

COST CATEGORY ASSIGNMENTS
CALCULATION OF NON-ALLOWABLE COSTS
EXCESS ADMINISTRATION

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF REVENUE AND EXPENSES AND RECONCILIATION
OF RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

REVENUE

Tuition - Public School Placement	\$1,649,581	
Tuition - Extraordinary Services	80,072	
Tuition - Private Placements	137,465	
Contributions	122,729	
Interest	12,750	
Fund Raising	5,000	
Other	190,467	
Total Revenue	<u> </u>	\$2,007,597

EXPENSES

Education - Public School Placement	1,609,348	
Education - Extraordinary Services	78,119	
Education - Private Placements	134,112	
Other Program Expenses	136,409	
Total Expenses	<u> </u>	<u>1,957,988</u>

Profit or Loss		49,610
Add: Retained Earning - Beginning of Year		<u>484,382</u>
Total Retained Earnings		533,992
Less: Non-Allowable Costs	\$218,068	
Distribution of Retained Earnings	<u>-0-</u>	<u>(\$218,068)</u>
Balance Retained Earnings - June 30,		<u><u>\$315,924</u></u>

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

	PUBLIC SCHOOL RESTRICTED	EARLY INTER- VENTION PROG. RESTRICTED	CHAPTER I RESTRICTED	ALL OTHER RESTRICTED	UNRESTRICTED	TOTAL
<u>SUPPORT AND REVENUE</u>						
COST CATEGORY ASSIGNMENTS	\$1,649,581					\$1,649,581
Education - Extraordinary Services	80,072					80,072
Tuition - Private Placements					\$137,465	137,465
State Aid - Early Intervention Program		\$50,000				50,000
Federal Aid - Chapter I			\$100,000			100,000
Contributions				\$2,000	15,000	17,000
Interest		750			5,000	5,750
Fund Raising				3,000		3,000
Total Support and Revenue	1,729,653	50,750	100,000	5,000	157,465	2,042,868
<u>PROGRAM EXPENSES</u>						
Education - Public School Placement	1,609,348					1,609,348
Education - Extraordinary Services	78,119					78,119
Education - Private Placements					134,112	134,112
Other Program Expenses		52,750	99,000			151,750
Non-Allowable Costs					218,068	218,068
Total Program Expenses	1,687,467	52,750	99,000	0	352,180	2,191,397
<u>SUPPORT SERVICES</u>						
Fund Raising					2,000	2,000
Other				10,000		10,000
Total Support Expenses	-0-	-0-	-0-	10,000	2,000	12,000
TOTAL EXPENSES	1,687,467	52,750	99,000	10,000	354,180	2,203,397
Excess (Deficiency) of Support and Revenue Over Expenses Before Capital Additions	42,187	(2,000)	1,000	(5,000)	(196,715)	(160,528)

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

	PUBLIC SCHOOL RESTRICTED	EARLY INTER- VENTION PROG. RESTRICTED	CHAPTER I RESTRICTED	ALL OTHER RESTRICTED	UNRESTRICTED	TOTAL
<u>CAPITAL ADDITIONS</u>						
Contributions					\$10,000	\$10,000
Investment Income					1,000	1,000
Total Capital Additions	0	0	0	0	11,000	11,000
Excess (Deficiency) of Support and Revenue Over Expenses After Capital Additions						
	42,187	(2,000)	1,000	(5,000)	(185,715)	(149,528)
<u>OTHER CHANGES IN FUND BALANCE</u>						
Transfer Between Funds		\$2,750			(\$2,750)	0
Transfer to Accounts Payable-Due to DOE		(750)				(750)
Other Adjustments	-0-	-0-	-0-		-0-	-0-
Fund Balance, July 1, 20__	160,634	-0-	-0-	10,000	116,018	286,652
FUND BALANCE, JUNE 30, 20__	\$202,821	\$0	\$1,000	\$5,000	(\$72,447)	\$136,374

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

<u>CURRENT EXPENSES:</u>		<u>TOTAL</u>
<u>Special Education Instruction</u>		
Salaries of Teachers	11-200-100-101	
(Please itemize by position and indicate number of staff in each position)		
Substitute Teachers (2)		39,816
Teacher of Students with Disabilities (6)		161,000
Teachers of the Handicapped (6)		161,000
Salaries of Other Professional Staff (Please itemize by position by salary)	11-200-100-104	
Art		15,860
English		15,065
Language - Spanish		15,500
Music		12,405
Physical Education		12,560
Reading		13,212
Science		15,084
Social Studies		15,790
Other Salaries for Instruction	11-200-100-106	
(Please itemize by position and indicate number of staff in each position)		
Instructional Aides		37,685
Instructional Staff Assistants		37,684
Employee Benefits (except pension)	11-200-100-205	16,732
Pension Contributions	11-200-100-232	16,732
Purchased Professional - Educational Services (Please itemize)	11-200-100-320	
Occupational Therapist		12,600
Physical Therapist		12,600
Purchased Technical Services	11-200-100-340	1,200
Other Purchased Services	11-200-100-500	8,205
General Supplies	11-200-100-610	4,876
Textbooks	11-200-100-640	4,600
Other Objects	11-200-100-800	75
TOTAL		<u>\$630,281</u>
 <u>Special Vocational Programs - Instruction</u>		
Salaries of Teachers	11-320-100-101	96,684
Other Salaries for Instruction	11-320-100-106	
(Please itemize by position and indicate number of staff in each position)		
Instructional Aides		16,434
Instructional Staff Assistants		16,950
Employee Benefits (except pension)	11-320-100-205	5,516
Pension Contributions	11-320-100-232	5,516
Purchased Professional-Educational Services	11-320-100-320	800
Purchased Technical Services	11-320-100-340	1,000
Other Purchased Services	11-320-100-500	900
General Supplies	11-320-100-610	400
Textbooks	11-320-100-640	200
Other Objects	11-320-100-800	100
TOTAL		<u>\$144,500</u>
 <u>School-Spon. Cocurricular Activities. - Instructional</u>		
Salaries	11-401-100-100	3,588
Employee Benefits (except pension)	11-401-100-205	223
Pension Contributions	11-401-100-232	223
Purchased Services	11-401-100-500	300
Supplies and Materials	11-401-100-600	500
Other Objects	11-401-100-800	50
TOTAL		<u>\$4,884</u>

