



# STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

## Budget Guidelines - Appendix A

### Explanatory Notes Per Pupil Cost Calculations Advertised Section of the School District Budget Statement for School Year 2020-21

This appendix provides the calculations required to determine the per pupil cost used for all cost per pupil calculations in the Advertised Section of the School District Budget Statement for School Year 2020-21. In each of the sections below, there will be a brief description of the data, source of data, and referenced line items.

#### Per Pupil Cost Calculations

For each per pupil cost indicator, the 2017-18 Actual per pupil cost (Column 1) and the 2018-19 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2019-20 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2019 as reported in the original budget. The 2019-20 Revised Budget per pupil cost and the 2020-21 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2019 and total projected pupils on roll as of October 15, 2020 as reported in the Budget Statement for School Year 2020-21.

#### Expenditures/Appropriations Data Sources

Per Pupil Cost Report Column	Data Source of Expenditures/Appropriations
2017-18 Actual	2017-18 Audsum
2018-19 Actual	2018-19 Audsum
2019-20 Original Budget	2019-20 Budget, 2019-20 Column
2019-20 Revised Budget	2020-21 Budget, Revised 2019-20 Column
2020-21 Original Budget	2020-21 Budget, 2020-21 Column

#### Lines Used for Each Indicator:

##### Indicator 1 - Total Budgetary Cost Per Pupil

Line Description	Line Number
• Total Current Expense	Line 72260
• Post-Secondary Vocational Programs	Line 77300
• Preschool Programs	Lines 85120, 86380
• Early Retirement Costs	Lines 89540, 89560
• Less: Local Contribution - Transfer to Special Revenue Fund	Lines 2020, 2040, 2060
• Less: Tuition Expenditures	Line 29180
• Less: DOE Loans, Principal and Interest	Lines 45031, 45032
• Less: Interest-Lease Purchase	Line 47140
• Less: Interest-BANs	Line 47160

<b>Line Description</b>	<b>Line Number</b>
• Less: Shared Service Agreements County Board of Chosen Freeholders	Line 47190
• Less: Transportation	Line 52480
• Less: Residential Costs	Line 42120
• Less: Judgments Against the School District	Line 45240
• Less: Affordable Care Act – Employer Shared Responsibility Payment	Line 45241
• Less: Affordable Care Act – Information Reporting Penalties	Line 45242
• Less: TPAF/PERS - Special Assessments	Line 71050
• Less: Increase in Sale/Lease-back Reserve	Line 72160
• Less: Increase in Current Expense Emergency Reserve	Line 72220
• Less: Interest Earned on Current Expense Emergency Reserve	Line 72240
• Less: Increase in Bus Advertising Reserve for Fuel Costs	Line 72245
• Less: Increase in Impact Aid Reserves (General and Capital)	Lines 72246, 72247
• Less: Transfer Property Sale Proceeds to Debt Service Reserve	Line 72120
• Less: Transfer GF Surplus to Debt Service Fund to Repay CDL	Line 72122
• Less: Interest Earned on Maintenance Reserve	Line 72180
• Less: Increase in Maintenance Reserve	Line 72200
• Less: Allocated Benefits for Student Transportation	Line 69240
• Less: Contracted PreK Purchased Education Services	Lines 85060, 86160, 86180

**Indicator 2 - Total Classroom Instruction**

<b>Line Description</b>	<b>Line Number</b>
• Regular Program-Instruction	Line 3200 less 2020, 2040 and 2060
• Special Education-Instruction	Line 10300
• Basic Skills-Instruction	Line 11160
• Bilingual-Instruction	Line 12160
• Vocational Programs-Local	Line 13160
• Total Vocational Programs	Lines 15180, 77140
• Total Other Instructional Programs	Line 25100
• Before/After School Programs - Instruction	Line 19160
• Summer School - Instruction	Line 20180
• Instructional Alternative Education Programs – Instruction	Line 21180

