



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, 20XX

| | | |
|--|-------------|-------------|
| Revenue | | |
| Tuition - Public School Placement | \$1,401,519 | |
| Tuition - Extraordinary Services | 80,072 | |
| Tuition - Private Placements | 137,465 | |
| Interest | 12,750 | |
| Total Revenue | | \$1,631,806 |
| Payroll Protection Program Funds * | \$400,000 | |
| Expenses | | |
| Education - Public School Placement | 1,367,336 | |
| Education - Extraordinary Services | 78,119 | |
| Education - Private Placements | 113,945 | |
| Total Expenses | | 1,559,399 |
| Profit or Loss | | 72,407 |
| Add: Retained Earnings - Beginning of Year | | 484,382 |
| Total Retained Earnings | | 556,789 |
| Less: Non-Allowable Costs | \$54,798 | |
| Distribution of Retained Earnings | -0- | (\$54,798) |
| Balance Retained Earnings - June 30, 2019 | | 501,991 |

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

ABC School for Students with Disabilities
Statement of Support and Revenue, Expenses, Capital Additions and Changes in Fund Balances
For the Fiscal Year Ended June 30, 20XX

| | Public School Restricted | Early Intervention Program Restricted | Chapter I Restricted | Payroll Protection Program Funds (Restricted) *** | All Other Restricted | Unrestricted | Total |
|--|-----------------------------|--|-------------------------|---|-------------------------|------------------|------------------|
| Support and Revenue | | | | | | | |
| Tuition - Public School Placement | \$1,401,519 | | | | | | \$1,401,519 |
| 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 |
| Other Miscellaneous Restricted Revenue | | | | \$400,000 | | | 400,000 |
| Total Support and Revenue | 1,481,591 | 50,750 | 100,000 | \$400,000 | 5,000 | 157,465 | 2,194,806 |
| Program Expenses | | | | | | | |
| Education - Public School Placement | 1,367,336 | | | | | | 1,367,336 |
| Education - Extraordinary Services | 78,119 | | | | | | 78,119 |
| Education - Private Placements | | | | | | 113,945 | 113,945 |
| Other Program Expenses | | 52,750 | 99,000 | | | | 151,750 |
| Non-Allowable Costs | | | | | | 54,798 | 54,798 |
| Total Program Expenses | 1,445,455 | 52,750 | 99,000 | \$0 | 0 | 168,742 | 1,765,947 |
| Support Services | | | | | | | |
| 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 | 1,445,455 | 52,750 | 99,000 | \$400,000 | 10,000 | 170,742 | 1,777,947 |
| Excess (Deficiency) of Support and Revenue Over Expenses Before Capital Additions | 36,136 | (2,000) | 1,000 | | (5,000) | (13,277) | 416,859 |
| Capital Additions | | | | | | | |
| Contributions | | | | | | \$10,000 | \$10,000 |
| Investment Income | | | | | | 1,000 | 1,000 |
| Total Capital Additions | 0 | 0 | 0 | 0 | 0 | 11,000 | 11,000 |
| Excess (Deficiency) of Support and Revenue Over Expenses After Capital Additions | 36,136 | (2,000) | 1,000 | \$400,000 | (5,000) | (2,277) | 427,859 |
| Other Changes in Fund Balance | | | | | | | |
| Transfer Between Funds | | \$2,750 | | | | (\$2,750) | 0 |
| Transfer to Accounts Payable-Due to DOE | | (750) | | | | | (750) |
| Other Adjustments | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Fund Balance, July 1, 20XX | 160,634 | -0- | -0- | -0- | 10,000 | 116,018 | 286,652 |
| Fund Balance, June 30, 20XX | \$196,770 | \$0 | \$1,000 | \$400,000 | \$5,000 | \$110,991 | \$713,761 |

