

**Summit Speech School
(A New Jersey Nonprofit Corporation)**

Financial Statements

(Prepared on a Statutory Basis of Accounting)

June 30, 2025



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Summit Speech School
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June 30, 2025

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Independent Auditors' Report

To the Board of Trustees of
Summit Speech School
New Providence, New Jersey

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Summit Speech School, a School for Students with Disabilities (a New Jersey Nonprofit Corporation) (the "School"), in the County of Union, State of New Jersey, which comprise the balance sheet – statutory basis as of June 30, 2025, and the related statement of support and revenue, expenses and changes in fund balances – statutory basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet – statutory basis of the School as of June 30, 2025, and its support and revenue, expenses and changes in its fund balances – statutory basis for the year then ended in accordance with the financial reporting provisions of the Division of Finance and Business Services, Department of Education, State of New Jersey, described in Note 5.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the audit requirements as prescribed by the Division of Finance and Business Services, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 5 of the financial statements, which describes the basis of accounting. As described in Note 5, these financial statements were prepared in conformity with the financial reporting provisions of the Division of Finance and Business Services, Department of Education, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of N.J.A.C. 6A:23A-18.1 through 18.23. Our opinion is not modified with respect to this matter.

Other Matters

The accompanying supplementary information listed in the foregoing table of contents is presented for the purposes of additional analysis as required by the Division of Finance and Business Services, Department of Education, State of New Jersey, and in accordance with the requirements of N.J.A.C. 6A:23A-18.1 through 18.23 regarding allowable costs, certified actual costs per student and the final tuition rate charged and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the audit requirements as prescribed by the Division of Finance and Business Services, Department of Education, State of New Jersey.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Division of Finance and Business Services, Department of Education, State of New Jersey, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

To the Board of Trustees of
Summit Speech School

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of the School and the New Jersey State Department of Education for the purpose of determining the certified actual cost per student and the final tuition rate charged to public school districts for students with disabilities and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by the Department of Education, State of New Jersey

In accordance with the Department of Education, State of New Jersey, we have also issued our report dated October 15, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of N.J.A.C. 6A:23A-18.1 through 18.23. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the Department of Education, State of New Jersey, in considering the School's internal control over financial reporting and compliance.

Kristin F. Anderson, CPA

Kristin F. Anderson
Licensed Public School Accountant #20CS00262900
Nisivoccia LLP

Nisivoccia LLP

Bridgewater, New Jersey
October 15, 2025

Independent Auditors' Report on Internal Control

To the Board of Trustees of
Summit Speech School
New Providence, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the audit requirements as prescribed by the Division of Finance and Business Services, Department of Education, State of New Jersey, the financial statements of Summit Speech School, a School for Students with Disabilities, (a New Jersey Nonprofit Corporation) (the "School"), in the County of Union, State of New Jersey, which comprise the balance sheet – statutory basis as of June 30, 2025, and the related statements of support and revenue, expenses and changes in fund balances – statutory basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Trustees of
Summit Speech School

Report on Compliance and Other Matters

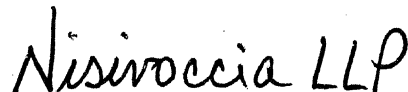
As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under the audit requirements prescribed by the Division of Finance and Business Services, Department of Education, State of New Jersey.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with the audit requirements prescribed by the Division of Finance and Business Services, Department of Education, State of New Jersey, in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kristin F. Anderson
Licensed Public School Accountant #20CS00262900
Nisivoccia LLP



Bridgewater, New Jersey
October 15, 2025

Summit Speech School
Balance Sheet – Statutory Basis
June 30, 2025

| | Operating Fund | | | | Capital/Plant Fund | With Donor Restrictions | Total |
|--|---------------------|-----------------|-------------------------------|---------------------|-----------------------|----------------------------|-------|
| | Preschool | South | Without Donor Restrictions | | | | |
| <u>ASSETS</u> | | | | | | | |
| Cash and cash equivalents | \$ 935,513 | | | \$ 257,727 | \$ 139,203 | \$ 1,332,443 | |
| Investments | | | | 207,047 | 8,365,960 | 8,573,007 | |
| Accounts receivable - tuition | 463,698 | | | | | 463,698 | |
| Accounts receivable - other | | | \$ 304,234 | | | 304,234 | |
| Pledges receivable, net | | | 195,240 | | 585,720 | 780,960 | |
| Prepaid expenses | 55,074 | | | | | 55,074 | |
| Property, plant, and equipment, net | | | | 531,686 | | 531,686 | |
| Interfund receivable | | | | 3,595,066 | | 3,595,066 | |
| Total assets | <u>\$ 1,454,285</u> | <u>\$</u> | <u>\$ 499,474</u> | <u>\$ 4,591,526</u> | <u>\$ 9,090,883</u> | <u>\$ 15,636,168</u> | |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | | |
| Accounts payable and accrued expenses | \$ 268,644 | | \$ 80,353 | | | \$ 348,997 | |
| Accounts payable - tuition | 38,584 | | | | | 38,584 | |
| Deferred revenue | | | 2,500 | | | 2,500 | |
| Interfund payable | 2,268,703 | \$ 81,619 | 1,149,617 | | \$ 95,127 | 3,595,066 | |
| Total liabilities | <u>2,575,931</u> | <u>81,619</u> | <u>1,232,470</u> | | <u>95,127</u> | <u>3,985,147</u> | |
| Fund balances: | | | | | | | |
| Without donor restrictions | | | (732,996) | \$ 4,591,526 | | 3,858,530 | |
| With donor restrictions | | | | | 8,995,756 | 8,995,756 | |
| Public school restricted | (1,121,646) | (81,619) | | | | (1,203,265) | |
| Total fund balances | <u>(1,121,646)</u> | <u>(81,619)</u> | <u>(732,996)</u> | <u>4,591,526</u> | <u>8,995,756</u> | <u>11,651,021</u> | |
| Total liabilities and fund balances | <u>\$ 1,454,285</u> | <u>\$</u> | <u>\$ 499,474</u> | <u>\$ 4,591,526</u> | <u>\$ 9,090,883</u> | <u>\$ 15,636,168</u> | |

See accompanying notes to financial statements

Summit Speech School

Statement of Support and Revenue, Expenses and Changes in Fund Balances – Statutory Basis

Year Ended June 30, 2025

| | Operating Fund | | | | | | | Capital/Plant Fund | With Donor Restrictions | Total Current Funds |
|---|----------------------|------------------|---------------------------------------|----------------------|--------------------------------------|----------------------------|----------------|--------------------|-------------------------|---------------------|
| | Preschool Restricted | South Restricted | Early Intervention Program Restricted | Audiology Restricted | Itinerant Service Program Restricted | Without Donor Restrictions | Subtotal | | | |
| <u>SUPPORT AND REVENUE</u> | | | | | | | | | | |
| Tuition - Public school placement | \$ 1,467,140 | | | | | | \$ 1,467,140 | | | \$ 1,467,140 |
| Tuition - Extraordinary services | 57,192 | | | | | | 57,192 | | | 57,192 |
| Contract and itinerant fees | | \$ 15,513 | \$ 15,513 | \$ 17,625 | \$ 1,670,319 | \$ 1,450 | 1,704,907 | | | 1,704,907 |
| Early intervention program | | 297,304 | 297,304 | | | | 297,304 | | | 297,304 |
| Grants and contributions | | | | | 25,000 | 1,012,925 | 1,037,925 | | \$ 73,311 | 1,111,236 |
| In-kind donations | | | | | | 454,163 | 454,163 | | | 454,163 |
| Rental income | | | | | | 45,315 | 45,315 | | | 45,315 |
| Other income | | | | 275 | 21 | 7,849 | 8,145 | | | 8,145 |
| Total support and revenue | 1,524,332 | | 312,817 | 17,900 | 1,695,340 | 1,521,702 | 5,072,091 | | 73,311 | 5,145,402 |
| <u>PROGRAM EXPENSES</u> | | | | | | | | | | |
| Education - Public school placement | 1,523,273 | | | | | | 1,523,273 | | | 1,523,273 |
| Education - Extraordinary services | 55,797 | | | | | | 55,797 | | | 55,797 |
| Other program expenses | | | 729,947 | 30,899 | 1,863,259 | 970,458 | 3,594,563 | \$ 150 | | 3,594,713 |
| Total program expenses | 1,579,070 | | 729,947 | 30,899 | 1,863,259 | 970,458 | 5,173,633 | 150 | | 5,173,783 |
| Excess (deficit) of support and revenue over expenses | (54,738) | | (417,130) | (12,999) | (167,919) | 551,244 | (101,542) | (150) | 73,311 | (28,381) |
| Non-operating | | | | | | | | | | |
| Net investment income | | | | | | 5,522 | 5,522 | 21,640 | 1,010,574 | 1,037,736 |
| Change in fund balance before transfers | (54,738) | | (417,130) | (12,999) | (167,919) | 556,766 | (96,020) | 21,490 | 1,083,885 | 1,009,355 |
| Other changes in fund balances | | | | | | | | | | |
| Transfers between funds | 18,866 | | 417,130 | 12,999 | 167,919 | (542,664) | 74,250 | (74,250) | | |
| Fund balances, July 1, 2024 | (1,085,774) | \$ (81,619) | | | | (747,098) | (1,914,491) | 4,644,286 | 7,911,871 | 10,641,666 |
| Fund balances, June 30, 2025 | \$ (1,121,646) | \$ (81,619) | \$ | \$ | \$ | \$ (732,996) | \$ (1,936,261) | \$ 4,591,526 | \$ 8,995,756 | \$ 11,651,021 |

See accompanying notes to financial statements

Summit Speech School
Statement of Accrued Expenses and Accounts Payable
Year Ended June 30, 2025

| COST CATEGORY | AMOUNT |
|--|-------------------|
| Special Education - Instruction - Preschool Disabilities - Full Time | |
| Pension | \$ 7,152 |
| Purchased Professional - Educational Services | 316 |
| General Supplies | 251 |
| Health Services - School Nurse | |
| Pension | 1,421 |
| Speech, Occupational Therapy, Physical Therapy & Related Services | |
| Pension | 2,846 |
| Purchased Professional and Technical Services | 1,440 |
| Travel for Regular Business | 49 |
| Staff Training | |
| Pension | 2,030 |
| Support Services - General Administration | |
| Audit Fees | 29,700 |
| Pension | 2,065 |
| Other Purchased Professional Services | 3,890 |
| Communications/Telephone | 1,040 |
| Supplies and Materials | 1,384 |
| Support Services - School Administration | |
| Pension | 541 |
| Administrative Information Technology | |
| Purchased Technical Services | 576 |
| Central Services | |
| Pension | 845 |
| Custodial Services | |
| Purchased Professional and Technical Services | 983 |
| Cleaning, Repair, and Maintenance Services | 1,978 |
| Miscellaneous Purchased Services | 188 |
| Energy (Electricity) | 1,985 |
| Grounds | |
| Cleaning, Repair, and Maintenance Services | 320 |
| Accrued Salaries - Various | 145,326 |
| Accrued Payroll Taxes - Various | 62,318 |
| | <u>\$ 268,644</u> |

Summit Speech School
Statement of Total Expenditures
Year Ended June 30, 2025

| Expenditures | Total School Year |
|---|---------------------------|
| Current Expenses | |
| Special Education - Instruction - Intellectual Disability Mild | \$0 |
| Special Education - Instruction - Intellectual Disability Moderate | \$0 |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Mild/Moderate | \$0 |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Severe | \$0 |
| Special Education - Instruction - Visual Impairments | \$0 |
| Special Education - Instruction - Auditory Impairments | \$0 |
| Special Education - Instruction - Emotional Regulation Impairment | \$0 |
| Special Education - Instruction - Multiple Disabilities | \$0 |
| Special Education - Instruction - Autism | \$0 |
| Special Education - Instruction - Preschool Disabilities - Part Time | \$0 |
| Special Education - Instruction - Preschool Disabilities - Full Time | \$376,899 |
| Special Education - Instruction - Intellectual Disability Severe | \$0 |
| Special Education - Vocational Programs | \$0 |
| School-Sponsored Cocurricular Activities - Instruction | \$0 |
| School-Sponsored Athletics - Instruction | \$0 |
| Attend. & Social Work Services (except Social Worker salary & fringe benefits) | \$0 |
| Social Worker Salaries & Fringe Benefits (only) | \$13,230 |
| Health Services (except School Nurse salary & fringe benefits) | \$766 |
| Health Services - School Nurse's Salary & Fringe Benefits only | \$97,965 |
| Speech, Occupational Therapy, Physical Therapy & Related Services | \$415,961 |
| Guidance | \$0 |
| Improvement of Instructional Services | \$0 |
| Edu. Media Services/School Library (except Librarian's salary & fringe benefits) | \$0 |
| School Librarians Salary and Fringe Benefits (only) | \$0 |
| Instructional Staff Training Services | \$112,405 |
| Support Services - General Administration | \$196,724 |
| Support Services - School Administration | \$30,964 |
| Central Services | \$62,867 |
| Administrative Information Technology | \$19,547 |
| Required Maintenance for School Facilities | \$0 |
| Custodial Services | \$170,664 |
| Care and Upkeep of Grounds | \$1,947 |
| Other Operation & Maintenance of Plant (Security) | \$0 |
| Student Transportation Services | \$1,259 |
| Behavior Modification | \$0 |
| Unallocated Benefits | \$0 |
| Food Services | \$0 |
| Subtotal | <u>\$1,501,198</u> |
| Capital Outlay | |
| Special Education - Instruction | \$3,209 |
| Vocational Programs | \$0 |
| Depreciation Undistributed | \$0 |
| Facilities Acquisition and Construction Service | \$0 |
| Subtotal | <u>\$3,209</u> |
| Debt Service | <u>\$18,866</u> |
| Subtotal | <u>\$18,866</u> |
| Grand Total | <u><u>\$1,523,273</u></u> |