Line Description	Line Number
• Other Supplemental/At-Risk Programs - Instruction	Line 22180
• Other Alternative Education Programs - Instruction	Line 23180
• Preschool Programs- Instruction	Line 85120 less 85060
• Benefit Expenditures calculated in Classroom Salaries and Benefits	Reference Classroom Salaries and Benefits, indicator 3

### Indicator 3 - Classroom Salaries and Benefits

Line Description	Line Number
• Regular Program-Instruction	Lines 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005
• Special Education-Instruction	Lines 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020, 8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025
• Basic Skills-Instruction	Lines 11000, 11020, 11025
• Bilingual-Instruction	Lines 12000, 12020, 12025
• Vocational Program-Local	Lines 13000, 13020, 13025
• Total Vocational Programs (County Vocational School Districts)	Lines 14000, 14020, 14025, 15000, 15020, 15025, 77000, 77020, 77025
• Total Other Instructional	Line 25000, 25005
• Before/After School Programs - Instruction	Lines 19000, 19020, 19040, 19060, 19065
• Summer School - Instruction	Lines 20000, 20020, 20040, 20060, 20065
• Instructional Alternative Education Programs – Instruction	Lines 21000, 21020, 21040, 21060, 21065
• Other Supplemental/At-Risk Programs - Instruction	Lines 22000, 22020, 22040, 22060, 22065
• Other Alternative Education Programs - Instruction	Lines 23000, 23020, 23040, 23060, 23065
• Preschool Programs-Instruction	Lines 85000, 85020, 85025
• Benefit Expenditures	Allocated Benefits – Lines 53000, 53020, 53060, 53120, 53140 to 53220, 53225, 54000, 54020, 54060, 54120, 54140 to 54220, 54225, 55000, 55020, 55060, 55120, 55140 to 55220, 55225, 56000, 56020, 56060, 56120, 56140 to 56220, 56225 Unallocated Benefits – Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

### Indicator 4 - Classroom General Supplies and Textbooks

Line Description	Line Number
• Regular Program-Instruction	Lines 2260, 2280, 2600, 2620, 3080, 3100
• Special Education-Instruction	Lines 3600, 3620, 4100, 4120, 4600, 4620, 5100, 5120, 5600, 5620, 6100, 6120, 6600, 6620, 7100, 7120, 7600, 7620, 8100, 8600, 9360, 9380, 9620, 9640, 10100, 10120
• Basic Skills-Instruction	Lines 11100, 11120

<b>Line Description</b>	<b>Line Number</b>
• Bilingual-Instruction	Lines 12100, 12120
• Vocational Program Local	Lines 13100, 13120
• Total Vocational Programs	Lines 14100, 14120, 15100, 15120, 77080, 77100
• Total Other Instructional Programs	Line 25040
• Before/After School Programs - Instruction	Line 19120
• Summer School - Instruction	Lines 20120, 20140
• Instructional Alternative Education Programs – Instruction	Lines 21120, 21140
• Other Supplemental/At-Risk Programs - Instruction	Lines 22120, 22140
• Other Alternative Education Programs - Instruction	Lines 23120, 23140
• Preschool Programs-Instruction	Lines 85080

**Indicator 5 - Classroom Purchased Services and Other Costs**

<b>Line Description</b>	<b>Line Number</b>
• Regular Program-Instruction	Lines 2200, 2220, 2240, 2300, 2540, 2560, 2580, 2640, 3020, 3040, 3060, 3120
• Special Education-Instruction	Lines 3540, 3560, 3580, 3640, 4040, 4060, 4080, 4140, 4540, 4560, 4580, 4640, 5040, 5060, 5080, 5140, 5540, 5560, 5580, 5640, 6040, 6060, 6080, 6140, 6540, 6560, 6580, 6640, 7040, 7060, 7080, 7140, 7540, 7560, 7580, 7640, 8040, 8060, 8080, 8120, 8540, 8560, 8580, 8620, 9300, 9320, 9340, 9400, 9560, 9580, 9600, 9660, 10040, 10060, 10080, 10140
• Basic Skills-Instruction	Lines 11040, 11060, 11080, 11140
• Bilingual-Instruction	Lines 12040, 12060, 12080, 12140
• Vocational Program Local	Lines 13040, 13060, 13080, 13140
• Total Vocational Programs	Lines 14040, 14060, 14080, 14140, 15040, 15060, 15080, 15140, 77040, 77060, 77120
• Total Other Instructional Programs	Lines 25020, 25060, 25080
• Before/After School Programs - Instruction	Lines 19080, 19100, 19140
• Summer School - Instruction	Lines 20080, 20100, 20160
• Instructional Alternative Education Programs – Instruction	Lines 21080, 21100, 21160
• Other Supplemental/At-Risk Programs - Instruction	Lines 22080, 22100, 22160
• Other Alternative Education Programs - Instruction	Lines 23080, 23100, 23160
• Preschool Programs-Instruction	Lines 85030, 85040, 85100