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

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

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

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Unused Sick Payment to Terminated / Retired Staff | 11-202-100-299 | 0 |
| Purchased Professional - Educational Services | 11-202-100-320 | 750 |
| Purchased Technical Services | 11-202-100-340 | 500 |
| Other Purchased Services | 11-202-100-500 | 1,000 |
| Travel - All Other | 11-202-100-580 | 250 |
| Travel for Regular Business | 11-202-100-581 | 1,000 |
| General Supplies | 11-202-100-610 | 1,200 |
| Textbooks | 11-202-100-640 | 1,000 |
| Equipment | 11-202-100-730 | 750 |
| Other Objects | 11-202-100-800 | 1,100 |
| Total Cognitive Moderate | 11-202-100-XXX | <u>\$44,650</u> |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Mild/Moderate <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-204-100-101 | |
| Teachers of Students with Disabilities | | 20,000 |
| Other Salaries for Instruction | 11-204-100-106 | |
| Instructional Aides | | 16,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-204-100-199 | 0 |
| Group Insurance | 11-204-100-210 | 0 |
| Social Security Contributions | 11-204-100-220 | 500 |
| Pension Contributions | 11-204-100-249 | 1,000 |
| Unemployment Compensation | 11-204-100-250 | 0 |
| Workmen's Compensation | 11-204-100-260 | 300 |
| Health Benefits | 11-204-100-270 | 500 |
| Tuition Reimbursement | 11-204-100-280 | 0 |
| Other Employee Benefits | 11-204-100-290 | 550 |
| Unused Sick Payment to Terminated / Retired Staff | 11-204-100-299 | 0 |
| Purchased Professional - Educational Services | 11-204-100-320 | 1,000 |
| Purchased Technical Services | 11-204-100-340 | 850 |
| Other Purchased Services | 11-204-100-500 | 1,000 |
| Travel - All Other | 11-204-100-580 | 250 |
| Travel for Regular Business | 11-204-100-581 | 700 |
| General Supplies | 11-204-100-610 | 681 |
| Textbooks | 11-204-100-640 | 650 |
| Equipment | 11-204-100-730 | 358 |
| Other Objects | 11-204-100-800 | 741 |
| Total Learning and/or Language Disabilities - Mild/Moderate | 11-204-100-XXX | <u>\$45,080</u> |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Severe <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-205-100-101 | |
| Teachers of Students with Disabilities | | 19,000 |
| Other Salaries for Instruction | 11-205-100-106 | |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Instructional Aides | | 14,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-205-100-199 | 0 |
| Group Insurance | 11-205-100-210 | 0 |
| Social Security Contributions | 11-205-100-220 | 500 |
| Pension Contributions | 11-205-100-249 | 1,000 |
| Unemployment Compensation | 11-205-100-250 | 500 |
| Workmen's Compensation | 11-205-100-260 | 1,100 |
| Health Benefits | 11-205-100-270 | 1,245 |
| Tuition Reimbursement | 11-205-100-280 | 0 |
| Other Employee Benefits | 11-205-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-205-100-299 | 0 |
| Purchased Professional - Educational Services | 11-205-100-320 | 750 |
| Purchased Technical Services | 11-205-100-340 | 500 |
| Other Purchased Services | 11-205-100-500 | 1,000 |
| Travel - All Other | 11-205-100-580 | 250 |
| Travel for Regular Business | 11-205-100-581 | 700 |
| General Supplies | 11-205-100-610 | 681 |
| Textbooks | 11-205-100-640 | 650 |
| Equipment | 11-205-100-730 | 358 |
| Other Objects | 11-205-100-800 | 741 |
| Total Learning and/or Language Disabilities - Severe Special Education - Instruction - Visual Impairments <i>(Please itemize by position and indicate number of staff in each position)</i> | 11-205-100-XXX | <u>\$42,975</u> |
| Salaries of Teachers | 11-206-100-101 | |
| Teachers of Students with Disabilities | | 19,000 |
| Other Salaries for Instruction | 11-206-100-106 | |
| Instructional Aides | | 13,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | 0 |
| Group Insurance | 11-206-100-210 | 1,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | 500 |
| Pension Contributions | 11-206-100-249 | 1,000 |
| Unemployment Compensation | 11-206-100-250 | 500 |
| Workmen's Compensation | 11-206-100-260 | 1,100 |
| Health Benefits | 11-206-100-270 | 1,245 |
| Tuition Reimbursement | 11-206-100-280 | 0 |
| Other Employee Benefits | 11-206-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-206-100-299 | 850 |
| Purchased Professional - Educational Services | 11-206-100-320 | 1,000 |
| Purchased Technical Services | 11-206-100-340 | 1,100 |
| Other Purchased Services | 11-206-100-500 | 1,000 |
| Travel - All Other | 11-206-100-580 | 250 |
| Travel for Regular Business | 11-206-100-581 | 700 |
| General Supplies | 11-206-100-610 | 681 |
| Textbooks | 11-206-100-640 | 650 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Equipment | 11-206-100-730 | 358 |
| Other Objects | 11-206-100-800 | 741 |
| Total Visual Impairments | 11-206-100-XXX | <u>\$44,675</u> |
| Special Education - Instruction - Auditory Impairments <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-207-100-101 | |
| Teachers of Students with Disabilities | | 18,000 |
| Other Salaries for Instruction | 11-207-100-106 | |
| Instructional Aides | | 12,575 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-207-100-199 | 350 |
| Group Insurance | 11-207-100-210 | 0 |
| Social Security Contributions | 11-207-100-220 | 465 |
| Pension Contributions | 11-207-100-249 | 865 |
| Unemployment Compensation | 11-207-100-250 | 500 |
| Workmen's Compensation | 11-207-100-260 | 1,100 |
| Health Benefits | 11-207-100-270 | 1,245 |
| Tuition Reimbursement | 11-207-100-280 | 0 |
| Other Employee Benefits | 11-207-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-207-100-299 | 850 |
| Purchased Professional - Educational Services | 11-207-100-320 | 750 |
| Purchased Technical Services | 11-207-100-340 | 500 |
| Other Purchased Services | 11-207-100-500 | 1,000 |
| Travel - All Other | 11-207-100-580 | 250 |
| Travel for Regular Business | 11-207-100-581 | 700 |
| General Supplies | 11-207-100-610 | 681 |
| Textbooks | 11-207-100-640 | 1,000 |
| Equipment | 11-207-100-730 | 500 |
| Other Objects | 11-207-100-800 | 487 |
| Total Auditory Impairments | 11-207-100-XXX | <u>\$41,818</u> |
| Special Education - Instruction - Behavioral Disabilities <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-209-100-101 | |
| Teachers of Students with Disabilities | | 19,500 |
| Other Salaries for Instruction | 11-209-100-106 | |
| Instructional Aides | | 15,250 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199 | 652 |
| Group Insurance | 11-209-100-210 | 350 |
| Social Security Contributions | 11-209-100-220 | 280 |
| Pension Contributions | 11-209-100-249 | 845 |
| Unemployment Compensation | 11-209-100-250 | 400 |
| Workmen's Compensation | 11-209-100-260 | 745 |
| Health Benefits | 11-209-100-270 | 1,000 |
| Tuition Reimbursement | 11-209-100-280 | 0 |
| Other Employee Benefits | 11-209-100-290 | 200 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Unused Sick Payment to Terminated / Retired Staff | 11-209-100-299 | 850 |
| Purchased Professional - Educational Services | 11-209-100-320 | 750 |
| Purchased Technical Services | 11-209-100-340 | 500 |
| Other Purchased Services | 11-209-100-500 | 1,000 |
| Travel - All Other | 11-209-100-580 | 250 |
| Travel for Regular Business | 11-209-100-581 | 700 |
| General Supplies | 11-209-100-610 | 681 |
| Textbooks | 11-209-100-640 | 1,000 |
| Equipment | 11-209-100-730 | 500 |
| Other Objects | 11-209-100-800 | 352 |
| Total Behavioral Disabilities | 11-209-100-XXX | <u>\$45,805</u> |
| Special Education - Instruction - Multiple Disabilities <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-212-100-101 | |
| Teachers of Students with Disabilities | | 17,000 |
| Other Salaries for Instruction | 11-212-100-106 | |
| Instructional Aides | | 15,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199 | 0 |
| Group Insurance | 11-212-100-210 | 300 |
| Social Security Contributions | 11-212-100-220 | 352 |
| Pension Contributions | 11-212-100-249 | 649 |
| Unemployment Compensation | 11-212-100-250 | 254 |
| Workmen's Compensation | 11-212-100-260 | 354 |
| Health Benefits | 11-212-100-270 | 756 |
| Tuition Reimbursement | 11-212-100-280 | 0 |
| Other Employee Benefits | 11-212-100-290 | 200 |
| Unused Sick Payment to Terminated / Retired Staff | 11-212-100-299 | 850 |
| Purchased Professional - Educational Services | 11-212-100-320 | 750 |
| Purchased Technical Services | 11-212-100-340 | 500 |
| Other Purchased Services | 11-212-100-500 | 1,000 |
| Travel - All Other | 11-212-100-580 | 250 |
| Travel for Regular Business | 11-212-100-581 | 700 |
| General Supplies | 11-212-100-610 | 681 |
| Textbooks | 11-212-100-640 | 1,000 |
| Equipment | 11-212-100-730 | 756 |
| Other Objects | 11-212-100-800 | 200 |
| Total Multiple Disabilities | 11-212-100-XXX | <u>\$41,552</u> |
| Special Education - Instruction - Autism <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-214-100-101 | |
| Teachers of Students with Disabilities | | 19,000 |
| Other Salaries for Instruction | 11-214-100-106 | |
| Instructional Aides | | 12,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199 | 0 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Group Insurance | 11-214-100-210 | 300 |
| Social Security Contributions | 11-214-100-220 | 300 |
| Pension Contributions | 11-214-100-249 | 600 |
| Unemployment Compensation | 11-214-100-250 | 285 |
| Workmen's Compensation | 11-214-100-260 | 354 |
| Health Benefits | 11-214-100-270 | 650 |
| Tuition Reimbursement | 11-214-100-280 | 200 |
| Other Employee Benefits | 11-214-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-214-100-299 | 750 |
| Purchased Professional - Educational Services | 11-214-100-320 | 750 |
| Purchased Technical Services | 11-214-100-340 | 954 |
| Other Purchased Services | 11-214-100-500 | 1,000 |
| Travel - All Other | 11-214-100-580 | 250 |
| Travel for Regular Business | 11-214-100-581 | 700 |
| General Supplies | 11-214-100-610 | 681 |
| Textbooks | 11-214-100-640 | 1,000 |
| Equipment | 11-214-100-730 | 756 |
| Other Objects | 11-214-100-800 | 695 |
| Total Autism | 11-214-100-XXX | <u>\$41,225</u> |
| Special Education - Instruction - Preschool Disabilities - Part Time <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-215-100-101 | |
| Teachers of Students with Disabilities | | 15,000 |
| Other Salaries for Instruction | 11-215-100-106 | |
| Instructional Aides | | 13,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | 500 |
| Group Insurance | 11-215-100-210 | 300 |
| Social Security Contributions | 11-215-100-220 | 300 |
| Pension Contributions | 11-215-100-249 | 600 |
| Unemployment Compensation | 11-215-100-250 | 285 |
| Workmen's Compensation | 11-215-100-260 | 354 |
| Health Benefits | 11-215-100-270 | 650 |
| Tuition Reimbursement | 11-215-100-280 | 200 |
| Other Employee Benefits | 11-215-100-290 | 256 |
| Unused Sick Payment to Terminated / Retired Staff | 11-215-100-299 | 750 |
| Purchased Professional - Educational Services | 11-215-100-320 | 750 |
| Purchased Technical Services | 11-215-100-340 | 1,000 |
| Other Purchased Services | 11-215-100-500 | 1,000 |
| Travel - All Other | 11-215-100-580 | 385 |
| Travel for Regular Business | 11-215-100-581 | 700 |
| General Supplies | 11-215-100-600 | 681 |
| Equipment | 11-215-100-730 | 1,000 |
| Other Objects | 11-215-100-800 | 756 |
| Total Preschool Disabilities - Part Time | 11-215-100-XXX | <u>\$38,467</u> |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Special Education - Instruction - Preschool Disabilities - Full Time <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-216-100-101 | |
| Teachers of Students with Disabilities | | 22,000 |
| Other Salaries for Instruction | 11-216-100-106 | |
| Instructional Aides | | 17,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | 253 |
| Group Insurance | 11-216-100-210 | 185 |
| Social Security Contributions | 11-216-100-220 | 300 |
| Pension Contributions | 11-216-100-249 | 600 |
| Unemployment Compensation | 11-216-100-250 | 285 |
| Workmen's Compensation | 11-216-100-260 | 354 |
| Health Benefits | 11-216-100-270 | 650 |
| Tuition Reimbursement | 11-216-100-280 | 200 |
| Other Employee Benefits | 11-216-100-290 | 256 |
| Unused Sick Payment to Terminated / Retired Staff | 11-216-100-299 | 750 |
| Purchased Professional - Educational Services | 11-216-100-320 | 750 |
| Purchased Technical Services | 11-216-100-340 | 1,000 |
| Other Purchased Services | 11-216-100-500 | 1,000 |
| Travel - All Other | 11-216-100-580 | 385 |
| Travel for Regular Business | 11-216-100-581 | 700 |
| General Supplies | 11-216-100-600 | 681 |
| Equipment | 11-216-100-730 | 1,000 |
| Other Objects | 11-216-100-800 | 756 |
| Total Preschool Disabilities - Full Time | 11-216-100-XXX | <u>\$49,105</u> |
| Special Education - Instruction - Cognitive Severe <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-222-100-101 | |
| Teachers of Students with Disabilities | | 25,000 |
| Other Salaries for Instruction | 11-222-100-106 | |
| Instructional Aides | | 17,965 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | 253 |
| Group Insurance | 11-222-100-210 | 185 |
| Social Security Contributions | 11-222-100-220 | 300 |
| Pension Contributions | 11-222-100-249 | 600 |
| Unemployment Compensation | 11-222-100-250 | 285 |
| Workmen's Compensation | 11-222-100-260 | 354 |
| Health Benefits | 11-222-100-270 | 650 |
| Tuition Reimbursement | 11-222-100-280 | 200 |
| Other Employee Benefits | 11-222-100-290 | 256 |
| Unused Sick Payment to Terminated / Retired Staff | 11-222-100-299 | 750 |
| Purchased Professional - Educational Services | 11-222-100-320 | 750 |
| Purchased Technical Services | 11-222-100-340 | 758 |
| Other Purchased Services | 11-222-100-500 | 854 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|------------------|
| Travel - All Other | 11-222-100-580 | 385 |
| Travel for Regular Business | 11-222-100-581 | 700 |
| General Supplies | 11-222-100-610 | 681 |
| Textbooks | 11-222-100-640 | 526 |
| Equipment | 11-222-100-730 | 641 |
| Other Objects | 11-222-100-800 | 800 |
| Total Cognitive Severe | 11-222-100-XXX | <u>\$52,893</u> |
| Special Education - Vocational Programs <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-320-100-101 | |
| Teachers of Students with Disabilities | | 96,684 |
| Other Salaries for Instruction | 11-320-100-106 | |
| Instructional Aides | | 24,253 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | 300 |
| Group Insurance | 11-320-100-210 | 265 |
| Social Security Contributions | 11-320-100-220 | 300 |
| Pension Contributions | 11-320-100-249 | 5,516 |
| Unemployment Compensation | 11-320-100-250 | 285 |
| Workmen's Compensation | 11-320-100-260 | 354 |
| Health Benefits | 11-320-100-270 | 650 |
| Tuition Reimbursement | 11-320-100-280 | 200 |
| Other Employee Benefits | 11-320-100-290 | 5,516 |
| Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299 | 1,000 |
| Purchased Professional - Educational Services | 11-320-100-320 | 800 |
| Purchased Technical Services | 11-320-100-340 | 1,000 |
| Other Purchased Services | 11-320-100-500 | 900 |
| Travel - All Other | 11-320-100-580 | 385 |
| Travel for Regular Business | 11-320-100-581 | 700 |
| General Supplies | 11-320-100-610 | 542 |
| Textbooks | 11-320-100-640 | 350 |
| Equipment | 11-320-100-730 | 352 |
| Other Objects | 11-320-100-800 | 100 |
| Total - Vocational Programs | 11-320-100-XXX | <u>\$140,452</u> |
| School-Sponsored Cocurricular Activities - Instruction <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries | 11-401-100-100 | |
| Math | | 6,500 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199 | 0 |
| Group Insurance | 11-401-100-210 | 125 |
| Social Security Contributions | 11-401-100-220 | 213 |
| Pension Contributions | 11-401-100-249 | 100 |
| Unemployment Compensation | 11-401-100-250 | 136 |
| Workmen's Compensation | 11-401-100-260 | 80 |
| Health Benefits | 11-401-100-270 | 297 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Tuition Reimbursement | 11-401-100-280 | 0 |
| Other Employee Benefits | 11-401-100-290 | 110 |
| Unused Sick Payment to Terminated / Retired Staff | 11-401-100-299 | 365 |
| Purchased Services | 11-401-100-500 | 456 |
| Travel - All Other | 11-401-100-580 | 845 |
| Travel for Regular Business | 11-401-100-581 | 80 |
| Supplies and Materials | 11-401-100-600 | 1,352 |
| Equipment | 11-401-100-730 | 125 |
| Other Objects | 11-401-100-800 | 100 |
| Total School-Spon. Co/Curr. Activities - Inst. | 11-401-100-XXX | <u>\$10,884</u> |
| School-Sponsored Cocurricular Activities - Instruction <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries | 11-402-100-100 | |
| Baseball | | 3,125 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199 | 0 |
| Group Insurance | 11-402-100-210 | 125 |
| Social Security Contributions | 11-402-100-220 | 213 |
| Pension Contributions | 11-402-100-249 | 100 |
| Unemployment Compensation | 11-402-100-250 | 136 |
| Workmen's Compensation | 11-402-100-260 | 80 |
| Health Benefits | 11-402-100-270 | 297 |
| Tuition Reimbursement | 11-402-100-280 | 0 |
| Other Employee Benefits | 11-402-100-290 | 110 |
| Unused Sick Payment to Terminated / Retired Staff | 11-402-100-299 | 365 |
| Purchased Services | 11-402-100-500 | 456 |
| Travel - All Other | 11-402-100-580 | 356 |
| Travel for Regular Business | 11-402-100-581 | 80 |
| Supplies and Materials | 11-402-100-600 | 325 |
| Equipment | 11-402-100-730 | 125 |
| Other Objects | 11-402-100-800 | 100 |
| Total School -Sponsored Athletics - Inst. | 11-402-100-XXX | <u>\$5,993</u> |
| Undistributed Expenditures | | |
| School-Sponsored Athletics - Instruction <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries | 11-000-211-100 | |
| Attendance Officer | | 10,000 |
| Secretarial | | 12,000 |
| Salaries of Family Support Teams | 11-000-211-172 | 6,235 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-211-199 | 200 |
| Group Insurance | 11-000-211-210 | 1,210 |
| Social Security Contributions | 11-000-211-220 | 1,069 |
| Pension Contributions | 11-000-211-249 | 1,954 |
| Unemployment Compensation | 11-000-211-250 | 500 |
| Workmen's Compensation | 11-000-211-260 | 652 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Health Benefits | 11-000-211-270 | 1,800 |
| Tuition Reimbursement | 11-000-211-280 | 0 |
| Other Employee Benefits | 11-000-211-290 | 1,637 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-211-299 | 954 |
| Purchased Professional and Technical Services | 11-000-211-300 | 854 |
| Travel - All Other | 11-000-211-580 | 655 |
| Travel for Regular Business | 11-000-211-581 | 124 |
| Other Purchased Services | 11-000-211-500 | 1,365 |
| Supplies and Materials | 11-000-211-600 | 2,253 |
| Equipment | 11-000-211-730 | 1,245 |
| Other Objects | 11-000-211-800 | 896 |
| Total Undistributed Expenditures -Attendance and Social Work Services | 11-000-211-XXX | <u>\$45,603</u> |
| School Social Worker Salaries & Fringe Benefits (only) | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries - School Social Workers | 11-000-212-100 | |
| Social Worker | | 18,000 |
| Social Worker | | 16,500 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | 625 |
| Group Insurance | 11-000-212-210 | 785 |
| Social Security Contributions | 11-000-212-220 | 958 |
| Pension Contributions | 11-000-212-249 | 1,205 |
| Unemployment Compensation | 11-000-212-250 | 365 |
| Workmen's Compensation | 11-000-212-260 | 845 |
| Health Benefits | 11-000-212-270 | 927 |
| Tuition Reimbursement | 11-000-212-280 | 0 |
| Other Employee Benefits | 11-000-212-290 | 253 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-212-299 | 50 |
| Total Undistributed Expenditures - School Social Workers Salaries & Benefits | 11-000-212-XXX | <u>\$40,513</u> |
| Health Services (except School Nurse salary & fringe benefits) | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries (Please itemize by position by salary) | 11-000-213-100 | |
| Physician | | 15,057 |
| Registered Nurse | | 21,214 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-213-199 | 300 |
| Group Insurance | 11-000-213-210 | 125 |
| Social Security Contributions | 11-000-213-220 | 525 |
| Pension Contributions | 11-000-213-249 | 1,152 |
| Unemployment Compensation | 11-000-213-250 | 425 |
| Workmen's Compensation | 11-000-213-260 | 365 |
| Health Benefits | 11-000-213-270 | 1,065 |
| Tuition Reimbursement | 11-000-213-280 | 210 |
| Other Employee Benefits | 11-000-213-290 | 800 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|------------------|
| Unused Sick Payment to Terminated / Retired Staff | 11-000-213-299 | 0 |
| Purchased Professional and Technical Services | 11-000-213-300 | 654 |
| Other Purchased Services | 11-000-213-500 | 852 |
| Travel - All Other | 11-000-213-580 | 250 |
| Travel for Regular Business | 11-000-213-581 | 285 |
| Supplies and Materials | 11-000-213-600 | 805 |
| Equipment | 11-000-213-730 | 352 |
| Other Objects | 11-000-213-800 | 250 |
| Total Undist. Expenditures - Health Services | 11-000-213-XXX | <u>\$44,686</u> |
| Health Services - School Nurse's Salary & Fringe Benefits only <i>(Please itemize by position by salary)</i> | | |
| Salaries - School Nurse (instructional only) | 11-000-214-100 | 51,050 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-214-199 | 235 |
| Group Insurance | 11-000-214-210 | 236 |
| Social Security Contributions | 11-000-214-220 | 412 |
| Pension Contributions | 11-000-214-249 | 991 |
| Unemployment Compensation | 11-000-214-250 | 0 |
| Workmen's Compensation | 11-000-214-260 | 457 |
| Health Benefits | 11-000-214-270 | 475 |
| Tuition Reimbursement | 11-000-214-280 | 0 |
| Other Employee Benefits | 11-000-214-290 | 754 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-214-299 | 0 |
| Total Health Services School Nurses' Salaries & Fringe Benefits | 11-000-214-XXX | <u>\$54,610</u> |
| Speech, Occupational Therapy, Physical Therapy & Related Services <i>(Please itemize by position by salary)</i> | | |
| Salaries - Speech, OT, PT and Related Services | 11-000-215-100 | 101,954 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-215-199 | 824 |
| Group Insurance | 11-000-215-210 | 1,474 |
| Social Security Contributions | 11-000-215-220 | 1,254 |
| Pension Contributions | 11-000-215-249 | 4,284 |
| Unemployment Compensation | 11-000-215-250 | 658 |
| Workmen's Compensation | 11-000-215-260 | 1,254 |
| Health Benefits | 11-000-215-270 | 1,240 |
| Tuition Reimbursement | 11-000-215-280 | 1,352 |
| Other Employee Benefits | 11-000-215-290 | 3,021 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-215-299 | 845 |
| Purchased Professional and Technical Services | 11-000-215-320 | 4,524 |
| Travel - All Other | 11-000-215-580 | 854 |
| Travel for Regular Business | 11-000-215-581 | 1,249 |
| Supplies and Materials | 11-000-215-600 | 2,154 |
| Equipment | 11-000-215-730 | 754 |
| Other Objects | 11-000-215-800 | 2,901 |
| Total Undist. Expend.-Speech, OT, PT and Related Services | 11-000-215-XXX | <u>\$130,596</u> |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Guidance | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries of Other Professional Staff (Guidance only) | 11-000-218-104 | |
| Guidance Counselor | | 3,200 |
| Salaries of Secretarial and Clerical Assistants | 11-000-218-105 | 1,584 |
| Other Salaries | 11-000-218-110 | |
| Health Occupation | | 1,265 |
| Salaries of Family Support Teams | 11-000-218-172 | 800 |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | 785 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-218-199 | 110 |
| Group Insurance | 11-000-218-210 | 127 |
| Social Security Contributions | 11-000-218-220 | 214 |
| Pension Contributions | 11-000-218-249 | 600 |
| Unemployment Compensation | 11-000-218-250 | 0 |
| Workmen's Compensation | 11-000-218-260 | 102 |
| Health Benefits | 11-000-218-270 | 354 |
| Tuition Reimbursement | 11-000-218-280 | 0 |
| Other Employee Benefits | 11-000-218-290 | 251 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-218-299 | 0 |
| Purchased Professional - Educational Services | 11-000-218-320 | 125 |
| Other Purchased Prof. and Technical Serv. | 11-000-218-390 | 214 |
| Other Purchased Services | 11-000-218-500 | 0 |
| Travel - All Other | 11-000-218-580 | 140 |
| Travel for Regular Business | 11-000-218-581 | 0 |
| Supplies and Materials | 11-000-218-600 | 173 |
| Equipment | 11-000-218-730 | 201 |
| Other Objects | 11-000-218-800 | 80 |
| Miscellaneous Expenditures - Meetings/Other | 11-000-218-894 | 75 |
| Total Undist. Expenditures - Guidance | 11-000-218-XXX | <u>\$10,400</u> |
| Improvement of Instructional Services | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries of Supervisor of Instruction | 11-000-221-102 | |
| Supervisor of Instruction | | 36,000 |
| Salaries of Other Professional Staff | 11-000-221-104 | 10,000 |
| Salaries of Secretarial & Clerical Asst. Secretary (1) | 11-000-221-105 | 500 |
| Other Salaries | 11-000-221-110 | 375 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199 | 200 |
| Group Insurance | 11-000-221-210 | 425 |
| Social Security Contributions | 11-000-221-220 | 452 |
| Pension Contributions | 11-000-221-249 | 1,287 |
| Unemployment Compensation | 11-000-221-250 | 320 |
| Workmen's Compensation | 11-000-221-260 | 214 |
| Health Benefits | 11-000-221-270 | 234 |
| Tuition Reimbursement | 11-000-221-280 | 0 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Other Employee Benefits | 11-000-221-290 | 967 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-221-299 | 412 |
| Purchased Professional - Educational Services | 11-000-221-320 | 400 |
| Other Purchased Prof. and Technical Serv. | 11-000-221-390 | 500 |
| Other Purchased Services | 11-000-221-500 | 250 |
| Travel - All Other | 11-000-221-580 | 127 |
| Travel for Regular Business | 11-000-221-581 | 230 |
| Supplies and Materials | 11-000-221-600 | 210 |
| Equipment | 11-000-221-730 | 100 |
| Other Objects | 11-000-221-800 | 50 |
| Total Undist. Expend. - Improv. of Inst. Serv. | 11-000-221-XXX | <u>\$53,253</u> |
| Edu. Media Services/School Library (except Librarian's salary & fringe benefits) <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-222-100 | |
| Assistant Education Media Specialist | | 4,000 |
| Education Media Specialist | | 5,500 |
| Salaries - Other: Video Specialist (1) | 11-000-222-110 | 2,534 |
| Salaries of Technology Coordinators | 11-000-222-177 | 1,800 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199 | 0 |
| Group Insurance | 11-000-222-210 | 856 |
| Social Security Contributions | 11-000-222-220 | 1,214 |
| Pension Contributions | 11-000-222-249 | 500 |
| Unemployment Compensation | 11-000-222-250 | 214 |
| Workmen's Compensation | 11-000-222-260 | 139 |
| Health Benefits | 11-000-222-270 | 209 |
| Tuition Reimbursement | 11-000-222-280 | 0 |
| Other Employee Benefits | 11-000-222-290 | 700 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-222-299 | 301 |
| Purchased Professional and Technical Services | 11-000-222-300 | 473 |
| Other Purchased Services | 11-000-222-500 | 200 |
| Travel - All Other | 11-000-222-580 | 100 |
| Travel for Regular Business | 11-000-222-581 | 150 |
| Supplies and Materials | 11-000-222-600 | 50 |
| Equipment | 11-000-222-730 | 60 |
| Other Objects | 11-000-222-800 | 0 |
| Total Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | <u>\$19,000</u> |
| School Librarians Salary and Fringe Benefits (only) <i>(Please itemize by position by salary)</i> | | |
| Salaries - School Librarians/Media Specialist | 11-000-224-101 | |
| Librarian | | 31,511 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-224-199 | 0 |
| Group Insurance | 11-000-224-210 | 587 |
| Social Security Contributions | 11-000-224-220 | 357 |
| Pension Contributions | 11-000-224-249 | 491 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Unemployment Compensation | 11-000-224-250 | 324 |
| Workmen's Compensation | 11-000-224-260 | 129 |
| Health Benefits | 11-000-224-270 | 573 |
| Tuition Reimbursement | 11-000-224-280 | 0 |
| Other Employee Benefits | 11-000-224-290 | 70 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-224-299 | 0 |
| Total School Librarians Salary and Fringe Benefits (Only) | 11-000-224-XXX | <u>\$34,042</u> |
| Instructional Staff Training Services <i>(Please itemize by position by salary)</i> | | |
| Salaries of Supervisors of Instruction | 11-000-223-102 | 25,000 |
| Salaries of Other Professional Staff | 11-000-223-104 | 2,000 |
| Salaries of Secretarial and Clerical Assistants | 11-000-223-105 | 1,260 |
| Other Salaries | 11-000-223-110 | 625 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-223-199 | 300 |
| Group Insurance | 11-000-223-210 | 450 |
| Social Security Contributions | 11-000-223-220 | 350 |
| Pension Contributions | 11-000-223-249 | 1,245 |
| Unemployment Compensation | 11-000-223-250 | 217 |
| Workmen's Compensation | 11-000-223-260 | 200 |
| Health Benefits | 11-000-223-270 | 452 |
| Tuition Reimbursement | 11-000-223-280 | 200 |
| Other Employee Benefits | 11-000-223-290 | 1,245 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-223-299 | 175 |
| Purchased Professional - Educational Services | 11-000-223-320 | 125 |
| Other Purchased Prof. and Technical Serv. | 11-000-223-390 | 125 |
| Other Purchased Services | 11-000-223-500 | 125 |
| Travel - All Other | 11-000-223-580 | 125 |
| Travel for Regular Business | 11-000-223-581 | 125 |
| Supplies and Materials | 11-000-223-600 | 125 |
| Equipment | 11-000-223-730 | 125 |
| Other Objects | 11-000-223-800 | 125 |
| Total Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | <u>\$34,719</u> |
| Support Services - General Administration <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-230-100 | |
| Administrative Secretary | | 12,000 |
| Assistant Director | | 31,000 |
| Director | | 66,000 |
| Executive Director | | 45,000 |
| Secretarial | | 15,000 |
| Superintendent | | 29,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-230-199 | 800 |
| Group Insurance | 11-000-230-210 | 7,400 |
| Social Security Contributions | 11-000-230-220 | 2,800 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|------------------|
| Pension Contributions | 11-000-230-249 | 15,020 |
| Unemployment Compensation | 11-000-230-250 | 2,500 |
| Workmen's Compensation | 11-000-230-260 | 3,500 |
| Health Benefits | 11-000-230-270 | 9,525 |
| Tuition Reimbursement | 11-000-230-280 | 500 |
| Other Employee Benefits | 11-000-230-290 | 17,530 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-230-299 | 457 |
| Legal Services - All Other | 11-000-230-331 | 5,000 |
| Audit Fees | 11-000-230-332 | 5,000 |
| Legal Services - Litigation first \$15,000 | 11-000-230-336 | 15,000 |
| Legal Services - Litigation above \$15,000 | 11-000-230-337 | 2,000 |
| Other Purchased Professional Services | 11-000-230-339 | 13,036 |
| Purchased Technical Services | 11-000-230-340 | 1,100 |
| Communications / Telephone | 11-000-230-530 | 2,500 |
| Travel - All Other | 11-000-230-580 | 800 |
| Travel for Regular Business | 11-000-230-581 | 1,450 |
| Miscellaneous Purchased Services | 11-000-230-590 | 1,325 |
| General Supplies | 11-000-230-610 | 800 |
| Equipment | 11-000-230-730 | 1,200 |
| Judgments Against The School District | 11-000-230-820 | 600 |
| Miscellaneous Expenditures | 11-000-230-890 | 1,694 |
| Miscellaneous Expenditures - Advertising (Restricted) | 11-000-230-891 | 154 |
| Miscellaneous Expenditures - Entertainment | 11-000-230-892 | 1,000 |
| Miscellaneous Expenditures - Real Estate | 11-000-230-893 | 500 |
| Misc. Expenditures - Bad Debts | 11-000-230-897 | 500 |
| Total Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | <u>\$311,691</u> |
| Support Services - School Administration <i>(Please itemize by position by salary)</i> | | |
| Salaries of Principals/Assistant Principals/Prog. Dir. | 11-000-240-103 | |
| Assistant Principal | | 18,000 |
| Principal | | 52,000 |
| Vice Principal | | 21,000 |
| Salaries of Other Professional Staff | 11-000-240-104 | 1,200 |
| Salaries of Secretarial and Clerical Assistants | 11-000-240-105 | 900 |
| Other Salaries | 11-000-240-110 | 1,300 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199 | 900 |
| Group Insurance | 11-000-240-210 | 800 |
| Social Security Contributions | 11-000-240-220 | 1,100 |
| Pension Contributions | 11-000-240-249 | 3,000 |
| Unemployment Compensation | 11-000-240-250 | 1,100 |
| Workmen's Compensation | 11-000-240-260 | 900 |
| Health Benefits | 11-000-240-270 | 1,800 |
| Tuition Reimbursement | 11-000-240-280 | 500 |
| Other Employee Benefits | 11-000-240-290 | 1,500 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|------------------|
| Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299 | 800 |
| Purchased Professional and Technical Services | 11-000-240-300 | 125 |
| Other Purchased Services | 11-000-240-500 | 125 |
| Travel - All Other | 11-000-240-580 | 200 |
| Travel for Regular Business | 11-000-240-581 | 500 |
| Supplies and Materials | 11-000-240-600 | 400 |
| Equipment | 11-000-240-730 | 125 |
| Other Objects | 11-000-240-800 | 125 |
| Total Unddist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | <u>\$108,400</u> |
| Central Services | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-251-100 | 18,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199 | 500 |
| Group Insurance | 11-000-251-210 | 950 |
| Social Security Contributions | 11-000-251-220 | 1,100 |
| Pension Contributions | 11-000-251-249 | 1,000 |
| Unemployment Compensation | 11-000-251-250 | 200 |
| Workmen's Compensation | 11-000-251-260 | 200 |
| Health Benefits | 11-000-251-270 | 1,300 |
| Tuition Reimbursement | 11-000-251-280 | 800 |
| Other Employee Benefits | 11-000-251-290 | 900 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-251-299 | 350 |
| Purchased Professional Services | 11-000-251-330 | 350 |
| Purchased Professional Services - Public Relations Costs | 11-000-251-335 | 350 |
| Purchased Technical Services | 11-000-251-340 | 350 |
| Travel - All Other | 11-000-251-580 | 350 |
| Travel for Regular Business | 11-000-251-581 | 350 |
| Miscellaneous Purchased Services | 11-000-251-592 | 350 |
| Supplies and Materials | 11-000-251-600 | 400 |
| Equipment | 11-000-251-730 | 400 |
| Interest on Current Loans | 11-000-251-831 | 380 |
| Interest on Lease Purchase Agreements | 11-000-251-832 | 450 |
| Miscellaneous Expenditures | 11-000-251-890 | 500 |
| Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | 500 |
| Total Unddist. Expend.- Central Services | 11-000-251-XXX | <u>\$30,030</u> |
| Administrative Information Technology | | |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-252-100 | 20000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-252-199 | 1100 |
| Group Insurance | 11-000-252-210 | 800 |
| Social Security Contributions | 11-000-252-220 | 1200 |
| Pension Contributions | 11-000-252-249 | 1300 |
| Unemployment Compensation | 11-000-252-250 | 800 |
| Workmen's Compensation | 11-000-252-260 | 600 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Health Benefits | 11-000-252-270 | 900 |
| Tuition Reimbursement | 11-000-252-280 | 350 |
| Other Employee Benefits | 11-000-252-290 | 400 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-252-299 | 200 |
| Purchased Professional Services | 11-000-252-330 | 225 |
| Purchased Technical Services | 11-000-252-340 | 225 |
| Other Purchased Services | 11-000-252-500 | 225 |
| Travel - All Other | 11-000-252-580 | 200 |
| Travel for Regular Business | 11-000-252-581 | 225 |
| Supplies and Materials | 11-000-252-600 | 500 |
| Equipment | 11-000-252-730 | 800 |
| Other Objects | 11-000-252-800 | 100 |
| Total Undist. Expend. - Administrative Information Technology | 11-000-251-XXX | <u>\$30,150</u> |
| Required Maintenance for School Facilities <i>(Please itemize by position by salary)</i> | | |
| Lead Testing of Drinking Water | 11-000-261-421 | <u>3500</u> |
| Total Required Maintenance for School Facilities | 11-000-261-XXX | <u>\$3,500</u> |
| Custodial Services <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-262-100 | 21000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-262-199 | 250 |
| Group Insurance | 11-000-262-210 | 450 |
| Social Security Contributions | 11-000-262-220 | 550 |
| Pension Contributions | 11-000-262-249 | 900 |
| Unemployment Compensation | 11-000-262-250 | 250 |
| Workmen's Compensation | 11-000-262-260 | 350 |
| Health Benefits | 11-000-262-270 | 600 |
| Tuition Reimbursement | 11-000-262-280 | 125 |
| Other Employee Benefits | 11-000-262-290 | 450 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-262-299 | 350 |
| Purchased Professional and Technical Services | 11-000-262-300 | 595 |
| Cleaning, Repair, and Maintenance Services | 11-000-262-420 | 2500 |
| Rental of Land & Bldg. Oth. than Lease Pur Agrmt | 11-000-262-441 | 1200 |
| Other Purchased Property Services | 11-000-262-490 | 125 |
| Insurance | 11-000-262-520 | 125 |
| Travel - All Other | 11-000-262-580 | 125 |
| Travel for Regular Business | 11-000-262-581 | 125 |
| Miscellaneous Purchased Services | 11-000-262-590 | 125 |
| General Supplies | 11-000-262-610 | 125 |
| Energy (Natural Gas) | 11-000-262-621 | 100 |
| Energy (Electricity) | 11-000-262-622 | 100 |
| Energy (Oil) | 11-000-262-624 | 100 |
| Energy (Gasoline) | 11-000-262-626 | 100 |
| Equipment | 11-000-262-730 | 250 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|---|----------------|-----------------|
| Other Objects | 11-000-262-800 | 200 |
| Total Undist. Expend. - Custodial Services | 11-000-262-XXX | <u>\$31,170</u> |
| Care and Upkeep of Grounds <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-263-100 | 15000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | 200 |
| Group Insurance | 11-000-263-210 | 250 |
| Social Security Contributions | 11-000-263-220 | 350 |
| Pension Contributions | 11-000-263-249 | 1000 |
| Unemployment Compensation | 11-000-263-250 | 500 |
| Workmen's Compensation | 11-000-263-260 | 350 |
| Health Benefits | 11-000-263-270 | 800 |
| Tuition Reimbursement | 11-000-263-280 | 0 |
| Other Employee Benefits | 11-000-263-290 | 400 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-263-299 | 300 |
| Purchased Professional and Technical Services | 11-000-263-300 | 600 |
| Cleaning, Repair, and Maintenance Services | 11-000-263-420 | 1200 |
| Travel - All Other | 11-000-263-580 | 500 |
| Travel for Regular Business | 11-000-263-581 | 600 |
| General Supplies | 11-000-263-610 | 1500 |
| Equipment | 11-000-263-730 | 1300 |
| Other Objects | 11-000-263-800 | 1200 |
| Total Undist. Expend. - Care & Upkeep of Grounds | 11-000-262-XXX | <u>\$26,050</u> |
| Security <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-266-100 | 19000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | 450 |
| Group Insurance | 11-000-266-210 | 600 |
| Social Security Contributions | 11-000-266-220 | 500 |
| Pension Contributions | 11-000-266-249 | 1000 |
| Unemployment Compensation | 11-000-266-250 | 200 |
| Workmen's Compensation | 11-000-266-260 | 250 |
| Health Benefits | 11-000-266-270 | 1100 |
| Tuition Reimbursement | 11-000-266-280 | 0 |
| Other Employee Benefits | 11-000-266-290 | 500 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-266-299 | 650 |
| Purchased Professional and Technical Services | 11-000-266-300 | 500 |
| Cleaning, Repair, and Maintenance Services | 11-000-266-420 | 1200 |
| Travel - All Other | 11-000-266-580 | 500 |
| Travel for Regular Business | 11-000-266-581 | 600 |
| General Supplies | 11-000-266-610 | 1000 |
| Equipment | 11-000-266-730 | 1100 |
| Other Objects | 11-000-266-800 | 800 |
| Total Security | 11-000-266-XXX | <u>\$29,950</u> |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

