



**SOUTH
KINGSTOWN**
SCHOOL DISTRICT

The FISCAL YEAR 2020-2021 PROPOSED BUDGET

Approved by the South Kingstown School Committee on February 11, 2020



Curtis Corner Middle School Student Art Work

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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

Innovative Student-Centered Learning Grounded in a Collaborative Culture

Where ALL MEANS ALL

Fiscal Management Goals

It is recognized by South Kingstown School Department that the quality and quantity of the educational program are 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 high-quality 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.**

Summary

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, the South Kingstown School Department is comprised of seven (7) schools that service over 2,889 students. South Kingstown High School is a comprehensive 9 - 12 high. There are also two middle schools and four elementary schools. Today the district has approximately 312 certified staff (administrators, teachers, counselors, nurses, other) and 138 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.

The projected 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 \$64,482,692. The general fund budget is \$61,856,830. This is an increase of .76%. The request from the town is for \$55,994,773 which is 2% higher than last year. The district is in its tenth a final year of the reduction of state funding formula aid resulting in a decrease as compared to last year of \$700,000. This is 13.22% less state aid than last year. This significant loss of revenue posed considerable challenges as the budget was developed. 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 have a minimal reduction in staff, 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.

The projected 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:

- an engaging STEAM program for ALL students
- expansion of the dual language immersion program for grade 5 with a commitment to support the 50/50 model
- expand the language and culture program (world language) for ALL students
- improved programming for students with disabilities
- expansion of social-emotional learning & health curriculum
- continued commitment to the visual & performing arts program
- Project Lead the Way engineering expansion at CCMS & SKHS
- Project Lead the Way STEM programming at K-5
- South Kingstown High School implementation of a senior project and paper for all students in the class of 2021
- continue work on student-centered learning grounded in a collaborative learning environment: Professional Learning Community & Deep Learning

The work of the South Kingstown School Committee and newly formed Budget Subcommittee and the 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.

District Budget Needs & Theory of Action

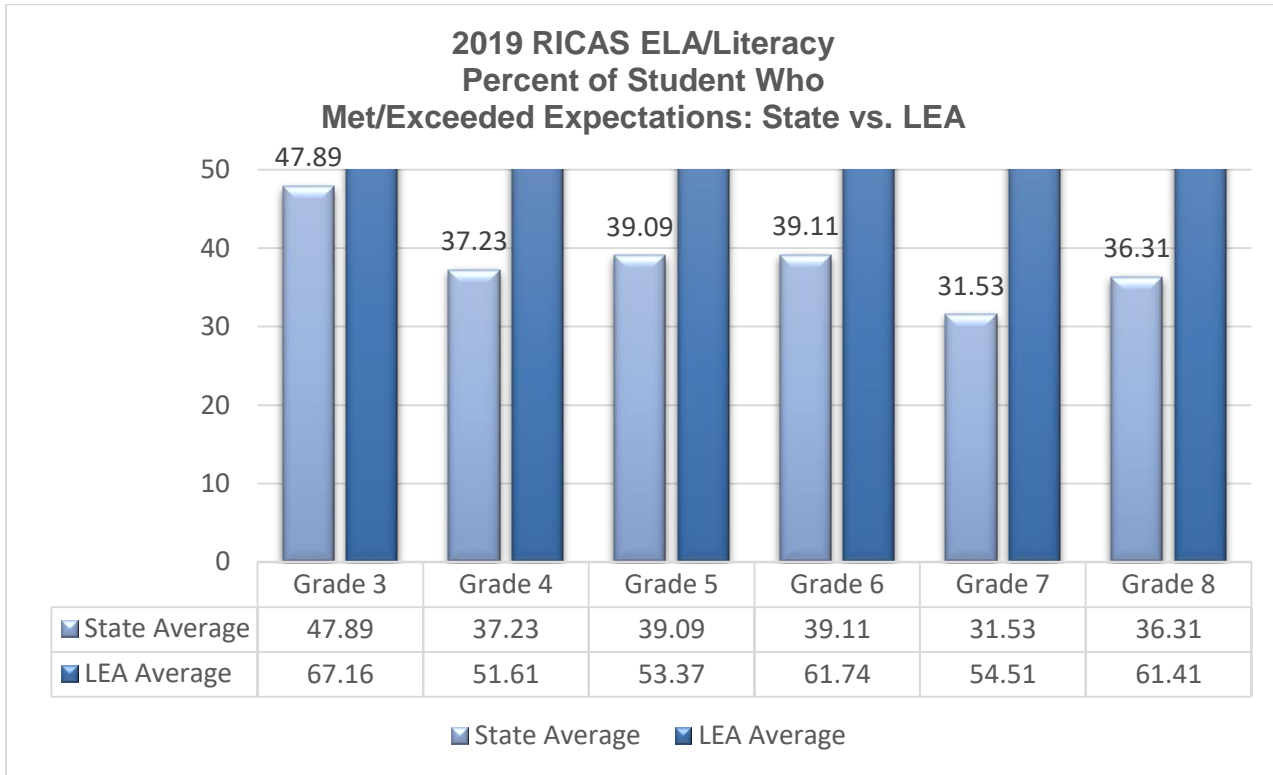
Primary Need

The primary need to be addressed by the 2021 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, specially-abled, or any combination.

Theory of Action

If South Kingstown School District focuses on literacy and mathematics development for all and uses 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.

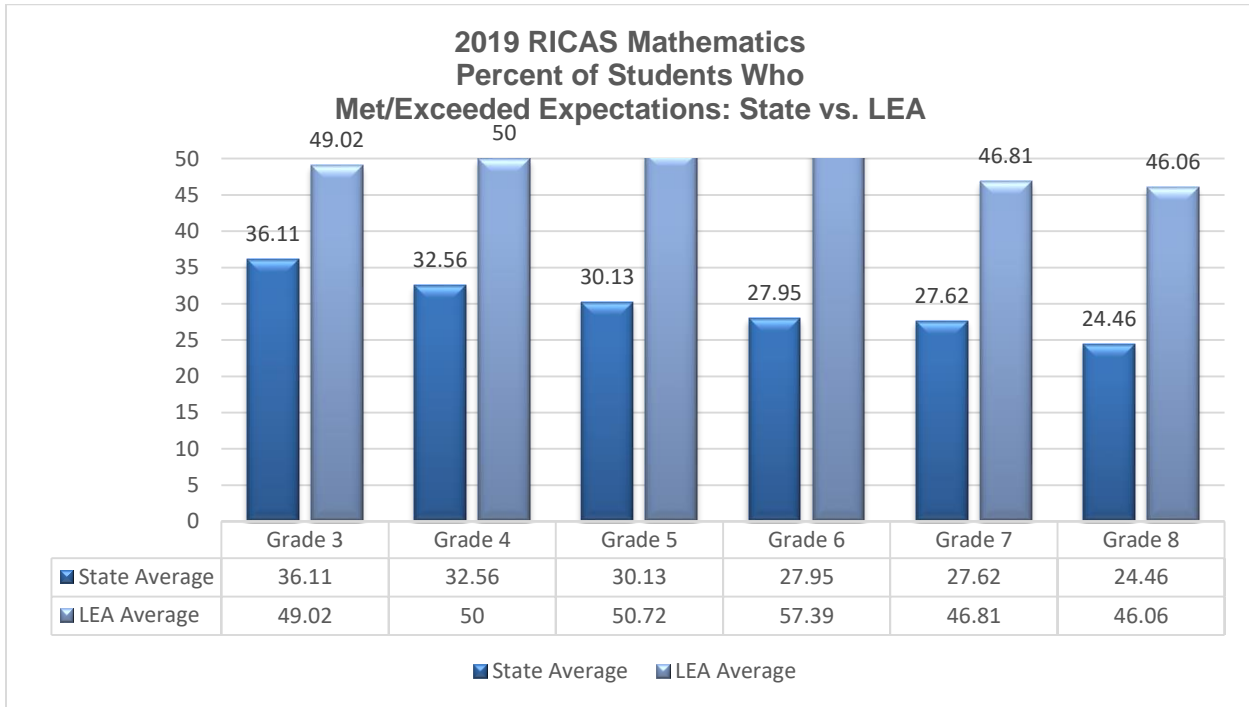
Literacy Levels



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

District Programmatic Priorities

Program Development to support innovative classrooms grounded in project-based and personalized learning to include but not limited to a focus on:

- an engaging STEAM program for ALL students
- expansion of the dual language program for grade 5 with a commitment to support the 50/50 model
- expand the language and culture program (world language) for ALL students
- improved programming for students with disabilities
- expansion of social-emotional learning & health curriculum
- continued commitment to the visual & performing arts program
- Project Lead the Way engineering expansion at CCMS & SKHS
- South Kingstown High School implementation of a senior project and paper for all students in the class of 2021
- continue work on student-centered learning grounded in a collaborative learning environment: Professional Learning Community & Deep Learning

At Our Core

Instruction is most powerful when educators have strong content knowledge and access to high-quality instructional materials and professional learning that promote inclusive practice accessible to all students, including English learners and students with disabilities; support authentic, engaging, and interdisciplinary student learning experiences; and invest families and students in their learning. (from <http://www.doe.mass.edu/candi/>)

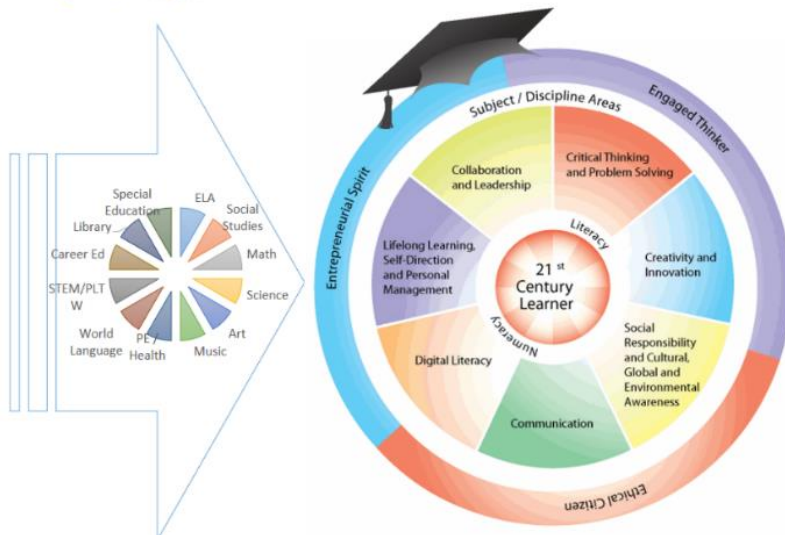
The 21st Century Learner

The skills required in the 21st Century have been defined as a broad set of knowledge, skills, work habits, and character traits that are believed to be critically important to success in today's world, particularly in collegiate programs and contemporary careers and workplaces.

Andreas Schleicher, from the Organization for Economic Co-operation and Development (OECD)

Education Directorate, states:

Education today is much more about ways of thinking which involve creative and critical approaches to problem-solving and decision-making. It is also about ways of working, including communication



and collaboration, as well as the tools they require, such as the capacity to recognize and exploit the potential of new technologies, or indeed, to avert their risks.