**Indicator 6 - Total Support Services**

<b>Line Description</b>	<b>Line Number</b>
• Before/After School Programs	Line 19600
• Summer School	Line 20600
• Instructional Alternative Education Programs	Line 21600

<b>Line Description</b>	<b>Line Number</b>
• Other Supplemental/At-Risk Programs	Line 22600
• Other Alternative Education Programs	Line 23600
• Attendance and Social Work	Line 29680
• Health Services	Line 30620
• Other Support Services-Speech, OT, PT & Related Services	Line 40580
• Other Support Services-Guidance	Line 41660
• Other Support Services-Extraordinary Services	Line 41080
• Other Support Services-Child Study Teams	Line 42200
• Improvement of Instruction	Line 43200
• Educational Media Services	Line 43620
• Instructional Staff Training Services	Line 44180
• Post-Secondary Vocational (County Vocational School Districts)	Lines 77160, 77200, 77220, 77240, 77260
• Preschool Programs	Lines 86000 to 86120, 86200 to 86360
• Benefit Expenditures calculated in Support Services-Salaries and Benefits	Reference Support Services-Salaries and Benefits, indicator 7
• Less Residential Costs	Line 42120

**Indicator 7 - Support Services - Salaries and Benefits**

<b>Line Description</b>	<b>Line Number</b>
• Before/After School Programs	Line 19500, 19505
• Summer School	Line 20500, 20505
• Instructional Alternative Education Programs	Line 21500, 21505
• Other Supplemental/At-Risk Programs	Line 22500, 22505
• Other Alternative Education Programs	Line 23500, 23505
• Attendance & Social Work	Lines 29500, 29520, 29540, 29560, 29580, 29585
• Health Services	Lines 30500, 30520, 30525
• Other Support Services-Speech, OT, PT & Related Services	Line 40500, 40505
• Other Support Services-Guidance	Lines 41500, 41520, 41540, 41545
• Other Support Services-Child Study Teams	Lines 42000, 42020, 42040, 42045
• Other Support Services-Extraordinary Services	Line 41000, 41005
• Improvement of Instruction	Lines 43000, 43020, 43040, 43060, 43080, 43065
• Educational Media Services	Lines 43500, 43520, 43525
• Instructional Staff Training Services	Lines 44000, 44020, 44040, 44060, 44065
• Post-Secondary Vocational (County Vocational School Districts)	Line 77160, 77165
• Preschool Programs	Lines 86000 to 86120, 86125

Line Description	Line Number
<ul style="list-style-type: none"> <li>Benefit Expenditures</li> </ul>	Allocated Benefits-Lines 59000, 59020, 59060, 59120, 59140 to 59220, 59225, 59500, 59520, 59560, 59620, 59640 to 59720, 59725, 60000, 60020, 60060, 60120, 60140 to 60220, 60225, 60500, 60520, 60560, 60620, 60640 to 60720, 60725, 61000, 61020, 61060, 61120, 61140 to 61220, 61225, 61500, 61520, 61560, 61620, 61640 to 61720, 61725, 62500, 62520, 62560, 62620, 62640 to 62720, 62725, 63000, 63020, 63060, 63120, 63140 to 63220, 63225, 63500, 63520, 63560, 63620, 63640 to 63720, 63725 Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

