

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**BALANCE SHEET**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

**OPERATING FUND**

| <b><u>ASSETS</u></b>   | <b><u>RESTRICTED</u></b> | <b><u>UNRESTRICTED</u></b> | <b><u>TOTAL OF<br/>ALL FUNDS</u></b> |
|--|--------------------------|----------------------------|--------------------------------------|
| 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<br>Accumulated Depreciation | 360,000                  |                            | 360,000                              |
| Other Assets   | 2,000                    |                            | 2,000                                |
| <b>Total Assets</b>  | <b>\$655,456</b>         | <b>\$116,729</b>           | <b>\$772,185</b>                     |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>                        |                          |                            |                                      |
| 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                              |
| <b>Total Liabilities</b>   | <b>442,190</b>           | <b>0</b>                   | <b>442,190</b>                       |
| Fund Balances  |                          |                            |                                      |
| Unrestricted   |                          | \$116,729                  | 116,729                              |
| Restricted - Public School Placements                              | 207,266                  |                            | 207,266                              |
| Restricted - Other   | 6,000                    |                            | 6,000                                |
| <b>Total Fund Balances</b>   | <b>213,266</b>           | <b>116,729</b>             | <b>329,995</b>                       |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                         | <b>\$655,456</b>         | <b>\$116,729</b>           | <b>\$772,185</b>                     |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**BALANCE SHEET**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

| <b><u>ASSETS</u></b>   | <b><u>OPERATING FUND</u></b> |                     |                       |                           | <b>TOTAL OF</b>  |
|--|------------------------------|---------------------|-----------------------|---------------------------|------------------|
|  | <b>RESTRICTED</b>            | <b>UNRESTRICTED</b> | <b>PLANT<br/>FUND</b> | <b>ENDOWMENT<br/>FUND</b> |                  |
| 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<br>Accumulated Depreciation |                              |                     | 360,000               |                           | 360,000          |
| Other Assets   | 2,000                        |                     |                       |                           | 2,000            |
| <b>Total Assets</b>  | <b>\$295,456</b>             | <b>\$105,729</b>    | <b>\$371,000</b>      | <b>\$220,000</b>          | <b>\$992,185</b> |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>                        |                              |                     |                       |                           |                  |
| 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          |
| <b>Total Liabilities</b>   | <b>92,190</b>                | <b>0</b>            | <b>350,000</b>        | <b>0</b>                  | <b>442,190</b>   |
| 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          |
| <b>Total Fund Balances</b>   | <b>203,266</b>               | <b>105,729</b>      | <b>21,000</b>         | <b>220,000</b>            | <b>549,995</b>   |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                         | <b>\$295,456</b>             | <b>\$105,729</b>    | <b>\$371,000</b>      | <b>\$220,000</b>          | <b>\$992,185</b> |

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

|  | <b>PUBLIC<br/>SCHOOL<br/>RESTRICTED</b> | <b>EARLY INTER-<br/>VENTION PROG.<br/>RESTRICTED</b> | <b>CHAPTER I<br/>RESTRICTED</b> | <b>ALL OTHER<br/>RESTRICTED</b> | <b>UNRESTRICTED</b> | <b>TOTAL</b>     |
|--|---|--|---------------------------------|---------------------------------|---------------------|------------------|
| <b><u>SUPPORT AND REVENUE</u></b>  |   |  |                                 |                                 |                     |                  |
| 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            |
| <b>Total Support and Revenue</b>   | <b>1,911,900</b>                        | <b>50,750</b>  | <b>100,000</b>                  | <b>5,000</b>                    | <b>168,840</b>      | <b>2,236,490</b> |
| <b><u>PROGRAM EXPENSES</u></b>   |   |  |                                 |                                 |                     |                  |
| 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           |
| <b>Total Program Expenses</b>  | <b>1,865,268</b>                        | <b>52,750</b>  | <b>99,000</b>                   | <b>0</b>                        | <b>174,379</b>      | <b>2,191,397</b> |
| <b><u>SUPPORT SERVICES</u></b>   |   |  |                                 |                                 |                     |                  |
| Fund Raising   |   |  |                                 |                                 | 2,000               | 2,000            |
| Other  |   |  |                                 | 10,000                          |                     | 10,000           |
| <b>Total Support Expenses</b>  | <b>-0-</b>                              | <b>-0-</b>   | <b>-0-</b>                      | <b>10,000</b>                   | <b>2,000</b>        | <b>12,000</b>    |
| <b>TOTAL EXPENSES</b>  | <b>1,865,268</b>                        | <b>52,750</b>  | <b>99,000</b>                   | <b>10,000</b>                   | <b>176,379</b>      | <b>2,203,397</b> |
| <b>Excess (Deficiency) of Support and Revenue Over Expenses Before Capital Additions</b> | <b>46,632</b>                           | <b>(2,000)</b>                                       | <b>1,000</b>                    | <b>(5,000)</b>                  | <b>(7,539)</b>      | <b>33,093</b>    |

