

(Name of School)

EXPENDITURE REPORT
PRESCRIBED BY THE NEW JERSEY STATE DEPARTMENT OF EDUCATION

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
CURRENT EXPENSES			
Special Education - Instruction			
1	Salaries of Teachers	11-200-100-101	
2	Salaries of Other Professional Staff	11-200-100-104	
3	Other Salaries for Instruction	11-200-100-106	
4	Employee Benefits (except pension)	11-200-100-205	
5	Pension Contributions	11-200-100-232	
6	Purchased Professional - Educational Services	11-200-100-320	
7	Purchased Technical Services	11-200-100-340	
8	Other Purchased Services	11-200-100-500	
9	General Supplies	11-200-100-610	
10	Textbooks	11-200-100-640	
11	Other Objects	11-200-100-800	
12	TOTAL		
Special Vocational Programs - Instruction			
13	Salaries of Teachers	11-320-100-101	
14	Other Salaries for Instruction	11-320-100-106	
15	Employee Benefits (except pension)	11-320-100-205	
16	Pension Contributions	11-320-100-232	
17	Purchased Professional-Educational Services	11-320-100-320	
18	Purchased Technical Services	11-320-100-340	
19	Other Purchased Services	11-320-100-500	
20	General Supplies	11-320-100-610	
21	Textbooks	11-320-100-640	
22	Other Objects	11-320-100-800	
23	TOTAL		
School-Spon. Cocurricular Activities. - Inst.			
24	Salaries	11-401-100-100	
25	Employee Benefits (except pension)	11-401-100-205	
26	Pension Contributions	11-401-100-232	
27	Purchased Services (300-500 series)	11-401-100-500	
28	Supplies and Materials	11-401-100-600	
29	Other Objects	11-401-100-800	
30	TOTAL		
School-Sponsored Athletics - Instruction			
31	Salaries	11-402-100-100	
32	Employee Benefits (except pension)	11-402-100-205	
33	Pension Contributions	11-402-100-232	
34	Purchased Services (300-500 series)	11-402-100-500	
35	Supplies and Materials	11-402-100-600	
36	Other Objects	11-402-100-800	
37	TOTAL		
Undistributed Expend. - Attend. & Social Work Services (except Social Workers' Salaries & Benefits)			
38	Salaries	11-000-211-100	
39	Employee Benefits (except pension)	11-000-211-205	
40	Pension Contributions	11-000-211-232	
41	Purchased Professional and Technical Services	11-000-211-300	
42	Other Purchased Services	11-000-211-500	
43	Supplies and Materials	11-000-211-600	
44	Other Objects	11-000-211-800	
45	TOTAL		

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
CURRENT EXPENSES			
Undistributed Expend. - Social Workers' Salaries & Fringe Benefits)			
46	Salaries	11-000-211.1-100	
47	Employee Benefits (except pension)	11-000-211.1-205	
48	Pension Contributions	11-000-211.1-232	
49	TOTAL		
Undistributed Expenditures - Health Services (except School Nurses' Salary & Benefits)			
50	Salaries	11-000-213-100	
51	Employee Benefits (except pension)	11-000-213-205	
52	Pension Contributions	11-000-213-232	
53	Purchased Professional and Technical Services	11-000-213-300	
54	Other Purchased Services	11-000-213-500	
55	Supplies and Materials	11-000-213-600	
56	Other Objects	11-000-213-800	
57	TOTAL		
Undistributed Expenditures - School Nurses' Salaries & Fringe Benefits			
58	Salaries	11-000-213.1-100	
59	Employee Benefits (except pension)	11-000-213.1-205	
60	Pension Contributions	11-000-213.1-232	
61	TOTAL		
Undist. Expend. - Other Supp. Serv. Students-Related Serv.			
62	Salaries	11-000-216-100	
63	Employee Benefits (except pension)	11-000-216-205	
64	Pension Contributions	11-000-216-232	
65	Purchased Professional - Educational Services	11-000-216-320	
66	Supplies and Materials	11-000-216-600	
67	Other Objects	11-000-216-800	
68	TOTAL		
Undist. Expend. - Other Supp. Serv. Students-Reg.			
69	Salaries of Other Professional Staff	11-000-218-104	
70	Salaries of Secretarial and Clerical Assistants	11-000-218-105	
71	Other Salaries	11-000-218-110	
72	Employee Benefits (except pension)	11-000-218-205	
73	Pension Contributions	11-000-218-232	
74	Purchased Professional - Educational Services	11-000-218-320	
75	Other Purchased Prof. and Tech. Services	11-000-218-390	
76	Other Purchased Services	11-000-218-500	
77	Supplies and Materials	11-000-218-600	
78	Other Objects	11-000-218-800	
79	Miscellaneous Expenditures - Meetings/Other	11-000-218-894	
80	TOTAL		
Undist. Expend. - Improvement of Inst. Serv.			
81	Salaries of Supervisor of Instruction	11-000-221-102	
82	Salaries of Other Professional Staff	11-000-221-104	
83	Salaries of Secr and Clerical Assist.	11-000-221-105	
84	Other Salaries	11-000-221-110	
85	Employee Benefits (except pension)	11-000-221-205	
86	Pension Contributions	11-000-221-232	
87	Purchased Prof- Educational Services	11-000-221-320	
88	Other Purch Prof. and Tech. Services	11-000-221-390	
89	Other Purch Services (400-500)	11-000-221-500	
90	Supplies and Materials	11-000-221-600	
91	Other Objects	11-000-221-800	
92	TOTAL		

