23,945	\$9,728	\$35,134	\$3,500	-\$31,634	-90.0%
57306 Furniture and Fixtures/Grants	\$0	\$6,244	\$0	\$10,626	\$0	-\$10,626	-100.0%
57309 Technology-Related Hardware	\$715,568	\$421,546	\$468,002	\$214,927	\$36,025	-\$178,902	-83.2%
57309 CIP Tech Related Hardware	\$0	\$0	\$0	\$0	\$280,000	\$280,000	100.0%
57309 Grant Tech Related Hardware	\$3,383	\$0	\$19,709	\$149,889	\$0	\$0	0.0%
57311 Technology Software	\$210,253	\$221,957	\$255,827	\$215,160	\$72,749	-\$142,411	-66.2%
57311 Technology Software Grants	\$3,247	\$3,041	\$3,372	\$3,750	\$66,398	\$62,648	1670.6%
57313 Environmental Equipment	\$10,949	\$14,686	\$8,533	\$5,000	\$0	-\$5,000	-100.0%
Total Property/Capital Proj/Purchases	\$1,060,183	\$785,080	\$794,241	\$864,391	\$660,536	-\$53,966	-6.2%
<u>Debt Service/Misc Expenditures</u>							
58101 Professional Organization Fees	\$61,312	\$61,104	\$57,178	\$72,023	\$25,158	-\$46,865	-65.1%
58101 Professional Org Fees Grants	\$1,480	\$121	\$140	\$160	\$160	\$0	100.0%
58102 Other Dues and Fees	\$9,258	\$808	\$0	\$0	\$33,747	\$33,747	100.0%
58103 Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
58104 License & Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
58201 Tax Liability/Penalty	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
58206 Claims and Settlements	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
58901 Misc Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
58902 Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Debt Svs and Misc Expenditures	\$72,050	\$62,033	\$57,318	\$72,183	\$59,065	-\$13,118	-18%
<u>Other Items</u>							
59101 Fund Transfer Out	\$0	\$0	\$164,859	\$0	\$0	\$0	0.0%
60000 Indirect Costs/Grants	\$71,506	\$71,437	\$70,214	\$0	\$0	\$0	0.0%
Total Other Items	\$71,506	\$71,437	\$235,073	\$0	\$0	\$0	0.0%
Total Proposed Expenditures	\$62,386,588	\$63,974,037	\$60,748,040	\$65,523,240	\$67,079,680	\$1,556,441	2.38%

Fiscal Year 2021-2022 Expenditure Summary by Location

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION										
	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Employee Compensation-Salaries										
51110 Salaries	\$2,642,771	\$1,483,801	3,051,874	\$2,380,869	\$1,816,477	\$4,172,964	\$3,896,182	\$8,078,462	\$6,109,751	\$33,633,151
51110 Salaries-Grant	\$0	\$19,534	218,934	\$125,874	\$23,136	\$0	\$0	\$0	\$706,610	\$1,094,088
51113 Professional Day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51115 Substitute Salary	\$6,000	\$42,000	\$48,000	\$48,000	\$42,000	\$45,500	\$44,500	\$47,938	\$0	\$323,938
51115 Subs Salary Grant	\$0	\$0	\$0	\$525	\$0	\$0	\$0	\$33,725	\$0	\$34,250
51132 Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51201 Overtime	\$9,000	\$5,282	\$5,282	\$5,282	\$5,282	\$7,000	\$7,000	\$10,000	\$0	\$54,128
51202 Overtime-Snow Removal	\$3,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,630
51303 Prof Development-District	\$6,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,651
51308 After School Program	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
51308 After School Program-Grant	\$1,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
51311 Curriculum Work	\$4,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,908
51326 Teacher Team Payment	\$0	\$3,100	\$4,600	\$3,800	\$3,800	\$12,100	\$9,800	\$11,600	\$0	\$48,800
51327 Stipend-Other Compensation	\$2,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,650
51332 Sick Payoff	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
51338 Summer Pay	\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,232	\$36,232
51338 Summer Pay-Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
51339 Class Coverage	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$5,500	\$0	\$11,500
51401 Stipend-Other	\$14,000	\$0	\$0	\$0	\$0	\$5,000	\$3,500	\$5,000	\$0	\$27,500
51401 Stipend-Other- Grant	\$58,050	\$0	\$0	\$936	\$0	\$0	\$7,956	\$0	\$0	\$66,942
51404 Stipend-Coaches/Extra Curr	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$40,709	\$0	\$60,709
51406 Stipend-Sport Official	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,825	\$0	\$5,825
51407 Mentors	\$0	\$2,400	\$3,600	\$3,600	\$1,200	\$1,200	\$4,800	\$7,200	\$0	\$24,000
Total Employee Compensation Salaries	\$2,901,740	\$1,556,117	\$3,332,290	\$2,568,886	\$1,891,895	\$4,256,764	\$3,986,738	\$8,245,959	\$6,919,593	\$35,659,982

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION										
	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Employee Compensation-Benefits										
52101 Health Insurance	\$342,058	\$270,872	\$563,824	\$306,284	\$341,638	\$678,699	\$707,603	\$1,378,383	\$1,201,890	\$5,791,251
52101 Health Insurance-Grant	\$0	\$0	\$38,416	\$16,347	\$4,087	\$0	\$0	\$0	\$89,733	\$148,583
52102 Life Insurance	\$180,000	\$3,000	\$4,000	\$3,000	\$3,000	\$6,000	\$5,000	\$10,000	\$8,000	\$222,000
52102 Life Insurance-Grant	\$0	\$0	\$178	\$100	\$25	\$0	\$0	\$0	\$498	\$801
52103 Dental Insurance	\$21,330	\$16,518	\$40,952	\$20,192	\$23,284	\$44,883	\$40,995	\$88,692	\$71,367	\$368,213
52103 Dental Insurance-Grant	\$0	\$0	\$2,465	\$1,055	\$258	\$0	\$0	\$0	\$7,916	\$11,694
52105 Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52109 Medical Buyback Payments	\$8,000	\$12,000	\$26,000	\$12,000	\$2,000	\$14,000	\$8,000	\$20,000	\$32,000	\$134,000
52122 Health Insurance-Retiree	\$612,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$612,764
52123 Dental Buyback Payments	\$480	\$800	\$960	\$480	\$0	\$480	\$320	\$960	\$2,400	\$6,880
52125 Dental Insurance-Retiree	\$41,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,906
52202 Future Benefits-OPEB	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,000
52203 Certified Defined Benefits	\$108,417	\$173,194	\$376,557	\$297,886	\$236,703	\$552,271	\$526,666	\$1,092,283	\$769,645	\$4,133,622
52203 Cert Defined Benefits-Grant	\$0	\$0	\$57,045	\$33,481	\$6,131	\$0	\$0	\$0	\$134,945	\$231,602
52208 Non-Certified Defined Benefits	\$186,869	\$33,703	\$62,355	\$45,197	\$26,592	\$47,862	\$41,170	\$85,124	\$110,963	\$639,835
52208 Non-Cert Defined Ben-Grant	\$0	\$1,537	\$0	\$0	\$0	\$0	\$0	\$0	\$9,928	\$11,465
52213 Certified Defined Contribution	\$7,211	\$10,544	\$22,924	\$18,136	\$14,410	\$33,626	\$32,068	\$66,503	\$47,399	\$252,821
52218 Non Certified Defined Contrib.	\$14,708	\$3,118	\$5,038	\$3,652	\$2,150	\$3,869	\$3,327	\$6,879	\$8,967	\$51,708
52301 FICA	\$194,698	\$117,549	\$238,166	\$186,777	\$142,960	\$321,886	\$304,465	\$626,314	\$467,643	\$2,600,458
52301 FICA-Grant	\$7,712	\$1,495	\$16,748	\$9,741	\$1,770	\$0	\$0	\$0	\$61,706	\$99,172
52302 Medicare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52501 Unemployment Insurance	\$35,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,615
52710 Workers Compensation	\$234,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,743
52915 Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52917 Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Employee Comp-Benefits	\$2,171,511	\$644,330	\$1,455,628	\$954,328	\$805,008	\$1,703,576	\$1,669,614	\$3,375,138	\$3,025,000	\$15,804,133