| | Account Number | Total |
|--|----------------|-----------------|
| Student Transportation Services <i>(Please itemize by position by salary)</i> | | |
| Salaries of Non-Instructional Aides | 11-000-270-107 | 2,600 |
| Sal. for Pupil Trans(Other than Bet. Home & Sch) | 11-000-270-162 | 2,500 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | 350 |
| Group Insurance | 11-000-270-210 | 200 |
| Social Security Contributions | 11-000-270-220 | 450 |
| Pension Contributions | 11-000-270-249 | 300 |
| Unemployment Compensation | 11-000-270-250 | 200 |
| Workmen's Compensation | 11-000-270-260 | 200 |
| Health Benefits | 11-000-270-270 | 600 |
| Tuition Reimbursement | 11-000-270-280 | 0 |
| Other Employee Benefits | 11-000-270-290 | 120 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-270-299 | 120 |
| Other Purchased Prof. and Technical Serv. | 11-000-270-390 | 500 |
| Cleaning, Repair, & Maint. Services | 11-000-270-420 | 4,816 |
| Rental Payments - School Buses | 11-000-270-442 | 500 |
| Contr Serv(Oth. than Bet Home & Sch)-Vend | 11-000-270-512 | 3,500 |
| Travel - All Other | 11-000-270-580 | 250 |
| Travel for Regular Business | 11-000-270-581 | 250 |
| Misc. Purchased Services - Transportation | 11-000-270-593 | 500 |
| General Supplies | 11-000-270-610 | 500 |
| Non-Instructional Equipment | 11-000-270-732 | 250 |
| Other Objects | 11-000-270-800 | 250 |
| Total Student Transportation Services | 11-000-270-XXX | <u>\$18,956</u> |
| Behavior Modification <i>(Please itemize by position by salary)</i> | | |
| General Supplies | 11-000-280-610 | 11000 |
| Food | 11-000-280-611 | 10000 |
| Equipment | 11-000-280-730 | 7500 |
| Other Objects | 11-000-280-800 | 3500 |
| Total Behavior Modification | 11-000-280-XXX | <u>\$32,000</u> |
| Food Services <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-310-100 | 6000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-310-199 | 500 |
| Group Insurance | 11-000-310-210 | 500 |
| Social Security Contributions | 11-000-310-220 | 300 |
| Pension Contributions | 11-000-310-249 | 900 |
| Unemployment Compensation | 11-000-310-250 | 200 |
| Workmen's Compensation | 11-000-310-260 | 220 |
| Health Benefits | 11-000-310-270 | 220 |
| Tuition Reimbursement | 11-000-310-280 | 0 |
| Other Employee Benefits | 11-000-310-290 | 220 |

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

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

ABC School for Students with Disabilities
Statement of Expenditures By Line Item
For the Fiscal Year Ended June 30, 2019