PRIVATE SCHOOLS FOR THE DISABLED

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
CURRENT EXPENSES			
Undist. Expend. - Edu. Media Serv./Sch. Library (except Librarians' Salaries & Benefits)			
93	Salaries	11-000-222-100	
94	Salaries	11-000-222-101	
95	Employee Benefits (except pension)	11-000-222-205	
96	Pension Contributions	11-000-222-232	
97	Purchased Professional and Technical Services	11-000-222-300	
98	Other Purchased Services	11-000-222-500	
99	Supplies and Materials	11-000-222-600	
100	Other Objects	11-000-222-800	
101	TOTAL		
Undist. Expend. - Librarians' Salaries & Fringe Benefits (only)			
102	Salaries	11-000-222.1-100	
103	Employee Benefits (except pension)	11-000-222.1-101	
104	Pension Contributions	11-000-222.1-205	
105	TOTAL		
Undist. Expend. - Instructional Staff Training Serv.			
106	Salaries of Supervisors of Instruction	11-000-223-102	
107	Salaries of Other Professional Staff	11-000-223-104	
108	Salaries of Secretarial and Clerical Assist	11-000-223-105	
109	Other Salaries	11-000-223-110	
110	Employee Benefits (except pension)	11-000-223-205	
111	Pension Contributions	11-000-223-232	
112	Purchased Professional - Educational Service	11-000-223-320	
113	Other Purchased Prof. and Tech. Services	11-000-223-390	
114	Other Purchased Services	11-000-223-500	
115	Supplies and Materials	11-000-223-600	
116	Other Objects	11-000-223-800	
117	TOTAL		
Undist. Expend. - Support Serv. - Gen. Admin.			
118	Salaries	11-000-230-100	
119	Employee Benefits (except pension)	11-000-230-205	
120	Pension Contributions	11-000-230-232	
121	Legal Services - All Other	11-000-230-331	
122	Legal Services - Litigation	11-000-230-332	
123	Other Purchased Professional Services	11-000-230-339	
124	Purchased Technical Services	11-000-230-340	
125	Communications / Telephone	11-000-230-530	
126	Other Purch Serv (400-500)	11-000-230-590	
127	Supplies and Materials	11-000-230-600	
128	Judgments Against The School District	11-000-230-820	
129	Miscellaneous Expenditures	11-000-230-890	
130	Miscellaneous Expenditures - Advertising (Restricted)	11-000-230-891	
131	Miscellaneous Expenditures - Entertainment	11-000-230-892	
132	Misc. Expenditures - Real Estate Taxes	11-000-230-893	
133	TOTAL		

