



# Cost Category Assignments

## Calculation of Non-Allowable Costs

### Deficient Instruction

ABC School for Students with Disabilities  
Statement of Revenue and Expenses and Reconciliation of Retained Earnings  
For the Fiscal Year Ended June 30, 20XX

Revenue		
Tuition - Public School Placement	\$1,403,062	
Tuition - Extraordinary Services	80,072	
Tuition - Private Placements	116,922	
Interest	12,750	
Total Revenue		\$1,612,805
Payroll Protection Program Funds *	\$400,000	
Expenses		
Education - Public School Placement	1,368,841	
Education - Extraordinary Services	78,119	
Education - Private Placements	114,070	
Total Expenses		1,561,030
Profit or Loss		51,776
Add: Retained Earnings - Beginning of Year		484,382
Total Retained Earnings		536,158
Less: Non-Allowable Costs	\$53,167	
Distribution of Retained Earnings	-0-	(\$53,167)
Balance Retained Earnings - June 30, 2020		482,990

\* Payroll Protection Program funds reflect the amounts borrowed by the APSSD for reporting purposes. Please refer to Note 12 of the Notes to the Audited Financial Statements.

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, 20XX

	Public School Restricted	Early Intervention Program Restricted	Chapter I Restricted	Payroll Protection Program Funds (Restricted) ***	All Other Restricted	Unrestricted	Total
Support and Revenue							
Tuition - Public School Placement	\$1,403,062						\$1,403,062
Education - Extraordinary Services	80,072						80,072
Tuition - Private Placements						\$116,922	116,922
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
Other Miscellaneous Restricted Revenue				400,000			400,000
<b>Total Support and Revenue</b>	<b>1,483,134</b>	<b>50,750</b>	<b>100,000</b>	<b>400,000</b>	<b>5,000</b>	<b>136,922</b>	<b>2,175,805</b>
Program Expenses							
Education - Public School Placement	1,368,841						1,368,841
Education - Extraordinary Services	78,119						78,119
Education - Private Placements						114,070	114,070
Other Program Expenses		52,750	99,000				151,750
Non-Allowable Costs						53,167	53,167
Total Program Expenses	1,446,960	52,750	99,000	0	0	167,237	1,765,947
Support Services							
Fund Raising						2,000	2,000
Other					10,000		10,000
Total Support Expenses	-0-	-0-	-0-	-0-	10,000	2,000	12,000
Total Expenses	1,446,960	52,750	99,000	0	10,000	169,237	1,777,947
Excess (Deficiency) of Support and Revenue Over Expenses Before Capital Additions	36,174	(2,000)	1,000	400,000	(5,000)	(32,316)	397,858
Capital Additions							
Contributions						\$10,000	\$10,000
Investment Income						1,000	1,000
Total Capital Additions	0	0	0	0	0	11,000	11,000
Excess (Deficiency) of Support and Revenue Over Expenses After Capital Additions	36,174	(2,000)	1,000	400,000	(5,000)	(21,316)	408,858
Other Changes in Fund Balance							
Transfer Between Funds		\$2,750				(\$2,750)	0
Transfer to Accounts Payable-Due to DOE		(750)					(750)
Other Adjustments	-0-	-0-	-0-	-0-		-0-	-0-
Fund Balance, July 1, 20XX	160,634	-0-	-0-	-0-	10,000	116,018	286,652
Fund Balance, June 30, 20XX	\$196,808	\$0	\$1,000	\$400,000	\$5,000	\$91,952	\$694,760

\*\*\* Payroll Protection Program funds reflect the amounts borrowed by the APSSD for reporting purposes. Please refer to Note 12 of the Notes to the Audited Financial Statements.

ABC School for Students with Disabilities  
Statement of Expenditures By Line Item  
For the Fiscal Year Ended June 30, 20XX

Current Expenses	Account Number	Total
Special Education - Instruction - Cognitive Mild <i>(Please itemize by position and indicate number of staff in each position)</i>		
Salaries of Teachers	11-201-100-101	
Teachers of Students with Disabilities (1)		49,000
Teacher of Handicapped (1)		45,000
Other Salaries for Instruction	11-201-100-106	
Instructional Aide		38,672
Unused Vacation Payment to Terminated / Retired Staff	11-201-100-199	1,000
Group Insurance	11-201-100-210	800
Social Security Contributions	11-201-100-220	500
Pension Contributions	11-201-100-249	1,000
Unemployment Compensation	11-201-100-250	250
Workmen's Compensation	11-201-100-260	250
Health Benefits	11-201-100-270	1,000
Tuition Reimbursement	11-201-100-280	0
Other Employee Benefits	11-201-100-290	200
Unused Sick Payment to Terminated / Retired Staff	11-201-100-299	0
Purchased Professional - Educational Services	11-201-100-320	200
Purchased Technical Services	11-201-100-340	250
Other Purchased Services	11-201-100-500	3,000
Travel - All Other	11-201-100-580	500
Travel for Regular Business	11-201-100-581	750
General Supplies	11-201-100-610	275
Textbooks	11-201-100-640	300
Equipment	11-201-100-730	100
Other Objects	11-201-100-800	1,253
Total Cognitive - Mild	11-201-100-XXX	<u>\$144,300</u>
Special Education - Instruction - Cognitive Moderate <i>(Please itemize by position and indicate number of staff in each position)</i>		
Salaries of Teachers	11-202-100-101	
Teachers of Students with Disabilities (1)		17,000
Other Salaries for Instruction	11-202-100-106	
Instructional Aides (1)		15,000
Unused Vacation Payment to Terminated / Retired Staff	11-202-100-199	850
Group Insurance	11-202-100-210	1,100
Social Security Contributions	11-202-100-220	1,000
Pension Contributions	11-202-100-249	1,000
Unemployment Compensation	11-202-100-250	0
Workmen's Compensation	11-202-100-260	300
Health Benefits	11-202-100-270	500
Tuition Reimbursement	11-202-100-280	0
Other Employee Benefits	11-202-100-290	350

Unused Sick Payment to Terminated / Retired Staff	11-202-100-299	0
Purchased Professional - Educational Services	11-202-100-320	750
Purchased Technical Services	11-202-100-340	500
Other Purchased Services	11-202-100-500	1,000
Travel - All Other	11-202-100-580	250
Travel for Regular Business	11-202-100-581	1,000
General Supplies	11-202-100-610	1,200
Textbooks	11-202-100-640	1,000
Equipment	11-202-100-730	750
Other Objects	11-202-100-800	1,100
Total Cognitive Moderate	11-202-100-XXX	<u>\$44,650</u>
Special Education - Instruction - Total Learning and/or Language Disabilities - Mild/Moderate ( <i>Please itemize by position and indicate number of staff in each position</i> )		
Salaries of Teachers	11-204-100-101	
Teachers of Students with Disabilities (1)		20,000
Other Salaries for Instruction	11-204-100-106	
Instructional Aides (1)		16,000
Unused Vacation Payment to Terminated / Retired Staff	11-204-100-199	0
Group Insurance	11-204-100-210	0
Social Security Contributions	11-204-100-220	500
Pension Contributions	11-204-100-249	1,000
Unemployment Compensation	11-204-100-250	0
Workmen's Compensation	11-204-100-260	300
Health Benefits	11-204-100-270	500
Tuition Reimbursement	11-204-100-280	0
Other Employee Benefits	11-204-100-290	550
Unused Sick Payment to Terminated / Retired Staff	11-204-100-299	0
Purchased Professional - Educational Services	11-204-100-320	1,000
Purchased Technical Services	11-204-100-340	850
Other Purchased Services	11-204-100-500	1,000
Travel - All Other	11-204-100-580	250
Travel for Regular Business	11-204-100-581	700
General Supplies	11-204-100-610	681
Textbooks	11-204-100-640	650
Equipment	11-204-100-730	358
Other Objects	11-204-100-800	741
Total Learning and/or Language Disabilities - Mild/Moderate	11-204-100-XXX	<u>\$45,080</u>

Special Education - Instruction - Total Learning and/or Language  
Disabilities - Severe

*(Please itemize by position and indicate number of staff in each position)*

Salaries of Teachers	11-205-100-101	
Teachers of Students with Disabilities (1)		19,000
Other Salaries for Instruction	11-205-100-106	
Instructional Aides (1)		14,000
Unused Vacation Payment to Terminated / Retired Staff	11-205-100-199	0
Group Insurance	11-205-100-210	0
Social Security Contributions	11-205-100-220	500
Pension Contributions	11-205-100-249	1,000
Unemployment Compensation	11-205-100-250	500
Workmen's Compensation	11-205-100-260	1,100
Health Benefits	11-205-100-270	1,245
Tuition Reimbursement	11-205-100-280	0
Other Employee Benefits	11-205-100-290	0
Unused Sick Payment to Terminated / Retired Staff	11-205-100-299	0
Purchased Professional - Educational Services	11-205-100-320	750
Purchased Technical Services	11-205-100-340	500
Other Purchased Services	11-205-100-500	1,000
Travel - All Other	11-205-100-580	250
Travel for Regular Business	11-205-100-581	700
General Supplies	11-205-100-610	681
Textbooks	11-205-100-640	650
Equipment	11-205-100-730	358
Other Objects	11-205-100-800	741
Total Learning and/or Language Disabilities - Severe	11-205-100-XXX	<u>\$42,975</u>

Special Education - Instruction - Visual Impairments

*(Please itemize by position and indicate number of staff in each position)*

Salaries of Teachers	11-206-100-101	
Teachers of Students with Disabilities (1)		19,000
Other Salaries for Instruction	11-206-100-106	
Instructional Aides (1)		13,000
Unused Vacation Payment to Terminated / Retired Staff	11-206-100-199	0
Group Insurance	11-206-100-210	1,000
Unused Vacation Payment to Terminated / Retired Staff	11-206-100-199	500
Pension Contributions	11-206-100-249	1,000
Unemployment Compensation	11-206-100-250	500
Workmen's Compensation	11-206-100-260	1,100
Health Benefits	11-206-100-270	1,245