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

|   | PUBLIC<br>SCHOOL<br>RESTRICTED | EARLY INTER-<br>VENTION PROG.<br>RESTRICTED | CHAPTER I<br>RESTRICTED | ALL OTHER<br>RESTRICTED | UNRESTRICTED | TOTAL     |
|---|--------------------------------|---|-------------------------|-------------------------|--------------|-----------|
| <b><u>CAPITAL ADDITIONS</u></b>   |                                |   |                         |                         |              |           |
| Contributions   |                                |   |                         |                         | \$10,000     | \$10,000  |
| Investment Income   |                                |   |                         |                         | 1,000        | 1,000     |
| <b>Total Capital Additions</b>  | 0                              | 0   | 0                       | 0                       | 11,000       | 11,000    |
| <b>Excess (Deficiency) of Support and Revenue Over Expenses After Capital Additions</b> |                                |   |                         |                         |              |           |
|   | 46,632                         | (2,000)                                     | 1,000                   | (5,000)                 | 3,461        | 44,093    |
| <b><u>OTHER CHANGES IN FUND BALANCE</u></b>   |                                |   |                         |                         |              |           |
| 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   |
| <b>FUND BALANCE, JUNE 30, 20__</b>  | \$207,266                      | \$0   | \$1,000                 | \$5,000                 | \$116,729    | \$329,995 |

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

|   | PUBLIC<br>SCHOOL<br>RESTRICTED | EARLY INTER-<br>VENTION PROG.<br>RESTRICTED | CHAPTER I<br>RESTRICTED | ALL OTHER<br>RESTRICTED | UNRESTRICTED   | TOTAL            | PUBLIC<br>SCHOOL<br>RESTRICTED | UNRESTRICTED | TOTAL           | ENDOWMENT<br>FUNDS | TOTAL<br>ALL FUNDS |
|---|--------------------------------|---|-------------------------|-------------------------|----------------|------------------|--------------------------------|--------------|-----------------|--------------------|--------------------|
| <b><u>SUPPORT AND REVENUE</u></b>                   |                                |   |                         |                         |                |                  |                                |              |                 |                    |                    |
| 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             |
| <b>Total Support and Revenue</b>                    | <b>1,911,900</b>               | <b>50,750</b>                               | <b>100,000</b>          | <b>5,000</b>            | <b>168,840</b> | <b>2,236,490</b> | <b>0</b>                       | <b>0</b>     | <b>0</b>        | <b>20,000</b>      | <b>2,256,490</b>   |
| <b><u>PROGRAM EXPENSES</u></b>                      |                                |   |                         |                         |                |                  |                                |              |                 |                    |                    |
| 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             |
| <b>Total Program Expenses</b>                       | <b>1,835,768</b>               | <b>52,750</b>                               | <b>99,000</b>           | <b>0</b>                | <b>174,379</b> | <b>2,161,897</b> | <b>29,500</b>                  | <b>0</b>     | <b>29,500</b>   | <b>0</b>           | <b>2,191,397</b>   |
| <b><u>SUPPORT SERVICES</u></b>                      |                                |   |                         |                         |                |                  |                                |              |                 |                    |                    |
| Fund Raising  |                                |   |                         |                         | 2,000          | 2,000            |                                |              |                 |                    | 2,000              |
| Other   |                                |   |                         | 10,000                  |                | 10,000           |                                |              |                 |                    | 10,000             |
| <b>Total Support Expenses</b>                       | <b>-0-</b>                     | <b>-0-</b>                                  | <b>-0-</b>              | <b>10,000</b>           | <b>2,000</b>   | <b>12,000</b>    | <b>-0-</b>                     | <b>0</b>     | <b>-0-</b>      | <b>-0-</b>         | <b>12,000</b>      |
| <b>TOTAL EXPENSES</b>                               | <b>1,835,768</b>               | <b>52,750</b>                               | <b>99,000</b>           | <b>10,000</b>           | <b>176,379</b> | <b>2,173,897</b> | <b>29,500</b>                  | <b>0</b>     | <b>29,500</b>   | <b>0</b>           | <b>2,203,397</b>   |
| <b>Excess (Deficiency) of Support &amp; Revenue</b> |                                |   |                         |                         |                |                  |                                |              |                 |                    |                    |
| <b>Over Expenses Before Capital Additions</b>       | <b>76,132</b>                  | <b>(2,000)</b>                              | <b>1,000</b>            | <b>(5,000)</b>          | <b>(7,539)</b> | <b>62,593</b>    | <b>(29,500)</b>                | <b>0</b>     | <b>(29,500)</b> | <b>20,000</b>      | <b>53,093</b>      |

