

ABC SCHOOL FOR THE DISABLED
BALANCE SHEET
JUNE 30, 20

	<u>OPERATING FUND</u>		TOTAL OF ALL FUNDS
	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	
<u>ASSETS</u>			
Cash	\$116,107	\$36,653	\$152,760
Investments	34,924	80,076	115,000
Accounts Receivable - Other	15,000		15,000
Accounts Receivable - Tuition	125,425		125,425
Prepaid Expenses	2,000		2,000
Land, Building, Equipment at Cost Less Accumulated Depreciation	360,000		360,000
Other Assets	2,000		2,000
Total Assets	\$655,456	\$116,729	\$772,185
<u>LIABILITIES AND FUND BALANCES</u>			
Long Term Debt - Current Portion	30,000		30,000
Accounts Payable	22,940		22,940
Accounts Payable - Dept. of Education	750		750
Accrued Payroll Taxes	2,500		2,500
Accrued Salary	15,000		15,000
Loan Payable	50,000		50,000
Deferred Income	1,000		1,000
Long Term Debt - Net of Current Portion	320,000		320,000
Total Liabilities	442,190	0	442,190
Fund Balances			
Unrestricted		\$116,729	116,729
Restricted - Public School Placements	207,266		207,266
Restricted - Other	6,000		6,000
Total Fund Balances	213,266	116,729	329,995
TOTAL LIABILITIES AND FUND BALANCES	\$655,456	\$116,729	\$772,185

ABC SCHOOL FOR THE DISABLED
BALANCE SHEET
JUNE 30, 20

OPERATING FUND

<u>ASSETS</u>	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>PLANT FUND</u>	<u>ENDOWMENT FUND</u>	<u>TOTAL OF ALL FUNDS</u>
Cash	\$116,107	\$25,653	\$11,000	\$20,000	\$172,760
Investments	34,924	80,076		200,000	315,000
Accounts Receivable - Other	15,000				15,000
Accounts Receivable - Tuition	125,425				125,425
Prepaid Expenses	2,000				2,000
Land, Building, Equipment at Cost Less Accumulated Depreciation			360,000		360,000
Other Assets	2,000				2,000
Total Assets	\$295,456	\$105,729	\$371,000	\$220,000	\$992,185
<u>LIABILITIES AND FUND BALANCES</u>					
Long Term Debt - Current Portion			30,000		30,000
Accounts Payable	22,940				22,940
Accounts Payable - Dept. of Education	750				750
Accrued Payroll Taxes	2,500				2,500
Accrued Salary	15,000				15,000
Loan Payable	50,000				50,000
Deferred Income	1,000				1,000
Long Term Debt - Net of Current Portion			320,000		320,000
Total Liabilities	92,190	0	350,000	0	442,190
Fund Balances					
Unrestricted		\$105,729	\$11,000		116,729
Restricted - Public School Placements	197,266		10,000		207,266
Restricted - Other	6,000			220,000	226,000
Total Fund Balances	203,266	105,729	21,000	220,000	549,995
TOTAL LIABILITIES AND FUND BALANCES	\$295,456	\$105,729	\$371,000	\$220,000	\$992,185

ABC SCHOOL FOR THE DISABLED
STATEMENT OF SUPPORT AND REVENUE, EXPENSES
CAPITAL ADDITIONS, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	PUBLIC SCHOOL RESTRICTED	EARLY INTER- VENTION PROG. RESTRICTED	CHAPTER I RESTRICTED	ALL OTHER RESTRICTED	UNRESTRICTED	TOTAL
<u>SUPPORT AND REVENUE</u>						
Tuition - Public School Placement	\$1,831,828					\$1,831,828
Education - Extraordinary Services	80,072					80,072
Tuition - Private Placements					\$148,840	148,840
State Aid - Early Intervention Program		\$50,000				50,000
Federal Aid - Chapter I			\$100,000			100,000
Contributions				\$2,000	15,000	17,000
Interest		750			5,000	5,750
Fund Raising				3,000		3,000
Total Support and Revenue	1,911,900	50,750	100,000	5,000	168,840	2,236,490
<u>PROGRAM EXPENSES</u>						
Education - Public School Placement	1,787,149					1,787,149
Education - Extraordinary Services	78,119					78,119
Education - Private Placements					148,929	148,929
Other Program Expenses		52,750	99,000			151,750
Non-Allowable Costs					25,450	25,450
Total Program Expenses	1,865,268	52,750	99,000	0	174,379	2,191,397
<u>SUPPORT SERVICES</u>						
Fund Raising					2,000	2,000
Other				10,000		10,000
Total Support Expenses	-0-	-0-	-0-	10,000	2,000	12,000
TOTAL EXPENSES	1,865,268	52,750	99,000	10,000	176,379	2,203,397
Excess (Deficiency) of Support and Revenue Over Expenses Before Capital Additions	46,632	(2,000)	1,000	(5,000)	(7,539)	33,093

ABC SCHOOL FOR THE DISABLED
STATEMENT OF SUPPORT AND REVENUE, EXPENSES
CAPITAL ADDITIONS, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	PUBLIC SCHOOL RESTRICTED	EARLY INTER- VENTION PROG. RESTRICTED	CHAPTER I RESTRICTED	ALL OTHER RESTRICTED	UNRESTRICTED	TOTAL
<u>CAPITAL ADDITIONS</u>						
Contributions					\$10,000	\$10,000
Investment Income					1,000	1,000
Total Capital Additions	0	0	0	0	11,000	11,000
Excess (Deficiency) of Support and Revenue Over Expenses After Capital Additions	46,632	(2,000)	1,000	(5,000)	3,461	44,093
<u>OTHER CHANGES IN FUND BALANCE</u>						
Transfer Between Funds		\$2,750			(\$2,750)	0
Transfer to Accounts Payable-Due to DOE		(750)				(750)
Other Adjustments	-0-	-0-	-0-		-0-	-0-
Fund Balance, July 1, 20__	160,634	-0-	-0-	10,000	116,018	286,652
FUND BALANCE, JUNE 30, 20__	\$207,266	\$0	\$1,000	\$5,000	\$116,729	\$329,995

ABC SCHOOL FOR THE DISABLED
STATEMENT OF SUPPORT AND REVENUE, EXPENSES
CAPITAL ADDITIONS, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	PUBLIC SCHOOL RESTRICTED	EARLY INTER- VENTION PROG. RESTRICTED	CHAPTER I RESTRICTED	ALL OTHER RESTRICTED	UNRESTRICTED	TOTAL	PUBLIC SCHOOL RESTRICTED	UNRESTRICTED	TOTAL	ENDOWMENT FUNDS	TOTAL ALL FUNDS
<u>SUPPORT AND REVENUE</u>											
Tuition - Public School Placement	\$1,831,828					\$1,831,828					\$1,831,828
Education - Extraordinary Services	80,072					80,072					80,072
Tuition - Private Placements					148,840	148,840					148,840
State Aid - Early Intervention Program		\$50,000				50,000					50,000
Federal Aid - Chapter I			\$100,000			100,000					100,000
Contributions				\$2,000	15,000	17,000					17,000
Interest		750			5,000	5,750					5,750
Fund Raising				3,000		3,000					3,000
Endowment and Other Investment Income						-0-				\$20,000	20,000
Total Support and Revenue	1,911,900	50,750	100,000	5,000	168,840	2,236,490	0	0	0	20,000	2,256,490
<u>PROGRAM EXPENSES</u>											
Education - Public School Placement	1,761,899					1,761,899	25,250		25,250		1,787,149
Education - Extraordinary Services	73,869					73,869	4,250		4,250		78,119
Education - Private Placements					148,929	148,929					148,929
Other Program Expenses		52,750	99,000			151,750					151,750
Non-allowable Costs					25,450	25,450					25,450
Total Program Expenses	1,835,768	52,750	99,000	0	174,379	2,161,897	29,500	0	29,500	0	2,191,397
<u>SUPPORT SERVICES</u>											
Fund Raising					2,000	2,000					2,000
Other				10,000		10,000					10,000
Total Support Expenses	-0-	-0-	-0-	10,000	2,000	12,000	-0-	0	-0-	-0-	12,000
TOTAL EXPENSES	1,835,768	52,750	99,000	10,000	176,379	2,173,897	29,500	0	29,500	0	2,203,397
Excess (Deficiency) of Support & Revenue Over Expenses Before Capital Additions	76,132	(2,000)	1,000	(5,000)	(7,539)	62,593	(29,500)	0	(29,500)	20,000	53,093
<u>CAPITAL ADDITIONS</u>											
Contributions						-0-		\$10,000	\$10,000		\$10,000
Investment Income						-0-		1,000	1,000		1,000
Total Capital Additions	-0-	-0-	-0-	-0-	-0-	-0-	-0-	11,000	11,000	-0-	11,000
Excess (Deficiency) of Support & Revenue Over Expenses After Capital Additions	\$76,132	-\$2,000	\$1,000	(\$5,000)	(\$7,539)	\$62,593	-\$29,500	\$11,000	-\$18,500	\$20,000	\$64,093
<u>OTHER CHANGES IN FUND BALANCE</u>											
Transfer Between Funds	(29,500)	2,750		-0-	(2,750)	(29,500)	29,500		29,500		0
Transfer to Accounts Payable - Due to DOE		(750)				(750)					(750)
Other Adjustments	-0-		-0-	-0-	-0-	-0-					0
Fund Balance, July 1, 20__	150,634		-0-	10,000	116,018	276,652	10,000		10,000	200,000	486,652
FUND BALANCE, JUNE 30, 20__	\$197,266	\$0	\$1,000	\$5,000	\$105,729	\$308,995	\$10,000	\$11,000	\$21,000	\$220,000	\$549,995