Tuition Reimbursement	11-206-100-280	0
Other Employee Benefits	11-206-100-290	0
Unused Sick Payment to Terminated / Retired Staff	11-206-100-299	850
Purchased Professional - Educational Services	11-206-100-320	1,000
Purchased Technical Services	11-206-100-340	1,100
Other Purchased Services	11-206-100-500	1,000
Travel - All Other	11-206-100-580	250
Travel for Regular Business	11-206-100-581	700
General Supplies	11-206-100-610	681
Textbooks	11-206-100-640	650
Equipment	11-206-100-730	358
Other Objects	11-206-100-800	741
Total Visual Impairments	11-206-100-XXX	<u>\$44,675</u>
Special Education - Instruction - Auditory Impairments <i>(Please itemize by position and indicate number of staff in each position)</i>		
Salaries of Teachers	11-207-100-101	
Teachers of Students with Disabilities (1)		18,000
Other Salaries for Instruction	11-207-100-106	
Instructional Aides (1)		12,575
Unused Vacation Payment to Terminated / Retired Staff	11-207-100-199	350
Group Insurance	11-207-100-210	0
Social Security Contributions	11-207-100-220	465
Pension Contributions	11-207-100-249	865
Unemployment Compensation	11-207-100-250	500
Workmen's Compensation	11-207-100-260	1,100
Health Benefits	11-207-100-270	1,245
Tuition Reimbursement	11-207-100-280	0
Other Employee Benefits	11-207-100-290	0
Unused Sick Payment to Terminated / Retired Staff	11-207-100-299	850
Purchased Professional - Educational Services	11-207-100-320	750
Purchased Technical Services	11-207-100-340	500
Other Purchased Services	11-207-100-500	1,000
Travel - All Other	11-207-100-580	250
Travel for Regular Business	11-207-100-581	700
General Supplies	11-207-100-610	681
Textbooks	11-207-100-640	1,000
Equipment	11-207-100-730	500
Other Objects	11-207-100-800	487
Total Auditory Impairments	11-207-100-XXX	<u>\$41,818</u>

Special Education - Instruction - Behavioral Disabilities  
*(Please itemize by position and indicate number of staff in each position)*

Salaries of Teachers	11-209-100-101	
Teachers of Students with Disabilities (1)		19,500
Other Salaries for Instruction	11-209-100-106	
Instructional Aides (1)		15,250
Unused Vacation Payment to Terminated / Retired Staff	11-209-100-199	652
Group Insurance	11-209-100-210	350
Social Security Contributions	11-209-100-220	280
Pension Contributions	11-209-100-249	845
Unemployment Compensation	11-209-100-250	400
Workmen's Compensation	11-209-100-260	745
Health Benefits	11-209-100-270	1,000
Tuition Reimbursement	11-209-100-280	0
Other Employee Benefits	11-209-100-290	200
Unused Sick Payment to Terminated / Retired Staff	11-209-100-299	850
Purchased Professional - Educational Services	11-209-100-320	750
Purchased Technical Services	11-209-100-340	500
Other Purchased Services	11-209-100-500	1,000
Travel - All Other	11-209-100-580	250
Travel for Regular Business	11-209-100-581	700
General Supplies	11-209-100-610	681
Textbooks	11-209-100-640	1,000
Equipment	11-209-100-730	500
Other Objects	11-209-100-800	352
Total Behavioral Disabilities	11-209-100-XXX	<u>\$45,805</u>

Special Education - Instruction - Multiple Disabilities  
*(Please itemize by position and indicate number of staff in each position)*

Salaries of Teachers	11-212-100-101	
Teachers of Students with Disabilities (1)		17,000
Other Salaries for Instruction	11-212-100-106	
Instructional Aides (1)		15,000
Unused Vacation Payment to Terminated / Retired Staff	11-212-100-199	0
Group Insurance	11-212-100-210	300
Social Security Contributions	11-212-100-220	352
Pension Contributions	11-212-100-249	649
Unemployment Compensation	11-212-100-250	254
Workmen's Compensation	11-212-100-260	354
Health Benefits	11-212-100-270	756
Tuition Reimbursement	11-212-100-280	0



Other Employee Benefits	11-212-100-290	200
Unused Sick Payment to Terminated / Retired Staff	11-212-100-299	850
Purchased Professional - Educational Services	11-212-100-320	750
Purchased Technical Services	11-212-100-340	500
Other Purchased Services	11-212-100-500	1,000
Travel - All Other	11-212-100-580	250
Travel for Regular Business	11-212-100-581	700
General Supplies	11-212-100-610	681
Textbooks	11-212-100-640	1,000
Equipment	11-212-100-730	756
Other Objects	11-212-100-800	200
Total Multiple Disabilities	11-212-100-XXX	<u>\$41,552</u>
Special Education - Instruction - Autism		
<i>(Please itemize by position and indicate number of staff in each position)</i>		

Salaries of Teachers	11-214-100-101	
Teachers of Students with Disabilities (1)		19,000
Other Salaries for Instruction	11-214-100-106	
Instructional Aides (1)		12,000
Unused Vacation Payment to Terminated / Retired Staff	11-214-100-199	0
Group Insurance	11-214-100-210	300
Social Security Contributions	11-214-100-220	300
Pension Contributions	11-214-100-249	600
Unemployment Compensation	11-214-100-250	285
Workmen's Compensation	11-214-100-260	354
Health Benefits	11-214-100-270	650
Tuition Reimbursement	11-214-100-280	200
Other Employee Benefits	11-214-100-290	0
Unused Sick Payment to Terminated / Retired Staff	11-214-100-299	750
Purchased Professional - Educational Services	11-214-100-320	750
Purchased Technical Services	11-214-100-340	954
Other Purchased Services	11-214-100-500	1,000
Travel - All Other	11-214-100-580	250
Travel for Regular Business	11-214-100-581	700
General Supplies	11-214-100-610	681
Textbooks	11-214-100-640	1,000
Equipment	11-214-100-730	756
Other Objects	11-214-100-800	695
Total Autism	11-214-100-XXX	<u>\$41,225</u>

Special Education - Instruction - Preschool Disabilities - Part Time  
(Please itemize by position and indicate number of staff in each position)

Salaries of Teachers	11-215-100-101	
Teachers of Students with Disabilities (1)		15,000
Other Salaries for Instruction	11-215-100-106	
Instructional Aides (1)		13,000
Unused Vacation Payment to Terminated / Retired Staff	11-215-100-199	500
Group Insurance	11-215-100-210	300
Social Security Contributions	11-215-100-220	300
Pension Contributions	11-215-100-249	600
Unemployment Compensation	11-215-100-250	285
Workmen's Compensation	11-215-100-260	354
Health Benefits	11-215-100-270	650
Tuition Reimbursement	11-215-100-280	200
Other Employee Benefits	11-215-100-290	256
Unused Sick Payment to Terminated / Retired Staff	11-215-100-299	750
Purchased Professional - Educational Services	11-215-100-320	750
Purchased Technical Services	11-215-100-340	1,000
Other Purchased Services	11-215-100-500	1,000
Travel - All Other	11-215-100-580	385
Travel for Regular Business	11-215-100-581	700
General Supplies	11-215-100-600	681
Equipment	11-215-100-730	1,000
Other Objects	11-215-100-800	756
Total Preschool Disabilities - Part Time	11-215-100-XXX	<u>\$38,467</u>
Special Education - Instruction - Preschool Disabilities - Full Time		
(Please itemize by position and indicate number of staff in each position)		

Salaries of Teachers	11-216-100-101	
Teachers of Students with Disabilities (1)		22,000
Other Salaries for Instruction	11-216-100-106	
Instructional Aides (1)		17,000
Unused Vacation Payment to Terminated / Retired Staff	11-216-100-199	253
Group Insurance	11-216-100-210	185
Social Security Contributions	11-216-100-220	300
Pension Contributions	11-216-100-249	600
Unemployment Compensation	11-216-100-250	285
Workmen's Compensation	11-216-100-260	354
Health Benefits	11-216-100-270	650
Tuition Reimbursement	11-216-100-280	200
Other Employee Benefits	11-216-100-290	256

Unused Sick Payment to Terminated / Retired Staff	11-216-100-299	750
Purchased Professional - Educational Services	11-216-100-320	750
Purchased Technical Services	11-216-100-340	1,000
Other Purchased Services	11-216-100-500	1,000
Travel - All Other	11-216-100-580	385
Travel for Regular Business	11-216-100-581	700
General Supplies	11-216-100-600	681
Equipment	11-216-100-730	1,000
Other Objects	11-216-100-800	756
Total Preschool Disabilities - Full Time	11-216-100-XXX	<u>\$49,105</u>
Special Education - Instruction - Cognitive Severe		
<i>(Please itemize by position and indicate number of staff in each position)</i>		

Salaries of Teachers	11-222-100-101	
Teachers of Students with Disabilities (1)		25,000
Other Salaries for Instruction	11-222-100-106	
Instructional Aides (1)		17,965
Unused Vacation Payment to Terminated / Retired Staff	11-222-100-199	253
Group Insurance	11-222-100-210	185
Social Security Contributions	11-222-100-220	300
Pension Contributions	11-222-100-249	600
Unemployment Compensation	11-222-100-250	285
Workmen's Compensation	11-222-100-260	354
Health Benefits	11-222-100-270	650
Tuition Reimbursement	11-222-100-280	200
Other Employee Benefits	11-222-100-290	256
Unused Sick Payment to Terminated / Retired Staff	11-222-100-299	750
Purchased Professional - Educational Services	11-222-100-320	750
Purchased Technical Services	11-222-100-340	758
Other Purchased Services	11-222-100-500	854
Travel - All Other	11-222-100-580	385
Travel for Regular Business	11-222-100-581	700
General Supplies	11-222-100-610	681
Textbooks	11-222-100-640	526
Equipment	11-222-100-730	641
Other Objects	11-222-100-800	800
Total Cognitive Severe	11-222-100-XXX	<u>\$52,893</u>

