

**Chart of Accounts Crosswalk Changes from Draft to Final**

- 1) The line number changes to the crosswalks are highlighted in yellow, see <http://www.state.nj.us/education/finance/fp/psd/COACrosswalk.xlsx> and <http://www.state.nj.us/education/finance/fp/psd/COAExhibitD.xlsx>
- 2) The following line items were added to the crosswalks:

APPENDIX S Line #	TITLE	Account Number	Line #	Program and Project/Function	Object	Account Number	Sum to Line #
1390	Legal Services - Litigation	11-000-230-332	45085	Undistributed Expenditures - Support Services - General Administration	Legal Services - Litigation first \$15,000	11-000-230-336	45300
1390	Legal Services - Litigation	11-000-230-332	45086	Undistributed Expenditures - Support Services - General Administration	Legal Services - Litigation above \$15,000	11-000-230-337	45300
N/A	N/A	N/A	48530	Undist. Expend. - Required Maintenance for School Facilities	Lead Testing of Drinking Water	11-000-261-421	48580
N/A	N/A	N/A	48580	Total Undistributed Expenditures - Required Maintenance for School Facilities	Total Undistributed Expenditures - Required Maintenance for School Facilities	11-000-261-XXX	51120
N/A	N/A	N/A	52700	Undist. Expend. - Behavior Modification	General Supplies	11-000-280-610	52780
N/A	N/A	N/A	52720	Undist. Expend. - Behavior Modification	Food	11-000-280-611	52780
N/A	N/A	N/A	52740	Undist. Expend. - Behavior Modification	Equipment	11-000-280-730	52780
N/A	N/A	N/A	52760	Undist. Expend. - Behavior Modification	Other Objects	11-000-280-800	52780
N/A	N/A	N/A	52780	TOTAL UNDIST. EXPEN.- BEHAVIOR MODIFICATION	TOTAL UNDIST. EXPEN.- BEHAVIOR MODIFICATION	11-000-280-XXX	72140

3) The following line items were removed from the crosswalks:

APPENDIX S Line #	TITLE	Account Number	Line #	Program and Project/Function	Object	Account Number	Sum to Line #
60	Employee Benefits (except pension)	11-200-100-205	9550	Special Education Programs - Extended School Year	Group Insurance	11-221-100-210	9680
60	Employee Benefits (except pension)	11-200-100-205	9551	Special Education Programs - Extended School Year	Social Security Contributions	11-221-100-220	9680
70	Pension Contributions	11-200-100-232	9552	Special Education Programs - Extended School Year	Pension Contributions	11-221-100-249	9680
60	Employee Benefits (except pension)	11-200-100-205	9553	Special Education Programs - Extended School Year	Unemployment Compensation	11-221-100-250	9680
60	Employee Benefits (except pension)	11-200-100-205	9554	Special Education Programs - Extended School Year	Workmen's Compensation	11-221-100-260	9680
60	Employee Benefits (except pension)	11-200-100-205	9555	Special Education Programs - Extended School Year	Health Benefits	11-221-100-270	9680
60	Employee Benefits (except pension)	11-200-100-205	9556	Special Education Programs - Extended School Year	Tuition Reimbursement	11-221-100-280	9680
60	Employee Benefits (except pension)	11-200-100-205	9557	Special Education Programs - Extended School Year	Other Employee Benefits	11-221-100-290	9680
60	Employee Benefits (except pension)	11-200-100-205	9558	Special Education Programs - Extended School Year	Unused Sick Payment to Terminated / Retired Staff	11-221-100-299	9680
80	Purchased Professional - Educational Services	11-200-100-320	9560	Special Education Programs - Extended School Year	Purchased Professional-Educational Services	11-221-100-320	9680
90	Purchased Technical Services	11-200-100-340	9580	Special Education Programs - Extended School Year	Purchased Technical Services	11-221-100-340	9680
100	Other Purchased Services	11-200-100-500	9600	Special Education Programs - Extended School Year	Other Purchased Services	11-221-100-500	9680
100	Other Purchased Services	11-200-100-500	9610	Special Education Programs - Extended School Year	Travel - All Other	11-221-100-580	9680
100	Other Purchased Services	11-200-100-500	9611	Special Education Programs - Extended School Year	Travel for Regular Business	11-221-100-581	9680
110	General Supplies	11-200-100-610	9620	Special Education Programs - Extended School Year	General Supplies	11-221-100-610	9680
120	Textbooks	11-200-100-640	9640	Special Education Programs - Extended School Year	Textbooks	11-221-100-640	9680
110	General Supplies	11-200-100-610	9650	Special Education Programs - Extended School Year	Equipment	11-221-100-730	9680
130	Other Objects	11-200-100-800	9660	Special Education Programs - Extended School Year	Other Objects	11-221-100-800	9680
140	TOTAL SPECIAL EDUCATION INSTRUCTION	11-200-100-XXX	9680	TOTAL EXTENDED SCHOOL YEAR	TOTAL EXTENDED SCHOOL YEAR	11-221-100-XXX	10300
2240	Special Education	12-200-100-740	75904	Depreciation - Special Education - Instruction	Extended School Year	12-221-100-790	75910