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION

	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Purchased Professional/Technical Svcs										
53101 Administrative Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53102 Temporary Clerical Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53201 Diagnosticians	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53202 Speech Therapist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500	\$3,500
53202 Speech Therapist-Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,548	\$1,548
53203 Occupational Therapist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500	\$3,500
53204 Therapists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,700	\$21,700
53205 Psychologists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000	\$35,000
53206 Audiologists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
53207 Interpreters and Translators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000
53207 Interpreters/ Translators-Grant	\$2,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,474
53208 Orientation/Mobility Specialists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,320	\$50,320
53209 Contracted Bus Assistants/Monitors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53210 Performing Arts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700	\$0	\$1,700
53211 Physical Therapists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
53213 Evaluations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000
53214 Mentoring	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53215 GED Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53216 Tutoring Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,000	\$22,000
53216 Tutoring Services-Grant	\$0	\$0	\$5,650	\$0	\$0	\$0	\$0	\$0	\$32,956	\$38,606
53217 Parents as Teachers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53218 Student Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$50
53219 Social Workers	\$0	\$0	\$0	\$0	\$0	\$14,460	\$14,460	\$29,526	\$0	\$58,446
53220 Other Purch Professional Svcs	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000	\$51,000
53221 Virtual Classroom	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,546	\$0	\$8,546
53222 Web Based Supplemental Prog	\$21,203	\$4,862	\$5,546	\$4,832	\$4,566	\$18,239	\$16,852	\$11,041	\$0	\$87,139
53222 Web Based Sup Prog-Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600	\$1,600
53223 Instructional Teachers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53223 Instructional Teachers-Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,387	\$0	\$28,387
53224 Personal Care Attendants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,000	\$186,000
53225 Other Substitutes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53301 Professional Development	\$10,920	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$11,420
53301 Professional Dev-Grant	\$189,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$199,125
53302 Curriculum Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53302 Curriculum Dev-Grant	\$12,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,615
53303 Conferences/Workshops	\$7,000	\$0	\$0	\$0	\$0	\$2,000	\$1,000	\$0	\$0	\$10,000
53401 Auditing/Actuarial Services	\$23,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,449
53402 Legal Service	\$182,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182,444
53403 Health Service Prov-Students	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
53406 Other Services	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
53408 Board Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53409 Negotiations/Arbitration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410 Police and Fire Details	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53411 Physicians	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000
53412 Dentist	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
53413 Crossing Guards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53414 Medicaid Claims Provider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000	\$24,000
53415 Optometrists	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53416 Sport Officials/Referees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,728	\$0	\$59,728
53417 Contracted Nursing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53417 Contracted Nursing - Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,008	\$73,008
53501 Data Processing Services	\$90,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,060
53502 Other Technical Services	\$142,339	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$143,339
53503 Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$6,000	\$9,000
53701 Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53703 Accreditation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53705 Postage	\$10,000	\$300	\$300	\$300	\$300	\$450	\$450	\$600	\$600	\$13,300
53706 Catering	\$0	\$0	\$0	\$0	\$0	\$100	\$100	\$290	\$0	\$490
Total Purch Professional/Technical Svcs	\$721,129	\$5,162	\$11,496	\$5,132	\$4,866	\$35,749	\$33,862	\$167,868	\$530,732	\$1,515,994

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION

	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Purchased Property Services										
54201 Rubbish Disposal	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$6,500	\$6,000	\$7,500	\$0	\$48,000
54202 Snow Plowing/Removal Services	\$1,000	\$3,000	\$4,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000	\$0	\$25,000
54203 Custodial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54204 Groundskeeping Services	\$100,750	\$1,000	\$1,500	\$1,000	\$750	\$2,500	\$2,500	\$2,500	\$0	\$112,500
54205 Rodent and Pest Control Services	\$800	\$450	\$500	\$450	\$450	\$500	\$500	\$500	\$0	\$4,150
54206 Cleaning Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600	\$0	\$1,600
54207 Temporary Custodial Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54310 Non Tech Related Maint/Repair	\$4,435	\$1,000	\$4,938	\$1,000	\$1,000	\$5,938	\$5,938	\$5,938	\$0	\$30,185
54311 Maint & Repairs-Equip/Furniture	\$0	\$345	\$630	\$630	\$630	\$1,750	\$2,907	\$8,254	\$0	\$15,146
54311 Enterprise Fund Maint Equip/Furnitu	\$6,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250
54312 Maint & Repairs-General Svs	\$29,111	\$585	\$5,335	\$285	\$285	\$2,511	\$3,011	\$5,011	\$0	\$46,133
54313 Maint & Repairs- Non Stud Transp	\$8,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,500
54314 Maint & Repairs-Stud Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54320 Maint & Repairs-Tech Related	\$10,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,484
54321 Maint & Repairs- Electrical	\$1,522	\$2,382	\$3,632	\$2,750	\$2,800	\$2,382	\$3,632	\$4,132	\$0	\$23,232
54322 Maint & Repairs-HVAC	\$7,500	\$4,500	\$7,150	\$4,500	\$6,650	\$7,150	\$8,150	\$10,150	\$0	\$55,750
54323 Maint & Repairs-Glass	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
54324 Maint & Repairs-Plumbing	\$2,125	\$2,125	\$2,625	\$2,125	\$2,125	\$1,875	\$1,875	\$3,375	\$0	\$18,250
54325 Maint & Repairs-Vandalism	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
54402 Water	\$800	\$2,200	\$3,600	\$3,000	\$1,500	\$8,000	\$10,000	\$12,900	\$0	\$42,000
54403 Telephone	\$19,000	\$2,500	\$2,500	\$3,000	\$2,500	\$3,000	\$3,000	\$4,000	\$0	\$39,500
54404 Energy Management Svs	\$1,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285
54405 Sewage	\$600	\$1,500	\$1,500	\$0	\$0	\$2,500	\$3,000	\$6,000	\$0	\$15,100
54406 Wireless Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54407 Internet Connectivity	\$34,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,470
54501 School/District Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54601 Rental of Land/Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400	\$0	\$3,400
54602 Rental of Equipment	\$39,865	\$8,812	\$9,334	\$11,619	\$8,414	\$12,002	\$14,875	\$41,707	\$0	\$146,628
54603 CIP Rental of Computer & Related E	\$90,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,213
54604 Graduation Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,300	\$0	\$7,300
54605 Ice Rink Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54606 Pool Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,886	\$0	\$2,886
54607 Golf Course Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	\$0	\$1,200
54608 Uniform Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54901 Other Purchase Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54902 Alarm & Fire Services	\$1,811	\$2,640	\$2,490	\$2,390	\$2,390	\$2,740	\$2,740	\$3,390	\$0	\$20,590
54903 Moving and Rigging	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,030
54904 Vehicle Registration/Non Student	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Purchased Property Services	\$378,552	\$38,539	\$55,233	\$41,249	\$37,994	\$62,347	\$72,127	\$135,742	\$0	\$821,783

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION

	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Other Purchased Services										
55110 Student Transp/Other Districts Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,933	\$0	\$20,933
55111 Student Transportation Contractors	\$3,255,187	\$0	\$0	\$0	\$0	\$0	\$0	\$130,397	\$1,419,596	\$4,805,180
55201 Property Insurance	\$227,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,802
55202 Theft Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55203 Fire Insurance	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,000
55204 Student Accident Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55205 Flood Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55206 Fleet/Vehicle Insurance	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,000
55207 Errors & Omissions Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55401 Advertising	\$6,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250
55501 Printing	\$1,500	\$100	\$100	\$100	\$100	\$500	\$500	\$2,805	\$0	\$5,705
55502 Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55503 Document Copying	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55610 Tuition-Other Districts Within State	\$1,810,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,810,084
55630 Tuition-Private Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350,823	\$1,350,823
55630 Tuition-Private Sources-Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,500	\$81,500
55640 Tuition-In State Edc Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,835	\$155,835
55650 Tuition-Out of State Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55660 Tuition-Charter School	\$1,598,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,598,347
55680 Tuition-Other District Voucher	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55690 Tuition- Other	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
55701 Food Service Contractors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55701 Food Service Contractors	\$0	\$48,000	\$177,520	\$54,300	\$107,100	\$176,700	\$149,700	\$235,200	\$0	\$948,520
55702 Soda Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55703 Armored Car Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55704 Food Storage Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55705 Inspection Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55801 Board Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55802 Board Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55803 Non-Teacher Travel	\$6,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,800
55806 Bus Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55807 Student Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55808 Parent Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55809 Teacher Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500	\$11,500
55810 Other Travel	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
55910 Purchased Services Other District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55920 Contracts Interagency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55930 Other Contracts Interagency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55950 Services Out of State Districts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Purchased Property Services	\$6,983,770	\$48,100	\$177,620	\$54,400	\$107,200	\$177,200	\$150,200	\$389,334	\$3,019,254	\$11,107,079