We have worked to transform our culture to promote more collaboration and innovative instructional approaches through a digital learning environment. This transformation also supports our implemented (and required) Common Core State Standards and state assessments. The next phase of this transformation has been to provide students with their own assigned laptop. We will also continue our focus during FY21 to support the use of instructional tools available to teachers to use with their students to further integrate technology into the classroom. Our world looks different today, and so should our classrooms. The resources are an initial investment that will allow South Kingstown School District to remain in the forefront of education reform. Our budget supports the need to focus on the 21st Century Learner through our professional learning, curriculum materials/supplies and commitment to our capital improvement program.

Professional Learning

We know that Teacher Professional Development (PD) in the Top Performing Countries is CENTRAL to their jobs. It is not an add-on. It is not something done on a Friday afternoon or on a few days at the end of the school year. Teacher professional learning is how they all improve student learning; it is how they improve schools, and it is how they are evaluated in their jobs. They work in systems that are organized around improvement strategies explicitly anchored in teacher professional learning. (from (Jensen, Sonnemann, Roberts-Hull, & Hunter, 2016)). Our budget has professional learning embedded throughout. This learning is primarily supported through grant dollars.



Focus Areas

Researched (Evidence) Based Interventions / Supporting Literacy, Math and Social Emotional Needs

We know that the primary need to be addressed by the FY21 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 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, Response to Intervention (RtI) is a data-supported process for making decisions relating to student achievement and engagement.

While RtI supports specific students, it impacts ALL students. RtI is a RI requirement that is based upon federal guidance. It requires that the school district have a universal core curriculum for all students that is clearly defined and delivered with fidelity. It also requires that we screen ALL students at least two times each year to determine if they are on grade level. If the student is not on grade level then we must intervene with supports outside of the student's regular instruction (and sometimes with additional resources and tools) to help the child reach their potential. We must progress monitor their growth. It is only after we have worked to have multiple interventions that we would then refer the student to be discussed and evaluated for special education.

This process requires 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 needed may not only be in the areas of literacy and math but may also be social-emotional supports. All of our schools will be enhancing their interventions and progress monitoring during the 2020-2021 school year. It is only by supporting the whole child that we can help them to reach their success.

Pupil Personnel Services

One of the primary goals for Pupil Personnel Services is to support co-teaching and an LEA coordinator model at the elementary and middle school level. LEA coordinator would carry a light caseload and teaching duties but will also chair annual IEP meetings to free up building administrators so they can attend to instructional needs in the classrooms and other building and student needs. The addition of LEA Coordinators would also help w/ IEP caseload balance to ensure learning gaps are being targeted with fidelity. Another area that we will work on is the continued implementation of Conscious Discipline so that we can move to full implementation. We are also working to expand our Pre-K program to three classrooms. We know that focusing on interventions for our youngest at-risk learning has so many benefits for students. Finally, we would like to introduce a Board Certified Behavior Analyst for the district.

Technology Infrastructure

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 has the capacity to support all users and a wide variety of devices.

The major projects for the 2020-2021 school year are:

- Expand to include help desk/secretarial support
- Umbrella, AMP, and Veeam. Upgrade or replace Barracuda backup in-house and 2 locations off-site
- Support Google Suite for Education, security, implementation and data privacy
- Support 1:1 laptop for grades 5-12, continue Jamf Pro for iPads K-1 and start to replace SKSD teacher laptops.
- Support OSHEAN 1 Gig network for all 9 buildings with iBoss filtering, Fortinet Firewall, and Cisco Umbrella.
- Continue the 5-year plan to implement interactive mobile devices in elementary schools to remove, Desktop Computer, Mimio devices, Document cameras, sound systems wiring, and overhead projectors.
- Finish E911 for all buildings for better reliability of 911 services and install Cisco Call aware for instant notification to key personnel and location in the building of distress.
- Investigate Halo Vape Detection System.

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 prepare today's students for college and careers.....Given that bandwidth capacity determines which online content, educational applications, and digital learning 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." (New Pedagogies for Deep Learning, n.d.) (Dufour, 2004) (Best Practices in School District Budgeting, 2018)

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 fifth 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:

- Add PLTW Biomedical – Medical Interventions (1 section, 3rd course in sequence)
- Add PLTW Engineering – Introduction to Engineering Design (1st course in sequence)

- Add a CTE Construction Teacher to support the expansion of our Construction Tech (Carpentry) CTE
- Add PLTW courses aligned to high school programs including Green Architecture and Design & Modeling
- Have an educator trained to be an onsite K-5 Project Lead the Way Launch 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. One of our most significant impacts will be the addition of an elementary health teacher to support health and social-emotional learning.

Curriculum Materials (online resources, textbooks, teacher instructional support materials)

During the FY21 school year, we will work to review our ELA (K-12) curriculum units, specifically with the respect to having RI Department of Education approval. We will also work to update our Math (K-12) assessments and implement math running records and guided math for our classroom instruction.

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.

Language & Culture

During FY21 we are reviewing our dual language immersion in grades K-4. We are also working to implement grade 5 for 66 students at BroadRock. We will also open the program to a second cohort. Simultaneously, we will work to review the current services that we are providing to our English Language Learners.

Facilities

The following projects are the priority for the 2020-2021 school year:

- Stage 2: Bond Project
- Parking Lot Project (PDES)
- Upgrade all restrooms throughout the District.
- Replace circulator pumps at the High School and Curtis Corner which operate the heat.
- Purchase a new truck and sander for snow removal.
- Purchase 2 chemical-free mini mags that are stripping machines for the floors.
- Replace heating roof unit at Peace Dale Elementary School Cafeteria.
- Paint 2nd floor at Broad Rock School
- Add an HVAC staff member for heating and ventilation problems throughout the year (long term goal)

Budget Preparation Calendar

January 2020

January 2, 2020 School Committee Budget Subcommittee Meeting
January 7, 2020 School Committee & Town Council CIP Program Work Session #1
January 14, 2020 School Committee Executive Session Legal Update on Personnel
January 14, 2020 School Committee Work Session – Feasibility Study Report Out
January 14, 2020 School Committee Business Meeting
January 21, 2020 School Committee Budget Subcommittee Meeting
January 21, 2020 School Committee Executive Session Negotiations
January 28, 2020 School Committee Work Session – Feasibility Study Vote & Budget

February 2020

February 4, 2020 School Committee Budget Subcommittee Meeting
February 11, 2020 School Committee Work Session – Budget
February 11, 2020 School Committee Business Meeting – Adoption of Budget
February 20, 2020 Town Council & School Committee Budget Program Work Session
February 25, 2020 School Committee Work Session – TBD

March 2020

March 2, 2020 Town Council & School Committee Budget Work Session #1 (Schools)
March 3, 2020 Town Council & School Committee Budget Work Session #2 (NOT schools)
March 10, 2020 School Committee Business Meeting
March 11, 2020 Town Council & School Committee Budget Work Session #3 (NOT schools)
March 23, 2020 Town Council Regular Session Preliminary Budget Adoption
March 24, 2020 School Committee Work Session – TBD

April 2020

April 6, 2020* Town Council & School Committee FY21 Budget Hearing #1
April 7, 2020 * Town Council & School Committee FY21 Budget Hearing #2
April 14, 2020 School Committee Business Meeting
April 27, 2020 Town Council Regular Session & Adoption of Final Budget
April 28, 2020 School Committee Work Session – TBD

**Date Change*

Locations

South Kingstown School Department is comprised of seven (7) schools that service over 2,889 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 and West Kingston Elementary School service PreK-4. Matunuck Elementary School and Wakefield Elementary School service K-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 312 certified staff (administrators, teachers, counselors, nurses, other) and 138 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. In addition to our budget being presented in a district-wide view, we are providing a break down of the budget by location. This is based upon the staffing and supplies that are used at each school location. The newly implemented Education Accountability Act shifts some decision making from the district office to the building level/principal. The full act can be found at <https://www.ride.ri.gov/Portals/0/Uploads/Documents/Teachers-and-Administrators-Excellent-Educators/Leadership/SlteBasedManagement-Overview.pdf>. This legislation requires a shift in oversight and requires that the principals recommend their budget to the Superintendent. To support this new legislation and a goal of improved transparency we thought that we would provide the budget broken down by location.

<i>School</i>	<i>Grades</i>	<i>December 2019 Student Population</i>
South Kingstown High School	9 – 12	920
Curtis Corner Middle School	7 – 8	468
Broad Rock Middle School	5 – 6	440
Peace Dale Elementary	PK – 4	436
West Kingston Elementary	PK – 4	279
Matunuck Elementary	K – 4	178
Wakefield Elementary	K – 4	144
Outplaced	K - 12	24
<i>TOTAL</i>		2889

Fund Structure

The budget of the South Kingstown School Department is categorized by major funding sources. These funds are legal fiscal and accounting entities segregated to identify and support specific activities. Each fund has its own revenues, expenditures and fund balance. Both the Generally Accepted Accounting Principles (national standards) and the State of Rhode Island uniform chart of accounts state standards require that school districts use segregated funds.

The **General Fund** is by far the largest fund and contains most of the financial activity of the District. When people speak in terms of the District's Budget, they are usually referring to the General Fund. The General Fund accounts for all the major activities of the K-12 operation of the District. This would include all salaries and operating costs relating to instruction (teachers), library services, special education, custodial, maintenance, grounds, transportation, and building/central administration.

Special Revenue Fund are used to account for specific revenue sources, other than for major capital projects, which are legally restricted to expenditures for specified purposes. Examples of special revenue funds are state-funded grants, federally funded grants, and private grants and donations.

Enterprise Funds are 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 be recovered through fees or charges (example School Lunch Fund).

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. A Capital Projects Fund is typically used for major capital acquisition or construction activities that would distort trend data if not reported separately from a District's operating activities.