Special Education - Vocational Programs

*(Please itemize by position and indicate number of staff in each position)*

Salaries of Teachers	11-320-100-101	
Teachers of Students with Disabilities (1)		96,684
Other Salaries for Instruction	11-320-100-106	
Instructional Aides (1)		24,253
Unused Vacation Payment to Terminated / Retired Staff	11-320-100-199	300
Group Insurance	11-320-100-210	265
Social Security Contributions	11-320-100-220	300
Pension Contributions	11-320-100-249	5,516
Unemployment Compensation	11-320-100-250	285
Workmen's Compensation	11-320-100-260	354
Health Benefits	11-320-100-270	650
Tuition Reimbursement	11-320-100-280	200
Other Employee Benefits	11-320-100-290	5,516
Unused Sick Payment to Terminated / Retired Staff	11-320-100-299	1,000
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
Travel - All Other	11-320-100-580	385
Travel for Regular Business	11-320-100-581	700
General Supplies	11-320-100-610	542
Textbooks	11-320-100-640	350
Equipment	11-320-100-730	352
Other Objects	11-320-100-800	100
Total - Vocational Programs	11-320-100-XXX	<u>\$140,452</u>

School-Sponsored Cocurricular Activities - Instruction

*(Please itemize by position and indicate number of staff in each position)*

Salaries	11-401-100-100	
Math		6,500
Unused Vacation Payment to Terminated / Retired Staff	11-401-100-199	0
Group Insurance	11-401-100-210	125
Social Security Contributions	11-401-100-220	213
Pension Contributions	11-401-100-249	100
Unemployment Compensation	11-401-100-250	136
Workmen's Compensation	11-401-100-260	80
Health Benefits	11-401-100-270	297
Tuition Reimbursement	11-401-100-280	0
Other Employee Benefits	11-401-100-290	110

Unused Sick Payment to Terminated / Retired Staff	11-401-100-299	365
Purchased Services	11-401-100-500	456
Travel - All Other	11-401-100-580	845
Travel for Regular Business	11-401-100-581	80
Supplies and Materials	11-401-100-600	1,352
Equipment	11-401-100-730	125
Other Objects	11-401-100-800	100
Total School-Spon. Co/Curr. Activities - Inst.	11-401-100-XXX	<u>\$10,884</u>

School-Sponsored Cocurricular Activities - Instruction  
(Please itemize by position and indicate number of staff in each position)

Salaries	11-402-100-100	
Baseball		3,125
Unused Vacation Payment to Terminated / Retired Staff	11-402-100-199	0
Group Insurance	11-402-100-210	125
Social Security Contributions	11-402-100-220	213
Pension Contributions	11-402-100-249	100
Unemployment Compensation	11-402-100-250	136
Workmen's Compensation	11-402-100-260	80
Health Benefits	11-402-100-270	297
Tuition Reimbursement	11-402-100-280	0
Other Employee Benefits	11-402-100-290	110
Unused Sick Payment to Terminated / Retired Staff	11-402-100-299	365
Purchased Services	11-402-100-500	456
Travel - All Other	11-402-100-580	356
Travel for Regular Business	11-402-100-581	80
Supplies and Materials	11-402-100-600	325
Equipment	11-402-100-730	125
Other Objects	11-402-100-800	100
Total School -Sponsored Athletics - Inst.	11-402-100-XXX	<u>\$5,993</u>

Undistributed Expenditures  
School-Sponsored Athletics - Instruction  
(Please itemize by position and indicate number of staff in each position)

Salaries	11-000-211-100	
Clerical		10,000
Secretarial		12,000
Salaries of Family Support Teams	11-000-211-172	6,235
Unused Vacation Payment to Terminated / Retired Staff	11-000-211-199	200
Group Insurance	11-000-211-210	1,210
Social Security Contributions	11-000-211-220	1,069
Pension Contributions	11-000-211-249	1,954

Unemployment Compensation	11-000-211-250	500
Workmen's Compensation	11-000-211-260	652
Health Benefits	11-000-211-270	1,800
Tuition Reimbursement	11-000-211-280	0
Other Employee Benefits	11-000-211-290	1,637
Unused Sick Payment to Terminated / Retired Staff	11-000-211-299	954
Purchased Professional and Technical Services	11-000-211-300	854
Travel - All Other	11-000-211-580	655
Travel for Regular Business	11-000-211-581	124
Other Purchased Services	11-000-211-500	1,365
Supplies and Materials	11-000-211-600	2,253
Equipment	11-000-211-730	1,245
Other Objects	11-000-211-800	896
Total Undistributed Expenditures -Attendance and Social Work Services	11-000-211-XXX	<u>\$45,603</u>
School Social Worker Salaries & Fringe Benefits (only)		
<i>(Please itemize by position by salary)</i>		
Salaries - School Social Workers	11-000-212-100	
Social Worker		18,000
Social Worker		16,500
Unused Vacation Payment to Terminated / Retired Staff	11-000-212-199	625
Group Insurance	11-000-212-210	785
Social Security Contributions	11-000-212-220	958
Pension Contributions	11-000-212-249	1,205
Unemployment Compensation	11-000-212-250	365
Workmen's Compensation	11-000-212-260	845
Health Benefits	11-000-212-270	927
Tuition Reimbursement	11-000-212-280	0
Other Employee Benefits	11-000-212-290	253
Unused Sick Payment to Terminated / Retired Staff	11-000-212-299	50
Total Undistributed Expenditures - School Social Workers Salaries & Benefits	11-000-212-XXX	<u>\$40,513</u>
Health Services (except School Nurse salary & fringe benefits)		
<i>(Please itemize by position by salary)</i>		
Salaries (Please itemize by position by salary)	11-000-213-100	
Physician		15,057
Registered Nurse		51,214
Unused Vacation Payment to Terminated / Retired Staff	11-000-213-199	300
Group Insurance	11-000-213-210	125
Social Security Contributions	11-000-213-220	525
Pension Contributions	11-000-213-249	1,152

Unemployment Compensation	11-000-213-250	425
Workmen's Compensation	11-000-213-260	365
Health Benefits	11-000-213-270	1,065
Tuition Reimbursement	11-000-213-280	210
Other Employee Benefits	11-000-213-290	800
Unused Sick Payment to Terminated / Retired Staff	11-000-213-299	0
Purchased Professional and Technical Services	11-000-213-300	654
Other Purchased Services	11-000-213-500	852
Travel - All Other	11-000-213-580	250
Travel for Regular Business	11-000-213-581	285
Supplies and Materials	11-000-213-600	805
Equipment	11-000-213-730	352
Other Objects	11-000-213-800	250
Total Undist. Expenditures - Health Services	11-000-213-XXX	<u>\$74,686</u>
Health Services - School Nurse's Salary & Fringe Benefits only <i>(Please itemize by position by salary)</i>		
Salaries - School Nurse (instructional only)	11-000-214-100	51,050
Unused Vacation Payment to Terminated / Retired Staff	11-000-214-199	235
Group Insurance	11-000-214-210	236
Social Security Contributions	11-000-214-220	412
Pension Contributions	11-000-214-249	991
Unemployment Compensation	11-000-214-250	0
Workmen's Compensation	11-000-214-260	457
Health Benefits	11-000-214-270	475
Tuition Reimbursement	11-000-214-280	0
Other Employee Benefits	11-000-214-290	754
Unused Sick Payment to Terminated / Retired Staff	11-000-214-299	0
Total Health Services School Nurses' Salaries & Fringe Benefits	11-000-214-XXX	<u>\$54,610</u>
Speech, Occupational Therapy, Physical Therapy & Related Services <i>(Please itemize by position by salary)</i>		
Salaries - Speech, OT, PT and Related Services	11-000-215-100	101,954
Unused Vacation Payment to Terminated / Retired Staff	11-000-215-199	824
Group Insurance	11-000-215-210	1,474
Social Security Contributions	11-000-215-220	1,254
Pension Contributions	11-000-215-249	4,284
Unemployment Compensation	11-000-215-250	658
Workmen's Compensation	11-000-215-260	1,254
Health Benefits	11-000-215-270	1,240
Tuition Reimbursement	11-000-215-280	1,352
Other Employee Benefits	11-000-215-290	3,021
Unused Sick Payment to Terminated / Retired Staff	11-000-215-299	845
Purchased Professional and Technical Services	11-000-215-320	4,524

Travel - All Other	11-000-215-580	854
Travel for Regular Business	11-000-215-581	1,249
Supplies and Materials	11-000-215-600	2,154
Equipment	11-000-215-730	754
Other Objects	11-000-215-800	2,901
Total Undist. Expend.-Speech, OT, PT and Related Services	11-000-215-XXX	<u>\$130,596</u>
Guidance		
<i>(Please itemize by position by salary)</i>		
Salaries of Other Professional Staff (Guidance only)	11-000-218-104	3,200
Salaries of Secretarial and Clerical Assistants	11-000-218-105	1,584
Other Salaries	11-000-218-110	1,265
Salaries of Family Support Teams	11-000-218-172	800
Salaries of Family Liaisons/Comm Parent Inv. Specialists	11-000-218-173	785
Unused Vacation Payment to Terminated / Retired Staff	11-000-218-199	110
Group Insurance	11-000-218-210	127
Social Security Contributions	11-000-218-220	214
Pension Contributions	11-000-218-249	600
Unemployment Compensation	11-000-218-250	0
Workmen's Compensation	11-000-218-260	102
Health Benefits	11-000-218-270	354
Tuition Reimbursement	11-000-218-280	0
Other Employee Benefits	11-000-218-290	251
Unused Sick Payment to Terminated / Retired Staff	11-000-218-299	0
Purchased Professional - Educational Services	11-000-218-320	125
Other Purchased Prof. and Technical Serv.	11-000-218-390	214
Other Purchased Services	11-000-218-500	0
Travel - All Other	11-000-218-580	140
Travel for Regular Business	11-000-218-581	0
Supplies and Materials	11-000-218-600	173
Equipment	11-000-218-730	201
Other Objects	11-000-218-800	80
Miscellaneous Expenditures - Meetings/Other	11-000-218-894	75
Total Undist. Expenditures - Guidance	11-000-218-XXX	<u>\$10,400</u>
Improvement of Instructional Services		
<i>(Please itemize by position by salary)</i>		
Salaries of Supervisor of Instruction	11-000-221-102	
Supervisor of Instruction		36,000
Salaries of Other Professional Staff	11-000-221-104	
Teacher		10,000
Salaries of Secretarial & Clerical Asst.	11-000-221-105	
Clerical		500
Other Salaries	11-000-221-110	375
Unused Vacation Payment to Terminated / Retired Staff	11-000-221-199	200
Group Insurance	11-000-221-210	425