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION

	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Supplies and Materials										
56101 Supplies	\$2,050	\$13,654	\$12,363	\$12,860	\$13,090	\$21,070	\$21,459	\$39,615	\$6,300	\$142,461
56101 Supplies-Grants	\$218,950	\$0	\$0	\$2,100	\$0	\$0	\$0	\$0	\$808	\$221,858
56101 Supplies Private Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,509	\$4,765	\$9,274
56112 Uniforms/Wearing Apparel Supplies	\$400	\$200	\$400	\$200	\$200	\$400	\$400	\$1,000	\$0	\$3,200
56113 Graduation Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,821	\$0	\$6,821
56115 Medical Supplies	\$18,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,803
56116 Athletic Supplies	\$0	\$0	\$0	\$0	\$0	\$2,957	\$2,957	\$17,051	\$0	\$22,965
56117 Honors/Awards	\$0	\$0	\$0	\$0	\$0	\$0	\$350	\$350	\$700	\$1,400
56201 Natural Gas	\$4,000	\$18,000	\$26,000	\$0	\$0	\$53,000	\$38,000	\$103,000	\$0	\$242,000
56202 Gasoline	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
56203 Diesel Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56204 Propane	\$5,500	\$300	\$0	\$0	\$0	\$0	\$0	\$200	\$0	\$6,000
56207 Vehicle Maintenance Supplies/Parts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56208 Bottled Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56209 Fuel Oil	\$0	\$500	\$1,000	\$1,000	\$1,500	\$0	\$500	\$500	\$0	\$5,000
56210 Coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56211 Other Supplies	\$22,600	\$300	\$300	\$450	\$300	\$450	\$450	\$450	\$0	\$25,300
56213 Glass	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
56214 Paint	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$400	\$0	\$850
56215 Electricity	\$15,000	\$21,000	\$48,000	\$90,000	\$90,000	\$65,000	\$70,000	\$150,000	\$0	\$549,000
56216 Lumber and Hardware	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$725	\$0	\$1,325
56217 Plumbing and Heating Supplies	\$11,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,900
56218 Electrical Supplies	\$4,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,136
56219 Custodial Supplies	\$6,002	\$8,393	\$11,759	\$8,762	\$8,148	\$12,538	\$12,883	\$13,180	\$0	\$81,664
56220 Materials for Snow and Ice Remova	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550
56221 Lamps and Lights	\$150	\$150	\$250	\$150	\$150	\$150	\$150	\$961	\$0	\$2,111
56301 Food - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56302 Non-Food - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56304 Uniform/Wearing Apparel - Food	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56305 Milk - Food Service Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56401 Textbooks	\$0	\$0	\$1,830	\$0	\$0	\$0	\$4,000	\$7,196	\$0	\$13,026
56402 Library Books	\$0	\$650	\$1,000	\$750	\$1,000	\$2,250	\$2,000	\$1,000	\$0	\$8,650
56403 Reference Books	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56404 Subscriptions and Periodicals	\$119	\$600	\$600	\$600	\$600	\$749	\$99	\$3,552	\$0	\$6,919
56405 Book Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56406 Textbooks - Non-Public	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
56407 Web-based Software/Data/Library	\$0	\$550	\$550	\$550	\$550	\$1,900	\$1,920	\$7,821	\$0	\$13,841
56408 Other Textbooks - Adult Ed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56409 Electronic Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56410 Textbooks - Dual /Concurrent Enroll	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
56501 Technology Related Supplies	\$30,314	\$0	\$0	\$0	\$0	\$0	\$0	\$1,440	\$0	\$31,754
Total Supplies and Materials	\$361,824	\$64,297	\$104,052	\$117,422	\$115,538	\$160,464	\$155,168	\$359,772	\$12,573	\$1,451,109

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2021-22 PROPOSED BUDGET-EXPENDITURE SUMMARY LOCATION

	Districtwide	WES	PDES	WKES	MES	CCMS	BRMS	SKHS	SPEC ED	Total
Property/Capital Projects and Purchases										
57102 Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57202 Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57301 Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57305 Equipment	\$197	\$0	\$0	\$0	\$0	\$1,420	\$1,290	\$6,962	\$0	\$9,868
57305 CIP Equipment	\$117,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$167,000
57305 Equipment-Grant	\$9,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,077	\$17,746
57305 Enterprise Equipment	\$7,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,250
57306 Furniture and Fixtures	\$0	\$250	\$250	\$250	\$250	\$500	\$500	\$1,500	\$0	\$3,500
57309 Technology-Related Hardware	\$30,600	\$0	\$0	\$0	\$0	\$2,000	\$1,760	\$1,665	\$0	\$36,025
57309 CIP Technology Related Hardware	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$280,000
57311 Technology Software	\$66,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300	\$72,749
57311 Technology Software-Grant	\$0	\$0	\$0	\$0	\$0	\$6,265	\$0	\$56,733	\$3,400	\$66,398
57313 Environmental Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Property/Capital Proj/Purchases	\$511,165	\$250	\$250	\$250	\$250	\$10,185	\$53,550	\$66,860	\$17,777	\$660,536
Debt Service/Misc Expenditures										
58101 Professional Organization Fees	\$12,940	\$595	\$595	\$595	\$595	\$1,349	\$1,279	\$6,210	\$1,000	\$25,158
58101 Professional Organization Fees-Grar	\$0	\$0	\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$160
58102 Other Dues and Fees	\$1,500	\$0	\$0	\$0	\$0	\$2,580	\$0	\$29,667	\$0	\$33,747
58103 Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58104 License & Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58201 Tax Liability/Penalty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58206 Claims and Settlements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58901 Other Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58902 Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Svs and Misc Expenditures	\$14,440	\$595	\$595	\$755	\$595	\$3,929	\$1,279	\$35,877	\$1,000	\$59,065
Other Items										
59101 Fund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59110 Interagency Fund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$14,044,130	\$2,357,389	\$5,137,164	\$3,742,421	\$2,963,346	\$6,410,214	\$6,122,539	\$12,776,549	\$13,525,929	\$67,079,680

Uniform Chart of Account Definitions

51000-Personnel Services-Compensation –Includes salary expenditures, substitute cost, and stipends for professional development. Also includes, stipends for athletic, extracurricular, and after school activities.

52000- Personnel Services-Employee Benefits – Cost for health, retirement, and other employee benefits. Also includes cost for unemployment, workers compensation, and retiree other post-employment benefits.

53000-Purchased Professional/Technical Services- Expenditures for professional educational contracted services such as speech therapist, social workers, and web based instructional programs. Also includes technical services such as data processing, testing, and other contracted services.

54000-Purchased Property Services – Cleaning/maintenance services, rental of equipment, and maintenance/repair service contract agreements. Also includes utility and inspection costs.

55000-Other Purchased Services – Cost for student transportation, property and liability insurance, travel/training cost. Also includes tuition cost for out of district, private sources, State and charter schools. Food service management expenditures are also reported in other purchased services.

56000-Supplies and Materials – Includes general supplies and materials, textbooks, web based software, technology supplies, medical and athletic supplies, subscriptions, honors and awards. It also includes facilities supplies, electricity, natural gas, plumbing and heating, and general custodial supplies.

57000-Property – Capital costs including land, land improvement, building improvements, furniture and fixtures, and technology software/hardware.

58000-Miscellaneous – Other costs such as dues and fees, professional organization fees, bank fees and tax liabilities and penalties.

Glossary of Terms

RHODE ISLAND DEPARTMENT OF EDUCATION GLOSSARY OF TERMS

UCOA	UCOA Description	UCOA Code Definition
51110	Regular Salaries	Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District. Also includes “extra class pay” for Teachers who teach an “extra class” during their free period. Also includes the regular salary costs for any employees placed on “Paid Administrative Leave” who are not obligated to work, but are retaining payment of their regular salary.
51111	Sick Leave	Sick Leave. Full-time, part-time, and prorated portions of the costs for sick leave by permanent and temporary employees of the District.
51112	Vacation	Vacation. Full-time, part-time, and prorated portions of the costs for vacation by permanent and temporary employees of the District.
51113	Professional Days	Professional Days. Full-time, part-time, and prorated portions of the costs for professional development days for applicable employees of the District.

51114	Holiday	Holiday. Full-time, part-time, and prorated portions of the costs for holiday leave by permanent and temporary employees of the District.
51115	Salaries - Substitutes	Salaries - Substitutes. Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District that are classified as "substitutes".
51131	Differential Pay	Differential Pay. Shift differential pay for certain employees of the District such as Custodians and Maintenance personnel.
51132	Department Heads, House Leaders, and Systemwide Supervisors	Department Heads, House Leaders, and Systemwide Supervisors. Full-time, part-time, and prorated portions of additional compensation for functioning in the role of Department Head, House Leader, or System-wide Supervisor by permanent and temporary employees of the District.
51133	Longevity (Non-Certified Only)	Longevity (Non-Certified Only). Stipend earned by employees of a District after a number of years of service to the District.
51134	Sabbatical	Sabbatical. Full-time costs for activities designed to contribute to the professional competence of the instructional staff by permanent employees of the District.
51135	Retroactive Salary	Retroactive Salary. Retroactive salary payments required due to legal or other settlements stemming from events and transactions in current or prior fiscal years.
51140	Academic Fellowships	Academic Fellowships. Pay received by qualified staff in furtherance of their studies designed to contribute to the professional competence of the instructional staff within the District based on District initiatives, pursuant to an Academic Fellowship (in lieu of Sabbatical leave).
51201	Regular Overtime	Regular Overtime. Amounts paid to employees of the District in permanent or temporary positions for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries.
51202	Snow Removal Overtime	Snow Removal Overtime. Amounts paid to employees of the District in permanent or temporary positions for work performed for snow removal activities in addition to the normal work period for which the employee is compensated under Regular Salaries.
51203	Event Coverage Overtime	Event Coverage Overtime. Amounts paid to employees of the District in permanent or temporary positions for work performed for event coverage activities in addition to the normal work period for which the employee is compensated under Regular Salaries.
51302	Professional Development - School	Professional Development - School. Amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development.
51303	Professional Development - District	Professional Development - District. Amounts paid to District employees for professional development that is related to District-based (and budgeted at the District level) professional development.
51304	Trainer Expense	Trainer Expense. Amounts paid to District employees for performing training classes and activities such as teacher training that are in addition to standard compensation.