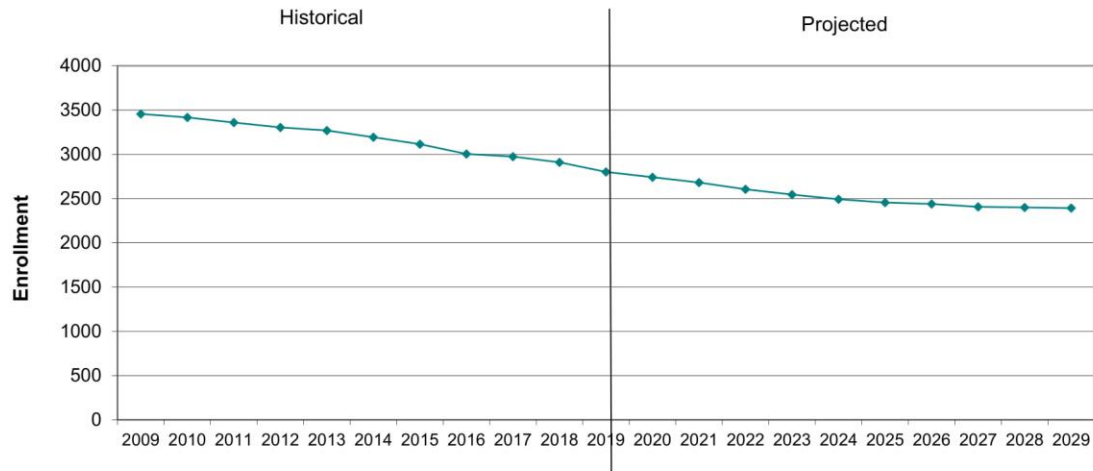
Enrollment Information

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, 2009-2029



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Anticipating Enrollment by Grade

December 2019 Snapshot

SCHOOL	SIS as of 12/1/19	P	K	1	2	3	4	5	6	7	8	9	10	11	12
SKHS	920											229	235	233	223
CCMS	468									228	240				
BRMS	438							227	211						
PDES	436	33	86	86	72	85	74								
WKES	278	24	45	58	54	51	46								
MES	176		36	28	39	39	34								
WES	144		18	37	25	26	38								
TOTAL	2860	57	185	209	190	201	192	227	211	228	240	229	235	233	223

Students with Disabilities

	SIS as of 12/1/19	P	K	1	2	3	4	5	6	7	8	9	10	11	12
SwD	377	38	26	25	31	25	22	32	29	34	26	20	28	18	23
ALL	2860	57	185	209	190	201	192	227	211	228	240	229	235	233	223

Grade	SKSD Current data 2019-2020	NESDEC data Projected 2020-2021
PreK	57	61
K	185	185
1	209	189
2	190	207
3	201	194
4	192	198
5	227	194
6	211	227
7	228	206
8	240	225
9	229	222
10	235	225
11	233	231
12	223	237
Total	2860	2801

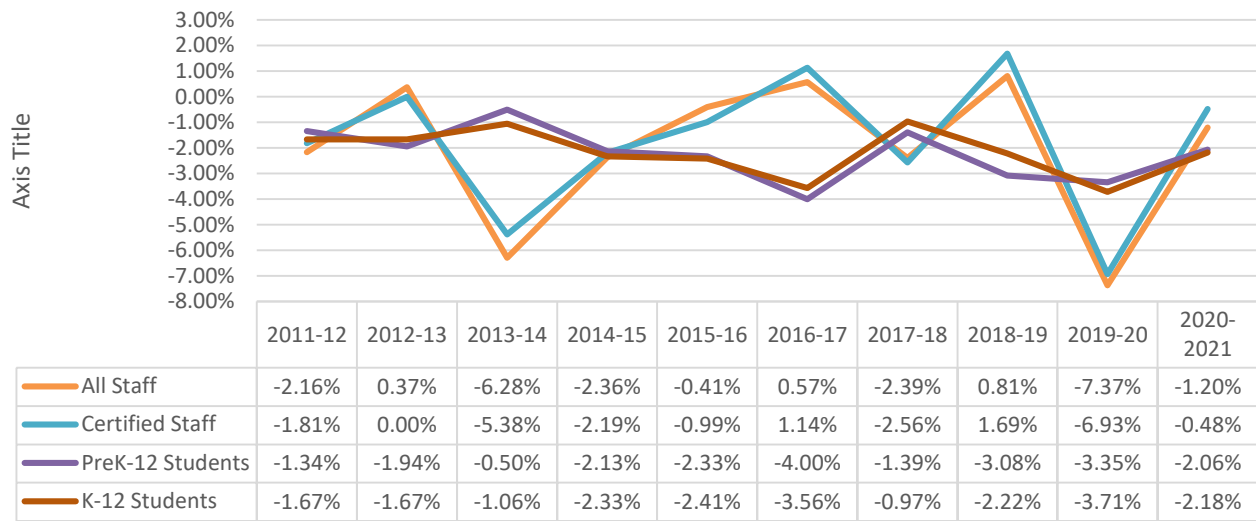
Projected Staffing

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 2020/2021 school year which includes staff to support Dual Language Program commitments and health curriculum programming for elementary. It should be noted that if our enrollment does increase that this support will need to be re-evaluated.

Category	FTEs
Certified Instructional Staff	290.1
Support Staff – Teacher Assistants	67.6
Support Staff – Facilities/Maintenance Staff	27.5
Support Staff – Clerical/Other Support Staff	26.6
Support Staff – Exempt Salaries	8.3
Support Staff – Tech Support	3
Administrators – District-Wide	10.5
Administrators – School-Based	11
Total Staff	444.6

Change in Enrollment VS Change in Staffing



Anticipated Staffing Needs

Administrators	
District-Wide Administrators	10.5
School-Based Administrators	11
Certified Instructional Staff	
Teachers/Guidance/Nurse/Other	290.1
Support Staff	
Teacher Assistants	67.6
Facilities/Maintenance Staff	27.5
Clerical/Other Support Staff	26.6
Exempt Salaries	8.3
Tech Support	3
Total Staff	444.6

Certified Staffing Considerations

As we examine our certified staff we should remember a quote that was recently shared by the Editor-in-Chief of TheLineK12.com, Hanna Skandera, **“Of all the occupations in America, there is just one profession – teaching – that impacts every human being, in a daily and direct manner, for what amounts to roughly 20% of an average person’s life.”**

For FY21 we have 290.1 certified staff. This number is more in line with the staffing levels that we see in similar districts. This number cannot always be compared with other districts because some districts use consultants instead of staff. Examples are occupational therapists and physical therapists. We hire our therapists but other districts use consultants.

Richard Ingersoll updated his landmark report, **The Transformation of the Teaching Force**, in October 2018. He pointed out some interesting facts:

- The teacher workforce is larger than it was 30 years ago.
- The rate of increase for teachers has far outpaced the rate of increase for students.
- There has been an increase of 65% of public school teachers while there has only been an increase of 24% of public school students.
- He states the (national) reason why as an increased demand for:
 - Smaller class size
 - More STEM specialists
 - More special education teachers
 - More ESL teachers

The chart below represents the certified staffing that was reported to RIDE for the FY19 school year.	FTEs
Barrington	295.51
NK	377.39
EG	231.45
Westerly	293.6
Bristol Warren	296.2
Lincoln	277.4
Central Falls	227.8
SK	327.6

Rhode Island Department of Education – Funding Formula

In 2010, State Legislatures passed the education funding formula devised by experts at the 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 goal of the formula is to ensure that the Rhode Island educational finance system supports student achievement.

The funding allocations will be phased in over ten years based on the transition model. Districts that are underfunded will be fully funded within five years, while reductions for overfunded districts will be phased in over ten years. The model redistributes the FY2010 enacted education funding levels over time to create greater revenue equity between districts. The model is a snapshot in time and can change significantly if funding and/or enrollments increase or decrease.

The chart below details the enacted state aid reductions in South Kingstown for fiscal year 2011/12 through 2019/20. For the fiscal year 2020-2021 we are projected to lose approximately \$700,000 in group home/formula aid. This is based upon the Governor’s recommended State Education Aid being adjusted based upon a recommendation from the RI Department of Education’s review of our October 2019 enrollment.

Fiscal Year	State Aid
2011/12	\$8,395,479
2012/13	\$8,052,921
2013/14	\$8,106,421
2014/15	\$7,866,529
2015/16	\$7,623,268
2016/17	\$7,329,896
2017/18	\$6,833,446
2018/19	\$6,156,775
2019/20	\$5,317,777
2020/21	\$4,617,883

Organizational Factors Influencing Decision

Revenue Considerations

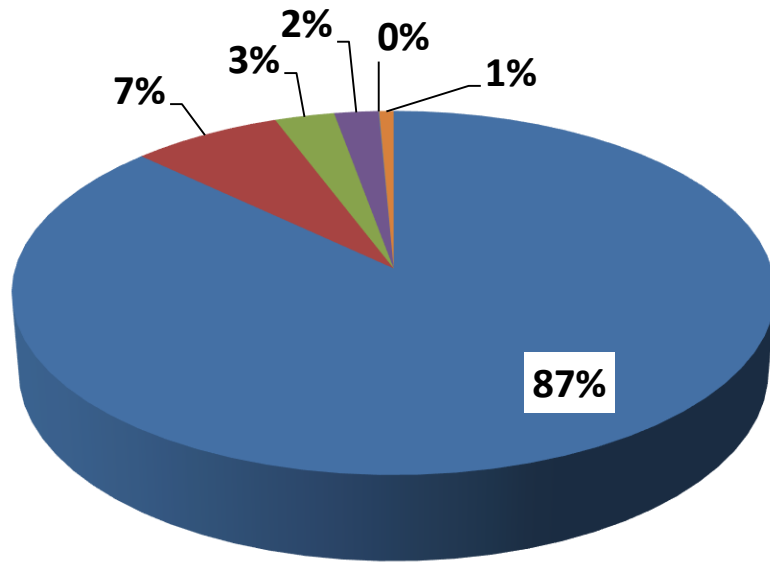
- *The town property tax transfer is 2%*
- The state aid has been reduced by \$700,000.
- Federal Funds have been reallocated to support our goals.
- Increase in tuition from other districts
- Increase in miscellaneous for Solar Program
- Use of Fund Balance

Expense Considerations

- Expenses were reduced with use of lease
- Funds SMILES program
- Funds CARES program
- Funds Intramurals
- Certified Staff reduced by 1.4 (through retirement)
- Teaching Assistants reduced by 3.0 (unfilled)
- Tech intern reduced by 1.0 (unfilled)

Projected Revenue

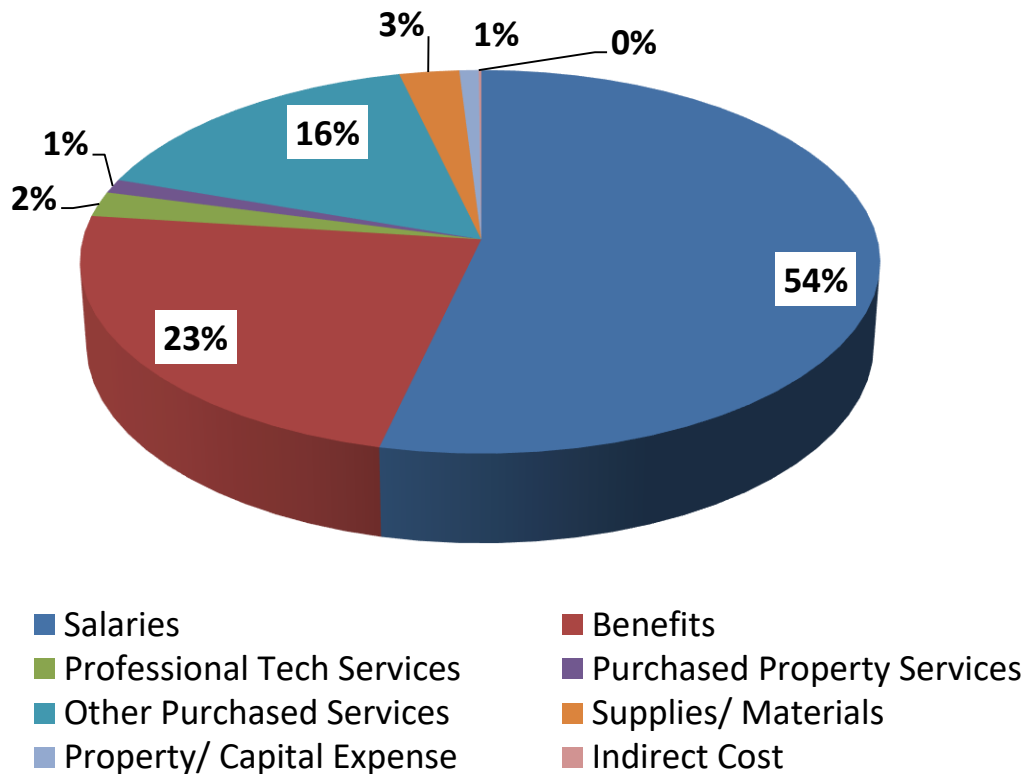
	General Fund	Enterprise Fund	Private Donations	Restricted Grants	Total
<u>Projected Revenue</u>					
Municipal Appropriation	\$55,994,773	\$0	\$0	\$0	\$55,994,773
State Funding	\$4,665,057	\$11,500	\$0	\$38,802	\$4,715,359
Federal Grants	\$0	\$358,500	\$0	\$1,572,068	\$1,930,568
Local Revenue	\$747,000	\$630,000	\$0	\$0	\$1,377,000
Private Gifts/ Donations	\$0	\$0	\$14,992	\$0	\$14,992
Fund Balance	\$450,000	\$0	\$0	\$0	\$450,000
Total Revenue	\$61,856,830	\$1,000,000	\$14,992	\$1,610,870	\$64,482,692