ABC SCHOOL FOR THE DISABLED
STATEMENT OF ACCRUALS AND ACCOUNTS PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 20

COST CATEGORY	AMOUNT
Support Services - School Administration	
Contracted Services	\$15,400
Special Education Instruction	
Salaries of Special Class Instruction	15,000
Other Operation & Maintenance of Plant	
Utilities	5,540
Other Operation & Maintenance of Plant	
Contracted Services	2,000
Support Services - School Administration	
School Contributions to Employees Retirement	2,000
Support Services - General Administration	
Insurance and Judgments	<u>500</u>
TOTAL	<u><u>\$40,440</u></u>

ABC SCHOOL FOR THE DISABLED
STATEMENT OF TOTAL EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

EXPENDITURES	TOTAL SCHOOL YEAR
CURRENT EXPENSES	
Special Education Instruction	\$660,281
Special Vocational Programs - Instruction	\$160,500
School-Spon. Cocurricular Activities - Instructional	\$9,884
School-Sponsored Athletics - Instruction	\$5,902
Attend. & Social Work Services (except Social Worker salary & fringe benefits)	\$43,375
Social Worker Salaries & Fringe Benefits (only)	\$48,000
Health Services (except School Nurse salary & fringe benefits)	\$44,686
Health Services - School Nurse's Salary & Fringe Benefits only	\$52,992
Other Support Services Students-Related Services	\$130,568
Other Support Service Students-Regular	\$9,140
Improvement of Instructional Services	\$33,049
Edu. Media Services/School Library (except Librarian's salary & fringe benefits)	\$19,000
School Librarians Salary and Fringe Benefits (only)	\$34,042
Instructional Staff Training Services	\$32,000
Support Services - General Administration	\$357,280
Support Services - School Administration	\$73,090
Other Operation & Maintenance of Plant	\$125,953
Student Transportation Services	\$15,556
Business & Other Support Services	\$45,315
Food Services	\$2,355
SUBTOTAL	\$1,902,968
CAPITAL OUTLAY	
Special Education - Instruction	\$14,110
Vocational Programs:	\$8,000
Undistributed:	\$2,000
Facilities Acquisition and Construction Service	\$0
SUBTOTAL	\$24,110
DEBT SERVICE	
	\$9,000
SUBTOTAL	\$9,000
GRAND TOTAL	\$1,936,078

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

<u>CURRENT EXPENSES:</u>		<u>TOTAL</u>
<u>Special Education Instruction</u>		
Salaries of Teachers	11-200-100-101	
Substitute Teachers		48,816
Teachers of the Handicapped		340,000
Salaries of Other Professional Staff	11-200-100-104	
Art		15,860
English		15,065
Language - Spanish		15,500
Music		12,405
Physical Education		12,560
Reading		13,212
Science		15,084
Social Studies		15,790
Other Salaries for Instruction (Please itemize by position)	11-200-100-106	
Instructional Aides		37,685
Instructional Staff Assistants		37,684
Employee Benefits (except pension)	11-200-100-205	15,232
Pension Contributions	11-200-100-232	15,232
Purchased Professional - Educational Services	11-200-100-320	
Occupational Therapist		15,600
Physical Therapist		15,600
Purchased Technical Services	11-200-100-340	1,200
Other Purchased Services	11-200-100-500	8,205
General Supplies	11-200-100-610	4,876
Textbooks	11-200-100-640	4,600
Other Objects	11-200-100-800	75
TOTAL		<u>\$660,281</u>
<u>Special Vocational Programs - Instruction</u>		
Salaries of Teachers	11-320-100-101	96,684
Other Salaries for Instruction (Please itemize by position)	11-320-100-106	
Instructional Aides		24,434
Instructional Staff Assistants		24,950
Employee Benefits (except pension)	11-320-100-205	5,516
Pension Contributions	11-320-100-232	5,516
Purchased Professional-Educational Services	11-320-100-320	800
Purchased Technical Services	11-320-100-340	1,000
Other Purchased Services	11-320-100-500	900
General Supplies	11-320-100-610	400
Textbooks	11-320-100-640	200
Other Objects	11-320-100-800	100
TOTAL		<u>\$160,500</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

School-Spon. Cocurricular Activities. - Instructional

Salaries	11-401-100-100	5,588
Employee Benefits (except pension)	11-401-100-205	223
Pension Contributions	11-401-100-232	223
Purchased Services	11-401-100-500	1,300
Supplies and Materials	11-401-100-600	2,500
Other Objects	11-401-100-800	50
TOTAL		<u>\$9,884</u>

School-Sponsored Athletics - Instruction

Salaries	11-402-100-100	5,326
Employee Benefits (except pension)	11-402-100-205	213
Pension Contributions	11-402-100-232	213
Purchased Services	11-402-100-500	50
Supplies and Materials	11-402-100-600	50
Other Objects	11-402-100-800	50
TOTAL		<u>\$5,902</u>

Undistributed ExpendituresAttend. & School Social Work Services (except School Social Worker salary & fringe benefits)

Salaries	11-000-211-100	
Aides		3,000
Assistants		3,000
Attendance Officers		15,000
Clerical		5,000
Secretarial		10,500
Employee Benefits (except pension)	11-000-211-205	1,637
Pension Contributions	11-000-211-232	1,638
Purchased Professional and Technical Services	11-000-211-300	300
Other Purchased Services	11-000-211-500	950
Supplies and Materials	11-000-211-600	2,200
Other Objects	11-000-211-800	150
TOTAL		<u>\$43,375</u>

School Social Worker Salaries & Fringe Benefits (only)

Salaries - School Social Workers	11-000-211.1-100	46,460
Employee Benefits (except pension)	11-000-211.1-205	770
Pension Contributions	11-000-211.1-232	770
TOTAL		<u>\$48,000</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Health Services (except School Nurse salary & fringe benefits)

Salaries	11-000-213-100	
Physician		15,397
Registered Nurse		22,250
Employee Benefits (except pension)	11-000-213-205	1,516
Pension Contributions	11-000-213-232	1,516
Purchased Professional and Technical Services	11-000-213-300	1,957
Other Purchased Services	11-000-213-500	600
Supplies and Materials	11-000-213-600	1,200
Other Objects	11-000-213-800	250
TOTAL		<u>\$44,686</u>

Health Services - School Nurse's Salary & Fringe Benefits only

Salaries - School Nurse	11-000-213.1-100	50,432
Employee Benefits (except pension)	11-000-213.1-205	1,280
Pension Contributions	11-000-213.1-232	1,280
TOTAL		<u>\$52,992</u>

Other Support Services Students-Related Services

Salaries	11-000-216-100	
Counselors (Guidance)		20,000
Learning Consultants		15,000
Occupational Therapists		15,000
Physical Therapists		20,000
School Psychologists		15,000
Speech Therapists		22,100
Employee Benefits (except pension)	11-000-216-205	4,284
Pension Contributions	11-000-216-232	4,284
Purchased Professional and Technical Services	11-000-216-320	
Occupational Therapists		1,600
Physical Therapists		1,600
School Psychologist		1,700
Supplies and Materials	11-000-216-600	7,500
Other Objects	11-000-216-800	2,500
TOTAL		<u>\$130,568</u>