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

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

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

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

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

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

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

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|---|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| Special Education - Instruction - Behavioral Disabilities | | | | | | | | | | | | |
| 6000 | Salaries of Teachers | 11-209-100-101 | 19,500 | 19,500 | 19,500 | | | | | | | |
| 6020 | Other Salaries for Instruction | 11-209-100-106 | 15,250 | 15,250 | 15,250 | | | | | | | |
| 6025 | Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199 | 652 | 652 | 652 | | | | | | | |
| 6030 | Group Insurance | 11-209-100-210 | 350 | 350 | 350 | | | | | | | |
| 6031 | Social Security Contributions | 11-209-100-220 | 280 | 280 | 280 | | | | | | | |
| 6032 | Pension Contributions | 11-209-100-249 | 845 | | | | | | | | | 845 |
| 6033 | Unemployment Compensation | 11-209-100-250 | 400 | 400 | 400 | | | | | | | |
| 6034 | Workmen's Compensation | 11-209-100-260 | 745 | 745 | 745 | | | | | | | |
| 6035 | Health Benefits | 11-209-100-270 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 6036 | Tuition Reimbursement | 11-209-100-280 | 0 | 0 | 0 | | | | | | | |
| 6037 | Other Employee Benefits | 11-209-100-290 | 200 | 200 | 200 | | | | | | | |
| 6038 | Unused Sick Payment to Terminated / Retired Staff | 11-209-100-299 | 850 | 850 | 850 | | | | | | | |
| 6040 | Purchased Professional-Educational Services | 11-209-100-320 | 750 | 750 | 750 | | | | | | | |
| 6060 | Purchased Technical Services | 11-209-100-340 | 500 | 500 | 500 | | | | | | | |
| 6080 | Other Purchased Services | 11-209-100-500 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 6090 | Travel - All Other | 11-209-100-580 | 250 | 250 | 250 | | | | | | | |
| 6091 | Travel for Regular Business | 11-209-100-581 | 700 | 700 | 700 | | | | | | | |
| 6100 | General Supplies | 11-209-100-610 | 681 | 681 | 681 | | | | | | | |
| 6120 | Textbooks | 11-209-100-640 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 6130 | Equipment | 11-209-100-730 | 500 | 500 | 500 | | | | | | | |
| 6140 | Other Objects | 11-209-100-800 | 352 | 352 | 352 | | | | | | | |
| 6160 | Total Behavioral Disabilities | 11-209-100-XXX | 45,805 | 44,960 | 44,960 | 0 | 0 | 0 | 0 | 0 | 0 | 845 |
| Special Education - Instruction - Multiple Disabilities | | | | | | | | | | | | |
| 6500 | Salaries of Teachers | 11-212-100-101 | 17,000 | 17,000 | 17,000 | | | | | | | |
| 6520 | Other Salaries for Instruction | 11-212-100-106 | 15,000 | 15,000 | 15,000 | | | | | | | |
| 6525 | Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199 | 0 | 0 | 0 | | | | | | | |
| 6530 | Group Insurance | 11-212-100-210 | 300 | 300 | 300 | | | | | | | |
| 6531 | Social Security Contributions | 11-212-100-220 | 352 | 352 | 352 | | | | | | | |
| 6532 | Pension Contributions | 11-212-100-249 | 649 | | | | | | | | | 649 |
| 6533 | Unemployment Compensation | 11-212-100-250 | 254 | 254 | 254 | | | | | | | |
| 6534 | Workmen's Compensation | 11-212-100-260 | 354 | 354 | 354 | | | | | | | |
| 6535 | Health Benefits | 11-212-100-270 | 756 | 756 | 756 | | | | | | | |
| 6536 | Tuition Reimbursement | 11-212-100-280 | 0 | 0 | 0 | | | | | | | |
| 6537 | Other Employee Benefits | 11-212-100-290 | 200 | 200 | 200 | | | | | | | |
| 6538 | Unused Sick Payment to Terminated / Retired Staff | 11-212-100-299 | 850 | 850 | 850 | | | | | | | |
| 6540 | Purchased Professional-Educational Services | 11-212-100-320 | 750 | 750 | 750 | | | | | | | |
| 6560 | Purchased Technical Services | 11-212-100-340 | 500 | 500 | 500 | | | | | | | |
| 6580 | Other Purchased Services | 11-212-100-500 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 6590 | Travel - All Other | 11-212-100-580 | 250 | 250 | 250 | | | | | | | |
| 6591 | Travel for Regular Business | 11-212-100-581 | 700 | 700 | 700 | | | | | | | |
| 6600 | General Supplies | 11-212-100-610 | 681 | 681 | 681 | | | | | | | |
| 6620 | Textbooks | 11-212-100-640 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 6630 | Equipment | 11-212-100-730 | 756 | 756 | 756 | | | | | | | |
| 6640 | Other Objects | 11-212-100-800 | 200 | 200 | 200 | | | | | | | |
| 6660 | Total Multiple Disabilities | 11-212-100-XXX | 41,552 | 40,903 | 40,903 | 0 | 0 | 0 | 0 | 0 | 0 | 649 |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| Special Education - Instruction - Autism | | | | | | | | | | | | |
| 7500 | Salaries of Teachers | 11-214-100-101 | 19,000 | 19,000 | 19,000 | | | | | | | |
| 7520 | Other Salaries for Instruction | 11-214-100-106 | 12,000 | 12,000 | 12,000 | | | | | | | |
| 7525 | Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199 | 0 | 0 | 0 | | | | | | | |
| 7530 | Group Insurance | 11-214-100-210 | 300 | 300 | 300 | | | | | | | |
| 7531 | Social Security Contributions | 11-214-100-220 | 300 | 300 | 300 | | | | | | | |
| 7532 | Pension Contributions | 11-214-100-249 | 600 | | | | | | | | | 600 |
| 7533 | Unemployment Compensation | 11-214-100-250 | 285 | 285 | 285 | | | | | | | |
| 7534 | Workmen's Compensation | 11-214-100-260 | 354 | 354 | 354 | | | | | | | |
| 7535 | Health Benefits | 11-214-100-270 | 650 | 650 | 650 | | | | | | | |
| 7536 | Tuition Reimbursement | 11-214-100-280 | 200 | 200 | 200 | | | | | | | |
| 7537 | Other Employee Benefits | 11-214-100-290 | 0 | 0 | 0 | | | | | | | |
| 7538 | Unused Sick Payment to Terminated / Retired Staff | 11-214-100-299 | 750 | 750 | 750 | | | | | | | |
| 7540 | Purchased Professional-Educational Services | 11-214-100-320 | 750 | 750 | 750 | | | | | | | |
| 7560 | Purchased Technical Services | 11-214-100-340 | 954 | 954 | 954 | | | | | | | |
| 7580 | Other Purchased Services | 11-214-100-500 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 7590 | Travel - All Other | 11-214-100-580 | 250 | 250 | 250 | | | | | | | |
| 7591 | Travel for Regular Business | 11-214-100-581 | 700 | 700 | 700 | | | | | | | |
| 7600 | General Supplies | 11-214-100-610 | 681 | 681 | 681 | | | | | | | |
| 7620 | Textbooks | 11-214-100-640 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 7630 | Equipment | 11-214-100-730 | 756 | 756 | 756 | | | | | | | |
| 7640 | Other Objects | 11-214-100-800 | 695 | 695 | 695 | | | | | | | |
| 7660 | Total Autism | 11-214-100-XXX | 41,225 | 40,625 | 40,625 | 0 | 0 | 0 | 0 | 0 | 0 | 600 |
| Special Education - Instruction - Preschool Disabilities - Part Time | | | | | | | | | | | | |
| 8000 | Salaries of Teachers | 11-215-100-101 | 15,000 | 15,000 | 15,000 | | | | | | | |
| 8020 | Other Salaries for Instruction | 11-215-100-106 | 13,000 | 13,000 | 13,000 | | | | | | | |
| 8025 | Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | 500 | 500 | 500 | | | | | | | |
| 8030 | Group Insurance | 11-215-100-210 | 300 | 300 | 300 | | | | | | | |
| 8031 | Social Security Contributions | 11-215-100-220 | 300 | 300 | 300 | | | | | | | |
| 8032 | Pension Contributions | 11-215-100-249 | 600 | | | | | | | | | 600 |
| 8033 | Unemployment Compensation | 11-215-100-250 | 285 | 285 | 285 | | | | | | | |
| 8034 | Workmen's Compensation | 11-215-100-260 | 354 | 354 | 354 | | | | | | | |
| 8035 | Health Benefits | 11-215-100-270 | 650 | 650 | 650 | | | | | | | |
| 8036 | Tuition Reimbursement | 11-215-100-280 | 200 | 200 | 200 | | | | | | | |
| 8037 | Other Employee Benefits | 11-215-100-290 | 256 | 256 | 256 | | | | | | | |
| 8038 | Unused Sick Payment to Terminated / Retired Staff | 11-215-100-299 | 750 | 750 | 750 | | | | | | | |
| 8040 | Purchased Professional-Educational Services | 11-215-100-320 | 750 | 750 | 750 | | | | | | | |
| 8060 | Purchased Technical Services | 11-215-100-340 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8080 | Other Purchased Services | 11-215-100-500 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8090 | Travel - All Other | 11-215-100-580 | 385 | 385 | 385 | | | | | | | |
| 8091 | Travel for Regular Business | 11-215-100-581 | 700 | 700 | 700 | | | | | | | |
| 8100 | General Supplies | 11-215-100-600 | 681 | 681 | 681 | | | | | | | |
| 8110 | Equipment | 11-215-100-730 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8120 | Other Objects | 11-215-100-800 | 756 | 756 | 756 | | | | | | | |
| 8140 | Total Preschool Disabilities - Part Time | 11-215-100-XXX | 38,467 | 37,867 | 37,867 | 0 | 0 | 0 | 0 | 0 | 0 | 600 |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| Special Education - Instruction - Preschool Disabilities - Full Time | | | | | | | | | | | | |
| 8500 | Salaries of Teachers | 11-216-100-101 | 22,000 | 22,000 | 22,000 | | | | | | | |
| 8520 | Other Salaries for Instruction | 11-216-100-106 | 17,000 | 17,000 | 17,000 | | | | | | | |
| 8525 | Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | 253 | 253 | 253 | | | | | | | |
| 8530 | Group Insurance | 11-216-100-210 | 185 | 185 | 185 | | | | | | | |
| 8531 | Social Security Contributions | 11-216-100-220 | 300 | 300 | 300 | | | | | | | |
| 8532 | Pension Contributions | 11-216-100-249 | 600 | | | | | | | | | 600 |
| 8533 | Unemployment Compensation | 11-216-100-250 | 285 | 285 | 285 | | | | | | | |
| 8534 | Workmen's Compensation | 11-216-100-260 | 354 | 354 | 354 | | | | | | | |
| 8535 | Health Benefits | 11-216-100-270 | 650 | 650 | 650 | | | | | | | |
| 8536 | Tuition Reimbursement | 11-216-100-280 | 200 | 200 | 200 | | | | | | | |
| 8537 | Other Employee Benefits | 11-216-100-290 | 256 | 256 | 256 | | | | | | | |
| 8538 | Unused Sick Payment to Terminated / Retired Staff | 11-216-100-299 | 750 | 750 | 750 | | | | | | | |
| 8540 | Purchased Professional-Educational Services | 11-216-100-320 | 750 | 750 | 750 | | | | | | | |
| 8560 | Purchased Technical Services | 11-216-100-340 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8580 | Other Purchased Services | 11-216-100-500 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8590 | Travel - All Other | 11-216-100-580 | 385 | 385 | 385 | | | | | | | |
| 8591 | Travel for Regular Business | 11-216-100-581 | 700 | 700 | 700 | | | | | | | |
| 8600 | General Supplies | 11-216-100-600 | 681 | 681 | 681 | | | | | | | |
| 8610 | Equipment | 11-216-100-730 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 8620 | Other Objects | 11-216-100-800 | 756 | 756 | 756 | | | | | | | |
| 8640 | Total Preschool Disabilities - Full Time | 11-216-100-XXX | 49,105 | 48,505 | 48,505 | 0 | 0 | 0 | 0 | 0 | 0 | 600 |
| Special Education - Instruction - Cognitive Severe | | | | | | | | | | | | |
| 10000 | Salaries of Teachers | 11-222-100-101 | 25,000 | 25,000 | 25,000 | | | | | | | |
| 10020 | Other Salaries for Instruction | 11-222-100-106 | 17,965 | 17,965 | 17,965 | | | | | | | |
| 10025 | Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | 253 | 253 | 253 | | | | | | | |
| 10030 | Group Insurance | 11-222-100-210 | 185 | 185 | 185 | | | | | | | |
| 10031 | Social Security Contributions | 11-222-100-220 | 300 | 300 | 300 | | | | | | | |
| 10032 | Pension Contributions | 11-222-100-249 | 600 | | | | | | | | | 600 |
| 10033 | Unemployment Compensation | 11-222-100-250 | 285 | 285 | 285 | | | | | | | |
| 10034 | Workmen's Compensation | 11-222-100-260 | 354 | 354 | 354 | | | | | | | |
| 10035 | Health Benefits | 11-222-100-270 | 650 | 650 | 650 | | | | | | | |
| 10036 | Tuition Reimbursement | 11-222-100-280 | 200 | 200 | 200 | | | | | | | |
| 10037 | Other Employee Benefits | 11-222-100-290 | 256 | 256 | 256 | | | | | | | |
| 10038 | Unused Sick Payment to Terminated / Retired Staff | 11-222-100-299 | 750 | 750 | 750 | | | | | | | |
| 10040 | Purchased Professional-Educational Services | 11-222-100-320 | 750 | 750 | 750 | | | | | | | |
| 10060 | Purchased Technical Services | 11-222-100-340 | 758 | 758 | 758 | | | | | | | |
| 10080 | Other Purchased Services | 11-222-100-500 | 854 | 854 | 854 | | | | | | | |
| 10090 | Travel - All Other | 11-222-100-580 | 385 | 385 | 385 | | | | | | | |
| 10091 | Travel for Regular Business | 11-222-100-581 | 700 | 700 | 700 | | | | | | | |
| 10100 | General Supplies | 11-222-100-610 | 681 | 681 | 681 | | | | | | | |
| 10120 | Textbooks | 11-222-100-640 | 526 | 526 | 526 | | | | | | | |
| 10130 | Equipment | 11-222-100-730 | 641 | 641 | 641 | | | | | | | |
| 10140 | Other Objects | 11-222-100-800 | 800 | 800 | 800 | | | | | | | |
| 10150 | Total Cognitive - Severe | 11-222-100-XXX | 52,893 | 52,293 | 52,293 | 0 | 0 | 0 | 0 | 0 | 0 | 600 |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| Special Education - Vocational Programs | | | | | | | | | | | | |
| 15000 | Salaries of Teachers | 11-320-100-101 | 96,684 | 96,684 | 96,684 | | | | | | | |
| 15020 | Other Salaries for Instruction | 11-320-100-106 | 24,253 | 24,253 | 24,253 | | | | | | | |
| 15025 | Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | 300 | 300 | 300 | | | | | | | |
| 15030 | Group Insurance | 11-320-100-210 | 265 | 265 | 265 | | | | | | | |
| 15031 | Social Security Contributions | 11-320-100-220 | 300 | 300 | 300 | | | | | | | |
| 15032 | Pension Contributions | 11-320-100-249 | 5,516 | | | | | | | | | 5,516 |
| 15033 | Unemployment Compensation | 11-320-100-250 | 285 | 285 | 285 | | | | | | | |
| 15034 | Workmen's Compensation | 11-320-100-260 | 354 | 354 | 354 | | | | | | | |
| 15035 | Health Benefits | 11-320-100-270 | 650 | 650 | 650 | | | | | | | |
| 15036 | Tuition Reimbursement | 11-320-100-280 | 200 | 200 | 200 | | | | | | | |
| 15037 | Other Employee Benefits | 11-320-100-290 | 5,516 | 5,516 | 5,516 | | | | | | | |
| 15038 | Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 15040 | Purchased Professional-Educational Services | 11-320-100-320 | 800 | 800 | 800 | | | | | | | |
| 15060 | Purchased Technical Services | 11-320-100-340 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 15080 | Other Purchased Services | 11-320-100-500 | 900 | 900 | 900 | | | | | | | |
| 15090 | Travel - All Other | 11-320-100-580 | 385 | 385 | 385 | | | | | | | |
| 15091 | Travel for Regular Business | 11-320-100-581 | 700 | 700 | 700 | | | | | | | |
| 15100 | General Supplies | 11-320-100-610 | 542 | 542 | 542 | | | | | | | |
| 15120 | Textbooks | 11-320-100-640 | 350 | 350 | 350 | | | | | | | |
| 15130 | Equipment | 11-320-100-730 | 352 | 352 | 352 | | | | | | | |
| 15140 | Other Objects | 11-320-100-800 | 100 | 100 | 100 | | | | | | | |
| 15160 | Total Special Vocational Program - Instruction. | 11-320-100-XXX | 140,452 | 134,936 | 134,936 | 0 | 0 | 0 | 0 | 0 | 0 | 5,516 |
| School Sponsored Cocurricular Activities - Instruction | | | | | | | | | | | | |
| 17000 | Salaries | 11-401-100-100 | 6,500 | 6,500 | | | | | | 6,500 | | |
| 17005 | Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199 | 0 | 0 | | | | | | 0 | | |
| 17010 | Group Insurance | 11-401-100-210 | 125 | 125 | | | | | | 125 | | |
| 17011 | Social Security Contributions | 11-401-100-220 | 213 | 213 | | | | | | 213 | | |
| 17012 | Pension Contributions | 11-401-100-249 | 100 | | | | | | | | | 100 |
| 17013 | Unemployment Compensation | 11-401-100-250 | 136 | 136 | | | | | | 136 | | |
| 17014 | Workmen's Compensation | 11-401-100-260 | 80 | 80 | | | | | | 80 | | |
| 17015 | Health Benefits | 11-401-100-270 | 297 | 297 | | | | | | 297 | | |
| 17016 | Tuition Reimbursement | 11-401-100-280 | 0 | 0 | | | | | | 0 | | |
| 17017 | Other Employee Benefits | 11-401-100-290 | 110 | 110 | | | | | | 110 | | |
| 17018 | Unused Sick Payment to Terminated / Retired Staff | 11-401-100-299 | 365 | 365 | | | | | | 365 | | |
| 17020 | Purchased Services | 11-401-100-500 | 456 | 456 | | | | | | 456 | | |
| 17030 | Travel - All Other | 11-401-100-580 | 845 | 845 | | | | | | 845 | | |
| 17031 | Travel for Regular Business | 11-401-100-581 | 80 | 80 | | | | | | 80 | | |
| 17040 | Supplies and Materials | 11-401-100-600 | 1,352 | 1,352 | | | | | | 1,352 | | |
| 17050 | Equipment | 11-401-100-730 | 125 | 125 | | | | | | 125 | | |
| 17060 | Other Objects | 11-401-100-800 | 100 | 100 | | | | | | 100 | | |
| 17100 | Total School-Spon. Co/Curr. Activities - Instruction | 11-401-100-XXX | 10,884 | 10,784 | 0 | 0 | 0 | 0 | 0 | 10,784 | 0 | 100 |
| School Sponsored Athletics - Instruction | | | | | | | | | | | | |
| 17500 | Salaries | 11-402-100-100 | 3,125 | 3,125 | | | | | | 3,125 | | |
| 17505 | Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199 | 0 | 0 | | | | | | 0 | | |
| 17510 | Group Insurance | 11-402-100-210 | 125 | 125 | | | | | | 125 | | |
| 17511 | Social Security Contributions | 11-402-100-220 | 213 | 213 | | | | | | 213 | | |
| 17512 | Pension Contributions | 11-402-100-249 | 100 | | | | | | | | | 100 |
| 17513 | Unemployment Compensation | 11-402-100-250 | 136 | 136 | | | | | | 136 | | |
| 17514 | Workmen's Compensation | 11-402-100-260 | 80 | 80 | | | | | | 80 | | |
| 17515 | Health Benefits | 11-402-100-270 | 297 | 297 | | | | | | 297 | | |
| 17516 | Tuition Reimbursement | 11-402-100-280 | 0 | 0 | | | | | | 0 | | |
| 17517 | Other Employee Benefits | 11-402-100-290 | 110 | 110 | | | | | | 110 | | |
| 17518 | Unused Sick Payment to Terminated / Retired Staff | 11-402-100-299 | 365 | 365 | | | | | | 365 | | |
| 17520 | Purchased Services | 11-402-100-500 | 456 | 456 | | | | | | 456 | | |
| 17530 | Travel - All Other | 11-402-100-580 | 356 | 356 | | | | | | 356 | | |
| 17531 | Travel for Regular Business | 11-402-100-581 | 80 | 80 | | | | | | 80 | | |