- | | |
|--|---|
| <ul style="list-style-type: none"> ■ Municipal Appropriation ■ Federal Grants ■ Private Gifts/ Donations | <ul style="list-style-type: none"> ■ State Funding ■ Local Revenue ■ Fund Balance |
|--|---|

Projected Expenditures

	General Fund	Enterprise Fund	Private Donations	Restricted Grants	Total
<u>Projected Expenditures</u>					
Salaries	\$33,914,928	\$0	\$0	\$674,144	\$34,589,072
Benefits	\$14,744,652	\$0	\$0	\$321,852	\$15,066,504
Professional Tech Services	\$1,092,600	\$0	\$7,931	\$260,766	\$1,361,297
Purchased Property Services	\$754,940	\$0	\$0	\$0	\$754,940
Other Purchased Services	\$9,267,379	\$980,000	\$0	\$86,050	\$10,333,429
Supplies/Materials	\$1,576,057	\$20,000	\$7,061	\$139,181	\$1,742,299
Property/Capital Expense	\$509,013	\$0	\$0	\$54,877	\$563,890
Indirect Cost	\$71,261	\$0	\$0	\$0	\$71,261
Total Expenditures	\$61,930,830	\$1,000,000	\$14,992	\$1,536,870	\$64,482,692



Projected Revenue / Expenditures Summary

**SOUTH KINGSTOWN SCHOOL DEPT.
BUDGET 2021**

	2015-16	2016-17	2017-18	2018-19	2019-2020	2019-2020	2020-2021	
							Superintendent	
	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	
						11/30/2019	Budget	
Revenue Statement								
State Aid	7,322,357	7,076,556	6,583,723	6,040,786	5,237,398	5,199,444	4,545,061	-13.22%
Group Home Aid	300,911	253,340	249,723	115,989	115,989	118,333	119,996	3.45%
Tuition Income	212,649	90,516	70,388	66,007	124,102	128,587	159,000	28.12%
School Trust Funds	25,861	27,489	28,270	29,454	27,500	27,500	28,000	1.82%
Designated Funds	400,000	400,000	500,000	874,913	475,000	475,000	450,000	-5.26%
Medicaid	472,733	359,087	369,198	448,659	425,000	425,000	425,000	0.00%
Miscellaneous	96,312	100,090	84,389	129,299	90,000	90,000	135,000	50.00%
Total Local Revenue	1,207,555	977,182	1,052,245	1,548,333	1,141,602	1,146,087	1,197,000	4.85%
Property Tax Appropriation	50,313,756	51,387,349	52,415,096	53,952,664	54,896,836	54,896,836	55,994,773	2.00%
Gross Operational Revenue	59,144,579	59,694,427	60,300,787	61,657,772	61,391,825	61,360,700	61,856,830	0.76%
Federal Grants								
Title I	356,396	385,350	399,518	402,840	401,227	401,227	401,227	0.00%
Title II	182,712	182,619	137,747	116,703	85,463	85,463	85,463	0.00%
Title III	3,748	6,965	4,862	5,427	5,435	5,435	5,435	0.00%
Title IV	0	0	0	37,095	37,706	37,706	37,706	0.00%
IDEA	992,278	1,114,445	877,743	847,731	942,836	942,836	942,836	0.00%
IDEA Presch	23,028	24,240	23,130	25,415	25,401	25,401	25,401	0.00%
Perkins	0	0	0	0	0	0	74,000	
Total Federal Grants	1,558,161	1,713,620	1,443,000	1,435,211	1,498,068	1,498,068	1,572,068	4.94%
Food Service								
Breakfast/Lunch Sales	559,285	583,489	629,233	630,068	610,000	610,000	610,000	0.00%
State Funds	11,710	10,884	10,459	10,842	11,500	11,500	11,500	0.00%
Federal Funds	385,513	353,446	356,311	340,618	358,500	358,500	358,500	0.00%
Total Food Service	956,509	947,820	996,003	981,527	980,000	980,000	980,000	0.00%
Athletics								
Gate Receipts				19,297	20,000	20,000	20,000	0.00%
Total Athletics	0	0	0	19,297	20,000	20,000	20,000	0.00%
RIDE Grants								
ATSI Launch Mini Grant					6,961	6,961	6,961	0.00%
Learning Champions			1,704	4,214				
ELL Catagorical			1,505		3,092	3,092	3,092	0.00%
Leadership Mini Grant		6,000						
CTE Categorical					15,769	15,769	15,769	0.00%
RI CTE				37,019	12,981	12,981	12,981	0.00%
Total RIDE Grants	0	6,000	3,209	41,233	38,802	38,802	38,802	0.00%
Other Grants								
SSS Implementation				7,300				
RISCA	2,000	3,000	2,000		1,620	1,620	1,620	0.00%
Project AWARE	44,891	17,534						
Confucius Classroom	6,491	1,069						
GenYOUth Foundation		3,689			309	309		
SK Education Foundation		5,416	2,433	3,900	3,360	3,360	3,360	0.00%
AUVSI Foundation	5,000	2,500	900	600				
RI Foundation	39,324	7,651	7,349	13,689	6,311	6,311	6,311	0.00%
SC Crush Hockey Foundation	12,849	12,100	1,320					
SMILE	5,850	3,400	100	200				
CASIT Program					3,700	3,700	3,700	0.00%
Education Dvplt Center	23,377	6,000						
Total Other Grants	139,782	62,359	14,102	25,689	15,300	15,300	14,991	-2.02%
Total Gross Revenue	61,799,031	62,424,226	62,757,101	64,160,729	63,943,996	63,912,871	64,482,692	0.84%

**SOUTH KINGSTOWN SCHOOL DEPT.
BUDGET 2021**

	2015-16	2016-17	2017-18	2018-19	2019-2020	2019-2020	2020-2021	
						Projected	Superintendent Proposed	
	Actual	Actual	Actual	Actual	Budget	11/30/2019	Budget	
Expense Statement								
Salaries	33,245,661	33,945,890	33,258,687	34,373,514	33,316,923	32,859,056	33,914,928	1.79%
Benefits	13,198,660	13,650,216	13,950,493	14,357,828	14,550,788	14,450,133	14,744,652	1.33%
Professional Services	1,216,538	1,208,525	1,918,070	1,632,676	1,809,342	1,847,081	1,018,599	-43.70%
Property Services	621,662	628,321	737,875	741,540	653,272	685,321	754,940	15.56%
Other Services	7,222,426	7,111,664	7,463,404	8,051,918	8,645,271	8,768,364	9,267,379	7.20%
Supplies	1,437,205	1,555,385	1,593,293	1,565,812	1,549,029	1,540,099	1,647,319	6.35%
Equipment	1,193,182	773,799	1,034,710	764,831	867,200	887,337	509,013	-41.30%
Total Operational Expense	58,135,333	58,873,800	59,956,533	61,488,119	61,391,825	61,037,391	61,856,830	0.76%
Federal Grants								
Salaries	755,740	781,187	736,924	740,844	644,144	644,144	674,144	4.66%
Benefits	347,540	356,946	328,153	332,284	300,552	300,552	321,852	7.09%
Professional Services	231,121	246,006	143,795	149,362	251,883	251,883	325,883	29.38%
Property Services	48,539	48,592	51,001	49,806	51,300	51,300	0	-100.00%
Other Services	66,259	126,464	59,150	63,210	83,550	83,550	83,550	0.00%
Supplies	84,436	123,524	101,449	84,164	129,489	129,489	129,489	0.00%
Equipment	24,525	30,902	22,527	15,542	37,150	37,150	37,150	0.00%
Total Federal Grants Expense	1,558,161	1,713,620	1,443,000	1,435,211	1,498,068	1,498,068	1,572,068	4.94%
Food Service								
Other Services	956,098	945,655	969,443	982,978	980,000	980,000	980,000	0.00%
Total Food Service Expense	956,098	945,655	969,443	982,978	980,000	980,000	980,000	0.00%
Athletics								
Supplies				19,297	20,000	20,000	20,000	0.00%
Total Athletics	0	0	0	19,297	20,000	20,000	20,000	0.00%
RIDE Grants								
Professional Services		6,000	3,209	40,922	8,883	8,883	8,883	0.00%
Other Services					2,500	2,500	2,500	0.00%
Supplies				311	9,692	9,692	9,692	0.00%
Equipment					17,727	17,727	17,727	0.00%
Total RIDE Grants Expense	0	6,000	3,209	41,233	38,802	38,802	38,802	0.00%
Other Grants								
Salaries	15,615	5,900	1,683	6,143	0	0	0	
Benefits	2,011	0	121	455	0	0	0	
Professional Services	65,063	23,852	5,339	12,571	7,931	7,931	7,931	0.00%
Property Services	0	0	0	0	0	0	0	
Other Services	2,929	0	0	0	0	0	0	
Supplies	30,788	22,691	4,526	2,620	7,370	7,370	7,061	-4.19%
Equipment	23,377	9,916	2,433	3,900	0	0	0	
Total Other Grants Expense	139,782	62,359	14,102	25,689	15,301	15,301	14,992	-2.02%
Total Gross Expense	60,789,375	61,601,434	62,386,287	63,992,527	63,943,996	63,589,561	64,482,692	0.84%
Difference	1,009,656	822,792	370,814	168,202	0.00	323,309	0	

