

'HVFULSWLRQV RI 2EMHFW &RGHV

7KH IROORZLQJ SDJHFW & RZ HWKZK 2EMHFWU 6 WDSRQV WR DW W7 RH \$H F2EMHFW & RGH
GHVFULEH WKH W\SH RU ZKLFK G\KQ & VHW W\H GE HDQGEH SHQVHG

6DODULHV

\$PRXQWV SDLG WR H'SORULFW ZK RWKHU HE FRQV DGRUHLQV QRM QDSWXUH RU KLUHG
WHPSRUDULO\ LQFOXEV W\SVXWV QORQHWR SR VLOW SRUR URKLVV LDCFDXGHR U SHUV
VHUFLFHV UHQGHV ZKUROR RI WKH 'LVWULFW

'LUHFWRUV 3URJUDP \$GPLQLVWUDWRUV
 " 121 /,&(16(' ',5(&7256 \$66,67\$17 ',5(&7256 6803(5\$,6565 6

Non-Permanent Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are hired on a temporary or substitute basis in positions in either temporary or permanent nature.

6XEVLWXWHV /LFHQVHG
 " 7(\$&+(5 68%67,787(6 ± /,&(16(6XEVLWXWHV IRGXS D WIRHWGDRD DWR LOOQHVV
 HPHUJHQF\ IDPLOG ROVKQHUVW\SHV RI DEVHQFHV
 " 3\$7 ± 352)(66,21\$/ &21)(5/((6 6XEVLWXWHV IRGXS D WIRHWGDRD DWR DWWHQG L
 VHPLQDUV PHHWLQJ VW RDWF RDQD QZHQFHV IRGXS D WIRHWGDRD DWR DWWHQG L
 " 3\$7 ± 6\$%\$7,&\$ /(\$9(6 L&RPS BQQ DWR SGJRF B WIRHWGDRD DWR DWWHQG L
 OHDYHV WLPH GRFXPHQW QRW UHTXLPHDQ FHKDROXU IRHWGDRD DWR DWWHQG L E\ +

6XEVLWXWH &ODVVLILHG
 " ('8&\$7,21\$/ \$66,67\$176 W6XEVWLVXWHV IRGXS D WIRHWGDRD DWR DWWHQG L
 " 63(&,\$/ (' 3\$5\$('8&\$7256 W6XEVWLVXWHV IRGXS D WIRHWGDRD DWR DWWHQG L
 " 6(&5(7\$5,\$/ 6XEVLWXWHV IRGXS D WIRHWGDRD DWR DWWHQG L
 " &/ (5, &\$/ 6XEWLVXWHV IRGXS D WIRHWGDRD DWR DWWHQG L

7HPSRUDU\ 0LVF /LFHQVHG
 " 7(0325\$5< :25.(56 ± /,&(16('UVRQQHO UHTXELHGE VRRUVWIRFKHOS LQ SHDN O
 SHULRGV 3HUVRQQHO SHOPDURH QDWRUS D UDUWLVPHD QCRQ DQ KR XUO\ EDVLV

7HPSRUDU\ 0LVF &ODVVLILHG
 " 7(0325\$5< :25.(56 ± 1211/6&(3HUVRQQHO UHTXLHGE VRRUVSWR KHOS LQ SH
 SHULRGV 3HUVRQQHO SHOPDURH QDWRUS D UDUWLVPHD QCRQ XUO\ EDVLV 2EMHFW
 " XVHG IRUFRGWHUHUHUWHDULDO FOHULFDO VHUYLFHV
 " 678'(17 :25.(56

Additional Salary - Compensation paid to District employees in temporary or permanent positions for work performed in addition to normal earnings. This includes additional pay for classified overtime, extended hours for licensed staff, and activities such as coaching, supervision of extracurricular activities, etc.

([WHQGHG 5HVSQRVLELQW\ (5 /LFHQVHG
 " &RPSHQVDWLRQ WR FODVVLILHG VWHVIZSHQIRBPLHQBGRVHMSLRGZLQDOQWLV
 " DFFHSW DVLVJQPHQQG D L%WHGWKH \$\$\$HQQLRQ \$JUHHPH

([WHQGHG 5HVSQRVLELQW\ (5 &ODVVLILHG
 " &RPSHQVDWLRQ WR FODVVLILHG VWHVIZSHQIRBPLHQBGRVHMSLRGZLQDOQWLV
 " DFFHSW DVLVJQPHQQG D L%WHGWKH \$\$\$HQQLRQ \$JUHHPH