**Indicator 8 - Total Administration Costs**

Line Description	Line Number
<ul style="list-style-type: none"> <li>General Administration</li> </ul>	Line 45300
<ul style="list-style-type: none"> <li>School Administration</li> </ul>	Line 46160
<ul style="list-style-type: none"> <li>Central Services</li> </ul>	Line 47200
<ul style="list-style-type: none"> <li>Administrative Information Technology</li> </ul>	Line 47620
<ul style="list-style-type: none"> <li>Benefit Expenditures calculated in Administrative-Salaries and Benefits</li> </ul>	Reference Administration Salaries and Benefits, indicator 9
<ul style="list-style-type: none"> <li>Less Salaries of State Monitors</li> </ul>	Line 45030
<ul style="list-style-type: none"> <li>Less Repayment of Principal-NJDOE Loan</li> </ul>	Line 45031
<ul style="list-style-type: none"> <li>Less Interest Expense-NJDOE Loan</li> </ul>	Line 45032
<ul style="list-style-type: none"> <li>Less Expenditure &amp; Internal Control Audit Fees</li> </ul>	Line 45070
<ul style="list-style-type: none"> <li>Less Judgments against Schools</li> </ul>	Line 45240
<ul style="list-style-type: none"> <li>Less Interest – Lease Purchase</li> </ul>	Line 47140
<ul style="list-style-type: none"> <li>Less Interest – BANs</li> </ul>	Line 47160
<ul style="list-style-type: none"> <li>Less Shared Services Agreement, County Board of Freeholders</li> </ul>	Line 47190

**Indicator 8a - Legal Costs**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Legal Costs</li> </ul>	Lines 45020, 45040
<ul style="list-style-type: none"> <li>Benefit Expenditures</li> </ul>	Allocated Benefits – Line 45020 / (Lines 45020, 45000) times sum of lines 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720, 64725 Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times salary line 45020)

**Indicator 9 - Administration Salaries and Benefits**

Line Description	Line Number
<ul style="list-style-type: none"> <li>General Administration</li> </ul>	Line 45000, 45020, 45025, 45035
<ul style="list-style-type: none"> <li>School Administration</li> </ul>	Lines 46000, 46020, 46040, 46060, 46065
<ul style="list-style-type: none"> <li>Central Services</li> </ul>	Line 47000, 47005
<ul style="list-style-type: none"> <li>Administrative Information Technology</li> </ul>	Line 47500, 47505

Line Description	Line Number
<ul style="list-style-type: none"> <li>Benefit Expenditures</li> </ul>	Allocated Benefits – Lines 64500, 64520, 64560, 64620, 64640 to 64720, 64725, 65500, 65520, 65560, 65620, 65640 to 65720, 65725, 66500, 66520, 66560, 66620, 66640 to 66720, 66725, 67000, 67020, 67060, 67120, 67140 to 67220, 67225 Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

**Indicator 10 - Operations and Maintenance of Plant**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Operations &amp; Maintenance</li> </ul>	Line 51120
<ul style="list-style-type: none"> <li>Benefit Expenditures calculated in Op/Maint.-Salaries and Benefits</li> </ul>	Reference Op/Maint-Salaries and Benefits, Indicator 11

**Indicator 11 - Operations and Maintenance of Plant - Salaries and Benefits**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Operations &amp; Maintenance</li> </ul>	Lines 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005
<ul style="list-style-type: none"> <li>Benefit Expenditures</li> </ul>	Allocated Benefits – Lines 68000, 68020, 68060, 68120, 68140 to 68220, 68225, 68300, 68305, 68315, 68330 to 68360, 68400, 68405, 68415, 68430 to 68460, 68500, 68505, 68515, 68530 to 68560, 68600, 68605, 68615, 68630 to 68660 Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

**Indicator 12 - Total Food Services**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Total Undistributed Expenditures -Food Services</li> </ul>	Line 72020

**Indicator 13 - Cocurricular/Extracurricular Costs**

Line Description	Line Number
<ul style="list-style-type: none"> <li>School-Sponsored Co/Extra-Curricular Activities and School-Sponsored Athletics</li> </ul>	Lines 17100, 17600
<ul style="list-style-type: none"> <li>Benefit Expenditures</li> </ul>	Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines 17000, 17005, 17500, 17505)

