SECTION I

A. CHANGES FOR 2003-04:

Cap Banking - Use of 2001-02 and 2002-03 Unused Spending Authority:

The 2003-04 budget is the second year that districts will be able to utilize unused spending authority or "banked cap" (N.J.S.A. 18A:7F-5a) from the prior budget year (2002-03) to increase budget year spending authority. In addition, districts will have one more year (2003-04) to spend any unused "banked cap" from the 2001-02 budget. Accordingly, the banked cap report that was created in 2002-03 has been revised to summarize a district's unused 2001-02 "banked cap" for use in 2003-04, and its 2002-03 "banked cap" for use in 2003-04 and/or 2004-05. This report is automatically generated from districts' 2002-03 transmitted budget data and can be accessed from the report menu under "CEIFA Calcs."

In accordance with the amended finance and business services rules (N.J.A.C. 6A:23-8.9(b)) adopted August 5, 2002, a district can request use of "banked cap" only after it has fully exhausted all eligible statutory spending adjustments in the budget year. The amended rules also require districts requesting use of banked cap to submit a board resolution along with the minutes of the board meeting the "banked cap" request was discussed and adopted; the board resolution must contain the need for and amount of the unused spending authority to be included in the base budget and a statement that said need must be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time. Unused spending authority from 2001-02 must be used prior to requesting use of 2002-03 "banked cap;" the "banked cap" report will automatically deduct from unused 2001-02 amounts prior to 2002-03 amounts upon data entry of a requested amount for 2003-04.

Budgeting Fund Balance Below 3%:

Pursuant to the amended finance and business services rules at N.J.A.C. 6A:23-8.6(b), a district board of education not otherwise restricted to a lower amount pursuant to law, is no longer permitted to designate unreserved general fund balance in its proposed base budget such that the estimate of unreserved fund balance at June 30 of the budget year is less than three percent of the general fund base budget, or $75,000, whichever is greater.

The 2003-04 software includes a new automatic report (supporting documentation item 5) that calculates the district's three percent or $75,000 amount based on its proposed budget, and includes a fatal edit if the district budgets fund balance in an amount that brings the district below the three percent calculation.

N.J.A.C. 6A:23-8.6(b)1 also requires all districts to submit a written request and detailed justification for approval to the county superintendent if at any time during the budget year the board of education seeks to appropriate unreserved general fund balance such that the remaining unreserved general fund balance is less than three percent of the general fund base budget proposed to the voters or $75,000, whichever is greater.

Additional Support of Estimated June 30, 2003 Surplus Balance:

Beginning in 2003-04, every district board of education will be required to provide additional documentation to support its estimated current year general fund surplus balance summarized on lines 1620 through 1640 in Recapitulation of Balances ("recap").

Additional fund balance appropriated after July 1 included on line 1620 and/or amounts included on line 1630 to be appropriated between February 1 and June 30 of 2003 must be supported by a district board resolution(s) approving the appropriation, purpose(s) and amount(s).

To support a district's estimate of additional balances to be anticipated in FY 02-03 on line 1640 of recap, every district board of education must complete the supplementary information outlined in Appendix E and have available for county superintendent review its January 2003 Board Secretary's Report. These documents will be reviewed by the county superintendent who has full authority to direct changes in the district's surplus estimates on recap. Any additional fund balance identified in the county superintendent's review should be appropriated in the district's proposed 2003-04 budget and cannot be transferred to capital reserve or maintenance reserve in FY 02-03 (line 1653 of recap).

ERIP Refinancing:

Chapter Law 42, effective July 12, 2002, revised N.J.S.A. 18A:24-61.2 to permit school districts to issue refunding bonds to fund their remaining early retirement incentive program liability. Two new lines have been added in the debt service fund to budget the principal and interest payments: line 9796 "Redemption of Principal-Early Retirement Bonds" (account #40-701-510-910) and line 9795 "Interest on Early Retirement Bonds" (account #40-701-510-835). The estimated tuition calculation has been revised accordingly to include the two new debt service lines, if applicable, in the allocation of employee benefit costs to the estimated tuition rate.

Demonstrably Effective Program Aid (DEPA):

In accordance with the amended finance and business services rules (N.J.A.C. 6A:23-5), beginning in 2003-04 districts are no longer required to develop detailed budgets by DEP strategy, only by DEP eligible school. DEPA is still allocated by school and cannot be transferred to another school. Supporting documentation item 16 has been revised accordingly with revision to items 16a and 16c and elimination of item 16b.

DEP strategies are selected and summary level data entered for each DEP school on 16a and detailed budgets for each DEP school are entered on 16c. Supporting documentation items 16a and 16c should correspond to the school's detailed objectives and itemized costs in the district's approved DEP Operational Plan.

Capital Outlay Budget:

The Educational Facilities Construction and Financing Act (EFCFA) requires every district board of education to obtain approval of the local funding for capital projects through the budget

certified for taxes, separate voter approved question or board of school estimate resolution, or withdrawals from capital reserve in accordance with N.J.A.C. 6A:26-9.

In accordance with EFCFA's requirement for local voter approval, the amended finance and business services rules included a provision (N.J.A.C. 6A:23-8.4) to ensure capital outlay budgets are spent as approved by the voters or board of school estimate. Pursuant to this section, a district board of education is restricted from transferring funds from capital outlay accounts to current expense accounts without a written request and approval from the county superintendent upon demonstration of hardship. The restriction pertains to capital outlay accounts detailed on supporting documentation 4 in the district's budget certified for taxes.

Supporting Documentation Item 4:

Supporting documentation item 4 has been enhanced to support EFCFA's requirement and more effectively detail the district's budgeted capital outlay projects. Data entry will now include two screens and two corresponding reports will be generated. Supporting documentation item 4A is a summary screen with corresponding report that requires summary level data entry for each capital outlay project budgeted in the 2003-04 appropriations under facilities acquisition and construction services (function 400). Supporting documentation item 4B is a new data entry screen to be used to key in the detail of each capital outlay project summarized on 4A by function/object. The summary report generated by data entry in 4A has been included in the automatic advertised budget file/diskette sent to newspapers.

SGLA for Non-Remote Pupil Transportation Costs:

The calculation for the spending growth adjustment for non-remote pupil transportation costs was updated in the amended finance and business services rules (N.J.A.C. 6A:23-8.8(b)) to reflect the more detailed data collection for non-remote miles in the annual District Report of Transported Resident Students (DRTRS). The option of prorating total transportation costs using supporting documentation item 14 as an alternative to the automated calculation will be available for one more year (2003-04); however, districts will not be able to bank any unused spending authority generated in 2003-04 using the prorating method. Beginning in 2004-05, the automatic calculation will determine SGLA eligibility and the district option to prorate total costs will no longer be available.

SGLA for Opening a New School Facility:

The SGLA associated with costs of opening a new school facility in the budget year was added in 2002-03. The budget and SGLA worksheet for 2003-04 has been updated to include the incremental costs of remote transportation associated with opening the new school facility which was added when the finance and business services rules were amended.

In addition, pursuant to the amended rules (N.J.A.C. 6A:23-8.8(g)) a district requesting a SGLA for opening a new school facility in the budget year must also submit with its budget application, a board resolution and evidence that the new school facility is scheduled to be completed and

opened in the budget year. The board resolution must contain a narrative description of the new school facility, including the facility's square footage, number of classrooms, and enrollment, and the capital project number assigned by the department upon approval of final eligible costs. The narrative must also include the need for and the amount of the requested adjustment.

For 2003-04, additional guidance will be provided for county office review and approval of the costs allocated to the new school facility in the SGLA worksheet. These costs should be in line with the increase in gross square footage of the new facility and other measures including the T&E model, and will be reviewed by the county superintendent along with the aforementioned information in the budget review and approval process.

Additional Spending Proposals:

The amended finance and business services rules included two revisions related to separate proposals. The first (N.J.A.C. 6A:23-8.5(g)1) enables a district board of education to approve a transfer of amounts among purposes (if multiple purposes are approved or restored by the governing body) as long as all purposes in the statement originally approved by the local voters or board of school estimate can be completed. The second (N.J.A.C. 6A:23-8.5(j)), enables a district board of education to implement a defeated spending proposal(s) in the budget year through a donation or contribution from an external source if such donation/contribution does not bind or require future funding by the district board of education in subsequent budget years. The external donation/contribution, however, will not be built into the subsequent year's net budget for purposes of calculating the district's spending growth limitation pursuant to N.J.S.A. 18A:7F-5.

Capital Reserve "Statement of Purpose":

As in 2002-03, capital reserve withdrawals, or designated deposits, for "other capital projects" and excess costs of a school facility project must receive voter or board of school estimate approval. Budget time approval requires the withdrawal or designated deposit to be detailed on supporting documentation item 12 and a "statement of purpose" to be included in the district's advertised budget. Pursuant to N.J.A.C. 6A:26-9.1(e)3ii, the statement must include at a minimum, the purpose for the capital project that the withdrawal/deposit will fund, the amount requested for withdrawal/deposit, and the total project cost. The statement is not generated by the software and must be developed and included by the district. A sample "statement of purpose" is included in section I, part D.

Tuition Reserve:

A new column (column 7) has been added to recapitulation of balances for districts that established a legal reserve at June 30, 2002 for anticipated tuition adjustments pursuant to N.J.A.C. 6A:23-3.1(f). No data entry will be allowed for 2002-03 or 2003-04.

B. INTRODUCTION

1. PURPOSE OF THIS MANUAL

This manual was prepared for use by all school districts -- regular, county vocational, and county special services. Instructions for all district types are incorporated into these budget guidelines.

Section I of this manual, the budget preparation guidelines, describes the reporting requirements, responsibilities, and procedures for budgeting. The guidelines are primarily for the use of local school districts and county offices.

- Part A presents the changes for 2003-04.
- Part B presents the purpose of the manual and the schedule for submitting budget documents.
- Part C describes the major responsibilities of boards of education and the county superintendent regarding budget preparation, submission, and review.
- Part D presents budget submission procedures and includes important information regarding completing the School District Budget Statement and Supporting Documentation Packet, including reference grids and sample statements, sample letters of transmittal, sample ballot questions, and sample separate proposals for additional spending. Also included is the Budget Review Checklist used by the county superintendent.

Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for sample forms and detailed explanations regarding completion of the district-wide budget and school-based budget statements and budget procedures for additional Abbott v. Burke State aid requests.

Section II describes the spending growth limitation adjustment process, including the responsibilities of boards of education, county superintendents, and the Commissioner. It also includes samples of the worksheets and reports used by districts in the determination of their minimum tax levy, banked cap, spending growth limitation adjustments, and maximum permitted net budget.

Section III contains samples and directions for completion of the Certificate and Report of School Taxes (A4F). (Not applicable to vocationals and special services school districts.)

Section IV contains procedures to be followed in the event of a voter defeat or board of school estimate reductions to the proposed budget.

Included as appendices are explanatory notes for the advertised per pupil cost calculations, explanatory notes for the state aid printouts, and descriptions of demonstrably effective programs/services.

Highlighted paragraphs and sentences correspond to key changes or expanded information in the 2003-04 guidelines. Minor changes to dates and other sentences are not highlighted and districts are encouraged to read the entire guidelines for the most comprehensive understanding.

2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS

Districts other than Abbott districts will submit one paper version of the School District Budget Statement and one set of the Supporting Documentation Items to the county office on March 4. Under N.J.S.A. 18A:7F-6, Abbott districts must submit their budgets seven days prior to the submission date for all other school district budgets, on February 25. Two copies of the budget statement certification must be submitted within two days after the public hearing.

County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified. For this reason, districts must notify the county office of any changes.

It should be noted that there may be as many as four budget submissions to the county office, depending on the need for revisions. These submissions are as follows:

(1) Initial submission
(2) Following changes at public hearing and prior to submission for the ballot (regular type II districts)
(3) After the election, districts with passed budgets will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the election.
(4) As of the certification of taxes by a municipal governing body, where settlement has been reached following a budget defeat or upon reductions made by the board of school estimate in the adoption and certification of regular type I, county vocational, and county special services schools districts.

The procedures related to submission of the final budget data differ based on the outcome of the election. Section IV should be referenced for the procedures to be followed in the event of a voter defeat of or board of school estimate reductions to the proposed budget.

The printed reports submitted should be arranged in the following order:

Letter of Transmittal/Net Budget Worksheet
Advertised Revenues
Advertised Appropriations (N/A for vocational and special services school districts)
Recapitulation of Balances
Advertised Per Pupil Cost Calculations Report
Estimated Tuition Calculations
Detailed Appropriations
Supporting Documentation Reports
Enrollment Projections
Comparison Reports
Certification of School Taxes Report (N/A for vocational and special services school districts)
Minimum Tax Levy/Banked Cap/Spending Growth Limitation Adjustment (CEIFA Calcs) Reports
Separate Proposal Reports

3. PUBLIC NOTICE AND INSPECTION

Once a district submits their budget application to the county superintendent for approval, or by the statutory due date if that date is earlier, the district must make available for public inspection, all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23-8.1(e).

Any district which proposes a base budget that contains spending in excess of its maximum T&E budget must also do the following:

1. Include the full text of the statement required by N.J.S.A. 18A:7F-5d(10) in the advertised section of the budget pursuant to N.J.S.A. 18A:22-8 and N.J.S.A. 18A:22-11 and in the legal notice of public hearing, posting at the public hearing and on the sample ballot pursuant to N.J.S.A. 18A:7F-5d(10) as follows:

> Your school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

Note: This additional statement is not required on the actual ballot. Also, this additional statement does not apply to Abbott districts for the 2003-04 year.

2. Prepare a narrative statement based on the thoroughness and efficiency standards established pursuant to N.J.S.A. 18A:7F-4 which describes in specific detail the reasons and the extent to which the district's proposed budget contains spending which exceeds its maximum T&E budget (that is, the maximum amount needed to deliver curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards). That statement must be included with the budget application and other materials for public inspection. Supporting documentation 1.b should be used to complete this narrative statement describing the programs and services in excess of the maximum T&E amount. Only districts whose proposed spending exceeds the T&E maximum are required to complete this statement.

C. RESPONSIBILITIES

1. DISTRICT RESPONSIBILITIES

Electronic Data Collection (EDC) of the 2003-04 Annual School District Budget Statement for all interim steps throughout the approval process is **mandatory for all districts**, regardless of hardware and software capabilities. Both the transmission of the EDC budget program to districts from the department and the transmission of budget data from districts to the department will be made over the DOENET. The budget program will generate reports meeting the prescribed budget format depending upon the type of budget required for the district (regular, vocational, or special services). It will also generate the supporting documentation items, cap banking, and

spending growth limitation adjustment materials. These paper copy reports will be submitted to the county office for the interim steps throughout the approval process

The final data will not be transmitted to the Department of Education until the final budget has been approved and certified for taxes, or in the case of county vocational and special services school districts, when adopted and certified.

The county office will not accept district budget statement documents for review and approval if they have not been generated by the budget program and if they do not indicate that edits were run and no errors were detected. Districts should refer to the publication EDC Manual 2003-04 Budget Statement for instructions regarding use of the budget program, including directions on clearing error messages. As in past years, educational services commissions will continue to complete a regular school district budget statement and will not be required to complete the supporting documentation packet.

a. The board of education is responsible for ensuring that the School District Budget Statement and all supporting documents are prepared and submitted to the county superintendent using the prescribed forms generated by the budget program by the deadline established in the election calendar (March 4, 2003 for 2003-04 budgets for districts other than Abbott districts, whose required submission date is February 25, 2003). A duly approved board resolution certifying the general fund amount must be included with the initial budget submission.

   Type I school districts must submit those items included in the "defeated budget package" to the board of school estimate. A list of those items is contained in Section IV of this manual.

b. All of the reports listed below are required submission.

   Letter of Transmittal/Net Budget Worksheet
   Advertised Revenues
   Advertised Appropriations (N/A for county vocational and special services school districts)
   Recapitulation of Balances
   Advertised Per Pupil Cost Calculations Report
   Estimated Tuition Calcs
   Detailed Appropriations
   Supporting Documentation Reports
   Enrollment Projections
   Comparison Reports
   Minimum Tax Levy/Banked Cap/Spending Growth Limitation Adjustment (CEIFA Calcs) Reports
   Separate Proposal Reports

c. For regular school districts, the board of education will advertise the budget only after it has been approved by the county superintendent. The following are required to be included in the advertisement: the advertised enrollments, the advertised revenues, the advertised appropriations, the advertised recapitulation of balances, the advertised per pupil cost calculations, supporting documentation 4a (capital outlay projects), and any request for withdrawal, or designated deposit, of capital reserve for excess costs or other capital projects, if applicable. Abbott districts are also required to include the advertised blended resource statement.

The budget program does not produce the required advertised "statement of purpose" for capital reserve withdrawal or designated deposits for excess costs or other capital projects. A sample of the required wording is provided at the end of Part D of section I.

d. For county vocational and special services school districts, the board of school estimate may not adopt and certify the budget prior to its approval by the county superintendent.

e. Within two days after adoption of the budget following the public hearing for regular districts or the approval by the board of school estimate for county vocational or special services school districts, the board of education will notify the county superintendent of the budget adoption. The district will not transmit the budget data until the transmission of budget data is an available selection on the DOENET menu. Once this option is made available on the DOENET, the district will be able to transmit the budget data reflecting the approved budget over the DOENET and submit the EDC transmittal form and printed copies of the reports made as part of the transmission procedures outlined in the EDC manual.

   If the adopted budget remains unchanged, the district will execute Statement A of the Budget Statement Certification. If the adopted budget is revised, the district will execute Statement B of the Budget Statement Certification and one copy of the revised budget together with one copy of the revised supporting documentation shall be resubmitted with an explanation of the difference(s) to the county superintendent for approval prior to the election. The budget program does not produce the Statements, instead see Misc Sample Reports under Part D of section I for a sample.

f. If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration. The budget program does not produce the Statements, instead see Misc Sample Reports under Part D of section I for a sample. If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county office.

g. The budget program does not produce a sample ballot question. Instead, sample wordings are provided at the end of Part D of Section I. Under N.J.S.A. 18A:7F-5, if the board of education is proposing a budget which exceeds the maximum T&E budget, an additional statement is required to be published in the legal notice of public hearing and on the sample ballot. **The additional statement is not required on the actual ballot**.

   The calculation for determination of whether the additional statement is required for a district's proposed budget is provided by the budget software program in the Report of District Status Within T&E Range. If applicable, the Letter of Transmittal will include a statement under the approval for advertisement that the additional statement is required. Samples of the calculation and the required wording of the statement are provided at the end of Part D of Section I.

h. The board of education shall comply with all provisions of the administrative code and statutes relating to public inspection, hearings, advertisement, and elections.

i. The board of education of Type II school districts shall notify the county office of the result of the school election by 9:00 a.m. on the day following the election.

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2. RESPONSIBILITIES OF THE COUNTY SUPERINTENDENT

a. The county superintendent will review and approve the proposed budget of each district prior to its advertisement. The review will include verification that the base budget provides curriculum and instruction that are designed and will be delivered in such a way that all students will have the opportunity to achieve the knowledge and skills defined by New Jersey's Core Curriculum Content Standards and that the base budget contains funds sufficient to meet all existing statutory and regulatory mandates. The review will also include verification that the base budget includes the required maintenance budget amount as calculated and submitted on the M1 Form.

b. N.J.A.C. 6A:23-8.1(f) gives the county superintendent the authority to order any changes in expenditure proposals that are unsuitable or inappropriate. This provision does not apply to non-remote busing proposals pursuant to N.J.S.A. 18A:7F-6e.

c. For those districts with spending growth limitation adjustment applications being submitted to the Commissioner, the review will determine that all available general fund free balance in excess of 3% of the 2003-04 general fund budget was properly appropriated in accordance with N.J.A.C. 6A:23-8.6(c).

d. The county superintendent will ensure that for those districts requesting the use of banked cap, all eligible Statutory Spending Growth Limitation Adjustments are exhausted first per N.J.A.C. 6A:23-8.9. In addition, the district must submit to the county superintendent a board resolution and a district statement that the need for the use of banked cap will be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.

e. N.J.A.C. 6A:23-8.6(b) states that the county superintendent will not approve a budget if the district has appropriated unreserved general fund balance in their base budget and the district's general fund unreserved surplus balance is already below or is budgeted below 3% of the general fund base budget or $75,000, whichever is greater.

f. The county superintendent will review the supplementary information required in Appendix E to support the district's estimate of current year general fund surplus balance summarized on lines 1620 through 1640 in the Recapitulation of Balances. The county superintendent will direct revisions to the district's surplus estimates on recap if deemed necessary by its review and ensure that any additional fund balance identified is appropriated in the district's proposed 2003-04 budget to reduce tax levy.

g. For those districts with separate proposals for additional spending being submitted to the voters or board of school estimate, the review will include verification that the proposals do

not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b.

h. For those districts receiving Early Childhood Aid and/or Demonstrably Effective Program Aid, the county superintendent will verify the following:

   - That the planned uses of the restricted funds are in accordance with the guidelines provided.
   - That audited June 30, 2002 carryover balances have been properly taken into consideration in the development of the applicable plans for 2003-04
   - That no Early Childhood Aid has been transferred to DEPA or budgeted for construction.
   - **That there are no funds remaining in ECPA capital reserves except in the limited situation of a DOE lease purchase approval.**

i. Additionally, for the Abbott districts, the county superintendents will ensure that the proposed budget optimally directs funds to support attainment of the Core Curriculum Content Standards.

j. For Level II and Level III districts, the county superintendent will verify that sufficient funds have been included in all categories to implement improvements needed to address deficiencies uncovered in the monitoring process.

k. <u>Failure of any district to budget funds to meet statutory requirements is a very serious matter and will result in the county superintendent's rejection of the budget</u>. The district will be advised of any lack of budget approval with specific recommendations on necessary corrective revisions.

l. <u>STATE AID PAYMENTS FOR THE NEXT BUDGET YEAR WILL NOT BE PROCESSED UNTIL THE BUDGET IS APPROVED BY THE COUNTY SUPERINTENDENT</u>.

m. If a board of education revises a previously approved proposed budget after the public hearing, the revised budget together with revised supporting documentation will be resubmitted to the county superintendent for approval. If the county superintendent finds that the revised budget is approvable, the county superintendent will sign the District Budget Statement Certification. In the event that the county superintendent determines that the revised budget is not approvable, the district will be immediately advised of the decision and specific recommendations and/or corrective action measures will be shared with the district.

n. The county superintendent will compare the printed copies of the budget statement submitted upon the certification of taxes to the previously approved proposed budget for agreement and verify that the information agrees with the data transmitted to the department via the DOENET. All budget documents, including the budget review checklist, will remain on file at the county office.

o. Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration or automatic review following the certification of taxes.

p. County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified.

D. BUDGET SUBMISSION - PROCEDURES

1. PREPARATION OF THE DISTRICT BUDGET STATEMENT

A. General Overview for Budget Completion

The 2001-02 actual amounts entered in column 2 of the revenues and appropriations sections are obtained from the Comprehensive Annual Financial Report for that year and will be automatically downloaded from the audit summary worksheet (audsum) diskettes which were submitted to the department by districts' public school accountants. The downloaded audsum amounts cannot be accessed and revised via the budget program. If a district needs to correct the 2001-02 amounts this can only be done through the submission of a corrected audsum diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance by the district's public school accountant. Upon receipt of a corrected audsum diskette from the public school accountant, an updated version of the budget program will be made available to the district for downloading.

The 2002-03 revised revenues and appropriations figures represent the current year budget **with revisions as of February 1, 2003**. These columns are presented for comparison with the proposed 2003-04 budgeted amounts. The budget program allows the district the option of downloading 2002-03 data from the certified budget on file with the department. If this option is selected, the downloaded data must be updated to reflect revisions made between 7/1/02 and 2/1/03.

Revised State Aid

Information and guidance related to 2002-03 state aid adjustments, if necessary, will be distributed as Appendix D at the time of state aid release. Should districts receive increases in state aid for any category, the increase should be reflected as revenue in 2002-03 through the recording of an account receivable. This provision is included to provide districts the ability to reflect the additional aid as revenue available for expenditure in 2002-03. The board has the option of increasing the district's 2002-03 spending plan through budget revision or to allow the funds created by the additional revenue to lapse into surplus (unrestricted state aid) or deferred revenue (restricted state aid). Additional debt service aid, however, should be recorded as deferred revenue.

B. Completion of the Budget Statement - Totals

The budget statement is organized on a fund basis. The following revenues and appropriations totals for the 2001-02 (column 2), 2002-03 (column 3), and 2003-04 (column 4) year must agree:

Fund	Revenues	Appropriations
General Fund	line 410	line 9470
Special Revenue Funds	line 520	line 9750
Debt Service Fund	line 640	line 9940
Total Revenues/Sources to Total Expenditures/Appropriations	line 660	line 9970

The budget software will generate all budget forms and reports. Also included as part of the program are various edits for agreement between certain revenue and/or appropriation lines as well as supporting documentation items. A complete list of these edit checks is contained in the publication Electronic Data Collection Manual 2003-04 Budget Statement.

C. Completing the Projected and Advertised Enrollments Section

The information shown in the advertised enrollments section is obtained from the applicable year's Application for State School Aid (ASSA) with corresponding district projections for the 10/15/03 enrollments. Although data is presented and requested for preschool enrollments and adult high school, resident enrollment does not include preschool or adult high school students. The information as of 10/15/01 and 10/15/02 is downloaded by the budget program using the ASSA line references given parenthetically below. District projections as of 10/15/03 for regular and vocational district budgets will be calculated by the budget program using the data entered in the enrollment projection data entry screen. A sample of the projected enrollments data entry form and the advertised enrollment report follows this section. This screen does not apply to special services school districts. Special services districts will continue to key projected enrollments in two categories – on roll - special full-time and on roll special shared-time.

The projected number of charter school students should be entered on line (35) of column (A) and (B) on the projected enrollments screen. Starting in 2001-02, charter school students should be included in the corresponding enrollment categories in addition to reporting on line (35). The data on line (35) allows for the accurate calculation of a district's per-pupil costs. In 2001-02, ASSA reporting eliminated the home instruction lines and incorporated these students into the other enrollment categories. The projected enrollment screen corresponds to this change. As with ASSA, school choice students should be recorded on-roll of the district receiving the students, not the resident district.

The data entry screen has collapsed the expanded reporting of the various categories of enrollment data included in the 10/15/02 ASSA summary report to the level of detail that will be needed to calculate district projected resident enrollment and district projected weighted resident enrollments. Key the 10/15/03 projections of enrollment on the appropriate line in the appropriate column, using the 10/15/02 report as a reference.

Space is provided in the form for explanations of calculated percentage changes. Explanations will be required for all growth percentages that deviate by 1% from the percentage change used in the state aid calculations. That is, if the DOE growth rate is 3%, the acceptable range requiring no explanation would be between 2% to 4%. Explanations would be required for a change rate lower than 2% and higher than 4%. The rate used for comparison is an overall rate, thus it is possible that the explanation may be the shift of a portion of the student population from one category line to another. Another example of an explanation would be the anticipated influx of pupils from new housing.

The information regarding students sent to CSSDs appears on a separate line in the 10/15/02 summary report as well as being included in the Tier II, Tier III, and Tier IV lines in the sent column. When keying 10/15/03 projections, include these pupils only on the detail line provided for sent to CSSD. The budget program will calculate the change in enrollment from 10/15/02 for each line of data keyed and compare the calculated percentage change to the enrollment growth rate used in the DOE state aid calculations. The downloaded 10/15/02 data that will be used in these calculations will be adjusted accordingly to remove the CSSD students from the Tier II, Tier III, and Tier IV counts.

County vocational districts should include only out-of-county pupils in the received full and received shared column. This differs from the instructions for completion of the ASSA. However, when calculating resident enrollment, the department eliminates in-county students reported on the ASSA. The budget program does not. It subtracts the number of students keyed as received from the number keyed as on-roll when calculating the resident students. If in-county students are reported in the received columns, an incorrect projected resident enrollment will be calculated. For part-time post-secondary students, county vocational schools should report 10/15/03 projections and the actual 10/15/02 count since Part-Time Post-Secondary students are not currently collected in the ASSA. Consistent with the School Register Summary reporting, Part-Time Post-Secondary students should be reported using full-time equivalents (FTE). For this purpose an FTE is 12 credit hours. Therefore, a student enrolled in a 3-credit program has an FTE of .25; 6 credits an FTE of .5; and 9 credits an FTE of .75. Students with 12 or more credits during the school year should be reported as Full-Time Post-Secondary.