51306	Vacation Payoff	Vacation Payoff. Amounts paid for annual payouts of unused vacation pay. Also includes payouts of unused vacation pay that is paid upon termination.
51307	Injured Employees	Injured Employees. Amounts paid to injured employees in addition to normal compensation amounts. The amount represents that amount needed to make the employee "whole" for differences in pay while injured prior to the start of a disability compensation period.
51308	After School Programs	After School Programs. Amounts paid to full and part-time staff for services related to after-school programs irrespective of other duties performed subject to compensation amounts in other compensation-related accounts.
51309	Tutoring	Tutoring. Amounts paid to full and part-time staff for services related to tutoring students that are in addition to normal compensation amounts.
51311	Curriculum Work	Curriculum Work. Amounts paid to employees of the District for work performed for curriculum development for which the employee's base compensation is reported in the 51100 series (Salaries Expenses) of accounts.
51322	Severance	Severance. Amounts paid to employees of the District in permanent positions for reduction-in-work-force plans and for normal severance upon separation from the District.
51323	Detention Coverage	Detention Coverage. Amounts paid to employees of the District for work performed as detention coverage.
51324	AM/PM Supervision	AM/PM Supervision. Amounts paid to employees of the District for work performed prior to and after school for supervision of students.
51325	Breakfast Supervision	Breakfast Supervision. Amounts paid to employees of the District for work performed during the serving of breakfast to students.
51326	Teacher Support Team Payments	Teacher Support Team Payments. Amounts paid to employees of the District for work performed related to Teacher Support Team activities.
51327	Other Additional Compensation	Other Additional Compensation. Amounts paid to employees of the District for additional compensation not otherwise associated with other accounts in the 51300 series.
51328	Early Retirement Incentive Payments	Early Retirement Incentive Payments. Amounts paid to employees of the District to incentivize an early retirement.
51331	Sick Leave Bonus	Sick Leave Bonus. A bonus paid to District employees for not using their earned sick leave time. Amount to be determined by each District, if applicable.
51332	Sick Payoff - Non Severance	Sick Payoff - Non Severance. Payment made to terminating District employees for payout of eligible unused sick leave. Terminating refers to employees who are retiring and those that are leaving their positions prior to retirement.
51335	Performance Based Compensation	Performance Based Compensation. Additional compensation paid to District employees based on meeting performance-based measures and metrics. Amount to be determined by each District if applicable.

51336	Class Overage/Weighting	Class Overage/Weighting. Additional pay for Teachers with class sizes larger than the District's class size maximum, where applicable by contract.
51338	Summer Pay	Summer Pay. Amounts paid to employees of the District for work performed during the summertime period irrespective of other duties performed subject to compensation amounts in other compensation-related accounts.
51339	Class Coverage	Class Coverage. Additional pay received by Certified staff or Non-Certified staff that covers a class or portion of a class due to absence where no substitute is available, where applicable by contract.
51401	Stipend - Other	Stipend - Other. Amounts paid as stipends to District employees that are paid on a regular or irregular basis for services not otherwise associated with other accounts in the 51400 series.
51403	Stipend - Athletic Directors/Extracurricular Directors	Stipend - Athletic Directors/Extracurricular Directors. Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Director or Extracurricular Director that is in addition to standard compensation.
51404	Stipend - Athletic Coaches/Extracurricular Advisors	Stipend - Athletic Coaches/Extracurricular Advisors. Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Coach or Extracurricular Advisor.
51405	Stipend - Instructional Coaches	Stipend - Instructional Coaches. Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Instructional Coach for other teachers that is in addition to standard compensation.
51406	Stipend - Athletic Event Officials/Personnel	Stipend - Athletic Event Officials/Personnel. Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Event Official that is in addition to standard compensation. Also includes personnel for Time Clock Keepers, Gate Receipt Takers, Chain Holders, Game Supervisors, and Penalty Officials, etc.
51407	Stipend - Mentors	Stipend - Mentors. Amounts paid to District employees that are paid on a regular or irregular basis serving as a Mentor for Teachers that are in addition to standard compensation.
52101	Health and Medical Premiums	Health and Medical Premiums. Employer's share of health and medical premiums. Use of this account is limited to active employees only.
52102	Life	Life. Employer's share of life insurance premiums.
52103	Dental	Dental. Employer's share of dental insurance premiums. Use of this account is limited to active employees only.
52104	Vision	Vision. Employer's share of vision insurance premiums.
52105	Disability	Disability. Employer's share of disability insurance premiums.
52106	Other Insurance	Other Insurance. Employer's share of insurance benefits not previously identified.
52107	Death Benefit	Death Benefit. Employer's share of death benefit premiums.
52108	Wellness Program	Wellness Program. Employer's share of wellness program premiums.

52109	Medical Buyback Payments	Medical Buyback Payments. Payments made to District employees and retirees in lieu of receiving medical benefits.
52111	Legal Benefits	Legal Benefits. Employer's share of legal benefits paid on behalf of District employees.
52112	Uniform Allowance	Uniform Allowance. Employer's share of uniform allowance.
52121	Health and Medical - Self Insured/Active	Health and Medical - Self Insured/Active. Charges related to the payment of medical claims for health and medical self-insurance programs for active employees.
52122	Health and Medical - Retirees	Health and Medical - Retirees. Charges related to the payment of medical claims for health and medical self-insurance programs for retired employees and for future retirement benefits for which current contributions are required. Also includes amounts paid to Retirees as a subsidy for health and medical insurance obtained elsewhere.
52123	Dental Buyback Payments	Dental Buyback Payments. Payments made to District employees and retirees in lieu of receiving dental benefits.
52124	Dental - Self Insured/Active	Dental - Self Insured/Active. Charges related to the payment of medical claims for dental self-insurance programs for active employees.
52125	Dental - Retirees	Dental - Retirees. Charges related to the payment of medical claims for dental self-insurance programs for retired employees. Also includes amounts paid to Retirees as a subsidy for dental insurance obtained elsewhere.
52201	Current Benefits	Current Benefits. Employer's share of any current benefits paid or incurred by the District, including the amount paid for employees assigned to federal programs.
52202	Future Benefits	Future Benefits. Employer's share of any future benefits paid or incurred by the District, including the amount paid for employees assigned to federal programs.
52203	Teacher/Administrative Pension - ERSRI (Defined Benefit)	Teacher/Administrative Pension - ERSRI (Defined Benefit). Employer's share of teacher/administrative pension - ERSRI system paid by the District.
52204	Private Pension Payment - Defined Benefit	Private Pension Payment - Defined Benefit. Employer's share of any private pension payment for Defined Benefit plans paid by the District, including the amount paid for employees assigned to federal programs.
52205	Certified Contributions - State Schools Only	Certified Contributions - State Schools Only. Pension payments made on behalf of certified employees employed in State-run schools only.
52206	Non-Certified Contributions - State Schools Only	Non-Certified Contributions - State Schools Only. Pension payments made on behalf of non-certified employees employed in State-run schools only.
52207	Survivor Benefits - ERSRI	Survivor Benefits - ERSRI. Employer's share of survivor benefits - ERSRI paid by the District.
52208	MERS Pension (Defined Benefit)	MERS Pension (Defined Benefit). Employer's share of Municipal Employees Retirement Systems (MERS) paid by the District.
52213	Teacher/Administrative Pension - ERSRI (Defined Contribution)	Teacher/Administrative Pension - ERSRI (Defined Contribution). Employer's share of teacher/administrative pension - ERSRI system paid by the District.

52214	Private Pension Payment - Defined Contribution	Private Pension Payment - Defined Contribution. Employer's share of any private pension payment for Defined Contribution plans paid by the District, including the amount paid for employees assigned to federal programs.
52218	MERS Pension (Defined Contribution)	MERS Pension (Defined Contribution). Employer's share of Municipal Employees Retirement Systems (MERS) paid by the District.
52301	FICA	FICA. Employer's share of Social Security FICA taxes.
52302	Medicare	Medicare. Employer's share of Social Security Medicare taxes.
52401	403b Contributions	403b Contributions. Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 403b Plan.
52402	401k Contributions	401k Contributions. Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 401k Plan. Accordingly, this account should only be used by Charter Schools and Educational Service Agencies.
52501	Unemployment Insurance	Unemployment Insurance. Unemployment insurance related to District personnel.
52710	Workers Compensation Premium	Workers Compensation Premium. Workers compensation for school employed personnel.
52720	Workers Compensation (Self Insured)	Workers Compensation (Self Insured). Workers compensation payments to employees from self-funded programs.
52730	Workers Compensation Medical (Self Insured)	Workers Compensation Medical (Self Insured). Workers compensation payments related to medical expenses to employees from self-funded programs.
52901	Cafeteria Plan Fees	Cafeteria Plan Fees. Payments assessed by insurance agent for administering the cafeteria plan (IRS section 125).
52902	Employee Assistance Programs	Employee Assistance Programs. Employer's share of employee assistance programs.
52903	Tuition Reimbursement - Taxable	Tuition Reimbursement - Taxable. Amounts reimbursed by the District to any employee qualifying for tuition reimbursement on the basis of District policy that are considered taxable pursuant to Federal or local tax regulations.
52910	Auto Allowance	Auto Allowance. Amounts paid by the District to any employee qualifying for auto allowance on the basis of District policy. Payments for auto allowances are generally treated as a taxable event. Payment for mileage that is not a taxable event is to be recorded in the appropriate Object in the Object 55800 series (Travel and Training).
52915	Union Benefits and Pension	Union Benefits and Pension. Amounts reimbursed by the District to any employee qualifying for union benefits and pension on the basis of District policy.
52916	Housing Allowance	Housing Allowance. Amounts reimbursed by the District to any employee qualifying for housing allowance benefits on the basis of District policy. Also includes amounts paid to employees for relocation expenses.