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|--|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| 17540 | Supplies and Materials | 11-402-100-600 | 325 | 325 | | | | | | 325 | | |
| 17550 | Equipment | 11-402-100-730 | 125 | 125 | | | | | | 125 | | |
| 17560 | Other Objects | 11-402-100-800 | 100 | 100 | | | | | | 100 | | |
| 17600 | Total School-Sponsored Athletics - Instruction | 11-402-100-XXX | 5,993 | 5,893 | 0 | 0 | 0 | 0 | 0 | 5,893 | 0 | 100 |
| Undistributed Expenditures - Attendance & Social Workers Services (Except Social Worker Salaries And Fringes) | | | | | | | | | | | | |
| 29500 | Salaries | 11-000-211-100 | 22,000 | 22,000 | | | 22,000 | | | | | |
| 29540 | Salaries of Family Support Teams | 11-000-211-172 | 6,235 | 6,235 | | | 6,235 | | | | | |
| 29585 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-211-199 | 200 | 200 | | | 200 | | | | | |
| 29590 | Group Insurance | 11-000-211-210 | 1,210 | 1,210 | | | 1,210 | | | | | |
| 29591 | Social Security Contributions | 11-000-211-220 | 1,069 | 1,069 | | | 1,069 | | | | | |
| 29592 | Pension Contributions | 11-000-211-249 | 1,954 | | | | | | | | | 1,954 |
| 29593 | Unemployment Compensation | 11-000-211-250 | 500 | 500 | | | 500 | | | | | |
| 29594 | Workmen's Compensation | 11-000-211-260 | 652 | 652 | | | 652 | | | | | |
| 29595 | Health Benefits | 11-000-211-270 | 1,800 | 1,800 | | | 1,800 | | | | | |
| 29596 | Tuition Reimbursement | 11-000-211-280 | 0 | 0 | | | 0 | | | | | |
| 29597 | Other Employee Benefits | 11-000-211-290 | 1,637 | 1,637 | | | 1,637 | | | | | |
| 29598 | Unused Sick Payment to Terminated / Retired Staff | 11-000-211-299 | 954 | 954 | | | 954 | | | | | |
| 29600 | Purchased Professional and Technical Services | 11-000-211-300 | 854 | 854 | | | 854 | | | | | |
| 29610 | Travel - All Other | 11-000-211-580 | 655 | 655 | | | 655 | | | | | |
| 29611 | Travel for Regular Business | 11-000-211-581 | 124 | 124 | | | 124 | | | | | |
| 29620 | Other Purchased Services | 11-000-211-500 | 1,365 | 1,365 | | | 1,365 | | | | | |
| 29640 | Supplies and Materials | 11-000-211-600 | 2,253 | 2,253 | | | 2,253 | | | | | |
| 29650 | Equipment | 11-000-211-730 | 1,245 | 1,245 | | | 1,245 | | | | | |
| 29660 | Other Objects | 11-000-211-800 | 896 | 896 | | | 896 | | | | | |
| 29680 | Total Undistributed Expenditures-Attendance And Social Work Services | 11-000-211-XXX | 45,603 | 43,649 | 0 | 0 | 43,649 | 0 | 0 | 0 | 0 | 1,954 |
| Undistributed Expenditures - Social Worker Services Salaries And Fringe Benefits Only | | | | | | | | | | | | |
| 30000 | Salaries - School Social Workers | 11-000-212-100 | 34,500 | 34,500 | 34,500 | | | | | | | |
| 30020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | 625 | 625 | 625 | | | | | | | |
| 30025 | Group Insurance | 11-000-212-210 | 785 | 785 | 785 | | | | | | | |
| 30026 | Social Security Contributions | 11-000-212-220 | 958 | 958 | 958 | | | | | | | |
| 30027 | Pension Contributions | 11-000-212-249 | 1,205 | | | | | | | | | 1,205 |
| 30028 | Unemployment Compensation | 11-000-212-250 | 365 | 365 | 365 | | | | | | | |
| 30029 | Workmen's Compensation | 11-000-212-260 | 845 | 845 | 845 | | | | | | | |
| 30030 | Health Benefits | 11-000-212-270 | 927 | 927 | 927 | | | | | | | |
| 30031 | Tuition Reimbursement | 11-000-212-280 | 0 | 0 | 0 | | | | | | | |
| 30032 | Other Employee Benefits | 11-000-212-290 | 253 | 253 | 253 | | | | | | | |
| 30033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-212-299 | 50 | 50 | 50 | | | | | | | |
| 30250 | Total Undist. Expend. - School Social Workers Salaries & Benefits | 11-000-212-XXX | 40,513 | 39,308 | 39,308 | 0 | 0 | 0 | 0 | 0 | 0 | 1,205 |
| Undistributed Expenditures - Health Services | | | | | | | | | | | | |
| 30500 | Salaries | 11-000-213-100 | 36,271 | 36,271 | | | 36,271 | | | | | |
| 30525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-213-199 | 300 | 300 | | | 300 | | | | | |
| 30530 | Group Insurance | 11-000-213-210 | 125 | 125 | | | 125 | | | | | |
| 30531 | Social Security Contributions | 11-000-213-220 | 525 | 525 | | | 525 | | | | | |
| 30532 | Pension Contributions | 11-000-213-249 | 1,152 | | | | | | | | | 1,152 |
| 30533 | Unemployment Compensation | 11-000-213-250 | 425 | 425 | | | 425 | | | | | |
| 30534 | Workmen's Compensation | 11-000-213-260 | 365 | 365 | | | 365 | | | | | |
| 30535 | Health Benefits | 11-000-213-270 | 1,065 | 1,065 | | | 1,065 | | | | | |
| 30536 | Tuition Reimbursement | 11-000-213-280 | 210 | 210 | | | 210 | | | | | |
| 30537 | Other Employee Benefits | 11-000-213-290 | 800 | 800 | | | 800 | | | | | |
| 30538 | Unused Sick Payment to Terminated / Retired Staff | 11-000-213-299 | 0 | 0 | | | 0 | | | | | |
| 30540 | Purchased Professional and Technical Services | 11-000-213-300 | 654 | 654 | | | 654 | | | | | |
| 30560 | Other Purchased Services | 11-000-213-500 | 852 | 852 | | | 852 | | | | | |
| 30570 | Travel - All Other | 11-000-213-580 | 250 | 250 | | | 250 | | | | | |
| 30571 | Travel for Regular Business | 11-000-213-581 | 285 | 285 | | | 285 | | | | | |
| 30580 | Supplies and Materials | 11-000-213-600 | 805 | 805 | | | 805 | | | | | |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|---|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| 30590 | Equipment | 11-000-213-730 | 352 | 352 | | | 352 | | | | | |
| 30600 | Other Objects | 11-000-213-800 | 250 | 250 | | | 250 | | | | | |
| 30620 | Total Undist. Expenditures - Health Services | 11-000-213-XXX | 44,686 | 43,534 | 0 | 0 | 43,534 | 0 | 0 | 0 | 0 | 1,152 |
| Undistributed Expenditures - Health Services - School Nurses' Salaries And Fringe Benefits Only | | | | | | | | | | | | |
| 31000 | Salaries - School Nurse (instructional only) | 11-000-214-100 | 51,050 | 51,050 | 51,050 | | | | | | | |
| 31020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-214-199 | 235 | 235 | 235 | | | | | | | |
| 31025 | Group Insurance | 11-000-214-210 | 236 | 236 | 236 | | | | | | | |
| 31026 | Social Security Contributions | 11-000-214-220 | 412 | 412 | 412 | | | | | | | |
| 31027 | Pension Contributions | 11-000-214-249 | 991 | | | | | | | | | 991 |
| 31028 | Unemployment Compensation | 11-000-214-250 | 0 | 0 | 0 | | | | | | | |
| 31029 | Workmen's Compensation | 11-000-214-260 | 457 | 457 | 457 | | | | | | | |
| 31030 | Health Benefits | 11-000-214-270 | 475 | 475 | 475 | | | | | | | |
| 31031 | Tuition Reimbursement | 11-000-214-280 | 0 | 0 | 0 | | | | | | | |
| 31032 | Other Employee Benefits | 11-000-214-290 | 754 | 754 | 754 | | | | | | | |
| 31033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-214-299 | 0 | 0 | 0 | | | | | | | |
| 31250 | Total Health Services School Nurses' Salaries & Fringe Benefits | 11-000-214-XXX | 54,610 | 53,619 | 53,619 | 0 | 0 | 0 | 0 | 0 | 0 | 991 |
| Undistributed Expenditures - Speech, Occupational Therapy, Physical Therapy and Related Services | | | | | | | | | | | | |
| 31300 | Salaries - Speech, OT, PT and Related Services | 11-000-215-100 | 101,954 | 101,954 | 101,954 | | | | | | | |
| 31303 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-215-199 | 824 | 824 | 824 | | | | | | | |
| 31305 | Group Insurance | 11-000-215-210 | 1,474 | 1,474 | 1,474 | | | | | | | |
| 31306 | Social Security Contributions | 11-000-215-220 | 1,254 | 1,254 | 1,254 | | | | | | | |
| 31307 | Pension Contributions | 11-000-215-249 | 4,284 | | | | | | | | | 4,284 |
| 31308 | Unemployment Compensation | 11-000-215-250 | 658 | 658 | 658 | | | | | | | |
| 31309 | Workmen's Compensation | 11-000-215-260 | 1,254 | 1,254 | 1,254 | | | | | | | |
| 31310 | Health Benefits | 11-000-215-270 | 1,240 | 1,240 | 1,240 | | | | | | | |
| 31311 | Tuition Reimbursement | 11-000-215-280 | 1,352 | 1,352 | 1,352 | | | | | | | |
| 31312 | Other Employee Benefits | 11-000-215-290 | 3,021 | 3,021 | 3,021 | | | | | | | |
| 31313 | Unused Sick Payment to Terminated / Retired Staff | 11-000-215-299 | 845 | 845 | 845 | | | | | | | |
| 31340 | Purchased Professional and Technical Services | 11-000-215-320 | 4,524 | 4,524 | 4,524 | | | | | | | |
| 31350 | Travel - All Other | 11-000-215-580 | 854 | 854 | 854 | | | | | | | |
| 31351 | Travel for Regular Business | 11-000-215-581 | 1,249 | 1,249 | 1,249 | | | | | | | |
| 31360 | Supplies and Materials | 11-000-215-600 | 2,154 | 2,154 | | | 2,154 | | | | | |
| 31370 | Equipment | 11-000-215-730 | 754 | 754 | | | 754 | | | | | |
| 31380 | Other Objects | 11-000-215-800 | 2,901 | 2,901 | | | 2,901 | | | | | |
| 31400 | Total Undist. Expend.-Speech, OT, PT and Related Services | 11-000-215-XXX | 130,596 | 126,312 | 120,503 | 0 | 5,809 | 0 | 0 | 0 | 0 | 4,284 |
| Undistributed Expenditures - Guidance | | | | | | | | | | | | |
| 41500 | Salaries of Other Professional Staff (Guidance only) | 11-000-218-104 | 3,200 | 3,200 | | | 3,200 | | | | | |
| 41520 | Salaries of Secretarial and Clerical Assistants | 11-000-218-105 | 1,584 | 1,584 | | | 1,584 | | | | | |
| 41540 | Other Salaries | 11-000-218-110 | 1,265 | 1,265 | | | 1,265 | | | | | |
| 41542 | Salaries of Family Support Teams | 11-000-218-172 | 800 | 800 | | | 800 | | | | | |
| 41543 | Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | 785 | 785 | | | 785 | | | | | |
| 41545 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-218-199 | 110 | 110 | | | 110 | | | | | |
| 41550 | Group Insurance | 11-000-218-210 | 127 | 127 | | | 127 | | | | | |
| 41551 | Social Security Contributions | 11-000-218-220 | 214 | 214 | | | 214 | | | | | |
| 41552 | Pension Contributions | 11-000-218-249 | 600 | | | | | | | | | 600 |
| 41553 | Unemployment Compensation | 11-000-218-250 | 0 | 0 | | | 0 | | | | | |
| 41554 | Workmen's Compensation | 11-000-218-260 | 102 | 102 | | | 102 | | | | | |
| 41555 | Health Benefits | 11-000-218-270 | 354 | 354 | | | 354 | | | | | |
| 41556 | Tuition Reimbursement | 11-000-218-280 | 0 | 0 | | | 0 | | | | | |
| 41557 | Other Employee Benefits | 11-000-218-290 | 251 | 251 | | | 251 | | | | | |
| 41558 | Unused Sick Payment to Terminated / Retired Staff | 11-000-218-299 | 0 | 0 | | | 0 | | | | | |
| 41560 | Purchased Professional - Educational Services | 11-000-218-320 | 125 | 125 | | | 125 | | | | | |
| 41580 | Other Purchased Prof. and Technical Serv. | 11-000-218-390 | 214 | 214 | | | 214 | | | | | |
| 41600 | Other Purchased Services | 11-000-218-500 | 0 | 0 | | | 0 | | | | | |
| 41610 | Travel - All Other | 11-000-218-580 | 140 | 140 | | | 140 | | | | | |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| 41611 | Travel for Regular Business | 11-000-218-581 | 0 | 0 | | | 0 | | | | | |
| 41620 | Supplies and Materials | 11-000-218-600 | 173 | 173 | | | 173 | | | | | |
| 41630 | Equipment | 11-000-218-730 | 201 | 201 | | | 201 | | | | | |
| 41640 | Other Objects | 11-000-218-800 | 80 | 80 | | | 80 | | | | | |
| 41645 | Miscellaneous Expenditures - Meetings/Other | 11-000-218-894 | 75 | 75 | | | 75 | | | | | |
| 41660 | Total Undist. Expenditures - Guidance | 11-000-218-XXX | 10,400 | 9,800 | 0 | 0 | 9,800 | 0 | 0 | 0 | 0 | 600 |
| Undistributed Expenditures - Improvement of Instructional Services | | | | | | | | | | | | |
| 43000 | Salaries of Supervisors of Instruction | 11-000-221-102 | 36,000 | 36,000 | | | 36,000 | | | | | |
| 43020 | Salaries of Other Professional Staff | 11-000-221-104 | 10,000 | 10,000 | | | 10,000 | | | | | |
| 43040 | Salaries of Secretarial and Clerical Assistants | 11-000-221-105 | 500 | 500 | | | 500 | | | | | |
| 43060 | Other Salaries | 11-000-221-110 | 375 | 375 | | | 375 | | | | | |
| 43065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199 | 200 | 200 | | | 200 | | | | | |
| 43085 | Group Insurance | 11-000-221-210 | 425 | 425 | | | 425 | | | | | |
| 43086 | Social Security Contributions | 11-000-221-220 | 452 | 452 | | | 452 | | | | | |
| 43087 | Pension Contributions | 11-000-221-249 | 1,287 | | | | | | | | | 1,287 |
| 43088 | Unemployment Compensation | 11-000-221-250 | 320 | 320 | | | 320 | | | | | |
| 43089 | Workmen's Compensation | 11-000-221-260 | 214 | 214 | | | 214 | | | | | |
| 43090 | Health Benefits | 11-000-221-270 | 234 | 234 | | | 234 | | | | | |
| 43091 | Tuition Reimbursement | 11-000-221-280 | 0 | 0 | | | 0 | | | | | |
| 43092 | Other Employee Benefits | 11-000-221-290 | 967 | 967 | | | 967 | | | | | |
| 43093 | Unused Sick Payment to Terminated / Retired Staff | 11-000-221-299 | 412 | 412 | | | 412 | | | | | |
| 43100 | Purchased Professional - Educational Services | 11-000-221-320 | 400 | 400 | | | 400 | | | | | |
| 43120 | Other Purchased Prof. and Technical Services | 11-000-221-390 | 500 | 500 | | | 500 | | | | | |
| 43140 | Other Purchased Services | 11-000-221-500 | 250 | 250 | | | 250 | | | | | |
| 43150 | Travel - All Other | 11-000-221-580 | 127 | 127 | | | 127 | | | | | |
| 43151 | Travel for Regular Business | 11-000-221-581 | 230 | 230 | | | 230 | | | | | |
| 43160 | Supplies and Materials | 11-000-221-600 | 210 | 210 | | | 210 | | | | | |
| 43170 | Equipment | 11-000-221-730 | 100 | 100 | | | 100 | | | | | |
| 43180 | Other Objects | 11-000-221-800 | 50 | 50 | | | 50 | | | | | |
| 43200 | Total Undist. Expend.-Improvement of Instructional Services | 11-000-221-XXX | 53,253 | 51,966 | 0 | 0 | 51,966 | 0 | 0 | 0 | 0 | 1,287 |
| Undistributed Expenditures - Educational Media Services/School Library | | | | | | | | | | | | |
| 43500 | Salaries | 11-000-222-100 | 9,500 | 9,500 | | | 9,500 | | | | | |
| 43505 | Salaries - Other | 11-000-222-110 | 2,534 | 2,534 | | | 2,534 | | | | | |
| 43520 | Salaries of Technology Coordinators | 11-000-222-177 | 1,800 | 1,800 | | | 1,800 | | | | | |
| 43525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199 | 0 | 0 | | | 0 | | | | | |
| 43530 | Group Insurance | 11-000-222-210 | 856 | 856 | | | 856 | | | | | |
| 43531 | Social Security Contributions | 11-000-222-220 | 1,214 | 1,214 | | | 1,214 | | | | | |
| 43532 | Pension Contributions | 11-000-222-249 | 500 | | | | | | | | | 500 |
| 43533 | Unemployment Compensation | 11-000-222-250 | 214 | 214 | | | 214 | | | | | |
| 43534 | Workmen's Compensation | 11-000-222-260 | 139 | 139 | | | 139 | | | | | |
| 43535 | Health Benefits | 11-000-222-270 | 209 | 209 | | | 209 | | | | | |
| 43536 | Tuition Reimbursement | 11-000-222-280 | 0 | 0 | | | 0 | | | | | |
| 43537 | Other Employee Benefits | 11-000-222-290 | 700 | 700 | | | 700 | | | | | |
| 43538 | Unused Sick Payment to Terminated / Retired Staff | 11-000-222-299 | 301 | 301 | | | 301 | | | | | |
| 43540 | Purchased Professional and Technical Services | 11-000-222-300 | 473 | 473 | | | 473 | | | | | |
| 43560 | Other Purchased Services | 11-000-222-500 | 200 | 200 | | | 200 | | | | | |
| 43570 | Travel - All Other | 11-000-222-580 | 100 | 100 | | | 100 | | | | | |
| 43571 | Travel for Regular Business | 11-000-222-581 | 150 | 150 | | | 150 | | | | | |
| 43580 | Supplies and Materials | 11-000-222-600 | 50 | 50 | 50 | | | | | | | |
| 43590 | Equipment | 11-000-222-730 | 60 | 60 | 60 | | | | | | | |
| 43600 | Other Objects | 11-000-222-800 | 0 | 0 | 0 | | | | | | | |
| 43620 | Total Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 19,000 | 18,500 | 110 | 0 | 18,390 | 0 | 0 | 0 | 0 | 500 |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| Undistributed Expenditures - School Librarians' / Media Specialists' Salaries & Fringe Benefits Only | | | | | | | | | | | | |
| 43650 | Salaries - School Librarians/Media Specialist | 11-000-224-101 | 31,511 | 31,511 | 31,511 | | | | | | | |
| 43660 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-224-199 | 0 | 0 | 0 | | | | | | | |
| 43665 | Group Insurance | 11-000-224-210 | 587 | 587 | 587 | | | | | | | |
| 43666 | Social Security Contributions | 11-000-224-220 | 357 | 357 | 357 | | | | | | | |
| 43667 | Pension Contributions | 11-000-224-249 | 491 | | | | | | | | | 491 |
| 43668 | Unemployment Compensation | 11-000-224-250 | 324 | 324 | 324 | | | | | | | |
| 43669 | Workmen's Compensation | 11-000-224-260 | 129 | 129 | 129 | | | | | | | |
| 43670 | Health Benefits | 11-000-224-270 | 573 | 573 | 573 | | | | | | | |
| 43671 | Tuition Reimbursement | 11-000-224-280 | 0 | 0 | 0 | | | | | | | |
| 43672 | Other Employee Benefits | 11-000-224-290 | 70 | 70 | 70 | | | | | | | |
| 43673 | Unused Sick Payment to Terminated / Retired Staff | 11-000-224-299 | 0 | 0 | 0 | | | | | | | |
| 43700 | Total School Librarians Salary And Fringe Benefits (Only) | 11-000-224-XXX | 34,042 | 33,551 | 33,551 | 0 | 0 | 0 | 0 | 0 | 0 | 491 |
| Undistributed Expenditures - Instructional Staff Training Services | | | | | | | | | | | | |
| 44000 | Salaries of Supervisors of Instruction | 11-000-223-102 | 25,000 | 25,000 | | | 25,000 | | | | | |
| 44020 | Salaries of Other Professional Staff | 11-000-223-104 | 2,000 | 2,000 | | | 2,000 | | | | | |
| 44040 | Salaries of Secretarial and Clerical Assistants | 11-000-223-105 | 1,260 | 1,260 | | | 1,260 | | | | | |
| 44060 | Other Salaries | 11-000-223-110 | 625 | 625 | | | 625 | | | | | |
| 44065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-223-199 | 300 | 300 | | | 300 | | | | | |
| 44070 | Group Insurance | 11-000-223-210 | 450 | 450 | | | 450 | | | | | |
| 44071 | Social Security Contributions | 11-000-223-220 | 350 | 350 | | | 350 | | | | | |
| 44072 | Pension Contributions | 11-000-223-249 | 1,245 | | | | | | | | | 1,245 |
| 44073 | Unemployment Compensation | 11-000-223-250 | 217 | 217 | | | 217 | | | | | |
| 44074 | Workmen's Compensation | 11-000-223-260 | 200 | 200 | | | 200 | | | | | |
| 44075 | Health Benefits | 11-000-223-270 | 452 | 452 | | | 452 | | | | | |
| 44076 | Tuition Reimbursement | 11-000-223-280 | 200 | 200 | | | 200 | | | | | |
| 44077 | Other Employee Benefits | 11-000-223-290 | 1,245 | 1,245 | | | 1,245 | | | | | |
| 44078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-223-299 | 175 | 175 | | | 175 | | | | | |
| 44080 | Purchased Professional - Educational Services | 11-000-223-320 | 125 | 125 | | | 125 | | | | | |
| 44100 | Other Purchased Prof. and Technical Serv. | 11-000-223-390 | 125 | 125 | | | 125 | | | | | |
| 44120 | Other Purchased Services | 11-000-223-500 | 125 | 125 | | | 125 | | | | | |
| 44130 | Travel - All Other | 11-000-223-580 | 125 | 125 | | | 125 | | | | | |
| 44131 | Travel for Regular Business | 11-000-223-581 | 125 | 125 | | | 125 | | | | | |
| 44140 | Supplies and Materials | 11-000-223-600 | 125 | 125 | | | 125 | | | | | |
| 44150 | Equipment | 11-000-223-730 | 125 | 125 | | | 125 | | | | | |
| 44160 | Other Objects | 11-000-223-800 | 125 | 125 | | | 125 | | | | | |
| 44180 | Total Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 34,719 | 33,474 | 0 | 0 | 33,474 | 0 | 0 | 0 | 0 | 1,245 |
| Undistributed Expenditures - Support Services - General Administration | | | | | | | | | | | | |
| 45000 | Salaries | 11-000-230-100 | 198,000 | 198,000 | | 198,000 | | | | | | |
| 45035 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-230-199 | 800 | 800 | | 800 | | | | | | |
| 45290 | Group Insurance | 11-000-230-210 | 7,400 | 7,400 | | 7,400 | | | | | | |
| 45291 | Social Security Contributions | 11-000-230-220 | 2,800 | 2,800 | | 2,800 | | | | | | |
| 45292 | Pension Contributions | 11-000-230-249 | 15,020 | | | | | | | | | 15,020 |
| 45293 | Unemployment Compensation | 11-000-230-250 | 2,500 | 2,500 | | 2,500 | | | | | | |
| 45294 | Workmen's Compensation | 11-000-230-260 | 3,500 | 3,500 | | 3,500 | | | | | | |
| 45295 | Health Benefits | 11-000-230-270 | 9,525 | 9,525 | | 9,525 | | | | | | |
| 45296 | Tuition Reimbursement | 11-000-230-280 | 500 | 500 | | 500 | | | | | | |
| 45297 | Other Employee Benefits | 11-000-230-290 | 17,530 | 17,530 | | 17,530 | | | | | | |
| 45298 | Unused Sick Payment to Terminated / Retired Staff | 11-000-230-299 | 457 | 457 | | 457 | | | | | | |
| 45040 | Legal Services - All Other | 11-000-230-331 | 5,000 | 5,000 | | 5,000 | | | | | | |
| 45060 | Audit Fees | 11-000-230-332 | 5,000 | 5,000 | | 5,000 | | | | | | |
| 45085 | Legal Services - Litigation first \$15,000 | 11-000-230-336 | 15,000 | 15,000 | | 15,000 | | | | | | |
| 45086 | Legal Services - Litigation above \$15,000 | 11-000-230-337 | 2,000 | | | | | | | | | 2,000 |
| 45100 | Other Purchased Professional Services | 11-000-230-339 | 13,036 | 13,036 | | 13,036 | | | | | | |
| 45120 | Purchased Technical Services | 11-000-230-340 | 1,100 | 1,100 | | 1,100 | | | | | | |
| 45140 | Communications / Telephone | 11-000-230-530 | 2,500 | 2,500 | | 2,500 | | | | | | |