The county superintendent will review for reasonableness and certify the district projections and explanations. This information is very important since district projections of enrollments are used in the calculations for the statutory spending growth limitation adjustment for enrollment increases and the district status within the T&E range. Department projections of enrollments will continue to be used in the calculation of required local share (minimum tax levy) and the SGLA for an increase in tuition.

Line	Title	ASSA References
11	Pupils on Roll - Regular - Full-Time	Total regular full-time pupils on roll, excluding adult high school and post-graduate (on roll-full: line 18 less 15, 16 & 17 plus 37 (voc).
12	Pupils on Roll - Regular - Shared-Time	Total regular shared-time pupils on roll (on roll-shared: line 18 less 15, 16 & 17 plus 37 (voc))

13	Accredited Adult High School	Total full-time and part-time accredited adult high school (on roll-full: lines 16 & 17)
21	Pupils on Roll - Special - Full-Time	Total special education full-time pupils on roll (on roll-full: line 28)
22	Pupils on Roll - Special - Shared-Time	Total special education shared-time pupils on roll (on roll-shared: line 28)
30	Post-Secondary Full-Time (vocational only)	Total full time post- secondary pupils on roll (on roll-full: line 38)
40	Private School Placements	Total private school placements (line 39)
50	Contracted Preschool Programs	Total reported as sent to contracted preschool programs on the ASSA
51	Pupils Sent to Other Districts- To Regular Programs	Total full-time and 1/2 of shared-time regular sent excluding adult high school and post-graduate (sent-full: line 18 less 15, 16 & 17 plus sent-shared: 1/2 of total of line 18 less 15, 16, & 17)
52	Pupils Sent to Other Districts- To Special Education Programs	Total full- and 1/2 of shared-time special ed sent, including students sent to regional day schools (sent-full: line 28 plus 1/2 sent-shared: line 28 plus sent RDS line 28)
60	Pupils Received	Total pupils received excluding adult high school and post-graduate (received-full: line 39 less 15, 16 & 17 plus 1/2 received-shared line 39)
70	Pupils in State Facilities	Total pupils in state facilities (lines 45 thru 50)

A line (80) is included to present the DOE projected enrollments for 10/15/02 and 10/15/03 used by the department in the calculation of the district's 2003-04 state aid, maximum T&E budget, minimum T&E budget, local share, required local share, and spending growth limitation. This information is downloaded by the budget program and is labeled in the advertised report as for informational purposes only.

SCHOOL DISTRICT BUDGET STATEMENT
FOR THE SCHOOL YEAR 2003-2004
(Sample Advertised Enrollment Report)

		Oct. 15, 2001 ACTUAL	Oct. 15, 2002 ACTUAL	Oct. 15, 2003 ESTIMATED
11.	Pupils on Roll – Regular – Full-Time	_____	_____	_____
12.	Pupils on Roll – Regular – Shared-Time	_____	_____	_____
13.	Pupils on Roll – Accredited Adult High School	_____	_____	_____
21.	Pupils on Roll – Special– Full-Time	_____	_____	_____
22.	Pupils on Roll – Special – Shared-Time	_____	_____	_____
30.	Post-Secondary – Full-Time (Voc. Only)	_____	_____	_____
40.	Private School Placements	_____	_____	_____
50.	Pupils Sent to Contracted Preschool Programs	_____	_____	_____
51.	Pupils Sent to Other Districts – To Reg Prog	_____	_____	_____
52.	Pupils Sent to Other Districts – To Spec Ed	_____	_____	_____
60	Pupils Received	_____	_____	_____
70.	Pupils in State Facilities	_____	_____	_____
80.	DOE Estimated Resident Enrollment per State Aid Calculations **For Information Only**		_____	_____

These numbers are not totals of the above

10/15/03 Enrollment Projections – Regular District

Enrollment Category	Students on Roll Full	Students on Roll Shared	Sent Full	Sent Shared	Received Full	Received Shared	Private Schools for the Handicapped	10/15/2003 Resident Students	10/15/2002 Resident Students
Half Day Preschool - 3 YR									
Half Day Preschool - 4 YR									
Full Day Preschool - 3 YR									
Full Day Preschool - 4 YR									
Half Day Preschool - 3 YR (Contr. Presch. Prog.)									
Half Day Preschool - 4 YR (Contr. Presch. Prog.)									
Full Day Preschool - 3 YR (Contr. Presch. Prog.)									
Full Day Preschool - 4 YR (Contr. Presch. Prog.)									
Half Day Kindergarten									
Full Day Kindergarten									
Grades 1-5									
Grades 6-8									
Grades 9-12									
Adult High School									
Subtotal									
Tier II - Elementary									
Tier II - Middle School									
Tier II - High School									
Tier III - Elementary									
Tier III - Middle School									
Tier III - High School									
Tier IV - Elementary									
Tier IV - Middle School									
Tier IV – High School									
Sent to CSSD - Elementary									
Sent to CSSD - Middle School									
Sent to CSSD - High School									
Subtotal									
Total									
Regional Day School Students - Elementary									
Regional Day School Students - Middle School									
Regional Day School Students - High School									
State Facilities									
Total Resident Enrollment									
Charter Schools									

10/15/03 Enrollment Projections – Regular District – cont'd

Enrollment Category	**10/15/2003 Increase (Decrease)**	**10/15/2003 Increase % (Decrease %)**	**Explanation**
Half Day Preschool - 3 YR			
Half Day Preschool - 4 YR			
Full Day Preschool - 3 YR			
Full Day Preschool - 4 YR			
Half Day Preschool - 3 YR (Contr. Presch. Prog.)			
Half Day Preschool - 4 YR (Contr. Presch. Prog.)			
Full Day Preschool - 3 YR (Contr. Presch. Prog.)			
Full Day Preschool - 4 YR (Contr. Presch. Prog.)			
Half Day Kindergarten			
Full Day Kindergarten			
Grades 1-5			
Grades 6-8			
Grades 9-12			
Adult High School			
Subtotal			
Tier II – Elementary			
Tier II - Middle School			
Tier II - High School			
Tier III – Elementary			
Tier III - Middle School			
Tier III - High School			
Tier IV – Elementary			
Tier IV - Middle School			
Tier IV - High School			
Sent to CSSD – Elementary			
Sent to CSSD - Middle School			
Sent to CSSD - High School			
Subtotal			
Total			
Regional Day School Students – Elementary			
Regional Day School Students - Middle School			
Regional Day School Students - High School			
State Facilities			
Total Resident Enrollment			
Charter Schools			

The district projections of enrollments at 10/15/03 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

County Superintendent

Date

10/15/03 Enrollment Projections – Vocational District

Enrollment Category	Students on Roll Full	Students on Roll Shared	Received Full	Received Shared	10/15/2003 Resident Students	10/15/2002 Resident Students
Grades 6-8						
Grades 9-12						
Adult High School						
Subtotal						
Tier II - Elementary						
Tier II - Middle School						
Tier II - High School						
Tier III - Elementary						
Tier III - Middle School						
Tier III - High School						
Tier IV - Elementary						
Tier IV - Middle School						
Tier IV - High School						
Subtotal						
County Vocational - Regular						
County Vocational - F.T. Post-Secondary						
Total						
Total Resident Enrollment						
County Vocational - P.T. Post-Secondary						

10/15/03 Enrollment Projections – Vocational District – cont'd

Enrollment Category	**10/15/2003 Increase (Decrease)**	**10/15/2003 Increase % (Decrease %)**	**Explanation**
Grades 6-8			
Grades 9-12			
Adult High School			
Subtotal			
Tier II - Elementary			
Tier II - Middle School			
Tier II - High School			
Tier III - Elementary			
Tier III - Middle School			
Tier III - High School			
Tier IV - Elementary			
Tier IV - Middle School			
Tier IV - High School			
Subtotal			
County Vocational - Regular			
County Vocational - F.T. Post-Secondary			
Total			
Total Resident Enrollment			
County Vocational - P.T. Post-Secondary			

The district projections of enrollments at 10/15/03 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

County Superintendent

Date

D. Completing the Revenues Section

Revenues are segregated by fund. The *general fund revenues* from local sources sections provides the information with the delineation of restricted and unrestricted revenues that is needed for the calculations required under the Comprehensive Educational Improvement and Financing Act related to net budget, local share, and minimum tax levy. *Restricted revenues* are defined as those committed to a specific purpose. Unless the local funds are coming from a foundation, trust, booster club, or individual that has provided the funds for an express written purpose, they are considered unrestricted. Estimated rental fees for the recovery of additional custodial fees for the use of buildings in the evenings and community school fees would also be considered *restricted miscellaneous income*. However, investment income on general fund investments or bank account balances is considered unrestricted and should be budgeted on line 253. Municipal payments to the district for transportation services under an interlocal agreement and other payments for such specific purposes should be budgeted to Other Local Governmental Units - Restricted on line 192. Proceeds from the sale/lease-back of textbooks and non-consumable instructional materials should be budgeted to Other Restricted Miscellaneous Revenues on line 252.

As a reminder, adjustments related to the certification of prior year estimated tuition rates are shown in the budget of the receiving district as an adjustment of the current year budgeted revenue and in the budget of the sending district as an adjustment of the current year budgeted tuition appropriations and should not be recorded as miscellaneous income. Spaces are provided in Supporting Documentation Items 6A and 6B to reflect the adjustment as an increase or decrease of the revenue/appropriation based on the estimated rate being used for the 2003-04 budget.

The titles of the revenues from state sources are consistent with the state formula aids calculated under the Comprehensive Educational Improvement and Financing Act. The 2003-04 formula aids will be downloaded by the budget program. County special services districts do not receive state formula aid under the Comprehensive Educational Improvement and Financing Act. The lines for formula aids other than Distance Learning Network Aid (427) will not appear in the revenues section of county special services school districts. This line is provided to record the $15,000 grant provided to county special services school districts for those purposes authorized under N.J.S.A. 18A:7F-22(c).

Line (284) is provided in the general fund revenues from state sources to record the supplemental state funding (additional Abbott v. Burke State aid) requests included in the proposed 2003-04 budget of Abbott districts. A separate application that demonstrates the need for these funds to support implementation of department-approved programs, services and other expenditures will be a required submission. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts.

Lines are provided in the special revenue fund revenues section of the budget for the carryover of restricted formula aids – Early Childhood Program Aid (ECPA) (421), Demonstrably Effective Program Aid (DEPA) (422), Distance Learning Network Aid (423), and Instructional Supplement Aid (424). These restricted aids are dedicated, nonlapsing sources of funds. Such revenues that are not expended or encumbered by June 30th of the budget year must be classified as deferred

revenue in the financial accounts and statements of the district. They will not be considered due back to the department. Under N.J.A.C. 6A:23-5.4(d) and N.J.A.C. 6A:23-5.5(d), ECPA and DEPA carryover funds not identified prior to the preparation of the subsequent year budget and included in that budget must either be appropriated during the subsequent year with the approval of the Commissioner or the Commissioner's designee or retained as deferred revenue until the second subsequent year budget. DEPA revenues that are not expended must be carried over for expenditure in the location that generated the revenue. Distance learning and instructional supplement carryover funds may be appropriated for approvable expenditures when identified as available. Specific approval of the use of carryover revenues is not required.

Carryover of restricted state formula aids is not included in the calculation of current year net budget. Amounts anticipated as available for carryover at June 30, 2003 that will be incorporated into the district's 2003-04 spending plans for allowable program expenditures should be entered on the applicable line in the 2003-04 column (col. 4). The 2001-02 amounts identified and included in 2002-03 plans should be entered on the applicable line in the 2002-03 column (col. 3). As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2002-03 budget and make any required amendments to the approved plans based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2002-03 plans if the audited carryover amount was less than the anticipated carryover. Any additional June 30, 2002 carryover amounts identified through the audit that will not be included in the 2002-03 plans must be budgeted as carryover amounts and incorporated into the 2003-04 plans. Supporting Documentation Items 15 and 16 provide for the identification of carryover funds as a source of funding for the planned program/strategy.

Restricted federal grant revenues should be budgeted on lines 440 through 510. Federal grants that do not have a specific line item, such as Learn and Service America, should be budgeted on line 500 – Other; the revenue source code for Other Special Federal Projects is 4480 and the program range for Other Federal Projects is 450-469. With the reauthorization of ESEA, entitled No Child Left Behind (NCLB), federal grant chart of account updates were issued to School Business Administrators by the Office of Fiscal Policy and Planning in July 2002. Since the required minimum chart of account detail is not required for budgeting federal grants, there is minimal change to the revenue and appropriation data entry screens and reports.

The 2001-02 actual amounts in column 2 of the revenues section will be automatically downloaded by the department from the audit summary worksheet diskettes submitted by districts' public school accountants. Data entry is not permitted in column 2 and corrections to the downloaded amounts require the submission of a corrected audit summary worksheet diskette to the department. The June 30, 2002 Reserve for Encumbrances total from the audit summary worksheet diskette (line 10020) will be preloaded in column 3. Districts need to adjust the individual appropriation lines for these encumbrances. Line 409, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, line 121 is not applicable to column 2 and will not reflect any amount in that column. The debt service fund revenues line 639, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by

the department. Accordingly, line 530 is not applicable to column 2 and will not reflect any amount in that column.

Districts who chose to automatically download the original 2002-03 budget, which was certified for taxes, into column 3 must update the revenue amounts to represent the current year budget **with revisions as of February 1, 2003.** Restorations from the settlement of 2002-03 budget appeals will be reflected in the downloaded information. The downloaded budget data will not include, if applicable, any increased state aid figures for 2002-03.

Column 4 of the revenues section includes the 2002-03 state aid figures from CEIFA-SA1NET (State Aid Summary) downloaded by the budget program on the applicable line. The proposed budget should include anticipated revenues and estimated appropriations for special projects in the special revenue fund. Estimated appropriations must equal anticipated revenues. In many cases the amount of federal funds to be made available in the budget year will not be known by the budget submission date. The figures shown in the budget should be the estimate being used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

As a reminder, the debt service line for transfers from other funds is used to record those amounts being transferred from the capital projects fund from investment income on unspent bond proceeds or balances from completed projects initiated prior to the passage of EFCFA to offset debt service principal and interest expenditures. These funds may be transferred to either the general fund or debt service fund, based on board resolution. Under EFCFA (N.J.S.A. 18A:7G-5(o) and (p)), the use of unexpended bond proceeds on approved EFCFA projects must be used to reduce the outstanding principal amount of the school bonds. See discussion of unexpended bond proceeds under Supporting Documentation Item 19 for additional information on the use of unexpended bond proceeds.

The two transfer lines to other funds (line 511, transfers from general fund to preschool/kindergarten and line 545, transfers from capital reserve to debt service) are subtracted from the bottom of the advertised revenues report for a new grand total, net of transfers.

A grid of the possible revenues lines for the 2003-04 budget and their applicability to the three budget types (regular, special services, and vocational) follows.

2003-04 REVENUES GRIDS

	REVENUES	ACCOUNT NO.	REG	SS	VOC	Display Message
	GENERAL FUND					
121	Budgeted Fund Balance - General Fund	10-303	X	X	X	
130	Budgeted W/D from Cap. Res. - Local Share less Excess Costs	10-307	X	X	X	
131	Budgeted Withdrawal from Sale/Lease-back Reserve	10-308	X	X	X	
132	Budg Wdrl. from Capital Res. - Excess Costs & Oth Capital Proj.	10-309	X	X	X	
133	Budgeted Withdrawal from Maintenance Reserve	10-310	X	X	X	
140	Transfers from Other Funds	10-5200	X	X	X	
	Revenues from Local Sources:					
150	Local Tax Levy	10-1210	X	-	-	
160	County Tax Levy	10-1210	-	X	X	
191	Other Local Governmental Units - Unrestricted	10-12XX	X	-	-	
192	Other Local Governmental Units - Restricted	10-12XX	X	-	-	
200	Tuition	10-13XX	X	-	-	
210	Tuition from LEAs	10-1310	-	X	X	
220	Other Tuition	10-1320 thru 1340	-	X	X	
230	Non-Resident Fees	10-1350	-	X	X	
241	Transportation Fees from Individuals	10-1410	X	-	X	
242	Transportation Fees from Other LEAs	10-1420 and 1430	X	-	X	
251	Interest Earned on Capital Reserve Funds	10-1XXX	X	X	X	
252	Other Restricted Miscellaneous Revenues	10-1XXX	X	X	X	
253	Unrestricted Miscellaneous Revenues	10-1XXX	X	X	X	
260	SUBTOTAL		X	X	X	
	Revenues from Intermediate Sources					
271	Restricted	10-2000	X	-	-	
272	Unrestricted	10-2000	X	-	-	
273	Total Revenues from Intermediate Sources		X	-	-	
	Revenues from State Sources:					
280	Core Curriculum Standards Aid	10-3111	X	-	X	
281	Supplemental Core Curriculum Standards Aid	10-3112	X	-	X	
283	Abbott Parity Remedy Aid	10-3114	X	-	-	
284	Additional Abbott v. Burke State Aid	10-3115	X	-	-	
285	School Choice Aid	10-3116	X	-	-	
300	Transportation Aid	10-3120	X	-	X	
310	Special Education Aid	10-3130	X	-	X	
320	Bilingual Education	10-3140	X	-	X	
340	Stabilization Aid	10-3171	X	-	X	
341	Supplemental Stabilization Aid	10-3172	X	-	X	
350	County Vocational Education Program Aid	10-3180	-	-	X	
351	Aid for Adult and Post-Graduate Programs	10-3191	X	-	X	
352	Post-Secondary Vocational Program Aid	10-3192	-	-	X	
353	Academic Achievement Reward Program	10-3193	X	-	X	
360	Other State Aids	10-3XXX	X	X	X	
370	SUBTOTAL		X	X	X	

2003-04 REVENUES GRIDS

	REVENUES	ACCOUNT NO.	REG	SS	VOC	Display Message
	Revenues from Federal Sources:					
380	P.L. 81-874 (IMPACT)	10-4100	X	-	-	
390	Medicaid Reimbursement	10-4200	X	X	X	
400	SUBTOTAL		X	-	-	
408	Adjustment for Prior Year Encumbrances		X	X	X	
409	Actual (Excess) Deficiency of Revenues (Over)Under Expend.		X	X	X	
410	GENERAL FUND GRAND TOTAL		X	X	X	
	SPECIAL REVENUE FUNDS					
420	Revenues from Local Sources	20-1XXX	X	X	X	
	Revenues from State Sources:					
421	Early Childhood Program Aid - Prior Year Carryover	20-3211	X	-	-	
422	Demonstrably Effective Program Aid - Prior Year Carryover	20-3212	X	-	X	
423	Distance Learning Network Aid - Prior Year Carryover	20-3213	X	X	X	
424	Instructional Supplement Aid - Prior Year Carryover	20-3214	X	-	X	
425	Early Childhood Program Aid	20-3211	X	-	-	
426	Demonstrably Effective Program Aid	20-3212	X	-	X	
427	Distance Learning Network Aid	20-3213	X	X	X	
428	Instructional Supplement Aid	20-3214	X	-	X	
430	Other Restricted Entitlements	20-32XX	X	X	X	
431	Total Revenues from State Sources		X	-	X	
	Revenues from Federal Sources:					
440	P.L. 107-110 Title I	20-4411 thru 4416	X	X	X	
450	P.L. 107-110 Title VI	20-4417 thru 4418	X	X	X	
460	I.D.E.A. Part B (Handicapped)	20-4420	X	X	X	
470	P.L. 101-392 (Vocational Education)	20-4430	X	X	X	
480	P.L. 91-230 (Adult Basic Education)	20-4440	X	X	X	
490	Private Industry Council (JTPA)	20-4700	X	-	X	
500	Other	20-4XXX	X	X	X	
510	Total Revenues from Federal Sources		X	X	X	
511	Transfers from General Fund - Preschool/Kindergarten	20-5200	X	-	-	
512	Interest Earned on Early Childhood Capital Reserve Funds	20-1XXX	X	-	-	
513	Budgeted Withdrawal from Early Childhood Capital Reserve	20-307	X	-	-	
520	TOTAL SPECIAL REVENUE FUNDS		X	X	X	
	DEBT SERVICE					
530	Budgeted Fund Balance	40-303	X	-	-	
540	Transfers from Other Funds	40-5200	X	-	-	
545	Transfer from Capital Reserve	40-5210	X			
	Revenues from Local Sources:					
550	Local Tax Levy	40-1210	X	-	-	
560	Miscellaneous	40-1XXX	X	-	-	
570	Total Revenues from Local Sources		X	-	-	
	Revenues from State Sources:					
580	Debt Service Aid Type II	40-3160	X	-	-	

2003-04 REVENUES GRIDS

	REVENUES	ACCOUNT NO.	REG	SS	VOC	Display Message
590	Total Local Debt Service		X	-	-	
600	Additional State School Building Aid-Ch.177	40-3251	X	-	-	
610	Additional State School Building Aid-Ch.10	40-3252	X	-	-	
620	Additional State School Building Aid-Ch.74	40-3253	X	-	-	
630	Total Additional State School Building Aid		X	-	-	
639	Actual (Excess)Deficiency of Revenues (Over)Under Expend.		X	-	-	
640	TOTAL DEBT SERVICE FUND		X	-	-	
660	Total Revenues/Sources		X	X	X	

E. Completing the Appropriations Sections

A grid of the possible expenditure lines for the 2003-04 budget and their applicability to the three budget types (regular, special services, and vocational) follows this section in the Detailed Appropriations Grid. The grid contains columns for regular, special services, and vocational districts. An "X" in the column that relates to your district indicates the line is available for entry. The optional allocated employee benefits accounts lines are noted in the grid as "O".

Appropriation line changes for 2003-04 include the following two new lines in fund 40 for regular districts: line 9795 "Interest on Early Retirement Bonds," and line 9796 "Redemption of Principal on Early Retirement Bonds."

The budget program will allow entry only in the 2002-03 column (col. 3) and the 2003-04 column (col. 4) for those lines comprising the revised minimum outline and the optional lines for the allocation of employee benefits to the function level. It should be noted that the sequence of line numbers is not always ascending due to the limitations on the number of blank lines available for insertion. Districts should make use of the F1 function key to toggle between the lines referenced in the display messages.

The advertised appropriations section of the budget (function level) is a summary of the information contained in the unadvertised section, which is at the object level. With the budget program, there is no data entry screen for the advertised appropriations. It does not apply to and is not accessible from the report menu by county vocational and special services school districts. A sample of the 2003-04 Advertised Appropriations follows this section. References are provided in that document to the related detailed appropriation lines. The two transfer lines to other funds (line 2511, local contribution to special revenue fund and line 8336, transfers from capital reserve to debt service) are subtracted from the bottom of the advertised appropriations report for a new grand total, net of transfers.

The 2001-02 actual amounts in column 2 of the appropriations section will be automatically downloaded by the department. **Data entry is not permitted in column 2 and corrections to the amounts, which are downloaded, require the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance.**

Districts who chose to automatically download the 2002-03 budget with information on file with the department into column 3 must update the appropriation amounts to represent the current year budget **with revisions as of February 1, 2003**, including the rollover of 2001-02 encumbrances to the 2002-03 budget. As with the Report of the Board Secretary, the individual appropriation lines must be adjusted.

F. Coding Appropriations Using the 2R2 Chart of Accounts as Modified by the Comprehensive Educational Improvement and Financing Act

The COA provides descriptions of the account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations. Its format presents definitions of the component dimensions and the type of transactions that would be included in that classification. Appendix A "Expenditure Account Outline" of the COA lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with Department of Education (DOE) and federal reporting requirements. The lines of the annual school district budget statement reflect the changes to the minimum outline for general current expense (character class 11), capital outlay (character class 12), special schools (character class 13), and debt service (fund 40) necessitated by the partial implementation of Comprehensive Educational Improvement and Financing Act. As in the past, the budget statement contains summarized information related to special projects/grants. The detail reflected in the minimum outline for the special revenue fund (fund 20) must be maintained in the accounting records of the district for these summarized special projects. The restricted entitlement funds created under the Comprehensive Educational Improvement and Financing Act must be budgeted at the object level, with further detail of intended use for the funds provided in the supporting documentation. If a district opts to expand beyond the minimum outline in its chart of accounts, there must be a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement.

Districts should refer to the chart of accounts and minimum outline for the proper classification of expenditures. The following is a brief summary of the types of expenditures that would be recorded under each program/function:

Current Expense (subfund 11)

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular programs. The salaries of teachers and substitutes (101) are detailed by the grade classifications used in the calculation of core curriculum standards aid under the CEIFA and are recorded under the applicable program (110-140). If teachers cross program categories, their salaries should be prorated based on the time spent in each program. The cost of additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides are also included here. If such services are provided by other employees, the costs are not recorded here but under Other Operation and Maintenance of Plant Services. Additional compensation paid to teachers for chaperoning educational activities are recorded here. Those chaperoning activities related to social events are recorded under School Sponsored Cocurricular Activities. The costs of substitutes or stipends paid to teachers for attendance at seminars should also be budgeted in the appropriated teachers' salary accounts. All other current expense direct classroom regular instruction costs are recorded under the Undistributed Instruction program code (190). These would include the salaries of assistants or aides (106) to instructional staff other than secretarial and clerical personnel. Purchased services (320, 340, and/or 500) include those contracted services that are related to the regular instruction provided in the classroom with the breakout between professional-educational, technical, and other purchased services. These would include amounts paid for assembly speakers or standardized specific subject exams. Standardized general exams for aptitude, etc. are recorded under Support Services - Students - Regular. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for regular program classroom use as well as reimbursements to teachers for school-to-school travel. Communications costs directly related to the provision of classroom instruction (dedicated lines to district technology labs or classrooms) would also be budgeted here. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Filmstrips, periodicals, and other reference items for

specific regular classroom use are recorded here. Such items used for general reference are recorded under Educational Media Services/School Library. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs for regular instruction that are not included in the above classifications such as expenditures for dues and fees for teachers' membership in professional or other organizations. The admission costs for field trips made as part of the regular instruction program are also recorded here. The admission costs of field trips, which are purely recreational, are recorded under School-Sponsored Cocurricular Activities.

Special Education - Instruction (11-2XX-100-XXX) is used to record the classroom costs of providing services as a result of individualized education programs (I.E.P.s). Costs are classified in accordance with the program categories. The costs of developing the I.E.P.s and curriculum development are considered support services and are not recorded here. When recording special education instructional costs, services that benefit all students in the program classification and are provided in a self-contained classroom are recorded under the appropriate program category. Do not include in these cost centers any funds budgeted for related and extraordinary services. Related services (occupational and physical therapy, speech and counseling) and extraordinary services (other related services unique to a student such as one-to-one aid) should be budgeted in the cost centers Other Support Services - Students - Related Services (11-000-216-XXX) and Other Support Services - Students - Extraordinary (11-000-217-XXX), respectively.

Object 101 is used to record teachers' salaries, both full-time and substitutes. Object 106 is used for classroom assistants and aides along with the salaries of certified staff members providing related services pursuant to an I.E.P. Salaries should be prorated between programs based on the amount of time spent in each. Purchased services (320, 340, and/or 500) include those contracted services that are related to the special program instruction provided in the classroom with the breakout between professional-educational, technical, and other purchased services. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for special education classroom use as well as reimbursements to teachers for school-to-school travel. General supplies (610) include those teaching supplies other than textbooks such as workbooks and other classroom supplies. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs for special education programs that are not included in the above classifications such as expenditures for dues and fees for teachers' membership in professional or other organizations. As a reminder, the costs of all special education programs offered by the district, including those related to magnet schools established for specific handicap classification programs, should be recorded here. Districts should also include an estimate of the tuition revenue to be received for such programs in the appropriate tuition revenue account. These programs should not be accounted for in the special schools subfund or a proprietary fund.