ABC SCHOOL FOR STUDENTS WITH DISABILITIES  
STATEMENT OF SUPPORT AND REVENUE, EXPENSES  
CAPITAL ADDITIONS, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 20\_\_

|   | PUBLIC<br>SCHOOL<br>RESTRICTED | EARLY INTER-<br>VENTION PROG.<br>RESTRICTED | CHAPTER I<br>RESTRICTED | ALL OTHER<br>RESTRICTED | UNRESTRICTED | TOTAL     | PUBLIC<br>SCHOOL<br>RESTRICTED | UNRESTRICTED | TOTAL     | ENDOWMENT<br>FUNDS | TOTAL<br>ALL FUNDS |
|---|--------------------------------|---|-------------------------|-------------------------|--------------|-----------|--------------------------------|--------------|-----------|--------------------|--------------------|
| <b><u>CAPITAL ADDITIONS</u></b>   |                                |   |                         |                         |              |           |                                |              |           |                    |                    |
| Contributions   |                                |   |                         |                         |              | -0-       |                                | \$10,000     | \$10,000  |                    | \$10,000           |
| Investment Income   |                                |   |                         |                         |              | -0-       |                                | 1,000        | 1,000     |                    | 1,000              |
| <b>Total Capital Additions</b>  | -0-                            | -0-   | -0-                     | -0-                     | -0-          | -0-       | -0-                            | 11,000       | 11,000    | -0-                | 11,000             |
| <b>Excess (Deficiency) of Support &amp; Revenue<br/>Over Expenses After Capital Additions</b> | \$76,132                       | -\$2,000                                    | \$1,000                 | (\$5,000)               | (\$7,539)    | \$62,593  | -\$29,500                      | \$11,000     | -\$18,500 | \$20,000           | \$64,093           |
| <b><u>OTHER CHANGES IN FUND BALANCE</u></b>   |                                |   |                         |                         |              |           |                                |              |           |                    |                    |
| 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            |
| <b>FUND BALANCE, JUNE 30, 20__</b>  | \$197,266                      | \$0   | \$1,000                 | \$5,000                 | \$105,729    | \$308,995 | \$10,000                       | \$11,000     | \$21,000  | \$220,000          | \$549,995          |

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

| <u>COST CATEGORY</u>                         | <u>AMOUNT</u>          |
|--|------------------------|
| 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>             |
| <b>TOTAL</b>                                 | <u><u>\$40,440</u></u> |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF TOTAL EXPENDITURES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

| <b>EXPENDITURES</b>  | <b>TOTAL<br/>SCHOOL<br/>YEAR</b> |
|--|----------------------------------|
| <b>CURRENT EXPENSES</b>  |                                  |
| 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                          |
|  | <hr/>                            |
| SUBTOTAL   | \$1,902,968                      |
| <br><b>CAPITAL OUTLAY</b>  |                                  |
| Special Education - Instruction  | \$14,110                         |
| Vocational Programs:   | \$8,000                          |
| Undistributed:   | \$2,000                          |
| Facilities Acquisition and Construction Service                                  | \$0                              |
|  | <hr/>                            |
| SUBTOTAL   | \$24,110                         |
| <br><b>DEBT SERVICE</b>  |                                  |
|  | <hr/>                            |
| SUBTOTAL   | \$9,000                          |
|  | <hr/>                            |
| <b>GRAND TOTAL</b>   | <b>\$1,936,078</b>               |