Social Security Contributions	11-000-221-220	452
Pension Contributions	11-000-221-249	1,287
Unemployment Compensation	11-000-221-250	320
Workmen's Compensation	11-000-221-260	214
Health Benefits	11-000-221-270	234
Tuition Reimbursement	11-000-221-280	0
Other Employee Benefits	11-000-221-290	967
Unused Sick Payment to Terminated / Retired Staff	11-000-221-299	412
Purchased Professional - Educational Services	11-000-221-320	400
Other Purchased Prof. and Technical Serv.	11-000-221-390	500
Other Purchased Services	11-000-221-500	250
Travel - All Other	11-000-221-580	127
Travel for Regular Business	11-000-221-581	230
Supplies and Materials	11-000-221-600	210
Equipment	11-000-221-730	100
Other Objects	11-000-221-800	50
Total Undist. Expend. - Improv. of Inst. Serv.	11-000-221-XXX	<u>\$53,253</u>
Edu. Media Services/School Library (except Librarian's salary & fringe benefits)		
<i>(Please itemize by position by salary)</i>		
Salaries	11-000-222-100	
Assistant Education Media Specialist		4,000
Education Media Specialist		5,500
Salaries - Other	11-000-222-110	
Video Specialist		2,410
Salaries of Technology Coordinators	11-000-222-177	1,800
Unused Vacation Payment to Terminated / Retired Staff	11-000-222-199	124
Group Insurance	11-000-222-210	856
Social Security Contributions	11-000-222-220	1,214
Pension Contributions	11-000-222-249	500
Unemployment Compensation	11-000-222-250	214
Workmen's Compensation	11-000-222-260	139
Health Benefits	11-000-222-270	209
Tuition Reimbursement	11-000-222-280	0
Other Employee Benefits	11-000-222-290	700
Unused Sick Payment to Terminated / Retired Staff	11-000-222-299	301
Purchased Professional and Technical Services	11-000-222-300	473
Other Purchased Services	11-000-222-500	200
Travel - All Other	11-000-222-580	100
Travel for Regular Business	11-000-222-581	150
Supplies and Materials	11-000-222-600	50
Equipment	11-000-222-730	60
Other Objects	11-000-222-800	0
Total Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	<u>\$19,000</u>

School Librarians Salary and Fringe Benefits (only)

*(Please itemize by position by salary)*

Salaries - School Librarians/Media Specialist	11-000-224-101	
Librarian		31,210
Unused Vacation Payment to Terminated / Retired Staff	11-000-224-199	241
Group Insurance	11-000-224-210	587
Social Security Contributions	11-000-224-220	357
Pension Contributions	11-000-224-249	491
Unemployment Compensation	11-000-224-250	324
Workmen's Compensation	11-000-224-260	129
Health Benefits	11-000-224-270	573
Tuition Reimbursement	11-000-224-280	0
Other Employee Benefits	11-000-224-290	70
Unused Sick Payment to Terminated / Retired Staff	11-000-224-299	60
Total School Librarians Salary and Fringe Benefits (Only)	11-000-224-XXX	<u>\$34,042</u>

Instructional Staff Training Services

*(Please itemize by position by salary)*

Salaries of Supervisors of Instruction	11-000-223-102	
Supervisor of Instruction		25,000
Salaries of Other Professional Staff	11-000-223-104	2,000
Salaries of Secretarial and Clerical Assistants	11-000-223-105	1,260
Other Salaries	11-000-223-110	625
Unused Vacation Payment to Terminated / Retired Staff	11-000-223-199	300
Group Insurance	11-000-223-210	450
Social Security Contributions	11-000-223-220	350
Pension Contributions	11-000-223-249	1,245
Unemployment Compensation	11-000-223-250	217
Workmen's Compensation	11-000-223-260	200
Health Benefits	11-000-223-270	452
Tuition Reimbursement	11-000-223-280	200
Other Employee Benefits	11-000-223-290	1,245
Unused Sick Payment to Terminated / Retired Staff	11-000-223-299	175
Purchased Professional - Educational Services	11-000-223-320	125
Other Purchased Prof. and Technical Serv.	11-000-223-390	125
Other Purchased Services	11-000-223-500	125
Travel - All Other	11-000-223-580	125
Travel for Regular Business	11-000-223-581	125
Supplies and Materials	11-000-223-600	125
Equipment	11-000-223-730	125
Other Objects	11-000-223-800	125
Total Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	<u>\$34,719</u>

Support Services - General Administration

*(Please itemize by position by salary)*

Salaries	11-000-230-100	
Administrative Secretary		12,000
Assistant Director		31,000
Director		36,000
Executive Director		45,000
Secretarial		15,000
Superintendent		29,000
Unused Vacation Payment to Terminated / Retired Staff	11-000-230-199	800
Group Insurance	11-000-230-210	7,400
Social Security Contributions	11-000-230-220	2,800
Pension Contributions	11-000-230-249	15,020
Unemployment Compensation	11-000-230-250	2,500
Workmen's Compensation	11-000-230-260	3,500
Health Benefits	11-000-230-270	9,525
Tuition Reimbursement	11-000-230-280	500
Other Employee Benefits	11-000-230-290	17,530
Unused Sick Payment to Terminated / Retired Staff	11-000-230-299	457
Legal Services - All Other	11-000-230-331	5,000
Audit Fees	11-000-230-332	5,000
Legal Services - Litigation first \$15,000	11-000-230-336	15,000
Legal Services - Litigation above \$15,000	11-000-230-337	2,000
Other Purchased Professional Services	11-000-230-339	13,036
Purchased Technical Services	11-000-230-340	1,100
Communications / Telephone	11-000-230-530	2,500
Travel - All Other	11-000-230-580	800
Travel for Regular Business	11-000-230-581	1,450
Miscellaneous Purchased Services	11-000-230-590	1,325
General Supplies	11-000-230-610	800
Equipment	11-000-230-730	1,200
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
Misc. Expenditures - Bad Debts	11-000-230-897	500
Total Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	<u>\$281,691</u>

Support Services - School Administration

*(Please itemize by position by salary)*

Salaries of Principals/Assistant Principals/Prog. Dir.	11-000-240-103	
Assistant Principal		18,000
Principal		52,000
Vice Principal		21,000
Salaries of Other Professional Staff	11-000-240-104	1,200
Salaries of Secretarial and Clerical Assistants	11-000-240-105	900
Other Salaries	11-000-240-110	1,300
Unused Vacation Payment to Terminated / Retired Staff	11-000-240-199	900
Group Insurance	11-000-240-210	800
Social Security Contributions	11-000-240-220	1,100
Pension Contributions	11-000-240-249	3,000
Unemployment Compensation	11-000-240-250	1,100
Workmen's Compensation	11-000-240-260	900
Health Benefits	11-000-240-270	1,800
Tuition Reimbursement	11-000-240-280	500
Other Employee Benefits	11-000-240-290	1,500
Unused Sick Payment to Terminated / Retired Staff	11-000-240-299	800
Purchased Professional and Technical Services	11-000-240-300	125
Other Purchased Services	11-000-240-500	125
Travel - All Other	11-000-240-580	200
Travel for Regular Business	11-000-240-581	500
Supplies and Materials	11-000-240-600	400
Equipment	11-000-240-730	125
Other Objects	11-000-240-800	125
Total Unddist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	<u>\$108,400</u>
Central Services		
<i>(Please itemize by position by salary)</i>		
Salaries - Business Manager	11-000-251-100	18,000
Unused Vacation Payment to Terminated / Retired Staff	11-000-251-199	500
Group Insurance	11-000-251-210	950
Social Security Contributions	11-000-251-220	1,100
Pension Contributions	11-000-251-249	1,000
Unemployment Compensation	11-000-251-250	200
Workmen's Compensation	11-000-251-260	200
Health Benefits	11-000-251-270	1,300
Tuition Reimbursement	11-000-251-280	800
Other Employee Benefits	11-000-251-290	900
Unused Sick Payment to Terminated / Retired Staff	11-000-251-299	350
Purchased Professional Services	11-000-251-330	350

Purchased Professional Services - Public Relations Costs	11-000-251-335	350
Purchased Technical Services	11-000-251-340	350
Travel - All Other	11-000-251-580	350
Travel for Regular Business	11-000-251-581	350
Miscellaneous Purchased Services	11-000-251-592	350
Supplies and Materials	11-000-251-600	400
Equipment	11-000-251-730	400
Interest on Current Loans	11-000-251-831	380
Interest on Lease Purchase Agreements	11-000-251-832	450
Miscellaneous Expenditures	11-000-251-890	500
Miscellaneous Expenditures - Corporation Taxes on Tuition	11-000-251-898	500
Total Unddist. Expend.- Central Services	11-000-251-XXX	<u>\$30,030</u>
Administrative Information Technology (Please itemize by position by salary)		
Salaries - Technician	11-000-252-100	20000
Unused Vacation Payment to Terminated / Retired Staff	11-000-252-199	1100
Group Insurance	11-000-252-210	800
Social Security Contributions	11-000-252-220	1200
Pension Contributions	11-000-252-249	1300
Unemployment Compensation	11-000-252-250	800
Workmen's Compensation	11-000-252-260	600
Health Benefits	11-000-252-270	900
Tuition Reimbursement	11-000-252-280	350
Other Employee Benefits	11-000-252-290	400
Unused Sick Payment to Terminated / Retired Staff	11-000-252-299	200
Purchased Professional Services	11-000-252-330	225
Purchased Technical Services	11-000-252-340	225
Other Purchased Services	11-000-252-500	225
Travel - All Other	11-000-252-580	200
Travel for Regular Business	11-000-252-581	225
Supplies and Materials	11-000-252-600	500
Equipment	11-000-252-730	800
Other Objects	11-000-252-800	100
Total Undist. Expend. - Administrative Information Technology	11-000-251-XXX	<u>\$30,150</u>
Required Maintenance for School Facilities (Please itemize by position by salary)		
Lead Testing of Drinking Water	11-000-261-421	3500
Total Required Maintenance for School Facilities	11-000-261-XXX	<u>\$3,500</u>