See Independent Auditors' Report

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Current Expenses | | |
|---|----------------|-------|
| Special Education - Instruction - Intellectual Disability Mild | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-201-100-101 | 0 |
| Other Salaries for Instruction | 11-201-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-201-100-199 | 0 |
| Group Insurance | 11-201-100-210 | 0 |
| Social Security Contributions | 11-201-100-220 | 0 |
| Pension Contributions | 11-201-100-249 | 0 |
| Unemployment Compensation | 11-201-100-250 | 0 |
| Workmen's Compensation | 11-201-100-260 | 0 |
| Health Benefits | 11-201-100-270 | 0 |
| Tuition Reimbursement | 11-201-100-280 | 0 |
| Other Employee Benefits | 11-201-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-201-100-299 | 0 |
| Purchased Professional - Educational Services | 11-201-100-320 | 0 |
| Purchased Technical Services | 11-201-100-340 | 0 |
| Other Purchased Services | 11-201-100-500 | 0 |
| Travel - All Other | 11-201-100-580 | 0 |
| Travel for Regular Business | 11-201-100-581 | 0 |
| General Supplies | 11-201-100-610 | 0 |
| Textbooks | 11-201-100-640 | 0 |
| Equipment | 11-201-100-730 | 0 |
| Other Objects | 11-201-100-800 | 0 |
| Total Intellectual Disability - Mild | 11-201-100-XXX | \$0 |
| Special Education - Instruction - Intellectual Disability Moderate | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-202-100-101 | 0 |
| Other Salaries for Instruction | 11-202-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-202-100-199 | 0 |
| Group Insurance | 11-202-100-210 | 0 |
| Social Security Contributions | 11-202-100-220 | 0 |
| Pension Contributions | 11-202-100-249 | 0 |
| Unemployment Compensation | 11-202-100-250 | 0 |
| Workmen's Compensation | 11-202-100-260 | 0 |
| Health Benefits | 11-202-100-270 | 0 |
| Tuition Reimbursement | 11-202-100-280 | 0 |
| Other Employee Benefits | 11-202-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-202-100-299 | 0 |
| Purchased Professional - Educational Services | 11-202-100-320 | 0 |
| Purchased Technical Services | 11-202-100-340 | 0 |
| Other Purchased Services | 11-202-100-500 | 0 |
| Travel - All Other | 11-202-100-580 | 0 |
| Travel for Regular Business | 11-202-100-581 | 0 |
| General Supplies | 11-202-100-610 | 0 |
| Textbooks | 11-202-100-640 | 0 |
| Equipment | 11-202-100-730 | 0 |
| Other Objects | 11-202-100-800 | 0 |
| Total Intellectual Disability Moderate | 11-202-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| 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> | Account Number | Total |
|---|-----------------------|--------------|
| Salaries of Teachers | 11-204-100-101 | 0 |
| Other Salaries for Instruction | 11-204-100-106 | 0 |
| 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 | 0 |
| Pension Contributions | 11-204-100-249 | 0 |
| Unemployment Compensation | 11-204-100-250 | 0 |
| Workmen's Compensation | 11-204-100-260 | 0 |
| Health Benefits | 11-204-100-270 | 0 |
| Tuition Reimbursement | 11-204-100-280 | 0 |
| Other Employee Benefits | 11-204-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-204-100-299 | 0 |
| Purchased Professional - Educational Services | 11-204-100-320 | 0 |
| Purchased Technical Services | 11-204-100-340 | 0 |
| Other Purchased Services | 11-204-100-500 | 0 |
| Travel - All Other | 11-204-100-580 | 0 |
| Travel for Regular Business | 11-204-100-581 | 0 |
| General Supplies | 11-204-100-610 | 0 |
| Textbooks | 11-204-100-640 | 0 |
| Equipment | 11-204-100-730 | 0 |
| Other Objects | 11-204-100-800 | 0 |
| Total Learning and/or Language Disabilities - Mild/Moderate | 11-204-100-XXX | \$0 |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Severe <i>(Please itemize by position and indicate number of staff in each position)</i> | Account Number | Total |
| Salaries of Teachers | 11-205-100-101 | 0 |
| Other Salaries for Instruction | 11-205-100-106 | 0 |
| 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 | 0 |
| Pension Contributions | 11-205-100-249 | 0 |
| Unemployment Compensation | 11-205-100-250 | 0 |
| Workmen's Compensation | 11-205-100-260 | 0 |
| Health Benefits | 11-205-100-270 | 0 |
| 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 | 0 |
| Purchased Technical Services | 11-205-100-340 | 0 |
| Other Purchased Services | 11-205-100-500 | 0 |
| Travel - All Other | 11-205-100-580 | 0 |
| Travel for Regular Business | 11-205-100-581 | 0 |
| General Supplies | 11-205-100-610 | 0 |
| Textbooks | 11-205-100-640 | 0 |
| Equipment | 11-205-100-730 | 0 |
| Other Objects | 11-205-100-800 | 0 |
| Total Learning and/or Language Disabilities - Severe | 11-205-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Special Education - Instruction - Visual Impairments | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-206-100-101 | 0 |
| Other Salaries for Instruction | 11-206-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | 0 |
| Group Insurance | 11-206-100-210 | 0 |
| Social Security Contributions | 11-206-100-220 | 0 |
| Pension Contributions | 11-206-100-249 | 0 |
| Unemployment Compensation | 11-206-100-250 | 0 |
| Workmen's Compensation | 11-206-100-260 | 0 |
| Health Benefits | 11-206-100-270 | 0 |
| 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 | 0 |
| Purchased Professional - Educational Services | 11-206-100-320 | 0 |
| Purchased Technical Services | 11-206-100-340 | 0 |
| Other Purchased Services | 11-206-100-500 | 0 |
| Travel - All Other | 11-206-100-580 | 0 |
| Travel for Regular Business | 11-206-100-581 | 0 |
| General Supplies | 11-206-100-610 | 0 |
| Textbooks | 11-206-100-640 | 0 |
| Equipment | 11-206-100-730 | 0 |
| Other Objects | 11-206-100-800 | 0 |
| Total Visual Impairments | 11-206-100-XXX | \$0 |
| Special Education - Instruction - Auditory Impairments | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-207-100-101 | 0 |
| Other Salaries for Instruction | 11-207-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-207-100-199 | 0 |
| Group Insurance | 11-207-100-210 | 0 |
| Social Security Contributions | 11-207-100-220 | 0 |
| Pension Contributions | 11-207-100-249 | 0 |
| Unemployment Compensation | 11-207-100-250 | 0 |
| Workmen's Compensation | 11-207-100-260 | 0 |
| Health Benefits | 11-207-100-270 | 0 |
| 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 | 0 |
| Purchased Professional - Educational Services | 11-207-100-320 | 0 |
| Purchased Technical Services | 11-207-100-340 | 0 |
| Other Purchased Services | 11-207-100-500 | 0 |
| Travel - All Other | 11-207-100-580 | 0 |
| Travel for Regular Business | 11-207-100-581 | 0 |
| General Supplies | 11-207-100-610 | 0 |
| Textbooks | 11-207-100-640 | 0 |
| Equipment | 11-207-100-730 | 0 |
| Other Objects | 11-207-100-800 | 0 |
| Total Auditory Impairments | 11-207-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Special Education - Instruction - Emotional Regulation Impairment | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-209-100-101 | 0 |
| Other Salaries for Instruction | 11-209-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199 | 0 |
| Group Insurance | 11-209-100-210 | 0 |
| Social Security Contributions | 11-209-100-220 | 0 |
| Pension Contributions | 11-209-100-249 | 0 |
| Unemployment Compensation | 11-209-100-250 | 0 |
| Workmen's Compensation | 11-209-100-260 | 0 |
| Health Benefits | 11-209-100-270 | 0 |
| Tuition Reimbursement | 11-209-100-280 | 0 |
| Other Employee Benefits | 11-209-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-209-100-299 | 0 |
| Purchased Professional - Educational Services | 11-209-100-320 | 0 |
| Purchased Technical Services | 11-209-100-340 | 0 |
| Other Purchased Services | 11-209-100-500 | 0 |
| Travel - All Other | 11-209-100-580 | 0 |
| Travel for Regular Business | 11-209-100-581 | 0 |
| General Supplies | 11-209-100-610 | 0 |
| Textbooks | 11-209-100-640 | 0 |
| Equipment | 11-209-100-730 | 0 |
| Other Objects | 11-209-100-800 | 0 |
| Total Emotional Regulation Impairment | 11-209-100-XXX | \$0 |
| Special Education - Instruction - Multiple Disabilities | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-212-100-101 | 0 |
| Other Salaries for Instruction | 11-212-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199 | 0 |
| Group Insurance | 11-212-100-210 | 0 |
| Social Security Contributions | 11-212-100-220 | 0 |
| Pension Contributions | 11-212-100-249 | 0 |
| Unemployment Compensation | 11-212-100-250 | 0 |
| Workmen's Compensation | 11-212-100-260 | 0 |
| Health Benefits | 11-212-100-270 | 0 |
| Tuition Reimbursement | 11-212-100-280 | 0 |
| Other Employee Benefits | 11-212-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-212-100-299 | 0 |
| Purchased Professional - Educational Services | 11-212-100-320 | 0 |
| Purchased Technical Services | 11-212-100-340 | 0 |
| Other Purchased Services | 11-212-100-500 | 0 |
| Travel - All Other | 11-212-100-580 | 0 |
| Travel for Regular Business | 11-212-100-581 | 0 |
| General Supplies | 11-212-100-610 | 0 |
| Textbooks | 11-212-100-640 | 0 |
| Equipment | 11-212-100-730 | 0 |
| Other Objects | 11-212-100-800 | 0 |
| Total Multiple Disabilities | 11-212-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Special Education - Instruction - Autism | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-214-100-101 | 0 |
| Other Salaries for Instruction | 11-214-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199 | 0 |
| Group Insurance | 11-214-100-210 | 0 |
| Social Security Contributions | 11-214-100-220 | 0 |
| Pension Contributions | 11-214-100-249 | 0 |
| Unemployment Compensation | 11-214-100-250 | 0 |
| Workmen's Compensation | 11-214-100-260 | 0 |
| Health Benefits | 11-214-100-270 | 0 |
| Tuition Reimbursement | 11-214-100-280 | 0 |
| Other Employee Benefits | 11-214-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-214-100-299 | 0 |
| Purchased Professional - Educational Services | 11-214-100-320 | 0 |
| Purchased Technical Services | 11-214-100-340 | 0 |
| Other Purchased Services | 11-214-100-500 | 0 |
| Travel - All Other | 11-214-100-580 | 0 |
| Travel for Regular Business | 11-214-100-581 | 0 |
| General Supplies | 11-214-100-610 | 0 |
| Textbooks | 11-214-100-640 | 0 |
| Equipment | 11-214-100-730 | 0 |
| Other Objects | 11-214-100-800 | 0 |
| Total Autism | 11-214-100-XXX | \$0 |
| Special Education - Instruction - Preschool Disabilities - Part Time | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-215-100-101 | 0 |
| Other Salaries for Instruction | 11-215-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | 0 |
| Group Insurance | 11-215-100-210 | 0 |
| Social Security Contributions | 11-215-100-220 | 0 |
| Pension Contributions | 11-215-100-249 | 0 |
| Unemployment Compensation | 11-215-100-250 | 0 |
| Workmen's Compensation | 11-215-100-260 | 0 |
| Health Benefits | 11-215-100-270 | 0 |
| Tuition Reimbursement | 11-215-100-280 | 0 |
| Other Employee Benefits | 11-215-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-215-100-299 | 0 |
| Purchased Professional - Educational Services | 11-215-100-320 | 0 |
| Purchased Technical Services | 11-215-100-340 | 0 |
| Other Purchased Services | 11-215-100-500 | 0 |
| Travel - All Other | 11-215-100-580 | 0 |
| Travel for Regular Business | 11-215-100-581 | 0 |
| General Supplies | 11-215-100-600 | 0 |
| Equipment | 11-215-100-730 | 0 |
| Other Objects | 11-215-100-800 | 0 |
| Total Preschool Disabilities - Part Time | 11-215-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Special Education - Instruction - Preschool Disabilities - Full Time | Account Number | Total |
|---|-----------------------|--------------|
| <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 (5) | | 174,545 |
| Other Salaries for Instruction | 11-216-100-106 | |
| Instructional Aides (10) | | 94,363 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | 0 |
| Group Insurance | 11-216-100-210 | 2,970 |
| Social Security Contributions | 11-216-100-220 | 19,601 |
| Pension Contributions | 11-216-100-249 | 3,914 |
| Unemployment Compensation | 11-216-100-250 | 905 |
| Workmen's Compensation | 11-216-100-260 | 3,830 |
| Health Benefits | 11-216-100-270 | 57,706 |
| Tuition Reimbursement | 11-216-100-280 | 3,300 |
| Other Employee Benefits | 11-216-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-216-100-299 | 0 |
| Purchased Professional - Educational Services | 11-216-100-320 | 2,007 |
| Purchased Technical Services | 11-216-100-340 | 1,080 |
| Other Purchased Services | 11-216-100-500 | 0 |
| Travel - All Other | 11-216-100-580 | 150 |
| Travel for Regular Business | 11-216-100-581 | 0 |
| General Supplies | 11-216-100-600 | 5,440 |
| Equipment | 11-216-100-730 | 0 |
| Other Objects | 11-216-100-800 | 7,088 |
| Total Preschool Disabilities - Full Time | 11-216-100-XXX | \$376,899 |
| Special Education - Instruction - Intellectual Disability Severe | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-222-100-101 | 0 |
| Other Salaries for Instruction | 11-222-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | 0 |
| Group Insurance | 11-222-100-210 | 0 |
| Social Security Contributions | 11-222-100-220 | 0 |
| Pension Contributions | 11-222-100-249 | 0 |
| Unemployment Compensation | 11-222-100-250 | 0 |
| Workmen's Compensation | 11-222-100-260 | 0 |
| Health Benefits | 11-222-100-270 | 0 |
| Tuition Reimbursement | 11-222-100-280 | 0 |
| Other Employee Benefits | 11-222-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-222-100-299 | 0 |
| Purchased Professional - Educational Services | 11-222-100-320 | 0 |
| Purchased Technical Services | 11-222-100-340 | 0 |
| Other Purchased Services | 11-222-100-500 | 0 |
| Travel - All Other | 11-222-100-580 | 0 |
| Travel for Regular Business | 11-222-100-581 | 0 |
| General Supplies | 11-222-100-610 | 0 |
| Textbooks | 11-222-100-640 | 0 |
| Equipment | 11-222-100-730 | 0 |
| Other Objects | 11-222-100-800 | 0 |
| Total Intellectual Disability Severe | 11-222-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Special Education - Vocational Programs | Account Number | Total |
|---|----------------|------------|
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | |
| Salaries of Teachers | 11-320-100-101 | 0 |
| Other Salaries for Instruction | 11-320-100-106 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | 0 |
| Group Insurance | 11-320-100-210 | 0 |
| Social Security Contributions | 11-320-100-220 | 0 |
| Pension Contributions | 11-320-100-249 | 0 |
| Unemployment Compensation | 11-320-100-250 | 0 |
| Workmen's Compensation | 11-320-100-260 | 0 |
| Health Benefits | 11-320-100-270 | 0 |
| Tuition Reimbursement | 11-320-100-280 | 0 |
| Other Employee Benefits | 11-320-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299 | 0 |
| Purchased Professional - Educational Services | 11-320-100-320 | 0 |
| Purchased Technical Services | 11-320-100-340 | 0 |
| Other Purchased Services | 11-320-100-500 | 0 |
| Travel - All Other | 11-320-100-580 | 0 |
| Travel for Regular Business | 11-320-100-581 | 0 |
| General Supplies | 11-320-100-610 | 0 |
| Textbooks | 11-320-100-640 | 0 |
| Equipment | 11-320-100-730 | 0 |
| Other Objects | 11-320-100-800 | 0 |
| Total - Vocational Programs | 11-320-100-XXX | <u>\$0</u> |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| School-Sponsored Cocurricular Activities - Instruction | | Account Number | Total |
|---|--|----------------|-------|
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | | |
| Salaries | | 11-401-100-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | | 11-401-100-199 | 0 |
| Group Insurance | | 11-401-100-210 | 0 |
| Social Security Contributions | | 11-401-100-220 | 0 |
| Pension Contributions | | 11-401-100-249 | 0 |
| Unemployment Compensation | | 11-401-100-250 | 0 |
| Workmen's Compensation | | 11-401-100-260 | 0 |
| Health Benefits | | 11-401-100-270 | 0 |
| Tuition Reimbursement | | 11-401-100-280 | 0 |
| Other Employee Benefits | | 11-401-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | | 11-401-100-299 | 0 |
| Purchased Services | | 11-401-100-500 | 0 |
| Travel - All Other | | 11-401-100-580 | 0 |
| Travel for Regular Business | | 11-401-100-581 | 0 |
| Supplies and Materials | | 11-401-100-600 | 0 |
| Equipment | | 11-401-100-730 | 0 |
| Other Objects | | 11-401-100-800 | 0 |
| Total School-Spon. Co/Curr. Activities - Inst. | | 11-401-100-XXX | \$0 |
| School-Sponsored Athletics - Instruction | | Account Number | Total |
| <i>(Please itemize by position and indicate number of staff in each position)</i> | | | |
| Salaries | | 11-402-100-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | | 11-402-100-199 | 0 |
| Group Insurance | | 11-402-100-210 | 0 |
| Social Security Contributions | | 11-402-100-220 | 0 |
| Pension Contributions | | 11-402-100-249 | 0 |
| Unemployment Compensation | | 11-402-100-250 | 0 |
| Workmen's Compensation | | 11-402-100-260 | 0 |
| Health Benefits | | 11-402-100-270 | 0 |
| Tuition Reimbursement | | 11-402-100-280 | 0 |
| Other Employee Benefits | | 11-402-100-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | | 11-402-100-299 | 0 |
| Purchased Services | | 11-402-100-500 | 0 |
| Travel - All Other | | 11-402-100-580 | 0 |
| Travel for Regular Business | | 11-402-100-581 | 0 |
| Supplies and Materials | | 11-402-100-600 | 0 |
| Equipment | | 11-402-100-730 | 0 |
| Other Objects | | 11-402-100-800 | 0 |
| Total School -Sponsored Athletics - Inst. | | 11-402-100-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Undistributed Expenditures | | |
|--|----------------|----------|
| Attend. & School Social Work Services (except School Social Worker salary & fringe benefits) | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-211-100 | 0 |
| Salaries of Family Support Teams | 11-000-211-172 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-211-199 | 0 |
| Group Insurance | 11-000-211-210 | 0 |
| Social Security Contributions | 11-000-211-220 | 0 |
| Pension Contributions | 11-000-211-249 | 0 |
| Unemployment Compensation | 11-000-211-250 | 0 |
| Workmen's Compensation | 11-000-211-260 | 0 |
| Health Benefits | 11-000-211-270 | 0 |
| Tuition Reimbursement | 11-000-211-280 | 0 |
| Other Employee Benefits | 11-000-211-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-211-299 | 0 |
| Purchased Professional and Technical Services | 11-000-211-300 | 0 |
| Travel - All Other | 11-000-211-580 | 0 |
| Travel for Regular Business | 11-000-211-581 | 0 |
| Other Purchased Services | 11-000-211-500 | 0 |
| Supplies and Materials | 11-000-211-600 | 0 |
| Equipment | 11-000-211-730 | 0 |
| Other Objects | 11-000-211-800 | 0 |
| Total Undistributed Expenditures - Attendance and Social Work Services | 11-000-211-XXX | \$0 |
| School Social Worker Salaries & Fringe Benefits (only) | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries - School Social Workers | 11-000-212-100 | 12,225 |
| School Social Worker | | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | 0 |
| Group Insurance | 11-000-212-210 | 0 |
| Social Security Contributions | 11-000-212-220 | 954 |
| Pension Contributions | 11-000-212-249 | 0 |
| Unemployment Compensation | 11-000-212-250 | 51 |
| Workmen's Compensation | 11-000-212-260 | 0 |
| Health Benefits | 11-000-212-270 | 0 |
| Tuition Reimbursement | 11-000-212-280 | 0 |
| Other Employee Benefits | 11-000-212-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-212-299 | 0 |
| Total Undistributed Expenditures - School Social Workers Salaries & Benefits | 11-000-212-XXX | \$13,230 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Health Services (except School Nurse salary & fringe benefits) <i>(Please itemize by position by salary)</i> | Account Number | Total |
|--|-----------------------|--------------|
| Salaries | 11-000-213-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-213-199 | 0 |
| Group Insurance | 11-000-213-210 | 0 |
| Social Security Contributions | 11-000-213-220 | 0 |
| Pension Contributions | 11-000-213-249 | 0 |
| Unemployment Compensation | 11-000-213-250 | 0 |
| Workmen's Compensation | 11-000-213-260 | 0 |
| Health Benefits | 11-000-213-270 | 0 |
| Tuition Reimbursement | 11-000-213-280 | 0 |
| Other Employee Benefits | 11-000-213-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-213-299 | 0 |
| Purchased Professional and Technical Services | 11-000-213-300 | 25 |
| Other Purchased Services | 11-000-213-500 | 0 |
| Travel - All Other | 11-000-213-580 | 0 |
| Travel for Regular Business | 11-000-213-581 | 0 |
| Supplies and Materials | 11-000-213-600 | 741 |
| Equipment | 11-000-213-730 | 0 |
| Other Objects | 11-000-213-800 | 0 |
| Total Undist. Expenditures - Health Services | 11-000-213-XXX | \$766 |
| Health Services - School Nurse's Salary & Fringe Benefits only <i>(Please itemize by position by salary)</i> | Account Number | Total |
| Salaries - School Nurse (instructional only) | 11-000-214-100 | |
| School Nurse | | 73,902 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-214-199 | 0 |
| Group Insurance | 11-000-214-210 | 569 |
| Social Security Contributions | 11-000-214-220 | 5,061 |
| Pension Contributions | 11-000-214-249 | 1,421 |
| Unemployment Compensation | 11-000-214-250 | 328 |
| Workmen's Compensation | 11-000-214-260 | 626 |
| Health Benefits | 11-000-214-270 | 16,058 |
| Tuition Reimbursement | 11-000-214-280 | 0 |
| Other Employee Benefits | 11-000-214-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-214-299 | 0 |
| Total Health Services School Nurses' Salaries & Fringe Benefits | 11-000-214-XXX | \$97,965 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Speech, Occupational Therapy, Physical Therapy & Related Services (Please itemize by position by salary) | Account Number | Total |
|---|-----------------------|------------------|
| Salaries - Speech, OT, PT and Related Services | 11-000-215-100 | |
| Speech Language Correction/Language Specialist | | 80,599 |
| Speech Language Correction/Language Specialist | | 34,147 |
| Speech Language Correction/Language Specialist | | 62,483 |
| Speech Language Correction/Language Specialist | | 39,077 |
| Audiologist | | 77,126 |
| Occupational Therapist | | 28,892 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-215-199 | 0 |
| Group Insurance | 11-000-215-210 | 1,249 |
| Social Security Contributions | 11-000-215-220 | 23,885 |
| Pension Contributions | 11-000-215-249 | 4,408 |
| Unemployment Compensation | 11-000-215-250 | 854 |
| Workmen's Compensation | 11-000-215-260 | 3,368 |
| Health Benefits | 11-000-215-270 | 40,119 |
| Tuition Reimbursement | 11-000-215-280 | 0 |
| Other Employee Benefits | 11-000-215-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-215-299 | 0 |
| Purchased Professional and Technical Services | 11-000-215-320 | |
| Physical Therapist | | 14,990 |
| Physical Therapist | | 4,673 |
| Travel - All Other | 11-000-215-580 | 50 |
| Travel for Regular Business | 11-000-215-581 | 0 |
| Supplies and Materials | 11-000-215-600 | 41 |
| Equipment | 11-000-215-730 | 0 |
| Other Objects | 11-000-215-800 | 0 |
| Total Undist. Expend.-Speech, OT, PT and Related Services | 11-000-215-XXX | <u>\$415,961</u> |
| Guidance | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries of Other Professional Staff (Guidance only) | 11-000-218-104 | 0 |
| Salaries of Secretarial and Clerical Assistants | 11-000-218-105 | 0 |
| Other Salaries | 11-000-218-110 | 0 |
| Salaries of Family Support Teams | 11-000-218-172 | 0 |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-218-199 | 0 |
| Group Insurance | 11-000-218-210 | 0 |
| Social Security Contributions | 11-000-218-220 | 0 |
| Pension Contributions | 11-000-218-249 | 0 |
| Unemployment Compensation | 11-000-218-250 | 0 |
| Workmen's Compensation | 11-000-218-260 | 0 |
| Health Benefits | 11-000-218-270 | 0 |
| Tuition Reimbursement | 11-000-218-280 | 0 |
| Other Employee Benefits | 11-000-218-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-218-299 | 0 |
| Purchased Professional - Educational Services | 11-000-218-320 | 0 |
| Other Purchased Prof. and Technical Serv. | 11-000-218-390 | 0 |
| Other Purchased Services | 11-000-218-500 | 0 |
| Travel - All Other | 11-000-218-580 | 0 |
| Travel for Regular Business | 11-000-218-581 | 0 |
| Supplies and Materials | 11-000-218-600 | 0 |
| Equipment | 11-000-218-730 | 0 |
| Other Objects | 11-000-218-800 | 0 |
| Miscellaneous Expenditures - Meetings/Other | 11-000-218-894 | 0 |
| Total Undist. Expenditures - Guidance | 11-000-218-XXX | <u>\$0</u> |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Improvement of Instructional Services <i>(Please itemize by position by salary)</i> | Account Number | Total |
|--|----------------|------------|
| Salaries of Supervisor of Instruction | 11-000-221-102 | 0 |
| Salaries of Other Professional Staff | 11-000-221-104 | 0 |
| Salaries of Secretarial & Clerical Asst. | 11-000-221-105 | 0 |
| Other Salaries | 11-000-221-110 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199 | 0 |
| Group Insurance | 11-000-221-210 | 0 |
| Social Security Contributions | 11-000-221-220 | 0 |
| Pension Contributions | 11-000-221-249 | 0 |
| Unemployment Compensation | 11-000-221-250 | 0 |
| Workmen's Compensation | 11-000-221-260 | 0 |
| Health Benefits | 11-000-221-270 | 0 |
| Tuition Reimbursement | 11-000-221-280 | 0 |
| Other Employee Benefits | 11-000-221-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-221-299 | 0 |
| Purchased Professional - Educational Services | 11-000-221-320 | 0 |
| Other Purchased Prof. and Technical Serv. | 11-000-221-390 | 0 |
| Other Purchased Services | 11-000-221-500 | 0 |
| Travel - All Other | 11-000-221-580 | 0 |
| Travel for Regular Business | 11-000-221-581 | 0 |
| Supplies and Materials | 11-000-221-600 | 0 |
| Equipment | 11-000-221-730 | 0 |
| Other Objects | 11-000-221-800 | 0 |
| Total Undist. Expend. - Improv. of Inst. Serv. | | <u>\$0</u> |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Edu. Media Services/School Library (except Librarian's salary & fringe benefits) | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-222-100 | 0 |
| Salaries - Other | 11-000-222-110 | 0 |
| Salaries of Technology Coordinators | 11-000-222-177 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199 | 0 |
| Group Insurance | 11-000-222-210 | 0 |
| Social Security Contributions | 11-000-222-220 | 0 |
| Pension Contributions | 11-000-222-249 | 0 |
| Unemployment Compensation | 11-000-222-250 | 0 |
| Workmen's Compensation | 11-000-222-260 | 0 |
| Health Benefits | 11-000-222-270 | 0 |
| Tuition Reimbursement | 11-000-222-280 | 0 |
| Other Employee Benefits | 11-000-222-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-222-299 | 0 |
| Purchased Professional and Technical Services | 11-000-222-300 | 0 |
| Other Purchased Services | 11-000-222-500 | 0 |
| Travel - All Other | 11-000-222-580 | 0 |
| Travel for Regular Business | 11-000-222-581 | 0 |
| Supplies and Materials | 11-000-222-600 | 0 |
| Equipment | 11-000-222-730 | 0 |
| Other Objects | 11-000-222-800 | 0 |
| Total Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | \$0 |
| School Librarians Salary and Fringe Benefits (only) | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries - School Librarians/Media Specialist | 11-000-224-101 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-224-199 | 0 |
| Group Insurance | 11-000-224-210 | 0 |
| Social Security Contributions | 11-000-224-220 | 0 |
| Pension Contributions | 11-000-224-249 | 0 |
| Unemployment Compensation | 11-000-224-250 | 0 |
| Workmen's Compensation | 11-000-224-260 | 0 |
| Health Benefits | 11-000-224-270 | 0 |
| Tuition Reimbursement | 11-000-224-280 | 0 |
| Other Employee Benefits | 11-000-224-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-224-299 | 0 |
| Total School Librarians Salary and Fringe Benefits (Only) | 11-000-224-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Instructional Staff Training Services <i>(Please itemize by position by salary)</i> | Account Number | Total |
|--|----------------|------------------|
| Salaries of Supervisors of Instruction | 11-000-223-102 | |
| Preschool Coordinator | | 101,504 |
| Salaries of Other Professional Staff | 11-000-223-104 | 0 |
| Salaries of Secretarial and Clerical Assistants | 11-000-223-105 | 0 |
| Other Salaries | 11-000-223-110 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-223-199 | 0 |
| Group Insurance | 11-000-223-210 | 678 |
| Social Security Contributions | 11-000-223-220 | 7,765 |
| Pension Contributions | 11-000-223-249 | 2,030 |
| Unemployment Compensation | 11-000-223-250 | 200 |
| Workmen's Compensation | 11-000-223-260 | 0 |
| Health Benefits | 11-000-223-270 | 0 |
| Tuition Reimbursement | 11-000-223-280 | 0 |
| Other Employee Benefits | 11-000-223-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-223-299 | 0 |
| Purchased Professional - Educational Services | 11-000-223-320 | 0 |
| Other Purchased Prof. and Technical Serv. | 11-000-223-390 | 0 |
| Other Purchased Services | 11-000-223-500 | 0 |
| Travel - All Other | 11-000-223-580 | 0 |
| Travel for Regular Business | 11-000-223-581 | 0 |
| Supplies and Materials | 11-000-223-600 | 228 |
| Equipment | 11-000-223-730 | 0 |
| Other Objects | 11-000-223-800 | 0 |
| Total Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | <u>\$112,405</u> |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Support Services - General Administration (Please itemize by position by salary) | Account Number | Total |
|---|----------------|------------------|
| Salaries (Please itemize by position by salary) | 11-000-230-100 | |
| Executive Director | | 103,249 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-230-199 | 0 |
| Group Insurance | 11-000-230-210 | 997 |
| Social Security Contributions | 11-000-230-220 | 7,809 |
| Pension Contributions | 11-000-230-249 | 2,065 |
| Unemployment Compensation | 11-000-230-250 | 462 |
| Workmen's Compensation | 11-000-230-260 | 940 |
| Health Benefits | 11-000-230-270 | 8,166 |
| Tuition Reimbursement | 11-000-230-280 | 0 |
| Other Employee Benefits | 11-000-230-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-230-299 | 0 |
| Legal Services - All Other | 11-000-230-331 | 0 |
| Audit Fees | 11-000-230-332 | 10,900 |
| Legal Services - Litigation first \$15,000 | 11-000-230-336 | 0 |
| Legal Services - Litigation above \$15,000 | 11-000-230-337 | 0 |
| Other Purchased Professional Services | 11-000-230-339 | 40,420 |
| Purchased Technical Services | 11-000-230-340 | 7,458 |
| Communications / Telephone | 11-000-230-530 | 8,655 |
| Travel - All Other | 11-000-230-580 | 218 |
| Travel for Regular Business | 11-000-230-581 | 0 |
| Miscellaneous Purchased Services | 11-000-230-590 | 0 |
| General Supplies | 11-000-230-610 | 4,407 |
| Equipment | 11-000-230-730 | 0 |
| Judgments Against The School District | 11-000-230-820 | 0 |
| Miscellaneous Expenditures | 11-000-230-890 | 978 |
| Miscellaneous Expenditures - Advertising (Restricted) | 11-000-230-891 | 0 |
| Miscellaneous Expenditures - Entertainment | 11-000-230-892 | 0 |
| Miscellaneous Expenditures - Real Estate | 11-000-230-893 | 0 |
| Misc. Expenditures - Bad Debts | 11-000-230-897 | 0 |
| Total Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | <u>\$196,724</u> |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Support Services - School Administration | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position by salary)</i> | | |
| Salaries of Principals/Assistant Principals/Prog. Dir. | 11-000-240-103 | |
| Principal | | 27,040 |
| Salaries of Other Professional Staff | 11-000-240-104 | 0 |
| Salaries of Secretarial and Clerical Assistants | 11-000-240-105 | 0 |
| Other Salaries | 11-000-240-110 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199 | 0 |
| Group Insurance | 11-000-240-210 | 101 |
| Social Security Contributions | 11-000-240-220 | 2,062 |
| Pension Contributions | 11-000-240-249 | 541 |
| Unemployment Compensation | 11-000-240-250 | 280 |
| Workmen's Compensation | 11-000-240-260 | 940 |
| Health Benefits | 11-000-240-270 | 0 |
| Tuition Reimbursement | 11-000-240-280 | 0 |
| Other Employee Benefits | 11-000-240-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299 | 0 |
| Purchased Professional and Technical Services | 11-000-240-300 | 0 |
| Other Purchased Services | 11-000-240-500 | 0 |
| Travel - All Other | 11-000-240-580 | 0 |
| Travel for Regular Business | 11-000-240-581 | 0 |
| Supplies and Materials | 11-000-240-600 | 0 |
| Equipment | 11-000-240-730 | 0 |
| Other Objects | 11-000-240-800 | 0 |
| Total Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | \$30,964 |
| Central Services | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-251-100 | |
| Business Manager | | 42,249 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199 | 0 |
| Group Insurance | 11-000-251-210 | 0 |
| Social Security Contributions | 11-000-251-220 | 8,631 |
| Pension Contributions | 11-000-251-249 | 845 |
| Unemployment Compensation | 11-000-251-250 | 255 |
| Workmen's Compensation | 11-000-251-260 | 313 |
| Health Benefits | 11-000-251-270 | 6,184 |
| Tuition Reimbursement | 11-000-251-280 | 0 |
| Other Employee Benefits | 11-000-251-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-251-299 | 0 |
| Purchased Professional Services | 11-000-251-330 | 532 |
| Purchased Professional Services - Public Relations Costs | 11-000-251-335 | 0 |
| Purchased Technical Services | 11-000-251-340 | 3,749 |
| Travel - All Other | 11-000-251-580 | 0 |
| Travel for Regular Business | 11-000-251-581 | 0 |
| Miscellaneous Purchased Services | 11-000-251-592 | 0 |
| Supplies and Materials | 11-000-251-600 | 52 |
| Equipment | 11-000-251-730 | 0 |
| Interest on Current Loans | 11-000-251-831 | 0 |
| Interest on Lease Purchase Agreements | 11-000-251-832 | 0 |
| Miscellaneous Expenditures | 11-000-251-890 | 57 |
| Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | 0 |
| Total Undist. Expend.- Central Services | 11-000-251-XXX | \$62,867 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Administrative Information Technology | | Account Number | Total |
|---|--|----------------|----------|
| <i>(Please itemize by position by salary)</i> | | | |
| Salaries | | 11-000-252-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | | 11-000-252-199 | 0 |
| Group Insurance | | 11-000-252-210 | 0 |
| Social Security Contributions | | 11-000-252-220 | 0 |
| Pension Contributions | | 11-000-252-249 | 0 |
| Unemployment Compensation | | 11-000-252-250 | 0 |
| Workmen's Compensation | | 11-000-252-260 | 0 |
| Health Benefits | | 11-000-252-270 | 0 |
| Tuition Reimbursement | | 11-000-252-280 | 0 |
| Other Employee Benefits | | 11-000-252-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | | 11-000-252-299 | 0 |
| Purchased Professional Services | | 11-000-252-330 | 13,083 |
| Purchased Technical Services | | 11-000-252-340 | 947 |
| Other Purchased Services | | 11-000-252-500 | 5,429 |
| Travel - All Other | | 11-000-252-580 | 0 |
| Travel for Regular Business | | 11-000-252-581 | 0 |
| Supplies and Materials | | 11-000-252-600 | 88 |
| Equipment | | 11-000-252-730 | 0 |
| Other Objects | | 11-000-252-800 | 0 |
| Total Undist. Expend. - Administrative Information Technology | | 11-000-252-XXX | \$19,547 |
| Required Maintenance for School Facilities | | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | | |
| Lead Testing of Drinking Water | | 11-000-261-421 | 0 |
| Total Required Maintenance for School Facilities | | 11-000-261-XXX | \$0 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Custodial Services | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-262-100 | |
| Maintenance | | 33,805 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-262-199 | 0 |
| Group Insurance | 11-000-262-210 | 181 |
| Social Security Contributions | 11-000-262-220 | 4,027 |
| Pension Contributions | 11-000-262-249 | 551 |
| Unemployment Compensation | 11-000-262-250 | 309 |
| Workmen's Compensation | 11-000-262-260 | 1,679 |
| Health Benefits | 11-000-262-270 | 10,946 |
| Tuition Reimbursement | 11-000-262-280 | 0 |
| Other Employee Benefits | 11-000-262-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-262-299 | 0 |
| Purchased Professional and Technical Services | 11-000-262-300 | 7,270 |
| Cleaning, Repair, and Maintenance Services | 11-000-262-420 | 33,098 |
| Rental of Land & Bldg. Oth. than Lease Pur Agrmt | 11-000-262-441 | 0 |
| Other Purchased Property Services | 11-000-262-490 | 0 |
| Insurance | 11-000-262-520 | 26,920 |
| Travel - All Other | 11-000-262-580 | 0 |
| Travel for Regular Business | 11-000-262-581 | 0 |
| Miscellaneous Purchased Services | 11-000-262-590 | 1,444 |
| General Supplies | 11-000-262-610 | 5,019 |
| Energy (Natural Gas) | 11-000-262-621 | 0 |
| Energy (Electricity) | 11-000-262-622 | 45,415 |
| Energy (Oil) | 11-000-262-624 | 0 |
| Energy (Gasoline) | 11-000-262-626 | 0 |
| Equipment | 11-000-262-730 | 0 |
| Other Objects | 11-000-262-800 | 0 |
| Total Undist. Expend. - Custodial Services | 11-000-262-XXX | \$170,664 |
| Care and Upkeep of Grounds | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-263-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | 0 |
| Group Insurance | 11-000-263-210 | 0 |
| Social Security Contributions | 11-000-263-220 | 0 |
| Pension Contributions | 11-000-263-249 | 0 |
| Unemployment Compensation | 11-000-263-250 | 0 |
| Workmen's Compensation | 11-000-263-260 | 0 |
| Health Benefits | 11-000-263-270 | 0 |
| Tuition Reimbursement | 11-000-263-280 | 0 |
| Other Employee Benefits | 11-000-263-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-263-299 | 0 |
| Purchased Professional and Technical Services | 11-000-263-300 | 1,762 |
| Cleaning, Repair, and Maintenance Services | 11-000-263-420 | 185 |
| Travel - All Other | 11-000-263-580 | 0 |
| Travel for Regular Business | 11-000-263-581 | 0 |
| General Supplies | 11-000-263-610 | 0 |
| Equipment | 11-000-263-730 | 0 |
| Other Objects | 11-000-263-800 | 0 |
| Total Undist. Expend. - Care & Upkeep of Grounds | 11-000-263-XXX | \$1,947 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Security | Account Number | Total |
|---|-----------------------|--------------|
| <i>(Please itemize by position by salary)</i> | | |
| Salaries | 11-000-266-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | 0 |
| Group Insurance | 11-000-266-210 | 0 |
| Social Security Contributions | 11-000-266-220 | 0 |
| Pension Contributions | 11-000-266-249 | 0 |
| Unemployment Compensation | 11-000-266-250 | 0 |
| Workmen's Compensation | 11-000-266-260 | 0 |
| Health Benefits | 11-000-266-270 | 0 |
| Tuition Reimbursement | 11-000-266-280 | 0 |
| Other Employee Benefits | 11-000-266-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-266-299 | 0 |
| Purchased Professional and Technical Services | 11-000-266-300 | 0 |
| Cleaning, Repair, and Maintenance Services | 11-000-266-420 | 0 |
| Travel - All Other | 11-000-266-580 | 0 |
| Travel for Regular Business | 11-000-266-581 | 0 |
| General Supplies | 11-000-266-610 | 0 |
| Equipment | 11-000-266-730 | 0 |
| Other Objects | 11-000-266-800 | 0 |
| Total Security | 11-000-266-XXX | \$0 |
| Student Transportation Services | Account Number | Total |
| <i>(Please itemize by position by salary)</i> | | |
| Salaries of Non-Instructional Aides | 11-000-270-107 | 0 |
| Sal. for Pupil Trans(Other than Bet. Home & Sch) | 11-000-270-162 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | 0 |
| Group Insurance | 11-000-270-210 | 0 |
| Social Security Contributions | 11-000-270-220 | 0 |
| Pension Contributions | 11-000-270-249 | 0 |
| Unemployment Compensation | 11-000-270-250 | 0 |
| Workmen's Compensation | 11-000-270-260 | 0 |
| Health Benefits | 11-000-270-270 | 0 |
| Tuition Reimbursement | 11-000-270-280 | 0 |
| Other Employee Benefits | 11-000-270-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-270-299 | 0 |
| Other Purchased Prof. and Technical Serv. | 11-000-270-390 | 0 |
| Cleaning, Repair, & Maint. Services | 11-000-270-420 | 0 |
| Rental Payments - School Buses | 11-000-270-442 | 0 |
| Contr Serv(Oth. than Bet Home & Sch)-Vend | 11-000-270-512 | 1,259 |
| Travel - All Other | 11-000-270-580 | 0 |
| Travel for Regular Business | 11-000-270-581 | 0 |
| Misc. Purchased Services - Transportation | 11-000-270-593 | 0 |
| General Supplies | 11-000-270-610 | 0 |
| Non-Instructional Equipment | 11-000-270-732 | 0 |
| Other Objects | 11-000-270-800 | 0 |
| Total Student Transportation Services | 11-000-270-XXX | \$1,259 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Behavior Modification <i>(Please itemize by position by salary)</i> | Account Number | Total |
|---|-----------------------|--------------------|
| General Supplies | 11-000-280-610 | 0 |
| Food | 11-000-280-611 | 0 |
| Equipment | 11-000-280-730 | 0 |
| Other Objects | 11-000-280-800 | 0 |
| Total Behavior Modification | 11-000-280-XXX | \$0 |
| Unallocated Benefits | Account Number | Total |
| Group Insurance | 11-000-291-210 | 0 |
| Social Security Contributions | 11-000-291-220 | 0 |
| Pension Contributions | 11-000-291-249 | 0 |
| Unemployment Compensation | 11-000-291-250 | 0 |
| Workmen's Compensation | 11-000-291-260 | 0 |
| Health Benefits | 11-000-291-270 | 0 |
| Health Benefits for Retired Staff | 11-000-291-271 | 0 |
| Tuition Reimbursement | 11-000-291-280 | 0 |
| Other Employee Benefits | 11-000-291-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff - mass severance | 11-000-291-297 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff - mass severance | 11-000-291-298 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-291-299 | 0 |
| Total Unallocated Benefits | 11-000-291-XXX | \$0 |
| Food Services <i>(Please itemize by position by salary)</i> | Account Number | Total |
| Salaries | 11-000-310-100 | 0 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-310-199 | 0 |
| Group Insurance | 11-000-310-210 | 0 |
| Social Security Contributions | 11-000-310-220 | 0 |
| Pension Contributions | 11-000-310-249 | 0 |
| Unemployment Compensation | 11-000-310-250 | 0 |
| Workmen's Compensation | 11-000-310-260 | 0 |
| Health Benefits | 11-000-310-270 | 0 |
| Tuition Reimbursement | 11-000-310-280 | 0 |
| Other Employee Benefits | 11-000-310-290 | 0 |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-310-299 | 0 |
| Travel - All Other | 11-000-310-580 | 0 |
| Travel for Regular Business | 11-000-310-581 | 0 |
| Supplies and Materials - All Other | 11-000-310-611 | 0 |
| Supplies and Materials - Instructional | 11-000-310-612 | 0 |
| Equipment | 11-000-310-730 | 0 |
| Other Objects | 11-000-310-890 | 0 |
| Total Undistributed Expenditures - Food Services | 11-000-310-XXX | \$0 |
| Total Current Expenses | | \$1,501,198 |