ABC SCHOOL FOR STUDENTS WITH DISABILITIES  
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 <b>(Please itemize by position)</b>                 | 11-200-100-101 |              |
| Substitute Teachers  |                | 48,816       |
| Teachers of Students with Disabilities                                   |                | 170,000      |
| Teachers of the Handicapped  |                | 170,000      |
| Salaries of Other Professional Staff <b>(Please itemize by position)</b> | 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 <b>(Please itemize by position)</b>       | 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  |                | \$660,281    |
| <br><u>Special Vocational Programs - Instruction</u>                     |                |              |
| Salaries of Teachers <b>(Please itemize by position)</b>                 | 11-320-100-101 | 96,684       |
| Other Salaries for Instruction <b>(Please itemize by position)</b>       | 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  |                | \$160,500    |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

School-Spon. Cocurricular Activities. - Instructional

|  |                |                |
|--|----------------|----------------|
| Salaries ( <b>Please itemize by position</b> ) | 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 ( <b>Please itemize by position</b> ) | 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 ( <b>Please itemize by position</b> ) | 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 ( <b>Please itemize by position</b> ) | 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> |

Health Services (except School Nurse salary & fringe benefits)

|  |                |        |
|--|----------------|--------|
| Salaries ( <b>Please itemize by position</b> ) | 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    |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Health Services (except School Nurse salary & fringe benefits) (Cont'd)

|                        |                |                 |
|------------------------|----------------|-----------------|
| 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 <b>(Please itemize by position)</b> | 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 <b>(Please itemize by position)</b>  | 11-000-216-100 |                  |
| Counselors (Guidance)                         |                | 20,000           |
| Occupational Therapists                       |                | 30,000           |
| 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 <b>(Please itemize by position)</b>     | 11-000-218-104 |                |
| Family Life Education  |                | 4,000          |
| Salaries of Secretarial & Clerical Asst. <b>(Please itemize by position)</b> | 11-000-218-105 | 2,000          |
| Other Salaries <b>(Please itemize by position)</b>                           | 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 SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Improvement of Instructional Services

|  |                |                      |
|--|----------------|----------------------|
| Salaries of Supervisor of Instruction <b>(Please itemize by position)</b>    | 11-000-221-102 |                      |
| Supervisor of Instruction  |                | 13,000               |
| Supervisor of Instruction  |                | 13,000               |
| Salaries of Other Professional Staff <b>(Please itemize by position)</b>     | 11-000-221-104 | 1,000                |
| Salaries of Secretarial & Clerical Asst. <b>(Please itemize by position)</b> | 11-000-221-105 | 500                  |
| Other Salaries <b>(Please itemize by position)</b>                           | 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  |                | <hr/> <hr/> \$33,049 |

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

|   |                |                      |
|---|----------------|----------------------|
| Salaries <b>(Please itemize by position)</b>  | 11-000-222-100 |                      |
| Assistant Education Media Specialist          |                | 5,000                |
| Education Media Specialist                    |                | 6,500                |
| Salaries <b>(Please itemize by position)</b>  | 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   |                | <hr/> <hr/> \$19,000 |

School Librarians Salary and Fringe Benefits (only)

|  |                  |                      |
|--|------------------|----------------------|
| Salaries - School Librarians <b>(Please itemize by position)</b> | 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  |                  | <hr/> <hr/> \$34,042 |

Instructional Staff Training Services

|  |                |                      |
|--|----------------|----------------------|
| Salaries of Supervisors of Instruction <b>(Please itemize by position)</b>   | 11-000-223-102 | 25,000               |
| Salaries of Other Professional Staff <b>(Please itemize by position)</b>     | 11-000-223-104 | 2,000                |
| Salaries of Secretarial & Clerical Asst. <b>(Please itemize by position)</b> | 11-000-223-105 | 1,260                |
| Other Salaries <b>(Please itemize by position)</b>                           | 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  |                | <hr/> <hr/> \$32,000 |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Support Services - General Administration

|  |                |                  |
|--|----------------|------------------|
| Salaries (Please itemize by position and refer to pages N-1 & 2) | 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 (Please itemize by position) | 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 & Clerical Asst. (Please itemize by position)    | 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 SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

Other Operation & Maintenance of Plant

|  |                |                  |
|--|----------------|------------------|
| Salaries <b>(Please itemize by position)</b>               | 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 Agreement | 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           |
| <b>(Please itemize by position)</b>                         |                |                 |
| 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 <b>(Please itemize by position)</b> | 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 SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF EXPENDITURES BY LINE ITEM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

**Business & Other Support Services (Cont'd)**

|   |                |                 |
|---|----------------|-----------------|
| 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 ( <b>Please itemize by position</b> ) | 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 EXPENSES**

1,902,968

**CAPITAL OUTLAY****Special 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> |

**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                                    |                | <u>\$0</u> |

