

## **Updated and Aligned Chart of Accounts for APSSDs (starting 2017-2018)**

Beginning with the 2017-2018 school year, the chart of accounts (COA) system for Approved Private Schools for Students with Disabilities (APSSD), with specific modifications, has been aligned with the public school's COA. To assist the APSSDs and their software vendors in planning for the FY17-18 school year, the Office of School Finance has developed a comprehensive crosswalk to illustrate how to use to the revised COA relative to the COA used by APSSDs in years prior. As you will find from your review, this crosswalk will assist in aligning old account numbers to new account numbers, and allows for APSSD specific accounts for those circumstances that only apply to APSSDs. Going forward, the Chart of Accounts will be reviewed annually and updated as necessary to accommodate any necessary accounting or reporting changes that arise.

As you are also aware, the State Board of Education has approved amendments to N.J.A.C. 6A:23A-18 at its June meeting. The Department has updated the 2017-2018 Chart of Accounts to include and illustrate the new account numbers that are specific to the proposed amendments. Additional materials and guidance are available on the Department's website.

The Department is committed to providing guidance and technical assistance as APSSDs begin to review the new Chart of Accounts in preparation for utilization for the 2017-2018 school year. Please contact us with questions and/or concerns by sending an email to [doe.pssd@doe.state.nj.us](mailto:doe.pssd@doe.state.nj.us).