Custodial Services

*(Please itemize by position by salary)*

Salaries - Service Worker	11-000-262-100	21000
Unused Vacation Payment to Terminated / Retired Staff	11-000-262-199	250
Group Insurance	11-000-262-210	450
Social Security Contributions	11-000-262-220	550
Pension Contributions	11-000-262-249	900
Unemployment Compensation	11-000-262-250	250
Workmen's Compensation	11-000-262-260	350
Health Benefits	11-000-262-270	600
Tuition Reimbursement	11-000-262-280	125
Other Employee Benefits	11-000-262-290	450
Unused Sick Payment to Terminated / Retired Staff	11-000-262-299	350
Purchased Professional and Technical Services	11-000-262-300	595
Cleaning, Repair, and Maintenance Services	11-000-262-420	2500
Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	1200
Other Purchased Property Services	11-000-262-490	125
Insurance	11-000-262-520	125
Travel - All Other	11-000-262-580	125
Travel for Regular Business	11-000-262-581	125
Miscellaneous Purchased Services	11-000-262-590	125
General Supplies	11-000-262-610	125
Energy (Natural Gas)	11-000-262-621	100
Energy (Electricity)	11-000-262-622	100
Energy (Oil)	11-000-262-624	100
Energy (Gasoline)	11-000-262-626	100
Equipment	11-000-262-730	250
Other Objects	11-000-262-800	200
Total Undist. Expend. - Custodial Services	11-000-262-XXX	<u>\$31,170</u>

Care and Upkeep of Grounds

*(Please itemize by position by salary)*

Salaries - Service Worker	11-000-263-100	15000
Unused Vacation Payment to Terminated / Retired Staff	11-000-263-199	200
Group Insurance	11-000-263-210	250
Social Security Contributions	11-000-263-220	350
Pension Contributions	11-000-263-249	1000
Unemployment Compensation	11-000-263-250	500
Workmen's Compensation	11-000-263-260	350
Health Benefits	11-000-263-270	800
Tuition Reimbursement	11-000-263-280	0

Other Employee Benefits	11-000-263-290	400
Unused Sick Payment to Terminated / Retired Staff	11-000-263-299	300
Purchased Professional and Technical Services	11-000-263-300	600
Cleaning, Repair, and Maintenance Services	11-000-263-420	1200
Travel - All Other	11-000-263-580	500
Travel for Regular Business	11-000-263-581	600
General Supplies	11-000-263-610	1500
Equipment	11-000-263-730	1300
Other Objects	11-000-263-800	1200
Total Undist. Expend. - Care & Upkeep of Grounds	11-000-262-XXX	<u>\$26,050</u>
Security		
<i>(Please itemize by position by salary)</i>		
Salaries	11-000-266-100	
School Safety Specialist		19000
Unused Vacation Payment to Terminated / Retired Staff	11-000-266-199	450
Group Insurance	11-000-266-210	600
Social Security Contributions	11-000-266-220	500
Pension Contributions	11-000-266-249	1000
Unemployment Compensation	11-000-266-250	200
Workmen's Compensation	11-000-266-260	250
Health Benefits	11-000-266-270	1100
Tuition Reimbursement	11-000-266-280	0
Other Employee Benefits	11-000-266-290	500
Unused Sick Payment to Terminated / Retired Staff	11-000-266-299	650
Purchased Professional and Technical Services	11-000-266-300	500
Cleaning, Repair, and Maintenance Services	11-000-266-420	1200
Travel - All Other	11-000-266-580	500
Travel for Regular Business	11-000-266-581	600
General Supplies	11-000-266-610	1000
Equipment	11-000-266-730	1100
Other Objects	11-000-266-800	800
Total Security	11-000-266-XXX	<u>\$29,950</u>
Student Transportation Services		
<i>(Please itemize by position by salary)</i>		
Salaries of Non-Instructional Aides - Non-Instructional Aid	11-000-270-107	
Non-Instructional Aid		2,600
Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	
Bus Driver		2,500
Unused Vacation Payment to Terminated / Retired Staff	11-000-270-199	350
Group Insurance	11-000-270-210	200

Social Security Contributions	11-000-270-220	450
Pension Contributions	11-000-270-249	300
Unemployment Compensation	11-000-270-250	200
Workmen's Compensation	11-000-270-260	200
Health Benefits	11-000-270-270	600
Tuition Reimbursement	11-000-270-280	0
Other Employee Benefits	11-000-270-290	120
Unused Sick Payment to Terminated / Retired Staff	11-000-270-299	120
Other Purchased Prof. and Technical Serv.	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
Travel - All Other	11-000-270-580	250
Travel for Regular Business	11-000-270-581	250
Misc. Purchased Services - Transportation	11-000-270-593	500
General Supplies	11-000-270-610	500
Non-Instructional Equipment	11-000-270-732	250
Other Objects	11-000-270-800	250
Total Student Transportation Services	11-000-270-XXX	<u>\$18,956</u>
Behavior Modification		
<i>(Please itemize by position by salary)</i>		
General Supplies	11-000-280-610	11000
Food	11-000-280-611	10000
Equipment	11-000-280-730	7500
Other Objects	11-000-280-800	3500
Total Behavior Modification	11-000-280-XXX	<u>\$32,000</u>
Food Services		
<i>(Please itemize by position by salary)</i>		
Salaries	11-000-310-100	
Service Worker		6000
Unused Vacation Payment to Terminated / Retired Staff	11-000-310-199	500
Group Insurance	11-000-310-210	500
Social Security Contributions	11-000-310-220	300
Pension Contributions	11-000-310-249	900
Unemployment Compensation	11-000-310-250	200
Workmen's Compensation	11-000-310-260	220
Health Benefits	11-000-310-270	220
Tuition Reimbursement	11-000-310-280	0
Other Employee Benefits	11-000-310-290	220



Unused Sick Payment to Terminated / Retired Staff	11-000-310-299	225
Travel - All Other	11-000-310-580	300
Travel for Regular Business	11-000-310-581	300
Supplies and Materials - All Other	11-000-310-611	225
Supplies and Materials - Instructional	11-000-310-612	225
Equipment	11-000-310-730	225
Other Objects	11-000-310-890	225
Total Undistributed Expenditures - Food Services	11-000-310-XXX	<u>\$10,785</u>
Total Current Expenses		<u>\$1,889,978</u>
Capital Outlay		
Special Education - Instruction		
Cognitive - Mild	12-201-100-790	2,100
Cognitive - Moderate	12-202-100-790	2,200
Learning and/or Language Disabilities-Mild/Moderate	12-204-100-790	2,000
Learning and/or Language Disabilities-Severe	12-205-100-790	2,300
Visual Impairments	12-206-100-790	2,000
Auditory Impairments	12-207-100-790	2,000
Behavioral Disabilities	12-209-100-790	2,200
Multiple Disabilities	12-212-100-790	2,100
Autism	12-214-100-790	2,300
Preschool Disabilities - Part Time	12-215-100-790	2,200
Preschool Disabilities - Full Time	12-216-100-790	2,200
Cognitive - Severe	12-222-100-790	2,800
Total Depreciation - Special Education - Instruction	12-2XX-100-790	<u>\$26,400</u>
Vocational Programs:		
Vocational Programs: Special Programs	12-320-100-740	8,000
Total Depreciation - Vocational Programs	12-320-100-XXX	<u>\$8,000</u>
Depreciation Undistributed:		
Undistributed Expenditures - Instruction	12-000-100-790	300
Undistributed Expenditures - Support Services - Special Edu. Student	12-000-210-790	300
Undistributed Expenditures - Support Services - Instructional Staff	12-000-220-790	500
Undistributed Expenditures - General Administration	12-000-230-790	200
Undistributed Expenditures - School Administration	12-000-240-790	200
Undistributed Expenditures - Central Services	12-000-251-790	200
Undistributed Expenditures - Admin Info Tech	12-000-252-790	200
Undistributed Expenditures - Custodial Services	12-000-262-790	200
Undistributed Expenditures - Care & Upkeep of Grounds	12-000-263-790	200
Undistributed Expenditures - Security	12-000-266-790	200
School Buses - Special	12-000-270-790	50
Undistributed Expenditures - Non-Instructional Services	12-000-300-790	150
Undistributed Expenditures - Facilities Acquisition	12-000-400-790	0
Total Depreciation Undistributed	12-000-400-XXX	<u>\$2,700</u>

Facilities Acquisition and Construction Service		
Salaries	12-000-400-100	0
Unused Vacation Payment to Terminated / Retired Staff	12-000-400-199	0
Legal Services	12-000-400-331	0
Other Purchased Prof. and Technical Serv.	12-000-400-390	0
Construction Services	12-000-400-450	0
Supplies and Materials	12-000-400-600	0
Land and Improvements	12-000-400-710	0
Other Objects	12-000-400-800	0
Total Facilities Acquisition and Construction Services	12-000-400-XXX	<u>\$0</u>
Total Capital Outlay		<u>\$37,100</u>
Debt Service		
Interest on Mortgage	40-701-510-830	4,000
Depreciation of Buildings	40-701-510-790	5,000
Total Regular Debt Service	40-701-510-XXX	<u>\$9,000</u>
Total Debt Service		<u>\$9,000</u>
Grand Total		<u><u>\$1,936,078</u></u>