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

School-Sponsored Athletics - Instruction

Salaries	11-402-100-100	3,326
Employee Benefits (except pension)	11-402-100-205	213
Pension Contributions	11-402-100-232	213
Purchased Services	11-402-100-500	50
Supplies and Materials	11-402-100-600	50
Other Objects	11-402-100-800	50
TOTAL		<u>\$3,902</u>

Undistributed Expenditures

Attend. & School Social Work Services (except School Social Worker salary & fringe benefits)

Salaries	11-000-211-100	
Aides		1,500
Assistants		1,000
Attendance Officers		1,000
Clerical		1,000
Secretarial		1,000
Employee Benefits (except pension)	11-000-211-205	637
Pension Contributions	11-000-211-232	638
Purchased Professional and Technical Services	11-000-211-300	300
Other Purchased Services	11-000-211-500	950
Supplies and Materials	11-000-211-600	2,200
Other Objects	11-000-211-800	150
TOTAL		<u>\$10,375</u>

School Social Worker Salaries & Fringe Benefits (only)

Salaries - School Social Workers (Please itemize by position by salary)	11-000-211.1-100	36,460
Employee Benefits (except pension)	11-000-211.1-205	770
Pension Contributions	11-000-211.1-232	770
TOTAL		<u>\$38,000</u>

Health Services (except School Nurse salary & fringe benefits)

Salaries	11-000-213-100	
Physician		2,397
Registered Nurse		1,250
Employee Benefits (except pension)	11-000-213-205	516
Pension Contributions	11-000-213-232	516
Purchased Professional and Technical Services	11-000-213-300	957
Other Purchased Services	11-000-213-500	600
Supplies and Materials	11-000-213-600	200
Other Objects	11-000-213-800	250
TOTAL		<u>\$6,686</u>

Health Services - School Nurse's Salary & Fringe Benefits only

Salaries - School Nurse	11-000-213.1-100	50,432
Employee Benefits (except pension)	11-000-213.1-205	1,280
Pension Contributions	11-000-213.1-232	1,280
TOTAL		<u>\$52,992</u>

Other Support Services Students-Related Services

Salaries	11-000-216-100	
Counselors (Guidance)		21,500
Learning Consultants		15,000
Occupational Therapists		15,000
Physical Therapists		20,000
School Psychologists		15,000
Speech Therapists		22,600

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

Other Support Services Students-Related Services (Cont'd)

Employee Benefits (except pension)	11-000-216-205	5,284
Pension Contributions	11-000-216-232	5,284
Purchased Professional - Educational Services	11-000-216-320	
Occupational Therapists		1,600
Physical Therapists		1,600
School Psychologist		1,700
Supplies and Materials	11-000-216-600	500
Other Objects	11-000-216-800	500
TOTAL		<u>\$125,568</u>

Other Support Service Students-Regular

Salaries of Other Professional Staff (Please itemize by position by salary)	11-000-218-104	
Family Life Education		4,000
Salaries of Secretarial and Clerical Assistants	11-000-218-105	2,000
Other Salaries (Please itemize by position by salary)	11-000-218-110	
Health Occupation		2,000
Employee Benefits (except pension)	11-000-218-205	320
Pension Contributions	11-000-218-232	320
Purchased Professional - Educational Services	11-000-218-320	125
Other Purchased Professional and Technical Services	11-000-218-390	125
Other Purchased Services	11-000-218-500	100
Supplies and Materials	11-000-218-600	50
Other Objects	11-000-218-800	50
Miscellaneous Expenditures - Meetings/Other	11-000-218-894	50
TOTAL		<u>\$9,140</u>

Improvement of Instructional Services

Salaries of Supervisor of Instruction	11-000-221-102	
Supervisor of Instruction		16,000
Supervisor of Instruction		5,000
Salaries of Other Professional Staff (Please itemize by position by	11-000-221-104	1,000
Salaries of Secretarial and Clerical Assist.	11-000-221-105	500
Other Salaries (Please itemize by position by salary)	11-000-221-110	375
Employee Benefits (except pension)	11-000-221-205	1,487
Pension Contributions	11-000-221-232	1,487
Purchased Professional - Educational Services	11-000-221-320	300
Other Purchased Professional and Technical Services	11-000-221-390	500
Other Purchased Services	11-000-221-500	550
Supplies and Materials	11-000-221-600	500
Other Objects	11-000-221-800	350
TOTAL		<u>\$28,049</u>