PRIVATE SCHOOLS FOR THE DISABLED

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
CURRENT EXPENSES			
Undist. Expend. - Support Serv. - School Admin.			
134	Salaries of Principals/Assistant Principals	11-000-240-103	
135	Salaries of Other Professional Staff	11-000-240-104	
136	Salaries of Secretarial and Clerical Assistants	11-000-240-105	
137	Other Salaries	11-000-240-110	
138	Employee Benefits (except pension)	11-000-240-205	
139	Pension Contributions	11-000-240-232	
140	Purchased Professional and Technical Services	11-000-240-300	
141	Other Purchased Services	11-000-240-500	
142	Supplies and Materials	11-000-240-600	
143	Other Objects	11-000-240-800	
144	TOTAL		
Undist. Expend. - Oth. Oper. & Maint. of Plant			
145	Salaries	11-000-262-100	
146	Employee Benefits (except pension)	11-000-262-205	
147	Pension Contributions	11-000-262-232	
148	Purchased Professional and Technical Services	11-000-262-300	
149	Cleaning, Repair, and Maintenance Services	11-000-262-420	
150	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	
151	Other Purchased Property Services	11-000-262-490	
152	Insurance	11-000-262-520	
153	Miscellaneous Purchased Services	11-000-262-590	
154	General Supplies	11-000-262-610	
155	Energy (Heat and Electricity)	11-000-262-620	
156	Other Objects	11-000-262-800	
157	TOTAL		
Undist. Expend. - Student Transportation Serv.			
158	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	
159	Employee Benefits (except pension)	11-000-270-205	
160	Pension Contributions	11-000-270-232	
161	Other Purchased Prof. and Technical Serv.	11-000-270-390	
162	Cleaning, Repair, & Maint. Services	11-000-270-420	
163	Rental Payments - School Buses	11-000-270-442	
164	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	
165	Misc. Purchased Services - Transportation	11-000-270-593	
166	Supplies and Materials	11-000-270-600	
167	Miscellaneous Expenditures	11-000-270-890	
168	TOTAL		
Undist. Expend. - Bus. & Other Support Serv.			
169	Salaries	11-000-290-100	
170	Employee Benefits (except pension)	11-000-290-205	
171	Pension Contributions	11-000-290-232	
172	Purchased Professional Services	11-000-290-330	
173	Purchased Technical Services	11-000-290-340	
174	Other Purchased Services	11-000-290-500	
175	Supplies and Materials	11-000-290-600	
176	Interest on Current Loans	11-000-290-831	
177	Interest for Lease Purchase Agreements	11-000-290-832	
178	Miscellaneous Expenditures	11-000-290-890	
179	TOTAL		

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
CURRENT EXPENSES			
Undistributed Expenditures - Food Services			
180	Salaries	11-000-310-100	
181	Employee Benefits (except pension)	11-000-310-205	
182	Pension Contributions	11-000-310-232	
183	Supplies and Materials	11-000-310-600	
184	Other Objects	11-000-310-890	
185	TOTAL		
UNALLOCATED BENEFITS			
186	Group Insurance	11-000-291-210	
187	Social Security Contributions	11-000-291-220	
188	Pension Contributions	11-000-291-232	
189	Unemployment Compensation	11-000-291-250	
190	Workmen's Compensation	11-000-291-260	
191	Health Benefits	11-000-291-270	
192	Tuition Reimbursement	11-000-291-280	
193	Other Employee Benefits	11-000-291-290	
194	TOTAL		
CAPITAL OUTLAY EQUIPMENT, FURNITURE and CAPITAL ASSETS			
Special Education - Instruction			
195	Special Education	12-200-100-740	
196	TOTAL		
Vocational Programs:			
197	Vocational Programs: Special Programs	12-320-100-740	
198	TOTAL		
Undistributed:			
199	Undistributed Expenditures - Instruction	12-000-100-740	
200	Undist. Expend.- Support Serv. - Special Education	12-000-210-740	
201	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-740	
202	Undistributed Expenditures - General Admin.	12-000-230-740	
203	Undistributed Expenditures - School Admin.	12-000-240-740	
204	Undist. Expend.- Operation & Maint. of Plant Serv	12-000-262-740	
205	School Buses - Special	12-000-270-740	
206	Undist.Expend.-Business/Other Support Serv.	12-000-290-740	
207	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-740	
208	Undistributed Expenditures - Facilities Acquisition	12-000-400-740	
209	TOTAL		
Facilities Acquisition and Construction Serv.			
210	Salaries	12-000-400-100	
211	Legal Services	12-000-400-331	
212	Other Purchased Prof. and Tech. Services	12-000-400-390	
213	Construction Services	12-000-400-450	
214	General Supplies	12-000-400-610	
215	Land and Improvements	12-000-400-710	
216	Other Objects	12-000-400-800	
217	TOTAL		
DEBT SERVICE FUNDS			
218	Interest on Mortgage	40-701-510-830	
219	Depreciation of Buildings	40-701-510-911	
220	TOTAL		
221	TOTAL YEAR-TO-DATE EXPENDITURES		

FINANCIAL REPORT ENROLLMENT COMPUTATION FOR JULY 1 st THROUGH JUNE 30 th			
REGISTER NUMBER		YEAR-TO-DATE TOTALS	
		A Public School	B Private Placement
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	TOTAL ENROLLED DAYS		

COMPUTATION OF YTD ADE

1. Total Enrolled Days
2. Divided by: Enrolled Days (for one pupil in the July through June school year)
3. Year-to-Date ADE (round to 4 decimal places)
4. Percentage of ADE (round to 2 decimal places)