**TOTAL CAPITAL OUTLAY**

\$24,110

ABC SCHOOL FOR STUDENTS WITH DISABILITIES  
STATEMENT OF EXPENDITURES BY LINE ITEM  
FOR THE FISCAL YEAR ENDED JUNE 30, 20

**DEBT SERVICE**

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

**TOTAL DEBT SERVICE**

\$9,000

**GRAND TOTAL**

\$1,936,078



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

| Line #   | Account Title                                 | (1)<br>Account Number | (2)<br>Total Cost | (3)                  | (4)                   | (5)    | (6)              | (7)                      | (8)           | (9)              | (10)<br>Costs Outside Cost Category Calculation |
|--|---|-----------------------|-------------------|----------------------|-----------------------|--------|------------------|--------------------------|---------------|------------------|---|
|  |   |                       |                   | COST CATEGORIES      |                       |        |                  |                          |               |                  |   |
|  |   |                       |                   | Cost Category Totals | Classroom Instruction | Admin. | Support Services | Operations & Maintenance | Food Services | Extra Curricular |   |
| <b>(1) Special Education - Instruction - Used for private schools charging one rate per school</b> |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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  |
| <b>(3) Special Vocational Programs - Instruction</b>   |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(4) School-Spon. Coextrricular Activities. - Inst.</b>  |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(5) School-Sponsored Athletics - Instruction</b>  |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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 STUDENTS WITH DISABILITIES**  
**STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

| Line #  | Account Title                                 | (1)<br>Account Number | (2)<br>Total Cost | (3)                  | (4)                   | (5)    | (6)              | (7)                      | (8)           | (9)              | (10)<br>Costs Outside Cost Category Calculation |
|---|---|-----------------------|-------------------|----------------------|-----------------------|--------|------------------|--------------------------|---------------|------------------|---|
|   |   |                       |                   | COST CATEGORIES      |                       |        |                  |                          |               |                  |   |
|   |   |                       |                   | Cost Category Totals | Classroom Instruction | Admin. | Support Services | Operations & Maintenance | Food Services | Extra Curricular |   |
| <b>(6) Undistributed Expend. - Attend. &amp; Social Work Services (except Social Worker Salaries and Fringes)</b> |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(6a) Undistributed Expend. - Social Worker Salaries and Fringes - only</b>                                     |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(7) Undistributed Expenditures - Health Services (except School Nurse's Salaries &amp; Fringes)</b>            |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(7a) Undistributed Expenditures - Health Services - School Nurse's Salaries &amp; Fringes - only</b>           |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(8) Undist. Expend. - Other Supp. Serv. Students-Related Serv.</b>   |   |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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        | 4,900             | 4,900                | 4,900                 |        |                  |                          |               |                  |   |
| 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   |                       | 130,568           | 126,284              | 116,284               | 0      | 10,000           | 0                        | 0             | 0                | 4,284   |





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

| Line #   | Account Title                                    | (1)<br>Account Number | (2)<br>Total Cost | (3)                  | (4)                   | (5)    | (6)              | (7)                      | (8)           | (9)              | (10)<br>Costs Outside Cost Category Calculation |
|--|--|-----------------------|-------------------|----------------------|-----------------------|--------|------------------|--------------------------|---------------|------------------|---|
|  |  |                       |                   | COST CATEGORIES      |                       |        |                  |                          |               |                  |   |
|  |  |                       |                   | Cost Category Totals | Classroom Instruction | Admin. | Support Services | Operations & Maintenance | Food Services | Extra Curricular |   |
| <b>(15) Undist. Expend. - Support Serv. - School Admin.</b>    |  |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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   |
| <b>(16) Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b> |  |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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  |
| <b>(17) Undist. Expend. - Student Transportation</b>           |  |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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  |
| <b>(18) Undist. Expend. - Bus. &amp; Other Support Serv.</b>   |  |                       |                   |                      |                       |        |                  |                          |               |                  |   |
| 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 STUDENTS WITH DISABILITIES**  
**STATEMENT OF PERCENTAGES FOR COST CATEGORY ASSIGNMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