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

Salaries	11-000-222-100	
Associate Education Media Specialist		5,000
Education Media Specialist		6,500
Salaries	11-000-222-101	1,000
Employee Benefits (except pension)	11-000-222-205	500
Pension Contributions	11-000-222-232	500
Purchased Professional and Technical Services	11-000-222-300	450
Other Purchased Services	11-000-222-500	450
Supplies and Materials	11-000-222-600	2,500
Other Objects	11-000-222-800	2,100
TOTAL		<u>\$19,000</u>

School Librarians Salary and Fringe Benefits (only)

Salaries - School Librarians	11-000-222.1-101	32,100
Employee Benefits (except pension)	11-000-222.1-205	971
Pension Contributions	11-000-222.1-232	971
TOTAL		<u>\$34,042</u>

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

Instructional Staff Training Services

Salaries of Supervisors of Instruction	11-000-223-102	13,000
Salaries of Other Professional Staff (Please itemize by position by salary)	11-000-223-104	2,000
Salaries of Secretarial and Clerical Assist	11-000-223-105	1,260
Other Salaries (Please itemize by position by salary)	11-000-223-110	625
Employee Benefits (except pension)	11-000-223-205	745
Pension Contributions	11-000-223-232	745
Purchased Professional - Educational Service	11-000-223-320	125
Other Purchased Professional and Technical Services	11-000-223-390	125
Other Purchased Services	11-000-223-500	125
Supplies and Materials	11-000-223-600	125
Other Objects	11-000-223-800	125
TOTAL		<u>\$19,000</u>

Support Services - General Administration

Salaries (Please itemize by position by salary and refer to pages N-1 & 2)	11-000-230-100	
Administrative Secretary		10,550
Assistant Director		77,000
Assistant Director		30,451
Assistant Superintendent		25,000
Clerical		2,000
Director		94,000
Director		64,000
Executive Director		75,000
Executive Director		55,000
Secretarial		9,000
Superintendent		25,000
Employee Benefits (except pension)	11-000-230-205	17,530
Pension Contributions	11-000-230-232	17,530
Legal Services - All Other	11-000-230-331	5,000
Legal Services - Litigation	11-000-230-332	2,035
Other Purchased Professional Services	11-000-230-339	15,036
Purchased Technical Services	11-000-230-340	1,075
Communications / Telephone	11-000-230-530	2,500
Other Purchased Services	11-000-230-590	1,450
Supplies and Materials	11-000-230-600	3,675
Judgments Against The School District	11-000-230-820	600
Miscellaneous Expenditures	11-000-230-890	1,694
Miscellaneous Expenditures - Advertising (Restricted)	11-000-230-891	154
Miscellaneous Expenditures - Entertainment	11-000-230-892	1,000
Miscellaneous Expenditures - Real Estate	11-000-230-893	500
Miscellaneous Expenditures - Bad Debts	11-000-230-896	500
TOTAL		<u>\$537,280</u>

Support Services - School Administration

Salaries of Principals/Assistant Principals	11-000-240-103	
Assistant Principal		11,900
Assistant Principal		10,100
Principal		24,000
Principal		24,000
Vice Principal		11,625
Salaries of Other Professional Staff (Please itemize by position by salary)	11-000-240-104	1,500
Salaries of Secretarial and Clerical Assistants	11-000-240-105	1,000
Other Salaries (Please itemize by position by salary)	11-000-240-110	1,500
Employee Benefits (except pension)	11-000-240-205	3,345
Pension Contributions	11-000-240-232	3,345
Purchased Professional and Technical Services	11-000-240-300	125
Other Purchased Services	11-000-240-500	125
Supplies and Materials	11-000-240-600	400
Other Objects	11-000-240-800	125
TOTAL		<u>\$93,090</u>

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

Other Operation & Maintenance of Plant

Salaries (Please itemize by position by salary)	11-000-262-100	8,878
Employee Benefits (except pension)	11-000-262-205	755
Pension Contributions	11-000-262-232	755
Purchased Professional and Technical Services	11-000-262-300	5,541
Cleaning, Repair, and Maintenance Services	11-000-262-420	225
Rental of Land & Bldg. Other than Lease Purchase Agreement	11-000-262-441	15,825
Other Purchased Property Services	11-000-262-490	13,063
Insurance	11-000-262-520	17,788
Miscellaneous Purchased Services	11-000-262-590	4,225
General Supplies	11-000-262-610	8,623
Energy (Heat and Electricity)	11-000-262-620	10,333
Other Objects	11-000-262-800	942
TOTAL		<u>\$86,953</u>

Student Transportation Services

Salary for Pupil Transportation(Other than Bet. Home & Sch)	11-000-270-109	3,000
Employee Benefits (except pension)	11-000-270-205	120
Pension Contributions	11-000-270-232	120
Other Purchased Professional and Technical Services	11-000-270-390	500
Cleaning, Repair, & Maint. Services	11-000-270-420	2,816
Rental Payments - School Buses	11-000-270-442	500
Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	1,500
Miscellaneous Purchased Services - Transportation	11-000-270-593	2,000
Supplies and Materials	11-000-270-600	500
Miscellaneous Expenditures	11-000-270-890	500
TOTAL		<u>\$11,556</u>