Projected Expenditure By Location

**Fiscal 2020-2021
Superintendent Proposed Budget
Expense by Location
All Funds**

OBJ	ACCOUNT DESCRIPTION	Districtwide	SKHS	CCMS	BRMS	WES	PDES	WKES	MES	SPED	TOTAL
51110	REGULAR SALARIES	2,469,810	9,383,322	4,892,623	4,693,276	1,874,651	3,912,784	3,189,102	2,140,115	371,910	32,927,593
51110	REGULAR SALARIES Fed Grant		56,431	19,632	46,517	0	139,033	208,663	49,068	94,447	613,791
51115	SUBSTITUTES		108,000	100,200	100,200	76,000	76,000	76,000	75,000		611,400
51308	AFTERSCHOOL PROGRAM	45,000									45,000
51308	AFTERSCHOOL PROGRAM Fed Grant	1,080									1,080
51338	SUMMER PAY - ESY or Credit Recovery			37,000						65,000	102,000
51338	SUMMER PAY - ESY Fed Grant									20,000	20,000
51201	REGULAR OVERTIME	11,000	10,000	7,000	7,000	4,000	4,000	4,000	4,000		51,000
51311	CURRICULUM WORK										0
51332	SICK PAYOFF - NON SEVERANCE	75,000									75,000
51401	STIPENDS	19,000	39,476	17,169	13,990		5,300	6,500	1,500		102,935
51401	STIPENDS Fed Grant	28,125		5,100				6,048			39,273
											34,589,072
52101	HEALTH INSURANCE	304,667	1,538,069	800,541	791,234	339,221	742,956	604,053	427,063	70,969	5,618,773
52101	HEALTH INSURANCE Fed Grant		8,567	3,265	22,638		31,735	32,288	15,966	5,117	119,576
52102	LIFE INSURANCE	173,000	7,000	6,500	6,500	5,500	6,000	6,000	6,000	500	217,000
52102	LIFE INSURANCE Fed Grant		64	20	50		120	165	144	174	737
52103	DENTAL INSURANCE	22,764	103,433	57,939	51,431	20,927	50,852	39,883	27,770	4,850	379,849
52103	DENTAL INSURANCE Fed Grant		479	211	1,528		2,058	1,912	1,003	317	7,508
52122	HEALTH INSURANCE-RETIREE	628,782									628,782
52125	DENTAL INSURANCE-RETIREE	47,471									47,471
52202	FUTURE BENEFITS	175,000									175,000
52203	TEACHER/ADMIN PENSION - ERSRI	98,583	1,316,351	672,867	671,607	230,247	493,939	418,445	290,085	38,174	4,230,298
52203	TEACHER/ADMIN PENSION - Fed Grant		11,365	5,077	918		32,051	48,997	9,297	18,154	125,859
52208	MERS PENSION	200,105	129,269	66,464	46,105	40,322	84,304	60,706	33,928	17,502	678,705
52208	MERS PENSION Fed Grant		1,643	5,747			1,726	2,570	1,726	3,191	16,603
52301	FICA	194,852	705,422	361,359	354,198	138,575	309,622	230,417	161,498	33,157	2,489,100
52301	FICA Fed Grant	2,235	4,316	1,892	3,559		10,636	16,425	3,754	8,755	51,572
52501	UNEMPLOYMENT INSURANCE	35,000									35,000
52710	WORKERS COMPENSATION	244,671									244,671
											15,066,504
53101	ADMINISTRATIVE SUPPORT										0
53202	SPEECH THERAPISTS								6,800		6,800
53202	SPEECH THERAPISTS Fed Grant								516		516
53203	OCCUPATIONAL THERAPISTS								9,000		9,000
53204	THERAPISTS								72,292		72,292
53205	PSYCHOLOGISTS								25,000		25,000
53207	TRANSLATION SERVICES-Other Grants	3,092									3,092
53210	PERFORMING ARTS SERV-Other Grants					1,620					1,620
53211	PHYSICAL THERAPISTS								8,112		8,112
53213	EVALUATIONS								7,330		7,330
53214	MENTORING	2,500									2,500
53216	TUTORING SERVICES								22,000		22,000
53216	TUTORING SERVICES Fed Grant								53,596		53,596
53218	STUDENT ASSISTANCE		32,442	12,997	12,997						58,436
53220	OTHER PURCHASED EDUC SERVICES	55,520									55,520
53220	OTHER PURCHASED EDUC SERVICES-Grant		66,600	7,400							74,000
53223	CONTRACTED SUBSTITUTES Fed Grant							1,895			1,895
53223	CONTRACTED SUBSTITUTES Other Grants		5,792								5,792
53224	PERSONAL CARE ATTENDANTS								120,000		120,000
53301	PROFESSIONAL DEVELOPMENT	18,700	2,355	2,500	4,000	200	10,200	10,200			48,155
53301	PROFESSIONAL DVLPT Fed Grant		8,000	8,000	8,000	8,000	10,000	9,350	8,000	38,146	97,496
53301	PROFESSIONAL DVLPT Other Grants	6,311									6,311
53302	CURRICULUM DEVELOPMENT	0									0
53302	CURRICULUM DEVELOPMENT Grant		4,000	4,000	4,000	3,000	5,100	4,000	3,000		27,100
53303	WORKSHOPS	10,000									10,000
53401	AUDITING/ACTUARIAL SERVICES	15,000									15,000
53402	LEGAL SERVICES	130,000									130,000
53406	OTHER SERVICES	47,000	1,750								48,750
53411	PHYSICIANS	8,000									8,000
53412	DENTISTS	2,500									2,500
53414	MEDICAID CLAIMS PROVIDER								24,000		24,000
53416	OFFICIALS/REFEREES	59,728									59,728
53417	CONTRACTED NURSING SERVICES		3,000	3,000	3,000	3,000	3,000	3,000	2,000		20,000
53417	CONTRACTED NURSING SERVICES Grant		10,000	10,000	10,000	10,000	11,280	10,000	10,000		71,280
53501	DATA PROCESSING SERVICES	88,585									88,585
53502	OTHER TECHNICAL SERVICES	138,899									138,899
53503	TESTING SERVICES									6,000	6,000
53705	SHIPPING AND POSTAGE	15,050	5,000	1,784	1,500	200	500	300	300	1,500	26,134
53706	CATERING	4,000		300	450	250	400	208	250		5,858
											1,361,297

**Fiscal 2020-2021
Superintendent Proposed Budget
Expense by Location
All Funds**

OBJ	ACCOUNT DESCRIPTION	Districtwide	SKHS	CCMS	BRMS	WES	PDES	WKES	MES	SPED	TOTAL
54201	RUBBISH DISPOSAL SERVICES	46,415									46,415
54204	GROUNDKEEPING SERVICES	130,295									130,295
54311	MAINTENANCE & REPAIRS - EQUIPMENT		3,350	1,275	2,100	630	630	630	630		9,245
54312	MAINTENANCE & REPAIRS - GENERAL	2,500	57,000	30,000	23,000	25,000	45,000	12,000	12,000		206,500
54313	MAINTENANCE & REPAIRS -VEHICLES	10,000									10,000
54402	WATER	500	13,800	7,500	8,700	2,200	3,600	3,100	1,500	300	41,200
54403	TELEPHONE	17,750		5,000	3,500	3,500	2,500	3,700	2,500	6,000	44,450
54404	ENERGY MANAGEMENT SERVICES										0
54405	SEWAGE/CESSPOOL	450	5,300	2,700	3,400	1,000	1,500	0	0	150	14,500
54407	INTERNET CONNECTIVITY	35,835									35,835
54601	RENTAL OF BUILDING Fed Grant									0	0
54602	RENTAL OF EQUIPMENT	22,450	36,707	13,502	13,375	8,362	13,990	12,050	8,564	2,500	131,500
54602	RENTAL OF EQUIPMENT Fed Grant									0	0
54603	RENTAL OF COMPUTER EQUIP	71,000									71,000
54901	OTHER PURCHASED PROPERTY SERVICES										0
54902	ALARM AND FIRE SAFETY SERVICES	14,000									14,000
											754,940
55111	TRANSPORTATION CONTRACTED	129,000	1,161,650	769,857	729,101	250,074	643,087	487,829	297,625		4,468,223
55111	TRANSPORTATION Fed Grant	6,050									6,050
55111	TRANSPORTATION Other Grants		2,500								2,500
55201	PROPERTY AND LIABILITY INSURANCE	216,308									216,308
55203	FIRE INSURANCE	52,000									52,000
55206	FLEET/VEHICLE INSURANCE	13,000									13,000
55401	ADVERTISING COSTS	8,000									8,000
55501	PRINTING	2,500	2,754	850	100	800	150	200			7,354
55610	TUITION - OTHER DISTRICTS (VOCATION EDUC)		1,664,987								1,664,987
55630	SPECIAL NEEDS TUITION								1,450,000		1,450,000
55630	SPECIAL NEEDS TUITION Fed Grant								77,500		77,500
55660	CHARTER SCHOOL TUITION	1,348,007									1,348,007
55701	FOOD SERVICE CONTRACTOR-FoodSvc		255,000	149,000	162,000	71,000	163,000	124,000	56,000		980,000
55690	RUNNING START TUITION		10,000								10,000
55802	BOARD TRAINING	5,000									5,000
55803	EMPLOYEE TRAVEL - NON-TEACHERS	10,900	1,200								12,100
55809	EMPLOYEE TRAVEL - TEACHERS			200						12,200	12,400
											10,333,429
56101	GENERAL SUPPLIES AND MATERIALS	130,241	70,542	58,300	54,982	11,941	25,280	19,655	12,433	4,150	387,524
56101	GENERAL SUPPLIES Fed Grant	6,558					11,507	13,008		25,265	56,338
56101	GENERAL SUPPLIES Other Grants		10,176	375	2,501						13,052
56113	GRADUATION SUPPLIES		13,671								13,671
56115	MEDICAL SUPPLIES	18,835									18,835
56116	ATHLETIC SUPPLIES	36,818									36,818
56116	ATHLETIC SUPPLIES		15,000	5,000							20,000
56117	EMPLOYEE AWARD	0									0
56202	GASOLINE	12,000									12,000
56211	MAINTENANCE SUPPLIES/PARTS	2,400	26,000	12,400	14,400	5,200	12,400	5,700	5,700		84,200
56209	FUEL	8,700	104,600	53,000	40,200	18,500	26,000	2,000	2,000	2,000	257,000
56215	ELECTRICITY	10,000	147,000	55,000	55,000	18,000	50,000	90,000	90,000	5,000	520,000
56219	CUSTODIAL SUPPLIES	2,000	28,338	14,818	12,212	10,914	11,712	10,707	10,207		100,908
56401	TEXTBOOKS		67,006	1,750	11,063	1,650	16,462	12,564	4,000		114,495
56401	TEXTBOOKS Other Grants		3,700								3,700
56402	LIBRARY BOOKS		1,000	2,550	3,000	650	2,000	750	1,000		10,950
56403	REFERENCE BOOKS									400	400
56403	REFERENCE BOOKS Fed Grant									730	730
56404	SUBSCRIPTIONS AND PERIODICALS	700	80		200	2,203	1,604	1,604	1,604		7,995
56404	SUBSCRIPTIONS Fed Grant									1,000	1,000
56406	TEXTBOOKS - NON-PUBLIC	7,000									7,000
56410	TEXTBOOKS-CCRI		3,500								3,500
58101	PROFESSIONAL FEES	48,286	21,462	1,275						1,000	72,023
58101	PROFESSIONAL FEES Fed Grant							160			160
											1,742,299