([WHQGHG +RXUV
 " &RPSHQVDWLRQ WR RQHODVFWKSHUWV R KKHV B BWHBUPH BGRK B XHYHORS PHQW
 FRPPLWVHHV ZRUNFWKIRBQDQ U W Q V W WPHDFD QVHLQ DHWMU KR XU PHHWLQJ V

3\$7 &ODVV 2YHUORDG 6WLSHQG
 " 6WLSHQGV SDLG WKFVH B Q DNVWZKRVHWKDWDEDFHKG QW KUHVKROGV RI VW

9DFDQF\ 8QGHUVSHQG %XGJHWDU\
 " 9DFDQF\ 8QGHUVSHQG %XGJHW 2IILFH RQO\

2YHUWLPH 3D\
 " &RPSHQVDWLRQ DWR HGR Q V M W L W L S H U L Y R G Q H L P H R L Q D X (W H R V R I U H J X O D U K R
 " 63257,1* (9(17 6833257 3(6/62 1&RPSHQVDWLRQ WIRU W L K D W L S H W J I R U P M R E V V X
 JDWHNHSHUV JDFNH WIMLBNBQV WQCG/VHEZEMHWWRILFH XVHG IRU *DPH ([SH
 IRU QRQ GLVWULFW SHUVRQQHO

*URXS +HDOWK 2SW 2XW /LFHQVHG (PSOR\HHV
 " 0RQWKO\ LQFH QW L Y P S D R L H M O C R S W L Q J B Q W K R J Q * W X U K S Q F H

*URXS +HDOWK 2SW 2XW 1RQ /LFHQVHG (PSOR\HHV
 " 0RQWKO\ LQFH QW L Y P S D R L H M O C R S W L Q J B Q W K R J Q * W X U K S Q F H

\$VVRFLDWHG 3D\UROO &RVWV

\$PRXQWV SDLG E\ ~~W~~ ~~K~~ ~~D~~ ~~O~~ ~~V~~ ~~R~~ ~~U~~ ~~H~~ ~~P~~ ~~S~~ ~~O~~ ~~R~~ ~~R~~ ~~H~~ ~~Q~~ ~~W~~ ~~V~~ ~~W~~ ~~K~~ ~~H~~ ~~V~~ ~~Q~~ ~~D~~ ~~W~~ ~~R~~ ~~L~~ ~~Q~~ ~~F~~ ~~O~~ ~~X~~ ~~G~~ ~~H~~ ~~G~~ ~~L~~ ~~Q~~ ~~W~~ ~~K~~ ~~H~~ ~~J~~ ~~U~~ ~~R~~ ~~V~~ ~~V~~
DGGLWLRQ ~~W~~ ~~R~~ ~~V~~ ~~D~~ ~~Q~~ ~~S~~ ~~Z~~ ~~K~~ ~~R~~ ~~O~~ ~~X~~ ~~Q~~ ~~H~~ ~~R~~ ~~F~~ ~~W~~ ~~S~~ ~~D~~ ~~W~~ ~~G~~ ~~R~~ ~~H~~ ~~F~~ ~~S~~ ~~O~~ ~~B~~ ~~D~~ ~~H~~ ~~U~~ ~~W~~ ~~R~~ ~~I~~ ~~W~~ ~~K~~ ~~H~~ ~~F~~ ~~R~~ ~~V~~ ~~R~~ ~~I~~ ~~S~~ ~~H~~ ~~U~~ ~~V~~ ~~R~~ ~~Q~~ ~~Q~~ ~~H~~ ~~C~~

3XUFKDVHG 6HUYLFHV

Energy/Utility Services - Expenditures for energy, such as natural gas, oil, gasoline, and including services received

7UDYHO 6WXGHQW \$FWLYLWLHV
 " 678'(17 \$&7,9,7< (;3(16XGHW DFWLYLWLHGFVHXFKZ DUNFRKISW UHJLVWUDWL
 HQWU\ IHHV SHUIR BBDLQFH DQLFPHVVOVO X2EIGHFRW 1RQ ,QVWUXFWLRQDO
 WUDQVSRUWDWLRQ H[SHQVHV UHODWHG WR WKHVH DFWLYLWLHV

2WKHU 7UDYHO
 " ,17(59,(; (;3(16(7UDYHOXFRW DV ORGJLVWDQVSRUWDQGRQ LQFXUUHG E\ D
 HPSOR\HH IRU WKH HLSWUPEWUFRQWURPRXMHV EH REWDLQHG IURP WKH +X
 5HVRXUFHV 'HSDUWPHQW