Summit Speech School
Statement of Expenditures by Line Item
Year Ended June 30, 2025

| Capital Outlay | | |
|--|-----------------------|--------------------|
| Special Education - Instruction | Account Number | Total |
| Intellectual Disability - Mild | 12-201-100-790 | 0 |
| Intellectual Disability - Moderate | 12-202-100-790 | 0 |
| Learning and/or Language Disabilities-Mild/Moderate | 12-204-100-790 | 0 |
| Learning and/or Language Disabilities-Severe | 12-205-100-790 | 0 |
| Visual Impairments | 12-206-100-790 | 0 |
| Auditory Impairments | 12-207-100-790 | 0 |
| Emotional Regulation Impairment | 12-209-100-790 | 0 |
| Multiple Disabilities | 12-212-100-790 | 0 |
| Autism | 12-214-100-790 | 0 |
| Preschool Disabilities - Part Time | 12-215-100-790 | 0 |
| Preschool Disabilities - Full Time | 12-216-100-790 | 3,209 |
| Intellectual Disability - Severe | 12-222-100-790 | 0 |
| Total Depreciation - Special Education - Instruction | 12-2XX-100-790 | \$3,209 |
| Vocational Programs: | Account Number | Total |
| Vocational Programs: Special Programs | 12-320-100-740 | 0 |
| Total Depreciation - Vocational Programs | 12-320-100-XXX | \$0 |
| Depreciation Undistributed: | Account Number | Total |
| Undistributed Expenditures - Instruction | 12-000-100-790 | 0 |
| Undistributed Expenditures - Support Services - Special Edu. Student | 12-000-210-790 | 0 |
| Undistributed Expenditures - Support Services - Instructional Staff | 12-000-220-790 | 0 |
| Undistributed Expenditures - General Administration | 12-000-230-790 | 0 |
| Undistributed Expenditures - School Administration | 12-000-240-790 | 0 |
| Undistributed Expenditures - Central Services | 12-000-251-790 | 0 |
| Undistributed Expenditures - Admin Info Tech | 12-000-252-790 | 0 |
| Undistributed Expenditures - Custodial Services | 12-000-262-790 | 0 |
| Undistributed Expenditures - Care & Upkeep of Grounds | 12-000-263-790 | 0 |
| Undistributed Expenditures - Security | 12-000-266-790 | 0 |
| School Buses - Special | 12-000-270-790 | 0 |
| Undistributed Expenditures - Non-Instructional Services | 12-000-300-790 | 0 |
| Undistributed Expenditures - Facilities Acquisition | 12-000-400-790 | 0 |
| Total Depreciation Undistributed | 12-000-400-XXX | \$0 |
| 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 | \$0 |
| Total Capital Outlay | | \$3,209 |
| Debt Service | Account Number | Total |
| Interest on Mortgage | 40-701-510-830 | 0 |
| Depreciation of Buildings | 40-701-510-790 | 18,866 |
| Total Regular Debt Service | 40-701-510-XXX | \$18,866 |
| Total Debt Service | | \$18,866 |
| Grand Total | | \$1,523,273 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Intellectual Disability Mild | | | | | | | | | | | | |
| 3500 | Salaries of Teachers | 11-201-100-101 | 0 | 0 | 0 | | | | | | | |
| 3520 | Other Salaries for Instruction | 11-201-100-106 | 0 | 0 | 0 | | | | | | | |
| 3525 | Unused Vacation Payment to Terminated / Retired Staff | 11-201-100-199 | 0 | 0 | 0 | | | | | | | |
| 3530 | Group Insurance | 11-201-100-210 | 0 | 0 | 0 | | | | | | | |
| 3531 | Social Security Contributions | 11-201-100-220 | 0 | 0 | 0 | | | | | | | |
| 3532 | Pension Contributions | 11-201-100-249 | 0 | 0 | | | | | | | | |
| 3533 | Unemployment Compensation | 11-201-100-250 | 0 | 0 | 0 | | | | | | | 0 |
| 3534 | Workmen's Compensation | 11-201-100-260 | 0 | 0 | 0 | | | | | | | |
| 3535 | Health Benefits | 11-201-100-270 | 0 | 0 | 0 | | | | | | | |
| 3536 | Tuition Reimbursement | 11-201-100-280 | 0 | 0 | 0 | | | | | | | |
| 3537 | Other Employee Benefits | 11-201-100-290 | 0 | 0 | 0 | | | | | | | |
| 3538 | Unused Sick Payment to Terminated / Retired Staff | 11-201-100-299 | 0 | 0 | 0 | | | | | | | |
| 3540 | Purchased Professional-Educational Services | 11-201-100-320 | 0 | 0 | 0 | | | | | | | |
| 3560 | Purchased Technical Services | 11-201-100-340 | 0 | 0 | 0 | | | | | | | |
| 3580 | Other Purchased Services | 11-201-100-500 | 0 | 0 | 0 | | | | | | | |
| 3590 | Travel - All Other | 11-201-100-580 | 0 | 0 | 0 | | | | | | | |
| 3591 | Travel for Regular Business | 11-201-100-581 | 0 | 0 | 0 | | | | | | | |
| 3600 | General Supplies | 11-201-100-610 | 0 | 0 | 0 | | | | | | | |
| 3620 | Textbooks | 11-201-100-640 | 0 | 0 | 0 | | | | | | | |
| 3630 | Equipment | 11-201-100-730 | 0 | 0 | 0 | | | | | | | |
| 3640 | Other Objects | 11-201-100-800 | 0 | 0 | 0 | | | | | | | |
| 3660 | Total Intellectual Disability - Mild | 11-201-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Education - Instruction - Intellectual Disability Moderate | | | | | | | | | | | | |
| 4000 | Salaries of Teachers | 11-202-100-101 | 0 | 0 | 0 | | | | | | | |
| 4020 | Other Salaries for Instruction | 11-202-100-106 | 0 | 0 | 0 | | | | | | | |
| 4025 | Unused Vacation Payment to Terminated / Retired Staff | 11-202-100-199 | 0 | 0 | 0 | | | | | | | |
| 4030 | Group Insurance | 11-202-100-210 | 0 | 0 | 0 | | | | | | | |
| 4031 | Social Security Contributions | 11-202-100-220 | 0 | 0 | 0 | | | | | | | |
| 4032 | Pension Contributions | 11-202-100-249 | 0 | 0 | | | | | | | | 0 |
| 4033 | Unemployment Compensation | 11-202-100-250 | 0 | 0 | 0 | | | | | | | |
| 4034 | Workmen's Compensation | 11-202-100-260 | 0 | 0 | 0 | | | | | | | |
| 4035 | Health Benefits | 11-202-100-270 | 0 | 0 | 0 | | | | | | | |
| 4036 | Tuition Reimbursement | 11-202-100-280 | 0 | 0 | 0 | | | | | | | |
| 4037 | Other Employee Benefits | 11-202-100-290 | 0 | 0 | 0 | | | | | | | |
| 4038 | Unused Sick Payment to Terminated / Retired Staff | 11-202-100-299 | 0 | 0 | 0 | | | | | | | |
| 4040 | Purchased Professional-Educational Services | 11-202-100-320 | 0 | 0 | 0 | | | | | | | |
| 4060 | Purchased Technical Services | 11-202-100-340 | 0 | 0 | 0 | | | | | | | |
| 4080 | Other Purchased Services | 11-202-100-500 | 0 | 0 | 0 | | | | | | | |
| 4090 | Travel - All Other | 11-202-100-580 | 0 | 0 | 0 | | | | | | | |
| 4091 | Travel for Regular Business | 11-202-100-581 | 0 | 0 | 0 | | | | | | | |
| 4100 | General Supplies | 11-202-100-610 | 0 | 0 | 0 | | | | | | | |
| 4120 | Textbooks | 11-202-100-640 | 0 | 0 | 0 | | | | | | | |
| 4130 | Equipment | 11-202-100-730 | 0 | 0 | 0 | | | | | | | |
| 4140 | Other Objects | 11-202-100-800 | 0 | 0 | 0 | | | | | | | |
| 4160 | Total Intellectual Disability Moderate | 11-202-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | 0 | | | | | | | |
| 4520 | Other Salaries for Instruction | 11-204-100-106 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | | | | | | | 0 |
| 4532 | Pension Contributions | 11-204-100-249 | 0 | 0 | 0 | | | | | | | |
| 4533 | Unemployment Compensation | 11-204-100-250 | 0 | 0 | 0 | | | | | | | |
| 4534 | Workmen's Compensation | 11-204-100-260 | 0 | 0 | 0 | | | | | | | |
| 4535 | Health Benefits | 11-204-100-270 | 0 | 0 | 0 | | | | | | | |
| 4536 | Tuition Reimbursement | 11-204-100-280 | 0 | 0 | 0 | | | | | | | |
| 4537 | Other Employee Benefits | 11-204-100-290 | 0 | 0 | 0 | | | | | | | |
| 4538 | Unused Sick Payment to Terminated / Retired Staff | 11-204-100-299 | 0 | 0 | 0 | | | | | | | |
| 4540 | Purchased Professional-Educational Services | 11-204-100-320 | 0 | 0 | 0 | | | | | | | |
| 4560 | Purchased Technical Services | 11-204-100-340 | 0 | 0 | 0 | | | | | | | |
| 4580 | Other Purchased Services | 11-204-100-500 | 0 | 0 | 0 | | | | | | | |
| 4590 | Travel - All Other | 11-204-100-580 | 0 | 0 | 0 | | | | | | | |
| 4591 | Travel for Regular Business | 11-204-100-581 | 0 | 0 | 0 | | | | | | | |
| 4600 | General Supplies | 11-204-100-610 | 0 | 0 | 0 | | | | | | | |
| 4620 | Textbooks | 11-204-100-640 | 0 | 0 | 0 | | | | | | | |
| 4630 | Equipment | 11-204-100-730 | 0 | 0 | 0 | | | | | | | |
| 4640 | Other Objects | 11-204-100-800 | 0 | 0 | 0 | | | | | | | |
| 4660 | Total Learning and/or Language Disabilities -Mild/Moderate | 11-204-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabilities - Severe | | | | | | | | | | | | |
| 4700 | Salaries of Teachers | 11-205-100-101 | 0 | 0 | 0 | | | | | | | |
| 4720 | Other Salaries for Instruction | 11-205-100-106 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | | | | | | | 0 |
| 4747 | Pension Contributions | 11-205-100-249 | 0 | 0 | 0 | | | | | | | |
| 4748 | Unemployment Compensation | 11-205-100-250 | 0 | 0 | 0 | | | | | | | |
| 4749 | Workmen's Compensation | 11-205-100-260 | 0 | 0 | 0 | | | | | | | |
| 4750 | Health Benefits | 11-205-100-270 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | | | | | | | |
| 4780 | Purchased Technical Services | 11-205-100-340 | 0 | 0 | 0 | | | | | | | |
| 4800 | Other Purchased Services | 11-205-100-500 | 0 | 0 | 0 | | | | | | | |
| 4810 | Travel - All Other | 11-205-100-580 | 0 | 0 | 0 | | | | | | | |
| 4811 | Travel for Regular Business | 11-205-100-581 | 0 | 0 | 0 | | | | | | | |
| 4820 | General Supplies | 11-205-100-610 | 0 | 0 | 0 | | | | | | | |
| 4840 | Textbooks | 11-205-100-640 | 0 | 0 | 0 | | | | | | | |
| 4850 | Equipment | 11-205-100-730 | 0 | 0 | 0 | | | | | | | |
| 4860 | Other Objects | 11-205-100-800 | 0 | 0 | 0 | | | | | | | |
| 4880 | Total Learning and/or Language Disabilities - Severe | 11-205-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | 0 | | | | | | | |
| 5020 | Other Salaries for Instruction | 11-206-100-106 | 0 | 0 | 0 | | | | | | | |
| 5025 | Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | 0 | 0 | 0 | | | | | | | |
| 5030 | Group Insurance | 11-206-100-210 | 0 | 0 | 0 | | | | | | | |
| 5031 | Social Security Contributions | 11-206-100-220 | 0 | 0 | 0 | | | | | | | |
| 5032 | Pension Contributions | 11-206-100-249 | 0 | 0 | 0 | | | | | | | |
| 5033 | Unemployment Compensation | 11-206-100-250 | 0 | 0 | 0 | | | | | | | 0 |
| 5034 | Workmen's Compensation | 11-206-100-260 | 0 | 0 | 0 | | | | | | | |
| 5035 | Health Benefits | 11-206-100-270 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | | | | | | | |
| 5040 | Purchased Professional-Educational Services | 11-206-100-320 | 0 | 0 | 0 | | | | | | | |
| 5060 | Purchased Technical Services | 11-206-100-340 | 0 | 0 | 0 | | | | | | | |
| 5080 | Other Purchased Services | 11-206-100-500 | 0 | 0 | 0 | | | | | | | |
| 5090 | Travel - All Other | 11-206-100-580 | 0 | 0 | 0 | | | | | | | |
| 5091 | Travel for Regular Business | 11-206-100-581 | 0 | 0 | 0 | | | | | | | |
| 5100 | General Supplies | 11-206-100-610 | 0 | 0 | 0 | | | | | | | |
| 5120 | Textbooks | 11-206-100-640 | 0 | 0 | 0 | | | | | | | |
| 5130 | Equipment | 11-206-100-730 | 0 | 0 | 0 | | | | | | | |
| 5140 | Other Objects | 11-206-100-800 | 0 | 0 | 0 | | | | | | | |
| 5160 | Total Visual Impairments | 11-206-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Education - Instruction - Auditory Impairments | | | | | | | | | | | | |
| 5500 | Salaries of Teachers | 11-207-100-101 | 0 | 0 | 0 | | | | | | | |
| 5520 | Other Salaries for Instruction | 11-207-100-106 | 0 | 0 | 0 | | | | | | | |
| 5525 | Unused Vacation Payment to Terminated / Retired Staff | 11-207-100-199 | 0 | 0 | 0 | | | | | | | |
| 5530 | Group Insurance | 11-207-100-210 | 0 | 0 | 0 | | | | | | | |
| 5531 | Social Security Contributions | 11-207-100-220 | 0 | 0 | 0 | | | | | | | 0 |
| 5532 | Pension Contributions | 11-207-100-249 | 0 | 0 | 0 | | | | | | | |
| 5533 | Unemployment Compensation | 11-207-100-250 | 0 | 0 | 0 | | | | | | | |
| 5534 | Workmen's Compensation | 11-207-100-260 | 0 | 0 | 0 | | | | | | | |
| 5535 | Health Benefits | 11-207-100-270 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | | | | | | | |
| 5540 | Purchased Professional-Educational Services | 11-207-100-320 | 0 | 0 | 0 | | | | | | | |
| 5560 | Purchased Technical Services | 11-207-100-340 | 0 | 0 | 0 | | | | | | | |
| 5580 | Other Purchased Services | 11-207-100-500 | 0 | 0 | 0 | | | | | | | |
| 5590 | Travel - All Other | 11-207-100-580 | 0 | 0 | 0 | | | | | | | |
| 5591 | Travel for Regular Business | 11-207-100-581 | 0 | 0 | 0 | | | | | | | |
| 5600 | General Supplies | 11-207-100-610 | 0 | 0 | 0 | | | | | | | |
| 5620 | Textbooks | 11-207-100-640 | 0 | 0 | 0 | | | | | | | |
| 5630 | Equipment | 11-207-100-730 | 0 | 0 | 0 | | | | | | | |
| 5640 | Other Objects | 11-207-100-800 | 0 | 0 | 0 | | | | | | | |
| 5660 | Total Auditory Impairments | 11-207-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Emotional Regulation Impairment | | | | | | | | | | | | |
| 6000 | Salaries of Teachers | 11-209-100-101 | 0 | 0 | 0 | | | | | | | |
| 6020 | Other Salaries for Instruction | 11-209-100-106 | 0 | 0 | 0 | | | | | | | |
| 6025 | Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199 | 0 | 0 | 0 | | | | | | | |
| 6030 | Group Insurance | 11-209-100-210 | 0 | 0 | 0 | | | | | | | |
| 6031 | Social Security Contributions | 11-209-100-220 | 0 | 0 | 0 | | | | | | | |
| 6032 | Pension Contributions | 11-209-100-249 | 0 | 0 | 0 | | | | | | | 0 |
| 6033 | Unemployment Compensation | 11-209-100-250 | 0 | 0 | 0 | | | | | | | |
| 6034 | Workmen's Compensation | 11-209-100-260 | 0 | 0 | 0 | | | | | | | |
| 6035 | Health Benefits | 11-209-100-270 | 0 | 0 | 0 | | | | | | | |
| 6036 | Tuition Reimbursement | 11-209-100-280 | 0 | 0 | 0 | | | | | | | |
| 6037 | Other Employee Benefits | 11-209-100-290 | 0 | 0 | 0 | | | | | | | |
| 6038 | Unused Sick Payment to Terminated / Retired Staff | 11-209-100-299 | 0 | 0 | 0 | | | | | | | |
| 6040 | Purchased Professional-Educational Services | 11-209-100-320 | 0 | 0 | 0 | | | | | | | |
| 6060 | Purchased Technical Services | 11-209-100-340 | 0 | 0 | 0 | | | | | | | |
| 6080 | Other Purchased Services | 11-209-100-500 | 0 | 0 | 0 | | | | | | | |
| 6090 | Travel - All Other | 11-209-100-580 | 0 | 0 | 0 | | | | | | | |
| 6091 | Travel for Regular Business | 11-209-100-581 | 0 | 0 | 0 | | | | | | | |
| 6100 | General Supplies | 11-209-100-610 | 0 | 0 | 0 | | | | | | | |
| 6120 | Textbooks | 11-209-100-640 | 0 | 0 | 0 | | | | | | | |
| 6130 | Equipment | 11-209-100-730 | 0 | 0 | 0 | | | | | | | |
| 6140 | Other Objects | 11-209-100-800 | 0 | 0 | 0 | | | | | | | |
| 6160 | Total Emotional Regulation Impairment | 11-209-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Education - Instruction - Multiple Disabilities | | | | | | | | | | | | |
| 6500 | Salaries of Teachers | 11-212-100-101 | 0 | 0 | 0 | | | | | | | |
| 6520 | Other Salaries for Instruction | 11-212-100-106 | 0 | 0 | 0 | | | | | | | |
| 6525 | Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199 | 0 | 0 | 0 | | | | | | | |
| 6530 | Group Insurance | 11-212-100-210 | 0 | 0 | 0 | | | | | | | |
| 6531 | Social Security Contributions | 11-212-100-220 | 0 | 0 | 0 | | | | | | | 0 |
| 6532 | Pension Contributions | 11-212-100-249 | 0 | 0 | 0 | | | | | | | |
| 6533 | Unemployment Compensation | 11-212-100-250 | 0 | 0 | 0 | | | | | | | |
| 6534 | Workmen's Compensation | 11-212-100-260 | 0 | 0 | 0 | | | | | | | |
| 6535 | Health Benefits | 11-212-100-270 | 0 | 0 | 0 | | | | | | | |
| 6536 | Tuition Reimbursement | 11-212-100-280 | 0 | 0 | 0 | | | | | | | |
| 6537 | Other Employee Benefits | 11-212-100-290 | 0 | 0 | 0 | | | | | | | |
| 6538 | Unused Sick Payment to Terminated / Retired Staff | 11-212-100-299 | 0 | 0 | 0 | | | | | | | |
| 6540 | Purchased Professional-Educational Services | 11-212-100-320 | 0 | 0 | 0 | | | | | | | |
| 6560 | Purchased Technical Services | 11-212-100-340 | 0 | 0 | 0 | | | | | | | |
| 6580 | Other Purchased Services | 11-212-100-500 | 0 | 0 | 0 | | | | | | | |
| 6590 | Travel - All Other | 11-212-100-580 | 0 | 0 | 0 | | | | | | | |
| 6591 | Travel for Regular Business | 11-212-100-581 | 0 | 0 | 0 | | | | | | | |
| 6600 | General Supplies | 11-212-100-610 | 0 | 0 | 0 | | | | | | | |
| 6620 | Textbooks | 11-212-100-640 | 0 | 0 | 0 | | | | | | | |
| 6630 | Equipment | 11-212-100-730 | 0 | 0 | 0 | | | | | | | |
| 6640 | Other Objects | 11-212-100-800 | 0 | 0 | 0 | | | | | | | |
| 6660 | Total Multiple Disabilities | 11-212-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | 0 | | | | | | | |
| 7520 | Other Salaries for Instruction | 11-214-100-106 | 0 | 0 | 0 | | | | | | | |
| 7525 | Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199 | 0 | 0 | 0 | | | | | | | |
| 7530 | Group Insurance | 11-214-100-210 | 0 | 0 | 0 | | | | | | | |
| 7531 | Social Security Contributions | 11-214-100-220 | 0 | 0 | 0 | | | | | | | |
| 7532 | Pension Contributions | 11-214-100-249 | 0 | 0 | | | | | | | | |
| 7533 | Unemployment Compensation | 11-214-100-250 | 0 | 0 | 0 | | | | | | | 0 |
| 7534 | Workmen's Compensation | 11-214-100-260 | 0 | 0 | 0 | | | | | | | |
| 7535 | Health Benefits | 11-214-100-270 | 0 | 0 | 0 | | | | | | | |
| 7536 | Tuition Reimbursement | 11-214-100-280 | 0 | 0 | 0 | | | | | | | |
| 7537 | Other Employee Benefits | 11-214-100-290 | 0 | 0 | 0 | | | | | | | |
| 7538 | Unused Sick Payment to Terminated / Retired Staff | 11-214-100-299 | 0 | 0 | 0 | | | | | | | |
| 7540 | Purchased Professional-Educational Services | 11-214-100-320 | 0 | 0 | 0 | | | | | | | |
| 7560 | Purchased Technical Services | 11-214-100-340 | 0 | 0 | 0 | | | | | | | |
| 7580 | Other Purchased Services | 11-214-100-500 | 0 | 0 | 0 | | | | | | | |
| 7590 | Travel - All Other | 11-214-100-580 | 0 | 0 | 0 | | | | | | | |
| 7591 | Travel for Regular Business | 11-214-100-581 | 0 | 0 | 0 | | | | | | | |
| 7600 | General Supplies | 11-214-100-610 | 0 | 0 | 0 | | | | | | | |
| 7620 | Textbooks | 11-214-100-640 | 0 | 0 | 0 | | | | | | | |
| 7630 | Equipment | 11-214-100-730 | 0 | 0 | 0 | | | | | | | |
| 7640 | Other Objects | 11-214-100-800 | 0 | 0 | 0 | | | | | | | |
| 7660 | Total Autism | 11-214-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Education - Instruction - Preschool Disabilities - Part Time | | | | | | | | | | | | |
| 8000 | Salaries of Teachers | 11-215-100-101 | 0 | 0 | 0 | | | | | | | |
| 8020 | Other Salaries for Instruction | 11-215-100-106 | 0 | 0 | 0 | | | | | | | |
| 8025 | Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | 0 | 0 | 0 | | | | | | | |
| 8030 | Group Insurance | 11-215-100-210 | 0 | 0 | 0 | | | | | | | |
| 8031 | Social Security Contributions | 11-215-100-220 | 0 | 0 | 0 | | | | | | | 0 |
| 8032 | Pension Contributions | 11-215-100-249 | 0 | 0 | | | | | | | | |
| 8033 | Unemployment Compensation | 11-215-100-250 | 0 | 0 | 0 | | | | | | | |
| 8034 | Workmen's Compensation | 11-215-100-260 | 0 | 0 | 0 | | | | | | | |
| 8035 | Health Benefits | 11-215-100-270 | 0 | 0 | 0 | | | | | | | |
| 8036 | Tuition Reimbursement | 11-215-100-280 | 0 | 0 | 0 | | | | | | | |
| 8037 | Other Employee Benefits | 11-215-100-290 | 0 | 0 | 0 | | | | | | | |
| 8038 | Unused Sick Payment to Terminated / Retired Staff | 11-215-100-299 | 0 | 0 | 0 | | | | | | | |
| 8040 | Purchased Professional-Educational Services | 11-215-100-320 | 0 | 0 | 0 | | | | | | | |
| 8060 | Purchased Technical Services | 11-215-100-340 | 0 | 0 | 0 | | | | | | | |
| 8080 | Other Purchased Services | 11-215-100-500 | 0 | 0 | 0 | | | | | | | |
| 8090 | Travel - All Other | 11-215-100-580 | 0 | 0 | 0 | | | | | | | |
| 8091 | Travel for Regular Business | 11-215-100-581 | 0 | 0 | 0 | | | | | | | |
| 8100 | General Supplies | 11-215-100-600 | 0 | 0 | 0 | | | | | | | |
| 8110 | Equipment | 11-215-100-730 | 0 | 0 | 0 | | | | | | | |
| 8120 | Other Objects | 11-215-100-800 | 0 | 0 | 0 | | | | | | | |
| 8140 | Total Preschool Disabilities - Part Time | 11-215-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 174,545 | 174,545 | 174,545 | | | | | | | |
| 8520 | Other Salaries for Instruction | 11-216-100-106 | 94,363 | 94,363 | 94,363 | | | | | | | |
| 8525 | Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | 0 | 0 | 0 | | | | | | | |
| 8530 | Group Insurance | 11-216-100-210 | 2,970 | 2,970 | 2,970 | | | | | | | |
| 8531 | Social Security Contributions | 11-216-100-220 | 19,601 | 19,601 | 19,601 | | | | | | | |
| 8532 | Pension Contributions | 11-216-100-249 | 3,914 | | | | | | | | | 3,914 |
| 8533 | Unemployment Compensation | 11-216-100-250 | 905 | 905 | 905 | | | | | | | |
| 8534 | Workmen's Compensation | 11-216-100-260 | 3,830 | 3,830 | 3,830 | | | | | | | |
| 8535 | Health Benefits | 11-216-100-270 | 57,706 | 57,706 | 57,706 | | | | | | | |
| 8536 | Tuition Reimbursement | 11-216-100-280 | 3,300 | 3,300 | 3,300 | | | | | | | |
| 8537 | Other Employee Benefits | 11-216-100-290 | 0 | 0 | 0 | | | | | | | |
| 8538 | Unused Sick Payment to Terminated / Retired Staff | 11-216-100-299 | 0 | 0 | 0 | | | | | | | |
| 8540 | Purchased Professional-Educational Services | 11-216-100-320 | 2,007 | 2,007 | 2,007 | | | | | | | |
| 8560 | Purchased Technical Services | 11-216-100-340 | 1,080 | 1,080 | 1,080 | | | | | | | |
| 8580 | Other Purchased Services | 11-216-100-500 | 0 | 0 | 0 | | | | | | | |
| 8590 | Travel - All Other | 11-216-100-580 | 150 | 150 | 150 | | | | | | | |
| 8591 | Travel for Regular Business | 11-216-100-581 | 0 | 0 | 0 | | | | | | | |
| 8600 | General Supplies | 11-216-100-600 | 5,440 | 5,440 | 5,440 | | | | | | | |
| 8610 | Equipment | 11-216-100-730 | 0 | 0 | 0 | | | | | | | |
| 8620 | Other Objects | 11-216-100-800 | 7,088 | 7,088 | 7,088 | | | | | | | |
| 8640 | Total Preschool Disabilities - Full Time | 11-216-100-XXX | 376,899 | 372,985 | 372,985 | 0 | 0 | 0 | 0 | 0 | 0 | 3,914 |
| Special Education - Instruction - Intellectual Disability Severe | | | | | | | | | | | | |
| 10000 | Salaries of Teachers | 11-222-100-101 | 0 | 0 | 0 | | | | | | | |
| 10020 | Other Salaries for Instruction | 11-222-100-106 | 0 | 0 | 0 | | | | | | | |