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Special Education - Instruction - Cognitive Mild</b>												
3500	Salaries of Teachers	11-201-100-101	94,000	94,000	94,000							
3520	Other Salaries for Instruction	11-201-100-106	38,672	38,672	38,672							
3525	Unused Vacation Payment to Terminated / Retired Staff	11-201-100-199	1,000	1,000	1,000							
3530	Group Insurance	11-201-100-210	800	800	800							
3531	Social Security Contributions	11-201-100-220	500	500	500							
3532	Pension Contributions	11-201-100-249	1,000									1,000
3533	Unemployment Compensation	11-201-100-250	250	250	250							
3534	Workmen's Compensation	11-201-100-260	250	250	250							
3535	Health Benefits	11-201-100-270	1,000	1,000	1,000							
3536	Tuition Reimbursement	11-201-100-280	0	0	0							
3537	Other Employee Benefits	11-201-100-290	200	200	200							
3538	Unused Sick Payment to Terminated / Retired Staff	11-201-100-299	0	0	0							
3540	Purchased Professional-Educational Services	11-201-100-320	200	200	200							
3560	Purchased Technical Services	11-201-100-340	250	250	250							
3580	Other Purchased Services	11-201-100-500	3,000	3,000	3,000							
3590	Travel - All Other	11-201-100-580	500	500	500							
3591	Travel for Regular Business	11-201-100-581	750	750	750							
3600	General Supplies	11-201-100-610	275	275	275							
3620	Textbooks	11-201-100-640	300	300	300							
3630	Equipment	11-201-100-730	100	100	100							
3640	Other Objects	11-201-100-800	1,253	1,253	1,253							
3660	Total Cognitive - Mild	11-201-100-XXX	144,300	143,300	143,300	0	0	0	0	0	0	1,000
<b>Special Education - Instruction - Cognitive Moderate</b>												
4000	Salaries of Teachers	11-202-100-101	17,000	17,000	17,000							
4020	Other Salaries for Instruction	11-202-100-106	15,000	15,000	15,000							
4025	Unused Vacation Payment to Terminated / Retired Staff	11-202-100-199	850	850	850							
4030	Group Insurance	11-202-100-210	1,100	1,100	1,100							
4031	Social Security Contributions	11-202-100-220	1,000	1,000	1,000							
4032	Pension Contributions	11-202-100-249	1,000									1,000
4033	Unemployment Compensation	11-202-100-250	0	0	0							
4034	Workmen's Compensation	11-202-100-260	300	300	300							
4035	Health Benefits	11-202-100-270	500	500	500							
4036	Tuition Reimbursement	11-202-100-280	0	0	0							
4037	Other Employee Benefits	11-202-100-290	350	350	350							
4038	Unused Sick Payment to Terminated / Retired Staff	11-202-100-299	0	0	0							
4040	Purchased Professional-Educational Services	11-202-100-320	750	750	750							
4060	Purchased Technical Services	11-202-100-340	500	500	500							
4080	Other Purchased Services	11-202-100-500	1,000	1,000	1,000							
4090	Travel - All Other	11-202-100-580	250	250	250							
4091	Travel for Regular Business	11-202-100-581	1,000	1,000	1,000							
4100	General Supplies	11-202-100-610	1,200	1,200	1,200							
4120	Textbooks	11-202-100-640	1,000	1,000	1,000							
4130	Equipment	11-202-100-730	750	750	750							
4140	Other Objects	11-202-100-800	1,100	1,100	1,100							
4160	Total Cognitive Moderate	11-202-100-XXX	44,650	43,650	43,650	0	0	0	0	0	0	1,000

\* Cost Category

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Special Education - Instruction - Learning and/or Language Disabilities - Mild / Moderate</b>												
4500	Salaries of Teachers	11-204-100-101	20,000	20,000	20,000							
4520	Other Salaries for Instruction	11-204-100-106	16,000	16,000	16,000							
4525	Unused Vacation Payment to Terminated / Retired Staff	11-204-100-199	0	0	0							
4530	Group Insurance	11-204-100-210	0	0	0							
4531	Social Security Contributions	11-204-100-220	500	500	500							
4532	Pension Contributions	11-204-100-249	1,000									1,000
4533	Unemployment Compensation	11-204-100-250	0	0	0							
4534	Workmen's Compensation	11-204-100-260	300	300	300							
4535	Health Benefits	11-204-100-270	500	500	500							
4536	Tuition Reimbursement	11-204-100-280	0	0	0							
4537	Other Employee Benefits	11-204-100-290	550	550	550							
4538	Unused Sick Payment to Terminated / Retired Staff	11-204-100-299	0	0	0							
4540	Purchased Professional-Educational Services	11-204-100-320	1,000	1,000	1,000							
4560	Purchased Technical Services	11-204-100-340	850	850	850							
4580	Other Purchased Services	11-204-100-500	1,000	1,000	1,000							
4590	Travel - All Other	11-204-100-580	250	250	250							
4591	Travel for Regular Business	11-204-100-581	700	700	700							
4600	General Supplies	11-204-100-610	681	681	681							
4620	Textbooks	11-204-100-640	650	650	650							
4630	Equipment	11-204-100-730	358	358	358							
4640	Other Objects	11-204-100-800	741	741	741							
4660	Total Learning and/or Language Disabilities -Mild/Moderate	11-204-100-XXX	45,080	44,080	44,080	0	0	0	0	0	0	1,000
<b>Special Education - Instruction - Learning and/or Language Disabilities - Severe</b>												
4700	Salaries of Teachers	11-205-100-101	19,000	19,000	19,000							
4720	Other Salaries for Instruction	11-205-100-106	14,000	14,000	14,000							
4740	Unused Vacation Payment to Terminated / Retired Staff	11-205-100-199	0	0	0							
4745	Group Insurance	11-205-100-210	0	0	0							
4746	Social Security Contributions	11-205-100-220	500	500	500							
4747	Pension Contributions	11-205-100-249	1,000									1,000
4748	Unemployment Compensation	11-205-100-250	500	500	500							
4749	Workmen's Compensation	11-205-100-260	1,100	1,100	1,100							
4750	Health Benefits	11-205-100-270	1,245	1,245	1,245							
4751	Tuition Reimbursement	11-205-100-280	0	0	0							
4752	Other Employee Benefits	11-205-100-290	0	0	0							
4753	Unused Sick Payment to Terminated / Retired Staff	11-205-100-299	0	0	0							
4760	Purchased Professional-Educational Services	11-205-100-320	750	750	750							
4780	Purchased Technical Services	11-205-100-340	500	500	500							
4800	Other Purchased Services	11-205-100-500	1,000	1,000	1,000							
4810	Travel - All Other	11-205-100-580	250	250	250							
4811	Travel for Regular Business	11-205-100-581	700	700	700							
4820	General Supplies	11-205-100-610	681	681	681							
4840	Textbooks	11-205-100-640	650	650	650							
4850	Equipment	11-205-100-730	358	358	358							
4860	Other Objects	11-205-100-800	741	741	741							
4880	Total Learning and/or Language Disabilities - Severe	11-205-100-XXX	42,975	41,975	41,975	0	0	0	0	0	0	1,000

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Special Education - Instruction - Visual Impairments</b>												
5000	Salaries of Teachers	11-206-100-101	19,000	19,000	19,000							
5020	Other Salaries for Instruction	11-206-100-106	13,000	13,000	13,000							
5025	Unused Vacation Payment to Terminated / Retired Staff	11-206-100-199	0	0	0							
5030	Group Insurance	11-206-100-210	1,000	1,000	1,000							
5031	Social Security Contributions	11-206-100-220	500	500	500							
5032	Pension Contributions	11-206-100-249	1,000									1,000
5033	Unemployment Compensation	11-206-100-250	500	500	500							
5034	Workmen's Compensation	11-206-100-260	1,100	1,100	1,100							
5035	Health Benefits	11-206-100-270	1,245	1,245	1,245							
5036	Tuition Reimbursement	11-206-100-280	0	0	0							
5037	Other Employee Benefits	11-206-100-290	0	0	0							
5038	Unused Sick Payment to Terminated / Retired Staff	11-206-100-299	850	850	850							
5040	Purchased Professional-Educational Services	11-206-100-320	1,000	1,000	1,000							
5060	Purchased Technical Services	11-206-100-340	1,100	1,100	1,100							
5080	Other Purchased Services	11-206-100-500	1,000	1,000	1,000							
5090	Travel - All Other	11-206-100-580	250	250	250							
5091	Travel for Regular Business	11-206-100-581	700	700	700							
5100	General Supplies	11-206-100-610	681	681	681							
5120	Textbooks	11-206-100-640	650	650	650							
5130	Equipment	11-206-100-730	358	358	358							
5140	Other Objects	11-206-100-800	741	741	741							
5160	Total Visual Impairments	11-206-100-XXX	44,675	43,675	43,675	0	0	0	0	0	0	1,000
<b>Special Education - Instruction - Auditory Impairments</b>												
5500	Salaries of Teachers	11-207-100-101	18,000	18,000	18,000							
5520	Other Salaries for Instruction	11-207-100-106	12,575	12,575	12,575							
5525	Unused Vacation Payment to Terminated / Retired Staff	11-207-100-199	350	350	350							
5530	Group Insurance	11-207-100-210	0	0	0							
5531	Social Security Contributions	11-207-100-220	465	465	465							
5532	Pension Contributions	11-207-100-249	865									865
5533	Unemployment Compensation	11-207-100-250	500	500	500							
5534	Workmen's Compensation	11-207-100-260	1,100	1,100	1,100							
5535	Health Benefits	11-207-100-270	1,245	1,245	1,245							
5536	Tuition Reimbursement	11-207-100-280	0	0	0							
5537	Other Employee Benefits	11-207-100-290	0	0	0							
5538	Unused Sick Payment to Terminated / Retired Staff	11-207-100-299	850	850	850							
5540	Purchased Professional-Educational Services	11-207-100-320	750	750	750							
5560	Purchased Technical Services	11-207-100-340	500	500	500							
5580	Other Purchased Services	11-207-100-500	1,000	1,000	1,000							
5590	Travel - All Other	11-207-100-580	250	250	250							
5591	Travel for Regular Business	11-207-100-581	700	700	700							
5600	General Supplies	11-207-100-610	681	681	681							
5620	Textbooks	11-207-100-640	1,000	1,000	1,000							
5630	Equipment	11-207-100-730	500	500	500							
5640	Other Objects	11-207-100-800	487	487	487							
5660	Total Auditory Impairments	11-207-100-XXX	41,818	40,953	40,953	0	0	0	0	0	0	865