Basic Skills/Remedial (11-230-100-XXX) is used to record the classroom costs of providing the district's basic skills program. Administrative costs to support the program should be budgeted as undistributed expenditures under the appropriate functions and objects. Teachers' salaries are recorded under object 101. The salaries of assistants and aides are recorded under object 106. Purchased services (320, 340, and/or 500) include those contracted services that are related to the basic skills program provided in the classroom with the breakout between professional-educational, technical, and other purchased services. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for classroom use in the basic skills/remedial program. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs for the basic skills program that are not included in the above classifications. (This cost center is not applicable to special services budget types.)

Bilingual Education (11-240-100-XXX) is used to record the classroom costs of providing the district's bilingual education program. Administrative costs to support the program should be budgeted as undistributed expenditures under the appropriate functions and objects. Teachers' salaries are recorded under object 101. The salaries of assistants and aides are recorded under object 106. Purchased services (320, 340, and/or 500) include those contracted services that are related to the bilingual education program provided in the classroom with the breakout between professional-educational, technical, and other purchased services. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for the bilingual education program classroom use. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Textbooks are recorded under object 640. Other objects (800) includes

those classroom costs for the bilingual education program that are not included in the above classifications. (This cost center is not applicable to special services budget types.)

Vocational Programs - Local (11-3XX-100-XXX -regular districts) is used to record the classroom costs of providing the district's local vocational program; that is the matching local share of the program recorded in the general fund. If a district is not required to provide information regarding matching costs as part of a grant agreement, the costs of the local vocational program may be included under regular instruction. Teachers' salaries are recorded under object 101. The salaries of assistants and aides are recorded under object 106. Purchased services (320, 340, and/or 500) include those contracted services that are related to the vocational program provided in the classroom with the breakout between professional-educational, technical, and other purchased services. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for classroom use. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs that are not included in the above classifications.

Vocational Programs (11-3XX-100-XXX-vocational districts) is used to record the classroom costs of providing the district's regular and special vocational instruction programs. Direct classroom instructional costs for regular programs such as math, science, English, etc., offered by the vocational school district are not recorded here. They are included under Regular Instruction - Grades 9-12. A program is considered regular when its classes contain only regular education pupils, including mainstreamed special education pupils. A program is considered special when its classes contain only special education pupils. A post-secondary program is one established for adult vocational students, both day and evening, which is now recorded in special schools.

It is important to note that the aforementioned delineations are for budgetary reporting purposes only. The district should maintain adequate detail in its accounting records to meet granting agency reporting requirements. The salaries of teachers and substitutes are recorded in object 101. If teachers cross program categories, their salaries should be prorated based on the time spent in each program. The cost of additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides are also included here. If such services are provided by other employees, the costs are not recorded here but under Other Operation and Maintenance of Plant Services. Object 106 is used to record the salaries of assistants or aides to instructional staff other than secretarial and clerical personnel. Purchased services (320, 340, and/or 500) include those contracted services that are related to the vocational instruction provided in the classroom with the breakout between professional-educational, technical, and other purchased services. Other purchased services (400-500 series) also includes any rental or lease purchase of equipment for vocational program classroom use. Communications costs directly related to the provision of classroom instruction (dedicated lines to district technology labs or classrooms) would also be budgeted here. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Filmstrips, periodicals, and other reference items for specific vocational program classroom use are recorded here. Such items used for general reference are recorded under Educational Media Services/School Library. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs for vocational instruction that are not included in the above classifications such as expenditures for dues and fees for teachers' membership in professional or other organizations. The admission costs for field trips made as part of the vocational instruction program are also recorded here. The admission costs of field trips, which are purely recreational, are recorded under School-Sponsored Cocurricular Activities.

School-Sponsored Cocurricular Activities (11-401-100-XXX) is used to record the costs associated with board sponsored cocurricular activities such as entertainment, publications, clubs, band, and orchestra. If the activity is financed wholly or partly by activity revenues that are under the control of the students rather than the board, the operations are recorded in the student activity funds. The only cost reflected in the budget in such circumstances would be the board's contribution to the activity, which would be recorded as transfers to cover deficit (930) or the payment to advisors under object 100. If no activity revenues exist or if any receipts remain under the control of the board, all costs of the program are recorded in the general fund. The salaries related to the cocurricular activities are recorded under object 100. Purchased services (500) include those contracted services in the 300-500 2R2 series related to the cocurricular activities (other than transportation) along with any equipment rentals or lease purchases. Supplies and materials for the cocurricular activities are recorded in object 600. Other objects (800)

includes those costs related to the cocurricular activities that are not included in the above classifications. The expenditures should be recorded gross, with any board controlled receipts budgeted as miscellaneous revenue.

School-Sponsored Athletics (11-402-100-XXX) is used to record the costs associated with board sponsored athletic programs. If the program is financed wholly or partly by program revenues that are under the control of the students rather than the board, the operations are recorded in the student activity funds. The only cost reflected in the budget in such circumstances would be the board's contribution to the program, which would be recorded as transfers to cover deficit (930). If no program revenues exist or if any receipts remain under the control of the board, all costs of the program are recorded in the general fund. The salaries related to the athletics program are recorded under object 100. Purchased services (500) include those contracted services in the 300-500 2R2 series related to the athletics program (other than transportation) such as amounts paid to outside doctors for sports physicals or officials along with any equipment rentals or lease purchases. Supplies and materials for the athletics program are recorded in object 600. Other objects (800) includes those costs related to the athletics program that are not included in the above classifications. The expenditures should be recorded gross, with any board controlled receipts budgeted as miscellaneous revenue.

Other Instructional Programs (11-4XX-100-XXX) is used to record the costs associated with activities that provide students with learning experiences not included in the other program 400 codes. The same expenditure categorizations highlighted above under school-sponsored cocurricular activities and school-sponsored athletics are used here.

Community Services Programs (11-800-330-XXX) is used to record the costs associated with activities which are not directly related to the provision of educational services in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district. Latchkey programs that are funded by the board are recorded here. If the program charges fees to the parents for the provision of services, the activity should be accounted for in an enterprise fund. The only cost reflected in the budget in such circumstances would be the board's contribution to the program, which would be recorded as transfers to cover deficit (930). Employee salaries for community services programs are recorded under object 100. Purchased services (500) include those contracted services in the 300-500 2R2 series related to the community services program along with any equipment rentals or lease purchases. Supplies and materials for the community services program are recorded in object 600. Other objects (800) includes those costs related to the community services program that are not included in the above classifications.

Undistributed Expenditures are charges that are not readily assignable directly to a program and are classified as follows:

Instruction (11-000-100-XXX - regular districts only) is used to record tuition costs paid to other districts, private schools for the handicapped, county vocational and special services school districts, and state facilities. A distinction is made between regular and special education pupils and receiving districts within and outside the state. Expenditures are recorded in the appropriate object based on the nature of the tuition paid. Object 568, Tuition - State Facilities includes tuition amounts budgeted for Juvenile Detention Centers. Object 569, Tuition-Other includes tuition paid to other LEAs outside the state for regular pupils, as well as payments to the Katzenbach School for the Deaf and Department of Human Services operated day training facilities. Payments to the Commission for the Blind are not budgeted as tuition expenditures but rather as purchased professional-educational services costs under related services or extraordinary services.

Attendance and Social Work Services (11-000-211-XXX) is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. These services include the supervision of attendance and social work services; they include the identification of nonattendance patterns, promotion of improved attitudes towards attendance, and enforcement of attendance laws; and they include the investigation and diagnosis of student problems arising from the home, school, or community, casework and group services for the child or parent, and communications with other staff about student problems. The registration activities for adult education programs are also recorded here. The collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other important

information is recorded here. The full-time, part-time, and prorated salaries of all employees performing the aforementioned activities, including secretarial and clerical, are recorded in object 100. Purchased professional and technical services (object 300) is used to record consulting fees paid for services which support the attendance and social work program and its administration. Included would be any outside support services, improvement services, and any contracted service related to the provision of attendance or social work services. Other purchased services (400-500 series) would include the rental or lease purchase of equipment related to this support service and the travel for these staff. Supplies and materials (object 600) is used to record attendance and social work forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for attendance and social work services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Health Services (11-000-213-XXX) is used to record the costs associated with physical and mental health services provided to students which are not direct instruction, such as supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services, and communications with parents and medical officials. The salaries of health personnel, both professional and administrative, are recorded under object 100. It is not necessary to prorate the salaries of teaching school nurses between this function and instruction. Their costs are also recorded here. Purchased professional and technical services (object 300) is used to record the consulting fees for services which support the health program and its administration. Included would be any outside support services, improvement services, and any contracted services related to the health program, including health services by personnel who are not on the payroll of the school district. Other purchased services (400-500 series) would include the rental or lease purchase of equipment related to this support service and the travel for health program staff. Supplies and materials (object 600) is used to record health program forms, medical supplies, office supplies, books and periodicals, and other items that are consumed, worn out or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for health program staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Other Support Services - Students - Related Services (11-000-216-XXX) is used to record the costs of related services provided to students as a result of an I.E.P. for services such as speech therapy, occupational therapy, physical therapy, and additional counseling. These services are considered Tier I services in the calculation of special education aid. In years prior to CEIFA, these costs were considered special education instruction costs. Object 100 is used to record the salaries of certified district employees providing those services. If the services are contracted, they should be budgeted under object 320. Supplies and materials for related services are recorded under object 600. Other objects (800) is used to record expenditures for dues and fees for related services program staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Other Support Services - Students - Extraordinary Services (11-000-217-XXX) is used to record the costs of services other than related services provided to students as a result of an I.E.P. that are unique to individual students, such as one-to-one aides. In years prior to CEIFA, these costs were considered special education instruction costs. Object 100 is used to record the salaries of district employees providing those services. If the services are contracted, they should be budgeted under object 320. Supplies and materials for related services are recorded under object 600. Other objects (800) is used to record expenditures for dues and fees for related services program staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects

Other Support Services - Students - Regular (11-000-218-XXX) is used to record the costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than 1) attendance and social work services, 2) health services, or 3) other support services - students - special. Guidance services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Guidance services also include record maintenance services - the compiling,

maintaining, and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance, and home background. They also include placement services - the placing of students for educational and occupational situations. The full-time, part-time, and prorated salaries of all employees performing the aforementioned activities are segregated between other professional staff (object 104), secretarial and clerical assistants (object 105), and other salaries (object 110). Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the guidance and other services and their administration. Included would be any outside support services, improvement services, and any contracted service related to the provision of guidance and other student services. Other purchased services (400-500 series) would include the rental or lease purchase of equipment related to this support service and the travel for these staff. Supplies and materials (object 600) is used to record guidance office forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for guidance and other student services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects. (This cost center is not applicable to special services budget types.)

Other Support Services - Students - Special (11-000-219-XXX) is used to record the costs associated with the services provided by child study team members. A child study team consists of a school psychologist, a learning disabilities teacher-consultant, and a school social worker. For pupils ages three to five, the child study team includes a speech correctionist or speech-language specialist. N.J.A.C. 6A:14-3.1 defines a child study team as an interdisciplinary group of appropriately certified persons who 1) evaluate and participate in the determination of eligibility of pupils for special education and/or related services; 2) coordinate the development, monitor, and evaluate the effectiveness of the individualized education programs (I.E.P.s); 3) may deliver appropriate related services to pupils with educational disabilities; 4) may provide preventive and support services to nondisabled pupils; 5) may provide services to the general education staff regarding techniques, materials, and programs for pupils experiencing difficulties in learning. These services include, but are not limited to consultation with school staff and parents and the design, implementation, and evaluation of techniques to prevent and/or remediate educational difficulties. Under this definition, child study team members may provide both support services in the development of the I.E.P and may provide the actual services for the implementation of the I.E.P.s. Services provided as a result of I.E.P.s are considered related services and are not recorded here. As mentioned above, child study team members may provide services to nonclassified pupils and regular instruction staff to prevent or remediate learning problems. If such services are routine, child study team member salaries must be prorated between other support services - students special and regular based on time spent. If such services are infrequent, there is no need to prorate. The full-time, part-time, and prorated salaries of all employees performing the aforementioned activities are segregated between other professional staff (object 104), secretarial and clerical assistants (object 105), and other salaries (object 110). Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the child study team and its related administration. Included would be any outside support services, improvement services, and any contracted service related to the provision of child study team services. Residential costs of handicapped students living in institutions are not considered tuition and are recorded under this support service in object 591. All other purchased services in the 400-500 series are recorded in object 592 and would include the rental or lease purchase of equipment related to this support service and the travel for these staff. Supplies and materials (object 600) is used to record forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for child study team office staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Improvement of Instruction Services/Other Support Services - Instructional Staff (11-000-221-XXX) is used to record the costs associated with the assistance of instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include supervision of instruction services, curriculum development, techniques of instruction, child development and understanding, etc. Department chairperson activities are not recorded here; they are recorded in the school administration support services function. The salaries recorded under this support service are segregated between supervisors of instruction (object 102), other professional staff (object 104), secretarial and clerical assistants (object 105), and other salaries (object 110) and include the salaries of curriculum coordinators and inservice training staff. The additional

compensation paid to teachers for curriculum development work done during the summer months should be recorded under object 104. Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the improvement of instruction services and its related administration, including curriculum developers and presenters at workshops. Other purchased services (400-500 series) recorded in object 500 would include the rental or lease purchase of equipment related to this support service, outside workshop fees, and the travel for these staff. Supplies and materials (object 600) is used to record forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for improvement of instruction services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects. The professional development costs of teachers is not included in this cost center. It should be included in Instructional Staff Training Services (11-000-223-XXX).

Educational Media Services/School Library (11-000-222-XXX) is used to record the costs associated with activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. Educational media services include school library services, audiovisual services, educational television services, and computer assisted instruction services. The actual provision of computer assisted instruction is recorded under the instruction function. The salaries of educational media personnel, both professional and administrative, are recorded under object 100 and include school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction. Purchased professional and technical services (object 300) is used to record the consulting fees for services which support the educational media services program and its administration and would include purchased services for on-line computer information retrieval for students. Other purchased services (400-500 series) recorded in object 500 would include the rental or lease purchase of equipment related to this support service and the travel for these staff. It would also include communications costs directly related to educational media services/school library such as on-line reference services. Supplies and materials (object 600) include expenditures for curricular books and periodicals (but not textbooks, which should be included in instruction), films, filmstrips, transparencies, tapes, TV programs, tape recordings, reference books, general use books and periodicals for use by staff but not for classroom instruction. The cost of binding or other repairs to school library books is recorded here. Other expenditure items that are consumed, worn out, or deteriorated through use should be included in this object. Other objects (800) is used to record expenditures for dues and fees for educational media services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Instructional Staff Training Services (11-000-223-XXX) is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Professional development costs are defined as those costs that represent reimbursement to **teaching** staff for attendance at out-of-district workshops and the costs of professional development activities for **teachers** which the district itself sponsors. The reimbursed development costs of other staff members are recorded under the appropriate function of budget. The costs of in-house programs for other staff members are included under Business and Other Support Services. The reimbursed costs would include registration reimbursement, travel costs, overnight accommodations, and meals. Stipends for attendance and related substitute costs are not recorded here, but are budgeted in the applicable teachers' salaries account. The direct costs for in-house programs would include the reasonable allocation of staff time for program development costs and costs for materials and supplies and any outside consultant fees and their related expenses. Allocated costs <u>may not</u> include any costs related to the supervision or evaluation of staff or curriculum work and any tuition reimbursements. Tuition reimbursements to teachers are considered an employee benefit and should be budgeted in account 11-000-223-280 if the optional coding for allocated benefits is used or in unallocated benefits account 11-000-291-280. The salaries recorded under this support service are segregated between supervisors of instruction (object 102), other professional staff (object 104), secretarial and clerical assistants (object 105), and other salaries (object 110) and include the inservice training staff. Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the instructional staff training services function and its related administration, including presenters at workshops. Other purchased services (400-500 series) recorded in object 500 would include the rental or lease purchase of equipment related to this support service, outside workshop fees, and the travel for these staff. Supplies and materials (object 600) is used to record forms, office supplies, books and periodicals, and other items that are

consumed, worn out, or deteriorated through use. Other objects (800) is used to record expenditures for dues and fees for instructional staff training services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

Support Services - General Administration (11-000-230-XXX) is used to record the costs associated with activities concerned with the establishing and administering policy for operating the LEA. These include board of education services and executive administration services, including school election services. If the board secretary acts as the chief business official of the district, expenditures for his or her salary and staff and activities would not be recorded here but should be included under business and other support services (function 290). **School district meetings and expenses for legal advice are also included, as are the activities of external auditors. Legal fees should be accounted for on line (6920).** Central support services, such as planning, research, development and evaluation, as well as data processing, should not be included here, but in business and other support services. The salaries of general administration personnel, both professional and administrative, are recorded under object 100 and include staff who are assigned to the central office of a school district, such as board of education services, board secretary staff, staff relations and negotiations, and the superintendent's office. Only **general** administrative costs are recorded under this function. The salaries and related costs of assistant superintendents or other administrators for specific support services should not be recorded here but rather should be recorded under the appropriate support services function. If the chief school administrator also acts as a building principal, his/her salary should be prorated between general administration and school administration. Under the chart of accounts, there is no further allocation of the chief school administrator's salary between other functions. Under this function, legal services must be separately reported in object 331. All other purchased professional services such as outside auditors, bond paying agents, election services, staff relations and negotiation services, and community relations firms are reported in object 339, other purchased professional services. Any purchased technical services (services to the LEA which are not regarded as professional but require basic scientific knowledge, manual skills, or both) related to the general administration of the district are reported in object 340. Communications/telephone costs must be separately reported from other purchased services in the 400-500 series under this function in object 530. Communications/telephone includes all district-wide costs for telephone and communication services, including the rental of related equipment. This object also includes expenses for postage equipment rental and postage. Communication costs related to direct dedicated lines to technology labs or classrooms are considered instructional rather than district-wide. All other purchased services in the 400-500 series related to the aforementioned services, such as legal ads, equipment rental or lease purchase, board related insurance (liability and fidelity), and staff travel, are reported in object 590. General administration supplies (object 600) includes expenditures for items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. Examples would be office supplies and paper supplies for school election materials. Other objects is broken out between judgments against the school district (object 820) and miscellaneous expenditures (object 890). Object 820 includes expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the district resulting from failure to pay bills are recorded under the appropriate expenditure accounts as though the bills had been paid when due. Miscellaneous expenditures consist of expenditures for dues and fees for general administration staff for membership in professional or other organizations, including a school board association, the write-off of uncollectible accounts receivable, and other miscellaneous goods or services not classified above.

Support Services - School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a school. It includes the activities performed by the principal, assistant principals, a head teacher acting as a principal, and other assistants while they supervise operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. Also included here would be the activities of department directors such as guidance, athletic, and special education. These activities include the work of clerical staff in support of teaching and administrative duties. Graduation expenses, full-time department chairpersons' expenditures, and prorated expenditures of part-time department chairpersons are also included in this function. If prorating of expenditures is not possible for department chairpersons who also teach, those expenditures are included in instruction. If the chief school administrator also acts as a building principal, his/her salary should be prorated between general administration and school administration. The salaries of school administration staff are detailed between principals/assistant principals (object 103), other professional staff (object 104), secretarial and clerical assistants (object 105) and other (object 110). Purchased professional and technical services (object 300) would include

expenditures for the purchased services of consultants and school scheduling firms. Other purchased services in the 400-500 series are recorded in object 500 and would include school administration equipment rentals or lease purchases and staff travel expenses. School administration supplies and materials (object 600) would include office supplies and other items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. Other objects (object 800) consist of expenditures for dues and fees for school administration staff for membership in professional and other organizations, along with miscellaneous goods or services not classified above.

Required Maintenance for School Facilities (11-000-261-XXX)

Lines are included in the detailed appropriations section for the separate reporting of required maintenance under EFCFA. Expenditures meeting the definition of required maintenance for school facilities under N.J.A.C. 6:24 for comprehensive maintenance plans and in any supplementary guidance issued by the Division of Facilities and Transportation, will be reported on lines 7621 to 7625. As required under the regulations (N.J.A.C. 6:24-2.2), beginning in 2002-03, a district must maintain their accounting records for required maintenance at the school facility level. There will be no impact on the advertised appropriations section of the budget. Under EFCFA, districts will be required ten years from enactment of the law to demonstrate a net investment in required maintenance within the ten years previous of two percent of what the facility's replacement cost was ten years prior. In order to continue to receive full aid for new construction and additions for which financing is issued under EFCFA, districts will be required, beginning in the fourth year after occupancy, to demonstrate an annual investment in maintenance of the facility of at least two-tenths of one percent of the facility's replacement cost. Districts that fail to meet this requirement will have their aid reduced proportionally. All districts should document the district required maintenance effort on these lines as required by EFCFA and defined under the state board regulations implementing the law. For the purposes of budgeting 2003-04 expenditures, required maintenance is defined as expenditures for systems warranty purposes which are approved for repairs and replacements for the purpose of keeping a school facility open, comfortable and safe for use or in its original condition, including repairs and replacements to a school facility's heating, lighting, ventilation, security and other fixtures to keep the facility or fixtures in effective working condition. Required maintenance includes periodic or occasional inspection; adjustment, lubrication, and cleaning (non-janitorial) of buildings and fixtures; replacement of parts; and other actions to assure continuing service and to prevent breakdown. Required maintenance <u>does not</u> include contracted custodial or janitorial services, expenditures for the cleaning of a school facility or its fixtures, the care and upkeep of grounds or parking lots, and the cleaning of, or repairs and replacements to, movable furnishings or equipment, or other expenditures as determined by the Commissioner which are not required to maintain the original condition over the facilities' useful life. The salaries of personnel dedicated to required maintenance are recorded under object 100 and should not include the costs of any employees performing janitorial or custodial duties. When district personnel who are not exclusively dedicated to the performance of required maintenance activities perform maintenance activities, districts may credit that portion of the salaries of such personnel to required maintenance expenditures where task-specific documentation of such activities is available and subject to audit. Cleaning, repair, and maintenance services (object 420) is used to record services by non-district personnel for repairs and required maintenance and may **not** include cleaning services. Repairs and required maintenance services include contracts and agreements covering the upkeep of buildings. Cleaning services include garbage disposal services, snow plowing services, custodial services, and lawn care are considered routine maintenance and reported under function 262 below. Allowable required maintenance general supplies (object 610) expenditures are for those items that are consumed, worn out, or deteriorated through use. Other objects (object 800) consist of expenditures for miscellaneous goods or services not classified above.

Increase in Maintenance Reserve (10-606) is used to record a budgeted increase in the maintenance reserve account for anticipated deposits for required maintenance activities under EFCFA. To meet the required maintenance needs under EFCFA and the regulations for comprehensive maintenance plans, a district may appropriate funds in its annual budget to supplement the maintenance reserve account or deposit fund balance at any time by board resolution through the transfer of undesignated, unreserved general fund balance or the transfer of excess undesignated, unreserved general fund balance that is <u>anticipated</u> to be deposited in 2002-03 on the recapitulation of balances in the 2003-04 budget certified for taxes. N.J.A.C. 6:24 outlines all the requirements under EFCFA for maintenance reserve accounts.

Routine Maintenance and Other Operation and Maintenance of Plant Services (11-000-262-XXX)

Expenditures meeting the definition of routine maintenance and other operations and maintenance costs will be reported on lines 7626 to 7636. Routine maintenance means contracted custodial or janitorial services, expenditures for the cleaning of a school facility or its fixtures, the care and upkeep of grounds or parking lots, removal of illegal locks or unauthorized construction and the cleaning of, or repairs and replacements to, movable furnishings or equipment, or other expenditures which are not required to maintain the original condition over the school facility's useful life. Included here are the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, the cost of providing security, and estimated amounts that will be recouped through user charges (e.g. custodian charges for the use of buildings in the evenings). That same estimate of those charges should also be included in the district's revenues budget as estimated rental income. Remodeling costs are not recorded here but instead are included in the capital outlay subfund under the facilities acquisition and construction services function. The costs of rewiring facilities for the installation of a LAN and/or WAN are not recorded here, but should be budgeted to 12-000-400-450. The salaries of routine maintenance and other operation and maintenance personnel, both professional and administrative, are recorded under object 100. Other operation and maintenance staff include those responsible for operation and maintenance supervision, operation (heating, lighting, ventilating, repairing and replacing of equipment), staff for care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security services staff. This would include employees hired as hall monitors, playground aides, and lunchroom aides. (Note: the additional amounts paid to teachers for such services are reported as teachers' salaries and are not included here.) Purchased professional and technical services for the aforementioned activities are recorded in object 300. Cleaning, repair, and maintenance services (object 420) is used to record services by non-district personnel for cleaning buildings and for repairs and routine maintenance. Cleaning services include garbage disposal services, snow plowing services, custodial services, and lawn care. Repairs and routine maintenance services include contracts and agreements covering the upkeep of equipment. Object 441 is used to record expenditures for the rental of land and buildings for both temporary and long-range use by the LEA. Expenditures for land and building lease purchase agreements should not be recorded here. The interest portion is included under business and other support services and the principal portion included in capital outlay under facilities acquisition and construction services. Other purchased property services would include equipment and vehicle rentals or lease purchases for operation and maintenance and utility services such as water and sewage. Other energy costs are separately reported in object 620, including gasoline for other than the district's transportation program. The costs of property insurance are reported in object 520. All other purchased services in the 500 series are recorded in miscellaneous purchased services (object 590), which would include such expenditures as payments to non-district employees for lunch room services and travel expenses for operations and maintenance staff. Other operation and maintenance general supplies (object 610) expenditures are for those items that are consumed, worn out, or deteriorated through use. Other objects (object 800) consist of expenditures for dues and fees for operations and maintenance staff for membership in professional and other organizations, along with miscellaneous goods or services not classified above.

Student Transportation Services (11-000-270-XXX) is used to record the costs associated with conveying students between home and school and from school to other school activities as provided by state and federal law. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services. The full costs of the student transportation program should be reported here, including costs related to certain joint transportation agreements, Consolidated Transportation Services Agencies (CTSA) agreements and interlocal agency agreements. There are two types of joint transportation agreements and the nature of the agreement will determine how the costs are accounted for. 1) Joint transportation agreements that involve a transportation fleet being operated by the lead district or a CTSA and the participating districts being billed their proportionate share should be accounted for in an internal service fund in the accounting records of the lead district or CTSA. Each of the participating districts, including the lead district, should budget their proportionate share of the joint agreement in their current expense budget under Student Transportation Services, using the objects explained below. The internal service fund will record the full costs of the transportation program and record as revenue the amounts billed to the participating districts, including that amount "billed" to the current expense subfund of their district. 2) Often districts will merely share the costs of a contracted route under the terms of a joint agreement. In these cases, there is no need to segregate the costs of the transportation operations in an internal service fund. Instead, the transportation costs would be recorded directly in Student Transportation Services. The lead district should not net the monies received from other districts against expenditures. The full amount of the

costs should be reported as expenditures and the monies received from other districts included in the budget as transportation fees revenue. Also, in instances where the district receives funds from individuals or other local sources such as the municipality towards its transportation program, the full cost of the program should be budgeted and the offsetting revenues recorded as transportation fees or revenues from other local governmental units - restricted. Both of these revenue sources are outside the definition of net budget. The salaries of transportation staff employees are separately reported as either between home and school - regular (object 107), between home and school - special (object 108), and other than between home and school (109). The delineation between regular and special is as follows: if a route is separately established for special education pupils, costs are reported as special. Any other costs are regular. Purchased professional and technical services related to the transportation program are recorded in object 300. Cleaning, repair, and maintenance services related to the transportation program are reported in object 420. Contracted services for transportation are detailed between vendors and joint agreements, between home and school and other than between home and school, and special education in the 510 series. Miscellaneous purchased services - transportation (object 593) is used to report those costs in the 400-500 series other than cleaning, repair, and maintenance and contracted transportation services such as transportation related insurance, equipment rentals or lease purchases for other than buses, and travel for transportation staff. Supplies and materials (object 600) includes those items such as gasoline that are consumed, worn out, or deteriorated through use. Examples of these expenditures would include routine automobile and bus maintenance and energy expenditures such as gasoline. Miscellaneous expenditures (object 890) is used to report miscellaneous expenditures for goods or services not classified above.