A Public School Placement	B Private Placement	C Total

STATEMENT OF REVENUES AND EXPENDITURES				
YEAR-TO-DATE TOTALS				
(A)	(B)	(C)	(D)	(E)
REVENUES		Placements	Placements	Total
222	Tuition from Public Schools			
223	Tuition from Private Placements			
	Other Income			
224	a. Other Income			
225	b. Other Income			
226	c. Other Income			
227	TOTAL REVENUE			
EXPENDITURES				
Current Expenses				
228	Special Education - Instruction			
229	Special Vocational Programs - Instruction			
230	School-Spon. Cocurricular Activities. - Inst.			
231	School-Sponsored Athletics - Instruction			
232	Undistributed Expend. - Attend. & Social Work Services			
233	Undistributed Expend. - Social Workers' Salaries & Benefits (only)			
234	Undistributed Expenditures - Health Services			
235	Undistributed Expenditures - School Nurses' Salary & Benefits (only)			
236	Undist. Expend. - Other Supp. Serv. Students-Related Serv.			
237	Undist. Expend. - Other Supp. Serv. Students-Reg.			
238	Undist. Expend. - Improvement of Inst. Serv.			
239	Undist. Expend. - Edu. Media Serv./Sch. Library			
240	Undist. Expend. - Librarians' Salaries & Benefits (only)			
241	Undist. Expend. - Instructional Staff Training Serv.			
242	Undist. Expend. - Support Serv. - Gen. Admin.			
243	Undist. Expend. - Support Serv. - School Admin.			
244	Undist. Expend. - Oth. Oper. & Maint. of Plant			
245	Undist. Expend. - Student Transportation Serv.			
246	Undist. Expend. - Bus. & Other Support Serv.			
247	Undistributed Expenditures - Food Services			
248	Unallocated Benefits			
Capital Outlay				
249	Special Education - Instruction - Capital Outlay			
250	Vocational Programs - Capital Outlay			
251	Undistributed - Capital Outlay			
252	Facilities Acquisition and Construction Serv. - Capital Outlay			
Debt Service				
253	Debt Service Funds			
254	TOTAL EXPENDITURES			
255	Private Placement Percentage Adjustment			
256	TOTAL NET EXPENDITURES			
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES				

FINANCIAL REPORT PER PUPIL COST COMPUTATIONS FOR JULY 1st THROUGH JUNE 30th		
<u>PROFIT MAKING</u>		
		TOTAL SCHOOL YEAR JULY 1st - JUNE 30th
257	Total Public School YTD Expenditures	
258	Times: Surcharge	1.025
259	Total Public School YTD Expenditures and Surcharge	
260	Divided by: Public School YTD - ADE	
261	YTD Per Pupil Tuition Rate	
262	Divided by: Enrolled Days (one pupil July through June)	
263	YTD Per Diem Tuition Rate	
264	Tentative Per Diem Tuition Rate Charged	

FINANCIAL REPORT PER PUPIL COST COMPUTATIONS FOR JULY 1 st THROUGH JUNE 30 th		
<u>NON-PROFIT</u>		
		TOTAL SCHOOL YEAR JULY 1st - JUNE 30th
265	Total Public School YTD Expenditures	
266	Add: Maximum Working Capital	
267	Total Public School YTD Expenditures and Working Capital	
268	Divided by: Public School YTD ADE	
269	YTD Per Pupil Tuition Rate	
270	Divided by: Enrolled Days (one pupil July through June)	
271	YTD Per Diem Tuition Rate	
272	Tentative Per Diem Tuition Rate Charged	

WORKING CAPITAL COMPUTATION ⁽¹⁾

273	Total Public School YTD Expenditures	
274	Times: Working Capital Maximum Percentage	0.15
275	Maximum Working Capital	
276	Less: Prior Year Working Capital Fund Balance	
277	Working Capital A	
278	Total Public School YTD Expenditures	
279	Times: Maximum Annual Working Capital Percentage	0.025
280	Working Capital B	
281	Lessor of Working Capital A and B	

(1) When calculating the working capital fund, consideration must be given to the quarter in which the calculation is being made and the prior year working capital fund balance. The calculation of Working Capital A (line 263) may result in a negative amount in the 1st through 3rd quarters depending on the prior year working capital fund balance. If a school is at or close to the working capital maximum of 15% and/or expenditures decrease from the prior year, this may result in a negative Working Capital A and a decrease of expenditures as a result. It's not necessary to show a negative working capital on line 252 in the 1st through 3rd quarters, but management must be aware of this impact in the 4th quarter.