**Personal Services-Unallocated Employee Benefits used in Salaries and Benefits calculation**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Benefit Rate = Total Unallocated Benefits divided by Total Salaries</li> </ul>	<p><b>Total Unallocated Benefits = Lines</b> 77180, 77720, 78220, 79520, 80220, 81220, 82220, 71000, 71020, 71060, 71120, 71140 to 71220, 71225, 71226, 71227, 86140</p> <p><b>Total Salaries = Lines</b> 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005, 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020,</p>

Line Description	Line Number
	8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025, 11000, 11020, 11025, 12000, 12020, 12025, 13000, 13020, 13025, 14000, 14020, 14025, 15000, 15020, 15025, 17000, 17005, 17500, 17505, 19000 to 19060, 19065, 19500, 19505, 20000 to 20060, 20065, 20500, 20505, 21000 to 21060, 21065, 21500, 21505, 22000 to 22060, 22065, 22500, 22505, 23000, 23020, 23040, 23060, 23065, 23500, 23505, 25000, 25005, 27000, 27005, 29500, 29520, 29540, 29560, 29580, 29585, 30500, 30520, 30525, 40500, 40505, 41000, 41005, 41500, 41520, 41540, 41545, 42000, 42020, 42040, 42045, 43000, 43020, 43040, 43060, 43065, 43080, 43500, 43520, 43525, 44000, 44020, 44040, 44060, 44065, 45000, 45020, 45025, 45030, 45035, 46000, 46020, 46040, 46060, 46065, 47000, 47005, 47500, 47505, 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005, 52000, 52020, 52040, 52060, 52080, 52085, 76000, 76005, 77000, 77020, 77025, 77160, 77165, 77500, 77520, 77540, 77560, 77565, 77700, 77705, 78000, 78020, 78040, 78060, 78065, 78200, 78205, 79000, 79020, 79040, 79060, 79065, 79500, 79505, 80000, 80020, 80040, 80060, 80065, 80200, 80205, 81000, 81020, 81040, 81060, 81065, 81200, 81205, 82000, 82020, 82040, 82060, 82065, 82200, 82205, 83000, 83005, 85000, 85020, 85025, 86000 to 86120, 86125

**Indicator 14 - Personal Service-Employee Benefits**

Line Description	Line Number
<ul style="list-style-type: none"> <li data-bbox="219 1060 802 1123">Benefit Rate = Total Benefits divided by Total Salaries</li> </ul>	<b>Total Benefits = Lines</b> 77180, 77720, 78220, 79520, 80220, 81220, 82220, 53000, 53020, 53060, 53120, 53140, 53160, 53180, 53200, 53220, 53225, 54000, 54020, 54060, 54120, 54140, 54160, 54180, 54200, 54220, 54225, 55000, 55020, 55060, 55120, 55140, 55160, 55180, 55200, 55220, 55225, 56000, 56020, 56060, 56120, 56140, 56160, 56180, 56200, 56220, 56225, 58000, 58020, 58060, 58120, 58140, 58160, 58180, 58200, 58220, 58225, 59000, 59020, 59060, 59120, 59140, 59160, 59180, 59200, 59220, 59225, 59500, 59520, 59560, 59620, 59640, 59660, 59680, 59700, 59720, 59725, 60000, 60020, 60060, 60120, 60140, 60160, 60180, 60200, 60220, 60225, 60500, 60520, 60560, 60620, 60640, 60660, 60680, 60700, 60720, 60725, 61000, 61020, 61060, 61120, 61140, 61160, 61180, 61200, 61220, 61225, 61500, 61520, 61560, 61620, 61640, 61660, 61680, 61700, 61720, 61725, 62500, 62520, 62560, 62620, 62640, 62660, 62680, 62700, 62720, 62725, 63000, 63020, 63060, 63120, 63140, 63160, 63180, 63200, 63220, 63225, 63500, 63520, 63560, 63620, 63640, 63660, 63680, 63700, 63720, 63725, 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720, 64725, 65500, 65520, 65560, 65620, 65640, 65660, 65680, 65700, 65720, 65725, 66500, 66520, 66560, 66620, 66640, 66660, 66680, 66700, 66720, 66725, 67000, 67020, 67060, 67120, 67140, 67160, 67180, 67200, 67220, 67225, 68000, 68020,