Other Support Service Students-Regular

Salaries of Other Professional Staff (Please itemize by position)	11-000-218-104	
Family Life Education		4,000
Salaries of Secretarial and Clerical Assistants	11-000-218-105	2,000
Other Salaries (Please itemize by position)	11-000-218-110	
Health Occupation		2,000
Employee Benefits (except pension)	11-000-218-205	320
Pension Contributions	11-000-218-232	320
Purchased Professional - Educational Services	11-000-218-320	125
Other Purchased Professional and Technical Services	11-000-218-390	125
Other Purchased Services	11-000-218-500	100
Supplies and Materials	11-000-218-600	50
Other Objects	11-000-218-800	50
Miscellaneous Expenditures - Meetings/Other	11-000-218-894	50
TOTAL		<u>\$9,140</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Improvement of Instructional Services

Salaries of Supervisor of Instruction (Please itemize by position)	11-000-221-102	
Supervisor of Instruction		13,000
Supervisor of Instruction		13,000
Salaries of Other Professional Staff (Please itemize by position)	11-000-221-104	1,000
Salaries of Secretarial and Clerical Assist.	11-000-221-105	500
Other Salaries (Please itemize by position)	11-000-221-110	375
Employee Benefits (except pension)	11-000-221-205	1,487
Pension Contributions	11-000-221-232	1,487
Purchased Professional - Educational Services	11-000-221-320	300
Other Purchased Professional and Technical Services	11-000-221-390	500
Other Purchased Services	11-000-221-500	550
Supplies and Materials	11-000-221-600	500
Other Objects	11-000-221-800	350
TOTAL		<u>\$33,049</u>

Edu. Media Services/School Library (except Librarian's salary & fringe benefits)

Salaries (Please itemize by position)	11-000-222-100	
Assistant Education Media Specialist		5,000
Education Media Specialist		6,500
Salaries (Please itemize by position)	11-000-222-101	1,000
Employee Benefits (except pension)	11-000-222-205	500
Pension Contributions	11-000-222-232	500
Purchased Professional and Technical Services	11-000-222-300	450
Other Purchased Services	11-000-222-500	450
Supplies and Materials	11-000-222-600	2,500
Other Objects	11-000-222-800	2,100
TOTAL		<u>\$19,000</u>

School Librarians Salary and Fringe Benefits (only)

Salaries - School Librarians	11-000-222.1-101	32,100
Employee Benefits (except pension)	11-000-222.1-205	971
Pension Contributions	11-000-222.1-232	971
TOTAL		<u>\$34,042</u>

Instructional Staff Training Services

Salaries of Supervisors of Instruction (Please itemize by position)	11-000-223-102	25,000
Salaries of Other Professional Staff (Please itemize by position)	11-000-223-104	2,000
Salaries of Secretarial and Clerical Assist	11-000-223-105	1,260
Other Salaries (Please itemize by position)	11-000-223-110	625
Employee Benefits (except pension)	11-000-223-205	1,245
Pension Contributions	11-000-223-232	1,245
Purchased Professional - Educational Service	11-000-223-320	125
Other Purchased Professional and Technical Services	11-000-223-390	125
Other Purchased Services	11-000-223-500	125
Supplies and Materials	11-000-223-600	125
Other Objects	11-000-223-800	125
TOTAL		<u>\$32,000</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Support Services - General Administration

Salaries	11-000-230-100	
Administrative Secretary		10,550
Assistant Director		37,000
Assistant Director		30,451
Assistant Superintendent		25,000
Clerical		2,000
Director		34,000
Director		34,000
Executive Director		45,000
Executive Director		45,000
Secretarial		9,000
Superintendent		15,000
Employee Benefits (except pension)	11-000-230-205	17,530
Pension Contributions	11-000-230-232	17,530
Legal Services - All Other	11-000-230-331	5,000
Legal Services - Litigation	11-000-230-332	2,035
Other Purchased Professional Services	11-000-230-339	15,036
Purchased Technical Services	11-000-230-340	1,075
Communications / Telephone	11-000-230-530	2,500
Other Purchased Services	11-000-230-590	1,450
Supplies and Materials	11-000-230-600	3,675
Judgments Against The School District	11-000-230-820	600
Miscellaneous Expenditures	11-000-230-890	1,694
Miscellaneous Expenditures - Advertising (Restricted)	11-000-230-891	154
Miscellaneous Expenditures - Entertainment	11-000-230-892	1,000
Miscellaneous Expenditures - Real Estate	11-000-230-893	500
Miscellaneous Expenditures - Bad Debts	11-000-230-896	500
TOTAL		<u>\$357,280</u>

Support Services - School Administration

Salaries of Principals/Assistant Principals	11-000-240-103	
Assistant Principal		11,900
Assistant Principal		10,100
Principal		14,000
Principal		14,000
Vice Principal		11,625
Salaries of Other Professional Staff (Please itemize by position)	11-000-240-104	1,500
Salaries of Secretarial and Clerical Assistants	11-000-240-105	1,000
Other Salaries (Please itemize by position)	11-000-240-110	1,500
Employee Benefits (except pension)	11-000-240-205	3,345
Pension Contributions	11-000-240-232	3,345
Purchased Professional and Technical Services	11-000-240-300	125
Other Purchased Services	11-000-240-500	125
Supplies and Materials	11-000-240-600	400
Other Objects	11-000-240-800	125
TOTAL		<u>\$73,090</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Other Operation & Maintenance of Plant

Salaries	11-000-262-100	38,878
Employee Benefits (except pension)	11-000-262-205	2,755
Pension Contributions	11-000-262-232	2,755
Purchased Professional and Technical Services	11-000-262-300	10,541
Cleaning, Repair, and Maintenance Services	11-000-262-420	225
Rental of Land & Bldg. Other than Lease Purchase	11-000-262-441	15,825
Other Purchased Property Services	11-000-262-490	13,063
Insurance	11-000-262-520	17,788
Miscellaneous Purchased Services	11-000-262-590	4,225
General Supplies	11-000-262-610	8,623
Energy (Heat and Electricity)	11-000-262-620	10,333
Other Objects	11-000-262-800	942
TOTAL		<u>\$125,953</u>

Student Transportation Services

Salary for Pupil Transportation(Other than Bet. Home & Sch)	11-000-270-109	3,000
Employee Benefits (except pension)	11-000-270-205	120
Pension Contributions	11-000-270-232	120
Other Purchased Professional and Technical Services	11-000-270-390	500
Cleaning, Repair, & Maint. Services	11-000-270-420	4,816
Rental Payments - School Buses	11-000-270-442	500
Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	3,500
Miscellaneous Purchased Services - Transportation	11-000-270-593	2,000
Supplies and Materials	11-000-270-600	500
Miscellaneous Expenditures	11-000-270-890	500
TOTAL		<u>\$15,556</u>

Business & Other Support Services

Salaries	11-000-290-100	
Accountant		2,500
Administrative Assistant		2,500
Bookkeeper		4,000
Bookkeeper		2,500
Bookkeeper		2,500
Business Manager		5,500
Clerical		6,000
School Business Administrator		8,065
Secretarial		1,075
Employee Benefits (except pension)	11-000-290-205	1,300
Pension Contributions	11-000-290-232	1,300
Purchased Professional Services	11-000-290-330	100
Purchased Technical Services	11-000-290-340	400
Other Purchased Services	11-000-290-500	500
Supplies and Materials	11-000-290-600	900
Interest on Current Loans	11-000-290-831	5,000

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Business & Other Support Services (Con't)

Interest for Lease Purchase Agreements	11-000-290-832	125
Miscellaneous Expenditures	11-000-290-890	1,050
Miscellaneous Expenditures - Corporation Taxes on Tuition	11-000-290-895	0
TOTAL		<u>\$45,315</u>

Food Services

Salaries	11-000-310-100	2,040
Employee Benefits (except pension)	11-000-310-205	82
Pension Contributions	11-000-310-232	82
Supplies and Materials	11-000-310-600	101
Other Objects	11-000-310-890	50
TOTAL		<u>\$2,355</u>

