

Handout 5-B

Closed-Book Exercise to Identify Line Item Expenses by Function

Check the box for each line item to identify the function for each expense.

Some line item expenses may apply to more than one function.

(Do not take the time to enter \$ amounts)

Object Class Expenses	Total	Operating	Vehicle Maintenance	Non-Vehicle Maintenance	Admin
Total Operating Costs	\$1,778,394	\$1,267,329	\$251,238	\$9,448	\$250,379
501. LABOR (Salaries & Wages)	\$926,648				
01. Operator Salaries and Wages	\$533,986				
02. Other Salaries and Wages	\$0				
Transportation Supervision	\$175,666				
Shop Administration	\$41,514				
Mechanics	\$42,919				
Planning Staff	\$26,513				
General Administration	\$106,050				
502. FRINGE BENEFITS	\$199,411				
FICA & SUI Tax	\$80,360				
Workers Comp Insurance	\$0				
Drivers/ Mech Workers Comp	\$17,874				
Clerical Office Workers Comp	\$446				
Employer Share of Medical & Life	\$86,514				
Employer Share of Retirement	\$9,796				
13. Uniform and Work Clothing Allowance	\$4,421				
503. SERVICES	\$153,883				
01. Management Services (General OH)	\$17,266				
02. Advertising Fees	\$0				
03. Professional and Technical Services	\$0				
Planning Consultants	\$25,443				
Bank Service Fees	\$399				
Legal and Accounting	\$7,927				
05. Contract Maintenance Services	\$0				
Vehicle Maintenance	\$66,219				
Building Maintenance	\$2,223				
Grounds Maintenance	\$4,057				
Scheduling Software Maintenance	\$21,254				
Accounting Software Maintenance	\$2,000				
Office Equipment Repairs	\$239				
06. Custodial	\$1,989				
99. Other Services	\$0				
Training	\$2,495				
Printing Services	\$127				
Drug and Alcohol Testing	\$2,245				
504. MATERIALS AND SUPPLIES CONSUMED	\$400,181				
01. Fuel and Lubricants	\$317,345				
02. Tires and Tubes	\$32,024				
99. Other Materials and Supplies	\$0				
Vehicle Equip. and Parts Supplies	\$45,749				
Other Equipment and Supplies	\$4,062				
Office Equipment	\$1,001				
505. UTILITIES	\$23,967				
Telecommunication	\$15,155				
Utilities	\$8,812				

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Object Class Expenses	Total	Operating	Vehicle Maintenance	Non-Vehicle Maintenance	Admin
506. CASUALTY AND LIABILITY COSTS	\$65,671				
General Liability	\$8,437				
Auto Liability	\$35,484				
Veh. Ins. Claims	\$14,561				
Licensing	\$7,189				
509. MISCELLANEOUS EXPENSES	\$7,454				
02. Travel and Meetings	\$875				
Mileage	\$225				
08. Advertising/Promotion Media	\$3,905				
99. Other Miscellaneous Expenses	\$0				
Dues & Memberships	\$444				
Postage	\$1,861				
Fees & Permits	\$144				
512. LEASES AND RENTALS	\$1,179				
12. Other General Administration Facilities	\$1,179				