| 10025 | Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | 0 | 0 | 0 | | | | | | | |
| 10030 | Group Insurance | 11-222-100-210 | 0 | 0 | 0 | | | | | | | |
| 10031 | Social Security Contributions | 11-222-100-220 | 0 | 0 | 0 | | | | | | | 0 |
| 10032 | Pension Contributions | 11-222-100-249 | 0 | 0 | 0 | | | | | | | |
| 10033 | Unemployment Compensation | 11-222-100-250 | 0 | 0 | 0 | | | | | | | |
| 10034 | Workmen's Compensation | 11-222-100-260 | 0 | 0 | 0 | | | | | | | |
| 10035 | Health Benefits | 11-222-100-270 | 0 | 0 | 0 | | | | | | | |
| 10036 | Tuition Reimbursement | 11-222-100-280 | 0 | 0 | 0 | | | | | | | |
| 10037 | Other Employee Benefits | 11-222-100-290 | 0 | 0 | 0 | | | | | | | |
| 10038 | Unused Sick Payment to Terminated / Retired Staff | 11-222-100-299 | 0 | 0 | 0 | | | | | | | |
| 10040 | Purchased Professional-Educational Services | 11-222-100-320 | 0 | 0 | 0 | | | | | | | |
| 10060 | Purchased Technical Services | 11-222-100-340 | 0 | 0 | 0 | | | | | | | |
| 10080 | Other Purchased Services | 11-222-100-500 | 0 | 0 | 0 | | | | | | | |
| 10090 | Travel - All Other | 11-222-100-580 | 0 | 0 | 0 | | | | | | | |
| 10091 | Travel for Regular Business | 11-222-100-581 | 0 | 0 | 0 | | | | | | | |
| 10100 | General Supplies | 11-222-100-610 | 0 | 0 | 0 | | | | | | | |
| 10120 | Textbooks | 11-222-100-640 | 0 | 0 | 0 | | | | | | | |
| 10130 | Equipment | 11-222-100-730 | 0 | 0 | 0 | | | | | | | |
| 10140 | Other Objects | 11-222-100-800 | 0 | 0 | 0 | | | | | | | |
| 10150 | Total Intellectual Disability - Severe | 11-222-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | 0 | | | | | | | |
| 15020 | Other Salaries for Instruction | 11-320-100-106 | 0 | 0 | 0 | | | | | | | |
| 15025 | Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | 0 | 0 | 0 | | | | | | | |
| 15030 | Group Insurance | 11-320-100-210 | 0 | 0 | 0 | | | | | | | |
| 15031 | Social Security Contributions | 11-320-100-220 | 0 | 0 | 0 | | | | | | | |
| 15032 | Pension Contributions | 11-320-100-249 | 0 | 0 | | | | | | | | 0 |
| 15033 | Unemployment Compensation | 11-320-100-250 | 0 | 0 | 0 | | | | | | | |
| 15034 | Workmen's Compensation | 11-320-100-260 | 0 | 0 | 0 | | | | | | | |
| 15035 | Health Benefits | 11-320-100-270 | 0 | 0 | 0 | | | | | | | |
| 15036 | Tuition Reimbursement | 11-320-100-280 | 0 | 0 | 0 | | | | | | | |
| 15037 | Other Employee Benefits | 11-320-100-290 | 0 | 0 | 0 | | | | | | | |
| 15038 | Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299 | 0 | 0 | 0 | | | | | | | |
| 15040 | Purchased Professional-Educational Services | 11-320-100-320 | 0 | 0 | 0 | | | | | | | |
| 15060 | Purchased Technical Services | 11-320-100-340 | 0 | 0 | 0 | | | | | | | |
| 15080 | Other Purchased Services | 11-320-100-500 | 0 | 0 | 0 | | | | | | | |
| 15090 | Travel - All Other | 11-320-100-580 | 0 | 0 | 0 | | | | | | | |
| 15091 | Travel for Regular Business | 11-320-100-581 | 0 | 0 | 0 | | | | | | | |
| 15100 | General Supplies | 11-320-100-610 | 0 | 0 | 0 | | | | | | | |
| 15120 | Textbooks | 11-320-100-640 | 0 | 0 | 0 | | | | | | | |
| 15130 | Equipment | 11-320-100-730 | 0 | 0 | 0 | | | | | | | |
| 15140 | Other Objects | 11-320-100-800 | 0 | 0 | 0 | | | | | | | |
| 15160 | Total Spl. Vocational Prog. - Inst. | 11-320-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Sponsored Cocurricular Activities - Instruction | | | | | | | | | | | | |
| 17000 | Salaries | 11-401-100-100 | 0 | 0 | | | | | | 0 | | |
| 17005 | Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199 | 0 | 0 | | | | | | 0 | | |
| 17010 | Group Insurance | 11-401-100-210 | 0 | 0 | | | | | | 0 | | |
| 17011 | Social Security Contributions | 11-401-100-220 | 0 | 0 | | | | | | 0 | | |
| 17012 | Pension Contributions | 11-401-100-249 | 0 | 0 | | | | | | | | 0 |
| 17013 | Unemployment Compensation | 11-401-100-250 | 0 | 0 | | | | | | 0 | | |
| 17014 | Workmen's Compensation | 11-401-100-260 | 0 | 0 | | | | | | 0 | | |
| 17015 | Health Benefits | 11-401-100-270 | 0 | 0 | | | | | | 0 | | |
| 17016 | Tuition Reimbursement | 11-401-100-280 | 0 | 0 | | | | | | 0 | | |
| 17017 | Other Employee Benefits | 11-401-100-290 | 0 | 0 | | | | | | 0 | | |
| 17018 | Unused Sick Payment to Terminated / Retired Staff | 11-401-100-299 | 0 | 0 | | | | | | 0 | | |
| 17020 | Purchased Services | 11-401-100-500 | 0 | 0 | | | | | | 0 | | |
| 17030 | Travel - All Other | 11-401-100-580 | 0 | 0 | | | | | | 0 | | |
| 17031 | Travel for Regular Business | 11-401-100-581 | 0 | 0 | | | | | | 0 | | |
| 17040 | Supplies and Materials | 11-401-100-600 | 0 | 0 | | | | | | 0 | | |
| 17050 | Equipment | 11-401-100-730 | 0 | 0 | | | | | | 0 | | |
| 17060 | Other Objects | 11-401-100-800 | 0 | 0 | | | | | | 0 | | |
| 17100 | Total School-Spon. Co/Curr. Actvts. - Inst. | 11-401-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 |
|--|--|-----------------------|--------------------|-----------------------------------|----------------------------------|----------------|-----------------------------|---|-----------------------|-----------------------------|----------------------------------|---|
| School Sponsored Athletics - Instruction | | | | | | | | | | | | |
| 17500 | Salaries | 11-402-100-100 | 0 | 0 | | | | | | 0 | | |
| 17505 | Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199 | 0 | 0 | | | | | | 0 | | |
| 17510 | Group Insurance | 11-402-100-210 | 0 | 0 | | | | | | 0 | | |
| 17511 | Social Security Contributions | 11-402-100-220 | 0 | 0 | | | | | | 0 | | |
| 17512 | Pension Contributions | 11-402-100-249 | 0 | 0 | | | | | | 0 | | 0 |
| 17513 | Unemployment Compensation | 11-402-100-250 | 0 | 0 | | | | | | 0 | | |
| 17514 | Workmen's Compensation | 11-402-100-260 | 0 | 0 | | | | | | 0 | | |
| 17515 | Health Benefits | 11-402-100-270 | 0 | 0 | | | | | | 0 | | |
| 17516 | Tuition Reimbursement | 11-402-100-280 | 0 | 0 | | | | | | 0 | | |
| 17517 | Other Employee Benefits | 11-402-100-290 | 0 | 0 | | | | | | 0 | | |
| 17518 | Unused Sick Payment to Terminated / Retired Staff | 11-402-100-299 | 0 | 0 | | | | | | 0 | | |
| 17520 | Purchased Services | 11-402-100-500 | 0 | 0 | | | | | | 0 | | |
| 17530 | Travel - All Other | 11-402-100-580 | 0 | 0 | | | | | | 0 | | |
| 17531 | Travel for Regular Business | 11-402-100-581 | 0 | 0 | | | | | | 0 | | |
| 17540 | Supplies and Materials | 11-402-100-600 | 0 | 0 | | | | | | 0 | | |
| 17550 | Equipment | 11-402-100-730 | 0 | 0 | | | | | | 0 | | |
| 17560 | Other Objects | 11-402-100-800 | 0 | 0 | | | | | | 0 | | |
| 17600 | Total School-Sponsored Athletics - Instruction | 11-402-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Attendance & Social Workers Services (except Social Worker Salaries And Fringes) | | | | | | | | | | | | |
| 29500 | Salaries | 11-000-211-100 | 0 | 0 | | | 0 | | | | | |
| 29540 | Salaries of Family Support Teams | 11-000-211-172 | 0 | 0 | | | 0 | | | | | |
| 29585 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-211-199 | 0 | 0 | | | 0 | | | | | |
| 29590 | Group Insurance | 11-000-211-210 | 0 | 0 | | | 0 | | | | | |
| 29591 | Social Security Contributions | 11-000-211-220 | 0 | 0 | | | 0 | | | | | 0 |
| 29592 | Pension Contributions | 11-000-211-249 | 0 | 0 | | | | | | | | |
| 29593 | Unemployment Compensation | 11-000-211-250 | 0 | 0 | | | 0 | | | | | |
| 29594 | Workmen's Compensation | 11-000-211-260 | 0 | 0 | | | 0 | | | | | |
| 29595 | Health Benefits | 11-000-211-270 | 0 | 0 | | | 0 | | | | | |
| 29596 | Tuition Reimbursement | 11-000-211-280 | 0 | 0 | | | 0 | | | | | |
| 29597 | Other Employee Benefits | 11-000-211-290 | 0 | 0 | | | 0 | | | | | |
| 29598 | Unused Sick Payment to Terminated / Retired Staff | 11-000-211-299 | 0 | 0 | | | 0 | | | | | |
| 29600 | Purchased Professional and Technical Services | 11-000-211-300 | 0 | 0 | | | 0 | | | | | |
| 29610 | Travel - All Other | 11-000-211-580 | 0 | 0 | | | 0 | | | | | |
| 29611 | Travel for Regular Business | 11-000-211-581 | 0 | 0 | | | 0 | | | | | |
| 29620 | Other Purchased Services | 11-000-211-500 | 0 | 0 | | | 0 | | | | | |
| 29640 | Supplies and Materials | 11-000-211-600 | 0 | 0 | | | 0 | | | | | |
| 29650 | Equipment | 11-000-211-730 | 0 | 0 | | | 0 | | | | | |
| 29660 | Other Objects | 11-000-211-800 | 0 | 0 | | | 0 | | | | | |
| 29680 | Total Undistributed Expenditures-Attendance And Social Work Services | 11-000-211-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Social Worker Services Salaries And Fringe Benefits Only | | | | | | | | | | | | |
| 30000 | Salaries - School Social Workers | 11-000-212-100 | 12,225 | 12,225 | 12,225 | | | | | | | |
| 30020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | 0 | 0 | 0 | | | | | | | |
| 30025 | Group Insurance | 11-000-212-210 | 0 | 0 | 0 | | | | | | | |
| 30026 | Social Security Contributions | 11-000-212-220 | 954 | 954 | 954 | | | | | | | |
| 30027 | Pension Contributions | 11-000-212-249 | 0 | | | | | | | | | 0 |
| 30028 | Unemployment Compensation | 11-000-212-250 | 51 | 51 | 51 | | | | | | | |
| 30029 | Workmen's Compensation | 11-000-212-260 | 0 | 0 | 0 | | | | | | | |
| 30030 | Health Benefits | 11-000-212-270 | 0 | 0 | 0 | | | | | | | |
| 30031 | Tuition Reimbursement | 11-000-212-280 | 0 | 0 | 0 | | | | | | | |
| 30032 | Other Employee Benefits | 11-000-212-290 | 0 | 0 | 0 | | | | | | | |
| 30033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-212-299 | 0 | 0 | 0 | | | | | | | |
| 30250 | Total Undistributed Expenditures - School Social Worker Salaries & Benefits | 11-000-212-XXX | 13,230 | 13,230 | 13,230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Health Services | | | | | | | | | | | | |
| 30500 | Salaries | 11-000-213-100 | 0 | 0 | | | 0 | | | | | |
| 30525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-213-199 | 0 | 0 | | | 0 | | | | | |
| 30530 | Group Insurance | 11-000-213-210 | 0 | 0 | | | 0 | | | | | |
| 30531 | Social Security Contributions | 11-000-213-220 | 0 | 0 | | | 0 | | | | | |
| 30532 | Pension Contributions | 11-000-213-249 | 0 | | | | | | | | | 0 |
| 30533 | Unemployment Compensation | 11-000-213-250 | 0 | 0 | | | 0 | | | | | |
| 30534 | Workmen's Compensation | 11-000-213-260 | 0 | 0 | | | 0 | | | | | |
| 30535 | Health Benefits | 11-000-213-270 | 0 | 0 | | | 0 | | | | | |
| 30536 | Tuition Reimbursement | 11-000-213-280 | 0 | 0 | | | 0 | | | | | |
| 30537 | Other Employee Benefits | 11-000-213-290 | 0 | 0 | | | 0 | | | | | |
| 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 | 25 | 25 | | | 25 | | | | | |
| 30560 | Other Purchased Services | 11-000-213-500 | 0 | 0 | | | 0 | | | | | |
| 30570 | Travel - All Other | 11-000-213-580 | 0 | 0 | | | 0 | | | | | |
| 30571 | Travel for Regular Business | 11-000-213-581 | 0 | 0 | | | 0 | | | | | |
| 30580 | Supplies and Materials | 11-000-213-600 | 741 | 741 | | | 741 | | | | | |
| 30590 | Equipment | 11-000-213-730 | 0 | 0 | | | 0 | | | | | |
| 30600 | Other Objects | 11-000-213-800 | 0 | 0 | | | 0 | | | | | |
| 30620 | Total Undist. Expenditures - Health Services | 11-000-213-XXX | 766 | 766 | 0 | 0 | 766 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Health Services - School Nurses' Salaries and Fringe Benefits Only | | | | | | | | | | | | |
| 31000 | Salaries - School Nurse (Instructional only) | 11-000-214-100 | 73,902 | 73,902 | 73,902 | | | | | | | |
| 31020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-214-199 | 0 | 0 | 0 | | | | | | | |
| 31025 | Group Insurance | 11-000-214-210 | 569 | 569 | 569 | | | | | | | |
| 31026 | Social Security Contributions | 11-000-214-220 | 5,061 | 5,061 | 5,061 | | | | | | | |
| 31027 | Pension Contributions | 11-000-214-249 | 1,421 | | | | | | | | | 1,421 |
| 31028 | Unemployment Compensation | 11-000-214-250 | 328 | 328 | 328 | | | | | | | |
| 31029 | Workmen's Compensation | 11-000-214-260 | 626 | 626 | 626 | | | | | | | |
| 31030 | Health Benefits | 11-000-214-270 | 16,058 | 16,058 | 16,058 | | | | | | | |
| 31031 | Tuition Reimbursement | 11-000-214-280 | 0 | 0 | 0 | | | | | | | |
| 31032 | Other Employee Benefits | 11-000-214-290 | 0 | 0 | 0 | | | | | | | |
| 31033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-214-299 | 0 | 0 | 0 | | | | | | | |
| 31250 | TOTAL HEALTH SRVC. SCHOOL NURSES' SALARIES & FRINGE BENEFITS | 11-000-214-XXX | 97,965 | 96,544 | 96,544 | 0 | 0 | 0 | 0 | 0 | 0 | 1,421 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Speech, Occupational Therapy, Physical Therapy and Related Services | | | | | | | | | | | | |
| 31300 | Salaries - Speech, OT, PT and Related Services | 11-000-215-100 | 322,324 | 322,324 | 322,324 | | | | | | | |
| 31303 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-215-199 | 0 | 0 | 0 | | | | | | | |
| 31305 | Group Insurance | 11-000-215-210 | 1,249 | 1,249 | 1,249 | | | | | | | |
| 31306 | Social Security Contributions | 11-000-215-220 | 23,885 | 23,885 | 23,885 | | | | | | | |
| 31307 | Pension Contributions | 11-000-215-249 | 4,408 | 4,408 | | | | | | | | 4,408 |
| 31308 | Unemployment Compensation | 11-000-215-250 | 854 | 854 | 854 | | | | | | | |
| 31309 | Workmen's Compensation | 11-000-215-260 | 3,368 | 3,368 | 3,368 | | | | | | | |
| 31310 | Health Benefits | 11-000-215-270 | 40,119 | 40,119 | 40,119 | | | | | | | |
| 31311 | Tuition Reimbursement | 11-000-215-280 | 0 | 0 | 0 | | | | | | | |
| 31312 | Other Employee Benefits | 11-000-215-290 | 0 | 0 | 0 | | | | | | | |
| 31313 | Unused Sick Payment to Terminated / Retired Staff | 11-000-215-299 | 0 | 0 | 0 | | | | | | | |
| 31340 | Purchased Professional and Technical Services | 11-000-215-320 | 19,663 | 19,663 | 19,663 | | | | | | | |
| 31350 | Travel Meals Conf | 11-000-215-580 | 50 | 50 | 50 | | | | | | | |
| 31351 | Travel for Regular Business | 11-000-215-581 | 0 | 0 | 0 | | | | | | | |
| 31360 | Supplies and Materials | 11-000-215-600 | 41 | 41 | 41 | | 41 | | | | | |
| 31370 | Equipment | 11-000-215-730 | 0 | 0 | 0 | | 0 | | | | | |
| 31380 | Other Objects | 11-000-215-800 | 0 | 0 | 0 | | 0 | | | | | |
| 31400 | TOTAL UNDIST. EXPEND.-SPEECH, OT, PT AND RELATED SVCS | 11-000-215-XXX | 415,961 | 411,553 | 411,512 | 0 | 41 | 0 | 0 | 0 | 0 | 4,408 |
| Undistributed Expenditures - Guidance | | | | | | | | | | | | |
| 41500 | Salaries of Other Professional Staff (Guidance only) | 11-000-218-104 | 0 | 0 | | | 0 | | | | | |
| 41520 | Salaries of Secretarial and Clerical Assistants | 11-000-218-105 | 0 | 0 | | | 0 | | | | | |
| 41540 | Other Salaries | 11-000-218-110 | 0 | 0 | | | 0 | | | | | |
| 41542 | Salaries of Family Support Teams | 11-000-218-172 | 0 | 0 | | | 0 | | | | | |
| 41543 | Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | 0 | 0 | | | 0 | | | | | |
| 41545 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-218-199 | 0 | 0 | | | 0 | | | | | |
| 41550 | Group Insurance | 11-000-218-210 | 0 | 0 | | | 0 | | | | | |
| 41551 | Social Security Contributions | 11-000-218-220 | 0 | 0 | | | 0 | | | | | 0 |
| 41552 | Pension Contributions | 11-000-218-249 | 0 | 0 | | | 0 | | | | | |
| 41553 | Unemployment Compensation | 11-000-218-250 | 0 | 0 | | | 0 | | | | | |
| 41554 | Workmen's Compensation | 11-000-218-260 | 0 | 0 | | | 0 | | | | | |
| 41555 | Health Benefits | 11-000-218-270 | 0 | 0 | | | 0 | | | | | |
| 41556 | Tuition Reimbursement | 11-000-218-280 | 0 | 0 | | | 0 | | | | | |
| 41557 | Other Employee Benefits | 11-000-218-290 | 0 | 0 | | | 0 | | | | | |
| 41558 | Unused Sick Payment to Terminated / Retired Staff | 11-000-218-299 | 0 | 0 | | | 0 | | | | | |
| 41560 | Purchased Professional - Educational Services | 11-000-218-320 | 0 | 0 | | | 0 | | | | | |
| 41580 | Other Purchased Prof. and Technical Serv. | 11-000-218-390 | 0 | 0 | | | 0 | | | | | |
| 41600 | Other Purchased Services | 11-000-218-500 | 0 | 0 | | | 0 | | | | | |
| 41610 | Travel - All Other | 11-000-218-580 | 0 | 0 | | | 0 | | | | | |
| 41611 | Travel for Regular Business | 11-000-218-581 | 0 | 0 | | | 0 | | | | | |
| 41620 | Supplies and Materials | 11-000-218-600 | 0 | 0 | | | 0 | | | | | |
| 41630 | Equipment | 11-000-218-730 | 0 | 0 | | | 0 | | | | | |
| 41640 | Other Objects | 11-000-218-800 | 0 | 0 | | | 0 | | | | | |
| 41645 | Miscellaneous Expenditures - Meetings/Other | 11-000-218-894 | 0 | 0 | | | 0 | | | | | |
| 41660 | TOTAL UNDIST. EXPENDITURES - GUIDANCE | 11-000-218-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Improvement of Instructional Services | | | | | | | | | | | | |
| 43000 | Salaries of Supervisors of Instruction | 11-000-221-102 | 0 | 0 | | | 0 | | | | | |
| 43020 | Salaries of Other Professional Staff | 11-000-221-104 | 0 | 0 | | | 0 | | | | | |
| 43040 | Salaries of Secretarial and Clerical Assistants | 11-000-221-105 | 0 | 0 | | | 0 | | | | | |
| 43060 | Other Salaries | 11-000-221-110 | 0 | 0 | | | 0 | | | | | |
| 43065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199 | 0 | 0 | | | 0 | | | | | |
| 43085 | Group Insurance | 11-000-221-210 | 0 | 0 | | | 0 | | | | | |
| 43086 | Social Security Contributions | 11-000-221-220 | 0 | 0 | | | 0 | | | | | |
| 43087 | Pension Contributions | 11-000-221-249 | 0 | 0 | | | 0 | | | | | 0 |
| 43088 | Unemployment Compensation | 11-000-221-250 | 0 | 0 | | | 0 | | | | | |
| 43089 | Workmen's Compensation | 11-000-221-260 | 0 | 0 | | | 0 | | | | | |
| 43090 | Health Benefits | 11-000-221-270 | 0 | 0 | | | 0 | | | | | |
| 43091 | Tuition Reimbursement | 11-000-221-280 | 0 | 0 | | | 0 | | | | | |
| 43092 | Other Employee Benefits | 11-000-221-290 | 0 | 0 | | | 0 | | | | | |
| 43093 | Unused Sick Payment to Terminated / Retired Staff | 11-000-221-299 | 0 | 0 | | | 0 | | | | | |
| 43100 | Purchased Professional - Educational Services | 11-000-221-320 | 0 | 0 | | | 0 | | | | | |
| 43120 | Other Purchased Prof. and Technical Serv. | 11-000-221-390 | 0 | 0 | | | 0 | | | | | |
| 43140 | Other Purchased Services | 11-000-221-500 | 0 | 0 | | | 0 | | | | | |
| 43150 | Travel - All Other | 11-000-221-580 | 0 | 0 | | | 0 | | | | | |
| 43151 | Travel for Regular Business | 11-000-221-581 | 0 | 0 | | | 0 | | | | | |
| 43160 | Supplies and Materials | 11-000-221-600 | 0 | 0 | | | 0 | | | | | |
| 43170 | Equipment | 11-000-221-730 | 0 | 0 | | | 0 | | | | | |
| 43180 | Other Objects | 11-000-221-800 | 0 | 0 | | | 0 | | | | | |
| 43200 | TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV. | 11-000-221-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Educational Media Services/School Library | | | | | | | | | | | | |
| 43500 | Salaries | 11-000-222-100 | 0 | 0 | | | 0 | | | | | |
| 43505 | Salaries - Other | 11-000-222-110 | 0 | 0 | | | 0 | | | | | |
| 43520 | Salaries of Technology Coordinators | 11-000-222-177 | 0 | 0 | | | 0 | | | | | |
| 43525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199 | 0 | 0 | | | 0 | | | | | |
| 43530 | Group Insurance | 11-000-222-210 | 0 | 0 | | | 0 | | | | | |
| 43531 | Social Security Contributions | 11-000-222-220 | 0 | 0 | | | 0 | | | | | 0 |
| 43532 | Pension Contributions | 11-000-222-249 | 0 | 0 | | | 0 | | | | | |
| 43533 | Unemployment Compensation | 11-000-222-250 | 0 | 0 | | | 0 | | | | | |
| 43534 | Workmen's Compensation | 11-000-222-260 | 0 | 0 | | | 0 | | | | | |
| 43535 | Health Benefits | 11-000-222-270 | 0 | 0 | | | 0 | | | | | |
| 43536 | Tuition Reimbursement | 11-000-222-280 | 0 | 0 | | | 0 | | | | | |
| 43537 | Other Employee Benefits | 11-000-222-290 | 0 | 0 | | | 0 | | | | | |
| 43538 | Unused Sick Payment to Terminated / Retired Staff | 11-000-222-299 | 0 | 0 | | | 0 | | | | | |
| 43540 | Purchased Professional and Technical Services | 11-000-222-300 | 0 | 0 | | | 0 | | | | | |
| 43560 | Other Purchased Services | 11-000-222-500 | 0 | 0 | | | 0 | | | | | |
| 43570 | Travel - All Other | 11-000-222-580 | 0 | 0 | | | 0 | | | | | |
| 43571 | Travel for Regular Business | 11-000-222-581 | 0 | 0 | | | 0 | | | | | |
| 43580 | Supplies and Materials | 11-000-222-600 | 0 | 0 | 0 | | | | | | | |
| 43590 | Equipment | 11-000-222-730 | 0 | 0 | 0 | | | | | | | |
| 43600 | Other Objects | 11-000-222-800 | 0 | 0 | 0 | | | | | | | |
| 43620 | Total Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | 0 | | | | | | | |
| 43660 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-224-199 | 0 | 0 | 0 | | | | | | | |
| 43665 | Group Insurance | 11-000-224-210 | 0 | 0 | 0 | | | | | | | |
| 43666 | Social Security Contributions | 11-000-224-220 | 0 | 0 | 0 | | | | | | | |
| 43667 | Pension Contributions | 11-000-224-249 | 0 | 0 | 0 | | | | | | | 0 |
| 43668 | Unemployment Compensation | 11-000-224-250 | 0 | 0 | 0 | | | | | | | |
| 43669 | Workmen's Compensation | 11-000-224-260 | 0 | 0 | 0 | | | | | | | |
| 43670 | Health Benefits | 11-000-224-270 | 0 | 0 | 0 | | | | | | | |
| 43671 | Tuition Reimbursement | 11-000-224-280 | 0 | 0 | 0 | | | | | | | |
| 43672 | Other Employee Benefits | 11-000-224-290 | 0 | 0 | 0 | | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Instructional Staff Training Services | | | | | | | | | | | | |
| 44000 | Salaries of Supervisors of Instruction | 11-000-223-102 | 101,504 | 101,504 | | | 101,504 | | | | | |
| 44020 | Salaries of Other Professional Staff | 11-000-223-104 | 0 | 0 | | | 0 | | | | | |
| 44040 | Salaries of Secretarial and Clerical Assistants | 11-000-223-105 | 0 | 0 | | | 0 | | | | | |
| 44060 | Other Salaries | 11-000-223-110 | 0 | 0 | | | 0 | | | | | |
| 44065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-223-199 | 0 | 0 | | | 0 | | | | | |
| 44070 | Group Insurance | 11-000-223-210 | 678 | 678 | | | 678 | | | | | |