TOTAL CURRENT EXPENSES1,902,968CAPITAL OUTLAYSpecial Education - Instruction

Special Education	12-200-100-740	14,110
TOTAL		<u>\$14,110</u>

Vocational Programs:

Vocational Programs: Special Programs	12-320-100-740	8,000
TOTAL		<u>\$8,000</u>

Undistributed:

Undistributed Expenditures - Instruction	12-000-100-740	300
Undist. Expend.- Support Serv. - Special Education Students	12-000-210-740	300
Undist. Expend.-Support Services - Instructional Staff	12-000-220-740	500
Undistributed Expenditures - General Administration	12-000-230-740	200
Undistributed Expenditures - School Administration	12-000-240-740	200
Undist. Expend.- Operation & Maintenance of Plant Services	12-000-262-740	200
School Buses - Special	12-000-270-740	100
Undist.Expend.-Business/Other Support Services	12-000-290-740	50
Undistributed Expenditures - Non-Instructional Services	12-000-300-740	150
Undistributed Expenditures - Facilities Acquisition	12-000-400-740	0
TOTAL		<u>\$2,000</u>

ABC PRIVATE SCHOOL FOR THE DISABLED
STATEMENT OF EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Facilities Acquisition and Construction Service

Salaries	12-000-400-100	0
Legal Services	12-000-400-331	0
Other Purchased Prof. and Tech. Services	12-000-400-390	0
Construction Services	12-000-400-450	0
General Supplies	12-000-400-610	0
Land and Improvements	12-000-400-710	0
Other Objects	12-000-400-800	0
TOTAL		\$0

TOTAL CAPITAL OUTLAY**\$24,110****DEBT SERVICE**

Interest on Mortgage	40-701-510-830	4,000
Depreciation of Buildings	40-701-510-911	5,000
TOTAL		\$9,000

TOTAL DEBT SERVICE**\$9,000****GRAND TOTAL****\$1,936,078**

ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(1) Special Education - Instruction - Used for private schools charging one rate per school											
1	Salaries of Teachers	11-200-100-101	388,816	388,816	388,816						
2	Salaries of Other Professional Staff	11-200-100-104	115,476	115,476	115,476						
3	Other Salaries for Instruction	11-200-100-106	75,369	75,369	75,369						
4	Employee Benefits (except pension)	11-200-100-205	15,232	15,232	15,232						
5	Pension Contributions	11-200-100-232	15,232								15,232
6	Purchased Professional - Educational Services	11-200-100-320	31,200	31,200	31,200						
7	Purchased Technical Services	11-200-100-340	1,200	1,200	1,200						
8	Other Purchased Services	11-200-100-500	8,205	8,205	8,205						
9	General Supplies	11-200-100-610	4,876	4,876	4,876						
10	Textbooks	11-200-100-640	4,600	4,600	4,600						
11	Other Objects	11-200-100-800	75	75	75						
	TOTAL		660,281	645,049	645,049	0	0	0	0	0	15,232
(3) Special Vocational Programs - Instruction											
133	Salaries of Teachers	11-320-100-101	96,684	96,684	96,684						
134	Other Salaries for Instruction	11-320-100-106	49,384	49,384	49,384						
135	Employee Benefits (except pension)	11-320-100-205	5,516	5,516	5,516						
136	Pension Contributions	11-320-100-232	5,516								5,516
137	Purchased Professional-Educational	11-320-100-320	800	800	800						
138	Purchased Technical Services	11-320-100-340	1,000	1,000	1,000						
139	Other Purchased Services	11-320-100-500	900	900	900						
140	General Supplies	11-320-100-610	400	400	400						
141	Textbooks	11-320-100-640	200	200	200						
142	Other Objects	11-320-100-800	100	100	100						
	TOTAL		160,500	154,984	154,984	0	0	0	0	0	5,516
(4) School-Spon. Cocurricular Activities. - Inst.											
143	Salaries	11-401-100-100	5,588	5,588						5,588	
143.1	Employee Benefits (except pension)	11-401-100-205	223	223						223	
143.2	Pension Contributions	11-401-100-232	223								223
144	Purchased Services (300-500 series)	11-401-100-500	1,300	1,300						1,300	
145	Supplies and Materials	11-401-100-600	2,500	2,500						2,500	
146	Other Objects	11-401-100-800	50	50						50	
	TOTAL		9,884	9,661	0	0	0	0	0	9,661	223
(5) School-Sponsored Athletics - Instruction											
147	Salaries	11-402-100-100	5,326	5,326						5,326	
147.1	Employee Benefits (except pension)	11-402-100-205	213	213						213	
147.2	Pension Contributions	11-402-100-232	213								213
148	Purchased Services (300-500 series)	11-402-100-500	50	50						50	
149	Supplies and Materials	11-402-100-600	50	50						50	
150	Other Objects	11-402-100-800	50	50						50	
	TOTAL		5,902	5,689	0	0	0	0	0	5,689	213

ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(6) Undistributed Expend. - Attend. & Social Work Services (except Social Worker Salaries and Fringes)											
151	Salaries	11-000-211-100	36,500	36,500			36,500				
152	Employee Benefits (except pension)	11-000-211-205	1,637	1,637			1,637				
153	Pension Contributions	11-000-211-232	1,638								1,638
154	Purchased Professional and Technical Services	11-000-211-300	300	300			300				
155	Other Purchased Services	11-000-211-500	950	950			950				
156	Supplies and Materials	11-000-211-600	2,200	2,200			2,200				
157	Other Objects	11-000-211-800	150	150			150				
	TOTAL		43,375	41,737	0	0	41,737	0	0	0	1,638
(6a) Undistributed Expend. - Social Worker Salaries and Fringes - only											
157.1	Salaries	11-000-211.1-100	46,460	46,460	46,460						
157.2	Employee Benefits (except pension)	11-000-211.1-205	770	770	770						
157.3	Pension Contributions	11-000-211.1-232	770								770
	TOTAL		48,000	47,230	47,230	0	0	0	0	0	770
(7) Undistributed Expenditures - Health Services (except School Nurse's Salaries & Fringes)											
158	Salaries	11-000-213-100	37,647	37,647			37,647				
159	Employee Benefits (except pension)	11-000-213-205	1,516	1,516			1,516				
160	Pension Contributions	11-000-213-232	1,516								1,516
161	Purchased Professional and Technical Services	11-000-213-300	1,957	1,957			1,957				
162	Other Purchased Services	11-000-213-500	600	600			600				
163	Supplies and Materials	11-000-213-600	1,200	1,200			1,200				
164	Other Objects	11-000-213-800	250	250			250				
	TOTAL		44,686	43,170	0	0	43,170	0	0	0	1,516
(7a) Undistributed Expenditures - Health Services - School Nurse's Salaries & Fringes - only											
164.1	Salaries	11-000-213.1-100	50,432	50,432	50,432						
164.2	Employee Benefits (except pension)	11-000-213.1-205	1,280	1,280	1,280						
164.3	Pension Contributions	11-000-213.1-232	1,280								1,280
	TOTAL		52,992	51,712	51,712	0	0	0	0	0	1,280
(8) Undist. Expend. - Other Supp. Serv. Students-Related Serv.											
165	Salaries	11-000-216-100	107,100	107,100	107,100						
166	Employee Benefits (except pension)	11-000-216-205	4,284	4,284	4,284						
167	Pension Contributions	11-000-216-232	4,284								4,284
168	Purchased Professional - Educational Services	11-000-216-320	0	0	0						
169	Supplies and Materials	11-000-216-600	7,500	7,500			7,500				
170	Other Objects	11-000-216-800	2,500	2,500			2,500				
	TOTAL		125,668	121,384	111,384	0	10,000	0	0	0	4,284

ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(10) Undist. Expend. - Other Supp. Serv. Students-Reg.											
174	Salaries of Other Professional Staff	11-000-218-104	4,000	4,000			4,000				
175	Salaries of Secretarial and Clerical	11-000-218-105	2,000	2,000			2,000				
176	Other Salaries	11-000-218-110	2,000	2,000			2,000				
177	Employee Benefits (except pension)	11-000-218-205	320	320			320				
178	Pension Contributions	11-000-218-232	320								320
179	Purchased Professional - Educational Services	11-000-218-320	125	125			125				
180	Other Purchased Prof. and Tech. Services	11-000-218-390	125	125			125				
181	Other Purchased Services	11-000-218-500	100	100			100				
182	Supplies and Materials	11-000-218-600	50	50			50				
183	Other Objects	11-000-218-800	50	50			50				
183.1	Misc. Expend. - Meeting/Other	11-000-218-894	50	50			50				
	TOTAL		9,140	8,820	0	0	8,820	0	0	0	320
(11) Undist. Expend. - Improvement of Inst. Serv.											
184	Salaries of Supervisor of Instruction	11-000-221-102	13,000	13,000			13,000				
185	Salaries of Other Professional Staff	11-000-221-104	1,000	1,000			1,000				
186	Salaries of Secr and Clerical Assist.	11-000-221-105	500	500			500				
187	Other Salaries	11-000-221-110	375	375			375				
188	Employee Benefits (except pension)	11-000-221-205	1,487	1,487			1,487				
189	Pension Contributions	11-000-221-232	1,487								1,487
190	Purchased Prof- Educational Services	11-000-221-320	300	300			300				
191	Other Purch Prof. and Tech. Services	11-000-221-390	500	500			500				
192	Other Purch Services (400-500)	11-000-221-500	550	550			550				
193	Supplies and Materials	11-000-221-600	500	500			500				
194	Other Objects	11-000-221-800	350	350			350				
	TOTAL		20,049	18,562	0	0	18,562	0	0	0	1,487
(12) Undist. Expend. - Edu. Media Serv./Sch. Library (except Librarian Salaries and Fringes)											
195	Salaries	11-000-222-100	11,500	11,500			11,500				
196	Salaries	11-000-222-101	1,000	1,000			1,000				
197	Employee Benefits (except pension)	11-000-222-205	500	500			500				
198	Pension Contributions	11-000-222-232	500								500
199	Purchased Professional and Technical Services	11-000-222-300	450	450			450				
200	Other Purchased Services	11-000-222-500	450	450			450				
201	Supplies and Materials	11-000-222-600	2,500	2,500	2,500						
202	Other Objects	11-000-222-800	2,100	2,100			2,100				
	TOTAL		19,000	18,500	2,500	0	16,000	0	0	0	500
(12a) Undist. Expend. - School Librarian (Salaries and Fringes - only)											
202.1	Salaries	11-000-222.1-101	32,100	32,100	32,100						
202.2	Employee Benefits (except pension)	11-000-222.1-205	971	971	971						
202.3	Pension Contributions	11-000-222.1-232	971								971
	TOTAL		34,042	33,071	33,071	0	0	0	0	0	971

ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(13) Undist. Expend. - Instructional Staff Training Serv.											
203	Salaries of Supervisors of Instruction	11-000-223-102	25,000	25,000			25,000				
204	Salaries of Other Professional Staff	11-000-223-104	2,000	2,000			2,000				
205	Salaries of Secretarial and Clerical Assist	11-000-223-105	1,260	1,260			1,260				
206	Other Salaries	11-000-223-110	625	625			625				
207	Employee Benefits (except pension)	11-000-223-205	1,245	1,245			1,245				
208	Pension Contributions	11-000-223-232	1,245								1,245
209	Purchased Professional - Educational Service	11-000-223-320	125	125			125				
210	Other Purchased Prof. and Tech. Services	11-000-223-390	125	125			125				
211	Other Purchased Services	11-000-223-500	125	125			125				
212	Supplies and Materials	11-000-223-600	125	125			125				
213	Other Objects	11-000-223-800	125	125			125				
	TOTAL		32,000	30,755	0	0	30,755	0	0	0	1,245
(14) Undist. Expend. - Support Serv. - Gen. Admin.											
214	Salaries	11-000-230-100	287,001	287,001		287,001					
215	Employee Benefits (except pension)	11-000-230-205	17,530	17,530		17,530					
216	Pension Contributions	11-000-230-232	17,530								17,530
217	Legal Services - All Other	11-000-230-331	5,000	5,000		5,000					
218	Legal Services - Litigation	11-000-230-332	2,035								2,035
219	Other Purchased Professional Services	11-000-230-339	15,036	15,036		15,036					
220	Purchased Technical Services	11-000-230-340	1,075	1,075		1,075					
221	Communications / Telephone	11-000-230-530	2,500	2,500		2,500					
222	Other Purch Serv (400-500)	11-000-230-590	1,450	1,450		1,450					
223	Supplies and Materials	11-000-230-600	3,675	3,675		3,675					
224	Judgments Against The School District	11-000-230-820	600								600
225	Miscellaneous Expenditures	11-000-230-890	1,694	1,694		1,694					
226	Advertising Expenditures (Restricted)	11-000-230-891	154	154		154					
227	Misc. Expend. - Entertainment	11-000-230-892	1,000	1,000		1,000					
227.1	Misc. Expend. - Real Estate Taxes	11-000-230-893	500								500
227.2	Misc. Expend. - Bad Debts	11-000-230-896	500								500
	TOTAL		357,280	336,115	0	336,115	0	0	0	0	21,165
(15) Undist. Expend. - Support Serv. - School Admin.											
228	Salaries of Principals/Assistant Principals	11-000-240-103	61,625	61,625		61,625					
229	Salaries of Other Professional Staff	11-000-240-104	1,500	1,500		1,500					
230	Salaries of Secretarial and Clerical Assistants	11-000-240-105	1,000	1,000		1,000					
231	Other Salaries	11-000-240-110	1,500	1,500		1,500					
232	Employee Benefits (except pension)	11-000-240-205	3,345	3,345		3,345					
233	Pension Contributions	11-000-240-232	3,345								3,345

ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(15) Undist. Expend. - Support Serv. - School Admin.											
234	Purchased Professional and Technical Services	11-000-240-300	125	125		125					
235	Other Purchased Services	11-000-240-500	125	125		125					
236	Supplies and Materials	11-000-240-600	400	400		400					
237	Other Objects	11-000-240-800	125	125		125					
	TOTAL		73,090	69,745	0	69,745	0	0	0	0	3,345
(16) Undist. Expend. - Oth. Oper. & Maint. of Plant											
238	Salaries	11-000-262-100	38,878	38,878				38,878			
239	Employee Benefits (except pension)	11-000-262-205	2,755	2,755				2,755			
240	Pension Contributions	11-000-262-232	2,755								2,755
241	Purchased Professional and Technical Services	11-000-262-300	10,541	10,541				10,541			
242	Cleaning, Repair, and Maintenance Services	11-000-262-420	225	225				225			
243	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	15,825								15,825
244	Other Purchased Property Services	11-000-262-490	13,063	13,063				13,063			
245	Insurance	11-000-262-520	17,788	17,788				17,788			
246	Miscellaneous Purchased Services	11-000-262-590	4,225	4,225				4,225			
247	General Supplies	11-000-262-610	8,623	8,623				8,623			
248	Energy (Heat and Electricity)	11-000-262-620	10,333	10,333				10,333			
249	Other Objects	11-000-262-800	942	942				942			
	TOTAL		125,953	107,373	0	0	0	107,373	0	0	18,580
(17) Undist. Expend. - Student Transportation											
250	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	3,000								3,000
251	Employee Benefits (except pension)	11-000-270-205	120								120
252	Pension Contributions	11-000-270-232	120								120
253	Other Purchased Prof. and Technical Serv.	11-000-270-390	500								500
254	Cleaning, Repair, & Maint. Services	11-000-270-420	4,816								4,816
255	Rental Payments - School Buses	11-000-270-442	500								500
256	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	3,500								3,500
257	Misc. Purchased Services - Transportation	11-000-270-593	2,000								2,000
258	Supplies and Materials	11-000-270-600	500								500
259	Miscellaneous Expenditures	11-000-270-890	500								500
	TOTAL		15,556	0	0	0	0	0	0	0	15,556
(18) Undist. Expend. - Bus. & Other Support Serv.											
260	Salaries	11-000-290-100	34,640	34,640		34,640					
261	Employee Benefits (except pension)	11-000-290-205	1,300	1,300		1,300					
262	Pension Contributions	11-000-290-232	1,300								1,300
263	Purchased Professional Services	11-000-290-330	100	100		100					
264	Purchased Technical Services	11-000-290-340	400	400		400					

**ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(18) Undist. Expend. - Bus. & Other Support Serv.											
265	Other Purchased Services	11-000-290-500	500	500		500					
266	Supplies and Materials	11-000-290-600	900	900		900					
267	Interest on Current Loans	11-000-290-831	5,000								5,000
268	Interest for Lease Purchase Agreements	11-000-290-832	125								125
269	Miscellaneous Expenditures	11-000-290-890	1,050	1,050		1,050					
269.1	Misc. Expend - Corporation Taxes on Tuition	11-000-290-895	0								0
	TOTAL		45,315	38,890	0	38,890	0	0	0	0	6,425
(19) Undistributed Expenditures - Food Services											
270	Salaries	11-000-310-100	2,040	2,040					2,040		
271	Employee Benefits (except pension)	11-000-310-205	82	82					82		
272	Pension Contributions	11-000-310-232	82								82
273	Supplies and Materials	11-000-310-600	101	101					101		
274	Other Objects	11-000-310-890	50	50					50		
	TOTAL		2,355	2,273	0	0	0	0	2,273	0	82
(20) UNALLOCATED BENEFITS											
275	Group Insurance	11-000-291-210									
276	Social Security Contributions	11-000-291-220									
277	Pension Contributions	11-000-291-232									
278	Unemployment Compensation	11-000-291-250									
279	Workmen's Compensation	11-000-291-260									
280	Health Benefits	11-000-291-270									
280.1	Health Benefits for Retired Staff	11-000-291-271									
281	Tuition Reimbursement	11-000-291-280									
282	Other Employee Benefits	11-000-291-290									
	TOTAL		0	0	0	0	0	0	0	0	
(21) CAPITAL OUTLAY											
	EQUIPMENT, FURNITURE and CAPITAL ASSETS										
(21) Special Education - Instruction: Total Program											
283	Special Education	12-200-100-740	14,110								14,110
	TOTAL		14,110	0	0	0	0	0	0	0	14,110
(21) Vocational Programs:											
295	Vocational Programs: Special Programs	12-320-100-740	8,000								8,000
	TOTAL		8,000	0	0	0	0	0	0	0	8,000
(21) Undistributed:											
296	Undistributed Expenditures - Instruction	12-000-100-740	300								300
297	Undist. Expend.- Support Serv. - Special Education Students	12-000-210-740	300								300
298	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-740	500								500
299	Undistributed Expenditures - General Admin.	12-000-230-740	200								200

**ABC SCHOOL FOR THE DISABLED
STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance of Plant	Food Services	Extra Curricular	
(21) Undistributed:											
300	Undistributed Expenditures - School Admin.	12-000-240-740	200								200
301	Undist. Expend.- Operation & Maint. of Plant Serv	12-000-262-740	200								200
302	School Buses - Special	12-000-270-740	100								100
303	Undist.Expend.-Business/Other Support Serv.	12-000-290-740	50								50
304	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-740	150								150
305	Undistributed Expenditures - Facilities Acquisition	12-000-400-740	0								0
	TOTAL		2,000	0	0	0	0	0	0	0	2,000
(21) Facilities Acquisition and Construction Serv.											
306	Salaries	12-000-400-100	0								0
307	Legal Services	12-000-400-331	0								0
308	Other Purchased Prof. and Tech. Services	12-000-400-390	0								0
309	Construction Services	12-000-400-450	0								0
310	General Supplies	12-000-400-610	0								0
311	Land and Improvements	12-000-400-710	0								0
312	Other Objects	12-000-400-800	0								0
	TOTAL		0	0	0	0	0	0	0	0	0
(22) DEBT SERVICE FUNDS											
	Debt Service										
313	Interest on Mortgage	40-701-510-830	4,000								4,000
314	Depreciation of Buildings	40-701-510-911	5,000								5,000
	TOTAL		9,000	0	0	0	0	0	0	0	9,000
GRAND TOTAL			1,918,178	1,784,720	1,045,930	444,750	169,044	107,373	2,273	15,350	133,458
COST PERCENTAGES				100%	58.60%	24.92%	9.47%	6.02%	0.13%	0.86%	

ABC SCHOOL FOR THE DISABLED
STATEMENT OF ENROLLMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 20

<u>DISTRICT</u>	<u>TOTAL ADE</u>	<u>(1) ACTUAL ENROLLMENT</u>
Absecon	1.0000	1
Alexandria Township	1.0000	1
Allamuchy Township	13.0000	13
Allendale	4.0958	6
Allenhurst	5.0000	6
Alloway Township	8.0000	9
Alpha	7.0000	9
Alpine	11.0000	12
Andover Regional	1.0010	1
Asbury Park	.0346	1
Atlantic City	.0398	1
Atlantic County Regional	.0224	1
Atlantic Highlands	.0223	2
Audubon Borough	8.1611	9
Audubon Park	.1230	1
Avalon	.5000	1
Total Public School Pupils ADE	60.0000	74
Private Placements ADE	5.0000	5
Total All Pupils ADE	65.0000	79

(1) Total Number of Pupil Served

ABC SCHOOL FOR THE DISABLED
STATEMENT OF TUITION RATE COMPUTATION-PART I
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>TOTAL SCHOOL YEAR</u>	<u>EXTRAORDINARY SERVICES</u>
Total Expenditures	\$1,936,078	\$78,119
Divided by: Total School Year ADE	<u>65.0000</u>	<u> </u>
Average Cost Per Pupil	29,785.82	78,119
Times: Total Public School Pupils ADE	<u>60.0000</u>	<u> </u>
Total Public School Placement Expenditures	1,787,149	78,119
Add: Working Capital Fund	<u>44,679</u>	<u>11,718</u>
Total Public School Placement Expenditures and Working Capital	1,831,828	89,837
Divided by: Total Public School Pupils ADE	<u>60.0000</u>	<u> </u>
Certified Actual Cost Per Student - Total School Year Rate	<u>\$30,530.47</u>	<u>\$89,837</u>
Enrolled Days for the July 1, 2001 to June 30, 2002 School Year	210	
Certified Actual Cost Per Student - Per Diem Rate	<u><u>\$145.38</u></u>	

ABC SCHOOL FOR THE DISABLED
STATEMENT OF TUITION RATE COMPUTATION-PART II
FOR THE FISCAL YEAR ENDED JUNE 30, 20__

	TOTAL SCHOOL YEAR
Rate A - Tentative Public School Placement Tuition Rate Determined by DOE (See Appendix)	\$30,000.00
Rate B - Higher Tentative Public School Placement Tuition Rate Approved by DOE (See Appendix)	\$30,000.00
Rate C - Tentative Public School Placement Tuition Rates Actually Charged by Private School During Fiscal Year	\$30,000.00
Rate D - Certified Actual Cost Per Student - Total School Year Rate	\$30,530.47
Rate D1 - Certified Actual Cost Per Student - Per Diem Rate	\$145.38
Rate E - Final Tuition Rate Charged - Per Diem Rate	\$145.38
Rate E1 - Final Tuition Rate Charged - Total School Year Rate	\$30,530.47
Times: Public School Pupils ADE	60.0000
20__ - 20__ Public School Tuition	\$1,831,828
Total Adjustments from Statement of Billing Adjustment	0
20__ - 20__ Adjusted Audited Tuition Billing	\$1,831,828

SUMMARY OF TUITION RATES CHARGED

Tentative Tuition Rates Charged

Ten Month Enrolled days of 180 X 142.86 =	25,714.80
Extended Enrolled days of 30 X 142.86 =	4,285.80
Total School Year	\$30,000.60

Final Tuition Rates Charged

Ten Month Enrolled days of 180 X 145.38 =	26,168.40
Extended Enrolled days of 30 X 145.38 =	4,361.40
Total School Year	\$30,529.80

ABC SCHOOL FOR THE DISABLED
STATEMENT OF TUITION RATE COMPUTATION
WORKING CAPITAL FUND COMPUTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>TOTAL SCHOOL YEAR</u>
Total Public School Placement Expenditures	\$1,787,149
Times: Working Capital Fund Percentage	<u>0.15</u>
Maximum Working Capital Fund Balance	268,072
Less: Prior Year Working Capital Fund Balance (1)	<u>(160,634)</u>
Working Capital A	<u>107,438</u>
Total Public School Placement Expenditures	\$1,787,149
Times: Maximum Annual Working Capital Fund Percentage	<u>0.025</u>
Working Capital B	<u>\$44,679</u>
Working Capital C (2)	<u>\$44,679</u>
(Lesser of A and B)	

- (1) A negative prior year Working Capital Fund Balance must be added to the maximum Working Capital Fund Balance to determine Working Capital A.