Business & Other Support Services

Salaries	11-000-290-100	
Accountant		2,500
Administrative Assistant		2,500
Bookkeeper		4,000
Bookkeeper		2,500
Bookkeeper		2,500
Bookkeeper		5,500
Business Manager		8,065
Clerical		6,000
Secretarial		1,075
Employee Benefits (except pension)	11-000-290-205	1,300
Pension Contributions	11-000-290-232	1,300
Purchased Professional Services	11-000-290-330	100
Purchased Technical Services	11-000-290-340	400
Other Purchased Services	11-000-290-500	500
Supplies and Materials	11-000-290-600	900
Interest on Current Loans	11-000-290-831	5,000
Interest for Lease Purchase Agreements	11-000-290-832	125
Miscellaneous Expenditures	11-000-290-890	1,050
Miscellaneous Expenditures - Corporation Taxes on Tuition	11-000-290-895	0
TOTAL		<u>\$45,315</u>

Food Services

Salaries	11-000-310-100	2,040
Employee Benefits (except pension)	11-000-310-205	82
Pension Contributions	11-000-310-232	82
Supplies and Materials	11-000-310-600	101
Other Objects	11-000-310-890	50
TOTAL		<u>\$2,355</u>

TOTAL CURRENT EXPENSES

1,902,968

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF EXPENDITURES BY LINE ITEM

CAPITAL OUTLAY

Special Education - Instruction

Special Education	12-200-100-740	14,110
TOTAL		\$14,110

Vocational Programs:

Vocational Programs: Special Programs	12-320-100-740	8,000
TOTAL		\$8,000

Undistributed:

Undistributed Expenditures - Instruction	12-000-100-740	300
Undist. Expend.- Support Serv. - Special Education Students	12-000-210-740	300
Undist. Expend.-Support Services - Instructional Staff	12-000-220-740	500
Undistributed Expenditures - General Administration	12-000-230-740	200
Undistributed Expenditures - School Administration	12-000-240-740	200
Undist. Expend. - Operation & Maintenance of Plant Services	12-000-262-740	200
Undist. Expend. - Student Transportation	12-000-270-740	100
Undist.Expend.-Business/Other Support Services	12-000-290-740	50
Undistributed Expenditures - Non-Instructional Services	12-000-300-740	150
Undistributed Expenditures - Facilities Acquisition	12-000-400-740	0
TOTAL		\$2,000

Facilities Acquisition and Construction Service

Salaries	12-000-400-100	0
Legal Services	12-000-400-331	0
Other Purchased Prof. and Tech. Services	12-000-400-390	0
Construction Services	12-000-400-450	0
General Supplies	12-000-400-610	0
Land and Improvements	12-000-400-710	0
Other Objects	12-000-400-800	0
TOTAL		\$0

TOTAL CAPITAL OUTLAY

\$24,110

DEBT SERVICE

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

TOTAL DEBT SERVICE

\$9,000

GRAND TOTAL

\$1,936,078

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services	Extra Curricular	
(1) Special Education - Instruction - Used for private schools charging one rate per school											
1	Salaries of Teachers	11-200-100-101	361,816	361,816	361,816						
2	Salaries of Other Professional Staff	11-200-100-104	115,476	115,476	115,476						
3	Other Salaries for Instruction	11-200-100-106	75,369	75,369	75,369						
4	Employee Benefits (except pension)	11-200-100-205	16,732	16,732	16,732						
5	Pension Contributions	11-200-100-232	16,732								16,732
ORY ASS	Purchased Professional - Educational Services	11-200-100-320	25,200	25,200	25,200						
7	Purchased Technical Services	11-200-100-340	1,200	1,200	1,200						
8	Other Purchased Services	11-200-100-500	8,205	8,205	8,205						
9	General Supplies	11-200-100-610	4,876	4,876	4,876						
10	Textbooks	11-200-100-640	4,600	4,600	4,600						
11	Other Objects	11-200-100-800	75	75	75						
	TOTAL		630,281	613,549	613,549						16,732
(3) Special Vocational Programs - Instruction											
133	Salaries of Teachers	11-320-100-101	96,684	96,684	96,684						
134	Other Salaries for Instruction	11-320-100-106	33,384	33,384	33,384						
135	Employee Benefits (except pension)	11-320-100-205	5,516	5,516	5,516						
136	Pension Contributions	11-320-100-232	5,516								5,516
137	Purchased Professional-Educational	11-320-100-320	800	800	800						
138	Purchased Technical Services	11-320-100-340	1,000	1,000	1,000						
139	Other Purchased Services	11-320-100-500	900	900	900						
140	General Supplies	11-320-100-610	400	400	400						
141	Textbooks	11-320-100-640	200	200	200						
142	Other Objects	11-320-100-800	100	100	100						
	TOTAL		144,500	138,984	138,984						5,516
(4) School-Spon. Cocurricular Activities. - Inst.											
143	Salaries	11-401-100-100	3,588	3,588						3,588	
143.1	Employee Benefits (except pension)	11-401-100-205	223	223						223	
143.2	Pension Contributions	11-401-100-232	223								223
144	Purchased Services (300-500 series)	11-401-100-500	300	300						300	
145	Supplies and Materials	11-401-100-600	500	500						500	
146	Other Objects	11-401-100-800	50	50						50	
	TOTAL		4,884	4,661						4,661	223
(5) School-Sponsored Athletics - Instruction											
147	Salaries	11-402-100-100	3,326	3,326						3,326	
147.1	Employee Benefits (except pension)	11-402-100-205	213	213						213	
147.2	Pension Contributions	11-402-100-232	213								213
148	Purchased Services (300-500 series)	11-402-100-500	50	50						50	
149	Supplies and Materials	11-402-100-600	50	50						50	
150	Other Objects	11-402-100-800	50	50						50	
	TOTAL		3,902	3,689						3,689	213