| 44071 | Social Security Contributions | 11-000-223-220 | 7,765 | 7,765 | | | 7,765 | | | | | 2,030 |
| 44072 | Pension Contributions | 11-000-223-249 | 2,030 | | | | | | | | | |
| 44073 | Unemployment Compensation | 11-000-223-250 | 200 | 200 | | | 200 | | | | | |
| 44074 | Workmen's Compensation | 11-000-223-260 | 0 | 0 | | | 0 | | | | | |
| 44075 | Health Benefits | 11-000-223-270 | 0 | 0 | | | 0 | | | | | |
| 44076 | Tuition Reimbursement | 11-000-223-280 | 0 | 0 | | | 0 | | | | | |
| 44077 | Other Employee Benefits | 11-000-223-290 | 0 | 0 | | | 0 | | | | | |
| 44078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-223-299 | 0 | 0 | | | 0 | | | | | |
| 44080 | Purchased Professional - Educational Services | 11-000-223-320 | 0 | 0 | | | 0 | | | | | |
| 44100 | Other Purchased Prof. and Technical Serv. | 11-000-223-390 | 0 | 0 | | | 0 | | | | | |
| 44120 | Other Purchased Services | 11-000-223-500 | 0 | 0 | | | 0 | | | | | |
| 44130 | Travel - All Other | 11-000-223-580 | 0 | 0 | | | 0 | | | | | |
| 44131 | Travel for Regular Business | 11-000-223-581 | 0 | 0 | | | 0 | | | | | |
| 44140 | Supplies and Materials | 11-000-223-600 | 228 | 228 | | | 228 | | | | | |
| 44150 | Equipment | 11-000-223-730 | 0 | 0 | | | 0 | | | | | |
| 44160 | Other Objects | 11-000-223-800 | 0 | 0 | | | 0 | | | | | |
| 44180 | TOTAL UNDIST. EXPEND.-INSTR. STAFF TRAINING SERV. | 11-000-223-XXX | 112,405 | 110,375 | 0 | 0 | 110,375 | 0 | 0 | 0 | 0 | 2,030 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Support Services - General Administration | | | | | | | | | | | | |
| 45000 | Salaries | 11-000-230-100 | 103,249 | 103,249 | | 103,249 | | | | | | |
| 45035 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-230-199 | 0 | 0 | | 0 | | | | | | |
| 45290 | Group Insurance | 11-000-230-210 | 997 | 997 | | 997 | | | | | | |
| 45291 | Social Security Contributions | 11-000-230-220 | 7,809 | 7,809 | | 7,809 | | | | | | |
| 45292 | Pension Contributions | 11-000-230-249 | 2,065 | | | | | | | | | 2,065 |
| 45293 | Unemployment Compensation | 11-000-230-250 | 462 | 462 | | 462 | | | | | | |
| 45294 | Workmen's Compensation | 11-000-230-260 | 940 | 940 | | 940 | | | | | | |
| 45295 | Health Benefits | 11-000-230-270 | 8,166 | 8,166 | | 8,166 | | | | | | |
| 45296 | Tuition Reimbursement | 11-000-230-280 | 0 | 0 | | 0 | | | | | | |
| 45297 | Other Employee Benefits | 11-000-230-290 | 0 | 0 | | 0 | | | | | | |
| 45298 | Unused Sick Payment to Terminated / Retired Staff | 11-000-230-299 | 0 | 0 | | 0 | | | | | | |
| 45040 | Legal Services - All Other | 11-000-230-331 | 0 | 0 | | 0 | | | | | | |
| 45060 | Audit Fees | 11-000-230-332 | 10,900 | 10,900 | | 10,900 | | | | | | |
| 45085 | Legal Services - Litigation first \$15,000 | 11-000-230-336 | 0 | 0 | | 0 | | | | | | |
| 45086 | Legal Services - Litigation above \$15,000 | 11-000-230-337 | 0 | 0 | | | | | | | | 0 |
| 45100 | Other Purchased Professional Services | 11-000-230-339 | 40,420 | 40,420 | | 40,420 | | | | | | |
| 45120 | Purchased Technical Services | 11-000-230-340 | 7,458 | 7,458 | | 7,458 | | | | | | |
| 45140 | Communications / Telephone | 11-000-230-530 | 8,655 | 8,655 | | 8,655 | | | | | | |
| 45150 | Travel - All Other | 11-000-230-580 | 218 | 218 | | 218 | | | | | | |
| 45151 | Travel for Regular Business | 11-000-230-581 | 0 | 0 | | 0 | | | | | | |
| 45180 | Miscellaneous Purchased Services | 11-000-230-590 | 0 | 0 | | 0 | | | | | | |
| 45200 | General Supplies | 11-000-230-610 | 4,407 | 4,407 | | 4,407 | | | | | | |
| 45230 | Equipment | 11-000-230-730 | 0 | 0 | | 0 | | | | | | |
| 45240 | Judgments Against The School District | 11-000-230-820 | 0 | 0 | | | | | | | | 0 |
| 45260 | Miscellaneous Expenditures | 11-000-230-890 | 978 | 978 | | 978 | | | | | | |
| 45261 | Miscellaneous Expenditures - Advertising (Restricted) | 11-000-230-891 | 0 | 0 | | 0 | | | | | | |
| 45262 | Miscellaneous Expenditures - Entertainment | 11-000-230-892 | 0 | 0 | | 0 | | | | | | |
| 45263 | Miscellaneous Expenditures - Real Estate | 11-000-230-893 | 0 | 0 | | 0 | | | | | | 0 |
| 45281 | Misc. Expenditures - Bad Debts | 11-000-230-897 | 0 | 0 | | | | | | | | 0 |
| 45300 | TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN. | 11-000-230-XXX | 196,724 | 194,659 | 0 | 194,659 | 0 | 0 | 0 | 0 | 0 | 2,065 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Support Services - School | | | | | | | | | | | | |
| 46000 | Salaries of Principals/Asst. Principals/Prog Dir | 11-000-240-103 | 27,040 | 27,040 | | 27,040 | | | | | | |
| 46020 | Salaries of Other Professional Staff | 11-000-240-104 | 0 | 0 | | 0 | | | | | | |
| 46040 | Salaries of Secretarial and Clerical Assistants | 11-000-240-105 | 0 | 0 | | 0 | | | | | | |
| 46060 | Other Salaries | 11-000-240-110 | 0 | 0 | | 0 | | | | | | |
| 46065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199 | 0 | 0 | | 0 | | | | | | |
| 46070 | Group Insurance | 11-000-240-210 | 101 | 101 | | 101 | | | | | | |
| 46071 | Social Security Contributions | 11-000-240-220 | 2,062 | 2,062 | | 2,062 | | | | | | 541 |
| 46072 | Pension Contributions | 11-000-240-249 | 541 | 280 | | 280 | | | | | | |
| 46073 | Unemployment Compensation | 11-000-240-250 | 280 | 940 | | 940 | | | | | | |
| 46074 | Workmen's Compensation | 11-000-240-260 | 940 | 0 | | 0 | | | | | | |
| 46075 | Health Benefits | 11-000-240-270 | 0 | 0 | | 0 | | | | | | |
| 46076 | Tuition Reimbursement | 11-000-240-280 | 0 | 0 | | 0 | | | | | | |
| 46077 | Other Employee Benefits | 11-000-240-290 | 0 | 0 | | 0 | | | | | | |
| 46078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299 | 0 | 0 | | 0 | | | | | | |
| 46080 | Purchased Professional and Technical Services | 11-000-240-300 | 0 | 0 | | 0 | | | | | | |
| 46100 | Other Purchased Services | 11-000-240-500 | 0 | 0 | | 0 | | | | | | |
| 46110 | Travel - All Other | 11-000-240-580 | 0 | 0 | | 0 | | | | | | |
| 46111 | Travel for Regular Business | 11-000-240-581 | 0 | 0 | | 0 | | | | | | |
| 46120 | Supplies and Materials | 11-000-240-600 | 0 | 0 | | 0 | | | | | | |
| 46130 | Equipment | 11-000-240-730 | 0 | 0 | | 0 | | | | | | |
| 46140 | Other Objects | 11-000-240-800 | 0 | 0 | | 0 | | | | | | |
| 46160 | TOTAL UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADMIN. | 11-000-240-XXX | 30,964 | 30,423 | 0 | 30,423 | 0 | 0 | 0 | 0 | 0 | 541 |
| Undistributed Expenditures - Central Services | | | | | | | | | | | | |
| 47000 | Salaries | 11-000-251-100 | 42,249 | 42,249 | | 42,249 | | | | | | |
| 47005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199 | 0 | 0 | | 0 | | | | | | |
| 47010 | Group Insurance | 11-000-251-210 | 0 | 0 | | 0 | | | | | | |
| 47011 | Social Security Contributions | 11-000-251-220 | 8,631 | 8,631 | | 8,631 | | | | | | 845 |
| 47012 | Pension Contributions | 11-000-251-249 | 845 | 255 | | 255 | | | | | | |
| 47013 | Unemployment Compensation | 11-000-251-250 | 255 | 313 | | 313 | | | | | | |
| 47014 | Workmen's Compensation | 11-000-251-260 | 313 | 6,184 | | 6,184 | | | | | | |
| 47015 | Health Benefits | 11-000-251-270 | 6,184 | 0 | | 0 | | | | | | |
| 47016 | Tuition Reimbursement | 11-000-251-280 | 0 | 0 | | 0 | | | | | | |
| 47017 | Other Employee Benefits | 11-000-251-290 | 0 | 0 | | 0 | | | | | | |
| 47018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-251-299 | 0 | 0 | | 0 | | | | | | |
| 47020 | Purchased Professional Services | 11-000-251-330 | 532 | 532 | | 532 | | | | | | |
| 47025 | Purchased Professional Services - Public Relations Costs | 11-000-251-335 | 0 | 0 | | 0 | | | | | | |
| 47040 | Purchased Technical Services | 11-000-251-340 | 3,749 | 3,749 | | 3,749 | | | | | | |
| 47050 | Travel - All Other | 11-000-251-580 | 0 | 0 | | 0 | | | | | | |
| 47051 | Travel for Regular Business | 11-000-251-581 | 0 | 0 | | 0 | | | | | | |
| 47060 | Miscellaneous Purchased Services | 11-000-251-592 | 0 | 0 | | 0 | | | | | | |
| 47100 | Supplies and Materials | 11-000-251-600 | 52 | 52 | | 52 | | | | | | |
| 47110 | Equipment | 11-000-251-730 | 0 | 0 | | 0 | | | | | | |
| 47120 | Interest on Current Loans | 11-000-251-831 | 0 | 0 | | 0 | | | | | | 0 |
| 47140 | Interest on Lease Purchase Agreements | 11-000-251-832 | 0 | 0 | | 0 | | | | | | 0 |
| 47180 | Miscellaneous Expenditures | 11-000-251-890 | 57 | 57 | | 57 | | | | | | |
| 47195 | Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | 0 | 0 | | 0 | | | | | | 0 |
| 47200 | TOTAL UNDIST. EXPEND. - CENTRAL SERVICES | 11-000-251-XXX | 62,867 | 62,022 | 0 | 62,022 | 0 | 0 | 0 | 0 | 0 | 845 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Administrative Information | | | | | | | | | | | | |
| Technology | | | | | | | | | | | | |
| 47500 | Salaries | 11-000-252-100 | 0 | 0 | | 0 | | | | | | |
| 47505 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-252-199 | 0 | 0 | | 0 | | | | | | |
| 47510 | Group Insurance | 11-000-252-210 | 0 | 0 | | 0 | | | | | | |
| 47511 | Social Security Contributions | 11-000-252-220 | 0 | 0 | | 0 | | | | | | |
| 47512 | Pension Contributions | 11-000-252-249 | 0 | 0 | | | | | | | | 0 |
| 47513 | Unemployment Compensation | 11-000-252-250 | 0 | 0 | | 0 | | | | | | |
| 47514 | Workmen's Compensation | 11-000-252-260 | 0 | 0 | | 0 | | | | | | |
| 47515 | Health Benefits | 11-000-252-270 | 0 | 0 | | 0 | | | | | | |
| 47516 | Tuition Reimbursement | 11-000-252-280 | 0 | 0 | | 0 | | | | | | |
| 47517 | Other Employee Benefits | 11-000-252-290 | 0 | 0 | | 0 | | | | | | |
| 47518 | Unused Sick Payment to Terminated / Retired Staff | 11-000-252-299 | 0 | 0 | | 0 | | | | | | |
| 47520 | Purchased Professional Services | 11-000-252-330 | 13,083 | 13,083 | | | | | | | | |
| 47540 | Purchased Technical Services | 11-000-252-340 | 947 | 947 | | 947 | | | | | | |
| 47560 | Other Purchased Services | 11-000-252-500 | 5,429 | 5,429 | | 5,429 | | | | | | |
| 47570 | Travel - All Other | 11-000-252-580 | 0 | 0 | | 0 | | | | | | |
| 47571 | Travel for Regular Business | 11-000-252-581 | 0 | 0 | | 0 | | | | | | |
| 47580 | Supplies and Materials | 11-000-252-600 | 88 | 88 | | 88 | | | | | | |
| 47590 | Equipment | 11-000-252-730 | 0 | 0 | | 0 | | | | | | |
| 47600 | Other Objects | 11-000-252-800 | 0 | 0 | | 0 | | | | | | |
| 47620 | Total Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 19,547 | 19,547 | 0 | 19,547 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Required Maintenance For School | | | | | | | | | | | | |
| Facilities | | | | | | | | | | | | |
| 48530 | Lead Testing of Drinking Water | 11-000-261-421 | 0 | 0 | | | | 0 | | | | |
| 48580 | Total Undist. Expend. - Required Maintenance for School Facilities | 11-000-261-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Custodial Services | | | | | | | | | | | | |
| 49000 | Salaries | 11-000-262-100 | 33,805 | 33,805 | | | | 33,805 | | | | |
| 49025 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-262-199 | 0 | 0 | | | | 0 | | | | |
| 49030 | Group Insurance | 11-000-262-210 | 181 | 181 | | | | 181 | | | | |
| 49031 | Social Security Contributions | 11-000-262-220 | 4,027 | 4,027 | | | | 4,027 | | | | |
| 49032 | Pension Contributions | 11-000-262-249 | 551 | | | | | | | | | 551 |
| 49033 | Unemployment Compensation | 11-000-262-250 | 309 | 309 | | | | 309 | | | | |
| 49034 | Workmen's Compensation | 11-000-262-260 | 1,679 | 1,679 | | | | 1,679 | | | | |
| 49035 | Health Benefits | 11-000-262-270 | 10,946 | 10,946 | | | | 10,946 | | | | |
| 49036 | Tuition Reimbursement | 11-000-262-280 | 0 | 0 | | | | 0 | | | | |
| 49037 | Other Employee Benefits | 11-000-262-290 | 0 | 0 | | | | 0 | | | | |
| 49038 | Unused Sick Payment to Terminated / Retired Staff | 11-000-262-299 | 0 | 0 | | | | 0 | | | | |
| 49040 | Purchased Professional and Technical Services | 11-000-262-300 | 7,270 | 7,270 | | | | 7,270 | | | | |
| 49060 | Cleaning, Repair, and Maintenance Services | 11-000-262-420 | 33,098 | 33,098 | | | | 33,098 | | | | |
| 49080 | Rental of Land & Bldg. Oth. than Lease Pur Agrmt | 11-000-262-441 | 0 | | | | | | | | | 0 |
| 49120 | Other Purchased Property Services | 11-000-262-490 | 0 | 0 | | | | 0 | | | | |
| 49140 | Insurance | 11-000-262-520 | 26,920 | 26,920 | | | | 26,920 | | | | |
| 49150 | Travel - All Other | 11-000-262-580 | 0 | 0 | | | | 0 | | | | |
| 49151 | Travel for Regular Business | 11-000-262-581 | 0 | 0 | | | | 0 | | | | |
| 49160 | Miscellaneous Purchased Services | 11-000-262-590 | 1,444 | 1,444 | | | | 1,444 | | | | |
| 49180 | General Supplies | 11-000-262-610 | 5,019 | 5,019 | | | | 5,019 | | | | |
| 49200 | Energy (Natural Gas) | 11-000-262-621 | 0 | 0 | | | | 0 | | | | |
| 49220 | Energy (Electricity) | 11-000-262-622 | 45,415 | 45,415 | | | | 45,415 | | | | |
| 49240 | Energy (Oil) | 11-000-262-624 | 0 | 0 | | | | 0 | | | | |
| 49260 | Energy (Gasoline) | 11-000-262-626 | 0 | 0 | | | | 0 | | | | |
| 49270 | Equipment | 11-000-262-730 | 0 | 0 | | | | 0 | | | | |
| 49280 | Other Objects | 11-000-262-800 | 0 | 0 | | | | 0 | | | | |
| 49340 | Total Undist. Expend. - Custodial Services | 11-000-262-XXX | 170,664 | 170,113 | 0 | 0 | 0 | 170,113 | 0 | 0 | 0 | 551 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 | 0 | 0 | | | | 0 | | | | |
| 50005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | 0 | 0 | | | | 0 | | | | |
| 50010 | Group Insurance | 11-000-263-210 | 0 | 0 | | | | 0 | | | | |
| 50011 | Social Security Contributions | 11-000-263-220 | 0 | 0 | | | | 0 | | | | |
| 50012 | Pension Contributions | 11-000-263-249 | 0 | | | | | | | | | 0 |
| 50013 | Unemployment Compensation | 11-000-263-250 | 0 | 0 | | | | 0 | | | | |
| 50014 | Workmen's Compensation | 11-000-263-260 | 0 | 0 | | | | 0 | | | | |
| 50015 | Health Benefits | 11-000-263-270 | 0 | 0 | | | | 0 | | | | |
| 50016 | Tuition Reimbursement | 11-000-263-280 | 0 | 0 | | | | 0 | | | | |
| 50017 | Other Employee Benefits | 11-000-263-290 | 0 | 0 | | | | 0 | | | | |
| 50018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-263-299 | 0 | 0 | | | | 0 | | | | |
| 50020 | Purchased Professional and Technical Services | 11-000-263-300 | 1,762 | 1,762 | | | | 1,762 | | | | |
| 50040 | Cleaning, Repair, and Maintenance Services | 11-000-263-420 | 185 | 185 | | | | 185 | | | | |
| 50050 | Travel - All Other | 11-000-263-580 | 0 | 0 | | | | 0 | | | | |
| 50051 | Travel for Regular Business | 11-000-263-581 | 0 | 0 | | | | 0 | | | | |
| 50060 | General Supplies | 11-000-263-610 | 0 | 0 | | | | 0 | | | | |
| 50070 | Equipment | 11-000-263-730 | 0 | 0 | | | | 0 | | | | |
| 50080 | Other Objects | 11-000-263-800 | 0 | 0 | | | | 0 | | | | |
| 50100 | Total Undist. Expend. - Care and Upkeep of Grounds | 11-000-263-XXX | 1,947 | 1,947 | 0 | 0 | 0 | 1,947 | 0 | 0 | 0 | 0 |
| Undistributed Expenditures - Security | | | | | | | | | | | | |
| 51000 | Salaries | 11-000-266-100 | 0 | 0 | | | | 0 | | | | |
| 51005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | 0 | 0 | | | | 0 | | | | |
| 51010 | Group Insurance | 11-000-266-210 | 0 | 0 | | | | 0 | | | | |
| 51011 | Social Security Contributions | 11-000-266-220 | 0 | 0 | | | | 0 | | | | |
| 51012 | Pension Contributions | 11-000-266-249 | 0 | | | | | | | | | 0 |
| 51013 | Unemployment Compensation | 11-000-266-250 | 0 | 0 | | | | 0 | | | | |
| 51014 | Workmen's Compensation | 11-000-266-260 | 0 | 0 | | | | 0 | | | | |
| 51015 | Health Benefits | 11-000-266-270 | 0 | 0 | | | | 0 | | | | |
| 51016 | Tuition Reimbursement | 11-000-266-280 | 0 | 0 | | | | 0 | | | | |
| 51017 | Other Employee Benefits | 11-000-266-290 | 0 | 0 | | | | 0 | | | | |
| 51018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-266-299 | 0 | 0 | | | | 0 | | | | |
| 51020 | Purchased Professional and Technical Services | 11-000-266-300 | 0 | 0 | | | | 0 | | | | |
| 51040 | Cleaning, Repair, and Maintenance Services | 11-000-266-420 | 0 | 0 | | | | 0 | | | | |
| 51050 | Travel - All Other | 11-000-266-580 | 0 | 0 | | | | 0 | | | | |
| 51051 | Travel for Regular Business | 11-000-266-581 | 0 | 0 | | | | 0 | | | | |
| 51060 | General Supplies | 11-000-266-610 | 0 | 0 | | | | 0 | | | | |
| 51070 | Equipment | 11-000-266-730 | 0 | 0 | | | | 0 | | | | |
| 51080 | Other Objects | 11-000-266-800 | 0 | 0 | | | | 0 | | | | |
| 51100 | Total Security | 11-000-266-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Student Transportation Services | | | | | | | | | | | | |
| 52000 | Salaries of Non-Instructional Aides | 11-000-270-107 | 0 | | | | | | | | | 0 |
| 52060 | Sal. for Pupil Trans(Other than Bet. Home & Sch) | 11-000-270-162 | 0 | | | | | | | | | 0 |
| 52085 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | 0 | | | | | | | | | 0 |
| 52090 | Group Insurance | 11-000-270-210 | 0 | | | | | | | | | 0 |
| 52091 | Social Security Contributions | 11-000-270-220 | 0 | | | | | | | | | 0 |
| 52092 | Pension Contributions | 11-000-270-249 | 0 | | | | | | | | | 0 |
| 52093 | Unemployment Compensation | 11-000-270-250 | 0 | | | | | | | | | 0 |
| 52094 | Workmen's Compensation | 11-000-270-260 | 0 | | | | | | | | | 0 |
| 52095 | Health Benefits | 11-000-270-270 | 0 | | | | | | | | | 0 |
| 52096 | Tuition Reimbursement | 11-000-270-280 | 0 | | | | | | | | | 0 |
| 52097 | Other Employee Benefits | 11-000-270-290 | 0 | | | | | | | | | 0 |
| 52098 | Unused Sick Payment to Terminated / Retired Staff | 11-000-270-299 | 0 | | | | | | | | | 0 |
| 52120 | Other Purchased Prof. and Technical Serv. | 11-000-270-390 | 0 | | | | | | | | | 0 |
| 52140 | Cleaning, Repair, & Maint. Services | 11-000-270-420 | 0 | | | | | | | | | 0 |
| 52160 | Rental Payments - School Buses | 11-000-270-442 | 0 | | | | | | | | | 0 |
| 52280 | Contr Serv(Oth. than Bet Home & Sch)-Vend | 11-000-270-512 | 1,259 | | | | | | | | | 1,259 |
| 52390 | Travel - All Other | 11-000-270-580 | 0 | | | | | | | | | 0 |
| 52391 | Travel for Regular Business | 11-000-270-581 | 0 | | | | | | | | | 0 |
| 52400 | Misc. Purchased Services - Transportation | 11-000-270-593 | 0 | | | | | | | | | 0 |
| 52420 | General Supplies | 11-000-270-610 | 0 | | | | | | | | | 0 |
| 52455 | Non-Instructional Equipment | 11-000-270-732 | 0 | | | | | | | | | 0 |
| 52460 | Other Objects | 11-000-270-800 | 0 | | | | | | | | | 0 |
| 52480 | Total Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,259 |
| Undistributed Expenditures - Behavior Modification | | | | | | | | | | | | |
| 52700 | General Supplies | 11-000-280-610 | 0 | | | | | | | | 0 | |
| 52720 | Food | 11-000-280-611 | 0 | | | | | | | | 0 | |
| 52740 | Equipment | 11-000-280-730 | 0 | | | | | | | | 0 | |
| 52760 | Other Objects | 11-000-280-800 | 0 | | | | | | | | 0 | |
| 52780 | Total Undist. Expen.- Behavior Modification | 11-000-280-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undist. Expend. - Unallocated Benefits | | | | | | | | | | | | |
| 71000 | Group Insurance | 11-000-291-210 | 0 | | | | | | | | | 0 |
| 71020 | Social Security Contributions | 11-000-291-220 | 0 | | | | | | | | | 0 |
| 71120 | Pension Contributions | 11-000-291-249 | 0 | | | | | | | | | 0 |
| 71140 | Unemployment Compensation | 11-000-291-250 | 0 | | | | | | | | | 0 |
| 71160 | Workmen's Compensation | 11-000-291-260 | 0 | | | | | | | | | 0 |
| 71180 | Health Benefits | 11-000-291-270 | 0 | | | | | | | | | 0 |
| 71182 | Health Benefits for Retired Staff | 11-000-291-271 | 0 | | | | | | | | | 0 |
| 71200 | Tuition Reimbursement | 11-000-291-280 | 0 | | | | | | | | | 0 |
| 71220 | Other Employee Benefits | 11-000-291-290 | 0 | | | | | | | | | 0 |
| 71225 | Unused Sick Payment to Terminated / Retired Staff - mass severance | 11-000-291-297 | 0 | | | | | | | | | 0 |
| 71226 | Unused Vacation Payment to Terminated / Retired Staff - mass severance | 11-000-291-298 | 0 | | | | | | | | | 0 |
| 71227 | Unused Sick Payment to Terminated / Retired Staff | 11-000-291-299 | 0 | | | | | | | | | 0 |
| 71240 | Total Unallocated Benefits | 11-000-291-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 - Food Services | | | | | | | | | | | | |
| 71900 | Salaries | 11-000-310-100 | 0 | 0 | | | | | 0 | | | |
| 71908 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-310-199 | 0 | 0 | | | | | 0 | | | |
| 71910 | Group Insurance | 11-000-310-210 | 0 | 0 | | | | | 0 | | | |
| 71911 | Social Security Contributions | 11-000-310-220 | 0 | 0 | | | | | 0 | | | |
| 71912 | Pension Contributions | 11-000-310-249 | 0 | 0 | | | | | 0 | | | |
| 71913 | Unemployment Compensation | 11-000-310-250 | 0 | 0 | | | | | 0 | | | 0 |
| 71914 | Workmen's Compensation | 11-000-310-260 | 0 | 0 | | | | | 0 | | | |
| 71915 | Health Benefits | 11-000-310-270 | 0 | 0 | | | | | 0 | | | |
| 71916 | Tuition Reimbursement | 11-000-310-280 | 0 | 0 | | | | | 0 | | | |
| 71917 | Other Employee Benefits | 11-000-310-290 | 0 | 0 | | | | | 0 | | | |
| 71918 | Unused Sick Payment to Terminated / Retired Staff | 11-000-310-299 | 0 | 0 | | | | | 0 | | | |
| 71950 | Travel - All Other | 11-000-310-580 | 0 | 0 | | | | | 0 | | | |
| 71951 | Travel for Regular Business | 11-000-310-581 | 0 | 0 | | | | | 0 | | | |
| 71961 | Supplies and Materials - All Other | 11-000-310-611 | 0 | 0 | | | | | 0 | | | |
| 71962 | Supplies and Materials - Instructional | 11-000-310-612 | 0 | 0 | | | | | 0 | | | |
| 71970 | Equipment | 11-000-310-730 | 0 | 0 | | | | | 0 | | | |
| 71980 | Other Objects | 11-000-310-890 | 0 | 0 | | | | | 0 | | | |
| 72020 | Total Undistributed Expenditures-Food Services | 11-000-310-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Summit Speech School
Statement of Percentages for Cost Category Assignments
Year Ended June 30, 2025