1RQ 5HLPEXUVDEOH 6WXGHQW \$FDGHPLF 7UDQVSRUWDWLRQ
 " 6WXGHQW EXV SDVWLHGHWREUNWUWYSDFRRO DQG IURP

Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

7HOHSCRQH
 " 7HOHSCRQH VHUFLHV FHOXODU SKRQH V WROO FKDUJHV HWF

3RVWDJH
 " 3RVWDJH VWDPSDFKSRQHW DHIQWDOV HWF

\$GYHUWLVLQJ
 " 3ULQWHG DQQRXQFMFRQVOLSJSURGLFDVORUDQGQRZVSDSHQWW E\ ZD\ RI
 UDGLR DQG WHOHYKVRHQHSHQZRLWXUHWLWLLQFOXGHU DGVFK SXUSRVHV DV SH
 UHFUXLWPHQW OMJDQGHTKHLWDFHQMI SURSHUW\

3ULQWLQJ DQG %LQGLQJ
 " 6FKRRO FRSLHU FRVRS DQG SUQGWWRUVR SKEOSRDWLRQV HWF

)D[
 ")DFVLPLOH PDFKLQH UHQWDO XVH FKDUJHV
 ,QWHUQHWW)HHV
 :LGH \$UHD 1HWZRUN 0LVF
 &KDUWHU 6FKRROV

Tuition - Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

7XLWLRQ 3D\PHQVV WR 2WKHU 'LVWULFWV ,Q 6WDWH
 7XLWLRQ 3D\PHQVV WR 3ULYDWH 6FKRROV
 7XLWLRQ)HHV IRU &ROOHJH &UHGLW

Non-Instructional Professional and Technical Services

\$XGLW 6HUFLHV
 ")HHV SDLG WR LQGHSHQGHV SDLGWRWDFWQDOJHHVSDLG WR WKH 6HFU
 UHODWHG FRVWV

/HJDO 6HUFLHV
 " 6HUFLHV RI RXWVLGH OHJDO FRXQVHO

\$UFKLWHFW DQG (QJLQHULQJ 6HUFLHV
 " ([SHQGLWXUHV IRU SURIHVVLRQDO DEVYREHFRQVDFWDFHQSWRJBVGLRQV
 IDFLOLWLHV

1HJRWLDWLRQ 6HUFLHV
 " ([SHQGLWXUHV IRUUPHUGLQHSHIRWLDLWIKQDQFRQVWURF WVRXS

0DQDJHPHQW 6HUYLFHV
" 6HUYLFHV SHUIRUPHG E\ SHUVRQV

/RVV 3UHYHQWLRQ

Cafeteria Needs - Expenditures that support the various needs of the department of Nutrition Services.

%DNHU\ 3URGXFVV 16 RQO\
'DLU\ 3URGXFVV 16 RQO\
'RQDWHG &RPPRGLWLHV 16 RQO\
)UXLWV DQG 9HJHWDEOHV 16 RQO\
0HDW 16 RQO\
1XWULWLRQDO 6WDSOHV 16 RQO\
)RRG ,QYHQWRU\ \$GMXVWPHQW 16 RQO\

Other Consumable Supplies - Expenditures that support the various needs of the District.

\$XWR 3DUWV DQG %DWWHULHV
7LUHV
2LO DQG /XEULFDQWV
" %XON SXUFKDVHV RQH'LVW LULFV DQYRLO D QHHV WEDWLO FRQO\
*DV
" %XON SXUFKDVHV RQH'LVW LULFV DQYRLO D QHHV WEDWLO FRQO\
3URSDQH
" %XON SXUFKDVHV RQH'LVW LULFV DQYRLO D QHHV WEDWLO FRQO\
0DLQWHQDQFH 0DWHULDOV
" 0DWHULDOV DQG VXSOUHDQGRU DLQWHQDQFH RI 'LVW

/LEUDU\ %RRNV
 " /,%5\$5< \$1' 5()(5(1&(%22.6 %RRNV IRU DDWHZUODDODDHSRDMKGLCEJDU\
 UHIHUHQFH ERRHNSDLRUJRMVOLLIEUDU\ ERNV HWF
 " \$8',29,68\$/ 0('\$ 0FWLXUHS LUHLGRHGDIGS UDXJGDRP ILOPVWULSV FKDUWV
 RI DXGLRYLVXDO PDWHULDOV HWF