\* Cost Category





















Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Undistributed Expenditures - Administrative Information Technology</b>												
47500	Salaries	11-000-252-100	20,000	20,000		20,000						
47505	Unused Vacation Payment to Terminated / Retired Staff	11-000-252-199	1,100	1,100		1,100						
47510	Group Insurance	11-000-252-210	800	800		800						
47511	Social Security Contributions	11-000-252-220	1,200	1,200		1,200						
47512	Pension Contributions	11-000-252-249	1,300									1,300
47513	Unemployment Compensation	11-000-252-250	800	800		800						
47514	Workmen's Compensation	11-000-252-260	600	600		600						
47515	Health Benefits	11-000-252-270	900	900		900						
47516	Tuition Reimbursement	11-000-252-280	350	350		350						
47517	Other Employee Benefits	11-000-252-290	400	400		400						
47518	Unused Sick Payment to Terminated / Retired Staff	11-000-252-299	200	200		200						
47520	Purchased Professional Services	11-000-252-330	225	225		225						
47540	Purchased Technical Services	11-000-252-340	225	225		225						
47560	Other Purchased Services	11-000-252-500	225	225		225						
47570	Travel - All Other	11-000-252-580	200	200		200						
47571	Travel for Regular Business	11-000-252-581	225	225		225						
47580	Supplies and Materials	11-000-252-600	500	500		500						
47590	Equipment	11-000-252-730	800	800		800						
47600	Other Objects	11-000-252-800	100	100		100						
47620	Total Undist. Expend. - Admin. Info Technology	11-000-252-XXX	30,150	28,850	0	28,850	0	0	0	0	0	1,300
<b>Undistributed Expenditures - Required Maintenance For School Facilities</b>												
48530	Lead Testing of Drinking Water	11-000-261-421	3,500	3,500				3,500				
48580	Total Undistributed Expenditures - Required Maintenance for School Facilities	11-000-261-XXX	3,500	3,500	0	0	0	3,500	0	0	0	0
<b>Undistributed Expenditures - Custodial Services</b>												
49000	Salaries	11-000-262-100	21,000	21,000				21,000				
49025	Unused Vacation Payment to Terminated / Retired Staff	11-000-262-199	250	250				250				
49030	Group Insurance	11-000-262-210	450	450				450				
49031	Social Security Contributions	11-000-262-220	550	550				550				
49032	Pension Contributions	11-000-262-249	900									900
49033	Unemployment Compensation	11-000-262-250	250	250				250				
49034	Workmen's Compensation	11-000-262-260	350	350				350				
49035	Health Benefits	11-000-262-270	600	600				600				
49036	Tuition Reimbursement	11-000-262-280	125	125				125				
49037	Other Employee Benefits	11-000-262-290	450	450				450				
49038	Unused Sick Payment to Terminated / Retired Staff	11-000-262-299	350	350				350				
49040	Purchased Professional and Technical Services	11-000-262-300	595	595				595				
49060	Cleaning, Repair, and Maintenance Services	11-000-262-420	2,500	2,500				2,500				
49080	Rental of Land & Bldg. Oth. than Lease Purchase Agreement	11-000-262-441	1,200									1,200
49120	Other Purchased Property Services	11-000-262-490	125	125				125				
49140	Insurance	11-000-262-520	125	125				125				
49150	Travel - All Other	11-000-262-580	125	125				125				
49151	Travel for Regular Business	11-000-262-581	125	125				125				
49160	Miscellaneous Purchased Services	11-000-262-590	125	125				125				
49180	General Supplies	11-000-262-610	125	125				125				
49200	Energy (Natural Gas)	11-000-262-621	100	100				100				
49220	Energy (Electricity)	11-000-262-622	100	100				100				
49240	Energy (Oil)	11-000-262-624	100	100				100				
49260	Energy (Gasoline)	11-000-262-626	100	100				100				
49270	Equipment	11-000-262-730	250	250				250				
49280	Other Objects	11-000-262-800	200	200				200				
49340	Total Undist. Expend. - Custodial Services	11-000-262-XXX	31,170	29,070	0	0	0	29,070	0	0	0	2,100

\* Cost Category

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Undistributed Expenditures - Care And Upkeep of Grounds</b>												
50000	Salaries	11-000-263-100	15,000	15,000				15,000				
50005	Unused Vacation Payment to Terminated / Retired Staff	11-000-263-199	200	200				200				
50010	Group Insurance	11-000-263-210	250	250				250				
50011	Social Security Contributions	11-000-263-220	350	350				350				
50012	Pension Contributions	11-000-263-249	1,000									1,000
50013	Unemployment Compensation	11-000-263-250	500	500				500				
50014	Workmen's Compensation	11-000-263-260	350	350				350				
50015	Health Benefits	11-000-263-270	800	800				800				
50016	Tuition Reimbursement	11-000-263-280	0	0				0				
50017	Other Employee Benefits	11-000-263-290	400	400				400				
50018	Unused Sick Payment to Terminated / Retired Staff	11-000-263-299	300	300				300				
50020	Purchased Professional and Technical Services	11-000-263-300	600	600				600				
50040	Cleaning, Repair, and Maintenance Services	11-000-263-420	1,200	1,200				1,200				
50050	Travel - All Other	11-000-263-580	500	500				500				
50051	Travel for Regular Business	11-000-263-581	600	600				600				
50060	General Supplies	11-000-263-610	1,500	1,500				1,500				
50070	Equipment	11-000-263-730	1,300	1,300				1,300				
50080	Other Objects	11-000-263-800	1,200	1,200				1,200				
50100	Total Undist. Expend.- Care and Upkeep of Grounds	11-000-263-XXX	26,050	25,050	0	0	0	25,050	0	0	0	1,000
<b>Undistributed Expenditures - Security</b>												
51000	Salaries	11-000-266-100	19,000	19,000				19,000				
51005	Unused Vacation Payment to Terminated / Retired Staff	11-000-266-199	450	450				450				
51010	Group Insurance	11-000-266-210	600	600				600				
51011	Social Security Contributions	11-000-266-220	500	500				500				
51012	Pension Contributions	11-000-266-249	1,000									1,000
51013	Unemployment Compensation	11-000-266-250	200	200				200				
51014	Workmen's Compensation	11-000-266-260	250	250				250				
51015	Health Benefits	11-000-266-270	1,100	1,100				1,100				
51016	Tuition Reimbursement	11-000-266-280	0	0				0				
51017	Other Employee Benefits	11-000-266-290	500	500				500				
51018	Unused Sick Payment to Terminated / Retired Staff	11-000-266-299	650	650				650				
51020	Purchased Professional and Technical Services	11-000-266-300	500	500				500				
51040	Cleaning, Repair, and Maintenance Services	11-000-266-420	1,200	1,200				1,200				
51050	Travel - All Other	11-000-266-580	500	500				500				
51051	Travel for Regular Business	11-000-266-581	600	600				600				
51060	General Supplies	11-000-266-610	1,000	1,000				1,000				
51070	Equipment	11-000-266-730	1,100	1,100				1,100				
51080	Other Objects	11-000-266-800	800	800				800				
51100	Total Security	11-000-266-XXX	29,950	28,950	0	0	0	28,950	0	0	0	1,000



Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Undistributed Expenditures - Student Transportation Services</b>												
52060	Salaries of Non-Instructional Aides	11-000-270-107	2,600									2,600
52085	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	2,500									2,500
52060	Unused Vacation Payment to Terminated / Retired Staff	11-000-270-199	350									350
52090	Group Insurance	11-000-270-210	200									200
52091	Social Security Contributions	11-000-270-220	450									450
52092	Pension Contributions	11-000-270-249	300									300
52093	Unemployment Compensation	11-000-270-250	200									200
52094	Workmen's Compensation	11-000-270-260	200									200
52095	Health Benefits	11-000-270-270	600									600
52096	Tuition Reimbursement	11-000-270-280	0									0
52097	Other Employee Benefits	11-000-270-290	120									120
52098	Unused Sick Payment to Terminated / Retired Staff	11-000-270-299	120									120
52120	Other Purchased Prof. and Technical Serv.	11-000-270-390	500									500
52140	Cleaning, Repair, & Maint. Services	11-000-270-420	4,816									4,816
52160	Rental Payments - School Buses	11-000-270-442	500									500
52280	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	3,500									3,500
52390	Travel - All Other	11-000-270-580	250									250
52391	Travel for Regular Business	11-000-270-581	250									250
52400	Misc. Purchased Services - Transportation	11-000-270-593	500									500
52420	General Supplies	11-000-270-610	500									500
52455	Non-Instructional Equipment	11-000-270-732	250									250
52460	Other Objects	11-000-270-800	250									250
52480	Total Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	18,956	0	0	0	0	0	0	0	0	18,956
<b>Undistributed Expenditures - Behavior Modification</b>												
52700	General Supplies	11-000-280-610	11,000	11,000							11,000	
52720	Food	11-000-280-611	10,000	10,000							10,000	
52740	Equipment	11-000-280-730	7,500	7,500							7,500	
52760	Other Objects	11-000-280-800	3,500	3,500							3,500	
52780	Total Undist. Expen - Behavior Modification	11-000-280-XXX	32,000	32,000	0	0	0	0	0	0	32,000	0
<b>Undist. Expend. - Unallocated Benefits</b>												
71000	Group Insurance	11-000-291-210										
71020	Social Security Contributions	11-000-291-220										
71120	Pension Contributions	11-000-291-249										
71140	Unemployment Compensation	11-000-291-250										
71160	Workmen's Compensation	11-000-291-260										
71180	Health Benefits	11-000-291-270										
71182	Health Benefits for Retired Staff	11-000-291-271										
71200	Tuition Reimbursement	11-000-291-280										
71220	Other Employee Benefits	11-000-291-290										
71225	Unused Sick Payment to Terminated / Retired Staff - mass severance	11-000-291-297										
71226	Unused Vacation Payment to Terminated / Retired Staff - mass severance	11-000-291-298										
71227	Unused Sick Payment to Terminated / Retired Staff	11-000-291-299										
71240	Total Unallocated Benefits	11-000-291-XXX										