The example presented shows the entire prior year working capital fund balance applied against the Total School Year expenses and no prior year working capital fund balances are applied against the extraordinary services, by pupil, reflected on page NP-35 (Less: Prior Year Working Capital Fund Balance). Schools with extraordinary services may apply the prior year working capital fund balance to the extraordinary services, by pupil, at their discretion. A school may choose to apply a prior year amount to one pupil and zero to another pupil. The amount applied, by pupil, must be an amount equal to or less than the "Maximum Working Capital Fund" but not less than zero.

- (2) A prior year Working Capital Fund which is greater than the maximum Working Capital Fund will result in a negative Working Capital A and a negative Working Capital C. When this occurs, the Total Public School Placement Expenditures on the Statement of Tuition Rate Part I must be reduced by the amount to arrive at the Total Public School Placement Expenditures and Working Capital.

ABC SCHOOL FOR THE DISABLED
STATEMENT OF EXTRAORDINARY SERVICES - EXPENDITURES BY LINE ITEM
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>TOTAL</u>
Alexandria Township - Tuition Waiver	
Salaries	\$11,791
Fringe Benefits	2,346
Total	<u>14,137</u>
Alexandria Township - Tuition Waiver	
Salaries	12,698
Fringe Benefits	4,228
Total	<u>16,926</u>
Allenhurst - Tuition Waivers	
Salaries	7,449
Fringe Benefits	2,415
Total	<u>9,864</u>
Allenhurst - Tuition Waivers	
Salaries	15,008
Fringe Benefits	7,826
Total	<u>22,834</u>
Andover Regional - Tuition Waivers	
Salaries	10,046
Fringe Benefits	4,312
Total	<u>14,358</u>
TOTAL EXTRAORDINARY SERVICES EXPENDITURES	<u><u>\$78,119</u></u>

ABC SCHOOL FOR THE DISABLED
STATEMENTS OF EXTRAORDINARY SERVICES - TUITION RATE COMPUTATION & WORKING CAPITAL

FOR THE FISCAL YEAR ENDED JUNE 30, 20

	Alexandria Township Pupil # 1	Alexandria Township Pupil # 2	Allenhurst Pupil # 1	Allenhurst Pupil # 2	Andover Regional	Total
Expenditures	\$14,137	\$16,926	\$9,864	\$22,834	\$14,358	\$78,119
Add: Working Capital Fund	353	423	247	571	359	1,953
Expenditures and Working Capital Fund	<u>\$14,490</u>	<u>\$17,349</u>	<u>\$10,111</u>	<u>\$23,405</u>	<u>\$14,717</u>	<u>\$80,072</u>
Rate C: Tentative Tuition Rate Charged	<u>\$13,557</u>	<u>\$17,000</u>	<u>\$10,000</u>	<u>\$21,500</u>	<u>\$14,000</u>	<u>\$76,057</u>
Rate D: Certified Actual Cost Per Student	<u>\$14,490</u>	<u>\$17,349</u>	<u>\$10,111</u>	<u>\$23,405</u>	<u>\$14,717</u>	<u>\$80,072</u>
Rate E: Final Tuition Rate Charged	<u>\$14,490</u>	<u>\$17,349</u>	<u>\$10,111</u>	<u>\$23,405</u>	<u>\$14,717</u>	<u>\$80,072</u>
<u>Working Capital Computation</u>						
Expenditures	\$14,137	\$16,926	\$9,864	\$22,834	\$14,358	\$78,119
Times: Working Capital Fund Percentage	0.15	0.15	0.15	0.15	0.15	0.15
Maximum Working Capital Fund	\$2,121	\$2,539	\$1,480	\$3,425	\$2,154	\$11,718
Less: Prior Year Working Capital Fund Balance	0	0	0	0	0	0
Working Capital A	<u>\$2,121</u>	<u>\$2,539</u>	<u>\$1,480</u>	<u>\$3,425</u>	<u>\$2,154</u>	<u>\$11,718</u>
Expenditures	14,137	16,926	9,864	22,834	14,358	78,119
Times: Maximum Annual Working Capital Fund Percentage	0.025	0.025	0.025	0.025	0.025	0.025
Working Capital B	<u>\$353</u>	<u>\$423</u>	<u>\$247</u>	<u>\$571</u>	<u>\$359</u>	<u>\$1,953</u>
Working Capital C (2) (Lesser of A and B)	<u>\$353</u>	<u>\$423</u>	<u>\$247</u>	<u>\$571</u>	<u>\$359</u>	<u>\$1,953</u>

ABC SCHOOL FOR THE DISABLED
STATEMENT OF BILLING ADJUSTMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AUDITED TUITION BILLING	ORIGINAL TUITION BILLING	UNDER CHARGE	(OVER) CHARGE	NET (OVER)/ UNDER CHARGE	NET (OVER)/ UNDER CHARGE ADJUSTMTS.	AUDITED TUITION BILLING
<u>Absecon</u>							
Total School Year	\$30,530	\$30,000	\$530	\$0	\$530	\$0	\$30,530
	\$30,530	\$30,000	\$530	\$0	\$530	\$0	\$30,530
<u>Alexandria Township</u>							
Total School Year	\$30,530	\$30,000	\$530	\$0	\$530	\$0	\$30,530
Extraordinary Services	\$31,840	\$30,557	\$1,283	\$0	\$1,283	\$0	\$31,840
	\$62,370	\$60,557	\$1,813	\$0	\$1,813	\$0	\$62,370
<u>Allamuchy Township</u>							
Total School Year	\$396,896	\$390,000	\$6,896	\$0	\$6,896	\$0	\$396,896
	\$396,896	\$390,000	\$6,896	\$0	\$6,896	\$0	\$396,896
<u>Allendale</u>							
Total School Year	\$125,047	\$122,874	\$2,173	\$0	\$2,173	\$0	\$125,047
	\$125,047	\$122,874	\$2,173	\$0	\$2,173	\$0	\$125,047
<u>Allenhurst</u>							
Total School Year	\$152,652	\$150,000	\$2,652	\$0	\$2,652	\$0	\$152,652
Extraordinary Services	\$33,515	\$31,500	\$2,015	\$0	\$2,015	\$0	\$33,515
	\$186,168	\$181,500	\$4,668	\$0	\$4,668	\$0	\$186,168
<u>Alloway Township</u>							
Total School Year	\$244,244	\$240,000	\$4,244	\$0	\$4,244	\$0	\$244,244
	\$244,244	\$240,000	\$4,244	\$0	\$4,244	\$0	\$244,244
<u>Alpha</u>							
Total School Year	\$213,713	\$210,000	\$3,713	\$0	\$3,713	\$0	\$213,713
	\$213,713	\$210,000	\$3,713	\$0	\$3,713	\$0	\$213,713
<u>Alpine</u>							
Total School Year	\$335,835	\$330,000	\$5,835	\$0	\$5,835	\$0	\$335,835
	\$335,835	\$330,000	\$5,835	\$0	\$5,835	\$0	\$335,835

ABC SCHOOL FOR THE DISABLED
STATEMENT OF BILLING ADJUSTMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AUDITED TUITION BILLING	ORIGINAL TUITION BILLING	UNDER CHARGE	(OVER) CHARGE	NET (OVER)/ UNDER CHARGE	NET (OVER)/ UNDER CHARGE ADJUSTMTS.	AUDITED TUITION BILLING
<u>Andover Regional</u>							
Total School Year	\$30,561	\$30,030	\$531	\$0	\$531	\$0	\$30,561
Extraordinary Services	\$14,717	\$14,000	\$717	\$0	\$717	\$0	#REF!
	\$45,278	\$44,030	\$1,248	\$0	\$1,248	\$0	#REF!
<u>Asbury Park</u>							
Total School Year	\$1,056	\$1,038	\$18	\$0	\$18	\$0	\$1,056
	\$1,056	\$1,038	\$18	\$0	\$18	\$0	\$1,056
<u>Atlantic City</u>							
Total School Year	\$1,215	\$1,194	\$21	\$0	\$21	\$0	\$1,215
	\$1,215	\$1,194	\$21	\$0	\$21	\$0	\$1,215
<u>Atlantic County Regional</u>							
Total School Year	\$684	\$672	\$12	\$0	\$12	\$0	\$684
	\$684	\$672	\$12	\$0	\$12	\$0	\$684
<u>Atlantic Highlands</u>							
Total School Year	\$681	\$669	\$12	\$0	\$12	\$0	\$681
	\$681	\$669	\$12	\$0	\$12	\$0	\$681
<u>Audubon Borough</u>							
Total School Year	\$249,162	\$244,833	\$4,329	\$0	\$4,329	\$0	\$249,162
	\$249,162	\$244,833	\$4,329	\$0	\$4,329	\$0	\$249,162
<u>Audubon Park</u>							
Total School Year	\$3,755	\$3,690	\$65	\$0	\$65	\$0	\$3,755
	\$3,755	\$3,690	\$65	\$0	\$65	\$0	\$3,755
<u>Avalon</u>							
Total School Year	\$15,265	\$15,000	\$265	\$0	\$265	\$0	\$15,265
	\$15,265	\$15,000	\$265	\$0	\$265	\$0	\$15,265
GRAND TOTALS =	\$1,911,900	\$1,876,057	\$35,843	\$0	\$35,843	\$0	\$1,911,900