 3HULRGLFDOV
 " 6XEVFULSWLRQV IRU DQ\ SXEOLFDWLRQVWISDPSKSSHUW RW QHZXGDSHLLQW

 2QOLQH 3HULRGLFDO 6XEVFULSWLRQV
 " 6XEVFULSWLRQV IRU DQ\ ZHE EDVHG RULHQWLRQVWISDPSKSSHUW RW QHZXGDSHLLQW

Consumable Supplies for Nutrition Services - Expenditures

%XLOGLQJ \$FTXLVLWLRQV DQG ,PSURYHPHQWV
" &2175\$&7(' %8,/,1* &216758&7,21 &RQWUDXWURGLQRVFRQVVRUWQRVZLRQ DQG
FRQVWUXFWLRQ RI DGGLWLRQV WR H[LVWLQJ EXLOGLQJV
" 385&+\$6(2) %8,/,1*6
,PSURYHPHQWV 1RW %XLOGLQJV

,QWHUHVW ([FHSW %XV *DUDJH
 ,QWHUHVW %XV *DUDJH
)LVFDO &KDUJHV
 " %21' 75867(())(BOLXGLQJ EDQNHWHUFYKLFHN GHSRVLWV OLSV GHSRVLW EDJV
 %DG 'HEW ([SHQVH
 \$GPLQLVWUDWLYH :ULWH 211
 " 8VHG RQO\FERWQWISQJ 'HSDUWPHQW
 'XHV DQG)HHV
 " ([SHQGLWXUHV RU UD VPHVEVRHVCWS ILR SRURKHVVRE BODOL RUWLRQV RU DVVRFLE
 SD\PHQWV WFDJHQDUUW VHUULFHV UHQGRIDIG RRCFW IDLQFSDVLSHV QWLQJ
 PLVFHOODQHRXV IHHQFQXGH ,QRV HZQVHWK XHIGVEIZ KLFKXJHG WR REMHFW
 'XHV DQG)HHV 3URIHVVLQRQDO 'HYHORSPHQW)XQGV
 " ([SHQGLWXUHV IRUSPHRPHVVRKQDQLR UWRBVKVUR URDJVORFJDDWLRQV ZKHQ XVLC
 3URIHVVLQRQDO 'HYHORSPHQW XHGG (PSOR\HHV
 %RQG ,VVXDQFH &RVW

Insurance and Judgments

/LDELWLW\ ,QVXUDQFH
 " 3UHPLXPV IRU LQD XH DQJHL QFRW FORLWV HZMRQFW XVHG E\)XQG 6HOI ,QVXU
)LGHOLW\ %RQG 3UHPLXPV
 " ([SHQGLWXUHV IRUH ERQGWKH DUDVQULV WHDXQVWVQJORVP WKH DFWLRQV RI
 HPSOR\HHV RU RWKHULSHUULFQWFRSQRHHUJHSHQGLWXUHV QRW MXGJPHQWV
 RI OLDELWLW\ ERQGV
 3URSHUW\ ,QVXUDQFH 3UHPLXPV
 " 3UHPLXPV IRU LQVXUDQFH FRYHUDJHGRQD SURSHUWARDHJDFQVW ORVV DQG
 EXLOGLQJV DQG 3URFURRO EXVHU RQDV XEMGHEW)XQG 6HOI ,QVXUDQ
 *UDQW)XQGV
 :RUNHUV† &RPSHQVDWLRQ ,QVXUDQFH 3UHPLXPV
 " 3UHPLXPV IRU LQVXUDQFH FRYHUDJH DFDLQVW :RUNHUV† &RPSHQVDWLRQ
 6WXGHQW ,QVXUDQFH 3UHPLXPV
 " ([SHQGLWXUHV IRU SUHPLXPV RQ VWW &ERQWDFSDGHQW LVSRXUWQZKRI DW HV
 E\ DQ\ RWKHU LQVXUDQFH SURJUDP
 -XGJPHQWV DQG 6HWWOHPHQWV \$JDLQVW WKH 'LVWULFW
 " ([SHQGLWXUHV IURPIFXDLHQW XHGGQLQWUWFKW WKDW DUH QRW FRYHUHG E
 LQVXUDQFH EXD V\SH WKDW PLJKW KXVIDFHQ FRYHUHG E\ LQ

Other Insurance and Judgments

:RUNHUV† &RPS &ODLP ([SHQVH
 " &RPSHQVDWLRQ PDGH RQ EHKDOI RI HESDFFLGHVQWIFWRLVDRQNXVHGDEWH
)XQG 6HOI ,QVXUDQFH
 :RUNHUV† &RPS 5HFRYHU\
 :RUNHUV† &RPS \$VVHVVPHQW
 " \$VVHVVPHQW IHHV DVVHWVREUNHUVQVORVLRQ %7KLXVREGRFOVLE\)XQG
 6HOI ,QVXUDQFH
 'HGXFWLEOH ,QVXUDQFH /RVV
 " &RVV UHVXOWLQDIDRPLQXWVRRELDW GRWE `EXIPOGDQPOR EU E\,by q3OU`h