Business and Other Support Services (11-000-290-XXX) is used to record the costs of the other support services provided by the district that are not classified elsewhere, including support services - business and support services - central. Support services - business concerns the paying, transporting, exchanging, and maintaining of goods and services for the LEA. These include budgeting services, receiving and disbursing services, financial and property accounting, payroll, inventory control, internal auditing, managing funds, purchasing services, warehouse and distributing services, and printing, publishing, and duplicating services. The chief business official and the activities of the chief business official expenditures are included here. There is no allocation of the salary between other functions. Support services - central involves activities other than general administration which support instructional and support services programs. These include research and development, planning, evaluation, information services, data processing services, and staff services. Information services are concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, managers, and the general public through direct mailing, news media, or personal contact. Data processing services are concerned with the preparation, storage, and retrieval of data for management and reporting as well as the maintenance. Staff services are concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment and placement, staff transfers, inservice training (for non-instructional staff), health services, and staff accounting. Salaries, both professional and administrative, are included in object 100. Purchased professional services (object 330) would include the purchased professional services of such business support services as budgeting, payroll, financial accounting, internal auditing, planning, research, and development, and fixed asset appraisal. Purchased technical services (object 340) would include services to the LEA which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehouse services, and the like. The sale/leaseback payments of textbooks is reported on budget line 7456, object 594 and all other miscellaneous purchased services in the 400-500 series for business and other support services such as equipment rentals or lease purchases and staff travel are reported in object 592. Supplies and materials (object 600) expenditures are for items that are consumed, worn out or deteriorated through use. Books and periodicals would also be included here. Examples would be paper supplies for budgeting, payroll, financial accounting, internal auditing, printing and duplicating, research and development, and evaluation. All interest on current loans is reported in object 831. The interest portion of lease purchase agreements for the purchase of land and buildings is included in object 832. As a reminder, the interest portion of lease purchases of equipment items is not included here, but rather is budgeted as a rental cost under the program and function applicable to where the equipment will be used. Miscellaneous expenditures (object 890) consist of expenditures for dues and fees for membership in professional or other organizations, along with expenditures for goods or services not classified above such as bank fees.

For pre-EFCFA Commissioner approved lease purchase agreements with terms in excess of five years, the regular debt service cost center includes lines for the budgeted principal and interest payments with inclusion of such payments as amounts eligible for debt service aid. Do not include any such payments on line 7480.

Personal Services - Employee Benefits (11-XXX-XXX-2XX) is used to report the employee benefits for district staff whose salaries are reported in the general fund other than those allocated to special schools as support services. The benefits of those staff whose salaries are reported in the special revenue, capital projects, and enterprise (food services) funds are not included here but are reported as expenditures in those funds. Beginning in 1997-98, lines were added to allow the **optional** allocation of employee benefits to the various programs/functions of the current expense and capital outlay subfunds. As shown in the Detailed Appropriations Grid (Section I), lines were added to report employee benefits under each of the programs/functions appearing as advertised appropriations lines, with minor exceptions. There also are lines provided for those benefits that are unallocated (function 291). The district has the **option** of recording benefits as allocated or unallocated. If allocated benefit costs are reported, those allocated amounts will be used by the department in the Comparative Spending Guide and Report Card and for other calculations of per pupil costs that involve an allocation of benefits to various programs/functions of the budget. Any amounts reported as allocated will be directly associated with that program/function in per pupil cost calculations and only those costs reported by districts as unallocated will be associated with the program/function through a percentage of total salaries application. The total of allocated and unallocated benefits appears as a line in the advertised appropriations section of the budget statement of regular school districts. A summary comparison report is included in the report menu to provide summary totals of allocated and unallocated benefits by the object level detail to allow for a comparison of the three years of budget data at the required minimum outline level. A sample of this report is in Section I of this publication. The employee benefits are detailed between group insurance (object 210), social security contributions (object 220), T.P.A.F. contributions - ERIP (object 232), other retirement contributions - regular (object 241), other retirement contributions - ERIP (object 242), unemployment compensation (object 250), workmen's compensation (object 260), health benefits (object 270), tuition reimbursement (object 280), and other employee benefits (object 290). Amounts paid by the board for social security taxes on extra compensation that will not be reimbursed by the state should be included in object 220. Objects 232 and 242 should include those additional contributions to the State Health Benefits Program related to personnel participating in the early retirement incentive program. Other employee benefits includes unused sick leave, the costs of drug testing and fingerprinting, uniforms purchased for employees in accordance with union contracts, and assessment billings from the Department of Labor.

Food Services (11-000-310-XXX) is used to report the board's share of expenditures for the food service program. The food service operations activity could be recorded in an enterprise fund or the general fund, depending on its revenue sources. If an LEA receives state or federal reimbursement for or collects fees from students for the cost of meals, the entire food service operations activity would be recorded in the enterprise fund. All the costs of the program would be recorded in that fund and not in the general fund. Any contribution by the board towards the food services operation, including salaries, benefits, etc. are summarized and reported as one lump sum in transfers to cover deficit (object 930) and should not be included elsewhere in the budget. Based on the limited number of districts that are not required to account for their food service program in an enterprise fund, one line (7550) is provided in the detailed appropriations.

Capital Outlay (subfund 12) is used to record capital items that are funded by general fund revenues. It includes increases in the general fund capital reserve account, equipment purchases, and facilities acquisition and construction services.

Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account for anticipated deposits to be used to implement the local needs of capital projects in the districts' approved LRFP and updated annually in the QAAR. Investment income on capital reserve balances should be recorded separately in appropriation line 7695. Upon submission of the district's LRFP, the district may deposit fund balance into the capital reserve account to meet the local needs of its LRFP at any time by board resolution through the transfer of undesignated, unreserved general fund balance or the transfer of excess undesignated, unreserved general fund balance that is anticipated to be deposited in 2002-03 on the recapitulation of balances in the 2003-04 budget certified for taxes. **Audited excess undesignated, unreserved general fund balance shall not be deposited into a capital reserve account and shall be reserved and designated in the subsequent year's budget pursuant to N.J.A.C. 6A:23-8.6.** A district may also appropriate funds in its annual budget to supplement the capital reserve account to meet the local needs of its LRFP; such appropriation is outside the net budget cap calculation. (See Section I, Part D, subsection 2 on supporting documentation 12, for more information on the capital reserve account.)

Equipment (12-XXX-XXX-73X) items are any instrument, machine, apparatus, or set of articles (including software) which meets all the following criteria:

1. It retains its original shape, appearance, and character with use;

2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;

3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;

4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

5. The individual item costs **$2,000** or more (including shipping, handling, and installation).

Any item should be classified as a supply if it does not meet all the stated equipment criteria. The payments made on the lease purchase of equipment are budgeted as rental payments under the appropriate program and function, not as equipment purchases. Equipment purchases are reported on the applicable line of the budget based on the purpose of the purchase. That is, if the item will be used in a grade six classroom, it would be budgeted in 12-130-100-730. If the item will be used in the superintendent's office, it would be budgeted in 12-000-230-730. Undistributed Expenditures - Instruction (12-000-100-730) is used to record equipment purchases for instruction purposes that will cross programs. Equipment that will be used for cocurricular or athletic programs is reported as School-Sponsored and Other Instructional Programs (12-4XX-100-730). Equipment purchases for Attendance and Social Work Services, Health Services, and Other Support Service - Regular are summarized and reported in 12-000-210-730. Expenditures for related and extraordinary equipment purchases should be budgeted under 12-000-21X-730. Equipment Purchases for Improvement of Instruction Services/Other Support Services - Instructional Staff, Educational Media Services/School Library, and Instructional Staff Training Services are summarized and reported in 12-000-220-730. Equipment purchases for student transportation are segregated between purchases other than school buses (12-000-270-732), school buses for routes established solely for the transportation of special education pupils (12-000-270-734) and buses for other routes (12-000-270-733). Equipment purchases for hubs and routers purchased for the installation of a LAN and/or WAN are considered part of the infrastructure of the computer system of the district and are reported in account 12-000-290-730. Equipment purchases for special schools programs are summarized and reported in 12-XXX-X00-730. Expenditures for equipment purchased with restricted grant revenues are recorded in the special revenue fund and are subject to grant regulations that may contain different criteria for determining equipment items.

Facilities Acquisition and Construction Services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. The salaries of district employees for such activities are recorded in object 100. Legal services related to construction projects are included in object 331. Other purchased professional and technical services such as architects, engineers, and specification (blueprint) developers are recorded in object 390. Construction services (object 450) includes amounts for constructing, renovating, and remodeling paid to contractors and includes rewiring of buildings for the installation of LANs and/or WANs. General supplies and materials are reported in object 610. Land and improvements (object 710) includes expenditures for the purchase of land and improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs, and drains. Do not include expenditures for improving sites after acquisition, which should be included under construction services. The principal portion of lease purchase agreements for the acquisition of land and buildings is reported in object 721. This does not include the lease purchase of equipment, which is coded as a rental. Purchases of buildings other than via lease purchase agreements are reported in object 722. Other miscellaneous expenditures for facilities acquisition and construction services not classified above are reported in object 800. The regular debt service cost center includes lines for the budgeted principal and interest payments on Commissioner approved lease purchase agreements with terms in excess of five years approved prior to EFCFA, with inclusion of such payments as amounts eligible for debt service aid. Do not include any such payments on line 8300.

In 2002-03, three appropriation lines were added to correspond to EFCFA to account for transfers from capital outlay to capital projects fund (line 8326), from capital reserve to the capital projects fund (line 8335) and from capital reserve to the debt service fund (line 8336).

Special Schools (subfund 13) is used to report the costs of special schools funded by current resources other than state and federal grants. The entire cost of adult school programs, including community schools, is budgeted here. The estimate of fees that will be collected should be budgeted as restricted miscellaneous income. When reporting expenditures, a district will designate its share of local spending between instruction and support services and within the objects in those functions. If its determination is that its entire local share for a program is towards teachers' salaries that would be the only budget line filled in for that program. The salaries of teachers and substitutes are recorded in object 101. If teachers cross program categories, their salaries should be prorated based on the time spent in each program. The salaries of assistants or aides to instructional staff other than secretarial and clerical personnel are reported in object 106. Purchased services (300 and/or 500) include those contracted services that are related to the instruction provided in the classroom with the breakout between professional and technical and other purchased services. Other purchased services (400-500 series) includes any rental or lease purchase of equipment for the program classroom use. General supplies (610) include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Textbooks are recorded under object 640. Other objects (800) includes those classroom costs for regular instruction that are not included in the above classifications. The budget lines for special schools support services are used to report those administrative expenditures allocated by the district to the special school as part of its local share of funding the program. These allocated costs should include the incremental costs of maintaining the programs and should not include those which would not be eliminated with the elimination of the program. The support services expenditures are segregated between salaries (object 100), personal services - employee benefits (object 200), purchased professional and technical services (object 300), other purchased services in the 400-500 series (object 500), supplies and materials (object 600), and other objects (object 800). It should be noted that summer school tuition should be reported as revenue and not netted against budgeted appropriations.

Transfer of Funds to Charter Schools (10-000-100-56X - regular districts only)

The estimated payment of district general fund revenues related to resident students projected to attend a charter school is provided by the department and includes the projected per pupil regular education spending and special education and bilingual aid amounts for those pupils. The district general fund payments should be budgeted on line 9465. The estimated payments for restricted formula aids (early childhood program aid, demonstrably effective program aid, distance learning network aid and instructional supplement aid) should be budgeted in the appropriate lines (13292, 13682, 13892, 14242) for each of those aids in account 20-21X-100-56X.

General Fund Contribution to Whole School Reform (10-000-520-930 - Abbott districts only)

With the inclusion of school-based budgets for Abbott districts in 1999-00, a line was added (10-000-520-930) for the general fund contribution (allocation of unrestricted local, state, and federal revenues) included as a revenue source in the blended resource school-based budgets of Abbott schools. There will be an edit check that the amount entered on this line agrees with the total of the amounts reported as general fund contribution revenues in the district's school-based budgets. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts.

Special Revenue Fund (fund 20) is used to record local, state, and federal restricted grants.

Restricted federal grants detailed appropriations should be budgeted on lines 9670 through 9740. Federal grants that do not have a specific line item, such as Learn and Service America, should be budgeted on line 9730 – Other; the program range to select for other federal projects is 450-469. With the reauthorization of ESEA, entitled No Child Left Behind (NCLB), federal grant chart of account updates were issued to School Business Administrators by the Office of Fiscal Policy and Planning in July 2002. Since the required minimum chart of account detail is not required for budgeting federal grants, there is minimal change to the revenue and appropriation data entry screens and reports.

Lines are included in the special revenue fund revenues section of the budget for the carryover of restricted formula aids – Early Childhood Program Aid (ECPA) (421), Demonstrably Effective Program Aid (DEPA) (422), Distance Learning Network Aid (423), and Instructional Supplement Aid (424). These restricted aids are dedicated, nonlapsing sources of funds. Such revenues that are not expended or encumbered by June 30th of the budget year must be classified as deferred revenue in the financial accounts and statements of the district. They will not be considered due back to the department. Amounts anticipated as available for carryover at June 30, 2003 that will be incorporated into the district's 2003-04 spending plans for allowable program expenditures should be entered on the applicable line in the 2003-04 column (col. 4). The 2001-02 amounts identified and included in 2002-03 plans should be entered on the applicable line in the 2002-03 column (col. 3). As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2002-03 budget and make any required amendments to the approved plans based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2002-03 plans if the audited carryover amount was less than the anticipated carryover. Any additional June 30, 2002 carryover amounts identified through the audit that will not be included in the 2002-03 plans must be budgeted as carryover amounts and incorporated into the 2003-04 plans. Supporting Documentation Items 15 and 16 provide for the identification of carryover funds as a source of funding for the planned program/strategy. Carryover revenues are not included in the calculation of current year net budget. Under N.J.A.C. 6A:23-5.4(d) and N.J.A.C. 6A:23-5.5(d), ECPA and DEPA carryover funds not identified prior to the preparation of the subsequent year budget and included in that budget must either be appropriated during the subsequent year with the approval of the Commissioner or the Commissioner's designee or retained as deferred revenue until the second subsequent year budget. DEPA revenues that are not be expended must be carried over for expenditure in the location that generated the revenue. Distance learning and instructional supplement carryover funds may be appropriated for approvable expenditures when identified as available; specific approval of the use of these carryover revenues is not required.

Early Childhood Programs (20-211-XXX-XXX) is used to report the restricted appropriations for state aid pursuant to N.J.S.A. 18A:7F-16 distributed to all school districts with high concentrations of low-income students, for the purpose of providing full-day kindergarten and preschool classes and other early childhood programs and services. The appropriations are summarized under three functions: (1) instruction, (2) support, and (3) facilities acquisition and construction services, at the object level following the minimum outline for the special revenue fund. Further detail of the summarized information is required in Supporting Documentation Item 15. ECPA can no longer be used for construction purposes and line 13260 has been blocked for data entry.

Budgeted appropriations should be consistent with the 2003-04 projected costs included in the Early Childhood Program One-Year Operational Plan of non-Abbott districts or the Three-Year Preschool Operational Plan and One-Year Programmatic Budget for Abbott districts. The format of the Abbott Operational Plan and Programmatic Budget has changed from prior years and does not match line for line the district budget. Appendix A of the Abbott Addendum Budget Guidelines contains a crosswalk from the Abbott Operational Plan and Programmatic Budget to the district budget statement and should be used as a tool when completing the district budget.

ECPA can not be transferred to DEPA or used for educationally meritorious programs. This does not impact county vocational school districts and limited purpose regional high school districts that receive ECPA as DEPA in their state aid allocation pursuant to N.J.S.A. 18A:7F-16. All districts should have budgeted the withdrawal of early childhood capital reserve funds, except in the limited situation of a DOE approved lease purchase. If a district entered a lease purchase agreement of five years or less for the construction of early childhood facilities, the use of ECPA capital reserves beyond 2000-2001 is permissible if it was part of the DOE approved plan. **Therefore, only districts with DOE lease purchase approval as described above can have funds remaining in the ECPA capital reserve account in the 2003-04 budget.**

The principal payment on a lease purchase agreement for the construction of facilities approved prior to EFCFA, is coded under facilities acquisition and construction services. The interest portion of the payment is considered a support services cost.

A line is included in the budgets of regular districts to allow those districts receiving early childhood program aid to transfer general fund costs as well as a local contribution towards the costs of the preschool, full-day kindergarten, and early childhood programs to the special revenue fund. Those districts that wish to record the full instruction cost of their preschool, full-day kindergarten, and early childhood programs in the special revenue fund, should develop

those appropriation budgets and calculate the amount of the local contribution, including the transfer of the costs of the half-day program from the general fund to the special revenue fund. The contribution amount should be reported on the transfer lines provided in the budget (line 511 of the revenues section and line 2511 of the appropriations section). There will be an edit check that the two amounts agree.

Abbott districts are required to only record the full cost of preschool in the special revenue fund and full-day kindergarten and other early childhood programs and services are to be recorded in the school-based blended resource budgets. Preschool costs are not transferred to the blended resource school-based budgets and therefore any transfer of general fund (line 511) to the special revenue fund is to augment preschool costs. Abbott districts that have met all the requirements for preschool and still have ECPA funds available in the special revenue fund must transfer the remaining ECPA to whole-school reform on line 13291. There will be an edit check that the amount reported on line 13291 agrees with the total of the ECPA revenue reported in the blended resource school-based budgets.

Non-Abbott districts that have met all the statutory requirements for full-day K and preschool and still have ECPA funds available, may use ECPA to fund the full-day K programs and programs for grades one through three.

Two lines that were added in 2002-03 are only applicable to Abbott districts in 2003-04; Contracted Transportation Between Home and School and Contracted Transportation for Wrap Around Services.

There will be an edit check that the total of the various revenue sources (early childhood program aid prior year carryover (421), early childhood program aid (425), transfer from general fund - preschool/kindergarten (511), and interest on capital reserve (512), and budgeted withdrawal from the capital reserve (513) equals the total budgeted appropriations for early childhood program (13300) appropriations. Only a negative amount can be entered in the recapitulation of balances on line 1660 in column 9, which is the amount entered on line 513 as a withdrawal from the reserve. There will be an edit check that the amounts agree. Line 13292 is used to budget the estimated payment of early childhood program aid to charter schools generated by the resident students projected to attend the charter schools. This figure is provided by the department.

Districts should review N.J.A.C. 6A:23-5.4 and N.J.A.C. 6A:8-2 and 8-3 on early childhood programs prior to development of the budgeted appropriations for these funds. Abbott districts are also subject to and should review N.J.A.C. 6A:24-3.

Demonstrably Effective Program Aid (20-212-XXX-XXX) is used to report the restricted appropriations for the demonstrably effective program aid generated by school based on the formula contained in N.J.S.A. 18A:7F-18. The aid is generated for the purpose of providing instructional, school governance, and health and social services programs to the students enrolled in the generating school. N.J.A.C. 6A:23-1.2 defines demonstrably effective programs as those programs, strategies or services pursuant to N.J.S.A. 18A:7F-18 that are established through state resources and are research-based or have demonstrated through strong, logical, empirical, research evidence that improvement in academic performance is educationally significant. Such programs, strategies or services result in high student achievement. These programs, strategies or services are either expressly identified in N.J.S.A. 18A:7F-18 or are approved by the State Board in accordance with N.J.A.C. 6A:23-5.5(a)1 or N.J.A.C. 6:8-9.8(b).

When developing the proposed DEPA appropriation plan, consideration should be given to both revenue sources for the school level plans: 1) the current year DEPA allocation; and 2) anticipated carryover from the prior year allocation; This information will be collected by location in the school level plans that are keyed in Supporting Documentation Item 16c. The district summary by object of the appropriations included in the school level plans reported on Item 16 is keyed in the detailed appropriations on lines 13410 to 13670.

The appropriations are summarized under three functions: (1) instruction, (2) support, and (3) facilities acquisition and construction services, at the object level following the minimum outline for the special revenue fund. Budgeted appropriations must agree with the school level operational plans and the amount of prior year aid that is anticipated for carryover and included in the current year budgeted revenues. The school level budget that must be prepared under N.J.A.C. 6A:23-5.5(c) is provided through the submission of Supporting Documentation Item 16c. Preparing budgets by school requires an expanded coding structure for those districts' chart of accounts to track expenditures by location. It is suggested that districts include a two or three digit dimension, depending on number of schools, for

location. Software vendors have advised us that the preferred addition of dimensions is after the other required dimensions of the minimum outline.

Although programs/strategies are a required component for DEP plans, beginning in 2003-04, districts are no longer required to budget and account for in their financial records appropriations by program/strategy, only by school. Supporting Documentation Item 16a still requests a summary of each program/strategy budgeted and the estimated cost by school. A list of currently approved DEP codes is contained in Section I under supporting documentation 16, and descriptions of those programs are included in Appendix C of this document.

The budget software will contain edits that the total of the amounts entered for each program/strategy agree with the total detailed budget entered for that same school and that the amounts entered by school agree with the amounts entered on lines 13410 to 13670. There will also be an edit that the total of the budget for a school equals the amount of demonstrably effective program aid generated by the location. Line 13682 should be used to budget the estimated payment of demonstrably effective program aid to charter schools generated by the resident students projected to attend the charter schools and coded to program 999 in Supporting Documentation Item 16c. This figure is provided by the department.

School level DEPA plans are not required for Abbott schools with blended-resource budgets. These expenditures will be included in the blended resource school-based budgets submitted for those schools. The total of DEPA resources, both current year and prior year carryover, allocated to the blended resource budgets is reported on line 13681, Contribution to Whole School Reform. There will be an edit check that the amount reported on this line in the district-wide budget agrees with the total of the DEPA current year and carryover revenues reported in the school-based budgets. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for sample forms and detailed explanations regarding completion of the district-wide budget and school-based budget statements.

Districts should review N.J.A.C. 6A:23-5.5 on use of DEPA prior to development of the budgeted appropriations for these funds.

Distance Learning Network Aid (20-213-XXX-XXX) is used to report the restricted appropriations for state aid pursuant to N.J.S.A. 18A:7F-22. The appropriations are summarized under two functions: (1) support and (2) facilities acquisition and construction services and should include the estimated carryover of prior year aid included in the current year budgeted revenues. Further detail of the summarized information is required in Supporting Documentation Item 17. Distance learning network aid is intended to supplement rather than supplant existing district technology plans. It may be used for the lease or purchase of additional technology items, but may also be used to make payments under existing lease agreements that were initiated no earlier than July 1, 1996. All expenditures from distance learning network aid must support distance learning activities and services, to assist all pupils in achieving New Jersey's Core Curriculum Content Standards. Distance learning network aid shall be a dedicated, nonlapsing source of funds. It may be used for developing plans, equipment, wiring, access fees, software and supplies, professional development, staffing, maintenance, and other uses that may be necessary for the establishment of effective distance learning networks. The only administrative costs that are considered allowable are those directly related to the distance learning activities and services that are provided to assist all pupils in achieving New Jersey's Core Curriculum Content Standards. County special services school districts should record the budgeted use of the $15,000 grant to be awarded for this purpose here. Beginning in 2001-02, there is no longer a requirement to spend a portion of this funding on equipment.

During FY 1997-98, districts developed a distance learning network plan that: (1) demonstrates how their activities and services provided with distance learning network aid will contribute to county and state learning activities; and (2) provides information on present and future expenditures to support distance learning network activities. An outline of this plan was submitted for approval to the county's Distance Learning Coordinating Council. At the same time, all districts contributed to the development of county-based activities that support implementation of distance learning. Compliance will be determined through state accounting and auditing procedures. In 2003-04, if aid is provided, each district must implement their approved distance learning network plan as required.

Districts which send students to another school district on a tuition basis may, in proportion to the resident districts sent to another school district to their total of all resident students, pass through those funds to the receiving districts

by recording those payments as distance learning "tuition" in line 13820. These funds are in addition to the regular tuition rate based on the 2002-03 estimated general fund expenditures and may not be used to offset those payments. If this option is selected, the sending district must notify the receiving district of the amount and the receiving district must record that portion of the tuition revenue in the special revenue fund together with its distance learning network aid revenue as additional distance learning network aid revenue and expend such funds only for the designated purposes. This is a mechanism for the aid generated by the child to be passed through to the receiving district to provide the services to the child in its distance learning plan. Line 13892 should be used to budget the estimated payment of distance learning network aid to charter schools generated by the resident students projected to attend the charter schools. This figure is provided by the department. The amount included in the blended resource school-based budgets of Abbott schools is reported on line 13891.

Instructional Supplement Aid (20-214-XXX-XXX) is used to report the restricted appropriations for state aid pursuant to N.J.S.A. 18A:7F-18c. The appropriations are summarized under two functions: (1) instruction and (2) support services. Further detail of the summarized information is required in Supporting Documentation Item 18. The aid is intended to provide supplemental services to students from low-income families, similar to demonstrably effective program aid. Although expanded coding is not required to track the individual programs, budgets should be developed to expend the funds for similar programs. Use line 14242 to budget the estimated payment of instructional supplement aid to charter schools This figure is provided by the department.

Debt Service Fund (fund 40) appropriation reporting is detailed between regular debt service and Additional State School Building Aid.

Principal and interest payments on Commissioner approved lease purchase agreements with terms in excess of five years approved prior to EFCFA, should be entered on lines 9791 and 9792. The county superintendent will verify that the amounts budgeted relate to lease purchase agreements approved prior to EFCFA which were eligible for debt service aid. All other lease purchase payments should be budgeted in the appropriate line of the general fund budget.

Chapter 42, Public Laws 2002, effective July 12, 2002, revised *N.J.S.A.*18A:24-61.2 to permit school districts to issue refunding bonds to fund their remaining early retirement incentive program liability. Beginning in 2003-04, a district should budget the current year principal payment of the new debt obligation on appropriation line 9796, "Redemption of Principal – Early Retirement Bonds", and the current year interest obligation of the new debt obligation on appropriation line 9795, "Interest on Early Retirement Bonds." Note that a district will not receive debt service aid on the refunding bonds since the original debt obligation was not related to a capital project.