| Line #  | Account Title                                       | (1)<br>Account Number | (2)<br>Total Cost | (3)                  | (4)                   | (5)     | (6)              | (7)                      | (8)           | (9)              | (10)<br>Costs Outside Cost Category Calculation |
|---|---|-----------------------|-------------------|----------------------|-----------------------|---------|------------------|--------------------------|---------------|------------------|---|
|   |   |                       |                   | COST CATEGORIES      |                       |         |                  |                          |               |                  |   |
|   |   |                       |                   | Cost Category Totals | Classroom Instruction | Admin.  | Support Services | Operations & Maintenance | Food Services | Extra Curricular |   |
| <b>(21) Undistributed:</b>                                |   |                       |                   |                      |                       |         |                  |                          |               |                  |   |
| 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   |
| <b>(21) Facilities Acquisition and Construction Serv.</b> |   |                       |                   |                      |                       |         |                  |                          |               |                  |   |
| 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   |
| <b>(22) DEBT SERVICE FUNDS</b>                            |   |                       |                   |                      |                       |         |                  |                          |               |                  |   |
|   | <b>Debt Service</b>                                 |                       |                   |                      |                       |         |                  |                          |               |                  |   |
| 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   |
| <b>GRAND TOTAL</b>  |   |                       | 1,936,078         | 1,802,620            | 1,050,830             | 444,750 | 182,044          | 107,373                  | 2,273         | 15,350           | 133,458   |
| <b>COST PERCENTAGES</b>                                   |   |                       |                   | 100%                 | 58.29%                | 24.67%  | 10.10%           | 5.96%                    | 0.13%         | 0.85%            |   |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF ENROLLMENT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

| <u>County Code</u>                    | <u>District Code</u> | <u>County Name</u> | <u>DISTRICT</u>          | <u>TOTAL ADE</u> | <u>(1) ACTUAL ENROLLMENT</u> |
|---------------------------------------|----------------------|--------------------|--------------------------|------------------|------------------------------|
| 01                                    | 0010                 | ATLANTIC           | Absecon                  | 1.0000           | 1                            |
| 19                                    | 0020                 | HUNTERDON          | Alexandria Township      | 1.0000           | 1                            |
| 41                                    | 0030                 | WARREN             | Allamuchy Township       | 13.0000          | 13                           |
| 03                                    | 0040                 | BERGEN             | Allendale                | 4.0958           | 6                            |
| 25                                    | 0050                 | MONMOUTH           | Allenhurst               | 5.0000           | 6                            |
| 33                                    | 0060                 | SALEM              | Alloway Township         | 8.0000           | 9                            |
| 41                                    | 0070                 | WARREN             | Alpha                    | 7.0000           | 9                            |
| 03                                    | 0080                 | BERGEN             | Alpine                   | 11.0000          | 12                           |
| 37                                    | 0090                 | SUSSEX             | Andover Regional         | 1.0010           | 1                            |
| 25                                    | 0100                 | MONMOUTH           | Asbury Park              | .0346            | 1                            |
| 01                                    | 0110                 | ATLANTIC           | Atlantic City            | .0398            | 1                            |
| 01                                    | 0120                 | ATLANTIC           | Atlantic County Regional | .0224            | 1                            |
| 01                                    | 0125                 | ATLANTIC           | Atlantic Highlands       | .0223            | 2                            |
| 07                                    | 0150                 | CAMDEN             | Audubon Borough          | 8.1611           | 9                            |
| 07                                    | 0160                 | CAMDEN             | Audubon Park             | .1230            | 1                            |
| 09                                    | 0170                 | CAPE MAY           | Avalon                   | .5000            | 1                            |
| <b>Total Public School Pupils ADE</b> |                      |                    |                          | <b>60.0000</b>   | <b>74</b>                    |
| <b>Private Placements ADE</b>         |                      |                    |                          | <b>5.0000</b>    | <b>5</b>                     |
| <b>Total All Pupils ADE</b>           |                      |                    |                          | <b>65.0000</b>   | <b>79</b>                    |

**(1) Total Number of Pupil Served**



ABC SCHOOL FOR STUDENTS WITH DISABILITIES  
STATEMENT OF TUITION RATE COMPUTATION-PART I  
FOR THE FISCAL YEAR ENDED JUNE 30, 20\_\_

|   | <u>TOTAL<br/>SCHOOL YEAR</u> | <u>EXTRAORDINARY<br/>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, 20__ to June 30, 20__ School Year | 210                          |                                   |
| Certified Actual Cost Per Student - Per Diem Rate               | <u><u>\$145.38</u></u>       |                                   |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF TUITION RATE COMPUTATION-PART II**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