Fiscal 2020-2021
 Superintendent Proposed Budget
 Expense by Location
 All Funds

OBJ	ACCOUNT DESCRIPTION	Districtwide	SKHS	CCMS	BRMS	WES	PDES	WKES	MES	SPED	TOTAL
57202	CAPITAL IMPROVEMENTS										0
57301	VEHICLES										0
57305	EQUIPMENT	10,000	17,789	3,542	1,925	1,384	1,384	1,384	1,384		38,792
57305	EQUIPMENT Fed Grant									27,000	27,000
57306	FURNITURE AND FIXTURES		1,409	8,000	20,525	0	2,000	0	2,000	1,200	35,134
57309	HARDWARE	170,500	38,892	2,125	3,410						214,927
57309	HARDWARE Fed Grant									4,400	4,400
57309	HARDWARE Other Grants		15,769								15,769
57311	SOFTWARE	148,885	16,420	11,800	17,061	594	9,755	9,745	900		215,160
57311	SOFTWARE Fed Grant									5,750	5,750
57311	SOFTWARE Other Grants		979		979						1,958
57313	ENVIRONMENTAL EQUIPMENT	5,000									5,000
											563,890
60000	Indirect Cost	71,261									71,261
											71,261
	TOTAL EXPENSE	8,140,913	17,379,727	8,314,659	8,043,179	3,189,315	6,987,157	5,801,913	3,781,514	2,773,054	64,482,692
										Gen Fund	61,856,830
										Grant	1,572,068
										Food Servic	980,000
										RIDE Grant:	38,802
										Other Grant	14,992
										Athletics	20,000
											64,482,692

Projected Revenue & Expense By Fund

OBJ#	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2019-2020	2019-2020	2020-2021	
								Projected	Superintendent
		Actual	Actual	Actual	Actual	Budget	11/30/2019	Proposed	% of FY20
								Budget	Budget

SALARIES

FTE	51110	REGULAR SALARIES								
241.30		TEACHERS	20,649,158	21,183,569	21,100,276	21,684,013	20,862,708	20,770,071	20,957,175	0.45%
8.00		GUIDANCE COUNSELORS	594,533	646,765	652,684	755,038	780,807	752,384	790,745	1.27%
5.00		LIBRARIANS	365,834	393,463	357,978	441,892	452,959	426,283	440,140	-2.83%
31.80		THERAPISTS, NURSES, SOCIAL WORKER!	2,498,239	2,561,837	2,560,891	2,573,801	2,651,047	2,575,374	2,696,370	1.71%
4.00		DEAN OF STUDENTS	86,145	270,720	261,979	339,396	356,619	362,071	368,871	3.44%
		ATHLETIC COACHES	192,078	192,228	192,228	194,695	199,258	199,258	199,258	0.00%
		INTRAMURALS COACHES	27,729	28,909	23,948	27,100	0	30,880	30,880	100.00%
1.00		SUPERINTENDENT OF SCHOOLS	162,129	165,517	171,955	193,637	175,063	164,185	166,621	-4.82%
7.00		DIRECTORS	768,418	790,793	811,277	797,598	838,928	748,127	819,282	-2.34%
		SCHOOL BOARD MEMBER	15,500	15,333	15,500	16,125	0	0	0	0.00%
7.00		PRINCIPALS	746,296	799,283	824,296	780,791	844,828	831,601	856,560	1.39%
4.00		ASSISTANT PRINCIPAL	463,967	419,480	431,687	431,828	440,610	437,503	442,331	0.39%
8.30		SALARIES-EXEMPT	665,538	651,342	622,908	634,191	610,039	594,097	617,929	1.29%
2.50		SALARIES-CURRICULUM	329,941	400,591	378,884	388,041	250,110	212,680	265,603	6.19%
29.60		CLERKS	1,214,726	1,214,879	1,280,736	1,282,974	1,201,199	1,243,333	1,221,205	1.67%
		CROSSING GUARDS/SCH RESOURCE OFI	144,881	128,731	132,460	138,888	158,592	158,592	163,350	3.00%
67.60		TEACHER AIDES	1,655,130	1,697,017	1,659,692	1,712,034	1,752,802	1,680,145	1,640,703	-6.40%
		TRUANT OFFICER	25,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
23.50		CUSTODIAL STAFF	973,043	1,005,381	959,856	961,286	997,980	932,374	987,058	-1.09%
4.00		FACILITIES MAINTENANCE STAFF	274,707	262,998	226,049	231,735	236,269	224,765	237,512	0.53%
444.60										
	51115	SUBSTITUTES								
		SUB TEACHER	865,266	614,961	87,119	122,111	70,000	70,000	468,070	568.67%
		SUB CLERK	22,063	10,836	0	0	0	0	20,430	100.00%
		SUB TEACHER AIDES	120,348	111,028	0	0	0	0	92,900	100.00%
		SUB CUSTODIAN	19,368	5,343	23,193	5,680	30,000	30,000	30,000	0.00%
	51308	AFTERSCHOOL PROGRAM	20,264	5,324	41,009	43,416	9,642	39,642	45,000	366.71%
	51338	SUMMER PAY - ESY or Credit Recovery	114,924	114,870	142,081	122,405	122,000	98,443	102,000	-16.39%
	51201	REGULAR OVERTIME	63,710	54,890	59,303	64,073	48,000	48,000	51,000	6.25%
	51311	CURRICULUM WORK	3,448	5,656	19,507	4,374	18,028	18,028	0	-100.00%
	51332	SICK PAYOFF - NON SEVERANCE	70,572	57,355	71,268	260,592	75,000	75,000	75,000	0.00%
	51404	STIPENDS	92,706	110,791	123,922	139,801	108,435	110,220	102,935	-5.07%
		TOTAL SALARIES	33,245,661	33,945,890	33,258,687	34,373,514	33,316,923	32,859,056	33,914,928	1.79%

BENEFITS

	52101	HEALTH INSURANCE	4,852,897	5,200,874	5,543,371	5,685,710	5,648,965	5,591,131	5,618,776	-0.53% Includes buyback
	52102	LIFE INSURANCE	178,562	187,261	194,951	219,249	212,000	212,000	217,000	2.36%
	52103	DENTAL INSURANCE	410,919	405,037	422,801	422,585	420,132	416,954	379,849	-9.59% Includes buyback
	52122	HEALTH INSURANCE-RETIREE	462,861	450,084	486,371	457,240	490,482	599,998	628,782	28.20%
	52125	DENTAL INSURANCE-RETIREE	38,572	37,336	40,737	38,129	37,040	41,199	47,471	28.16%
	52202	FUTURE BENEFITS	175,000	175,000	175,000	175,000	175,000	175,000	175,000	0.00%
	52203	TEACHER/ADMINISTRATIVE PENSION - EF	3,717,829	3,712,624	3,726,642	3,923,402	4,099,219	4,005,508	4,230,298	3.20%
	52208	MERS PENSION	617,884	648,046	613,746	654,146	675,860	657,444	678,705	0.42%
	52301	FICA	2,456,645	2,513,027	2,451,165	2,533,369	2,447,090	2,418,354	2,489,100	1.72%
	52501	UNEMPLOYMENT INSURANCE	14,148	32,940	50,639	24,649	95,000	95,000	35,000	-63.16%
	52710	WORKERS COMPENSATION	273,343	287,987	245,071	224,349	250,000	237,545	244,671	-2.13%
		TOTAL BENEFITS	13,198,660	13,650,216	13,950,493	14,357,828	14,550,788	14,450,133	14,744,652	1.33%
		TOTAL SALARY AND BENEFITS	46,444,321	47,596,106	47,209,180	48,731,342	47,867,711	47,309,189	48,659,580	1.65%

OBJ#	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2019-2020	2020-2021		% of FY20 Budget
		Actual	Actual	Actual	Actual	Budget	Projected 11/30/2019	Superintendent Proposed Budget	
PURCHASE PROFESSIONAL SERVICES									
53101	ADMINISTRATIVE SUPPORT	1,722	1,550	2,271	560	0	0	0	0.00% School Committee admin s
53202	SPEECH THERAPISTS	11,801	7,489	3,445	2,305	8,000	5,550	6,800	-15.00% Contracted Speech Therapi
53203	OCCUPATIONAL THERAPISTS	3,119	5,669	3,126	1,667	5,000	8,913	9,000	80.00% Contracted Occupational T
53204	THERAPISTS	24,640	81,483	57,667	32,606	106,000	37,535	72,292	-31.80% Contracted Other Therapis
53205	PSYCHOLOGISTS	28,211	15,625	11,075	12,333	25,000	25,000	25,000	0.00% Contracted Psychology Ser
53211	PHYSICAL THERAPISTS	2,946	375	308	0	0	10,113	8,112	100.00% Contracted Physical Thera
53213	EVALUATIONS	43,905	7,443	11,876	6,577	10,000	10,000	7,330	-26.70% Medical evaluation, Psych/
53214	MENTORING	330	607	138	731	5,000	5,000	2,500	-50.00% Mentor Program
53216	TUTORING SERVICES	0	3,530	24,278	12,673	25,000	25,000	22,000	-12.00% Contracted tutors-Homebo
53218	STUDENT ASSISTANCE	56,695	58,396	58,396	58,396	58,400	58,396	58,436	0.06% Student Assistance Course
53220	OTHER PURCH PROFESS EDUC SERVICES	40,790	33,421	44,066	46,511	55,520	56,320	55,520	0.00% District Assessments, TIEN
53223	CONTRACTED SUBSTITUTES	0	0	732,183	534,807	692,000	742,000	0	-100.00% Contracted Teacher, TA & I
53224	PERSONAL CARE ATTENDANTS	66,276	89,479	68,929	60,717	95,000	104,888	120,000	26.32% Contracted Personal Attenc
53301	PROFESSIONAL DEVELOPMENT	145,170	208,183	155,929	122,294	103,350	124,871	48,155	-53.41% School & District Prof Dvpl
53302	CURRICULUM DEVELOPMENT	49,715	82,806	50,789	44,789	45,755	45,755	0	-100.00% GEMS Net-District Share se
53303	WORKSHOPS	1,007	154	0	0	10,000	10,000	10,000	0.00% SKESP Staff Dvpl-Contract
53401	AUDITING/ACTUARIAL SERVICES	15,501	16,001	35,207	21,140	15,000	15,000	15,000	0.00% Blum & Town Charge
53402	LEGAL SERVICES	263,693	192,422	270,999	283,651	150,000	150,000	130,000	-13.33% Lawyers-Admin & Special N
53406	OTHER SERVICES	86,177	84,697	55,480	54,645	16,000	16,000	48,750	204.69% Athletic Trainer, CARES
53411	PHYSICIANS	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0.00% Medical physicals
53412	DENTISTS	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.00% Dental Screening
53414	MEDICAID CLAIMS PROVIDER	45,398	11,609	5,804	21,741	22,000	22,000	24,000	9.09% Medicaid processing
53416	OFFICIALS/REFEREES	57,009	53,861	59,035	54,523	59,728	57,943	59,728	0.00% Sport officials
53417	CONTRACTED NURSING SERVICES	392	13,949	0	0	30,000	30,000	20,000	-33.33% Contracted Sub Nurses
53501	DATA PROCESSING SERVICES	70,162	63,170	87,903	66,106	82,280	96,280	88,585	7.66% School allocation of Town s
53502	OTHER TECHNICAL SERVICES	140,138	120,823	134,687	152,243	130,869	130,869	138,899	6.14% See Below*
53503	TESTING SERVICES	7,984	3,925	6,151	3,783	8,000	8,000	6,000	-25.00% Special Needs testing
53705	SHIPPING AND POSTAGE	40,240	36,529	20,484	19,201	31,000	31,000	26,134	-15.70% Postage
53706	CATERING	3,017	4,829	7,345	8,175	9,940	10,148	5,858	-41.07% Catering
PURCHASED PROFESSIONAL SERVICES		1,216,538	1,208,525	1,918,070	1,632,676	1,809,342	1,847,081	1,018,599	-43.70%