School District Budget Statement
For The School Year 2003-2004
Advertised Appropriations
District

			2001-02	2002-03	2003-04
	BUDGET CATEGORY	**ACCOUNT**	**Expenditures**	**Rev. Approp.**	**Appropriations**
	General Current Expense				
00770	Regular Programs – Instruction	11-1XX-100-XXX			
00780	Special Education – Instruction	11-2XX-100-XXX			
00790	Basic Skills/Remedial – Instruction	11-230-100-XXX			
00800	Bilingual Education – Instruction	11-240-100-XXX			
00810	Vocational Programs - Local – Instruction	11-3XX-100-XXX			
00820	School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX			
00830	School Sponsored Athletics – Instruction	11-402-100-XXX			
00840	Other Instructional Programs – Instruction	11-4XX-100-XXX			
00850	Community Services Programs/Operations	11-800-330-XXX			
	Undistributed Expenditures				
00860	Instruction	11-000-100-XXX			
00870	Attendance and Social Work Services	11-000-211-XXX			
00880	Health Services	11-000-213-XXX			
00881	Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217			
00890	Other Support Services - Students – Regular	11-000-218-XXX			
00900	Other Support Services - Students – Special	11-000-219-XXX			
00910	Improvement of Instructional Services	11-000-221-XXX			
00920	Educational Media Services - School Library	11-000-222-XXX			
00921	Instructional Staff Training Services	11-000-223-XXX			
00930	Support Services - General Administration	11-000-230-XXX			
00940	Support Services - School Administration	11-000-240-XXX			
00945	Increase in Maintenance Reserve	10-606			
00950	Operation and Maintenance of Plant Services	11-000-26X-XXX			
00960	Student Transportation Services	11-000-270-XXX			
00965	Increase in Sale/Lease-Back Reserve	10-605			
00970	Business and Other Support Services	11-000-290-XXX			
00971	Personal Services - Employee Benefits	11-XXX-XXX-2XX			

School District Budget Statement
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District

			2001-02	2002-03	2003-04
	BUDGET CATEGORY	**ACCOUNT**	**Expenditures**	**Rev. Approp.**	**Appropriations**
00980	Food Services	11-000-310-XXX			
00990	**Total Undistributed Expenditures**				
01000	**TOTAL GENERAL CURRENT EXPENSE**				
	Capital Outlay				
01010	Increase in Capital Reserve	10-604			
01015	Interest Deposit to Capital Reserve	10-604			
01020	Equipment	12-XXX-XXX-73X			
01030	Facilities Acquisition and Construction Services	12-000-4XX-XXX			
01035	Capital Reserve - Transfer to Capital Projects	12-000-400-931			
01036	Capital Reserve - Transfer to Debt Service	12-000-400-932			
01040	**TOTAL CAPITAL OUTLAY**				
	Special Schools				
	Summer School				
01050	Instruction	13-422-100-XXX			
01060	Support Services	13-422-200-XXX			
01070	**Total Summer School**				
	Other Special Schools				
01080	Instruction	13-4XX-100-XXX			
01090	Support Services	13-4XX-200-XXX			
01100	**Total Other Special Schools**				
	Accredited Evening/Adult High School/Post Grad.				
01110	Instruction	13-601-100-XXX			
01120	Support Services	13-601-200-XXX			
01130	**Total Accredited Evening/Adult HS/Post-Grad.**				
	Adult Education – Local				
01140	Instruction	13-602-100-XXX			
01150	Support Services	13-602-200-XXX			
01160	**Total Adult Education – Local**				

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District

			2001-02	2002-03	2003-04
	BUDGET CATEGORY	**ACCOUNT**	**Expenditures**	**Rev. Approp.**	**Appropriations**
	Vocational Evening - Local				
01170	Instruction	13-629-100-XXX			
01180	Support Services	13-629-200-XXX			
01190	**Total Vocational Evening - Local**				
	Evening School for Foreign-Born - Local				
01200	Instruction	13-631-100-XXX			
01210	Support Services	13-631-200-XXX			
01220	**Total Evening School for Foreign-Born - Local**				
01230	**TOTAL SPECIAL SCHOOLS**				
01235	Transfer of Funds to Charter Schools	10-000-100-56X			
01236	General Fund Contribution to Whole School Reform	10-000-520-930			
01240	**GENERAL FUND GRAND TOTAL**				
	Special Revenue Funds				
01250	Local Projects	20-XXX-XXX-XXX			
	State Projects:				
	EARLY CHILDHOOD PROGRAM AID				
01251	Instruction	20-211-100-XXX			
01252	Support Services	20-211-200-XXX			
01253	Facilities Acquisition and Construction Services	20-211-400-XXX			
01266	Contribution to Charter Schools	20-211-100-56X			
01254	**TOTAL EARLY CHILDHOOD PROGRAM AID**				
	DEMONSTRABLY EFFECTIVE PROGRAM AID				
01255	Instruction	20-212-100-XXX			
01256	Support Services	20-212-200-XXX			
01257	Facilities Acquisition and Construction Services	20-212-400-XXX			
01267	Contribution to Charter Schools	20-212-100-56X			
01258	**TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID**				
	DISTANCE LEARNING NETWORK AID				

School District Budget Statement
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Advertised Appropriations
District

			2001-02	2002-03	2003-04
	BUDGET CATEGORY	**ACCOUNT**	**Expenditures**	**Rev. Approp.**	**Appropriations**
01259	Support Services	20-213-200-XXX			
01260	Facilities Acquisition and Construction Services	20-213-400-XXX			
01268	Contribution to Charter Schools	20-213-100-56X			
01261	**TOTAL DISTANCE LEARNING NETWORK AID**				
	INSTRUCTIONAL SUPPLEMENT AID				
01262	Instruction	20-214-100-XXX			
01263	Support Services	20-214-200-XXX			
01269	Contribution to Charter Schools	20-214-100-56X			
01264	**TOTAL INSTRUCTIONAL SUPPLEMENT AID**				
	Other Special Projects				
01265	Nonpublic Textbooks	20-XXX-XXX-XXX			
01270	Nonpublic Auxiliary Services	20-XXX-XXX-XXX			
01280	Nonpublic Handicapped Services	20-XXX-XXX-XXX			
01290	Nonpublic Nursing Services	20-XXX-XXX-XXX			
01300	Adult Education	20-XXX-XXX-XXX			
01310	Vocational Education	20-XXX-XXX-XXX			
01320	Other Special Projects	20-XXX-XXX-XXX			
01330	**Total State Projects**				
	Federal Projects				
01340	P.L. 107-110 Title I	20-XXX-XXX-XXX			
01350	P.L. 107-110 Title VI	20-XXX-XXX-XXX			
01360	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX			
01370	P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX			
01380	P.L. 91-230 (Adult Basic Education)	20-XXX-XXX-XXX			
01390	Private Industry Council (JTPA)	20-XXX-XXX-XXX			
01400	Other Special Projects	20-XXX-XXX-XXX			
01410	**Total Federal Projects**				
01415	Special Revenue Fund Cont to Whole School Reform	20-XXX-XXX-930			

School District Budget Statement
For The School Year 2003-2004
Advertised Appropriations
District

			2001-02	2002-03	2003-04
	BUDGET CATEGORY	**ACCOUNT**	**Expenditures**	**Rev. Approp.**	**Appropriations**
01420	**TOTAL SPECIAL REVENUE FUNDS**				
	DEBT SERVICE FUNDS				
01430	Debt Service - Regular	40-701-510-XXX			
01440	Additional State School Building Aid-Ch.177	40-702-510-XXX			
01450	Additional State School Building Aid-Ch.10	40-703-510-XXX			
01460	Additional State School Building Aid-Ch.74	40-704-510-XXX			
01470	Total Additional State School Building Aid				
01480	**TOTAL DEBT SERVICE FUNDS**				
01490	**Total Expenditures/Appropriations**				
	DEDUCT APPROP. INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS				
02511	Local Contribution to Special Revenue Fund	11-110-100-930			
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933			
	Total Expenditures/Appropriations Net of Transfers				

2003-04 DETAILED APPROPRIATIONS GRID

LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
	Regular Programs - Instruction					
02510	Preschool/Kindergarten - Salaries of Teachers	11-110-100-101	X	-	-	
02511	Local Contribution - Transfer to Special Revenue	11-110-100-930	X	-	-	
02520	Grades 1-5 - Salaries of Teachers	11-120-100-101	X	-	-	
02530	Grades 6-8 - Salaries of Teachers	11-130-100-101	X	-	-	
02540	Grades 9-12 - Salaries of Teachers	11-140-100-101	X	-	-	
02550	Salaries of Teachers	11-140-100-101	-	-	X	
02560	Other Salaries for Instruction	11-140-100-106	-	-	X	
02570	Purchased Professional-Educational Services	11-140-100-320	-	-	X	
02580	Purchased Technical Services	11-140-100-340	-	-	X	
02590	Other Purchased Services (400-500 series)	11-140-100-500	-	-	X	
02600	General Supplies	11-140-100-610	-	-	X	
02610	Textbooks	11-140-100-640	-	-	X	
02620	Other Objects	11-140-100-800	-	-	X	
	Regular Programs - Home Instruction					
02621	Salaries of Teachers	11-150-100-101	X	-	X	
02622	Other Salaries for Instruction	11-150-100-106	X	-	X	
02623	Purchased Professional-Educational Services	11-150-100-320	X	-	X	
02624	Purchased Technical Services	11-150-100-340	X	-	X	
02625	Other Purchased Services (400-500 series)	11-150-100-500	X	-	X	
02626	General Supplies	11-150-100-610	X	-	X	
02627	Textbooks	11-150-100-640	X	-	X	
02628	Other Objects	11-150-100-800	X	-	X	
	Regular Programs - Undistributed Instruction					
02640	Other Salaries for Instruction	11-190-100-106	X	-	-	
02650	Purchased Professional-Educational Services	11-190-100-320	X	-	-	
02660	Purchased Technical Services	11-190-100-340	X	-	-	
02670	Other Purchased Services (400-500 series)	11-190-100-500	X	-	-	
02680	General Supplies	11-190-100-610	X	-	-	
02690	Textbooks	11-190-100-640	X	-	-	
02700	Other Objects	11-190-100-800	X	-	-	
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION		X	-	X	
	SPECIAL EDUCATION - INSTRUCTION					
	Cognitive - Mild:					
02720	Salaries of Teachers	11-201-100-101	X	X	-	
02730	Other Salaries for Instruction	11-201-100-106	X	X	-	
02740	Purchased Professional-Educational Services	11-201-100-320	X	X	-	
02750	Purchased Technical Services	11-201-100-340	X	X	-	
02760	Other Purchased Services (400-500 series)	11-201-100-500	X	X	-	
02770	General Supplies	11-201-100-610	X	X	-	
02780	Textbooks	11-201-100-640	X	X	-	
02790	Other Objects	11-201-100-800	X	X	-	
02800	Total Cognitive - Mild		X	X	-	
	Cognitive - Moderate:					
02810	Salaries of Teachers	11-202-100-101	X	X	-	
02820	Other Salaries for Instruction	11-202-100-106	X	X	-	
02830	Purchased Professional-Educational Services	11-202-100-320	X	X	-	
02840	Purchased Technical Services	11-202-100-340	X	X	-	
02850	Other Purchased Services (400-500 series)	11-202-100-500	X	X	-	
02860	General Supplies	11-202-100-610	X	X	-	
02870	Textbooks	11-202-100-640	X	X	-	
02880	Other Objects	11-202-100-800	X	X	-	
02890	Total Cognitive - Moderate		X	X	-	
	Learning and/or Language Disabilities:					
02990	Salaries of Teachers	11-204-100-101	X	X	-	
03000	Other Salaries for Instruction	11-204-100-106	X	X	-	
03010	Purchased Professional-Educational Services	11-204-100-320	X	X	-	
03020	Purchased Technical Services	11-204-100-340	X	X	-	
03030	Other Purchased Services (400-500 series)	11-204-100-500	X	X	-	
03040	General Supplies	11-204-100-610	X	X	-	
03050	Textbooks	11-204-100-640	X	X	-	
03060	Other Objects	11-204-100-800	X	X	-	
03070	Total Learning and/or Language Disabilities		X	X	-	
	Visual Impairments:					

X = Used by District Type
- = Not Used by District Type
O = Optional Use

2003-04 DETAILED APPROPRIATIONS GRID

LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
03170		Salaries of Teachers	11-206-100-101	X	X	-	
03180		Other Salaries for Instruction	11-206-100-106	X	X	-	
03190		Purchased Professional-Educational Services	11-206-100-320	X	X	-	
03200		Purchased Technical Services	11-206-100-340	X	X	-	
03210		Other Purchased Services (400-500 series)	11-206-100-500	X	X	-	
03220		General Supplies	11-206-100-610	X	X	-	
03230		Textbooks	11-206-100-640	X	X	-	
03240		Other Objects	11-206-100-800	X	X	-	
03250	Total Visual Impairments			X	X	-	
	Auditory Impairments:						
03260		Salaries of Teachers	11-207-100-101	X	X	-	
03270		Other Salaries for Instruction	11-207-100-106	X	X	-	
03280		Purchased Professional-Educational Services	11-207-100-320	X	X	-	
03290		Purchased Technical Services	11-207-100-340	X	X	-	
03300		Other Purchased Services (400-500 series)	11-207-100-500	X	X	-	
03310		General Supplies	11-207-100-610	X	X	-	
03320		Textbooks	11-207-100-640	X	X	-	
03330		Other Objects	11-207-100-800	X	X	-	
03340	Total Auditory Impairments			X	X	-	
	Behavioral Disabilities:						
03440		Salaries of Teachers	11-209-100-101	X	X	-	
03450		Other Salaries for Instruction	11-209-100-106	X	X	-	
03460		Purchased Professional-Educational Services	11-209-100-320	X	X	-	
03470		Purchased Technical Services	11-209-100-340	X	X	-	
03480		Other Purchased Services (400-500 series)	11-209-100-500	X	X	-	
03490		General Supplies	11-209-100-610	X	X	-	
03500		Textbooks	11-209-100-640	X	X	-	
03510		Other Objects	11-209-100-800	X	X	-	
03520	Total Behavioral Disabilities			X	X	-	
	Multiple Disabilities:						
03770		Salaries of Teachers	11-212-100-101	X	X	-	
03780		Other Salaries for Instruction	11-212-100-106	X	X	-	
03790		Purchased Professional-Educational Services	11-212-100-320	X	X	-	
03800		Purchased Technical Services	11-212-100-340	X	X	-	
03810		Other Purchased Services (400-500 series)	11-212-100-500	X	X	-	
03820		General Supplies	11-212-100-610	X	X	-	
03830		Textbooks	11-212-100-640	X	X	-	
03840		Other Objects	11-212-100-800	X	X	-	
03850	Total Multiple Disabilities			X	X	-	
	Resource Room/Resource Center:						
03860		Salaries of Teachers	11-213-100-101	X	-	X	
03870		Other Salaries for Instruction	11-213-100-106	X	-	X	
03880		Purchased Professional-Educational Services	11-213-100-320	X	-	X	
03890		Purchased Technical Services	11-213-100-340	X	-	X	
03900		Other Purchased Services (400-500 series)	11-213-100-500	X	-	X	
03910		General Supplies	11-213-100-610	X	-	X	
03920		Textbooks	11-213-100-640	X	-	X	
03930		Other Objects	11-213-100-800	X	-	X	
03940	Total Resource Room/Resource Center			X	-	X	
	Autism:						
03950		Salaries of Teachers	11-214-100-101	X	X	-	
03960		Other Salaries for Instruction	11-214-100-106	X	X	-	
03970		Purchased Professional-Educational Services	11-214-100-320	X	X	-	
03980		Purchased Technical Services	11-214-100-340	X	X	-	
03990		Other Purchased Services (400-500 series)	11-214-100-500	X	X	-	
04000		General Supplies	11-214-100-610	X	X	-	
04010		Textbooks	11-214-100-640	X	X	-	
04020		Other Objects	11-214-100-800	X	X	-	
04030	Total Autism			X	X	-	
	Preschool Disabilities - Part-Time:						
04040		Salaries of Teachers	11-215-100-101	X	X	-	
04050		Other Salaries for Instruction	11-215-100-106	X	X	-	
04060		Purchased Professional-Educational Services	11-215-100-320	X	X	-	
04070		Purchased Technical Services	11-215-100-340	X	X	-	
04080		Other Purchased Services (400-500 series)	11-215-100-500	X	X	-	
04090		General Supplies	11-215-100-610	X	X	-	

X = Used by District Type
- = Not Used by District Type
O = Optional Use

2003-04 DETAILED APPROPRIATIONS GRID

LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
04100		Textbooks	11-215-100-640	X	X	-	
04110		Other Objects	11-215-100-800	X	X	-	
04120	Total Preschool Disabilities - Part-Time			X	X	-	
	Preschool Disabilities - Full-Time:						
04130		Salaries of Teachers	11-216-100-101	X	X	-	
04140		Other Salaries for Instruction	11-216-100-106	X	X	-	
04150		Purchased Professional-Educational Services	11-216-100-320	X	X	-	
04160		Purchased Technical Services	11-216-100-340	X	X	-	
04170		Other Purchased Services (400-500 series)	11-216-100-500	X	X	-	
04180		General Supplies	11-216-100-610	X	X	-	
04190		Textbooks	11-216-100-640	X	X	-	
04200		Other Objects	11-216-100-800	X	X	-	
04210	Total Preschool Disabilities - Full-Time:			X	X	-	
	Home Instruction:						
04400		Salaries of Teachers	11-219-100-101	X	X	X	
04410		Other Salaries for Instruction	11-219-100-106	X	X	X	
04420		Purchased Professional-Educational Services	11-219-100-320	X	X	X	
04430		Purchased Technical Services	11-219-100-340	X	X	X	
04440		Other Purchased Services (400-500 series)	11-219-100-500	X	X	X	
04450		General Supplies	11-219-100-610	X	X	X	
04460		Textbooks	11-219-100-640	X	X	X	
04470		Other Objects	11-219-100-800	X	X	X	
04480	Total Home Instruction			X	X	X	
	Extended School Year:						
04610		Salaries of Teachers	11-221-100-101	-	X	-	
04620		Salaries of Supervisors of Instruction	11-221-100-102	-	X	-	
04630		Other Salaries for Instruction	11-221-100-106	-	X	-	
04640		Purchased Professional-Educational Services	11-221-100-320	-	X	-	
04650		Purchased Technical Services	11-221-100-340	-	X	-	
04660		Other Purchased Services (400-500 series)	11-221-100-500	-	X	-	
04670		General Supplies	11-221-100-610	-	X	-	
04680		Textbooks	11-221-100-640	-	X	-	
04690		Other Objects	11-221-100-800	-	X	-	
04700	Total Extended School Year			-	X	-	
	Cognitive - Severe:						
04710		Salaries of Teachers	11-222-100-101	X	X	-	
04720		Other Salaries for Instruction	11-222-100-106	X	X	-	
04730		Purchased Professional-Educational Services	11-222-100-320	X	X	-	
04740		Purchased Technical Services	11-222-100-340	X	X	-	
04750		Other Purchased Services (400-500 series)	11-222-100-500	X	X	-	
04760		General Supplies	11-222-100-610	X	X	-	
04770		Textbooks	11-222-100-640	X	X	-	
04780		Other Objects	11-222-100-800	X	X	-	
04790	Total Cognitive - Severe			X	X	-	
04800	TOTAL SPECIAL EDUCATION - INSTRUCTION			X	X	X	
	Basic Skills/Remedial - Instruction						
04810		Salaries of Teachers	11-230-100-101	X	-	X	
04820		Other Salaries for Instruction	11-230-100-106	X	-	X	
04830		Purchased Professional-Educational Services	11-230-100-320	X	-	X	
04840		Purchased Technical Services	11-230-100-340	X	-	X	
04850		Other Purchased Services (400-500 series)	11-230-100-500	X	-	X	
04860		General Supplies	11-230-100-610	X	-	X	
04870		Textbooks	11-230-100-640	X	-	X	
04880		Other Objects	11-230-100-800	X	-	X	
04890	Total Basic Skills/Remedial - Instruction			X	-	X	
	Bilingual Education - Instruction						
04900		Salaries of Teachers	11-240-100-101	X	-	X	
04910		Other Salaries for Instruction	11-240-100-106	X	-	X	
04920		Purchased Professional-Educational Services	11-240-100-320	X	-	X	
04930		Purchased Technical Services	11-240-100-340	X	-	X	
04940		Other Purchased Services (400-500 series)	11-240-100-500	X	-	X	
04950		General Supplies	11-240-100-610	X	-	X	
04960		Textbooks	11-240-100-640	X	-	X	
04970		Other Objects	11-240-100-800	X	-	X	
04980	Total Bilingual Education - Instruction			X	-	X	
	Vocational Programs - Local - Instruction						

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
04990		Salaries of Teachers	11-3XX-100-101	X	-	-	
05000		Other Salaries for Instruction	11-3XX-100-106	X	-	-	
05010		Purchased Professional-Educational Services	11-3XX-100-320	X	-	-	
05020		Purchased Technical Services	11-3XX-100-340	X	-	-	
05030		Other Purchased Services (400-500 series)	11-3XX-100-500	X	-	-	
05040		General Supplies	11-3XX-100-610	X	-	-	
05050		Textbooks	11-3XX-100-640	X	-	-	
05060		Other Objects	11-3XX-100-800	X	-	-	
05070		Total Vocational Programs - Local - Instruction		X	-	-	
		Regular Vocational Programs - Instruction					
05341		Salaries of Teachers	11-310-100-101	-	-	X	
05342		Other Salaries for Instruction	11-310-100-106	-	-	X	
05343		Purchased Professional-Educational Services	11-310-100-320	-	-	X	
05344		Purchased Technical Services	11-310-100-340	-	-	X	
05345		Other Purchased Services (400-500 series)	11-310-100-500	-	-	X	
05346		General Supplies	11-310-100-610	-	-	X	
05347		Textbooks	11-310-100-640	-	-	X	
05348		Other Objects	11-310-100-800	-	-	X	
05350		Total Regular Vocational Programs - Instruction		-	-	X	
		Special Vocational Programs - Instruction					
05621		Salaries of Teachers	11-320-100-101	-	-	X	
05622		Other Salaries for Instruction	11-320-100-106	-	-	X	
05623		Purchased Professional-Educational Services	11-320-100-320	-	-	X	
05624		Purchased Technical Services	11-320-100-340	-	-	X	
05625		Other Purchased Services (400-500 series)	11-320-100-500	-	-	X	
05626		General Supplies	11-320-100-610	-	-	X	
05627		Textbooks	11-320-100-640	-	-	X	
05628		Other Objects	11-320-100-800	-	-	X	
05630		Total Special Vocational Programs - Instruction		-	-	X	
05640		TOTAL VOCATIONAL PROGRAMS		-	-	X	
		School-Spon. Cocurricular Actvts. - Inst.					
06030		Salaries	11-401-100-100	X	X	X	
06040		Purchased Services (300-500 series)	11-401-100-500	X	X	X	
06050		Supplies and Materials	11-401-100-600	X	X	X	
06060		Other Objects	11-401-100-800	X	X	X	
06070		Transfers to Cover Deficit (Agency Funds)	11-401-100-930	X	X	X	
06080		Total School-Spon. Cocurricular Actvts. - Inst.		X	X	X	
		School-Sponsored Athletics - Instruction					
06090		Salaries	11-402-100-100	X	X	X	
06100		Purchased Services (300-500 series)	11-402-100-500	X	X	X	
06110		Supplies and Materials	11-402-100-600	X	X	X	
06120		Other Objects	11-402-100-800	X	X	X	
06130		Transfers to Cover Deficit (Agency Funds)	11-402-100-930	X	X	X	
06140		Total School-Sponsored Athletics - Instruction		X	X	X	
		Other Instructional Programs - Instruction					
06150		Salaries	11-4XX-100-100	X	X	X	
06160		Purchased Services (300-500 series)	11-4XX-100-500	X	X	X	
06170		Supplies and Materials	11-4XX-100-600	X	X	X	
06180		Other Objects	11-4XX-100-800	X	X	X	
06190		Transfers to Cover Deficit (Agency Funds)	11-4XX-100-930	X	X	X	
06200		Total Other Instructional Programs - Instruction		X	X	X	
		Community Services Programs/Operations					
06210		Salaries	11-800-330-100	X	X	X	
06220		Purchased Services (300-500 series)	11-800-330-500	X	X	X	
06230		Supplies and Materials	11-800-330-600	X	X	X	
06240		Other Objects	11-800-330-800	X	X	X	
06250		Transfers to Cover Deficit (Enterprise Funds)	11-800-330-930	X	X	X	
06260		Total Community Services Programs/Operations		X	X	X	
		Undistributed Expenditures - Instruction					
06270		Tuition to Other LEAs Within the State-Regular	11-000-100-561	X	-	-	
06280		Tuition to Other LEAs Within the State-Special	11-000-100-562	X	-	-	
06290		Tuition to County Voc. School Dist.-Regular	11-000-100-563	X	-	-	
06300		Tuition to County Voc. School Dist.-Special	11-000-100-564	X	-	-	
06310		Tuition to CSSD & Reg. Day Schools	11-000-100-565	X	-	-	
06320		Tuition to Priv.Sch. for the Disabled W/I State	11-000-100-566	X	-	-	
06330		Tuition to Priv Sch Disabled&Oth LEAs-Spl,O/S St	11-000-100-567	X	-	-	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
06340		Tuition - State Facilities	11-000-100-568	X	-	-	
06350		Tuition - Other	11-000-100-569	X	-	-	
06360	Total Undistributed Expenditures - Instruction			X	-	-	
	Undistributed Expend. - Attend. & Social Work						
06370		Salaries	11-000-211-100	X	X	X	
06380		Purchased Professional and Technical Services	11-000-211-300	X	X	X	
06390		Other Purchased Services (400-500 series)	11-000-211-500	X	X	X	
06400		Supplies and Materials	11-000-211-600	X	X	X	
06410		Other Objects	11-000-211-800	X	X	X	
06420	Total Undistributed Expend. - Attend. & Social Work			X	X	X	
	Undistributed Expenditures - Health Services						
06430		Salaries	11-000-213-100	X	X	X	
06440		Purchased Professional and Technical Services	11-000-213-300	X	X	X	
06450		Other Purchased Services (400-500 series)	11-000-213-500	X	X	X	
06460		Supplies and Materials	11-000-213-600	X	X	X	
06470		Other Objects	11-000-213-800	X	X	X	
06480	Total Undistributed Expenditures - Health Services			X	X	X	
	Undist. Expend-Other Supp Serv Students-Related Serv.						
06481		Salaries	11-000-216-100	X	X	X	
06482		Purchased Professional - Educational Services	11-000-216-320	X	X	X	
06483		Supplies and Materials	11-000-216-600	X	X	X	
06484		Other Objects	11-000-216-800	X	X	X	
06485	Total Undist Expend-Other Supp Serv Students-Related Serv.			X	X	X	
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.						
06701		Salaries	11-000-217-100	X	X	X	
06702		Purchased Professional - Educational Services	11-000-217-320	X	X	X	
06703		Supplies and Materials	11-000-217-600	X	X	X	
06704		Other Objects	11-000-217-800	X	X	X	
06705	Total Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.			X	X	X	
	Undist. Expend. - Other Supp. Serv. Students-Reg.						
06490		Salaries of Other Professional Staff	11-000-218-104	X	-	X	
06500		Salaries of Secretarial and Clerical Assistants	11-000-218-105	X	-	X	
06510		Other Salaries	11-000-218-110	X	-	X	
06520		Purchased Professional - Educational Services	11-000-218-320	X	-	X	
06530		Other Purchased Prof. and Tech. Services	11-000-218-390	X	-	X	
06540		Other Purchased Services (400-500 series)	11-000-218-500	X	-	X	
06550		Supplies and Materials	11-000-218-600	X	-	X	
06560		Other Objects	11-000-218-800	X	-	X	
06570	Total Undist. Expend. - Other Supp. Serv. Students-Reg.			X	-	X	
	Undist. Expend. - Other Supp. Serv. Students-Spl.						
06580		Salaries of Other Professional Staff	11-000-219-104	X	X	X	
06590		Salaries of Secretarial and Clerical Assistants	11-000-219-105	X	X	X	
06600		Other Salaries	11-000-219-110	X	X	X	
06610		Purchased Professional - Educational Services	11-000-219-320	X	X	X	
06620		Other Purchased Prof. and Tech. Services	11-000-219-390	X	X	X	
06630		Other Purchased Services (400-500 series)	11-000-219-500	-	X	X	
06640		Residential Costs	11-000-219-591	X	-	-	
06650		Misc Pur Serv(400-500 series O/than Resid Costs)	11-000-219-592	X	-	-	
06660		Supplies and Materials	11-000-219-600	X	X	X	
06670		Other Objects	11-000-219-800	X	X	X	
06680	Total Undist. Expend. - Other Supp. Serv. Students-Spl.			X	X	X	
	Undist. Expend. - Improvement of Inst. Serv.						
06750		Salaries of Supervisor of Instruction	11-000-221-102	X	X	X	
06760		Salaries of Other Professional Staff	11-000-221-104	X	X	X	
06770		Salaries of Secr and Clerical Assist.	11-000-221-105	X	X	X	
06780		Other Salaries	11-000-221-110	X	X	X	
06790		Purchased Prof- Educational Services	11-000-221-320	X	X	X	
06800		Other Purch Prof. and Tech. Services	11-000-221-390	X	X	X	
06810		Other Purch Services (400-500)	11-000-221-500	X	X	X	
06820		Supplies and Materials	11-000-221-600	X	X	X	
06830		Other Objects	11-000-221-800	X	X	X	
06840	Total Undist. Expend. - Improvement of Inst. Serv.			X	X	X	
	Undist. Expend. - Edu. Media Serv./Sch. Library						
06850		Salaries	11-000-222-100	X	X	X	
06860		Purchased Professional and Technical Services	11-000-222-300	X	X	X	
06870		Other Purchased Services (400-500 series)	11-000-222-500	X	X	X	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
06880		Supplies and Materials	11-000-222-600	X	X	X	
06890		Other Objects	11-000-222-800	X	X	X	
06900	Total Undist. Expend. - Edu. Media Serv./Sch. Library			X	X	X	
	Undist. Expend. - Instructional Staff Training Serv.						
07601		Salaries of Supervisors of Instruction	11-000-223-102	X	X	X	
07602		Salaries of Other Professional Staff	11-000-223-104	X	X	X	
07603		Salaries of Secretarial and Clerical Assist	11-000-223-105	X	X	X	
07604		Other Salaries	11-000-223-110	X	X	X	
07605		Purchased Professional - Educational Servic	11-000-223-320	X	X	X	
07606		Other Purchased Prof. and Tech. Services	11-000-223-390	X	X	X	
07607		Other Purchased Services (400-500 series)	11-000-223-500	X	X	X	
07608		Supplies and Materials	11-000-223-600	X	X	X	
07609		Other Objects	11-000-223-800	X	X	X	
07610	Total Undist. Expend. - Instructional Staff Training Serv.			X	X	X	
	Undist. Expend. - Support Serv. - Gen. Admin.						
06910		Salaries	11-000-230-100	X	X	X	
06920		Legal Services	11-000-230-331	X	X	X	
06930		Other Purchased Professional Services	11-000-230-339	X	X	X	
06940		Purchased Technical Services	11-000-230-340	X	X	X	
06950		Communications / Telephone	11-000-230-530	X	X	X	
06960		Other Purch Serv (400-500)	11-000-230-590	X	X	X	
06970		Supplies and Materials	11-000-230-600	X	X	X	
06980		Judgments Against The School District	11-000-230-820	X	X	X	
06990		Miscellaneous Expenditures	11-000-230-890	X	X	X	
07000	Total Undist. Expend. - Support Serv. - Gen. Admin.			X	X	X	
	Undist. Expend. - Support Serv. - School Admin.						
07010		Salaries of Principals/Assistant Principals	11-000-240-103	X	X	X	
07020		Salaries of Other Professional Staff	11-000-240-104	X	X	X	
07030		Salaries of Secretarial and Clerical Assistants	11-000-240-105	X	X	X	
07040		Other Salaries	11-000-240-110	X	X	X	
07050		Purchased Professional and Technical Services	11-000-240-300	X	X	X	
07060		Other Purchased Services (400-500 series)	11-000-240-500	X	X	X	
07070		Supplies and Materials	11-000-240-600	X	X	X	
07080		Other Objects	11-000-240-800	X	X	X	
07090	Total Undist. Expend. - Support Serv. - School Admin.			X	X	X	
	Undist. Expend. - Required Maint. For Sch. Facil.						
07620		Increase in Maintenance Reserve	10-606	X	X	X	
07621		Salaries	11-000-261-100	X	X	X	
07622		Cleaning, Repair, and Maintenance Services	11-000-261-420	X	X	X	
07623		General Supplies	11-000-261-610	X	X	X	
07624		Other Objects	11-000-261-800	X	X	X	
07625	Total Undist. Expend. - Required Maint. For Sch. Facil.			X	X	X	
	Undist. Expend. - Oth. Oper. & Maint. of Plant						
07626		Salaries	11-000-262-100	X	X	X	
07627		Purchased Professional and Technical Services	11-000-262-300	X	X	X	
07628		Cleaning, Repair, and Maintenance Services	11-000-262-420	X	X	X	
07629		Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	X	X	X	
07630		Other Purchased Property Services	11-000-262-490	X	X	X	
07631		Insurance	11-000-262-520	X	X	X	
07632		Miscellaneous Purchased Services	11-000-262-590	X	X	X	
07633		General Supplies	11-000-262-610	X	X	X	
07634		Energy (Heat and Electricity)	11-000-262-620	X	X	X	
07635		Other Objects	11-000-262-800	X	X	X	
07636	Total Undist. Expend. - Other Oper. & Maint. of Plant			X	X	X	
07637	Total Undist. Expend-Oper. & Maint.of Plant Serv.			X	X	X	
	Undist. Expend. - Student Transportation Serv.						
07210		Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-107	X	-	X	
07220		Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-108	X	-	X	
07230		Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	X	X	X	
07241		Management Fee - ESC & CTSA Transportation Prog.	11-000-270-350	X	-	X	
07242		Other Purchased Prof. and Technical Serv.	11-000-270-390	X	X	X	
07250		Cleaning, Repair, & Maint. Services	11-000-270-420	X	X	X	
07251		Rental Payments - School Buses	11-000-270-442	X	X	X	
07252		Lease Purchase Payments - School Buses	11-000-270-443	X	X	X	
07260		Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	X	-	X	
07270		Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	X	X	X	