|  | <b>TOTAL<br/>SCHOOL YEAR</b> |
|--|------------------------------|
| Rate A - Tentative Public School Placement Tuition Rate<br>Determined by DOE (See Appendix)                          | \$30,000.00                  |
| Rate B - Higher Tentative Public School Placement Tuition<br>Rate Approved by DOE (See Appendix)                     | \$30,000.00                  |
| Rate C - Tentative Public School Placement Tuition Rates<br>Actually Charged by Private School During Fiscal<br>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**

|   |             |
|---|-------------|
| <u>Tentative Tuition Rates Charged</u>    |             |
| 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 |
| <u>Final Tuition Rates Charged</u>        |             |
| 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 STUDENTS WITH DISABILITIES  
STATEMENT OF TUITION RATE COMPUTATION  
WORKING CAPITAL FUND COMPUTATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 20

|   | <u>TOTAL<br/>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>               |
| <br>  |                              |
| 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>              |
| <br>  |                              |
| Working Capital C ( 2 )                               | <u>\$44,679</u>              |
| (Lesser of A and B)                                   | <u><u>\$44,679</u></u>       |

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

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENTS OF EXTRAORDINARY SERVICES - TUITION RATE COMPUTATION WORKING CAPITAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

|   | Alexandria<br>Township<br>Pupil # 1 | Alexandria<br>Township<br>Pupil # 2 | Allenhurst<br>Pupil # 1 | Allenhurst<br>Pupil # 2 | Andover<br>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> |
| <b><u>Working Capital Computation</u></b>             |                                     |                                     |                         |                         |                     |                 |
| 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 )<br>(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 STUDENTS WITH DISABILITIES**  
**STATEMENT OF BILLING ADJUSTMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

|                            | (1)                           | (2)                            | (3)             | (4)              | (5)                               | (6)  | (7)                           |
|----------------------------|-------------------------------|--------------------------------|-----------------|------------------|-----------------------------------|--|-------------------------------|
|                            | AUDITED<br>TUITION<br>BILLING | ORIGINAL<br>TUITION<br>BILLING | UNDER<br>CHARGE | (OVER)<br>CHARGE | NET<br>(OVER)/<br>UNDER<br>CHARGE | NET (OVER)/<br>UNDER<br>CHARGE<br>ADJUSTMTS. | AUDITED<br>TUITION<br>BILLING |
| <u>Absecon</u>             |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$30,530                      | \$30,000                       | \$530           | \$0              | \$530                             | \$0  | \$30,530                      |
|                            | <u>\$30,530</u>               | <u>\$30,000</u>                | <u>\$530</u>    | <u>\$0</u>       | <u>\$530</u>                      | <u>\$0</u>                                   | <u>\$30,530</u>               |
| <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                      |
|                            | <u>\$62,370</u>               | <u>\$60,557</u>                | <u>\$1,813</u>  | <u>\$0</u>       | <u>\$1,813</u>                    | <u>\$0</u>                                   | <u>\$62,370</u>               |
| <u>Allamuchy Township</u>  |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$396,896                     | \$390,000                      | \$6,896         | \$0              | \$6,896                           | \$0  | \$396,896                     |
|                            | <u>\$396,896</u>              | <u>\$390,000</u>               | <u>\$6,896</u>  | <u>\$0</u>       | <u>\$6,896</u>                    | <u>\$0</u>                                   | <u>\$396,896</u>              |
| <u>Allendale</u>           |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$125,047                     | \$122,874                      | \$2,173         | \$0              | \$2,173                           | \$0  | \$125,047                     |
|                            | <u>\$125,047</u>              | <u>\$122,874</u>               | <u>\$2,173</u>  | <u>\$0</u>       | <u>\$2,173</u>                    | <u>\$0</u>                                   | <u>\$125,047</u>              |
| <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                      |
|                            | <u>\$186,168</u>              | <u>\$181,500</u>               | <u>\$4,668</u>  | <u>\$0</u>       | <u>\$4,668</u>                    | <u>\$0</u>                                   | <u>\$186,168</u>              |
| <u>Alloway Township</u>    |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$244,244                     | \$240,000                      | \$4,244         | \$0              | \$4,244                           | \$0  | \$244,244                     |
|                            | <u>\$244,244</u>              | <u>\$240,000</u>               | <u>\$4,244</u>  | <u>\$0</u>       | <u>\$4,244</u>                    | <u>\$0</u>                                   | <u>\$244,244</u>              |
| <u>Alpha</u>               |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$213,713                     | \$210,000                      | \$3,713         | \$0              | \$3,713                           | \$0  | \$213,713                     |
|                            | <u>\$213,713</u>              | <u>\$210,000</u>               | <u>\$3,713</u>  | <u>\$0</u>       | <u>\$3,713</u>                    | <u>\$0</u>                                   | <u>\$213,713</u>              |
| <u>Alpine</u>              |                               |                                |                 |                  |                                   |  |                               |
| Total School Year          | \$335,835                     | \$330,000                      | \$5,835         | \$0              | \$5,835                           | \$0  | \$335,835                     |
|                            | <u>\$335,835</u>              | <u>\$330,000</u>               | <u>\$5,835</u>  | <u>\$0</u>       | <u>\$5,835</u>                    | <u>\$0</u>                                   | <u>\$335,835</u>              |
| <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  | \$14,717                      |
|                            | <u>\$45,278</u>               | <u>\$44,030</u>                | <u>\$1,248</u>  | <u>\$0</u>       | <u>\$1,248</u>                    | <u>\$0</u>                                   | <u>\$45,278</u>               |