| 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 |
|--|--|-----------------------|--------------------|-----------------------------------|----------------------------------|----------------|-----------------------------|---|-----------------------|-----------------------------|----------------------------------|---|
| Capital Outlay - Depreciation - Special Education Instruction | | | | | | | | | | | | |
| 75885 | Intellectual Disability - Mild | 12-201-100-790 | 0 | | | | | | | | | 0 |
| 75886 | Intellectual Disability - Moderate | 12-202-100-790 | 0 | | | | | | | | | 0 |
| 75888 | Learning and/or Language Disabilities-Mild/Moderate | 12-204-100-790 | 0 | | | | | | | | | 0 |
| 75889 | Learning and/or Language Disabilities-Severe | 12-205-100-790 | 0 | | | | | | | | | 0 |
| 75890 | Visual Impairments | 12-206-100-790 | 0 | | | | | | | | | 0 |
| 75891 | Auditory Impairments | 12-207-100-790 | 0 | | | | | | | | | 0 |
| 75893 | Emotional Regulation Impairment | 12-209-100-790 | 0 | | | | | | | | | 0 |
| 75896 | Multiple Disabilities | 12-212-100-790 | 0 | | | | | | | | | 0 |
| 75897 | Autism | 12-214-100-790 | 0 | | | | | | | | | 0 |
| 75898 | Preschool Disabilities - Part Time | 12-215-100-790 | 0 | | | | | | | | | 0 |
| 75899 | Preschool Disabilities - Full Time | 12-216-100-790 | 3,209 | | | | | | | | | 3,209 |
| 75905 | Intellectual Disability - Severe | 12-222-100-790 | 0 | | | | | | | | | 0 |
| 75910 | Total Depreciation - Special Education - Instruction | 12-XXX-100-790 | 3,209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,209 |
| Capital Outlay - Depreciation - Vocational Programs | | | | | | | | | | | | |
| 75915 | Vocational Programs: Special Programs | 12-320-100-790 | 0 | | | | | | | | | 0 |
| 75920 | Total Depreciation - Vocational Programs | 12-320-100-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation Undistributed | | | | | | | | | | | | |
| 75930 | Undistributed Expenditures - Instruction | 12-000-100-790 | 0 | | | | | | | | | 0 |
| 75935 | Undistributed Expenditures - Support Services - Special Edu. Student | 12-000-210-790 | 0 | | | | | | | | | 0 |
| 75940 | Undistributed Expenditures - Support Services - Instructional Staff | 12-000-220-790 | 0 | | | | | | | | | 0 |
| 75945 | Undistributed Expenditures - General Administration | 12-000-230-790 | 0 | | | | | | | | | 0 |
| 75950 | Undistributed Expenditures - School Administration | 12-000-240-790 | 0 | | | | | | | | | 0 |
| 75955 | Undistributed Expenditures - Central Services | 12-000-251-790 | 0 | | | | | | | | | 0 |
| 75956 | Undistributed Expenditures - Admin Info Tech | 12-000-252-790 | 0 | | | | | | | | | 0 |
| 75960 | Undistributed Expenditures - Custodial Services | 12-000-262-790 | 0 | | | | | | | | | 0 |
| 75961 | Undistributed Expenditures - Care & Upkeep of Grounds | 12-000-263-790 | 0 | | | | | | | | | 0 |
| 75965 | Undistributed Expenditures - Security | 12-000-266-790 | 0 | | | | | | | | | 0 |
| 75970 | School Buses - Special | 12-000-270-790 | 0 | | | | | | | | | 0 |
| 75975 | Undistributed Expenditures - Non-Instructional Services | 12-000-300-790 | 0 | | | | | | | | | 0 |
| 75980 | Undistributed Expenditures - Facilities Acquisition | 12-000-400-790 | 0 | | | | | | | | | 0 |
| 75985 | Total Depreciation Undistributed | 12-000-400-XXX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | | | | | | | | | 0 |
| 89650 | Depreciation of Buildings | 40-701-510-790 | 18,866 | | | | | | | | | 18,866 |
| 89650 | Total Regular Debt Service | 40-701-510-XXX | 18,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,866 |
| 90000 | Grand Total | XX-XXX-XXX-XXX | 1,523,273 | 1,484,164 | 894,271 | 306,651 | 111,182 | 172,060 | 0 | 0 | 0 | 39,109 |
| Cost Percentages | | | | 100% | 60.25% | 20.66% | 7.49% | 11.59% | 0.00% | 0.00% | 0.00% | |