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2003-04 DETAILED APPROPRIATIONS GRID

LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
07280		Contr Serv(Bet. Home & Sch)-Joint Agreements	11-000-270-513	X	-	X	
07290		Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514	X	-	X	
07300		Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515	X	-	X	
07301		Contract. Serv.(Reg. Students)-ESCs & CTSAs	11-000-270-517	X	-	X	
07302		Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	11-000-270-518	X	-	X	
07303		Contract. Serv. - Aid in Lieu of Payments	11-000-270-519	X	-	-	
07310		Misc. Purchased Services - Transportation	11-000-270-593	X	X	X	
07320		Supplies and Materials	11-000-270-600	X	X	X	
07340		Miscellaneous Expenditures	11-000-270-890	X	X	X	
07350	Total Undist. Expend. - Student Transportation Serv.			X	X	X	
	Undist. Expend. - Bus. & Other Support Serv.						
07355		Increase in Sale/Lease-back Reserve	10-605	X	X	X	
07360		Salaries	11-000-290-100	X	X	X	
07430		Purchased Professional Services	11-000-290-330	X	X	X	
07440		Purchased Technical Services	11-000-290-340	X	X	X	
07455		Misc Pur Serv(400-500 series O/th Resid Cst)	11-000-290-592	X	X	X	
07456		Sale/Lease-back Payments	11-000-290-594	X	X	X	
07460		Supplies and Materials	11-000-290-600	X	X	X	
07470		Interest on Current Loans	11-000-290-831	X	X	X	
07480		Interest for Lease Purchase Agreements	11-000-290-832	X	X	X	
07490		Miscellaneous Expenditures	11-000-290-890	X	X	X	
07500	Total Undist. Expend. - Bus. & Other Support Serv.			X	X	X	
	ALLOCATED BENEFITS						
	Regular Programs - Instruction						
`		Group Insurance	11-1XX-100-210	O	-	O	
10120		Social Security Contributions	11-1XX-100-220	O	-	O	
10130		T.P.A.F. Contributions - ERIP	11-1XX-100-232	O	-	O	
10140		Other Retirement Contributions - Regular	11-1XX-100-241	O	-	O	
10150		Other Retirement Contributions - ERIP	11-1XX-100-242	O	-	O	
10160		Unemployment Compensation	11-1XX-100-250	O	-	O	
10170		Workmen's Compensation	11-1XX-100-260	O	-	O	
10180		Health Benefits	11-1XX-100-270	O	-	O	
10190		Tuition Reimbursement	11-1XX-100-280	O	-	O	
10200		Other Employee Benefits	11-1XX-100-290	O	-	O	
10210	Total Regular Programs - Instruction			O	-	O	
	Special Programs - Instruction						
10220		Group Insurance	11-2XX-100-210	O	O	O	
10230		Social Security Contributions	11-2XX-100-220	O	O	O	
10240		T.P.A.F. Contributions - ERIP	11-2XX-100-232	O	O	O	
10250		Other Retirement Contributions - Regular	11-2XX-100-241	O	O	O	
10260		Other Retirement Contributions - ERIP	11-2XX-100-242	O	O	O	
10270		Unemployment Compensation	11-2XX-100-250	O	O	O	
10280		Workmen's Compensation	11-2XX-100-260	O	O	O	
10290		Health Benefits	11-2XX-100-270	O	O	O	
10300		Tuition Reimbursement	11-2XX-100-280	O	O	O	
10310		Other Employee Benefits	11-2XX-100-290	O	O	O	
10320	Total Special Programs - Instruction			O	O	O	
	Vocational Programs - Instruction						
10330		Group Insurance	11-3XX-100-210	O	-	O	
10340		Social Security Contributions	11-3XX-100-220	O	-	O	
10350		T.P.A.F. Contributions - ERIP	11-3XX-100-232	O	-	O	
10360		Other Retirement Contributions - Regular	11-3XX-100-241	O	-	O	
10370		Other Retirement Contributions - ERIP	11-3XX-100-242	O	-	O	
10380		Unemployment Compensation	11-3XX-100-250	O	-	O	
10390		Workmen's Compensation	11-3XX-100-260	O	-	O	
10400		Health Benefits	11-3XX-100-270	O	-	O	
10410		Tuition Reimbursement	11-3XX-100-280	O	-	O	
10420		Other Employee Benefits	11-3XX-100-290	O	-	O	
10430	Total Vocational Programs - Instruction			O	-	O	
	Other Instructional Programs - Instruction						
10440		Group Insurance	11-4XX-100-210	O	O	O	
10450		Social Security Contributions	11-4XX-100-220	O	O	O	
10460		T.P.A.F. Contributions - ERIP	11-4XX-100-232	O	O	O	
10470		Other Retirement Contributions - Regular	11-4XX-100-241	O	O	O	
10480		Other Retirement Contributions - ERIP	11-4XX-100-242	O	O	O	
10490		Unemployment Compensation	11-4XX-100-250	O	O	O	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
10500		Workmen's Compensation	11-4XX-100-260	O	O	O	
10510		Health Benefits	11-4XX-100-270	O	O	O	
10520		Tuition Reimbursement	11-4XX-100-280	O	O	O	
10530		Other Employee Benefits	11-4XX-100-290	O	O	O	
10540	Total Other Instructional Programs - Instruction			O	O	O	
	Community Services Programs/Operations						
10610		Group Insurance	11-800-330-210	O	O	O	
10620		Social Security Contributions	11-800-330-220	O	O	O	
10630		T.P.A.F. Contributions - ERIP	11-800-330-232	O	O	O	
10640		Other Retirement Contributions - Regular	11-800-330-241	O	O	O	
10650		Other Retirement Contributions - ERIP	11-800-330-242	O	O	O	
10660		Unemployment Compensation	11-800-330-250	O	O	O	
10670		Workmen's Compensation	11-800-330-260	O	O	O	
10680		Health Benefits	11-800-330-270	O	O	O	
10690		Tuition Reimbursement	11-800-330-280	O	O	O	
10700		Other Employee Benefits	11-800-330-290	O	O	O	
10710	Total Community Services Programs/Operations			O	O	O	
	Attendance and Social Work Services						
10720		Group Insurance	11-000-211-210	O	O	O	
10730		Social Security Contributions	11-000-211-220	O	O	O	
10740		T.P.A.F. Contributions - ERIP	11-000-211-232	O	O	O	
10750		Other Retirement Contributions - Regular	11-000-211-241	O	O	O	
10760		Other Retirement Contributions - ERIP	11-000-211-242	O	O	O	
10770		Unemployment Compensation	11-000-211-250	O	O	O	
10780		Workmen's Compensation	11-000-211-260	O	O	O	
10790		Health Benefits	11-000-211-270	O	O	O	
10800		Tuition Reimbursement	11-000-211-280	O	O	O	
10810		Other Employee Benefits	11-000-211-290	O	O	O	
10820	Total Attendance and Social Work Services			O	O	O	
	Health Services						
10830		Group Insurance	11-000-213-210	O	O	O	
10840		Social Security Contributions	11-000-213-220	O	O	O	
10850		T.P.A.F. Contributions - ERIP	11-000-213-232	O	O	O	
10860		Other Retirement Contributions - Regular	11-000-213-241	O	O	O	
10870		Other Retirement Contributions - ERIP	11-000-213-242	O	O	O	
10880		Unemployment Compensation	11-000-213-250	O	O	O	
10890		Workmen's Compensation	11-000-213-260	O	O	O	
10900		Health Benefits	11-000-213-270	O	O	O	
10910		Tuition Reimbursement	11-000-213-280	O	O	O	
10920		Other Employee Benefits	11-000-213-290	O	O	O	
10930	Total Health Services			O	O	O	
	Other Supp. Serv.- Students - Related Services						
10940		Group Insurance	11-000-216-210	O	O	O	
10950		Social Security Contributions	11-000-216-220	O	O	O	
10960		T.P.A.F. Contributions - ERIP	11-000-216-232	O	O	O	
10970		Other Retirement Contributions - Regular	11-000-216-241	O	O	O	
10980		Other Retirement Contributions - ERIP	11-000-216-242	O	O	O	
10990		Unemployment Compensation	11-000-216-250	O	O	O	
11000		Workmen's Compensation	11-000-216-260	O	O	O	
11010		Health Benefits	11-000-216-270	O	O	O	
11020		Tuition Reimbursement	11-000-216-280	O	O	O	
11030		Other Employee Benefits	11-000-216-290	O	O	O	
11040	Total Other Supp. Serv.- Students - Related Services			O	O	O	
	Other Supp Serv. - Students - Extraordinary Services						
11110		Group Insurance	11-000-217-210	O	O	O	
11120		Social Security Contributions	11-000-217-220	O	O	O	
11130		T.P.A.F. Contributions - ERIP	11-000-217-232	O	O	O	
11140		Other Retirement Contributions - Regular	11-000-217-241	O	O	O	
11150		Other Retirement Contributions - ERIP	11-000-217-242	O	O	O	
11160		Unemployment Compensation	11-000-217-250	O	O	O	
11170		Workmen's Compensation	11-000-217-260	O	O	O	
11180		Health Benefits	11-000-217-270	O	O	O	
11190		Tuition Reimbursement	11-000-217-280	O	O	O	
11200		Other Employee Benefits	11-000-217-290	O	O	O	
11210	Total Other Supp Serv. - Students - Extraordinary Services			O	O	O	
	Other Supp Serv. - Students - Regular						

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
11220		Group Insurance	11-000-218-210	O	-	O	
11230		Social Security Contributions	11-000-218-220	O	-	O	
11240		T.P.A.F. Contributions - ERIP	11-000-218-232	O	-	O	
11250		Other Retirement Contributions - Regular	11-000-218-241	O	-	O	
11260		Other Retirement Contributions - ERIP	11-000-218-242	O	-	O	
11270		Unemployment Compensation	11-000-218-250	O	-	O	
11280		Workmen's Compensation	11-000-218-260	O	-	O	
11290		Health Benefits	11-000-218-270	O	-	O	
11300		Tuition Reimbursement	11-000-218-280	O	-	O	
11310		Other Employee Benefits	11-000-218-290	O	-	O	
11320	Total Other Supp Serv. - Students - Regular			O	-	O	
	Other Supp Serv. - Students - Special						
11330		Group Insurance	11-000-219-210	O	O	O	
11340		Social Security Contributions	11-000-219-220	O	O	O	
11350		T.P.A.F. Contributions - ERIP	11-000-219-232	O	O	O	
11360		Other Retirement Contributions - Regular	11-000-219-241	O	O	O	
11370		Other Retirement Contributions - ERIP	11-000-219-242	O	O	O	
11380		Unemployment Compensation	11-000-219-250	O	O	O	
11390		Workmen's Compensation	11-000-219-260	O	O	O	
11400		Health Benefits	11-000-219-270	O	O	O	
11410		Tuition Reimbursement	11-000-219-280	O	O	O	
11420		Other Employee Benefits	11-000-219-290	O	O	O	
11430	Total Other Supp Serv. - Students - Special			O	O	O	
	Improvement of Instruction Services						
11440		Group Insurance	11-000-221-210	O	O	O	
11450		Social Security Contributions	11-000-221-220	O	O	O	
11460		T.P.A.F. Contributions - ERIP	11-000-221-232	O	O	O	
11470		Other Retirement Contributions - Regular	11-000-221-241	O	O	O	
11480		Other Retirement Contributions - ERIP	11-000-221-242	O	O	O	
11490		Unemployment Compensation	11-000-221-250	O	O	O	
11500		Workmen's Compensation	11-000-221-260	O	O	O	
11510		Health Benefits	11-000-221-270	O	O	O	
11520		Tuition Reimbursement	11-000-221-280	O	O	O	
11530		Other Employee Benefits	11-000-221-290	O	O	O	
11540	Total Improvement of Instruction Services			O	O	O	
	Educational Media Services - School Library						
11610		Group Insurance	11-000-222-210	O	O	O	
11620		Social Security Contributions	11-000-222-220	O	O	O	
11630		T.P.A.F. Contributions - ERIP	11-000-222-232	O	O	O	
11640		Other Retirement Contributions - Regular	11-000-222-241	O	O	O	
11650		Other Retirement Contributions - ERIP	11-000-222-242	O	O	O	
11660		Unemployment Compensation	11-000-222-250	O	O	O	
11670		Workmen's Compensation	11-000-222-260	O	O	O	
11680		Health Benefits	11-000-222-270	O	O	O	
11690		Tuition Reimbursement	11-000-222-280	O	O	O	
11700		Other Employee Benefits	11-000-222-290	O	O	O	
11710	Total Educational Media Services - School Library			O	O	O	
	Instructional Staff Training Services						
11720		Group Insurance	11-000-223-210	O	O	O	
11730		Social Security Contributions	11-000-223-220	O	O	O	
11740		T.P.A.F. Contributions - ERIP	11-000-223-232	O	O	O	
11750		Other Retirement Contributions - Regular	11-000-223-241	O	O	O	
11760		Other Retirement Contributions - ERIP	11-000-223-242	O	O	O	
11770		Unemployment Compensation	11-000-223-250	O	O	O	
11780		Workmen's Compensation	11-000-223-260	O	O	O	
11790		Health Benefits	11-000-223-270	O	O	O	
11800		Tuition Reimbursement	11-000-223-280	O	O	O	
11810		Other Employee Benefits	11-000-223-290	O	O	O	
11820	Total Instructional Staff Training Services			O	O	O	
	Support Services - General Administration						
11830		Group Insurance	11-000-230-210	O	O	O	
11840		Social Security Contributions	11-000-230-220	O	O	O	
11850		T.P.A.F. Contributions - ERIP	11-000-230-232	O	O	O	
11860		Other Retirement Contributions - Regular	11-000-230-241	O	O	O	
11870		Other Retirement Contributions - ERIP	11-000-230-242	O	O	O	
11880		Unemployment Compensation	11-000-230-250	O	O	O	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
11890		Workmen's Compensation	11-000-230-260	O	O	O	
11900		Health Benefits	11-000-230-270	O	O	O	
11910		Tuition Reimbursement	11-000-230-280	O	O	O	
11920		Other Employee Benefits	11-000-230-290	O	O	O	
11930	Total Support Services - General Administration			O	O	O	
	Support Services - School Administration						
11940		Group Insurance	11-000-240-210	O	O	O	
11950		Social Security Contributions	11-000-240-220	O	O	O	
11960		T.P.A.F. Contributions - ERIP	11-000-240-232	O	O	O	
11970		Other Retirement Contributions - Regular	11-000-240-241	O	O	O	
11980		Other Retirement Contributions - ERIP	11-000-240-242	O	O	O	
11990		Unemployment Compensation	11-000-240-250	O	O	O	
12000		Workmen's Compensation	11-000-240-260	O	O	O	
12010		Health Benefits	11-000-240-270	O	O	O	
12020		Tuition Reimbursement	11-000-240-280	O	O	O	
12030		Other Employee Benefits	11-000-240-290	O	O	O	
12040	Total Support Services - School Administration			O	O	O	
	Operation and Maintenance of Plant Service						
12110		Group Insurance	11-000-260-210	O	O	O	
12120		Social Security Contributions	11-000-260-220	O	O	O	
12130		T.P.A.F. Contributions - ERIP	11-000-260-232	O	O	O	
12140		Other Retirement Contributions - Regular	11-000-260-241	O	O	O	
12150		Other Retirement Contributions - ERIP	11-000-260-242	O	O	O	
12160		Unemployment Compensation	11-000-260-250	O	O	O	
12170		Workmen's Compensation	11-000-260-260	O	O	O	
12180		Health Benefits	11-000-260-270	O	O	O	
12190		Tuition Reimbursement	11-000-260-280	O	O	O	
12200		Other Employee Benefits	11-000-260-290	O	O	O	
12210	Total Operation and Maintenance of Plant Service			O	O	O	
	Student Transportation Services						
12220		Group Insurance	11-000-270-210	O	O	O	
12230		Social Security Contributions	11-000-270-220	O	O	O	
12240		T.P.A.F. Contributions - ERIP	11-000-270-232	O	O	O	
12250		Other Retirement Contributions - Regular	11-000-270-241	O	O	O	
12260		Other Retirement Contributions - ERIP	11-000-270-242	O	O	O	
12270		Unemployment Compensation	11-000-270-250	O	O	O	
12280		Workmen's Compensation	11-000-270-260	O	O	O	
12290		Health Benefits	11-000-270-270	O	O	O	
12300		Tuition Reimbursement	11-000-270-280	O	O	O	
12310		Other Employee Benefits	11-000-270-290	O	O	O	
12320	Total Student Transportation Services			O	O	O	
	Business and Other Support Services						
12330		Group Insurance	11-000-290-210	O	O	O	
12340		Social Security Contributions	11-000-290-220	O	O	O	
12350		T.P.A.F. Contributions - ERIP	11-000-290-232	O	O	O	
12360		Other Retirement Contributions - Regular	11-000-290-241	O	O	O	
12370		Other Retirement Contributions - ERIP	11-000-290-242	O	O	O	
12380		Unemployment Compensation	11-000-290-250	O	O	O	
12390		Workmen's Compensation	11-000-290-260	O	O	O	
12400		Health Benefits	11-000-290-270	O	O	O	
12410		Tuition Reimbursement	11-000-290-280	O	O	O	
12420		Other Employee Benefits	11-000-290-290	O	O	O	
12430	Total Business and Other Support Services			O	O	O	
	Facilities Acquisition & Construction Services						
12440		Group Insurance	11-000-400-210	O	O	O	
12450		Social Security Contributions	11-000-400-220	O	O	O	
12460		T.P.A.F. Contributions - ERIP	11-000-400-232	O	O	O	
12470		Other Retirement Contributions - Regular	11-000-400-241	O	O	O	
12480		Other Retirement Contributions - ERIP	11-000-400-242	O	O	O	
12490		Unemployment Compensation	11-000-400-250	O	O	O	
12500		Workmen's Compensation	11-000-400-260	O	O	O	
12510		Health Benefits	11-000-400-270	O	O	O	
12520		Tuition Reimbursement	11-000-400-280	O	O	O	
12530		Other Employee Benefits	11-000-400-290	O	O	O	
12540	Total Facilities Acquisition & Construction Services			O	O	O	
12550	TOTAL ALLOCATED BENEFITS			O	O	O	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
	UNALLOCATED BENEFITS						
12610		Group Insurance	11-000-291-210	X	X	X	
12620		Social Security Contributions	11-000-291-220	X	X	X	
12630		T.P.A.F. Contributions - ERIP	11-000-291-232	X	X	X	
12640		Other Retirement Contributions - Regular	11-000-291-241	X	X	X	
12650		Other Retirement Contributions - ERIP	11-000-291-242	X	X	X	
12660		Unemployment Compensation	11-000-291-250	X	X	X	
12670		Workmen's Compensation	11-000-291-260	X	X	X	
12680		Health Benefits	11-000-291-270	X	X	X	
12690		Tuition Reimbursement	11-000-291-280	X	X	X	
12700		Other Employee Benefits	11-000-291-290	X	X	X	
12710	TOTAL UNALLOCATED BENEFITS			X	X	X	
12720	TOTAL PERSONAL SERVICES - EMPLOYEE			X	X	X	
	Undistributed Expenditures - Food Services						
07550		Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930	X	X	X	
07560	Total Undistributed Expenditures - Food Services			X	X	X	
07570	TOTAL UNDISTRIBUTED EXPENDITURES			X	X	X	
07580	TOTAL GENERAL CURRENT EXPENSE			X	X	X	
	CAPITAL OUTLAY						
07690		Increase in Capital Reserve	10-604	X	X	X	
07695		Interest Deposit to Capital Reserve	10-604	X	X	X	For 01-02 included in line 7690
	EQUIPMENT						
07700		Preschool/Kindergarten	12-110-100-730	X	-	-	
07710		Grades 1-5	12-120-100-730	X	-	-	
07720		Grades 6-8	12-130-100-730	X	-	-	
07730		Grades 9-12	12-140-100-730	X	-	X	
07731		Home Instruction	12-150-100-730	X	-	X	
	Special Education - Instruction:						
07740		Cognitive - Mild	12-201-100-730	X	X	-	
07750		Cognitive - Moderate	12-202-100-730	X	X	-	
07770		Learning and/or Language Disabilities	12-204-100-730	X	X	-	
07790		Visual Impairments	12-206-100-730	X	X	-	
07800		Auditory Impairments	12-207-100-730	X	X	-	
07820		Behavioral Disabilities	12-209-100-730	X	X	-	
07850		Multiple Disabilities	12-212-100-730	X	X	-	
07860		Resource Room/Resource Center	12-213-100-730	X	-	X	
07870		Autism	12-214-100-730	X	X	-	
07880		Preschool Disabilities - Part-Time	12-215-100-730	X	X	-	
07890		Preschool Disabilities - Full-Time	12-216-100-730	X	X	-	
07920		Home Instruction	12-219-100-730	X	X	X	
07940		Extended School Year	12-221-100-730	-	X	-	
07950		Cognitive - Severe	12-222-100-730	X	X	-	
07960		Basic Skills/Remedial - Instruction	12-230-100-730	X	-	X	
07970		Bilingual Education - Instruction	12-240-100-730	X	-	X	
	Vocational Programs:						
07979		Vocational Programs:Regular Programs	12-310-100-730	-	-	X	
08009		Vocational Programs:Special Programs	12-320-100-730	-	-	X	
08070		Vocational Programs - Local - Instruction	12-3XX-100-730	X	-	-	
08080		School-Sponsored and Other Instructional Program	12-4XX-100-730	X	X	X	
	Undstributed:						
08090		Undistributed Expenditures - Instruction	12-000-100-730	X	X	X	
08100		Undist.Expend.-Support Serv.-Students - Reg.	12-000-210-730	X	-	X	
08110		Undist.Expend.- Support Serv. - Students	12-000-210-730	-	X	-	
08111		Undist. Expend. - Supp Serv. - Related & Extra.	12-000-21X-730	X	X	X	
08120		Undist.Expend.-Support Serv. - Students - Spl.	12-000-219-730	X	-	X	
08130		Undist.Expend.-Support Serv. - Inst. Staff	12-000-220-730	X	X	X	
08140		Undistributed Expenditures - General Admin.	12-000-230-730	X	X	X	
08150		Undistributed Expenditures - School Admin.	12-000-240-730	X	X	X	
08160		Undist.Expend.- Operation & Maint. of Plant Serv	12-000-260-730	X	X	X	
08170		Undist.Expend.-Student Trans.-Non-Inst. Equip.	12-000-270-732	X	X	X	
08180		School Buses - Regular	12-000-270-733	X	-	X	
08190		School Buses - Special	12-000-270-734	X	X	X	
08200		Undist.Expend.-Business/Other Support Serv.	12-000-290-730	X	X	X	
08210		Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730	X	X	X	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
08220		Special Schools (All Programs)	12-XXX-X00-730	X	X	X	
08230	TOTAL EQUIPMENT			X	X	X	
	Facilities Acquisition and Construction Serv.						
08240		Salaries	12-000-400-100	X	X	X	
08250		Legal Services	12-000-400-331	X	X	X	
08260		Other Purchased Prof. and Tech. Services	12-000-400-390	X	X	X	
08270		Construction Services	12-000-400-450	X	X	X	
08280		General Supplies	12-000-400-610	X	X	X	
08290		Land and Improvements	12-000-400-710	X	X	X	
08300		Lease Purchase Agreements - Principal	12-000-400-721	X	X	X	
08310		Bldgs. Other than Lease Purchase Agreements	12-000-400-722	X	X	X	
08320		Other Objects	12-000-400-800	X	X	X	
08325		Facilities Grant-Transfer to Special Revenue	12-000-400-930			X	
08326		Capital Outlay - Transfer to capital Projects	12-000-400-932	X	X	X	
08330	Total Facilities Acquisition and Construction Serv.			X	X	X	
08335		Capital Reserve - Transfer to Capital Projects	12-000-400-931	X	X	X	
08336		Capital Reserve - Transfer to Debt Service	12-000-400-933	X			
08340	TOTAL CAPITAL OUTLAY			X	X	X	
	SPECIAL SCHOOLS						
	Post-Secondary Programs - Instruction						
08371		Salaries of Teachers	13-330-100-101	-	-	X	
08372		Other Salaries for Instruction	13-330-100-106	-	-	X	
08373		Purchased Professional and Technical Services	13-330-100-300	-	-	X	
08374		Other Purchased Services (400-500 series)	13-330-100-500	-	-	X	
08375		General Supplies	13-330-100-610	-	-	X	
08376		Textbooks	13-330-100-640	-	-	X	
08377		Other Objects	13-330-100-800	-	-	X	
08378	Total Post-Secondary Programs - Instruction			-	-	X	
	Post-Secondary Programs - Support Services						
08379		Salaries	13-330-200-100	-	-	X	
08380		Personal Services - Employee Benefits	13-330-200-200	-	-	X	
08381		Purchased Professional and Technical Services	13-330-200-300	-	-	X	
08382		Other Purchased Services (400-500 series)	13-330-200-500	-	-	X	
08383		Supplies and Materials	13-330-200-600	-	-	X	
08384		Other Objects	13-330-200-800	-	-	X	
08385	Total Post-Secondary Programs - Support Services			-	-	X	
08386	Total Post-Secondary Programs			-	-	X	
	Summer School - Instruction						
08400		Salaries of Teachers	13-422-100-101	X	X	X	
08410		Other Salaries for Instruction	13-422-100-106	X	X	X	
08420		Purchased Professional and Technical Services	13-422-100-300	X	X	X	
08430		Other Purchased Services (400-500 series)	13-422-100-500	X	X	X	
08440		General Supplies	13-422-100-610	X	X	X	
08450		Textbooks	13-422-100-640	X	X	X	
08460		Other Objects	13-422-100-800	X	X	X	
08470	Total Summer School - Instruction			X	X	X	
	Summer School - Support Services						
08480		Salaries	13-422-200-100	X	X	X	
08490		Personal Services - Employee Benefits	13-422-200-200	X	X	X	
08500		Purchased Professional and Technical Services	13-422-200-300	X	X	X	
08510		Other Purchased Services (400-500 series)	13-422-200-500	X	X	X	
08520		Supplies and Materials	13-422-200-600	X	X	X	
08530		Other Objects	13-422-200-800	X	X	X	
08540	Total Summer School - Support Services			X	X	X	
08550	Total Summer School			X	X	X	
	Other Special Schools - Instruction						
08660		Salaries of Teachers	13-4XX-100-101	X	X	X	
08670		Other Salaries for Instruction	13-4XX-100-106	X	X	X	
08680		Purchased Professional and Technical Services	13-4XX-100-300	X	X	X	
08690		Other Purchased Services (400-500 series)	13-4XX-100-500	X	X	X	
08700		General Supplies	13-4XX-100-610	X	X	X	
08710		Textbooks	13-4XX-100-640	X	X	X	
08720		Other Objects	13-4XX-100-800	X	X	X	
08730	Total Other Special Schools - Instruction			X	X	X	
	Other Special Schools - Support Services						
08740		Salaries	13-4XX-200-100	X	X	X	