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services	Extra Curricular	
(6) Undistributed Expend. - Attend. & Social Work Services (except Social Worker Salaries and Fringes)											
151	Salaries	11-000-211-100	5,500	5,500			5,500				
152	Employee Benefits (except pension)	11-000-211-205	637	637			637				
153	Pension Contributions	11-000-211-232	638								638
154	Purchased Professional and Technical Services	11-000-211-300	300	300			300				
155	Other Purchased Services	11-000-211-500	950	950			950				
156	Supplies and Materials	11-000-211-600	2,200	2,200			2,200				
157	Other Objects	11-000-211-800	150	150			150				
	TOTAL		10,375	9,737			9,737				638
(6a) Undistributed Expend. - Social Worker Salaries and Fringes - only											
157.1	Salaries	11-000-211.1-100	36,460	36,460	36,460						
157.2	Employee Benefits (except pension)	11-000-211.1-205	770	770	770						
157.3	Pension Contributions	11-000-211.1-232	770								770
	TOTAL		38,000	37,230	37,230						770
(7) Undistributed Expenditures - Health Services (except School Nurse's Salaries & Fringes)											
158	Salaries	11-000-213-100	3,647	3,647			3,647				
159	Employee Benefits (except pension)	11-000-213-205	516	516			516				
160	Pension Contributions	11-000-213-232	516								516
161	Purchased Professional and Technical Services	11-000-213-300	957	957			957				
162	Other Purchased Services	11-000-213-500	600	600			600				
163	Supplies and Materials	11-000-213-600	200	200			200				
164	Other Objects	11-000-213-800	250	250			250				
	TOTAL		6,686	6,170			6,170				516
(7a) Undistributed Expenditures - Health Services - School Nurse's Salaries & Fringes - only											
164.1	Salaries	11-000-213.1-100	50,432	50,432	50,432						
164.2	Employee Benefits (except pension)	11-000-213.1-205	1,280	1,280	1,280						
164.3	Pension Contributions	11-000-213.1-232	1,280								1,280
	TOTAL		52,992	51,712	51,712						1,280
(8) Undist. Expend. - Other Supp. Serv. Students-Related Serv.											
165	Salaries	11-000-216-100	109,100	109,100	109,100						
166	Employee Benefits (except pension)	11-000-216-205	5,284	5,284	5,284						
167	Pension Contributions	11-000-216-232	5,284								5,284
168	Purchased Professional - Educational Services	11-000-216-320	4,900	4,900	4,900						
169	Supplies and Materials	11-000-216-600	500	500			500				
170	Other Objects	11-000-216-800	500	500			500				
	TOTAL		125,568	120,284	119,284		1,000				5,284

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services	Extra Curricular	
(10) Undist. Expend. - Other Supp. Serv. Students-Reg.											
174	Salaries of Other Professional Staff	11-000-218-104	4,000	4,000			4,000				
175	Salaries of Secretarial and Clerical	11-000-218-105	2,000	2,000			2,000				
176	Other Salaries	11-000-218-110	2,000	2,000			2,000				
177	Employee Benefits (except pension)	11-000-218-205	320	320			320				
178	Pension Contributions	11-000-218-232	320								320
179	Purchased Professional - Educational Services	11-000-218-320	125	125			125				
180	Other Purchased Prof. and Tech. Services	11-000-218-390	125	125			125				
181	Other Purchased Services	11-000-218-500	100	100			100				
182	Supplies and Materials	11-000-218-600	50	50			50				
183	Other Objects	11-000-218-800	50	50			50				
183.1	Misc. Expend. - Meeting/Other	11-000-218-894	50	50			50				
	TOTAL		9,140	8,820			8,820				320
(11) Undist. Expend. - Improvement of Inst. Serv.											
184	Salaries of Supervisor of Instruction	11-000-221-102	21,000	21,000			21,000				
185	Salaries of Other Professional Staff	11-000-221-104	1,000	1,000			1,000				
186	Salaries of Secr and Clerical Assist.	11-000-221-105	500	500			500				
187	Other Salaries	11-000-221-110	375	375			375				
188	Employee Benefits (except pension)	11-000-221-205	1,487	1,487			1,487				
189	Pension Contributions	11-000-221-232	1,487								1,487
190	Purchased Prof- Educational Services	11-000-221-320	300	300			300				
191	Other Purch Prof. and Tech. Services	11-000-221-390	500	500			500				
192	Other Purch Services (400-500)	11-000-221-500	550	550			550				
193	Supplies and Materials	11-000-221-600	500	500			500				
194	Other Objects	11-000-221-800	350	350			350				
	TOTAL		28,049	26,562			26,562				1,487
(12) Undist. Expend. - Edu. Media Serv./Sch. Library (except Librarian Salaries and Fringes)											
195	Salaries	11-000-222-100	11,500	11,500			11,500				
196	Salaries	11-000-222-101	1,000	1,000			1,000				
197	Employee Benefits (except pension)	11-000-222-205	500	500			500				
198	Pension Contributions	11-000-222-232	500								500
199	Purchased Professional and Technical Services	11-000-222-300	450	450			450				
200	Other Purchased Services	11-000-222-500	450	450			450				
201	Supplies and Materials	11-000-222-600	2,500	2,500	2,500						
202	Other Objects	11-000-222-800	2,100	2,100			2,100				
	TOTAL		19,000	18,500	2,500		16,000				500
(12a) Undist. Expend. - School Librarian (Salaries and Fringes - only)											
202.1	Salaries	11-000-222.1-101	32,100	32,100	32,100						
202.2	Employee Benefits (except pension)	11-000-222.1-205	971	971	971						
202.3	Pension Contributions	11-000-222.1-232	971								971
	TOTAL		34,042	33,071	33,071						971

