

Expense Category Descriptions

Description	Definition
Salaries	Gross salaries paid to employees.
Benefits	Fringe benefits not included in gross salaries. Medical, dental, vision, unemployment, workers compensation, FICA, retirement, and tuition reimbursement.
Purchased Professional Svcs	Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentist, medical doctors, lawyers, consultants, payments to Intermediate Units, accountants, and tax collectors.
Purchased Property Svcs	Services purchased to operate, repair, maintain and rent for property owned and/or used by the School District. This includes, snow plowing, electricity, repairs and maintenance of equipment and rental of equipment.
Transportation, Insurance, Tuition, and Communications	Includes the School District's cost for regular bussing of students, field trips, student registrations for field trips, district travel, property and liability insurances, tuition to other districts and facilities, and postage and advertising.
Supplies	Includes amounts paid for general supplies, textbooks, technology supplies and the supply of natural gas.
Equipment	Includes purchases for new and replacement equipment.
Dues, Fees, Interest & Budgetary Reserve	Includes dues and fees for professional registrations, interest on bonds and loans, and budgetary reserves.
Other Financing	Includes payments on principal for bonds and loans, and transfers to other funds.