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2003-04 DETAILED APPROPRIATIONS GRID

LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
08750		Personal Services - Employee Benefits	13-4XX-200-200	X	X	X	
08760		Purchased Professional and Technical Services	13-4XX-200-300	X	X	X	
08770		Other Purchased Services (400-500 series)	13-4XX-200-500	X	X	X	
08780		Supplies and Materials	13-4XX-200-600	X	X	X	
08790		Other Objects	13-4XX-200-800	X	X	X	
08800	Total Other Special Schools - Support Services			X	X	X	
08810	Total Other Special Schools			X	X	X	
	Accred. Even./Adult H.S./Post-Grad.-Inst.						
08820		Salaries of Teachers	13-601-100-101	X	-	X	
08830		Other Salaries for Instruction	13-601-100-106	X	-	X	
08840		Purchased Professional and Technical Services	13-601-100-300	X	-	X	
08850		Other Purchased Services (400-500 series)	13-601-100-500	X	-	X	
08860		General Supplies	13-601-100-610	X	-	X	
08870		Textbooks	13-601-100-640	X	-	X	
08880		Other Objects	13-601-100-800	X	-	X	
08890	Total Accred. Even./Adult H.S./Post-Grad.-Inst.			X	-	X	
	Accred. Even./Adult H.S./Post-Grad.-Supp. Service						
08900		Salaries	13-601-200-100	X	-	X	
08910		Personal Services - Employee Benefits	13-601-200-200	X	-	X	
08920		Purchased Professional and Technical Services	13-601-200-300	X	-	X	
08930		Other Purchased Services (400-500 series)	13-601-200-500	X	-	X	
08940		Supplies and Materials	13-601-200-600	X	-	X	
08950		Other Objects	13-601-200-800	X	-	X	
08960	Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service			X	-	X	
08970	Total Accred. Even./Adult H.S./Post-Grad.			X	-	X	
	Adult Education-Local-Instruction						
08980		Salaries of Teachers	13-602-100-101	X	X	X	
08990		Other Salaries for Instruction	13-602-100-106	X	X	X	
09000		Purchased Professional and Technical Services	13-602-100-300	X	X	X	
09010		Other Purchased Services (400-500 series)	13-602-100-500	X	X	X	
09020		General Supplies	13-602-100-610	X	X	X	
09030		Textbooks	13-602-100-640	X	X	X	
09040		Other Objects	13-602-100-800	X	X	X	
09050	Total Adult Education-Local-Instruction			X	X	X	
	Adult Education-Local -Support Serv.						
09060		Salaries	13-602-200-100	X	X	X	
09070		Personal Services - Employee Benefits	13-602-200-200	X	X	X	
09080		Purchased Professional and Technical Services	13-602-200-300	X	X	X	
09090		Other Purchased Services (400-500 series)	13-602-200-500	X	X	X	
09100		Supplies and Materials	13-602-200-600	X	X	X	
09110		Other Objects	13-602-200-800	X	X	X	
09120	Total Adult Education-Local -Support Serv.			X	X	X	
09130	Total Adult Education-Local			X	X	X	
	Vocational Evening-Local-Instruction						
09140		Salaries of Teachers	13-629-100-101	X	X	X	
09150		Other Salaries for Instruction	13-629-100-106	X	X	X	
09160		Purchased Professional and Technical Services	13-629-100-300	X	X	X	
09170		Other Purchased Services (400-500 series)	13-629-100-500	X	X	X	
09180		General Supplies	13-629-100-610	X	X	X	
09190		Textbooks	13-629-100-640	X	X	X	
09200		Other Objects	13-629-100-800	X	X	X	
09210	Total Vocational Evening-Local-Instruction			X	X	X	
	Vocational Evening-Local-Support Serv.						
09220		Salaries	13-629-200-100	X	X	X	
09230		Personal Services - Employee Benefits	13-629-200-200	X	X	X	
09240		Purchased Professional and Technical Services	13-629-200-300	X	X	X	
09250		Other Purchased Services (400-500 series)	13-629-200-500	X	X	X	
09260		Supplies and Materials	13-629-200-600	X	X	X	
09270		Other Objects	13-629-200-800	X	X	X	
09280	Total Vocational Evening-Local-Support Serv.			X	X	X	
09290	Total Vocational Evening-Local			X	X	X	
	Even.-Sch.-Foreign-Born-Local-Inst.						
09300		Salaries of Teachers	13-631-100-101	X	-	X	
09310		Other Salaries for Instruction	13-631-100-106	X	-	X	
09320		Purchased Professional and Technical Services	13-631-100-300	X	-	X	
09330		Other Purchased Services (400-500 series)	13-631-100-500	X	-	X	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
09340		General Supplies	13-631-100-610	X	-	X	
09350		Textbooks	13-631-100-640	X	-	X	
09360		Other Objects	13-631-100-800	X	-	X	
09370	Total Even.-Sch.-Foreign-Born-Local-Inst.			X	-	X	
	Even.-Sch.-Foreign-Born-Local-Sup. Serv.						
09380		Salaries	13-631-200-100	X	-	X	
09390		Personal Services - Employee Benefits	13-631-200-200	X	-	X	
09400		Purchased Professional and Technical Services	13-631-200-300	X	-	X	
09410		Other Purchased Services (400-500 series)	13-631-200-500	X	-	X	
09420		Supplies and Materials	13-631-200-600	X	-	X	
09430		Other Objects	13-631-200-800	X	-	X	
09440	Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.			X	-	X	
09450	Total Even.-Sch.-Foreign-Born-Local			X	-	X	
09460	TOTAL SPECIAL SCHOOLS			X	X	X	
09465	Transfer of Funds to Charter Schools		10-000-100-56X	X	-	-	
09466	General Fund Contrib.to Whole Sch. Reform		10-000-520-930	X	-	-	
09470	GENERAL FUND GRAND TOTAL			X	X	X	
	SPECIAL REVENUE FUNDS						
09580	Local Projects		20-XXX-XXX-XXX	X	X	X	
	State Projects:						
	EARLY CHILDHOOD PROGRAM AID						
	Instruction						
13010		Salaries of Teachers	20-211-100-101	X	-	-	
13020		Other Salaries for Instruction	20-211-100-106	X	-	-	
13030		Purchased Professional and Technical Servic	20-211-100-300	X	-	-	
13040		Other Purchased Services (400-500 series)	20-211-100-500	X	-	-	
13050		General Supplies	20-211-100-610	X	-	-	
13060		Textbooks	20-211-100-640	X	-	-	
13070		Other Objects	20-211-100-800	X	-	-	
13080	Total Instruction			X	-	-	
	Support Services						
13090		Salaries of Program Directors	20-211-200-102	X	-	-	
13100		Salaries of Supervisors of Instruction	20-211-200-103	X	-	-	
13110		Salaries of Other Professional Staff	20-211-200-104	X	-	-	
13120		Salaries of Secr and Clerical Assistants	20-211-200-105	X	-	-	
13130		Other Salaries	20-211-200-110	X	-	-	
13140		Personal Services - Employee Benefits	20-211-200-200	X	-	-	
13145		Purchased Educ.Services - Contracted Pre-K	20-211-200-321	X	-	-	For 01-02 included in line 13150
13150		Purchased Professional-Educational Services	20-211-200-329	X	-	-	Line no longer includes contracted Pre-K. See line
13160		Other Purchased Professional Services	20-211-200-330	X	-	-	
13170		Purchased Technical Services	20-211-200-340	X	-	-	
13180		Rentals	20-211-200-440	X	-	-	
13185		Contr Trans Serv (Bet. Home & Sch)	20-211-200-511	X	-	-	
13186		Contr Trans Serv (Wrap Around Serv)	20-211-200-512	X	-	-	
13190		Contr Trans Serv (Field Trips)	20-211-200-516	X	-	-	
13200		Travel	20-211-200-580	X	-	-	
13210		Other Purchased Services (400-500 Series)	20-211-200-590	X	-	-	
13220		Supplies and Materials	20-211-200-600	X	-	-	
13230		Other Objects	20-211-200-890	X	-	-	
13240	Total Support Services			X	-	-	
	Facilities Acquisition and Construction Serv.						
13260		Buildings (Requires DOE Approval)	20-211-400-720	X	-	-	Line no longer applicable
13270		Instructional Equipment	20-211-400-731	X	-	-	
13280		Noninstructional Equipment	20-211-400-732	X	-	-	
13290	Total Facilities Acquisition and Construction Serv.			X	-	-	
13291	Contribution to Whole School Reform		20-211-520-930	X	-	-	
13292	Contribution to Charter Schools		20-211-100-56X	X	-	-	
13300	TOTAL EARLY CHILDHOOD PROGRAM AID			X	-	-	
	DEMONSTRABLY EFFECTIVE PROGRAM AID						
	Instruction						
13410		Salaries of Teachers	20-212-100-101	X	-	X	
13420		Other Salaries for Instruction	20-212-100-106	X	-	X	
13430		Purchased Professional and Technical Servic	20-212-100-300	X	-	X	
13440		Other Purchased Services (400-500 series)	20-212-100-500	X	-	X	
13450		General Supplies	20-212-100-610	X	-	X	
13460		Textbooks	20-212-100-640	X	-	X	

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2003-04 DETAILED APPROPRIATIONS GRID

LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
13470		Other Objects	20-212-100-800	X	-	X	
13480	Total Instruction			X	-	X	
	Support Services						
13490		Salaries of Program Directors	20-212-200-102	X	-	X	
13500		Salaries of Supervisors of Instruction	20-212-200-103	X	-	X	
13510		Salaries of Other Professional Staff	20-212-200-104	X	-	X	
13520		Salaries of Secr and Clerical Assistants	20-212-200-105	X	-	X	
13530		Other Salaries	20-212-200-110	X	-	X	
13540		Personal Services - Employee Benefits	20-212-200-200	X	-	X	
13550		Purchased Professional-Educational Services	20-212-200-320	X	-	X	
13560		Other Purchased Professional Services	20-212-200-330	X	-	X	
13570		Purchased Technical Services	20-212-200-340	X	-	X	
13580		Rentals	20-212-200-440	X	-	X	
13590		Contr Serv-Trans.(Other Than Bet. Home & School)	20-212-200-516	X	-	X	
13600		Travel	20-212-200-580	X	-	X	
13610		Other Purchased Services (400-500 Series)	20-212-200-590	X	-	X	
13620		Supplies and Materials	20-212-200-600	X	-	X	
13630		Other Objects	20-212-200-890	X	-	X	
13640	Total Support Services			X	-	X	
	Facilities Acquisition and Construction Serv.						
13650		Buildings	20-212-400-720	X	-	X	
13660		Instructional Equipment	20-212-400-731	X	-	X	
13670		Noninstructional Equipment	20-212-400-732	X	-	X	
13680	Total Facilities Acquisition and Construction Serv.			X	-	X	
13681	Contribution to Whole School Reform		20-212-520-930	X	-	-	
13682	Contribution to Charter Schools		20-212-100-56X	X	-	-	
13690	TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID			X	-	X	
	DISTANCE LEARNING NETWORK AID						
	Support Services						
13710		Salaries of Program Directors	20-213-200-102	X	X	X	
13720		Salaries of Supervisors of Instruction	20-213-200-103	X	X	X	
13730		Salaries of Other Professional Staff	20-213-200-104	X	X	X	
13740		Salaries of Secr and Clerical Assistants	20-213-200-105	X	X	X	
13750		Other Salaries	20-213-200-110	X	X	X	
13760		Personal Services - Employee Benefits	20-213-200-200	X	X	X	
13770		Purchased Professional-Educational Services	20-213-200-320	X	X	X	
13780		Other Purchased Professional Services	20-213-200-330	X	X	X	
13790		Purchased Technical Services	20-213-200-340	X	X	X	
13800		Rentals	20-213-200-440	X	X	X	
13810		Travel	20-213-200-580	X	X	X	
13820		Other Purchased Services (400-500 Series)	20-213-200-590	X	X	X	
13830		Supplies and Materials	20-213-200-600	X	X	X	
13840		Other Objects	20-213-200-890	X	X	X	
13850	Total Support Services			X	X	X	
	Facilities Acquisition & Construction Serv.						
13860		Buildings	20-213-400-720	X	X	X	
13870		Instructional Equipment	20-213-400-731	X	X	X	
13880		Noninstructional Equipment	20-213-400-732	X	X	X	
13890	Total Facilities Acquisition & Construction Serv.			X	X	X	
13891	Contribution to Whole School Reform		20-213-520-930	X	-	-	
13892	Contribution to Charter Schools		20-213-100-56X	X	-	-	
13900	TOTAL DISTANCE LEARNING NETWORK AID			X	X	X	
	INSTRUCTIONAL SUPPLEMENT AID						
	Instruction						
14010		Salaries of Teachers	20-214-100-101	X	-	X	
14020		Other Salaries for Instruction	20-214-100-106	X	-	X	
14030		Purchased Professional and Technical Servic	20-214-100-300	X	-	X	
14040		Other Purchased Services (400-500 series)	20-214-100-500	X	-	X	
14050		General Supplies	20-214-100-610	X	-	X	
14060		Textbooks	20-214-100-640	X	-	X	
14070		Other Objects	20-214-100-800	X	-	X	
14080	Total Instruction			X	-	X	
	Support Services						
14090		Salaries of Program Directors	20-214-200-102	X	-	X	
14100		Salaries of Supervisors of Instruction	20-214-200-103	X	-	X	
14110		Salaries of Other Professional Staff	20-214-200-104	X	-	X	

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LINE			ACCOUNT NO.	REG	SS	VOC	Display Message
14120		Salaries of Secr and Clerical Assistants	20-214-200-105	X	-	X	
14130		Other Salaries	20-214-200-110	X	-	X	
14140		Personal Services - Employee Benefits	20-214-200-200	X	-	X	
14150		Purchased Professional-Educational Services	20-214-200-320	X	-	X	
14160		Other Purchased Professional Services	20-214-200-330	X	-	X	
14170		Purchased Technical Services	20-214-200-340	X	-	X	
14180		Rentals	20-214-200-440	X	-	X	
14190		Contr Serv-Trans.(Other Than Bet. Home & Sch)	20-214-200-516	X	-	X	
14200		Travel	20-214-200-580	X	-	X	
14210		Other Purchased Services (400-500 Series)	20-214-200-590	X	-	X	
14220		Supplies and Materials	20-214-200-600	X	-	X	
14230		Other Objects	20-214-200-890	X	-	X	
14240	Total Support Services			X	-	X	
14242	Contribution to Charter Schools		20-214-100-56X	X	-	-	
14250	TOTAL INSTRUCTIONAL SUPPLEMENT AID			X	-	X	
	Other State Projects						
09590		Nonpublic Textbooks	20-XXX-XXX-XXX	X	-	-	
09600		Nonpubic Auxiliary Services	20-XXX-XXX-XXX	X	X	-	
09610		Nonpublic Handicapped Services	20-XXX-XXX-XXX	X	X	-	
09620		Nonpublic Nursing Services	20-XXX-XXX-XXX	X	X	-	
09630		Adult Education	20-XXX-XXX-XXX	X	-	X	
09640		Vocational Education	20-XXX-XXX-XXX	X	-	X	
09650		Other	20-XXX-XXX-XXX	X	X	X	
09651		Contribution to WSR - Other State Projects	20-XXX-520-930	X	-	-	
09660	Total State Projects			X	X	X	
	Federal Projects:						
09670		P.L. 107-110 Title I	20-XXX-XXX-XXX	X	X	X	
09680		P.L. 107-110 Title VI	20-XXX-XXX-XXX	X	X	X	
09690		I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	X	X	X	
09700		P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	X	X	X	
09710		P.L. 91-230 (Adult Education)	20-XXX-XXX-XXX	X	X	X	
09720		Private Industry Council (JTPA)	20-XXX-XXX-XXX	X	-	X	
09730		Other	20-XXX-XXX-XXX	X	X	X	
09731		Contribution to WSR - Other Federal Projects	20-XXX-520-930	X	-	-	
09740	Total Federal Projects			X	X	X	
09750	TOTAL SPECIAL REVENUE FUNDS			X	X	X	
	DEBT SERVICE FUNDS						
	Regular Debt Service						
09791		Princ. Paymts-Comm Approved Lease Purch Agrm	40-701-510-723	X	-	-	
09792		ommissioner Approved Lease Purch Agrm.	40-701-510-833	X	-	-	
09795		Interest on Early Retirement Bonds	40-701-510-835	X	-	-	New line in 03-04
09796		Redemption of Principal – Early Retirement Bonds	40-701-510-910	X	-	-	New line in 03-04
09800		Interest on Bonds	40-701-510-834	X	-	-	
09810		Redemption of Principal	40-701-510-910	X	-	-	
09820		Amounts Paid Into Sinking Fund	40-701-510-920	X	-	-	
09830	Total Regular Debt Service			X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 177						
09840		Interest	40-702-510-830	X	-	-	
09850		Redemption of Principal	40-702-510-910	X	-	-	
09860	Total Chapter 177			X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 10						
09870		Interest	40-703-510-830	X	-	-	
09880		Redemption of Principal	40-703-510-910	X	-	-	
09890	Total Chapter 10			X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 74						
09900		Interest	40-704-510-830	X	-	-	
09910		Redemption of Principal	40-704-510-910	X	-	-	
09920	Total Chapter 74			X	-	-	
09930	Total Additional State School Bldg. Aid			X	-	-	
09940	TOTAL DEBT SERVICE FUNDS			X	-	-	
09970	Total Expenditures/Appropriations			X	X	X	

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G. Estimated Tuition Calculation for Regular Districts

In 2001-02, the estimated tuition calculation was added to the main menu of the budget software as a tool to assist regular districts in estimating tuition rates for both regular and special education students. As required under N.J.A.C. 6A:23-3.1, all regular districts not using the A4-1/A4-2 method are required to use the calculated estimated tuition rate and reports generated from the budget software in place of the worksheets provided by the Office of Fiscal Standards and Efficiency. The county superintendent is required to review any unique circumstances or variations in methodology and mediate all disputes that arise from the determination of estimated tuition rates, including challenges to the estimated ADE counts generated by the new formula.

The budget software automatically calculates the estimated costs per pupil using the Average Daily Enrollment (ADE) from the School Register Summary as specified in N.J.A.C. 6A:23-3.1 and prebudget year (2002-03) data. Direct costs are apportioned to the applicable program (e.g. line 2520-Grade 1-5 Teacher Salaries- is apportioned to the tuition costs for grades 1-5). Indirect or undistributed costs are allocated using ratios based on the ADE for each program to the total applicable ADE for the cost area. For example, undistributed instructional costs for regular programs are prorated among regular program cost centers (preschool through grade 12) based on the ratio of ADE for each cost center to the total. Other undistributed instructional program costs (e.g., function 240-school administration) are prorated among regular and special education program cost centers based on the ADE ratio of each cost center to the total.

Estimated Average Daily Enrollment (EADE) is calculated by the square of the growth rate to the district's Average Daily Enrollment (ADE) from two years prior to the budget year. The growth rate is derived from the district's ADE from two years and four years prior to the budget year. The growth rate is limited to a maximum (for positive growth) of 10% and a minimum (for negative growth) of –10%. This average is calculated in accordance with N.J.A.C. 6A:23-3.1, as follows:

$$EADE = Y2 \times [(1 + G)^2]$$

$$G = 0.5 \times [(Y2 - Y4) / Y4]$$

Where:
G is the growth rate
Y2 is the ADE two years prior to the budget year
Y4 is the ADE four years prior to the budget year

The district choice allocation data entry screen may be used by districts that prefer an optional ratio allocation method of per pupil costs by program for Section II, instead of the standard program cost per pupil ratios generated. The software applies the same method outlined in the worksheets provided by the Office of Fiscal Standards and Efficiency. Beginning in 2002-03, a column was added that now provides Abbott districts an option to the standard ratio allocation method for fund 20 contributions to whole-school reform appropriations by program.

The tuition data entry screen requires very little data entry if not using the optional allocation method. The cost per pupil for each regular and special education program code generated by the software must be used as input for supporting documentation 6. Receiving districts should send a copy of the applicable Estimated Tuition Reports to the sending districts with an official notification of the rate being charged for each category for the 2003-2004 school year. Receiving districts are still required to file a letter of intent with the Division of Finance to perform their own final tuition rate calculations using the forms A4-1 and A4-2.

Beginning in 2003-04, two new debt service appropriation lines (9795 and 9796) have been added to the estimated tuition calculation to capture the annual interest and principal payment of refunding bonds that are related to the early retirement incentive programs offered by the State in 1991 and 1993. Since the estimated tuition calculation in the budget software uses current year appropriations inflated by 3 percent (not budget year appropriations), 2004-05 will be the first year the estimated tuition rate calculation in the software includes the new lines. The new lines will be included in the certification of actual rates for 2003-04 and beyond.

The estimated tuition calculation program is accessed through the main menu of the budget software. When this budget option is chosen, two data entry screens appear: 1.) Average Daily Enrollment and 2.) District Choice Allocations. In the ADE data entry screen, there are four columns. The first column contains the program descriptions. The second column is preloaded with the Average Daily Enrollment (ADE) figures. The third column is used to enter the district's projected ADE for the budget year only if different from the ADE preload **and can only be entered if agreed upon by the county superintendent during mediation of a disputed tuition rate**. An edit will appear if the projection differs from the ADE. The software uses the preloaded ADE figures to calculate the ratios used in the program if there is no data entered in the projected column. If there is at least one change to the preloaded ADE figures, then all ADE data should be entered in column three, even if it is the same as the preload. The fourth column is used to enter an explanation for any ADE numbers that are different from the preloaded rate. Completing the projected ADE and explanations for differences are the only data entry required if not electing to allocate per pupil costs by program in Section II. After the data has been entered, the estimated tuition rate reports can be run.

The optional District Choice Allocations data entry screen has 11 columns. The first column contains the program descriptions. Columns two through ten contain the Section II costs. Column 11 is for Abbott districts only and allows for the optional allocation of special revenue funds transferred to the blended-resource school-based budgets. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for more information on the estimated tuition calculation.

The first row automatically pulls in the 2002-03 appropriation costs which can then be allocated down to the applicable programs. Warning edits will check to ensure the total at the bottom of each column equals the amount from the detailed 2002-03 appropriations as shown on the first row.

The reports are accessed through the report menu screen. When the Estimated Tuition Calcs option is chosen, a submenu appears which contains eight report options. Any or all of these reports may be printed. The available reports are:

	Average Daily Enrollment Report	Shows preloaded ADE, projected ADE and the reasons for change.
	Ratios	Shows the ratios used in the calculations
	Formulas	Shows the formulas used in the calculations
	District Choice Allocation	Shows the ratios that districts have entered.
	Estimated Tuition – Regular Education	Shows the total costs and allocations to each regular program. The bottom line is the cost per pupil for each program.
	Estimated Tuition – Special Education (5-8)	These three reports show the total costs and allocations to each special education program. The bottom line is the cost per pupil for each program.
	Estimated Tuition – Special Education (9-12)	
	Estimated Tuition – Special Education (13-15)	

Samples of the ADE report, District Choice Allocation report, and Estimated Tuition for Regular Education and Estimated Tuition for Special Education reports follow this section.