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)-(9) COST CATEGORIES						(10) Costs Outside Cost Category Calculation	
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services		Extra Curricular
(13) Undist. Expend. - Instructional Staff Training Serv.											
203	Salaries of Supervisors of Instruction	11-000-223-102	13,000	13,000			13,000				
204	Salaries of Other Professional Staff	11-000-223-104	2,000	2,000			2,000				
205	Salaries of Secretarial and Clerical Assist	11-000-223-105	1,260	1,260			1,260				
206	Other Salaries	11-000-223-110	625	625			625				
207	Employee Benefits (except pension)	11-000-223-205	745	745			745				
208	Pension Contributions	11-000-223-232	745							745	
209	Purchased Professional - Educational Service	11-000-223-320	125	125			125				
210	Other Purchased Prof. and Tech. Services	11-000-223-390	125	125			125				
211	Other Purchased Services	11-000-223-500	125	125			125				
212	Supplies and Materials	11-000-223-600	125	125			125				
213	Other Objects	11-000-223-800	125	125			125				
	TOTAL		19,000	18,255			18,255			745	
(14) Undist. Expend. - Support Serv. - Gen. Admin.											
214	Salaries	11-000-230-100	467,001	467,001		467,001					
215	Employee Benefits (except pension)	11-000-230-205	17,530	17,530		17,530					
216	Pension Contributions	11-000-230-232	17,530							17,530	
217	Legal Services - All Other	11-000-230-331	5,000	5,000		5,000					
218	Legal Services - Litigation	11-000-230-332	2,035							2,035	
219	Other Purchased Professional Services	11-000-230-339	15,036	15,036		15,036					
220	Purchased Technical Services	11-000-230-340	1,075	1,075		1,075					
221	Communications / Telephone	11-000-230-530	2,500	2,500		2,500					
222	Other Purch Serv (400-500)	11-000-230-590	1,450	1,450		1,450					
223	Supplies and Materials	11-000-230-600	3,675	3,675		3,675					
224	Judgements Against The School District	11-000-230-820	600							600	
225	Miscellaneous Expenditures	11-000-230-890	1,694	1,694		1,694					
226	Advertising Expenditures (Restricted)	11-000-230-891	154	154		154					
227	Misc. Expend. - Entertainment	11-000-230-892	1,000	1,000		1,000					
227.1	Misc. Expend. - Real Estate Taxes	11-000-230-893	500							500	
227.2	Misc. Expend. - Bad Debts	11-000-230-896	500							500	
	TOTAL		537,280	516,115		516,115				21,165	
(15) Undist. Expend. - Support Serv. - School Admin.											
228	Salaries of Principals/Assistant Principals	11-000-240-103	81,625	81,625		81,625					
229	Salaries of Other Professional Staff	11-000-240-104	1,500	1,500		1,500					
230	Salaries of Secretarial and Clerical Assistants	11-000-240-105	1,000	1,000		1,000					
231	Other Salaries	11-000-240-110	1,500	1,500		1,500					
232	Employee Benefits (except pension)	11-000-240-205	3,345	3,345		3,345					
233	Pension Contributions	11-000-240-232	3,345							3,345	
234	Purchased Professional and Technical Services	11-000-240-300	125	125		125					