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**STATEMENT OF BILLING ADJUSTMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

|                                 | (1)                           | (2)                            | (3)             | (4)              | (5)                               | (6)  | (7)                           |
|---------------------------------|-------------------------------|--------------------------------|-----------------|------------------|-----------------------------------|--|-------------------------------|
|                                 | AUDITED<br>TUITION<br>BILLING | ORIGINAL<br>TUITION<br>BILLING | UNDER<br>CHARGE | (OVER)<br>CHARGE | NET<br>(OVER)/<br>UNDER<br>CHARGE | NET (OVER)/<br>UNDER<br>CHARGE<br>ADJUSTMTS. | AUDITED<br>TUITION<br>BILLING |
| <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                      |
| <b>GRAND TOTALS =</b>           | <b>\$1,911,900</b>            | <b>\$1,876,057</b>             | <b>\$35,843</b> | <b>\$0</b>       | <b>\$35,843</b>                   | <b>\$0</b>                                   | <b>\$1,911,900</b>            |

- (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 STUDENTS WITH DISABILITIES  
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 STUDENTS WITH DISABILITIES**  
**STATEMENT OF INTEREST/DIVIDENDS EARNED - INVESTMENT OF TUITION FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 20**

|  | <u>Ending</u><br><u>6/30/2005</u>    | <u>Ending</u><br><u>9/30/2005</u> | <u>Ending</u><br><u>12/31/2005</u> | <u>Ending</u><br><u>3/31/2006</u>    | <u>TOTAL</u>   |
|--|--------------------------------------|-----------------------------------|------------------------------------|--------------------------------------|----------------|
| Public School Placement Fund Balance   | 500,000                              | 555,000                           | 552,000                            | 540,000                              |                |
| Transactions From/To   | <u>7/1/2005 to</u><br><u>9/30/05</u> | <u>9/30/05</u><br><u>12/31/05</u> | <u>1/1/06 to</u><br><u>3/31/06</u> | <u>4/1/2006 to</u><br><u>6/30/06</u> |                |
| <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 STUDENTS WITH DISABILITIES**  
**STATEMENT OF FOOD SERVICE**  
**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.

**Please Note:** The auditor must include a note the Notes to Financial Statements if the Statement of Food Service reflects expenditures that are included in the calculation of the certification actual cost per pupil which includes if a private school opts out of charging for meals; and/or a private school opts out of applied for and received funds from the Child Nutrition Program by obtaining board resolutions from a majority of school districts that have contracted to send pupils to the private school in 2011-2012 (a minimum of 51%) which resolves the district board of education does not require the private school to apply for and receive funding from the Child Nutrition Program and/or require the private school to charge for a reduce and/or paid meal.

**ABC SCHOOL FOR STUDENTS WITH DISABILITIES**  
**EARLY INTERVENTION PROGRAM**  
**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                           | \$50,000        | \$50,000            | -0-             |
| 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                            | 6,000           | 6,000               | -0-             |
| <b>Total Direct Costs</b>                    | <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.O.E.

ABC SCHOOL FOR STUDENTS WITH DISABILITIES  
E.C.I.A CHAPTER I, P.L. 89-3313 AND P.L. 89-750 FEDERALLY FUNDEDSTATEMENT 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>       |
| <b>Total Expenditures</b>   | 100,000          | 99,000           | 1,000            |
| <b>Fund Balance</b>         | <u>\$0</u>       | <u>\$1,000</u>   | <u>(\$1,000)</u> |