

APPENDIX O

FINANCIAL CATEGORY DETAILS

REVENUE received by the school should be broken down into the following categories:

- State per pupil aid
- Special education aid
- Federal title funds
- Grants
- Donations from sponsor
- Other donations
- Other revenue

EXPENDITURES made by the school should be broken down into the following categories:

- Instruction
- Instructional Support
- Pupil Services
- School Board
- Administration and Board
- *Board (use only if school operated under management contact)
- Facilities
- Contracted Services
- Debt Service
- Other Expenditures

Instruction

- Salaries and benefits for employees involved in regular instruction.
- Salaries and benefits for employees involved in special education instruction.
- Salaries and benefits for employees involved in homebound instruction.
- Salaries and benefits for employees involved in co-curricular activities.
- Classroom supplies and equipment.
- Faculty supplies and equipment.
- Co-curricular supplies

Instructional Support

- Salaries and benefits for employees directing instructional improvement.
- Salaries and benefits for employees involved in curriculum development.
- Salaries and benefits for employees involved in instructional training supervision, and coordination.
- Salaries and benefits for library media and technology employees.
- Salaries and benefits for employees supervising and/or coordinating athletics.
- Activities, supplies, and equipment associated with the above activities.
- Curriculum development, instructional improvement, curriculum, instructional supervision and coordination, staff training, and library/media/technology.
- Professional library materials
- Activities, supplies, and equipment associated with athletic supervision and coordination
- Other instructional staff services

Pupil Services

- Salaries and benefits for employees directing and/or performing pupil services, social work, guidance, and health, psychology, audiology, attendance, and therapy services.
- Activities, supplies, and equipment associated with the above services.
- Student awards and scholarships.
- School uniforms.
- Parent services.

- Extended care services.

Administration

- Salaries and benefits for administrators and administrative personnel.
- Activities, supplies, and equipment to support administrative functions.
- Stipends for board members.
- Activities, supplies, and equipment to support the board.
- Insurance.
- Professional fees.
- Marketing and Advertising.
- Security
- Fund raising
- Other school administration expenses.

School Board (* Use only if school is operated under a management contract.)

- All expenses not paid by the management company.

Facilities

- Salaries and benefits for buildings and grounds personnel.
- Activities, supplies, and equipment associated with maintenance.
- Site repairs
- Building repairs
- Instructional equipment repairs
- Vehicles acquisition, maintenance, and repair (Other than pupil transportation)
- Facilities acquisition and remodeling
- Utilities

Contracted Services

- Food service
- Transportation

- Custodial
- Other contracted services.

Debt Services

- Long term debt
- Refinancing
- Operational debt.

Other Expenditures

- All other expenditures.

FUND BALANCE

Changes in fund balance are calculated on an annual and cumulative basis.

The difference between annual revenue and annual expenditures provides the annual change to fund balance.

The sum of each year's change to fund balance is the cumulative fund balance.

9.0 FINANCIAL RESULTS (* Note: this information is to be provided through the annual audit report. Financial category detail is presented in Appendix J.)

9.1 Total Revenue

CATEGORY	TOTAL	PER PUPIL
State per Pupil Aid		
Special Education		
Federal Funds (see (b) below)		
Grants		
Donations From Sponsor		
Other Donations		
Other Revenue		
Total		

9.2 Federal Revenue (Break Out)

CATEGORY	TOTAL	PER PUPIL
Title I		
Title II		
Title III		
Title IV		
Title V		
Title VI		
Other Federal Funds (List each source individually, for example, Safe and Sound grant)		
Total		

9.3 Total Expenditures

CATEGORY	TOTAL	PER PUPIL
Instruction		
Instructional Support		
Pupil Services		
Administration		
Board*		
Facilities		
Contracted Services		
Debt Service		
Other Expenditures		
Total		

*Report Administration Expenses and School Board Expenditures separately if the School is operated under a management contract

9.4 Fund Balance

<u>1</u> Cumulative Fund Balance Prior Year	<u>2</u> Current Year Total Revenue	<u>3</u> Current Year Total Expenditures	<u>4</u> Difference Column <u>2</u> - <u>3</u>	Cumulative Fund Balance Column <u>1</u> + <u>4</u>
\$	\$	\$	\$	\$