Summit Speech School
Statement of Enrollment
Year Ended June 30, 2025

| COUNTY CODE | DISTRICT CODE | COUNTY NAME | DISTRICT | TOTAL ADE | (1) ACTUAL ENROLLMENT |
|--------------------------|------------------|----------------|------------------------------|--------------|-----------------------------|
| 13 | 0410 | Essex | Bloomfield | 1.0000 | 1 |
| 35 | 0555 | Somerset | Bridgewater-Raritan Regional | 0.5095 | 1 |
| 23 | 1170 | Middlesex | East Brunswick | 0.2000 | 1 |
| 39 | 1320 | Union | Elizabeth | 0.9286 | 2 |
| 35 | 1610 | Somerset | Franklin Township | 0.1429 | 1 |
| 35 | 1810 | Somerset | Green Brook Township | 0.7810 | 1 |
| 27 | 2000 | Morris | Hanover Township | 1.0000 | 1 |
| 21 | 2280 | Mercer | Hopewell | 1.0000 | 1 |
| 39 | 2420 | Union | Linden | 1.4333 | 2 |
| 25 | 3160 | Monmouth | Middletown | 0.1429 | 1 |
| 23 | 3220 | Middlesex | Milltown | 1.0000 | 1 |
| 39 | 3560 | Union | New Providence | 1.0000 | 1 |
| 27 | 3950 | Morris | Parsippany - Troy Hills | 1.0000 | 1 |
| 39 | 4160 | Union | Plainfield | 1.0714 | 2 |
| 39 | 4290 | Union | Rahway | 1.1429 | 2 |
| 39 | 4670 | Union | Scotch Plains - Fanwood | 1.0000 | 1 |
| 23 | 4960 | Sussex | Sparta Township | 0.8000 | 1 |
| 19 | 5180 | Hunterdon | Tewksbury Township | 0.1714 | 1 |
| 13 | 5680 | Essex | West Orange | 1.3143 | 2 |
| 23 | 5850 | Middlesex | Woodbridge Township | 1.0000 | 1 |
| PUBLIC SCHOOL PUPILS ADE | | | | 16.6382 | 25 |
| PRIVATE PLACEMENT ADE | | | | | |
| Total all Pupils ADE | | | | 16.6382 | 25 |

(1) Number of Pupils Served

Summit Speech School
Statement of Tuition Rate Computation - Part I
Year Ended June 30, 2025

| | <u>Total School Year</u> | <u>Extraordinary Services</u> |
|---|------------------------------|-----------------------------------|
| Total Expenditures | \$ 1,523,273 | \$ 55,797 |
| Divided by: Total School Year ADE | <u>16.6382</u> | <u></u> |
| Average Cost Per Pupil | 91,552.75 | 55,797 |
| Times: Total Public School Pupils ADE | <u>16.6382</u> | <u></u> |
| Total Public School Placement Expenditures | 1,523,273 | 55,797 |
| ADD: Working Capital Fund | <u>38,082</u> | <u>1,395</u> |
| Total Public School Placement Expenditures and Working Capital Fund | 1,561,355 | 57,192 |
| Divided by: Total Public Schools Pupils ADE | <u>16.6382</u> | <u></u> |
| Certified Actual Cost Per Student- Total School Year Rate | <u>\$ 93,840.60</u> | <u>\$ 57,192</u> |
| Enrolled Days for the July 1, 2024 to June 30, 2025 School Year | <u>210</u> | |
| Certified Actual Cost Per Student - Per Diem Rate | <u>\$ 446.86</u> | |

Summit Speech School
Statement of Tuition Rate Computation - Part II
Year Ended June 30, 2025

| | | <u>Total School Year</u> |
|---------|--|-------------------------------------|
| Rate A | Tentative Public School Placement Tuition Rate Determined by DOE | \$ 74,529.00 |
| Rate B | Higher Tentative Public School Placement Tuition Rate Approved by DOE | N/A |
| Rate C | Tentative Public School Placement Tuition Rates Actually Charged by Private School During Fiscal Year | \$ 74,529.00 |
| Rate D | Certified Actual Cost Per Student - Total School Year Rate | \$ 93,840.60 |
| Rate D1 | Certified Actual Cost Per Student - Per Diem Rate | \$ 446.86 |
| Rate E | Final Tuition Rate Charged- Per Diem Rate | \$ 419.90 |
| Rate E1 | Final Tuition Rate Charged- Total School Year Rate | \$ 88,179.00 |
| Times: | Public School Pupils ADE | <u>16.6382</u> |
| | 2024-2025 Public School Tuition | \$ 1,467,140 |
| | Total Adjustments from Statement of Billing Adjustment | \$ - |
| | 2024-2025 Adjusted Audited Tuition Billing | <u><u>\$ 1,467,140</u></u> |

SUMMARY OF TUITION RATES CHARGED

Tentative Tuition Rates Charged

| | | |
|----------------------------------|-----------|----------------------------|
| Ten Month Enrolled Days of 180 X | \$ 354.90 | \$ 63,882.00 |
| Extended Enrolled days of 30 X | \$ 354.90 | <u>\$ 10,647.00</u> |
| Total School Year | | <u><u>\$ 74,529.00</u></u> |

Final Tuition Rates Charged

| | | |
|----------------------------------|-----------|----------------------------|
| Ten Month Enrolled Days of 180 X | \$ 419.90 | \$ 75,582.00 |
| Extended Enrolled days of 30 X | \$ 419.90 | <u>\$ 12,597.00</u> |
| Total School Year | | <u><u>\$ 88,179.00</u></u> |

Summit Speech School
Statement of Tuition Rate Computation - Working Capital Fund Computation
Year Ended June 30, 2025

| | Total School Year |
|---|-----------------------------|
| Total Public School Placement Expenditures | \$ 1,523,273 |
| Times: Working Capital Fund Percentage | <u>15%</u> |
| Maximum Working Capital Fund Balance | 228,491 |
| Add: Prior Year Working Capital Fund Deficit | <u>1,085,774</u> |
| Working Capital A | <u><u>\$ 1,314,265</u></u> |
| Total Public School Placement Expenditures | \$ 1,523,273 |
| Times: Maximum Annual Working Capital Fund Percentage | <u>2.5%</u> |
| Working Capital B | <u><u>\$ 38,082</u></u> |
| Working Capital C (Lesser of A and B) | <u><u>\$ 38,082</u></u> |

Summit Speech School
Statement of Extraordinary Services - Expenditures by Line Item
Year Ended June 30, 2025

| | <u>Total</u> |
|---|----------------------|
| East Brunswick - Tuition Waiver | |
| Salaries | \$ 3,034 |
| Fringe Benefits | 478 |
| Total | <u>3,512</u> |
| Elizabeth - Tuition Waiver | |
| Salaries | 2,271 |
| Fringe Benefits | 1,484 |
| Total | <u>3,755</u> |
| Hanover Township - Tuition Waiver | |
| Salaries | 21,230 |
| Fringe Benefits | 2,844 |
| Total | <u>24,074</u> |
| Sparta - Tuition Waiver | |
| Salaries | 21,517 |
| Fringe Benefits | 2,939 |
| Total | <u>24,456</u> |
| TOTAL EXTRAORDINARY SERVICES EXPENDITURES | <u>\$ 55,797</u> |

Summit Speech School
Statement of Extraordinary Services - Tuition Rate Computation Working Capital
Year Ended June 30, 2025

| | East | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| | Brunswick | Elizabeth | Hanover | Sparta | Total |
| Expenditures | \$ 3,512 | \$ 3,755 | \$ 24,074 | \$ 24,456 | \$ 55,797 |
| Add: Working Capital Fund | 88 | 94 | 602 | 611 | 1,395 |
| Expenditures and Working Capital Fund | \$ 3,600 | \$ 3,849 | \$ 24,676 | \$ 25,067 | \$ 57,192 |
| Rate C: Tentative Tuition Rate Charged | \$ 3,117 | \$ 3,849 | \$ 29,112 | \$ 25,346 | \$ 61,424 |
| Rate D: Certified Actual Cost Per Student | \$ 3,600 | \$ 3,849 | \$ 24,676 | \$ 25,067 | \$ 57,192 |
| Rate E: Final Tuition Rate Charged | \$ 3,600 | \$ 3,849 | \$ 24,676 | \$ 25,067 | \$ 57,192 |
| <u>Working Capital Computation</u> | | | | | |
| Expenditures | \$ 3,512 | \$ 3,755 | \$ 24,074 | \$ 24,456 | \$ 55,797 |
| Times: Working Capital Fund Percentage | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Maximum Working Capital Fund | \$ 527 | \$ 563 | \$ 3,611 | \$ 3,668 | \$ 8,370 |
| Less: Prior Year Working Capital Fund Balance | 0 | 0 | 0 | 0 | 0 |
| Working Capital A | \$ 527 | \$ 563 | \$ 3,611 | \$ 3,668 | \$ 8,370 |
| Expenditures | 3,512 | 3,755 | 24,074 | 24,456 | 55,797 |
| Times: Maximum Annual Working Capital Fund Percentage | 0.025 | 0.025 | 0.025 | 0.025 | 0.025 |
| Working Capital B | \$ 88 | \$ 94 | \$ 602 | \$ 611 | \$ 1,395 |
| Working Capital C | \$ 88 | \$ 94 | \$ 602 | \$ 611 | \$ 1,395 |

Summit Speech School
Statement of Billing Adjustments
Year Ended June 30, 2025

| | (1) FINAL TUITION BILLING | (2) ORIGINAL TUITION BILLING | (3) UNDER CHARGE | (4) (OVER) CHARGE | (5) NET (OVER)/ UNDER CHARGE | (6) NET(OVER)/ UNDER CHARGE ADJUSTMTS. | (7) FINAL TUITION BILLING |
|-------------------------------------|------------------------------------|---------------------------------------|------------------------|-------------------------|--|--|------------------------------------|
| <u>Bloomfield</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| <u>Bridgewater-Raritan Regional</u> | | | | | | | |
| Total School Year | \$ 44,927 | \$ 37,973 | \$ 6,954 | \$ - | \$ 6,954 | \$ - | \$ 44,927 |
| | \$ 44,927 | \$ 37,973 | \$ 6,954 | \$ - | \$ 6,954 | \$ - | \$ 44,927 |
| <u>East Brunswick</u> | | | | | | | |
| Total School Year | \$ 17,636 | \$ 14,906 | \$ 2,730 | \$ - | \$ 2,730 | \$ - | \$ 17,636 |
| Extraordinary services | \$ 3,600 | \$ 3,117 | \$ 483 | \$ - | \$ 483 | \$ - | \$ 3,600 |
| | \$ 21,236 | \$ 18,023 | \$ 3,213 | \$ - | \$ 3,213 | \$ - | \$ 21,236 |
| <u>Elizabeth</u> | | | | | | | |
| Total School Year | \$ 81,883 | \$ 69,208 | \$ 12,675 | \$ - | \$ 12,675 | \$ - | \$ 81,883 |
| Extraordinary services | \$ 3,849 | \$ 3,849 | \$ - | \$ - | \$ - | \$ - | \$ 3,849 |
| | \$ 85,732 | \$ 73,057 | \$ 12,675 | \$ - | \$ 12,675 | \$ - | \$ 85,732 |
| <u>Franklin Township</u> | | | | | | | |
| Total School Year | \$ 12,601 | \$ 10,650 | \$ 1,951 | \$ - | \$ 1,951 | \$ - | \$ 12,601 |
| | \$ 12,601 | \$ 10,650 | \$ 1,951 | \$ - | \$ 1,951 | \$ - | \$ 12,601 |
| <u>Green Brook Township</u> | | | | | | | |
| Total School Year | \$ 68,868 | \$ 58,207 | \$ 10,661 | \$ - | \$ 10,661 | \$ - | \$ 68,868 |
| | \$ 68,868 | \$ 58,207 | \$ 10,661 | \$ - | \$ 10,661 | \$ - | \$ 68,868 |
| <u>Hanover Township</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 24,676 | \$ 29,112 | \$ - | \$ (4,436) | \$ (4,436) | \$ - | \$ 24,676 |
| | \$ 112,855 | \$ 103,641 | \$ 13,650 | \$ (4,436) | \$ 9,214 | \$ - | \$ 112,855 |
| <u>Hopewell</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |

Summit Speech School
Statement of Billing Adjustments
Year Ended June 30, 2025

| | (1) FINAL TUITION BILLING | (2) ORIGINAL TUITION BILLING | (3) UNDER CHARGE | (4) (OVER) CHARGE | (5) NET (OVER)/ UNDER CHARGE | (6) NET(OVER)/ UNDER CHARGE ADJUSTMTS. | (7) FINAL TUITION BILLING |
|--------------------------------|------------------------------------|---------------------------------------|------------------------|-------------------------|--|--|------------------------------------|
| <u>Linden</u> | | | | | | | |
| Total School Year | \$ 126,366 | \$ 106,816 | \$ 19,550 | \$ - | \$ 19,550 | \$ - | \$ 126,366 |
| | \$ 126,366 | \$ 106,816 | \$ 19,550 | \$ - | \$ 19,550 | \$ - | \$ 126,366 |
| <u>Middletown</u> | | | | | | | |
| Total School Year | \$ 12,601 | \$ 10,650 | \$ 1,951 | \$ - | \$ 1,951 | \$ - | \$ 12,601 |
| | \$ 12,601 | \$ 10,650 | \$ 1,951 | \$ - | \$ 1,951 | \$ - | \$ 12,601 |
| <u>Mililtown</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| <u>New Providence</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| <u>Parsippany - Troy Hills</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| <u>Plainfield</u> | | | | | | | |
| Total School Year | \$ 94,475 | \$ 79,850 | \$ 14,625 | \$ - | \$ 14,625 | \$ - | \$ 94,475 |
| | \$ 94,475 | \$ 79,850 | \$ 14,625 | \$ - | \$ 14,625 | \$ - | \$ 94,475 |
| <u>Rahway</u> | | | | | | | |
| Total School Year | \$ 100,780 | \$ 85,179 | \$ 15,601 | \$ - | \$ 15,601 | \$ - | \$ 100,780 |
| | \$ 100,780 | \$ 85,179 | \$ 15,601 | \$ - | \$ 15,601 | \$ - | \$ 100,780 |
| <u>Scotch Plains - Fanwood</u> | | | | | | | |
| Total School Year | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |
| | \$ 88,179 | \$ 74,529 | \$ 13,650 | \$ - | \$ 13,650 | \$ - | \$ 88,179 |

Summit Speech School
Statement of Billing Adjustments
Year Ended June 30, 2025

| | (1) FINAL TUITION BILLING | (2) ORIGINAL TUITION BILLING | (3) UNDER CHARGE | (4) (OVER) CHARGE | (5) NET (OVER)/ UNDER CHARGE | (6) NET(OVER)/ UNDER CHARGE ADJUSTMTS. | (7) FINAL TUITION BILLING |
|----------------------------|------------------------------------|---------------------------------------|------------------------|-------------------------|--|--|------------------------------------|
| <u>Sparta Township</u> | | | | | | | |
| Total School Year | \$ 70,543 | \$ 59,623 | \$ 10,920 | \$ - | \$ 10,920 | \$ - | \$ 70,543 |
| Extraordinary services | 25,067 | 25,346 | - | (279) | (279) | - | 25,067 |
| | \$ 95,610 | \$ 84,969 | \$ 10,920 | \$ (279) | \$ 10,641 | \$ - | \$ 95,610 |
| <u>Tewksbury Township</u> | | | | | | | |
| Total School Year | \$ 15,114 | \$ 12,774 | \$ 2,340 | \$ - | \$ 2,340 | \$ - | \$ 15,114 |
| | \$ 15,114 | \$ 12,774 | \$ 2,340 | \$ - | \$ 2,340 | \$ - | \$ 15,114 |
| <u>West Orange</u> | | | | | | | |
| Total School Year | \$ 115,894 | \$ 97,953 | \$ 17,941 | \$ - | \$ 17,941 | \$ - | \$ 115,894 |
| | \$ 115,894 | \$ 97,953 | \$ 17,941 | \$ - | \$ 17,941 | \$ - | \$ 115,894 |
| <u>Woodbridge Township</u> | | | | | | | |
| Total School Year | \$ 88,199 | \$ 74,529 | \$ 13,670 | \$ - | \$ 13,670 | \$ - | \$ 88,199 |
| | \$ 88,199 | \$ 74,529 | \$ 13,670 | \$ - | \$ 13,670 | \$ - | \$ 88,199 |
| Grand Total | \$ 1,524,332 | \$ 1,301,445 | \$ 227,602 | \$ (4,715) | \$ 222,887 | \$ - | \$ 1,524,332 |

Summit Speech School
Statement of Nonallowable Costs
Year Ended June 30, 2025

There were no non allowable costs for the fiscal year ended June 30, 2025.

Summit Speech School
Statement of Interest/Dividends Earned - Investment of Tuition Funds
Year Ended June 30, 2025

| | Beginning Account Balance | Interest/ Dividend Income | Ending Account Balance |
|--|---------------------------------|---------------------------------|------------------------------|
| <u>Costs Incurred:</u> | | | |
| Miscellaneous Expenditures #11-000-251-890 | \$ 57 | \$ | \$ 57 |
| Net Interest on Current Loans | <u>\$ 57</u> | <u>\$</u> | <u>\$ 57</u> |

Restricted and unrestricted cash is segregated.
Interest income is recorded in the funds in which the interest is earned.

1. Nature of Activity

Summit Speech School (a New Jersey Nonprofit Corporation) (the "School") is a New Jersey State Department of Education approved private school for students with disabilities serving the hearing impaired. The School provides an Early Intervention Program of 48 weeks per year, a Preschool Program of 180 days and an extended school year of 30 days, and an Itinerant Mainstream Support Program for main-streamed children, grades Pre-K through 12. The School also provides audiology services 52 weeks per year.

2. Summary of Significant Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments convertible to known amounts of cash with original maturity dates of three months or less.

Accounts Receivable – Tuition and Bad Debts

Accounts receivable – tuition are stated at the amounts management expects to collect from public school districts. No allowance for bad debts has been provided for in the restricted fund. The School writes off uncollectible accounts in the restricted fund, if any, on the direct method after three years have elapsed and reasonable collection efforts have been made, in accordance with procedures prescribed by the New Jersey Department of Education.

Accounts Receivable – Other, Pledges Receivable and Allowances for Credit Losses

The School applies the Financial Accounting Standards Board ("FASB") guidance Accounting Standards Codification ("ASC") 326, which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through changes in fund balance. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing the School's exposure to credit risk and the measurement of credit losses.

Accounts receivable – other and pledges receivable are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to receivables. Management has determined that an allowance for potential credit loss in the without donor restrictions fund is not necessary at June 30, 2025.

The School follows the New Jersey Department of Education's policy on writing off any bad debt within the public school's restricted program.

Revenue and Support Recognition

Revenue is measured based on consideration specified in a contract with a customer. This occurs with the transfer of control at a specific point in time. The School recognizes tuition, government contract revenue and other program revenue when the services are provided.

There are no multi-year contracts and performance obligations are typically satisfied within one year or less.

The School recognizes contributions and pledges when cash, securities or other assets are received. The School recognizes an unconditional promise to give or a notification of a beneficial interest when received. Conditional promises to give that is, those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been substantially met. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received. Federal and state contracts and grants are conditioned upon certain performance requirements.

The majority of the School's revenue is derived from cost-reimbursable federal and state contracts, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the balance sheet – statutory basis.

The School recognizes rental income over the period during which it is earned, which is generally on a monthly basis. Rental income is subject to economic conditions and may fluctuate based on changes in the industries or financial markets.

The School recognizes revenue in its public school restricted fund when it is earned rather than received. The School charges the sending districts monthly based on the number of possible days students are eligible to attend. The number of days varies by month and is predetermined by the school calendar. Days of possible attendance are multiplied by a pre-determined tentative tuition rate published annually (July through June) by the New Jersey Department of Education.

Maximum tentative tuition rates are set by the New Jersey Department of Education on a school-by-school basis.

If the School's Certified Actual Cost per Pupil exceeds the Tentative Tuition Rate Charged per pupil, the School has the option to charge-back all sending districts an amount up to the Final tuition rate calculated by the performance of an annual audit in accordance with the Statement of Billing Adjustment which is included as a supplemental schedule in this report. If the School's Certified Actual Cost per Pupil is less than the Tentative Tuition Rate Charged per pupil, the School must send back all excess earnings to sending districts in accordance with the Statement of Billing Adjustment.

New Jersey Early Intervention Program income is recorded at the amount that reflects the considerations to which the School expects to be entitled in exchange for providing services to clients. These amounts are due from the New Jersey Department of Health – Division of Family Health Services. Revenue is recognized as performance obligations are satisfied. Reimbursement is paid at prospectively determined rates.

The School also received payment from school districts for students in the Itinerant Mainstream Support Program. The payments are recognized when the service is provided.

Special Events

The School records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place. Amounts received prior to the event taking place are recorded as deferred revenue in the accompanying balance sheet-statutory basis. As of June 30, 2025, the School had deferred revenue in the amount of \$2,500.

Disaggregation of Revenue

In the following table, revenue is disaggregated by timing of satisfaction of performance obligations for the year ended June 30, 2025:

Performance obligations satisfied:

| | |
|--------------------|---------------------|
| at a point in time | <u>\$ 3,526,543</u> |
| over time | <u>\$ 45,315</u> |

Revenue from performance obligations satisfied at a point in time is comprised of tuition – public school placement, tuition – extraordinary services, contract and itinerant fees, and early intervention program. Revenue from performance obligations satisfied over time is comprised of rental income.