(1) **IMPORTANT:** The Adjusted Audited Tuition Billing amount must appear on the Statement of Support and Revenue, Expenses, Capital Additions and Changes in Fund Balances as the Total School Year Tuition revenue.

ABC SCHOOL FOR THE DISABLED
STATEMENT OF NON-ALLOWABLE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Uncertified Staff

Chuck Roast (9/05/___ through 12/31/___) Teacher of the Handicapped	Salary	\$2,000	
	Fringe Benefits	200	
Cliff Hanger (10/01/___ through 10/30/___) Teacher of the Handicapped	Salary	1,500	
	Fringe Benefits	150	
Pete Moss (9/05/___ through 6/15/___) Teacher of the Handicapped	Salary	4,000	
	Fringe Benefits	<u>400</u>	
Total Uncertified Staff			\$8,250
Keyman Life Insurance Policy			500
Repair to Personal Vehicle			200
Contributions in Excess of \$1,500			500
Advertising - Public Relations			400
Transportation Cost for a Pupil To And From School			500
Related Party Transaction - Rent Paid to a Related Party in Excess of Cost of Ownership Plus a 2.5% Return			13,500
Personal Use of School-Owned Vehicle			500
Personal Use of School-Leased Vehicle			500
Salaries in Excess of Maximum			
Director		\$500	
Related Fringe Benefits		<u>100</u>	
			<u>600</u>
Total Non-Allowable Costs			<u><u>\$25,450</u></u>

ABC SCHOOL FOR THE DISABLED
STATEMENT OF INTEREST/DIVIDENDS EARNED - INVESTMENT OF TUITION FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	Ending 6/30/2005	Ending 9/30/2005	Ending 12/31/2005	Ending 3/31/2006	TOTAL
Public School Placement Fund Balance	500,000	555,000	552,000	540,000	
Transactions From/To	7/1/2005 to 9/30/05	9/30/05 12/31/05	1/1/06 to 3/31/06	4/1/2006 to 6/30/06	
<u>Add:</u>					
Cash Received Tuition Program	400,000	300,000	600,000	400,000	
Total	900,000	855,000	1,152,000	940,000	
<u>Less</u>					
Cash Disbursed Tution Program	300,000	400,000	600,000	400,000	
Total	600,000	455,000	552,000	540,000	
<u>Add:</u>					
Quarterly Depreciation Charges Tuition Program	10,000	10,000	10,000	10,000	
Total	610,000	465,000	562,000	550,000	
<u>Less:</u>					
Quarterly Ending A/R Balance Tuition Program	200,000	300,000	250,000	50,000	
Estimated Cash Balance Public School Restricted	<u>410,000</u>	<u>165,000</u>	<u>312,000</u>	<u>500,000</u>	
Total Cash Balances of All Accounts	1,000,000	1,000,000	1,000,000	1,000,000	
Esitmated Percentage of Public School Cash	0.41	0.17	0.31	0.50	
Combined Interest/Dividends Earned During the Period	10,000	5,000	4,500	5,600	
Times: Estimated Percentage of Public School Cash	0.41	0.17	0.31	0.50	
Interest/Dividends Allocated to Public School Restricted	4,100	825	1,404	2,800	9,129
<u>Costs Incurred</u>	Beginning Acct Balance			Ending Acct Balance	
Interest for Lease Purchase #11-000-290-832	2,500		(2,500)		0
Miscellaneous Expenditure #11-000-290-890	3,500		(3,500)		0
Interest on Current Loans # 11-000-290-831	8,129		(3,129)		5,000
	<u>14,129</u>		<u>(9,129)</u>		<u>5,000</u>
Net Interest on Current Loans Paid * (Interest on Current Loans #11-000-290-831)					<u>\$5,000</u>

The allocated amount calculated above for Interest/Dividend Income Earned by Tuition Funds must be netted first against #11-000-290-832, account #11-000-290-890 and then account # 11-000-290-831. If the allocated amount calculated above remains in excess of the total expenditures of the above line items combined, the remaining amounts must be netted against another expenditure in the #290 Function Code.

*The amount charged on the Statement of Expenditures by Line Item must agree the amount reflected here.

ABC SCHOOL FOR THE DISABLED
STATEMENT OF FOOD SERVICE
INCOME AND EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Income

Sales	\$5,000	
Child Nutrition Reimbursement	<u>10,000</u>	
Total Income		\$15,000

Expenses

Food Services - Salaries	7,520	
Food Services - Employee Benefits	150	
Food Services - Pension Contribution	150	
Food Services - Supplies & Materials	4,030	
Food Services - Other Objects	5,505	
Total Expenses		<u>17,355</u>
Net Loss		<u><u>(\$2,355) *</u></u>

The amount charged on the Statement of Expenditures by Line Item must be net of Total Income.

ABC SCHOOL FOR THE DISABLED
EARLY INTERVENTION PROGRAM
STATE FUNDED
STATEMENT OF BUDGET VERSUS ACTUAL
REVENUE AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Revenue: State Aid	<u>\$50,000</u>	<u>\$50,000</u>	<u>-0-</u>
Expenditures:			
Personnel: Salaries	25,000	25,000	-0-
Consultant Services	2,500	2,750	250
	10,000	12,000	2,000
Travel	500	500	-0-
Supplies	1,000	1,000	-0-
Equipment and Renovation	5,000	5,500	500
Other Direct Cost	<u>6,000</u>	<u>6,000</u>	<u>-0-</u>
Total Direct Costs	<u>50,000</u>	<u>52,750</u>	<u>2,750</u>
Less: Funds From Other Sources	-0-	(2,750)	(2,750)
Net Total Direct Cost	50,000	50,000	-0-
Indirect Cost	-0-	-0-	-0-
Net Total Cost	<u>\$50,000</u>	<u>\$50,000</u>	<u>-0-</u>
Excess (Deficiency) of Revenue Over Expenses		<u>-0-</u>	
Interest Earned		750	
Fund Returned to N.J.D.E.		<u>-0-</u>	
Balance Due to N.J.D.E.		<u><u>\$750</u></u>	

NOTE: Interest earned on advances or contract funds and unexpended contract funds must be remitted to the N.J.D.E.

ABC SCHOOL FOR THE DISABLED
E.C.I.A CHAPTER I, P.L. 89-3313 AND P.L. 89-750
FEDERALLY FUNDED
STATEMENT OF BUDGET VERSUS ACTUAL
REVENUE AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Revenue: Federal Aid	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$-0-</u>
Expenditures:			
Salaries	90,000	89,500	500
Employee Benefits	8,000	7,500	500
Printing and Office	1,000	1,000	-0-
Educational Supplies	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Telephone	-0-	-0-	-0-
Postage	-0-	-0-	-0-
Insurance	-0-	-0-	-0-
Professional Services	-0-	-0-	-0-
Rent - Building and Grounds	-0-	-0-	-0-
Rent - Other	-0-	-0-	-0-
Indirect Costs	1,000	1,000	-0-
Third Party Payments	-0-	-0-	-0-
Equipment	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	100,000	99,000	1,000
Fund Balance	<u><u>\$0</u></u>	<u><u>\$1,000</u></u>	<u><u>(\$1,000)</u></u>