52917	Tuition Reimbursement - Non-Taxable	Tuition Reimbursement - Non-Taxable. Amounts reimbursed by the District to any employee qualifying for tuition reimbursement on the basis of District policy that are considered Non-Taxable pursuant to Federal or local tax regulations. Includes reimbursement for Certification tests if non-taxable.
53101	Administrative Support	Administrative Support. Administrative Support services in support of the various policymaking and managerial activities of the District.
53102	Temporary Clerical Support	Temporary Clerical Support. Temporary Clerical support services in support of the various policymaking and managerial activities of the District.
53201	Diagnosticians	Diagnosticians. Contracted diagnostic services.
53202	Speech Therapists	Speech Therapists. Contracted speech therapist services.
53203	Occupational Therapists	Occupational Therapists. Contracted occupational therapist services.
53204	Therapists	Therapists. Contracted recreational and other therapist services, other than physical therapists. For Physical Therapists, use Object 53211 (Physical Therapists).
53205	Psychologists	Psychologists. Contracted psychologist services.
53206	Audiologists	Audiologists. Contracted audiologist services.
53207	Interpreters and Translators	Interpreters and Translators. Contracted interpreter or translator services. Includes costs of interpreters for Parent contacts and outreach programs as for those assigned to a student as part of their education program. Also includes costs for the translation other District documents such as curriculum documents, etc.
53208	Orientation and Mobility Specialists	Orientation and Mobility Specialists. Contracted special education related, and orientation and mobility specialists.
53209	Bus Assistants/Monitors	Bus Assistants/Monitors. Contracted Bus Assistants and Monitors.
53210	Performing Arts	Performing Arts. Contracted specialists in Performing Arts.
53211	Physical Therapists	Physical Therapists. Contracted Physical Therapists services.
53212	Payment for Services - Volunteers	Payment for Services - Volunteers. Payments made to volunteers for specified services not otherwise provided in the Object 53200 series (Professional Educational Services).
53213	Evaluations	Evaluations. Contracted evaluations services for students, teachers, staff, Superintendents and Executive Directors.
53214	Mentoring	Mentoring. Contracted Mentoring services for teachers.
53215	GED Testing	GED Testing. Contracted GED Testing services.
53216	Tutoring Services	Tutoring Services. Contracted Tutoring Services.
53217	Parents as Teachers	Parents as Teachers. Payments made to parents functioning in the role of a teacher, not as an employee. If the Parent is also an employee, compensation and benefit costs should be recorded in the appropriate accounts in the Object 51000 Series (Personnel Services – Compensation) and Object 52000 Series (Personnel Services – Employee Benefits), respectively and using the appropriate Job Classification account for the position held.

53218	Student Assistance	Student Assistance. Contracted Student Assistance services and Scholarships awards paid to students. Services may include Program Management for Transition services for Special Education student and may include training students for jobs, readiness and placement skills.
53219	Social Workers	Social Workers. Contracted Social Worker services.
53220	Other Purchased Professional Educational Services	Other Purchased Professional Educational Services. Contracted services not otherwise associated with other accounts in the Object 53200 Series (Professional Educational Services). Includes tuition paid to colleges for students taking classes in colleges, provided however, if the classed being taken are pursuant to Dual Enrollment policies, tuition costs are to be charged to Object 55690 (Tuition – Other).
53221	Virtual Classrooms	Virtual Classrooms. Fees paid to third party vendors for "Virtual Classrooms" that provide instructional programs via the Internet. Includes instruction provided via the Internet in lieu of face-to-face instruction time. For web-based programs that are a supplement to instruction (not in lieu), use Object 53222 (Web-based Supplemental Instructional Programs).
53222	Web-based Supplemental Instructional Programs	Web-based Supplemental Instructional Programs. Fees paid to third party vendors for web-based programs that are a supplement to instruction (not in lieu). Fees paid to third party vendors for "Virtual Classrooms" that provide instructional programs via the Internet. Includes instruction provided via the Internet in lieu of face-to-face instruction time are recorded in Object 53221 (Virtual Classrooms).
53223	Instructional Teachers	Instructional Teachers. Fees paid to third-party instructional teacher consultants for providing face to face teaching and other teacher related roles such as Substitute Teachers.
53224	Personal-Care Attendants	Personal-Care Attendants. Fees paid to third-party personal-care attendants for providing such services to Students.
53225	Other Substitutes	Other Substitutes. Fees paid to third-party substitutes engaged to provide substitute services. Includes all Substitutes except those engaged for Instructional Teaching, Substitute Teaching or Non-Certified Substitutes or Paraprofessionals engaged to provide face to face teaching and other teacher related roles. For those third-party substitutes, use Object 53223 (Instructional Teachers). For Substitute Nurses engaged through a third-party agency, use Object 53225 (Other Substitutes). For Nurses engaged through a third-party agency to fulfill the duties of the School Nurse on a full-time or part time basis, use Object 53417 (Contracted Nursing Services).
53301	Professional Development and Training Services	Professional Development and Training Services. Services supporting the professional development and training of District personnel, including instructional and administrative employees. Also applies to fees paid to consultants to attend training sessions provided by the District.

53302	Curriculum Development	Curriculum Development. Activities designed to aid in developing curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
53303	Conferences/Workshops	Conferences/Workshops. Activities designed to aid and to contribute to the professional competence of employees while attending conferences or workshops. Also applicable to costs for non-employees for which the District is paying for attendance at a conference or workshop. Includes costs associated with off-site meetings such as food, audio visual rentals, room rentals, registration fees.
53401	Auditing/Actuarial Services	Auditing/Actuarial Services. Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a District.
53402	Legal Services	Legal Services. Legal professionals under contract.
53403	Health Services Providers - For Students	Health Services Providers - For Students. Health care providers under contract for provision of services to students. Also includes payment made directly to athletic trainers, doctors and/or health providers related to interscholastic athletic competitions.
53404	Compliance	Compliance. Professionals under contract to determine compliance with regulations, laws, etc.
53405	Private Pension Advisors	Private Pension Advisors. Professional consulting services provided by third-party companies related specifically to private pension plans maintained by the District on behalf of employees.
53406	Other Services	Other Services. Professional services such as architectural, engineering, medical, financial advisory, bank services, management consultants, insurance/casualty consultants, educational consultants, and related services. Costs for development of professional advertising or public relations services are recorded in this account.
53407	Bond Raising Contractors	Bond Raising Contractors. Fees paid in connection with the sale and issuance of bonds (i.e., Financial Advisory Fees). Fees paid for professional services in bond elections. Include the cost of printing the ballots, election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to accept or reject the question), and other related expenses of an election.
53408	Board Elections	Board Elections. Fees paid for professional services in conducting school elections such as school boards and bond elections. Include the cost of printing the ballots, election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to accept or reject the question), and other related expenses of an election.

53409	Negotiations/Arbitration	Negotiations/Arbitration. Legal negotiations and arbitration services rendered to support the operation of the District. Also includes charges for stenographer services and similar services related to negotiations and arbitrations.
53410	Police and Fire Details	Police and Fire Details. Activities concerned with maintaining order and safety at all times in school buildings, and on school grounds and their vicinity. Included are police activities for school function and traffic control on school grounds and their vicinity.
53411	Physicians	Physicians. Professional medical doctor services that support the operation of the District.
53412	Dentists	Dentists. Professional dentistry services that support the operation of the District.
53413	Crossing Guards	Crossing Guards. Crossing guard services and activities concerned with maintaining order and safety at all times including traffic control on school grounds and their vicinity.
53414	Medicaid Claims Provider	Medicaid Claims Provider. Administrative services that support the operation of the District's Medicaid claims functions.
53415	Optometrists	Optometrists. Professional optometrist services that support the operation of the District.
53416	Officials/Referees	Officials/Referees. Professional officials and referee services that support the operation of the District.
53417	Contracted Nursing Services	Contracted Nursing Services. Professional nursing services that support the operation of the District. For Nurses engaged through a third-party agency to fulfill the duties of the School Nurse on a full-time or part time basis, use Object 53417 (Contracted Nursing Services). For Substitute Nurses engaged through a third-party agency, use Object 53225 (Other Substitutes).
53501	Data Processing Services	Data Processing Services. Services for data entry, formatting, and processing services other than software programming. Includes processing payroll services such as ADP or Ceridian. Costs of programming for purchased or licensed software should be recorded in Object 57311 (Technology Software). Costs of web-based or network based software used in the operations of the Data Processing activities, and software programs to enable remote access, and telephone notification systems should be recorded in Object 53502 (Other Technical Services).