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|--|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| 45150 | Travel - All Other | 11-000-230-580 | 800 | 800 | | 800 | | | | | | |
| 45151 | Travel for Regular Business | 11-000-230-581 | 1,450 | 1,450 | | 1,450 | | | | | | |
| 45180 | Miscellaneous Purchased Services | 11-000-230-590 | 1,325 | 1,325 | | 1,325 | | | | | | |
| 45200 | General Supplies | 11-000-230-610 | 800 | 800 | | 800 | | | | | | |
| 45230 | Equipment | 11-000-230-730 | 1,200 | 1,200 | | 1,200 | | | | | | |
| 45240 | Judgments Against The School District | 11-000-230-820 | 600 | | | | | | | | | 600 |
| 45260 | Miscellaneous Expenditures | 11-000-230-890 | 1,694 | 1,694 | | 1,694 | | | | | | |
| 45261 | Miscellaneous Expenditures - Advertising (Restricted) | 11-000-230-891 | 154 | 154 | | 154 | | | | | | |
| 45262 | Miscellaneous Expenditures - Entertainment | 11-000-230-892 | 1,000 | 1,000 | | 1,000 | | | | | | |
| 45263 | Miscellaneous Expenditures - Real Estate | 11-000-230-893 | 500 | | | | | | | | | 500 |
| 45281 | Misc. Expenditures - Bad Debts | 11-000-230-897 | 500 | | | | | | | | | 500 |
| 45300 | Total Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | 311,691 | 293,071 | 0 | 293,071 | 0 | 0 | 0 | 0 | 0 | 18,620 |
| Undistributed Expenditures - Support Services - School Administration | | | | | | | | | | | | |
| 46000 | Salaries of Principals/Asst. Principals/Program Director | 11-000-240-103 | 91,000 | 91,000 | | 91,000 | | | | | | |
| 46020 | Salaries of Other Professional Staff | 11-000-240-104 | 1,200 | 1,200 | | 1,200 | | | | | | |
| 46040 | Salaries of Secretarial and Clerical Assistants | 11-000-240-105 | 900 | 900 | | 900 | | | | | | |
| 46060 | Other Salaries | 11-000-240-110 | 1,300 | 1,300 | | 1,300 | | | | | | |
| 46065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199 | 900 | 900 | | 900 | | | | | | |
| 46070 | Group Insurance | 11-000-240-210 | 800 | 800 | | 800 | | | | | | |
| 46071 | Social Security Contributions | 11-000-240-220 | 1,100 | 1,100 | | 1,100 | | | | | | |
| 46072 | Pension Contributions | 11-000-240-249 | 3,000 | | | | | | | | | 3,000 |
| 46073 | Unemployment Compensation | 11-000-240-250 | 1,100 | 1,100 | | 1,100 | | | | | | |
| 46074 | Workmen's Compensation | 11-000-240-260 | 900 | 900 | | 900 | | | | | | |
| 46075 | Health Benefits | 11-000-240-270 | 1,800 | 1,800 | | 1,800 | | | | | | |
| 46076 | Tuition Reimbursement | 11-000-240-280 | 500 | 500 | | 500 | | | | | | |
| 46077 | Other Employee Benefits | 11-000-240-290 | 1,500 | 1,500 | | 1,500 | | | | | | |
| 46078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299 | 800 | 800 | | 800 | | | | | | |
| 46080 | Purchased Professional and Technical Services | 11-000-240-300 | 125 | 125 | | 125 | | | | | | |
| 46100 | Other Purchased Services | 11-000-240-500 | 125 | 125 | | 125 | | | | | | |
| 46110 | Travel - All Other | 11-000-240-580 | 200 | 200 | | 200 | | | | | | |
| 46111 | Travel for Regular Business | 11-000-240-581 | 500 | 500 | | 500 | | | | | | |
| 46120 | Supplies and Materials | 11-000-240-600 | 400 | 400 | | 400 | | | | | | |
| 46130 | Equipment | 11-000-240-730 | 125 | 125 | | 125 | | | | | | |
| 46140 | Other Objects | 11-000-240-800 | 125 | 125 | | 125 | | | | | | |
| 46160 | Total Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | 108,400 | 105,400 | 0 | 105,400 | 0 | 0 | 0 | 0 | 0 | 3,000 |
| Undistributed Expenditures - Central Services | | | | | | | | | | | | |
| 47000 | Salaries | 11-000-251-100 | 18,000 | 18,000 | | 18,000 | | | | | | |
| 47005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199 | 500 | 500 | | 500 | | | | | | |
| 47010 | Group Insurance | 11-000-251-210 | 950 | 950 | | 950 | | | | | | |
| 47011 | Social Security Contributions | 11-000-251-220 | 1,100 | 1,100 | | 1,100 | | | | | | |
| 47012 | Pension Contributions | 11-000-251-249 | 1,000 | | | | | | | | | 1,000 |
| 47013 | Unemployment Compensation | 11-000-251-250 | 200 | 200 | | 200 | | | | | | |
| 47014 | Workmen's Compensation | 11-000-251-260 | 200 | 200 | | 200 | | | | | | |
| 47015 | Health Benefits | 11-000-251-270 | 1,300 | 1,300 | | 1,300 | | | | | | |
| 47016 | Tuition Reimbursement | 11-000-251-280 | 800 | 800 | | 800 | | | | | | |
| 47017 | Other Employee Benefits | 11-000-251-290 | 900 | 900 | | 900 | | | | | | |
| 47018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-251-299 | 350 | 350 | | 350 | | | | | | |
| 47020 | Purchased Professional Services | 11-000-251-330 | 350 | 350 | | 350 | | | | | | |
| 47025 | Purchased Professional Services - Public Relations Costs | 11-000-251-335 | 350 | 350 | | 350 | | | | | | |
| 47040 | Purchased Technical Services | 11-000-251-340 | 350 | 350 | | 350 | | | | | | |
| 47050 | Travel - All Other | 11-000-251-580 | 350 | 350 | | 350 | | | | | | |
| 47051 | Travel for Regular Business | 11-000-251-581 | 350 | 350 | | 350 | | | | | | |
| 47060 | Miscellaneous Purchased Services | 11-000-251-592 | 350 | 350 | | 350 | | | | | | |
| 47100 | Supplies and Materials | 11-000-251-600 | 400 | 400 | | 400 | | | | | | |
| 47110 | Equipment | 11-000-251-730 | 400 | 400 | | 400 | | | | | | |
| 47120 | Interest on Current Loans | 11-000-251-831 | 380 | | | | | | | | | 380 |
| 47140 | Interest on Lease Purchase Agreements | 11-000-251-832 | 450 | | | | | | | | | 450 |