Fair Value of Financial Instruments

In accordance with FASB ASC, *Fair Value Measurements and Disclosures*, fair value is defined as a market-based measurement, not an entity-specific measurement. The objective of a fair value measurement is to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability). A fair value measurement assumes that the transaction to sell the asset or transfer the liability either occurs in the principal market (or in its absence, the most advantageous market) for the asset or liability.

The Fair Value Measurements Topic of the FASB ASC establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value focuses on the price that would be received to sell the asset or paid to transfer the liability regardless of whether an observable market price existed (an exit price).

An exit price valuation will include margins for risk even if they are not observable. As the School is released from risk, the margins for risk will also be released through net realized capital gains (losses) in net income. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the School has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Level 3 assets and liabilities measured at fair value are based on one or more of three valuation techniques:

- Market approach - prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;
- Cost approach - amount that would be required to replace the service capacity of an asset (i.e., replacement cost);
- Income approach - techniques that convert future amounts to a single present amount based on market expectations (including present value techniques, option-pricing models, and lattice models).

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. For some assets and liabilities, observable market transactions or market information may be available. For other assets and liabilities, observable market transactions and market information might not be available. When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or settle or otherwise fulfill a liability is not relevant when measuring fair value.

The following is a description of valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the School are open-end mutual funds that are registered with the Securities and Exchange Commission ("SEC"). These funds are required to publish their daily net asset value (NAV) and to transact at the price. The mutual funds held by the School are deemed to be actively traded.

Equities: Valued at the closing price reported on the active market in which the individual securities are traded.

Fixed income: Valued at the closing price reported on the active market in which the individual securities are traded.

Investments

The School follows the provisions of FASB ASC, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. In accordance with this accounting standard, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value in the balance sheet – statutory basis. Unrealized gains and losses are included in the change in net assets. Investment income or loss (including interest, dividends and realized gains and losses on sale of investments) are included in the statement of support and revenue, expenses and changes in fund balance – statutory basis as increases or decreases of net assets without donor restrictions unless the income or loss is restricted by the donor or law. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair market value, at acquisition or contribution, as well as at subsequent dates, is determined based on quoted market prices as provided by the investment advisors. Management evaluates securities for other-than-temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial condition and near-term prospects of the issuer, and (3) the intent and ability of the School to retain its investment in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at fair value at date of gift, if received by donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The School reclassifies restricted net assets to net assets without donor restrictions at that time. Depreciation is provided on the straight-line method over the lesser of the estimated useful life of the asset or the remaining lease term. Expenditures for maintenance and minor repairs which do not extend the useful life of the asset are expensed as costs are incurred.

Asset additions of less than \$2,000 are expensed in accordance with N.J.A.C. 6A:23A-18.1 et. seq.

In accordance with FASB ASC, *Accounting for the Impairment or Disposal of Long-Lived Assets*, the School periodically evaluates property and equipment for impairment, relying on a number of factors including operating results, and future business plans. Recoverability of property is evaluated by a comparison of the carrying amount of an asset or asset group to estimated future recoverability of the carrying amount of the asset or asset group. If these comparisons indicate that an asset is not recoverable, the impairment loss recognized is the amount by which the carrying amount of the asset exceeds the estimated fair value. There were no impairments charged to operations for the year ended June 30, 2025.

Interest Income

Interest income pertaining to the non-tuition funds is recognized when earned. Interest income pertaining to the tuition funds is recognized when earned, however, it is recorded as a reduction of the School's total allowable costs as calculated and presented in the Schedule of Interest/Dividends Earned on Tuition Funds in accordance with N.J.A.C. 6A:23A-18.8(b).

Advertising Expense

The School expenses advertising costs as they are incurred. During the year ended June 30, 2025, the School did not incur advertising expenses.

Tax-exempt Status

The School is recognized as a charitable, nonprofit organization exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. The School is an exempt entity under Title 15 of the State of New Jersey, *Corporations and Associations Not-for-Profit Act*. Accordingly, no provision for federal or state income tax has been presented in the accompanying financial statements. Management has stated that all tax returns have been filed and applicable taxes paid in a timely manner.

The School follows the provisions of FASB ASC, *Income Taxes*. The standard prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in the financial statements. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition as they relate to those tax positions.

The School does not expect a significant increase or decrease to the total amounts of unrecognized tax positions during the fiscal year ended June 30, 2025. However, the School is subject to regular audit by tax authorities, including a review of its nonprofit status, which the School believes would be upheld upon examination. The School believes that it has appropriate support for the positions taken on its tax returns. Nonetheless, the amounts ultimately paid, if any, upon resolution of the issues raised by the taxing authorities may differ materially from the amounts accrued for each year.

As required by law, the School files an informational return with the United States federal government on an annual basis - Form 990 with the Internal Revenue Service. This return is subject to examination by this authority within a certain statutorily defined period.

Fund Accounting

The accounts of the School are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, support, revenue and expenses – statutory basis. The funds grouped as without donor restriction are funds available at the discretion of the Board of Trustees. The restricted funds are those which the Board of Trustees has only partial control as to use, due to State law regarding public school restricted funds.

Donated Services

The Board of Trustees make significant contributions of time relative to general management and operations of the School. The value of this contributed time is not reflected in the financial statements as it does not meet the requirements for recognition under U.S. generally accepted accounting principles.

In-Kind Donations

The School follows the provisions of ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958), which requires nonprofits to present contributed nonfinancial assets as a sperate line item in the statement of support and revenue, expenses and changes in fund balances -statutory basis apart from contributions of cash or other financial assets.

In-kind contributions are reflected as contributions at their fair value on the date of donation and are reported as without donor restrictions unless explicit donor stipulations specify how donated assets must be used.

Use of Estimates

The preparation of financial statements in conformity with financial reporting provisions of the Division of Finance and Business Services, Department of Education, State of New Jersey, requires management to make estimates and assumptions that affect the amounts of assets and liabilities, revenues and expenses and changes therein, and disclosures of contingent assets and contingent liabilities and accompanying notes. It is reasonably possible that the School's estimates may change in the near term.

Operating Environment

The School operates in a heavily regulated environment. The operations of the School are subject to the administrative directives, rules and regulations of federal, state, and local regulatory agencies including, but not limited to, the Division of Finance and Business Services, Department of Education, State of New Jersey. Such administrative directives, rules and regulations are subject to change by an act of Congress, or an administrative change mandated by the Division of Finance and Business Services, Department of Education, State of New Jersey.

Lease Commitments

The School applies FASB ASC 842, *Leases*, to determine whether an arrangement is or contains a lease at inception.

The School has elected for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less, but greater than 1 month at lease commencement, and do not include an option to purchase the underlying asset that the School is reasonably certain to exercise. The School recognizes lease cost associated with its short-term leases on a straight-line basis over the lease term.

Subsequent Events

Management has reviewed subsequent events and transactions that occurred after June 30, 2025, through the date of the independent auditors' report and the date the financial statements were available to be issued, October 15, 2025. The financial statements include all events or transactions, including estimates, required to be recognized in accordance with generally accepted accounting principles in the United States of America. Management has determined that there are no nonrecognized subsequent events that require additional disclosure.

3. Bookkeeping and Accounting Procedures Contrary to N.J.A.C. 6A:23-18.1 et seq.

There were no bookkeeping or accounting procedures contrary to N.J.A.C. 6A:23-18.1 et seq.

4. Behavior Modification

The School did not implement a behavior modification policy during the year ended June 30, 2025, nor did it incur any behavior modification expenses during this period.

5. Basis of Presentation

Private schools for students with disabilities in New Jersey shall prepare financial statements in accordance with N.J.A.C. 6A:23A-18.1 through 18.23. The purpose of the financial statements is to verify the Certified Actual Cost Per Student and the Final Tuition Rate Charged for each private school for students with disabilities. The Final Tuition Rate Charged shall be used to generate tuition adjustments, if any, between the private schools and New Jersey public school sending districts.

These statements may or may not reflect the results of operations and should not be used for any purpose other than the determination of a tuition rate. The expenses used to verify the certified actual cost per pupil and the actual tuition rate charged are based on allowable expenses determined by the State of New Jersey Department of Education.

The Department of Education requires a balance sheet; a statement of support and revenue, expenses, capital additions, and changes in fund balance; a statement of total expenditures by account series; a statement of expenditures by line item; a statement of the average daily enrollment; statements of tuition rate computation; a statement of billing adjustments; a statement of nonallowable costs; a statement of food service income and expenses; a statement of net interest earned/paid; and a statement of accrued expenses and accounts payable.

In addition, except as superseded by the financial reporting standards of the Division of Finance and Business Services, Department of Education, State of New Jersey, the School prepares its financial statements in accordance with FASB ASC, *Accounting for Contributions Received and Made*, and FASB ASC, *Presentation of Financial Statements of Not-for-Profit Entities*.

FASB ASC, *Presentation of Financial Statements of Not-for-Profit Entities* establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into two net asset categories: net assets with donor restrictions and net assets without donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions.

When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. In addition, the standard requires the presentation of qualitative information on how the School manages its liquid available resources and liquidity risks. Quantitative information that communicates the availability of a nonprofit's financial assets at the balance sheet – statutory basis date to meet cash needs for general expenditures within one year is required to be presented on the face of the financial statement and/or in the notes to the financial statements. FASB ASC, *Accounting for Contributions Received and Made* requires that unconditional promises to give be recorded as receivables and revenue and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Net Assets Without Donor Restrictions are resources representing the portion of expendable funds available for support of the School's programs and general operations. These resources are not subject to donor-imposed restrictions. Net assets without donor restrictions also include those expendable resources which may have been designated for special use by the Board of Trustees.

Net Assets With Donor Restrictions are net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the School or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of support and revenue, expenses and changes in fund balance – statutory basis as net assets released from restrictions. The School had net assets with donor restrictions of \$8,995,756 as of June 30, 2025.

Public school restricted – Fund balances subject to restrictions as set forth by the Division of Finance and Business Services, Department of Education, State of New Jersey.

6. Liquidity and Availability

The provisions of FASB Update No. 2016-14 require the presentation of qualitative information on how the School manages its liquid available resources and liquidity risks. Quantitative information that communicates the availability of a nonprofit's financial assets at the balance sheet – statutory basis date to meet cash needs for general expenditures within one year is required to be presented on the face of the financial statement and/or in the notes to the financial statements.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet-statutory basis date, are comprised of the following:

| | |
|--|---------------------|
| Financial assets at year end: | |
| Cash and cash equivalents | \$ 1,332,443 |
| Accounts receivable - tuition | 463,698 |
| Accounts receivable - other | 304,234 |
| Pledge receivable | 780,960 |
| Investments | <u>8,573,007</u> |
| Total financial assets | 11,454,342 |
| Less: Net assets with donor restrictions | <u>(8,995,756)</u> |
| Financial assets available to meet cash needs for expenditures within one year | <u>\$ 2,458,586</u> |

The School receives tuition income from New Jersey public school sending districts and although central to the operation of the School, management considers this funding restricted due to New Jersey State law regarding public school tuition funds.

The School's working capital and cash flows have predictable variations during the school year. Cash receipts and cash balances are lowest during July and August when school districts are generally paying tuition invoices for reduced school sessions.

During the months of September through December, the School's cash flow improves as a result of higher tuition revenues and fundraising events and campaigns. The trend of positive cash flow then continues through June, which represents the end of the school year.

The School has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The School has a goal to maintain financial assets on hand to meet approximately 3 months of normal operating expenses. In addition to these available financial assets, a significant portion of the School's annual expenditures will be funded by current year operating revenue including tuition and program fees.

Summit Speech School
Notes to Financial Statements
June 30, 2025

7. Property, Plant, and Equipment

Property, plant, and equipment and their related estimated useful lives as of June 30, 2025, are comprised of the following:

| | <u>Estimated Useful Lives</u> | |
|--------------------------------|-----------------------------------|--------------------|
| Leasehold improvements | 5-25 | \$ 4,736,955 |
| Furniture and fixtures | 5-10 | 453,191 |
| Equipment | 5-10 | <u>15,402</u> |
| | | 5,205,548 |
| Less: accumulated depreciation | | <u>(4,673,862)</u> |
| | | <u>\$ 531,686</u> |

Depreciation expense for the year ended June 30, 2025, amounted to \$38,687. Of this amount, \$22,075 was charged to the certified actual cost per student in the public-school restricted fund.

8. Pledges Receivable

The activity during the year ended June 30, 2025, of pledges receivable are as follows:

| | |
|---|-------------------|
| Pledges receivable, beginning of year | \$ 1,215,960 |
| Less: receipts received during the year | <u>(435,000)</u> |
| Pledges receivable, end of year | <u>\$ 780,960</u> |

Pledges receivable are presented in the financial statements by restriction as follows:

| | |
|---|-------------------|
| Annual operating fund pledges | \$ 200,000 |
| Annual endowment fund pledges | 600,000 |
| Less: Unamortized discount to present value | <u>(19,040)</u> |
| June 30, 2025 balance | <u>\$ 780,960</u> |

Summit Speech School
Notes to Financial Statements
June 30, 2025

Pledges receivable are comprised of the following, at June 30, 2025:

| | |
|---|--------------------------|
| Pledges expected to be collected as of June 30: | |
| 2026 | \$ 400,000 |
| 2027 | <u>400,000</u> |
| | 800,000 |
| Less: Unamortized discount to present value | <u>(19,040)</u> |
| | <u><u>\$ 780,960</u></u> |

9. Investments

The School invests in mutual funds, equities and fixed income. Fair value for investments is determined by unadjusted quoted prices for identical assets and liabilities in active markets. There were no changes in valuation techniques for the year ended June 30, 2025.

Investments at June 30, 2025, are summarized as follows:

| | <u>Cost</u> | <u>Fair Market (Level 1)</u> | <u>Unrealized Appreciation (Depreciation)</u> |
|--------------|----------------------------|----------------------------------|---|
| Mutual funds | \$ 5,564,180 | \$ 6,314,837 | \$ 750,657 |
| Equities | 1,705,607 | 2,051,123 | 345,516 |
| Fixed income | <u>201,414</u> | <u>207,047</u> | <u>5,633</u> |
| Total | <u><u>\$ 7,471,201</u></u> | <u><u>\$ 8,573,007</u></u> | <u><u>\$ 1,101,806</u></u> |

Investment roll forward for the year ended June 30, 2025, is summarized as follows:

| | |
|------------------------|----------------------------|
| June 30, 2024, balance | \$ 7,480,198 |
| Purchases | 1,703,126 |
| Sales | (1,495,314) |
| Realized gains | 280,964 |
| Unrealized gains | <u>604,033</u> |
| June 30, 2025, balance | <u><u>\$ 8,573,007</u></u> |

10. Due (to) From Other Funds

The School classifies all fixed assets within the plant fund. As these assets are depreciated, the depreciation expense is allocated to the fund that utilizes the fixed asset. Although the asset and accumulated depreciation are in the capital/plant fund, the expense is charged to the appropriate fund through the due to/from other funds account.

The School also classifies the operating cash within the operating fund – preschool. As cash transactions occur involving other funds, the School records these items within the due to/from other funds account eliminating the need to transfer cash balances between funds. The balances reflected in the balance sheet - statutory basis are the cumulative effect of these transactions. The balances between these funds net to zero in the financial statements.

11. Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2025, are available for the following purposes and periods:

Endowments:

Subject to investment in perpetuity:

| | |
|----------------|---------------------|
| Endowment fund | <u>\$ 8,995,756</u> |
|----------------|---------------------|

12. Fund Balance Transfer

From time to time, the Board of Trustees authorizes transfers between certain funds as deemed necessary.

13. Accounts Payable – Tuition

The School has pending appeals with the Department of Education resulting from issues identified during the audit for the school year ending June 30, 1993. Inasmuch as the June 30, 1993, adjustments are related to the state audit for the year ended June 30, 1992, the School has not refunded the \$33,869 overcharges pending the outcome of the appeal related to the year ended June 30, 1992. The School's management has indicated that these refunds will be made available upon settlement of the Department of Education appeal. The remaining accounts payable – tuition balance of \$4,715 relates to over billing for the year ended June 30, 2025.

14. Accrued Salaries

Accrued Salaries in the Statement of Accruals and Accounts Payable represent the remaining liability for teachers' salaries earned over ten months (September 2024 through June 2025), but paid over twelve months (September 2024 through August 2025).

15. In-Kind Donations

The School received contributed goods and services for the year ended June 30, 2025:

| | <u>Program</u> | <u>Fundraising</u> | <u>Total</u> | <u>Valuation Techniques and Inputs</u> |
|--------------|-------------------|--------------------|-------------------|---|
| | | | | The School was provided gifts-in-kind of direct costs at no cost to conduct fundraising events to support the mission of the School. Fundraising supplies valued at vendor supplied rates and current market value. |
| Direct Costs | | \$ 79,163 | \$ 79,163 | |
| Rent | \$ 375,000 | | 375,000 | The Borough of New Providence, NJ donated the use of the school site to support the mission of the School. School building valued at the current rental value. |
| Total | <u>\$ 375,000</u> | <u>\$ 79,163</u> | <u>\$ 454,163</u> | |

The School's policy related to gifts-in-kind is to utilize the assets given to carry out the mission of the School.

All gifts-in-kind received by the School for the year ended June 30, 2025, were considered without donor restrictions and able to be used by the School as determined by the Board of Trustees and management.

The Borough of New Providence has donated the use of the school site which was recorded at a fair market value of \$375,000 for twelve months. Various individuals donated \$79,163 of items and services which were provided to attendees at the spring benefit and golf outing. All in-kind donations are recorded as contribution revenue and other program expense in the statement of support and revenue, expenses and changes in fund balance – statutory basis.

16. Concentration of Credit Risk

The School maintains its cash and cash equivalents in bank deposit accounts, which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk related to cash and cash equivalents.

Credit risk as it relates to accounts receivable - tuition has been determined by management to be minimal since it is spread out among numerous public school sending districts and amounts are contractually provided for in accordance with N.J.A.C. 6A:23A-18.1 through 18.23.

17. Retirement Plan

The School established a non-contributory defined contribution retirement plan (the Plan) effective July 1, 1991. The Plan was amended on June 1, 2018. For tax purposes, the Plan is considered a qualified plan. An employee becomes eligible for the Plan after completing a year of service of at least 1,250 hours and attaining the age of 21. The School's contribution to the Plan is determined annually by the Board of Trustees based on a fixed percentage of the compensation of all eligible participants.

The School's pension plan is in conformance with the Employee Retirement Income Security Act of 1974 and its successor legislation. In addition, the School's retirement plan meets the standards in N.J.A.C. 6A:23A-18.6(a)31 as an allowable cost for a retirement plan and meets the standards of N.J.A.C. 6A-18.6(a)23 as an allowable fringe benefit.

There was an employer discretionary contribution of \$52,907 for all programs covered in this report for the year ended June 30, 2025. Of this amount, \$15,775 relates to the public-school restricted fund.

18. Commitments and Contingencies

On April 6, 1993, the School entered into a lease with the Borough of New Providence, New Jersey to rent the school building donated to the Borough by a contributor. The lease is for 50 years, terminating on March 31, 2043.

Under the terms of the lease, the School will pay monthly rent to the landlord equal to that necessary to defray the landlord's maintenance and operation costs associated with its ownership of the leased premises as reported by the Borough annually, if any. There was no rent due or paid to the landlord for the year ended June 30, 2025.

The New Jersey State Department of Education, Division of Finance and Business Services, audited the School for the year ended June 30, 1992. The State has determined that the School must refund \$101,131 to the public school districts based on an examination report dated October 5, 1993.

The School's Board of Trustees is appealing this decision. Accordingly, no liability except as described in Note 13 has been recorded on these financial statements.

According to management and legal counsel, there are no lawsuits known to exist that would materially affect the School's financial position.

19. Child Nutrition Program

The Statement of Food Service for the Preschool Program does not reflect expenditures associated with providing meals to students because students attending bring lunch to school provided by the parents or guardian.

As such, there are no costs included in the calculation of the certified actual cost per student. Accordingly, the School did not meet the provisions of N.J.A.C. 6A:23A-18.23(a)1.

20. South Program

As a result of decreased enrollment, the School elected to close the South Program effective July 1, 2016.

21. Advance Notice to Sending Districts

On November 20, 2024, the School notified sending districts, in accordance with N.J.A.C. 6A:23A-18.2, that the final tuition increase for the year ended June 30, 2025, could exceed 10% of the School's tentative tuition rate. Subsequently, the final rate charged did exceed the 10% threshold.

22. Donor Designated Endowments (UPMIFA State)

The School's endowment consists of investments established for a variety of purposes. Its endowment is made up of funds with donor restrictions. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the School has interpreted the State Prudent Management of Institutional Funds Act ("SPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the School classifies as net assets with donor restrictions perpetual in nature (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions perpetual in nature is classified as net assets with donor restrictions for time or purpose until those amounts are appropriated for expenditure by the School in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, the School considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the School, and (7) the School's investment policies.

Investment Return Objectives, Risk Parameters and Strategies:

The School has adopted investment and spending policies, approved by management of the School, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk.

Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity while growing the funds if possible. Therefore, the School expects its endowment assets, over time, to produce an average rate of return of approximately 2% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy:

The School has a policy of appropriating for distribution of its endowment fund's each year. In establishing this policy, the School considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, many of which must be maintained in perpetuity because of donor-restrictions, and the possible effects of inflation. This is consistent with the School's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

All earnings on funds with donor restrictions perpetual in nature have been appropriated for expenditure as of June 30, 2025. The School had \$8,995,756 of endowment net assets as of June 30, 2025.

Changes in donor restricted endowment net assets for the year ended June 30, 2025, are as follows:

| | |
|---------------------------------------|---------------------|
| Endowment net assets at June 30, 2024 | \$ 7,911,871 |
| Contributions - individuals | 73,311 |
| Net investment income | <u>1,010,574</u> |
| Endowment net assets at June 30, 2025 | <u>\$ 8,995,756</u> |

There were no current year recommendations.

Prior Year's Comments and Recommendations

There were no prior year comments or recommendations.

**Summit Speech School
Management's Determination of the Actual Tuition Rate Charged
June 30, 2025**

Prior to this audit being finalized, representatives of Summit Speech School, (the "School"), and the accounting firm of Nisivoccla LLP, met to discuss the results of the auditors' determination of the Certified Actual Cost Per Student in order for management to determine the Final Tuition Rate Charged. In accordance with N.J.A.C. 6A:23A-18.1 et. seq., the Final Tuition Rate Charged shall be an amount equal to or less than the Certified Actual Cost Per Student regardless of the original tentative tuition rates charged to local school districts.

The School originally charged a Tentative Tuition Rate - Per Diem Rate of \$354.90 and a Tentative Tuition Rate - Total School Year Rate of \$74,529. Based on the Certified Actual Cost Per Student - Per Diem Rate of \$446.86 and Certified Actual Cost Per Student - Total School Year Rate of \$93,840.60 determined by the auditor in accordance with N.J.A.C. 6A:23A-18.1 et seq., the management of Summit Speech School, has determined that the Final Tuition Rate Charged - Per Diem Rate of \$419.90 and Final Tuition Rate Charged - Total School Year Rate of \$88,179 will be charged for the 2024-2025 school year. This letter will serve as documentation that management met and discussed the Certified Actual Cost Per Student with the auditor and the determination of the Final Tuition Rate Charged was a board of directors' decision.



Raymond Dorso
Executive Director



Kristin F. Anderson
Certified Public Accountant
Licensed Public School Accountant #20CS00262900

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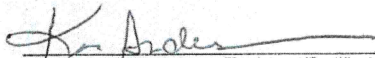
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Kristin F. Anderson
78 Waldon Road
Fanwood NJ 07023

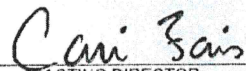
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12/01/2023 TO 12/31/2026
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ACTING DIRECTOR