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation
Average Daily Enrollments

CODE	PROGRAM	ADE per SRS	Projected Enrollment	Reason for change
01	Preschool/K			
02	Grades 1 - 5			
03	Grades 6 - 8			
04	Grades 9 - 12			
05	Cognitive - Mild			
06	Cognitive - Moderate			
07	Learning and/or Language Disabilities			
08	Visual Impairments			
09	Auditory Impairments			
10	Behavioral Disabilities			
11	Multiple Disabilities			
12	Autism			
13	Preschool Disabilities - Part Time			
14	Preschool Disabilities - Full Time			
15	Cognitive - Severe			

School District Budget Statement for the School Year 2003-2004

District Name

Estimated Tuition Calculation

District Choice Allocations for Selected Appropriations

	Voc Prog - Local Instr & Equip	Rental of Land & Building	Interest on Lease/ Purchase	Student Body Activities & Equipment	Facilities Acquisition & Construction	Building Use Charges	Other Support - Special	Related Services	Benefits for Special Programs	Fund 20 Portion of Contribution to SBB
DOLLAR AMOUNT										
Preschool/K										
Grades 1 – 5										
Grades 6 – 8										
Grades 9 – 12										
Cognitive – Mild										
Cognitive – Moderate										
Learning and/or Language Disabilities										
Visual Impairments										
Auditory Impairments										
Behavioral Disabilities										
Multiple Disabilities										
Autism										
Preschool Disabilities - Part Time										
Preschool Disabilities - Full Time										
TOTAL										

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation
Estimated Calculated Rate for Regular Programs

	Account	Totals $ / Line Items	Preschool/K 01	Grades 1-5 02	Grades 6-8 03	Grades 9-12 04
SECTION I:						
Teachers Salaries	11-XXX-100-101					
Local Contrib - Trans to Spec Rev	11-110-100-930					
Equipment	12-XXX-100-730					
SECTION II:	**District Choice Allocation**					
Vocational Program-Local Inst.+ Equip	11-3XX-100-XXX/12-3XX-100-730					
Rental of Land & Bldg(Oth than Lease Purchase)	11-000-262-441					
Interest Lease/Purch	11-000-290-832					
Student Body Act./Other Instr. + Equip	11-4XX-100-XXX/12-4XX-100-730					
Fac. Acq. & Construction(Other than LP Princ.)	12-000-400-XXX					
Building Use Charge	Formula A					
Oth. Supp. Serv. Students/Spec.+ Equip	11-000-219-XXX/12-000-219-730					
Related Services	11-000-216-XXX/12-000-21X-730					
Benefits for Special Programs	11-2XX-100-XXX					
SECTION III:						
Regular Programs-Undistributed Instruction						
Other Salaries for Instruction	11-190-100-106					
Purch. Prof.Edu. Serv	11-190-100-320					
Purchased Tech. Serv	11-190-100-340					
Other Purch Serv. (400-500)	11-190-100-500					
General Supplies	11-190-100-610					
Textbooks	11-190-100-640					
Other Objects	11-190-100-800					
Benefits-Total Regular Programs-Instruction	11-1XX-100-2XX					
Undistributed Exp. Other Supp. Serv.-Reg	11-000-218-XXX					
Benefits - Total Other Supp Serv-Students-Reg	11-000-218-2XX					
Undistributed Exp. Other Supp. Serv.-Reg-Equip	12-000-210-730					
Basic Skills/Remedial-Instruction	11-230-100-XXX					
Basic Skills/Remedial-Instruction-Equip.	12-230-100-730					
SECTION IV:						
Home Instruction						
Home Instr - Salaries of Teachers	11-150-100-101					
Home Instr - Other Salaries for Instruction	11-150-100-106					

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation
Estimated Calculated Rate for Regular Programs

	Account	Totals $ / Line Items	Preschool/K 01	Grades 1-5 02	Grades 6-8 03	Grades 9-12 04
Home Instr - Purch. Prof.Edu. Serv	11-150-100-320					
Home Instr - Purchased Tech. Serv	11-150-100-340					
Home Instr - Other Purch Serv. (400-500)	11-150-100-500					
Home Instr - General Supplies	11-150-100-610					
Home Instr - Textbooks	11-150-100-640					
Home Instr - Other Objects	11-150-100-800					
Bilingual Instruction	11-240-100-XXX					
Undistributed Exp.-Attendance and Soc. Work	11-000-211-XXX					
Undistributed Health Services	11-000-213-XXX					
Undistributed Exp. Improve of Instruc.	11-000-221-XXX					
Undistributed Instr.-Ed. Media Serv.School Library	11-000-222-XXX					
Undistrib Exp. Instr. Staff Training Services	11-000-223-XXX					
Undistributed Exp. Supp. Serv-General Admin.	11-000-230-XXX					
Undistributed Exp. Supp. Serv-School Admin.	11-000-240-XXX					
Undistrib Exp. Allowable Maint for School Facilities	11-000-261-XXX					
Undistributed Exp. Oth. Op/Maint Salaries	11-000-262-100					
Undistributed Exp. Oth. Op/Maint Purch Prof /Tech	11-000-262-300					
Undistributed Exp. Oth. Op/Maint Cleaning/Repair/Maint	11-000-262-420					
Undistributed Exp. Oth. Op/Maint Other Purch Prop.Serv.	11-000-262-490					
Undistributed Exp. Oth. Op/Maint Insurance	11-000-262-520					
Undistributed Exp. Oth. Op/Maint Misc. Purch Serv.	11-000-262-590					
Undistributed Exp. Oth. Op/Maint General Supplies	11-000-262-610					
Undistributed Exp. Oth. Op/Maint Energy	11-000-262-620					
Undistributed Exp. Oth. Op/Maint Other Objects	11-000-262-800					
Transportation - Salaries. (Other than Bet H/S)	11-000-270-109					
Transportation - Contracted Serv. (Other than Bet H/S)	11-000-270-512					
Alloc. costs -Other than Bet H/S	Formula B					
Undistributed Exp. - Business and Other Support Services						
Salaries	11-000-290-100					
Purchased Professional Services	11-000-290-330					
Purchased Technical Services	11-000-290-340					
Other Purch. Serv. (400-500)	11-000-290-592					
Supplies and Materials	11-000-290-600					
Interest on Current Loans	11-000-290-831					
Miscellaneous Expenditures	11-000-290-890					
Undistributed Exp. Food Services	11-000-310-XXX					

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation
Estimated Calculated Rate for Regular Programs

	Account	Totals $ / Line Items	Preschool/K 01	Grades 1-5 02	Grades 6-8 03	Grades 9-12 04
Benefits - Total Attendance & Social Work	11-000-211-2XX					
Benefits - Total Health Services	11-000-213-2XX					
Benefits - Total Impr. Of Instr. Services	11-000-221-2XX					
Benefits - Total Ed. Media Serv-School Lib.	11-000-222-2XX					
Benefits - Total Instr. Staff Training Serv.	11-000-223-2XX					
Benefits - Total Support Serv.-Gen. Admin.	11-000-230-2XX					
Benefits - Total Supp. Serv.-School Admin.	11-000-240-2XX					
Benefits - Total Operation/Maint of Plant Serv.	11-000-260-2XX					
Benefits - Total Business/Other Supp. Serv.	11-000-290-2XX					
Benefits - Total Unallocated Benefits	11-000-291-2XX					
Equipment						
Home Instruction	12-150-100-730					
Bilingual Ed-Instr.	12-240-100-730					
Undistr. Exp. Instr.-	12-000-100-730					
Undistri. Exp.-Support Serv. Staff	12-000-220-730					
Undist. Exp. - General Admin	12-000-230-730					
Undist. Exp. - School Admin	12-000-240-730					
Undistr. Exp. Op/Maint	12-000-260-730					
Undistr. Exp. Bus. Other Sup. Serv.	12-000-290-730					
Undistr. Exp.- Non-Instr.Serv.	12-000-300-730					
Total Special Education Direct Costs	Formula C					
Interest on Early Retirement Bonds	40-701-510-835					
Redemption of Principal – ERIP Bonds	40-701-510-910					
	SUBTOTALS					
SECTION V - Less:						
Bilingual Education Aid (Revenues)	10-3140					
Abbott Parity Remedy Aid (Revenues)	10-3114					
Additional Abbott v. Burke State Aid (Revenues)	10-3115					
Fund 20 Portion of Contribution to WSR	20-XXXX					
	NET TOTAL TUITION COSTS					
	GRAND TOTAL					
	ADE					
	COST PER PUPIL					

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals $ / Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab.	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
SECTION I:													
Total Expenses	11-XXX-100-XXX												
Equipment	12-XXX-100-730												
SECTION II:	**District Choice Allocation**												
Vocational Program-Local Inst.+ Equip	11-3XX-100-XXX/12-3XX-100-730												
Rental of Land & Bldg -Lease Purchase	11-000-262-441												
Interest Lease/Purch	11-000-290-832												
Student Body Act. / Other Inst. +Equip	11-4XX-100-XXX/12-4XX-100-730												
Fac. Acq. & Construction (Oth. Than LP Princ.	12-000-400-XXX												
Building Use Charge	Formula A												
Oth. Supp. Serv. Students/Spec.+ Equip	11-000-219-XXX/12-000-219-730												
Related Services	11-000-216-XXX/12-000-21X-730												
Benefits for Special Programs	11-2XX-100-XXX												
SECTION IV:													
Home Instruction													
Home Instr - Salaries of Teachers	11-219-100-101												
Home Instr - Other Salaries for Instruction	11-219-100-106												
Home Instr - Purch. Prof.Edu. Serv	11-219-100-320												
Home Instr - Purchased Tech. Serv	11-219-100-340												
Home Instr - Other Purch Serv. (400-500)	11-219-100-500												
Home Instr - General Supplies	11-219-100-610												
Home Instr – Textbooks	11-219-100-640												

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals $ / Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab.	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Home Instr - Other Objects	11-219-100-800												
Bilingual Instruction	11-240-100-XXX												
Und.Exp.-Attendance and Soc. Work	11-000-211-XXX												
Und.Health Services	11-000-213-XXX												
Und. Exp. Improve of Instruc.	11-000-221-XXX												
Und. Instr.-Ed. Media Serv. Sch.Library	11-000-222-XXX												
Und. Exp. Instr. Staff Training Services	11-000-223-XXX												
Und Exp. Supp. Serv-Gen. Admin.	11-000-230-XXX												
Und. Exp. Supp. Serv-Sch. Admin.	11-000-240-XXX												
Undistrib Exp. Allowable Maint for School Facilities	11-000-261-XXX												
Undistributed Exp. Oth. Op/Maint Salaries	11-000-262-100												
Undistributed Exp. Oth. Op/Maint Purch Prof /Tech	11-000-262-300												
Undistributed Exp. Oth. Op/Maint Cleaning/Repair/Maint	11-000-262-420												
Undistributed Exp. Oth. Op/Maint Other Purch Prop.Serv.	11-000-262-490												
Undistributed Exp. Oth. Op/Maint Insurance	11-000-262-520												
Undistributed Exp. Oth. Op/Maint Misc. Purch Serv.	11-000-262-590												
Undistributed Exp. Oth. Op/Maint General Supplies	11-000-262-610												
Undistributed Exp. Oth. Op/Maint Energy	11-000-262-620												
Undistributed Exp. Oth. Op/Maint Other Objects	11-000-262-800												
Trans Sal. (Other than Bet H/S)	11-000-270-109												
Trans Contr.S (Oth than Bet H/S)	11-000-270-512												
Alloc. Costs -Other than Bet H/S	Formula B												
Undistributed Exp. - Business and Other Support Services													
Salaries	11-000-290-100												
Purchased Prof Services	11-000-290-330												

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals $ / Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab.	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Purchased Tech Services	11-000-290-340												
Other Purch. Serv. (400-500)	11-000-290-592												
Supplies and Materials	11-000-290-600												
Interest on Current Loans	11-000-290-831												
Misc. Expenditures	11-000-290-890												
Undistributed Exp. Food Services	11-000-310-XXX												
Benefits-Total Attendance & Social Work	11-000-211-2XX												
Benefits - Total Health Services	11-000-213-2XX												
Benefits - Total Impr. Of Instr. Services	11-000-221-2XX												
Benefits - Total Ed. Media Serv-School Lib.	11-000-222-2XX												
Benefits - Total Instr. Staff Training Serv.	11-000-223-2XX												
Benefits - Total Support Serv.-Gen. Admin.	11-000-230-2XX												
Benefits - Total Supp. Serv.-School Admin.	11-000-240-2XX												
Benefits - Total Operation/Maint of Plant Serv.	11-000-260-2XX												
Benefits - Total Business/Other Supp. Serv.	11-000-290-2XX												
Benefits - Total Unallocated Benefits	11-000-291-2XX												
Equipment													
Home Instruction	12-219-100-730												
Bilingual Ed-Instr.	12-240-100-730												
Undistr. Exp. Instr.-	12-000-100-730												
Undistri. Exp.-Supp Serv.Staff	12-000-220-730												
Undist. Exp. - General Adm	12-000-230-730												
Undist. Exp. - School Adm	12-000-240-730												
Undistr. Exp. Op/Maint	12-000-260-730												
Undistr. Exp.-Bus., Other Sup. Serv.	12-000-290-730												

School District Budget Statement for the School Year 2003-2004
District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals $ / Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab.	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Undistr. Exp. Non-Instr.Serv.-	12-000-300-730												
Interest on Early Retirement Bonds	40-701-510-835												
Redemption of Principal – ERIP Bonds	40-701-510-910												
	SUBTOTALS												
SECTION V: LESS													
Bilingual Education Aid (Revenues)	10-3140												
Abbott Parity Remedy Aid (Revenues)	10-3114												
Additional Abbott v. Burke State Aid (Revenues)	10-3115												
Fund 20 Portion of Contribution to SBB	20-XXXX												
	NET TOTAL TUITION COSTS												
	GRAND TOTAL												
	ADE												
	COST PER PUPIL												

H. Completing the Recapitulation of Balances

A sample of the Advertised Recapitulation of Balances report follows this section.

General Fund (Unreserved) – Column 2 - is general fund surplus other than that restricted for capital reserve, adult education programs, maintenance, tuition certification or legal reserve.

General Fund (Reserved) Capital Reserve Account – Column 3 - is used to report the restricted general fund balance related to an established capital reserve account under N.J.S.A. 18A:21, N.J.S.A. 18A:7G-31, and N.J.A.C. 6A:26-9.1.

General Fund (Reserved) Adult Education Programs – Column 4 - is used to report that portion of the general fund surplus that arose from the excess of receipts and donations, tuition fees or from any source other than local taxation over the actual cost of the maintenance and operation of the district's adult education program. N.J.S.A. 18A:50-6 requires that any surplus generated from the district's adult education program in a given year remain in a separate account and for the restricted fund balance to be utilized exclusively for carrying out a program of adult education during the ensuing year.

General Fund (Reserved) Maintenance Reserve Account – Column 5 – is used to report that portion of the general fund surplus, which is legally reserved for maintenance pursuant to N.J.A.C. 6:24.

General Fund (Reserved) Legal Reserves – Column 6 – is used to report that portion of the general fund surplus which is legally reserved for specific purposes other than that restricted for capital reserve, adult education programs, maintenance, tuition certification, and encumbrances. This would include reserves established for register audit recoveries and restricted appropriations such as unspent funds from prior year capital outlay spending growth limitation adjustments and separate proposals. It also includes the reserve for sale/lease-back of textbooks.

General Fund (Reserved) Tuition Reserve Account – Column 7 - is used to report that portion of the general fund surplus legally reserved at year end for anticipated tuition adjustments upon certification of rates pursuant to N.J.A.C. 6A:23-3.1(f). This is a year-end activity and only applicable to certification of rates between formal sending/receiving districts. The maximum amount that may be restricted at year end during any contract year is 10 percent of the estimated tuition cost. Upon certification of rates in the third year following the contract year, full appropriation of the applicable years' reserve must be liquidated; any remaining balance related to that year must be reserved and budgeted for tax relief. Amounts legally reserved on 6/30/02 will be preloaded from Audsum on line 1610 and must be appropriated in the 2004-05 budget certified for taxes. No data entry is allowed for 2002-03 and 2003-04 (lines 1620 through 1660).

Debt Service – Column 8 – is used to report the debt service fund balance. The reporting is unchanged from prior years. Under N.J.S.A. 18A:24-57 and N.J.A.C. 6A:23-2.12, any debt

service surplus funds must be appropriated to offset property taxes. This is an edit check. (N/A for county vocational and special services school districts.)

Special Revenue Fund (Reserved) Capital Reserve Account - Column 9 - is used to report the restricted special revenue fund balance related to an approved capital reserve account established by a district eligible for early childhood program aid. CEIFA (N.J.S.A. 18A:7F-16) required districts to have the necessary early childhood program facilities in place by the start of the 2001-2002 school year and only permitted ECPA funds to be deposited into a capital reserve during the first four years (1997-98 through 2001-02). By 2001-02, all districts must have withdrawn early childhood capital reserve funds, except in the limited situation of a DOE approved lease purchase. If a district entered a lease purchase agreement for the construction of early childhood facilities, the use of ECPA capital reserves beyond 2000-2001 is permissible if it was part of the DOE approved plan. Therefore, only districts with DOE lease purchase approval as described above can have funds remaining in the ECPA capital reserve account and ECPA funds can no longer be deposited into a capital reserve account. **Interest on any remaining capital reserve funds in the aforementioned limited circumstances should be budgeted on line 512 and used for early childhood programs and services.**

General Information:

1. Lines 1595, 1600, 1605 and 1610 will be preloaded in the budget software for all columns with the information submitted in the applicable prior years' audit summary worksheet diskettes and certified budget on file with the department. Data entry is not permitted on these lines.

2. Corrections to the amounts that are preloaded on line 1610 require the submission by the public school accountant of a corrected audit summary worksheet to the Office of Fiscal Standards and Efficiency in the Division of Finance. All errors must be corrected immediately upon recognition.

3. Lines 1620 and 1660 must agree with the amounts shown in revenues and appropriations sections of the budget related to budgeted fund balance and increases to and withdrawals from the general fund capital reserve and maintenance reserve accounts.

4. Line 1620:
   - columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on line 121 and the net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
   - column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
   - column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133 and 7620.
   - column 9 must agree with the withdrawal in the ECPA capital reserve reported on line 513.

5. Line 1660:

- columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on line 121 and net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
- column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
- column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133 and 7620.
- column 9 must agree with the withdrawal in the ECPA capital reserve reported on line 513.

These references have been incorporated into the budget program as edit checks.

Specific Information:

LINE	COLUMN	INSTRUCTION
1620	2	Key in amount of 02-03 budgeted fund balance as of 2/1/03. This includes any appropriations of surplus into the general fund or capital reserve by board resolution from 6/1/02 to 2/1/03.
	3	Key in net increase/withdrawal from 02-03 capital reserve. Amount is difference between withdrawal on lines 130 and 132, column 3, and increase on lines 7690 and 7695, column 3. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 in column 3 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355
	5	Key in net increase/withdrawal from 02-03 budgeted maintenance reserve as of 2/1/03. Amount is difference between withdrawal on line 133 column 5, and increase on line 7620, column 5. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	8	Key in debt service surplus funds that were appropriated to offset property taxes in 02-03 budget. Negative entry only.
	9	Key in amount of 02-03 withdrawal of ECPA capital reserve that was budgeted. Negative entry only.
1630	2	Key in amount of additional balances to be appropriated from fund balance to the general fund or capital reserve between 2/1/03 and 6/30/03. Negative entry only.
	3	Key in total of (negative entry only): • Amount following approval of LRFP, anticipated to be

LINE	COLUMN	INSTRUCTION
		withdrawn by board resolution between 2/1/03 and 6/30/03 to fund local share less excess costs of approved projects. • Amount following approval of LRFP, anticipated to be transferred by board resolution between 2/1/03 and 6/30/03 to debt service to offset principal and interest payments for approved bonded projects in LRFP.
1640	2	Key in additional balances the district anticipates generating in the general fund between 2/1/03 and 6/30/03. This includes any excess revenues projected through 6/30/03, any appropriations expected to lapse as of 6/30/03, and any cancelled prior year open orders.
	3	Key in amount following submission of LRFP, of general fund balance anticipated to be deposited between 2/1/03 and 6/30/03 by board resolution.
	5	Key in amount of general fund balance anticipated to be deposited between 2/1/03 and 6/30/03 by board resolution.
	8	Key in amount, following approval of LRFP, of capital reserve anticipated to be deposited between 2/1/03 and 6/30/03 by board resolution.
1650	ALL	Software will calculate the estimated appropriation balance for 6/30/03 before transfers of anticipated excess general fund balance to capital reserve or maintenance reserve.
1653	2	Key in amount, following submission of LRFP, of anticipated excess general fund balance (calculated under SD #9) anticipated to be transferred to capital reserve or maintenance reserve in 02-03 by board resolution. Only negative entry is allowed.
	3	Key in amount, following submission of LRFP, of anticipated excess general fund balance (calculated under SD #9) anticipated to be deposited in 02-03 by board resolution. Only positive entry is allowed.
	5	Key in amount, following submission of LRFP, of anticipated excess general fund balance (calculated under SD #9) anticipated to be deposited in 02-03 by board resolution. Only positive entry is allowed.
1655	ALL	Software will calculate the estimated appropriation balance for 6/30/03 after transfers of anticipated excess general fund balance to the capital reserve or maintenance reserve.

LINE	COLUMN	INSTRUCTION
1660	2	Key in fund balance budgeted for 03-04. **Audited excess surplus as of 6/30/02 must be budgeted fund balance for 2003-04 and included on this line.** Negative entry only. A fatal edit will result if an amount is entered that will result in line 1670 to be less than three percent of the district's budget or $75,000, whichever is greater, as calculated on supporting documentation item 5.
	2, 4, & 6	Columns are added together and must agree with sum of revenue line 121 column 4 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355.
	3	Key in budgeted increase/withdrawal to capital reserve in 03-04. Amount is difference between withdrawals on lines 130 and 132 and increase on lines 7690 and 7695, column 4. If net decrease, enter a negative number. If net increase, enter a positive number.
	4	Key in the estimated 6/30/03 balance that must be appropriated in 03-04. Negative entry only.
	5	Key in budgeted increase/decrease in maintenance reserve in 03-04. Amount is difference between withdrawal on line 133 and increase on line 7620.
	8	Key in debt service surplus funds that were appropriated to offset property taxes in 03-04 budget. Negative entry only.
	9	Key in amount withdrawn from ECPA capital reserve in 03-04 budget. **Only limited districts with approved DOE LPAs of five years or less will have a balance and be able to withdraw.** Negative entry only.
1670	ALL	Software will calculate the estimated appropriation balance for 6/30/04.

School District Budget Statement
For the School Year 2003-2004
Advertised Recapitulation of Balances

County Name: _____ District Name: _____

Budget Category		General Fund (Unreserved)	General Fund (Reserved) Cap. Reserve Account	General Fund (Reserved) Adult Ed. Programs	General Fund (Reserved) Maintenance Reserve Acct.	General Fund (Reserved) Legal Reserves	Tuition Reserve	Debt Service	Special Revenue (Reserved) Cap. Reserve Account	Totals
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01595	Est. Approp. Bal. 6-30-01 (Prior Budg)									
01600	Approp. Bal. 6-30-01 (From Audit)									
01605	Est. Approp. Bal. 6-30-02 (Prior Budg)									
01610	Approp. Bal. 6-30-02 (From Audit)									
01620	Amount Budget during FY 02-03									
01630	Add. Bal. to be Approp during FY 02-03									
01640	Add. Bal. Anticipated during FY 02-03									
01650	Appropriation Bal. 6-30-03 (est.) before Transfers									
01653	Anticipated Excess GF Balance Transfers during FY 02-03									
01655	Appropriation Bal. 6-30-03 (est.) after Transfers									
01660	Amount Budgeted in FY 03-04									
01670	Appropriation Balances 6-30-04 (est.)									

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations.

2001-02	2002-03	2003-04
$_____	$_____	$_____

I. Advertised Per Pupil Cost Calculations

The Advertised Per Pupil Cost Calculations report is generated automatically by the budget program. A sample of the report follows this section. The first three columns, 2000-01 Actual, 2001-02 Actual, and 2002-03 Original Budget are downloaded by the department and act as the "draft" of the department's 2003 Comparative Spending Guide publication for each district's review and comment. The per pupil costs calculations for the 2002-03 Revised Budget and 2003-04 Proposed Budget are calculated by the software using the 2002-03 revised appropriations and 2003-04 appropriations keyed in the Detail Appropriations section of the 2003-04 budget and the 10/15/02 actual and 10/15/03 estimated enrollments shown in the Enrollments section of the 2003-04 budget. The explanatory notes for the fifteen calculations presented for each year are included as Appendix A of this document.

Advertised Section (Continued)

PER PUPIL COST CALCULATIONS

	2000-01 Actual (1)	2001-02 Actual (2)	2002-03 Original Budget (3)	2002-03 Revised Budget (4)	2003-04 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost					
Total Classroom Instruction					
Classroom - Salaries and Benefits					
Classroom - General Supplies and Textbooks					
Classroom - Purchased Services and Other					
Total Support Services					
Support Services - Salaries and Benefits					
Total Administrative Costs					
Administration - Salaries and Benefits					
Total Operations and Maintenance of Plant					
Operations and Maintenance of Plant - Salaries and Benefits					
Total Food Services Costs					
Total Extracurricular Costs					
Total Equipment Costs					
Employee Benefits as a percentage of Salaries (Does not include pension and social security paid by the State on behalf of the district)					

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2003 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education under Finance. This publication is available in the board office and public libraries. The same calculations were performed using the 2002-03 revised appropriations and the 2003-04 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusion of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

J. Expanded Coding

N.J.A.C. 6A:23-2.11(a)2 states that when a board of education adopts an expanded chart of accounts, the board shall adopt a policy concerning the controls over appropriations for line item accounts which exceed the minimum level of detail established pursuant to N.J.A.C. 6A:23-2.2(g)1 (the minimum outline). If a district board of education fails to adopt such a policy, the restrictions regarding overexpenditure of funds shall apply to line item accounts which exceed the minimum level of detail. In cases where expanded coding is implemented to account for improvement (remedial) or corrective action plans for Level II or Level III districts, demonstrably effective programs and services, required maintenance or for blended resource school-based budgets in Abbott districts, the board may not establish a policy for controls over the appropriations at the minimum outline level of detail.

The minimum outline contained in Appendix A of The Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey Public Schools with the amendments for the Comprehensive Educational Improvement and Financing Act shown in the Detailed Appropriations Grid in Part D of this section lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with department and federal reporting requirements. The minimum outline may be expanded to provide additional information. However, the monthly report of the board secretary must be prepared in the minimum outline format. It is important that districts consult with their software vendors to ensure that the software has the capability of folding any expansions beyond the minimum outline back into the appropriate line of the board secretary's report.

Expansion may be made by adding digits to the existing dimensions shown in the coding structure of the minimum outline or by adding dimensions. As mentioned previously, any expansion beyond the minimum outline must provide a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement. Software vendors have indicated that the preferred method of expansion would be to add dimensions at the end of the account code. For example, a district may want to maintain its budget at the building level by adding a location dimension to its account code. This expansion would allow districts to assign budgetary responsibility to the building or school for those costs which are controllable at that level. Central administrative or other such costs that are not readily assignable to a particular location would be coded to a central office location code.

Districts may also wish to add a dimension for a project code to further delineate expenditure data to track costs by specific programs or objectives beyond the summary information contained in the minimum outline. The additional dimension could be used to assign costs that are coded throughout the budget in the required program/function to obtain a detailed cost record of that program or objective. For instance, the current required coding of the minimum outline summarizes all regular instruction costs other than teachers' salaries in program 190. Teachers' salaries are coded according to the grade classifications used in the calculation of core curriculum standards aid and are recorded under the applicable program (110-140). This summarized reporting does not maintain in the accounting system a record of the total instructional costs either by grade classification or by subject matter/program. Additionally, certain costs that districts may consider part of the total cost of a program must be coded in

programs/functions elsewhere in the budget, such as the associated employee benefits or transportation costs for field trips. All supervision of instruction costs are budgeted under function 221 and all transportation costs are budgeted under function 270. By adding a project code to the minimum coding structure, a district would be able to extract data related to the program/project from all the areas of the budget and still be able to report in the summarized outline form.

Level II and Level III districts submit as part of their Supporting Documentation packet items to identify appropriations included in the total budget to implement their corrective action plans. **Recipients of Demonstrably Effective Program Aid** submit the detail of the budgeted uses of the funds in Item 16. The budget to actual status of these appropriations must be maintained in those districts' accounting records. **Abbott districts with schools preparing blended school based budgets** submit the blended resource school-based budgets. The budget to actual status of these appropriations must be maintained in those districts' accounting records. The coding structure of the 2R2 chart of accounts easily allows for expanded accounting. Level II and Level III districts must make use of the expanded coding structure and maintain in their formal accounting records a project cost center for each of the strategies/programs/services detailed in Items 10 and 11. The school based plans for Demonstrably Effective Program Aid must be tracked in a district's accounting records. As such, a location code is a required component of the minimum outline for that restricted entitlement's appropriations. The blended resource school-based budgets must be tracked in a district's accounting records. Expanded coding beyond required maintenance is optional for all other districts. **Beginning in 2002-03, all districts are required to account for required maintenance expenditures at the school-facility level. As such, a location code is a required component of the minimum outline for the required maintenance appropriation account.**