53502	Other Technical Services	Other Technical Services. Technical services other than data processing related services. Includes services related to items such as firewalls, network, and technical support services from third parties. Also includes the costs of web-based services for administrative or operational purposes. Examples include items such as Schooldude, AESOP, SchoolMax, Aspen, Infinite Campus, Schoolspring, systems for tracking professional development, systems used by the Library, Microsoft Office (and similar type software) received via soft media, programs to enable remote access, and telephone notification systems. Excludes all web-based software that is related to Instruction purposes. For those purposes, refer to Object 53221 (Virtual Classrooms), Object 53222 (Web-based Supplemental Instructional Programs), or Object 56407 (Web-based Software and Databases - Library).
53503	Testing	Testing. Technical services provided in designing, creating, providing, evaluating, or grading tests.
53701	Other Charges	Other Charges. Includes charges such as court costs, filing fees, notary bonds, commissions, district memberships, non-employee stipends, allowance, royalties, drug and alcohol testing, immunizations for employees, and other related charges.
53703	Accreditation	Accreditation. Costs associated with purchased services related to obtaining and maintaining accreditation.
53705	Shipping and Postage	Shipping and Postage. Shipping charges such as FedEx, DHL, USPS, etc. and postage charges such for District activities.
53706	Catering/Food Reimbursement	Catering/Food Reimbursement. Includes catering fees, charges associated with District activities, and reimbursements to employees for food purchased for events. Also includes the costs of refreshment and food served at Conferences and Workshops.
54201	Rubbish Disposal Services	Rubbish Disposal Services. Contracted disposal services. Includes the costs of renting dumpsters, disposal of hazardous chemicals, and disposal of medical waste.
54202	Snow Plowing and Removal Services	Snow Plowing and Removal Services. Contracted snow plowing and removal services. Includes the removal of snow from roofs.
54203	Custodial Services	Custodial Services. Contracted janitorial and custodial services.
54204	Groundskeeping Services	Groundskeeping Services. Contracted services for cleaning, maintaining, and repairing grounds.
54205	Rodent and Pest Control Services	Rodent and Pest Control Services. Contracted services for rodent and pest control.
54206	Cleaning Services	Cleaning Services. Contracted services for cleaning services. Includes cleaning of band and sport uniforms.
54207	Temporary Custodial Support	Temporary Custodial Support. Temporary janitorial and custodial services.

54310	Non-Technology-Related Maintenance and Repairs	Non-Technology-Related Maintenance and Repairs. Costs for the upkeep of buildings and non-technology equipment. Does not include costs subject to Contracted Services and Service Agreements entered into with third-party contractors for scheduled and unscheduled maintenance. Includes costs such as hiring a carpenter to repair or replace damaged flooring, or a roofer to repair a leaky roof, which could be documented in a contract, but is more representative of a one-time effort, not an on-going obligation or commitment.
54311	Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements	Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements. Expenditures for maintenance, repair, recondition, or overhaul of all school-owned furniture, fixtures or general equipment, and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations. Repairs and maintenance of Telephone Systems and School Alarm Systems are included in this account.
54312	Maintenance and Repairs - General; Service Contracts and Agreements	Maintenance and Repairs - General; Service Contracts and Agreements. Contracted Service and Service Agreements that authorize a Third-Party Contractor or Vendor to perform maintenance, repair, and custodial services. Also includes rental of equipment used by Third-Party Contractors in conjunction with Contracted Service and Service Agreements.
54313	Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements	Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements. Expenditures for repairs and maintenance services for non-student transportation vehicles and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54314	Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements	Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements. Expenditures for repairs and maintenance services for student transportation vehicles and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54320	Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements	Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements. Expenditures for repairs and maintenance services for technology hardware provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations. This includes service agreements for technology hardware (e.g., personal computers and servers), for years subsequent to the first contract maintenance period.
54321	Maintenance and Repairs - Electrical; Service Contracts and Agreements	Maintenance and Repairs - Electrical; Service Contracts and Agreements. Expenditures for repairs and maintenance services for electrical devices and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

54322	Maintenance and Repairs - HVAC; Service Contracts and Agreements	Maintenance and Repairs - HVAC; Service Contracts and Agreements. Expenditures for repairs and maintenance services for heating and air conditioning devices and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54323	Maintenance and Repairs - Glass; Service Contracts and Agreements	Maintenance and Repairs - Glass; Service Contracts and Agreements. Expenditures for repairs and maintenance services for glass and glass supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54324	Maintenance and Repairs - Plumbing; Service Contracts and Agreements	Maintenance and Repairs - Plumbing; Service Contracts and Agreements. Expenditures for repairs and maintenance services for plumbing services and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54325	Maintenance and Repairs - Vandalism; Service Contracts and Agreements	Maintenance and Repairs - Vandalism; Service Contracts and Agreements. Expenditures for repairs and maintenance services for vandalism of District property or assets that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.
54402	Water	Water. Expenditures to a utility company for water services.
54403	Telephone	Telephone. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; 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; two-way radio communications; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers.
54404	Energy Management Services	Energy Management Services. Expenditures for management services rendered by an outside consultant to aid in conserving and managing energy.
54405	Sewage/Cesspool	Sewage/Cesspool. Expenditures to an outside company for sewage and cesspool services.
54406	Wireless Communications	Wireless Communications. Expenditures to an outside company for wireless communications.
54407	Internet Connectivity	Internet Connectivity. Expenditures to an outside company for internet connectivity throughout the District. Includes charges for RINET.
54501	School and District Construction	School and District Construction. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for school and other District locations.

54601	Renting Land and Buildings	Renting Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-term use by the District. Includes building or facilities rented for school activities such recitals, Proms, and other types of extracurricular activities. For graduation activities, use Object 54604 (Graduation Rentals) instead.
54602	Rental of Equipment and Vehicles	Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the District. This includes bus and other vehicle rental when operated by a local District, lease-purchase arrangements, copiers, postage machines, water dispensers, and similar rental agreements.
54603	Rentals of Computers and Related Equipment	Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment, such as printers and scanners, for both temporary and long-term use.
54604	Graduation Rentals	Graduation Rentals. Expenditures for leasing or renting supplies, buildings, and related equipment for graduation activities and ceremonies.
54605	Ice Rink Rental	Ice Rink Rental. Expenditures for leasing or renting ice rink and related supplies and equipment.
54606	Pool Rental	Pool Rental. Expenditures for leasing or renting swimming pool and related supplies and equipment.
54607	Golf Course Rental	Golf Course Rental. Expenditures for leasing or renting golf courses and related supplies and equipment.
54608	Uniform Rental	Uniform Rental. Expenditures for renting uniforms.
54901	Other Purchased Property Services	Other Purchased Property Services. Other services purchased related to property services not otherwise included in the Object 54900 series (Other Property Services Purchased). Includes such items as testing for air quality, Radon level analysis, asbestos, and other building testing services.
54902	Alarm and Fire Safety Services	Alarm and Fire Safety Services. Expenditures for alarm and fire safety services and related supplies and equipment.
54903	Moving and Rigging	Moving and Rigging. Expenditures for moving and rigging services and related supplies and equipment.
54904	Vehicle Registration (Non-Student transportation vehicles)	Vehicle Registration (Non-Student transportation vehicles). Expenditures for vehicle registration for non-student transportation vehicles. Include in this account the vehicle registration fees for Construction Vehicles that are used to transport materials and students to construction sites where the students, under the supervision of the teacher, perform various tasks.

55110	Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State	Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State. Amounts paid to other school districts within the state for transporting students to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the District payroll are recorded not here but under Object 54602 (Rental of Equipment and Vehicles).
55111	Transportation Contractors	Transportation Contractors. Third-party entities that, pursuant to a contract, transport students to and from school and other school-related activities such as athletic events, field trips, etc.
55120	Student Transportation Purchased from another School District outside the State	Student Transportation Purchased from another School District outside the State. Payments to other school districts outside the state for transporting students to and from school and school-related events.
55121	Vehicle Registration (Student transportation vehicles)	Vehicle Registration (Student transportation vehicles). Expenditures for vehicle registration for student transportation vehicles.
55201	Property and Liability Insurance	Property and Liability Insurance. Insurance coverage in accordance with requirements of statutes which include the following types: General liability, civil rights/personal injury, malpractice, property liability, auto and bus liability, and surety bonds.
55202	Theft Insurance	Theft Insurance. Insurance coverage in accordance District policy covering losses from theft.
55203	Fire Insurance	Fire Insurance. Insurance coverage in accordance with District policy covering losses from fire.
55204	Student Accident Insurance	Student Accident Insurance. Insurance coverage in accordance with District policy covering student accidents.
55205	Flood Insurance	Flood Insurance. Insurance coverage in accordance with District policy covering losses from floods.
55206	Fleet/Vehicle Insurance	Fleet/Vehicle Insurance. Insurance coverage in accordance with District policy covering fleet and vehicles.
55207	Errors & Omissions Insurance (Directors and Officers)	Errors & Omissions Insurance (Directors and Officers). Insurance coverage in accordance with District policy covering errors and omissions for directors and officers.
55401	Advertising Costs	Advertising Costs. 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 development of professional advertising or public relations services are not recorded in this account but are charged to Object 53406 (Other Services).
55501	Printing	Printing. Expenditures for job printing, usually according to specifications of the District. This includes designing and printing forms and posters, as well as District publications.