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|---|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| 47180 | Miscellaneous Expenditures | 11-000-251-890 | 500 | 500 | | 500 | | | | | | |
| 47195 | Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | 500 | | | | | | | | | 500 |
| 47200 | Total Undist. Expend. - Central Services | 11-000-251-XXX | 30,030 | 27,700 | 0 | 27,700 | 0 | 0 | 0 | 0 | 0 | 2,330 |
| Undistributed Expenditures - Administrative Information Technology | | | | | | | | | | | | |
| 47500 | Salaries | 11-000-252-100 | 20,000 | 20,000 | | 20,000 | | | | | | |
| 47505 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-252-199 | 1,100 | 1,100 | | 1,100 | | | | | | |
| 47510 | Group Insurance | 11-000-252-210 | 800 | 800 | | 800 | | | | | | |
| 47511 | Social Security Contributions | 11-000-252-220 | 1,200 | 1,200 | | 1,200 | | | | | | |
| 47512 | Pension Contributions | 11-000-252-249 | 1,300 | | | | | | | | | 1,300 |
| 47513 | Unemployment Compensation | 11-000-252-250 | 800 | 800 | | 800 | | | | | | |
| 47514 | Workmen's Compensation | 11-000-252-260 | 600 | 600 | | 600 | | | | | | |
| 47515 | Health Benefits | 11-000-252-270 | 900 | 900 | | 900 | | | | | | |
| 47516 | Tuition Reimbursement | 11-000-252-280 | 350 | 350 | | 350 | | | | | | |
| 47517 | Other Employee Benefits | 11-000-252-290 | 400 | 400 | | 400 | | | | | | |
| 47518 | Unused Sick Payment to Terminated / Retired Staff | 11-000-252-299 | 200 | 200 | | 200 | | | | | | |
| 47520 | Purchased Professional Services | 11-000-252-330 | 225 | 225 | | 225 | | | | | | |
| 47540 | Purchased Technical Services | 11-000-252-340 | 225 | 225 | | 225 | | | | | | |
| 47560 | Other Purchased Services | 11-000-252-500 | 225 | 225 | | 225 | | | | | | |
| 47570 | Travel - All Other | 11-000-252-580 | 200 | 200 | | 200 | | | | | | |
| 47571 | Travel for Regular Business | 11-000-252-581 | 225 | 225 | | 225 | | | | | | |
| 47580 | Supplies and Materials | 11-000-252-600 | 500 | 500 | | 500 | | | | | | |
| 47590 | Equipment | 11-000-252-730 | 800 | 800 | | 800 | | | | | | |
| 47600 | Other Objects | 11-000-252-800 | 100 | 100 | | 100 | | | | | | |
| 47620 | Total Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 30,150 | 28,850 | 0 | 28,850 | 0 | 0 | 0 | 0 | 0 | 1,300 |
| Undistributed Expenditures - Required Maintenance For School Facilities | | | | | | | | | | | | |
| 48530 | Lead Testing of Drinking Water | 11-000-261-421 | 3,500 | 3,500 | | | | 3,500 | | | | |
| 48580 | Total Undistributed Expenditures - Required Maintenance for School Facilities | 11-000-261-XXX | 3,500 | 3,500 | 0 | 0 | 0 | 3,500 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Custodial Services | | | | | | | | | | | | |
| 49000 | Salaries | 11-000-262-100 | 21,000 | 21,000 | | | | 21,000 | | | | |
| 49025 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-262-199 | 250 | 250 | | | | 250 | | | | |
| 49030 | Group Insurance | 11-000-262-210 | 450 | 450 | | | | 450 | | | | |
| 49031 | Social Security Contributions | 11-000-262-220 | 550 | 550 | | | | 550 | | | | |
| 49032 | Pension Contributions | 11-000-262-249 | 900 | | | | | | | | | 900 |
| 49033 | Unemployment Compensation | 11-000-262-250 | 250 | 250 | | | | 250 | | | | |
| 49034 | Workmen's Compensation | 11-000-262-260 | 350 | 350 | | | | 350 | | | | |
| 49035 | Health Benefits | 11-000-262-270 | 600 | 600 | | | | 600 | | | | |
| 49036 | Tuition Reimbursement | 11-000-262-280 | 125 | 125 | | | | 125 | | | | |
| 49037 | Other Employee Benefits | 11-000-262-290 | 450 | 450 | | | | 450 | | | | |
| 49038 | Unused Sick Payment to Terminated / Retired Staff | 11-000-262-299 | 350 | 350 | | | | 350 | | | | |
| 49040 | Purchased Professional and Technical Services | 11-000-262-300 | 595 | 595 | | | | 595 | | | | |
| 49060 | Cleaning, Repair, and Maintenance Services | 11-000-262-420 | 2,500 | 2,500 | | | | 2,500 | | | | |
| 49080 | Rental of Land & Bldg. Oth. than Lease Purchase Agreement | 11-000-262-441 | 1,200 | | | | | | | | | 1,200 |
| 49120 | Other Purchased Property Services | 11-000-262-490 | 125 | 125 | | | | 125 | | | | |
| 49140 | Insurance | 11-000-262-520 | 125 | 125 | | | | 125 | | | | |
| 49150 | Travel - All Other | 11-000-262-580 | 125 | 125 | | | | 125 | | | | |
| 49151 | Travel for Regular Business | 11-000-262-581 | 125 | 125 | | | | 125 | | | | |
| 49160 | Miscellaneous Purchased Services | 11-000-262-590 | 125 | 125 | | | | 125 | | | | |
| 49180 | General Supplies | 11-000-262-610 | 125 | 125 | | | | 125 | | | | |
| 49200 | Energy (Natural Gas) | 11-000-262-621 | 100 | 100 | | | | 100 | | | | |
| 49220 | Energy (Electricity) | 11-000-262-622 | 100 | 100 | | | | 100 | | | | |
| 49240 | Energy (Oil) | 11-000-262-624 | 100 | 100 | | | | 100 | | | | |
| 49260 | Energy (Gasoline) | 11-000-262-626 | 100 | 100 | | | | 100 | | | | |
| 49270 | Equipment | 11-000-262-730 | 250 | 250 | | | | 250 | | | | |
| 49280 | Other Objects | 11-000-262-800 | 200 | 200 | | | | 200 | | | | |
| 49340 | Total Undist. Expend. - Custodial Services | 11-000-262-XXX | 31,170 | 29,070 | 0 | 0 | 0 | 29,070 | 0 | 0 | 0 | 2,100 |

* Cost Category

ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|---|---|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|---|--------------------------|-----------------------------|----------------------------------|---|
| Undistributed Expenditures - Care And Upkeep of Grounds | | | | | | | | | | | | |
| 50000 | Salaries | 11-000-263-100 | 15,000 | 15,000 | | | | 15,000 | | | | |
| 50005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | 200 | 200 | | | | 200 | | | | |
| 50010 | Group Insurance | 11-000-263-210 | 250 | 250 | | | | 250 | | | | |
| 50011 | Social Security Contributions | 11-000-263-220 | 350 | 350 | | | | 350 | | | | |
| 50012 | Pension Contributions | 11-000-263-249 | 1,000 | | | | | | | | | 1,000 |
| 50013 | Unemployment Compensation | 11-000-263-250 | 500 | 500 | | | | 500 | | | | |
| 50014 | Workmen's Compensation | 11-000-263-260 | 350 | 350 | | | | 350 | | | | |
| 50015 | Health Benefits | 11-000-263-270 | 800 | 800 | | | | 800 | | | | |
| 50016 | Tuition Reimbursement | 11-000-263-280 | 0 | 0 | | | | 0 | | | | |
| 50017 | Other Employee Benefits | 11-000-263-290 | 400 | 400 | | | | 400 | | | | |
| 50018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-263-299 | 300 | 300 | | | | 300 | | | | |
| 50020 | Purchased Professional and Technical Services | 11-000-263-300 | 600 | 600 | | | | 600 | | | | |
| 50040 | Cleaning, Repair, and Maintenance Services | 11-000-263-420 | 1,200 | 1,200 | | | | 1,200 | | | | |
| 50050 | Travel - All Other | 11-000-263-580 | 500 | 500 | | | | 500 | | | | |
| 50051 | Travel for Regular Business | 11-000-263-581 | 600 | 600 | | | | 600 | | | | |
| 50060 | General Supplies | 11-000-263-610 | 1,500 | 1,500 | | | | 1,500 | | | | |
| 50070 | Equipment | 11-000-263-730 | 1,300 | 1,300 | | | | 1,300 | | | | |
| 50080 | Other Objects | 11-000-263-800 | 1,200 | 1,200 | | | | 1,200 | | | | |
| 50100 | Total Undist. Expend.- Care and Upkeep of Grounds | 11-000-263-XXX | 26,050 | 25,050 | 0 | 0 | 0 | 25,050 | 0 | 0 | 0 | 1,000 |
| Undistributed Expenditures - Security | | | | | | | | | | | | |
| 51000 | Salaries | 11-000-266-100 | 19,000 | 19,000 | | | | 19,000 | | | | |
| 51005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | 450 | 450 | | | | 450 | | | | |
| 51010 | Group Insurance | 11-000-266-210 | 600 | 600 | | | | 600 | | | | |
| 51011 | Social Security Contributions | 11-000-266-220 | 500 | 500 | | | | 500 | | | | |
| 51012 | Pension Contributions | 11-000-266-249 | 1,000 | | | | | | | | | 1,000 |
| 51013 | Unemployment Compensation | 11-000-266-250 | 200 | 200 | | | | 200 | | | | |
| 51014 | Workmen's Compensation | 11-000-266-260 | 250 | 250 | | | | 250 | | | | |
| 51015 | Health Benefits | 11-000-266-270 | 1,100 | 1,100 | | | | 1,100 | | | | |
| 51016 | Tuition Reimbursement | 11-000-266-280 | 0 | 0 | | | | 0 | | | | |
| 51017 | Other Employee Benefits | 11-000-266-290 | 500 | 500 | | | | 500 | | | | |
| 51018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-266-299 | 650 | 650 | | | | 650 | | | | |
| 51020 | Purchased Professional and Technical Services | 11-000-266-300 | 500 | 500 | | | | 500 | | | | |
| 51040 | Cleaning, Repair, and Maintenance Services | 11-000-266-420 | 1,200 | 1,200 | | | | 1,200 | | | | |
| 51050 | Travel - All Other | 11-000-266-580 | 500 | 500 | | | | 500 | | | | |
| 51051 | Travel for Regular Business | 11-000-266-581 | 600 | 600 | | | | 600 | | | | |
| 51060 | General Supplies | 11-000-266-610 | 1,000 | 1,000 | | | | 1,000 | | | | |
| 51070 | Equipment | 11-000-266-730 | 1,100 | 1,100 | | | | 1,100 | | | | |
| 51080 | Other Objects | 11-000-266-800 | 800 | 800 | | | | 800 | | | | |
| 51100 | Total Security | 11-000-266-XXX | 29,950 | 28,950 | 0 | 0 | 0 | 28,950 | 0 | 0 | 0 | 1,000 |
| Undistributed Expenditures - Student Transportation Services | | | | | | | | | | | | |
| 52060 | Salaries of Non-Instructional Aides | 11-000-270-107 | 2,600 | | | | | | | | | 2,600 |
| 52085 | Sal. for Pupil Trans(Other than Bet. Home & Sch) | 11-000-270-162 | 2,500 | | | | | | | | | 2,500 |
| 52060 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | 350 | | | | | | | | | 350 |
| 52090 | Group Insurance | 11-000-270-210 | 200 | | | | | | | | | 200 |
| 52091 | Social Security Contributions | 11-000-270-220 | 450 | | | | | | | | | 450 |
| 52092 | Pension Contributions | 11-000-270-249 | 300 | | | | | | | | | 300 |
| 52093 | Unemployment Compensation | 11-000-270-250 | 200 | | | | | | | | | 200 |
| 52094 | Workmen's Compensation | 11-000-270-260 | 200 | | | | | | | | | 200 |
| 52095 | Health Benefits | 11-000-270-270 | 600 | | | | | | | | | 600 |
| 52096 | Tuition Reimbursement | 11-000-270-280 | 0 | | | | | | | | | 0 |
| 52097 | Other Employee Benefits | 11-000-270-290 | 120 | | | | | | | | | 120 |
| 52098 | Unused Sick Payment to Terminated / Retired Staff | 11-000-270-299 | 120 | | | | | | | | | 120 |
| 52120 | Other Purchased Prof. and Technical Serv. | 11-000-270-390 | 500 | | | | | | | | | 500 |
| 52140 | Cleaning, Repair, & Maint. Services | 11-000-270-420 | 4,816 | | | | | | | | | 4,816 |
| 52160 | Rental Payments - School Buses | 11-000-270-442 | 500 | | | | | | | | | 500 |
| 52280 | Contr Serv(Oth. than Bet Home & Sch)-Vend | 11-000-270-512 | 3,500 | | | | | | | | | 3,500 |

