

(Name of School)

**EXPENDITURE REPORT**  
**PRESCRIBED BY THE NEW JERSEY STATE DEPARTMENT OF EDUCATION**

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

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

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
<b>CURRENT EXPENSES</b>			
<b>Undist. Expend. - Edu. Media Serv./Sch. Library (except Librarians' Salaries &amp; Benefits)</b>			
93	Salaries	11-000-222-100	
94	Salaries	11-000-222-101	
95	Employee Benefits (except pension)	11-000-222-205	
96	Pension Contributions	11-000-222-232	
97	Purchased Professional and Technical Services	11-000-222-300	
98	Other Purchased Services	11-000-222-500	
99	Supplies and Materials	11-000-222-600	
100	Other Objects	11-000-222-800	
101	<b>TOTAL</b>		
<b>Undist. Expend. - Librarians' Salaries &amp; Fringe Benefits (only)</b>			
102	Salaries	11-000-222.1-100	
103	Employee Benefits (except pension)	11-000-222.1-101	
104	Pension Contributions	11-000-222.1-205	
105	<b>TOTAL</b>		
<b>Undist. Expend. - Instructional Staff Training Serv.</b>			
106	Salaries of Supervisors of Instruction	11-000-223-102	
107	Salaries of Other Professional Staff	11-000-223-104	
108	Salaries of Secretarial and Clerical Assist	11-000-223-105	
109	Other Salaries	11-000-223-110	
110	Employee Benefits (except pension)	11-000-223-205	
111	Pension Contributions	11-000-223-232	
112	Purchased Professional - Educational Service	11-000-223-320	
113	Other Purchased Prof. and Tech. Services	11-000-223-390	
114	Other Purchased Services	11-000-223-500	
115	Supplies and Materials	11-000-223-600	
116	Other Objects	11-000-223-800	
117	<b>TOTAL</b>		
<b>Undist. Expend. - Support Serv. - Gen. Admin.</b>			
118	Salaries	11-000-230-100	
119	Employee Benefits (except pension)	11-000-230-205	
120	Pension Contributions	11-000-230-232	
121	Legal Services - All Other	11-000-230-331	
122	Legal Services - Litigation	11-000-230-332	
123	Other Purchased Professional Services	11-000-230-339	
124	Purchased Technical Services	11-000-230-340	
125	Communications / Telephone	11-000-230-530	
126	Other Purch Serv (400-500)	11-000-230-590	
127	Supplies and Materials	11-000-230-600	
128	Judgments Against The School District	11-000-230-820	
129	Miscellaneous Expenditures	11-000-230-890	
130	Miscellaneous Expenditures - Advertising (Restricted)	11-000-230-891	
131	Miscellaneous Expenditures - Entertainment	11-000-230-892	
132	Misc. Expenditures - Real Estate Taxes	11-000-230-893	
133	Misc. Expenditures - Bad Debts	11-000-230-896	
134	<b>TOTAL</b>		

(A)	(B)	(C)	(D)
Line #	EXPENDITURES	ACCOUNT NUMBER	YEAR-TO-DATE TOTAL EXPENDITURES
<b>CURRENT EXPENSES</b>			
<b>Undist. Expend. - Support Serv. - School Admin.</b>			
135	Salaries of Principals/Assistant Principals	11-000-240-103	
136	Salaries of Other Professional Staff	11-000-240-104	
137	Salaries of Secretarial and Clerical Assistants	11-000-240-105	
138	Other Salaries	11-000-240-110	
139	Employee Benefits (except pension)	11-000-240-205	
140	Pension Contributions	11-000-240-232	
141	Purchased Professional and Technical Services	11-000-240-300	
142	Other Purchased Services	11-000-240-500	
143	Supplies and Materials	11-000-240-600	
144	Other Objects	11-000-240-800	
145	<b>TOTAL</b>		
<b>Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>			
146	Salaries	11-000-262-100	
147	Employee Benefits (except pension)	11-000-262-205	
148	Pension Contributions	11-000-262-232	
149	Purchased Professional and Technical Services	11-000-262-300	
150	Cleaning, Repair, and Maintenance Services	11-000-262-420	
151	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	
152	Other Purchased Property Services	11-000-262-490	
153	Insurance	11-000-262-520	
154	Miscellaneous Purchased Services	11-000-262-590	
155	General Supplies	11-000-262-610	
156	Energy (Heat and Electricity)	11-000-262-620	
157	Other Objects	11-000-262-800	
158	<b>TOTAL</b>		
<b>Undist. Expend. - Student Transportation Serv.</b>			
159	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	
160	Employee Benefits (except pension)	11-000-270-205	
161	Pension Contributions	11-000-270-232	
162	Other Purchased Prof. and Technical Serv.	11-000-270-390	
163	Cleaning, Repair, & Maint. Services	11-000-270-420	
164	Rental Payments - School Buses	11-000-270-442	
165	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	
166	Misc. Purchased Services - Transportation	11-000-270-593	
167	Supplies and Materials	11-000-270-600	
168	Miscellaneous Expenditures	11-000-270-890	
169	<b>TOTAL</b>		
<b>Undist. Expend. - Bus. &amp; Other Support Serv.</b>			
170	Salaries	11-000-290-100	
171	Employee Benefits (except pension)	11-000-290-205	
172	Pension Contributions	11-000-290-232	
173	Purchased Professional Services	11-000-290-330	
174	Purchased Technical Services	11-000-290-340	
175	Other Purchased Services	11-000-290-500	
176	Supplies and Materials	11-000-290-600	
177	Interest on Current Loans	11-000-290-831	
178	Interest for Lease Purchase Agreements	11-000-290-832	
179	Miscellaneous Expenditures	11-000-290-890	
180	Miscellaneous Expend. - Corporation Taxes on Tuition	11-000-290-895	
181	<b>TOTAL</b>		

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

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

**COMPUTATION OF YTD ADE**

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

A Public School Placement	B Private Placement	C Total

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

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

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

**WORKING CAPITAL COMPUTATION**

275	Total Public School YTD Expenditures	
276	Times: Public School Placement Restricted Working Capital Fund Balance Maximum Percentage	<b>0.15</b>
277	Maximum Working Capital	
278	Less: Prior Year Public School Placement Restricted Working Capital Fund Balance	
279	Working Capital A	
280	Total Public School YTD Expenditures	
281	Times: Public School Placement Restricted Working Capital Fund Balance Maximum Annual Percentage	<b>0.025</b>
282	Working Capital B	
283	Lesser of Working Capital A and B - Maximum Working Capital	