55502	Binding	Binding. Expenditures for binding, usually according to specifications of the District. This includes binding District publications.
55503	Document Copying	Document Copying. Expenditures for photocopying, usually according to specifications of the District. This includes office and classroom activities.
55610	Tuition to Other School Districts within the State	Tuition to Other School Districts within the State. Tuition paid to other school districts within the state.
55620	Tuition to Other School Districts outside the State	Tuition to Other School Districts outside the State. Tuition paid to other school districts outside the state. At this time, there are no School Districts identified that reside outside the state.
55630	Tuition to Private Sources	Tuition to Private Sources. Tuition paid to private schools. This Object applies to both In-State and Out-of-State locations. This account is applicable to a Non-Public and Private Schools that conduct classes in Schools that belong to the District. For those instances, the requirement to use Location Type 08 is still applicable despite the fact the physical location of the Schools used is part of the District.
55640	Tuition to Educational Service Agencies within the State	Tuition to Educational Service Agencies within the State. Tuition paid to agencies such as regional educational service centers (Collaboratives) for educational services to students.
55650	Tuition to Educational Service Agencies outside the State	Tuition to Educational Service Agencies outside the State. Tuition paid to agencies such as regional educational service centers (Collaboratives) for educational services to students. At this time, the Southcoast Educational Collaborative (Location 08 310) is the only Collaborative identified that resides outside the state.
55660	Tuition to Charter Schools	Tuition to Charter Schools. Tuition paid to Charter Schools for services provided in accordance with the established charter for that school.
55680	Tuition to School Districts or Charter Schools for Voucher Payments	Tuition to School Districts or Charter Schools for Voucher Payments. Tuition paid to School Districts or Charter Schools for students using a state or local voucher program. Districts should use this code for all payments made to Districts or Charter Schools for voucher programs. At present, there are no programs involving voucher payments.
55690	Tuition - Other	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 District. At present, there is only one organization identified that meets this description. Refer to the Object Intersection Rules for Object 55690 for more information. Please check with RIDE for authorization to use for other purposes.

55701	Food Service Contractors	Food Service Contractors. Expenditures for the operation of a local food service facility by other than employees of the District. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the District for food, supplies, labor, and equipment would be charged to the appropriate object codes.
55702	Soda Subsidy	Soda Subsidy. Subsidy for local schools due to the loss of funds arising from the removal of the soda vending machines.
55703	Armored Car Service	Armored Car Service. Expenditures for the operation of a local armored car service related to Food Service activities.
55704	Food Storage Fees	Food Storage Fees. Expenditures for costs associated with storing food and supplies for the operation of a local food service facility by employees of the District.
55705	Inspection Services	Inspection Services. Expenditures for costs associated with inspection services related to Food Service activities.
55801	Board Travel	Board Travel. Necessary and legal travel for local school boards in accordance with state and local policy and regulations.
55802	Board Training	Board Training. Expenses related to school board training pursuant to Rhode Island Educational Standards.
55803	Employee Travel - Non-Teachers	Employee Travel - Non-Teachers. Necessary and legal travel for District employees other than Teachers and direct instructional personnel in accordance with state and local policy and regulations.
55806	Bus Driver In-Service Training	Bus Driver In-Service Training. Cost of all required bus driver's training.
55807	Student Travel	Student Travel. Meals, lodging, and transportation costs for student travel other than to and from school. For purposes of clarity, costs charged to this Object do not include costs related to transportation provided via school buses. Those are recorded in the Object 55110 series.
55808	Parent Travel	Parent Travel. Meals, lodging, and transportation costs other than to and from school for parents of students.
55809	Employee Travel for TEACHERS Only	Employee Travel for TEACHERS Only. Necessary and legal travel for Teachers in accordance with state and local policy and regulations. Include travel-related costs including meals and hotels for teachers attending Conferences and Workshops.
55810	Travel - Other	Travel - Other. Necessary travel for personnel in accordance with state and local policy and regulations not otherwise classified above.
55910	Services Purchased from another School District or Educational Service Agency within the State	Services Purchased from another School District or Educational Service Agency within the State.
55920	Contracts - Interagency	Contracts - Interagency.
55930	Other Contract Services - Interagency	Other Contract Services - Interagency.
55950	Services Purchased from another School District or Educational Service Agency outside the State	Services Purchased from another School District or Educational Service Agency outside the State.

56101	General Supplies and Materials	General Supplies and Materials. Expenditures for supplies and materials for the operation of a District or classroom. Includes such items as Student Planners/Agendas provided by the District. Also included are supplies that meet the requirements of the UCOA Tangible Personal Property Policy.
56112	Uniform/Wearing Apparel Supplies	Uniform/Wearing Apparel Supplies. Expenditures for non-athletic uniforms and wearing apparel supplies for the operation of a District. Includes custodial uniforms and uniforms worn by Staff and Students.
56113	Graduation Supplies	Graduation Supplies. Expenditures for graduation ceremonies. Generally related to High School graduations, but is also applicable to other Schools.
56115	Medical Supplies	Medical Supplies. Expenditures for medical supplies for the operation of a District. Includes athletic medical supplies.
56116	Athletic Supplies	Athletic Supplies. Expenditures related specifically and only to Athletics as are defined in the Subject 2200 Series (Co-curricular Athletics). The accounts in Subject 2200 Series are based on the Interscholastic Athletic Competition Guidelines. Includes supplies for athletic activities including uniforms for athletics. For athletic supplies not associated with the competitive sports in Subject 2200, use Object 56101 (General Supplies and Materials). Does not include athletic-related medical supplies.
56117	Honors/Awards Supplies	Honors/Awards Supplies. Expenditures for honors and general awards for students, employees, and volunteers of the District.
56201	Natural Gas	Natural Gas. Expenditures for natural gas and utility services from a private or public utility company.
56202	Gasoline	Gasoline. Expenditures for gasoline purchase in bulk or periodically from a gasoline service station or supplier.
56203	Diesel Fuel	Diesel Fuel. Expenditures for diesel fuel from a private or public utility company, or service station or supplier.
56204	Propane	Propane. Expenditures for propane and utility services from a private or public utility company.
56207	Vehicle Maintenance Supplies/Parts	Vehicle Maintenance Supplies/Parts. Expenditures for maintenance supplies such as lubricants, anti-freeze, tires, tubes, batteries, and parts from a public company, service station, or supplier.
56208	Bottled Gas	Bottled Gas. Expenditures for bottled gas and services and supplies from a private or public utility company, or service station or supplier.
56209	Fuel Oil	Fuel Oil. Expenditures for fuel oil and services and supplies from a private or public utility company, or service station or supplier.
56210	Coal	Coal. Expenditures for coal and services and supplies from a private or public utility company or supplier.
56211	Other Supplies	Other Supplies. Expenditures for other services and supplies not included in other accounts in the Object 56200 series (Facilities, Energy, and Transportation Maintenance and Supplies).
56213	Glass	Glass. Expenditures for glass and services and supplies from a public company or supplier.

56214	Paint	Paint. Expenditures for paint and services and supplies from a public company or supplier.
56215	Electricity	Electricity. Expenditures for electric utility services for lighting, power, and heat, including fees for rented or contracted lighting from a private or public utility company.
56216	Lumber and Hardware	Lumber and Hardware. Expenditures for lumber and hardware services and supplies from a public company or supplier.
56217	Plumbing and Heating Supplies	Plumbing and Heating Supplies. Expenditures for plumbing and heating services and supplies from a public company or supplier.
56218	Electrical Supplies	Electrical Supplies. Expenditures for electrical supplies from a public company or supplier.
56219	Custodial Supplies	Custodial Supplies. Expenditures for custodial supplies from a public company or supplier.
56220	Materials for Snow and Ice Removal	Materials for Snow and Ice Removal. Expenditures for materials for snow and ice removal from a public company or supplier.
56221	Lamps and Lights	Lamps and Lights. Expenditures for lamps, lights, services and supplies from a public company or supplier.
56301	Food - Food Service Program	Food - Food Service Program. Food supply items used in conjunction with an in-house (not out-sourced) school food service program.
56302	Non-Food - Food Service Program	Non-Food - Food Service Program. Non-food supply items used in conjunction with a school food service program.
56304	Uniform/Wearing Apparel - Food	Uniform/Wearing Apparel - Food. Uniform and wearing apparel supply items used in conjunction with a school food service program.
56305	Milk - Food Service Program	Milk - Food Service Program. Costs associated with Milk for Districts that self-operate a food service program.
56401	Textbooks	Textbooks. Expenditures for textbooks and workbooks for District students in grades PK-12. Also includes textbooks used for Summer School and other types of books maintained in classroom libraries for use by students. For Non-Public students of the District, use Object 56406 (Textbooks - Non-Public) and Location 08902 and for Adult Education students use Object 56408 (Other Textbooks - Adult Education and Location 14906).
56402	Library Books	Library Books. Expenditures for library books.
56403	Reference Books	Reference Books. Expenditures for reference books.
56404	Subscriptions and Periodicals	Subscriptions and Periodicals. Expenditures for periodicals and subscriptions. Includes printed and hard media materials only that are purchased. Excludes Web-based software used by Libraries - use Object 56407 (Web-based Software and Databases - Library) for those costs.
56405	Book Repairs	Book Repairs. Expenditures for book repairs.
56406	Textbooks - Non-Public	Textbooks - Non-Public. Costs associated with textbooks that are required to be purchased by a District and provided to students and others outside of the District. For regular PK-12 students, use Object 56401 (Textbooks) and for Adult Education students, use Object 56408 (Other Textbooks - Adult Education).