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Undistributed Expenditures - Food Services</b>												
71900	Salaries	11-000-310-100	6,000	6,000					6,000			
71908	Unused Vacation Payment to Terminated / Retired Staff	11-000-310-199	500	500					500			
71910	Group Insurance	11-000-310-210	500	500					500			
71911	Social Security Contributions	11-000-310-220	300	300					300			
71912	Pension Contributions	11-000-310-249	900									900
71913	Unemployment Compensation	11-000-310-250	200	200					200			
71914	Workmen's Compensation	11-000-310-260	220	220					220			
71915	Health Benefits	11-000-310-270	220	220					220			
71916	Tuition Reimbursement	11-000-310-280	0	0					0			
71917	Other Employee Benefits	11-000-310-290	220	220					220			
71918	Unused Sick Payment to Terminated / Retired Staff	11-000-310-299	225	225					225			
71950	Travel - All Other	11-000-310-580	300	300					300			
71951	Travel for Regular Business	11-000-310-581	300	300					300			
71961	Supplies and Materials - All Other	11-000-310-611	225	225					225			
71962	Supplies and Materials - Instructional	11-000-310-612	225	225					225			
71970	Equipment	11-000-310-730	225	225					225			
71980	Other Objects	11-000-310-890	225	225					225			
72020	<b>Total Undistributed Expenditures-Food Services</b>	<b>11-000-310-XXX</b>	<b>10,785</b>	<b>9,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,885</b>	<b>0</b>	<b>0</b>	<b>900</b>
<b>Capital Outlay - Depreciation - Special Education Instruction</b>												
75885	Cognitive - Mild	12-201-100-790	2,100									2,100
75886	Cognitive - Moderate	12-202-100-790	2,200									2,200
75888	Learning and/or Language Disabilities-Mild/Moderate	12-204-100-790	2,000									2,000
75889	Learning and/or Language Disabilities-Severe	12-205-100-790	2,300									2,300
75890	Visual Impairments	12-206-100-790	2,000									2,000
75891	Auditory Impairments	12-207-100-790	2,000									2,000
75893	Behavioral Disabilities	12-209-100-790	2,200									2,200
75896	Multiple Disabilities	12-212-100-790	2,100									2,100
75897	Autism	12-214-100-790	2,300									2,300
75898	Preschool Disabilities - Part Time	12-215-100-790	2,200									2,200
75899	Preschool Disabilities - Full Time	12-216-100-790	2,200									2,200
75905	Cognitive - Severe	12-222-100-790	2,800									2,800
75910	<b>Total Depreciation - Special Education - Instruction</b>	<b>12-2XX-100-790</b>	<b>26,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,400</b>
<b>Capital Outlay - Depreciation - Vocational Programs</b>												
75915	Vocational Programs: Special Programs	12-320-100-790	8,000									8,000
75920	<b>Total Depreciation - Vocational Programs</b>	<b>12-320-100-XXX</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
<b>Depreciation Undistributed</b>												
75930	Undistributed Expenditures - Instruction	12-000-100-790	300									300
75935	Undistributed Expenditures - Support Services - Special Edu. Student	12-000-210-790	300									300
75940	Undistributed Expenditures - Support Services - Instructional Staff	12-000-220-790	500									500
75945	Undistributed Expenditures - General Administration	12-000-230-790	200									200
75950	Undistributed Expenditures - School Administration	12-000-240-790	200									200
75955	Undistributed Expenditures - Central Services	12-000-251-790	200									200
75956	Undistributed Expenditures - Admin Info Tech	12-000-252-790	200									200
75960	Undistributed Expenditures - Custodial Services	12-000-262-790	200									200
75961	Undistributed Expenditures - Care & Upkeep of Grounds	12-000-263-790	200									200
75965	Undistributed Expenditures - Security	12-000-266-790	200									200
75970	School Buses - Special	12-000-270-790	50									50
75975	Undistributed Expenditures - Non-Instructional Services	12-000-300-790	150									150
75980	Undistributed Expenditures - Facilities Acquisition	12-000-400-790	0									0
75985	<b>Total Depreciation Undistributed</b>	<b>12-000-400-XXX</b>	<b>2,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,700</b>

Line Number	Title	(1) Account Number	(2) Total Costs	(3) Cost Category Totals	(4)* Classroom Instruction	(5)* Admin.	(6)* Support Services	(7)* Operations & Maintenance of Plant	(8)* Food Services	(9)* Extra Curricular	(10) Behavior Modification	(11) Costs Outside Cost Category Calculation
<b>Facilities Acquisition And Construction Services</b>												
76000	Salaries	12-000-400-100	0									0
76005	Unused Vacation Payment to Terminated / Retired Staff	12-000-400-199	0									0
76020	Legal Services	12-000-400-331	0									0
76060	Other Purchased Prof. and Technical Serv.	12-000-400-390	0									0
76080	Construction Services	12-000-400-450	0									0
76100	Supplies and Materials	12-000-400-600	0									0
76120	Land and Improvements	12-000-400-710	0									0
76200	Other Objects	12-000-400-800	0									0
76260	Total Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	0	0	0	0	0	0	0	0
<b>Debt Service Funds</b>												
89645	Interest on Mortgage	40-701-510-830	4,000									4,000
89650	Depreciation of Buildings	40-701-510-790	5,000									5,000
89650	Total Regular Debt Service	40-701-510-XXX	9,000	0	0	0	0	0	0	0	0	9,000
90000	Grand Total	XX-XXX-XXX-XXX	1,936,078	1,811,588	1,004,813	425,021	236,622	86,570	9,885	16,677	32,000	124,490
	Cost Percentages			100%	55.47%	23.46%	13.06%	4.78%	0.55%	0.92%	1.77%	
	Cost Category Total			1,811,588	57.00%							
	Times Deficient Percentage for Instruction			1.53%								
	Non-Allowable Cost for Deficient Instruction			27,717.30	1.53%							

ABC School for Students with Disabilities  
Statement of Tuition Rate Computation - Part I  
For the Fiscal Year Ended June 30, 20XX

	<u>Total School Year</u>
Total Expenditures	\$1,936,078
Less: Deficient Instruction	(27,717)
Less: Non-Allowable Costs	(25,450)
Reduction of Expenditures for PPP Loans	(400,000)
Total Net Expenditures	\$1,482,911
Divided by: Total School Year ADE	<u>65.0000</u>
Average Cost Per Pupil	22,814.01
Times: Total Public School Pupils ADE	<u>60.0000</u>
Total Public School Placement Expenditures	1,368,841
Add: Working Capital Fund or Surcharge	<u>34,221</u>
Total Public School Placement Expenditures and Working Capital or Surcharge	1,403,062
Divided by: Total Public School Pupils ADE	<u>60.0000</u>
Certified Actual Cost Per Student - Total School Year Rate	<u>\$23,384.36</u>
Enrolled Days for the July 1, 2020 to June 30, 2021 School Year	210
Certified Actual Cost Per Student - Per Diem Rate	<u><u>\$111.35</u></u>

ABC School for Students with Disabilities  
Statement of Tuition Rate Computation  
Working Capital Fund Computation for the Year Ended June 30, 20XX

	<u>Total School Year</u>
Total Public School Placement Expenditures	\$1,368,841
Times: Working Capital Fund Percentage	<u>0.15</u>
Maximum Working Capital Fund Balance	205,326
Less: Prior Year Working Capital Fund Balance (1)	<u>(160,634)</u>
Working Capital A	<u>44,692</u>
Total Public School Placement Expenditures	\$1,368,841
Times: Maximum Annual Working Capital Fund Percentage	<u>0.025</u>
Working Capital B	<u>\$34,221</u>
Working Capital C (2) (Lesser of A and B)	<u><u>\$34,221</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 Tuition Rate Computation - Surcharge Computation  
For the Fiscal Year Ended June 30, 20XX

Cost Category Assignments	<u>Total School Year</u>
Total Public School Placement Expenditures	\$1,368,841
Times: Surcharge ( <i>N.J.A.C. 6A:23-18.7</i> )	0.025
Maximum Surcharge	<u><u>\$34,221</u></u>

ABC School for Students with Disabilities  
Statement of Non-Allowable Costs  
For the Fiscal Year Ended June 30, 20XX

Uncertified Staff			
Chuck Roast (9/05/18 through 12/31/18) Teacher of the Handicapped	Salary	2,000	
	Fringe Benefits	200	
Cliff Hanger (10/01/18 through 10/30/18) Teacher of the Handicapped	Salary	1,500	
	Fringe Benefits	150	
Pete Moss (9/05/18 through 6/15/19) 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	Salary	500	
	Fringe Benefits	<u>100</u>	
Total Salaries in Excess of Maximum			600
Deficient Classroom Instruction			<u>27,717</u>
Total Non-Allowable Costs			<u><u>\$53,167</u></u>