*Support for Computer Sys
*Support of Web based
products 64,469
10,000 School Messenger
licenses
21,150 MESOP
6,000 School Spring
10,319 Clerk Base
16,000 Boards Docs

PURCHASE PROPERTY SERVICES

54201	RUBBISH DISPOSAL SERVICES	41,962	41,180	36,249	52,617	43,000	43,000	46,415	7.94% Rubbish removal
54204	GROUNDKEEPING SERVICES	110,610	104,941	106,122	103,777	117,000	117,000	130,295	11.36% Groundskeeping, Town cha
54311	MAINTENANCE & REPAIRS - EQUIPMENT	2,430	1,064	2,320	7,335	8,295	9,163	9,245	11.45% Musical Instruments maint
54312	MAINTENANCE & REPAIRS - GENERAL	153,306	172,296	195,178	209,884	208,102	203,231	206,500	-0.77% General maintenance -Dist
54313	MAINTENANCE & REPAIRS -VEHICLES	7,439	6,632	7,927	17,173	8,000	8,000	10,000	25.00% Vehicle maintenance
54402	WATER	46,542	38,501	38,736	41,167	38,800	38,800	41,200	6.19% Water
54403	TELEPHONE	67,398	61,697	62,721	42,432	58,750	58,750	44,450	-24.34% Telephone
54404	ENERGY MANAGEMENT SERVICES	3,634	2,932	2,939	2,906	0	0	0	0.00% Energy management-milea
54405	SEWAGE/CESSPOOL	11,195	12,657	11,957	13,539	12,200	15,030	14,500	18.85% Sewer
54407	INTERNET CONNECTIVITY	27,272	17,680	26,117	27,216	31,125	31,125	35,835	15.13% Internet service
54602	RENTAL OF EQUIPMENT AND VEHICLES	128,224	124,809	108,288	123,359	116,000	118,332	131,500	13.36% Copiers & Maint equip rent
54603	RENTAL OF COMPUTER EQUIP	0	0	0	0	0	0	71,000	100.00% Rental of 1:1 Student Com
54901	OTHER PURCHASED PROPERTY SERVICES	0	33,687	130,874	91,324	0	16,893	0	0.00% Security cameras maint.
54902	ALARM AND FIRE SAFETY SERVICES	21,650	10,245	8,447	8,811	12,000	25,997	14,000	16.67% Alarm services
PURCHASE PROPERTY SERVICES		621,662	628,321	737,875	741,540	653,272	685,321	754,940	15.56%

OTHER PURCHASED SERVICES

55111	TRANSPORTATION CONTRACTORS	4,012,830	3,949,152	4,076,521	4,303,533	4,178,923	4,179,792	4,468,223	6.92% Ocean State, Athletic Tran
55201	PROPERTY AND LIABILITY INSURANCE	173,396	198,681	180,102	191,783	200,000	210,008	216,308	8.15% Insurance
55203	FIRE INSURANCE	51,160	52,000	52,000	52,000	52,000	52,000	52,000	0.00% Fire Insurance
55206	FLEET/VEHICLE INSURANCE	12,690	12,721	12,979	13,000	13,000	13,000	13,000	0.00% Vehicle Insurance
55401	ADVERTISING COSTS	7,872	5,998	6,429	14,011	8,000	4,759	8,000	0.00% Advertising Admin & Speci
55501	PRINTING	11,833	12,718	9,015	11,996	10,600	10,600	7,354	-30.62% Printing
55610	TUITION -OTHER DISTRICTS (VOCATION I	540,231	608,127	796,791	1,120,785	1,390,342	1,517,452	1,664,987	19.75% Vocation tuition
55630	SPECIAL NEEDS TUITION TO PRIVATE SOI	1,200,898	1,111,586	1,161,033	1,154,683	1,508,264	1,430,354	1,450,000	-3.86% Special Needs tuition
55660	CHARTER SCHOOL TUITION	1,167,536	1,128,717	1,127,673	1,147,975	1,258,242	1,289,499	1,348,007	7.13% Kingston Hill, Compass, Gr
55690	RUNNING START TUITION	0	0	0	8,962	0	35,000	10,000	100.00%
55802	BOARD TRAINING	17,991	9,427	17,189	10,497	0	0	5,000	100.00% School Board training
55803	EMPLOYEE TRAVEL - NON-TEACHERS	9,490	9,586	11,168	11,986	11,900	11,900	12,100	1.68% Mileage
55809	EMPLOYEE TRAVEL - TEACHERS	16,499	12,951	12,504	10,708	14,000	14,000	12,400	-11.43% Mileage
OTHER PURCHASED SERVICES		7,222,426	7,111,664	7,463,404	8,051,918	8,645,271	8,768,364	9,267,379	7.20%

OBJ#	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2019-2020	2019-2020	2020-2021	% of FY20 Budget
		Actual	Actual	Actual	Actual	Budget	Projected 11/30/2019	Superintendent Proposed Budget	
SUPPLIES									
56101	GENERAL SUPPLIES AND MATERIALS	283,778	333,913	312,611	332,327	378,035	365,971	387,524	2.51% Classroom/Library Supplies
56113	GRADUATION SUPPLIES	8,895	9,896	11,283	10,721	7,500	7,500	13,671	82.28% Graduation Supplies
56115	MEDICAL SUPPLIES	18,196	18,604	14,750	17,540	19,835	19,835	18,835	-5.04% Medical supplies -Athletics
56116	ATHLETIC SUPPLIES	64,292	54,847	70,873	45,731	38,218	38,218	36,818	-3.66% Athletic Supplies
56117	EMPLOYEE AWARD	2,625	1,864	1,692	1,923	3,400	3,400	0	-100.00% Key is Me & I make a Diffe
56202	GASOLINE	11,332	11,675	13,930	8,347	15,000	15,000	12,000	-20.00% Gas charge-From Town
56211	MAINTENANCE SUPPLIES/PARTS	67,224	59,194	68,423	52,367	80,000	79,490	84,200	5.25% Maintenance Dept. Supplie
56209	FUEL	255,101	255,617	270,723	249,155	250,200	250,200	257,000	2.72% Fuel -Oil, Natural Gas & Pr
56215	ELECTRICITY	455,124	486,106	530,667	564,407	485,200	485,200	520,000	7.17% Electricity
56219	CUSTODIAL SUPPLIES	93,081	98,293	98,499	97,349	106,408	106,408	100,908	-5.17% Custodial supplies (all dist
56401	TEXTBOOKS	67,890	94,196	106,159	90,455	75,305	74,593	114,495	52.04%
56402	LIBRARY BOOKS	16,186	17,346	13,349	15,035	12,550	11,996	10,950	-12.75%
56403	REFERENCE BOOKS	6,520	23,858	5,387	3,000	2,374	2,224	400	-83.15%
56404	SUBSCRIPTIONS AND PERIODICALS	29,054	24,686	8,846	7,413	8,880	10,662	7,995	-9.97% RILINK
56406	TEXTBOOKS - NON-PUBLIC	5,352	6,579	4,789	8,940	7,000	7,000	7,000	0.00%
56410	TEXTBOOKS-CCRI	0	0	0	0	0	0	3,500	100.00% Textbooks Running Start pr
58101	PROFESSIONAL ORGANIZATION FEES	52,555	58,711	61,312	61,104	59,124	62,402	72,023	21.82%
	SUPPLIES	1,437,205	1,555,385	1,593,293	1,565,812	1,549,029	1,540,099	1,647,319	6.35%
EQUIPMENT									
57202	CAPITAL IMPROVEMENTS	0	28,675	25,000	8,859	52,000	52,000	0	-100.00%
57301	VEHICLES	34,993	0	0	0	0	0	0	0.00% New vehicle
57305	EQUIPMENT	48,311	37,176	40,588	73,838	43,991	43,176	38,792	-11.82% New & Replace equipment
57306	FURNITURE AND FIXTURES	29,785	22,593	32,352	23,945	23,098	20,050	35,134	52.11% Furniture & Fixtures
57309	HARDWARE	959,792	511,202	715,568	421,546	493,965	503,927	214,927	-56.49% Hardware See Below**
57311	SOFTWARE	116,717	166,913	210,253	221,957	242,146	256,184	215,160	-11.14% Software
57313	ENVIRONMENTAL EQUIPMENT	3,584	7,240	10,949	14,686	12,000	12,000	5,000	-58.33% Replace Food service equip
	EQUIPMENT	1,193,182	773,799	1,034,710	764,831	867,200	887,337	509,013	-41.30%
	TOTAL EXPENDITURES	58,135,333	58,873,800	59,956,533	61,488,119	61,391,825	61,037,391	61,856,830	0.76%

** Hardware
Computer/battery replace,
Interactive Whiteboards 3C
Cisco Phone system replac
Computer equity/Replacem
Network Hardware 75K