56407	Web-based Software and Databases - Library	Web-based Software and Databases - Library. Expenditures for web-based software and databases for use in or through the library related to Student or Teacher use. This account does not include software used to perform the basic functions of managing a library. For those types of items, use Object 57311 (Technology Software) or Object 53502 (Other Technical Services) as appropriate.
56408	Other Textbooks - Adult Ed	Other Textbooks - Adult Education. Costs for textbooks that are required to be purchased by a District and provided for Adult Education students. For regular PK-12 students use Object 56401 (Textbooks) and for Non-Public students of the District, use Object 56406 (Textbooks - Non-Public).
56409	Electronic Textbooks	Electronic Textbooks. Expenditures for electronic textbooks and workbooks for District students in grades PK-12.
56410	Textbooks – Dual and Concurrent Enrollment	Textbooks – Dual and Concurrent Enrollment. Expenditures for textbooks, electronic textbooks, and workbooks for students enrolled in Dual and Concurrent Enrollment classes.
56500	Supplies - Technology Related	Supplies - Technology Related. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.
56501	Technology-Related Supplies	Technology-Related Supplies. Expenditures for computer hardware and software supplies for the operation of a District. Supplies would include small storage devices such as diskettes and memory sticks, cables, keyboards, mouse or pointing devices, monitor stands, mouse pads, etc. Also included is tangible software (hard media, non-web-based), that meet the requirements of the UCOA Tangible Personal Property Policy. The software recorded in this account may be related to Instructional or Operational purposes.
57101	Land	Land. Purchase of land. Includes expenses for drawings, specifications, and other professional service fees directly related to the acquisition of sites, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.
57102	Land Improvements	Land Improvements. Expenses for original improvement or total replacement of surface improvements. This may include grading, landscaping, seeding, planting of trees and shrubs, sidewalks, roadways, resurfacing parking lots, retaining walls, sewers, storm drains, hydrants, surfacing and soil treatment of athletic fields, tennis courts, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work. This can include expenditures for special assessments against the District for capital improvements, such as streets, curbs, sidewalks, sewers, and drains. Do not include general maintenance and repairs.

57201	Buildings Purchase	Buildings Purchase. Expenses for the original acquisition or total replacement of a facility. This may include related costs such as drawings, specifications, engineering, legal fees, and advertisement for contracts. Includes the cost of Greenhouses, Office Trailers, and other similar free standing structures. Also included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies.
57202	Building Improvements	Building Improvements. Cost of major remodeling and related costs including complete replacement of roofs, heating and ventilation systems, electrical systems, plumbing, fire protection, solar panels, and other service systems for existing buildings.
57301	Vehicles	Vehicles. Expenditures for the initial costs, additional, and replacement costs associated with District vehicles.
57303	Buses	Buses. Expenditures for the initial cost and additional costs for buses. Includes the costs to reimburse Bus Contractors for the cost of inspecting buses and other vehicles.
57305	Equipment	Equipment. Expenditures for the initial, additional, and replacement costs associated with District machinery and equipment, including equipment used in kitchens. Telephone systems and telephone lines are recorded in Object 57305 as they are considered to be equipment and not Technology-Related Hardware. Include equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in Object 57305 (Equipment). The UCOA Tangible Personal Property Policy requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 series (Supplies).
57306	Furniture and Fixtures	Furniture and Fixtures. Expenditures for the initial, additional, and replacement cost associated with District office furniture and fixtures used in the Central Office and in Classrooms. Include furniture and fixtures that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in Object 57306 (Furniture and Fixtures).

57309	Technology-Related Hardware	Technology-Related Hardware. Expenditures for the initial, additional, and replacement costs associated with District technology-related hardware. Include equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy, such as computers, servers, printers, copiers, scanners, e-readers, etc. Includes the cost of maintenance contracts obtained or purchased with the initial purchase. Telephone systems and telephone lines are considered to be equipment and not Technology-Related Hardware and are recorded in Object 57305 (Equipment).
57311	Technology Software	Technology Software. Expenditures for the initial costs, additional costs for new modules, replacement, maintenance and/or support agreements, and modification costs associated with District purchased tangible software (not web delivered), that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in the Object 57300 series (Vehicles, Equipment, and Technology Software). Tangible software that does not meet such criteria must be recorded in Object 56501 (Technology-Related Supplies). Examples include, but are not limited to, accounting software, software used in classrooms, software used by the library (for managing a library, student information systems, learning management systems), Microsoft Office (and similar type software) received via hard media format, and office-type software used in administrative duties. Tangible software that does not meet such criteria must be recorded in Object 56501 (Technology-Related Supplies). Excludes Web-based software. Web-based software is recorded, depending on the purposes, in the following Objects: 53502 (Other Technical Services), 53221 (Virtual Classrooms), 53222 (Web-based Supplemental Instructional Programs), or 56407 (Web-based Software and Databases - Library).
57313	Environmental Equipment	Environmental Equipment. Expenditures for the initial, additional, and replacement costs associated with equipment used to clean up, maintain, or monitor the environment. Include environmental equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy.
57401	Water Systems	Water Systems. Expenditures for purchased infrastructure related to water systems.
57402	Sewer Systems	Sewer Systems. Expenditures for purchased infrastructure related to sewer systems.
57403	Roads	Roads. Expenditures for purchased infrastructure related to roads.
57404	Bridges	Bridges. Expenditures for purchased infrastructure related to bridges.
57405	Other Long-term Infrastructure Assets	Other Long-term Infrastructure Assets. Expenditures for purchased infrastructure related to other types of infrastructure.
58101	Professional Organization Fees	Professional Organization Fees. Fees associated with professional organizations.

58102	Other Dues and Fees	Other Dues and Fees. Other dues and fees paid by the District. Includes non-professional membership dues, interscholastic league fees, entry fees for athletic events, music contests, field trip admission fees, etc.
58103	Bank Fees	Bank Fees. Charges and fees from Banks used by the District for District operations.
58104	License & Permit Fees	License & Permit Fees. Charges and fees for licenses and permits used by the District for District operations. Includes items such Business Licenses, Building Permits, Variance Fees, Fire Codes, asbestos abatement fees, and fees related to Capital Projects.
58105	PCORI Fees	PCORI Fees. Fess for the Patient Centered Outcome Research Fee (PCORI) payable pursuant to the Affordable Care Act.
58201	Tax Liability/Penalty	Tax Liability/Penalty. Liabilities, penalties, or fines for late or underpayment of taxes and other government assessments.
58206	Claims and Settlements	Claims and Settlements. Claims and settlements awarded to legal opponents, claimants, and settlees, etc. Includes legal fees awarded.
58310	Redemption of Principal	Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans.
58311	Bond Principal Payment	Bond Principal Payment. Payment of bond principal.
58313	Special Revenue Bond Principal Payment	Special Revenue Bond Principal Payment. Payment of special revenue bond principal.
58315	Redemption of Principal - Non Debt Service Funds	Redemption of Principal - Non Debt Service Funds. Payment of principal not associated with the Debt Service Fund. Related to the General Fund or Capital Project Funds only.
58320	Interest	Interest. Expenditures for interest on debt, notes, and other financial instruments, but excludes interest on Bonds. Interest on Bonds should be recorded in Object 58322 (Bond Interest Payment).
58322	Bond Interest Payment	Bond Interest Payment. Payment of bond interest.
58324	Special Revenue Bond Interest Payment	Special Revenue Bond Interest Payment. Payment of special revenue bond interest.
58325	Interest Payment - Non Debt Service Funds	Interest Payment - Non Debt Service Funds. Payment of Interest not associated with the Debt Service Fund. Related to the General Fund or Capital Project Funds only.
58330	Amortization of Bond Issuance and Other Debt-Related Costs	Amortization of Bond Issuance and Other Debt-Related Costs. Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.
58340	Amortization of Premium and Discount on Issuance of Bonds	Amortization of Premium and Discount on Issuance of Bonds. Expenses amortized as debt premium and/or discount in connection with the issuance of debt.
58341	Bond Fees	Bond Fees. Fees and expenses related to the issuance of bonds.
58401	Real and Personal Property Tax Payment	Real and Personal Property Tax Payment. Payments for real and personal property tax expenditures.
58901	Other Miscellaneous Expenses	Other Miscellaneous Expenses. Costs not properly captured in other accounts. This account would include donations or contributions of funds such as a memoriam, etc.

58902	Bad Debt Expense	Bad Debt Expense. Write-off of uncollectable receivables owing to the District.
59101	Fund Transfers Out - No. 1	Fund Transfers Out - No. 1. For specific use by each District to track interfund transfers unique to each District.
59110	Interagency Fund Transfers Out	Interagency Fund Transfers Out. Funds Transfers paid to other Agencies such as a Town or Municipality.
59201	Debt Defeasance	Debt Defeasance. Expenditures for defeasance of debt.
59401	Loss on Sale	Loss on Sale. Record losses on the sale of capital assets.
59998	Budget Savings to be Determined	Budget Savings to be Determined. For use with budgetary accounts and for budgetary purposes only. No active transactions are to be included with this account.
59999	Employee Turnover Allowance	Employee Turnover Allowance. For use with budgetary accounts and for budgetary purposes only. No active transactions are to be included with this account.