Line Description	Line Number
	<p>68060, 68120, 68140, 68160, 68180, 68200, 68220, 68225, 68300, 68305, 68315, 68330, 68335, 68340, 68345, 68350, 68355, 68360, 68400, 68405, 68415, 68430, 68435, 68440, 68445, 68450, 68455, 68460, 68500, 68505, 68515, 68530, 68535, 68540, 68545, 68550, 68555, 68560, 68600, 68605, 68615, 68630, 68635, 68640, 68645, 68650, 68655, 68660, 69000, 69020, 69060, 69120, 69140, 69160, 69180, 69200, 69220, 69225, 70000, 70020, 70060, 70120, 70140, 70160, 70180, 70200, 70220, 70225, 71000, 71020, 71060, 71120, 71140, 71160, 71180, 71200, 71220, 71225, 71226, 71227, 86140</p> <p><b>Total Salaries = Lines</b></p> <p>2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005, 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020, 8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025, 11000, 11020, 11025, 12000, 12020, 12025, 13000, 13020, 13025, 14000, 14020, 14025, 15000, 15020, 15025, 17000, 17005, 17500, 17505, 19000 to 19060, 19065, 19500, 19505, 20000 to 20060, 20065, 20500, 20505, 21000 to 21060, 21065, 21500, 21505, 22000 to 22060, 22065, 22500, 22505, 23000, 23020, 23040, 23060, 23065, 23500, 23505, 25000, 25005, 27000, 27005, 29500, 29520, 29540, 29560, 29580, 29585, 30500, 30520, 30525, 40500, 40505, 41000, 41005, 41500, 41520, 41540, 41545, 42000, 42020, 42040, 42045, 43000, 43020, 43040, 43060, 43065, 43080, 43500, 43520, 43525, 44000, 44020, 44040, 44060, 44065, 45000, 45020, 45025, 45030, 45035, 46000, 46020, 46040, 46060, 46065, 47000, 47005, 47500, 47505, 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005, 52000, 52020, 52040, 52060, 52080, 52085, 76000, 76005, 77000, 77020, 77025, 77160, 77165, 77500, 77520, 77540, 77560, 77565, 77700, 77705, 78000, 78020, 78040, 78060, 78065, 78200, 78205, 79000, 79020, 79040, 79060, 79065, 79500, 79505, 80000, 80020, 80040, 80060, 80065, 80200, 80205, 81000, 81020, 81040, 81060, 81065, 81200, 81205, 82000, 82020, 82040, 82060, 82065, 82200, 82205, 83000, 83005, 85000, 85020, 85025, 86000 to 86120, 86125</p>

**Indicator 15 - Total Equipment**

Line Description	Line Number
<ul style="list-style-type: none"> <li>Total Equipment</li> </ul>	Line 75880, 87000, 87020

**Enrollments Data Sources:**

<b>Per Pupil Cost Report Column</b>	<b>Data Source of Enrollment</b>
2017-18 Actual	2017-18 School Register Summary, Total Average Daily Enrollment as reported on the year end School Register Summary Report
2018-19 Actual	2018-19 School Register Summary, Total Average Daily Enrollment as reported on the year end School Register Summary Report
2019-20 Original Budget	2019-20 Original Budget, Advertised Enrollment Report, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only) + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) - Less Line 35: Charter Schools - Less line 36: Renaissance Schools
2019-20 Revised Budget	10/15/2019 ASSA Advertised Enrollment, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only). + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) - Less Line 35: Charter Schools - Less line 36: Renaissance Schools
2020-21 Original Budget	10/15/2020 Projected Enrollment, Advertised Enrollment Report, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only). + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) - Less Line 35: Charter Schools - Less line 36: Renaissance Schools