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|--|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| 52390 | Travel - All Other | 11-000-270-580 | 250 | | | | | | | | | 250 |
| 52391 | Travel for Regular Business | 11-000-270-581 | 250 | | | | | | | | | 250 |
| 52400 | Misc. Purchased Services - Transportation | 11-000-270-593 | 500 | | | | | | | | | 500 |
| 52420 | General Supplies | 11-000-270-610 | 500 | | | | | | | | | 500 |
| 52455 | Non-Instructional Equipment | 11-000-270-732 | 250 | | | | | | | | | 250 |
| 52460 | Other Objects | 11-000-270-800 | 250 | | | | | | | | | 250 |
| 52480 | Total Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 18,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,956 |
| Undistributed Expenditures - Behavior Modification | | | | | | | | | | | | |
| 52700 | General Supplies | 11-000-280-610 | 11,000 | 11,000 | | | | | | | 11,000 | |
| 52720 | Food | 11-000-280-611 | 10,000 | 10,000 | | | | | | | 10,000 | |
| 52740 | Equipment | 11-000-280-730 | 7,500 | 7,500 | | | | | | | 7,500 | |
| 52760 | Other Objects | 11-000-280-800 | 3,500 | 3,500 | | | | | | | 3,500 | |
| 52780 | Total Undist. Expen.- Behavior Modification | 11-000-280-XXX | 32,000 | 32,000 | 0 | 0 | 0 | 0 | 0 | 0 | 32,000 | 0 |
| Undist. Expend. - Unallocated Benefits | | | | | | | | | | | | |
| 71000 | Group Insurance | 11-000-291-210 | | | | | | | | | | |
| 71020 | Social Security Contributions | 11-000-291-220 | | | | | | | | | | |
| 71120 | Pension Contributions | 11-000-291-249 | | | | | | | | | | |
| 71140 | Unemployment Compensation | 11-000-291-250 | | | | | | | | | | |
| 71160 | Workmen's Compensation | 11-000-291-260 | | | | | | | | | | |
| 71180 | Health Benefits | 11-000-291-270 | | | | | | | | | | |
| 71182 | Health Benefits for Retired Staff | 11-000-291-271 | | | | | | | | | | |
| 71200 | Tuition Reimbursement | 11-000-291-280 | | | | | | | | | | |
| 71220 | Other Employee Benefits | 11-000-291-290 | | | | | | | | | | |
| 71225 | Unused Sick Payment to Terminated / Retired Staff - mass severance | 11-000-291-297 | | | | | | | | | | |
| 71226 | Unused Vacation Payment to Terminated / Retired Staff - mass severance | 11-000-291-298 | | | | | | | | | | |
| 71227 | Unused Sick Payment to Terminated / Retired Staff | 11-000-291-299 | | | | | | | | | | |
| 71240 | Total Unallocated Benefits | 11-000-291-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Food Services | | | | | | | | | | | | |
| 71900 | Salaries | 11-000-310-100 | 6,000 | 6,000 | | | | | 6,000 | | | |
| 71908 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-310-199 | 500 | 500 | | | | | 500 | | | |
| 71910 | Group Insurance | 11-000-310-210 | 500 | 500 | | | | | 500 | | | |
| 71911 | Social Security Contributions | 11-000-310-220 | 300 | 300 | | | | | 300 | | | |
| 71912 | Pension Contributions | 11-000-310-249 | 900 | | | | | | | | | 900 |
| 71913 | Unemployment Compensation | 11-000-310-250 | 200 | 200 | | | | | 200 | | | |
| 71914 | Workmen's Compensation | 11-000-310-260 | 220 | 220 | | | | | 220 | | | |
| 71915 | Health Benefits | 11-000-310-270 | 220 | 220 | | | | | 220 | | | |
| 71916 | Tuition Reimbursement | 11-000-310-280 | 0 | 0 | | | | | 0 | | | |
| 71917 | Other Employee Benefits | 11-000-310-290 | 220 | 220 | | | | | 220 | | | |
| 71918 | Unused Sick Payment to Terminated / Retired Staff | 11-000-310-299 | 225 | 225 | | | | | 225 | | | |
| 71950 | Travel - All Other | 11-000-310-580 | 300 | 300 | | | | | 300 | | | |
| 71951 | Travel for Regular Business | 11-000-310-581 | 300 | 300 | | | | | 300 | | | |
| 71961 | Supplies and Materials - All Other | 11-000-310-611 | 225 | 225 | | | | | 225 | | | |
| 71962 | Supplies and Materials - Instructional | 11-000-310-612 | 225 | 225 | | | | | 225 | | | |
| 71970 | Equipment | 11-000-310-730 | 225 | 225 | | | | | 225 | | | |
| 71980 | Other Objects | 11-000-310-890 | 225 | 225 | | | | | 225 | | | |
| 72020 | Total Undistributed Expenditures-Food Services | 11-000-310-XXX | 10,785 | 9,885 | 0 | 0 | 0 | 0 | 9,885 | 0 | 0 | 900 |
| Capital Outlay - Depreciation - Special Education Instruction | | | | | | | | | | | | |
| 75885 | Cognitive - Mild | 12-201-100-790 | 2,100 | | | | | | | | | 2,100 |
| 75886 | Cognitive - Moderate | 12-202-100-790 | 2,200 | | | | | | | | | 2,200 |
| 75888 | Learning and/or Language Disabilities-Mild/Moderate | 12-204-100-790 | 2,000 | | | | | | | | | 2,000 |
| 75889 | Learning and/or Language Disabilities-Severe | 12-205-100-790 | 2,300 | | | | | | | | | 2,300 |
| 75890 | Visual Impairments | 12-206-100-790 | 2,000 | | | | | | | | | 2,000 |
| 75891 | Auditory Impairments | 12-207-100-790 | 2,000 | | | | | | | | | 2,000 |
| 75893 | Behavioral Disabilities | 12-209-100-790 | 2,200 | | | | | | | | | 2,200 |
| 75896 | Multiple Disabilities | 12-212-100-790 | 2,100 | | | | | | | | | 2,100 |
| 75897 | Autism | 12-214-100-790 | 2,300 | | | | | | | | | 2,300 |
| 75898 | Preschool Disabilities - Part Time | 12-215-100-790 | 2,200 | | | | | | | | | 2,200 |

* Cost Category



ABC School for Students with Disabilities
Statement of Percentages for Cost Category Assignments
For the Fiscal Year Ended June 30, 2019

| Line Number | Title | (1) Account Number | (2) Total Costs | (3) Cost Category Totals | (4)* Classroom Instruction | (5)* Admin. | (6)* Support Services | (7)* Operations & Maintenance of Plant | (8)* Food Services | (9)* Extra Curricular | (10) Behavior Modification | (11) Costs Outside Cost Category Calculation |
|--|--|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|---|-----------------------|--------------------------|-------------------------------|---|
| 75899 | Preschool Disabilities - Full Time | 12-216-100-790 | 2,200 | | | | | | | | | 2,200 |
| 75905 | Cognitive - Severe | 12-222-100-790 | 2,800 | | | | | | | | | 2,800 |
| 75910 | Total Depreciation - Special Education - Instruction | 12-2XX-100-790 | 26,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,400 |
| Capital Outlay - Depreciation - Vocational Programs | | | | | | | | | | | | |
| 75915 | Vocational Programs: Special Programs | 12-320-100-790 | 8,000 | | | | | | | | | 8,000 |
| 75920 | Total Depreciation - Vocational Programs | 12-320-100-XXX | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,000 |
| Depreciation Undistributed | | | | | | | | | | | | |
| 75930 | Undistributed Expenditures - Instruction | 12-000-100-790 | 300 | | | | | | | | | 300 |
| 75935 | Undistributed Expenditures - Support Services - Special Edu. Student | 12-000-210-790 | 300 | | | | | | | | | 300 |
| 75940 | Undistributed Expenditures - Support Services - Instructional Staff | 12-000-220-790 | 500 | | | | | | | | | 500 |
| 75945 | Undistributed Expenditures - General Administration | 12-000-230-790 | 200 | | | | | | | | | 200 |
| 75950 | Undistributed Expenditures - School Administration | 12-000-240-790 | 200 | | | | | | | | | 200 |
| 75955 | Undistributed Expenditures - Central Services | 12-000-251-790 | 200 | | | | | | | | | 200 |
| 75956 | Undistributed Expenditures - Admin Info Tech | 12-000-252-790 | 200 | | | | | | | | | 200 |
| 75960 | Undistributed Expenditures - Custodial Services | 12-000-262-790 | 200 | | | | | | | | | 200 |
| 75961 | Undistributed Expenditures - Care & Upkeep of Grounds | 12-000-263-790 | 200 | | | | | | | | | 200 |
| 75965 | Undistributed Expenditures - Security | 12-000-266-790 | 200 | | | | | | | | | 200 |
| 75970 | School Buses - Special | 12-000-270-790 | 50 | | | | | | | | | 50 |
| 75975 | Undistributed Expenditures - Non-Instructional Services | 12-000-300-790 | 150 | | | | | | | | | 150 |
| 75980 | Undistributed Expenditures - Facilities Acquisition | 12-000-400-790 | 0 | | | | | | | | | 0 |
| 75985 | Total Depreciation Undistributed | 12-000-400-XXX | 2,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,700 |
| Facilities Acquisition And Construction Services | | | | | | | | | | | | |
| 76000 | Salaries | 12-000-400-100 | 0 | | | | | | | | | 0 |
| 76005 | Unused Vacation Payment to Terminated / Retired Staff | 12-000-400-199 | 0 | | | | | | | | | 0 |
| 76020 | Legal Services | 12-000-400-331 | 0 | | | | | | | | | 0 |
| 76060 | Other Purchased Prof. and Technical Serv. | 12-000-400-390 | 0 | | | | | | | | | 0 |
| 76080 | Construction Services | 12-000-400-450 | 0 | | | | | | | | | 0 |
| 76100 | Supplies and Materials | 12-000-400-600 | 0 | | | | | | | | | 0 |
| 76120 | Land and Improvements | 12-000-400-710 | 0 | | | | | | | | | 0 |
| 76200 | Other Objects | 12-000-400-800 | 0 | | | | | | | | | 0 |
| 76260 | Total Facilities Acquisition and Construction Services | 12-000-400-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service Funds | | | | | | | | | | | | |
| 89645 | Interest on Mortgage | 40-701-510-830 | 4,000 | | | | | | | | | 4,000 |
| 89650 | Depreciation of Buildings | 40-701-510-790 | 5,000 | | | | | | | | | 5,000 |
| 89650 | Total Regular Debt Service | 40-701-510-XXX | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 |
| 90000 | Grand Total | XX-XXX-XXX-XXX | 1,936,078 | 1,811,588 | 1,004,813 | 455,021 | 206,622 | 86,570 | 9,885 | 16,677 | 32,000 | 124,490 |
| | Cost Percentages | | | 100% | 55.47% | 25.12% | 11.41% | 4.78% | 0.55% | 0.92% | 1.77% | |
| | Total Allowable Costs | | | 1,811,588 | | 23.50% | | | | | | |
| | Times Excess Administration Percentage | | | 1.62% | | | | | | | | |
| | Non-Allowable Admin. | | | 29,347.73 | | 1.62% | | | | | | |

* Cost Category

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

| | <u>Total School Year</u> |
|---|--------------------------|
| Total Expenditures | \$1,936,078 |
| Less: Excess Administration | (29,348) |
| Less: Non-Allowable Costs | (25,450) |
| Reduction of Expenditures for PPP Loans | (400,000) |
| Total Net Expenditures | \$1,481,280 |
| Divided by: Total School Year ADE | <u>65.0000</u> |
| Average Cost Per Pupil | 22,788.93 |
| Times: Total Public School Pupils ADE | <u>60.0000</u> |
| Total Public School Placement Expenditures | 1,367,336 |
| Add: Working Capital Fund or Surcharge | <u>34,183</u> |
| Total Public School Placement Expenditures and Working Capital or Surcl | 1,401,519 |
| Divided by: Total Public School Pupils ADE | <u>60.0000</u> |
| Certified Actual Cost Per Student - Total School Year Rate | <u>\$23,358.65</u> |
| Enrolled Days for the July 1, 2018 to June 30, 2019 School Year | 210 |
| Certified Actual Cost Per Student - Per Diem Rate | <u><u>\$111.23</u></u> |

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

| | <u>Total School Year</u> |
|---|--------------------------|
| Total Public School Placement Expenditures | \$1,367,336 |
| Times: Working Capital Fund Percentage | <u>0.15</u> |
| Maximum Working Capital Fund Balance | 205,100 |
| Less: Prior Year Working Capital Fund Balance (1) | <u>(160,634)</u> |
| Working Capital A | <u>44,466</u> |
| Total Public School Placement Expenditures | \$1,367,336 |
| Times: Maximum Annual Working Capital Fund Percentage | <u>0.025</u> |
| Working Capital B | <u>\$34,183</u> |
| Working Capital C (2) (Lesser of A and B) | <u><u>\$34,183</u></u> |

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

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

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

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

| Cost Category Assignments | <u>Total School Year</u> |
|---|--------------------------|
| Total Public School Placement Expenditures | \$1,367,336 |
| Times: Surcharge (<i>N.J.A.C. 6A:23-18.7</i>) | 0.025 |
| Maximum Surcharge | <u><u>\$34,183</u></u> |

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

Uncertified Staff

| | | | |
|--|----------|-------|-----------------|
| Chuck Roast (9/05/XX through 12/31/XX) Teacher of the Handicapped | Salary | 2,000 | |
| | Fringe | | |
| | Benefits | 200 | |
| Cliff Hanger (10/01/XX through 10/30/XX) Teacher of the Handicapped | Salary | 1,500 | |
| | Fringe | | |
| | Benefits | 150 | |
| Pete Moss (9/05/XX through 6/15/XX) Teacher of the Handicapped | Salary | 4,000 | |
| | Fringe | | |
| | Benefits | 400 | |
| Total Uncertified Staff | | | 8,250 |
| Keyman Life Insurance Policy | | | 500 |
| Repair to Personal Vehicle | | | 200 |
| Contributions in Excess of \$1,500 | | | 500 |
| Advertising - Public Relations | | | 400 |
| Transportation Cost for a Pupil To And From School | | | 500 |
| Related Party Transaction - Rent Paid to a Related Party in Excess of Cost of Ownership Plus a 2.5% Return | | | 13,500 |
| Personal Use of School-Owned Vehicle | | | 500 |
| Personal Use of School-Leased Vehicle | | | 500 |
| Salaries in Excess of Maximum | | | |
| Director | Salary | \$500 | |
| | Fringe | | |
| | Benefits | \$100 | |
| Total Salaries in Excess of Maximum | | | 600 |
| Excess Administration Percentage | | | 29,348 |
| Total Non-Allowable Costs | | | <u>\$54,798</u> |