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)-(9) COST CATEGORIES						(10) Costs Outside Cost Category Calculation	
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services		Extra Curricular
(15) Undist. Expend. - Support Serv. - School Admin.											
235	Other Purchased Services	11-000-240-500	125	125		125					
236	Supplies and Materials	11-000-240-600	400	400		400					
237	Other Objects	11-000-240-800	125	125		125					
	TOTAL		93,090	89,745		89,745				3,345	
(16) Undist. Expend. - Oth. Oper. & Maint. of Plant											
238	Salaries	11-000-262-100	8,878	8,878				8,878			
239	Employee Benefits (except pension)	11-000-262-205	755	755				755			
240	Pension Contributions	11-000-262-232	755							755	
241	Purchased Professional and Technical Services	11-000-262-300	5,541	5,541				5,541			
242	Cleaning, Repair, and Maintenance Services	11-000-262-420	225	225				225			
243	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	15,825							15,825	
244	Other Purchased Property Services	11-000-262-490	13,063	13,063				13,063			
245	Insurance	11-000-262-520	17,788	17,788				17,788			
246	Miscellaneous Purchased Services	11-000-262-590	4,225	4,225				4,225			
247	General Supplies	11-000-262-610	8,623	8,623				8,623			
248	Energy (Heat and Electricity)	11-000-262-620	10,333	10,333				10,333			
249	Other Objects	11-000-262-800	942	942				942			
	TOTAL		86,953	70,373				70,373		16,580	
(17) Undist. Expend. - Student Transportation											
250	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	3,000							3,000	
251	Employee Benefits (except pension)	11-000-270-205	120							120	
252	Pension Contributions	11-000-270-232	120							120	
253	Other Purchased Prof. and Technical Serv.	11-000-270-390	500							500	
254	Cleaning, Repair, & Maint. Services	11-000-270-420	2,816							2,816	
255	Rental Payments - School Buses	11-000-270-442	500							500	
256	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	1,500							1,500	
257	Misc. Purchased Services - Transportation	11-000-270-593	2,000							2,000	
258	Supplies and Materials	11-000-270-600	500							500	
259	Miscellaneous Expenditures	11-000-270-890	500							500	
	TOTAL		11,556							11,556	
(18) Undist. Expend. - Bus. & Other Support Serv.											
260	Salaries	11-000-290-100	34,640	34,640		34,640					
261	Employee Benefits (except pension)	11-000-290-205	1,300	1,300		1,300					
262	Pension Contributions	11-000-290-232	1,300							1,300	
263	Purchased Professional Services	11-000-290-330	100	100		100					
264	Purchased Technical Services	11-000-290-340	400	400		400					
265	Other Purchased Services	11-000-290-500	500	500		500					
266	Supplies and Materials	11-000-290-600	900	900		900					

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services	Extra Curricular	
(18) Undist. Expend. - Bus. & Other Support Serv. (Con't)											
267	Interest on Current Loans	11-000-290-831	5,000								5,000
268	Interest for Lease Purchase Agreements	11-000-290-832	125								125
269	Miscellaneous Expenditures	11-000-290-890	1,050	1,050		1,050					
269.1	Miscellaneous Expenditures	11-000-290-895									
	TOTAL		45,315	38,890		38,890					6,425
(19) Undistributed Expenditures - Food Services											
270	Salaries	11-000-310-100	2,040	2,040					2,040		
271	Employee Benefits (except pension)	11-000-310-205	82	82					82		
272	Pension Contributions	11-000-310-232	82								82
273	Supplies and Materials	11-000-310-600	101	101					101		
274	Other Objects	11-000-310-890	50	50					50		
	TOTAL		2,355	2,273					2,273		82
(20) UNALLOCATED BENEFITS											
275	Group Insurance	11-000-291-210									
276	Social Security Contributions	11-000-291-220									
277	Pension Contributions	11-000-291-232									
278	Unemployment Compensation	11-000-291-250									
279	Workmen's Compensation	11-000-291-260									
280	Health Benefits	11-000-291-270									
280.1	Health Benefits for Retired Staff	11-000-291-271									
281	Tuition Reimbursement	11-000-291-280									
282	Other Employee Benefits	11-000-291-290									
	TOTAL										
(21) CAPITAL OUTLAY											
EQUIPMENT, FURNITURE and CAPITAL ASSETS											
(21) Special Education - Instruction: Total Program											
283	Special Education	12-200-100-740	14,110								14,110
	TOTAL		14,110								14,110
(21) Vocational Programs:											
295	Vocational Programs: Special Programs	12-320-100-740	8,000								8,000
	TOTAL		8,000								8,000
(21) Undistributed:											
296	Undistributed Expenditures - Instruction	12-000-100-740	300								300
297	Undist. Expend.- Support Serv. - Special Education Students	12-000-210-740	300								300
298	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-740	500								500
299	Undistributed Expenditures - General Admin.	12-000-230-740	200								200
300	Undistributed Expenditures - School Admin.	12-000-240-740	200								200

Line #	Account Title	(1) Account Number	(2) Total Cost	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Costs Outside Cost Category Calculation
				COST CATEGORIES							
				Cost Category Totals	Classroom Instruction	Admin.	Support Services	Operations & Maintenance	Food Services	Extra Curricular	
(21) Undistributed:											
301	Undist. Expend.- Operation & Maint. of Plant Serv	12-000-262-740	200								200
302	Undist. Expend. - Student Transportation	12-000-270-740	100								100
303	Undist.Expend.-Business/Other Support Serv.	12-000-290-740	50								50
304	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-740	150								150
305	Undistributed Expenditures - Facilities Acquisition	12-000-400-740									
	TOTAL		2,000								2,000
(21) Facilities Acquisition and Construction Serv.											
306	Salaries	12-000-400-100									
307	Legal Services	12-000-400-331									
308	Other Purchased Prof. and Tech. Services	12-000-400-390									
309	Construction Services	12-000-400-450									
310	General Supplies	12-000-400-610									
311	Land and Improvements	12-000-400-710									
312	Other Objects	12-000-400-800									
	TOTAL										
(22) DEBT SERVICE FUNDS											
	Debt Service										
313	Interest on Mortgage	40-701-510-830	4,000								4,000
314	Depreciation of Buildings	40-701-510-911	5,000								5,000
	TOTAL		9,000								9,000
GRAND TOTAL			1,936,078	1,808,620	996,330	644,750	86,544	70,373	2,273	8,350	127,458
COST PERCENTAGES				100%	55.09%	35.65%	4.79%	3.89%	0.13%	0.46%	
NON-ALLOWABLE COSTS				1,808,620		25.00%					
TIMES EXCESS PERCENTAGE				0.1065							
NON-ALLOWABLE ADMIN.				192,618		10.65%					