Uniform Chart of Account Definitions

A/C No.	Description	Definition
51000	Personnel Services - Compensation	N/A
51100	Salaries Expenses	N/A
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". Includes substitutes applicable to any Job Classification, except Job Classification 5100 series (Retirees and Other Former Employees). Retirees may provide Substitute services. The Sub-related work should follow the normal Substitute rules contained in Object 51115 (Salaries - Substitute) irrespective of any prior employment relationship with the District. So, for Sub-related work, the Function and Job Classification used would be the same as any other employee providing these services. Retirement payments and benefits paid will continue to be charged to Function 432 (Retiree Benefits and Other) and to Job Classification 5100 series (Retirees and Other Former Employees).
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 System-wide 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). For Teachers doing an internship to become an Administrator, those costs are charged to Object 51140. For Substitute Teachers engaged to teach classes for Teachers doing an internship, those costs are charged to Object 51115 and Function 221 to mirror the same used with this Object.
51200	Overtime Expense	N/A
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.
51300	Additional Compensation	N/A
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. The segment intersections will vary depending on whether the payment is related to a Retirement or Termination versus one who will continue employment with the District - See the Intersection Rules.
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. Irrespective of the physical location of an After School Program, After School costs are considered to be an In-District Location.
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. Expenditures made pursuant to this Object are measured at the immediately prior to the Severance and must be charged as noted in the Object Intersection Rules irrespective of when the payment is actually made.
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. This Object is also used for employees hired to only for Summer School duties. Irrespective of the physical location of a Summer School Program, Summer School costs are considered to be an In-District Location.
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.
51400	Stipends	N/A
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.
51500	<i>Unassigned - Contact RIDE for validation.</i>	N/A
51600	<i>Unassigned - Contact RIDE for validation.</i>	N/A
51700	<i>Unassigned - Contact RIDE for validation.</i>	N/A
51800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
51900	<i>Unassigned - Contact RIDE for validation.</i>	N/A
52000	Personnel Services - Employee Benefits	N/A
52100	Health/Medical Benefits	N/A
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. Do not includes charges related to retired employees or for future retirement benefits for which current contributions are required. Also excludes amounts paid to Retirees as a subsidy for health and medical insurance obtained elsewhere. For Health and Medical costs related to retirees, use Object 52122 (Health and Medical - Retirees) 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. Do not include charges related to retired employees or for future retirement benefits for which current contributions are required. For Dental costs related to retirees, use Object 52125 (Dental – Retirees) 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.
52200	OPEB and Retirement Payments	N/A
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.
52300	FICA and Medicare	N/A
52301	FICA	FICA. Employer's share of Social Security FICA taxes.
52302	Medicare	Medicare. Employer's share of Social Security Medicare taxes.
52400	Voluntary Savings Contributions	N/A
52401	403b Contributions	403b Contributions. Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 403b Plan. School Districts will generally have a 403b plan, but will not have a 401k plan. Charter Schools and Educational Service Agencies may have either. Accordingly, this account should be used by School Districts and may be used by Charter Schools and Educational Service Agencies.
52402	401k Contributions	401k Contributions. Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 401k Plan. School Districts will generally have a 403b plan, but will not have a 401k plan. Charter Schools and Educational Service Agencies may have either. Accordingly, this account should only be used by Charter Schools and Educational Service Agencies.
52500	Unemployment Compensation	N/A
52501	Unemployment Insurance	Unemployment Insurance. Unemployment insurance related to District personnel.
52600	Unassigned - Contact RIDE for validation.	N/A

52700	Workers Compensation	N/A
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.
52800	Unassigned - Contact RIDE for validation.	N/A
52900	Other Employee Benefits	N/A
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. Includes reimbursement for Certification tests if taxable. For Non-taxable reimbursements, use Object 52917 (Tuition Reimbursement - Non-Taxable).
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.
53000	Purchased Professional and Technical Services	N/A
53100	Official/Administrative Services	N/A
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.
53200	Professional Educational Services	N/A
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).
53300	Professional Employee Training and Development Services	N/A
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, etc.
53400	Other Professional Services	N/A
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).
53500	Technical Services	N/A
53501	Data Processing and Data Management	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.
53600	<i>Unassigned - Contact RIDE for validation.</i>	N/A
53700	Other Services Purchased	N/A
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.
53800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
53900	<i>Unassigned - Contact RIDE for validation.</i>	N/A
54000	Purchased Property Services	N/A
54100	<i>Unassigned - Contact RIDE for validation.</i>	N/A
54200	Cleaning and Disposal Services	N/A
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.
54300	Repairs and Maintenance Services	N/A
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.
54400	Utility Services	N/A
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.
54500	Construction Services	N/A
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.
54600	Rentals	N/A
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 as 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. For Capital Leases, use only Function 421.
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. For Capital Leases, use only Function 421.
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.
54700	<i>Unassigned - Contact RIDE for validation.</i>	N/A
54800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
54900	Other Property Services Purchased	N/A
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.
55000	Other Purchased Services	N/A
55100	Student Transportation Services	N/A

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.
55200	Insurance (Other than Employee Benefits)	N/A
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.
55300	<i>Unassigned - Contact RIDE for validation.</i>	N/A
55400	Advertising	N/A
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).
55500	Printing and Binding	N/A
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.
55600	Tuition	N/A
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.
55700	Food Service Management	N/A
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.
55800	Travel and Training	N/A
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.
55900	Intereducational, Interagency Purchased Services	N/A

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.
56000	Supplies	N/A
56100	General Supplies	N/A
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.
56200	Facilities, Energy, and Transportation Maintenance and Supplies	N/A
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.
56300	Food Service	N/A
56301	Food - Food Service Program	Food - Food Service Program. Food supply items used in conjunction with an in-house (not outsourced) 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.
56400	Books and Periodicals	N/A
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	<p>Textbooks – Dual and Concurrent Enrollment. Expenditures for textbooks, electronic textbooks, and workbooks for students enrolled in Dual and Concurrent Enrollment classes.</p> <p>Dual enrollment courses are attended at the providing institution’s campus. These are courses that are part of the institution’s regular schedule and are taught by a college professor.</p> <p>Dual enrollment means that a student is enrolled in a secondary school while simultaneously enrolled part-time or full-time as a non-matriculating student at a postsecondary institution, such as a community college, college, or university. Upon successful completion of the course, students earn credit at both the secondary school and the postsecondary institution offering the course.</p> <p>Concurrent enrollment courses are attended at a High School. These are the same courses that are taught at the college, but are approved to be taught at the High School by a High School teacher.</p> <p>Concurrent enrollment means a student is enrolled in a dual enrollment course that is offered at the secondary school and taught by a secondary teacher who is approved by the postsecondary institution. Upon successful completion of the course, students earn credit at both the secondary school and the postsecondary institution offering the course.</p> <p>For both types, the District or Charter School is responsible for providing books to the student.</p>
56500	Supplies - Technology Related	N/A
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.
56600	<i>Unassigned - Contact RIDE for validation.</i>	N/A
56700	<i>Unassigned - Contact RIDE for validation.</i>	N/A
56800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
56900	<i>Unassigned - Contact RIDE for validation.</i>	N/A
57000	Property	N/A
57100	Land and Land Improvements	N/A
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.
57200	Buildings	N/A

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 installation 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.
57300	Vehicles, Equipment, and Technology Software	N/A
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.
57400	Infrastructure	N/A
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.

57500	<i>Unassigned - Contact RIDE for validation.</i>	N/A
57600	<i>Unassigned - Contact RIDE for validation.</i>	N/A
57700	<i>Unassigned - Contact RIDE for validation.</i>	N/A
57800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
57900	Depreciation	N/A
57901	Depreciation - Land Improvements	Depreciation - Land Improvements. Depreciation allocation charges for expenditures included in Object 57102 (Land Improvements).
57902	Depreciation - Buildings	Depreciation - Buildings. Depreciation allocation charges for expenditures included in Object 57201 (Buildings Purchase).
57903	Depreciation - Building Improvements	Depreciation - Building Improvements. Depreciation allocation charges for expenditures included in account Building Improvements (57202).
57904	Depreciation - Vehicles	Depreciation - Vehicles. Depreciation allocation charges for expenditures included in Object 57301 (Vehicles).
57905	Depreciation - Buses	Depreciation - Buses. Depreciation allocation charges for expenditures included in Object 57303 (Buses).
57906	Depreciation - Equipment	Depreciation - Equipment. Depreciation allocation charges for expenditures included in Object 57305 (Equipment).
57907	Depreciation - Furniture and Fixtures	Depreciation - Furniture and Fixtures. Depreciation allocation charges for expenditures included in Object 57306 (Furniture and Fixtures).
57908	Depreciation - Technology-Related Hardware	Depreciation - Technology-Related Hardware. Depreciation allocation charges for expenditures included in Object 57309 (Technology-Related Hardware).
57909	Depreciation - Technology Software	Depreciation - Technology Software. Depreciation allocation charges for expenditures included in Object 57311 (Technology Software).
57910	Depreciation - Environmental Equipment	Depreciation - Environmental Equipment. Depreciation allocation charges for expenditures included in Object 57313 (Environmental Equipment).
57911	Depreciation - Infrastructure	Depreciation - Infrastructure. Depreciation allocation charges for expenditures included in Objects:
58000	Debt Service and Miscellaneous	N/A
58100	Dues and Fees	N/A
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, pursuant to Function 422, etc.
58105	PCORI Fees	PCORI Fees. Fess for the Patient Centered Outcome Research Fee (PCORI) payable pursuant to the Affordable Care Act.
58200	Judgments Against the School District	N/A
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.

58300	Debt-Related Expenditures/Expenses	N/A
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.
58400	Property Taxes	N/A
58401	Real and Personal Property Tax Payment	Real and Personal Property Tax Payment. Payments for real and personal property tax expenditures.
58500	Unassigned - Contact RIDE for validation.	N/A
58600	Unassigned - Contact RIDE for validation.	N/A
58700	Unassigned - Contact RIDE for validation.	N/A
58800	Unassigned - Contact RIDE for validation.	N/A
58900	Miscellaneous Expenditures	N/A
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.
59000	Other Items	N/A
59100	Fund Transfers Out	N/A
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.
59102	Fund Transfers Out - No. 2	Fund Transfers Out - No. 2. For specific use by each District to track interfund transfers unique to each District.

59103	Fund Transfers Out - No. 3	Fund Transfers Out - No. 3. For specific use by each District to track interfund transfers unique to each District.
59104	Fund Transfers Out - No. 4	Fund Transfers Out - No. 4. For specific use by each District to track interfund transfers unique to each District.
59105	Fund Transfers Out - No. 5	Fund Transfers Out - No. 5. For specific use by each District to track interfund transfers unique to each District.
59106	Fund Transfers Out - No. 6	Fund Transfers Out - No. 6. For specific use by each District to track interfund transfers unique to each District.
59107	Fund Transfers Out - No. 7	Fund Transfers Out - No. 7. For specific use by each District to track interfund transfers unique to each District.
59108	Fund Transfers Out - No. 8	Fund Transfers Out - No. 8. For specific use by each District to track interfund transfers unique to each District.
59109	Fund Transfers Out - No. 9	Fund Transfers Out - No. 9. 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.
59200	Payments to Escrow Agents for Defeasance of Debt	N/A
59201	Debt Defeasance	Debt Defeasance. Expenditures for defeasance of debt.
59300	<i>Unassigned - Contact RIDE for validation.</i>	N/A
59400	Losses on the Sale of Capital Assets	N/A
59401	Loss on Sale	Loss on Sale. Record losses on the sale of capital assets.
59500	Special Items	N/A
59501	Special Items - GASB 34	Special Items - GASB 34. Record specific GASB 34 items. This account should only be used with prior permission from RIDE.
59600	Extraordinary Items (per GAAP)	N/A
59601	Extraordinary Items	Extraordinary Items. Record extraordinary items as defined in generally accepted accounting principles.
59700	<i>Unassigned - Contact RIDE for validation.</i>	N/A
59800	<i>Unassigned - Contact RIDE for validation.</i>	N/A
59900	Budgetary Use Only	N/A
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.
60000	Indirect Costs - Accelegnants Reporting	Indirect Costs - Accelegnants Reporting. Used to capture indirect costs for grants and similar funding sources. This account is specifically relegated to 60000 to isolate the account for purposes of aligning with the Accelegnants program. In essence, it is another "Transfer" account similar to the Fund Transfers Out accounts in the 59100 series. Account 60000 is to be used only for reporting Indirect Costs consistent with Accelegnants reporting requirements.

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