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

	<u>TOTAL SCHOOL YEAR</u>
Total Expenditures	\$1,936,078
Less: Non-allowable Administration	<u>192,618</u>
COST CATEGORY ASSIGNMENTS	\$1,743,460
Divided by Total School Year ADE	<u>65.0000</u>
Average Cost Per Pupil	26,822.46
Times: Total Public School Pupils ADE	<u>60.0000</u>
Total Public School Placement Expenditures	1,609,348
Add: Working Capital Fund or Surcharge	<u>40,234</u>
Total Public School Placement Expenditures and Working Capital or Surcharge	1,649,581
Divided by Total Public School Pupils ADE	<u>60.0000</u>
Certified Actual Cost Per Student - Total School Year Rate	<u>\$27,493.02</u>
Enrolled Days for the July 1, 2016 to June 30, 2017 School Year	210
Certified Actual Cost Per Student - Per Diem Rate	<u><u>\$130.92</u></u>

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF TUITION RATE COMPUTATION
WORKING CAPITAL FUND COMPUTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 20

	<u>TOTAL SCHOOL YEAR</u>
Total Public School Placement Expenditures	\$1,609,348
COST CATEGORY ASSIGNMENTS	<u>0.15</u>
Maximum Working Capital Fund Balance	241,402
Less: Prior Year Working Capital Fund Balance (1)	<u>(160,634)</u>
Working Capital A	<u>80,768</u>
Total Public School Placement Expenditures	\$1,609,348
Times: Maximum Annual Working Capital Fund Percentage	<u>0.025</u>
Working Capital B	<u>\$40,234</u>
Working Capital C (2)	<u>\$40,234</u>
(Lesser of A and B)	<u><u>\$40,234</u></u>

(1) A negative prior year Working Capital Fund Balance must be added to the maximum Working Capital Fund Balance to determine Working Capital A.

The example presented shows the entire prior year working capital fund balance applied against the Total School Year expenses and no prior year working capital fund balances are applied against the extraordinary services, by pupil, reflected on page NP-35 (Less: Prior Year Working Capital Fund Balance). Schools with extraordinary services may apply the prior year working capital fund balance to the extraordinary services, by pupil, at their discretion. A school may choose to apply a prior year amount to one pupil and zero to another pupil. The amount applied, by pupil, must be an amount equal to or less than the "Maximum Working Capital Fund" but not less than zero.

(2) A prior year Working Capital Fund which is greater than the maximum Working Capital Fund will result in a negative Working Capital A and a negative Working Capital C. When this occurs, the Total Public School Placement Expenditures on the Statement of Tuition Rate Part I must be reduced by the amount to arrive at the Total Public School Placement Expenditures and Working Capital.

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF TUITION RATE COMPUTATION
SURCHARGE COMPUTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 20

COST CATEGORY ASSIGNMENTS	<u>TOTAL SCHOOL YEAR</u>
Total Public School Placement Expenditures	\$1,609,348
Times: Surcharge (N.J.A.C. 6A:23-4.6)	<u>0.025</u>
Maximum Surcharge	<u><u>\$40,234</u></u>

ABC SCHOOL FOR STUDENTS WITH DISABILITIES
STATEMENT OF NON-ALLOWABLE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 20

Uncertified Staff

Chuck Roast (9/05/__ through 12/31/__) Teacher of the Handicapped	Salary	\$2,000	
	Fringe Benefits	200	
COST CATEGORY ASSIGNMENTS			
Cliff Hanger (10/01/__ through 10/30/__) Teacher of the Handicapped	Salary	1,500	
	Fringe Benefits	150	
Pete Moss (9/05/__ through 6/15/__) Teacher of the Handicapped	Salary	4,000	
	Fringe Benefits	<u>400</u>	
Total Uncertified Staff			\$8,250
Keyman Life Insurance Policy			500
Repair to Personal Vehicle			200
Contributions in Excess of \$1,500			500
Advertising - Public Relations			400
Transportation Cost for a Pupil To And From School			500
Related Party Transaction - Rent Paid to a Related Party in Excess of Cost of Ownership Plus a 2.5% Return			13,500
Personal Use of School-Owned Vehicle			500
Personal Use of School-Leased Vehicle			500
Salaries in Excess of Maximum			
Director		\$500	
Related Fringe Benefits		<u>100</u>	
			600
Excess Administration Percentage		<u>192,618</u>	
			<u>192,618</u>
Total Non-Allowable Costs			<u><u>\$218,068</u></u>